Manulife Investment Management Timberland and Agriculture: Direct-Operated Properties

Boston, Massachusetts

LEADING HARVEST FARMLAND MANAGEMENT STANDARD 2020
AUDIT SUMMARY REPORT: 2025 SURVEILLANCE II

June 16, 2025

TABLE OF CONTENTS

AVERUM™
3030 Cortland Circle
Salina, KS 67401
913.643.5087

MANULIFE INVESTMENT MANAGEMENT TIMBERLAND AND AGRICULTURE

LH FMS AUDIT SUMMARY REPORT

EXECUTIVE SUMMARY

Manulife Investment Management Timberland and Agriculture
Holly Evers
197 Clarendon Street, C-08-99
Boston MA 02116
805.801.8207
hevers@manulife.com

Certification Date:
June 22, 2023

Recertification Due Date:
June 22, 2026

Certification ID Number:
AVERUM-LHFMS-2023-0007

Manulife Investment Management Timberland and Agriculture (MIMTA) continues to perform extremely well in demonstrating conformance to the Leading Harvest Farmland Management Standard 2020 (LH FMS). The properties we visited were responsibly managed by professional management staff, with myriad support programs and initiatives from central management. Sites visited have conducted stewardship projects to improve water quality and support research initiatives. Manulife's Certification Specialist collaborates with the operations team and has a deep appreciation and understanding of the responsibilities and challenges they face.

Sustainability is built into the culture of MIMTA's agricultural operations, and management staff work together to support on-farm operations and address challenges. Responsible land use and management, in addition to long-term profitability, remain a priority for MIMTA.

TEAM LEADER RECOMMENDATIONS

Audit Dates: May 16, 2025–June 16, 2025

Corrective Action Plan(s) Accepted: N/A **Date:** June 16, 2025

Follow-Up Visit Needed? No **Date:** June 16, 2025

Proceed to/Continue Certification: Yes **Date:** June 16, 2025

All NCR Closed: N/A **Date:** June 16, 2025

AUDIT STAFF

Lead Auditor:
Linnea Abel

Audit Team Members:
Matt Armstrong (Auditor), Haley Wood (Observer), Hannah Schiek (Observer)

AUDIT SCOPE

Standard Audited Against:
Leading Harvest Farmland Management Standard 2020

Surveillance of MIMTA's management system of direct-operated production farmland to monitor conformance with Leading Harvest Farmland Management Standard Objectives 1–12, and Performance Measures, and Indicators therein.

Accreditations: Approval by Leading Harvest to provide certification audits

Number of Certificates: 1

Proposed Date for Next Audit Event: Recertfication to be completed June 2026

Audit Report Distribution: hevers@manulife.com

MANULIFE INVESTMENT MANAGEMENT TIMBERLAND AND AGRICULTURE

LH FMS AUDIT SUMMARY REPORT

INTRODUCTION

This report summarizes the results of the second surveillance audit in MIMTA's second certification cycle conducted on their managed production agriculture properties. The audit was conducted by Linnea Abel, Lead Auditor for Averum. Linnea Abel has experience with Leading Harvest and has expertise in production agriculture on multiple crop types in the United States. Site visits were conducted by Matt Armstrong, Field Auditor. All senior members of the audit team hold training certificates in ISO 17021:2015 (Conformity Assessment), 14001:2015 (Environmental Management Systems), as well as IAF MD-1:2018 (Certification of Multiple Sites). The audit process 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 2025, Averum was engaged by MIMTA to perform a surveillance audit of sustainability performance on 100,000–250,000 acres of managed agricultural operations and determine conformance to the principles, objectives, performance measures, and indicators of LH FMS. LH FMS objectives 1 through 12 were covered during site visits on properties in the Pacific Northwest (PNW) and California Central regions. There was no substitution or modification of LH FMS performance measures.

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 our audit was determined to be sufficient to address relevant indicators of LH FMS.

COMPANY INFORMATION

MIMTA is a natural capital investment manager, with agricultural properties across multiple regions in the United States. Farm operators and management contractors are responsible for the day-to-day farmland management services for MIMTA's direct-operated properties. MIMTA initially achieved certification for 100 percent of their direct-operated agricultural properties in 2020 and were recertified in 2023. MIMTA qualifies for multi-site sampling due to centralized management on its direct-operated sites.

During the surveillance audit, six (6) sites total in the PNW and California Central regions were selected for site visits, with two farm managers selected for inclusion in the audit. Managers overseeing decision-making and standard compliance for sample regions were contacted for evidence requests, site tours, and interviews. The properties in these regions are a representative sample of current practices in place and management decision-making. The primary agricultural production on the sites are blueberries, almonds, pistachios, oranges, and clementines.

AUDIT PLAN

An Audit Plan was developed and is maintained on file by Averum. MIMTA provided access to an online portal established to share supporting evidence with Averum. Audit personnel were authorized to securely review evidence throughout the duration of the audit. An opening meeting was held May 16, 2025, preceding site visits. Following the meeting, sites were examined on May 20, 2025, in the PNW and May 21, 2025, in the California Central regions. A closing meeting was held June 27, 2025.

Opening Meeting: Conference Call

May 16, 2025

Attendees

MIMTA:

Holly Evers, Travis Baughman, Miguel Aguilar-Mora, Jorge Orozco-Lopez, Catherine Machado, Megan Chicoine, Kevin Wright

Audit Team:

Matt Armstrong (Auditor and Audit Team Lead), Linnea Abel (Lead Auditor), Haley Wood (Observer), Hannah Schiek (Observer)

Topics

The following topics were discussed and presented by Lead Auditor Linnea Abel during the Opening Meeting:

- Introductions of participants and their roles
- Introduction of audit team
- Status of the previous audits
- Audit plan
- Expectations of program user staff
- Method of reporting

Closing Meeting: Conference Call

June 27, 2025

Attendees

MIMTA:

Holly Evers, Catherine Machado, Jorge Orozco-Lopez, Lucas Avila, Miguel Aguilar-Mora, Travis Baughman, Brandon Spain, David Bergvall, David Evers, Jose Alvarado, Kevin Wright

Audit Team:

Matt Armstrong (Auditor and Audit Team Lead), Linnea Abel (Lead Auditor), Haley Wood (Observer), Hannah Schiek (Observer)

Topics

The following topics were discussed and presented by Lead Auditor Linnea Abel during the Closing Meeting:

- Opening remarks
- Statement of confidentiality
- Closing summary
- Presentation of the audit conclusion
- Major Nonconformances
- Minor Nonconformances
- Opportunities for Improvement (OFIs)
- Notable Practices
- Report timing and expectations

Audit Time (Days)	Activity	Responsible
1	Opening and Closing Meetings	Auditor, Lead Auditor, Team Leader
.5	Management interview	Auditor
2	Site visits	Auditor
1	Engagement workpapers	Auditor
1	Evidence (document) review	Auditor
1	Audit Summary Report review and certification decision	Lead Auditor

MULTI-SITE REQUIREMENTS

MIMTA maintains operations on multiple properties in the PNW and California Central regions. MIMTA qualifies for multi-site sampling since the properties within the management system are centrally controlled and directed by regional management, with regular monitoring activities. Regional Managers are responsible for developing corrective action plans regarding LH FMS conformance and reporting them to MIMTA management. MIMTA's current review and monitoring process is effective and ongoing.

Field visits and observations are conducted based on a sample of regions each year. Sampling methodology is provided in the LH FMS. In accordance with International Accreditation Forum Mandatory Documents (IAF-MD) methodology, all sites were initially selected at random with consideration of any preliminary examinations and then refined to ensure representative coverage of the complexity of the portfolio, variance in sizes of properties, environmental issues, geographical dispersion, and logistical feasibility. Risk was conservatively modified due to past performance, which reduced site visit requirements by one site from seven to six.

AUDIT RESULTS

Overall, MIMTA's agricultural operations conform to the objectives of LH FMS. Interviews and document reviews were performed to determine procedural and documentation conformance to LH FMS. Documentation was provided to demonstrate or support conformance with LH FMS requirements. Field visits were performed on six operating sites, with two in the PNW and four in the California Central region. Visits took place during the growing season, so pollination and monitoring efficiencies were highlighted. Central and regional management representatives and operators were present and interviewed to demonstrate MIMTA's conformance and policy implementation. Central office staff with roles that impact LH FMS conformance were interviewed to determine awareness of and support for LH FMS conformance, and to illustrate company practices and procedures not performed by farm managers. MIMTA's Regional Managers served as guides, were available throughout the engagement, provided logistical support, and provided responses to evidence requests.

Region
PNW represents 12% of direct-operate acreage

Crop
Blueberries

Properties Examined During Engagement
Two (2) sites visited during audit.

- Washington 219
- Washington Hillecke

Region
California Central represents 27% of direct-operate acreage

Crop
Almonds, pistachios, oranges, and clementines

Properties Examined During Engagement
Four (4) sites visited during audit.

- Stanislaus Linwood
- Stanislaus Hughson
- Fresno Fairfax
- Fresno Frankwood

KEY FINDINGS

FINDINGS IDENTIFIED DURING THE AUDIT	
PREVIOUS NONCONFORMANCE	Zero (0) or N/A
MAJOR NONCONFORMANCE	Zero (0) or N/A
MINOR NONCONFORMANCE	Zero (0) or N/A
OPPORTUNITIES FOR IMPROVEMENT	Zero (0) or N/A
NOTABLE PRACTICES	Six (6)

PREVIOUS NONCONFORMANCE

NOT APPLICABLE

MAJOR NONCONFORMANCE

NOT APPLICABLE

MINOR NONCONFORMANCE

NOT APPLICABLE

OPPORTUNITIES FOR IMPROVEMENT

NOT APPLICABLE

NOTABLE PRACTICES

1.1.2 – FARMLAND STEWARDSHIP

Sustainable and Responsible Investing (SRI) Toolkits directly demonstrate active management of economic, social, and environmental factors on sites in an easy-to-understand manner. MIMTA's SRI Toolkit provides extensive information for each property, with topics mapped to the relevant area of sustainability and provide clarity regarding any potential impacts.

SRI Toolkits provide an efficient way to distribute information on a site to appropriate parties within Manulife's management system.

2.2.1 – IN-FIELD SOIL MANAGEMENT

Extensive buffers on sites in the PNW were observed. Widened buffer zones assist with avoiding runoff or contaminants both on and surrounding properties. Buffer zones were thoughtfully designed and maintained with additional width and dense grass coverage to improve equipment's maneuverability on sites.

2.2.2 – DEGRADATION OF AGRICULTURAL LANDS

A 17-acre plot of Saltgrass was observed on a pistachio orchard in the sample sites. Saltgrass was purposefully implemented to assist with correcting for highly salinized ground water and a high water table on the site.

3.1.2 – REGIONAL WATER CONSERVATION

New Pistachio orchards efficiently manage water to control for a high water table and salination. The entire orchard is supplied from a single lift station using surface water. Uniformity testing is performed on irrigation systems to ensure that coverage is adequate and efficient.

3.2.2 – WATER QUALITY PROTECTION

Saltgrass is planted on conservation acreage to assist with salt reduction as well as managing for a high water table.

12.2.1 – SUPPORT FOR AGRICULTURAL RESEARCH

Manulife’s partnership with Beeflow supports a novel precision agriculture technique under development. This research is intended to reduce pollinator bees visiting nontarget flowers during bloom, which can enhance blueberry pollination and support increased productivity.

REVIEW OF PREVIOUS AUDIT CYCLE.

This is the second surveillance audit of MIMTA’s second audit cycle for direct-operate agricultural properties. Throughout this audit cycle, no nonconformances have been found. Two opportunities for improvement were identified in 2024, and notable practices have been identified in all regions visited.

FINDINGS ORGANIZED BY PERFORMANCE MEASURE

The following are summarized findings organized by LH FMS performance measure. Specific nonconformances, opportunities for improvement, and notable practices have been described in the "Key Findings" section.

Objective 1: Sustainable Agriculture Management

1.1 SUSTAINABLE AGRICULTURE STEWARDSHIP

Conformance Evidence

Agriculture Stewardship Principles
Stewardship Policies
Stewardship Commitments
Sustainable and Responsible Investing (SRI) Toolkit
Global GAP assessment reports
Sustainable and Responsible Investing Report
Regenerative Agriculture Inventory
Farmland Web App screenshot
National Wetland Inventory Map

Auditor Notes

- Overarching goals for agriculture and responsible environmental, social, and corporate practice commitments are listed within MIMTA's Agriculture Stewardship Principles.
- Properties are verified to relevant alternative and complimentary standards and programs when applicable, such as organic production, Global GAP, or crop-specific programs.
- MIMTA's SRI Toolkit classifies and organizes sustainability topics at each property in the portfolio, is used to explore sustainability themes during due diligence, and weighs risks and opportunities. Themes are classified under climate, nature, and people.
- MIMTA's stewardship and sustainability goals and strategies are communicated in annual reporting and other public statements. MIMTA provided its SRI Report for auditor review. The report includes a description of its investment process, which is based on the SRI Toolkit.
- MIMTA's SRI Toolkit provides extensive information for each property, with topics mapped to the relevant area of sustainability and the severity of any potential impacts ranked in an easy-to-understand manner. SRI Toolkits include risk and opportunity assessments.
- Management on site considers environmental, social, and economic factors and works to balance competing and complimentary concerns. Primary concerns on production properties across multiple regions are related to resource availability and efficient usage.
- Production on sites is managed according to local, regional, state, and federal best management practices (BMPs) as applicable. Managers on site are provided with support staff and resources to determine cost-effective and meaningful methods for producing crops on properties.
- MIMTA's Agriculture Stewardship Principles underpin the integration of long-term consideration and profitability. Principles are further supported by several policies and procedures that are developed to support LH FMS Objective implementation.

Objective 1: Sustainable Agriculture Management *(Continued)*

1.1 SUSTAINABLE AGRICULTURE STEWARDSHIP

Auditor Notes

- MIMTA does not convert prime farmland to nonagricultural use. Some areas are left temporarily fallow on sites. While an area is left fallow, conservation practices are put in place on the property (for example, planting tall fescue on conservation areas to establish deep root systems and increase capillary action in soil) until conditions are elevated to prime farmland.
- Conversions to long-term conservation such as recharge or renewable generation areas would be relegated to nonprime farmland only.
- Sites visited in 2025 have been producing crops since 2001, prior to MIMTA acquisition. Parcels are developed to be contiguous wherever possible to avoid the fragmentation of farmland.
- MIMTA maintains a log of regenerative agriculture practices across its portfolio. Roughly two-thirds of properties use cover crops. Regenerative practices are known to support the conservation of farmland.
- MIMTA uses an app it developed to map farmland using GIS. The map allows MIMTA managers to apply layers to property maps that capture and relay relevant site management data and are categorized into different buckets, including agriculture and farmland.
- MIMTA provided a National Wetland Inventory Map for a site visited that clearly outlines the property boundary and other site features.

RESULT	NONCONFORMANCE			OFI	NOTABLE PRACTICES	IN CONFORMANCE
	PREVIOUS	MAJOR	MINOR			
					1.1.2	1.1.1 1.1.3

Objective 1: Sustainable Agriculture Management

1.2 CRITICAL EXTERNAL FACTORS

Conformance Evidence
Critical External Factors forms
SRI Toolkits

Auditor Notes

- Critical external factors in the PNW and CA are primarily water access and availability. MIMTA manages these challenges by working with regional water authorities to maintain access and meet appropriately estimated needs.
- Critical External Factor forms are used by management to document and reflect on issues in an organized and sustainability-focused manner. Region and Area Farm Managers complete forms and send them to MIMTA's Certification Manager for quality reviews and centralization. Critical External Factor forms are distributed to the appropriate Vice President for further review to ensure that no other identified topics are missed.
- The Critical External Factors forms are updated every two years unless something material and permanent is discovered between reviews, such as region-specific agriculture impacts or labor conditions.
- Citrus sites visited consider fruit harvest timing to meet market demands a primary focus. Harvests are timed to consider crop quality and practice to protect quality. Practices include avoiding cross-pollination and pest management. Delayed harvests can negatively impact yields the following year and are managed very carefully using the most current market information.
- MIMTA's SRI Toolkit provides extensive information for each property, including risks and the severity of any potential impacts.

RESULT	NONCONFORMANCE			OFI	NOTABLE PRACTICES	IN CONFORMANCE
	PREVIOUS	MAJOR	MINOR			
						1.2.1

Objective 2: Soil Health and Conservation

2.1 SOIL HEALTH

Conformance Evidence

Soil Fertility Plan
Soil Productivity Policy
Sampling and Testing Procedure
Soil sample results
Tissue testing results
Nutrient Management Plan Procedure
Fertilization records
Product use records
Irrigation and Nitrogen Management Plans
Regen Across Ag Portfolio article
Regenerative Agriculture Inventory 2024

Auditor Notes

- Operators engage with external consultants to take soil samples at least annually, and use each soil sample result to determine nutrition needs on sites. Soil samples are a factor in the Nutrient Management Plans (NMPs) for each site.
- Soil tests are taken at varying soil depths. Tissue samples are taken throughout the season as well to determine nutrient uptake.
- Crop advisors are on sites frequently, testing for soil pH and updated nutrition needs.
- Gypsum and sulphur are applied to sites to provide additional nutrients and correct soil pH when needed. Sites do not have a history of significant pH fluctuations from year to year.
- Sawdust sourced from area timber production is applied in rows to hold water and provide microbial benefits.
- Soil structures are maintained on sites by allowing grasses to establish themselves naturally in the rows. Light discing is performed when preparing or grooming sites. Deep ripping or shank work is not performed on sites after trees are placed. Equipment is correctly sized for the sites to avoid soil compaction issues.
- MIMTA provided a Soil Fertility Plan for auditor review that documents planned products and rates per acre.
- MIMTA maintains a Soil Productivity Policy applicable to all direct-operated properties. The policy requires efficient use of nutrient inputs, soil monitoring, and mitigation of soil degradation using conservation practices.
- MIMTA maintains a Sampling and Testing Procedure applicable to all direct-operated properties. Procedures include annual water sampling, tissue sampling, maximum residue limit (MRL) testing, and soil sampling. Tissue, soil, and water samples must be taken at least annually.
- Sites are managed by qualified and licensed staff who consult with external crop advisors to write yearly nutrient management plans.
- Samples are used to determine rates of variable application. Amendments are not repeated applications based on a set figure.

Objective 2: Soil Health and Conservation *(Continued)*

2.1 SOIL HEALTH

Auditor Notes

- Operators follow written NMPs or Irrigation and Nitrogen Management Plans (INMPs). Fertilizer recommendations are based upon annual soil samples, and vary by parcel that is sampled. Soil Fertility Plan was provided for review. Plans are adjusted or corrected in the Spring to maintain optimal tree and nut health. MIMTA maintains a procedure for NMP development and adjustments.
- NMPs are written every year after testing and catered to the variables present in previous years, plus new information specific to the current year. MIMTA has a Nutrient Management Plan Procedure to support appropriate plan development and consistency.
- In Oregon, state universities issue benchmarks for nutrient management annually. NMP recommendations from testing are compared to state benchmarks prior to application. State benchmarks tend to be overly conservative given site conditions, and select less efficient product types than preferred by site managers, such as liquid fertilizers versus granular. Adjustments to state benchmarks are made when converting recommendations to the operators preferred product types. NMPs are reviewed by management and external consultants to ensure that applications remain in line with benchmarks.
- Logs of actual applications are kept on sites and are compared to original master NMPs as the season proceeds. MIMTA provided records and planning documents for this year's sample selection.
- Management is knowledgeable of site conditions, historic needs, and maintain Pest Control Advisor (PCA) certification. External soil health consultants assist in NMP development. Fertilizers and amendments are applied every year based on clearly identified needs.
- Variable applications are used on farmland based on prior-year uses, historical data, and new challenges in current year. Any diversions from the NMP are recorded.
- Sites visited in California maintain INMPs as required by the water quality coalition.
- Prunings and other clippings are ground down and reused on blueberry sites.
- On sites with both tree nuts and citrus, residues and prunings are not reused in order to avoid challenges with allergens on hand fruit.
- Tree nut orchards reincorporate nondiseased crop residues to the tree rows to build soil organic matter, act as an erosion deterrent, and to mitigate dust.
- MIMTA provided an excerpt from an article titled Regen Across Ag Portfolio which shares adoption rates of conservation practices. 97% of managed properties report reusing crop residues to improve soil health. MIMTA maintains an inventory of practices that support regenerative agriculture that is updated annually.

	NONCONFORMANCE			OFI	NOTABLE PRACTICES	IN CONFORMANCE
	PREVIOUS	MAJOR	MINOR			
RESULT						2.1.1 2.1.2 2.1.3 2.1.4

Objective 2: Soil Health and Conservation

2.2 SOIL CONSERVATION

Conformance Evidence

Fertilization records
Planning documents
Product Use Records
Soil Productivity Policy
SRI Toolkits
Regen Across Ag Portfolio article, Regenerative Agriculture Inventory 2024

Auditor Notes

- Grasses and incidental growth are left in rows to prevent wind and water erosion, dust generation, and protect soil structures on properties. Tall fescue (turfgrass) is purposefully planted in the PNW to develop deep root systems and increase capillary action in soil profiles. Grasses are sodded in areas with increased risks of compaction and additional runoff.
- Sites visited report catching blown soil from neighboring farms. To reduce negative impacts, fence lines are well maintained. No evidence of erosion was observed or reported on the sites visited.
- Extensive buffers on sites in the PNW were observed. Buffer zones on all sites assist with avoiding runoff or contaminants on properties. Buffer zones were thoughtfully designed with additional width and dense grass coverage. Buffers are well maintained to ease equipment maneuvers on sites.
- Manulife property management works with water coalition engineers to develop erosion prevention plans.
- Amendments (sulphur and gypsum) are applied appropriately on sites as needed to improve soil structure and provide essential nutrients. Needs are identified through ongoing soil, tissue, and water quality testing.
- Sites had previously produced grass seed, fescue, and hazelnuts. Market conditions indicated blueberry production would be a better use of the property than hazelnuts. Areas with removed hazelnuts are replanted with grasses and left to recharge until soil testing indicates appropriate conditions for blueberries.
- Appropriate crops are selected to address site conditions. For example, pistachios are located on sites with salinized water or soils due to an increased tolerance, and blueberry varieties are selected to respond to changing market conditions and soil pH levels.
- A 17-acre plot of saltgrass was observed on a pistachio orchard in the sample sites. Saltgrass was purposefully implemented to assist with correcting for highly salinized ground water and a high water table on the site.
- Sites visits did not have fallowed areas for recharge or recovery from mismanagement. Visited sites had conservation areas set aside explicitly to support aquifer recharge.

RESULT	NONCONFORMANCE			OFI	NOTABLE PRACTICES	IN CONFORMANCE
	PREVIOUS	MAJOR	MINOR			
					2.2.1 2.2.2	

Objective 3: Water Resources

3.1 WATER USE

Conformance Evidence

Water Use and Quality Management Policy
Sediment and Erosion Control Procedure
Meter Readings
Status of groundwater - SGMA planning
GSA status updates
Irrigation records
Water Use Reports
Pump tests and standing water tables
Soil moisture reports
Weather and wind reports
Management Reports
SRI Toolkits

Auditor Notes

- Irrigation water is provided by regional irrigation districts. Management reports an appropriate level of water is made available to the farms, with additional irrigation being available at the end of the season for recharge support or additional site maintenance.
- Sites visited have established water allotments and use water accordingly. Flow meters are installed on all wells and lift pumps to monitor water usage. All sites are irrigated with surface water pumped from canals or reservoirs on properties.
- Select sites are enhanced from flood irrigation into dual drip lines with fan emitters as standard practice. However, flood irrigation capabilities remain in place, allowing the orchard managers to occasionally implement flood irrigation to support aquifer recharge and soil-conditioning efforts.
- Orchard management is on site during irrigation to monitor conditions and fertilizer applications.
- MIMTA participates in Farm Recharge Programs, which allow for additional water allotments near the end of the season and support aquifer recharge efforts.
- On PNW sites, irrigation probes are set on 10-minute intervals to monitor plant uptake and stress. In addition, touch-and-feel testing is conducted during field scouting to further monitor plant needs.
- New blueberry plantings are furnished with drip irrigation and overhead sprinklers for cooling and additional irrigation when needed. Drip lines are adjusted as blueberry bushes grow and develop to maintain correct water placement.
- New Pistachio orchards efficiently manage water to control for a high water table and salination. The entire orchard is supplied from a single lift station using surface water. Uniformity testing is performed on irrigation systems to ensure that coverage is adequate and efficient.
- Irrigation control programs are used to help monitor water use and help control flow of water efficiently.
- On pistachio developments with higher water tables, crops are pulse irrigated to allow for crop uptake before rewetting soils. Pulse irrigation conserves additional water. Additionally, pulse irrigation reduces the potential for raising the water table that exposes young roots to salinized water.

Objective 3: Water Resources *(Continued)*

3.1 WATER USE

Auditor Notes

- Pressure regulators are installed on lines to save water. Breakaway tabs are on lines to save water, or provide extra water when it is needed.
- Water use records were made available for review. Water usage does not vary from stated allotments.
- Surface water filters are tested to assess water quality. Corrections and maintenance are performed as needed.
- Soil probes are also used to measure soil moisture levels.
- Fields are scouted on a daily basis for irrigation problems or breakage in the pipes. On citrus sites, irrigation line damage was observed by auditors, resulting in water leakage and loss. Site management flagged the issue for immediate follow-up and repair.
- On blueberry sites, irrigation water is electrolyzed to improve uptake and reduce irrigation needs further.
- Management reports satisfaction with remote irrigation control and monitoring. Irrigation programs are used to monitor water and help regulate the flow of water to the trees.

RESULT	NONCONFORMANCE			OFI	NOTABLE PRACTICES	IN CONFORMANCE
	PREVIOUS	MAJOR	MINOR			
					3.1.2	3.1.1 3.1.3

Objective 3: Water Resources

3.2 WATER QUALITY

Conformance Evidence

Water Use and Quality Management Policy
Water Management reports
NMPs and INMPs
Water analysis reports
Water quality maps
Herbicide recommendations
Pesticide Use Reports
SRI Toolkits

Auditor Notes

- Sites in California are no-till with grasses in the rows. Grasses are mowed occasionally during the season and prior to harvesting.
- Additional tissue tests are performed to diagnose conditions that are impacting tree appearance and/or health.
- Fields are scouted at least weekly on all MIMTA properties visited. Scouting is provided by on staff management as well as qualified third-party consultants.
- Results of soil and tissue tests as well as water usage is included in Nutrient Management Plans. Soil moisture testing is performed, as is tissue sampling, to detect if additional water is needed. Sap testing is also performed to inform management on nutrient uptake.
- Timing windows for testing and corrections are limited on blueberries. Management tests in advance to identify needs prior to bloom, as recommended by state of Oregon's provided BMPs.
- Pruning methods have been improved via training and mechanization, leading to increases in production and yields.
- One small wetland area was in proximity of the PNW sites. Farm management is aware and provides large buffer areas between production land and wetland borders.
- No wetland or riparian areas are in the immediate proximity of the California sites visited.
- Water quality is tested at wells or inlets to the properties. One site in California had concerns regarding salination of available water. Saltgrass is planted on conservation acreage to assist with reducing salts as well as a high water table.
- Water quality is tested two or three times a year on PNW sites. Chlorination is injected into irrigation lines to correct for identified issues. Treatments are injected 300 ft from crops to maintain and sanitize irrigation lines without impacting plants.

RESULT	NONCONFORMANCE			OFI	NOTABLE PRACTICES	IN CONFORMANCE
	PREVIOUS	MAJOR	MINOR			
					3.2.2	3.2.1

Objective 4: Crop Protection

4.1 INTEGRATED PEST MANAGEMENT

Conformance Evidence

Agricultural Chemical Use Policy
Integrated Pest Management (IPM) Policy & Procedure
Monthly reports on farming operations
IPM Scouting reports
Pesticide Recommendations and Product Use Reports
Applicator licenses
Biotechnology Policy
SRI Toolkits

Auditor Notes

- Scouts come to the California farms on a weekly basis to examine weed and pest pressures on site. Recommendations are provided and applied by independent and on staff PCAs.
- Primary pests on the sites include long-footed leaf bug (coreids), thrips, aphids, and lepidoptera pests.
- Very low tolerances for pests are in place on blueberries, with zero tolerance for aphids. The packing shed provides scouting for blueberries destined for export markets. All scouts are appropriately licensed.
- Sprays and treatments are provided as pest thresholds are identified and met. Management on PNW sites write recommendations for treatments.
- All staff providing or assisting with pest treatments are qualified and licensed.
- PCAs select the strategy and chemicals used in pest prevention and treatments. Pesticides are both sprayed and applied through the irrigation system on sites. Spraying is done in coordination and communicated with neighboring farmers and residents where applicable.
- Scorch (damage due to aphids) is a significant concern on blueberry sites and is controlled via more frequent scouting by multiple parties. All scouts are instructed to inform site management immediately upon detection of aphid activity.
- MIMTA maintains an IPM Policy and Procedure and a Biotechnology Policy.
- Crop protection strategies are prepared by management teams, with assistance from independent PCAs on sites that they scout for MIMTA. IPMs are maintained and kept on each site, with records of spray activities. Application records are reviewed annually to determine what should be sprayed and used in the current year. All staff who perform spray activities are licensed.
- Nonchemical pest treatments are employed where possible. Carbon monoxide treatments are applied on squirrel and gopher holes for nonchemical control. Owl boxes and raptor stands are frequently seen on sites.
- On citrus properties, "checkmate cards" provide pheromones and mating disruptions. Softer chemistries are preferred for pest control. Higher frequencies of required sprays due to softer chemistries are controlled via robust scouting.

Objective 4: Crop Protection *(Continued)*

4.1 INTEGRATED PEST MANAGEMENT

Auditor Notes

- On blueberry properties, softer chemistries that do not require respirators are preferred for use and pest control. Management notes that the more precise treatments have been effective pest controls.

	NONCONFORMANCE			OFI	NOTABLE PRACTICES	IN CONFORMANCE
	PREVIOUS	MAJOR	MINOR			
RESULT						4.1.1 4.1.2 4.1.3

Objective 4: Crop Protection

4.2 CROP PROTECTANT MANAGEMENT

Conformance Evidence

Agricultural Chemical Use Policy
Pesticide training records
Worker Protection Standard training
Qualified Applicator Licenses
Recycling records
Ranch inspections
Personal Protective Equipment (PPE) trainings

Auditor Notes

- Staff are provided safety trainings on all activities prior to action. In addition, MIMTA management provides safety inductions on all sites for staff and visitors.
- Signage is posted and entry is controlled during and after spray activities. Aerial applications options are limited to only when absolutely necessary due to wide spread concerns or issues that require broader applications. All applications are conducted according to safe use information and IPM principles.
- On citrus sites, no materials are stored on site. On almond, pistachio, and blueberry sites, all chemicals are stored safely and properly when kept on site. Empty containers are triple washed, and kept in a fenced off area away from crops.
- Safety training related to PPE and chemical handling is regularly updated.
- MIMTA's Agricultural Chemical Use Policy clarifies expectations for safe handling. All agrochemicals must be handled according to the label by trained professionals, and must be stored in adherence to applicable laws and regulations.
- MIMTA provided recycling records for chemical containers for auditor review during the site visit.
- MMTA provided training records on the appropriate use of PPE.

Objective 4: Crop Protection *(Continued)*

4.2 CROP PROTECTANT MANAGEMENT

Auditor Notes

- Pesticide recommendations include consideration to application timing, and provide instructions regarding wind speeds to avoid pesticide drift.

RESULT	NONCONFORMANCE			OFI	NOTABLE PRACTICES	IN CONFORMANCE
	PREVIOUS	MAJOR	MINOR			
						4.2.1

Objective 5: Energy Use, Air Quality, and Climate Change

5.1 AGRICULTURAL ENERGY USE AND CONSERVATION

Conformance Evidence

Energy Efficiency, Air Quality, and Climate Change Policy
Leading Harvest Renewable Energy Info 2025
SRI Toolkits

Auditor Notes

- Sites visited use wells with pump that use variable frequency drives (VFDs) which create less wear and tear and support energy efficiency.
- Smaller equipment types are selected on sites to avoid fuel waste and reduce damage to properties or crops. Smaller equipment still has modern technology such as Tier 4 engines and Regen Cycles.
- All vehicle use is optimized and planned to minimize passes via GPS control and autosteer, and all equipment mileage is tracked.
- Pump times are reduced on blueberry sites through water electrolysis.
- LEDs and light bulb replacements have replaced older fluorescents and filament bulbs via an energy-saving program with state agencies.
- MIMTA's Energy Efficiency, Air Quality, and Climate Change Policy requires tenants and Farm Managers to consider air quality and energy efficiency when making property management decisions. Operations will support Manulife's greater decarbonization goals where relevant.
- A moderate-size solar installation was observed on a site where acreage was removed from production. MIMTA management continues to assess opportunities for renewable production on sites where appropriate.
- Shops use power provided by regional utilities companies, which generate an increasing amount of renewable energy.

RESULT	NONCONFORMANCE			OFI	NOTABLE PRACTICES	IN CONFORMANCE
	PREVIOUS	MAJOR	MINOR			
						5.1.1 5.1.2

Objective 5: Energy Use, Air Quality, and Climate Change

5.2 AIR QUALITY

Conformance Evidence

Energy Efficiency and Air Quality Policy
Erosion and Dust Control applications
Air Quality Practices
Energy Conservation Practices

Auditor Notes

- Modern technology such as GPS mapping, route planning, Tier 4 engines, and Regen Cycles are installed on all equipment used on sites. Equipment inventories are kept in shop offices.
- Safety trainings are held often, focusing on proper usage and training when new equipment comes in. Reducing passes is emphasized in activity planning, and routes are mapped to optimize time and efficiency.
- In the PNW, dust generation is not as much of a concern as in California.
- In California, water trucks are used for dust control when needed. Purge water (excess water from pumps, filter cleanouts, irrigation tailwater, etc.) is also applied to roads when available.
- Prunings are shredded and mulch is applied on sites.
- Rows are filled in with grasses and other cover to further reduce dust generation.

RESULT	NONCONFORMANCE			OFI	NOTABLE PRACTICES	IN CONFORMANCE
	PREVIOUS	MAJOR	MINOR			
						5.2.1 5.2.2

Objective 5: Energy Use, Air Quality, and Climate Change

5.3 CLIMATE-SMART AGRICULTURE

Conformance Evidence

Climate Smart Fact Sheet
Climate Commitment Overview
Erosion and Dust Control applications
Air Quality Practices
Energy Conservation Practices
SRI Toolkits

Auditor Notes

- Shredded trees are reincorporated to provide organic matter on sites. Prunings are left in rows to break down over time.
- Appropriately sized equipment is maintained on site. Equipment maintenance logs are kept, as is a equipment maintenance schedule to ensure equipment remains efficient.
- Diesel exhaust fluid (DEF) is used in all tractors with Tier 4 engines. Regen Cycle procedures are followed when required.
- GPS and autosteer is used in tractors for route efficiency.
- MIMTA provided a Climate Smart Ag fact sheet with descriptions of practices in place on MIMTA direct-operated sites. Practices include the use of urease inhibitors, split nitrogen applications, and spring fertilizer applications as opposed to fall are all practices in place that support reduced emissions and support improved air quality.
- Hotter summers require additional water for cooling.
- Overhead sprinklers are leveraged on blueberry sites to correctly cool and reduce waste in the drip lines. Water use is closely monitored during cooling to further avoid waste.
- In California, more frequent droughts in addition to increased heat affect the water use of the farmers. As too much irrigation can introduce increased disease pressures, additional irrigation is monitored closely to keep crops in healthy condition.
- During winter, frost fans powered by natural gas assist with preventing frost damage. Additional water can also be used to protect against potential frost damage.

RESULT	NONCONFORMANCE			OFI	NOTABLE PRACTICES	IN CONFORMANCE
	PREVIOUS	MAJOR	MINOR			
						5.3.1 5.3.2

Objective 6: Waste and Material Management

6.1 MANAGEMENT OF WASTE AND OTHER MATERIALS

Conformance Evidence

Hazardous Materials and Waste Management Policy
Waste Management Procedure
Spill Incident Reporting Form
Spill Incident Clean-Up Plans
Waste Management Practices Notes

Auditor Notes

- Generally, very little organic waste is produced on sites. Prunings and residues are shredded and reincorporated into sites where appropriate.
- Fuel storage is appropriately contained.
- Plastic waste is primarily produced in the form of chemical jugs. Empty jugs are triple rinsed and slashed and stored in a sequestered and secured area.
- On blueberry sites, plastic weed cloth in new rows is secured and tucked into sawdust in rows to secure it. Weed cloth is disposed of responsibly when it is no longer needed. There is no current recycling opportunity for weed cloth.
- Metal scraps are separated in the machine yard and stored for reuse or recycling.
- Burning only occurs on organic waste that has been affected by disease. Otherwise, prunings and residues are reincorporated into sites.
- Ag recycling providers such as Agriplas collect jugs for recycling multiple times throughout the year.
- Crop protection product containers are returned to the provider for reuse.
- Drip tape and weed mats are separated and stored for recycling.
- Shop fluids and oil is picked up by the oil provider for recycling.
- Cardboards are separated for recycling.
- Storage of hazardous materials (chemical jugs, machine fluids, fuels) is separated and secured against unapproved access. Storage areas are well organized and sorted.

	NONCONFORMANCE			OFI	NOTABLE PRACTICES	IN CONFORMANCE
	PREVIOUS	MAJOR	MINOR			
RESULT						6.1.1 6.1.2 6.1.3

Objective 6: Waste and Material Management

6.2 FOOD AND AGRICULTURAL WASTE RESOURCE RECOVERY

Conformance Evidence
Waste Management Procedure

Auditor Notes

- New crops and plantings are particularly vulnerable to loss and disease. Nutrient application and uptake is closely monitored.
- IPM programs are in place and scouting occurs weekly to prevent pest damage. Pest and disease preventative treatments are proactively applied on new plantings, in reduced amounts compared to a reactive application.
- Automated harvesting and extensive monitoring of labor crews aid in reducing loss during harvest. Harvesters are thoroughly trained on best practices prior to and during harvest.
- Weather is also a driver for potential crop loss. Sites are constantly monitored by management staff and crews, and corrective procedures are in place for cold fronts, frost prevention, and extreme heat that can cause damage.
- Harvested crops are taken to processors and packers directly from sites and not stored on location. Harvested produce on berry sites is placed in trays on site and taken immediately to cooling and packing sheds.
- Tree prunings are shredded when possible to reincorporate into orchards.
- Sawdust mulch in rows is included in NMPs, as the establishment of beneficial bacteria requires additional nitrogen in the first year mulch is leveraged on sites.
- No manure is used on blueberry sites due to food safety requirements.

RESULT	NONCONFORMANCE			OFI	NOTABLE PRACTICES	IN CONFORMANCE
	PREVIOUS	MAJOR	MINOR			
						6.2.1 6.2.2

Objective 7: Conservation of Biodiversity

7.1 SPECIES PROTECTION

Conformance Evidence

At-Risk Species Policy
Biodiversity Policy
MIM Ag Due Diligence Procedure
Biological Resource Assessments Farm maps
Biodiversity Reports
Threatened and Endangered listed species
Photos of species of concern
SRI Toolkits

Auditor Notes

- No occurrences or observations of threatened, endangered, or at-risk species were recorded by management. Management expressed awareness of species of concern on the sites they oversee.
- Research is conducted when a farm is purchased and notifications are given to management of any protected, endangered, or threatened species, along with any protected or native habitats.
- Biological Resource Assessments evaluate the presence of threatened or endangered species identified by the United States Fish and Wildlife Service under the Endangered Species Act, as well as other relevant species listed by organizations such as the California Native Plant Society and the California Department of Fish and Game.
- Employees are trained on how to handle situations and encounters with animals and areas to avoid in the neighboring properties. An animal encounter report is also available, which is updated whenever an animal encounter occurs on sites.
- MIMTA's SRI Toolkit emphasizes ecosystem resiliency as a key factor in the due diligence process and outlines procedures to evaluate sustainability risks and opportunities.
- MIMTA has established an Environmental Services (ES) team that includes two wildlife biologists. These biologists provide tailored training for each site biannually.
- Biologists on MIMTA staff research sites of occurrence of special status species. Management staff has prepared informational posters and distributed them to shop locations.
- MIMTA maintains its established processes and documentation for biological assessments and effective communication of status updates to staff and tenants.
- MIMTA maintains an At-Risk Species Management Policy that mandates biological studies during the due diligence phase.
- Biologists conduct Element Occurrence reviews utilizing NatureServe data to identify at-risk species.

RESULT	NONCONFORMANCE			OFI	NOTABLE PRACTICES	IN CONFORMANCE
	PREVIOUS	MAJOR	MINOR			
						7.1.1 7.1.2

Objective 7: Conservation of Biodiversity

7.2 WILDLIFE HABITAT CONSERVATION

Conformance Evidence

Biodiversity Policy
Biodiversity Reports
Due Diligence Procedure
Farm maps
Wildlife Conservation and Protection Policy
Biodiversity Policy
Biodiversity reports
Site maps
Riparian Site Management Policy
SRI Toolkits

Auditor Notes

- While no land designated as native habitat has been identified on this year's sample sites, buffers of native vegetation strips are planted in certain areas of farms.
- Biological Resources Assessments evaluate the presence of special species and recommend management practices.
- MIMTA's ES team provides direct support to farms through training on threatened and endangered species, facilitating cooperative research projects, offering direct operational support, and maintaining species guidance documents.
- No ecologically important sites were identified on the properties visited.
- MIMTA maintains Riparian Site Management and Biodiversity Policies that enhance riparian site protection and encourage the restoration and enhancement of natural ecosystems and wildlife habitats.
- Wide buffer zones are established between production areas and wetlands or riparian areas. Crop rows were set back an additional 20 feet to provide enhanced protections from equipment or chemical intrusions.
- Recharge areas on California sites receive additional water to support aquifer recharge efforts. Designated recharge areas are planted with saltgrass to assist with salt removal as well.
- Runoff control structures on blueberry sites provide additional protections against water running into unwanted areas.

	NONCONFORMANCE			OFI	NOTABLE PRACTICES	IN CONFORMANCE
	PREVIOUS	MAJOR	MINOR			
RESULT						7.2.1 7.2.2 7.2.3

Objective 7: Conservation of Biodiversity

7.3 AVOIDED CONVERSION

Conformance Evidence

Zero-deforestation Policy
Biodiversity Policy
Biodiversity Reports and Site Maps
Due Diligence Procedure

Auditor Notes

- All sites in this year's sample are long-term farmland and have not been converted from other uses or expanded from the time MIMTA took over management of the site.
- MIMTA follows a SRI Toolkit that has three purposes: to highlight issues at the beginning of due diligence, to guide the process during due diligence, and to inform investment committees on how SRI-related items are expected to be addressed.
- Visited sites in California have been under MIMTA management for approximately 11 years, after being replanted in 2001. Citrus sites in California were established in 2019.
- Visited sites in PNW have been production agriculture for more than 20 years. Areas of the properties formerly produced grass seed on sites, but were managed and not classified as grassland. A portion of hazelnut orchards was removed and has been set out of production until soils are prepared and appropriate for blueberry planting.
- MIMTA maintains a biome-specific Zero-Deforestation Policy that identifies cutoff dates and specifies forest types. The policy explicitly states that MIMTA will not engage in deforestation, either directly or indirectly.

RESULT	NONCONFORMANCE			OFI	NOTABLE PRACTICES	IN CONFORMANCE
	PREVIOUS	MAJOR	MINOR			
						7.3.1 7.3.2

Objective 7: Conservation of Biodiversity

7.4 CROP DIVERSITY

Conformance Evidence

Biodiversity Policy
Native habitat sites map
Agricultural Biotechnology Policy

Auditor Notes

- MIMTA monitors market conditions and identifies varieties that are likely to be in demand to help meet investor and internal performance goals.
- Sites visited produce four almonds varieties. Rootstocks are selected and utilized based on site locations, qualitative factors like disease resistance and heat tolerance, and the geographic challenges present at an orchard. Most trees are established on well-regarded, self-fertile root stocks that develop into appropriate structures for large scale production and harvests.
- Genetics are closely protected on citrus orchards. During bloom, trees are wrapped in protective cloth to protect against cross pollination. This is provided in order to maintain the seedless quality of clementines that are popular in the market.
- New varieties of blueberries have been planted on sites in the PNW, while other varieties are over 20 years old. Since blueberries are prone to trends in the marketplace, nurseries and packers will recommend varieties that will meet market demand once they are established and producing fruit.
- On blueberries, pollination is provided by bees that have been inoculated to target the new varieties. By limiting cross-pollination, purchased genetics are protected while the crop establishes itself.
- MIMTA's Agricultural Biotechnology Policy relays its stance on the use of genetically engineered seed varieties, and allows the planting of genetically engineered varieties that have been inspected and approved by the appropriate regulatory authority, such as the United States Department of Agriculture (USDA). Genetically engineered biotechnology, including seeds, will not be used if it has not received approval.

RESULT	NONCONFORMANCE			OFI	NOTABLE PRACTICES	IN CONFORMANCE
	PREVIOUS	MAJOR	MINOR			
						7.4.1

Objective 8: Protection of Special Sites

8.1 SITE PROTECTION

Conformance Evidence

Due Diligence Procedure
Riparian Site Management Policy
National Wetland Inventory Maps, GIS Mapping
Special Sites Maps
SRI Toolkits

Auditor Notes

- There are no special sites on the selected properties visited during this year's audit.
- MIMTA's wildlife biologists have access to GIS mapping layers that identify special sites, riparian areas, and other relevant locations.
- MIMTA also engages a consultant when purchasing a site to conduct a biological assessment for wetlands and native species, as well as a Phase 1 Environmental Site Assessment. If any findings arise, a Phase 2 ESA will be performed to further investigate.
- MIMTA's due diligence process considers material sustainability topics, including natural heritage data.
- MIMTA has developed an internal Farmland Web App to support due diligence procedures.
- SRI Toolkits evaluate sensitive lands, protected areas, and associated risks and opportunities.
- MIMTA maintains appropriately delineated site maps.

RESULT	NONCONFORMANCE			OFI	NOTABLE PRACTICES	IN CONFORMANCE
	PREVIOUS	MAJOR	MINOR			
						8.1.1 8.1.2

Objective 9: Local Communities

9.1 ECONOMIC WELL-BEING

Conformance Evidence
Tax records
2024 Contributions Memo

Auditor Notes

- MIMTA sources its supplies and on-farm needs through local vendors as much as possible. Equipment is supplied by local implement dealers.
- MIMTA is current on all taxes paid at the federal and state levels.
- Sites employ full-time and seasonal labor from local communities.
- MIMTA's Board of Directors and Executive Leadership oversee the tax strategy. Formal committees have been established to review and approve significant transactions.
- There are no H2A workers on the sites visited in 2025.

RESULT	NONCONFORMANCE			OFI	NOTABLE PRACTICES	IN CONFORMANCE
	PREVIOUS	MAJOR	MINOR			
						9.1.1

Objective 9: Local Communities

9.2 COMMUNITY RELATIONS

Conformance Evidence

Social Responsibility Policy
Neighbor Communication Process
Agricultural Biotechnology Policy
2024 Contributions Memo
SRI Toolkits

Auditor Notes

- MIMTA maintains a Public Outreach log.
- Managers have established mutually beneficial relationships with neighboring farms.
- Farm management and staff are active in the community and volunteer with several local agricultural organizations. Organizatoins include local 4H and Future Farmers of America programs and the California Ag Leadership Program. Managers serve on Sunkists's Marketing Board, the US Highbush Blueberry Council, and various trade organizations.
- Farm management coordinates reservoir filling with neighbors.
- Farm management have assisted and provided neighbors with support for their small almond orchard adjacent to their property.
- Farm management notifies and coordinates spray activities with neighbors and provides safety information.

RESULT	NONCONFORMANCE			OFI	NOTABLE PRACTICES	IN CONFORMANCE
	PREVIOUS	MAJOR	MINOR			
						9.2.1

Objective 9: Local Communities

9.3 RIGHTS OF LOCAL COMMUNITIES AND INDIGENOUS PEOPLES

Conformance Evidence
Due Diligence Procedure
Social Responsibility Policy

Auditor Notes

- MIMTA maintains a Social Responsibility Policy that affirms its commitment to treating Indigenous Peoples fairly and in alignment with relevant laws, applicable treaties, and international conventions.
- Relationships with Indigenous communities are developed in good faith and based on mutual respect.
- The policy underscores the responsibility to provide a safe workplace, respect the rights of all employees, honor the rights of Indigenous Peoples, and engage with local communities regarding social impacts related to farmland management.
- The policy also emphasizes MIMTA's occupational health and safety programs.
- Due Diligence Procedures require management plans to consider culturally sensitive and tribal land management when applicable.
- Signage is posted during applications and spray activities to prevent accidental entry onto sites.
- Management reported no issues, inquiries, or complaints from neighbors.
- Neighbors on blueberry properties are former site operators and have not registered any items of concern with site management.
- The example toolkit provided illustrates how MIMTA plans for potential concerns from communities, such as rights-of-way on trails, public access roads, and impacts on infrastructure.
- MIMTA's Neighbor Communication Process outlines how interested parties may contact the Regional Manager.
- The public can contact the county agriculture commissioner if they need to identify management on sites. The commissioner maintains records of management and will then contact MIMTA on any issues that arise.

	NONCONFORMANCE			OFI	NOTABLE PRACTICES	IN CONFORMANCE
	PREVIOUS	MAJOR	MINOR			
RESULT						9.3.1 9.3.2 9.3.3

Objective 9: Local Communities

9.4 PUBLIC HEALTH

Conformance Evidence
Social Responsibility Policy
Safety Tailgate Matrix
Public health training

Auditor Notes

- MIMTA maintains a set of policies and resources to support health and safety, including an Injury-Illness Prevention Program (IIPP). Its training program emphasizes the importance of safety and encourages sharing safety resources from the induction phase.
- Safety meetings are held daily in the morning before an on-site activity is started. Signage is posted to prevent entry to site by unauthorized persons.
- Additional monthly trainings are provided regarding safe operations, food safety, harvest practices, CPR, product applications, and logging activities.
- Training attendance is recorded and logged. Staff who missed trainings are caught up when they return to sites.
- Site operators and staff are trained to identify and contain any potential spills immediately. Shops are inspected regularly, and appear tidy and organized.
- Pesticide applications are recorded and on file with the county Ag commission for public review when required.
- MIMTA does not purchase land near schools, or spray near roads with bus routes.
- Multiple first aid kits and defibrillators are available in communal areas.
- Site supervisors are on site during spray activities.
- New plantings are placed back from roads at new developments.
- Water trucks are provided for dust mitigation to increase visibility and protect air quality.

RESULT	NONCONFORMANCE			OFI	NOTABLE PRACTICES	IN CONFORMANCE
	PREVIOUS	MAJOR	MINOR			
						9.4.1

Objective 10: Personnel and Farm Labor

10.1 SAFE AND RESPECTFUL WORKING ENVIRONMENT

Conformance Evidence

Equal Opportunity Policy
DEI Strategy
Standards of Behavior and Performance
Safety Principles
Safety Manual
Safety Principles
Safe Work Environment Policy
Anti-Harassment Policy
Domestic Legal Matters Policy
Equal Opportunity Policy
Workplace Violence Policy
Social Responsibility Policy
Wildfire Smoke Policy
Wildfire Smoke tailgate training
Diversity and Inclusion Trainings and Materials
DEI Learnings
DEI Strategy
Code of Business Conduct and Ethics
Unconscious Bias Toolkit

Auditor Notes

- MIMTA holds an Equal Opportunity Employment (EOE) and Pay Transparency Nondiscrimination Statement.
- The statement outlines MIMTA's commitment to fair recruitment, hiring, retention, advancement, compensation, and access to training.
- MIMTA also maintains a Global Hiring Policy committing to the same standards above on all global entities.
- All career opportunities posted by MIMTA contain an EOE statement.
- MIMTA requires all site management to post safety, anti-discrimination, and respectful work environment postings in gathering and common areas, if a shop or office is not available.
- MIMTA's Discrimination Harassment and Violence Policy supports a safe and healthy work environment that promotes respect, dignity, inclusion, and acceptance. The policy states that discrimination, harassment, or violence in the workplace will not be tolerated.
- Emergency procedures and contacts are posted publicly in common areas.

RESULT	NONCONFORMANCE			OFI	NOTABLE PRACTICES	IN CONFORMANCE
	PREVIOUS	MAJOR	MINOR			
						10.1.1 10.1.2

Objective 10: Personnel and Farm Labor

10.2 OCCUPATIONAL TRAINING

Conformance Evidence

Safety Principles
Safety Inspections
Safety Manual
Training agendas
Managers Meeting
Heat Illness Prevention Plan
Occupational Safety and Health Administration (OSHA) Workplace Policy
Safety Training Programs (multiple per crop type)

Auditor Notes

- Monthly, weekly, and daily "tailgate" safety trainings and events are conducted by management. Attendance and topics are recorded. Examples were provided for auditor review.
- Both full-time and temporary labor receive comprehensive safety training, including chemical safety and handling, regardless of whether they will be tasked with applications.
- MIMTA provided copies of quarterly safety inspection reports for auditor review. Safety Manuals are retained in shops.
- Extensive safety signage in shops and on farms indicates a strong safety culture on sites.
- Shops and buildings are inspected monthly, while farms are inspected at least quarterly.
- Third-party management contractors maintain an OSHA Workplace Policy and Heat Illness Prevention Plan. The documents were provided by MIMTA for auditor review.

RESULT	NONCONFORMANCE			OFI	NOTABLE PRACTICES	IN CONFORMANCE
	PREVIOUS	MAJOR	MINOR			
						10.2.1

Objective 10: Personnel and Farm Labor

10.3 SUPPORTING CAPACITY FOR SUSTAINABILITY

Conformance Evidence

Executive Leadership Commitment Letter
Leading Harvest announcement, Leading Harvest-related communications
Public postings of results and reports
Training Records (multiple per crop type and practices)
Roles and Responsibilities - Leading Harvest
Org Charts
Annual Incentive Plan Memo

Auditor Notes

- A long standing commitment to the LH FMS is present in MIMTA's Stewardship Report, its Sustainable Investing Report, and multiple public communications and presentations.
- Responsibility for overseeing Leading Harvest overall conformance efforts is assigned to MIMTA's Certification Manager.
- Farm Managers, Regional Managers, and Senior Stewardship and Certification Specialists exhibit thorough knowledge and utilize Leading Harvest to guide management decisions.
- Organization charts illustrate a robust support system for managers, including the ES team. MIMTA maintains a document called “Roles and Responsibilities for Leading Harvest” that maps performance measures and indicators to responsible parties within MIMTA’s management system.
- For internal staff, there is a roles and responsibilities list that documents MIMTA objectives and assigns accountability for implementing the standard.
- MIMTA provided an Annual Incentive Plan Memo that outlines minimum, target, and stretch goals for Manulife Farm Management staff. Targets are identified for people and environmental stewardship, costs per production unit, and net operating income.
- Performance reviews mandate that employees set goals related to continuing education.
- Managers convene annually, and all employees receive regular training on sustainability.
- MIMTA also organizes stewardship training sessions, which include sign-in sheets for attendees.
- New employees are educated on land stewardship goals at MIMTA and the significance of conforming to LH FMS during the onboarding process. Trainings are provided by the ES team.
- While not a specified training resource, the SRI Toolkit provides extensive information for each property, with topics mapped to the relevant area of sustainability and the severity of any potential impacts ranked in an easy to understand manner.

	NONCONFORMANCE			OFI	NOTABLE PRACTICES	IN CONFORMANCE
	PREVIOUS	MAJOR	MINOR			
RESULT						10.3.1 10.3.2 10.3.3

10.4 COMPENSATION

Conformance Evidence

2024 MFS Annual Incentive Plan Memo
Understanding Your Pay
US Salary Range Regions, Salary surveys
Farm Labor Contractor (FLC) Work Orders

Auditor Notes

- Employees receive wages that exceed the living wage for single adults in the area.
- MIMTA conducts an annual living wage survey to assess the living wage in each area of operation and adjusts compensation accordingly.
- Human Resources performs surveys to establish fair compensation levels based on roles, location, and responsibilities, utilizing the MIT Living Wage Calculator. Incentive Plans include consideration for responsible land management.
- MIMTA maintains living wage tables for direct employees and FLCs.

RESULT	NONCONFORMANCE			OFI	NOTABLE PRACTICES	IN CONFORMANCE
	PREVIOUS	MAJOR	MINOR			
						10.4.1

Objective 10: Personnel and Farm Labor

10.5 FARM LABOR

Conformance Evidence

FLC Audit Policy and FLC Audit Updates
FLC Services Agreements
FLC Audit Spreadsheets

Auditor Notes

- Site management partners with FLCs that have been vetted by other producers in the area. Auditors reviewed identified FLCs and found all identified providers to be in good standing with state regulatory agencies.
- Equal opportunity and nondiscriminatory language are included in contracts with FLCs. FLCs certify that they uphold nondiscriminatory practices and equal opportunity employers.
- Management works with FLC labor to make sure that labor has a way to report grievances outside of their direct supervisor.
- MIMTA's compliance team conducts an annual audit to analyze certain documents and ensure that the FLCs comply with MIMTA's standards.
- FLC reviews have been successful in identifying issues. FLCs have been released in the past due to underpayment of labor by the FLC.
- Required documents from FLCs include training records, safety records, and others.
- MIMTA exerts considerable influence over FLCs regarding site management, safety practices, and general management procedures. However, MIMTA has limited influence over the actual selection of staff hired.

RESULT	NONCONFORMANCE			OFI	NOTABLE PRACTICES	IN CONFORMANCE
	PREVIOUS	MAJOR	MINOR			
						10.5.1

Objective 11: Legal and Regulatory Compliance

11.1 LEGAL COMPLIANCE

Conformance Evidence

Social Responsibility Policy
Flash reports
Property Inspection reports
Compliance and Safety Team Org Chart
MIMTA Policy and Engagement Overview
Contractor Audit Spreadsheet
Pesticide application posting requirements

Auditor Notes

- Legal regulations, labor postings, and material safety data sheets are conveniently located in communal areas. MIMTA ensures these postings comply with the legal language required in each state in which it operates. Signage reviews are included in property inspections.
- MIMTA maintains a risk and compliance team responsible for overseeing the safety aspects of on-farm practices.
- MIMTA's Social Responsibility Policy requires compliance with all applicable laws and regulations to support fair treatment of employees and contractors.
- Safety consultants are hired to inform MIMTA of necessary requirements based on new regulations.
- MIMTA's water team is well-informed about water compliance requirements, particularly in California, where they meet to discuss topics such as water quality and quantity regulations.
- The state departments of agriculture, revenue, and other relevant fields are regularly monitored and consulted when state-specific issues arise.
- Contract management companies are audited by MIMTA's Compliance and Safety team to support legal and regulatory compliance. Results of audits were shared with Averum auditor for review.
- Flash reports are prepared by regional management and used to provide regional snapshots of crop conditions, operational activities, budgets, personnel, and regulatory and market updates. Flash reports are shared regularly throughout the season.
- Sites maintain materials and manuals that offer guidance on safe equipment handling, chemical storage and handling, regulatory compliance, and general safety topics.
- Management prepares materials from state and local departments for posting to staff.
- MIMTA provided an overview of policy and engagement that describes how the Environment and Policy Support Team works to mitigate risk and share stewardship information. Risk mitigation and stewardship support legal compliance and value of assets under management.
- Continuous communication with the compliance team ensures that new or upcoming changes are effectively communicated to staff in relevant areas and incorporated into training schedules.
- Monthly risk and compliance reports are produced by management and distributed to staff.

Objective 11: Legal and Regulatory Compliance *(Continued)*

11.1 LEGAL COMPLIANCE

Auditor Notes

- OSHA posters are available in English and Spanish for employees to reference and as a reminder of safety procedures.

	NONCONFORMANCE			OFI	NOTABLE PRACTICES	IN CONFORMANCE
	PREVIOUS	MAJOR	MINOR			
RESULT						11.1.1 11.1.2 11.1.3

Objective 11: Legal and Regulatory Compliance

11.2 LEGAL COMPLIANCE POLICIES

Conformance Evidence

Social Responsibility Policy
Discrimination, Harassment, and Workplace Violence Policy
Code of Conduct and Ethics
Stewardship Principles

Auditor Notes

- MIMTA's Social Responsibility Policy outlines its commitment to supporting health and safety, fair treatment, nondiscrimination, engagement with local communities, and Indigenous Peoples' rights.
- MIMTA's Discrimination, Harassment, and Workplace Violence Policy clarifies that discrimination, harassment, or violence will not be tolerated.
- MIMTA maintains a Code of Ethics and Conduct to support legal compliance, protect workers, and uphold ethics.
- Stewardship Principles emphasize the importance of maintaining and enhancing the well-being of communities, respecting Indigenous groups, and supporting local economies.
- MIMTA's Social Responsibility Policy states that the company shall strive to operate in a manner consistent with relevant United Nations conventions that have been ratified by the countries in which it operates.

	NONCONFORMANCE			OFI	NOTABLE PRACTICES	IN CONFORMANCE
	PREVIOUS	MAJOR	MINOR			
RESULT						11.2.1 11.2.2 11.2.3 (N/A)

Objective 12: Management Review and Continual Improvement

12.1 FARM REVIEW AND CONTINUAL IMPROVEMENT

Conformance Evidence

Action Register
Continual Improvement Process
Coordinator Call Logs
Management System Descriptions
MAS management reviews
SRI Annual Report
Management meeting agendas
MIMTA Sustainability Governance
Re-Development Process
Internal Readiness Review Report

Auditor Notes

- MIMTA conducts formal annual performance reviews.
- The performance review system is facilitated by a Human Resources database platform (Workday). Reviews are designed to assess the effectiveness of practices and identify the factors contributing to their success.
- Compassion, care for customers, and honesty are core pillars used to evaluate employee performance.
- Employee goals are both self-identified and established based on the employee's role. Supervisors are prompted to provide feedback on goal progress via Workday, and comments are acknowledged.
- Merit increases may consider progress against ESG goals.
- MIMTA evaluates third-party contract management based on measures such as financial performance, site upkeep, yields, cleanliness, safety compliance, and reported incidents.
- Mid-year status reports support the annual review process. MIMTA's Certification Specialist conducts an internal Readiness Review for direct-operated properties. Internal findings are compiled into a report, and sent to MIMTA Services, allowing them to assess site performance and progress toward defined goals.
- MIMTA explicitly outlines its steps for monitoring performance related to the LH FMS in its Continual Improvement Process document.
- The monitoring process relies heavily on LH FMS audits and the findings generated after each audit is conducted.
- Site management primarily identifies opportunities for technological or efficiency innovations during the course of their outreach with professional organizations and continual education. Innovations requiring capital investment are submitted to regional management for further review and consideration.
- Orchard management teams trial new practices where available, including nonsynthetic or harmless pest management products. For example, sites had applied capsaicin to drip lines to discourage pest animals on sites.
- Trials have been conducted in sizing sprays to be more targeted and efficient.

Objective 12: Management Review and Continual Improvement *(Continued)*

12.1 FARM REVIEW AND CONTINUAL IMPROVEMENT

Auditor Notes

- Monthly board reports are conducted at the leadership level to communicate goals, progress, and any emerging issues.
- Quarterly team meetings are held to review progress toward internal goals.
- Teams meet annually to formally present a comprehensive review of items discussed during the quarterly meetings.
- Opportunities for Improvement (OFIs) are recorded internally and logged into an Action Register overseen by MIMTA central management. Progress is formally discussed during an annual review meeting.
- MIMTA provided a description of how sustainability governance is implemented by strategy teams and committees.
- MIMTA's Continual Improvement Process is a visual document that illustrates how the organization utilizes Leading Harvest Findings to support ongoing improvement.
- MIMTA's Redevelopment Process shows careful consideration for environmental factors, market trends, and lifecycles of current crop to support highest and best use of production farmland.

	NONCONFORMANCE			OFI	NOTABLE PRACTICES	IN CONFORMANCE
	PREVIOUS	MAJOR	MINOR			
RESULT						12.1.1 12.1.2 12.1.3 12.1.4

Objective 12: Management Review and Continual Improvement

12.2 SUPPORT FOR SUSTAINABLE AGRICULTURE

Conformance Evidence

Action register
Stewardship Projects

Auditor Notes

- Test plots are on sites, trialing new varieties of blueberries in partnership with state universities and industry researchers.
- Partnerships are in place with Beeflow, a service provider researching how to reduce pollinator bees being distracted by nontarget flowers during the bloom. Bees are prepared and inoculated in a proprietary method to identify and target specific blueberry varieties to enhance pollination on sites.
- New yeast extracts are being tested on blueberry sites to provide a nonsynthetic protectant against fungal and bacterial infection. The yeast extract is organic approved and shows promising results on sites.
- MITMA provided a synopsis of stewardship projects that support chemical, emissions, and labor hour reductions, landfill avoidance, and cost savings. Notable projects include the reuse of bee boxes as owl boxes to increase vertebrate pest control and remote sensing used in spray applications.
- Blueberry sites use advanced irrigation monitoring technology, allowing management to observe a crop's uptake of water and nutrients directly and reduce unnecessary irrigation or fertilization.

RESULT	NONCONFORMANCE			OFI	NOTABLE PRACTICES	IN CONFORMANCE
	PREVIOUS	MAJOR	MINOR			
					12.2.1	

CONCLUSION

Results of the audit show that MIMTA has a management system that continues to meet the requirements of, and is in conformance with, LH FMS. MIMTA's enrolled acreage is recommended for continued certification.

STANDARD USER GUIDANCE

Leading Harvest Logo Usage

Program users in good standing who are enrolled in LH FMS for all, or a portion of their operations, may use the Leading Harvest logo. Any express or implied claim that a program user is in conformance with the LH FMS must be substantiated by a current, valid certification by a certification body recognized by Leading Harvest.

The Leading Harvest logo cannot be used on product labels. The use of the Averum logo is not allowed without express permission from Averum.

SPECIFIC FOCUS AREAS FOR NEXT AUDIT

Recertification will include Performance Measures related to supporting capacity for sustainability, FLC monitoring, and MIMTA's stewardship policies as key focus areas.