



Ingomar Packing Company, LLC

Los Banos, California

**LEADING HARVEST FARMLAND MANAGEMENT PROGRAM
AUDIT SUMMARY REPORT: SAI FSA SILVER ADDENDUM**



September 10, 2026

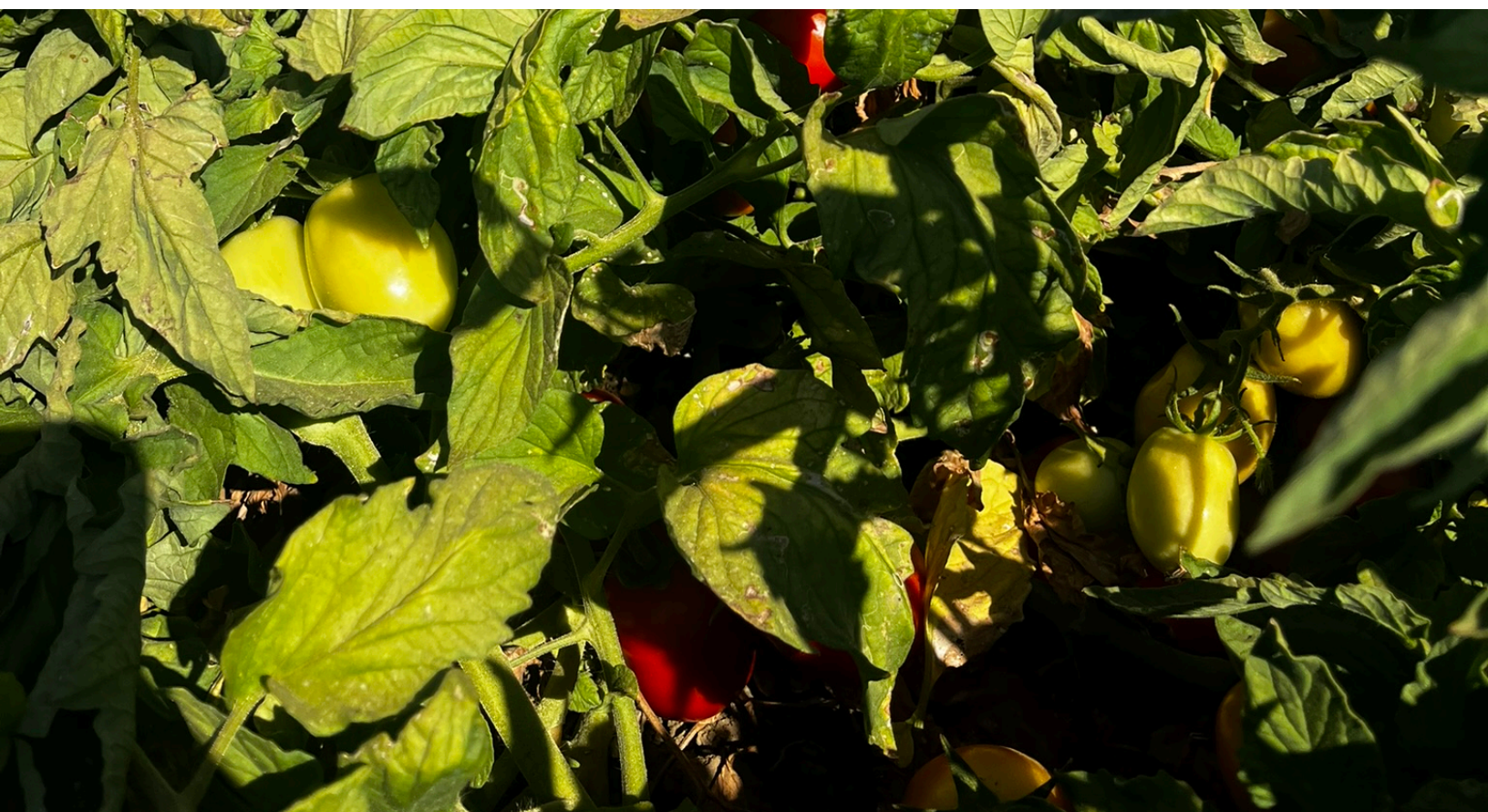


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3030 Cortland Circle
Salina, KS 67401
913.643.5087

EXECUTIVE SUMMARY

Ingomar Packing Company, LLC

Ashley Vasquez-Cruz
9950 S. Ingomar Grade Road
Los Banos, CA
(209) 642-5196
Ashley.vasquez-cruz@ingomar.com

Certification Date:

November 14, 2024

Recertification Due Date:

November 14, 2027

Certification ID Number:

AVERUM-LHFMS-2026-0055

Ingomar Packing Company LLC (Ingomar) initially adopted the Leading Harvest Farmland Management Standard SAI FSA Silver Equivalence to coincide with their 2025 surveillance audit. Ingomar worked with growers to collect and provide relevant evidence for auditor review. Growers interviewed during this surveillance audit maintain their own sustainability goals and programs and express a cultural alignment with sustainability initiatives that support resource use efficiency, social responsibility, and economic viability.

LEAD AUDITOR RECOMMENDATIONS

Audit Dates: June 25, 2026 – September 10, 2026

Corrective Action Plan(s) Accepted: N/A

Date: September 10, 2026

Follow-Up Visit Needed: No

Date: September 10, 2026

Proceed to/Continue Certification: Yes

Date: September 10, 2026

All NCR Closed: N/A

Date: September 10, 2026

AUDIT STAFF

Lead Auditor:

Matt Armstrong

Audit Team Members:

Jill Brodt, Auditor

Holly Salisbury, Independent Reviewer

INTRODUCTION

This report summarizes the results of the 2026 SAI FSA Silver Equivalence Assessment conducted on Ingomar Packing Company, LLC's (Ingomar) management system as it relates to grower-operated acreage dedicated to tomato production. Conformance was assessed against the SAI FSA Silver Addendum (Leading Harvest Questionnaire) developed by Leading Harvest. The Addendum was developed by Leading Harvest and leveraged in addition to the Leading Harvest Farmland Management Standard during Ingomar's 2025 surveillance audit of their certification cycle.

The audit methodologies and processes conducted in the assessment of the SAI FSA Silver Equivalence Assessment are consistent with the execution described in the 2026 Surveillance II Audit Summary Report.

Matt Armstrong and Jill Brodt conducted the audit. Averum's audit team has experience with Leading Harvest, are assurance providers for multiple sustainability programs and has expertise in production agriculture on multiple crop types in the United States. Jill Brodt conducted site visits. All senior members of the audit team hold training certificates in ISO 17021 (Conformity Assessment Requirements for bodies providing audit and certification of management systems) and relevant IAF Mandatory Documents, including Certification of Multiple Sites. The audit processes and reports were independently reviewed by Holly Salisbury, who is a certified public accountant in the state of California and has expertise on multiple crop types in the United States.

SCOPE AND OBJECTIVE

In 2026, Averum was engaged by Ingomar to perform an audit of sustainability performance on 10,000–50,000 acres dedicated to tomato production to fulfill contracts with Ingomar, and determine conformance to the principles, objectives, performance measures, and indicators of the Leading Harvest Farmland Management Standard 2025 (LH FMS). In addition to Ingomar's LH FMS Surveillance audit, Ingomar opted to include the SAI FSA Silver Equivalence Assessment in their annual scope.

When combined with the LH FMS, the SAI FSA Silver Equivalence Assessment has been benchmarked and accepted to meet an equivalency level of "Silver" in the SAI Farm Sustainability Assessment (FSA) program. The Benchmarking process is described in the FSA Benchmarking Protocol and is available in the SAI Platform Resource Center.

Throughout the course of our engagement, it was determined that gathering additional information via meetings or correspondence with government agencies, community groups, affected Indigenous Peoples, and conservation organizations was not required. Information provided during the course of our audit was determined to be sufficient to address relevant indicators of the LH FMS. Averum confirmed the successful completion of the benchmarking process with SAI Platform's FSA Manager and the FSA Benchmarking Results in 2025 during Ingomar's initial SAI FSA Silver Equivalence Assessment.

AUDIT TIME

In addition to the audit time required to complete the surveillance audit to the core LH FMS, Averum spent additional time to complete the SAI FSA Addendum. Audit activities were harmonized with the surveillance audit cadence.

Audit Time (Days)	Activity¹	Responsible
.5	Management interview and site visit	Auditor
.5	Engagement workpapers	Auditor
.5	Evidence (document) review	Auditor
.5	Summary Report review and certification decision	Lead Auditor

MULTI-SITE REQUIREMENTS

Audit methodologies and procedures were applied consistently with the descriptions provided in Ingomar's 2026 LH FMS Surveillance II Audit Summary Report.

It is noteworthy that field visits and observations were conducted based on a sample of contracting entities who fulfill Ingomar contracts. Averum collected responses from a statistically relevant number of contracting entities. Documented responses are provided below, along with a conformity assessment consistent with the methodologies described in ISO 17021-1.

SITES VISITED

Region

California represents 100% of enrolled acreage

Crop

Processing tomatoes

Properties Examined During Engagement

Four (4) sites were visited during audit.

- Fortune Farms – 8/5/2026
- Stone Land Co. – 8/5/2026
- Redfern Ranches – 8/6/2026
- Marvin Coit Ranch – 8/6/2026

¹ Lead Auditor recategorized audit activities to include report development. Total Audit Time remains the same as projected in the Certification Agreement.

AUDIT RESULTS

Overall, Ingomar's representative growers were able to respond "yes" or "not applicable" to the 17 questions included in the Leading Harvest SAI FSA Addendum Questionnaire. No major or minor nonconformances were identified regarding Ingomar's conformance to the requirements of LH FMS. Seven (7) Opportunities for Improvement were identified in the course of our assessment and have been detailed along with responses below.

As a result, Ingomar has maintained their FSA Silver Equivalence designation, and Averum has provided an updated certificate with the FSA Silver Equivalent notation.

CONCLUSION

Results of the audit show that Ingomar Packing Company, LLC has a management system that meets the requirements of, and is in conformance with, the LH FMS SAI FSA Silver Addendum. Ingomar's enrolled acreage is recommended for continued certification with SAI FSA Silver notation.

KEY FINDINGS

FINDINGS IDENTIFIED DURING THE AUDIT	
PREVIOUS NONCONFORMANCE	N/A
MAJOR NONCONFORMANCE	Zero (0)
MINOR NONCONFORMANCE	Zero (0)
OPPORTUNITIES FOR IMPROVEMENT	Seven (7)
NOTABLE PRACTICES	Zero (0)

PREVIOUS NONCONFORMANCE

Not applicable

MAJOR NONCONFORMANCE

Not applicable

MINOR NONCONFORMANCE

Not applicable

OPPORTUNITIES FOR IMPROVEMENT

FSA EQUIVALENCE QUESTION 3

Ingomar should complete the in-progress spreadsheet list of restricted plant protection products and provide to growers which will include both the CA list and the SAI list.

FSA EQUIVALENCE QUESTION 8, 9, 11, 12, 14, & 16

FLC filings with state regulatory agencies were researched for compliance checks and legal standings. No primary sources or FLC contacts were provided to test indicators further. Providing direct contacts would assist auditors in assessing conformance with requirements in the future.

NOTABLE PRACTICES

Not applicable

Leading Harvest Questionnaire Results and Conformity Assessment
Leading Harvest Questionnaire

FSA Audit Control Point	Question No.	Question	Leading Harvest Reference	Observations	Conformance Assessment	Audit Finding Details
FSA1	1	Do you have a clear title to the land you farm on, either through ownership, a valid legal agreement or customary law?	Section 4: Communications and Reporting	All farm sites are owned or leased by partner growers.	In Conformance	
FSA20	2	Can compliance be demonstrated with the handling, production and processing of approved genetically modified organisms (GMOs) on the farmed land, in accordance with relevant legislation, seed company guidelines and client requirements?	Principle 11: Legal and Regulatory Compliance	No GMO tomato plants are used in production	In Conformance	
FSA39-A	3	Can compliance be demonstrated with the SAI Platform Red List of Plant Protection Products?	Principle 4: Protection of Crops	Ingomar primarily follows the CA pesticide list for tomatoes. All grower PURs are reviewed by Ingomar to ensure no unauthorized materials are applied. Ingomar has considered comparing the CA list to the SAI list but has not made any changes. Ingomar's plan is to create a new worksheet to list all the products which will include the CA list and the SAI list and provide them to growers. The updated list will be used to compare grower PURs.	OFI	OFI: Ingomar should complete the in-progress spreadsheet list of restricted plant protection products and provide to growers which will include both the CA list and the SAI list.

FSA Audit Control Point	Question No.	Question	Leading Harvest Reference	Observations	Conformance Assessment	Audit Finding Details
FSA41	4	Do you or your service provider purchase plant protection products (PPPs) from a licensed source?	Principle 4: Protection of Crops	All growers purchased PPPs from local, licensed sources (Wilbur Ellis, Buttonwillow)	In Conformance	
FSA45	5	Do all spray handlers and operators receive appropriate and well-maintained personal protective equipment (PPE)?	Principle 4: Protection of Crops	Growers use third party applicators with licenses to handle and conduct all spray activities, and they use their own PPE. Growers make PPE available to all ground crew members as needed for herbicide applications.	In Conformance	
FSA55	6	Where applicable, do you hold a valid water extraction license?	Principle 3: Protection of Water Services	Growers adhere to local water regulations including water extraction licenses.	In Conformance	
FSA56	7	Where applicable, is the total and peak volume of water extracted within permitted legal limits?	Principle 3: Protection of Water Services	Growers report water usage to regulatory authorities as required. Flow meters are present.	In Conformance	
FSA63	8	Where applicable, have you left all primary forest, mangrove, wetland, peatland, protected grassland and legal reserves in their original condition since 31.12.2015?	Principle 10: Employees and Farm Labour	FLC license numbers were provided for reference. CA Dept of Industrial Relations database shows both FLCs are in good standing. CA Labor Codes require mandatory coverage for FLC workers providing workers compensation in the event of work-related illness or accidents.	OFI	FLC filings with state regulatory agencies were researched for compliance checks and legal standings. No primary sources, direct evidence, or FLC contacts were provided to test indicator further.

FSA Audit Control Point	Question No.	Question	Leading Harvest Reference	Observations	Conformance Assessment	Audit Finding Details
FSA88	9	Where applicable, are permanent, temporary and seasonal workers compensated for any accident or illness due to work-related activities, in accordance with relevant legislation?	Principle 10: Employees and Farm Labour	Some insurance is provided to internal workers from growers. One grower (Fortune) does not provide insurance to permanent workers and therefore does not advise on the availability of health insurance. Stoneland growers provide insurance to workers and information is provided to employees annually during open enrollment. Information was not provided to verify if FLCs provide advice on the availability of insurance. FLC license numbers were provided for reference. CA Dept of Industrial Relations database shows both FLCs are in good standing. Although FLC employers are required to advise employees about the availability of health insurance per the Fair Labor Standards Act, no interviews with FLCs or information was provided to support indicator conformance.	OFI	FLC filings with state regulatory agencies were researched for compliance checks and legal standings. No primary sources, direct evidence, or FLC contacts were provided to test indicator further.

FSA Audit Control Point	Question No.	Question	Leading Harvest Reference	Observations	Conformance Assessment	Audit Finding Details
FSA89	10	Where applicable, do you advise or financially support your permanent, temporary and seasonal workers on the availability of health insurance?	Principle 10: Employees and Farm Labour	Training, including safety training, is provided to workers in both English and Spanish by partner growers. Some growers use third party safety trainers. Growers use longstanding crew members.	In Conformance	
FSA95	11	Where applicable, do you take into account language and cultural barriers when it comes to worker training and communication?	Principle 10: Employees and Farm Labour	Stoneland does not employee any minors. No other growers were able to provide supporting information. FLC license numbers were provided for reference. CA Dept of Industrial Relations database shows both FLCs are in good standing. Although CA Labor Code enforces restrictions on employing minors, no FLC interviews or information (Employee Handbook) was provided to support indicator conformance.	OFI	FLC filings with state regulatory agencies were researched for compliance checks and legal standings. No primary sources, direct evidence, or FLC contacts were provided to test indicator further.
FSA96	12	Do you prohibit the employment of minors as permanent, temporary or seasonal workers, in accordance with relevant legislation and ILO Conventions?	Principle 10: Employees and Farm Labour	FLC license numbers were provided for reference. CA Dept of Industrial Relations database shows both FLCs are in good standing. Although CA Labor Code protects minors from conducting hazardous work, no FLC interviews or information (Employee Handbook) was provided to support indicator conformance.	OFI	FLC filings with state regulatory agencies were researched for compliance checks and legal standings. No primary sources, direct evidence, or FLC contacts were provided to test indicator further.

FSA Audit Control Point	Question No.	Question	Leading Harvest Reference	Observations	Conformance Assessment	Audit Finding Details
FSA97	13	Do you ensure that any minors employed do not conduct hazardous work or any work that jeopardises their physical, mental or moral well-being, in accordance with relevant legislation and ILO Conventions?	Principle 10: Employees and Farm Labour	FLC supervisors keep emergency response plans in trucks and at shop sites to reference in the event of emergency medical situations. Growers post emergency response plans in shops and supervisors have in trucks for employees to reference.	In Conformance	
FSA105	14	Are emergency contact details available and easily accessible at the farm to meet all reasonably foreseeable emergency medical situations?	Principle 10: Employees and Farm Labour	Growers testify employees with compromised immune systems are assigned to different tasks, so they do not handle hazardous substances including PPPs. FLC license numbers were provided for reference. CA Dept of Industrial Relations database shows both FLCs are in good standing. Although CA Labor laws protects employees with compromised immune systems from handling hazardous substances including PPPs, no FLC interviews or information (Employee Handbook) was provided to support indicator conformance.	OFI	FLC filings with state regulatory agencies were researched for compliance checks and legal standings. No primary sources, direct evidence, or FLC contacts were provided to test indicator further.
FSA106	15	Where applicable, do you ensure that all permanent, temporary and seasonal workers who may be vulnerable or whose immune systems may be compromised do not handle plant protection products (PPPs) or hazardous substances?	Principle 10: Employees and Farm Labour	Bathrooms are placed on farm at strategic locations where workers are operating. FLC provider brings WASH facilities to sites where crew are working Water and Ice is available at shops, and supervisors refill as needed.	In Conformance	

FSA Audit Control Point	Question No.	Question	Leading Harvest Reference	Observations	Conformance Assessment	Audit Finding Details
FSA107	16	Do you ensure access to water, sanitation and hygiene (WASH) facilities for all permanent, temporary and seasonal workers and their families, visitors and subcontractors on the farm?	Principle 10: Employees and Farm Labour	Some growers (Stoneland & Fortune) provide housing to permanent employees. FLC license numbers provided for reference, CA Dept of Industrial Relations database shows both FLCs in good standing. Although CA regulations including the California Employee Housing Act provide strict and detailed requirements for providing housing to employees, no FLC interviews or information (Employee Handbook) was conducted to support indicator conformance.	OFI	FLC filings with state regulatory agencies were researched for compliance checks and legal standings. No primary sources, direct evidence, or FLC contacts were provided to test indicator further.
FSA108	17	Where applicable, do you provide all permanent, temporary and seasonal workers and their families a) access to appropriate cooking facilities and b) clean, safe accommodation and sanitation?	Principle 7: Conservation of Biodiversity	All farms operate on long term farmland where multiple generations have operated. No known land has recently been developed into farmland.	In Conformance	