



## Firestone Liberia's International Sustainability and Carbon Certification (ISCC) Qualification

Firestone Liberia (FSLB) is certified under the International Sustainability and Carbon Certification PLUS (ISCC PLUS) scheme including the ISCC EUDR (European Union Deforestation Regulation) add-on<sup>1</sup>. This involves alignment on the six ISCC PLUS sustainability requirements and support in meeting the requirements of the EUDR Regulation (EU) 2023/1115 with integrated tools on risk analysis, deforestation-free status, and documentation.

Farms certified under ISCC must adhere to all six ISCC Principles. ISCC Principle 1 covers protecting land with high biodiversity value or high carbon stock. Principles 2-6 cover social, ecological, and economic requirements. These requirements are divided into "immediate," "short-term," "mid-term," and "best-practice." The entity must be compliant with all requirements stated in ISCC Principle 1 and all immediate requirements of ISCC Principles 2-6 when it starts supplying certified material to customers. The short-term and mid-term requirements specified in ISCC Principles 2-6 must be implemented as part of a continuous improvement process over a specified period of 3 and 5 years, respectively.

- A major overall objective of ISCC is to protect land areas which are biodiverse or rich in carbon, which serve the protection of threatened or vulnerable species, or which have other ecological or cultural importance. Furthermore, high conservation value (HCV) areas shall be protected. Principle 1 does not allow land use change after January 1, 2008.
- ISCC Principle 2 promotes the application of good agricultural practices, and covers the areas of soil, air, water, and waste and sets requirements to prevent the contamination, degradation and depletion of the environment due to agricultural and forestry production.
- ISCC Principle 3 defines safe working conditions including health, safety and hygiene policies, training, and the use of protective clothing and procedures in case of accidents.
- Social standards are further specified under ISCC Principle 4, covering requirements for rural and social development, the rights of workers and local communities, based on but not limited to the core ILO standards.
- ISCC Principle 5 requires that all biomass production should take place in compliance with applicable regional and national laws and shall follow international treaties. In addition, complying with Principle 5 will ensure that the entity does not encounter conflicts of interest or is involved in any form of bribery or corruption.

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<sup>1</sup> The ISCC EUDR add-on is a certification-based extension integrating into existing ISCC audits and streamlines the path to compliance. As outlined by the guidance document (C/2024/6789) published by the European Commission, "Certification and third-party verified schemes can play an important role in promoting sustainable agricultural and forestry practices and responsible sourcing, in fostering supply chain transparency and in facilitating compliance."

- ISCC Principle 6 describes the requirements of good management practices and measures for continuous improvement.

ISCC certificates are issued following a successful audit, during which the Certification Body verifies compliance with all applicable ISCC requirements. In addition to the external audit, FSLB conducts annual internal assessments of its compliance with ISCC requirements. Based on the findings identified during these audits and assessments, FSLB has taken appropriate corrective actions and successfully been certified under ISCC PLUS. For further details regarding the audit findings and the actions taken by FSLB, please refer to the information below.

Principle	Findings	Action Taken	Status
Principle 3	● Lack of suitable storage for personal belongings	Installation of dedicated storage solutions	Implemented
	● Gap in the transfer of certain chemical solutions	Installation of containment to avoid spillage	
	● Proper PPE safety guidelines may not have been consistently followed in all situations. ● Opportunity to cover the first aid in the regular health and safety trainings	Training of Department Representatives	
	● Opportunity to enhance medical screening for certain positions	Increase frequency of medical screening for particular workers	
	● Appropriate emergency kits for use when needed	Established process to ensure company-provided appropriate emergency kit	
Principle 4	● Lack of adequate transportation to support movement of students living and attending schools in the communities	Rerouted existing buses to accommodate more students. Added 5 more buses in the fleet	Implemented
	● Cost of tools incurred by contract workers	Established process to ensure contractor-provided tools and PPE are supplied to all workers	
	● Opportunity on housing and transportation for contractor workers	Engage with contractors to ensure housing and transportation allowance is provided to relevant contracted workers	
	● Clarify terms for contracted workers' miscellaneous work	Review and update an agreement with contractors	