


Report title Sectoral/fishery Assessment or Ingredient Manufacturer Assessment Summary Report, v1.0
Indicator 2.2.11

Instructions This template is intended for reporting a summary of Due Diligence pathways 2 "sectoral/fishery assessment" or 3 "ingredient manufacturer assessment" under Principle 2. Reporting is at a UoC level and on an annual basis. The UoC should select the pathway used and the type of assessment (whether ingredient manufacturer or plant/marine primary raw material). The UoC enters the date the assessment was conducted. The UoC selects the primary raw material assessed (if applicable). If primary raw material is not listed, the UoC enters the common name and latin name. The UoC selects the risk factor assessed. The UoC selects the country of location (ingredient manufacturer) or production (plant primary raw material). For marine primary raw material, 'Fishery' is selected as the Country of location. The UoC selects the FAO fishing area for the marine primary raw material. The UoC enters a summary description of the risk assessment (max 1500 characters). The UoC enters links to any publicly available resources used. The UoC enters a summary description of any measures taken to ensure low risk (for ingredient manufacturer assessment only) (max 1500 characters). The UoC enters a summary description of implemented monitoring program to a) measure the effectiveness of any measure taken to ensure low risk (if applicable) and b) monitor the risk factors, or indicators for the risk factors, to ensure the risk level determined remains valid (max 1500 characters)

A new row should be added for each assessment and for each risk factor assessed (if more than one).



Pathway used	Type of Assessment	Date of Due Diligence Assessment (yyyy-mm-dd)	Primary Raw Material "common name (latin name)"	Risk Factor Assessed	Country of location/production (select 'Fishery' if Marine primary raw material)	FAO Fishing area (if Marine primary raw material)	Summary description of risk assessment (max 1500 characters)	Links to any publicly available resources used	Summary description of any measures taken and their effectiveness (max 1500 characters)	Summary description of implemented monitoring program (max 1500 characters)
Pathway 3 Ingredient Manufacturer assessment	Ingredient Manufacturer	2026-03-05	Fishmeal/Fishoil (Tilapia/pangasius)	Legal	Vietnam	N/A	Legal status of the company: Business registration certificate No. 1600168736-006 signed by Can Tho Land use and facility legality: Contract for factory buildings, machinery and equipment. (1506/ADD-NV) Production permits: Certificate of eligibility for the production of aquatic animal feed. (T5920059 - No limit - The last time is 26/11/2025 (15478-CCTSKN) Environmental compliance No. 65/GPMT-UBND (Ấn Độ Dương Company)		Assessments of the status of governance and law enforcement in the source region.	Keep risk levels under review and verify that all safeguards are working as intended. Perform a formal risk audit every three years, or sooner if risk factors fluctuate or if a 'high-risk' status is identified
Pathway 3 Ingredient Manufacturer assessment	Ingredient Manufacturer	2026-03-05	Fishmeal/Fishoil (Tilapia/pangasius)	Environmental	Vietnam	N/A	1.18 Water Use: Groundwater extraction permit: Code 27/GP-UBND of Indian Ocean One-Member Limited Liability Company, dated May 25, 2025, issued by the People's Committee of Can Tho City. A periodic report on groundwater usage for 2025 is available. 1.19 Waste handling: The economic contract for the collection and transportation of hazardous waste treatment No. 4355C/2025/HĐ-TDX of the Indian Ocean company, dated April 1, 2025. Sanitation service contract (general waste treatment) No. 160116/HĐDV-TN.01 is valid on January 1, 2026. 1.20 Effluent handling: SSOP 01 issued on December 24, 2023, regarding liquid waste treatment in section III. Indian Ocean wastewater collection table		Document review Interviews with key stakeholders	Keep risk levels under review and verify that all safeguards are working as intended. Perform a formal risk audit every three years, or sooner if risk factors fluctuate or if a 'high-risk' status is identified
Pathway 3 Ingredient Manufacturer assessment	Ingredient Manufacturer	2026-03-05	Fishmeal/Fishoil (Tilapia/pangasius)	Social	Vietnam	N/A	1.3: Applying the new minimum wage from January 1, 2026: Decision No. 1015/QĐ-TC-TTr dated December 31, 2025 - Nam Viet Joint Stock Company, the minimum wage is 4,730,000 VND Labor Regulations: No. 362/QĐ-TC-TTr dated September 4, 2025 Labor Agreement: No. 437/TC-TTr dated April 24, 2025: Salary payment deadline from the 15th to the 20th of each month Checking the labor contract and contract appendix of Nguyen Thi Kim Huong No. 2737/2024 signed on July 1, 2024/HOLD/NV. 1.4, 1.5, 1.6, 1.13: There are policies and procedures related to labor Child and youth labor, forced labor, non-discrimination, complaint resolution mechanisms.		Document review Interviews with key stakeholders	Keep risk levels under review and verify that all safeguards are working as intended. Perform a formal risk audit every three years, or sooner if risk factors fluctuate or if a 'high-risk' status is identified

Pathway 3 Ingredient Manufacturer assessment	Ingredient Manufacturer	2026-03-05	Rice (Oryza sativa L.)	Legal	Vietnam	N/A	Business Registration Certificate No. 1801334541, first registered on March 26, 2014. ISO 22000:2018 Certificate No. 20286-FSV. Environmental Permit No. 17/GPMT-UBND dated February 13, 2025. Land lease agreement for factory		Assessments of the status of governance and law enforcement in the source region.	Keep risk levels under review and verify that all safeguards are working as intended. Perform a formal risk audit every three years, or sooner if risk factors fluctuate or if a 'high-risk' status is identified
Pathway 3 Ingredient Manufacturer assessment	Ingredient Manufacturer	2026-03-05	Rice (Oryza sativa L.)	Environmental	Vietnam	N/A	1.18 Water Use: Domestic water supply contract No. 01/2024/HĐ-TNOM, 2024 1.19 Waste handling: Economic contract for collection, transportation and treatment of hazardous waste 974 HD/CT/VAE-2025. With the most recent payment authorization for waste collection in February 2026. With the most recent payment authorization for hazardous waste collection in December 2025. 1.20 Effluent handling: Environmental protection report for 2025. 1.21 Greenhouse gas emissions (GHGs) The annual emissions test results are available with result code 3362/MT/1140/1225. 3.4.2 GMO disclosure. IM has declaration. 3.4.3 Disclosure of medicinal		Document review Interviews with key stakeholders	Keep risk levels under review and verify that all safeguards are working as intended. Perform a formal risk audit every three years, or sooner if risk factors fluctuate or if a 'high-risk' status is identified
Pathway 3 Ingredient Manufacturer assessment	Ingredient Manufacturer	2026-03-05	Rice (Oryza sativa L.)	Social	Vietnam	N/A	1.3 The company has issued its own Labor Regulations dated March 26, 2022, and a Collective Labor Agreement. A social policy effective from February 26, 2026, has been issued that addresses the prohibition of child labor, the fight against forced labor, and non-discrimination; it has an internal complaint procedure; and it checks compliance with the regional minimum wage through salary scales and labor contracts, adhering to criteria		Document review Interviews with key stakeholders	Keep risk levels under review and verify that all safeguards are working as intended. Perform a formal risk audit every three years, or sooner if risk factors fluctuate or if a 'high-risk' status is identified
Pathway 3 Ingredient Manufacturer assessment	Ingredient Manufacturer	2026-03-05	Rice (Oryza sativa L.)	Legal	Vietnam	N/A	Legal status of the company: Business Registration Certificate: 1800723955-001 Land use and facility legality: Total land area 49,938 m2 Production permits: Certificate of eligibility for aquaculture feed production (TS000083 - no expiration date - Last updated: October 23, 2025 (2600/TB-TSKN)) Environmental compliance: GPMT 03/GPMT-UBND valid for 10 years from January 10, 2024		Assessments of the status of governance and law enforcement in the source region.	Keep risk levels under review and verify that all safeguards are working as intended. Perform a formal risk audit every three years, or sooner if risk factors fluctuate or if a 'high-risk' status is identified
Pathway 3 Ingredient Manufacturer assessment	Ingredient Manufacturer	2026-03-05	Rice (Oryza sativa L.)	Environmental	Vietnam	N/A	1.18 Water Use: Surface water extraction permit with code 02/GP-UBND is valid for 5 years from January 17, 2025. Domestic water supply contract No. T23863/HĐ-CNTN is valid for 5 years from March 12, 2025. 1.19 Waste handling: Regulations on waste management and classification code P-MT-09 effective date: February 4, 2026 Service contract code PUR - 14052025/VX.078 valid for 2 years from May 30, 2025 Scrap metal purchase and sale contract code Pur 01/07/2025 1.20 Effluent handling: Wastewater treatment operating procedure: P-MT-13B. Environmental protection work report No. 17, 2025, according to document CV-EHS/26.016 1.21 (GHGs): Greenhouse gas inventory report 842/SCT-QLNL dated August 25, 2025		Document review Interviews with key stakeholders	Keep risk levels under review and verify that all safeguards are working as intended. Perform a formal risk audit every three years, or sooner if risk factors fluctuate or if a 'high-risk' status is identified

Pathway 3 Ingredient Manufacturer assessment	Ingredient Manufacturer	2026-03-05	Rice (Oryza sativa L.)	Social	Vietnam	N/A	1.3 Total number of employees: 79 personnel - all are employees with official contracts Labor Regulations: issued on October 1, 2023 Collective Labor Agreement: issued on October 11, 2023 Minimum salary applied: VND 5,700,000/month + allowances 1.4 Policy on not using forced labor, slavery, or prisoners issued on December 20, 2024 Deductions from wages, use of fines, or wage cuts instead of labor disciplinary action: none 1.5 Policy on underage labor issued on April 1, 2022 1.6 Policy on combating discrimination and harassment in the workplace issued on April 1, 2022 1.13: Labor complaint resolution procedure issued on December 1, 2024 Use QR code to Employee		Document review Interviews with key stakeholders	Keep risk levels under review and verify that all safeguards are working as intended. Perform a formal risk audit every three years, or sooner if risk factors fluctuate or if a 'high-risk' status is identified
Pathway 3 Ingredient Manufacturer assessment	Ingredient Manufacturer	2026-03-05	Rice (Oryza sativa L.)	Legal	Vietnam	N/A	Legal status of the company: Business registration certificate: 1801616071 Land use and facility legality Production permits: ISO22000 certificate (0004-QBCN/QCERT) Environmental compliance: Environmental permit 04/GPMT-UBND valid for 10 years from January 10, 2024		Assessments of the status of governance and law enforcement in the source region.	Keep risk levels under review and verify that all safeguards are working as intended. Perform a formal risk audit every three years, or sooner if risk factors fluctuate or if a 'high-risk' status is identified
Pathway 3 Ingredient Manufacturer assessment	Ingredient Manufacturer	2026-03-05	Rice (Oryza sativa L.)	Environmental	Vietnam	N/A	1.18 Water Use: Domestic water supply contract. 1.19 Waste handling: Economic contract for the collection, transportation, and treatment of hazardous waste. A payment order for waste collection, dated February 2026 1.20 Effluent handling: Environmental Protection Report 2025. 1.21 (GHGs): emissions test results 3.4.2 GMO disclosure. IM has declaration. 3.4.3 Disclosure of medicinal additives. (N/A)		Document review Site visit Interviews with key stakeholders	Keep risk levels under review and verify that all safeguards are working as intended. Perform a formal risk audit every three years, or sooner if risk factors fluctuate or if a 'high-risk' status is identified
Pathway 3 Ingredient Manufacturer assessment	Ingredient Manufacturer	2026-03-05	Rice (Oryza sativa L.)	Social	Vietnam	N/A	1.3 The company has issued its own Labor Regulations dated August 20, 2025, and has a Collective Labor Agreement. Social policies effective from February 26, 2026 (prohibiting child labor, forced labor, discrimination; having a complaint procedure); reviewing salary scales and labor contracts to confirm compliance with the regional minimum wage; meeting criteria 1.4, 1.5, 1.6, and 1.13.		Document review Interviews with key stakeholders	Keep risk levels under review and verify that all safeguards are working as intended. Perform a formal risk audit every three years, or sooner if risk factors fluctuate or if a 'high-risk' status is identified
Pathway 3 Ingredient Manufacturer assessment	Ingredient Manufacturer	2026-03-05	Rice (Oryza sativa L.)	Legal	Vietnam	N/A	Land Use Certificate Code DA 444508 Environmental Permit No. 23/GPMT-UBND Business Registration Certificate Code 1801449215 ISO 22000:2018 Code Qcrt rrvvvv 74		Assessments of the status of governance and law enforcement in the source region.	Keep risk levels under review and verify that all safeguards are working as intended. Perform a formal risk audit every three years, or sooner if risk factors fluctuate or if a 'high-risk' status is identified
Pathway 3 Ingredient Manufacturer assessment	Ingredient Manufacturer	2026-03-05	Rice (Oryza sativa L.)	Environmental	Vietnam	N/A	1.18 Water Use: Domestic water supply contract. 1.19 Waste handling: Economic contract for the collection, transportation, and treatment of hazardous waste. A payment order for waste collection, dated February 2026 1.20 Effluent handling: Environmental Protection Report 2025. 1.21 (GHGs): emissions test results 3.4.2 GMO disclosure. IM has declaration. 3.4.3 Disclosure of medicinal additives. (N/A)		Document review Interviews with key stakeholders	Keep risk levels under review and verify that all safeguards are working as intended. Perform a formal risk audit every three years, or sooner if risk factors fluctuate or if a 'high-risk' status is identified

