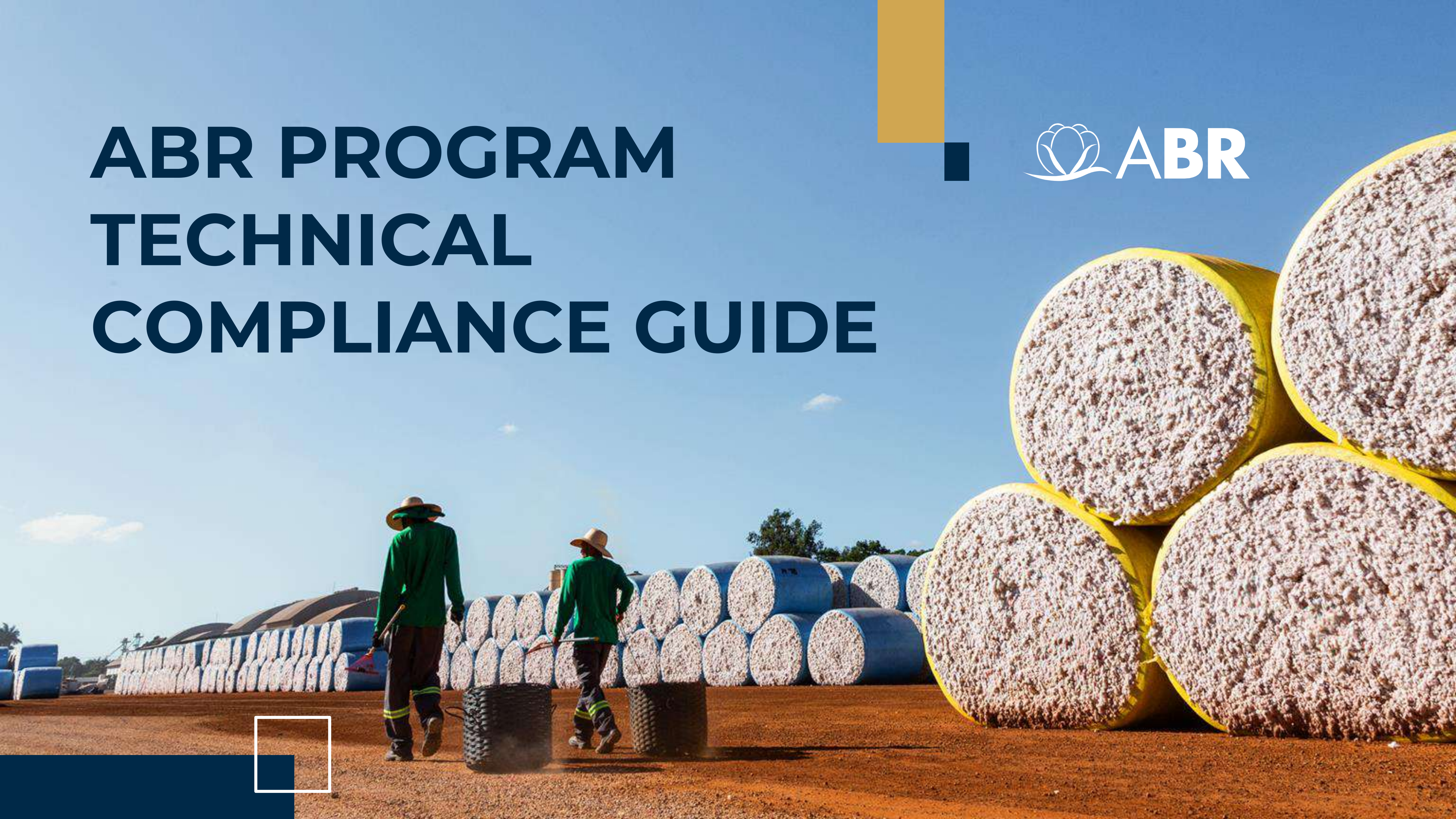
ABR PROGRAM TECHNICAL COMPLIANCE GUIDE



Volume I

LABOR RELATIONS AND LABOR RIGHTS

In recent years, the demand for sustainable and socially responsible agricultural practices has grown significantly, driven by more conscious consumers and stricter environmental legislation. In this context, social responsibility emerges as an essential element for the ABR Program, aiming not only for environmental sustainability but also for the well-being of workers and the communities involved in production. Its Social and Community Development pillar covers best business practices for respecting and promoting human rights, ensuring dignified working conditions, and contributing to the social and economic development of local communities..

In the cotton sector, this means implementing measures ranging from the elimination of child and forced labor to the promotion of fair wages, workplace safety, and access to basic social benefits such as education and health. The ABR certification standard establishes rigorous criteria to ensure that cotton production occurs under ethical conditions in alignment with the International Labour Organization (ILO) conventions and the current regulatory norms in the country.

CRITERION 1
EMPLOYMENT CONTRACT

1.1 Does the PU/PBA not deduct recruitment fees when selecting permanent and temporary workers? Were these workers correctly registered in the company within the e-Social platform up to 24 hours before the start of the employee's activities, except for third-party or autonomous service providers?

LEGAL BASIS:

Decree No. 8373/2014: Established the Digital Bookkeeping System for Tax, Social Security, and Labor Obligations (e-Social).

CLT (Consolidation of Labor Laws) Art. 29: The employer shall have a period of 5 (five) business days to record in the CTPS (Work and Social Security Booklet), regarding admitted workers, the date of admission, remuneration, and special conditions, if any; the adoption of a manual, mechanical, or electronic system is permitted, according to instructions to be issued by the Ministry of Economy. (...) § 8: The worker must have access to their CTPS information within 48 (forty-eight) hours of its entry.

MTP Ordinance No. 671/2021 Art. 3: A CTPS issued by electronic means, as referred to in Art. 14 of the Consolidation of Labor Laws, approved by Decree-Law No. 5,452 of May 1, 1943 - CLT, is denominated the Digital Work Booklet.

Interviews: With the UP/UBA representative and the professional responsible for the HR department.

Physical Verification: Request the display of documents reporting the regular submission of labor obligations and employee registration to e-Social (events S-2200, S-1299, S-2220, and S-2240).

Documentary Analysis: Examine the documentary content and its alignment with the deadlines provided by law. Request printouts of e-Social events: S-2200 (admission); S-1299 (payroll closing); S-2220 (admission exam); S-2240 (SST reports - occupational safety and health), admission exams, and others as requested, employee files or books, and payroll. **For new hires in the current harvest, whenever possible, e-Social submissions are transmitted the day before. Any failure to submit on time must be justified (occasional cases).**

Comments:

Through the current system known as e-Social, employers began communicating unified information to the Government regarding workers, such as: registration links and registration updates, labor exams, social security contributions, payroll, notice of termination, tax bookkeeping, and FGTS (Severance Indemnity Fund) information. Companies must communicate admissions to e-Social up to 24 (twenty-four) hours before the start of activities. A company that maintains subordinate workers without registration will be subject to the fine provided for in Art. 47 of the CLT. The issuance of new work booklets by the Labor Secretariat of the Ministry of Economy occurs electronically, using the CPF (Taxpayer Registry) number as the employee's unique identification. Current paper booklets will continue to be printed only on an exceptional basis.

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1.2 Has the PU/PBA registered the Electronic Labor Domicile - DET, which functions as the Electronic Labor Inspection Book - eLIT?

LEGAL BASIS:

CLT Art. 628-A: The Labor Electronic Domicile is established, regulated by the Ministry of Labor and Social Security.

MTP Ordinance No. 671/2021, Art. 140: The Secretariat of Labor of the Ministry of Labor and Social Security, through the Undersecretariat of Labor Inspection, shall make available the Labor Inspection Book, as referred to in § 1 of Art. 628 of Decree-Law No. 5,452 of 1943 - CLT, in electronic form, denominated eLIT, free of charge, for all companies, including those legally exempt from possessing it, and for other equivalent employers.

Interviews: With the UP/UBA representative and the professional responsible for the HR department.

Physical Verification: Check if the company registered for the DET to have access to the Electronic Labor Inspection Book (e-LIT).

Documentary Analysis: Request a printout of the DET registration and its mailbox, where notifications may be recorded.

Comments:

The Labor Inspection Book records the history of audits performed by labor tax auditors.

It is a mandatory document for all companies and, per Decree No. 11.905/2024, the LIT became digital (e-LIT), forming part of the functionalities of the DET.

The company still needs to keep the printed book (LIT) according to MTP Ordinance No. 671/2021, Art. 140, § 5: Printed Labor Inspection Books must be kept for a period of five years, starting from the date indicated in § 1 of the caput, and may be required by Labor Inspection for the consultation of past facts; their digitalization is permitted in the form of the law.

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1.3 Does the PU/PBA, when hiring foreign workers, require the presentation of the following documents: CRNM– National Migratory Registration Card or residence/refugee application protocol, CTPS and CPF?

LEGAL BASIS:

Migration Law (Law No. 13.445/2017) Art. 14: A temporary visa may be granted to an immigrant who comes to Brazil with the intent to establish residence for a determined period and who falls under at least one of the following hypotheses: (...)

§ 5: Subject to the hypotheses provided for in regulation, a temporary work visa may be granted to an immigrant coming to exercise labor activity, with or without an employment relationship in Brazil, provided they prove a formal job offer by a legal entity active in the Country; this requirement is waived if the immigrant proves a degree in a higher education course or equivalent.

Interviews: With the UP/UBA representative and the professional responsible for the HR department.

Physical Verification: Verify if the UP/UBA hired foreign workers and, in that case, requested authorization from the General Coordination of Immigration of the Ministry of Labor.

Documentary Analysis: Request the CTPS, CRNM, and CPF of the foreign worker.

Comments:

Brazilian legislation allows the hiring of immigrants (citizens of other countries or stateless persons), border residents (people living in a country neighboring Brazil), and refugees (foreigners under the protection of the Brazilian State). A company intending to hire a foreign worker, permanently or temporarily, must complete the "Work Authorization Request Form" and request work authorization from the General Coordination of Immigration of the Ministry of Labor and Employment. The labor relationship follows the rules provided in the CLT, observing the maximum ceiling of 1/3 of foreign workers.

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1.4 Upon hiring or rehiring employees, does the UP/UBA guide and train workers regarding occupational risks that may originate in the workplace and the means to prevent and limit such risks, as well as the measures adopted by the company?

LEGAL BASIS:

NR 1 (Regulatory Norm) 1.4.4: Every worker, upon being admitted or when changing functions that imply a change in risk, must receive information on:

a) occupational risks that exist or may originate in the workplace;

b) means to prevent and control such risks; [...]

d) procedures to be adopted in an emergency.

1.4.4.1: Information may be transmitted

a) during training;

b) through safety dialogues, or via physical or electronic documents.

Interviews: With the UP/UBA representative, the professional responsible for the HR department, and employees.

Physical Verification: Verify whether the UP/UBA, upon the hiring or rehiring of employees, guides and trains workers regarding occupational risks that may originate in the workplace and the means to prevent and limit such risks, as well as the measures adopted by the company.

Documentary Analysis: Request attendance lists for meetings, courses, or training, internal rules or regulations, employment contracts, and the OS (Service Order).

Comments:

Guidance and training for hired or rehired workers may be conducted through courses, integration meetings, safety dialogues, or physical/electronic documents. Integration is a major opportunity for the company to show the newly hired or rehired employee that workplace safety is fundamental.

Employee safety training is of paramount importance to clarify the responsibilities of both the company and the workers regarding safety in the work environment.

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1.5 Is salary payment made by the 5th business day of the month following the due month?

LEGAL BASIS:

CLT (Consolidation of Labor Laws) Art. 459: Wage payment, regardless of the work modality, shall not be stipulated for a period exceeding 1 (one) month, except concerning commissions, percentages, and bonuses.

§ 1: When payment has been stipulated by the month, it must be made, at the latest, by the fifth business day of the month subsequent to the month earned.

Interviews: With the UP/UBA representative, the professional responsible for the HR department, and employees.

Physical Verification: Verify HR documentation that proves the regular payment of wages by the 5th business day of the month subsequent to the month earned.

Documentary Analysis: Request the bank payment receipt and/or the signed and dated salary receipt.

Comments:

In calculating the 5th business day of the month subsequent to the month earned, Saturday must be considered a business day for wage payment purposes, excluding Sundays and holidays, including municipal holidays, pursuant to IN MTP No. 2 of November 8, 2021.

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1.6 Are overtime hours worked correctly recorded in mandatory time controls and properly paid to the employee?

LEGAL BASIS:

CLT (Consolidation of Labor Laws) Art. 58: The normal duration of work, for employees in any private activity, shall not exceed 8 (eight) hours daily, provided that no other limit is expressly fixed.

Art. 59. The daily duration of work may be increased by overtime, in a number not exceeding two, by individual agreement, collective bargaining agreement, or collective labor agreement.

§ 1: Remuneration for overtime shall be at least 50% (fifty percent) higher than that of normal hours.

§ 2: The salary increase may be waived if, by virtue of a collective labor agreement or convention, excess hours in one day are offset by a corresponding decrease on another day, provided it does not exceed, in a maximum period of one year, the sum of the provided weekly working hours, nor exceeds the maximum limit of ten hours daily.

Interviews: With the UP/UBA representative, the professional responsible for the HR department, and employees.

Physical Verification: Verify HR documentation demonstrating that variable salary components (overtime, indirect effects, premiums, and others) are integrated by average into the value of vacation pay, 13th-month salary, notice of termination, and FGTS and INSS (Social Security) contributions.

Documentary Analysis: Request the CCT (Collective Bargaining Agreement) for the category, work schedule chart, time tracking control or employee averages, payroll or salary receipt, and respective taxes.

Comments:

When the workday is extended beyond the contractual hours without compensation, the company is obliged to remunerate the employee for the excess work, and this remuneration shall be at least 50% (fifty percent) higher than the normal hour or as evidenced in the CCT. Hours worked beyond the normal workday of 8 hours daily, 44 weekly, and 220 monthly are considered overtime.

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1.7 Do variable salary components (overtime, reflections, bonuses and others) integrate by average the value of vacation pay, 13th salary, prior notice and FGTS and INSS contributions?

LEGAL BASIS:

CLT (Consolidation of Labor Laws) Art. 457: The employee's remuneration includes, for all legal purposes, in addition to the salary due and paid directly by the employer as consideration for the service, any tips received.

§ 1: The salary includes the fixed stipulated amount, legal bonuses, and commissions paid by the employer.

§ 2: Amounts, even if habitual, paid as cost allowances, food assistance (provided payment in cash is prohibited), travel allowances, prizes, and allowances do not constitute part of the employee's remuneration, are not incorporated into the employment contract, and do not form a basis for the incidence of any labor or social security charges.

Interviews: With the UP/UBA representative, the professional responsible for the HR department, and employees.

Physical Verification: Verify HR documentation demonstrating that variable salary components (overtime, indirect effects, premiums, and others) are integrated by average into the value of vacation pay, 13th-month salary, notice of termination, and FGTS and INSS (Social Security) contributions.

Documentary Analysis: Request the work schedule chart, time tracking control or employee averages, payroll and/or vacation receipt, 13th-month salary receipt, termination papers, and respective taxes.

Comments:

Salary is the fixed amount previously adjusted in the employment contract between employer and employee for the provision of services during a normal workday.

Remuneration is a broader concept than salary and is composed of the sum of the contractual salary plus amounts of a salary nature, such as overtime, hazard pay, dangerous activity premiums, night shift premiums, and others.

Remuneration must be used as the basis for calculating the employee's labor rights and their indirect effects, such as the 13th-month salary, paid weekly rest, vacations, contractual termination installments, and FGTS, social security, and tax contributions.

1.8 Does the PU/PBA not practice nor allow its employees' daily work hours to exceed the legal limit of 8 normal hours, plus 2 voluntary and occasional daily overtime hours, or 12 daily hours in case of normal 12 x 36 hour shifts, observing the weekly limit of 44 hours and 220 monthly hours, except in situations of urgent necessity and force majeure provided for in collective agreements or conventions?

LEGAL BASIS:

CLT (Consolidation of Labor Laws) Art. 58: The normal duration of work, for employees in any private activity, shall not exceed 8 (eight) hours daily, provided that no other limit is expressly fixed.

Art. 59. The daily duration of work may be increased by overtime, in a number not exceeding two, by individual agreement, collective bargaining agreement, or collective labor agreement.

§ 1: Remuneration for overtime shall be at least 50% (fifty percent) higher than that of normal hours.

Art. 61. Should an imperative necessity arise, the duration of work may exceed the legal or agreed-upon limit, whether to face a reason of force majeure, or to attend to the performance or completion of urgent services whose non-execution may cause manifest prejudice.

Interviews: With the UP/UBA representative, the professional responsible for the HR department, and employees.

Physical Verification: Verify in the time tracking records if the UP/UBA does not practice nor allow the daily workday of its employees to exceed the legal limit of 8 (eight) normal hours, plus 2 (two) voluntary and occasional daily overtime hours, except for situations of imperative necessity and force majeure provided for in a collective bargaining agreement or convention.

Documentary Analysis: Request the CCT (Collective Bargaining Agreement) for the category, work schedule chart, time tracking control or employee averages, individual authorizations or agreements, payroll or salary receipts, and respective taxes.

Comments:

With the labor reform (Law No. 13,467/17), the 8 (eight)-hour daily workday duration may be increased by overtime, not exceeding 2 (two) daily overtime hours by individual agreement, or according to a collective bargaining convention or collective labor agreement. In the event of imperative necessity, the workday duration may exceed the legal or agreed limit, whether due to force majeure or to attend to the performance or completion of urgent services whose non-execution may result in manifest prejudice, regardless of collective bargaining or communication to the competent authority (Art. 59 and 61, § 1, CLT).

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1.9 Does the PU/PBA regularly grant employees the intra-shift interval for rest and meals of at least 1 hour and at most 2 hours; or at least 30 minutes as provided for in collective agreements or conventions?

LEGAL BASIS:

CLT (Consolidation of Labor Laws) Art. 71: In any continuous work whose duration exceeds 6 (six) hours, the granting of an interval for rest or food is mandatory, which shall be at least 1 (one) hour and, unless there is a written agreement or collective contract to the contrary, may not exceed 2 (two) hours.

Art. 611-A: Collective bargaining conventions and collective labor agreements prevail over the law when, among others, they provide for: [...]

III - intra-day interval, respecting the minimum limit of thirty minutes for workdays exceeding six hours.

Interviews: With the UP/UBA representative, the professional responsible for the HR department, and employees.

Physical Verification: Verify in the HR documentation if the UP/UBA regularly grants employees an intra-day interval for rest and meals of at least 1 hour and at most 2 hours; or at least 30 minutes, as provided for in a collective bargaining agreement or convention.

Documentary Analysis: Request the CCT for the category, work schedule chart, and the time tracking control or employee averages.

Comments:

The labor reform introduced a special option regarding the minimum intra-day interval time by establishing, in item III of Art. 611-A of the CLT, that the minimum interval for workdays over 6 hours may be reduced through an agreement or convention, provided the minimum limit of 30 minutes is respected.

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1.10 Does the PU/PBA regularly grant employees the inter-shift interval for rest of at least 11 hours?

LEGAL BASIS:

CLT (Consolidation of Labor Laws) Art. 66: Between 2 (two) workdays, there shall be a minimum period of 11 (eleven) consecutive hours for rest.

Interviews: With the UP/UBA representative, the professional responsible for the HR department, and employees.

Physical Verification: Verify in the HR documentation if the UP/UBA regularly grants employees an inter-day interval for rest of at least 11 hours.

Documentary Analysis: Request the CCT for the category, work schedule chart, and the time tracking control or employee averages.

Comments:

The inter-day interval comprises a rest of 11 (eleven) consecutive hours pursuant to the provisions of Art. 66 of the CLT, which must be respected even on weekends. If the company does not grant the inter-day interval of at least 11 hours for rest and food to urban and rural employees, it must pay the suppressed period as an indemnity, with a minimum 50% increase over the value of the normal work hour remuneration or as per the CCT (Collective Bargaining Agreement).

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1.11 Does the PU/PBA regularly grant employees paid weekly rest of 24 hours?

LEGAL BASIS:

CLT (Consolidation of Labor Laws) Art. 67: Every employee is guaranteed a paid weekly rest period of 24 (twenty-four) consecutive hours, which, except for reasons of public convenience or imperative service necessity, shall coincide with Sunday, in whole or in part.

Art. 68. Work on Sundays, whether total or partial, pursuant to Art. 67, shall always be subject to prior permission from the competent labor authority.

MTP Ordinance No. 671/2021, Art. 62: Permanent authorization is granted for work on Sundays and holidays, as referred to in Art. 68 and Art. 70 of Decree-Law No. 5,452 of 1943 - CLT, for the activities listed in Annex IV of this Ordinance.

Interviews: With the UP/UBA representative, the professional responsible for the HR department, and employees.

Physical Verification: Verify in the HR documentation whether the UP/UBA regularly grants employees the 24-hour paid weekly rest.

Documentary Analysis: Request the CCT (Collective Bargaining Agreement) for the category, work schedule chart, and the time tracking control or employee averages, and employee files or books.

Comments:

The Paid Weekly Rest (DSR) is a 24-consecutive-hour rest period that must be granted to employees after six days of work. The DSR should preferably be granted on Sundays, but the date may vary according to the activity, the workday, and the type of hiring.

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1.12 Is work on paid weekly rest days and holidays, without compensatory time off, paid with a minimum premium of 100%?

LEGAL BASIS:

CLT (Consolidation of Labor Laws) Art. 67: Every employee is guaranteed a paid weekly rest period of 24 (twenty-four) consecutive hours, which, except for reasons of public convenience or imperative service necessity, shall coincide with Sunday, in whole or in part.

Art. 68. Work on Sundays, whether total or partial, pursuant to Art. 67, shall always be subject to prior permission from the competent labor authority.

MTP Ordinance No. 671/2021, Art. 62: Permanent authorization is granted for work on Sundays and holidays, as referred to in Art. 68 and Art. 70 of Decree-Law No. 5,452 of 1943 - CLT, for the activities listed in Annex IV of this Ordinance.

Interviews: With the UP/UBA representative, the professional responsible for the HR department, and employees.

Physical Verification: Verify in the HR documentation whether work on Sundays and holidays is paid at double the rate, unless the employer determines another compensatory day off.

Documentary Analysis: Request the CCT for the category, work schedule chart, and the time tracking control or employee averages.

Comments:

The DSR is a rest period of 24 consecutive hours that must be granted to employees after six days of work, preferably on Sundays.

According to changes in legislation, work on Sundays and holidays is permitted through temporary or permanent authorization depending on each activity.

The day will only be worth double when the worker does not have a day off within the same week.

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1.13 Does the PU/PBA regularly grant full or partial vacations for each 12-month acquisition period to its employees within the legal granting period?

LEGAL BASIS:

CLT (Consolidation of Labor Laws) Art. 134: Vacations shall be granted by act of the employer, in a single period, within the 12 (twelve) months subsequent to the date on which the employee acquired the right.

Provided there is agreement from the employee, vacations may be enjoyed in up to three periods, one of which cannot be less than fourteen consecutive days and the others cannot be less than five consecutive days each. (...)

It is prohibited to start vacations in the two-day period preceding a holiday or a paid weekly rest day.

Art. 143. The employee is entitled to convert 1/3 (one third) of the vacation period to which they are entitled into a cash allowance (abono pecuniário), in the amount of the remuneration that would be due for the corresponding days.

Interviews: With the UP/UBA representative, the professional responsible for the HR department, and employees.

Physical Verification: Verify in the HR documentation whether the UP/UBA regularly grants full or split vacations for each 12-month accrual period to its employees within the legal concession period.

Documentary Analysis: Request the payroll, vacation notice and receipt, and salary average and vacation controls.

Comments:

Vacation is the annual rest period that must be granted to the employee after exercising activities for one year (12 months).

Vacations must be granted within the 12 months following the acquisition of the right. If vacations do not occur within this period, they shall be paid at double the rate per CLT Art. 137.

By negotiation between employee and employer, vacations may be divided into up to 3 (three) periods, provided one is not less than 14 days and the others not less than 5 days each, subject to employee agreement.

The employee is entitled to convert one-third of the vacation period to which they are entitled into a cash allowance, in the amount of the remuneration that would be due for the corresponding days.

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1.14 Is the 13th salary regularly paid in two installments, the first by November 30th and the second by December 20th of each year?

LEGAL BASIS:

Law No. 4,090 of July 13, 1962,

Art. 1: In the month of December of each year, every employee shall be paid a salary bonus by the employer, regardless of the remuneration to which they are entitled.

Law No. 4,749 of August 12, 1965,

Art. 1: The salary bonus established by Law No. 4,090 of July 13, 1962, shall be paid by the employer by December 20 of each year, offsetting the amount that the employee may have received as an advance pursuant to the following article.

Art. 2: Between the months of February and November of each year, the employer shall pay, as an advance on the aforementioned bonus, half of the salary received by the respective employee in the previous month.

Interviews: With the UP/UBA representative, the professional responsible for the HR department, and employees.

Physical Verification: Verify in the HR documentation whether the 13th-month salary is regularly paid in two installments (the first by Nov 30 and the second by Dec 20).

Documentary Analysis: Request the payroll, the two installments of the 13th-month salary, and the respective payment proofs.

Comments:

The employee is entitled to an annual thirteenth salary based on the contractual remuneration paid in December or, in the case of variable remuneration, the average of the months worked in the annual period.

Payment must be made in two installments: the first by November 30 (50% of the value) and the second (remaining 50%) by December 20.

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1.15 Does the PU/PBA regularly collect digital FGTS (GFD) on remuneration paid to each employee by the 20th of each subsequent month?

LEGAL BASIS:

Law No. 8.036/1990,

Art. 15. For the purposes provided for in this Law, all employers are required to deposit, by the twentieth day of each month, into a linked account, the amount corresponding to 8% (eight percent) of the remuneration paid or due in the previous month to each worker, including in the remuneration the portions referred to in Arts. 457 and 458 of the Consolidation of Labor Laws (CLT), approved by Decree-Law No. 5,452 of May 1, 1943, and the Christmas Bonus referred to in Law No. 4,090 of July 13, 1962. (Wording provided by Law No. 14,438 of 2022).

Interviews: With the UP/UBA representative, the professional responsible for the HR department, and employees.

Physical Verification: Verify in the HR documentation whether the UP/UBA regularly collects FGTS on the remuneration paid to each employee by the 20th (twentieth) of each subsequent month.

Documentary Analysis: Request the payroll, the corresponding Digital FGTS (GFD) form, the respective proof of payment, and the FGTS Regularity Certificate (CRF).

Comments:

The Severance Indemnity Fund (FGTS) was created to protect workers dismissed without just cause.

All urban and rural workers governed by the CLT are entitled to FGTS.

The deposit is equivalent to 8% (eight percent) of the salary amount paid or due to the worker.

The employer or the service user must make the deposit into the worker's FGTS linked account by the 20th (twentieth) of each month.

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1.16 Does the UP/UBA deduct the employee's social security contribution from the paid remuneration and remit it to the INSS (DARF) by the 20th of each subsequent month?

LEGAL BASIS:

RFB (Federal Revenue of Brazil) IN No. 2110/22,

Art. 52. The contributions referred to in items I to VII of the caput of Art. 49 must be collected by the company or equivalent by the 20th day of the month subsequent to the accrual period. Sole Paragraph: When there is no banking service on the date defined for payment, the deadline shall be moved forward to the immediately preceding business day.

Interviews: With the UP/UBA representative and the professional responsible for the HR department.

Physical Verification: Verify in the HR documentation if the UP/UBA (agribusiness) deducts the employee's social security contribution and remits it to the INSS (DARF), based on the paid remuneration, by the 20th of each subsequent month.

Documentary Analysis: Request the payroll, employee salary receipts, the INSS guide (DARF), and the respective proof of payment.

Comments:

Rural social security contributions must be collected by the 20th (twentieth) of the month subsequent to the accrual period. If there is no banking service on that day, the collection must be made on the first immediately preceding business day.

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1.17 Does the PU/PBA, upon contract termination, make available to the employee within 10 (ten) days the CTPS properly informed in the e-social event, 03 (three) copies of the TRCT, updated FGTS statement for termination purposes and Dismissal Communication - CD guides and unemployment insurance application?

LEGAL BASIS:

CLT (Consolidation of Labor Laws) Art. 477: Upon the termination of the employment contract, the employer must proceed with the annotation in the Work and Social Security Booklet, communicate the dismissal to the competent bodies, and perform the payment of termination benefits within the timeframe and in the manner established in this article. (...)

§ 6: The delivery to the employee of documents proving the communication of the contract termination to the competent bodies, as well as the payment of the amounts contained in the termination instrument or settlement receipt, must be carried out within ten days starting from the end of the contract. (...)

§ 10: The annotation of the contract termination in the Work and Social Security Booklet is a valid document to apply for the unemployment insurance benefit and the withdrawal from the linked account in the Severance Indemnity Fund (FGTS), in legal cases, provided that the communication stipulated in the caput of this article has been carried out.

Interviews: With the UP/UBA representative and the professional responsible for the HR department.

Physical Verification: Verify in the HR documentation if the UP/UBA, upon contract termination, delivers to the employee within 10 days the CTPS duly updated in e-Social with termination data, 3 (three) copies of the TRCT, updated FGTS statement for termination purposes, and, if applicable, the Dismissal Communication (CD) and Unemployment Insurance application.

Documentary Analysis: Request the payroll, a termination of employment contract (TRCT copies), proof of termination payment, a printout of the e-Social event (S-2299), annotation in the CTPS (optional), and other termination documents such as: termination medical exam (ASO), updated FGTS statement, CD, and unemployment insurance application, if necessary.

Comments:

The deadline for the settlement of termination benefits, for any reason of contract termination, has been unified to 10 (ten) days from the date of the end of the employment relationship. Within this same period, the employer must remit the termination penalty, calculated on the value of the severance fund (FGTS) deposited in the worker's linked account.

Necessary documents for termination:

- Term of Termination of Employment Contract (TRCT), in 4 (four) copies - 3 (three) for the employee and 1 (one) for the employer;
- Work and Social Security Booklet (CTPS), with updated annotations in e-Social;
- Statement for termination purposes of the employee's linked account in the Severance Indemnity Fund (FGTS), duly updated, and the FGTS Termination Collection Guide (GRRF), in case of dismissal without just cause;
- Dismissal Communication (CD) and Unemployment Insurance Application, when due;
- Termination Occupational Health Certificate (ASO), or Periodic, within the validity period;
- Bank proof of settlement of termination benefits, when applicable.

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CMP = Critério Mínimo de Produção (item obrigatório).

Aplicável à certificação ABR ou licenciamento BCI. Não aplicável à certificação ABR ou licenciamento BCI.

1.18 Does the UP/UBA perform and maintain records of pre-employment, periodic, return-to-work, change of risk, and termination medical examinations for its employees?

LEGAL BASIS:

CLT (Consolidation of Labor Laws) Art. 168: A medical examination shall be mandatory, at the employer's expense, under the conditions established in this article and in supplementary instructions to be issued by the Ministry of Labor:

I - upon admission;

II - upon termination;

III - periodically.

NR 31 - 31.3.7: The rural employer or equivalent must guarantee the performance of medical examinations, complying with the following requirements:

a) pre-employment medical examination...

b) periodic medical examination...

c) return-to-work medical examination...

d) change of function medical examination...

e) termination medical examination...

Interviews: With the UP/UBA representative and the person responsible for the HR and Occupational Health and Safety (OHS) sector.

Physical Verification: Verify in the HR documentation if the UP/UBA performs and maintains control of pre-employment, periodic, return-to-work, change of function, and termination medical examinations for its employees.

Documentary Analysis: Request the control and/or occupational health examinations (pre-employment, periodic, return-to-work, change of function, or termination) and OHS reports (PCMSO, PGR, LTCAT, others) as applicable to each case, verifying the respective legal deadlines and submission to e-Social (S-2220 or S-2240).

Comments:

The conditions and procedures for mandatory medical examinations vary according to the function and type of work performed by each worker.

They must be carried out in accordance with the provisions contained in NR 7 and be provided for in the company's Occupational Health Medical Control Program (PCMSO).

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Aplicável à certificação ABR ou licenciamento BCI. Não aplicável à certificação ABR ou licenciamento BCI.

1.19 Does the farm ensure that workers are informed clearly and transparently about disciplinary rules and procedures, both internal and provided for in the CLT, including fair and proportional warnings and suspensions to conduct?

LEGAL BASIS:

CLT Art. 474: The suspension of an employee for more than 30 (thirty) consecutive days constitutes the unjust termination of the employment contract.

Art. 482. The following constitute just cause for termination of the employment contract by the employer:

a) act of improbability;

b) incontinence of conduct or bad behavior;

c) habitual negotiation on one's own account or for another without the employer's permission, and when it constitutes an act of competition with the company for which the employee works, or is prejudicial to the service;

d) criminal conviction of the employee, final and unappealable, provided there was no suspension of the execution of the sentence;

e) negligence in the performance of respective duties;

f) habitual drunkenness or drunkenness while on duty;

g) violation of company secrets;

h) act of indiscipline or insubordination;

i) abandonment of employment;

j) act injurious to the honor or good reputation committed during service against any person, or physical offenses under the same conditions, except in self-defense of oneself or another;

k) act injurious to the honor or good reputation or physical offenses committed against the employer and hierarchical superiors, except in self-defense of oneself or another;

l) constant practice of gambling;

m) loss of professional qualification or requirements established by law for the exercise of the profession, as a result of willful conduct by the employee.

Interviews: With the UP/UBA representative, the professional responsible for the HR department, and employees.

Physical Verification: Verify in the HR documentation if the employees of the UP/UBA are duly informed about the disciplinary measures provided for in the CLT to which they are subject during the term of the employment contract.

Documentary Analysis: Request the employment contract, internal rules or regulations, notices, declarations, warnings, and OS (Service Order).

Comments:

The employer holds the power of command over the company (Art. 2 of the CLT), having the right to punish the employee in the event of a fault committed, while observing the limits established by legislation.

The company's disciplinary rules can be communicated to the employee at the time of hiring, during the integration meeting, in internal regulations, or on the communication and notice board.

- The penalties provided for in the labor sphere consist of:
- Warning (verbal or written);
- Suspension of up to 30 days;
- Dismissal for serious misconduct or just cause.

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Aplicável à certificação ABR ou licenciamento BCI. Não aplicável à certificação ABR ou licenciamento BCI.

1.20 Does the PU/PBA apply disciplinary penalties provided for in the CLT, according to the severity of the offense, such as dismissal for just cause, in cases where the employee fails to comply with internal standards and workplace safety standards, especially regarding mandatory use of PPE?

LEGAL BASIS:

CLT (Consolidation of Labor Laws) Art. 158: It is the duty of the employees:

I - to observe the safety and occupational medicine standards, (...)

Sole Paragraph: The following constitutes a wrongful act by the employee: unjustified refusal to: (...)

b) use the personal protective equipment provided by the company.

Art. 482. The following constitute just cause for termination of the employment contract by the employer:

h) act of indiscipline or insubordination.

NR 01 - 1.8: It is the duty of the employee:

a) to comply with legal and regulatory provisions on occupational safety and health, including service orders issued by the employer;

b) to use the PPE provided by the employer;

c) to undergo the medical examinations provided for in the Regulatory Norms (NR);

d) to collaborate with the company in the application of the NRs.

1.8.1. The employee's unjustified refusal to comply with the provisions of the previous item constitutes a wrongful act.

Interviews: With the UP/UBA representative and the professional responsible for the HR and Workplace Safety sectors.

Physical Verification: Verify in the HR documentation if the UP/UBA, in cases where the employee fails to comply with internal rules and workplace safety regulations—especially regarding the mandatory use of PPE—applies the disciplinary penalties provided for in the CLT, including dismissal for just cause depending on the severity of the fault.

Documentary Analysis: Request the employment contract, internal rules or regulations, notices, PPE delivery declarations, warnings, and OS (Service Order).

Comments:

NR 32 requires the employer not only to provide Personal Protective Equipment (PPE) but also to mandate its use; in case of disobedience or indiscipline, the employer must apply the appropriate penalties, including dismissal for just cause.

An employee's unjustified refusal to use the personal protective equipment provided by the company constitutes a wrongful act.

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Aplicável à certificação ABR ou licenciamento BCI. Não aplicável à certificação ABR ou licenciamento BCI.

1.21 Does the UP/UBA regularly pay hazard pay to employees who perform activities in unhealthy conditions and locations where such conditions cannot be eliminated?

LEGAL BASIS:

CLT (Consolidation of Labor Laws) Art. 189: Unhealthy activities or operations shall be considered those which, by their nature, conditions, or methods of work, expose employees to health-hazardous agents above the tolerance limits fixed based on the nature and intensity of the agent and the time of exposure to its effects.

Art. 192. The exercise of work in unhealthy conditions, above the tolerance limits established by the Ministry of Labor, ensures the receipt of a premium of 40% (forty percent), 20% (twenty percent), and 10% (ten percent) of the regional minimum wage, respectively, classified as maximum, medium, and minimum degrees.

Interviews: With the UP/UBA representative, the professional responsible for the HR department, and employees.

Physical Verification: Verify in the HR documentation if the UP/UBA regularly pays the hazard pay of 10%, 20%, or 40% of the minimum wage to employees who perform activities in unhealthy conditions and locations.

Documentary Analysis: Request the payroll or salary receipts, OS (Service Order), CCT for the category, and OHS reports (PCMSO, PGR, LTCAT, others) as applicable to each case, verifying the respective legal deadlines and submission to e-Social (S-2220 or S-2240).

Comments:

Hazard pay (adicional de insalubridade) is due when the worker performs activities or operations in unhealthy conditions and represents a legal instrument of compensation for periods of work exposed to harmful agents with the potential to harm their health in some way. Unhealthy activities are those carried out above the tolerance limits established in NR 15 that expose employees to agents harmful to health, exceeding the fixed limits based on the nature, intensity of the agent, and duration of exposure.

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Aplicável à certificação ABR ou licenciamento BCI. Não aplicável à certificação ABR ou licenciamento BCI.

1.22 Does the UP/UBA adopt a written policy of not allowing workers aged 16 to 18 to perform night shifts or work in unhealthy (chemical, physical, biological, and thermal agents in the field or in cotton processing) or hazardous conditions?

LEGAL BASIS:

Federal Constitution (CF) Art. 7: The rights of urban and rural workers include, among others that aim to improve their social condition: (...)

XXXIII - prohibition of night, hazardous, or unhealthy work for those under eighteen, and of any work for those under sixteen, except in the condition of an apprentice from the age of fourteen;

CLT (Consolidation of Labor Laws) Art. 402: For the purposes of this Consolidation, a worker between fourteen and eighteen years old is considered a minor.

Art. 403. Any work by minors under sixteen years of age is prohibited, except in the condition of an apprentice from the age of fourteen.

Interviews: With the UP/UBA representative and the professional responsible for the HR department.

Physical Verification: Verify whether the UP/UBA (Production Unit) does not allow workers aged 16 to 18 (or minor apprentices) to perform night shifts or work in unhealthy or hazardous locations.

Documentary Analysis: These may be observed in documents such as: Employee files or lists and payroll, OS (Service Order), OHS reports (PCMSO, PGR, LTCAT, others) as applicable to each case, internal rules and regulations, notices, or announcements.

Comments:

Any work by minors under sixteen years of age is prohibited, except in the condition of an apprentice from the age of fourteen. For minor apprentices (ages 14 to 18) and minor workers (ages 16 to 18), night, hazardous, or unhealthy work is prohibited.

The work of the minor apprentice and the minor worker may not be performed in locations detrimental to their training, physical, psychological, moral, and social development, or at times and locations that do not allow school attendance. Services may only be of an administrative or technical nature and must be located outside areas of risk to the worker's health and safety. Furthermore, according to NR 31 - 31.7.3, the following are prohibited: b) the handling of any pesticides, additives, adjuvants, and related products by minors under 18 (eighteen) years of age, by persons over 60 (sixty) years of age, and by pregnant or breastfeeding women.

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Aplicável à certificação ABR ou licenciamento BCI. Não aplicável à certificação ABR ou licenciamento BCI.

1.23 Does the farm prohibit minors under 18, workers with diseases or comorbidities identified by the occupational physician, people over 60, pregnant women, or breastfeeding women from handling or applying pesticides?

LEGAL BASIS:

NR 31 31.7.3: The following are prohibited: (...)

b) the handling of any pesticides, additives, adjuvants, and related products by minors under 18 (eighteen) years of age, by persons over 60 (sixty) years of age, and by pregnant or breastfeeding women.

Interviews: With employees from the HR departments, the responsible office, SESTR (Specialized Service in Rural Work Safety and Health), or employees in the pesticide sector, to determine if the farm does not utilize or allow the handling or application of pesticides by minors under 18, sick employees or those with comorbidities, persons over 60, pregnant women, or breastfeeding women.

Physical Verification: Verify the list of employees and identify those who handle or work with pesticides.

Documentary Analysis: Verify the list or file of employees, internal rules and procedures, OS (Service Orders), notices, signs, and posters providing guidance on the handling or application of pesticides.

Comments:

The rural employer or equivalent shall remove pregnant and breastfeeding women from activities involving direct or indirect exposure to pesticides, additives, adjuvants, and related products—including storage areas—immediately upon being informed of the pregnancy.

Maintain instructions/signage in a visible location so that employees are aware.

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Aplicável à certificação ABR ou licenciamento BCI. Não aplicável à certificação ABR ou licenciamento BCI.

1.24 Does the PU/PBA regularly pay a 30% hazard pay on the contractual salary value to employees exposed to or performing activities in life-threatening conditions in contact with flammable, explosive substances or in the electrical energy sector under high-risk conditions?

LEGAL BASIS:

CLT (Consolidation of Labor Laws) Art. 193: Dangerous activities or operations, as defined by regulations approved by the Ministry of Labor and Employment, are those which, by their nature or work methods, imply heightened risk due to the worker's permanent exposure to:

I - flammables, explosives, or electric energy;

II - robberies or other types of physical violence in professional activities involving personal or property security.

§ 1: Work under dangerous conditions ensures the employee a premium of 30% (thirty percent) over the salary, excluding increases resulting from bonuses, prizes, or profit-sharing.

Interviews: With the UP/UBA representative, the professional responsible for the HR department, and employees.

Physical Verification: Verify in the HR documentation whether the UP/UBA regularly pays the 30% dangerous activity premium over the contractual salary to employees exposed to or performing activities in life-threatening conditions involving contact with flammable or explosive substances, or in the electricity sector under conditions of heightened risk.

Documentary Analysis: Request the payroll or salary receipts, CCT (Collective Bargaining Agreement) for the category, and OHS reports (PCMSO, PGR, LTCAT, others) as applicable to each case, verifying the respective legal deadlines and submission to e-Social (S-2220 or S-2240).

Comments:

Activities or operations are considered dangerous—causing risk to life—when their nature or work methods constitute contact with flammable or explosive substances, radioactive substances, ionizing radiation, or electric energy under conditions of heightened risk.

Dangerous conditions are characterized by an appraisal conducted by an Occupational Safety Engineer or Occupational Physician registered with the Ministry of Labor (MTE). According to NR 16 - 16.1, activities and operations listed in the Annexes of this Regulatory Norm are considered dangerous.

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Aplicável à certificação ABR ou licenciamento BCI. Não aplicável à certificação ABR ou licenciamento BCI.

1.25 Does the PU/PBA require and supervise third-party service companies and contractors and autonomous workers, in general, to strictly comply, in the execution of contracted work, with labor and safety, health and rural work environment standards, in accordance with current legislation?

LEGAL BASIS:

Law No. 6,019 of January 3, 1974 (Consolidated with Law No. 13,429/2017) Art. 4-C: Employees of the service provider referred to in Art. 4-A of this Law are guaranteed—when and while services (which may be any of the contracting party's activities) are performed on the user's premises—the same conditions:

I - relating to:

a) guaranteed meals for the contractor's employees when offered in cafeterias;

b) the right to use transportation services;

c) medical or outpatient care existing on the contractor's premises or designated location;

d) adequate training provided by the contractor when the activity requires it.

II - sanitary conditions, health protection and safety measures, and adequate facilities for the provision of the service.

Art. 5-A. (...)

§ 3: It is the responsibility of the contracting party to guarantee the conditions of safety, hygiene, and salubrity for workers when the work is performed on its premises or at a location previously agreed upon in the contract.

§ 5: The contracting company is subsidiarily responsible for labor obligations regarding the period in which the service provision occurs, and the collection of social security contributions shall observe the provisions of Art. 31 of Law No. 8,212 of July 24, 1991.

Interviews: With the UP/UBA representative and the professional responsible for the HR and Occupational Health and Safety sectors.

Physical Verification: Verify in the HR documentation if the UP/UBA requires and supervises outsourced service companies, contractors, and independent workers in general to strictly comply with labor, safety, health, and rural environmental standards in the execution of the contracted work, in accordance with current legislation.

Documentary Analysis: Request the service provision contract, the list of employees of the outsourced parties or payroll, OS (Service Order), attendance lists for courses and training, PPE delivery declarations, notices or announcements, CCT for the category, OHS reports (PCMSO, PGR, LTCAT, others) as applicable to each case, and internal rules and regulations.

Comments:

Although the contracting company has no direct employment link with outsourced employees, it has subsidiary responsibility regarding labor, workplace safety, and social security rights of the outsourced firm. For this critical economic reason, it must monitor, supervise, and inspect the effective application and compliance with labor and safety standards during the execution of outsourced services. If the contracted company fails to pay wages, labor/tax charges, or indemnities resulting from workplace accidents, this responsibility passes subsidiarily to the contracting company (TST Precedent 331).

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Aplicável à certificação ABR ou licenciamento BCI. Não aplicável à certificação ABR ou licenciamento BCI.

1.26 Do workers hired with fixed salary or based on production receive at least a value equivalent to the national minimum wage or the minimum remuneration level for the profession/position they hold, as defined in collective labor agreements or conventions? Do payroll and salary receipts detail all earnings and deductions made from employee remuneration?

LEGAL BASIS:

Federal Constitution (CF) Art. 7: The rights of urban and rural workers include, among others that aim to improve their social condition:
(...) IV - a minimum wage, fixed by law, nationally unified, capable of meeting their basic vital needs and those of their family with housing, food, education, health, leisure, clothing, hygiene, transportation, and social security, with periodic adjustments that preserve its purchasing power, being prohibited its linking for any purpose;

Decree 3048/1999, Art. 225: The company is also required to:

I - prepare a payroll of the remuneration paid, due, or credited to all insured persons in its service, and must keep at each establishment a copy of the respective payroll and payment receipts;

II - record monthly in its accounting books, in a detailed manner, the triggering events of all contributions, the amounts deducted, the company's contributions, and the totals collected;

Interviews: With the UP/UBA representative, the professional responsible for the HR department, and employees.

Physical Verification: Verify in the HR documentation whether the UP/UBA details all paid and deducted portions on the payment receipt. Verify if there is a collective convention or agreement recording a floor salary.

Documentary Analysis: Request the CCT (Collective Bargaining Agreement) for the category, payroll or salary receipt, and respective taxes.

Comments:

The employer is required to pay the federal or regional minimum wage to workers according to the law.

The minimum wage is the minimum consideration that the employer must pay to the worker, without distinction of gender, for a normal workday.

Earnings (proventos) and deductions must be detailed on the payment receipt, making the amounts paid by the employer clear to the employee.

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Aplicável à certificação ABR ou licenciamento BCI. Não aplicável à certificação ABR ou licenciamento BCI.

1.27 In the PU/PBA, for the same function, do all employees receive equal remuneration, regardless of sex, ethnicity, nationality or age, observing that the difference in service time for the same employer does not exceed four years and the difference in time in position does not exceed 2 (two) years, that the degree of professional experience is equivalent and considering the meritocracy history and results achieved in internal performance evaluations?

LEGAL BASIS:

CLT Art. 5. Equal salary shall correspond to all work of equal value, without distinction of gender.

Art. 461. Where the function is identical, equal salary shall correspond to all work of equal value, provided to the same employer, in the same business establishment, without distinction of gender, ethnicity, nationality, or age.

§ 1: Work of equal value, for the purposes of this chapter, shall be that which is performed with equal productivity and the same technical perfection, between persons whose difference in length of service for the same employer is not greater than four years and the difference in time in the function is not greater than two years.

§ 2: The provisions of this article shall not prevail when the employer has personnel organized into a career path or adopts, through internal company rules or collective bargaining, a job and salary plan, waiving any form of ratification or registration with a public body.

§ 3: In the case of § 2 of this article, promotions may be made by merit and by seniority, or by only one of these criteria, within each professional category.

Interviews: With the UP/UBA representative, the professional responsible for the HR department, and employees.

Physical Verification: Verify in the HR documentation whether the UP/UBA has a job and salary plan, where applicable, or if salary equalization occurs among employees.

Documentary Analysis: Request the CCT (Collective Bargaining Agreement) for the category, payroll or salary receipts, job and salary plan, control of courses and training, and files of selected employees to evaluate identical functions—not limited to salaries and benefits, but also evaluating training sessions mandatory by law.

Comments:

Where the function is identical, equal salary shall correspond to all work of equal value provided to the same employer in the same location, without distinction of gender, nationality, or age, among persons whose difference in length of service is not greater than 2 (two) years (Art. 461 of the CLT). Salary equalization is a way to ensure that employees are rewarded for their work in a fair and egalitarian manner.

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1.28 Does the property have a relationship with institutions that promote the training of local labor through training sessions, free courses, etc.?

Interviews: With HR and/or the person responsible for the farm to determine if the unit has a relationship with institutions that offer training for local labor.

Documentary Verification: Proof of various training sessions with institutions that perform personnel qualification. Examples: SENAR, state associations, etc.

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1.29 Do workers have access to an impartial, effective and safe direct complaint line or other complaint mechanism?

Interviews: With the UP/UBA representative, the professional responsible for the HR department, and employees.

Physical Verification: Verify if employees received information regarding the existence of a grievance channel during integration and/or in the conduct manual, or evidence through signs/posters disclosing the contact information. These channels may be internal or external (e.g., labor union or another channel provided by a public institution).

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1.30 Are workers informed of their fundamental principles and rights at work?

Interviews: With the UP/UBA representative, the professional responsible for the HR department, and employees.

Documentary Verification: Document proving that workers are informed of their rights at the time of hiring.

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