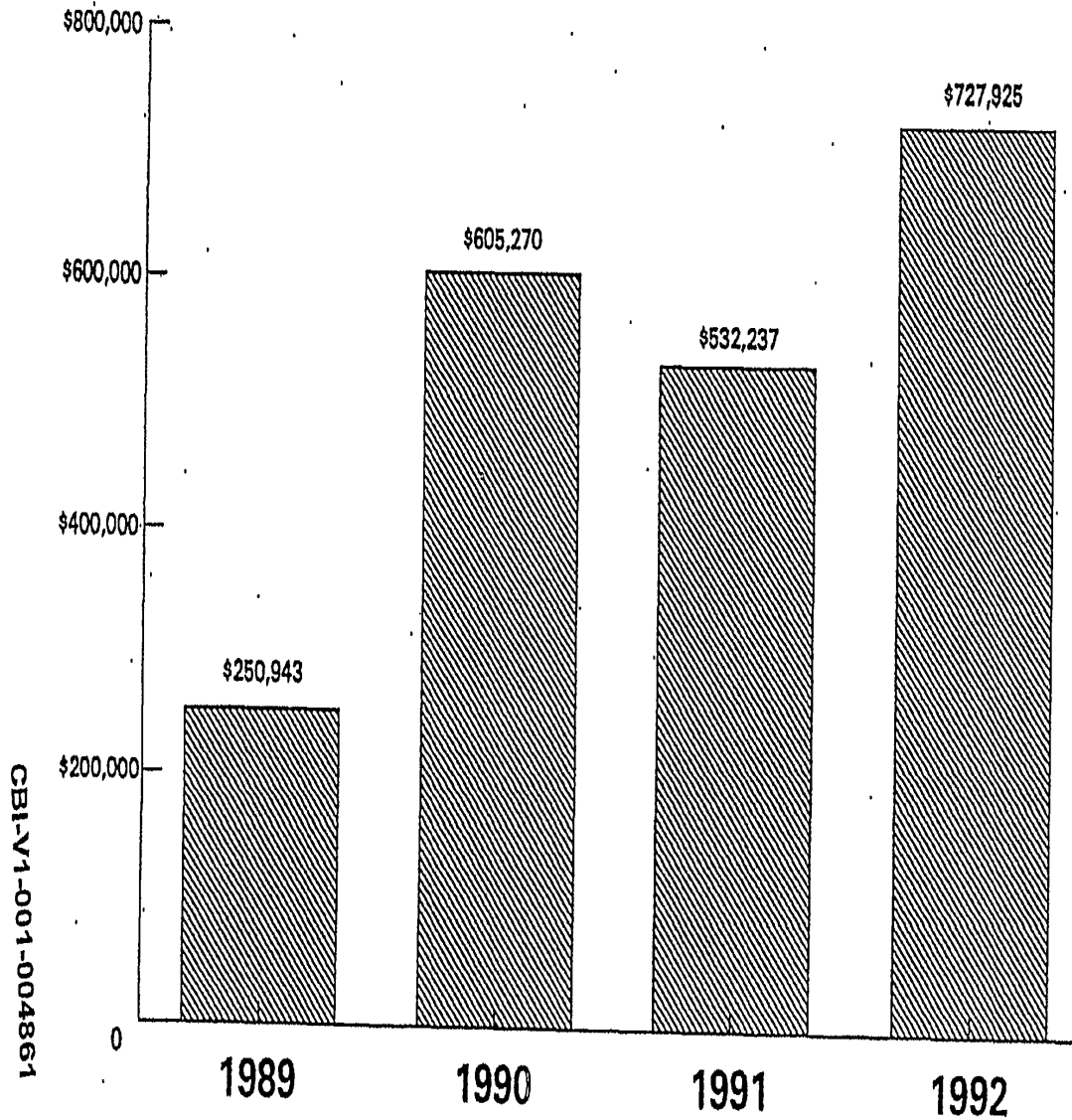


STATEMENT OF POLICIES AND PROCEDURES

AGGREGATE ANNUAL PAYMENTS

(1989-1992)

Confidential Treatment
Request by Chiquita Brands



CBI-V1-001-004861

GRAPH1.CC

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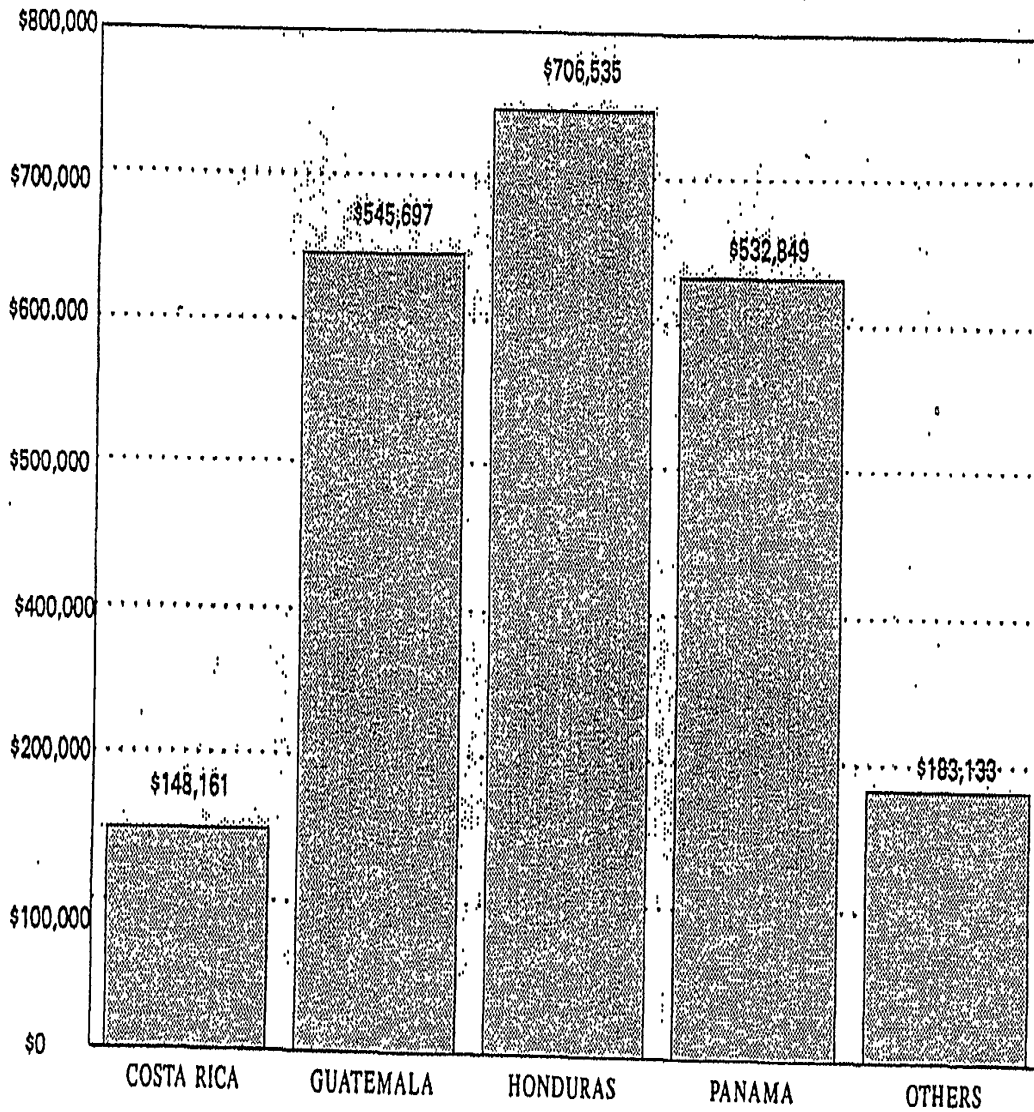
CHIQUITA NSD

STATEMENT OF POLICIES AND PROCEDURES

AGGREGATE ANNUAL PAYMENTS BY COUNTRY

(1989 - 1992)

Confidential Treatment
Request by Chiquita Brands



CBI-V1-001-004862

GRAP2.CC

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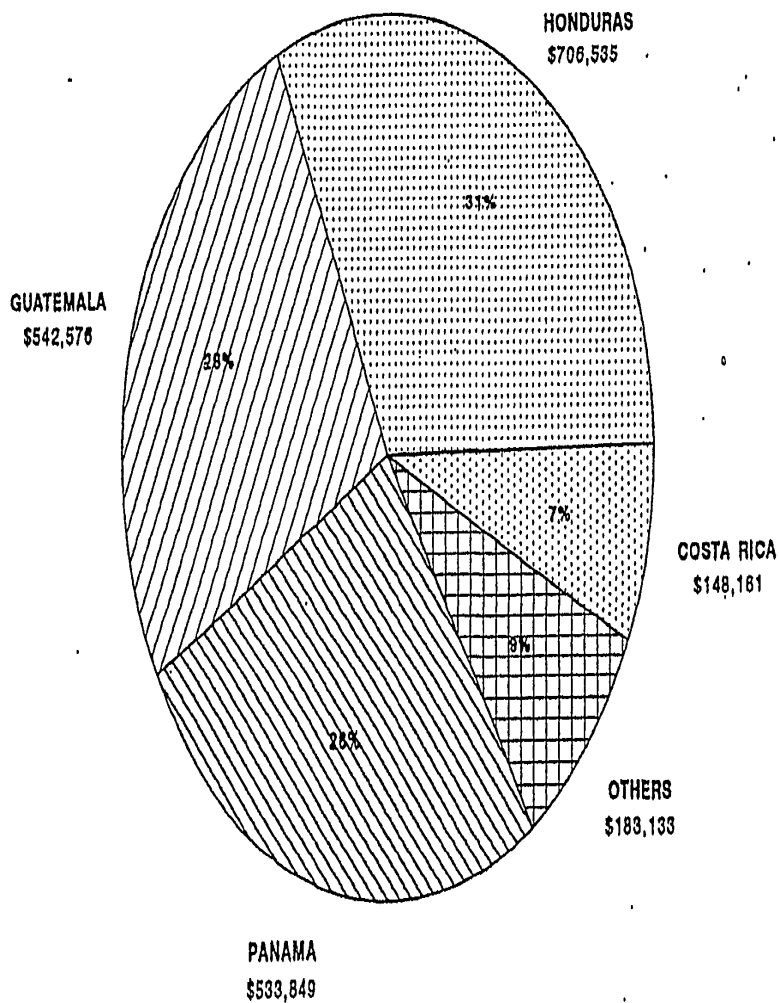
CHIQUITA NSD

STATEMENT OF POLICIES AND PROCEDURES

AGGREGATE ANNUAL PAYMENTS BY COUNTRY

(1989 - 1992)

Confidential Treatment
Request by Chiquita Brands



CBI-V1-001-004863

GRAPH2.CC

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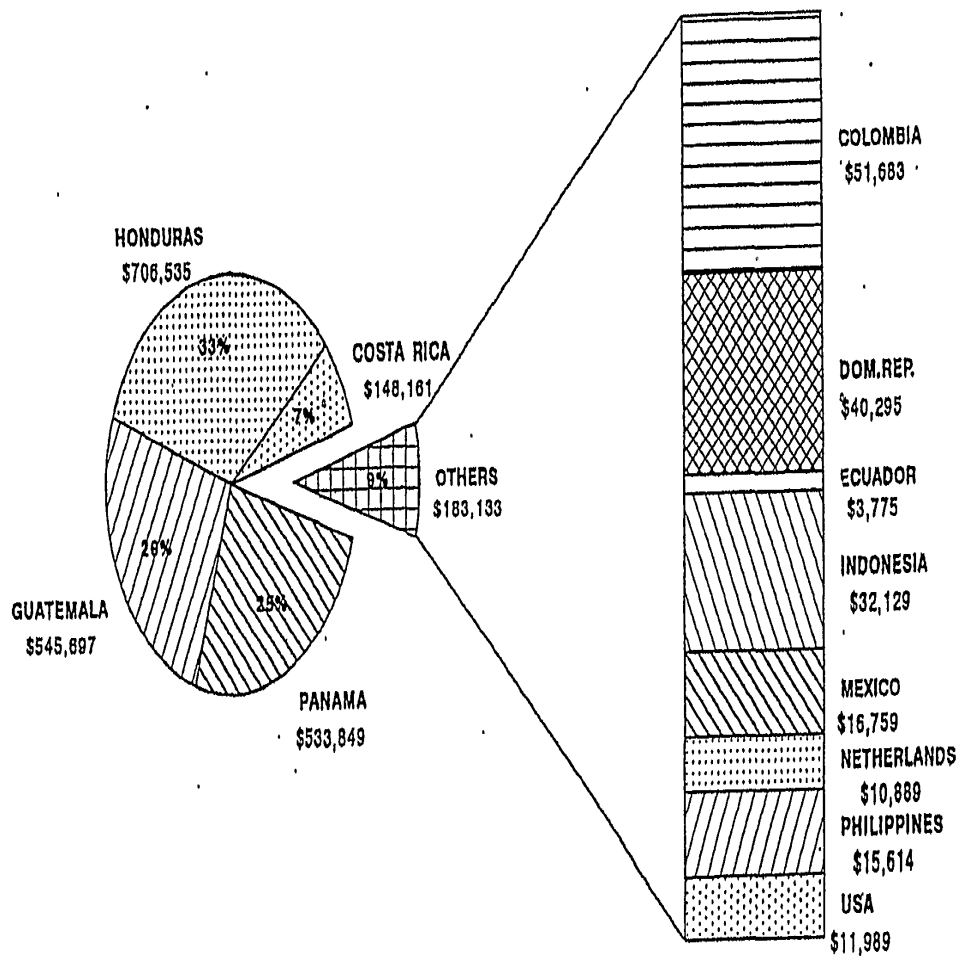
CHIQUITA NSD

STATEMENT OF POLICIES AND PROCEDURE

ANNUAL PAYMENTS PERCENTAGES

(1989 - 1992)

Confidential Treatment
Request by Chiquita Brands



CBI-V1-001-004864

GRAP3.CC

1CHQ6-000062

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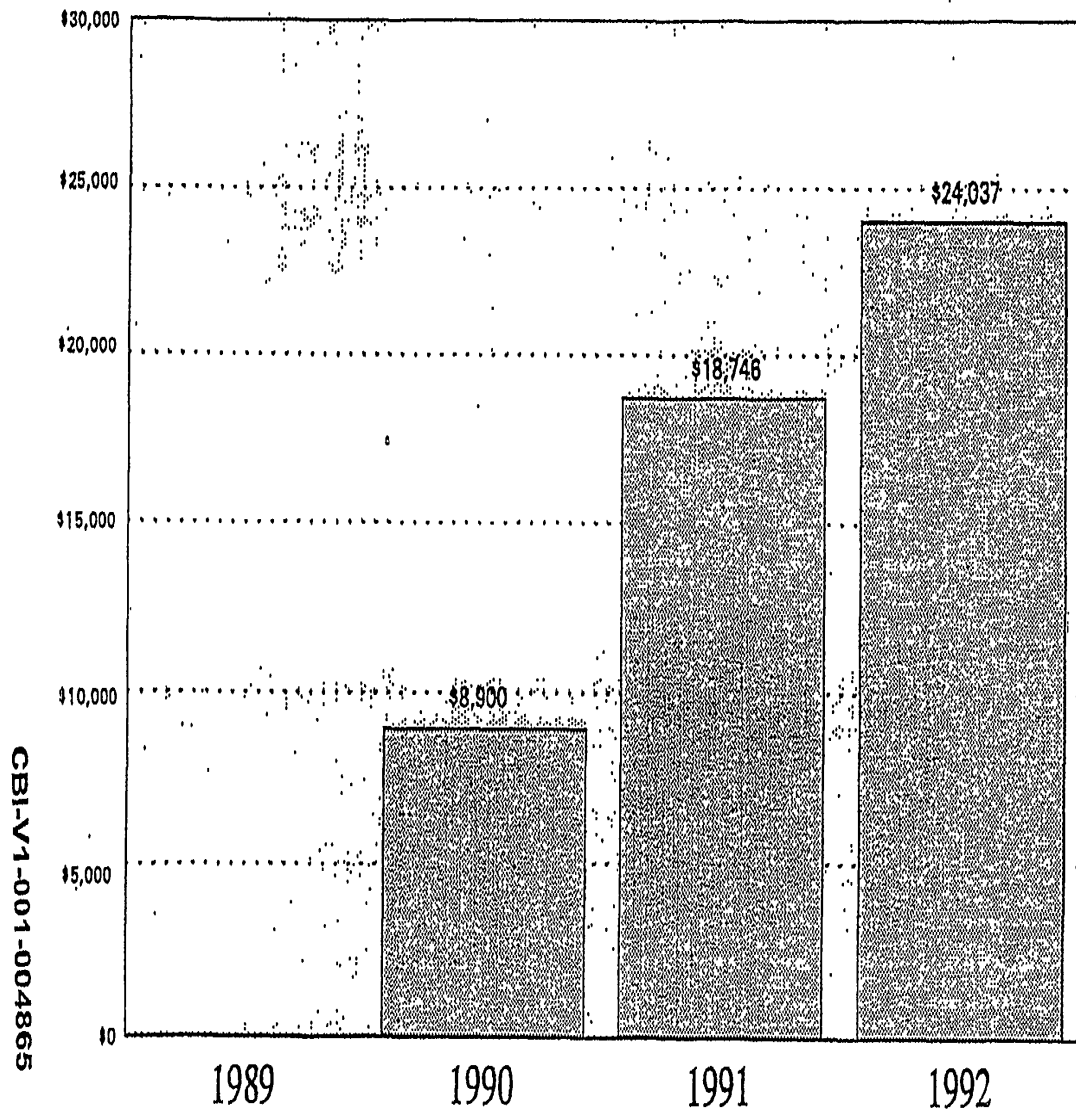
CHIQUITA NSD

STATEMENT OF POLICIES AND PROCEDURES

COLOMBIA AGGREGATE ANNUAL PAYMENTS

(1989 - 1992)

Confidential Treatment
Request by Chiquita Brands



GRAP4.CC

1CHQ6-000063

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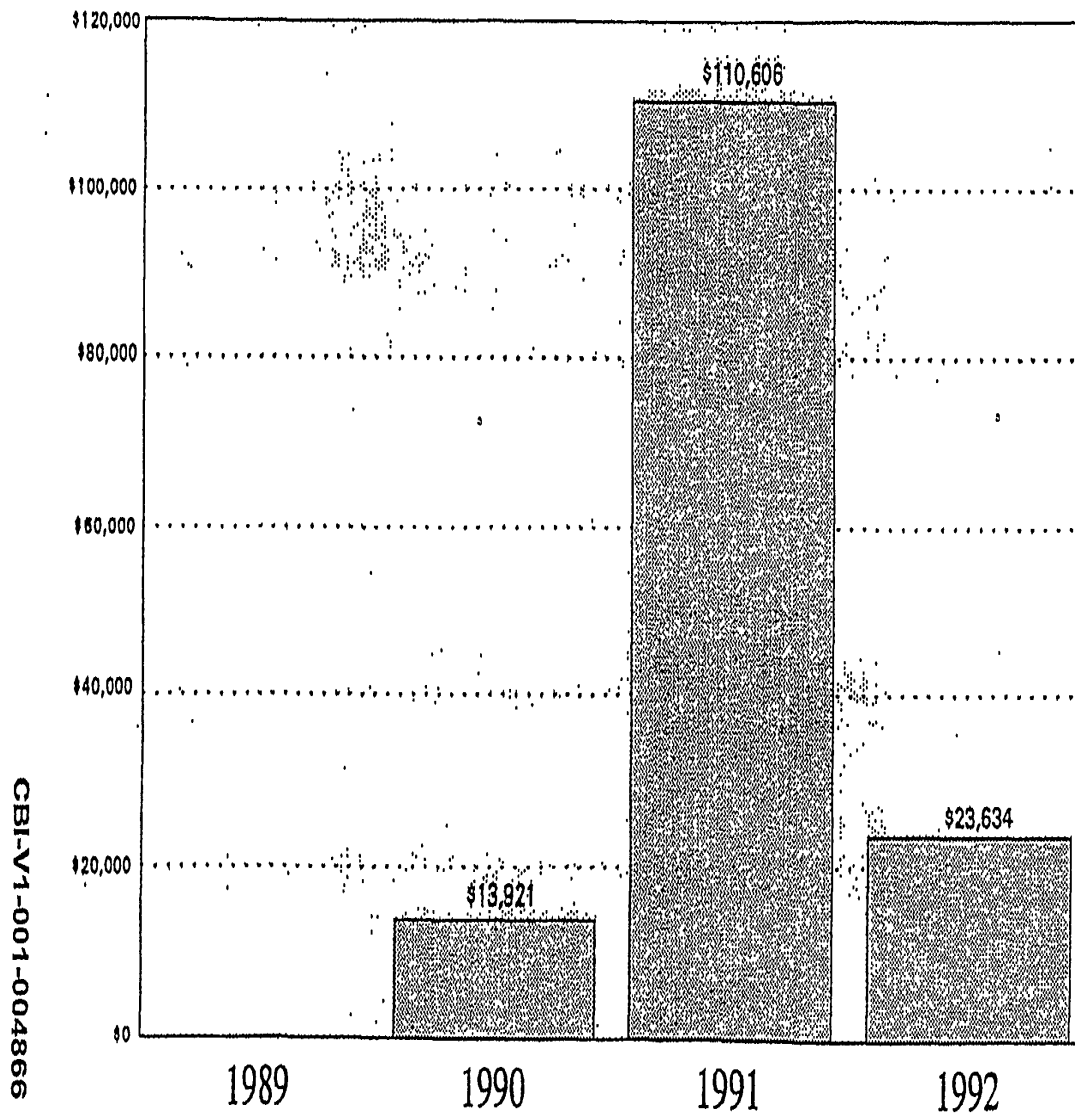
CHIQUITA NSD

STATEMENT OF POLICIES AND PROCEDURES

COSTA RICA AGGREGATE ANNUAL PAYMENTS

(1989 - 1992)

Confidential Treatment
Request by Chiquita Brands



GRAP5.CC

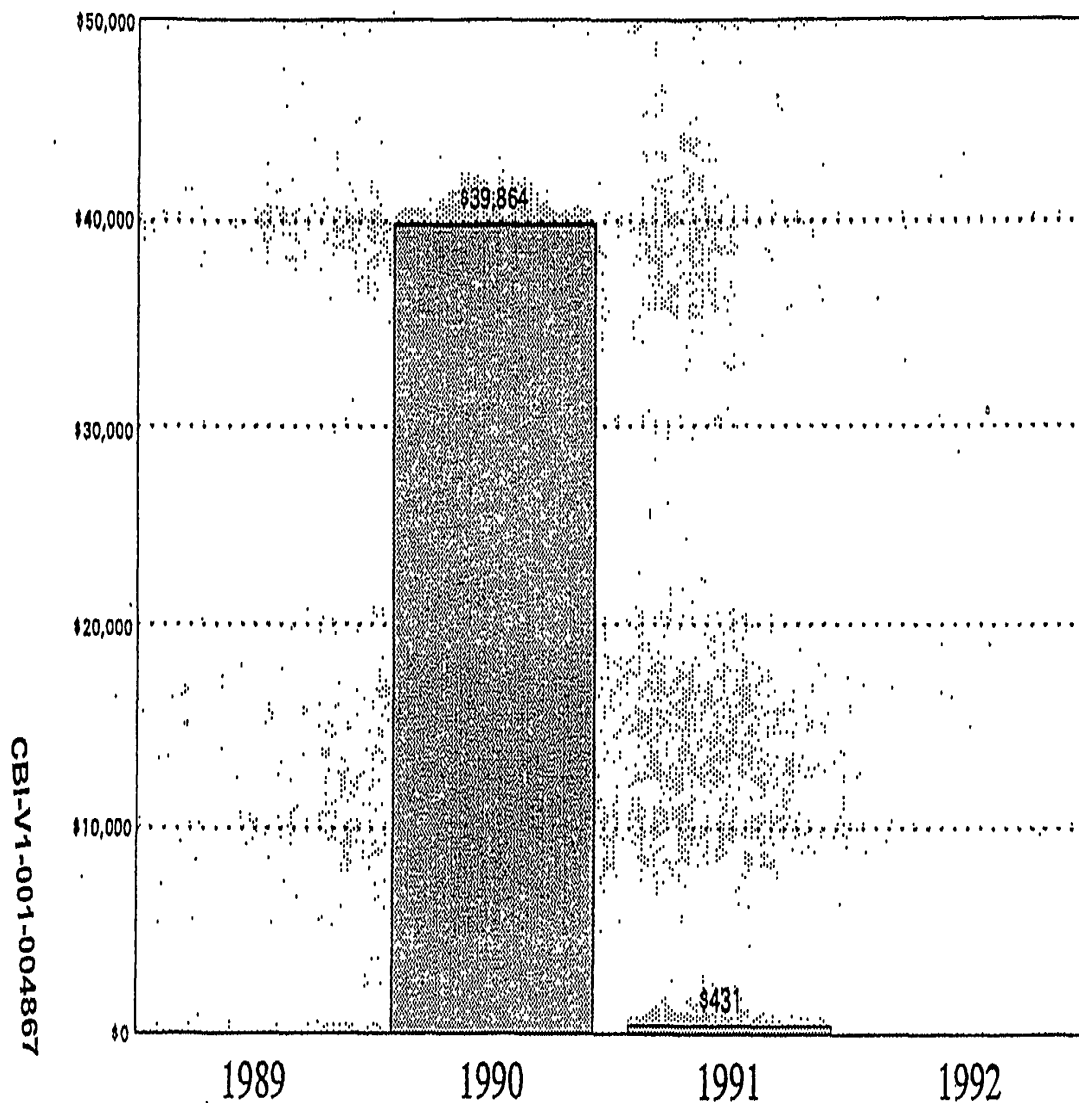
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CHIQUITA NSD

STATEMENT OF POLICIES AND PROCEDURES
DOMINICAN REPUBLIC AGGREGATE ANNUAL PAYMENTS
(1989 - 1992)

Confidential Treatment
Request by Chiquita Brands



GRAP6.CC

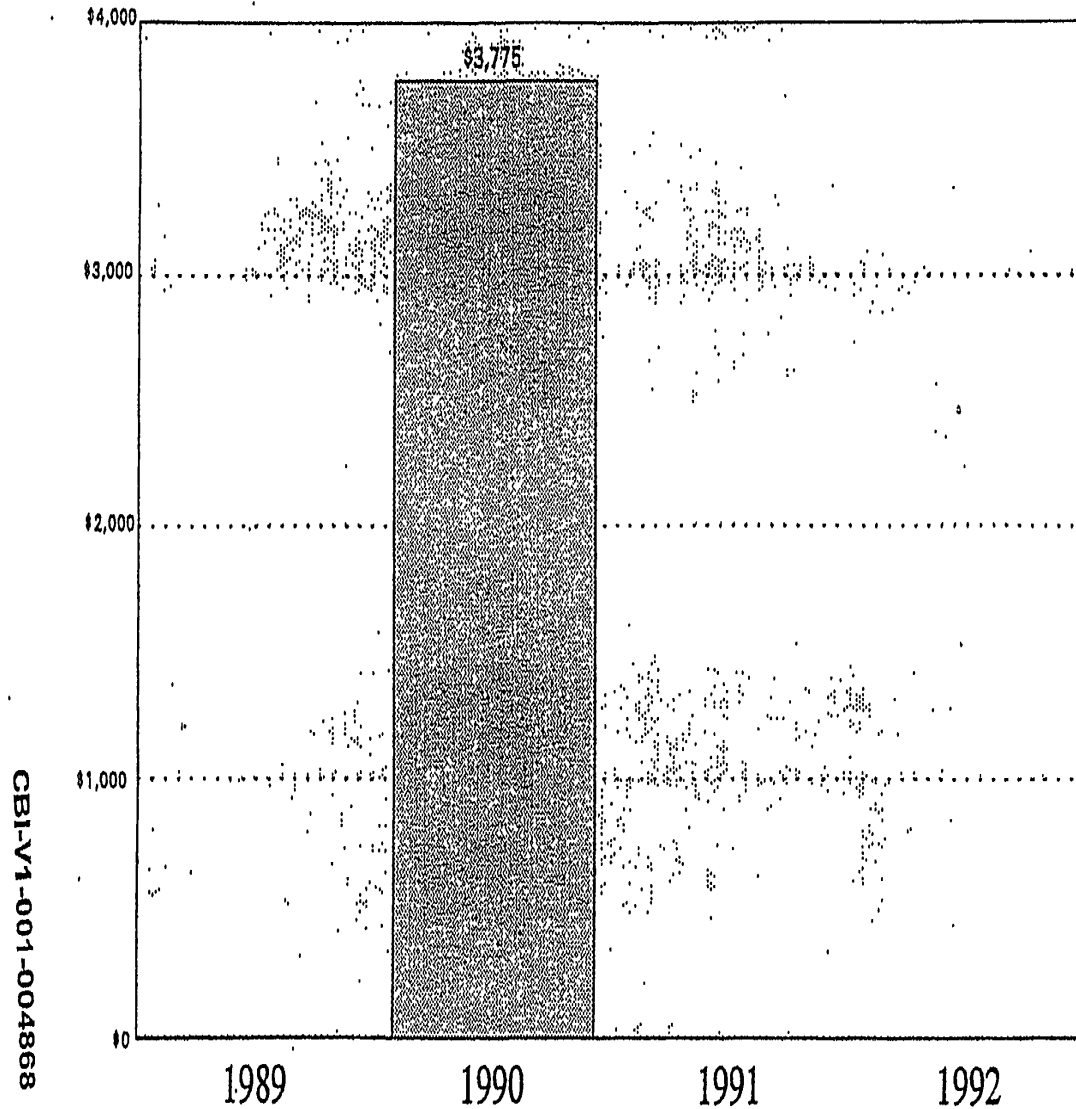
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CHIQUITA NSD

STATEMENT OF POLICIES AND PROCEDURES
ECUADOR AGGREGATE ANNUAL PAYMENTS
(1989 - 1992)

Confidential Treatment
Request by Chiquita Brands



GRAP7.CC.

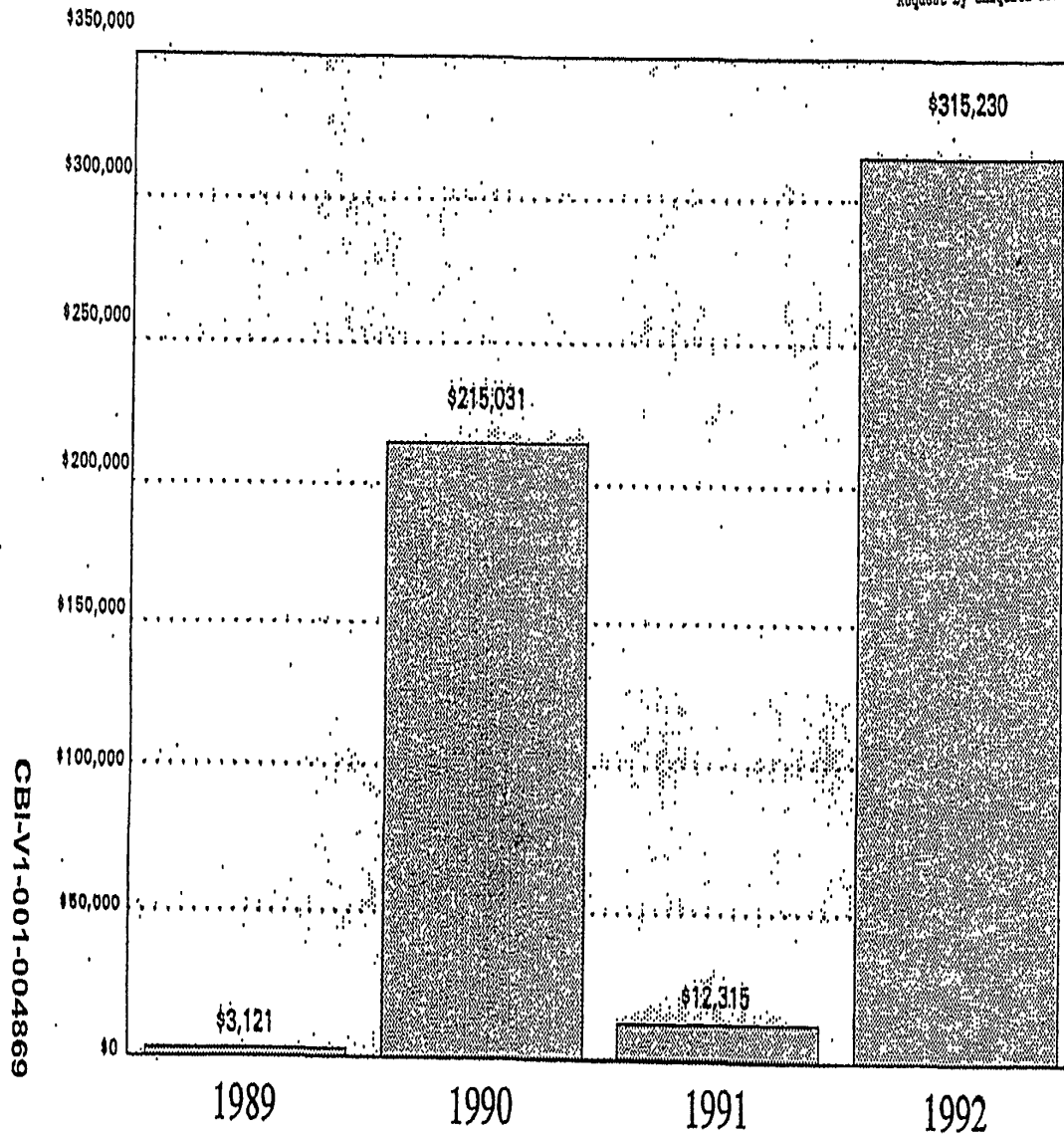
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CHIQUITA NSD

STATEMENT OF POLICIES AND PROCEDURES
GUATEMALA AGGREGATE ANNUAL PAYMENTS
(1989 - 1992)

Confidential Treatment
Request by Chiquita Brands



CBI-V1-001-004869

GRAP8.CC

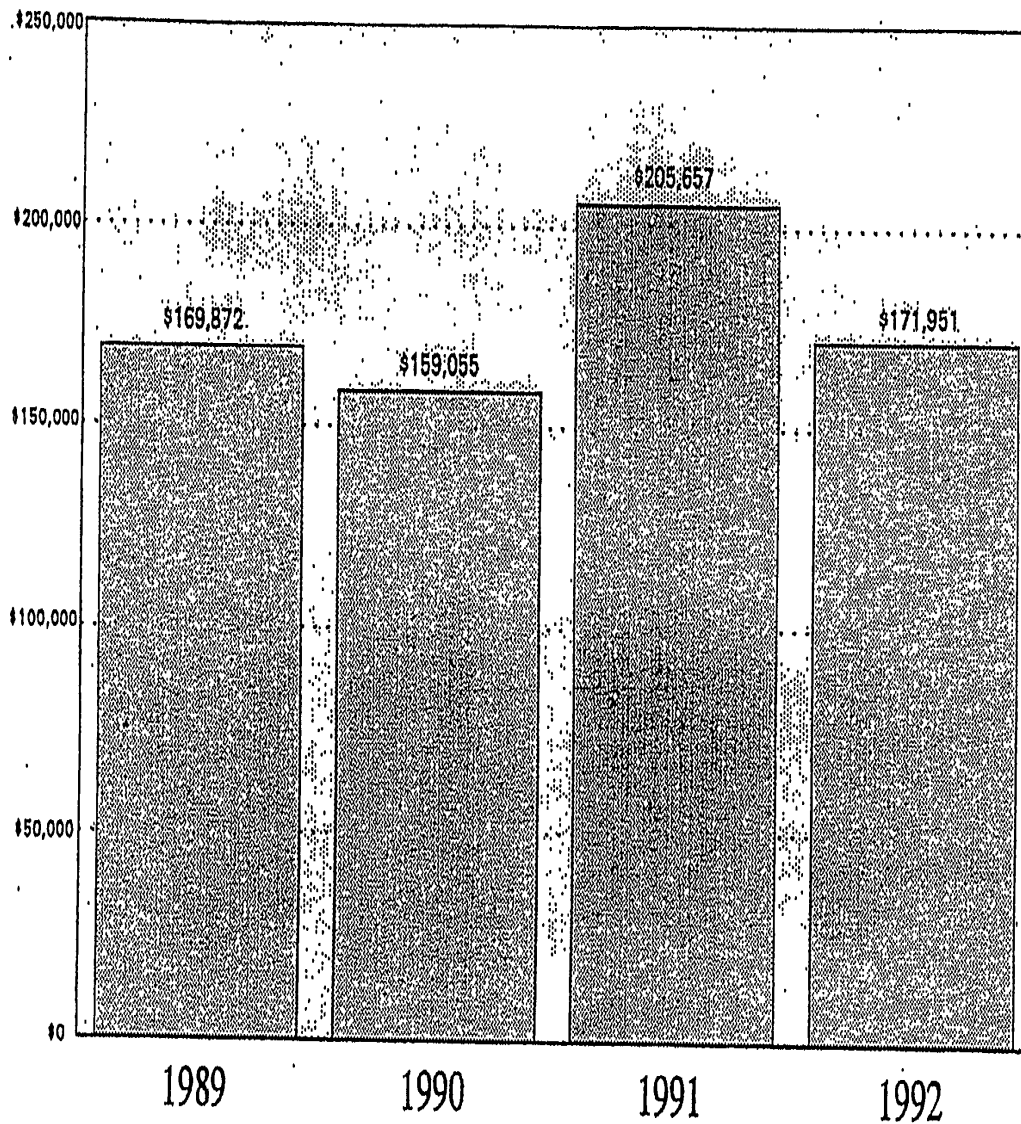
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CHIQUITA NSD

STATEMENT OF POLICIES AND PROCEDURES
HONDURAS AGGREGATE ANNUAL PAYMENTS
(1989 - 1992)

Confidential Treatment
Request by Chiquita Brands



CBI-V1-001-004870

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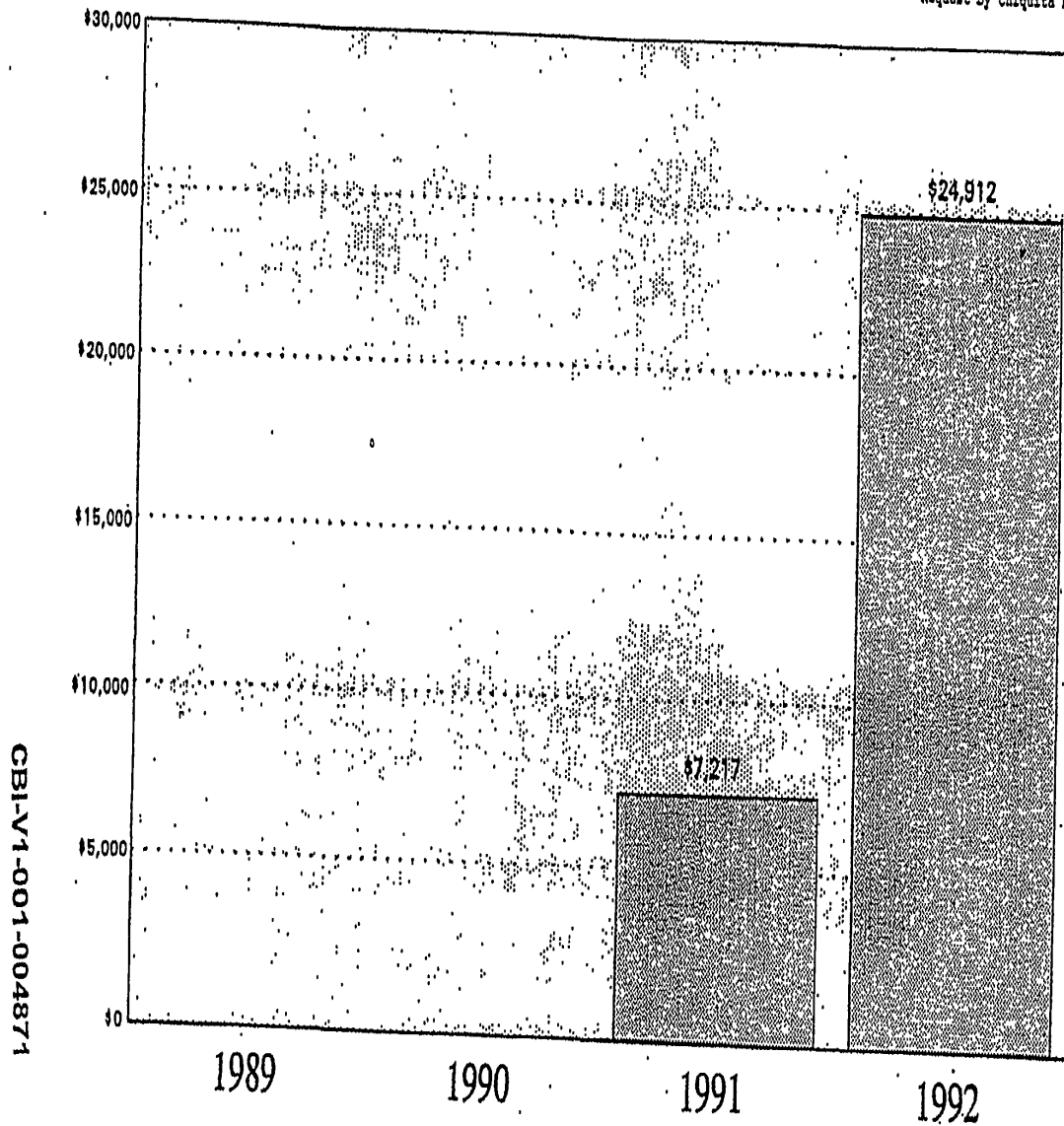
1CHQ6-000068

000024760

CHIQUITA NSD

STATEMENT OF POLICIES AND PROCEDURES
INDONESIA AGGREGATE ANNUAL PAYMENTS
(1989 - 1992)

Confidential Treatment
Request by Chiquita Brands



GBI-V1-001-004871

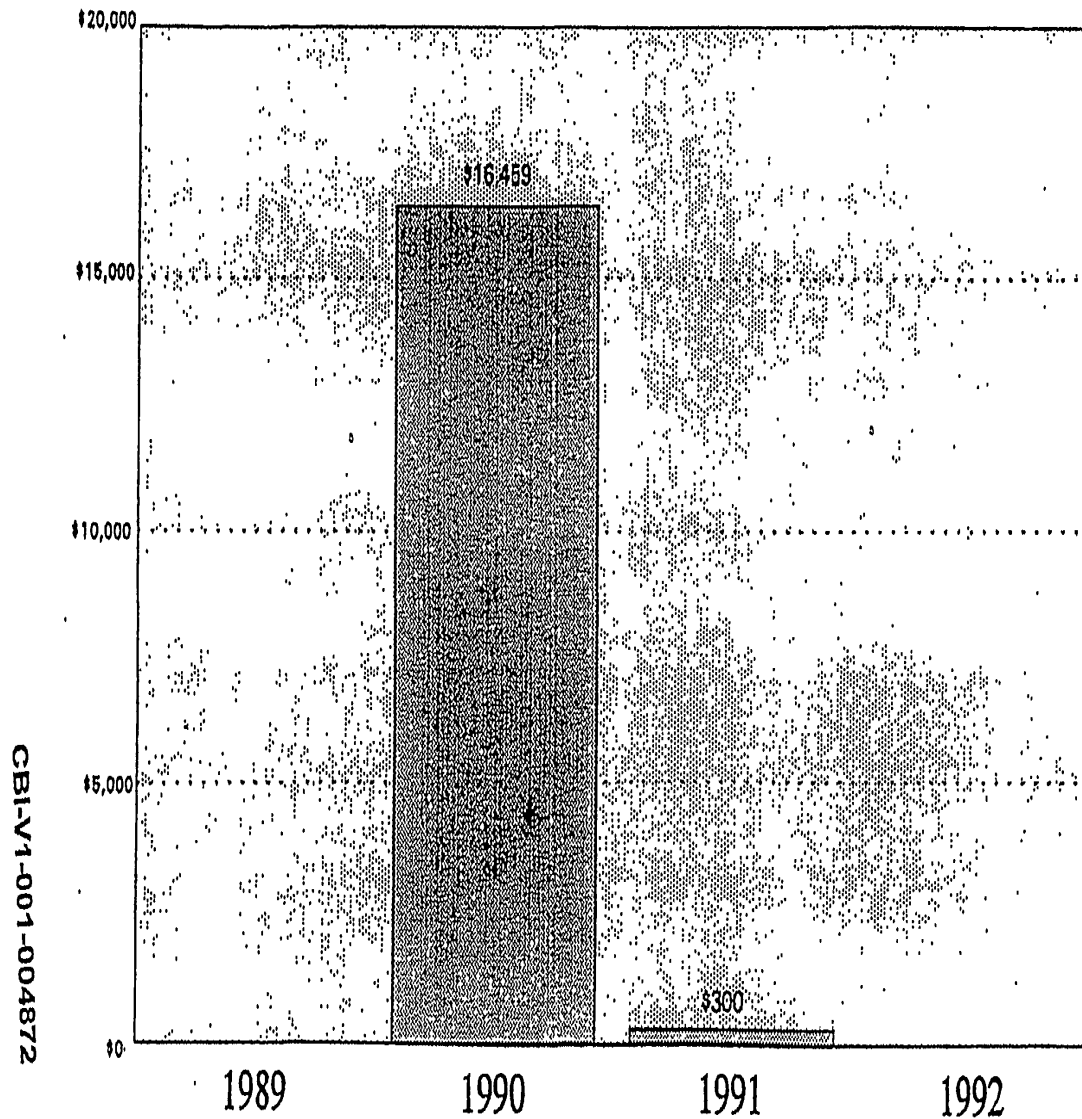
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1CHQ6-000069

CHIQUITA NSD 000024761

STATEMENT OF POLICIES AND PROCEDURES
MEXICO AGGREGATE ANNUAL PAYMENTS
(1989 - 1992)

Confidential Treatment
Request by Chiquita Brands



GRAP11.CC

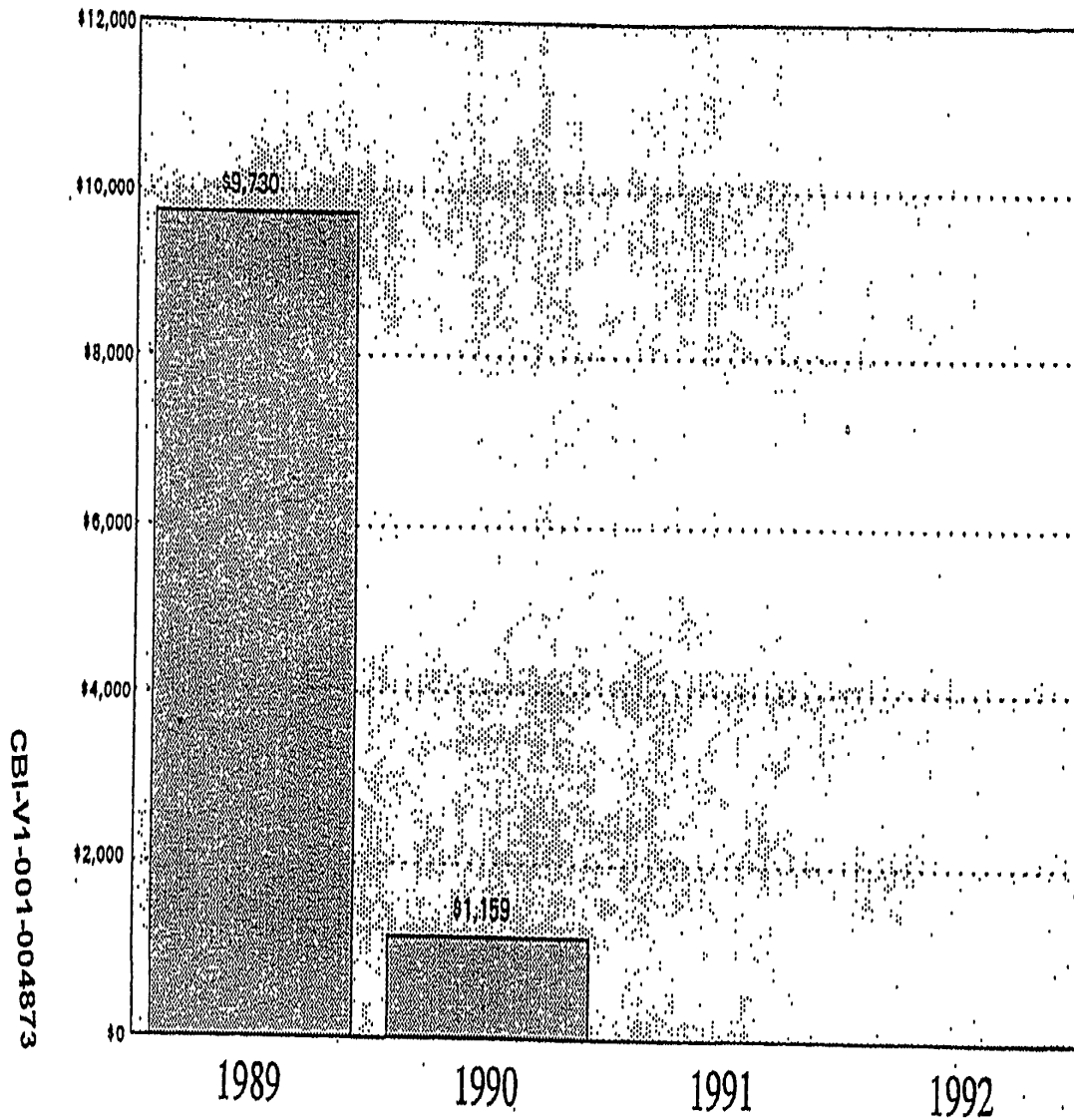
1CHQ6-000070

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CHIQUITA NSD

STATEMENT OF POLICIES AND PROCEDURES
NETHERLANDS AGGREGATE ANNUAL PAYMENTS
(1989 - 1992)

Confidential Treatment
Request by Chiquita Brands



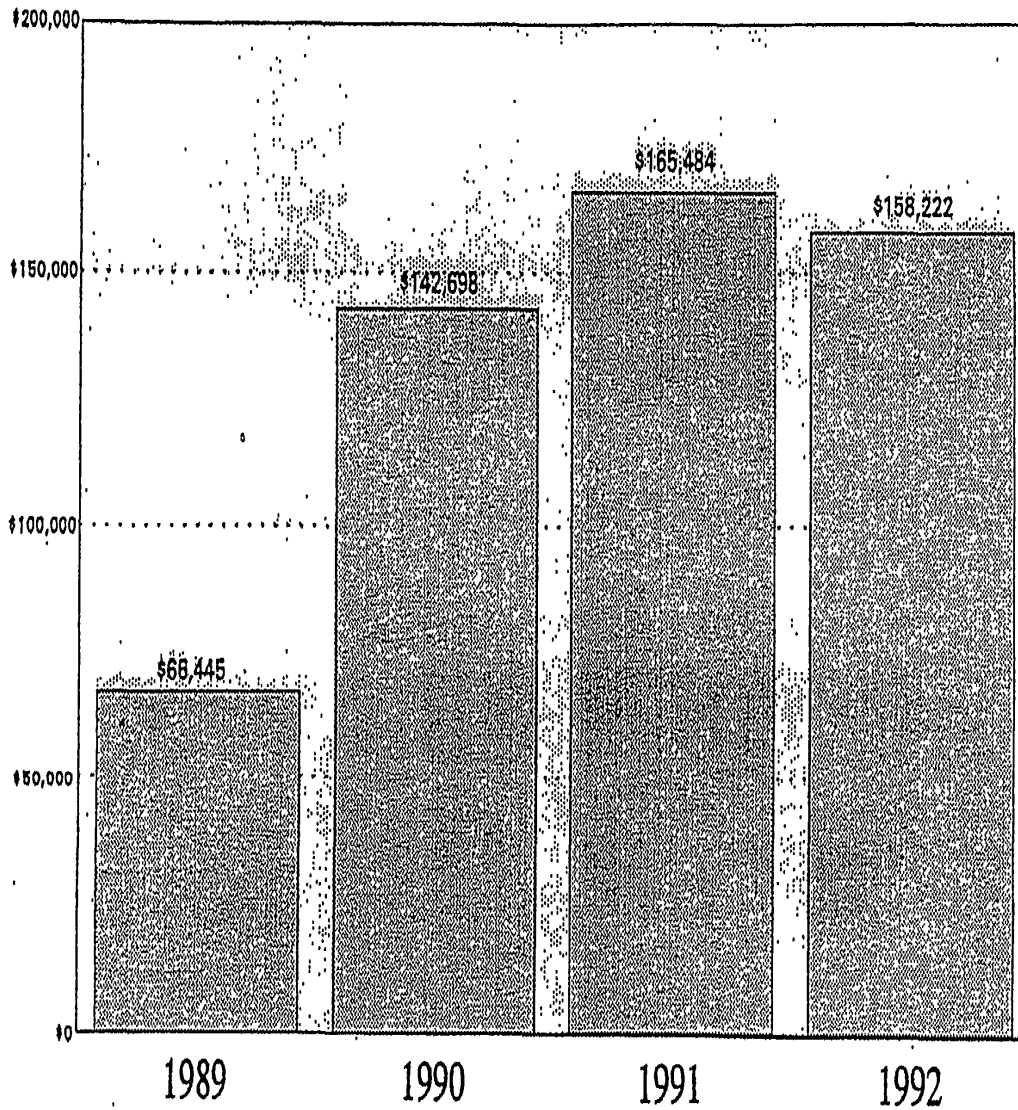
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1CHQ6-000071

CHIQUITA NSD 000024763

STATEMENT OF POLICIES AND PROCEDURES
PANAMA AGGREGATE ANNUAL PAYMENTS
(1989 - 1992)

Confidential Treatment
Request by Chiquita Brands



CBI-V1-001-004874

GRAP13.CC

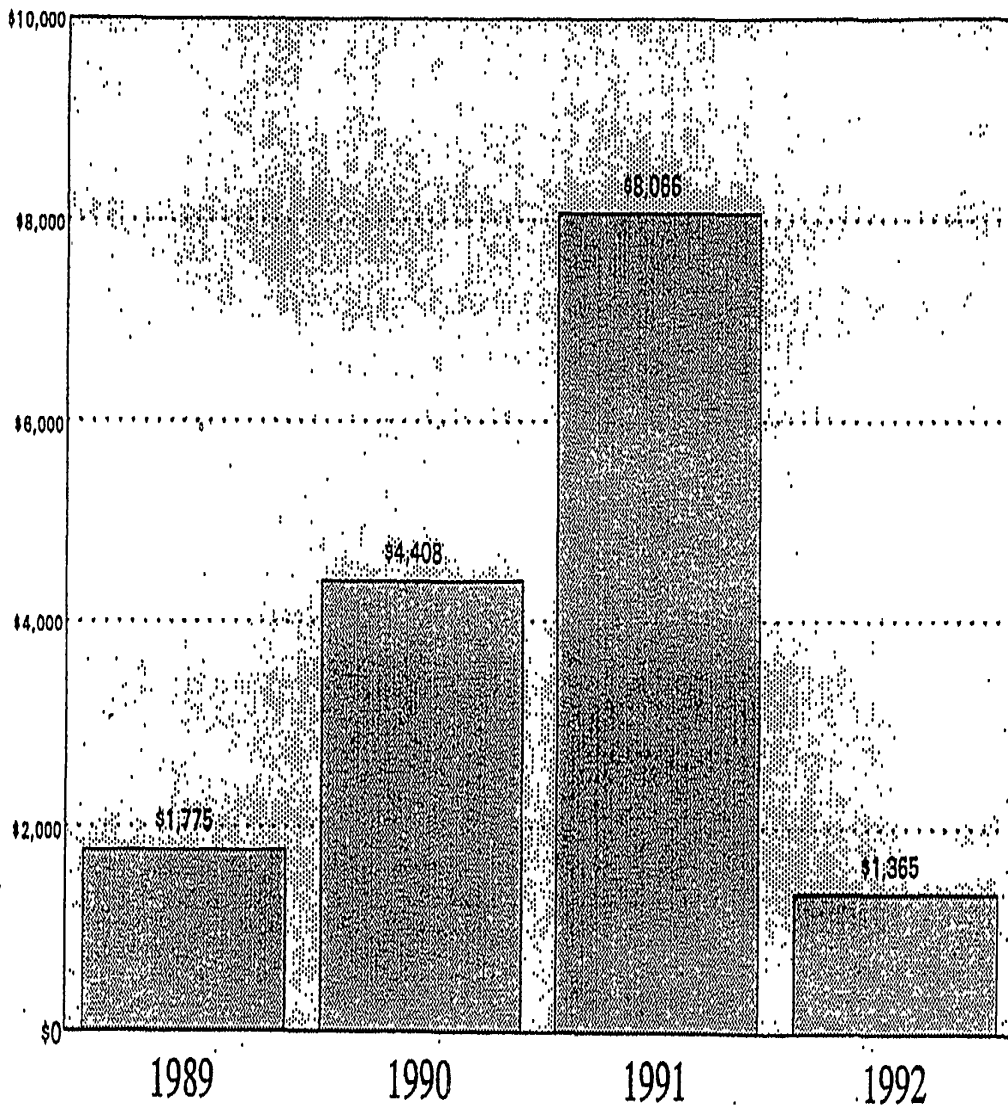
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CHIQUITA NSD 000024764

STATEMENT OF POLICIES AND PROCEDURES
PHILIPPINES AGGREGATE ANNUAL PAYMENTS
(1989 -- 1992)

Confidential Treatment
Request by Chiquita Brands

CBI-V1-001-004875



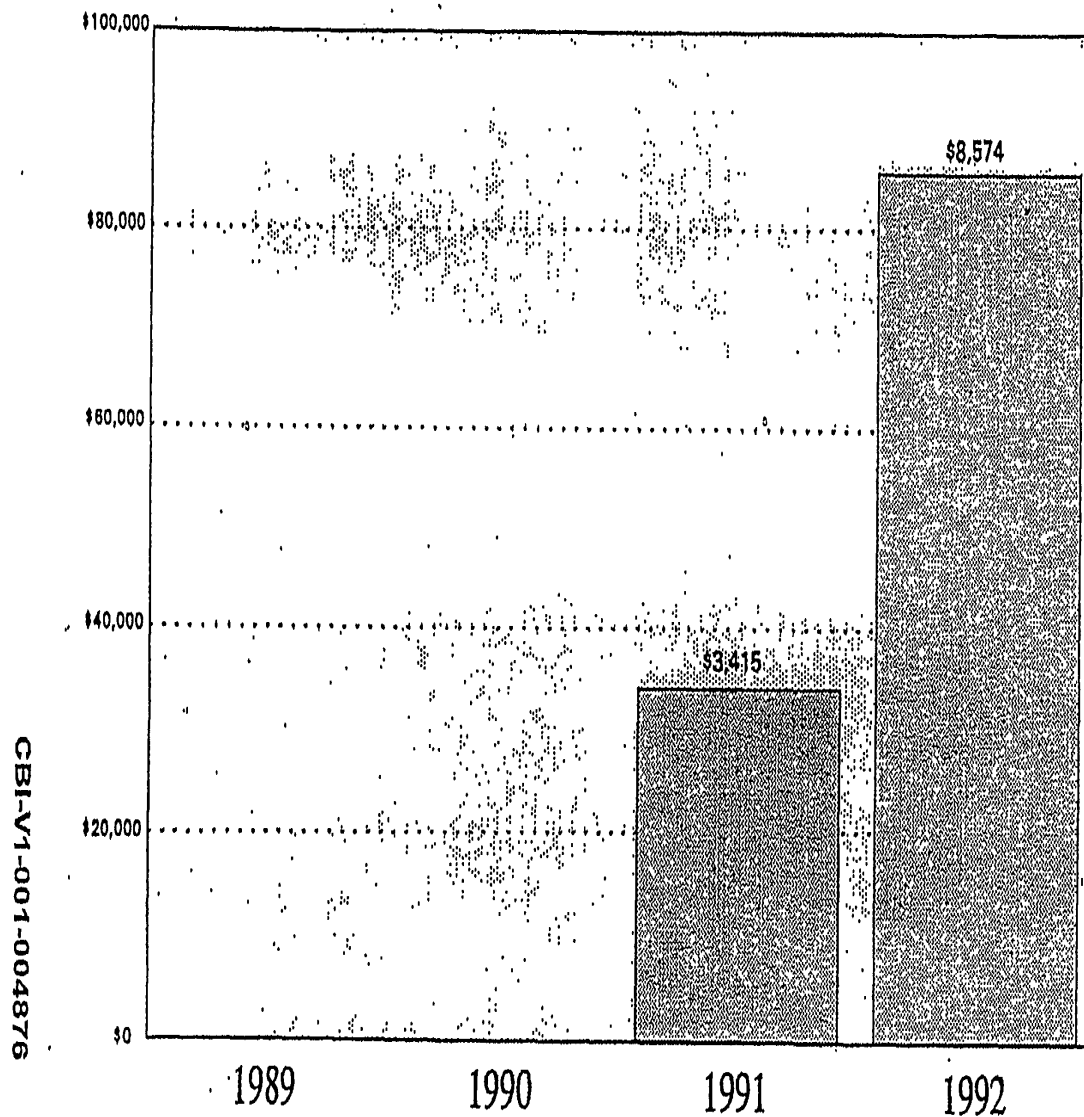
GRAP14.CC

1CHQ6-000073

CHIQUITA NSD 000024765

STATEMENT OF POLICIES AND PROCEDURES
UNITED STATES AGGREGATE ANNUAL PAYMENTS
(1989 - 1992)

Confidential Treatment
Request by Chiquita Brands



CBI-V1-001-004876

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1CHQ6-000074

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CHIQUITA NSD

Confidential Treatment
Request by Chiquita Brands

May 11, 1993

1CHQ6-000125

CBI-V1-001-004877

CHIQUITA NSD

000024767

Confidential Treatment
Request by Chiquita Brands

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| Second Quarter 1992 FCPA Reporting Summary of Payments | 3 |
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| Summary of Payments January 1 - December 31, 1992 January 1 - December 31, 1991 January 1 - December 31, 1990 January 1 - December 31, 1989 | 5 |

1CHQ6-000075

CBI-V1-001-004878

CHIQUITA NSD

000024768

Confidential Treatment
Request by Chiquita Brands

**QUARTERLY PAYMENTS
FCPA REPORTING
FOURTH QUARTER OF 1992
SUMMARY**

During the fourth quarter of 1992, we again had 100% reporting compliance from the 638 employees required to report under the FCPA. Payments were reported by 13 companies in five countries. Aggregate payments by company ranged between \$27 and \$65,330.

Total payments reported during the fourth quarter of 1992 were \$117,989 as compared to \$116,813 for the fourth quarter of 1991.

The third quarter of 1992 payment summary for Guatemala has been revised to include contributions made by COBIGUA in August, 1992, to twelve different charitable, medical and educational institutions in Guatemala in a total amount equal to \$315,230. COBIGUA made these contributions at the request of the Guatemalan government as part of a settlement with the government relating to COBIGUA's claim that it was entitled to a VAT refund in an amount equal to approximately \$660,000. COBIGUA's controller timely reported these payments, but his report did not make clear that the payments were made at the request of the Guatemalan government and that some of the payments were made to government institutions. As a result, the payments were not initially included in the Summary of Payments submitted for third quarter 1992.

1CHQ6-000076

CBI-V1-001-004879

CHIQUITA NSD

000024769

Confidential Treatment
Request by Chiquita Brands

SUMMARY OF PAYMENTS
STATEMENT OF POLICIES AND PROCEDURES OF FEBRUARY 19, 1976
OCTOBER 1 - DECEMBER 31, 1992

| COUNTRY & COMPANY | 1ST QTR | 2ND QTR | 3RD QTR | 4TH QTR | 1992 TOTAL | 1991 TOTAL |
|----------------------------------|---------------|----------------|----------------|----------------|----------------|----------------|
| COLOMBIA | | | | | | |
| Compania Frutera de Sevilla | 8,071 | 354 | 5,193 | 10,419 | 24,037 | 18,746 |
| COSTA RICA | | | | | | |
| A.S.D. de Costa Rica, S.A. | 338 | 413 | 943 | 496 | 2,190 | 6,171 |
| Cobal | | | | | | 90,242 |
| Chiquita Brands, Costa Rica | 4,414 | 3,312 | | | 7,726 | |
| Chiriqui Land Company | | | | 807 | 807 | |
| Numar | | | | 262 | 262 | |
| Palma Tica | 2,067 | 2,388 | 3,167 | 2,475 | 10,097 | 10,551 |
| Unimar | 1,976 | 149 | 177 | 250 | 2,552 | 3,642 |
| DOMINICAN REPUBLIC | | | | | | 431 |
| Frutas Dominicanas C por A | | | | | | |
| ECUADOR | | | | | | |
| Cia. Agrícola del Guayas | | | | | | |
| GUATEMALA | | | | | | 11,228 |
| Banacorp | | | | | | 1,087 |
| Cobiguá | | | 315,230 | | 315,230 | |
| HONDURAS | | | | | | |
| Agrícola de Río Tinto | | 165 | 137 | 98 | 400 | |
| Numar | 225 | 384 | 64 | 88 | 761 | 1,657 |
| Productos Acuáticos y Terrestres | | | | | | |
| San Alejo Oil Palm Operations | 2,318 | 2,394 | 2,331 | 5,063 | 12,106 | 9,874 |
| Tela Railroad | 25,808 | 37,705 | 34,904 | 60,267 | 158,684 | 194,126 |
| INDONESIA | | | | | | |
| Chiquita Brands, Inc. | 1,312 | 23,600 | | | 24,912 | 7,217 |
| MEXICO | | | | | | 300 |
| Chiquita Melon Packers, Inc. | | | | | | |
| THE NETHERLANDS | | | | | | |
| Chiquita Banana Company B.V. | | | | | | |
| PANAMA | | | | | | |
| Chiriqui Land Company | 27,360 | 43,848 | 33,900 | 31,650 | 136,758 | 128,132 |
| Compania Procesadora de Frutas | 4,841 | 4,044 | 2,377 | 5,764 | 17,026 | 31,510 |
| Polymer Extrusion, S.A. | 1,046 | 1,549 | 1,520 | 323 | 4,438 | 5,842 |
| PHILIPPINES | | | | | | |
| Mindanao Fruit Company | 426 | 885 | 27 | 27 | 1,365 | 8,066 |
| UNITED STATES | | | | | | |
| Chiquita Tropical Products Co. | | 5,196 | 2,028 | | 7,224 | |
| Maritrop | 1,350 | | | | 1,350 | 3,415 |
| TOTAL PAYMENTS | <u>81,552</u> | <u>126,386</u> | <u>401,998</u> | <u>117,989</u> | <u>727,925</u> | <u>532,237</u> |

CBI-V1-001-004880

1CHQ6-000077

CHIQUITA NSD 000024770

SUPPORT INFORMATION TO SUMMARY REPORT

QUARTERLY REPORT OF PAYMENT
STATEMENT OF POLICIES AND PROCEDURES
FOURTH QUARTER, 1992
(US\$)Confidential Treatment
Request by Chiquita Brands

| COUNTRY | SUBSIDIARY | AMOUNT | GOVERNMENT BRANCH | DESCRIPTION/COMMENTS |
|----------------|--|---------------|-------------------|--|
| Colombia | Compania Frutera de Sevilla Turbo Division | 460 | Navy | To expedite Turbo loading operations, donations of gas and oil. |
| | | 9,959 | Operative Command | To expedite Turbo loading operations. |
| Total Payments | | <u>10,419</u> | | |

Exchange Rate: .001583

CBI-V1-001-004881

1CHQ6-000078

000024771

CHIQUITA NSD

SUPPORT INFORMATION TO SUMMARY REPORT

QUARTERLY REPORT OF PAYMENT
STATEMENT OF POLICIES AND PROCEDURES
FOURTH QUARTER, 1992
(US\$)Confidential Treatment
Request by Chiquita Brands

| COUNTRY | SUBSIDIARY | AMOUNT | GOVERNMENT BRANCH | DESCRIPTION/COMMENTS |
|------------|----------------------------|--------|---|---|
| Costa Rica | A.S.D. de Costa Rica, S.A. | 44 | Costa Rican Government Representatives | Expenses for meals for officials invited for sanitary inspection of facilities. |
| | | 452 | Surinam Government Representatives | Expenses for transportation, lodging and meals for officials invited for sales promotion. |
| | Palma Tica | 957 | Southern Military Headquarters; Ministry of Labor Personnel | Donations of office supplies, construction materials, car batteries, mattress, gasoline, and oil related to the security of former cardboard box factory. |
| | | 1,518 | Customs | Facilitating payments. |
| | Unimar | 250 | Various government officials. | Christmas Gifts |
| | Numar | 168 | Various banking, government and utility company officials. | Gifts of product to expedite operations. |

CBI-V1-001-004882

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1CHQ6-000079

000024772

CHIQUITA NSD

SUPPORT INFORMATION TO SUMMARY REPORT

QUARTERLY REPORT OF PAYMENT
STATEMENT OF POLICIES AND PROCEDURES
FOURTH QUARTER, 1992
(US\$)Confidential Treatment
Request by Chiquita Brands

| COUNTRY | SUBSIDIARY | AMOUNT | GOVERNMENT BRANCH | DESCRIPTION/COMMENTS |
|-------------------------|--|--------|---|--|
| Costa Rica (Cont'd.) | Numar (Cont'd.) | 47 | Costa Rican Chamber of Food Industry | Gift of product for Christmas parties given for poor children. |
| | | 47 | Costa Rican First Lady | Gift of product for Christmas parties given for poor children. |
| | Chiriqui Land Company (Bocas Division) | 507 | Customs Inspectors and Security Agents | Facilitating payments for police protection and customs clearances. |
| | | 300 | Immigration | Facilitating payments made to immigration inspectors. |

Total Payments 4,290

Exchange Rate .0078

CBI-V1-001-004883

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1CHQ6-000080

000024773

CHIQUITA NSD

SUPPORT INFORMATION TO SUMMARY REPORT

QUARTERLY REPORT OF PAYMENT
STATEMENT OF POLICIES AND PROCEDURES
FOURTH QUARTER, 1992
(US\$)Confidential Treatment
Request by Chiquita Brands

| COUNTRY | SUBSIDIARY | AMOUNT | GOVERNMENT BRANCH | DESCRIPTION/COMMENTS |
|----------|----------------------------------|--------|---------------------------------|--|
| Honduras | Numar Group | 88 | Honduran Social Security Office | To conduct Occupational Health program. |
| | Tela Railroad Company (Oil Palm) | 5,063 | Armed Forces | Security services. |
| | Tela Railroad Company (Bananas) | 11,926 | Customs Officials | Facilitating payments for customs clearances and inspections. |
| | | 20,238 | Armed Forces | Security and police protection. |
| | | 19,504 | Minister of Economy | Contribution to defray costs of FAO meeting November 16-20, 1992 |
| | | 159 | Postal Officials | Postal expediting. |
| | | 28 | Director of Investigations | Facilitate investigation of telephone wire theft. |

PAGE 1 OF 2

1CHQ6-000081

CBI-V1-001-004884

000024774

CHIQUITA NSD

SUPPORT INFORMATION TO SUMMARY REPORT

QUARTERLY REPORT OF PAYMENT
STATEMENT OF POLICIES AND PROCEDURES
FOURTH QUARTER, 1992
(US\$)Confidential Treatment
Request by Chiquita Brands

| COUNTRY | SUBSIDIARY | AMOUNT | GOVERNMENT BRANCH | DESCRIPTION/COMMENTS |
|-----------------------|--|---------------|------------------------------------|--|
| Honduras (Cont'd.) | Tela Railroad Company (Bananas - Cont'd.) | 7,182 | Various Government Offices | Christmas Gifts |
| | | 879 | Children's Protection Institute | Donation |
| | | 165 | Tax Authorities | Travel and lodging expense associated with tax inspection. |
| | Compania Agricola De Rio Tinto | 98 | Various Government Agencies | Meals and travel expenses related to inspections of destroyed products. |
| Total Payments | | <u>65,330</u> | | |

Exchange Rate: .1754

CBI-V1-001-004885

PAGE 2 OF 2

1CHQ6-000082

000024775

CHIQUITA NSD

SUPPORT INFORMATION TO SUMMARY REPORT

QUARTERLY REPORT OF PAYMENT
STATEMENT OF POLICIES AND PROCEDURES
FOURTH QUARTER, 1992Confidential Treatment
Request by Chiquita Brands

| COUNTRY | SUBSIDIARY | AMOUNT | GOVERNMENT BRANCH | DESCRIPTION/COMMENTS |
|---------|-----------------------|--------|---|--|
| Panama | Chiriqui Land Company | 239 | Various Government Officials | Meal expenses related to discussing various banana-related issues with government officials. |
| | | 1,188 | Various Government Officials | Christmas Gifts |
| | Armuelles Division | 792 | Quarantine Inspectors | Sanitary inspection for ships and certificate expedition. |
| | | 2003 | Customs Inspectors | Verification of materials received in warehouse, sanitary inspection for ship and certificate expedition, inspection of company or chartered planes for international flights. |
| | | 96 | Various Government Officials | Reimbursement to employees for meals which included government employees as guests and lodging at company guest houses. |
| | | 558 | Community Welfare (given to various municipalities) | Donations of money and various products. |

CBI-V1-001-004886

1CHQ5-000083

000024776

CHIQUITA NSD

SUPPORT INFORMATION TO SUMMARY REPORT

QUARTERLY REPORT OF PAYMENT
STATEMENT OF POLICIES AND PROCEDURES
FOURTH QUARTER, 1992Confidential Treatment
Request by Chiquita Brands

| COUNTRY | SUBSIDIARY | AMOUNT | GOVERNMENT BRANCH | DESCRIPTION/COMMENTS |
|---------------------|--------------------------------|---------------|---|---|
| Panama (Cont'd.) | Bocas Division | 22,407 | Customs Inspectors and Security Agents | Facilitating payments for police protection and customs clearances. |
| | | 93 | Agricultural Ministry Delegate | Facilitating payment for fumigation of trailers. |
| | | 3,676 | Immigration | Facilitating payments made to immigration inspectors. |
| | | 598 | Public Schools | Donation of materials. |
| | Compania Procesadora de Frutas | 5,764 | Customs | Fees for customs inspections. |
| | Polymer Extrusion, S.A. | 323 | Community Welfare (given to various municipalities) | Donations of money and various products. |
| Total Payment | | <u>37,737</u> | | |

CBI-V1-001-004887

1CHQ6-000084

000024777

CHIQUITA NSD

SUPPORT INFORMATION TO SUMMARY REPORT

QUARTERLY REPORT OF PAYMENT
STATEMENT OF POLICIES AND PROCEDURES
FOURTH QUARTER, 1992
(US\$)Confidential Treatment
Request by Chiquita Brands

| COUNTRY | SUBSIDIARY | AMOUNT | GOVERNMENT BRANCH | DESCRIPTION/COMMENTS |
|----------------|------------------------|-----------|-------------------|----------------------|
| Philippines | Mindanao Fruit Company | 27 | Bureau of Customs | Customs expediting |
| Total Payments | | <u>27</u> | | |

Exchange Rate: .045

CBI-V1-001-004888

1CHQ6-000085

000024778

CHIQUITA NSD

Confidential Treatment
Request by Chiquita Brands

**REVISED
QUARTERLY PAYMENTS
FCPA REPORTING
THIRD QUARTER OF 1992
SUMMARY**

During the third quarter of 1992, we again had 100% reporting compliance from the 638 employees required to report under the FCPA. Payments were reported by 13 companies in six countries. Aggregate payments by company ranged between \$27 and \$34,904.

Total payments reported during the third quarter of 1992 were \$86,768. This constituted a 56% decrease as compared to the \$197,001 for the third quarter of 1991. This decrease is largely attributable to the fact that for the third quarter of 1991 Cobal reported a donation of \$88,685 to facilitate repairs of damages caused by the earthquake.

During the third quarter of 1992, the Company and its subsidiaries made payments reimbursing officials of foreign governments for travel, lodging and meal expenses incurred by the officials in attending meetings related to the importation of bananas in the Single European Market and under the GATT. The Company reimbursed or pre-paid travel, lodging, meal and seminar expenses for members of the Costa Rican government in the amount of \$2,028. In Honduras, the Company pre-paid air fare in the amount of \$4,625 to allow the Minister of Economy to accompany the Central American EC lobby group to meetings in Europe. These payments were lawful under the FCPA because they were not made to influence the governments involved; the payments were not corruptly made and the payments were made to promote our products.

The third quarter of 1992 payment summary for Guatemala has been revised to include contributions made by COBIGUA in August, 1992, to twelve different charitable, medical and educational institutions in Guatemala in a total amount equal to \$315,230. COBIGUA made these contributions at the request of the Guatemalan government as part of a settlement with the government relating to COBIGUA's claim that it was entitled to a VAT refund in an amount equal to approximately \$660,000. COBIGUA's controller timely reported these payments, but his report did not make clear that the payments were made at the request of the Guatemalan government and that some of the payments were made to government institutions. As a result, the payments were not initially included in the Summary of Payments submitted for third quarter 1992.

1CHQ6-000086

CBI-V1-001-004889

CHIQUITA NSD

000024779

SUMMARY OF PAYMENTS
STATEMENT OF POLICIES AND PROCEDURES OF FEBRUARY 19, 1976
JULY 1 - SEPTEMBER 30, 1992

Confidential Treatment
Request by Chiquita Brands

| COUNTRY & COMPANY | 1ST QTR | 2ND QTR | 3RD QTR | 1ST, 2ND & 3RD QTR 1992 | 1ST, 2ND & 3RD QTR 1991 |
|--------------------------------|---------|---------|---------|----------------------------|----------------------------|
| COLOMBIA | | | | | |
| Compania Frutera de Sevilla | 8,071 | 354 | 5,193 | 13,618 | 4,380 |
| COSTA RICA | | | | | |
| A.S.D. de Costa Rica, S.A. | 338 | 413 | 943 | 1,694 | 6,121 |
| Cobal | | | | | 90,024 |
| Chiquita Brands, Costa Rica | 4,414 | 3,312 | | 7,726 | |
| Palma Tica | 2,067 | 2,388 | 3,167 | 7,622 | 7,514 |
| Unimar | 1,976 | 149 | 177 | 2,302 | 2,993 |
| DOMINICAN REPUBLIC | | | | | |
| Fruta Dominicanas C por A | | | | | 431 |
| GUATEMALA | | | | | |
| Banacorp | | | | | 11,228 |
| Cobigua | | | 315,230 | 315,230 | 1,087 |
| HONDURAS | | | | | |
| Agricola de Rio Tinto | | 165 | 137 | 302 | |
| Numar | 225 | 384 | 64 | 673 | 1,132 |
| San Alejo Oil Palm Operations | 2,318 | 2,394 | 2,331 | 7,043 | 6,637 |
| Tela Railroad | 25,808 | 37,705 | 34,904 | 98,417 | 152,330 |
| INDONESIA | | | | | |
| Chiquita Brands, Inc. | 1,312 | 23,600 | | 24,912 | |
| MEXICO | | | | | |
| Chiquita Melon Packers, Inc. | | | | | 300 |
| PANAMA | | | | | |
| Chiriqui Land Company | 27,360 | 43,848 | 33,900 | 105,108 | 96,899 |
| Compania Procesadora de Fruta | 4,841 | 4,044 | 2,377 | 11,262 | 23,725 |
| Polymer Extrusion, S.A. | 1,046 | 1,549 | 1,520 | 4,115 | 2,968 |
| PHILIPPINES | | | | | |
| Mindanao Fruit Company | 426 | 885 | 27 | 1,338 | 6,704 |
| UNITED STATES | | | | | |
| Chiquita Tropical Products Co. | | 5,196 | 2,028 | 7,224 | |
| Maritrop | 1,350 | | | 1,350 | 951 |
| TOTAL PAYMENTS | 81,552 | 126,366 | 401,998 | 609,936 | 415,424 |

1CHQ6-000087

CBI-VI-001-004890

000024780

CHIKUITA NSD

SUPPORT INFORMATION TO SUMMARY REPORT

QUARTERLY REPORT OF PAYMENT
STATEMENT OF POLICIES AND PROCEDURES
THIRD QUARTER, 1992
(US\$)Confidential Treatment
Request by Chiquita Brands

| COUNTRY | SUBSIDIARY | AMOUNT | GOVERNMENT BRANCH | DESCRIPTION/COMMENTS |
|----------------|---|--------------|-------------------|---|
| Colombia | Compañia Frutera de Sevilla - Turbo Division. | 190 | Navy | To expedite Turbo loading operation donations of gas, oil. |
| | | 3990 | Army | To expedite Turbo Operation - rent expense contribution. To provide security for the Turbo Operation. |
| | | 1013 | Municipal Office | Payment to City of Le Gran Villa to help in construction of the water system. |
| Total Payments | | <u>5,193</u> | | |

Exchange Rate: .0015

CBI-V1-001-004891

1CHQ6-000088

000024781

CHIQUITA NSD

SUPPORT INFORMATION TO SUMMARY REPORT

QUARTERLY REPORT OF PAYMENT
STATEMENT OF POLICIES AND PROCEDURES
THIRD QUARTER, 1992
(US\$)Confidential Treatment
Request by Chiquita Brands

| COUNTRY | SUBSIDIARY | AMOUNT | GOVERNMENT BRANCH | DESCRIPTION/COMMENTS |
|----------------|-----------------------------|--------------|--|--|
| Costa Rica | A.S.D. de Costa Rica, S.A. | 51 | Costa Rican Government Representatives | Expenses for meals for officials invited for sanitary inspection of facilities. |
| | Chiquita Brands, Costa Rica | 892 | Indonesian Government Representatives | Expenses for government officials invited for a sales promotion. |
| | Palma Tica | 1252 | Comandancia de Sur; Ministry of Labor Personnel | Donations of office supplies, a typewriter, paint and spare parts related to the security of former cardboard box factory. |
| | | 1,915 | Customs | Facilitating payments. |
| | Unimar | 177 | Various banking, financing institutions, and government officials. | Gift of margarine, shortening or cookbook. |
| Total Payments | | <u>4,287</u> | | |

Exchange Rate .0078

CBI-V1-001-004892

1CHQ6-000089

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CHIQUITA NSD

SUPPORT INFORMATION TO SUMMARY REPORT

QUARTERLY REPORT OF PAYMENT
STATEMENT OF POLICIES AND PROCEDURES
THIRD QUARTER, 1992
(US\$)Confidential Treatment
Request by Chiquita Brands

| COUNTRY | SUBSIDIARY | AMOUNT | GOVERNMENT BRANCH | DESCRIPTION/COMMENTS |
|----------------|------------|----------------|---|--|
| Guatemala | COBIGUA | 315,230 | Various charitable, medical, and educational institutions | Portion of VAT credit paid to several charitable and non-profit organizations. |
| Total Payments | | <u>315,230</u> | | |

CBI-V1-001-004893

1CHQ6-000090

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CHIQUITA NSD

SUPPORT INFORMATION TO SUMMARY REPORT

QUARTERLY REPORT OF PAYMENT
STATEMENT OF POLICIES AND PROCEDURES
THIRD QUARTER, 1992
(US\$)Confidential Treatment
Request by Chiquita Brands

| COUNTRY | SUBSIDIARY | AMOUNT | GOVERNMENT BRANCH | DESCRIPTION/COMMENTS |
|----------|-------------------------------|--------|-------------------|---|
| Honduras | Numar Group | 64 | Fire Department | Gifts of medicines to fire department dispensary. Gifts of Product (margarine and shortening). |
| | San Alejo Oil Palm Operations | 2,331 | Armed Forces | Security provided for manager's house. |
| | Tela Railroad Company | 20,690 | Armed Forces | Special service policing Puerto Cortes offices, La Lima side farms, Progreso Zone and Progreso Farms; Higuerito Farms. Receiving vessels after working hours, security traffic control, watchman provided during vessel loading and unloading. Receiving vessels after working hours. |
| | | 6,960 | Customs | Expediting the clearing of items through customs. Receiving vessels after working hours. |
| | | 1,330 | Immigration | Expediting transactions. |

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1CHQ6-000091

CBI-V1-001-004894

000024784

CHIQUITA NSD

SUPPORT INFORMATION TO SUMMARY REPORT

QUARTERLY REPORT OF PAYMENT
STATEMENT OF POLICIES AND PROCEDURES
THIRD QUARTER, 1992
(US\$)Confidential Treatment
Request by Chiquita Brands

| COUNTRY | SUBSIDIARY | AMOUNT | GOVERNMENT BRANCH | DESCRIPTION/COMMENTS |
|----------|--------------------------------|---------------|-----------------------------|---|
| Honduras | Tela Railroad Company (cont'd) | 150 | Postal and other | Expediting company mail and other transactions |
| | | 1,149 | Tax Department | Donation of air conditioning unit. Travel expenses in connection with audit of procedures related to property depreciation. |
| | | 4,625 | Ministry of Economy | Air travel expenses for Minister of Economy to accompany Central American ECC lobby group to Europe. |
| | Agricola de Rio Tinto | 137 | Various Government Agencies | Meals and travel expenses related to inspections of destroyed products. |
| | | <u>37,436</u> | | |

Total Payments

Exchange Rate: .1850

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CBI-V1-001-004895

1CHQ6-000092

000024785

CHIQUITA NSD

SUPPORT INFORMATION TO SUMMARY REPORT

QUARTERLY REPORT OF PAYMENT
STATEMENT OF POLICIES AND PROCEDURES
THIRD QUARTER, 1992Confidential Treatment
Request by Chiquita Brands

| COUNTRY | SUBSIDIARY | AMOUNT | GOVERNMENT BRANCH | DESCRIPTION/COMMENTS |
|---------|-----------------------------------|--------|--|--|
| Panamá | Chiriqui Land Company - Bocas | 22,169 | Fuerza Publica | Facilitating payments for police protection and customs clearances. |
| | | 354 | Agricultural Ministry Delegate | Facilitating payment for fumigation of trailers. |
| | | 4,006 | Immigration | Facilitating payments made to immigration inspectors. |
| | | 2,706 | Public School and Government Organizations | Donation of materials. |
| | | 190 | Government Officials | Expenses related to entertaining government officials. |
| | Chiriqui Land Company - Armuelles | 2,200 | Customs | Verification of materials recorded in warehouse, sanitary inspection for ship and certificate expedition, inspection of company or chartered planes for international flights. |
| | | 830 | Quarantine Inspector | Sanitary inspection for ship and certificate expedition. |

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1CHQ5-000093

CBI-V1-001-004896

000024786

CHIQUITA NSD

SUPPORT INFORMATION TO SUMMARY REPORT

QUARTERLY REPORT OF PAYMENT
STATEMENT OF POLICIES AND PROCEDURES
THIRD QUARTER, 1992
(US\$)Confidential Treatment
Request by Chiquita Brands

| COUNTRY | SUBSIDIARY | AMOUNT | GOVERNMENT BRANCH | DESCRIPTION/COMMENTS |
|---------------|-----------------------------------|---------------|---|--|
| Panamá | Chiriqui Land Company - Armuelles | 1,362 | Various | Reimbursement to employees for meals and airfare which included government employees as guests. |
| | | 83 | Police Department | Donation of two tires. |
| | Compañía Procesador de Frutas | 2,377 | Customs | Fees for customs inspections. Panamanian government requires us to pay these fees directly to the government official. |
| | Polymer Extrusion, S.A. | 1,520 | Community Welfare (given to various municipalities) | Donations of money and various products. |
| Total Payment | | <u>37,797</u> | | |

CBI-V1-001-004897

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1CHQ6-000094

000024787

CHIQUITA NSD

SUPPORT INFORMATION TO SUMMARY REPORT

QUARTERLY REPORT OF PAYMENT
STATEMENT OF POLICIES AND PROCEDURES
THIRD QUARTER, 1992 (US\$)Confidential Treatment
Request by Chiquita Brands

| COUNTRY | SUBSIDIARY | AMOUNT | GOVERNMENT BRANCH | DESCRIPTION/COMMENTS |
|-------------|------------------------|--------|-------------------|---|
| Philippines | Mindanao Fruit Company | 27 | Customs | Facilitating payments to obtain documentation required to export fruit. |

Total Payments 27

Exchange Rate: .045

CBI-V1-001-004898

1CHQ6-000095

000024788

CHIQUITA NSD

SUPPORT INFORMATION TO SUMMARY REPORT

QUARTERLY REPORT OF PAYMENT
STATEMENT OF POLICIES AND PROCEDURES
THIRD QUARTER, 1992
(US\$)Confidential Treatment
Request by Chiquita Brands

| COUNTRY | SUBSIDIARY | AMOUNT | GOVERNMENT BRANCH | DESCRIPTION/COMMENTS |
|-----------------------------|-----------------------------------|--------|--|---|
| United States of America | Chiquita Tropical Products Co. | 2,028 | Costa Rican Ambassador to the United States | Airfare for the Ambassador to file GATT actions against EC banana quota proposal and coordinating press releases related to same matter. |

Total Payments 2,028

CBI-V1-001-004899

1CHQ6-000096

000024789

CHIQUITA NSD

Confidential Treatment
Request by Chiquita Brands

QUARTERLY PAYMENTS
FCPA REPORTING
SECOND QUARTER OF 1992
SUMMARY

During the second quarter of 1992, we again had 100% reporting compliance from the 628 employees required to report under the FCPA. Payments were reported by 15 companies in seven countries. Aggregate payments by company ranged between \$149 and \$43,848.

Total payments reported during the second quarter of 1992 were \$126,386. This constituted a 29% increase as compared to the \$98,039 for second quarter 1991. This increase is largely attributable to the \$23,600 payment reported by Chiquita Brands Indonesia.

The \$23,600 payment made in Indonesia related to the Company's purchase of land for the Indonesian Expansion Program. These payments were made by the Company's minority partner, P.T. Intidaya Primakencana, to members of local governments in Indonesia as reimbursement for expenses associated with the purchase of land, including surveying and inventorying the land. These payments were lawful under the FCPA since they were required to be paid under Indonesian law.

During the second quarter of 1992, the Company and its subsidiaries made several payments reimbursing officials of foreign governments for travel, lodging and meal expenses incurred by the officials in attending meetings related to the importation of bananas in the Single European Market and under the GATT. The Company reimbursed or pre-paid travel, lodging, meal and seminar expenses for members of the Costa Rican government in the amount of \$8,508. In Honduras, the Company pre-paid air fare in the amount of \$4106.71 for the Minister of Economy for trips taken to Europe between May 17, 1992 and May 26, 1992. The Chiriqui Land Company reimbursed various members of the Panamanian government for air fare, transportation and meal expenses totalling \$10,827.04. These payments were lawful under the FCPA because they were not made to influence the governments involved; the payments were not corruptly made and the payments were made to promote our products.

1CHQ6-000097

CBI-V1-001-004900

SUMMARY PAYMENTS

STATEMENT OF POLICIES AND PROCEDURES OF FEBRUARY 19, 1976
APRIL 1 - JUNE 30, 1992Confidential Treatment
Request by Chiquita Brands

| COUNTRY & COMPANY | 1ST QTR | 2ND QTR | 1ST & 2ND QTR 1992 | 1ST & 2ND QTR 1991 |
|--------------------------------|---------------|----------------|-----------------------|-----------------------|
| COLOMBIA | | | | |
| Compañia Frutera de Sevilla | 8,071 | 354 | 8,425 | 4,380 |
| COSTA RICA | | | | |
| A.S.D. de Costa Rica, S.A. | 338 | 413 | 751 | 6,053 |
| Cobal | | | | 1,110 |
| Chiquita Brands, Cost Rica | 4,414 | 3,312 | 7,726 | |
| Palma Tica | 2,067 | 2,388 | 4,455 | 5,241 |
| Unimar | 1,976 | 149 | 2,125 | 2,860 |
| DOMINICAN REPUBLIC | | | | |
| Fruta Dominicanas C por A | | | | 431 |
| GUATEMALA | | | | |
| Banacorp | | | | 6,188 |
| HONDURAS | | | | |
| Agricola de Rio Tinto | | 165 | 165 | |
| Numar | 225 | 384 | 609 | 257 |
| San Alejo Oil Palm Operations | 2,318 | 2,394 | 4,712 | 4,209 |
| Tela Railroad | 25,808 | 37,705 | 63,513 | 103,517 |
| INDONESIA | | | | |
| Chiquita Brands, Inc. | 1,312 | 23,600 | 24,912 | |
| MEXICO | | | | |
| Chiquita Melon Packers, Inc. | | | | 300 |
| PANAMA | | | | |
| Chiriqui Land Company | 27,360 | 43,848 | 71,208 | 62,082 |
| Compañia Procesadora de Fruta | 4,841 | 4,044 | 8,885 | 14,142 |
| Polymer Extrusion, S.A. | 1,046 | 1,549 | 2,595 | 2,791 |
| PHILIPPINES | | | | |
| Mindanao Fruit Company | 426 | 885 | 1,311 | 4,862 |
| UNITED STATES | | | | |
| Chiquita Tropical Products Co. | | 5,196 | 5,196 | |
| Maritrop | 1,350 | | 1,350 | |
| TOTAL PAYMENTS | <u>81,552</u> | <u>126,386</u> | <u>207,938</u> | <u>218,423</u> |

CBI-VI-001-004901

1CHQ6-000098

000024791
CHIKUITA NSD

SUPPORT INFORMATION TO SUMMARY REPORT

QUARTERLY REPORT OF PAYMENT
STATEMENT OF POLICIES AND PROCEDURES
SECOND QUARTER, 1992
(US\$)Confidential Treatment
Request by Chiquita Brands

| COUNTRY | SUBSIDIARY | AMOUNT | GOVERNMENT BRANCH | DESCRIPTION/COMMENTS |
|----------|--|--------|-------------------|---|
| Colombia | Compañia Frutera de Sevilla - Turbo Division | 354 | Navy | To expedite Turbo loading operation donations of gas, oil. |

Total Payments

354

Exchange Rate: .0018

CBI-V1-001-004902

1CHQ6-000099

000024792

CHIQUITA NSD

SUPPORT INFORMATION TO SUMMARY REPORT

QUARTERLY REPORT OF PAYMENT
STATEMENT OF POLICIES AND PROCEDURES
SECOND QUARTER, 1992
(US\$)Confidential Treatment
Request by Chiquita Brands

| COUNTRY | SUBSIDIARY | AMOUNT | GOVERNMENT BRANCH | DESCRIPTION/COMMENTS |
|------------|-----------------------------|--------|--|--|
| Costa Rica | A.S.D. de Costa Rica, S.A. | 413 | Department of Agriculture of Thailand | Expenses paid for four government officials for visits to view facilities. |
| | Chiquita Brands, Costa Rica | 3,312 | Cost Rica Ambassador to the U.S. and Consulante for Union of Banana Producing Countries (UPEB) | Expenses for airline tickets for UPEB officials to attend GATT meeting in Geneva. Expenses for Costa Rican Ambassador to the United States to attend GATT council meeting. |
| | Palma Tica | 674 | Comandancia de Sur; Ministry of Labor Personnel | Donations of construction materials such as cement blocks, plywood sheets, bars wire etc., relating to the security of former cardboard box factory. |
| | | 1,714 | Customs | Facilitating payments. |
| | Unimar | 149 | Various banking, financing institutions, and government officials | Gift of margarine, shortening or cookbook. |

Total Payments

6,262

Exchange Rate .008

CBI-V1-001-004903

1CHQ6-000100

000024793

CHIQUITA NSD

SUPPORT INFORMATION TO SUMMARY REPORT

QUARTERLY REPORT OF PAYMENT
STATEMENT OF POLICIES AND PROCEDURES
SECOND QUARTER, 1992
(US\$)Confidential Treatment
Request by Chiquita Brands

| COUNTRY | SUBSIDIARY | AMOUNT | GOVERNMENT BRANCH | DESCRIPTION/COMMENTS |
|----------|-------------------------------|--------|-----------------------------|---|
| Honduras | Numar Group | 317 | Various Government Agencies | Gifts of Product (margarine and shortening) original documents. |
| | | 67 | Municipal Auditor | |
| | San Alejo Oil Palm Operations | 2,394 | Armed Forces | Security provided for manager's house. |
| | Tela Railroad Company | 17,889 | Armed Forces | Special service policing Puerto Cortes offices, La Lima side farms, Progreso Zone and Progreso Farms; Higuerito Farms. Receiving vessels after working hours, security traffic control, watchman provided during vessel loading and unloading. Receiving vessels after working hours. |
| | | 9,667 | Customs | Expediting the clearing of items through customs. Receiving vessels after working hours. |
| | | 1,630 | Immigration | Expediting transactions. |

CBI-V1-001-004904

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1CHQ6-000101

000024794

CHIKUITA NSD

SUPPORT INFORMATION TO SUMMARY REPORT

QUARTERLY REPORT OF PAYMENT
STATEMENT OF POLICIES AND PROCEDURES
SECOND QUARTER, 1992
(US\$)Confidential Treatment
Request by Chiquita Brands

| COUNTRY | SUBSIDIARY | AMOUNT | GOVERNMENT BRANCH | DESCRIPTION/COMMENTS |
|----------|--------------------------------|--------|-----------------------------|--|
| Honduras | Tela Railroad Company (cont'd) | 117 | Postal and other | Expediting company mail and other transactions. |
| | | 4,188 | Municipal Offices | Cash donation to build latrine for prevention of cholera epidemic. Payment for hygiene and security courses for employees. |
| | | 4,214 | Ministry of Economy | Air travel expenses for Minister of Economy to accompany Central American ECC lobby group to Europe. |
| | Agricola de Rio Tinto | 165 | Various Government Agencies | Meals and travel expenses related to inspections of destroyed products. |

Total Payments

Exchange Rate .19

CBI-V1-001-004905

40,648

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1CRQ6-000102

000024795

CHIQUITA NSD

SUPPORT INFORMATION TO SUMMARY REPORT

QUARTERLY REPORT OF PAYMENT
STATEMENT OF POLICIES AND PROCEDURES
SECOND QUARTER, 1992
(US\$)Confidential Treatment
Request by Chiquita Brands

| COUNTRY | SUBSIDIARY | AMOUNT | GOVERNMENT BRANCH | DESCRIPTION/COMMENTS |
|----------------|------------------------------|---------------|----------------------|--|
| Indonesia | Chiquita Brands Indonesia | 23,600 | Land Office Director | Costs and expenses related to land transactions as required by Indonesian law. |
| Total Payments | | <u>23,600</u> | | |

Exchange Rate: .0004

CBI-V1-001-004906

1CHQ6-000103

000024796

CHIQUITA NSD

SUPPORT INFORMATION TO SUMMARY REPORT

QUARTERLY REPORT OF PAYMENT
STATEMENT OF POLICIES AND PROCEDURES
SECOND QUARTER, 1992Confidential Treatment
Request by Chiquita Brands

| COUNTRY | SUBSIDIARY | AMOUNT | GOVERNMENT BRANCH | DESCRIPTION/COMMENTS |
|---------|-----------------------------------|--------|--------------------------------|--|
| Panamá | Chiriquí Land Company - Bocas | 17,891 | Fuerza Publica | Facilitating payments for police protection and customs clearances. |
| | | 2,870 | Agricultural Ministry Delegate | Facilitating payment for fumigation of trailers. |
| | | 3,220 | Immigration | Facilitating payments made to immigration inspectors. |
| | | 828 | Public School | Donation of materials. |
| | Chiriquí Land Company - Armuelles | 2,868 | Customs | Verification of materials recorded in warehouse, sanitary inspection for ship and certificate expedition, inspection of company or chartered planes for international flights. |
| | | 808 | Quarantine Inspector | Sanitary inspection for ship and certificate expedition. |

CBI-V1-001-004907

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1CQ06-000104

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CHIQUITA NSD

SUPPORT INFORMATION TO SUMMARY REPORT

QUARTERLY REPORT OF PAYMENT
STATEMENT OF POLICIES AND PROCEDURES
SECOND QUARTER, 1992
(US\$)Confidential Treatment
Request by Chiquita Brands

| COUNTRY | SUBSIDIARY | AMOUNT | GOVERNMENT BRANCH | DESCRIPTION/COMMENTS |
|---------------|---|---------------|---|---|
| Panamá | Chiriqui Land Company - Armuelles | 15,328 | Various | Reimbursement to employees for meals and airfare which included government employers as guests. Airfare and travel expenses for government officials to attend meetings in Europe related to Europe 92. |
| | | 35 | Various | Various Donation of oil and gasoline. |
| | Compañia Procesador de Frutas | 4,044 | Customs | Fees for customs inspections. Panamanian government requires us to pay these fees directly to the government official. |
| | Polymer Extrusion, S.A. | 1,549 | Community Welfare (given to various municipalities) | Donations of money and various products. |
| Total Payment | | <u>49,441</u> | | |

CBI-V1-001-004908

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1CHQ6-000105

000024798

CHIQUITA NSD

SUPPORT INFORMATION TO SUMMARY REPORT

QUARTERLY REPORT OF PAYMENT
STATEMENT OF POLICIES AND PROCEDURES
SECOND QUARTER, 1992 (US\$)Confidential Treatment
Request by Chiquita Brands

| COUNTRY | SUBSIDIARY | AMOUNT | GOVERNMENT BRANCH | DESCRIPTION/COMMENTS |
|-------------|------------------------|--------|--------------------------|---|
| Philippines | Mindanao Fruit Company | 406 | Customs | Facilitating payments to obtain documentation required to export fruit. |
| | | 479 | Bureau of Plant Industry | Facilitating payments to clear product through quarantine on time. |

Total Payments

885

Exchange Rate.04

CBI-V1-001-004909

1CHQ6-000106

000024799

CHIQUITA NSD

SUPPORT INFORMATION TO SUMMARY REPORT

QUARTERLY REPORT OF PAYMENT
STATEMENT OF POLICIES AND PROCEDURES
SECOND QUARTER, 1992
(US\$)Confidential Treatment
Request by Chiquita Brands

| COUNTRY | SUBSIDIARY | AMOUNT | GOVERNMENT BRANCH | DESCRIPTION/COMMENTS |
|-----------------------------|-----------------------------------|--------------|--|--|
| United States of America | Chiquita Tropical Products Co. | 1,279 | Ministry of Agriculture Costa Rica | Hotel and airfare rerouting expenses for two technicians to attend bilateral negotiations in Geneva. |
| | | 3,917 | Costa Rican Ambassador to the United States | Airfare for the Ambassador to attend GATT consultations regarding proposed and existing quota regimes. |
| Total Payments | | <u>5,196</u> | | |

CBI-V1-001-004910

1CHQ6-000107

000024800

CHIQUITA NSD

Confidential Treatment
Request by Chiquita Brands

QUARTERLY PAYMENTS
FCPA REPORTING
FIRST QUARTER OF 1992
SUMMARY

During the first quarter of 1992, we again had 100% reporting compliance from the 611 employees required to report under the FCPA. Payments were reported by 14 companies in seven countries. Aggregate payments by company ranged between \$225 and \$27,360.

Total payments reported during the first quarter of 1992 were \$81,552. This constituted a 32.3 % decrease as compared to the \$120,384 for first quarter 1991. This decrease is largely attributable to the substantial reduction in amounts reported by Tela Railroad Company this quarter as compared to first quarter 1991.

An audit of Chiriqui Land Company, Bocas Division, conducted during the first quarter of 1992 disclosed that payments in the form of food vouchers of approximately \$6,722 per quarter during 1991 had been made to local police for providing security services for various company facilities. These amounts were in addition to previously disclosed cash payments for such services. The Summary of Payments for January 1- December 31, 1991 has been revised to reflect this disclosure.

1CHQ6-000108

CBI-V1-001-004911

SUMMARY OF PAYMENTS

STATEMENT OF POLICIES AND PROCEDURES OF FEBRUARY 19, 1976
JANUARY 1 - MARCH 31, 1992

Confidential Treatment
Request by Chiquita Brands

| <u>COUNTRY & COMPANY</u> | <u>1ST QTR</u> | <u>1ST QTR 1991</u> |
|--|--------------------------------|-------------------------|
| COLOMBIA Compañia Frutera de Sevilla | 8,071 | 674 |
| COSTA RICA A.S.D. de Costa Rica, S.A. Chiquita Brands, Cost Rica Palma Tica Inimar | 338 4,414 2,067 1,976 | 5,266 2,106 2,664 |
| DOMINICAN REPUBLIC Fruta Dominicanas C por A | | 320 |
| GUATEMALA Banacorp | | 1,148 |
| HONDURAS umar San Alejo Oil Palm Operations La Railroad | 225 2,318 25,808 | 78 2,145 58,251 |
| INDONESIA Chiquita Brands, Inc. | 1,312 | |
| MEXICO Chiquita Melon Packers, Inc. | | 300 |
| PANAMA Miriqui Land Company Compañia Procesadora de Fruta Lymer Extrusion, S.A. | 27,360 4,841 1,046 | 33,094 11,004 99 |
| PHILIPPINES Mindanao Fruit Company | 426 | 3,235 |
| UNITED STATES Britrop | 1,350 | |
| TOTAL PAYMENTS | <u>81,552</u> | <u>120,384</u> |

CBI-V1-001-004912

1CHQ6-000109

00002802

CHIQUITA NSD

SUPPORT INFORMATION TO SUMMARY REPORT

QUARTERLY REPORT OF PAYMENT
STATEMENT OF POLICIES AND PROCEDURES
FIRST QUARTER, 1992
(US\$)Confidential Treatment
Request by Chiquita Brands

| COUNTRY | SUBSIDIARY | AMOUNT | GOVERNMENT BRANCH | DESCRIPTION/COMMENTS |
|----------------|--|--------------|-------------------|---|
| Colombia | Compañia Frutera de Sevilla - Turbo Division | 519 | Navy | To expedite Turbo loading operation donations of gas, oil. |
| | | 7,392 | Army | To expedite Turbo Operation - rent expense contribution. To provide security for the Turbo Operation. |
| | | 160 | D.A.S. (Police) | To provide security for Turbo Operation. |
| | | <u>8,071</u> | | |
| Total Payments | | <u>8,071</u> | | |

Exchange Rate: .00165

CBI-V1-001-004913

1CHQ6-000110

000024803

CHQUIITA NSD

SUPPORT INFORMATION TO SUMMARY REPORT

QUARTERLY REPORT OF PAYMENT
STATEMENT OF POLICIES AND PROCEDURES
FIRST QUARTER, 1992
(US\$)

Confidential Treatment
Request by Chiquita Brands

| COUNTRY | SUBSIDIARY | AMOUNT | GOVERNMENT BRANCH | DESCRIPTION/COMMENTS |
|------------|-----------------------------|--------|---|--|
| Costa Rica | A.S.D. de Costa Rica, S.A. | 338 | Department of Agriculture of Thailand | Expenses paid for two government official for visits to view facilities. |
| | Chiquita Brands, Costa Rica | 4,414 | GATT Coordinator for Costa Rica and Consultant for Union of Banana Producing Countries (UPEB) | Expenses for airline tickets for two officials to attend GATT meeting in Geneva. |
| | Palma Tica | 791 | Comandancia de Sur, Ministry of Labor Personnel | Donations of construction materials such as cement blocks, plywood sheets, bars wire etc., relating to the security of former cardboard box factory. |
| | | 1,276 | Customs | Facilitating payments. |
| | Unimar | 1,216 | Various banking and financing institutions | Gift of margarine, shortening or cookbook. |

CBI-V1-001-004914

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1CHQ6-000111

000024804

CHIQUITA NSD

SUPPORT INFORMATION TO SUMMARY REPORT

QUARTERLY REPORT OF PAYMENT
STATEMENT OF POLICIES AND PROCEDURES
FIRST QUARTER, 1992
(US\$)

Confidential Treatment
Request by Chiquita Brands

| COUNTRY | SUBSIDIARY | AMOUNT | GOVERNMENT BRANCH | DESCRIPTION/COMMENTS |
|-----------------------|------------|--------|---------------------------------|---|
| Costa Rica (cont.) | Unimar | 760 | Various government officials | Gift of margarine, shortening or cookbook. |

Total Payments

8,795

Exchange Rate .00735

CBI-V1-001-004915

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1CHQ6-000112

000024805

CHIQUITA NSD

SUPPORT INFORMATION TO SUMMARY REPORT

QUARTERLY REPORT OF PAYMENT
STATEMENT OF POLICIES AND PROCEDURES
FIRST QUARTER, 1992
(US\$)Confidential Treatment
Request by Chiquita Brands

| COUNTRY | SUBSIDIARY | AMOUNT | GOVERNMENT BRANCH | DESCRIPTION/COMMENTS |
|----------|-------------------------------|--------|-----------------------------|---|
| Honduras | Numar Group | 225 | Various Government Agencies | Gifts of Product (margarine and shortening) original documents. |
| | San Alejo Oil Palm Operations | 2,318 | Armed Forces | Security provided for manager's house. |
| | Tela Railroad Company | 17,127 | Armed Forces | Special service policing Puerto Cortes offices, La Lima side farms, Progreso Zone and Progreso Farms; Higuerito Farms. Receiving vessels after working hours, security traffic control, watchman provided during vessel loading and unloading. Receiving vessels after working hours. |
| | | 7,378 | Customs | Expediting the clearing of items through customs. Receiving vessels after working hours. |
| | | 884 | Immigration | Expediting transactions. |
| | | 99 | Postal and other | Expediting company mail and other transactions. |

CBI-V1-001-004916

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1CRQ6-000113

000024806

CHIQUITA NSD

SUPPORT INFORMATION TO SUMMARY REPORT

QUARTERLY REPORT OF PAYMENT
STATEMENT OF POLICIES AND PROCEDURES
FIRST QUARTER, 1992
(US\$)Confidential Treatment
Request by Chiquita Brands

| COUNTRY | SUBSIDIARY | AMOUNT | GOVERNMENT BRANCH | DESCRIPTION/COMMENTS |
|----------|--------------------------------|--------|-------------------|--|
| Honduras | Tela Railroad Company (cont'd) | 320 | Municipal Offices | Donation of steel pipes for repair of town's drainage system. Material and labor to repair water pump. |

Total Payments

28,351

Exchange Rate .184

CBI-V1-001-004917

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1CHQ6-000114

000024807

CHIQUITA NSD

SUPPORT INFORMATION TO SUMMARY REPORT

QUARTERLY REPORT OF PAYMENT
STATEMENT OF POLICIES AND PROCEDURES
FIRST QUARTER, 1992
(US\$)

Confidential Treatment
Request by Chiquita Brands

| COUNTRY | SUBSIDIARY | AMOUNT | GOVERNMENT BRANCH | DESCRIPTION/COMMENTS |
|----------------|------------------------------|--------------|---------------------------------|--|
| Indonesia | Chiquita Brands Indonesia | 1,312 | Various government officials | Holiday gifts for 53 government officials. |
| Total Payments | | <u>1,312</u> | | |

Exchange Rate: .000495

CBI-V1-001-004918

1CHQ6-000115

000024808

CHIQUITA NSD

SUPPORT INFORMATION TO SUMMARY REPORT

QUARTERLY REPORT OF PAYMENT
STATEMENT OF POLICIES AND PROCEDURES
FIRST QUARTER, 1992Confidential Treatment
Request by Chiquita Brands

| COUNTRY | SUBSIDIARY | AMOUNT | GOVERNMENT BRANCH | DESCRIPTION/COMMENTS |
|---------|-----------------------------------|--------|--------------------------------|--|
| Panamá | Chiriqui Land Company - Bocas | 16,759 | Fuerza Publica | Facilitating payments for police protection and customs clearances. |
| | | 2,136 | Agricultural Ministry Delegate | Facilitating payment for fumigation of trailers. |
| | | 2,525 | Immigration | Facilitating payments made to Immigration inspectors. |
| | Chiriqui Land Company - Armuelles | 2,028 | Customs | Verification of materials recorded in warehouse, sanitary inspection for ship and certificate expedition, inspection of company or chartered planes for international flights. |
| | | 625 | Quarantine Inspector | Sanitary inspection for ship and certificate expedition. |
| | | 3,228 | Various | Reimbursement to employees for meals and airfare which included government employers as guests. |
| | | 59 | Various | Donation of oil and gasoline. |

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Page 1 Of 2

000024809

CHIQUITA NSD

SHIPPOINT INFORMATION TO SUMMARY REPORT

QUARTERLY REPORT OF PAYMENT
STATEMENT OF POLICIES AND PROCEDURES
FIRST QUARTER, 1992
(US\$)Confidential Treatment
Request by Chiquita Brands

| COUNTRY | SUBSIDIARY | AMOUNT | GOVERNMENT BRANCH | DESCRIPTION/COMMENTS |
|---------------|--|---------------|---|---|
| Panamá | C o m p a ñ i a Procesador de Frutas | 4,841 | Customs | Fees for customs inspections. Panamanian government requires us to pay these fees directly to the government official. |
| | Polymer Extrusion, S.A. | 1,046 | Community Welfare (given to various municipalities) | Donations of money and various products. |
| Total Payment | | <u>33,247</u> | | |

CBI-V1-001-004920

1CHQ6-000117

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000024810

CHIKUITA NSD

SUPPORT INFORMATION TO SUMMARY REPORT

QUARTERLY REPORT OF PAYMENT
STATEMENT OF POLICIES AND PROCEDURES
FIRST QUARTER, 1992 (US\$)Confidential Treatment
Request by Chiquita Brands

| COUNTRY | SUBSIDIARY | AMOUNT | GOVERNMENT BRANCH | DESCRIPTION/COMMENTS |
|----------------|------------------------|------------|--------------------------|---|
| Philippines | Mindanao Fruit Company | 233 | Customs | Facilitating payments to obtain documentation required to export fruit. |
| | | 193 | Bureau of Plant Industry | Facilitating payments to clear product through quarantine on time. |
| Total Payments | | <u>426</u> | | |

Exchange Rate .04

CBI-V1-001-004921

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CHIQUITA NSD

SUPPORT INFORMATION TO SUMMARY REPORT.

QUARTERLY REPORT OF PAYMENT
STATEMENT OF POLICIES AND PROCEDURES
FIRST QUARTER, 1992
(US\$)Confidential Treatment
Request by Chiquita Brands

| COUNTRY | SUBSIDIARY | AMOUNT | GOVERNMENT BRANCH | DESCRIPTION/COMMENTS |
|-----------------------------|---------------------------------|--------|---------------------|---------------------------------|
| United States of America | Maritrop Trading Corporation | 1,350 | Consulate of Panamá | Expedite goods through customs. |

| | |
|----------------|--------------|
| Total Payments | <u>1,350</u> |
|----------------|--------------|

CBI-V1-001-004922

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CHIQUITA NSD

000024819

SUMMARY OF PAYMENTS
STATEMENT OF POLICIES AND PROCEDURES OF FEBRUARY 1, 1976
ANNUAL TOTALS 1989 THROUGH 1992

Confidential Treatment
Request by Chiquita Brands

| COUNTRY & COMPANY | 1992 TOTAL | 1991 TOTAL | 1990 TOTAL | 1989 TOTAL |
|----------------------------------|----------------|----------------|----------------|----------------|
| COLOMBIA | | | | |
| Compania Frutera de Sevilla | 24,037 | 18,746 | 8,900 | |
| COSTA RICA | | | | |
| A.S.D. de Costa Rica, S.A. | 2,190 | 6,171 | 3,039 | |
| Cobal | | 90,242 | 2,444 | |
| Chiquita Brands, Costa Rica | 7,726 | | | |
| Chiriqui Land Company | 807 | | | |
| Numar | 262 | | | |
| Palma Tica | 10,097 | 10,551 | 5,285 | |
| Unimar | 2,552 | 3,642 | 3,153 | |
| DOMINICAN REPUBLIC | | | | |
| Frutas Dominicanas C por A | | 431 | 39,864 | |
| ECUADOR | | | | |
| Cia. Agricola del Guayas | | | 3,775 | |
| GUATEMALA | | | | |
| Banacorp | | 11,228 | 1,710 | |
| Coblogua | 315,230 | 1,087 | 213,321 | 3,121 |
| HONDURAS | | | | |
| Agricola de Rio Tinto | 400 | | | |
| Numar | 761 | 1,657 | 1,643 | |
| Productos Acuaticos y Terrestres | | | 1,123 | 1,300 |
| San Alejo Oil Palm Operations | 12,106 | 9,874 | 1,931 | |
| Tela Railroad | 158,684 | 194,126 | 154,358 | 168,572 |
| INDONESIA | | | | |
| Chiquita Brands, Inc. | 24,912 | 7,217 | | |
| MEXICO | | | | |
| Chiquita Melon Packers, Inc. | | 300 | 16,459 | |
| THE NETHERLANDS | | | | |
| Chiquita Banana Company B.V. | | | 1,159 | 9,730 |
| PANAMA | | | | |
| Chiriqui Land Company | 136,758 | 128,132 | 111,797 | 66,445 |
| Compania Procesadora de Frutas | 17,026 | 31,510 | 16,465 | |
| Polymer Extrusion, S.A. | 4,438 | 5,842 | 14,436 | |
| PHILIPPINES | | | | |
| Mindanao Fruit Company | 1,365 | 8,066 | 4,408 | 1,775 |
| UNITED STATES | | | | |
| Chiquita Tropical Products Co. | 7,224 | | | |
| Maritrop | 1,350 | 3,415 | | |
| TOTAL PAYMENTS | 727,925 | 532,237 | 605,270 | 250,943 |

CBI-V1-001-004923

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CHITQUITA NSD

SUMMARY OF PAYMENTS
STATEMENT OF POLICIES AND PROCEDURES OF FEBRUARY 19, 1976
OCTOBER 1 - DECEMBER 31, 1992

Confidential Treatment
Request by Chiquita Brands

| COUNTRY & COMPANY | 1ST QTR | 2ND QTR | 3RD QTR | 4TH QTR | 1992 TOTAL | 1991 TOTAL |
|----------------------------------|---------------|----------------|----------------|----------------|----------------|----------------|
| COLOMBIA | | | | | | |
| Compania Frutera de Sevilla | 8,071 | 354 | 5,193 | 10,419 | 24,037 | 18,746 |
| COSTA RICA | | | | | | |
| A.S.D. de Costa Rica, S.A. | 338 | 413 | 943 | 496 | 2,190 | 6,171 |
| Cobal | | | | | 7,726 | 90,242 |
| Chiquita Brands, Costa Rica | 4,414 | 3,312 | | 807 | 807 | |
| Chiriqui Land Company | | | | 262 | 262 | |
| Numar | 2,067 | 2,388 | 3,167 | 2,475 | 10,097 | 10,551 |
| Palma Tica | 1,976 | 149 | 177 | 250 | 2,552 | 3,642 |
| Unimar | | | | | | 431 |
| DOMINICAN REPUBLIC | | | | | | |
| Frutas Dominicanas C por A | | | | | | |
| ECUADOR | | | | | | |
| Cla. Agricola del Guayas | | | | | | 11,228 |
| GUATEMALA | | | | | | |
| Banacorp | | | 315,230 | | 315,230 | 1,087 |
| Coblogua | | | | | | |
| HONDURAS | | | | | | |
| Agricola de Rio Tinto | | 165 | 137 | 98 | 400 | |
| Numar | 225 | 384 | 64 | 88 | 761 | 1,657 |
| Productos Acuaticos y Terrestres | | | | | | |
| San Alejo Oil Palm Operations | 2,318 | 2,394 | 2,331 | 5,063 | 12,106 | 9,874 |
| Tela Railroad | 25,808 | 37,705 | 34,904 | 60,267 | 158,684 | 194,126 |
| INDONESIA | | | | | | |
| Chiquita Brands, Inc. | 1,312 | 23,600 | | | 24,912 | 7,217 |
| MEXICO | | | | | | |
| Chiquita Melon Packers, Inc. | | | | | | 300 |
| THE NETHERLANDS | | | | | | |
| Chiquita Banana Company B.V. | | | | | | |
| PANAMA | | | | | | |
| Chiriqui Land Company | 27,360 | 43,848 | 33,900 | 31,650 | 136,758 | 128,132 |
| Compania Procesadora de Frutas | 4,841 | 4,044 | 2,377 | 5,764 | 17,026 | 31,510 |
| Polymer Extrusion, S.A. | 1,046 | 1,549 | 1,520 | 323 | 4,438 | 5,842 |
| PHILIPPINES | | | | | | |
| Mindanao Fruit Company | 426 | 885 | 27 | 27 | 1,365 | 8,066 |
| UNITED STATES | | | | | | |
| Chiquita Tropical Products Co. | | 5,196 | 2,028 | | 7,224 | |
| Marlrop | 1,350 | | | | 1,350 | 3,415 |
| TOTAL PAYMENTS | <u>81,552</u> | <u>126,386</u> | <u>401,998</u> | <u>117,989</u> | <u>727,925</u> | <u>532,237</u> |

CBI-VI-001-004924

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CONFIDENTIAL

SUMMARY PAYMENTS
STATEMENT OF POLICIES AND PROCEDURES OF FEBRUARY 19, 1976
JANUARY 1 - DECEMBER 31, 1991 (US\$)

Confidential Treatment
Request by Chiquita Brands

| COUNTRY & COMPANY | 1ST Qtr. | 2nd Qtr. | 3rd Qtr. | 4th Qtr. | 1991 Total | 1990 Total |
|-------------------------------------|----------|----------|----------|----------|------------|------------|
| COLOMBIA | | | | | | |
| Compañía Frutera de Sevilla | 674 | 3,708 | | 14,366 | 18,746 | 8,900 |
| Costa Rica | | | | | | |
| A.S.D. de Costa Rica, S.A. | 5,266 | 787 | 68 | 50 | 8,171 | 3,039 |
| Cobal | | 1,110 | 88,914 | 218 | 90,242 | 2,444 |
| Palma Tica | 2,108 | 3,135 | 2,273 | 3,037 | 10,551 | 5,285 |
| Unimar | 2,684 | 196 | 133 | 849 | 3,642 | 3,153 |
| DOMINICAN REPUBLIC | | | | | | |
| Fruta Dominicanas C por A. | 320 | 111 | | | 431 | 39,864 |
| ECUADOR | | | | | | |
| Cia. Agricola del Guayas | | | | | | 3,775 |
| GUATEMALA | | | | | | |
| Banacorp | 1,148 | 5,040 | 5,040 | | 11,228 | 1,710 |
| Cobigua | | | 1,087 | | 1,087 | 213,321 |
| HONDURAS | | | | | | |
| Numar | 78 | 179 | 875 | 525 | 1,657 | 1,643 |
| Productos Acuaticos y Terrestres | | | | | | 1,123 |
| San Alejo Oil Palm Operations | 2,145 | 2,064 | 2,428 | 3,237 | 9,874 | 1,831 |
| Tela Railroad | 58,251 | 45,268 | 48,813 | 41,796 | 194,128 | 154,358 |
| INDONESIA | | | | | | |
| Chiquita Brands, Inc. | | | | 7,217 | 7,217 | |
| MEXICO | | | | | | |
| Chiquita Melon Packers, Inc. | 300 | | | | 300 | 16,459 |
| THE NETHERLANDS | | | | | | |
| Chiquita Banana Company B.V. | | | | | | 1,159 |
| PANAMA | | | | | | |
| Chiriqui Land Company | 26,372 | 22,266 | 28,095 | 24,511 | 101,244 | 111,797 |
| *Chiriqui Land Company - Adjustment | 6,722 | 6,722 | 6,722 | 6,722 | 26,888 | |
| Compañía Procesadora de Fruta | 11,004 | 3,138 | 9,583 | 7,785 | 31,510 | 16,465 |
| Polymer Extrusion, S.A. | 99 | 2,692 | 177 | 2,874 | 5,842 | 14,436 |
| PHILIPPINES | | | | | | |
| Mindanao Fruit Company | 3,235 | 1,827 | 1,842 | 1,362 | 8,066 | 4,408 |
| UNITED STATES | | | | | | |
| Minitop | | | 951 | 2,464 | 3,415 | |
| TOTAL PAYMENTS | 120,384 | 98,039 | 197,001 | 116,813 | 532,237 | 605,270 |

TOTAL PAYMENTS

* Adjusted to reflect amounts disclosed by an audit conducted in the first quarter of 1992. See first quarter 1992 Summary for additional explanation.

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CBI-V1-001-004925

UNCLASSIFIED

UNCLASSIFIED

**FINAL REPORT
SUMMARY OF PAYMENTS**

CHIQUITA BRANDS INTERNATIONAL, INC.
STATEMENT OF POLICIES AND PROCEDURES OF FEBRUARY 19, 1976
JANUARY 1 - DECEMBER 31, 1990
(\$US)

Confidential Treatment
Request by Chiquita Brands

| Country | Company | 1st Qtr. | 2nd Qtr. | 3rd Qtr. | 4th Qtr. | Total |
|--------------------|--|--------------|-------------|--------------|--------------|--------------|
| HONDURAS | Tela Railroad Company | \$50,804.40 | \$28,291.12 | \$ 38,182.89 | \$ 37,080.02 | \$154,358.43 |
| | Mumar Group | 70.90 | 38.32 | 1,251.02 | 283.18 | 1,643.42 |
| | San Alejo Oil Palm Operations | | | | 1,930.54 | 1,930.54 |
| | Productos Acuaticos y Terrestres | | | | 1,123.46 | 1,123.46 |
| | | | | | | |
| PANAMA | Chiriqui Land Company | 29,092.42 | 22,806.59 | 29,265.05 | 30,632.53 | 111,796.59 |
| | Compania Procesadora de Frutas | 505.00 | 1,642.50 | 2,671.00 | 11,646.00 | 16,464.50 |
| | Costec Panama, S.A. | 20.00 | | | | 20.00 |
| | Productos Plasticos, S.A. | 20.00 | | | | 20.00 |
| | Polymer Extrusion, S.A. | | 1,698.00 | 833.91 | 11,864.48 | 14,396.39 |
| MEXICO | Chiquita Melon Packers, Inc. | 36.42 | 2,200.26 | 4,100.00 | 10,122.45 | 16,459.13 |
| PHILIPPINES | Mindanao Fruit Company | 1,167.45 | 1,776.25 | 561.91 | 902.16 | 4,407.77 |
| GUATEMALA | Compania Bananera Guatemalteca Independiente, S.A. (COMIGUA) | | | | | |
| | Contributions | | | 11,950.00* | 188,422.50* | 200,372.50* |
| | Other | 9,363.60 | | 3,585.00 | | 12,948.60 |
| | Basico | 42.92 | 1,284.63 | 382.40 | | 1,709.95 |
| COLOMBIA | Compania Frutera de Sevilla | 4,908.01 | 194.19 | 908.70 | 2,888.93 | 8,899.83 |
| THE NETHERLANDS | Chiquita Banana Company B.V. | 588.96 | 570.00 | | | 1,158.96 |
| DOMINICAN REPUBLIC | Frutas Dominicanas, C. por A. | 12,995.20 | 10,097.70 | 10,097.70 | 6,673.20 | 39,863.80 |
| ECUADOR | Cia. Agricola del Guayas | 705.78 | 705.78 | 705.78 | 1,657.38 | 3,774.72 |
| COSTA RICA | Unimar | | 2,397.87 | 2.26 | 753.02 | 3,153.15 |
| | A.S.D. de Costa Rica, S.A. | | 3,038.39 | | | 3,038.39 |
| | Compania Bananera Atlantica Ltda. | | 12.00 | | 2,431.64 | 2,443.64 |
| | Palma Tico | | | 2,415.55 | 2,869.55 | 5,285.10 |
| | TOTAL OF PAYMENTS | \$110,321.06 | 76,753.60 | \$106,913.17 | \$11,281.04 | \$605,268.87 |

CBI-VI-001-004926

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*Contributions to 5 political parties during the campaign for elections held in 1984.

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NON VALLIUTIC

SUMMARY OF PAYMENTS
STATEMENT OF POLICIES AND PROCEDURES OF FEBRUARY 19, 1976
JANUARY 1 - DECEMBER 31, 1989

Confidential Treatment
Request by Chiquita Brands

| COUNTRY & COMPANY | 1ST QTR | 2ND QTR | 3RD QTR | 4TH QTR | 1989 TOTAL |
|---|---------------|---------------|---------------|----------------|----------------|
| GUATEMALA Cobigua | | | | 3,121 | 3,121 |
| HONDURAS Tela Railroad | 42,438 | 2,300 | 42,065 | 81,769 | 168,572 |
| Productos Acualicos y Terrestres, S.A. | | | | 1,300 | 1,300 |
| THE NETHERLANDS Chiquita Banana Company B.V. | | 200 | 9,530 | | 9,730 |
| PANAMA Chiriqui Land Company | | 29,106 | 15,434 | 21,905 | 66,445 |
| PHILIPPINES Mindanao Fruit Company | 495 | 297 | 675 | 308 | 1,775 |
| TOTAL PAYMENTS | <u>42,933</u> | <u>31,903</u> | <u>67,704</u> | <u>108,403</u> | <u>250,943</u> |

CBI-V1-001-004927

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Confidential Treatment
Request by Chiquita Brands

CHIQUITA BRANDS INTERNATIONAL, INC.

INTERNAL AUDIT

**YEAR END REPORT
JULY - DECEMBER PERIOD
1992**

- I. ORGANIZATION & STAFFING
- II. SPECIAL AUDIT ACTIVITIES
- III. STATISTICAL SUMMARY
 - STAFFING STATISTICS
 - AUDIT TIME BY OPERATING SEGMENT
 - TIME DISTRIBUTION SUMMARY
 - STATUS OF 1992 AUDIT
FINDINGS/RECOMMENDATIONS
- IV. COORDINATION WITH ERNST & YOUNG
- V. AUDIT REPORTS ISSUED

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May 11, 1993

1CHQ6-000126

CBI-V1-001-004928

CHIQUITA BRANDS INTERNATIONAL, INC.
INTERNAL AUDIT DEPARTMENT
HIGHLIGHTS OF JULY - DECEMBER, 1992

We continued during the period of July to December 1992 to recruit, hire, and train individuals in the Internal Audit Department to fill financial and operating management positions throughout the world. Also, during the last six months of 1992 the Department performed major audit work in Australia, Belgium, Costa Rica, Dominican Republic, New Zealand, and numerous domestic locations. Corporate audits were also conducted for the CBI Savings and Investment Plan, John Morrell Employees Incentive Savings Plan, Alta Health Care Administrator, and a PC/Microcomputer/LAN Questionnaire audit. A follow up of a special Expansion Farm project/operational audit was also conducted in Colombia, Costa Rica, Guatemala, and Honduras at the request of senior management which resulted in operational efficiencies, cost savings, control improvements and recommended reorganizations of activities and resources. The highlights of our activities since July 1992 are presented below:

LEADING EDGE AUDITING

At the end of 1992 the Internal Audit Department established an objective to become "Leading Edge" in our audit practices, procedures, and how we conduct and report on audit work. During 1993 we will be evaluating what we do and how we do it to streamline the process, help us to become more efficient and effective, emphasize risk assessment techniques to identify high risk/exposure to the business, and better help management run the business.

ORGANIZATION AND STAFFING

Promotional Opportunities:

- Promotional activity to more responsible positions outside the Internal Audit Department took place during the period July 1992 to mid-May 1993 when 3 staff members assumed new positions in the domestic and international financial management and controllership areas of the business. Additionally, [] has been promoted to Vice President and Chief Administrative Officer of Banana Supply, Miami, Florida, and will begin his new assignment effective June 1, 1993.
- From July 1992 to mid-May 1993, 4 staff members were promoted to additional responsibilities within the Internal Audit Department.

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Staffing and Personnel:

Staffing levels from July 1992 to mid-May 1993 were at or near authorized levels as a result of a continued recruiting effort by the department (authorized staffing levels were reduced from 30 to 27 in late 1992). Six individuals were hired during the period. We are emphasizing efforts to recruit to fill the Director's and other positions to attain a full staffing level.

The mix of CPA's (35% of the staff) and MBA's (10% of the staff) provides a level of business and accounting skills and capabilities necessary to perform the internal audit function. Our objective is to maintain approximately 33% of the department as CPA's and MBA's. In addition, 40% of the staff speak Spanish (and 4 individuals speak two or more languages) which provides for the language skills necessary to effectively review operations in many parts of the world. Languages represented on the staff are: Spanish, French, German, Portuguese, Chishona, and Africaans.

AUDIT REPORTS ISSUED

During the period July to December 1992 we started 29 audits and special assignments of entities and locations around the world and issued a total of 23 reports (12 Internal Audit reports, four special audit reports, and seven letters in lieu of reports) during the same period.

SPECIAL AUDIT ACTIVITIES

We performed a number of special audits and special projects to assist senior management and to provide expertise and resources necessary to identify and address financial, operational, and internal control issues in our business. Some of the major activities were:

- In November 1992, we completed an audit of internal controls of Spiers N.V., Antwerp, Belgium, and its branches. Our audit was at the request of Senior Management as result of CBII's decision to increase its ownership in Spiers from 60% to 100% and the result of concerns over cash and controls over the business. Our work was performed in coordination with Ernst & Young and focused primarily on internal controls and policy and procedures of the Company's major business cycles including: inventory and cost of good sold; revenues and receivables; purchases and payables; cash receipts and disbursements; computer systems; and reporting. Based upon the results of our review, it is our conclusion that controls over cash receipts and disbursements have been satisfactorily implemented; controls over many other areas needed to be significantly strengthened. Due to the current reorganization of European operations, Management has informed us that the required corrective action will be implemented as the restructuring is finalized.

- We were requested to conduct a review of Mosey's accounting records to further understand the \$1.4 million inventory write-off that was booked in June 1992 and determine if there were any irregularities involved (since such amounts related to prior periods). Our review was conducted in July and August, 1992. Our conclusion was that Mosey's did not pay for any meat that was not received nor did any Mosey's employee profit from the inventory shortage. It is our opinion that, during the December period, profit and margins were overstated since the cost of product manufactured was understated due to the inflated inventory quantities. Subsequent to our audit the product analysis system was installed at Mosey's which will identify similar occurrences in the future.

STATUS OF FINDINGS/RECOMMENDATIONS

Timeliness of Replies:

The replies received for audits issued during July to December 1992 averaged 95 days after report issuance (we request such responses within 60 days). Several of these responses related to the Expansion Task Force report (in Guatemala, Costa Rica, and Colombia), where major areas of improvement identified required extended time to resolve and/or implement prior to providing Internal Audit with a response. In addition, the response from CB South Pacific required coordinating replies from 6 subsidiaries and delayed prompt responses.

Acceptance of Recommendations:

Through May 1993, of the replies received for audit reports issued during July to December 1992, 83% of our recommendations had been accepted and satisfactorily resolved; an additional 11% of our recommendations had been accepted and have completion dates after May 1993.

SUMMARY AUDIT OBSERVATIONS - MAJOR FINDINGS/RECOMMENDATIONS

In the Midyear 1992 report we highlighted the significant findings for January - June 1992. Our activity during the second half of 1992 was focused in three main areas: comprehensive financial/operational business reviews, internal control reviews, and employee benefit plan reviews, as follows:

- The Banana Farm Expansion Task Force follow up audits were established to ensure that the issues identified during the audit and the recommendations made were properly addressed in Costa Rica, Guatemala, Honduras, and Colombia. This Task Force was directed by [redacted] Audit Manager and assisted by [redacted] and [redacted] Project Managers in each country and the Task Force (which includes tropical

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controllers, operations, and MIS personnel) have developed Time and Action Plans to address the issues identified. This process of following up to assure satisfactory correction of audit issues has been underway since December 1991 and continued through March 1993.

- A first time audit of Chiquita Brands South Pacific PTY LTD (CBSP) based in Auckland, New Zealand was performed. CBSP is the holding company which controls CBII's entities in both New Zealand and Australia. Overall, the companies were complying with Chiquita policies and the financial statements were fairly stated. However, we recommended and management agreed to establish region-wide standard operating procedures to ensure that uniform accounting and operating practices are being adhered to throughout the region. Also, although internal controls were adequate, controls in the following areas could be strengthened: establishment of credit limits; utilization of sales invoices at all locations; taking and reconciling physical inventories on a daily basis; and, timely monthly account reconciliations.
- We were requested to perform a review of Olympic Fruit and Vegetable Distributors, Inc., a division of Coast Citrus. Significant control enhancements are required in the inventory and systems area to develop and maintain accurate perpetual inventory records. Accounting and operations policies and procedures also need to be established. Corrective action is underway and we are following up on outstanding items.
- Our review of the CBII Savings & Investment Plan was performed at the request of the Audit Committee and complemented the Ernst & Young 1991 year-end work. Significant progress has been made in the level of internal control since our previous review. In our opinion, the Savings & Investment Plan operates effectively.
- An audit of Alta Health Strategies, Inc. (Alta) was completed to determine if the claims paid were valid and calculated in accordance with the CBII and John Morrell medical and dental plans. The extrapolated error rate for all claims paid in 1991 was only 1/2 % in overpayments. This statistic is an improvement over the most recent two previous audits' error rate of 4% and 5% respectively. However, we found reconciliations of funds transferred to Alta with claims paid by Alta were not being done. We will follow up to assure corrective action.

Summaries of our most significant audit findings/recommendations are presented in Section V "Audit Reports Issued".

I. ORGANIZATION AND STAFFING HIGHLIGHTS

The following is a report of the most significant Internal Audit Department staffing activities for the period of July 1992 to mid-May 1993.

A. Promotions Outside the Internal Audit Department

For the period July to December 1992, two members of the Internal Audit Department have been promoted to more responsible positions outside of the Internal Audit Department; after January 1993 two additional members of the department will assume new responsibilities in other areas of the business.

- [] will be promoted from Audit Director to Vice President and Chief Administrative Officer, Banana Supply, reporting to [] effective June 1, 1993. [] was promoted to Audit Director effective June 1, 1991. Prior to joining Chiquita in April 1989 [] had approximately 9 years of audit and financial management experience. [] began his career with [] in Pittsburgh and [] in Boston. He was also Director of Finance and Chief Financial Officer for Jet Aviation of America and Corporate Controller of Warburtons, Inc. in Chicago. [] is a graduate of State University of New York, is a CPA, and is proficient in Spanish.
- [] was promoted from Audit Supervisor to Controller Processed Fruits Ingredients reporting to [] effective September 28, 1992. Prior to joining Chiquita in September 1990, [] had approximately 12 years of accounting, auditing, and financial experience. He was Controller of Plumrose, one of the largest food companies in Venezuela; prior to that was with [] for 8 years as Audit Manager. [] is fluent in Spanish and is a CPA.
- [] was promoted from Audit Supervisor to Controller, Pascual Hermanos, reporting to [] effective December 31, 1992. [] graduated from Universidad Jose Simeón Canas in El Salvador with a degree in Business Administration and had approximately 19 years prior business experience before joining the Internal Audit Department in August 1991. He had worked for the Chiquita Brands/Polymer organization in Costa Rica for 6 of those years and with Exxon in Central America for 11 years.
- [] auditor, has accepted a position as Staff Accountant in the Tropical Controller's area and will assume his new responsibilities on May 24, 1993. [] joined the Internal Audit staff upon graduation from the University of Cincinnati in June 1990 as an Assistant Auditor. He was promoted to Staff Auditor in June 1991 and to Auditor in December 1992.

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B. Staff Promotions Within Internal Audit:

Since July 1992, the following audit staff members have been promoted to more responsible positions within the Internal Audit Department:

- [] was promoted from Senior Audit Supervisor to Audit Manager effective January 1, 1993. [] joined the staff in March 1992 from Price Waterhouse where he worked for 5 1/2 years as a Staff Accountant, Senior Accountant, and Manager. [] graduated from Alma College in April 1986 with a BBA degree and is a CPA.
- [] was promoted from Senior Audit Supervisor to Audit Manager effective January 1, 1993. [] joined the department in December 1991 from Continental Grain Company in New York where he worked as an Audit Supervisor for 5 years. Prior to that he worked for Philip Morris Companies, Inc., for 9 years in various financial management positions in both New York and Mexico City. [] began his professional career in Lima, Peru, and worked for both Price Waterhouse and Coopers & Lybrand. He graduated from Winthrop College in South Carolina with a degree in Business Administration.
- [] was promoted from Audit Supervisor to Senior Audit Supervisor effective May 3, 1993. [] joined the Internal Audit Department as a Senior Auditor in December 1991 and was promoted to Audit Supervisor in June 1992. Prior to joining Chiquita, [] had approximately 6 years of experience with Price Waterhouse in both Charlotte, N.C., and Harare, Zimbabwe. He previously worked for 1 year with Coopers & Lybrand in Minneapolis. [] is a CPA and speaks Afrikaans and Chishona.
- [] was promoted from Assistant Auditor to Auditor effective January 1, 1993. Before joining the Internal Audit Department in September 1991, [] worked for approximately 1 1/2 years as an Assistant Accountant, Diversified Accounting, in the CBI Controller's Group.

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C. Qualifications of the Internal Audit Staff:

The following statistics are of interest in connection with the Internal Audit staff as of mid-May 1993:

- 7 individuals were hired during the period of January to December 1992; 4 additional individuals have been hired since January 1993.
- Of the 20 professional Audit staff members (as of May 11, 1993):
 - 7 are CPA's (35% of the staff)
 - 2 have Masters Degrees (10% of the staff)
 - 8 speak Spanish (40% of the staff)
 - 4 individuals speak two or more languages
 - 3 individuals have expertise in data processing or DP auditing
- 6 languages other than English are represented on the staff: Spanish, French, Portuguese, German, Chishona, and Afrikaans.

It is our objective to maintain approximately 33% of the department with CPA's and MBA's to ensure that appropriate skills and capabilities are available within the department; a 50% Spanish speaking capability will continue to be necessary, as well as other language capabilities, especially in Europe and the Far East. We have included a summary of the educational level, language capabilities, and professional certifications of the Internal Audit staff at the end of this section. We are emphasizing language capabilities and business/MBA background in our recruiting efforts.

D. Staffing Levels:

The Internal Audit Department maintained the authorized staffing level in the Department throughout most of the July to December 1992 period (the authorized staffing level of 30 was reduced to 27 in late 1992). As of December 31, 1992 the Internal Audit Department was at a level of 25 and continued at a level of 22 in mid-May 1993. The organization chart updated through May 11, 1993, at the end of this section, describes the audit positions and the individuals assigned. We continue to place emphasis on the recruiting of high potential candidates at all levels to fill positions in the Internal Audit Department.

E. New Hires:

The following 2 individuals joined the staff during the July to December 1992 period:

- [] joined the staff as an Audit Specialist effective September 8, 1992. [] graduated from Xavier University in 1984 with a degree in Marketing and completed a BA degree in Accounting at the University of Cincinnati. [] worked for Computer Technology Corporation as a Marketing Communications Supervisor prior to joining Chiquita's Corporate Controller's Group (Marketing Accounting) in August 1987. In April 1990 she transferred to the Domestic Controller's department as the Maritrop Accounting Manager.
- [] rejoined the staff as a Senior Auditor effective September 28, 1992. [] graduated from the University College London in June 1983 with a Bachelor of Arts degree. [] also received her British CIMA in May 1986. [] joined the Internal Audit Department as an Auditor in October 1989 after working for 3 years in the United Kingdom as an Assistant Auditor with Unilever and 2 years in London with Electronic Data Systems as a Financial Analyst. She was promoted to Supervisor - Accounting in the Chiquita Brands Domestic Controller's Department in September 1990.

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Since January 1993, 4 additional individuals have joined the staff:

- [] joined the staff as an Audit Specialist effective March 29, 1993. [] is on special assignment with Internal Audit for approximately six months, after which he will return to Corporate MIS. As an Audit Specialist he will participate with us in performing EDP audits and assist in evaluating the audit scope and methodology. During his career with Chiquita since 1966 he has been a computer programmer/specialist in Armuelles, Honduras, and Boston; Manager of Programming/Systems Support in California/Panama; EDP Manager in Nicaragua; and most recently Country MIS Manager - Dominican Republic.
- [] will join the staff as a Senior Audit Supervisor effective May 10, 1993. [] graduated from The University of California - Berkeley in 1985 with a BS degree in Business Administration/Finance. [] has worked for the past 3 years as Controller for ARB, Inc. in Bakersfield, California. Prior to that he worked for Price Waterhouse as a Senior Accountant, and for Deloitte Haskins & Sells as a Senior Accountant/Consultant. [] is a CPA.

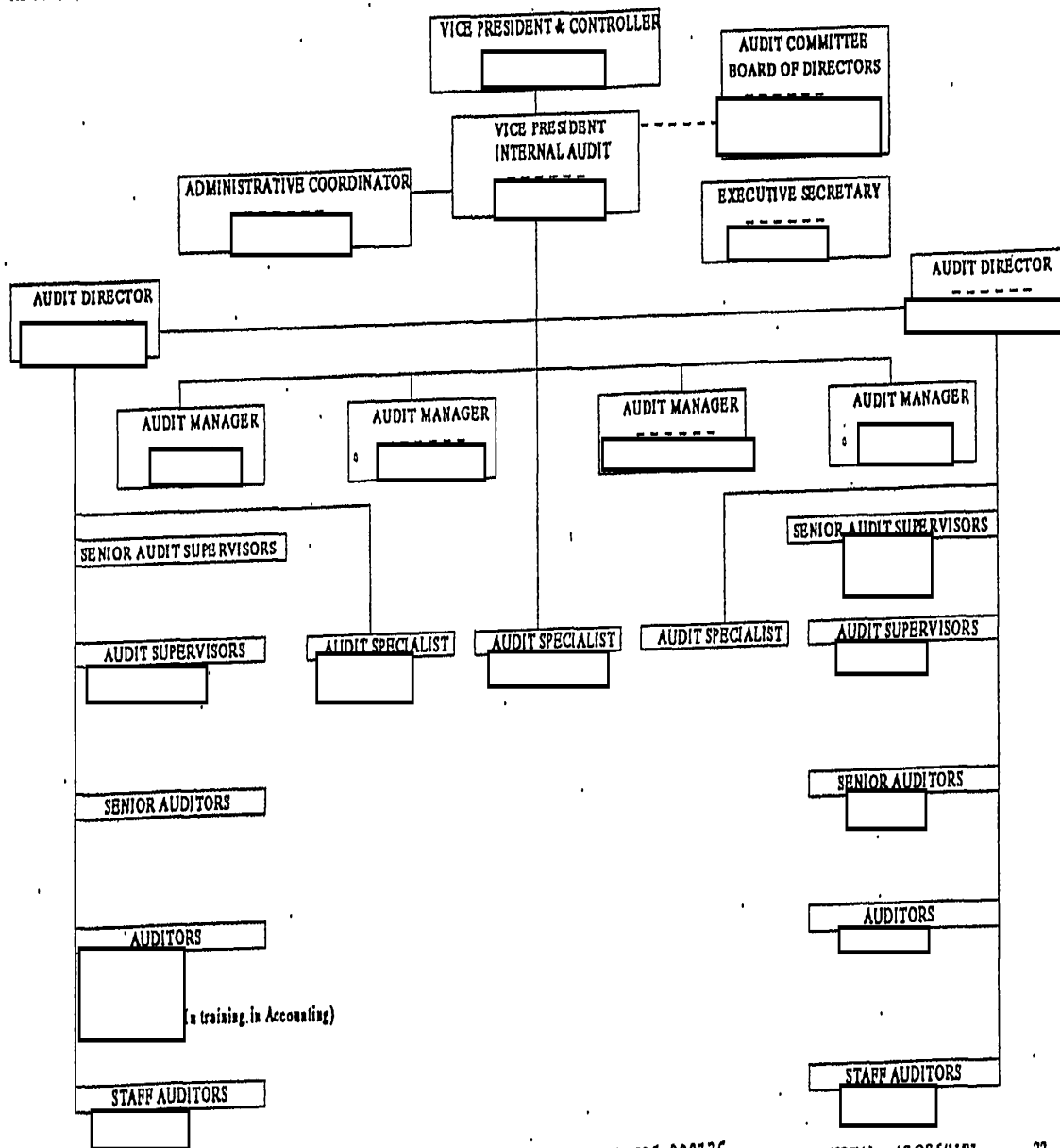
- [] joined the staff as an Audit Supervisor effective January 18, 1993. [] graduated with honors from Idaho State University in 1986 with a Bachelor's degree in Business Administration. He has worked for Baroid Corporation for the past two years as a Senior Staff Auditor. [] also worked for KPMG Peat Marwick in Dallas, Texas for five years as a Supervising Senior Auditor. [] is a CPA and speaks Spanish.

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- [] joined the staff as an Executive Secretary effective April 12, 1993. [] comes to Internal Audit with five years of secretarial/ support experience, having worked most recently for General Cable Corporation as a Marketing Secretary and Chiquita as a Senior Administrative Secretary in Human Resources.

CHIQUITA BRANDS INTERNATIONAL, INC.
INTERNAL AUDIT DEPARTMENT
AS OF 5/11/93

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Request by Chiquita Brands



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CBI-V1-001-004938

* Special Assignment

1CHQ6-000136

TOTAL AS OF 5/11/93 = 22

CHIQUITA BRANDS INTERNATIONAL, INC. - INTERNAL AUDIT STAFF

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| EMPLOYEE NAME | POSITION | HIRED | BACHELORS | MASTERS | PROP. CERT. | LANGUAGE |
|------------------|----------------------|----------|---------------------|---------|----------------|--------------------|
| | VICE PRESIDENT | 12/01/88 | INDUST. MGMT. | MBA | CISA | --- |
| | DIRECTOR | 04/02/89 | BUSINESS ADMIN | - | CPA | SP. |
| | DIRECTOR | 01/11/82 | INTL. RELATNS. | MBA | - | --- |
| | AUDIT MANAGER | 01/27/92 | ACCTG & ECON. | - | CPA | FR, SP. |
| | AUDIT MANAGER | 03/02/92 | BUSINESS ADMIN | - | CPA | --- |
| | AUDIT MANAGER | 12/02/91 | BUSINESS ADMIN | - | - | SP. |
| | AUDIT MANAGER | 05/13/91 | ACCOUNTING | - | CPA | --- |
| | SR. AUDIT SUPERVISOR | 12/02/91 | ACCOUNTING | - | CPA | AFRICANS, CHISHONA |
| | SR. AUDIT SUPERVISOR | 05/10/93 | ACCOUNTING | - | CPA | --- |
| | AUDIT SUPERVISOR | 01/18/93 | BUSINESS ADMIN | - | - | SP. |
| | AUDIT SUPERVISOR | 04/15/90 | ACCOUNTING | - | CPA | --- |
| | SENIOR AUDITOR | 10/02/89 | GEOGRAPHY | - | CIMA | --- |
| | AUDITOR | 06/19/90 | ACCTG & FINANCE | - | - | --- |
| | AUDITOR | 09/02/91 | ECONOMICS | - | - | SP, FR. |
| | AUDITOR | 06/24/91 | ACCTG & FINANCE | - | - | --- |
| | AUDITOR | 09/04/89 | ACCOUNTING | - | - | SP. |
| | STAFF AUDITOR | 06/15/92 | BUS. ADMIN./FINANCE | - | - | --- |
| | STAFF AUDITOR | 06/22/92 | BUSINESS ADMIN | - | - | SP, GR. |
| | AUDIT SPECIALIST | 09/01/66 | ACCOUNTING | - | - | SP. |
| | AUDIT SPECIALIST | 08/02/87 | ACCTG & MKTG | - | - | --- |

TOTAL AS OF MAY 11, 1993

22 **

* DATE OF HIRE IS ACTUALLY TRANSFER IN DATE FROM ANOTHER CBI DIVISION

** INCLUDES EXECUTIVE SECRETARY AND ADMINISTRATIVE COORDINATOR NOT SHOWN ABOVE

1CHQ6-000137

II. SPECIAL AUDIT ACTIVITIES

Confidential Treatment
Request by Chiquita Brands

During the period since July 1992 the Internal Audit Department performed the following special audit activities:

A. Career Development and Special Assignment Opportunities Outside of the Department: During the July to December 1992 period, significant responsibilities outside of Internal Audit became available to several members of the Department:

- [redacted] managed a special audit of major farm expansion activities in Colombia, Guatemala, Honduras, and Costa Rica. This two month audit, requested by senior management, was to evaluate controls over contracts and materials, and the accounting for capital expenditures; total cost of such projects in the aggregate will exceed \$300 million. Other team members included [redacted] Audit Supervisor, and [redacted] Senior Auditor. As a result of this special work a task force, directed by [redacted] and including [redacted] and [redacted] was formed in December 1991. The Task Force, together with other team members from Controllers, Accounting, Operations, and MIS, and the Project Managers in each country, have the responsibility to ensure that adequate procedures and controls are in place and operating effectively. They have developed Time and Action Plans to address the issues identified in our report of this work. Follow up audits continued through March 1993.
- [redacted] and other staff members were involved in a special request audit of the internal accounting and operating controls of Spiers N.V. This review was performed at the request of Senior Corporate Management and arose as a result of Chiquita's decision to increase their ownership in the Company from 60% to 100%. Control issues over cash were rectified; significant areas where other controls need to be improved were identified. Operating Management has indicated that these areas will be addressed in conjunction with the current European reorganization.
- [redacted] supervised a special investigation at the request of Senior Operating Management of Mosey's, a John Morrell subsidiary. We were requested to review the accounting records and investigate a \$1.4 million inventory write-off to determine if there were any irregularities. The discrepancy was noted after the Mosey's Controller resigned in May 1992. The analyses of physical count totals to book totals from December 1990 through March 1992 yielded significant variances that could not be explained. We were, however, able to conclude that Mosey's did not pay for any meat not received. We further believe that no individual(s) personally benefitted from the shortage. Internal controls over inventory and financial reporting needs to be improved. The division has installed the product analysis system which will detect similar occurrences in the future.

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- [] provided accounting assistance to the Processed Fruit Ingredients organization during the recent restructuring and closing of the T&P Custom Fruit Marketing business. Internal controls, account balances and supporting documentation were reviewed and adjusting entries were proposed to properly state the financial position of the Company.
- [] participated in a special request audit of Pascual France in early 1993 to review possible reporting and control issues identified by Pascual Spain. Internal control issues were identified and will be corrected in response to the audit report.

B. EDP Auditing Training Seminar: A four day in-depth training seminar in EDP auditing (Information Systems - Auditing for Internal Auditors) was presented by a professional Ernst & Young instructor in Cincinnati the week of January 4, 1993 for all staff below the level of Senior Auditor and for any other members of the department who had not previously attended a seminar. The purpose of the training was to increase the EDP knowledge and expertise of the financial audit staff.

C. Audit Committee Meetings: During the period of July 1992 to December 1992 the following Audit Committee activities took place:

- During the Tropical Financial Officers' Conference July 9 - 11, 1992 in San Jose, Costa Rica, [] attended the conference and presented the "Audit Committee Perspective" to the financial staff.
- The Audit Committee met on August 6 and September 11, 1992 to discuss internal employee policies. The Committee met again on September 28 and September 29, 1992 to discuss the Company's internal employee policies in general, including those relating to Code of Conduct, business ethics, etc. The Committee was also provided with an update on recent Internal Audit activities and audit work planned for the fourth quarter 1992.
- On November 16, 1992 the Committee met in Cincinnati to discuss the Internal Audit Department Midyear Report for 1992, which included the organization and staffing of the department, coordination with Ernst & Young, and summaries of the audits reported during January to June 1992. The 1993 Audit Plan for the department was also presented indicating audit activities scheduled for completion during the next year. The Ernst & Young 1992 Audit Scopes and Fee Summaries were reviewed by the Committee and approved. Discussion also included the coordination of Ernst & Young audit activities with that of the Chiquita Brands Internal Audit staff. At this time the Committee was also updated regarding the Company's compliance with the requirements of the Foreign Corrupt Practices

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Confidential Treatment
Request by Chiquita Brands

Act and the Consent Decree. The Summary of Payments for the second and third quarters was presented, along with a report by quarter for the first three quarters of 1992.

- D. Managers' Meetings: The Directors, the Audit Managers, Senior Audit Supervisors, and the Vice President periodically schedule one to two day meetings to formulate policies and procedures for the Department, plan and schedule audits and special audit work, and coordinate activities of the Department. Since July 1992, such meetings have been held on September 9, 1992; October 22, 1992; January 7, 1993; and April 22-23, 1993. The results have been a "team effort" in the management of the Department's activities and provides for continuity with new managers.

**CBII INTERNAL AUDIT
STAFFING STATISTICS**

JANUARY - DECEMBER, 1992

*Confidential Treatment
Request by Chiquita Brands*

| | Annual 1992 | Annual 1991 | Annual 1990 | Annual 1989 |
|---|----------------|----------------|----------------|----------------|
| Authorized Staffing Level | 27 | 30 | 26 | 25 |
| On Board Count - Start of Period | 31 | 32 | 30 | 22 |
| Transfers in from other CBII units | 4 | 5 | 1 | 1 |
| New Hires | 7 | 8 | 13 | 16 |
| Transfers out to other CBII units | -7 | -12 | -9 | -2 |
| Resignations/Terminations | -8 | -2 | -3 | -7 |
| On Board Count - End of Period (12/31/92) | <u>25</u> | <u>31</u> | <u>32</u> | <u>30</u> |
| Known Promotions, Transfers & Special Assignments | -1 | -2 | -3 | -2 |
| Effective Staffing Level | <u>24</u> | <u>29</u> | <u>29</u> | <u>28</u> |
| Percentage (%) of Transfers/Resignations vs. Authorized Staffing Level | 56% | 47% | 46% | 36% |
| Number of Promotions Within the Department | 5 | 11 | 4 | 7 |
| Number of Interviews (External Candidates) | 99 | 111 | 94 | 122 |
| Number of Offers Made (External Candidates) | 13 | 20 | 16 | 25 |
| Number of Offers Accepted (External Candidates) | 7 | 9 | 12 | 17 |

CBII-V1-001-004943

| CB I I INTERNAL AUDIT AUDIT TIME BY OPERATING SEGMENT JANUARY - DECEMBER 1992 | | | | | | |
|--|--------------------------|---------------------------------|-------|------------|------------------------|------------|
| Confidential Treatment Request by Chiquita Brands | | | | | | |
| | AUDIT TIME (# WORK DAYS) | | | | ASSIST TIME TO OTHER U | |
| | REGULAR + SPECIAL | ERNST & YOUNG COLLABORATION* | TOTAL | PERCENTAGE | # OF WORK DAYS | PERCENTAGE |
| ADMINISTRATIVE: (401K, Maritrop, Officers' T&E, Health Care, etc.) | 606 | 156 | 762 | 16.0% | 0 | 0.0% |
| FRESH FOODS: | | | | | | |
| Banana and Other Tropicals (Includes Polymer) | 2140 | 20 | 2160 | 45.3% | ** 827 | 92.8% |
| Marketing | 751.5 | 0 | 751.5 | 15.8% | 41 | 4.6% |
| Transportation | 400.5 | 0 | 400.5 | 8.4% | 0 | 0.0% |
| PREPARED FOODS: | | | | | | |
| Numar & Oil Palm | 65 | 0 | 65 | 1.4% | 0 | 0.0% |
| CPG and Processed Bananas | 106 | 0 | 106 | 2.2% | 13 | 1.5% |
| Meat Group | 456.5 | 68.5 | 525 | 11.0% | 10 | 1.1% |
| TOTAL | 4525.5 | 244.5 | 4770 | 100.0% | 891 | 100.0% |

* E/Y collaboration includes staff assistance to E/Y to reduce audit fees. Audit work in lieu of E/Y for plantations, Polymer, and John Morrell is included in Regular audits.

** Primarily due to assistance with Farm Expansion Project (Costa Rica, Guatemala, Honduras) and assistance to Pascual.

1CHQ6-000142

CB II INTERNAL AUDIT
TIME DISTRIBUTION SUMMARY
 JANUARY - DECEMBER 1992

Confidential Treatment
 Request by Chiquita Brands

| | TOTAL # OF DAYS | | PERCENTAGE OF TIME AVAILABLE | | | | |
|---|------------------|------------------|------------------------------|------------------|------------------|------------------|------------------|
| | 1992 | | 1992 | | 1991 | | 1990 |
| | ANNUAL ACTUAL | ANNUAL BUDGET | ANNUAL ACTUAL | ANNUAL BUDGET | ANNUAL ACTUAL | ANNUAL BUDGET | ANNUAL ACTUAL |
| AUDITS | 4770 | 4655 | 76% | 83% | 80% | 86% | 83% |
| Regular/Special Audits | 4525.5 | 4440 | 72% | 79% | 77% | 81% | 78% |
| Collaboration (with E/Y) * | 244.5 | 215 | 4% | 4% | 3% | 5% | 5% |
| ADMINISTRATIVE FUNCTIONS | 166.5 | 280 | 3% | 5% | 5% | 5% | 5% |
| ASSISTANCE TO OTHER UNITS ** | 891 | 300 | 14% | 5% | 8% | 5% | 6% |
| AUDIT PROGRAM DEVELOPMENT | 32 | 50 | 1% | 1% | 0% | 1% | 1% |
| PROFESSIONAL DEVELOPMENT | 380 | 275 | 5% | 5% | 4% | 2% | 4% |
| TOTAL TIME WORKED | 6239.5 | 5560 | 99% | 99% | 97% | 99% | 99% |
| PERSONAL/ILLNESS | 77 | 50 | 1% | 1% | 3% | 1% | 1% |
| TOTAL TIME AVAILABLE | 6316.5 | 5610 | 100% | 100% | 100% | 100% | 100% |
| WEEKENDS, HOLIDAYS, VAC. | 3114 | 3515 | | | | | |
| TOTAL | 9430.5 | 9125 | | | | | |
| AVERAGE # TRAVELING AUDITORS (Excludes secretaries, VP, and Directors) | | | 26 | 25 | 27 | 26 | 28 |

* E/Y collaboration includes staff assistance to E/Y to reduce audit fees. Audit work
 In Lieu of E/Y for plantations is included in Regular audits.

** Primarily due to assistance with Farm Expansion Project (Costa Rica, Guatemala, and Colombia) and assistance to Pascual.

1CHQ6-000143

CHIQUITA BRANDS INTERNATIONAL, INC.
INTERNAL AUDIT DEPARTMENT
STATUS OF 1992 AUDIT FINDINGS/RECOMMENDATIONS
AS OF MAY 1993

Confidential Treatment
Request by Chiquita Brands

| NO. | AUDIT TITLE | DATE | | | NUMBER OF FINDINGS | | | | | COMMENTS |
|-------|--|------------------|---------------|--------|--------------------|--------------|--------------|------------|-----|---|
| | | REPORT ISSUED | REPLY RCVD | # DAYS | RE TOTAL | IN SOLVED | RE PROCES | NO REPL | | |
| 92.17 | JM & CO. EL PASO DISTRIBUTION CTR - (PEYTON) El Paso, Texas/Cincinnati, Ohio | 07/30/92 | 10/21/92 | 83.0 | 12 | 11 | --- | 1 | --- | Operations managed effectively. Concern is compliance with volume price coding & documentation of price exceptions. |
| 92.18 | JM SALARIED EMP. INCENTIVE SAVINGS PLAN (401K) Cincinnati, Ohio | 08/14/92 | 10/26/92 | 73.0 | 10 | 10 | --- | --- | --- | Compliance with plan provisions is adequate. Plan is adequately controlled. Remittance of W/H to trustee could be more timely. |
| 92.19 | SAN ALEJO OIL PALM MANAGEMENT INFORMATION S San Alejo, Honduras | 09/04/92 | 11/13/92 | 70.0 | 17 | 14 | 3 | --- | --- | Data processing general controls need to be strengthened. G/L resource security was established with Internal Audit assistance. |
| 92.20 | BANANA FARMS EXPANSION PROJECT Guatemala, Costa Rica, Colombia | 09/10/92 | | | | | | | | <ul style="list-style-type: none">Monthly cost report designed and implemented.System improvements still in process. |
| | COLOMBIA | 03/18/93 | 189.0 | 36 | 28 | 7 | --- | 1 | | Focus was on control improvements in contract management, |
| | COSTA RICA | 11/16/92 | 67.0 | 52 | 45 | 2 | 3 | 2 | | M&S, Payroll, A/P, and fixed assets. Policy & Procedures have |
| | GUATEMALA | 01/05/93 | 117.0 | 50 | 43 | 6 | 1 | --- | | been implemented. |
| 92.21 | CRSP - CONSOLIDATED REPORT OF CB NEW ZEALAND LTD; FRUITEXRESS PTY LTD; H.L. BANANA PTY LTD; INTERFRESH LIMITED; NICHOI GROUP PTY LTD Auckland, New Zealand, Adelaide and Melbourne, Australia | 10/20/92 | 02/19/93 | 122.0 | 97 | 89 | 6 | 2 | --- | Companies within region are complying with CBI policies. Internal control is adequate. Financial statements are fairly stated. |
| 92.22 | OLYMPIC FRUIT AND VEGETABLE DISTRIBUTORS, INC Los Angeles, California | 10/26/92 | 01/26/93 | 92.0 | 71 | 49 | 4 | 16 | 2 | Significant control enhancements were required in inventory and systems, accounting, policies and procedures, and segregation of duties. |
| 92.23 | PC/MICROCOMPUTER/LAN QUESTIONNAIRE AUDIT Cincinnati, Ohio | 10/27/92 | 01/29/93 | 94.0 | 3 | 2 | 1 | --- | --- | Backup procedures and Disaster Recovery Plan is the primary area of concern. |
| 92.24 | FRUTAS DOMINICANAS C por A (FRUDOCA) Santo Domingo, Dominican Republic | 11/11/92 | 03/09/93 | 118.0 | 55 | 49 | 5 | 1 | --- | Financial & Administrative controls require strengthening in cost and general accounting. Inventory adjustments of \$923M noted. |
| 92.25 | PT OF WILMINGTON - CONTAINER MAINTENANCE OF Wilmington, Delaware | 11/13/92 | 01/06/93 | 54.0 | 8 | 5 | 1 | 2 | --- | Controls over container maintenance were adequate. EMS expected to address many efficiency/reporting issues. |
| 92.26 | CBISAVINGS AND INVESTMENT PLAN Cincinnati, Ohio | 11/13/92 | 02/01/93 | 80.0 | 47 | 39 | 5 | 3 | --- | Substantial progress since last audit. New level of customer service & improved knowledge of benefit plans exists. |
| 92.27 | HEALTH CARE ADMIN. - ALTA HEALTH STRATEGIES Salt Lake City, Utah | 12/21/92 | 04/02/93 | 102.0 | 7 | 4 | 2 | 1 | --- | 55% error rate versus 4% and 5% respectively for most recent of two previous audits. |
| 92.28 | COMPANIA BANANERA ATLANTICA LIMITADA - CASH DISBURSEMENT ACTIVITIES San Jose, Costa Rica | 12/28/92 | 03/04/93 | 66.0 | 32 | 20 | 11 | 1 | --- | Cash disbursements control and administrative procedures (including records retention and filing) needs to be improved. |
| | | | | 94.8 | 497 | 83% | 11% | 5% | 1% | |

* Responses delayed due to major expansion project issues that needed to be addressed.

** Response delayed due to decision to sell the division.

*** Australia/New Zealand response required responses from six entities.

**** The division has suggested alternate controls for several of these items which we are evaluating during follow up.

1CHQ5-000144

CBI-V1-001-004946

IV. COORDINATION WITH ERNST & YOUNG

We performed the following audit work to assist Ernst & Young for year-end 12/31/92 work. Such work was performed in late 1992 and early 1993.

CORPORATE:

- CBII DATA CENTER
Cincinnati, Ohio
- CBII PAYROLL
Cincinnati, Ohio

CHIQUITA BRANDS, INC.:

- TELA RAILROAD COMPANY
La Lima, Honduras
- CHIQUITA INTERNATIONAL LIMITED (CIL)
Tapachula, Mexico
- POLYMER - HONDURAS
San Pedro Sula, Honduras
- MARITROP
Cincinnati, Ohio

JOHN MORRELL & COMPANY:

- SIOUX CITY PLANT
Sioux City, Iowa
- SIOUX FALLS PLANT
Sioux Falls, South Dakota
- GREAT BEND MANAGER'S REVIEW
Great Bend, Kansas

The above work performed in lieu of Ernst & Young represents a savings in audit fees of approximately \$182M for the December 1992 audit.

V. AUDIT REPORTS ISSUED

Confidential Treatment
Request by Chiquita Brands

During the period July to December 1992 we started 29 audits and special assignments of entities and locations around the world and issued a total of 23 reports (12 Internal Audit reports, four special audit reports, and seven letters in lieu of reports) during the same period. These audits, for July to December 1992 detailed on the pages that follow, resulted from regularly scheduled audits, audits of special requests by management, and audits performed in lieu of work performed by Ernst & Young.

| REPORT # | AUDIT REPORT TITLE/LOCATION |
|----------|--|
| 92.17 | JM & CO. EL PASO DISTRIBUTION CENTER - (PEYTON) El Paso, Texas/Cincinnati, Ohio |
| 92.18 | JM SALARIED EMPLOYEES INCENTIVE SAVINGS PLAN (401K) Cincinnati, Ohio |
| 92.19 | SAN ALEJO OIL PALM MANAGEMENT INFORMATION SYSTEMS San Alejo, Honduras |
| 92.20 | BANANA FARMS EXPANSION PROJECT Honduras, Guatemala, Costa Rica, Colombia |
| 92.21 | CBSP - CONSOLIDATED REPORT OF CB NEW ZEALAND LIMITED; FRUITEXPRESS PTY LTD; H.L. BANANA PTY LTD; INTERFRESH LIMITED; NICHOL GROUP PTY LTD Auckland, New Zealand/Adelaide and Melbourne, Australia |
| 92.22 | OLYMPIC FRUIT AND VEGETABLE DISTRIBUTORS, INC. Los Angeles, California |
| 92.23 | PC/MICROCOMPUTER/LAN QUESTIONNAIRE AUDIT Cincinnati, Ohio |
| 92.24 | FRUTAS DOMINICANAS C por A (FRUDOCA) Santa Domingo, Dominican Republic |
| 92.25 | PT OF WILMINGTON - CONTAINER MAINTENANCE OPERATIONS Wilmington, Delaware |
| 92.26 | CBI SAVINGS AND INVESTMENT PLAN Cincinnati, Ohio |
| 92.27 | HEALTH CARE ADMINISTRATOR - ALTA HEALTH STRATEGIES Salt Lake City, Utah |
| 92.28 | COMPANIA BANANERA ATLANTICA LIMITADA - CASH DISBURSEMENT ACTIVITIES San Jose, Costa Rica |

NOTE: A copy of the executive section of the above reports is enclosed.

SPECIAL REVIEWS

| REPORT # | AUDIT REPORT TITLE/LOCATION |
|----------|--|
| S92.02 | CBH OFFICERS' T & E Cincinnati, Ohio |
| S92.03 | FRUPAC - CONFIDENTIAL Santiago, Chile |
| S92.04 | MOSEY'S Bloomfield, Connecticut |
| S92.05 | SPIERS Antwerp, Belgium |

Internal Audit Report #92.17
JOHN MORRELL & CO.
EL PASO DISTRIBUTION CENTER
El Paso, TX

Confidential Treatment
Request by Chiquita Brands

We have completed our audit of the El Paso Distribution Center (DC) for the fifteen-month period ended April 30, 1992. The El Paso DC manufacturing operations were discontinued in late 1981, but the company continued to operate a distribution center handling a full line of fresh and processed meats. We found the operations to be effectively managed. Our main concerns relate to compliance with volume price (VP) coding in the customer data base, the documentation of price exceptions and analysis of customer statements. Our principle findings/recommendations are summarized below.

INVOICING PRICING AND SALES REPORTING:

- Analysis of the customer data base and a customer listing of shipments disclosed 135 accounts that did not qualify for the assigned VP code, i.e., they are charged a price lower than warranted by the volumes purchased. In addition, 68 of these accounts bought an average of less than 500 pounds per shipping day but were not charged the additional \$.20 per pound as required under a recently issued Corporate Policy. Local sales management agreed to review all customers and ensure that the customer data base reflects the appropriate VP code.
- Our tests of invoiced prices and the price checking process disclosed that 14% of the 344 line items tested were not supported by a document showing who approved the price deviation and the reason for it. It was agreed that management would endeavor to document all price deviations.

ACCOUNTS RECEIVABLE AND CASH:

- Analysis of customer accounts receivable statements for April 1992, disclosed 85 credits totaling \$87.7M and 30 debits totaling \$59.5M which were over 90 days old. Almost 90% of the debits and 28% of the credits relate to military sales and involve a new payment system which has delayed remittances and accounting for credits. This is being addressed by the Corporate Credit Department.
- Several of the DC truck drivers routinely collect cash, up to \$5000 daily, from COD customers. The trucks are not equipped with floor safes. Thus, there is a concern about driver safety and the funds' security. Also, there is lack of internal control as one person receives, verifies and prepares the deposit for all the cash received. This averaged over \$10,500 each working day during May 1992. DC management is investigating the cost of floor safes and the controller will compare a computer listing of daily COD orders to the cash deposit to verify that all COD funds have been deposited.

Internal Audit Report #92.18
JOHN MORRELL & CO.
SALARIED EMPLOYEES INCENTIVE SAVINGS PLAN (401K)
Cincinnati, Ohio

We have completed our first internal audit of the John Morrell & Co. (JM) Salaried Employees Incentive Savings Plan ("the Plan") complementing Ernst & Young's audit of the plan for the year ended December 31, 1991. Our audit focused on the accuracy of plan records and reports, adequacy of accounting and internal controls, effectiveness of plan administration and compliance with Plan provisions.

The John Morrell & Co. (JM) Salaried Employees Incentive Savings Plan (the "Plan") is a defined contribution plan established effective January 1, 1985, to provide a means for deferred savings and investment by eligible employees as additional security for retirement. At December 31, 1991, there were 1,126 participants in the Plan and Plan Equity was \$21 million.

Based on the results of our audit tests, financial controls and compliance with plan provisions are adequate. However, we identified some areas where opportunities for improvement exist. These areas relate to enhancing administrative controls and improving the timeliness of remittances of employee payroll withholdings to the trustee for investment and improving the timeliness of distributions to participants from the Plan. Our principal audit findings are summarized below.

- The processing and lag time between withholding of employee payroll deductions (employee contributions) and remittance to the Trustee for investment in the Plan funds averaged 22 days in 1991. This lag resulted in approximately \$50M of foregone investment income for participants in the aggregate in 1991. We recommended and management agreed to reduce the processing time so not to exceed five days by sending the remittance to the Trustee as soon as possible after payroll withholding.
- The processing and lag time between a participant's effective withdrawal date from the Plan and the participant's receipt of his account balance averaged 66 days in 1991. This lag resulted in foregone interest income for the 98 participants receiving cash distributions from the plan in 1991 of \$25M. We recommended and management agreed to reduce the processing time by 16 days by reducing the contribution lag and through more timely processing of distributions by the Trustee.
- Administrative and accounting controls should be improved with more frequent reconciliations of contribution totals to Trustee records, requiring HR management approvals on requests for distributions from the Plan and by finalizing the "Policies and Procedures Manual" to assure that the Plan is properly and effectively administered in all locations.

Internal Audit Report #92.19
SAN ALEJO OIL PALM
MANAGEMENT INFORMATION SYSTEMS
San Alejo, Honduras

Confidential Treatment
Request by Chiquita Brands

We have completed our first review of San Alejo's new Data Center to determine the adequacy and effectiveness of internal controls. The scope of our review included: organization and administrative controls, systems development and program changes, information security, and backup and contingency planning as of July 1992.

San Alejo is the Company's oldest palm plantation and all of the oil produced by the division is sold to the Numar Plant to be used to manufacture margarine, shortening, and cooking oil.

The San Alejo Data Processing Department is comprised of a manager, one operator and three programmer/analysts. Data entry for the General Ledger System is performed by the accounting staff. The San Alejo Data Center began operating in June 1991 with the installation of an IBM AS/400. The General Ledger System was implemented in 1991 and is the only production application currently on the AS/400. Three additional applications are included in the 1992 Data Processing Plan; Payroll; Property, Plant, and Equipment; and Materials and Supplies.

Our principal findings and recommendations reflect a need to strengthen general controls within the data processing environment prior to and in conjunction with the implementation of the planned applications. For a two-week period in August, a member of the Internal Audit staff assisted the San Alejo Data Processing Department in the implementation of the recommendations noted in this report. Primary emphasis was on the establishment of Resource Security for the General Ledger System.

- Resource Security, Level 30, which controls access to system objects stored on disk, has not been implemented. To ensure adequate protection over system resources, Level 30 security must be implemented. Management has agreed to give priority to this project.
- All system users have ALL OBJECT and SAVE SYSTEM special authorities. We recommended, and management agreed to restrict this authority to key EDP personnel.
- Separate test and production libraries have not been established to prevent programmers from making changes directly to live programs and testing with live data files. This significantly reduces the integrity of the general accounting system currently in production. Management agreed to create separate libraries for test and production programs and data files.
- There are no formal procedures in place to control program development, testing, and implementation. In addition, a Disaster Recovery Plan has not been completed. Management agreed to develop and implement formal procedures for program development, testing and implementation and disaster recovery procedures.

Internal Audit Report #92.20
BANANA FARMS EXPANSION PROJECT
COSTA RICA, COLOMBIA, GUATEMALA, HONDURAS

This report summarizes the key results of the Task Force effort as of June 1992. The Expansion Task Force was established November 6, 1991 and completed its assigned tasks at the end of June 1992. The mission of the Task Force was to: identify key Expansion Project control and reporting issues; evaluate alternative solutions; recommend appropriate actions including prioritization of tasks; provide technical assistance; and coordinate and promote the sharing of ideas between Project Teams. Major issues/areas identified as needing improvement included: financial and operational reporting, budgeting and forecasting, computer and manual systems, internal controls, policies and procedures, staffing and training, contracts and the sharing of ideas and solutions. Task Force efforts included Costa Rica, Guatemala, Colombia and Honduras. As a result of Corporate directives in the second quarter of 1992, anticipated farm development efforts were decreased in all four countries from \$500 million to \$300 million.

Since major project activities and spending were occurring throughout the time the Task Force was assembled and the issues to be resolved were significant, priorities to correct the issues identified in the audit were identified. Currently, although some "intermediate" solutions are still in progress and most "long-term" solutions will require continued prioritization in conjunction with each country's total long-term goals and objectives, all of the "immediate" (high priority) and most "intermediate" priorities have been achieved. The following summarizes the key results of the Task Force effort as of the end of June 1992:

- Corporate Operations designed a monthly Cost Report to report by category for each project (e.g., budgeted amount; spending incurred to date; committed, etc. To more effectively monitor project spending, Project Teams adapted this detailed reporting approach by category on a region-by-region and farm-by-farm basis. These reporting classifications now provide for detailed analysis and for required consolidated legal reporting. In addition to the new project Cost Reports, the implementation of new or improved computer systems has enabled reporting cycles to be significantly shortened. In our opinion, the accuracy of reported financial information has also improved due to increased project analysis efforts.
- The development, programming, testing and implementation of system improvements are still in progress. Integrated financial and operational systems are being developed in Costa Rica and Guatemala through the CDS (Central Data System) concept where all project related data is stored in one data base after the processing of each system (Accounts Payable, M&S, Payroll, Timeline, etc.). In addition, major systems activity has taken place in Colombia with the implementation of new application systems and hardware capabilities. Since the time of our October 1991 review, it now appears that the number of PC's in each of the three countries is adequate for the Expansion Project needs.

- Major Task Force effort was directed toward improving controls in the following areas: Contract Management, Accounts Payable, Material and Supply Inventories, Payroll, Fixed Assets, and compliance with contracts, Purchase Orders, approval authorizations and cost classifications. In general, activities focused upon developing pre-numbered documents and establishing proper document flows, approval levels, segregation of duties, closing cycles, policies and procedures, audit trails including developing cross referencing of documents and systems tables, and computer generated edit, change and reconciliation reports. Ensuring adequate internal controls was the basis for identifying required systems and staffing levels necessary to adequately control the projects in each country. As of June, it is our opinion that control has significantly improved in Costa Rica and Guatemala and is at a level adequate to meet the needs of these expansion projects; in Colombia, a satisfactory level of control should be achieved by the end of 1992.
- Formal policies and procedures have been developed in Guatemala, Costa Rica and Honduras. Their continued development is coinciding with the application systems development and implementation. Currently, as each system is programmed and installed, user training is also scheduled.
- For each of the countries, procedures have been, or are in the final stages of being implemented to improve controls over project contracts. Formal contract bidding procedures, including detailed specifications, sealed bids, proper authorization levels and bidding committees have been established. All contracted activities above locally established amounts now require a formal contract to be signed by both parties and standard contract forms including all necessary protection clauses are now in use. Local Legal Departments are now actively involved in the process and Legal and Accounting maintain contract file copies.
- According to the three Project Managers and Project Controllers, Project Teams are now adequately staffed. Although some turnover has and continues to occur, personnel have been added in the areas of Engineering, Systems, Accounting, Legal and Human Resources. Colombia has experienced the greatest level of increases and accordingly, was initially identified as the project that was the most understaffed at the end of our initial review in October 1991. The additional personnel either hired for or exclusively assigned to assist the Project Teams and, in some cases, changes in individual personnel, in our opinion, has resulted in more cohesive and complete Project Teams. Because of the number of people required for the expansion project, attempting to relocate personnel to remote locations continues to be a challenge.

Internal Audit Report #92.21
**CHIQUITA BRANDS SOUTH PACIFIC PTY LTD;
CONSOLIDATED REPORT OF CB NEW ZEALAND LIMITED;
FRUITEXPRESS PTY LTD; H.L. BANANA PTY LTD;
INTERFRESH LIMITED; NICHOL GROUP PTY LTD
Auckland, New Zealand
Adelaide and Melbourne, Australia**

We have completed our audit of the companies within the Chiquita Brands South Pacific Region (CBSP). This was the first audit of any of the CBSP companies, all of which have been acquired during the last two years. Our audit included a review of the financial statements for the six-month period ended June 30, 1992, and selected operational aspects of the companies.

Chiquita Brands South Pacific (CBSP), based in Auckland, New Zealand, is a holding company which controls CBII's entities in New Zealand and Australia. The various operations within the South Pacific Region consist of fruit and vegetable wholesale distribution companies in both New Zealand and Australia, a fruit and vegetable importing and exporting business as well as a flower exporting business in New Zealand, a transportation company in Australia and two small banana farms which are located in the northern section of Queensland, Australia. CBSP is experiencing substantial growth, which is expected to continue through at least 1994.

Based on our review and the results of testing performed, we found that, overall, the companies were complying with most Chiquita policies, internal controls were generally adequate and the financial statements were fairly stated. However, we noted certain areas in which Corporate policy was not followed and improvements in internal controls are necessary. Additionally, we noted several areas where improvements in existing practices and procedures could enhance profits and provide more accurate financial statements. Our principle suggestions/observations are summarized below by company.

Chiquita Brands South Pacific Regional Office CBSP and Chiquita Brands, Inc., (CBI) Management should expedite the process of resolving the receivable claims/disputes between Chiquita Brands New Zealand (CBNZ) and Cal-Harvest, a joint venture company in California which CBSP currently owns a 50% interest. Dealing with the disputed amounts, which total approximately \$250M as of September 1992 continues to require a substantial amount of management's attention which could be better utilized elsewhere. We recommended, and management agreed to establish region-wide standard operating procedures to ensure that uniform accounting and operating practices are being adhered to through the CBSP region.

Chiquita Brands New Zealand Ltd CBSP has recently been considering replacing the current CBNZ Management Information System (MIS) with an IBM AS/400 platform with customized software. Such a change would cost in excess of \$600M for hardware and software and take seven months to develop. Nevertheless, CBNZ recently upgraded their existing Wang system hardware in order to provide more processing capacity for the next two years and is presently making improvements to their current software. As such, we recommended, and CBSP and

CBNZ management agreed to evaluate the results of these changes prior to beginning development on a new MIS system.

Although the general control environment at CBNZ is considered adequate, controls surrounding the following areas could be strengthened: establishment and maintenance of credit limits; the utilization of the sales-invoice system at the Wellington wholesale operations from CBNZ; the taking and reconciling of physical inventories at Christchurch wholesale operations on a daily basis; accounting for and organization of packaging materials; tracking and recording of Company-owned fruit and vegetable crates; timely completion, submission and tracking of CARs; expense report preparation, reconciling and relieving travel advances. Management agreed to establish procedures and implement the necessary controls.

Nichol Group Pty Ltd Inventory controls need to be enhanced to ensure that inventory movements are adequately controlled. Management agreed to implement the appropriate procedures.

Differences between the daily physical inventories (i.e., as much as 250 boxes in a given day) and stock reconciliation books (a perpetual record for filling daily orders) should be adequately investigated and resolved. Management agreed to investigate any differences noted in the stock reconciliation.

General controls regarding establishment and maintenance of credit and credit memos need to be enhanced. Specifically: credit limits should be established for all customers; adequate credit checks should be performed; credit master files should contain customer name and address; credit memos should indicate reason and be adequately reviewed; a reserve for doubtful accounts should be established.

H.L. Banana Pty Ltd/Fruitexpress Pty Ltd Basic month-end closing procedures need to be enhanced to ensure that all of the necessary closing adjustments are recorded. Management agreed to implement.

Monthly reconciliations, including bank accounts, payroll and subsidiary ledger accounts, are not being performed on a timely basis and, in some cases, the reconciliations are not performed at all. We recommended, and management agreed to perform the monthly reconciliations.

Contingency planning and backup procedures need to be established for H.L. Banana's MIS environment. Management agreed.

Interfresh Ltd The Interfresh sales order data entry procedure should be modified to eliminate duplicate manual data entry of sales orders. This process results in a substantial reduction in the productivity of the Sales department and increases the risk of data entry errors. CBSP MIS has estimated that elimination of this double entry would reduce the demand on the four salesmen's time by approximately thirty percent. The total cost of interfacing the two systems is approximately \$20M. Management agreed.

Internal Audit Report #92.22
OLYMPIC FRUIT & VEGETABLE DISTRIBUTORS, INC.
Los Angeles, California

We have completed our requested internal control review of Olympic Fruit and Vegetable Distributors, Inc. (The Company), a division of Coast Citrus Distributors of San Diego, California, in Los Angeles. Our review focused primarily on the major business cycles of the Company including: inventory and cost of goods sold; revenues, accounts receivable and cash receipts; purchasing, accounts payable and cash disbursements; and on the related manual and computer procedures. This audit was conducted along with the J. H. Cohn & Company public accounting firm during their normal audit of Olympic financial statements for 6/30/92 (Olympic is a confidential company).

Based on our review and the tests performed, significant control enhancements are required in the inventory and systems areas to enable reliable, accurate perpetual inventory records to be developed and maintained. General business controls also require significant strengthening in regard to accounting and operations policies and procedures and proper segregation of duties. Our principal findings and observations are summarized below.

Automated Perpetual Inventory Records: Detailed automated perpetual inventory records cannot be relied on for operational or financial purposes. To obtain reliable quantities on hand, daily physical counts are performed (month-end physicals for financial reporting). We recommend management adopt a formal plan to improve the integrity of the perpetual inventory records in Los Angeles and strengthen the monthly physical inventory procedures.

Shipping, Receiving and Lot Numbering Practices: In conjunction with the above, we observed numerous procedural errors and inconsistencies regarding the manual and mechanized reporting of receipts, shipments and inventory transactions and activities including the referencing of lot numbers, which is the key indicator used to identify separate inventory items. We recommend management implement formal procedures to ensure: inventory receipts are counted and processed into perpetual records prior to release for customer orders and shipping; proper lot number reference is recorded on the physical goods, sales orders and invoices; all shipments are supported; all sales invoices are agreed to related sales orders; all invoice changes are properly approved and documented; and all inventory transfers are properly recorded. Management agrees to take necessary measures to enforce compliance with operating procedures.

Inventory Costing: In our cost testing of lot numbers for inventory valuation, we noted actual invoiced costs were significantly higher (as much as 20%) than related Purchase Orders (PO). Since perpetual inventories are valued and relieved at PO cost until vendor/freight invoices are received, the cost of goods sold (and inventory) is understated and gross margins overstated in the sales analysis report used by management to monitor performance. We recommend, and management agrees, buyers include freight costs on all POs and an exception report be generated on a daily basis to flag payments to vendors which significantly exceed the PO cost.

Sales and Sales Credit: We noted control weaknesses regarding the revision of sales invoices and credit memo preparation which result in document misfiling and incorrect profitability reports. We recommend, and management agrees to improve control over sales and that properly approved credit memos be utilized for all changes occurring after shipment.

Cash Controls: We noted issues regarding security of cash (up to \$40M at the end of the day), lack of restrictive endorsements and lack of segregation between the preparation of bank deposits and postings to A/R records. Management agrees to improve controls in these areas.

EDP Controls: Physical safeguards over data files, the CPU and system backup tapes are inadequate, and no disaster recovery plan exists. We recommend and management agrees: formal program change procedures, including proper authorizations, be adopted to ensure all changes are authorized, documented, tested and reviewed; the CPU room and backup tapes be properly secured; and a formal disaster recovery plan be implemented and backup copies of tapes be stored off-site.

Accounting and Operations Policies and Procedures: With the exception of credit and collections, there are no formal policies, procedures or established guidelines to control the various business activities. Formal policies and procedures governing all aspects of Company operations would enhance the overall control environment. To strengthen the overall control environment and provide for continued and effective monitoring of Company operations, we recommend and management agrees to adopt and document formal policies and procedures.

Systems Access: We noted current computer systems do not include adequate access controls. Most personnel have either unlimited system access or access to systems menus, programs or routines that enable conflicting duties to be performed. The Programmer also has unrestricted access to the operating system, application systems and data files. To reduce the risk of unauthorized or fictitious transactions or theft of Company assets, we recommend, and management agrees, access to incompatible functions be restricted. A security matrix should be developed, identifying specific assigned user accesses to control access to incompatible functions or systems.

Segregation of Duties: We noted a lack of proper segregation of duties in numerous functions. For example: Inventory Clerks, in addition to normally expected tasks, also change purchase orders, enter receipt of goods and record adjustments to perpetual records, prepare sales invoices and credit memos, receive cash for cash sales and take deposits to the bank. Buyers, in addition to normally expected tasks, also can perform receiving functions for their purchases, approve vendor invoices for payment, perform the customer invoicing process and initiate credit memos without management approval. Accounts Receivable Clerks, in addition to the posting of cash receipts, also post charges to customer accounts from debit memos and prepare bank deposits. To reduce the risk of unauthorized or fictitious transactions or the theft of company assets, management agrees to improve the segregation of duties where possible and to implement and review system generated edit reports where duties cannot be adequately segregated.

Internal Audit Report #92.23
PC/MICROCOMPUTER/LAN QUESTIONNAIRE AUDIT
Cincinnati, Ohio

We have completed our review and analysis of the responses to the PC/Microcomputer/LAN Questionnaire. This questionnaire was sent to all CBII reporting entities worldwide in May 1992. The objectives of this questionnaire were to obtain background information, including the number of PCs at each location and related software, and the identification of key controls and procedures regarding PC/Microcomputer/LAN software/hardware at each location. Of the 264 locations, 169, (64%) of the questionnaires were returned.

The Company began using microcomputers in 1982. Each year there has been steady expansion in both the number of microcomputers and the number of areas using them. The last microcomputer questionnaire was performed in June 1986. In view of the significant expansion, (1986 - 132 microcomputers, 1992 - over 2000), and management's growing concern as to what the microcomputers are used for and the need for controls over the applications, we conducted a Questionnaire Audit.

The questionnaire was divided into 8 key control areas. Our interpretive comments on those areas, a summarization of the results of the responses, are as follows:

Backup Procedures and Disaster Recovery Plan (DRP): Provisions made for the security of all key systems and data in the event of a disaster and scheduled system/data backups are emphasized in this area. Based on the responses this is the primary area of concern.

Physical Security and Access Controls: This area focuses on security of the software/data within the microcomputer and restricted/limited access to the hardware. Control over access to microcomputers and related external storage devices, e.g., diskettes, appears adequate for most of responding locations.

Organization Controls and User Training/Support: This area focused on segregation of duties within the microcomputer environment and user training. The responses indicated adequate control in this area.

Business Needs, Input, Processing, and Output Controls: End-user needs, reconciliation of input data to output reports, proper approval for master file updates, and control totals are emphasized in this area. In general, controls in this area appear adequate.

Acquisition Controls: Emphasis in this area is on the purchase and maintenance of microcomputer hardware/software. Based on the responses, 97% of the units complete and have approved a Capital Authorization Request form that includes a cost benefit analysis, indicating good control over spending.

Internal Audit Report #92.24
FRUTAS DOMINICANAS C por A (FRUDOCA)
Santo Domingo, Dominican Republic

We have completed an audit of Frutas Dominicanas C por A (FRUDOCA), fruit export operations in Santo Domingo. Our objectives were to verify the adequacy of the internal controls and evaluate the reasonableness of the financial statements as of June 30, 1992.

Based on our review and results of the tests performed, financial and administrative controls require substantial strengthening in the areas of cost accounting and general accounting. In addition to the potential growing crops inventory/cost of sales adjustment of \$923M (additional income) described below, the Internal Audit Department identified several other adjustments to the June 30, 1992, financial statements totalling \$139M (additional expense). Our main findings and recommendations are summarized below.

Growing Crops Inventory and Cost Determination: FRUDOCA's local management changed their inventory/cost accumulation method on 1/1/92, without consulting with Corporate Accounting or Operations Management. The effect of this change according to our calculations is: cost of sales for the first six months of 1992 is overstated by approximately US\$161M, while the inventory is understated by \$900M. Part of the difference between the inventory understatement and the cost of sales overstatement (\$739M) relates to an error in the allocation of costs in prior years. The positive effect on P&L of the adjustment (including depreciation) is US\$923M. Since our calculations were computed on an overall basis using FRUDOCA information, we recommended, and management agreed to review their costs and inventory calculations in order to establish the appropriate adjustments to the 6/30/92 financial statements.

Cost System: On January 1, 1992, FRUDOCA switched from capitalizing actual costs for planting expenses to the present method of charging all expenses to cost of sales. Considering the type of cultivation and the lengthy cycle involved (24 months), this method does not properly match income with costs. We recommended, and management agreed to review the current growing crop inventory computer system in order to assess the benefits of a new cost system.

Large Intercompany Account Balances: At June 30, 1992, FRUDOCA had an accounts payable balance to CBI for \$28 million. There is also an accounts receivable balance from CTP of \$14 million for fruit sales. We recommended, and management agreed (subject to Legal Counsel opinion), that CTP would pay FRUDOCA the \$14 million it owes and FRUDOCA would pay this same amount to CBI.

Write-off of Obsolete Packing Material: The reserve for Obsolete Packing Material (\$17.9M) should be increased by \$74M for discontinued boxes and labels.

Banana Accounting Records: The June 30, 1992, FRUDOCA financial statements submitted to Corporate Accounting contained balances belonging to the Banana Expansion Project. Management has agreed that separate accounting records will be prepared for banana activities.

Internal Audit Report #92.25
PORT OF WILMINGTON, DELAWARE,
CONTAINER MAINTENANCE OPERATIONS
Wilmington, Delaware

We recently completed our first audit of the Container Maintenance Operations at the Port of Wilmington, Delaware. Internal Audit Report #90-10 dated May 17, 1990, (the "prior audit") included a review of Container Maintenance Activities at numerous company ports, including the Port of Wilmington. Many of the observations included in the prior audit regarding the implementation of standards and related efficiency/productivity reporting have not yet been resolved, but are expected be addressed by a computerized Equipment Maintenance System (EMS).

Accordingly, our current audit focused on current manual system controls and considerations related to EMS implementation. Our audit covered the August 1992 year-to-date period and included tests of materials and supplies inventory, disbursements, compliance with corporate policies and procedures and a review of the efficiency and effectiveness of the container maintenance function.

In general, excluding items to be addressed by the new computer system, controls over container maintenance were adequate and operations were efficiently managed in accordance with management's intentions. However, we did note several areas where controls over the operations could be improved.

- Financial reports should be enhanced through a more detailed and systematic management review of significant accounts to detect improper postings, trends and concerns and through establishment of separate warranty recovery general ledger accounts to provide more meaningful information regarding gross and net material and labor expenses.
- Internal controls should be strengthened through establishing numeric control over repair orders and recording inventory issuances at the time parts are physically issued from the storeroom.
- Policies and Procedures should be formally documented in a maintenance manual and be used to ensure consistency among the various container maintenance operations.

Internal Audit Report #92.26
**CHIQUITA BRANDS INTERNATIONAL
SAVINGS & INVESTMENT PLAN**

Confidential Treatment
Request by Chiquita Brands

We recently completed our review of the Chiquita Savings & Investment Plan (SIP). The audit was performed at the request of the Audit Committee and was planned to complement the Ernst & Young 1991 year-end work completed in June 1992. Our primary objectives were to determine compliance with existing regulatory requirements for defined contribution plans, Corporate policy, and Plan documents; evaluate the adequacy of existing accounting, financial, and operating controls; review the functions performed by the Plan Administrator, the Plan Trustee, Manufacturers Hanover Trust (MHT), the Plan Record Keeper, [redacted] and the Corporate Human Resources Department, Benefits Administration section; and follow-up on our prior audit findings (Internal Audit Report #90-38).

Since our last audit substantial progress has been made. Of particular note is the new Manager, Benefits Administration's knowledge of qualified retirement plans, the related regulatory requirements and the attention now paid to these regulations; the marked improvement in internal controls; and the new level of "customer service" afforded by the current Benefits Specialist.

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Based upon our review, which incorporates the testing performed by Ernst & Young, and relies on the 1990-1991 KPMG Peat Marwick internal accounting controls representation letters for MHT, the SIP system operates effectively, as documented, and incorporates adequate controls.

Management agreed that the following would improve compliance with regulatory requirements and corporate policy and provide an increased level of control over the SIP system:

- The SIP does not include an optional trustee-to-trustee transfer of eligible rollover distributions as required by Section 522 of the Unemployment Compensation Amendments. We recommended that appropriate trustee-to-trustee rollover transfer procedures (to cover employees leaving Chiquita) be developed in conjunction with MHT, reviewed by the corporate Law and Tax departments and implemented by 1/1/93.
- Benefits Administration should consult with legal counsel to determine how the 60-day rollover distribution transfer period should be calculated and if receipt by the Plan administration within 60 days is sufficient to meet the I.R.S. requirements.
- Benefits Administration should perform a monthly reconciliation of CBII employee/ employer contributions sent to MHT and [redacted] with contributions reported received by MHT and [redacted] resolve the outstanding problems with the reconciliation of the payroll report of SIP deductions sent to [redacted] (Tape Audit Report) with the CBII payroll deduction report (DOE Register), and periodically verify [redacted] monthly reconciliation of total participant balances to trust fund statements from MHT. [redacted] should also ensure that the Loan Account is reconciled monthly on a timely basis and is included in their quarterly Management Report.

Internal Audit Report #92.27
HEALTH CARE ADMINISTRATOR
ALTA HEALTH STRATEGIES
Salt Lake City, Utah

Confidential Treatment
Request by Chiquita Brands

We have completed our audit of Alta Health Strategies, Inc. (Alta), the Health Care Administrator for Chiquita Brands International, Inc., (CBII) and John Morrell & Co. (JM).

Alta Health Strategies, Inc., and Alta Review, Inc., (Alta) became the health care administrator for Chiquita Brands International, Inc. (CBII), and all domestic subsidiaries on January 1, 1991. The Alta fees for 1991 totalled \$900M.

This audit was performed to determine if the claims paid by Alta were valid and calculated in accordance with the CBII and JM medical and dental plans. We are pleased to report that the extrapolated error for all claims paid in 1991 was only \$80.4M per year or 0.55% in overpayments (absolute errors of \$5.4M) out of \$14,523M paid in 1991 for medical expenses. Errors occurred in 18 claims or 16% of the 116 sampled. This is a substantial improvement over the two previous audits of the Hancock and Hartford administrators where the results showed error rates of between 4% and 5%, respectively, in 48 (40%) of the 120 claims sampled. Our analysis of numerous dental claims disclosed no errors.

During our review, we did note the following matters.

RECONCILIATION OF WIRE TRANSFERS The CBII Treasury Department transfers funds every week to Alta for the claims paid that week. CBII and JM accounting personnel have not reconciled wire transfers sent to Alta to reports of claims paid since Alta became Administrator on 1/1/91 (a period of 20 months). We recommended, and Alta management agreed, to provide all necessary documentation to CBII and JM accounting management to ensure that a complete reconciliation can be done by CBII.

BANK ACCOUNT BALANCE CBII and JM share a single bank account (used to deposit funds for claims paid) which is under Alta's control. Alta retains any interest earned (\$60M) which is used to partially offset Alta's fees. Over the first seven months of 1992 the monthly balances ranged from \$1.4 million to \$2.2 million* (due to uncashed claim checks) which is the equivalent of 3.4 to 5.4 weeks of disbursements. CBII Treasury personnel consulting with Benefits and Accounting management have agreed to investigate establishing zero balance bank accounts under CBII and JM control.

PENALTY PAYMENT CALCULATIONS Most CBII and JM plans require pre-certification of hospital stays and surgical procedures. Failure to meet this requirement results in penalties of reimbursement of up to 50%. The plans do not specify how the 50% penalty should be calculated. We recommended, and Benefits management agreed, to update the benefit plans and to request Alta to revise their computer system to correctly calculate penalty amounts.

Internal Audit Report #92.28
COMPANIA BANANERA ATLANTICA LTDA.
CASH DISBURSEMENT ACTIVITIES
San Jose, Costa Rica

Confidential Treatment
Request by Chiquita Brands

We have completed the Cash Disbursements Audit at Compania Bananera Atlantica Limitada (COBAL). Our review covered transactions for the nine-month period ended 9/30/92. In addition, we performed a follow-up review on the two most recent internal audits of COBAL: #91-33 "Financials"; and #92-20 "Farm Expansion Project".

Originally the company operated as a purchased fruit operation. The expansion project, which began in 1988, took place at a tremendous pace. The systems and organizational structure in place at the time were not always appropriate to deal effectively with the increase in volumes and changing demands of the business. Management has been addressing this issue with a plan to consolidate accounting functions and to automate and streamline procedures. The MIS Department has played an important role in developing and implementing systems to automate procedures and improve internal control. At the time of our audit a new purchasing, M&S system, and accounts payable interface were being implemented. This will result in a number of procedural and organizational changes.

Based on our review and the results of tests performed, controls over cash disbursements need to be strengthened. The control weaknesses identified in the disbursement area include: the segregation of duties within the disbursement function, maintenance of payment histories, control over the vendor master file, authorization of disbursement transactions and a lack of adequate documentation for existing systems and for those in the development stage. Our principal findings and observations are summarized below.

- Responsibilities within the disbursement system are not adequately segregated. Inadequate segregation of duties increases the risk that transactions may occur which are not in accordance with management's general or specific authorization.
- The controls over the vendor master file are not adequate. Changes to the vendor master file are not documented, authorized, or reviewed by management. We recommended, and management agreed, to automatically produce a sequentially numbered report of all updates to the vendor master file to be reviewed by management.
- The system does not maintain a history of invoices paid. At the end of each month the history is backed up on diskettes and the diskettes removed from the system. Therefore, the system is unable to check for duplicate payments or provide any on-line inquiry functions to allow the user to verify any potential duplicate payments. We recommended, and management agreed to modify procedures to maintain a payment history on the system for at least six months.

Confidential Treatment
Request by Chiquita Brands

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Confidential Treatment
Request by Chiquita Brands

QUARTERLY PAYMENTS
FCPA REPORTING
FIRST QUARTER OF 1993
SUMMARY

During the first quarter of 1993, we again had 100% reporting compliance from the 632 employees required to report under the FCPA. Payments were reported by 16 companies in six countries. Aggregate payments by company ranged between \$19 and \$35,790.

Total payments reported during the first quarter of 1993 were \$97,745 as compared to \$81,552 for the first quarter of 1992.

During the first quarter of 1993, Compania Frutera de Sevilla made an in-kind, facilitating payment in the amount of \$16,565. The payment was made by purchasing a jeep for use by the local military in providing security at the Company's Santa Marta division. Due to the sensitivity of this payment, funds for the purchase of the jeep were provided to an individual, not employed by the Company, who then purchased and delivered the jeep. The accounting treatment for this payment was approved by the Corporate Controller's Office and complies with the requirements of the Statement of Policies and Procedures and federal law.

1CHQ6-000163

CBI-V1-001-004965

Confidential Treatment
Request by Chiquita Brands

SUMMARY OF PAYMENTS
STATEMENT OF POLICIES AND PROCEDURES OF FEBRUARY 19, 1976
JANUARY 1 - MARCH 31, 1993

| COUNTRY & COMPANY | 1ST QTR | 1ST QTR 1992 |
|--------------------------------|---------------|---------------|
| COLOMBIA | | |
| Compania Frutera de Sevilla | 16,565 | 8,071 |
| COSTA RICA | | |
| A.S.D. de Costa Rica, S.A. | 0 | 338 |
| Cobal | 814 | 0 |
| Chiquita Brands, Costa Rica | 396 | 4,414 |
| Chiriqui Land Company | 807 | 0 |
| Numar | 80 | 0 |
| Palma Tica | 2,417 | 2,067 |
| Unimar | 0 | 1,976 |
| Sub-total | 4,514 | 8,795 |
| DOMINICAN REPUBLIC | | |
| Frutas Dominicanas C por A | 0 | 0 |
| Agroindustrial Los Lagos | 20 | 0 |
| ECUADOR | | |
| Cia. Agrícola del Guayas | 0 | 0 |
| GUATEMALA | | |
| Banacorp | 0 | 0 |
| Cobigua | 720 | 0 |
| HONDURAS | | |
| Agricola de Rio Tinto | 62 | 0 |
| Numar | 59 | 225 |
| Unimar | 19 | 0 |
| San Alejo Oil Palm Operations | 2,129 | 2,318 |
| Tela Railroad | 32,765 | 25,808 |
| Sub-total | 35,034 | 28,351 |
| INDONESIA | | |
| Chiquita Brands, Inc. | 0 | 1,312 |
| MEXICO | | |
| Chiquita Melon Packers, Inc. | 0 | 0 |
| THE NETHERLANDS | | |
| Chiquita Banana Company B.V. | 0 | 0 |
| PANAMA | | |
| Chiriqui Land Company | 35,790 | 27,360 |
| Chiquita Brands | 2,500 | |
| Compania Procesadora de Frutas | 2,321 | 4,841 |
| Polymer Extrusion, S.A. | 246 | 1,046 |
| Sub-total | 40,857 | 33,247 |
| PHILIPPINES | | |
| Mindanao Fruit Company | 35 | 426 |
| UNITED STATES | | |
| Chiquita Tropical Products Co. | 0 | 0 |
| Maritrop | 0 | 1,350 |
| TOTAL PAYMENTS | <u>97,745</u> | <u>81,552</u> |

CBI-VI-001-004966

1CHQ6-000164

CHIQUITA NSD 000024856

Confidential Treatment
Request by Chiquita Brands

SUPPORT INFORMATION TO SUMMARY REPORT

QUARTERLY REPORT OF PAYMENT
STATEMENT OF POLICIES AND PROCEDURES
FIRST QUARTER, 1993 (US\$)

| COUNTRY | SUBSIDIARY | AMOUNT (US \$) | GOVERNMENT BRANCH | DESCRIPTION/COMMENTS |
|---------|------------|-------------------|-------------------|----------------------|
|---------|------------|-------------------|-------------------|----------------------|

| | | | | |
|----------|---|--------|--------------|--------------------|
| Colombia | Compania Frutera de Sevilla - Santa Marta | 16,565 | Armed Forces | Security services. |
|----------|---|--------|--------------|--------------------|

| | | | | |
|----------------|--|---------------|--|--|
| Total Payments | | <u>16,565</u> | | |
|----------------|--|---------------|--|--|

Exchange Rate: .00120

CBI-V1-001-004967

1CHQ6-000165

000024857

CHIQUITA NSD

SUPPORT INFORMATION TO SUMMARY REPORT

Confidential Treatment
Request by Chiquita Brands

QUARTERLY REPORT OF PAYMENT
STATEMENT OF POLICIES AND PROCEDURES
FIRST QUARTER, 1993 (US\$)

| COUNTRY | SUBSIDIARY | AMOUNT (US \$) | GOVERNMENT BRANCH | DESCRIPTION/COMMENTS |
|----------------|---------------------------------------|-------------------|--|--|
| Costa Rica | COBAL | 814 | Municipal Offices | Donations provided to schools, for trash pick up, medical services, and emergency procedure training. |
| | Chiquita Brands | 266 | Customs | Facilitating payments. |
| | | <u>130</u> | Tax Authorities | Departure taxes related to tax inspection. |
| | Sub-total | 396 | | |
| | Chiriqui Land Co. (Bocas Division) | 507 | Customs Inspectors and Security Agents | Facilitating payments for police protection and customs clearances. |
| | | <u>300</u> | Immigration | Facilitating payments made to immigration inspectors. |
| | Sub-total | 807 | | |
| | Numar | 80 | Various banking, government and utility company officials. | Gifts of product to expedite operations. |
| | Palma Tica | 1,035 | Southern Military Headquarters | Donations of office supplies, construction materials, paint, mattress, electric material, and spare parts related to the security of former cardboard box factory. |
| | | <u>1,382</u> | Customs | Facilitating payments. |
| | Sub-total | 2,417 | | |
| Total Payments | | <u>4,514</u> | | |

1CHQ6-000166

Exchange Rate .0072

CBI-VI-001-004968

000024858

CHITUITA NSD

SUPPORT INFORMATION TO SUMMARY REPORT

Confidential Treatment
Request by Chiquita Brands

QUARTERLY REPORT OF PAYMENT
STATEMENT OF POLICIES AND PROCEDURES
FIRST QUARTER, 1993 (US\$)

| COUNTRY | SUBSIDIARY | AMOUNT (US \$) | GOVERNMENT BRANCH | DESCRIPTION/COMMENTS |
|--------------------|--------------------------|-------------------|-------------------|------------------------|
| Dominican Republic | Agroindustrias Los Lagos | 20 | Customs Officials | Facilitating payments. |
| Total Payments | | <u>20</u> | | |

Exchange Rate: .076

CBI-V1-001-004969

1CHQ6-000167

000024859

CHICUITA NSD

SUPPORT INFORMATION TO SUMMARY REPORT

Confidential Treatment
Request by Chiquita Brands

QUARTERLY REPORT OF PAYMENT
STATEMENT OF POLICIES AND PROCEDURES
FIRST QUARTER, 1993 (US\$)

| COUNTRY | SUBSIDIARY | AMOUNT (US \$) | GOVERNMENT BRANCH | DESCRIPTION/COMMENTS |
|----------------|------------|-------------------|-------------------|------------------------|
| Guatemala | COBIGUA | 720 | Customs Officials | Facilitating payments. |
| Total Payments | | <u>720</u> | | |

Exchange Rate: .186

CBI-V1-001-004970

1CHQ6-000168

UNCLASSIFIED

UNCLASSIFIED

SUPPORT INFORMATION TO SUMMARY REPORT

Confidential Treatment
Request by Chiquita Brands

QUARTERLY REPORT OF PAYMENT
STATEMENT OF POLICIES AND PROCEDURES
FIRST QUARTER, 1993 (US\$)

| COUNTRY | SUBSIDIARY | AMOUNT (US \$) | GOVERNMENT BRANCH | DESCRIPTION/COMMENTS |
|----------|--|-------------------|----------------------------------|--|
| Honduras | Compania Agricola De Rio Tinto (Puree Plant) | 62 | Various Government Agencies | Meals and travel expenses related to inspections of faulty products. |
| | Numar Group | 59 | San Pedro Sula City Council | Donation of product for Christmas gifts. |
| | Unimar | 19 | Various Government Agencies | Gift of product to facilitate destruction of faulty products. |
| | Tela Railroad Company (Oil Palm) | 2,129 | Armed Forces | Security services. |
| | Tela Railroad Company (Bananas) | 15,050 | Customs Officials | Facilitating payments for customs clearances and inspections. |
| | | 16,390 1,325 | Armed Forces Postal and Other | Security and police protection. Expediting company mail and other transactions. |
| | Sub-total | 32,765 | | |
| | Total Payments | <u>35,034</u> | | |

Exchange Rate: .169

1CHQ6-000169

CBI-V1-001-004971

SUPPORT INFORMATION TO SUMMARY REPORT

Confidential Treatment
Request by Chiquita Brands

QUARTERLY REPORT OF PAYMENT
STATEMENT OF POLICIES AND PROCEDURES
FIRST QUARTER, 1993 (US\$)

| COUNTRY | SUBSIDIARY | AMOUNT (US \$) | GOVERNMENT BRANCH | DESCRIPTION/COMMENTS |
|---------|--------------------------|-------------------|---|--|
| Panama | Chiriqui Land Company | 92 | Agricultural Official | Airfare to perform soil analysis in Changuinola. |
| | | 4,338 | Various Government Officials | Expenses for meals and transportation for officials invited to discuss various banana-related issues. |
| | Armuelles Division | 1,420 | Quarantine Inspectors | Sanitary inspection for ships and certificate expedition. |
| | | 2,620 | Customs Inspectors | Verification of materials received in warehouse, sanitary inspection for ship and certificate expedition, inspection of company or chartered planes for international flights. |
| | | 15 | Various Government Officials | Reimbursement to employees for meals which included government employees as guests and lodging at company guest houses. |
| | | 485 | Community Welfare (given to various municipalities) | Donations of money and various products. |

PAGE 1 OF 2

1CHQ6-000170

CBI-V1-001-004972

SUPPORT INFORMATION TO SUMMARY REPORT

Confidential Treatment
Request by Chiquita BrandsQUARTERLY REPORT OF PAYMENT
STATEMENT OF POLICIES AND PROCEDURES
FIRST QUARTER, 1993 (US\$)

| COUNTRY | SUBSIDIARY | AMOUNT (US \$) | GOVERNMENT BRANCH | DESCRIPTION/COMMENTS |
|---------------------|--------------------------------------|-------------------|---|--|
| Panama (Cont'd.) | Bocas Division | 23,591 | Customs Inspectors and Security Agents | Facilitating payments for police protection and customs clearances. |
| | | 349 | Ministry of Agriculture Delegate | Facilitating payment for fumigation of trailers. |
| | | <u>2,880</u> | Immigration | Facilitating payments made to immigration inspectors. |
| | Sub-total | 35,790 | | |
| | Chiquita Brands | 2,500 | Various Government Officials | Meals and transportation related to lobbying efforts with regard to Panamanian contract law. |
| | Compania Procesadora de Frutas | 165 | Customs | Fees for customs inspections. |
| | | <u>2,156</u> | Agriculture Inspectors | Facilitate inspections of puree. |
| | Sub-total | 2,321 | | |
| | Polymer Group.- Panama | 246 | Community Welfare (given to various municipalities) | Donations of money and various products. |
| Total Payment | | <u>40,857</u> | | LCHQ6-000171 |

CBI-V1-001-004973

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000024863

CHIQUITA NSD

SUPPORT INFORMATION TO SUMMARY REPORT

Confidential Treatment
Request by Chiquita Brands

QUARTERLY REPORT OF PAYMENT
STATEMENT OF POLICIES AND PROCEDURES
FIRST QUARTER, 1993 (US\$)

| COUNTRY | SUBSIDIARY | AMOUNT (US \$) | GOVERNMENT BRANCH | DESCRIPTION/COMMENTS |
|----------------|---------------------------|-------------------|-------------------|----------------------|
| Philippines | Mindanao Fruit Company | 35 | Bureau of Customs | Customs expediting. |
| Total Payments | | <u>35</u> | | |

Exchange Rate: .039

CBI-V1-001-004974

1CHQ6-000172

UNCLASSIFIED

UNCLASSIFIED

Confidential Treatment
Request by Chiquita Brands

QUARTERLY PAYMENTS
FCPA REPORTING
FIRST QUARTER OF 1992
SUMMARY

During the first quarter of 1992, we again had 100% reporting compliance from the 611 employees required to report under the FCPA. Payments were reported by 14 companies in seven countries. Aggregate payments by company ranged between \$225 and \$27,360.

Total payments reported during the first quarter of 1992 were \$81,552. This constituted a 32.3 % decrease as compared to the \$120,384 for first quarter 1991. This decrease is largely attributable to the substantial reduction in amounts reported by Tela Railroad Company this quarter as compared to first quarter 1991.

An audit of Chiriqui Land Company, Bocas Division, conducted during the first quarter of 1992 disclosed that payments in the form of food vouchers of approximately \$6,722 per quarter during 1991 had been made to local police for providing security services for various company facilities. These amounts were in addition to previously disclosed cash payments for such services. The Summary of Payments for January 1- December 31, 1991 has been revised to reflect this disclosure.

1CHQ6-000173

CBI-V1-001-004975

CHIQUITA NSD

000024865

SUMMARY OF PAYMENTS

Confidential Treatment
Request by Chiquita Brands

STATEMENT OF POLICIES AND PROCEDURES OF FEBRUARY 19, 1976 JANUARY 1 - MARCH 31, 1992

| <u>COUNTRY & COMPANY</u> | <u>1ST QTR</u> | <u>1ST QTR 1991</u> |
|-------------------------------|----------------|---------------------|
| COLOMBIA | | |
| Compañia Frutera de Sevilla | 8,071 | 674 |
| COSTA RICA | | |
| A.S.D. de Costa Rica, S.A. | 338 | 5,266 |
| Chiquita Brands, Cost Rica | 4,414 | |
| Palma Tica | 2,067 | 2,106 |
| Unimar | 1,976 | 2,664 |
| DOMINICAN REPUBLIC | | |
| Fruta Dominicanas C por A | | 320 |
| GUATEMALA | | |
| Banacorp | | 1,148 |
| HONDURAS | | |
| Numar | 225 | 78 |
| San Alejo Oil Palm Operations | 2,318 | 2,145 |
| Tela Railroad | 25,808 | 58,251 |
| INDONESIA | | |
| Chiquita Brands, Inc. | 1,312 | |
| MEXICO | | |
| Chiquita Melon Packers, Inc. | | 300 |
| PANAMA | | |
| Chiriqui Land Company | 27,360 | 33,094 |
| Compañia Procesadora de Fruta | 4,841 | 11,004 |
| Polymer Extrusion, S.A. | 1,046 | 99 |
| PHILIPPINES | | |
| Mindanao Fruit Company | 426 | 3,235 |
| UNITED STATES | | |
| Maritrop | 1,350 | |
| TOTAL PAYMENTS | <u>81,552</u> | <u>120,384</u> |

CBI-V1-001-004976

1CHQ6-000174

000024866

CHIQUITA NSD

SUPPORT INFORMATION TO SUMMARY REPORT

Confidential Treatment
Request by Chiquita Brands

QUARTERLY REPORT OF PAYMENT
STATEMENT OF POLICIES AND PROCEDURES
FIRST QUARTER, 1992
(US\$)

| COUNTRY | SUBSIDIARY | AMOUNT | GOVERNMENT BRANCH | DESCRIPTION/COMMENTS |
|----------------|--|--------------|-------------------|---|
| Colombia | Compañia Frutera de Sevilla - Turbo Division | 519 | Navy | To expedite Turbo loading operation donations of gas, oil. |
| | | 7,392 | Army | To expedite Turbo Operation - rent expense contribution. To provide security for the Turbo Operation. |
| | | 160 | D.A.S. (Police) | To provide security for Turbo Operation. |
| Total Payments | | <u>8,071</u> | | |

CBI-V1-001-004977

Exchange Rate: .00165

1CHQ6-000175

SUPPORT INFORMATION TO SUMMARY REPORT

Confidential Treatment
Request by Chiquita Brands

QUARTERLY REPORT OF PAYMENT
STATEMENT OF POLICIES AND PROCEDURES
FIRST QUARTER, 1992
(US\$)

| COUNTRY | SUBSIDIARY | AMOUNT | GOVERNMENT BRANCH | DESCRIPTION/COMMENTS |
|------------|-----------------------------|--------|---|--|
| Costa Rica | A.S.D. de Costa Rica, S.A. | 338 | Department of Agriculture of Thailand | Expenses paid for two government official for visits to view facilities. |
| | Chiquita Brands, Costa Rica | 4,414 | GATT Coordinator for Costa Rica and Consultant for Union of Banana Producing Countries (UPEB) | Expenses for airline tickets for two officials to attend GATT meeting in Geneva. |
| | Palma Tica | 791 | Comandancia de Sur; Ministry of Labor Personnel | Donations of construction materials such as cement blocks, plywood sheets, bars wire etc., relating to the security of former cardboard box factory. |
| | | 1,276 | Customs | Facilitating payments. |
| | Unimar | 1,216 | Various banking and financing institutions | Gift of margarine, shortening or cookbook. |

CBI-V1-001-004978

1CHQ6-000176

UNCLASSIFIED

UNCLASSIFIED

SUPPORT INFORMATION TO SUMMARY REPORT

Confidential Treatment
Request by Chiquita Brands

QUARTERLY REPORT OF PAYMENT
STATEMENT OF POLICIES AND PROCEDURES
FIRST QUARTER, 1992
(US\$)

| COUNTRY | SUBSIDIARY | AMOUNT | GOVERNMENT BRANCH | DESCRIPTION/COMMENTS |
|-----------------------|------------|--------|---------------------------------|---|
| Costa Rica (cont.) | Unimar | 760 | Various government officials | Gift of margarine, shortening or cookbook. |

Total Payments

8,795

CBI-V1-001-004979

Exchange Rate .00735

1CHQ6-000177

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SUPPORT INFORMATION TO SUMMARY REPORT

QUARTERLY REPORT OF PAYMENT
STATEMENT OF POLICIES AND PROCEDURES
FIRST QUARTER, 1992
(US\$)Confidential Treatment
Request by Chiquita Brands

| COUNTRY | SUBSIDIARY | AMOUNT | GOVERNMENT BRANCH | DESCRIPTION/COMMENTS |
|----------|-------------------------------|--------|-----------------------------|---|
| Honduras | Numar Group | 225 | Various Government Agencies | Gifts of Product (margarine and shortening) original documents. |
| | San Alejo Oil Palm Operations | 2,318 | Armed Forces | Security provided for manager's house. |
| | Tela Railroad Company | 17,127 | Armed Forces | Special service policing Puerto Cortes offices, La Lima side farms, Progreso Zone and Progreso Farms; Higuerito Farms. Receiving vessels after working hours, security traffic control, watchman provided during vessel loading and unloading. Receiving vessels after working hours. |
| | | 7,378 | Customs | Expediting the clearing of items through customs. Receiving vessels after working hours. |
| | | 884 | Immigration | Expediting transactions. |
| | | 99 | Postal and other | Expediting company mail and other transactions. |

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1CHQ6-000178

CBI-V1-001-004980

SUPPORT INFORMATION TO SUMMARY REPORT

QUARTERLY REPORT OF PAYMENT
STATEMENT OF POLICIES AND PROCEDURES
FIRST QUARTER, 1992
(US\$)Confidential Treatment
Request by Chiquita Brands

| COUNTRY | SUBSIDIARY | AMOUNT | GOVERNMENT BRANCH | DESCRIPTION/COMMENTS |
|----------|--------------------------------|--------|-------------------|--|
| Honduras | Tela Railroad Company (cont'd) | 320 | Municipal Offices | Donation of steel pipes for repair of town's drainage system. Material and labor to repair water pump. |

Total Payments

28,351

Exchange Rate .184

CBI-V1-001-004981

1CHQ6-000179

Page 2 of 2

000024871

CHIQUITA NSD

SUPPORT INFORMATION TO SUMMARY REPORT

QUARTERLY REPORT OF PAYMENT.
STATEMENT OF POLICIES AND PROCEDURES
FIRST QUARTER, 1992
(US\$)Confidential Treatment
Request by Chiquita Brands

| COUNTRY | SUBSIDIARY | AMOUNT | GOVERNMENT BRANCH | DESCRIPTION/COMMENTS |
|----------------|------------------------------|--------------|---------------------------------|--|
| Indonesia | Chiquita Brands Indonesia | 1,312 | Various government officials | Holiday gifts for 53 government officials. |
| Total Payments | | <u>1,312</u> | | |

Exchange Rate: .000495

CBI-V1-001-004982

1CHQ5-000180

000024872

CHIQUITA NSD

SUPPORT INFORMATION TO SUMMARY REPORT

Confidential Treatment
Request by Chiquita Brands

QUARTERLY REPORT OF PAYMENT
STATEMENT OF POLICIES AND PROCEDURES
FIRST QUARTER, 1992

| COUNTRY | SUBSIDIARY | AMOUNT | GOVERNMENT BRANCH | DESCRIPTION/COMMENTS |
|---------|-----------------------------------|--------|--------------------------------|--|
| Panamá | Chiriqui Land Company - Bocas | 16,759 | Fuerza Publica | Facilitating payments for police protection and customs clearances. |
| | | 2,136 | Agricultural Ministry Delegate | Facilitating payment for fumigation of trailers. |
| | | 2,525 | Immigration | Facilitating payments made to immigration inspectors. |
| | Chiriqui Land Company - Armuelles | 2,028 | Customs | Verification of materials recorded in warehouse, sanitary inspection for ship and certificate expedition, inspection of company or chartered planes for international flights. |
| | | 625 | Quarantine Inspector | Sanitary inspection for ship and certificate expedition. |
| | | 3,228 | Various | Reimbursement to employees for meals and airfare which included government employers as guests. |
| | | 59 | Various | Donation of oil and gasoline. |

CBI-V1-001-004983

1CHQ6-000181

Page 1 of 2

000024873

CHIQUITA NSD

SUPPORT INFORMATION TO SUMMARY REPORT

QUARTERLY REPORT OF PAYMENT
STATEMENT OF POLICIES AND PROCEDURES
FIRST QUARTER, 1992
(US\$)Confidential Treatment
Request by Chiquita Brands

| COUNTRY | SUBSIDIARY | AMOUNT | GOVERNMENT BRANCH | DESCRIPTION/COMMENTS |
|---------------|-------------------------------------|---------------|---|---|
| Panamá | Compañía Procesador de Frutas | 4,841 | Customs | Fees for customs inspections. Panamanian government requires us to pay these fees directly to the government official. |
| | Polymer Extrusion, S.A. | 1,046 | Community Welfare (given to various municipalities) | Donations of money and various products. |
| Total Payment | | <u>33,247</u> | | |

CBI-V1-001-004984

1CHQ6-000182

SUPPORT INFORMATION TO SUMMARY REPORT

Confidential Treatment
Request by Chiquita Brands

QUARTERLY REPORT OF PAYMENT
STATEMENT OF POLICIES AND PROCEDURES
FIRST QUARTER, 1992 (US\$)

| COUNTRY | SUBSIDIARY | AMOUNT | GOVERNMENT BRANCH | DESCRIPTION/COMMENTS |
|-------------|------------------------|--------|--------------------------|---|
| Philippines | Mindanao Fruit Company | 233 | Customs | Facilitating payments to obtain documentation required to export fruit. |
| | | 193 | Bureau of Plant Industry | Facilitating payments to clear product through quarantine on time. |

Total Payments

426

CBI-V1-001-004985

Exchange Rate .04

1CHQ6-000183

000024875

CHIQUITA NSD

SUPPORT INFORMATION TO SUMMARY REPORT

Confidential Treatment
Request by Chiquita Brands

QUARTERLY REPORT OF PAYMENT
STATEMENT OF POLICIES AND PROCEDURES
FIRST QUARTER, 1992
(US\$)

| COUNTRY | SUBSIDIARY | AMOUNT | GOVERNMENT BRANCH | DESCRIPTION/COMMENTS |
|-----------------------------|---------------------------------|--------|---------------------|---------------------------------|
| United States of America | Maritrop Trading Corporation | 1,350 | Consulate of Panamá | Expedite goods through customs. |

Total Payments 1,350

CBI-V1-001-004986

1CHQ6-000184

11-May-83

CBI-V1-001-004987

Confidential Treatment
Request by Chiquita Brands

CBI-V1-001-004988

| | | | | |
|---------|----------------------------------|-----------------------|--------------------------------------|---------------------------|
| 3/23/93 | CHIQUITA BRANDS, INC. | PROCESSED FOODS | SR. V.P. PROCESSED FOODS | Cincinnati, OH |
| 3/23/93 | CHIQUITA BRANDS, INC. | INLAND TRANSPORTATION | DIRECTOR, TERMINAL OPERATIONS | Newark, N.J. |
| 5/3/93 | CHIQUITA BANANA COMPANY, B.V. | FINANCE | CASH MANAGER | Zwijndrecht, Netherlands |
| 4/19/93 | CHIQUITA ITALIA, S.p.A. | CONTROLLER'S | CONTROLLER | Rome, Italy |
| 4/7/93 | X NUMAR | PROCESSED FOODS | GENERAL MANAGER SAN ALEJO | San Alejo, Honduras |
| 4/19/93 | X CIA. FRUTERA DE SEVILLA | OPERATIONS | GENERAL MANAGER, SANTA MARTA | Santa Marta, Colombia |
| 4/19/93 | CHIQUITA BRANDS INTERNATIONAL, I | CONTROLLERS | DIVISION CONTROLLER | Cristobal, Panama |
| 4/2/93 | CIL | OPERATIONS | V.P. WORLDWIDE ALLOCATION | Antwerp, Belgium |
| 4/19/93 | JOHN MORRELL & CO. | ADMINISTRATION | GENERAL MANAGER GREAT BEND | Great Bend, KS. |
| 3/23/93 | CHIQUITA BRANDS INTERNATIONAL, I | TAX | MGR TAX OPERATIONS | Cincinnati, OH |
| 4/19/93 | PASCUAL HERMANOS | HUMAN RESOURCES | DIRECTOR HUMAN RESOURCES | Valencia, Spain |
| 3/23/93 | FRUPAC | SALES | PRODUCT MGR. | Philadelphia, PA |
| 3/23/93 | CHIQUITA BRANDS CO., N.A. | MARKETING | SR. ACCOUNT MANAGER | Cleveland OH |
| 3/23/93 | CHIQUITA BRANDS CO., N.A. | CB-NA SALES | VP EASTERN SALES DIVISION | Atlanta, GA |
| 3/23/93 | JOHN MORRELL & CO. | PROCESSED MEATS | VICE PRESIDENT, PROCESSED MEATS | Cincinnati, OH |
| 4/14/93 | CHIRIQUI LAND COMPANY | CONTROLLERS | CONTROLLER | Armuelles, Panama |
| 3/29/93 | COBIGUA | OPERATIONS | PRODUCTION MANAGER | Puerto Barrios, Guatemala |
| 4/2/93 | CIA. AGRICOLA DE RIO TINTO, S.A. | PROCESSED FOODS | PLANT MANAGER | San Pedro Sula, Honduras |
| 3/29/93 | COBIGUA | OPERATIONS | PRODUCTION MANAGER | Guatemala City, Guatemala |
| 4/19/93 | CIA. FRUTERA DE SEVILLA | OPERATIONS | CONTROLLER | Medellin, Colombia |
| 4/7/93 | CIA. FRUTERA DE SEVILLA | CONTROLLERS | SR. ASSISTANT CONTROLLER | Santa Marta, Colombia |
| 4/19/93 | PROGRESSIVE PRODUCE CO. | | | Los Angeles, CA |
| 4/29/93 | CHIQUITA BANANA COMPANY, B.V. | MARKETING | AREA DIRECTOR, UK/IRELAND | Surrey, United Kingdom |
| 4/19/93 | CHIQUITA BRANDS INTERNATIONAL, I | MIS | MANAGER SYSTEMS SUPPORT CENTER | Cincinnati, OH |
| 3/23/93 | JOHN MORRELL & CO. | EXECUTIVE | VICE PRESIDENT | Cincinnati, OH |
| 4/7/93 | CHIQUITA TROPICAL PRODUCTS | OPERATIONS | CHIEF ADMINISTRATIVE OFFICER | San Pedro Sula, Honduras |
| 4/2/93 | CHIQUITA TROPICAL PRODUCTS | TREASURY | DIRECTOR, LATIN AMERICAN TREASURY | San Pedro Sula, Honduras |
| 3/24/93 | CHIQUITA BRANDS CO., N.A. | PROCESSED FOODS | VICE PRESIDENT OPERATIONS | Cincinnati, OH |
| 3/23/93 | CHIQUITA BRANDS, INC. | OPERATIONS | VICE PRESIDENT QUALITY & ENGINEERING | Cincinnati, OH |
| 4/14/93 | CHIQUITA BRANDS, INC. | TERMINAL OPERATIONS | MANAGER, EASTERN DIVISION | Wilmington, DE |
| 3/23/93 | CHIQUITA TROPICAL PRODUCTS | OPERATIONS | V.P. & COUNTRY MANAGER | San Jose, Costa Rica |
| 4/14/93 | CHIQUITA BRANDS, INC. | OPERATIONS | ASST. V.P. SHIP BUILDING | Cincinnati, OH |
| 4/7/93 | POLYMER UNITED | OPERATIONS | MANAGER RAW M & I PROC. | San Jose, Costa Rica |
| 4/12/93 | CHIQUITA BANANA COMPANY, B.V. | MARKETING | VICE PRESIDENT, MARKETING | Zwijndrecht, Netherlands |
| 4/2/93 | CHIQUITA BRANDS CO., N.A. | CB-NA BANANA SALES | REGION SALES MANAGER | Santa Ana, CA |
| 4/7/93 | CARTONERA ANDINA, S.A. | OPERATIONS | GENERAL MANAGER | Guayaquil, Ecuador |
| 3/29/93 | CHIQUITA BRANDS INTERNATIONAL, I | MIS | DIRECTOR SUPPORT SERVICES | Cincinnati, OH |
| 4/19/93 | CHIQUITA BRANDS INTERNATIONAL, I | LAW | SENIOR COUNSEL | Cincinnati, OH |
| 4/14/93 | CHIQUITA BRANDS, INC. | OPERATIONS | MANAGER TECHNICAL OPERATIONS | Cincinnati, OH |
| 3/23/93 | CHIQUITA BRANDS INTERNATIONAL, I | HUMAN RESOURCES | MGR HRG - FAR EAST & MID EAST | Cincinnati, OH |
| 3/23/93 | CHIQUITA BRANDS INTERNATIONAL, I | FINANCIAL ANALYSIS | CORPORATE PLANNER | Cincinnati, OH |
| 3/24/93 | CHIQUITA BRANDS, INC. | OPERATIONS | SENIOR DIRECTOR BANANA TECH. SER | Cincinnati, OH |
| 4/2/93 | CHIQUITA TROPICAL PRODUCTS | | | San Jose, Costa Rica |
| 4/7/93 | POLYMER UNITED | OPERATIONS | DIRECTOR MANUFACTURING | San Jose, Costa Rica |
| 4/12/93 | CIL | OPERATIONS | MANAGER OPERATIONS | Antwerp, Belgium |
| 4/19/93 | FRUPAC | TRAFFIC | ASSISTANT TRAFFIC MGR | Philadelphia, PA |
| 4/14/93 | X CHIRIQUI LAND COMPANY | CONTROLLER'S | CONTROLLER | Bocas, Panama |
| 3/23/93 | JOHN MORRELL & CO | SALES | REGIONAL SALES MANAGER | Watertown, CT |
| 4/2/93 | CHIRIQUI LAND COMPANY | OPERATIONS | SUPERVISOR LABOR AND GOVERNMENT REL | Bocas, Panama |

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CHIQUITA BRANDS, INC. 678760000

Confidential Treatment
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| 4/12/93 | POLYMER UNITED | OPERATIONS | DIR. FINANCE, CENT. AMER. | San Jose, Costa Rica |
| 4/14/93 | BANACORP, S.A. | TREASURY | GUATEMALA CITY, GUATEMALA | Guatemala City, Guatemala |
| 4/19/93 | CHIQUITA BRANDS, INC. | CONTROLLER'S | DIRECTOR CORPORATE ACCOUNTING | Cincinnati, OH |
| 4/14/93 | CHIRIQUI LAND COMPANY | | | Armuelles, Panama |
| 3/23/93 | CHIQUITA BRANDS CO., N.A. | CB-NA BANANA SALES | V.P. SALES WESTERN DIVISION | Costa Mesa, CA |
| 3/23/93 | CHIQUITA BRANDS CO., N.A. | CB-NA BANANA SALES | ASST. VICE PRESIDENT SALES W. DIV. | Costa Mesa, CA |
| 4/19/93 | CHIQUITA TROPICAL PRODUCTS | | | San Jose, Costa Rica |
| 4/2/93 | CHIRIQUI LAND COMPANY | OPERATIONS | ASST. GENERAL MANAGER | Bocas, Panama |
| 3/23/93 | CHIQUITA BRANDS, INC. | OPERATIONS | | Cincinnati, OH |
| 4/19/93 | TELA RAILROAD COMPANY | OPERATIONS | PRODUCTION MANAGER | La Lima, Honduras |
| 4/23/93 | CHIQUITA BANANA COMPANY, B.V. | MARKETING | DEP. AREA DIRECTOR | Zwijndrecht, Netherlands |
| 3/23/93 | CHIQUITA BRANDS INTERNATIONAL, I. | MIS | MGR TRAINING & DEVELOPMENT | Cincinnati, OH |
| 4/19/93 | CHIQUITA ITALIA, S.p.A. | MARKETING | PRODUCT MANAGER | Rome, Italy |
| 4/2/93 | JOHN MORRELL & CO. | CREDIT | CORPORATE CREDIT MANAGER | Cincinnati, OH |
| 4/23/93 | CHIQUITA BANANA COMPANY, B.V. | MARKETING | COUNTRY MANAGER POLAND | Warsaw, Poland |
| 4/7/93 | CHIQUITA BRANDS INTERNATIONAL, I. | HUMAN RESOURCES | MANAGER STAFFING | Cincinnati, OH |
| 4/14/93 | CHIQUITA BRANDS, INC. | OPERATIONS | MANAGER FLEET PLANNING & ACQUISITION | Cincinnati, OH |
| 4/14/93 | CHIQUITA BRANDS, INC. | CONTROLLER | CONTROLLER | Cincinnati, OH |
| 3/23/93 | JOHN MORRELL & CO. | DINNER BELL | GENERAL SALES MANAGER | Dalliance, OH |
| 3/24/93 | FRUPAC | FRUPAC | V.P. SALES FRUPAC | Philadelphia, PA |
| 3/23/93 | CHIQUITA BRANDS CO., N.A. | CB-NA SALES | SR. ACCOUNT MANAGER | Atlanta, GA |
| 3/23/93 | CHIQUITA BRANDS INTERNATIONAL, I. | TREASURY | DIRECTOR FINANCE | Cincinnati, OH |
| 3/23/93 | CHIQUITA BRANDS CO., N.A. | PROCESSED FOODS | V.P. GENERAL MGR. PROCESSED FOODS | Cincinnati, OH |
| 4/23/93 | COBAL | OPERATIONS | | San Jose, Costa Rica |
| 3/24/93 | CHIQUITA BRANDS INTERNATIONAL, I. | FINANCIAL ANALYSIS | MANAGER, BUDGETS, CAPITAL COST MGT. | Cincinnati, OH |
| 4/7/93 | X UNIMAR | PROCESSED FOODS | GENERAL MANAGER | San Pedro Sula, Honduras |
| 4/12/93 | COBAL | OPERATIONS | RESEARCH SUPERINTENDENT | San Jose, Costa Rica |
| 4/19/93 | CHIQUITA ITALIA, S.p.A. | EXECUTIVE | PRESIDENT | Rome, Italy |
| 4/19/93 | PASCUAL HERMANOS | OPERATIONS | MANAGER | Aguilas, Spain |
| 3/23/93 | CHIQUITA BRANDS INTERNATIONAL, I. | OFFICE SERVICES | MANAGER - OFFICE SERVICES | Cincinnati, OH |
| 4/2/93 | POLYMER UNITED | OPERATIONS | VICE PRESIDENT PACKING | San Pedro Sula, Honduras |
| 4/14/93 | CHIQUITA BRANDS, INC. | OPERATIONS | CHARTERING MANAGER | Cincinnati, OH |
| 3/23/93 | JOHN MORRELL & CO. | EXECUTIVE | VICE PRESIDENT, G.M. | Sioux Falls, S.D. |
| 4/23/93 | CHIQUITA BRANDS INTERNATIONAL, I. | TAX | VICE PRESIDENT | Cincinnati, OH |
| 4/23/93 | COBAL | OPERATIONS | | San Jose, Costa Rica |
| 3/29/93 | CHIQUITA BRANDS INTERNATIONAL, I. | BOARD OF DIRECTORS | DIRECTOR | Tampa, FL |
| 4/14/93 | JOHN MORRELL & CO. | PORK DIVISION | ASSISTANT VICE PRESIDENT | Cincinnati, OH |
| 3/23/93 | CIL | MARKETING | MGR OF MARKETING INFO ANALYSIS | Antwerp, Belgium |
| 4/7/93 | CHIQUITA BRANDS INTERNATIONAL, I. | MIS | MANAGER INFORMATION ENGINEERING | Cincinnati, OH |
| 3/23/93 | JOHN MORRELL & CO. | EXECUTIVE | SR.VP | Cincinnati, OH |
| 4/27/93 | FRUPAC EUROPE B.V. | EXECUTIVE | DEPUTY GENERAL MANAGER | Zwijndrecht, Netherlands |
| 3/29/93 | FRUPAC | FINANCE | CHIEF FINANCIAL OFFICER | Santiago, Chile |
| 4/15/93 | CHIQUITA BRANDS, INC. | CALIFORNIA DAY FRESH FOODS | | Glandora, CA |
| 4/2/93 | CHIQUITA BRANDS, INC. | OPERATIONS | SR V P FRESH FOODS | Cincinnati, OH |
| 3/23/93 | CHIRIQUI LAND COMPANY | OPERATIONS | COUNTRY CONTROLLER | Panama City, Panama |
| 3/23/93 | CHIQUITA BRANDS, INC. | OPERATIONS | MGR PLANNING & OPER CONTROL | Cincinnati, OH |
| 3/23/93 | JOHN MORRELL & CO | PORK | SPEC SALES & CONVERSION SALES | Cincinnati, OH |
| 3/29/93 | CHIRIQUI LAND COMPANY | | | Armuelles Panama |
| 3/23/93 | CHIQUITA BRANDS, INC | OPERATIONS | TECHNICAL SUPERINTENDENT | Cincinnati OH |

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| 3/23/93 | CHIQUITA BRANDS INTERNATIONAL, I. | CONTROLLER'S | MANAGER FINANCIAL REPORTING | Cincinnati, OH |
| 4/29/93 | FRUPAC | SALES | ACCOUNT MGR. | Philadelphia, PA |
| 3/23/93 | CHIQUITA BRANDS INTERNATIONAL, I. | HUMAN RESOURCES | MANAGER, MANAGEMENT DEVELOPMENT | Cincinnati, OH |
| 3/23/93 | CIL | OPERATIONS | MANAGER BANANA ALLOCATION | Antwerp, Belgium |
| 4/19/93 | MUNDIMAR | PROCESSED FOODS | GENERAL MANAGER | San Jose, Costa Rica |
| 3/29/93 | COBIGUA | OPERATIONS | SR. MANAGER MIS | Guatemala City, Guatemala |
| 4/2/93 | CHIQUITA BRANDS INTERNATIONAL, I. | MIS | MGR. TECHNICAL SERVICES | Cincinnati, OH |
| 3/23/93 | CHIQUITA BRANDS, INC. | FAR & MID EAST & ITALY | SR. V.P. MARKETING FAR EAST, M. EAST, ITALY | Cincinnati, OH |
| 4/19/93 | CIA. AGRICOLA DEL GUAYAS | FINANCE | VICE PRESIDENT FINANCE & ADMINISTRATION | Guayaquil, Ecuador |
| 3/23/93 | CHIQUITA BRANDS, INC. | FAR & MID EAST & ITALY | V.P. MIDDLE EAST & MEDITERRANEAN | Cincinnati, OH |
| 3/24/93 | CHIQUITA BRANDS INTERNATIONAL, I. | MIS | ASSISTANT V.P. INFORMATION SERVICES | Cincinnati, OH |
| 4/19/93 | CHIQUITA BRANDS, INC. | MARKETING | MANAGER MARKETING DEVELOPMENT | Istanbul, Turkey |
| 4/19/93 | CHIQUITA ITALIA, S.p.A. | SALES | DIR. CTR/SOUTH SALES | Rome, Italy |
| 4/7/93 | CHIQUITA BRANDS, INC. | H.L. BANANA | GENERAL MANAGER | Adelaide, Australia |
| 4/15/93 | CHIQUITA BRANDS, INC. | CALIFORNIA DAY FRESH FOODS | | Glendora, CA |
| 3/23/93 | JOHN MORRELL & CO. | TECHNICAL SERVICES | DIR. TECH. SERVICES & REGULATORY AFFAIRS | Cincinnati, OH |
| 4/7/93 | NUMAR | PROCESSED FOODS | PRESIDENT - NUMAR/OIL PALM | San Jose, Costa Rica |
| 4/23/93 | CHIQUITA BANANA COMPANY, B.V. | OPERATIONS | DIRECTOR OPERATIONS | Zwijndrecht, Netherlands |
| 4/2/93 | CHIQUITA BRANDS CO., N.A. | PROCESSED FOODS | REGIONAL SALES MANAGER | Bellevue, WA |
| 4/7/93 | CHIQUITA BRANDS, INC. | MARITROP | DIR. MATERIALS CONTROL | Cincinnati, OH |
| 4/23/93 | CHIQUITA BANANA COMPANY, B.V. | QUALITY ASSURANCE | DIRECTOR QA & TECH SERVICES | Zwijndrecht, Netherlands |
| 4/2/93 | AGROINDUSTRIAL LOS LAGOS | MIS | COUNTRY MIS MANAGER | Sanilago, D.R. |
| 3/29/93 | JOHN MORRELL & CO. | EXECUTIVE | V.P. INDUSTRIAL ENG. | Cincinnati, OH |
| 3/23/93 | CHIQUITA BRANDS CO., N.A. | CB-NA SALES | VP CENTRAL DIVISION | Cincinnati, OH |
| 4/7/93 | CIA. FRUTERA DE SEVILLA | LAW | DIRECTOR, LAW DEPARTMENT | Modellin, Colombia |
| 4/7/93 | NUMAR | PROCESSED FOODS | GEN. MGR ASD | San Jose, Costa Rica |
| 4/7/93 | POLYMER UNITED | OPERATIONS | | San Jose, Costa Rica |
| 3/29/93 | CHIQUITA BRANDS, INC. | QUALITY ENGINEERING | | San Jose, Costa Rica |
| 4/23/93 | FRUPAC EUROPE | OPERATIONS | MANAGER - EUROPE | Rotterdam, Netherlands |
| 4/12/93 | POLYMER UNITED | MARKETING | REGIONAL DIR. SALE & MKTG | Panama City, Panama |
| 3/23/93 | CHIQUITA BRANDS INTERNATIONAL, I. | MIS | MANAGER INFORMATION ENGINEERING | Cincinnati, OH |
| 4/19/93 | COBAL | OPERATIONS | CONTROLLER | San Jose, Costa Rica |
| 4/7/93 | FRUPAC | ACCOUNTING | CONTROLLER | Philadelphia, PA |
| 3/23/93 | CHIQUITA BRANDS INTERNATIONAL, I. | UNITED FRUIT VENTURES | SR VP - OPERATIONS | Cincinnati, OH |
| 4/12/93 | COBAL | OPERATIONS | | San Jose, Costa Rica |
| 4/23/93 | POLYMER UNITED | OPERATIONS | | San Jose, Costa Rica |
| 3/29/93 | CHIQUITA BRANDS, INC. | QUALITY & ENGINEERING | DIRECTOR ENGINEERING | San Jose, Costa Rica |
| 4/2/93 | FRUPAC | OPERATIONS | COMMERICAL MANAGER | Sanilago, Chile |
| 4/7/93 | X NUMAR | PROCESSED FOODS | GM NUMAR, HONDURAS | San Pedro Sula, Honduras |
| 3/23/93 | CHIQUITA BRANDS CO., N.A. | MARKETING | V.P. CONSUMER AND TRADE MARKETING | Cincinnati, OH |
| 3/23/93 | CHIQUITA BRANDS CO., N.A. | CB-NA BANANA SALES | REGIONAL SALES MANAGER | Mississauga, Ontario |
| 3/24/93 | FRUPAC | FRUPAC | V.P. FINANCE & ADMINISTRATION | Philadelphia, PA |
| 4/2/93 | POLYMER UNITED | OPERATIONS | GENERAL MANAGER | San Pedro Sula, Honduras |
| 3/23/93 | CHIQUITA BRANDS INTERNATIONAL, I. | LAW | LEGAL COUNSEL | Cincinnati, OH |
| 4/15/93 | CHIRIQUI LAND COMPANY | OPERATIONS | ASSISTANT MANAGER | Armuelles, Panama |
| 3/23/93 | JOHN MORRELL & CO | PURCHASING | PURCHASING MANAGER | Sinix Falls, SD |
| 3/23/93 | JOHN MORRELL & CO | ADMINISTRATION | REGIONAL SALES MGR | Wichita, KS |
| 3/23/93 | CHIQUITA BRANDS INTERNATIONAL, I. | MIS | MANAGER INFORMATION SERVICES | Cincinnati, OH |
| 4/14/93 | CHIRIQUI LAND COMPANY | OPERATIONS | GENERAL MANAGER - BOCAS | Bocas, Panama |

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| 3/23/93 | CIL | OPERATIONS | MANAGER FRESH FRUIT ALLOCATION | Antwerp, Belgium |
| 4/2/93 | POLYMER UNITED | OPERATIONS | GENERAL MANAGER | San Pedro Sula, Honduras |
| 3/23/93 | JOHN MORRELL & CO. | ADMINISTRATION | VICE PRESIDENT - PROC. MEATS | Sioux Falls, S.D. |
| 4/14/93 | CHIQUITA BRANDS INTERNATIONAL, I. | LAW | ASSITANT GENERAL COUNSEL | Cincinnati, OH |
| 3/29/93 | FRIDAY CANNING CORPORATION | EXECUTIVE | PRESIDENT | New Richmond, WI |
| 3/23/93 | JOHN MORRELL & CO. | SALES | BRAND MANAGER | Cincinnati, OH |
| 3/23/93 | CHIQUITA BRANDS CO., N.A. | TERMINAL OPERATIONS | PORT MANAGER | Guilford, MS |
| 4/15/93 | CHIQUITA BRANDS, INC. | CALIFORNIA DAY FRESH FOODS | | Glendora, CA |
| 4/14/93 | CHIQUITA BRANDS, INC. | OPERATIONS | DIRECTOR LINER SERVICES | Cincinnati, OH |
| 3/23/93 | CHIQUITA BRANDS, INC. | MARITROP | SR. V.P. AND COO | Cincinnati, OH |
| 3/23/93 | CHIQUITA INTERNATIONAL, LTD. | CONTROLLERS | ASST. DIVISION CONTROLLER | Tapachula, Mexico |
| 4/7/93 | CIA. AGRIICOLA DEL GUAYAS | CONTROLLERS | CONTROLLER | Guayaquil, Ecuador |
| 4/7/93 | COBAL | OPERATIONS | | San Jose, Costa Rica |
| 3/29/93 | JOHN MORRELL & CO. | SALES | REGIONAL SALES MGR | Memphis, TN |
| 4/23/93 | CHIQUITA BRANDS, INC. | FAR, MID EAST AND ITALY | DIR. FINANCE & ADMIN. | Auckland, New Zealand |
| 3/23/93 | CHIQUITA BRANDS CO., N.A. | MARKETING | DIRECTOR - MARKETING N.A. | Cincinnati, OH |
| 5/4/93 | TELA RAILROAD COMPANY | BANANA TECH. SERVICES | ASST. AGRONOMIST | La Lima, Honduras |
| 4/7/93 | CHIQUITA BRANDS INTERNATIONAL, I. | TAX | MANAGER, TAX PLANNING | Cincinnati, OH |
| 4/14/93 | CHIQUITA BRANDS, INC. | CONTROLLER'S | DIRECTOR, TRANSPORTATION ACCOUNTING | Cincinnati, OH |
| 4/12/93 | JOHN MORRELL & CO. | MILITARY | ASST. VP & INT'L. MILITARY SALES MGR | Cincinnati, OH |
| 3/23/93 | JOHN MORRELL & CO. | HUNTER PACKING COMPA | CONTROLLER | Hazelwood, MO |
| 4/14/93 | CIL | OPERATIONS | MANAGER SCHEDULING | Antwerp, Belgium |
| 4/7/93 | BANACORP. S.A. | FINANCE | DIRECTOR FINANCE | Guatemala City, Guatemala |
| 3/23/93 | UNIMAR | PROCESSED FOODS | GENERAL MANAGER | Managua, Nicaragua |
| 4/7/93 | CHIQUITA TROPICAL PRODUCTS | HUMAN RESOURCES | DIRECTOR HUMAN RESOURCES | San Jose, Costa Rica |
| 4/15/93 | POLYMER UNITED | FINANCE | DIRECTOR OF FINANCE | San Jose, Costa Rica |
| 4/12/93 | CHIQUITA BRANDS, INC. | CALIFORNIA DAY FRESH FOODS | | Glendora, CA |
| 4/7/93 | DUNAND ET COMPAGNIE DES BANAN | EXECUTIVE | V.P. REGION MGR. DR., MX., TX | Cincinnati, OH |
| 4/23/93 | CHIQUITA BRANDS, INC. | CONTROLLER'S | PRESIDENT, DIRECTOR GENERAL | Paris, France |
| 3/23/93 | CHIQUITA BRANDS INTERNATIONAL, I. | HUMAN RESOURCES | MANAGER, SYSTEMS INFORMATION | Cincinnati, OH |
| 4/2/93 | CHIQUITA BRANDS INTERNATIONAL, I. | OFFICE SERVICES | SR. MGR INT'L COMPENSATION | Cincinnati, OH |
| 3/23/93 | JOHN MORRELL & CO. | SALES | MANAGER TELECOMMUNICATIONS | Cincinnati, OH |
| 4/7/93 | CHIQUITA BRANDS, INC | NORTH PACIFIC REGION | REGIONAL SALES MANAGER | N. Huntingdon, PA |
| 4/19/93 | AGROINDUSTRIAL LOS LAGOS | OPERATIONS | GENERAL MANAGER | Seoul, Korea |
| 3/23/93 | COBAL | OPERATIONS | MGR ASSOC PRODUCERS | San Jose, Costa Rica |
| 4/14/93 | JOHN MORRELL & CO. | MARKETING | BRAND MANAGER | Cincinnati, OH |
| 3/23/93 | CHIRIQUI LAND COMPANY | OPERATIONS | MANAGER TECHNICAL SERVICES-ARMUELLES | Armuelles, Panama |
| 3/24/93 | CHIQUITA BRANDS INTERNATIONAL, I. | MIS | MANAGER INFORMATION SERVICES | Cincinnati, OH |
| 3/23/93 | CHIQUITA BRANDS INTERNATIONAL, I. | CORPORATE AFFAIRS | VICE PRESIDENT-CORPORATE AFFAIRS | Cincinnati, OH |
| 3/23/93 | CHIQUITA BRANDS INTERNATIONAL, I. | LAW | SENIOR ATTORNEY | Cincinnati, OH |
| 3/23/93 | CHIQUITA BRANDS INTERNATIONAL, I. | MIS | MANAGER INFORMATION SERVICES | Cincinnati, OH |
| 3/24/93 | FRUPAC | SALES | ACCOUNT MGR | Philadelphia, PA |
| 3/23/93 | CHIQUITA BRANDS, INC | INTERNAL AUDIT | AUDIT SPECIALIST | Cincinnati, OH |
| 3/23/93 | CHIQUITA BRANDS INTERNATIONAL, I. | MIS | MANAGER INFORMATION ENGINEERING | Cincinnati, OH |
| 4/29/93 | CHIQUITA BANANA COMPANY, B V | FINANCE | MANAGER ADMIN | Zwijndrecht, Netherlands |
| 4/14/93 | CHIQUITA BRANDS, INC | OPERATIONS | CHARTERING MANAGER | Cincinnati, OH |
| 4/14/93 | CHIQUITA BRANDS, INC | TRANSPORTATION | MARKETING ANALYST | Cincinnati, OH |
| 3/23/93 | CHIQUITA BRANDS CO., N A | PROCESSED FOODS | DIRECTOR LOGISTICS AND PROD CONTROL | Cincinnati, OH |

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| 3/23/83 | JOHN MORRELL & CO. | TRANSPORTATION | ASSISTANT VICE PRESIDENT | Cincinnati, OH |
| 3/23/83 | JOHN MORRELL & CO. | PORK | NATIONAL SALES MANAGER | Cincinnati, OH |
| 4/14/83 | JOHN MORRELL & CO. | INTERNATIONAL | VICE PRESIDENT | Cincinnati, OH |
| 4/14/83 | CHIQUITA BRANDS, INC. | OPERATIONS | SENIOR MANAGER, MARKET DEVELOPMENT | Cincinnati, OH |
| 3/23/83 | CHIQUITA BRANDS CO., N.A. | CB-NA BANANA SALES | VICE PRESIDENT SALES N.A. | Cincinnati, OH |
| 3/23/83 | MARITROP TRADING CORPORATION | MATERIALS & SUPPLY | DIRECTOR | Cincinnati, OH |
| 3/23/83 | CHIQUITA BRANDS CO., N.A. | QUALITY ASSURANCE | DIRECTOR TECH SALES AND QUALITY ASSURANCE | Cincinnati, OH |
| 4/2/83 | TELA RAILROAD COMPANY | OPERATIONS | MANAGER ASSOC. PRODUCERS | La Lima, Honduras |
| 4/16/83 | CHIQUITA BRANDS CO., N.A. | INLAND TRANSPORTATION | DIR. CONTAINER OPERATIONS | Wilmington, DE |
| 3/23/83 | CHIQUITA BRANDS INTERNATIONAL | INTERNAL AUDIT | SR. AUDIT MANAGER | Cincinnati, OH |
| 4/12/83 | CIA. FRUTERA DE SEVILLA | HUMAN RESOURCES | MANAGER HUMAN RESOURCES | Medellin, Colombia |
| 3/24/83 | JOHN MORRELL & CO. | DINNER BELL | BRAND MANAGER | Cincinnati, OH |
| 3/23/83 | CHIQUITA BRANDS INTERNATIONAL | LAW | SENIOR COUNSEL | Cincinnati, OH |
| 3/23/83 | JOHN MORRELL & CO. | SALES | V.P. - WESTERN SALES | San Francisco, CA |
| 4/19/83 | CHIQUITA BANANA COMPANY, B.V. | SALES | DIRECTOR, INDUSTRIAL SALES | Zwijndrecht, Netherlands |
| 4/19/83 | JOHN MORRELL & CO. | SALES | MGR SALES OPERATIONS | Cincinnati, OH |
| 3/28/83 | CHIQUITA BRANDS CO., N.A. | PROCESSED FOODS | REGIONAL SALES MANAGER | Cleveland, OH |
| 3/28/83 | CHIQUITA BRANDS CO., N.A. | PROCESSED FOODS | REGIONAL SALES MANAGER | Cincinnati, OH |
| 3/28/83 | CHIQUITA CITRUS PACKERS | FINANCE | CONTROLLER | Fl. Pierce, FL |
| 3/23/83 | TELA RAILROAD COMPANY | OPERATIONS | CONTROLLER | La Lima, Honduras |
| 3/23/83 | COBAL | OPERATIONS | | San Jose, Costa Rica |
| 4/12/83 | CIA. FRUTERA DE SEVILLA | FINANCE | SPECIAL PROJECTS | Medellin, Colombia |
| 4/23/83 | CHIQUITA BRANDS INTERNATIONAL | INTERNAL AUDIT | AUDIT MANAGER | Cincinnati, OH |
| 4/7/83 | NUMAR | PROCESSED FOODS | DIR. TECH. SERVICES | San Jose, Costa Rica |
| 4/7/83 | PROGRESSIVE PRODUCE CO. | | PRESIDENT | Los Angeles, CA |
| 4/19/83 | FRUPAC | SALES | PRODUCT MGR. | Philadelphia, PA |
| 4/19/83 | CHIQUITA ITALIA, S.p.A. | EXECUTIVE | DIRECTOR, FINANCE, PLNG & ADMIN. | Rome, Italy |
| 4/19/83 | CHIQUITA BRANDS, INC. | CALIFORNIA DAY FRESH FOODS | | Glendora, CA |
| 4/23/83 | CHIQUITA BRANDS INTERNATIONAL | CONTROLLERS | DIRECTOR | Cincinnati, OH |
| 4/2/83 | CHIQUITA BRANDS, INC. | INTL. BUSINESS DEVELOP | DIRECTOR, INTERNATIONAL DEVELOPMENT | Cincinnati, OH |
| 3/23/83 | CHIQUITA BRANDS, INC. | CITRUS PACKERS | V.P. GENERAL MGR. CITRUS PACKERS | Fl. Pierce, FL |
| 4/28/83 | CHIQUITA BANANA COMPANY, B.V. | FINANCE | V.P. FINANCE AND ADMINIS. | Zwijndrecht, Netherlands |
| 3/23/83 | CHIQUITA BRANDS, INC. | OPERATIONS | DIRECTOR, QUALITY ASSURANCE | Cincinnati, OH |
| 4/7/83 | CIA. AGRICOLA DEL GUAYAS | CONTROLLERS | CONTROLLER | Guayaquil, Ecuador |
| 4/19/83 | CHIQUITA TROPICAL PRODUCTS | | | San Jose, Costa Rica |
| 3/29/83 | FRUPAC | OPERATIONS | GENERAL MANAGER | Santiago, Chile |
| 4/2/83 | CIA. FRUTERA DE SEVILLA | MIS | MANAGER MIS | Medellin, Colombia |
| 3/23/83 | FRUPAC | OPERATIONS | BANANA PROJ. MGR | Santiago, Chile |
| 3/23/83 | CHIQUITA BRANDS CO., N.A. | PROCESSED FOODS | DIRECTOR MARKETING | Cincinnati, OH |
| 3/23/83 | JOHN MORRELL & CO. | HUNTER KREY | REGIONAL SALES MGR | Harlow, MO |
| 4/7/83 | CHIQUITA BRANDS, INC. | DOMESTIC OPERATIONS | ACCOUNTING MANAGER | Cincinnati, OH |
| 4/19/83 | CHIQUITA BRANDS, INC. | PROCESSED FOODS | MANAGER, NEW PRODUCT DEVELOPMENT | Cincinnati, OH |
| 4/14/83 | BANANA SUPPLY CO. | EXECUTIVE | VICE PRESIDENT | Miami, FL |
| 3/23/83 | MARITROP TRADING CORPORATION | MARITROP | M&S MANAGER | Cincinnati, OH |
| 4/14/83 | CHIQUITA BRANDS INTERNATIONAL | HUMAN RESOURCES | V.P. HUMAN RESOURCES, JM & CO | Cincinnati, OH |
| 4/19/83 | CHIQUITA BRANDS, INC. | CALIFORNIA DAY FRESH FOODS | | Glendora, CA |
| 4/19/83 | CHIQUITA BRANDS, INC. | CALIFORNIA DAY FRESH FOODS | | Glendora, CA |
| 3/23/83 | CHIQUITA BRANDS INTERNATIONAL | MIS | V.P. INFORMATION SYSTEMS | Cincinnati, OH |
| 4/7/83 | CIA. FRUTERA DE SEVILLA | OPERATIONS | GENERAL MANAGER - MEDELLIN | Medellin, Colombia |

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Confidential Treatment
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| 4/12/93 | CIL | OPERATIONS | DIRECTOR LOGISTICS AND OPERATIONS | Antwerp, Belgium |
| 3/23/93 | MARITROP TRADING CORPORATION | AGROCHEMICALS | MANAGER | Cincinnati, OH |
| 3/23/93 | CHIQUITA BRANDS, INC. | OPERATIONS | EXECUTIVE VICE PRESIDENT CTP GROUP | Cincinnati, OH |
| 3/23/93 | CHIQUITA BRANDS INTERNATIONAL, I. | MIS | DIRECTOR - INFORMATION SERVICES | Cincinnati, OH |
| 4/23/93 | CHIQUITA TROPICAL PRODUCTS | LAW | SR. LEGAL COUNSEL | San Pedro Sula, Honduras |
| 4/19/93 | JOHN MORRELL & CO. | ADMINISTRATION | GENERAL MGR. CHEMICAL DIV. SARATOGA SP | Northlake, IL |
| 4/7/93 | X NUMAR | PROCESSED FOODS | GM NUMAR | San Jose, Costa Rica |
| 4/2/93 | TELA RAILROAD COMPANY | OPERATIONS | GENERAL MANAGER TELA-RAILROAD | La Lima, Honduras |
| 4/23/93 | CHIQUITA BANANA COMPANY, B.V. | OPERATIONS | AREA DIRECTOR | Cologne, Germany |
| 3/24/93 | FRUPAC | MIS | SYSTEMS ANALYST | Philadelphia, PA |
| 3/23/93 | CHIQUITA BRANDS INTERNATIONAL, I. | TREASURY | VICE PRESIDENT AND TREASURER | Cincinnati, OH |
| 3/23/93 | CHIQUITA BRANDS CO., N.A. | PROCESSED FOODS | REGIONAL SALES MANAGER | Boston, MA |
| 3/24/93 | CHIQUITA BRANDS, INC. | OPERATIONS | VP/COUNTRY MGR. INDONESIA | Jakarta, Indonesia |
| 3/23/93 | JOHN MORRELL & CO. | PROCESSED MEATS | CORP. PRODUCT COORDINATOR | Cincinnati, OH |
| 3/24/93 | CHIQUITA BRANDS CO., N.A. | INLAND DISTRIBUTION | DIRECTOR, LOGISTICS SERVICES | Cincinnati, OH |
| 3/23/93 | JOHN MORRELL & CO. | FINANCIAL ANALYSIS | MGR. PLANNING & ANALYSIS | Cincinnati, OH |
| 3/23/93 | CHIQUITA BRANDS, INC. | CONTROLLER'S | MGR. MARKETING & MANAGEMENT | Cincinnati, OH |
| 4/7/93 | JOHN MORRELL & CO. | PORK PLANT OPERATION | VICE PRESIDENT | Sioux Falls, SD |
| 4/19/93 | CHIQUITA BRANDS CO., N.A. | CB-NA SALES | REGION SALES VICE PRESIDENT | St. Louis, MO |
| 5/3/93 | CHIQUITA BANANA COMPANY, B.V. | MARKETING | COUNTRY MANAGER | Prague, Czechoslovakia |
| 4/2/93 | JOHN MORRELL & CO. | PLANT OPERATIONS | MECHANICAL SUPERINTENDENT | Sioux Falls, SD |
| 4/7/93 | FRUPAC | OPERATIONS | PRODUCTION MANAGER | Santiago, Chile |
| 4/19/93 | PASCUAL HERMANOS | OPERATIONS | DIRECTOR OPERATIONS | Valencia, Spain |
| 3/23/93 | MARITROP TRADING CORPORATION | ADMINISTRATION | DIRECTOR, MATERIALS & SUPPLY | Cincinnati, OH |
| 4/14/93 | CHIQUITA BRANDS, INC. | OPERATIONS | BUNKER COORDINATOR | Cincinnati, OH |
| 4/19/93 | CHIQUITA BRANDS, INC. | SALES | NORTH AMERICAN SALES MANAGER | Cincinnati, OH |
| 3/24/93 | JOHN MORRELL & CO. | HUMBOLDT SAUSAGE | V.P. OF MANUFACTURING | Humboldt, IA |
| 3/23/93 | CHIQUITA BRANDS CO., N.A. | PROCESSED FOODS | REGION SALES MANAGER | Cordova, TN |
| 4/14/93 | CHIQUITA BRANDS INTERNATIONAL, I. | FINANCIAL ANALYSIS | CORPORATE PLANNER | Cincinnati, OH |
| 4/2/93 | CHIQUITA BRANDS INTERNATIONAL, I. | HUMAN RESOURCES | VP CORPORATE HUMAN RESOURCES | Cincinnati, OH |
| 4/15/93 | JOHN MORRELL & CO. | SIOUX CITY | CONTROLLER | Sioux City, IA |
| 4/7/93 | NUMAR | PROCESSED FOODS | VICE PRESIDENT ADMINISTRATION | San Jose, Costa Rica |
| 3/29/93 | FRUPAC | HUMAN RESOURCES | MANAGER HUMAN RESOURCES | Santiago, Chile |
| 4/7/93 | CIL | OPERATIONS | AVP PROD. COORD. & ALLOC. | Antwerp, Belgium |
| 4/12/93 | POLYMER UNITED | FINANCE | REGIONAL DIRECTOR FIN & ADMIN | Panama City, Panama |
| 4/7/93 | DUNAND ET COMPAGNIE DES BANAN | EXECUTIVE | SECRETARY | Paris, France |
| 4/12/93 | CIL | FINANCE | CONTROLLER, FINANCE AND ADMINISTRATION | Antwerp, Belgium |
| 4/19/93 | X CHIQUITA BRANDS INTERNATIONAL, I. | OPERATIONS | ASST VICE PRESIDENT TROPICAL BUSINESS | Cincinnati, OH |
| 4/14/93 | BANANA SUPPLY CO. | EXECUTIVE | VICE PRESIDENT | Miami, FL |
| 4/23/93 | CHIQUITA TROPICAL PRODUCTS | | | San Jose, Costa Rica |
| 3/23/93 | CHIQUITA BRANDS INTERNATIONAL, I. | SECRETARY'S OFFICE | ASST GENERAL COUNSEL & ASST. SECRETAR | Cincinnati, OH |
| 3/23/93 | CHIQUITA BRANDS INTERNATIONAL, I. | MIS | MANAGER INFORMATION ENGINEERING | Cincinnati, OH |
| 3/23/93 | CHIQUITA BRANDS INTERNATIONAL, I. | MIS | DIRECTOR DATA ADMINISTRATION | Cincinnati, OH |
| 4/7/93 | CHIQUITA BRANDS INTERNATIONAL, I. | MIS | MANAGER INFORMATION ENGINEERING | Cincinnati, OH |
| 4/7/93 | CHIQUITA BRANDS INTERNATIONAL, I. | MIS | | Cincinnati, OH |
| 4/2/93 | CHIQUITA BRANDS INTERNATIONAL, I. | TREASURY | DOR/ TREASURY ANALYSIS | Cincinnati, OH |
| 3/24/93 | CHIQUITA BRANDS INTERNATIONAL, I. | ADMINISTRATION | CHAIRMAN & CEO | Cincinnati, OH |
| 3/23/93 | CHIQUITA BRANDS INTERNATIONAL, I. | EXECUTIVE | PRESIDENT AND CHIEF OPERATING OFFICER | Cincinnati, OH |
| 4/2/93 | CHIQUITA BRANDS INTERNATIONAL, I. | BOARD OF DIRECTORS | DIRECTOR | Cincinnati, OH |
| 4/2/93 | CHIQUITA TROPICAL PRODUCTS | HUMAN RESOURCES | REGIONAL HUMAN RESOURCE DIRECTOR | San Pedro Sula, Honduras |

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| 4/2/93 | JOHN MORRELL & CO. | EXECUTIVE | SR. V.P. PORK DIV. | Cincinnati, OH |
| 4/10/93 | CHIQUITA BRANDS INTERNATIONAL, I | CONTROLLERS | MANAGER | Cristobal, Panama |
| 4/23/93 | CHIQUITA BANANA COMPANY, B.V. | FINANCE | DIRECTOR, E.D.P. | Zwijndrecht, Netherlands |
| 4/7/93 | FRUPAC | OPERATIONS | TERMINAL MGR. | Philadelphia, PA |
| 3/24/93 | FRUPAC | SALES | SR. ACCOUNT MANAGER | Philadelphia, PA |
| 4/2/93 | JOHN MORRELL & CO. | PEYTON PACKING COMPA | PERSONNEL MANAGER/P.A. MANAGER | El Paso, TX |
| 4/19/93 | CHIQUITA ITALIA, S.p.A. | MARKETING | MANAGER, ADVANCED PROMOTIONS | Rome, Italy |
| 4/14/93 | CHIQUITA BRANDS CO., N.A. | BUSINESS DEVELOPMENT | DIRECTOR, PLANNING AND ADMIN. | Cincinnati, OH |
| 3/23/93 | MARITROP TRADING CORPORATION | MARITROP | MGR FLEET PURCHASING | Cincinnati, OH |
| 3/23/93 | JOHN MORRELL & CO. | TOBIN'S FIRST PRIZE | REGIONAL SALES MGR | Schoenclady, NY |
| 4/19/93 | POLYMER UNITED | OPERATIONS | | San Jose, Costa Rica |
| 4/2/93 | CHIQUITA BRANDS, INC. | FAR & MID EAST & ITALY | V.P. & GENERAL MANAGER | Cincinnati, OH |
| 4/7/93 | DUNAND ET COMPAGNIE DES BANAN | EXECUTIVE | CHIEF FINANCIAL OFFICER | Paris, France |
| 3/23/93 | JOHN MORRELL & CO. | LIGURIA ITALIAN SPEC. | PRESIDENT | Cincinnati, OH |
| 3/23/93 | CHIQUITA BRANDS INTERNATIONAL, I | HUMAN RESOURCES | MANAGER, BENEFITS PLANNING | Cincinnati, OH |
| 4/7/93 | JOHN MORRELL & CO. | ADMINISTRATION | GENERAL MGR. LIGURIA | Humboldt, IA |
| 4/14/93 | GREAT WHITE FLEET | TRANSPORTATION | ASSISTANT MGR. OF OPERATIONS | Cincinnati, OH |
| 4/12/93 | JOHN MORRELL & CO. | BOB OSTROW | CONTROLLER (OFFICE AND ACCTG. MANAGER) | Oakland, CA |
| 3/23/93 | JOHN MORRELL & CO. | EXECUTIVE | V.P. AND ASST. PLANT MANAGER | Sioux Falls, S.D. |
| 4/19/93 | CHIQUITA BRANDS INTERNATIONAL, I | PROCESSED FOODS | MGR., MARKET QA/QC | Cincinnati, OH |
| 4/2/93 | JOHN MORRELL & CO. | PROCESSED MEATS | ASSISTANT VICE PRESIDENT | Sioux Falls, SD |
| 4/7/93 | X NUMAR | PROCESSED FOODS | DIV MANAGER COTO | San Jose, Costa Rica |
| 3/23/93 | CHIQUITA BRANDS CO., N.A. | PROCESSED FOODS | VICE PRESIDENT SALES | Cincinnati, OH |
| 4/23/93 | CHIQUITA BANANA COMPANY, B.V. | OPERATIONS | COUNTRY MGR - GREECE | Athens, Greece |
| 4/12/93 | CHIQUITA BRANDS CO., N.A. | CB-NA BANANA SALES | SALES MANAGER EASTERN DIVISION | Montvale, NJ |
| 4/7/93 | CHIQUITA BRANDS INTERNATIONAL, I | MIS | AVP - INFORMATION SERVICES | Cincinnati, OH |
| 4/7/93 | CIA. AGRICOLA DEL GUAYAS | OPERATIONS | DIR. OPERATIONS | Guayaquil, Ecuador |
| 4/2/93 | JOHN MORRELL & CO. | CORPORATE | MARKETING DIRECTOR | Cincinnati, OH |
| 3/23/93 | CHIQUITA BRANDS, INC. | OPERATIONS | SENIOR DIRECTOR QUALITY SYSTEMS COMP. | Cincinnati, OH |
| 3/23/93 | CHIQUITA INTERNATIONAL LTD. | CONTROLLERS | CONTROLLER | Tapachula, Mexico |
| 4/2/93 | CHIQUITA BRANDS INTERNATIONAL, I | MIS | DIRECTOR INFORMATION SERVICES | Cincinnati, OH |
| 3/24/93 | JOHN MORRELL & CO. | CONTROLLER'S | CONTROLLER - PRICE AND EXPENSE | Cincinnati, OH |
| 4/19/93 | CHIQUITA BRANDS CO., N.A. | CB-NA MARKETING | VP REGIONAL SALES | Boston, MA |
| 4/2/93 | CHIQUITA BRANDS NEW ZEALAND | OPERATIONS | CHIEF FINANCIAL OFFICER | Auckland, New Zealand |
| 4/14/93 | COBAL | OPERATIONS | GENERAL MANAGER | San Jose, Costa Rica |
| 4/7/93 | CHIQUITA BRANDS, INC | CONTROLLERS | CONTROLLER | Cincinnati, OH |
| 4/7/93 | CHIQUITA BRANDS INTERNATIONAL, I | MIS | MANAGER INFORMATION ENGINEERING | Cincinnati, OH |
| 4/2/93 | CHIQUITA BRANDS INTERNATIONAL, I | HUMAN RESOURCES | MANAGER - BENEFITS ADMIN | Cincinnati, OH |
| 3/23/93 | CHIQUITA BRANDS INTERNATIONAL, I | MIS | MANAGER INFORMATION ENGINEERING | Cincinnati, OH |
| 3/23/93 | CHIQUITA BRANDS INTERNATIONAL, I | MIS | MANAGER INFORMATION ENGINEERING | Cincinnati, OH |
| 4/23/93 | PASCUAL HERMANOS | OPERATIONS | CHIEF ADMINISTRATIVE OFFICER | Valencia, Spain |
| 3/23/93 | CHIQUITA BRANDS, INC | TROPICAL PRODUCTS | SR ACCOUNT MANAGER | Cincinnati, OH |
| 3/23/93 | CHIQUITA TROPICAL PRODUCTS | OPERATIONS | DIR. CAP INVESTMENT & PURCHASING | San Jose, Costa Rica |
| 4/14/93 | COBIGUA | OPERATIONS | GENERAL MANAGER, COBIGUA | Guatemala City, Guatemala |
| 4/19/93 | X CHIQUITA TROPICAL PRODUCTS | LEGAL | ASSISTANT DIRECTOR LEGAL AND GOVT AFFAI | Panama City, Panama |
| 4/19/93 | X CIA FRUTERA DE SEVILLA | CONTROLLER | CONTROLLER | Santa Marta, Colombia |
| 3/24/93 | FRUPAC | SALES | STAFF SERVICES MGR | Philadelphia, PA |
| 4/7/93 | JOHN MORRELL & CO | SPRINGDALE | VICE PRESIDENT AND GENERAL MANAGER | Cincinnati, OH |
| 3/23/93 | COBIGUA | OPERATIONS | SENIOR PRODUCTION MANAGER | Puerto Barrios, Guatemala |

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| 4/7/93 | CHIRIQUI LAND COMPANY | OPERATIONS | COBAL | OPERATIONS | MANAGER - TQC | Cincinnati, OH |
| 3/23/93 | CHIRIQUI LAND COMPANY | OPERATIONS | COBAL | OPERATIONS | MANAGER PLANNING & ANALYSIS | Belthell, WA |
| 3/23/93 | CHIRIQUI LAND COMPANY | OPERATIONS | COBAL | OPERATIONS | ASSISTANT SUPERINTENDENT | Cincinnati, OH |
| 3/23/93 | CHIRIQUI LAND COMPANY | OPERATIONS | COBAL | OPERATIONS | MANAGER TELECOMMUNICATIONS | Cincinnati, OH |
| 4/23/93 | CHIRIQUI LAND COMPANY | OPERATIONS | COBAL | OPERATIONS | ASST DIR CROP PROT - HOND | La Lima, Honduras |
| 4/7/93 | CHIRIQUI LAND COMPANY | OPERATIONS | COBAL | OPERATIONS | | Puerto Barrios, Guatemala |
| 4/14/93 | CHIRIQUI LAND COMPANY | OPERATIONS | COBAL | OPERATIONS | | Cincinnati, OH |
| 4/2/93 | CHIRIQUI LAND COMPANY | OPERATIONS | COBAL | OPERATIONS | | Gulfpot, MS |
| 4/2/93 | CHIRIQUI LAND COMPANY | OPERATIONS | COBAL | OPERATIONS | | San Jose, Costa Rica |
| 4/7/93 | CHIRIQUI LAND COMPANY | OPERATIONS | COBAL | OPERATIONS | | Cincinnati, OH |
| 3/23/93 | CHIRIQUI LAND COMPANY | OPERATIONS | COBAL | OPERATIONS | | Cincinnati, OH |
| 3/24/93 | CHIRIQUI LAND COMPANY | OPERATIONS | COBAL | OPERATIONS | | San Jose, Costa Rica |
| 3/30/93 | CHIRIQUI LAND COMPANY | OPERATIONS | COBAL | OPERATIONS | | Cincinnati, OH |
| 3/23/93 | CHIRIQUI LAND COMPANY | OPERATIONS | COBAL | OPERATIONS | | Cincinnati, OH |
| 4/14/93 | CHIRIQUI LAND COMPANY | OPERATIONS | COBAL | OPERATIONS | | Armuellles, Panama |
| 4/2/93 | CHIRIQUI LAND COMPANY | OPERATIONS | COBAL | OPERATIONS | | San Jose, Costa Rica |
| 4/12/93 | CHIRIQUI LAND COMPANY | OPERATIONS | COBAL | OPERATIONS | | San Jose, Costa Rica |
| 3/23/93 | CHIRIQUI LAND COMPANY | OPERATIONS | COBAL | OPERATIONS | | Philadelphia, PA |
| 4/14/93 | CHIRIQUI LAND COMPANY | OPERATIONS | COBAL | OPERATIONS | | Tokyo, Japan |
| 4/15/93 | CHIRIQUI LAND COMPANY | OPERATIONS | COBAL | OPERATIONS | | Glendora, CA |
| 4/7/93 | CHIRIQUI LAND COMPANY | OPERATIONS | COBAL | OPERATIONS | | Los Angeles, CA |
| 3/23/93 | CHIRIQUI LAND COMPANY | OPERATIONS | COBAL | OPERATIONS | | Houston, TX |
| 4/12/93 | CHIRIQUI LAND COMPANY | OPERATIONS | COBAL | OPERATIONS | | Cincinnati, OH |
| 3/23/93 | CHIRIQUI LAND COMPANY | OPERATIONS | COBAL | OPERATIONS | | Cincinnati, OH |
| 3/28/93 | CHIRIQUI LAND COMPANY | OPERATIONS | COBAL | OPERATIONS | | Cincinnati, OH |
| 3/23/93 | CHIRIQUI LAND COMPANY | OPERATIONS | COBAL | OPERATIONS | | Cincinnati, OH |
| 4/2/93 | CHIRIQUI LAND COMPANY | OPERATIONS | COBAL | OPERATIONS | | Cincinnati, OH |
| 4/7/93 | CHIRIQUI LAND COMPANY | OPERATIONS | COBAL | OPERATIONS | | Elmhurst, IL |
| 3/23/93 | CHIRIQUI LAND COMPANY | OPERATIONS | COBAL | OPERATIONS | | La Lima, Honduras |
| 3/23/93 | CHIRIQUI LAND COMPANY | OPERATIONS | COBAL | OPERATIONS | | Cincinnati, OH |
| 4/7/93 | CHIRIQUI LAND COMPANY | OPERATIONS | COBAL | OPERATIONS | | Panama City, Panama |
| 3/23/93 | CHIRIQUI LAND COMPANY | OPERATIONS | COBAL | OPERATIONS | | Cincinnati, OH |
| 4/7/93 | CHIRIQUI LAND COMPANY | OPERATIONS | COBAL | OPERATIONS | | Denver CO |
| 4/14/93 | CHIRIQUI LAND COMPANY | OPERATIONS | COBAL | OPERATIONS | | Miami, FL |
| 4/23/93 | CHIRIQUI LAND COMPANY | OPERATIONS | COBAL | OPERATIONS | | Zwijndrecht, Netherlands |
| 4/15/93 | CHIRIQUI LAND COMPANY | OPERATIONS | COBAL | OPERATIONS | | Davao City, Philippines |
| 3/23/93 | CHIRIQUI LAND COMPANY | OPERATIONS | COBAL | OPERATIONS | | San Jose, Costa Rica |
| 4/14/93 | CHIRIQUI LAND COMPANY | OPERATIONS | COBAL | OPERATIONS | | Armuellles, Panama |
| 3/23/93 | CHIRIQUI LAND COMPANY | OPERATIONS | COBAL | OPERATIONS | | Cincinnati, OH |
| 4/7/93 | CHIRIQUI LAND COMPANY | OPERATIONS | COBAL | OPERATIONS | | Cincinnati, OH |
| 3/23/93 | CHIRIQUI LAND COMPANY | OPERATIONS | COBAL | OPERATIONS | | Cincinnati, OH |
| 4/7/93 | CHIRIQUI LAND COMPANY | OPERATIONS | COBAL | OPERATIONS | | Cincinnati, OH |
| 3/23/93 | CHIRIQUI LAND COMPANY | OPERATIONS | COBAL | OPERATIONS | | Cincinnati, OH |
| 4/15/93 | CHIRIQUI LAND COMPANY | OPERATIONS | COBAL | OPERATIONS | | Glendora, CA |
| 4/15/93 | CHIRIQUI LAND COMPANY | OPERATIONS | COBAL | OPERATIONS | | Cincinnati, OH |
| 4/14/93 | CHIRIQUI LAND COMPANY | OPERATIONS | COBAL | OPERATIONS | | Cincinnati, OH |
| 4/15/93 | CHIRIQUI LAND COMPANY | OPERATIONS | COBAL | OPERATIONS | | Glendora, CA |
| 4/19/93 | CHIRIQUI LAND COMPANY | OPERATIONS | COBAL | OPERATIONS | | Costa Mesa, CA |
| 4/14/93 | CHIRIQUI LAND COMPANY | OPERATIONS | COBAL | OPERATIONS | | Cincinnati, OH |
| 4/14/93 | CHIRIQUI LAND COMPANY | OPERATIONS | COBAL | OPERATIONS | | Antwerp Belgium |

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| 4/2/93 | CHIQUITA BRANDS INTERNATIONAL, I. | MIS | MANAGER PC SUPPORT | Cincinnati, OH |
| 4/2/93 | CHIQUITA BRANDS INTERNATIONAL, I. | HUMAN RESOURCES | DIRECTOR BENEFITS AND COMPENSATION | Cincinnati, OH |
| 3/29/93 | CHIQUITA ITALIA, S.p.A. | SALES | DIRECTOR SALES/NORTH | Milan, Italy |
| 3/23/93 | CHIQUITA BRANDS CO., N.A. | CB-NA SALES | SR. ACCOUNT MANAGER | Santa Ana, CA |
| 4/12/93 | POLYMER UNITED | OPERATIONS | REGIONAL DIRECTOR MANUF. | Panama City, Panama |
| 4/2/93 | CHIQUITA BRANDS INTERNATIONAL, I. | MIS | MANAGER INFORMATION SERVICES | Cincinnati, OH |
| 4/19/93 | POLYMER UNITED | OPERATIONS | DIRECTOR - OPERATIONS | La Lima, Honduras |
| 4/12/93 | CHIQUITA BRANDS INTERNATIONAL, I. | LAW | SENIOR COUNSEL | Cincinnati, OH |
| 4/12/93 | CHIQUITA BRANDS INTERNATIONAL, I. | TREASURY | DIRECTOR TREASURY OPERATIONS | Cincinnati, OH |
| 4/7/93 | NUMAR | CONTROLLERS | AREA CONTROLLER | San Jose, Costa Rica |
| 4/12/93 | JOHN MORRELL & CO. | CONTROLLERS | ASST. VICE PRESIDENT FINANCE | Cincinnati, OH |
| 3/23/93 | CHIQUITA BRANDS INTERNATIONAL, I. | MIS | DIR INT'L & ACQUISITION SUPPORT | Cincinnati, OH |
| 3/24/93 | FRUPAC | SALES | ACCOUNT MGR. | Philadelphia, PA |
| 4/19/93 | CHIQUITA BRANDS, INC. | FAR & MID EAST & ITALY | DIRECTOR FINANCE & ACCTG.-FAR EAST REGI | Cincinnati, OH |
| 4/7/93 | JOHN MORRELL & CO. | HUMBOLDT | CONTROLLER | Humboldt, IA |
| 3/23/93 | JOHN MORRELL & CO. | CONTROLLERS | CONTROLLER | Sioux Falls, SD |
| 3/23/93 | CHIQUITA BRANDS CO., N.A. | INLAND DISTRIBUTION | LOGISTICS VICE PRESIDENT | Cincinnati, OH |
| 4/19/93 | NUMAR | PROCESSED FOODS | DIRECTOR, PALM RESEARCH PROGRAM | San Jose, Costa Rica |
| 3/29/93 | FRIDAY CANNING CORPORATION | SALES | INTL. SALES MGR. | New Richmond, WI |
| 4/7/93 | CHIQUITA TROPICAL PRODUCTS | | | San Jose, Costa Rica |
| 3/29/93 | CHIQUITA BRANDS, INC. | CHIQUITA MELON PACKER | CONTROLLER | Mercedes, TX |
| 3/23/93 | CHIQUITA BRANDS INTERNATIONAL, I. | LAW | ASSISTANT GENERAL COUNSEL | Cincinnati, OH |
| 5/3/93 | CHIQUITA BRANDS, INC. | PROCESSED FOODS | MANAGER HUMAN RESOURCES | San Jose, Costa Rica |
| 4/23/93 | CHIQUITA BRANDS CO., N.A. | CB-NA BANANA SALES | SALES MANAGER, W. DIVISION | Costa Mesa, CA |
| 4/7/93 | CHIQUITA BRANDS CO., N.A. | CB-NA BANANA SALES | DIVISION MARKETING MANAGER | Cincinnati, OH |
| 4/12/93 | TELA RAILROAD COMPANY | OPERATIONS | SPECIAL ASSISTANT | La Lima, Honduras |
| 4/7/93 | POLYMER UNITED | OPERATIONS | | San Jose, Costa Rica |
| 4/7/93 | CHIQUITA BRANDS CO., N.A. | CONTAINER OPERATIONS | DIR. CONTAINER OPERATIONS | San Jose, Costa Rica |
| 4/19/93 | CHIQUITA BRANDS INTERNATIONAL, I. | LAW | VICE PRESIDENT LABOR RELATIONS | Cincinnati, OH |
| 4/23/93 | CHIQUITA BANANA COMPANY, B.V. | MARKETING | COUNTRY MGR - SWITZERLAND | Zurich, Switzerland |
| 4/7/93 | X NUMAR | PROCESSED FOODS | GM PALMA TICA | San Jose, Costa Rica |
| 3/29/93 | COBIGUA | QUALITY | Q.A. DIRECTOR | Guatemala City, Guatemala |
| 4/19/93 | X CIA AGRICOLA DE RIO TINTO, S A | PROCESSED FOODS | CONTROLLER | San Pedro Sula, Honduras |
| 4/19/93 | JOHN MORRELL & CO | GREAT BEND | CONTROLLER | Great Bend, KS |
| 4/7/93 | CHIQUITA BRANDS INTERNATIONAL, I. | FINANCIAL ANALYSIS | CORPORATE PLANNER | Cincinnati, OH |
| 4/23/93 | CHIQUITA BANANA COMPANY, B V | SALES | TECH SALES MGR | Zwijndrecht, Netherlands |
| 3/23/93 | CHIQUITA BRANDS CO., N.A | MARKETING | DIR CHIQUITA JUNIOR PRODUCTS | Cincinnati, OH |
| 4/19/93 | X CHIQUITA TROPICAL PRODUCTS | OPERATIONS | V P - COUNTRY MGR PANAMA | Panama City, Panama |
| 4/23/93 | CHIQUITA BANANA COMPANY, B.V. | MARKETING | V P. MARKETING | Zwijndrecht, Netherlands |
| 3/23/93 | JOHN MORRELL & CO | FAMOUS BRANDS | GROUP VICE PRESIDENT MKTG | Cincinnati, OH |
| 4/7/93 | CHIQUITA BRANDS CO., N.A | CB-NA SALES | SALES MANAGER, S DIVISION | Charlotte, NC |
| 4/14/93 | CHIQUITA BRANDS INTERNATIONAL, I. | ADMINISTRATION | V P CHIEF FINANCIAL OFFICER | Cincinnati, OH |
| 4/19/93 | JOHN MORRELL & CO | SALES | ASST. GEN.MGR & SALES MGR | Chicago, IL |
| 3/29/93 | FRIDAY CANNING CORPORATION | SALES & MARKETING | VICE PRESIDENT | New Richmond, WI |
| 3/23/93 | X AGROINDUSTRIAL LOS LAGOS | OPERATIONS | COUNTRY MATERIALS MANAGER | Santiago, DR |
| 4/7/93 | FRUOCCA | OPERATIONS | CONTROLLER | San Domingo, DR |
| 4/7/93 | CHIQUITA BRANDS INC | QUALITY ENGINEERING | | San Jose, Costa Rica |
| 4/2/93 | CHIQUITA BRANDS INC | PROCESSED FOODS | CONTROLLER MGR OPERATIONS | Cincinnati, OH |
| 4/7/93 | AGCITERA CORONA | PROCESSED FOODS | GENERAL MANAGER | Managua, Nicaragua |

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| 4/20/93 | CIA. PROCESADORA DE FRUTAS, S.A. | PROCESSED FOODS | CONTROLLER | Panama City, Panama |
| 4/15/93 | CHIQUITA BRANDS, INC. | CALIFORNIA DAY FRESH | PRESIDENT | Glendora, CA |
| 4/14/93 | CHIRIQUI LAND COMPANY | OPERATIONS | MANAGER INDUSTRIAL RELATIONS | Armuelllos, Panama |
| 4/19/93 | CHIQUITA ITALIA, S.p.A. | SALES | ALLOCATION MANAGER | Rome, Italy |
| 3/23/93 | CHIQUITA BRANDS, INC. | CONTROLLER'S | ASST. VICE PRESIDENT TROPICAL ACCOUNTIN | Cincinnati, OH |
| 4/7/93 | CHIQUITA BRANDS INTERNATIONAL, I. | CONTROLLER'S | MANAGER ACCOUNTING | Cincinnati, OH |
| 4/7/93 | POLYMER UNITED | OPERATIONS | VICE PRESIDENT POLYMER COSTA RICA | San Jose, Costa Rica |
| 4/7/93 | CHIQUITA BRANDS, INC. | DOMESTIC OPERATIONS | CONTROLLER | Cincinnati, OH |
| 4/14/93 | CHIQUITA BRANDS INTERNATIONAL, I. | INTERNAL AUDIT | DIRECTOR INTERNAL AUDIT | Cincinnati, OH |
| 4/10/93 | JOHN MORRELL & CO. | SALES | ASST. GEN. MGR & REGIONAL CONTROLLER | Chicago, IL |
| 4/23/93 | JOHN MORRELL & CO. | FAMOUS BRANDS MARKET | MARKETING DIRECTOR | Cincinnati, OH |
| 3/23/93 | JOHN MORRELL & CO. | EXECUTIVE | DIRECTOR CUSTOMER SERVICE | Cincinnati, OH |
| 4/19/93 | CHIQUITA BANANA COMPANY, B.V. | FINANCE | MGR, MKTG & FIN ANALYSIS | Zwijndrecht, Netherlands |
| 4/7/93 | CHIQUITA BRANDS CO., N.A. | CB-NA SALES | SR. ACCOUNT MANAGER | Chicago, IL |
| 3/23/93 | JOHN MORRELL & CO. | SALES | PRIVATE LABEL SALES MGR | Sioux Falls, S D |
| 4/2/93 | CHIQUITA BRANDS CO., N.A. | PROCESSED FOODS | V.P. MARKETING | Cincinnati, OH |
| 3/24/93 | CHIQUITA BRANDS INTERNATIONAL, I. | INTERNAL AUDIT | DIRECTOR, INTERNAL AUDIT | Cincinnati, OH |
| 3/23/93 | CHIQUITA BRANDS INTERNATIONAL, I. | HUMAN RESOURCES | MANAGER EEO & ASSOCIATE RELATIONS | Cincinnati, OH |
| 4/7/93 | NUMAR | MARKETING | VICE PRESIDENT MARKETING | San Jose, Costa Rica |
| 3/23/93 | CHIQUITA BRANDS INTERNATIONAL, I. | HUMAN RESOURCES | DIRECTOR - HUMAN RESOURCES | Cincinnati, OH |
| 3/23/93 | CHIQUITA TROPICAL PRODUCTS | | | San Jose, Costa Rica |
| 3/23/93 | JOHN MORRELL & CO. | EXECUTIVE | CHIEF OPERATING OFFICER | Cincinnati, OH |
| 3/23/93 | CHIQUITA BRANDS CO., N.A. | BANANA SALES | SR. ACCOUNT MANAGER | Cincinnati, OH |
| 4/2/93 | JOHN MORRELL & CO. | SALES | PRIVATE LABEL REG. SALES MGR | Hazelwood, MO |
| 3/29/93 | UNITED BRANDS JAPAN, LTD. | EXECUTIVE | MANAGER, MARKETING | Tokyo, Japan |
| 4/7/93 | CHIQUITA BRANDS INTERNATIONAL, I. | MIS | MGR. INFORMATION SECURITY | Cincinnati, OH |
| 3/23/93 | JOHN MORRELL & CO. | GRAPHIC ARTS | DIRECTOR GRAPHIC ARTS | Cincinnati, OH |
| 4/7/93 | NUMAR | PROCESSED FOODS | GENERAL MANAGER | Tapachula, Mexico |
| 4/2/93 | CHIQUITA BRANDS INTERNATIONAL, I. | CONTROLLER'S | MANAGER FINANCIAL ACCOUNTING | Cincinnati, OH |
| 4/7/93 | CHIQUITA BRANDS, INC. | OPERATIONS | TECHNICAL SUPERINTENDENT | Cincinnati, OH |
| 4/7/93 | CHIQUITA BRANDS INTERNATIONAL, I. | BOARD OF DIRECTORS | DIRECTOR | Washington, D.C. |
| 3/24/93 | FRUPAC | ACCOUNTING | ACCOUNTING MGR | Philadelphia, PA |
| 4/2/93 | CHIQUITA BRANDS, INC. | OFFICE SERVICES | RELOCATION COORDINATOR | Cincinnati, OH |
| 5/3/93 | CHIQUITA BANANA COMPANY, B.V. | MARKETING | COUNTRY MANAGER, NETHERLANDS | Zwijndrecht, Netherlands |
| 3/23/93 | JOHN MORRELL & CO. | GENERAL SALES MANAGE | FOOD SERVICE SALES | Cincinnati, OH |
| 5/4/93 | CHIQUITA BRANDS NEW ZEALAND | OPERATIONS | CHIEF EXECUTIVE OFFICER | Auckland, New Zealand |
| 3/23/93 | CHIQUITA BRANDS, INC. | QUALITY ENGINEERING | DIRECTOR TROPICAL QUALITY ASSURANCE | San Jose, Costa Rica |
| 3/23/93 | TELA RAILROAD COMPANY | CONTROLLERS | SR ASST. DIVISION CONTROLLER | La Lima, Honduras |
| 4/23/93 | JOHN MORRELL & CO. | PARTRIDGE | SALES MGR - NAT'L ACCTS | Cincinnati, OH |
| 3/23/93 | CHIQUITA BRANDS INTERNATIONAL, I. | DINING SERVICES | EXECUTIVE CHEF | Cincinnati, OH |
| 4/7/93 | AGROINDUSTRIAL LOS LAGOS | CONTROLLERS | ASST CONTROLLER | Santiago, D R |
| 4/7/93 | NUMAR | HUMAN RESOURCES | DIRECTOR HUMAN RESOURCES | San Jose, Costa Rica |
| 4/7/93 | CHIQUITA TROPICAL PRODUCTS | OPERATIONS | GENERAL MANAGER | Managua, Nicaragua |
| 4/14/93 | CHIQUITA BRANDS, INC. | PROCESSED FOODS | V P QUALITY ASSURANCE/QUALITY CONT | Cincinnati, OH |
| 4/7/93 | CHIQUITA TROPICAL PRODUCTS | LAW | | San Jose, Costa Rica |
| 4/2/93 | POLYMER UNITED | FINANCE | ASSISTANT CONTROLLER | San Jose, Costa Rica |
| 4/7/93 | CHIQUITA BRANDS INC | TERMINAL OPERATIONS | MANAGER, WESTERN DIV | Wilmington, CA |
| 4/7/93 | CHIQUITA BRANDS INTERNATIONAL, I. | SECURITY | MANAGER CORP SECURITY | Panama City, Panama |
| 3/23/93 | CHIQUITA BRANDS CO N A | CTP NORTH AMERICA | SR VICE PRESIDENT | Cincinnati, OH |

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| 4/12/93 | CHQUIITA BRANDS INTERNATIONAL, I. | LAW | ASSISTANT GENERAL COUNSEL | Cincinnati, OH |
| 3/23/93 | CHQUIITA TROPICAL PRODUCTS | OPERATIONS | MGR BUS. & FIN. PLAN | Panama City, Panama |
| 4/7/93 | CHQUIITA BRANDS INTERNATIONAL, I. | TAX | MANAGER/MORRELL & SPECIAL | Cincinnati, OH |
| 3/29/93 | COBIGUA | OPERATIONS | PROJECT MANAGER | Guatemala City, Guatemala |
| 3/23/93 | CHQUIITA BRANDS INTERNATIONAL, I. | BOARD OF DIRECTORS | DIRECTOR | Cincinnati, OH |
| 4/2/93 | CHQUIITA BRANDS INTERNATIONAL, I. | INTERNAL AUDIT | AUDIT MANAGER | Cincinnati, OH |
| 3/23/93 | CHQUIITA BRANDS CO., N.A. | CB-NA SALES | SR. ACCOUNT MANAGER | Minneapolis, MN |
| 3/23/93 | JOHN MORRELL & CO. | FINANCE | CONTROLLER - OPERATIONS | Sioux Falls, S.D. |
| 3/29/93 | CHQUIITA BRANDS CO., N.A. | CB-NA BANANA SALES | SALES MANAGER, S. DIVISION | New Orleans, LA |
| 4/14/93 | GREAT WHITE FLEET | TRANSPORTATION | NAVAL FLEET ARCHITECT | Cincinnati, OH |
| 4/7/93 | CHQUIITA BRANDS INTERNATIONAL, I. | RISK MANAGEMENT | DIRECTOR CORP. RISK MGT. | Cincinnati, OH |
| 3/23/93 | CHQUIITA BRANDS INTERNATIONAL, I. | ADMINISTRATION | EXEC. V.P. CHIEF ADM. OFFICER | Cincinnati, OH |
| 3/23/93 | JOHN MORRELL & CO. | SALES | V.P. SALES | Cincinnati, OH |
| 3/24/93 | FRUPAC | SALES | ACCOUNT MGR. | Philadelphia, PA |
| 3/23/93 | CHQUIITA BRANDS INTERNATIONAL, I. | HUMAN RESOURCES | MANAGER, INTERNATIONAL COMPENSATION | Cincinnati, OH |
| 3/23/93 | CHQUIITA BRANDS, INC. | OPERATIONS | DIRECTOR - TRANSPORTATION OPERATIONS | Cincinnati, OH |
| 3/23/93 | CHQUIITA TROPICAL PRODUCTS | OPERATIONS | SR. VICE PRESIDENT/REGIONAL MANAGER | San Jose, Costa Rica |
| 4/2/93 | CHQUIITA BRANDS CO., N.A. | PROCESSED FOODS | PRODUCT MANAGER | Cincinnati, OH |
| 4/29/93 | CIA. PROCESADORA DE FRUTAS, S.A. | OPERATIONS | PLANT MANAGER | Panama City, Panama |
| 4/23/93 | JOHN MORRELL & CO. | SALES | REGIONAL SALES MGR | Monroe, NC |
| 4/12/93 | CHQUIITA BRANDS CO., N.A. | INLAND DISTRIBUTION | ASST. DIRECTOR, PHYSICAL DISTRIBUTION | Cincinnati, OH |
| 3/29/93 | FRIDAY CANNING CORPORATION | OPERATIONS | SENIOR VICE PRESIDENT | New Richmond, WI |
| 4/7/93 | JOHN MORRELL & CO. | SPRINGDALE | CONTROLLER | Cincinnati, OH |
| 3/24/93 | CHQUIITA BRANDS INTERNATIONAL, I. | INTERNAL AUDIT | VICE PRESIDENT INTERNAL AUDIT | Cincinnati, OH |
| 4/19/93 | CHQUIITA BRANDS, INC. | PROCESSED BANANAS | V.P. & GM PROC. FRUIT INGRED. DIV | Cincinnati, OH |
| 3/23/93 | JOHN MORRELL & CO. | MORRELL BRANDS | VICE PRESIDENT GEN. MANAGER | Cincinnati, OH |
| 3/23/93 | CHQUIITA BRANDS CO., N.A. | CB-NA BANANA SALES | REGION DIRECTOR | Montvale, NJ |
| 4/19/93 | CHQUIITA BRANDS INTERNATIONAL, I. | LAW | ASST. GENERAL COUNSEL | Cincinnati, OH |
| 3/23/93 | JOHN MORRELL & CO. | INTERNATIONAL | ASST. MILITARY SALES MGR. | Cincinnati, OH |
| 3/29/93 | FRUPAC | OPERATIONS | STRATEGIC PLAN MGR | Santiago, Chile |
| 4/2/93 | JOHN MORRELL & CO. | ENGINEERING | DIRECTOR ENG. & CONS. | Cincinnati, OH |
| 3/24/93 | FRUPAC | OPERATIONS | V.P. OPERATIONS | Philadelphia, PA |
| 3/23/93 | CHQUIITA BRANDS INTERNATIONAL, I. | OFFICE SERVICES | DIR. CORP. & OFFICE SERVICES | Cincinnati, OH |
| 3/23/93 | CHQUIITA BRANDS INTERNATIONAL, I. | MIS | DIRECTOR COMPUTING SERVICES | Cincinnati, OH |
| 4/15/93 | CHQUIITA BRANDS, INC. | ROBERTS & OAKE | PRESIDENT | Kansas City, KS |
| 4/23/93 | CHQUIITA BANANA COMPANY, B V | MARKETING | MGR RIPEN & TECH SERV | Gevelsberg, Germany |
| 3/23/93 | CHQUIITA BRANDS INTERNATIONAL, I. | TREASURY | MANAGER, FINANCE | Cincinnati, OH |
| 4/9/93 | POLYMER UNITED | OPERATIONS | VICE PRESIDENT POLYMER PANAMA | Panama City, Panama |
| 4/19/93 | CHQUIITA BRANDS INTERNATIONAL, I. | MIS | PRODUCTION CONTROL MANAGER | Cincinnati, OH |
| 4/7/93 | JOHN MORRELL & CO | SARATOGA SPECIALTIES | CONTROLLER | Elmhurst, IL |
| 4/23/93 | PASCUAL HERMANOS | OPERATIONS | GENERAL MANAGER | Valencia, Spain |

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| 4/2/83 | | AMERICAN PRODUCE |
| 4/2/83 | | AMERICAN PRODUCE |
| 4/2/83 | | AMERICAN PRODUCE |
| 4/2/83 | | BRUIGOM EN VISSER, B.V. |
| 4/23/83 | | CASTELLINI COMPANY |
| 4/23/83 | | CASTELLINI COMPANY |
| 4/2/83 | | MENEU DISTRIBUTION, S.A. |
| 4/2/83 | | MENEU DISTRIBUTION, S.A. |
| 4/12/83 | | NORTH COAST RIPENERS |
| 4/2/83 | | SPIERS N.V. |
| 4/7/83 | | THEODOREDIS & SONS BANANA CO. |
| 4/7/83 | | THEODOREDIS & SONS BANANA CO. |

PRESIDENT
VICE PRESIDENT AND CFO

Los Angeles, CA

CONTROLLER
PRESIDENT
TREASURER
GENERAL MANAGER

Netherlands
Cincinnati, OH
Cincinnati, OH
Valencia, Spain
Valencia, Spain
Adelaide, Australia
Antwerp, Belgium
Allentown, PA
Allentown, PA

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CONTROLLER
VICE PRESIDENT

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Code of Conduct -
A Handbook For Associates

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Chiquita
Brands
International

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A Message to Associates . . .

Chiquita's policy is to conduct its activities in accordance with the highest standards of business ethics. Chiquita (which in this Handbook refers not only to Chiquita Brands International, Inc. but also to each of its subsidiaries and affiliates, worldwide) has a well-deserved reputation for adhering to the highest ethical standards. Each of us has the responsibility of continuing that legacy. Our conduct must always be exemplary.

As we work in our competitive and global businesses, we will be guided by this clear and unequivocal corporate objective: "We will conduct ourselves, at all times, in an ethical and lawful manner."

This Code of Conduct for Associates reaffirms our long-standing commitment to these principles. The maintenance of a strong ethical climate at all levels of our organization is essential.

If a question arises about whether a proposed action is appropriate, it is your responsibility to make sure the issue is discussed with your supervisor, and, if appropriate, with the Law Department or Human Resources. It is also your personal responsibility to read, to understand and to follow this Code of Conduct as well as all other applicable corporate policies. Raising questions about proper conduct will not adversely affect your future at Chiquita. However, appropriate

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Risk Management. This policy covers Chiquita's Risk Management Programs which include the exposure to property loss and the legal liability risks inherent in operations. (F&A D-5.0)

Loss Control Programs. This policy defines loss control programs to be established and maintained at all Chiquita facilities and covers compliance with standards pertaining to fire, safety, hazardous materials, and environmental protection. (F&A D-6.0)

Corrective Action Procedure. This document sets forth disciplinary procedures up to and including termination, for dealing with unacceptable behavior by Associates. This policy is contained in the Human Resources Policy and Procedure Manual.

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that outside counsel may not be engaged without the specific authorization of the Law Department. (F&A C-3.0)

Engagement of Independent Accountants.

This document communicates the conditions under which independent accountants can be engaged to perform special projects. (F&A C-4.0)

Forming and Acquiring Companies.

Before a company is formed or acquired, approval must be obtained from the Office of the Corporate Secretary and the Chiquita Vice President and Controller. (F&A C-5.0)

External Borrowing of Funds. The policy is applicable to all indebtedness recorded on Chiquita's books as short-term or long-term debt, seller financing, notes payable or capital leases. (F&A C-6.0)

Contract Administration. This policy relates to the negotiation, documentation, review and approval, and administration of contracts. (F&A C-8.0)

Grower/Associate Producer Advances. This policy relates to the granting and administration of advances to grower/associate producers, and it applies to all Chiquita Tropical Products Group Units and subsidiaries. (F&A C-9.0)

Capital Investment. This policy establishes guidelines relating to the commitment and expenditure of Chiquita funds for the acquisition of

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Business Conduct

Chiquita's policy is to act on all occasions in an honest and ethical manner. One of our basic corporate objectives is to be a good corporate citizen throughout the world and to achieve our business goals in a manner consistent with the laws and regulations of each country in which we operate.

Associates at all times must act with honesty, integrity and fairness. They should avoid unfair competition, including disparagement of competitors. They must also have such knowledge of applicable laws and corporate policies as is necessary to do their jobs.

■ Associates are expected to comply at all times with the laws which affect Chiquita's business. These include, but are not limited to, antitrust laws governing relations with customers, suppliers, and competitors; occupational safety and health; government contracts; food regulations; equal employment opportunities; and environmental regulations.

■ Associates must refrain from the misuse of Chiquita funds or assets or from making any payments or gifts for any unlawful purpose or for any purpose which has not been duly authorized. This specifically includes but is not limited to unauthorized entertainment of, or payments or gifts to, consultants, agents and other persons.

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Corrupt Practices Act with regard to accounting controls and unlawful payments to foreign officials, political parties, or political candidates, and also discusses company policies and procedures with regard to political contributions and unlawful payments to state and federal candidates, officials, or political parties. (F&A A-2.0)

Conflicts of Interest. This document describes situations in which Associates may face conflicts of interest and describes the appropriate actions to avoid them. (F&A A-3.0)

Antitrust Compliance. The policy is to achieve compliance with federal, state and foreign antitrust laws, which prohibit business activities which unreasonably restrain or suppress competition. The policy discusses relationships with competitors, trade association activities, relationships with customers, price and promotional allowances, and unfair competition. (F&A A-4.0)

Arab Boycott of Israel. This policy calls for compliance with laws and regulations requiring the reporting to U.S. Government Agencies of any requests received to enter into agreements or take other actions which support the Arab Boycott of Israel. (F&A A-5.0)

Fiduciary Responsibilities of Local CFO's. This policy addresses a CFO's responsibility to ensure that financial statements and quarterly representation letters are accurate, to alert management of violations of company policy or government regulations, to advise management of

Associates working for Chiquita elsewhere. The philosophy behind this policy applies to all Chiquita operations around the world, but must be interpreted and applied within the local legal and cultural context.

■ It is Chiquita's policy to provide a safe and productive workplace where Associates are not harassed, intimidated or threatened in any way on the basis of race, sex, religion, national origin, marital status, veteran status, age or disability.

In addition to constituting a moral wrong, employment discrimination (including illegal discrimination in promotion, compensation or discipline) can result in substantial damages and legal fees for Chiquita, as well as unfavorable publicity. It is important, in making personnel decisions, to consult with the Corporate Human Resources Department and, where legal issues are involved, with the Law Department.

Conflicts of Interest and Outside Business Activities

The rights of Associates are respected in the conduct of their personal affairs, provided such conduct does not adversely reflect upon Chiquita or conflict with its interests. However, since a relationship of trust and loyalty to Chiquita is expected from all Associates, it is essential that Associates be free from any influence, or from the appearance of any influence, which might interfere with their duties or which might be inconsistent with those obligations. It is also the duty of Associates

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- Associates are expected to comply with all relevant environmental laws, rules and regulations in every jurisdiction in which Chiquita does business including, in the case of the United States, all relevant regulations promulgated by the Environmental Protection Agency.

- Associates are encouraged to assist in compliance with relevant environmental and worker safety laws in all jurisdictions through suggestions to management.

Food Safety and Quality

Chiquita desires to continue its fine tradition of providing fresh and prepared foods of the highest quality to the public. Any food products prepared or sold by Chiquita should meet Chiquita's standards of quality.

- Associates are expected to comply with all laws, rules and regulations issued by the U.S. Food and Drug Administration, the U.S. Environmental Protection Agency and the U.S. Department of Agriculture and other state and local governmental agencies.

- Associates are expected to comply with all laws, rules or regulations issued by governmental agencies responsible for food safety in the foreign jurisdictions in which Chiquita does business.

- Associates are expected to use all efforts to ensure that processes used in the preparation and

- Associates are expected to devote their entire working time to Chiquita. "Moonlighting", or working at other jobs, by salaried Associates is not permitted without prior written approval from the Associate's supervisor.

- Associates may not serve as officers or directors of any other commercial enterprise without prior approval from the Associate's supervisor and the Law Department.

- Personal involvement in civic, charitable or political organizations is not prohibited as a conflict of interest or an outside business activity.

Proprietary and Competitive Information

Proprietary information developed or acquired by Chiquita and not freely available to others is a valuable asset that must be protected against theft or inadvertent loss.

Proprietary information includes trademarks and trade names, which Chiquita has reserved to itself, and trade secrets, technical data, and financial and business information, which Chiquita either may wish to keep confidential or may be under an obligation to keep confidential. Such proprietary information may relate to research and development activities, manufacturing processes, cost data, marketing strategies, financial budgets and analyses, customer and supplier lists, long-range plans, and other subjects. Associates who have questions as to whether or not certain

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sufficient time to learn of, and digest, the information.

A MORE DETAILED DISCUSSION OF INSIDER TRADING AND RESTRICTIONS ON THE TRANSFER OF CHIQUITA SECURITIES IS CONTAINED IN CHIQUITA'S INSIDER TRADING POLICY.

Compliance With United States
and Foreign Antitrust Laws

The purpose of the federal and state antitrust laws and related foreign laws is to promote vigorous competition by prohibiting unreasonable restraints of trade and other anticompetitive conduct. Chiquita's policy is that all personnel must comply strictly with the U.S. antitrust laws and with all foreign laws governing competition. These laws impose severe criminal and civil penalties for violations.

■ Associates must refrain from any discussions, agreements or understandings with any competitor with respect to any matter which would be a violation of law, such as any form of price stabilization, boycott, limit on production, or improper allocation of products, customers or territories.

■ Associates must refrain from any agreement which improperly restricts a customer's resale prices.

comply fully with all applicable federal, state and foreign laws regulating political activities.

Chiquita may make contributions to parties or candidates where such contributions are permitted by law. Any such contributions by an Associate in the name of or on behalf of Chiquita require the advance written approval of the Associate's supervisor and the Law Department. Chiquita may also express its views on public issues affecting the company. Such statements must be approved in advance by the Corporate Affairs Department and may be made only by appropriate representatives of Chiquita.

■ Making or seeking reimbursement from Chiquita for political contributions not authorized in advance by Chiquita is prohibited.

■ The use of corporate assets, facilities or other property for political purposes must be approved in writing in advance by the Associate's supervisor and the Law Department.

■ Solicitation of political contributions from Associates by other Associates is prohibited.

■ Participation in, or contribution to, any lawful political funds, committees or programs established by or administered by Chiquita is strictly voluntary and in no way affects the employment, promotion or compensation of any Associate.

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July 29, 1993

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October 28, 1993

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CHIQUITA BRANDS INTERNATIONAL, INC.

**INTERNAL AUDIT
INTERIM REPORT**

1993

- I. DEPARTMENT OBJECTIVES
- II. SUMMARY OF AUDIT ACTIVITIES
- III. SPECIAL AUDIT ACTIVITIES
- IV. ORGANIZATION AND PERSONNEL HIGHLIGHTS
- V. COORDINATION WITH ERNST & YOUNG

APPENDICES

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- A-2 PERSONNEL QUALIFICATIONS
- A-3 STAFFING STATISTICS
- A-4 AUDIT TIME BY OPERATING SEGMENT
- A-5 TIME DISTRIBUTION SUMMARY
- A-6 STATUS OF 1993 AUDIT
FINDINGS/RECOMMENDATIONS

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SUMMARY OF AUDIT REPORTS (R-1 through R-19)

October 28, 1993

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CHIQUITA BRANDS INTERNATIONAL, INC.
INTERNAL AUDIT DEPARTMENT
INTERIM REPORT

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I. DEPARTMENT OBJECTIVES

The Internal Audit Department has established the following primary objectives for 1993:

- To assure continued performance of quality audits which are reported to management on a timely basis;
- To actively recruit and develop qualified individuals and encourage and assist our professional staff to obtain more responsible financial and operational positions within the Company; and
- To become "Leading Edge" in our audit practices and procedures.

The department, and the individuals within the Internal Audit Department, continue to focus on these objectives in their daily activities.

II. SUMMARY OF AUDIT ACTIVITIES

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During 1993 major financial and operational audits were performed throughout the world. Corporate audits were also conducted for the CBII Data Center, New York Treasury Office, Depositary Shares Dividend, and CBII Officers' T&E; audits of the Tropical Retirement Savings Plan and the Deferred Compensation Plan, as well as two major plantation audits, are presently underway and will be reported at a later date.

Our recurring 1993 audit activities focused on comprehensive financial and operational reviews and reviews of EDP and systems activities. The results of selected audits are as follows:

- Our first time audit of CIL - Tapachula, Mexico indicated a need for strengthening internal controls, improvements in the reliability of inventory records, compliance with fruit purchase contracts and penalty calculations. A new controller was appointed and progress has been made to correct these issues.
- During the audit of the CBII Data Center improvements in disaster recovery planning, offsite inventory, and physical security of the Data Center were noted. Control enhancements and additional controls are still needed in the access security software procedures and the AS400 security and program change controls. These enhancements and new controls are in the process of being implemented by Corporate MIS.

- Our year-end review of Tela Railroad Company indicated internal controls were adequate and financial statements fairly stated. We noted several areas where improvements could enhance profits or where greater efficiencies could be achieved and our work identified various adjustments and reclassifications which were recorded.
- A follow-up review of the Banana Farms Expansion Project verified that high priority control enhancements and key procedural issues have been adequately addressed and the long term systems issues are being addressed in each country and as part of the Tropical Sourcing Systems Project which is being evaluated. Continued emphasis on training and documentation of systems and procedures during the downsizing/restructuring continue to be necessary.
- A first time audit of American Produce disclosed a number of managerial concerns and major control and system deficiencies and required negative accounting adjustments of \$554M to be recorded. Numerous deficiencies regarding the lack of effective financial and management reporting systems of the melon operations were identified and significant segregation of duty issues were found. Also, it does not appear that a cohesive management group existed and that an adequate succession plan is in place. The specific report issues are currently being addressed and resolved by Management.

Audit Reports Issued and Recommendations Presented: During the period through June we began 36 audits and special assignments of entities and locations and issued 34 reports (16 Internal Audit Reports, 7 Special Audit Reports, and 11 Letters in lieu of reports). Management replies for reports issued averaged 85 days (we request such responses in 60 days). Of the audit recommendations issued, 97% have been accepted (73% had been satisfactorily resolved; 24% have been agreed to and have targeted implementation dates after October 1993).

Summaries of our audit reports, findings, and recommendations are presented in the Appendix R.

III. SPECIAL AUDIT ACTIVITIES

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The department has also participated in several special audit activities at the request of Senior Management. We provided expertise and resources necessary to identify and address financial, operational, and internal control issues. Some of the major activities included the following:

A. Special Assignments/Projects:

- We participated in a requested study of the New York Trading Activities after the decision to close the New York office was made. We identified issues related to the authorization and approval of trading activities, segregation of duties and responsibilities, and concerns regarding relocating the function to Cincinnati.
- We performed a review of a joint venture entity in Portugal as a result of the findings of a recent external audit. We also addressed the status of the construction site of a banana warehouse and ripening facility.
- We assisted North American Marketing with management reporting issues that support the Source to Market Concept which has been recently implemented.
- We have been participating in the first phase of an MIS Tropics Sourcing Systems Project since June 1993. The purpose of the project is to develop a tropical accounting and production system including areas of inventory management, purchasing, accounts payable, payroll, financial analysis, treasury, and general accounting. This phase of the project documented the current state of financial systems and the flow of information; the next phase will be a project to design an integrated system for the tropics and conduct a feasibility analysis regarding the possible implementation of the CODA software system.
- A cost study of oil palm manufacturing costs was performed in Honduras and Costa Rica. The scope of work included a comparison of manufacturing costs between these locations in an attempt to determine how the overall production process can be improved with higher yields and cost efficiencies.
- The CBII intercompany reconciliation process was reviewed and we identified problems with the procedures and out-of-balance conditions. As a result, recommendations on how to improve the effectiveness of the process and procedures were made and have been implemented.
- We assisted the Corporate Development Department in a business evaluation of a ripening and marketing entity in Europe identifying the risk elements and cost requirements of various wind-down scenarios.
- The department assisted in a John Morrell divestiture analysis of Mosey's and Liguria, including a review of the financial information and validation of fixed assets of locations being offered for sale.

B. Audit Committee Meetings: Audit Committee activities included:

- The Committee met on March 2, 1993 to discuss the draft of the 1992 financial statement. The Company's compliance with the requirements of the Foreign Corrupt Practices Act (FCPA) and Consent Decree and the Summary of Payments for the fourth quarter 1992 were presented and discussed. The meeting was reconvened on March 25, 1993 to review the final financial statements.
- On May 11, 1993 the Committee met to discuss the 1992 Ernst & Young "Summary of Comments on Internal Controls and Accounting Procedures" (the "Management Letter"); the Internal Audit Department Year-End Report for 1992; and the Company's compliance with the requirements of the FCPA and the Consent Decree for the first quarter 1993. A copy of the recently completed "Code of Conduct - A Handbook For Associates" was distributed.
- The Committee met on July 29, 1993 and was provided an explanation of the "Leading Edge" auditing concept.

C. Staff Meeting: During the Annual Staff Meeting a major new objective to become "Leading Edge" in our audit practices and procedures was established. This concept will be achieved by evaluating every aspect of how we plan, conduct, and report on audit activities in an attempt to streamline the overall audit process. The meeting's objectives included the identification of the key elements of the internal audit function, review of Leading Edge opportunities, identification of deficiencies/opportunities in the current approach, and establishment of short and long term specific action plans to address the critical aspects identified. The evaluation of each of these items, as well as an evaluation of the overall department's organization structure and job responsibilities, will continue throughout 1993 and into 1994.

D. Managers' Meetings: The management group of the department periodically meet to discuss and formulate policies and procedures for the Department, plan and schedule audits and special work, and coordinate department activities. These meetings have resulted in a "team effort" in the management of the Department and provides for continuity with new managers.

E. EDP Auditing Training: An EDP auditing seminar ("Information Systems - Auditing for Internal Auditors") was presented by Ernst & Young. The purpose of the training was to increase the department's EDP knowledge and expertise in EDP audit techniques.

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IV. ORGANIZATION AND PERSONNEL HIGHLIGHTS

Organization:

In 1993, we have continued to recruit, hire, and train qualified individuals. Additionally, our professionals continued to obtain more demanding financial and operating management positions within CBII.

Major recruiting efforts continued to attract top candidates for the department. While these efforts resulted in hiring nine individuals, staffing levels were below the authorized and optimal level for the department. The department is at its current level of 20 due to retirements and recent promotions out of the department. The organization chart in Appendix A-1 of this report indicates the audit positions and individuals assigned.

The personnel qualifications continue at high levels. Eight CPA's (40%) and three MBA's (15%) provide the business and accounting skills necessary to perform the internal audit function. In addition, 40% of the staff speak Spanish and four individuals speak two or more foreign languages. Six languages are represented on the staff, including Afrikaans, Chishona, French, German, Spanish, and Portuguese.

We have included a summary of the educational level, language capabilities, and professional certifications of the Internal Audit staff as Appendix A-2. We continue to emphasize language capabilities and business/MBA backgrounds in our recruiting efforts.

Personnel Highlights:

A. New Hires:

- [] Audit Director, joined the staff in August. [] graduated from the University of Notre Dame in 1981 with a BBA degree in Accounting and is a CPA. [] worked for Deloitte Haskins & Sells and since 1983 for Coopers and Lybrand as a Senior Audit Manager with major clients in the agricultural, manufacturing, consumer products, electronics, and chemicals industries.
- [] Audit Specialist, joined the staff in March on a planned six month special assignment from Corporate MIS. He participated in performing EDP audits and assisted in evaluating our audit scope and methodology. In July, [] transferred to CBCBV and assumed responsibilities in the data processing efforts of combining the Zwijndrecht and Antwerp facilities.
- [] Audit Supervisor, joined the staff in January. [] graduated with honors from Idaho State University. He has seven years of experience having worked for Baroid Corporation and KPMG Peat Marwick. [] is a CPA and speaks Spanish.

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- [] Senior Auditor, joined the staff in August. [] graduated magna cum laude from St. Louis University in 1987 with a BS in Accounting and a BA in Spanish, then obtained an MBA in International Business. [] has worked for Coopers & Lybrand since 1989, is a CPA, and is fluent in Spanish.
- [] will join the staff in November. [] comes to Chiquita from Exxon Corporation where he has been a Staff and Senior Auditor since 1988. [] graduated from Texas A & I University and is fluent in Spanish.
- [] Auditor, joined the staff in June. [] graduated from Eastern Kentucky University in 1989 with a BS/BA degree in Accounting. [] has been with CBI since 1991 in the Consolidations group and with the Great White Fleet Ltd. Prior to that he was with Ernst & Young.
- [] Staff Auditor, joined the department in July. [] graduated from Rockford College in 1991 and has subsequently worked as an Internal Control Analyst for Chiquita Tropical Products and as an Internal Auditor for Coopesuiza R.L. in La Suiza, Turrialba, Costa Rica.
- [] will join the staff in December. [] joined Chiquita in September 1990 as an Accountant in the Transportation Division, Great White Fleet. [] graduated from Ohio State University in 1981 and is a CPA. Prior to Chiquita, [] was a Cost Accountant for an automotive parts manufacturer.
- [] Executive Secretary, joined the staff in April. [] comes to Internal Audit with five years of secretarial/support experience, having worked for General Cable Corporation and for Chiquita as a Senior Administrative Secretary in Human Resources.

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B. Staff Promotions Within Internal Audit:

In 1993 the following audit staff members have been promoted to more responsible positions within the department:

- [] was promoted to Audit Manager in January. [] joined the staff in March 1992 from Price Waterhouse where he worked for 5 1/2 years with major international client experience. [] graduated from Alma College in 1986 with a BBA degree and is a CPA.
- [] was promoted to Audit Manager in January. [] joined the staff in December 1991 having previously worked for Continental Grain Company, Philip Morris Companies, for a combined 14 years of experience in various audit and financial management positions. [] began his career in Lima, Peru, with both Price Waterhouse and Coopers & Lybrand, and is a graduate of Winthrop College with a degree in Business Administration.

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CHQUIITA NSD

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- [] was promoted to Senior Audit Supervisor in May. Prior to joining the staff in December 1991, [] worked for Price Waterhouse in both Charlotte, N.C., and Harare, Zimbabwe, and with Coopers & Lybrand in Minneapolis. [] is a CPA and speaks Afrikaans and Chishona.
- [] was promoted to Senior Auditor in June. Prior to joining the staff, [] worked as a Staff Accountant in the CBI Domestic Controllers Group. [] graduated from the University of Cincinnati in 1990 with a BBA degree in Accounting and Finance.
- [] was promoted to Auditor in January. Before joining the staff in September 1991, [] worked as an Assistant Accountant, Diversified Accounting, in the CBI Controller's Group.
- [] was promoted to Auditor in June. Prior to joining Chiquita in 1992, [] graduated from Xavier University with a BS/BA degree in Finance.
- [] was promoted to Auditor in June. Prior to joining Chiquita in 1992, [] graduated from George Washington University with a BS/BA in International Business. [] grew up in the La Lima and Golfito company divisions and is fluent in Spanish and German.

C. Promotions/Transfers Outside the Department

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In 1993, five members of the Department were promoted to more responsible positions outside of the Department:

- [] Audit Director, was promoted to VP/CAO, Banana Supply, in June. Prior to joining Chiquita in 1989, [] had 11 years of audit and financial management experience with [] and Prime Computer. He was also Chief Financial Officer for Jet Aviation of America and Corporate Controller of Warburtons, Inc. [] is a graduate of State University of New York, is a CPA, and is fluent in Spanish.
- [] Audit Manager, assumed the responsibilities of Manager of Financial Analysis in September for Chiquita Tropical Products-North America.
- [] Audit Specialist, transferred to CBCBV Antwerp, Belgium in August.
- [] Auditor, assumed the position of Accountant Processed Foods Ingredients - North America in September. [] joined the staff in September 1989 after graduating from the University of Connecticut.
- [] Auditor accepted a position as Staff Accountant in the Tropical Controller's area in May. [] joined the staff in June 1990 after graduating from the University of Cincinnati.

V. COORDINATION WITH ERNST & YOUNG

We performed the following audits to assist Ernst & Young which represents estimated audit fee savings of approximately \$182M for the fiscal 1992 audit.

CHIQUITA BRANDS INC.

- **TELA RAILROAD COMPANY**
La Lima, Honduras
- **CHIQUITA INTERNATIONAL LIMITED (CIL)**
Tapachula, Mexico
- **POLYMER - HONDURAS**
San Pedro Sula, Honduras
- **MARITROP**
Cincinnati, Ohio

JOHN MORRELL & COMPANY:

- **SIOUX CITY PLANT**
Sioux City, Iowa
- **SIOUX FALLS PLANT**
Sioux Falls, South Dakota
- **GREAT BEND MANAGER'S REVIEW**
Great Bend, Kansas

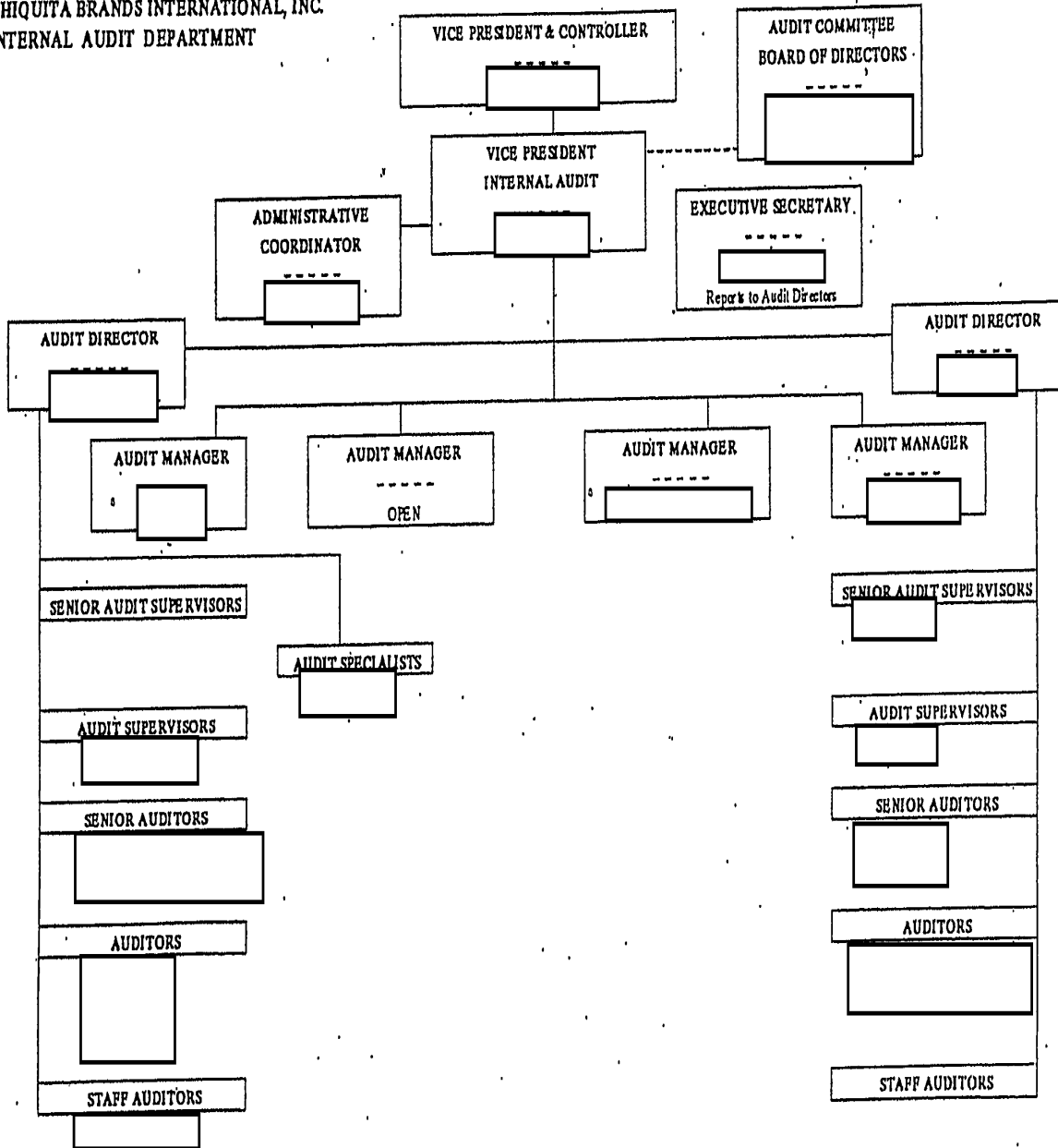
CORPORATE

- **CBII DATA CENTER**
Cincinnati, Ohio
- **CBII PAYROLL**
Cincinnati, Ohio

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Confidential Treatment
Request by Chiquita Brands

CHIQUITA BRANDS INTERNATIONAL, INC.
INTERNAL AUDIT DEPARTMENT



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CHIQUITA BRANDS INTERNATIONAL, INC. - INTERNAL AUDIT STAFF

| EMPLOYEE NAME | POSITION | HIRED | BACHELORS | MASTERS | PROF. CERT. | LANGUAGE |
|---------------|------------------|----------|--------------------|---------|-------------|---------------------|
| | VICE PRESIDENT | 12/01/88 | INDUST. MGMT. | MBA | CISA | ---- |
| | DIRECTOR | 08/07/93 | ACCOUNTING | - | CPA | ---- |
| | DIRECTOR | 01/11/82 | INTL RELATNS | MBA | - | ---- |
| | AUDIT MANAGER | 01/27/92 | ACCTG & ECON. | - | CPA | PR., SP. |
| | AUDIT MANAGER | 12/02/91 | BUSINESS ADMIN | - | - | SP. |
| | AUDIT MANAGER | 05/13/91 | ACCOUNTING | - | CPA | ---- |
| | SR. AUDIT SUPER. | 12/02/91 | ACCOUNTING | - | CPA | AFRICAANS, CHISHONA |
| | AUDIT SUPERVISOR | 01/18/93 | BUSINESS ADMIN | - | - | SP. |
| | AUDIT SUPERVISOR | 04/15/90 | ACCOUNTING | - | CPA | SP. |
| | SENIOR AUDITOR | 08/30/93 | ACCTG & INT'L BUS. | MBA | CPA | SP. |
| | SENIOR AUDITOR | 06/24/91 | ACCTG & FINANCE | - | - | ---- |
| | SENIOR AUDITOR | 10/02/89 | GEOGRAPHY | - | CIMA | ---- |
| | AUDITOR | 05/06/90 | ACCOUNTING | - | - | ---- |
| | AUDITOR | 09/02/91 | ECONOMICS | - | - | SP., FR. |
| | AUDITOR | 06/15/92 | BUS. ADMIN./FIN. | - | - | ---- |
| | AUDITOR | 06/22/92 | BUSINESS ADMIN | - | - | SP., GR. |
| | STAFF AUDITOR | 07/12/93 | FINANCE | - | - | SP. |
| | AUDIT SPECIALIST | 08/02/87 | ACCTG & MKTG | - | - | ---- |

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SCHEDULED TO JOIN THE STAFF IN NOVEMBER & DECEMBER 1993:

| | | | | | | |
|--|-------------|----------|-------------|---|-----|-----|
| | SR. AUDITOR | 11/01/93 | BUS. ADMIN. | - | | SP. |
| | AUDITOR | 12/31/93 | ACCOUNTING | - | CPA | |

- DATE OF HIRE IS ACTUALLY TRANSFER IN DATE FROM ANOTHER CBI DIVISION

1CHQ6-000226

**CBII INTERNAL AUDIT
STAFFING STATISTICS
1993 INTERIM REPORT**

*Confidential Treatment
Request by Chiquita Brands*

| | 9 Month 1993 | Annual 1992 | Annual 1991 | Annual 1990 |
|---|-----------------|----------------|----------------|----------------|
| Authorized Staffing Level | 25 | 27 | 30 | 26 |
| On Board Count - Start of Period | 25 | 31 | 32 | 30 |
| Transfers in from other CBII units | 3 | 4 | 5 | 1 |
| New Hires | 4 | 7 | 8 | 13 |
| Transfers out to other CBII units | -6 | -7 | -12 | -9 |
| Retirement/Resignation/Termination | -5 | -8 | -2 | -3 |
| On Board Count - End of Period (9/30/93) | 21 | 27 | 31 | 32 |
| Pending Promotions, Transfers, Hires & Special Assignments | 1 | -1 | -2 | -3 |
| Effective Staffing Level | 22 | 26 | 29 | 29 |
| Percentage (%) of Transfers/Resignations/Retirements vs. Authorized Staffing Level | 44% | 56% | 47% | 46% |
| Number of Promotions Within the Department | 6 | 5 | 11 | 4 |
| Number of Interviews (External Candidates) | 98 | 99 | 111 | 94 |
| Number of Offers Made (External Candidates) | 16 | 13 | 20 | 16 |
| Number of Offers Accepted (External Candidates) | 6 | 7 | 9 | 12 |

CBII-V1-001-005021

CBI INTERNAL AUDIT
AUDIT TIME BY OPERATING SEGMENT
 JANUARY - JUNE 1993

Confidential Treatment
 Request by Chiquita Brands

| | AUDIT TIME (# WORK DAYS) | | | | ASSIST TIME TO OTHER UNITS | |
|--|--------------------------|---------------------------------|-------------|---------------|----------------------------|---------------|
| | REGULAR + SPECIAL | ERNST & YOUNG COLLABORATION* | TOTAL | PERCENTAGE | # OF WORK DAYS | PERCENTAGE |
| <u>CONTINUING OPERATIONS</u> | | | | | | |
| CBI & CBI Corporate (Data Center, Officers' T&E, New York Trading Activities, etc.) | 195.5 | 3 | 198.5 | 11.5% | 24 | 24.2% |
| Tropical | 669 | 0 | 669 | 38.9% | 2 | 2.0% |
| Marketing | 83 | 0 | 83 | 4.8% | 9 | 9.1% |
| United Fruit (Marketing) | 209.5 | 0 | 209.5 | 12.2% | 44 | 44.4% |
| Transportation | 281.5 | 0 | 281.5 | 16.4% | 0 | 0.0% |
| Numar Group | 110.5 | 0 | 110.5 | 6.4% | 0 | 0.0% |
| Chiquita Processed | 72 | 0 | 72 | 4.2% | 9 | 9.1% |
| <u>DISCONTINUED OPERATIONS</u> | | | | | | |
| Meat Group | 86 | 11 | 97 | 5.6% ** | 11 | 11.1% |
| TOTAL | 1707 | 14 | 1721 | 100.0% | 99 | 100.0% |

* E/Y collaboration includes staff assistance to E/Y to reduce audit fees. Audit work in lieu of E/Y for plantations, Polymer, and John Morrell is included in Regular audits.

** Additional audit work is planned in July - December 1993 at Morrell to perform reviews of distribution centers, sales centers, and plants.

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CBII INTERNAL AUDIT
TIME DISTRIBUTION SUMMARY
JANUARY - JUNE 1993

Confidential Treatment
Request by Chiquita Brands

| | PERCENTAGE OF TIME AVAILABLE | | | | | | | |
|------------------------------|------------------------------|------------------|-----------------|------------------|-----------------|------------------|-----------------|------------------|
| | 1993 | | 1992 | | 1991 | | 1990 | |
| | 6 MOS ACTUAL | ANNUAL BUDGET | 6 MOS ACTUAL | ANNUAL ACTUAL | 6 MOS ACTUAL | ANNUAL ACTUAL | 6 MOS ACTUAL | ANNUAL ACTUAL |
| AUDITS | 73.3% (1) | 77.4% | 76% | 76% | 76% | 80% | 83% | 83% |
| Regular/Special Audits | 72.7% | 76.0% | 73% | 72% | 71% | 77% | 78% | 78% |
| Collaboration (with E/Y) * | 0.6% | 1.4% | 3% | 4% | 5% | 3% | 5% | 5% |
| ADMINISTRATIVE FUNCTIONS | 2.7% | 5.0% | 3% | 3% | 7% | 5% | 6% | 5% |
| ASSISTANCE TO OTHER UNITS | 4.2% | 7.0% | 15% ** | 14% | 7% | 8% | 2% | 6% |
| AUDIT PROGRAM DEVELOPMENT | 0.7% | 1.0% | 0% | 1% | 0% | 0% | 1% | 1% |
| PROFESSIONAL DEVELOPMENT *** | 12.8% | 7.6% | 5% | 5% | 6% | 4% | 7% | 4% |
| TOTAL TIME WORKED | 93.8% | 98.0% | 99% | 99% | 96% | 97% | 99% | 99% |
| PERSONAL/ILLNESS | (2) 6.2% | 2.0% | 1% | 1% | 4% | 3% | 1% | 1% |
| TOTAL TIME AVAILABLE | 100.0% | 100.0% | 100% | 100% | 100% | 100% | 100% | 100% |
| AVERAGE # TRAVELING AUDITORS | 19 | 22 | 27 | 26 | 27 | 27 | 26 | 28 |

(Excludes secretaries, VP, and Directors)

* E/Y collaboration includes staff assistance to E/Y to reduce audit fees. Audit work in lieu of E/Y for plantations is included in Regular audits.

** Primarily due to assistance with Farm Expansion Project (Costa Rica, Guatemala, and Colombia) and assistance to Pascual.

*** 1993 actual includes one associate on a full-time assignment in Domestic Accounting.

(1) Budget based on 27 in department

(2) Includes 2 nonrecurring disability and health related cases.

CBII-V1-001-005023

1CHQ6-000229

CHIQUITA BRANDS INTERNATIONAL, INC.
INTERNAL AUDIT DEPARTMENT
STATUS OF 1993 AUDIT FINDINGS/RECOMMENDATIONS
AS OF OCTOBER 1993

Confidential Treatment
Request by Chiquita Brands

| | | DATE | | | NUMBER OF FINDINGS | | | | | COMMENTS |
|-------|---|------------------|---------------|--------|--------------------|---------------|--------------|---------------|-------------|---|
| | | REPORT ISSUED | REPLY RCVD | # DAYS | TOTAL | RE- SOLVED | IN PROCES | RE- JECTED | NO REPLY | |
| # | AUDIT TITLE | | | | | | | | | |
| 93.01 | CBI TRANSPORTATION CHARTERING Cincinnati, Ohio | 01/22/93 | 04/30/93 | 98.0 | 16 | 16 | 0 | 0 | 0 | All significant items adequately addressed. |
| 93.02 | CIL FINANCIAL SYSTEM PRECONV. REVIEW Antwerp, Belgium | 02/08/93 | 05/17/93 | 98.0 | 10 | 8 | 1 | 1 | 0 | The limiting of user's ability to post journal vouchers to all CIL companies was not considered to be practical. |
| 93.03 | CIL TAPACHULA Tapachula, Mexico | 03/23/93 | 07/14/93 | 113.0 | 49 | 46 | 3 | 0 | 0 | Recommendations regarding the MexBana contract Asset Transfers and A/P systems are ongoing. |
| 93.04 | CALIFORNIA DAY FRESH Glendora, California | 05/04/93 | 07/16/93 | 73.0 | 37 | 32 | 5 | 0 | 0 | Recommendations regarding automated inventory system, asset appraisals, and policies and procedures are ongoing. |
| 93.05 | CBII - CORP. MGMT. INFO. SYS. DATA CENTER Cincinnati, Ohio | 03/30/93 | 05/26/93 | 57.0 | 50 | 49 | 1 | 0 | 0 | All items other than developing a security plans how completion dates prior to 10/93. |
| 93.06 | TELA RAILROAD COMPANY La Lima, Honduras | 04/12/93 | 06/29/93 | 78.0 | 13 | 11 | 1 | 1 | 0 | Development of new A/P system in process. All adjustment amounts reviewed and appropriate entries processed. |
| 93.07 | PROGRESSIVE PRODUCE Los Angeles, California | 04/28/93 | 06/24/93 | 57.0 | 40 | 34 | 6 | 0 | 0 | Due to discontinuing one division (Direct Produce), systems action plans and consolidation plans need to be reassessed. |
| 93.08 | PUERTO BARRIOS PORT OPERATIONS Puerto Barrios, Guatemala | 05/07/93 | 08/18/93 | 103.0 | 2 | 2 | 0 | 0 | 0 | All items adequately addressed. |
| 93.09 | JOHN MORRELL MARKETING DEPARTMENT Cincinnati, Ohio | 05/11/93 | 08/20/93 | 101.0 | 10 | 2 | 5 | 3 | 0 | In a manual system they believe it is not practical to verify codings or review manual edit. |
| 93.10 | PUERTO BARRIOS CONTAINER MAINTENANCE Puerto Barrios, Guatemala | 05/18/93 | 08/24/93 | 98.0 | 11 | 8 | 3 | 0 | 0 | EMS system is being installed and will address recommendations. |
| 93.11 | SAN ALEJO OIL PALM DIVISION San Alejo, Honduras | 06/25/93 | 10/20/93 | 117.0 | --- | --- | --- | --- | --- | Response being evaluated. |
| 93.12 | GENERAL LEDGER CONSOLIDATION SYSTEM Cincinnati, Ohio; San Jose, Costa Rica | 09/02/93 | Not Due | | | | | | | Response not due until 11/2/93 |
| 93.13 | BANANA FARMS EXPANSION PROJECT Costa Rica; Guatemala | 06/30/93 | 10/18/93 | 110.0 | 18 | 11 | 5 | 1 | 1 | Systems documentation in Guatemala is on hold pending new systems recommendation. "No Reply" item is no longer an issue. |
| 93.14 | PT OF GULFPORT-CONTAINER MAINTENANCE Gulfport, Mississippi | 07/22/93 | 09/27/93 | 67.0 | 37 | 24 | 13 | 0 | 0 | Obtaining detailed asset information, finalizing policies and procedures, performing training, and implementing Phase II systems are in process. |
| 93.15 | AMERICAN PRODUCE Los Angeles, California | 07/21/93 | 09/01/93 | 42.0 | 74 | 28 | 44 | 3 | 0 | American requested to reconsider preparing Conflict of Interest Statement and discontinuing direct payment of company credit card expenses. Most systems and procedure items are in process, but will require 1994 to complete. |
| 93.16 | PROCESSED BANANAS ACCOUNTING Cincinnati, Ohio | 08/04/93 | 10/11/93 | 68.0 | 14 | 7 | 7 | 0 | 0 | All items either completed or in process now that staffing has been completed. |
| | | | | 85.3 | 381 | 73% | 24% | 2% | 0% | |

* Responses delayed due to major expansion project issues that needed to be addressed.

** Response delayed due to decision to sell the division.

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CHIQUITA NSD

CBI-V1-001-005024

AUDIT REPORTS

Through June, 36 audits and special assignments started and 34 reports were issued (11 were issued as Letters). Below is the listing of audit reports issued which resulted from regularly scheduled audits, audits of special requests by management, and audits performed in lieu of work by Ernst & Young.

| <u>REPORT #</u> | <u>AUDIT REPORT TITLE/LOCATION</u> |
|-----------------|---|
| #93.01 | TRANSPORTATION CHARTERING - GREAT WHITE FLEET |
| #93.02 | CIL GENERAL LEDGER SYSTEM |
| #93.03 | CIL TAPACHULA - CHIAPAS |
| #93.04 | CALIFORNIA DAY FRESH |
| #93.05 | CBII CORPORATE MIS DATA CENTER |
| #93.06 | TELA YEAR END IN LIEU OF EY |
| #93.07 | PROGRESSIVE PRODUCE |
| #93.08 | PUERTO BARRIOS PORT OPERATIONS |
| #93.09 | JOHN MORRELL MARKETING DEPARTMENT |
| #93.10 | PUERTO BARRIOS CONTAINER MAINTENANCE |
| #93.11 | SAN ALEJO OIL PALM |
| #93.12 | GENERAL LEDGER CONSOLIDATION SYSTEM |
| #93.13 | BANANA FARMS EXPANSION PROJECT FOLLOW UP |
| #93.14 | PORT OF GULFPORT - CONTAINER MAINTENANCE |
| #93.15 | AMERICAN PRODUCE |
| #93.16 | PROCESSED FOOD INGREDIENTS ACCOUNTING |

SPECIAL REVIEWS

| | |
|---------|---------------------------------------|
| #S93.01 | BREMERHAVEN PORT OPERATIONS |
| #S93.02 | DEPOSITARY SHARE DIVIDENDS |
| #S93.03 | NEW YORK TRADING ACTIVITIES |
| #S93.04 | SPECIAL PROJECT - PASCUAL |
| #S93.05 | CIA AGRICOLA DEL GUAYAS FOLLOW UP |
| #S93.06 | 1992 OFFICERS' TRAVEL & ENTERTAINMENT |
| #S93.07 | AMERICAN PRODUCE |

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R-1

CBI-V1-001-005025

Summary Internal Audit Report #93.01
CHIQUITA BRANDS INC.
TRANSPORTATION CHARTERING
Cincinnati, Ohio

Objectives of the Chartering Operations of Great White Fleet, Ltd. (GWF) audit were to review charter party contract (CP) specifications and the related Operational and Accounting activities; to verify adequacy of internal controls; and to evaluate the reasonableness of certain balance sheet and P/L accounts. Transactions and voyages for the first seven months of 1992 were also tested.

GWF's objective is to provide the necessary vessels to transport product from fruit growing operations to the world markets in the most efficient and cost effective manner. The GWF chartering function is responsible for identifying charter hire needs and chartering-out idle vessels to third parties.

No material errors or financial inaccuracies were noted. However, improvements can be made in the formalization and enforcement of policies and procedures, specific assignment of responsibilities and centralization of chartering information. Improved controls of the PC environment should exist which would facilitate better communication of information and there is a need for a centralized data base of chartering information which would assure consistent information thus eliminating duplication of efforts. Our observations include the following:

- Existing information systems, organizational and accounting structures, and information flows should be analyzed to ensure that 1) all information is captured and maintained in one data base accessible by multiple users; 2) information for PC spreadsheets be downloaded from the data base to reduce manual data entry; 3) additional PC controls should be implemented; and 4) PC applications should be interfaced with the G/L and other software applications.
- Port rebates amounting to \$88M during 1991 and \$93M through October 1992 were lost due to the lack of effective controls to capture required data. Management should ensure that all required documentation be captured and submitted in a timely manner to assure recovery of port rebates.
- Our review disclosed that CP agreements were not prepared accurately or on a timely basis. Management agreed to reinforce the importance of preparing CPs, fixture memos, and other documents on a timely basis for all vessels chartered.

1CHQ6-000232

Summary Internal Audit Report #93.02
CHIQUITA INTERNATIONAL LIMITED
GENERAL LEDGER SYSTEM
PRE-IMPLEMENTATION REVIEW
Antwerp, Belgium

We completed a pre-implementation review of Chiquita International Ltd.'s (CIL) General Ledger System and related data processing controls. Our review focused on the adequacy and effectiveness of the parallel processing and data conversion procedures as well as related accounting and internal controls.

Chiquita International Limited (CIL) in Antwerp, Belgium, is a branch of CIL Bermuda. The Company operates under the laws of Belgium as a Coordination Center for the purchase and sale of bananas and other fresh fruits. Bananas are purchased from company producing locations and outside producers and are sold to company marketing locations and external customers.

CIL is in the process of implementing an Integrated Accounting System (IAS) from CODA. An IAS incorporates several accounting functions into a single database on the IBM AS/400 platform.

Based on our review, the general ledger system conversion is proceeding according to the established conversion plan. Data conversion to the new system was performed properly and parallel processing was performed and reconciled. System security controls and policy and procedure changes as noted below were addressed prior to the live processing of data:

- Formal procedures and manual controls including: establishment of review and approval procedures of journal vouchers, controls of foreign exchange conversion parameters, and for the development of exception reporting were developed and implemented.
- Management fully tested all financial/management reports for the new system prior to processing live data.
- Subsequent to our audit, user and system security control issues identified were addressed.

1CHQ6-000233

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CBI-V1-001-005027

CHIQUITA NSD

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Summary Internal Audit Report #93.03
CIL-TAPACHULA
Tapachula, Mexico

We completed the first audit of Chiquita International Limited (CIL) - Tapachula, Mexico ("Tapachula") for the year ended December 31, 1992. An audit plan prepared by Ernst & Young (E&Y) was used to test the adequacy of internal controls and the accuracy of financial statements.

Tapachula was established in April 1991 to engage in banana purchasing activities in Mexico for shipment to the West Coast of North America. Our audit included tests related to each of the three legal entities.

Based on the results of the audit the financial statements present fairly, in all material respects, Tapachula's financial position and results of its operations for the period ended December 31, 1992. However, we noted several areas where internal financial and operating controls should be improved. Our principal findings were:

- We recommended a \$150M specific reserve be recorded for an A/R from Mex-Bana. The receivable was established as a result of inventory shortages noted during a physical inventory. The reserve was required because certain accounting systems were not reliable and would not support the validity of the receivable. Such reserves were reversed as receivables were collected.
- To comply with a fruit purchase contract, detailed quarterly analyses should be prepared reflecting actual cost and deduction information with any resulting difference approved by Management. In addition, Management should recalculate penalties (fruit not offered, false freight, fruit not ordered) to include the effect of actual CIL orders versus using contracted volumes. Our estimate indicated approximately \$2.4 million less in penalty amounts, versus the initial Division's calculations. The Division plans to use such penalties in negotiations with Mex-Bana.
- Internal controls should be strengthened through the reassignment of individual responsibilities, by establishing formal approval levels for purchase orders, and by establishing invoice approval and check signing authorizations. Controls over disbursements and blank check stock should be improved and compliance with current procedural controls must occur.
- There are currently no automated General Ledger (G/L) subsystems in place or detailed subledgers for various applications. Establishing an overall, formal EDP Systems Implementation Plan is critical.

The division indicated corrective action was underway to implement our recommendations. Also, a new controller was assigned to Tapachula in early 1993.

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CBI-V1-001-005028

Summary Internal Audit Report #93.04
CALIFORNIA DAY FRESH FOODS, INC.
Glendora, California

We completed an audit of California Day Fresh Foods, Inc., (CDF) operations. CDF evolved out of the merger of Naked Foods, Inc. and Ferraro's Juices in December 1991. Our objectives were to verify the adequacy and effectiveness of internal controls and evaluate the reasonableness of the financial statements as of October 24, 1992. CDF produces 100 flavors of fresh juices and sells to customers located principally on the West Coast. Third parties sell frozen juice in the Midwest, Southeast and Boston. CDF also markets fresh salads and Evian spring water as resale items. All juices are processed at the Glendora plant and products are delivered by a fleet of owned refrigerated trucks. October Y-T-D juice sales were \$13.5 million and \$3.1 million in resale items.

Based on our audit, some account balance adjustments were required and financial and administrative controls require strengthening in the areas of sales, cash, purchasing and compliance with corporate policies and procedures. Our main findings and recommendations are summarized below:

- Management agreed to follow Corporate Accounting's recommendation to record a \$194M liability, eliminate the prepaid, and expense the total \$374M contract fee associated with a contracted service.
- Management agreed that all credit limits will be revised based on the recent customers' credit history and sales volumes and that a formal credit policy will be developed and implemented. In addition, the allowance for doubtful accounts was understated by approximately \$30M. Management agreed to adjust the allowance as appropriate and implement a more accurate method to calculate the allowance in the future.
- Management agreed that general access to the customer master files be limited to the Credit Department and the Customer Service Manager by password only. Access to master price files will be restricted to the MIS Department.
- Management agreed that a cash receipts log will be maintained by an employee who is not responsible for cash duties for funds received. The A/R clerk's conflicting duties will be reassigned to other Accounting personnel.
- Certain accrued liability accounts were misstated while other P&L amounts were not recorded at all, resulting in an overall adjustment of \$374M.
- Due to the merger of the two companies and the lack of a Controller for 8 months, CDF was not in compliance with the CBII CAR and Statement of Policies and Procedures requiring associates to report. This situation has since been remedied.

1CHQ6-000235

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CBI-V1-001-005029

Summary Internal Audit Report #93.05
CHIQUITA BRANDS INTERNATIONAL, INC.
CORPORATE MANAGEMENT INFORMATION SYSTEMS DEPT. DATA CENTER
Cincinnati, Ohio

We completed our review of the Chiquita Brands International, Inc. (CBII) Management Information Systems (MIS) Department Data Center. The audit was planned to incorporate Ernst & Young's year-end audit requirements. The primary objectives of the audit were to identify, review, and evaluate the adequacy of MIS general controls over the Data Center and over Chiquita Brands, Inc. (CBI) and John Morrell (JM) application systems. In addition, we conducted reviews of Top Secret (mainframe access control software) and the AS/400 computer environment. The Corporate MIS Department is responsible for data processing, application development, end-user support and telecommunications for CBI, JM, and selected subsidiaries. The Data Center operates an IBM 3090 Model 200E mainframe computer. An IBM AS/400 also is located in the corporate MIS Data Center and is used only by CBI and its subsidiaries.

We noted that control improvements had been made since our last audit in the areas of disaster recovery planning, off-site inventory, and physical security of the Data Center. Based on our review, controls in general are adequate. However, improvements and/or additional controls are needed in the following areas: Top Secret access to sensitive CICS transactions, and AS/400 security and program change controls. Our more significant findings are summarized below:

- The Top Secret Security System (TSS) is used to control access to Chiquita financial and operational systems, computer programs, files, and data in the CBII IBM computer. Currently, changes made by Information Security to the security database files are not monitored on a regular basis and there is no assurance that only authorized changes are being implemented. In addition, "Security bypass" attributes allow normal TSS security checking to be circumvented and the ID's of terminated employees are not always suspended on a timely basis.
- The Processed Foods' MAPICS system, CBI's Container Maintenance System and CIL's Integrated Accounting System run on the AS/400 Computer. Existing controls are inadequate to protect AS/400 production application systems from unauthorized, accidental, or intentional access or modification due to a lack of adequate training in AS/400 security more than as a result of a lack of awareness of proper controls. We found eight user profiles had been defined as Security Officers with default special authorities which give them virtually complete control over the AS/400 environment to production libraries, programs and data files. Also, we noted widespread granting of the powerful special authority capability to MIS users which provides unlimited access to all AS/400 objects. In addition, controls over changes to production applications should be improved.

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Summary Internal Audit Report #93.06
TELA RAILROAD COMPANY
La Lima, Honduras

We conducted an audit of the Tela Railroad Company (TRR) financial statements for the year ended December 31, 1992 in conjunction with Ernst & Young's year-end audit focusing on the accuracy of the financial records/reports, adequacy of the internal control systems, and compliance with GAAP. TRR produces bananas (21 million boxes), as well as purchases fruit from associate producers. The 1992 production costs increased substantially from 1991 levels due primarily to the cost of the preventative sigatoka spraying program. Spray cycles increased to 54 from 26 and chemicals utilized were also modified.

Based on our audit, TRR was in overall compliance with Chiquita policies, internal controls were adequate and the financial statements were fairly stated, in all material respects. However, we noted various adjustments and reclassifications were necessary. Additionally, we noted several areas where improvements in existing practices and procedures could enhance profits and where greater efficiencies could be achieved. Our principle suggestions/observations are as follows:

- We noted various misclassifications and over/under accrued liabilities (vacation and severance) and misstated expenditures including deferred railway costs and year-end payroll amounts that once corrected resulted in a \$505M P/L gain. Management agreed that the misclassifications will be corrected in 1993 and that the P/L related matters will be investigated and adjusted in 1993 as appropriate.
- Significant resources were required to clear reconciling items in the Maritrop intercompany account with many reconciling items related to prior years activity. As a result of the reconciliation process, TRR will be required to expense \$100M for prior years reconciling items which is included in the aforementioned \$505 P/L adjustment. Management agreed to perform intercompany reconciliations monthly and resolve reconciling items in a timely manner to eliminate such adjustments.
- We noted several M&S areas where duplication of effort exists and other areas where greater efficiencies could be achieved by re-assigning related functions and utilizing features currently available in the M&S computer system. Management agreed to investigate realigning current responsibilities and utilize existing M&S system resources.
- The Associate Producer Payments System should be modified to properly calculate quality bonus payments for twelve kilogram boxes. Due to a systems deficiency, overpayments totaling \$52M had been made. Management made the required system modifications and subsequently collected the \$52M in overpayments.

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Summary Internal Audit Report #93.07
PROGRESSIVE PRODUCE CORPORATION
Los Angeles, California

CBI-V1-001-005032

We conducted an audit of Progressive Produce Corporation (Progressive) for the year ended December 1992 focusing on the accuracy of the financial statements and records, adequacy of internal control systems, compliance with GAAP, and a review of the status of corrective actions from the prior May 1990 Internal Audit Report. Our work was coordinated with Ernst & Young's year-end CBII financial audit and included tests performed at their request. Progressive was acquired in May, 1988 and is composed of six divisions; Progressive Produce, wholesaler of potatoes and onions; Liberty Produce, fruit and vegetable wholesaler; Direct Produce, brokerage company selling fruits & vegetables to supermarket chains; Pinnacle, potato processor and wholesaler acquired by Progressive in 1991; Pathfinder Trucking, shipping brokerage company; Pathfinder Freight Services (PFS), trucking brokerage company.

Based on our review, the financial statements present fairly, in all material respects, the financial position and results of its operations for the period ended December 1992, and financial and administrative controls are operating as intended. However, we noted several items requiring attention and re-evaluation, and numerous items identified in the 1990 Audit Report which had not been corrected, some of which are as follows:

- Each Division functions autonomously, with separate Accounting and Operations staff, and separate computer systems which vary significantly as far as software application and level of mechanization. Control concerns exist due to a lack of adequate segregation of duties and operating inefficiencies and duplication of effort could also be minimized if a more consolidated organization existed. We recommend a feasibility analysis be conducted to develop and implement a consolidation plan. Local Management should also prepare an overall MIS action plan and coordinate implementation with Corporate MIS.
- Progressive generates positive cash flow and periodically remits excess funds to CBII. However, Progressive does not have a useful cash forecasting mechanism, nor utilize zero-balance or lock-box accounts, and all Divisions maintain separate checking accounts. Current cash forecasting processes are limited by the maintenance of separate bank accounts, A/R, cash receipts, A/P and disbursement systems. Not having a useful cash forecasting mechanism has resulted in large excess cash balances in non-interest bearing accounts and average cash bank balances of \$1 million. Management agreed to consult with Corporate Treasury in developing and implementing a cash management plan and explore short-term investment opportunities for temporary excess cash positions.
- Management agreed to: 1) Develop an MIS action plan; 2) Document current systems and changes; and 3) Document a formal disaster recovery plan and develop operating system back-up procedures, and enhance password security controls. Additionally, management agreed to improve internal controls over: segregation of duties associated with the physical receipt of cash and A/R and G/L posting functions; physical custody of checks, performing A/P functions and G/L postings, recording of dumped product, inventory adjustments, and book to physical inventory reconciliations.

Summary Internal Audit Report #93.08
PUERTO BARRIOS PORT OPERATIONS
Puerto Barrios, Guatemala

We conducted an audit of the Puerto Barrios Port Operations (PB) for the period January 1992 through February 1993. PB is the port facility of Compañía Bananera Guatemalteca Independiente, S.A. (COBIGUA). COBIGUA, a wholly owned subsidiary and supplier of bananas, recently spent \$15.4 million rehabilitating the Puerto Barrios facility and establishing a permanent refrigerated, controlled atmosphere container yard. In February 1990, the Guatemalan railroad company (FEGUA) granted COBIGUA exclusive "usufruct" rights to the port for 25 years in exchange for its rehabilitation, after which time the Port will be turned over to the government. COBIGUA will manage the port and collect fees from third party users. Total 1992 dockings included 172 third party and 52 Great White Fleet vessels.

Based on our audit, PB is complying with Chiquita policies, internal controls are adequate and the financial statements were fairly stated. Our principle suggestions/observations include:

- COBIGUA is in the process of developing a Container Tracking and Maintenance System which will run on the IBM AS/400 platform. CBII MIS in Cincinnati has also been developing similar systems independently. The CBII MIS developed systems, are PC based and are designed to provide information on container tracking and repair and maintenance activities. Neither CBII nor COBIGUA MIS were aware of the concurrent projects and a substantial amount of duplication existed. The decision was made to stop development of the COBIGUA system immediately and to utilize the Corporate Container Maintenance and tracking systems.
- All PB fixed assets are currently being depreciated over a twenty-five year useful life (length of the port lease) instead of their expected useful lives. Management has agreed to adjust the depreciation period to reflect the asset's useful lives which will result in increased annual depreciation of \$120M.

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CBI-V1-001-005033

Summary Internal Audit Report #93-09
JOHN MORRELL MARKETING DEPARTMENT
Cincinnati, Ohio

We completed our audit of the John Morrell Marketing Department which focused on consumer and trade advertising and promotions from June 1992 through February 1993. We also performed a follow-up review of Internal Audit Report #91.27.

The John Morrell Marketing Department is responsible for consumer advertising, and trade and consumer promotions. The organization consists of three groups (Dinner Bell, Famous Brands and Foodservice), with an associated Graphic Arts Department.

Based on our review, internal controls are adequate and effective, however, we identified areas where controls could be strengthened to enable better utilization of the marketing funds expenditures and to evaluate the benefits derived. Our principal findings are as follows:

- The Company should improve the timeliness of matching customer remittance deductions with accrued advertising expenses to assure that: 1) adequate accruals have been provided; and 2) to protect against potential duplicate payments if the customer separately requests (via a check payment) a reimbursement of his advertising cost. Management agreed to intensify efforts to investigate and resolve customer deductions and to re-emphasize the need to complete reimbursement requests and resolve on-going deductions on a timely basis.
- To ensure the validity of customer requested promotional spending credits and to reduce the risk of duplicate payments, Management agreed to enforce Corporate policy requiring submission of supporting documentation with the reimbursement requests prior to payment, and to use standard pre-numbered reimbursement request forms which should ensure that all disbursements are uniformly recorded and validated.

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Summary Internal Audit Report #93.10
PUERTO BARRIOS CONTAINER
MAINTENANCE OPERATIONS
Puerto Barrios, Guatemala

We conducted a review of the Puerto Barrios Container Maintenance Operations (PB-CMO) covering the period January 1992 through February 1993. COBIGUA provides PB-CMO certain services including purchasing and accounting. PB-CMO is responsible for repairs, pre-trip inspections and preventative maintenance on the containers used for backhaul and fruit shipments. For the year ended December 1992, PB-CMO expenses for repairs and maintenance totalled \$3.2 million. A majority of the work force is provided by various contractors including container mechanics and administrative personnel, controlled atmosphere, and container washing.

Based on our review, overall PB-CMO is complying with Chiquita policies, internal controls are adequate and the financial statements were fairly stated. However, we noted several areas where improvements in existing practices and procedures could lead to greater efficiencies. Our principle suggestions are as follows:

- Currently the receipt of Maritrop shipments is not recorded in the perpetual inventory system on a timely basis, thus the perpetual inventory records do not provide a true indication of inventory levels. As of March 1993, 24 different inventory receipts from January 1993. Management agreed to record all Maritrop purchases upon receipt based on pro-forma invoices and will ensure that all parts usages are recorded timely.
- Our review of purchasing procedures disclosed that the relationship between PB-CMO and the COBIGUA Purchasing Department is not clearly defined resulting in uncertainties as to who should be performing which portion of the purchasing process. Management agreed to clarify the purchasing responsibilities between PB-CMO and COBIGUA.
- A Work Order System is utilized to track and control container maintenance activity. Work is performed by outside contractors who are paid based on the number of workers at monthly rates. A reconciliation of the hours incurred per the work orders and the actual number of paid hours is prepared weekly. Our review of the February 1993 reports revealed that 641 paid employee hours (25% of the total) were not accounted for or identified as either maintenance or overhead activities with no explanation of the discrepancy. Management agreed to investigate all discrepancies monthly and take appropriate actions to reduce the differences.

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Summary Internal Audit Report #93.11
SAN ALEJO OIL PALM DIVISION
San Alejo, Honduras

We conducted an audit of the San Alejo Oil Palm Division ("the Division") for the period ended March 1993 focusing on the propriety of reported financial statement balances, including an evaluation of internal accounting controls and tests of transactions. The Division is legally a division of Tela Railroad Company (Tela), however, the Division reports to Compania Bananera de Costa Rica (CBCR) which also operates oil palm plantations in Costa Rica. Substantially all palm oil produced at the Division is sold to Numar which uses the oil in margarine and shortening manufacturing.

Based on the results of the audit tests performed, the financial statements present fairly, the Division's financial position and the results of its operations for the period ended March 1993. However, we noted several areas where controls over operations could be improved and financial statement adjustments resulting in additional 1993 expense (\$296M), were required. Our principal observations are as follows:

Reserve and Accrual Adjustments

- **Claims Receivable Reserve:** The flood claim receivable was overstated by \$103M due to an incorrect deductible amount being used to determine the original entry.
- **Budgeted Amounts:** The Company recorded budgeted production cost as opposed to actual cost in March which resulted in overstating cost of sales and finished goods inventory by \$100M each and other payables by \$200M. Recording of budgeted amounts increases the risk that significant variances will not be detected. Management agreed to record production costs at actual.
- **Slow-Moving Materials/M&S Inventory Reserve:** The March 1993 M&S inventory balance (\$1.1 million) included \$290M of parts with no movement in over three years. Management agreed to record an \$82M reserve for slow-moving M&S inventory.

Balance Sheet Reclassification Entries

Inventory receipts, for which invoices have not yet been received, are recorded to inventory at estimated amounts with an offsetting credit to a contra inventory account ("Estimated Invoices"). As a result, inventory and trade payables were understated by \$631M. To properly state M&S inventory and payables, Management agreed to record inventories and estimated payables in separate accounts.

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Summary Internal Audit Report #93.12
GENERAL LEDGER CONSOLIDATION SYSTEM
Cincinnati, Ohio; San Jose, Costa Rica

We completed an audit of the General Ledger Consolidation System ("CONSCO") and the Sub-Consolidation System (SCS) at COBAL. The objectives were to evaluate the processing controls; determine if user-defined requirements and business needs are met, and if the expected system benefits have been realized; and verify the reliability of the consolidated financial data as reported in the financial statements. The SCS is a P/C based application designed to receive data from divisional locations and reformat and consolidate such into the corporate CONSCO format for transmission to Corporate. Based on the audit tests performed, the Conesco and SCS systems contain adequate processing controls, consolidate financial balances appropriately, and meet user requirements. However, we noted several areas where controls could be improved and where financial statement adjustments were required, due to intercompany out of balance. Our principal observations are as follows:

Divisional - Sub-Consolidation System

Intercompany Transaction Processing: We reviewed how intercompany transactions between farms will be processed in the new system. As of December 1992, the intercompany accounts for COBAL and the local Costa Rican farms (29 in total) were out of balance by \$458M. Some intercompany discrepancies date back to 1989 and relate to transfers of labor, materials, chemicals, etc. that were not properly recorded on the sending and receiving farms' books as there were no controls in place to ensure proper I/C balancing at that time.

At the time of our audit, local Management was reviewing the accounting for intercompany differences. As of May 1993, the out of balance amount had been reduced to \$178M with \$281M adjusted through the P/L. Management implemented new procedures at the end of March 1993 to evaluate balances and identify new discrepancies each month to facilitate corrections.

Corporate Consolidation System

The Corporate CONSCO system processes data monthly which is sent from the divisions in the form of F-schedules, as well as interfaces directly with other Chiquita systems (e.g., WCA, CODA) in the consolidation process. Access to the consolidation can be obtained through on-line or batch access. There are 21 users in total from the corporate controllers, accounting, and tax departments who have unlimited access to modify (i.e., add, delete, or change) general ledger data. When data is modified through this convention there are no editing or control procedures, nor is there an audit trail to document what was modified or who modified the data. Management agreed users would be restricted from accessing the general ledger in a batch environment and through non production batch jobs.

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Summary Internal Audit Report #93.13
BANANA FARMS EXPANSION PROJECT - FOLLOW-UP
Costa Rica and Guatemala

We performed a follow-up review of the status of Expansion activities in Costa Rica and Guatemala. Our review concentrated on the status of prior recommendations from the Summary Audit Report #92.20 and Expansion Task Force Report. We reviewed monthly Project Spending Reports and Project Status Reports, which indicate actions (to be) taken and estimated completion dates.

In general, all high priority control enhancements and key procedural issues have been adequately addressed. Many of the more complex long-term issues, are to be addressed in the future. To ensure systems implemented throughout the Project continue to function as intended in an environment of staff turnover, continued training and adequate documentation of systems changes and procedures still need to be addressed. We noted the following items:

- Timely capitalization of fixed assets was not occurring. We noted numerous instances where fixed assets were actually in use where cost was not individually capitalized. For Costa Rica, as of January 1993, \$2.1 million remained in construction in progress (CIP), relating to three farms shown as 100% completed in 1991. In Guatemala we noted assets such as packing stations, temporary housing, and a water system totalling \$700M, were in service but not capitalized. Corrective action has been taken to ensure proper amounts are capitalized and depreciated on a timely basis.
- Proper allocation of interest between capital and expense is not being made in accordance with corporate accounting requirements.
- Documentation for various systems has not been completed. In light of recent personnel turnover, it is important to complete systems documentation to ensure an understanding of system processes, capabilities, and procedures, and to facilitate future improvements and to train new MIS personnel.
- Because of major procedural and system changes recently implemented to improve internal controls and integrity of reported spending, analytical reviews of Project spending are a critical control requirement and should continue on a detail farm basis.

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Summary Internal Audit Report #93.14
PORT OF GULFPORT - CONTAINER MAINTENANCE OPERATIONS
Gulfport, Mississippi

We completed our audit of Container Maintenance Operations (Container Maintenance) in Gulfport, Mississippi. Our audit covered the January 1992 through March 1993 period and included tests of fixed assets, inventory, disbursements, compliance with Corporate policies and procedures and a review of the efficiency and effectiveness of the Container Maintenance function. Container Maintenance is principally responsible for the inspection, maintenance and repair of a fleet of 825 chassis and generators based in Gulfport. Regular activities include inspections prior to deliveries (pre-tripping), preventive maintenance and completion of unscheduled repairs and malfunctions for all equipment. Container Maintenance is also responsible for ensuring containers and related refrigeration units are received and are maintained in good working condition.

Based on our review, financial, operational and administrative controls are generally adequate and effective. However, we noted the following areas where improvement opportunities exist:

- Detailed property records should include all information (make, model, serial number, property tag number, etc.) to enable accurate individual asset identification. A complete physical of all fixed assets carried on the books at \$2.8 million has not been conducted in several years.
- A physical inventory count and observation has not occurred since December 1991 (book value \$365M). Management agreed to take a physical inventory at least annually. At 1992 year-end, \$146M of obsolete container inventory was written off, however, as of April 1993, these items were still on hand and there is no definite disposal plan.
- The Warranty Claims Receivable account was understated (\$108M) because 1993 first quarter claim information had not been sent to Domestic Accounting. Additionally, detail claim information exceeded the recorded balance by an additional \$212M. Management agreed that new Accounting procedures will be complied with; the account will be reconciled monthly.
- There are no formal purchasing procedures to control the \$800M in local annual purchases and most equipment parts are single sourced. For non-single sourced items, the number of bids obtained was restricted by administrative workloads and bids that were obtained locally were not adequately documented. We also noted a lack of segregation of duties between Purchasing and Inventory Control functions.

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Summary Internal Audit Report #93.15
AMERICAN PRODUCE COMPANY, INC.
(American Produce, Crestview Sales, Amexpro)
Los Angeles, California

We completed a financial review of American Produce Company, Inc. (APC) and its consolidated subsidiaries for the four months ended May 1, 1993. Our review focused on the accuracy of the financial statements and records for certain material items, adequacy of internal control systems and compliance with GAAP. We were also requested by Senior Management to assist in performing an analysis of unexpected 1992/93 melon season losses identified in early May 1993 and helped identify reasons for such losses.

APC is a leading supplier of produce (including melons, bananas, tree fruits and vegetables) to the Los Angeles market with a large sales/distribution facility at the LA Produce Market. The Company operates a fleet of vehicles for delivery service to customers and a 75,000 square foot warehouse for banana ripening and storage. The Company produces and markets its own brand of melons (RRR) from cultivations of 9,000 acres of leased land and sales approximate \$100 million.

Based on our review we noted areas where internal controls and accounting systems need strengthening. We also recommended accounting adjustments with a negative P&L impact of \$554M. In addition, we noted numerous deficiencies regarding the lack of effective financial and management reporting which did not allow for accurate reporting of Mexican melon operations during the 1992/93 season and our overall assessment is that the business has not been effectively managed locally and no adequate succession plan is in place. Our significant observations are summarized below:

MEXICAN MELON OPERATION

The primary issue during the current melon season in Altamirano, Mexico was the lack of overall management of the unit and a lack of cohesiveness between APC executive management. Adequate financial and management reporting systems are not in place or are not utilized, which if used, would have identified the swing of \$7.4 million from an expected budgeted profit (EBIT) of \$3.37 million to the unexpected loss in May 1993 of \$4.14 million. Prior seasons financial performance was not measured monthly and all P&L reporting and accounting analyses were reported only after the season was completed. The following issues were identified and Management has agreed to address these issues after a determination is made regarding the 1993/94 melon season:

- The seasonal budget was not prepared in sufficient detail to be a useful management tool in analyzing in-season performance and variances. Key details of expense items, priorities and budget assumptions were not formally defined or documented.
- Adequate reporting systems were not in place at the start of the season in August 1992. Cash basis accounting was used, which did not allow for accurate reporting of monthly expenses or for adequate performance analyses to be performed. In addition, the Controller in Altamirano, Mexico, who was not in place for the whole season,

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subsequently indicated his intention to resign. Due to the lack of familiarization with growing crops accounting, fixed and variable cost analyses and box cost reviews did not occur.

- Revised season estimates were not prepared (no monthly in-season reporting with comparisons to plan existed except for sales amounts). No formal analysis for operations or accounting were performed and monies spent compared to fruit volumes and cost per box were not analyzed. The chart of accounts was changed three times in the last two seasons and sub-accounts were not uniform for the three melon varieties (crenshaws, cantaloupes, honeydews), resulting in inconsistencies from season to season and increasing the difficulty in performing analytical reviews. Formal policies and procedures have not been documented to ensure consistency in performance of job functions or reporting.
- Although Mexico Operations personnel and APC Senior Management made observations of field conditions throughout the season, this information was not translated into updated financial reports to re-forecast expected results. Although production problems occurred, production estimates and seasonal forecasts were not revised and the impact of such problems was not adequately quantified.

In our opinion, the Mexico Melon Operation and the overall management of it and the adequacy and competence of the people and systems should be carefully evaluated. The cost of proper corrective action must also be sufficiently scrutinized to resolve these identified issues. Correction of these issues are a prerequisite to going forward in another melon season. Subsequent to our audit, a limited melon program was approved for 1994 and the above issues are being addressed as part of the plan for 1994.

INTERNAL CONTROL ENHANCEMENTS/FINANCIAL STATEMENT ADJUSTMENTS

- During the course of our audit, we noted all EDP system users have unrestricted access to all system applications, menus and data files. The EDP/Accounting Manager and Programmer/Operator have extensive knowledge of and unrestricted access to operating systems, application systems and data files, perform certain accounting functions and supervise daily operations of the Accounting Department. This does not provide for proper separation of duties and responsibilities and could permit unauthorized activities. Our review also disclosed Sales personnel, in addition to normal purchasing and selling responsibilities, have extensive access and control over physical inventories and inventory transactions, which results in a segregation of duties control concerns.
- A deficiency of the current inventory system is the inability to value the sales and quantities on hand for inventory received but not yet paid (unpaid lots). Only lots which have been paid can be valued and only lots which have been closed can be analyzed for Gross Margin reporting. As of April 30, 1993, inventory was understated by \$642.8M representing the value of unpaid lots on hand. A fully integrated Purchase Order system would enable profitability reports, including Gross Margin by product, to be generated on a daily/weekly basis and improve controls over purchasing and inventory valuation. Also, the fixed asset register has not been updated since December 31, 1992 and does

not include detailed descriptions of individual assets. An automated Fixed Assets system would properly account for individual fixed assets and associated depreciation.

- Currently, there are no specific dollar limits on the extent to which Salesmen can commit the Company to purchase agreements and no written agreements to document the essential terms of long-term procurement arrangements with key suppliers (including some suppliers to whom cash advances are made). Furthermore, some authorized signatories have unlimited authority to individually sign disbursement checks. Formal policies, procedures and guidelines governing all aspects of APC operations would enhance the overall control environment by ensuring: employees are fully aware of their responsibilities, authority and reporting requirements; employees consistently perform their tasks and are accountable for their actions; and measurable performance goals are established and regularly evaluated by Management.
- Financial Statement Adjustments: Based on our testing of APC's financial statements as of the four months ended May 1, 1993, Management agreed to record: 1) additional Accrued Liabilities for operating and vacation expenses which were understated \$485M; 2) an increase in the Allowance for Doubtful Accounts which was understated \$50M; and 3) an addition to both assets (inventory, cash and leased assets) and liabilities which were understated by \$792M (no resulting P/L affect). These adjustments were required largely because APC had a cash basis Accounts Payable system that did not record unpaid invoices, which requires an estimate of outstanding invoices to be performed each month.

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CHIQUITA NSD

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Summary Internal Audit Report #93.16
CHIQUITA PROCESSED FOOD INGREDIENTS - ACCOUNTING
Cincinnati, Ohio

We completed an audit of the Chiquita Processed Food Ingredients (PFI) accounting function for the period from October 1992 through March 1993. Our audit included a review of the March 1993 consolidation process, a top-level balance sheet review of the North American market, and a review of administrative policies and procedures. The PFI accounting organization is responsible for all financial and accounting matters relating to the PFI markets and three production plants. Major accounting systems utilized are similar to those utilized by the CBI Domestic Controller's organization.

Based upon our audit, the March 1993 North American balance sheet is fairly stated, the consolidation process is generally adequate and we believe that administrative policies and procedures could be improved. Our principle observations are as follows:

- We noted a lack of attention to detail as well as problems regarding the timeliness with which data of the market and production facilities was submitted. For example: 1) book to management earnings are not consistently reconciled; 2) plant financial statements, are not adequately reviewed by PFI Accounting resulting in various misclassifications and inconsistencies not being detected; and 3) "What-if" and monthly financial information is frequently submitted to the Corporate Controller's organization past due dates.

To improve the accuracy and efficiency in the consolidation and reporting process, we recommended all financial packages be reviewed and adjusted by PFI Accounting prior to timely submission to Corporate Consolidations and that book to management earnings be properly reconciled.

- General Ledger account analyses are only performed for selected large accounts. Others remain unanalyzed/unreconciled and in some cases the composition is not known or were unsupported. Management agreed to complete an analysis/reconciliation for each account quarterly.
- PFI has various non-utilized equipment (two evaporators) valued at \$94M, which were purchased in 1991 for the production of pineapple concentrate. Management agreed to investigate its options to liquidate these assets.

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CHIQUITA BRANDS INTERNATIONAL, INC.

1994

AUDIT PLAN

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October 28, 1993



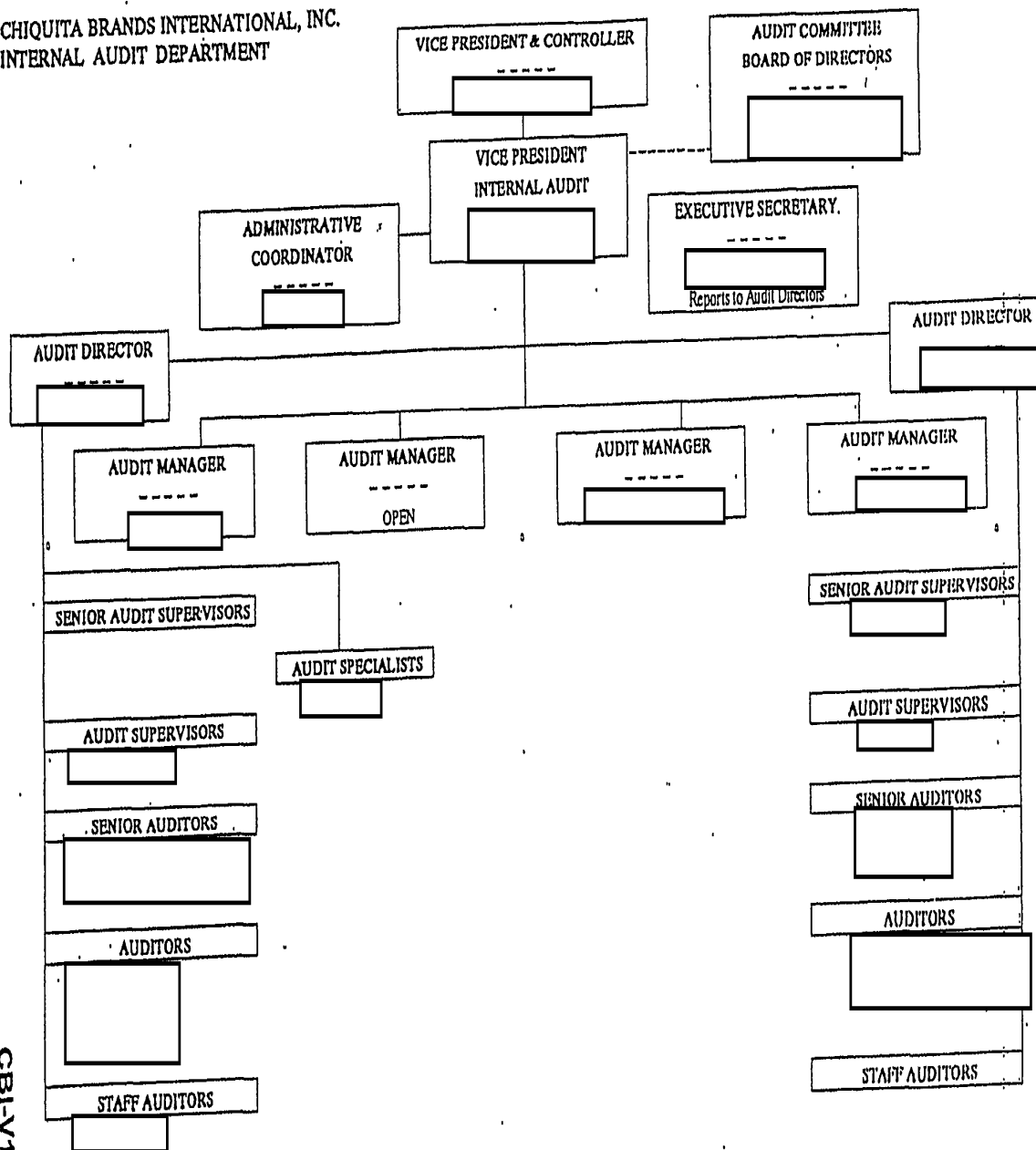
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CHIQUITA BRANDS INTERNATIONAL, INC.
INTERNAL AUDIT DEPARTMENT

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CHIQUITA BRANDS INTERNATIONAL, INC. - INTERNAL AUDIT STAFF

| EMPLOYEE NAME | POSITION | HIRED | BACHELORS | MASTERS | PROF. CERT. | LANGUAGE |
|------------------|------------------|----------|--------------------|---------|----------------|---------------------|
| | VICE PRESIDENT | 12/01/88 | INDUST. MGMT. | MBA | CISA | --- |
| | DIRECTOR | 08/07/93 | ACCOUNTING | - | CPA | --- |
| | DIRECTOR | 01/11/82 | INT'L RELATNS | MBA | - | --- |
| | AUDIT MANAGER | 01/27/92 | ACCTG & ECON. | - | CPA | PR, SP. |
| | AUDIT MANAGER | 12/02/91 | BUSINESS ADMIN | - | - | SP. |
| | AUDIT MANAGER | 05/13/91 | ACCOUNTING | - | CPA | --- |
| | SR. AUDIT SUPER. | 12/02/91 | ACCOUNTING | - | CPA | AFRICAANS, CHISHONA |
| | AUDIT SUPERVISOR | 01/18/93 | BUSINESS ADMIN | - | - | SP. |
| | AUDIT SUPERVISOR | 04/15/90 | ACCOUNTING | - | CPA | SP. |
| | SENIOR AUDITOR | 08/30/93 | ACCTG & INT'L BUS. | MBA | CPA | SP. |
| | SENIOR AUDITOR | 06/24/91 | ACCTG & FINANCE | - | - | --- |
| | SENIOR AUDITOR | 10/02/89 | GEOGRAPHY | - | CIMA | --- |
| | AUDITOR | 05/06/90 | ACCOUNTING | - | - | --- |
| | AUDITOR | 09/02/91 | ECONOMICS | - | - | SP., FR. |
| | AUDITOR | 06/15/92 | BUS. ADMIN./FIN. | - | - | --- |
| | AUDITOR | 06/22/92 | BUSINESS ADMIN | - | - | SP., GR. |
| | STAFF AUDITOR | 07/12/93 | FINANCE | - | - | SP. |
| | AUDIT SPECIALIST | 09/07/92 | ACCTG & MKTG | - | - | --- |

SCHEDULED TO JOIN THE STAFF IN NOVEMBER & DECEMBER 1993:

| | | | | | | |
|--|-------------|----------|-------------|---|-----|-----|
| | SR. AUDITOR | 11/01/93 | BUS. ADMIN. | - | - | SP. |
| | AUDITOR | 12/31/93 | ACCOUNTING | - | CPA | --- |

- * DATE OF HIRE IS ACTUALLY TRANSFER IN DATE FROM ANOTHER CBI DIVISION
- ** INCLUDES EXEC. SEC. AND ADMIN. COORD.

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AUDIT COVERAGE OBJECTIVES - 1994

- Prioritize scheduling of audit entities in the 1994 Audit Plan with higher risk assessment value over those of lower value. A new risk assessment process has been developed using more comprehensive and relevant data to evaluate the audit risk/exposure of each entity and this process was used; along with our knowledge of the business, to select locations for audit in 1994.
- Audit entities senior management requested be covered.
- Provide at least minimum annual coverage (e.g., by functional or regular audit) of each business unit: Tropical; Marketing; Transportation; United Fruit; Numar; Chiquita Processed; Meat Group; and CBII and CBI Corporate.
- Review one significant computer application or data center in most of the major industry segments.
- Include an appropriate percentage of new business entities in our audit activity.
- Satisfy Ernst & Young's request that we audit two banana divisions (Armuelles and Cobigua in 1994), a Polymer unit, and a Morrell plant annually.
- Coordinate Internal Audit and Ernst & Young's requirements to reduce costs and eliminate duplication of work.

CHIQUITA BRANDS INTERNATIONAL INTERNAL AUDIT DEPARTMENT - PLANNED AUDITS 1994

TIME ALLOCATION - 1994

TOTAL TIME: 20 staff x 365 days 7300

| | | |
|---|------|------|
| LESS: Weekends (20 x 104) | 2080 | |
| Holidays (20 x 10) | 200 | |
| Vacation (13 x 10) + (7 x 15) | 235 | |
| Compensatory Time Off (Total time x 3%) | 220 | 2735 |

NET WORK DAYS AVAILABLE: 4565
(Excludes Vice President, 2 Directors, and 2 Secretaries/Administrative Coordinator)

ALLOCATION OF AVAILABLE WORK DAYS

| TYPE OF ACTIVITY | 1994 | | Est. Annual | | Actual % | |
|----------------------------------|-------|------|-------------|------|----------|------|
| | # W/D | % | 1993 | 1992 | 1991 | 1990 |
| Regular/Special Request Audits * | 3415 | 74% | 74% | 76% | 80% | 83% |
| Administrative Functions | 320 | 7% | 6% | 3% | 5% | 5% |
| Staff Loaned to Other Units | 480 | 11% | 8% ** | 14% | 8% | 6% |
| Audit Program Development | 50 | 1% | 1% | 1% | 0% | 1% |
| Professional Development: | 200 | 5% | 7% | 5% | 4% | 4% |
| Other | 100 | 2% | 4% | 1% | 3% | 1% |
| TOTAL | 4565 | 100% | 100% | 100% | 100% | 100% |

- * Audit work in Lieu of E/Y for plantations, Polymer, and John Morrell.
** Includes training of one individual in Domestic Accounting through 6/30/93.

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INTERNAL AUDIT DEPARTMENT - PLANNED AUDITS 1994

ALLOCATION OF AUDIT EFFORT BY BUSINESS UNIT - 1994

| BUSINESS UNIT | 1994 | | Est. Annual 1993 | | 1992 | | 1991 | | 1990 | |
|---------------------------------|------------|------|------------------|------|------------|------|------------|------|------------|------|
| | Tot. # W/D | | Tot. # W/D | | Tot. # W/D | | Tot. # W/D | | Tot. # W/D | |
| | # | % | # | % | # | % | # | % | # | % |
| <u>CONTINUING OPERATIONS:</u> | | | | | | | | | | |
| Tropical | 1185 | 35% | 1394 | 45% | 1807 | 38% | 2453 | 47% | 2205 | 39% |
| Marketing | 605 | 18% | 202 | 6% | 212 | 5% | 356 | 7% | 394 | 7% |
| United Fruit (Marketing) | 155 | 5% | 289 | 9% | 892 | 19% | 0 | 0% | 110 | 2% |
| Transportation | 325 | 9% | 282 | 9% | 401 | 8% | 496 | 10% | 430 | 8% |
| Numar Group | 230 | 7% | 226 | 7% | 65 | 1% | 162 | 3% | 442 | 8% |
| Chiquita Processed | 210 | 6% | 94 | 3% | 106 | 2% | 227 | 4% | 230 | 4% |
| CBI & CBI Corporate | 515 | 15% | 378 | 12% | 762 | 16% | 650 | 12% | 787 | 14% |
| <u>DISCONTINUED OPERATIONS:</u> | | | | | | | | | | |
| Meat Group | 190 * | 5% | 273 | 9% | 525 | 11% | 868 | 17% | 976 | 18% |
| TOTALS | 3415 | 100% | 3138 | 100% | 4770 | 100% | 5212 | 100% | 5574 | 100% |

* Assumes continuing sale of Morrell units throughout 1993 and 1994. The schedule will remain flexible and if sales do not occur, appropriate audits will be performed.

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CHIQUITA BRANDS INTERNATIONAL

INTERNAL AUDIT DEPARTMENT - PLANNED AUDITS 1994

TROPICAL

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| AUDIT | EST. # W/D | LAST AUDIT | RISK WT. | TYPE ENTITY * | LOCATION |
|---|---------------|---------------|-------------|------------------|----------------------------------|
| Armuelles Data Center (EY) | 25 | 1/90 | 3 M | D | Armuelles, Panama |
| Armuelles Financial (EY) ** | 150 | 1/91 | 3 M | B | Armuelles, Panama |
| Bocas Financial (EY) *** | 100 | 2/91 | 3 M | B | Changuinola, Panama |
| Bocas Operational & Follow-up | 60 | 5/84 | 3 | B | Changuinola, Panama |
| COBAL Accounts Payable System | 20 | NEW | 4 | E | San Jose, Costa Rica |
| COBAL Operational (Farm Ops, etc.) | 60 | 7/91 | 4 | I | San Jose, Costa Rica |
| COBAL Payroll System | 20 | NEW | 4 | E | San Jose, Costa Rica |
| COBIGUA Data Center (EY) | 25 | 1/90 | 3 M | D | Guatemala City, Guatemala |
| COBIGUA Financial (EY) ** | 150 | 1/91 | 3 M | B | Guatemala City, Guatemala |
| Environmental Audit | 35 | NEW | 2 | B | Locations to be determined |
| Fruit Estimating **** | 60 | NEW | 4 | B | Various |
| Frutera de Sevilla Consolidation of Acctg Offices | 80 | 10/84 | 4 | B | Medellin, Colombia |
| Frutera de Sevilla Financial | 60 | NEW | 3 | I | Santa Marta, Colombia |
| Frutera de Sevilla Data Centers | 50 | NEW | 3 | D | Medellin & Santa Marta, Colombia |
| Local/Tropical Purchasing **** | 60 | NEW | 3 | B | Various |
| Maritrop (Purchasing/Inventory Management) | 45 | 5/92 | 3 | G | Cincinnati, OH |
| Mindanao Fruit Co. | 35 | 10/87 | 3 | I | Davao, Philippines |
| M&S Inventories **** | 60 | NEW | 3 | B | Various |
| Tela Disbursements | 30 | 2/93 | 2 | B | La Lima, Honduras |
| Tela Operational (Box Plant, Farms Ops) | 60 | 8/86 | 2 | B | La Lima, Honduras |
| TOTAL | 1185 | | | | |

- * For Type Entity explanation, see page 13.
- ** 100 additional days to be scheduled in Jan/Feb 1995
- *** Approximately 175 additional days were scheduled in September - November 1993
- **** Functional audits which will be performed at various locations consecutively.
- M = Mandatory/Statutory Audits

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CHIQUITA BRANDS INTERNATIONAL

INTERNAL AUDIT DEPARTMENT - PLANNED AUDITS 1994

MARKETING

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| AUDIT | EST. # W/D | LAST AUDIT | RISK WT. | TYPE ENTITY * | LOCATION |
|--|---------------|---------------|-------------|------------------|--------------------------------|
| AFC Sales Agreement | 25 | 8/86 | 3 | M | Hamburg, Germany |
| CBCBV - Financial | 60 | 3/92 | 4 | M | Antwerp, Belgium |
| CBCBV Distribution System | 20 | NEW | 3 | E | Antwerp, Belgium |
| CBCBV Financial System (G/L, A/P, A/R) | 30 | NEW | 3 | E | Antwerp, Belgium |
| CdB Dumand | 75 | NEW | 3 | M | Paris, France |
| Chiquita Italia Financial | 45 | 8/90 | 3 | M | Rome, Italy |
| CIL Financial | 45 | 3/92 | 2 | G | Antwerp, Belgium |
| CTPNA (Billing, Order Entry, A/R) | 45 | 11/82 | 2 | M | Cincinnati, OH |
| Deluca Plantation | 55 | NEW | 2 | B | Tully, Australia |
| Europe - EC Compliance Issues | 55 | NEW | 5 | G | Italy, Holland, Belgium, etc. |
| Europe Yellow Banana Licensing | 45 | NEW | 5 | G | Italy, Holland, Belgium, etc. |
| Ivory Coast | 35 | NEW | 3 | B | Ivory Coast, Africa |
| Martinique | 35 | NEW | 3 | B | Martinique, French West Indies |
| Yocksui Wholesale | 35 | NEW | 2 | M | Sydney, Australia |
| TOTAL | 605 | | | | |

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CBI-V1-001-005051

For Type Entity explanation, see page 13

1CHQ6-000257

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INTERNAL AUDIT DEPARTMENT - PLANNED AUDITS 1994

UNITED FRUIT

| AUDIT | EST. # W/D | LAST AUDIT | RISK WT. | TYPE ENTITY * | LOCATION |
|---------------------------------------|---------------|---------------|-------------|------------------|---------------------------------|
| American Produce Follow-up | 35 | 6/93 | 4 | M | Los Angeles, CA |
| Frupac Follow-up & Frupac Data Center | 45 | 4/92 | 3 | A & D | Santiago, Chile |
| Pascual Follow-up | 75 | 6/92 | 5 | M | Valencia, Spain/London, England |
| TOTAL | 155 | | | | |

TRANSPORTATION

| AUDIT | EST. # W/D | LAST AUDIT | RISK WT. | TYPE ENTITY * | LOCATION |
|--|---------------|---------------|-------------|------------------|--------------------------|
| Chartering Contracts | 20 | NEW | 3 | G | Cincinnati, OH |
| Contracts of Affreightment (2) | 50 | NEW | 2 | C | Cincinnati, OH |
| Fleet Bunkering (Bunker Fuel) | 55 | 2/90 | 1 | G | Antwerp, Belgium |
| Owned Vessel Operations | 55 | NEW | 3 | M | Cincinnati, OH |
| Post CAR Turbo Port Project & Operations | 45 | NEW | 3 | G | Turbo/Medellin, Colombia |
| Transportation Claims | 35 | NEW | 1 | G | Cincinnati, OH |
| Voyage Estimating & Other Systems | 65 | NEW | 2 | E | Cincinnati, OH |
| TOTAL | 325 | | | | |

CBI-V1-001-005052

For Type Entity explanation, see page 13

1CHQ6-000258

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CHIQUITA BRANDS INTERNATIONAL INTERNAL AUDIT DEPARTMENT - PLANNED AUDITS 1994

NUMAR GROUP

| AUDIT | EST. # W/D | LAST AUDIT | RISK WT. | TYPE ENTITY * | LOCATION |
|---------------------------------------|---------------|---------------|-------------|------------------|------------------------------------|
| Numar Plant & Headquarters | 60 | 7/90 | 3 | F & G | San Jose, Costa Rica |
| Numar Productivity Reviews | 45 | NEW | 3 | G | Various |
| Palma Tica - Coto/Quepos Headquarters | 95 | 6/91 | 3 | O | San Jose, Coto, Quepos, Costa Rica |
| Palma Tica Accounts Payable System | 30 | NEW | 2 | E | San Jose, Costa Rica |
| TOTAL | 230 | | | | |

CHIQUITA PROCESSED

| AUDIT | EST. # W/D | LAST AUDIT | RISK WT. | TYPE ENTITY * | LOCATION |
|------------------------------|---------------|---------------|-------------|------------------|---------------------|
| CPG Financial Review | 45 | 2/87 | 2 | G | Cincinnati, OH |
| CPG MAPICS System | 30 | 5/91 | 2 | E | Cincinnati, OH |
| Procesadora de Frutas | 60 | 7/90 | 4 | F | Changuinola, Panama |
| Friday's Canning Operational | 75 | 12/92 | 3 | F | New Richmond, WI |
| TOTAL | 210 | | | | |

CBI-V1-001-005053

For Type Entity explanation, see page 13

1CHQ6-000259

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INTERNAL AUDIT DEPARTMENT - PLANNED AUDITS 1994

CBII & CBI CORPORATE

| AUDIT | EST. # W/D | LAST AUDIT | RISK WT. | TYPE ENTITY * | LOCATION |
|--|---------------|---------------|-------------|------------------|----------------|
| Accounts Receivable - ASI System (New Release) | 35 | 1/85 | 3 | E | Cincinnati, OH |
| CBI Accounts Payable System | 45 | NEW | 4 | E | Cincinnati, OH |
| CBI General Ledger System | 65 | NEW | 3 | E | Cincinnati, OH |
| CBII Data Center | 45 | 9/93 | 2M | D | Cincinnati, OH |
| CBII Executive Perquisites | 15 | 12/93 | 1M | G | Cincinnati, OH |
| CBII Officers' T&E | 15 | 12/93 | 1M | G | Cincinnati, OH |
| CBII & CBI Disbursements (EY) | 60 | 12/90 | 1M | G | Cincinnati, OH |
| DB2 Production & Security | 45 | NEW | 3 | E | Cincinnati, OH |
| Disaster Recovery Test | 5 | 3/92 | 4 | E | Bergen, NJ |
| HR2000 & Total Compensation Systems | 45 | NEW | 4 | D | Cincinnati, OH |
| International/Expatriate Payroll | 60 | NEW | 4 | G | Various |
| IRS File Retention | 10 | NEW | 3 | E | Cincinnati, OH |
| Law Department | 25 | NEW | 3 | G | Cincinnati, OH |
| Treasury Operations & Cash Flow System | 45 | 8/90 | 4 | G | Cincinnati, OH |
| TOTAL | 515 | | | | |

* For Type Entity explanation, see page 13
M = Mandatory/Statutory audits. Done regardless of risk rating.

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CHIQUITA BRANDS INTERNATIONAL

INTERNAL AUDIT DEPARTMENT - PLANNED AUDITS 1994

MEAT GROUP

| AUDIT | EST. # W/D | LAST AUDIT | RISK WT. | TYPE ENTITY * | LOCATION |
|-------------------------------------|---------------|---------------|-------------|------------------|----------------------------|
| JM Plant (EY) | 60 | | N/A | F | Location to be determined |
| Manager's Review (EY) (2 locations) | 10 | 12/93 | N/A | F | Locations to be determined |
| Saratoga Specialties | 60 | 4/90 | 2 | F | Elmhurst, IL |
| Sioux Falls Operational | 60 | 10/90 | 3 | F | Sioux Falls, SD |
| TOTAL | 190 | | | | |

* For Type Entity explanation, see page 13

CBI-V1-001-005055

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INTERNAL AUDIT DEPARTMENT – PLANNED AUDITS 1994

PRIORITY LIST OF ADDITIONS

| AUDIT | EST. # W/D | LAST AUDIT | RISK WT. | TYPE ENTITY * | LOCATION |
|----------------------------------|---------------|---------------|-------------|------------------|---------------------------|
| COBIGUA Operational | | 12/91 | 3 | B | Guatemala City, Guatemala |
| Numar | | 4/91 | 3 | F | San Pedro Sula, Honduras |
| Progressive Produce | | 1/93 | 3 | M | Los Angeles, CA |
| Sioux Falls – OSHA | | 8/90 | 3 | G | Sioux Falls, SD |
| Banana Supply | | 5/91 | 2 | M | Miami, FL |
| California Day Fresh – Follow-Up | | 12/92 | 2 | F | Glendora, CA |
| COBAL Inventory Control System | | NEW | 1 | E | San Jose, Costa Rica |
| COBAL Sigatoka Control System | | NEW | 1 | E | San Jose, Costa Rica |

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* For Type Entity explanation, see page 13

1CHQ6-000262

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CHIQUITA BRANDS INTERNATIONAL

INTERNAL AUDIT DEPARTMENT - PLANNED AUDITS 1994

PRIORITY LIST OF DELETIONS

| AUDIT | EST. # W/D | LAST AUDIT | RISK WT. | TYPE ENTITY * | LOCATION |
|---------------------------------|---------------|---------------|-------------|------------------|--------------------------|
| Contracts of Affreightment | 50 | NEW | 2 | C | Cincinnati, OH |
| CPG MAPICS System | 30 | 5/91 | 2 | E | Cincinnati, OH |
| Tela Operational | 60 | 8/86 | 2 | B | San Pedro Sula, Honduras |
| Yockui Wholesale | 35 | NEW | 2 | M | Sydney, Australia |
| CBII & CBI Disbursements (EY) | 60 | 12/90 | 1 | G | Cincinnati, OH |
| Fleet & Bunkering (Bunker Fuel) | 55 | 2/90 | 1 | G | Antwerp, Belgium |
| Transportation Claims | 35 | NEW | 1 | G | Cincinnati, OH |
| TOTAL | 325 | | | | |

* TYPE ENTITY KEY

| | |
|---|--------------------------------------|
| A. Agricultural Operations | G. Governance/Functional Staff Units |
| B. Banana Plantations | I. Independent Grower Operations |
| C. Contracts & Agreements | M. Marketing/Distribution Operations |
| D. Data Centers/DP Installations | O. Oil Palm Plantations/Plants |
| E. EDP Production Applications | P. Plastics Manufacturing Operations |
| F. Food/Beverage Manufacturing Operations | |

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CHIQUITA NSD

II. MAJOR PROGRAMS PLANNED FOR 1994

- Select entities deemed the highest risk using a new risk assessment process that will be updated continuously throughout the year. The Plan will be updated during the year to include high risk areas that are noted as part of the on-going risk assessment process.
- Increase the emphasis on evaluating the effectiveness and efficiency of operations to help identify profit improvement/cost containment opportunities for the Company through the use of a broader business perspective in our audit approach.
- Continue to assess the audit approach and scope of audits and incorporate techniques which will permit efficient use of audit resources and maintain an appropriate level of audit coverage and quality of work. Use of new risk assessment techniques will be used to focus work on the most critical areas within each audit.
- Provide appropriate staff time for special project work (balanced with regularly scheduled audit work) to accommodate requests for audit assistance.
- Expand the staff's EDP knowledge and skills, both as to EDP audits and use of computer audit techniques in the conduct of audit work. This will include some intensive training through seminars and audit assignments.
- Continue to develop and revise Audit Program Guides to capture the knowledge gained by the staff on recent audits and assure adequate scope and audit coverage. Each major audit will include selection of an Audit Program Guide to be updated.
- Provide for professional development of the audit staff through computer audit techniques and PC training, language courses, and the Annual Staff Meeting agenda topics.
- All Seniors and above will attend a Supervisory/Management Techniques seminar in 1994 as a continuing effort to improve management skills.
- MIS development of a comprehensive, automated scheduling, audit inventory, experience history, and report status computer system to be available on-line through LAN access.

III. CHALLENGES FOR 1994

• STAFFING:

Hiring highly qualified individuals in authorized positions and maintaining optimum staffing levels with the knowledge/skills needed to be effective in our environment remains a major challenge. This is a continuing challenge due largely to the extent of our travel (50% of 365 days) and the locations to which we travel. The need for personnel who are fluent in Spanish and other languages also continues to be a requirement for the majority of staff members.

• BUSINESS STRATEGIES:

Development of new business strategies (acquisitions, divestitures, reorganizations, modified contracts, etc.) presents a major challenge for the Audit Department in terms of:

- Staying abreast of the changes in strategy in order to assess the business risk and implementing a responsive audit plan;
- Providing control assistance and general business counsel to management before the fact to help minimize the incidence of unexpected financial issues or significant business risks.

• AUDIT COVERAGE:

Achieving the objective of auditing all high risk entities/areas during 1994 will require, in addition to maintaining an optimum staffing level of 25, the efficient/effective assignment of staff to audit jobs and the continued development of more effective tools and techniques to perform this work. This will include updating the computer audit techniques and experience of the staff and further integrating the EDP and financial audit functions. With a reduction in staff from 27 to 25 in 1994, we must continue to be more selective in responding to special request audits from senior management and providing assistance on "task force" or special project work throughout 1994.

1CBQ6-000265

IV. 1994 EXPENSE/BUDGET

ASSUMPTIONS

- Staffing level will be 25 and at times may include additional personnel, such as associates, from other CBII units, who are temporarily assigned for developmental purposes.
- Total merit increases granted will not exceed 4% of the 12/31/93 annualized salaries of our authorized complement.
- Travel will average approximately 50% for the staff, 25% for the Directors, and 10% for the Vice President (on a 365 day basis).
- Travel costs for 1994 will be at similar levels to those budgeted for 1993. Our travel policy regarding trips home remains the same.
- The cost of executive searches and employment agency fees will be borne by the Corporate Human Resources Department. Costs to relocate new staff members will be borne by Corporate Office Services. Costs of developmental assignments (e.g., transfer of an associate from the tropics to Internal Audit) will be borne by the Audit Department.
- MIS units will not charge for computer usage or in-house programming/system development time for requested application projects for 1994.

CHIQUITA BRANDS INTERNATIONAL, INC. INTERNAL AUDIT DEPARTMENT

EXPENDITURE SUMMARY

| <u>TYPE OF EXPENSE</u> | <u>Proposed 1994 Budget</u> | <u>1993 LT YE (As of 8/93)</u> |
|--|---------------------------------|------------------------------------|
| Salaries and Wages * | \$1,480.8 | \$1,339.7 |
| Taxes and Employee Benefits | \$106.0 | \$108.4 |
| Materials and Supplies | \$21.0 | \$10.0 |
| Travel and Entertainment | \$896.0 ** | \$600.0 |
| Membership Dues, Subscriptions, and Training Seminars | \$68.7 *** | \$47.4 |
| Commissions, Fees, and Services | \$15.0 | \$16.9 |
| All Other | <u>\$11.0</u> | <u>\$13.0</u> |
| TOTAL | \$2,598.5 | \$2,135.4 |
| STAFFING LEVEL | 25 | |
| AVERAGE STAFFING LEVEL | | 23 |

* Includes relocation expense for tropical individual on rotational assignment.

** Staff level during 1993 averaged 5 people below headcount which equated to approximately \$296M in costs not incurred in 1993.

*** Assumes additional management development training in 1994 consistent with career development goals and "Leading Edge" management/supervisory skills.

1CHQ6-000267

CBI-V1-001-005061

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**Chiquita Brands
International, Inc.**

1993

**Audit Scopes and
Fee Summaries**

 **ERNST & YOUNG**

1CHQ6-000268

CBI-V1-001-005062

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Audit Scopes

1CHQ6-000269

CBI-V1-001-005063

CHIQUITA BRANDS INTERNATIONAL, INC.

1993 AUDIT SCOPES

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General approach and audit scope definitions

General approach

The general scope of our audit work will be such that we can express an opinion on the consolidated financial statements of Chiquita Brands International, Inc. and subsidiary companies for the year ended December 31, 1993. Our audit will be made in accordance with generally accepted auditing standards and, accordingly, will include such tests of the accounting records and such other auditing procedures as we consider necessary in the circumstances. In addition, we are required to report separately on the financial statements of certain subsidiaries. The scope of work to be performed at the units visited will be either:

- Full
- Statutory
- Limited
- Review
- High-level review

In addition, the financial statements of all units at which work is not performed as well as general office and consolidating entries will be reviewed at the respective corporate or group headquarters. If findings require, such reviews will be supplemented with inquiries and/or actual visits to the unit.

Definitions and descriptions of each scope level are presented below. A local audit planning memorandum is to be prepared and submitted to Ernst & Young-Cincinnati, for all units subject to full scope or statutory audit requirements, setting forth the procedures to be performed within the assigned scope for each significant audit area along with a detail of budgeted hours for each. These plans will be reviewed and approved by Ernst & Young-Cincinnati prior to commencement of significant audit work. The scope of the procedures selected for each unit is a function of the following factors:

- Materiality of the unit's financial statements, both with respect to dollar amounts and sensitivity, to the consolidated financial statements of Chiquita Brands International, Inc.
- Scope and results of the firm's work, as well as the internal audit work, in previous years (including consideration of our cycling approach) and the extent and nature of internal audit activity during the year ending December 31, 1993.
- Known or anticipated accounting and auditing problems.

1CHQ6-000270

CBI-V1-001-005064

- Requirements for separate financial statements.
- Requests by Chiquita Brands International, Inc. management.

Audit scope definitions

Full

A full scope will entail an audit of significant accounts in accordance with generally accepted auditing standards in the United States. The work performed would be sufficient, with certain minimal additional procedures, to enable us to form an opinion on the financial statements of a unit if such statements were required. Briefly, the audit steps involved will be a review, documentation and evaluation of internal control systems; sample testing and evaluation of transactions occurring in these systems; observation or test counting of inventories (including observation of fixed assets if the control of fixed assets is determined to be ineffective); independent confirmation of bank balances, investments, loan and accounts receivable balances; and audit of significant balance sheet and income and expense accounts.

Statutory

A statutory audit is similar to a full scope audit in that the audit will be performed in accordance with generally accepted auditing standards in the United States. However, the end product of a statutory audit usually will be certified financial statements prepared in accordance with either local or U.S. generally accepted accounting principles, as required. Therefore, in all statutory audits, the scope of the audit will be sufficient to permit the issuance of an opinion on the specific financial report required by the local statute, agreement, etc.

Limited

A limited scope audit will entail an audit in accordance with generally accepted auditing standards in the United States only of certain selected significant and/or sensitive balance sheet and/or income or expense accounts. Generally, this will include review, testing, and evaluation of the critical internal control systems. The extent of work and hours required will vary considerably and will depend upon the circumstances at each unit.

1CHQ6-000271

CBI-V1-001-005065

Review

A review is intended to accomplish a survey of the financial statements and supporting schedules of the unit which, when supplemented by discussions with management officials and a limited comparison of records, will provide information concerning the financial position and operations of the unit, without the performance of detailed tests of the records. Again, the extent of work and hours required will vary considerably and will depend upon the circumstances at each unit. A sample of the steps involved in a review include the following:

- Review (but not detailed testing) of the critical/sensitive internal control system or systems.
- Follow-up on status of problems identified and/or recommendations made in prior years as well as any significant comments contained in internal audit reports.
- Comparison of balance sheet and income statement to budgeted and to prior year results. Review and, where appropriate, perform limited testing of client analyses supporting critical account balances. Discussion of significant fluctuations and/or unusual items with management and accounting personnel.
- Review of the financial impact of current business conditions on the unit.
- Review of the propriety of the accounting principles of the unit and of the effect of any changes in the application of accounting principles from the prior year.
- Where applicable, review of company-prepared workpapers related to the most recent physical inventory and reconciliation of the inventory balances to the general ledger. Determination that the method of pricing inventory is consistent with the prior period and in accordance with generally accepted accounting principles. Review of inventory turnover computations or other relevant data for indications of excessive or obsolete stock.
- Review of the year-end financial reporting package for completeness and reasonableness.

High-level review

CBI-V1-001-005066

A high-level review is similar to a review but less detailed. The procedures involved in a high-level review would typically include:

- Critical review of financial statements/key support schedules and discussions with management concerning any significant balance sheet and income statement fluctuations from the prior year.

Confidential Treatment
Request by Chiquita Brands

- Follow-up on status of problems identified and/or recommendations made in prior years as well as any significant comments included in internal audit reports.
- Review of the financial impact of current business conditions on the unit.
- Discussions with management regarding any changes in accounting principles from the prior year.

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CBI-V1-001-005067

CHIQUITA BRANDS INTERNATIONAL, INC.

1993 AUDIT SCOPE

Entity audit scopes

Confidential Treatment
Request by Chiquita Brands

| | Location | Year ending December 31, 1993 | | Year ended December 31, 1992 | | Principal activity |
|--|---------------------------------|--|---|---------------------------------|---------------------------------------|---|
| | | Ernst & Young | Internal auditors (***) | Ernst & Young | Internal auditors (***) | |
| <u>Chiquita Brands International</u> <u>--Corporate</u> | Cincinnati | Full | Various Data Center First/Third/ Fourth (**) | Full | Various Data Center Fourth (**) | |
| <u>Chiquita Brands, Inc.</u> Corporate | Cincinnati | Full | | Full | Fourth | |
| Chiquita International, Ltd. | Antwerp Bermuda Hong Kong | Limited Limited Review/ Statutory | Second Second | Limited Limited Review | First/Fourth First | World-wide coordination center for banana purchasing and sales. |
| Chiriqui Land Company | | | | | | Owns and operates banana cultivations in Panama |
| Armuelles (1) | Panama | High-level review | Second/ Fourth | High-level review | Fourth | |
| Bocas (1) | Panama | Full | Second/Third /Fourth (**) | High-level review | First | |
| Tela Railroad Company (1) | Honduras | High-level review | Second/ Fourth | Full | Third/ Fourth (**) | Owns and operates banana cultivations in Honduras |
| Cobigua (2) | Guatemala | Statutory | First/Second/ Third | Statutory | | Owns and operates banana cultivations in Guatemala |

CBI-V1-001-005068

- (1) Includes high-level review of related plastic support operations located in this country.
(2) Reflects separate statutory audits of several individual farming and export entities that comprise the operations in this country.

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CHIQUITA BRANDS INTERNATIONAL, INC.

1993 AUDIT SCOPE

Confidential Treatment
Request by Chiquita Brands

Entity audit scopes

| | Location | Year ending December 31, 1993 | | Year ended December 31, 1992 | | Principal activity |
|--|-------------|-------------------------------------|------------------------------|-------------------------------------|----------------------------|---|
| | | Ernst & Young | Internal auditors (***) | Ernst & Young | Internal auditors (***) | |
| COPACSA | Mexico | (*) | | Full | Fourth (**) | Banana purchasing operations in Mexico |
| COBAL/Con Expro (1) | Costa Rica | Full | First/Second/ Fourth (**) | High-level review | | Owens and operates banana cultivations in Costa Rica and related support operations; also provides technical services to independent banana producers |
| ADE Development | Colombia | High-level review | | High-level review | | Owens and operates banana cultivations in Colombia |
| Frutera de Sevilla Turbo (2) Santa Marta (2) | Colombia | Statutory Statutory Statutory | Fourth Fourth | Statutory Statutory Statutory | | Provides technical services to banana producers and owns and operates banana cultivations in Colombia |
| Cia. Agricola del Guayas | Ecuador | (*) | First | (*) | First | Provided technical services to banana producers in Ecuador (closed in 1992) |
| Mindanao Fruit Company | Philippines | Statutory | | Statutory | | Provides technical services to banana producers in the Philippines |
| Polymer Group | Costa Rica | High-level review | | High-level review | | Headquarters office for all plastic operations |

CBI-V1-001-005069

- (1) Includes high-level review of related plastic support operations located in this country.
(2) Reflects separate statutory audits of numerous individual farming and export entities in both of the regions identified.

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CHIQUITA BRANDS INTERNATIONAL INC.

1993 AUDIT SCOPE

Entity audit scopes

Confidential Treatment
Request by Chiquita Brands

| | Location | Year ending December 31, 1993 | | Year ended December 31, 1992 | | Principal activity |
|------------------------------|------------|----------------------------------|----------------------------|---------------------------------|----------------------------|--|
| | | Ernst & Young | Internal auditors (***) | Ernst & Young | Internal Auditors (***) | |
| Great White Fleet | Cincinnati | Statutory | | Statutory | Fourth | Owns and operates ships and controls ocean freight, charter and voyage costs |
| GWF Managers | Cincinnati | Limited | | Limited | | Ship management entity |
| CRH Shipping, Ltd. | Cincinnati | Limited | | Limited | | Ship owning entity |
| CDV Ltd./CDY Ltd. | Cincinnati | Limited | | Limited | | Ship owning entity |
| CKQ Ltd. | Cincinnati | Limited | | Limited | | Ship owning entity |
| Telegraph Shipping Co., Ltd. | Cincinnati | Limited | | Limited | | Ship owning entity |
| Barrios Ltd. | Cincinnati | Limited | | Limited | | Ship owning entity |
| UAC Holding Co. Ltd. | Cincinnati | Limited | | Limited | | Ship owning entity |
| Surrey Shipping Co. Ltd. | Cincinnati | Limited | | Limited | | Ship owning entity |
| Norvel Ltd./NCV Ltd. | Cincinnati | Limited | | Limited | Second | Ship owning entity |
| GPH Ltd. | Cincinnati | Limited | | Limited | | Ship owning entity |
| BVS Ltd. | Cincinnati | Limited | | Limited | | Ship owning entity |
| Elke Shipping, Ltd. | Cincinnati | Limited | | Limited | | Ship owning entity |
| DSF Ltd. | Cincinnati | Limited | | Limited | | Ship financing entity |

CBI-V1-001-005070

1CHQ6-000276

CHIQUITA BRANDS INTERNATIONAL, INC.

1993 AUDIT SCOPE

Entity audit scopes

Confidential Treatment
Request by Chiquita Brands

| | Location | Year ending December 31, 1993 | | Year ended December 31, 1992 | | Principal activity |
|---|-----------------------------|----------------------------------|----------------------------|---------------------------------|----------------------------|--|
| | | Ernst & Young | Internal auditors (***) | Ernst & Young | Internal auditors (***) | |
| Danop Ltd. | Cincinnati | Limited | | Limited | | Ship financing entity |
| Danfund Ltd. | Cincinnati | Limited | | Limited | | Ship owning entity |
| CB Discharging | Cincinnati | High-level review | First | High-level review | First | Controls costs of handling bananas in U.S. ports |
| CB Containers Co./ OV Containers Co. | Cincinnati | Review | Second | Review | Third | Owns and manages ship containers |
| Chiquita Brands, N.A. | Cincinnati | Review | | Review | | Sells bananas in the U.S. |
| Chiquita Europe B.V. | Zwijndrecht, Netherlands | Statutory | Second/Third | Statutory | First/Fourth | Sells bananas and processed and other fresh fruit in Western Europe |
| Chiquita Italia S.p.A. | Rome | Review | | Review | | Sells bananas, pineapples and other fresh fruit in Italy |
| UB Japan | Tokyo | Review | Second | Review | | Imports, ripens and sells bananas and processed and other fresh fruit products in Japan |
| Chiquita (Canada) Inc. | Canada | Statutory | | Statutory | | Sells bananas on a commission basis in Canada |

CBI-V1-001-005071

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CHIQUITA BRANDS INTERNATIONAL, INC.

1993 AUDIT SCOPE

Entity audit scopes

Confidential Treatment
Request by Chiquita Brands

| | <u>Location</u> | <u>Year ending December 31, 1993</u> | | <u>Year ended December 31, 1992</u> | | <u>Principal activity</u> |
|--|-----------------|--|------------------------------------|---|------------------------------------|--|
| | | <u>Ernst & Young</u> | <u>Internal auditors (***)</u> | <u>Ernst & Young</u> | <u>Internal auditors (***)</u> | |
| Spier, Belgium | Antwerp | Statutory | Third | Statutory | Fourth | Sells bananas and other fresh fruit in Belgium |
| Chiquita Brands South Pacific Pty. Ltd. -includes separate reports on seven subsidiaries, as well as a consolidated report on all operating units in both Australia and New Zealand | Australia | Statutory | | Statutory | Third | Produces, purchases, transports to market and sells bananas and other fresh fruit in Australia |
| -includes separate reports on five subsidiaries that comprise Kiwi Harvest Ltd. operations | New Zealand | Statutory | | Statutory | Third | New Zealand based fruit distribution and export business |
| Maritrop Trading Corp. | Cincinnati | Limited | | Limited | Second/ Fourth (**) | Centralized purchasing operations and materials management |
| Chiquita Processed Bananas and Consumer Packaged Foods | Cincinnati | High-level review | Second | High-level review | | Sells processed bananas and consumer packaged products |
| Cia. Agricola de Rio Tinto | Honduras | (*) | Second | (*) | | Processed banana plant in Honduras |

CEI-V1-001-005072

1CEQ6-000278

CHIQUITA BRANDS INTERNATIONAL, INC.

1993 AUDIT SCOPES

Entity audit scopes

Confidential Treatment
Request by Chiquita Brands

| | | Year ending December 31, 1993 | | Year ended December 31, 1992 | | |
|-----------------------------|---------------------------------------|----------------------------------|----------------------------|---------------------------------|----------------------------|---|
| | Location | Ernst & Young | Internal auditors (***) | Ernst & Young | Internal auditors (***) | Principal activity |
| Cia. Processadora de Frutas | Panama | (*) | | (*) | | Processed banana plant in Panama |
| Mundimar, S.A. | Costa Rica | (*) | Second | (*) | | Processed banana plant in Costa Rica |
| California Day Fresh | Riverside, CA | (*) | | (*) | Fourth | Fresh blended fruit juice production and sales |
| Chiquita Frupac | Chile/ Philadelphia | High-level review | | High-level review | First/Second | Sources non-banana fresh produce from Chile for sale primarily in the U.S. and Europe |
| Chiquita Citrus Packers | Fort Pierce, FL | (*) | | (*) | | Purchases and packages citrus (currently idled) |
| Chiquita Gulf Citrus | Orlando, FL | (*) | | (*) | | Citrus grove development |
| Frutos Dominicanas | Dominican Republic | High-level review | | High-level review | Third | Pineapple production |
| American Produce Company | Los Angeles/ Altamirano, Mexico | High-level review | Second | High-level review | | Melon production in Mexico; melon and other fresh produce sales primarily in the U.S. |

CBI-V1-001-005073

1CEQ6-000279

CHIQUITA BRANDS INTERNATIONAL, INC.

1993 AUDIT SCOPE

Entity audit scopes

| | | Year ending December 31, 1993 | | Year ended December 31, 1992 | | Principal activity |
|--|------------------------|----------------------------------|----------------------------|---------------------------------|----------------------------|---|
| | | Ernst & Young | Internal auditors (***) | Ernst & Young | Internal auditors (***) | |
| Location | | | | | | |
| Grupo Numar: | (1) | | | | | |
| Company Palma Tica | Costa Rica | | | High-level review | | Owns and operates oil palm cultivations in Costa Rica |
| San Alejo (division of Tela Railroad Company) | Honduras | | Second | (*) | Second | Owns and operates oil palm cultivations in Honduras |
| ASD | Costa Rica | | | (*) | | Oil palm research and seed sales |
| Numar/Unimar | Costa Rica Honduras | | Second | Review Review | Second | Headquarters office; processes and markets cooking oils, margarines and shortening |

Confidential Treatment
Request by Chiquita Brands

CBI-V1-001-005074

(1) The scope designation for 1993 has not been presented because these operations are undergoing a full scope audit for the current and two previous years in connection with a proposed financing transaction (IPO).

1CBQ6-000280

CHIQUITA BRANDS INTERNATIONAL, INC.

1993 AUDIT SCOPE

Entity audit scopes

| Confidential Treatment Request by Chiquita Brands | | | | | |
|---|----------------------------------|----------------------------|---------------------------------|----------------------------|---|
| Location | Year ending December 31, 1993 | | Year ended December 31, 1992 | | Principal activity |
| | Ernst & Young | Internal auditors (***) | Ernst & Young | Internal Auditors (***) | |
| <u>UF Division</u> | | | | | |
| Friday Canning | New Rich- mod, WI | Limited | Limited | Fourth | Vegetable canning operations and sales |
| Banana Supply Company | Miami, FL | (*) | (*) | | Banana distribution |
| Progressive Produce Company | Los Angeles, CA | (*) | First | (*) | Fresh produce sales and distribution |
| Theodore's and Sons | Bethlehem, PA | (*) | Third | (*) | Fresh produce sales and distribution |
| Coast Citrus | Los Angeles, CA | (*) | (*) | Third | Banana ripener |
| "Cast Co" | Cincinnati, OH | (*) | (*) | | Fresh produce and wet salads distribution and sales operations |
| European operations (Scipio, Lehmann, Dunand, Keelings, Marban, etc.) | Various | (*) | First/Second | (*) | Second Fresh fruit sourcing and marketing operations or joint ventures in France, Germany, Ireland, Portugal, etc. |

Confidential Treatment
Request by Chiquita Brands

CBI-V1-001-005075

1CHQ6-000281

CHIQUITA BRANDS INTERNATIONAL, INC.

1993 AUDIT SCOPE

Entity audit scopes

| | Location | Year ending December 31, 1993 | | Year ended December 31, 1992 | | Principal activity |
|--|------------|----------------------------------|----------------------------|---------------------------------|----------------------------|---|
| | | Ernst & Young | Internal auditors (***) | Ernst & Young | Internal auditors (***) | |
| <u>John Morrell & Co.</u> | | | | | | |
| Corporate Headquarters | Cincinnati | Statutory | First | Statutory | Second | |
| Plant, sales units and other operations | | | | | | |
| Sioux Falls, SD | | Full | | Full | Fourth (**) | Slaughtering/processing |
| Sioux City, IA (Warrington) | | Full | Fourth (**) | Full | Second/ Fourth (**) | Slaughtering/processing |
| Springdale, OH (Copaz) | | Review | Fourth (**) | (*) | | Contract processing |
| Chicago, IL) | | Review | Fourth (**) | (*) | First | Processing |
| Elmhurst, IL | | Review | | (*) | | Detergent and spice manufacturing |
| Great Bend, KS | | (*) | | Review | Fourth (**) | Contract processing |
| Mosey's (Bloomfield, CT) | | (*) | | Review | Second/Third | Processing |
| Wilson, NC (sold December 1992) | | | | Review | | Slaughtering/processing |
| Humboldt, IA | | (*) | | Review | | Processing |
| Bob Ostrow (San Francisco, CA) | | (*) | Fourth | (*) | | Distribution |
| Sales Center Accounting, Cincinnati | | Review | | Review | Second | Accounting headquarters for most sales centers |

Confidential Treatment
Request by Chiquita Brands

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(*) The financial statements of these units will be reviewed at the respective corporate or group headquarters.

(**) Assistance with the annual audits was or is expected to be provided to Ernst & Young by Chiquita Brands International, Inc. internal auditors and/or local entity auditors.

(***) First, second, third and fourth designates the quarter of the year in which all or a significant portion of audit work was or is expected to be performed.

CBI-V1-001-005076

1CHQ5-000282

Confidential Treatment
Request by Chiquita Brands

Fee Summaries

1CHQ6-000283

CBI-V1-001-005077

CHIQUITA BRANDS INTERNATIONAL, INC.

SUMMARY OF HOURS, FEES AND EXPENSES

Confidential Treatment
Request by Chiquita Brands

| | Budget December 31, 1993 | | | Actual December 31, 1992 | | | Budget December 31, 1992 | | |
|----------------------------|-----------------------------|------------|-----------|-----------------------------|--------------|------------|-----------------------------|--------------|------------|
| | Hours | Fees | Expenses | Hours | Fees | Expenses | Hours | Fees | Expenses |
| Corporate | 1,840 | \$ 310,800 | \$ 37,000 | 1,980 | \$ 338,700 | \$ 35,000 | 1,980 | \$ 338,700 | \$ 35,000 |
| Chiquita Brands: | | | | | | | | | |
| Domestic and Latin America | 10,050 | 813,600 | 58,000 | 10,325 | 815,600 | 62,900 | 9,925 | 809,600 | 62,900 |
| Europe and Other | 2,950 | 308,200 | 25,400 | 2,905 | 323,400 | 27,600 | 2,840 | 317,400 | 27,600 |
| International | 375 | 51,300 | 3,000 | 225 | 27,600 | 3,000 | 225 | 27,600 | 3,000 |
| UF Division | | | | | | | | | |
| | 13,375 | 1,173,100 | 86,400 | 13,455 | 1,166,600 | 93,500 | 12,990 | 1,154,600 | 93,500 |
| John Morrell & Co. | 2,325 | 274,700 | 51,000 | 2,345 | 282,000 | 51,000 | 2,345 | 282,000 | 51,000 |
| Total | 17,540 | 1,758,600 | 174,400 | 17,780 | \$ 1,787,300 | \$ 179,500 | 17,315 | \$ 1,775,300 | \$ 179,500 |

- (1) Included above are the following incremental audit costs (the audit cost in excess of what would be required strictly for purposes of reporting on Chiquita Brands International, Inc.) associated with mandatory statutory audits and audits required to support local financings.

| | Budget December 31, 1993 | Actual December 31, 1992 | Budget December 31, 1992 |
|------------------------|-----------------------------|-----------------------------|-----------------------------|
| Financing requirements | \$ 229,800 | \$ 219,600 | \$ 225,600 |
| Statutory requirements | 305,900 | 298,400 | 280,400 |
| Total | \$ 535,700 | \$ 518,000 | \$ 506,000 |

1CHQ6-000284

CBI-V1-001-005078

CHIOUITA BRANDS INTERNATIONAL, INC.

CORPORATE HOURS, FEES AND EXPENSES

Confidential Treatment
Request by Chiquita Brands

| | <u>Budget</u> <u>December 31, 1993</u> | | <u>Actual</u> <u>December 31, 1992</u> | | <u>Budget</u> <u>December 31, 1992</u> | |
|---------------------------------------|---|-------------------|---|-------------------|---|-------------------|
| | <u>Hours</u> | <u>Fees</u> | <u>Hours</u> | <u>Fees</u> | <u>Hours</u> | <u>Fees</u> |
| Audit partners and senior manager (1) | 800 | \$ 173,000 | 800 | \$ 173,000 | 800 | \$ 173,000 |
| Audit staff (2) | 630 | 56,500 | 630 | 56,500 | 630 | 56,500 |
| Tax (3) | 300 | 58,000 | 440 | 85,900 | 440 | 85,900 |
| Report review and other | <u>110</u> | <u>23,300</u> | <u>110</u> | <u>23,300</u> | <u>110</u> | <u>23,300</u> |
| | <u>1,840</u> | 310,800 | <u>1,980</u> | 338,700 | <u>1,980</u> | 338,700 |
| Expenses | | <u>37,000</u> | | <u>35,000</u> | | <u>35,000</u> |
| | | <u>\$ 347,800</u> | | <u>\$ 373,700</u> | | <u>\$ 373,700</u> |

See accompanying notes for explanations.

1CBQ6-000285

CBI-V1-001-005079

CHIQUITA BRANDS INTERNATIONAL INC.

CORPORATE

Confidential Treatment
Request by Chiquita Brands

NOTES

- (1) Includes time spent by the audit partners and senior manager in the following areas: overall planning and administration, coordination of the audits of Chiquita Brands and John Morrell & Co., consultations with Corporate management throughout the year on accounting and other matters (including the performance of quarterly review procedures); and involvement in Corporate reporting (Annual Report and 10-K), parent company audit and consolidated tax accrual.
- (2) Includes work in the following areas: parent company accounts; other Corporate entities; consolidation; Annual Report, 10-K and debt covenant letters relating to the Company's outstanding debentures; centralized functions (such as legal letters and minutes); and overall planning and coordination of the audit.
- (3) Includes the coordination and review of tax accrual work relating to both domestic and foreign entities consistent with the audit scopes at those entities; review of the tax return as part of the tax accrual review process; and review of quarterly tax computations on an interim basis.

1CHQ6-000286

CBI-V1-001-005080

Confidential Treatment
Request by Chiquita Brands,

CHIQUITA BRANDS INTERNATIONAL, INC.

DOMESTIC AND LATIN AMERICA HOURS, FEES AND EXPENSES

| | Budget December 31, 1993 | | | Actual December 31, 1992 | | | Budget December 31, 1992 | |
|--------------------------------------|-----------------------------|---------------|-------------------|-----------------------------|---------------|-------------------|-----------------------------|-------------------|
| | Scope | Hours | Fees | Scope | Hours | Fees | Hours | Fees |
| Domestic | | | | | | | | |
| Chiquita Brands | | | | | | | | |
| Corporate (1) | F | 2,410 | \$ 342,200 | F | 2,410 | \$ 342,200 (2) | 2,410 | \$ 342,200 (2) |
| Computer audit (3) | | 180 | 18,900 (2) | | 180 | 18,900 (2) | 180 | 18,900 (2) |
| Special purpose | | | | | | | | |
| reports (4) | | 150 | 20,100 | | 75 | 9,900 | 75 | 9,900 |
| Great White Fleet | S | 630 | 67,500 | S | 630 | 67,500 | 630 | 67,500 |
| Maritrop Trading Corp. | L | 200 | 23,200 | L | 200 | 23,200 (2) | 200 | 23,200 (2) |
| CB Discharging | HLR | 30 | 3,000 | HLR | 30 | 3,000 | 30 | 3,000 |
| CB Containers/OV | | | | | | | | |
| Containers | R | 50 | 5,000 | R | 50 | 5,000 | 50 | 5,000 |
| Chiquita Brands, N.A. | R | 160 | 15,900 | R | 160 | 15,900 | 160 | 15,900 |
| Processed bananas/ Packaged Foods | HLR | 60 | 7,200 | HLR | 60 | 7,200 | 60 | 7,200 |
| FRUPAC, Frudoca and APC | HLR | 170 | 18,500 | HLR | 170 | 18,500 | 170 | 18,500 |
| | | <u>4,040</u> | <u>521,500</u> | | <u>3,965</u> | <u>511,300</u> | <u>3,965</u> | <u>511,300</u> |
| Latin America | | | | | | | | |
| Chiriqui Land Company: | | | | | | | | |
| Armuelles (5) | HLR | 40 | 5,400 | HLR | 40 | 5,400 | 40 | 5,400 |
| Bocas (5) | F/S | 550 | 40,800 (2) | HLR/S | 420 | 29,100 | 420 | 29,100 |
| Tela Railroad | | | | | | | | |
| Company (5) | HLR | 100 | 11,200 | F | 260 | 29,100 (2) | 260 | 29,100 (2) |
| Cobigua (6) | S | 1,120 | 57,200 | S | 1,120 | 57,200 | 1,120 | 57,200 |
| COPACSA (Mexico) | | - | - | F | 40 | 5,400 (2) | 40 | 5,400 (2) |
| COBAL/Con Expro (5) | F | 180 | 21,600 (2) | HLR | 130 | 15,600 | 130 | 15,600 |
| Colombian Statutories | | | | | | | | |
| Frutera de Sevilla (7) | S | 3,850 | 137,000 | S | 3,600 | 112,000 | 3,000 | 100,000 |
| ADE Development | HLR | 100 | 10,000 | HLR | 100 | 10,000 | 100 | 10,000 |
| Farm acquisitions | | - | - | HLR | 30 | 4,600 | 30 | 4,600 |
| Grupo Nurnar (8) | | - | - | HLR | 550 | 27,000 | 750 | 33,000 |
| Polymer, Headquarters | HLR | 70 | 8,900 | HLR | 70 | 8,900 | 70 | 8,900 |
| | | <u>6,010</u> | <u>292,100</u> | | <u>6,360</u> | <u>304,300</u> | <u>5,960</u> | <u>298,300</u> |
| | | <u>10,050</u> | <u>813,600</u> | | <u>10,325</u> | <u>815,600</u> | <u>9,925</u> | <u>809,600</u> |
| | | | <u>58,000</u> | | | <u>62,900</u> | | <u>62,900</u> |
| Expenses | | | | | | | | |
| | | | <u>\$ 871,600</u> | | | <u>\$ 878,500</u> | | <u>\$ 872,500</u> |

See accompanying notes for explanations.

1CHQ6-000287

CBI-V1-001-005081

CHIQUITA BRANDS INTERNATIONAL, INC.

DOMESTIC AND LATIN AMERICA NOTES

Confidential Treatment
Request by Chiquita Brands

- (1) Reflects that portion of partner and senior manager time allocable to Chiquita Brands. Such time relates to involvement in the audits of the various Chiquita Brands entities, including related visits; consultations with management regarding matters of significance, including those noted during these visits; integration of the internal audit function into the audit process; involvement in audit, accounting and reporting issues associated with numerous compliance reporting requirements of Chiquita Brands, Inc. and its subsidiaries and with the separate statutory audits of numerous Chiquita Brands entities (approximately 50 separate reports).

In addition to the partner and senior manager time allocated to Chiquita Brands Corporate, this caption also includes all Chiquita Brands senior manager and manager time (except for that time spent in other areas which is included in the individual entities) in the following audit areas: overall planning and coordination; review of local entity topside binders and financial statements of entities not visited; consolidation and General Office entries (including bananas-in-transit, tropical severance, deferred crop costs, Colombian pension, claims, insurance coverages, intercompany account reconciliations/adjustments, income allocations for tax purposes); systems work (wire transfers, consolidation, volumes tracking); Chiquita Brands Corporate ledger (including producer loans, accruals/reserves, domestic cash accounts); time for assisting in/coordinating the statutory audits of certain foreign entities.

- (2) Reflects use of/coordination with internal auditors.
- (3) Reflects all computer audit work related to domestic and Latin American entities.
- (4) Relates to the various special purpose reports (OPIC borrowings in 1992 and OPIC and "936" financings in 1993).
- (5) Includes high level review procedures relating to the Polymer operations in these countries including a recurring statutory audit requirement on the combined operations of Polymer in Panama.
- (6) Represents four separate statutory audit reports of separate subsidiaries involved in farming or technical service activities in Guatemala.
- (7) The 1992 Actual represents twenty-one statutory audits of separate subsidiaries involved in farming or technical service activities in Colombia; the 1992 Budget did not contemplate the audit requirement associated with six of these farming subsidiaries formed late in 1992. In addition to the twenty-one separate statutes, the 1993 Budget contemplates accelerated interim review procedures of U.S. dollar and U.S. GAAP reported information for Chiquita's closing purposes.
- (8) The 1992 Budget and Actual represents the cost of all audit activities relating to the oil palm and Numar operations in both Costa Rica and Honduras. (The 1992 Actual was less than Budget due to the elimination of separate statutory requirements for three subsidiaries in Honduras which proved unnecessary.) No budget has been presented for 1993 since all audit activities for 1993 will be performed as part of a special project related to a proposed financing transaction involving these operations.

1CHQ6-000288

CBI-V1-001-005082

Confidential Treatment
Request by Chiquita Brands

CHIQUITA BRANDS INTERNATIONAL, INC.

EUROPE AND OTHER INTERNATIONAL HOURS, FEES AND EXPENSES

| | Budget December 31, 1993 | | | | Actual December 31, 1992 | | | | Budget December 31, 1992 | | |
|---|-----------------------------|--------------|-------------------|------------------|-----------------------------|--------------|-------------------|------------------|-----------------------------|-------------------|------------------|
| | Scope | Hours | Fees | Expenses | Scope | Hours | Fees | Expenses | Hours | Fees | Expenses |
| <u>Europe</u> | | | | | | | | | | | |
| CIL - Antwerp and Bermuda Branches (1) | L | 330 | \$ 50,200 | \$ 6,500 | L | 300 | \$ 50,200 | \$ 6,500 | 300 | \$ 50,200 | \$ 6,500 |
| Chiquita Europe B.V. | S | 790 | 92,000 | 6,100 | S | 790 | 98,500 | 7,000 | 790 | 98,500 | 7,000 |
| Chiquita Italia S.p.A. | R | 200 | 25,300 | 3,000 | R | 200 | 31,000 | 3,500 | 200 | 31,000 | 3,500 |
| Spiers, Belgium | S | 180 | 17,200 | 1,300 | S | 170 | 17,800 | 1,400 | 170 | 17,800 | 1,400 |
| | | <u>1,500</u> | <u>184,700</u> | <u>16,900</u> | | <u>1,460</u> | <u>197,500</u> | <u>18,400</u> | <u>1,460</u> | <u>197,500</u> | <u>18,400</u> |
| <u>Other</u> | | | | | | | | | | | |
| Chiquita (Canada) Inc. | S | 160 | 11,200 | 800 | S | 175 | 13,700 | 900 | 175 | 13,700 | 900 |
| UB Japan | R | 50 | 14,700 | 600 | R | 15 | 3,500 | 500 | 15 | 3,500 | 500 |
| Chiquita Brands South Pacific Pty. Ltd. (2) | S | 670 | 55,000 | 4,300 | S | 700 | 64,500 | 5,000 | 670 | 62,000 | 5,000 |
| Mindanao Fruit Company | S | 235 | 12,900 | 600 | S | 200 | 12,500 | 600 | 200 | 12,500 | 600 |
| CIL - Hong Kong Branch (3) | R/S | 145 | 10,300 | 1,200 | R/S | 145 | 10,300 | 1,200 | 145 | 10,300 | 1,200 |
| Kiwi Harvest Ltd. (4) | S | 190 | 19,400 | 1,000 | S | 210 | 21,400 | 1,000 | 175 | 17,900 | 1,000 |
| | | <u>1,450</u> | <u>123,500</u> | <u>8,500</u> | | <u>1,445</u> | <u>125,900</u> | <u>9,200</u> | <u>1,380</u> | <u>119,900</u> | <u>9,200</u> |
| | | <u>2,950</u> | <u>\$ 308,200</u> | <u>\$ 25,400</u> | | <u>2,905</u> | <u>\$ 323,400</u> | <u>\$ 27,600</u> | <u>2,840</u> | <u>\$ 317,400</u> | <u>\$ 27,600</u> |

- (1) Amount includes both the involvement of foreign offices as well as that of U.S. personnel who will review the audit work in Belgium and review the activities of the office in Bermuda.
- (2) Reflects the cost of seven separate statutory reports, as well as the need for a consolidated report for all the operating units in Australia and New Zealand.
- (3) The 1993 Budget and 1992 Actual and Budget represent the cost of two statutory reports as well as a review of the purchase fruit operations of CIL.
- (4) The 1993 Budget and 1992 Actual represent the cost of five separate statutory reports whereas only three had been budgeted in 1992.

1CHQ6-000289

CBI-V1-001-005083

CHIQUITA BRANDS INTERNATIONAL INC.

EUROPE AND OTHER INTERNATIONAL FEES AND EXPENSES

LOCAL CURRENCY AND EXCHANGE RATES

| | <u>December 31, 1993</u> | | <u>December 31, 1992</u> | | |
|--|--------------------------|--------------------------|--------------------------|-----------------------|--------------------------|
| | <u>Budget</u> | | <u>Actual</u> | <u>Budget</u> | <u>Actual and Budget</u> |
| | <u>Local Currency</u> | <u>Exchange Rate (1)</u> | <u>Local Currency</u> | <u>Local Currency</u> | <u>Exchange Rate (2)</u> |
| <u>Europe</u> | | | | | |
| CIL - Antwerp branch (franc) | 1,250,000 | 0.0283 | 1,150,000 | 1,150,000 | 0.0320 |
| Chiquita Europe B.V. (guilders) | 180,000 | 0.5456 | 180,000 | 180,000 | 0.5862 |
| Chiquita Italia S.p.A. (lira) | 43,300,000 | 0.0006 | 43,300,000 | 43,300,000 | 0.0008 |
| Spiers, Belgium (franc) | 650,000 | 0.0283 | 600,000 | 600,000 | 0.0320 |
| <u>Other</u> | | | | | |
| Chiquita (Canada) Inc. (Canadian dollars) | 16,100 | 0.7487 | 17,900 | 17,900 | 0.8180 |
| U.B. Japan (yen) | 1,623,000 | 0.0094 | 500,000 | 500,000 | 0.0080 |
| Chiquita Brands South Pacific Pty. Ltd. (Australian dollars) | 92,000 | 0.6450 | 95,400 | 92,000 | 0.7290 |
| Mindanao Fruit Company (pesos) | 390,000 | 0.0347 | 330,000 | 330,000 | 0.0398 |
| CIL - Hong Kong Branch (HK dollars) | 89,000 | 0.1294 | 89,000 | 89,000 | 0.1293 |
| Kiwi Harvest Ltd. (NZ dollars) | 37,200 | 0.5496 | 41,100 | 34,700 | 0.5450 |

(1) Exchange rate as of the end of September 1993, when the Budget was prepared.

(2) Exchange rate as of the end of September 1992, when the Budget was prepared.

1CHQ6-000290

CBI-V1-001-005084

CHIQUITA NSD

000024974

CHIQUITA BRANDS INTERNATIONAL, INC.

Confidential Treatment
Request by Chiquita Brands

UF DIVISION

HOURS, FEES AND EXPENSES

| | <u>Budget</u> <u>December 31, 1993</u> | | | <u>Actual</u> <u>December 31, 1992</u> | | | <u>Budget</u> <u>December 31, 1992</u> | |
|--|---|--------------|------------------|---|--------------|------------------|---|------------------|
| | <u>Scope</u> | <u>Hours</u> | <u>Fees</u> | <u>Scope</u> | <u>Hours</u> | <u>Fees</u> | <u>Hours</u> | <u>Fees</u> |
| Friday Canning | L | 125 | \$ 15,000 | L | 125 | \$ 15,000 | 125 | \$ 15,000 |
| Other domestic food businesses | (1) | 50 | 6,300 | (1) | 50 | 6,300 | 50 | 6,300 |
| Other European food businesses, primarily Scipio, Lehmann and Dunand | (1) | 200 | 30,000 | (1) | 50 | 6,300 | 50 | 6,300 |
| Total | | <u>375</u> | <u>51,300</u> | | <u>225</u> | <u>27,600</u> | <u>225</u> | <u>27,600</u> |
| Expenses | | | <u>3,000</u> | | | <u>3,000</u> | | <u>3,000</u> |
| | | | <u>\$ 54,300</u> | | | <u>\$ 30,600</u> | | <u>\$ 30,600</u> |

(1) 1992 Budget and Actual represent desk reviews as supplemented by internal audit activities at various (primarily domestic) operating units. 1993 Budget contemplates the same level of review as it relates to domestic operations, but increased focus on European operations.

1CHQ6-000291

CBI-V1-001-005085

CHIQUITA NSD

000024975

CHIQUITA BRANDS INTERNATIONAL, INC.

Confidential Treatment
Request by Chiquita Brands

JOHN MORRELL & CO.

HOURS, FEES AND EXPENSES

| | Scope | Budget December 31, 1993 | | Scope | Actual December 31, 1992 | | Scope | Budget December 31, 1992 | |
|---|-------|-----------------------------|-------------------|-------|-----------------------------|-------------------|-------|-----------------------------|-------------------|
| | | Hours | Fees | | Hours | Fees | | Hours | Fees |
| Corporate (1) | F | 1,500 | \$ 182,700 | F | 1,500 | \$ 182,700 | | 1,500 | \$ 182,700 |
| <u>Plants</u> | | | | | | | | | |
| Planning and coordination | | 85 | 12,100 | | 85 | 12,100 | | 85 | 12,100 |
| Computer audit | | 40 | 4,500 (2) | | 40 | 4,500 (2) | | 40 | 4,500 (2) |
| Distribution centers and other desk reviews | | 80 | 9,500 (2) | | 160 | 18,900 | | 160 | 18,900 |
| Sioux Falls | F | 500 | 50,000 | F | 400 | 40,600 (2) | | 400 | 40,600 (2) |
| Warrington (Sioux City) | F | 50 | 7,000 (2) | F | 50 | 7,000 (2) | | 50 | 7,000 (2) |
| Copaz | R | 20 | 2,100 (2) | | | | | | |
| | R | 30 | 4,700 | | | | | | |
| Elmhurst | R | 20 | 2,100 (2) | | | | | | |
| Great Bend | | | | R | 20 | 2,100 (2) | | 20 | 2,100 (2) |
| Mosey's | | | | R | 30 | 4,700 | | 30 | 4,700 |
| Wilson | | | | R | 30 | 4,700 | | 30 | 4,700 |
| Humboldt | | | | R | 30 | 4,700 | | 30 | 4,700 |
| Total plants | | 825 | 92,000 | | 845 | 99,300 | | 845 | 99,300 |
| | | <u>2,325</u> | 274,700 | | <u>2,345</u> | 282,000 | | <u>2,345</u> | 282,000 |
| Expenses | | | 51,000 | | | 51,000 | | | 51,000 |
| | | | <u>\$ 325,700</u> | | | <u>\$ 333,000</u> | | | <u>\$ 333,000</u> |

b6
b7C.

- 1) Includes all partner, senior manager and manager time except for time spent specifically on plant audits, which is included in the individual plants. Audit areas include: overall planning and coordination; reporting package and other required information for outside reporting purposes; separate Morrell financial statements; consolidation; tax accrual review; legal letters; accounts receivable confirmations; pensions; insurance; fixed assets; consolidated lower of cost or market review; hedging and other futures transactions; export sales; and audit of corporate office accounts.
- (2) Reflects use of/coordination with internal auditors.

1CHQ6-000292

CBI-V1-001-005086

CHIQUITA NSD

000024976

CHIQUITA BRANDS INTERNATIONAL, INC.
SUMMARY OF FEES AND EXPENSES FOR
SPECIAL AUDIT AND NON-AUDIT SERVICES

Exhibit I
Page 1 of 3

DOMESTIC

Confidential Treatment
Request by Chiquita Brands

Year Ended
December 31, 1992

Management Consulting Services

Client assistance relating to the development of management information systems for Chiquita Brands, Inc., including both domestic and European operations \$2,663,700

Client assistance, post-implementation review of the month end closing process of John Morrell & Company after cost-centers became effective 3,100

Tax Services

Expatriate Tax Matters — Preparation/review of both U.S. and foreign income tax returns or extensions, including other correspondence with the various tax authorities, consultations on the expatriate tax program policies, including assistance in hypo-tax computations and tax reimbursement calculations, as well as consultations with relocating employees in response to their queries on compensation packages and the like 428,500

Consultation on various corporate tax matters, primarily related to the tax reorganization and related valuation work 24,300

Special Audit Services

Eurolist project 135,800

Accounting consultations relating to the parameters under which a GWF spin-out might be effected. Includes time spent researching the pertinent literature, including the Discussion Memorandum, and reviewing the filings of others who had effected such spin-outs 13,000

Professional services relating to the following SEC filings:

| | |
|---|--------|
| PACERS Exchange Offer | 10,000 |
| S-3 Registering Shares for Dividend Reinvestment Plan | 2,000 |
| S-8 Registering Shares and Debt for Savings Investment Plan | 2,000 |

1CHQ6-000293

CBI-V1-001-005087

CHIQUITA BRANDS INTERNATIONAL, INC.
SUMMARY OF FEES AND EXPENSES FOR
SPECIAL AUDIT AND NON-AUDIT SERVICES

Exhibit J
Page 2 of 3

Year Ended
December 31, 1992

Special purpose reports required for
compliance or contractual purposes:

| | |
|--------------------------------|-------|
| • Tadeco freight costs | 7,000 |
| • CIL Antwerp report on equity | 2,500 |
| • CIL Antwerp report on sales | 2,500 |

Confidential Treatment
Request by Chiquita Brands

Due diligence assistance relating to the proposed
acquisition of Banacol

10,000

\$3,304,400

FOREIGN

Tax Services

Netherlands — consultation on world-wide tax matters
and European reorganization

\$ 97,000

U.K. — assistance in dealing with U.K. tax authorities
(Pascual)

85,000

Belgium —

Client assistance relating to the coordination
center status (clarifying procedures, etc. in connection
with scheduled review by the authorities), including actually
directing the discussion and participating in meetings with
the inspector, as well as various other consultations on
corporate tax matters, including tax compliance work

35,000

Assistance in dealing with tax authorities (Spiers)

40,000

Japan — tax structuring consultations after the IPO was
abandoned, includes time spent consulting with personnel
in Hong Kong

39,000

France — consultations on corporate tax matters relating
to Dunand investment

13,000

Australia — consultations on corporate tax matters and
assistance in the preparation and filing of group and
executive returns

8,700

U.K. — various compliance matters relating to UAC

4,400

Hong Kong — tax consulting

9,300

1CHQ6-000294

CBI-V1-001-005088

CHIQUITA BRANDS INTERNATIONAL, INC.
SUMMARY OF FEES AND EXPENSES FOR
SPECIAL AUDIT AND NON-AUDIT SERVICES

Exhibit I
Page 3 of 3

Confidential Treatment
Request by Chiquita Brands

Year Ended
December 31, 1992

Special Audit Services

Japan — client assistance relating primarily to the planned UBJ IPO in Japan (this time represents the cost of statutory requirements to which the IPO gave rise) \$146,600

Netherlands — due diligence services relating to the potential acquisitions of Engels and Ter Wal, included consultations on proposed restructuring of both companies 50,900

France — due diligence assistance relating to farm acquisition in Martinique 40,000

Colombia — client assistance relating to the reorganization of Colombia (both Santa Marta and Turbo groups), which contemplated a transfer of farm ownership for purposes of raising financing for both farming assets and port facilities. This, of necessity, included a review of the tax consequences 16,000

Chile — Special purpose report relating to the operating results of the June 1991 season to be used in an arbitration proceeding with the prior owners 8,400

Guatemala — client assistance relating to various routine recordkeeping matters 3,000

\$596,300

1CHQ6-000295

CBI-V1-001-005089

Confidential Treatment
Request by Chiquita Brands

AUDIT COMMITTEE MEETING

**Statement of Policies and Procedures
and Foreign Corrupt Practices Act
Reporting Compliance**

October 28, 1993

1CHQ6-000296

CBI-V1-001-005090

CHIQUITA NSD

000024980

Confidential Treatment
Request by Chiquita Brands

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1CHQ6-000297

CBI-V1-001-005091

CHIQUITA NSD

000024981

Confidential Treatment
Request by Chiquita Brands

**QUARTERLY PAYMENTS
FCPA REPORTING
SECOND QUARTER OF 1993
SUMMARY**

During the second quarter of 1993, we had 100% reporting compliance from the 619 employees required to report under the FCPA. Payments were reported by 19 companies in eight countries. Aggregate payments by company ranged between \$22 and \$33,531.

Total payments reported during the second quarter of 1993 were \$79,168 as compared to \$126,386 for the second quarter of 1992.

1CHQ6-000298

CBI-V1-001-005092

CHIQUITA NSD

000024982

Confidential Treatment
Request by Chiquita Brands

SUMMARY OF PAYMENTS
STATEMENT OF POLICIES AND PROCEDURES OF FEBRUARY 19, 1976
FIRST AND SECOND QUARTERS 1993

| COUNTRY & COMPANY | 1993 1ST QTR | 1993 2ND QTR | TOTAL 1ST & 2ND QTR 1993 | TOTAL 1ST & 2ND QTR 1992 |
|----------------------------------|-----------------|-----------------|--------------------------------|--------------------------------|
| COLOMBIA | | | | |
| Compania Frutera de Sevilla | 16,565 | 72 | 16,637 | 8,425 |
| COSTA RICA | | | | |
| A.S.D. de Costa Rica, S.A. | 0 | 0 | 0 | 751 |
| Cobal | 814 | 257 | 1,071 | 0 |
| Chiquita Brands, Costa Rica | 396 | 56 | 452 | 7,726 |
| Chiriqui Land Company | 807 | 807 | 1,614 | 0 |
| Numar | 80 | 35 | 115 | 0 |
| Palma Tica | 2,417 | 1,925 | 4,342 | 4,455 |
| Unimar | 0 | 0 | 0 | 2,125 |
| Sub-total | 4,514 | 3,080 | 7,594 | 15,057 |
| DOMINICAN REPUBLIC | | | | |
| Agroindustrial Los Lagos | 20 | 0 | 20 | 0 |
| GUATEMALA | | | | |
| Banacorp | 0 | 312 | 312 | 0 |
| Cobigua | 720 | 1,782 | 2,502 | 0 |
| Sub-total | 720 | 2,094 | 2,814 | 0 |
| HONDURAS | | | | |
| Agricola de Rio Tinto | 62 | 252 | 314 | 165 |
| Numar | 59 | 74 | 133 | 609 |
| Unimar | 19 | 93 | 112 | 0 |
| San Alejo Oil Palm Operations | 2,129 | 599 | 2,728 | 4,712 |
| Tela Railroad | 32,765 | 33,531 | 66,296 | 63,513 |
| Sub-total | 35,034 | 34,549 | 69,583 | 68,999 |
| INDONESIA | | | | |
| Chiquita Brands, Inc. | 0 | 0 | 0 | 24,912 |
| NEW ZEALAND | | | | |
| Chiquita Brands New Zealand Ltd. | 0 | 363 | 363 | 0 |
| PANAMA | | | | |
| Chiriqui Land Company | 35,790 | 32,582 | 68,372 | 71,208 |
| Chiquita Brands | 2,500 | 0 | 2,500 | 0 |
| Compania Procesadora de Frutas | 2,321 | 5,189 | 7,510 | 8,885 |
| Polymer Extrusion, S.A. | 246 | 61 | 307 | 2,595 |
| Sub-total | 40,857 | 37,832 | 78,689 | 82,688 |
| PHILIPPINES | | | | |
| Mindanao Fruit Company | 35 | 22 | 57 | 1,311 |
| UNITED STATES | | | | |
| Chiquita Tropical Products Co. | 0 | 1,156 | 1,156 | 5,196 |
| Maritrop | 0 | 0 | 0 | 1,350 |
| Sub-total | 0 | 1,156 | 1,156 | 6,546 |
| TOTAL PAYMENTS | 97,745 | 79,168 | 176,913 | 207,938 |

CBI-V1-001-005093

1CHQ6-000299

000024983

CHIKUITA NSD

SUPPORT INFORMATION TO SUMMARY REPORT

Confidential Treatment
Request by Chiquita Brands

QUARTERLY REPORT OF PAYMENT
STATEMENT OF POLICIES AND PROCEDURES
SECOND QUARTER, 1993 (US\$)

| COUNTRY | SUBSIDIARY | AMOUNT (US \$) | GOVERNMENT BRANCH | DESCRIPTION/COMMENTS |
|---------|------------|-------------------|-------------------|----------------------|
|---------|------------|-------------------|-------------------|----------------------|

| | | | | |
|----------|---|----|-------------------------------|-------------------------|
| Colombia | Compania Frutera de Sevilla - Santa Marta | 72 | Government Wharf Officials | Commercial information. |
|----------|---|----|-------------------------------|-------------------------|

| | | | | |
|----------------|-----------|--|--|--|
| Total Payments | <u>72</u> | | | |
|----------------|-----------|--|--|--|

Exchange Rate: .00125

CBI-V1-001-005094

1CHQ6-000300

000024984

CHIQUITA NSD

SUPPORT INFORMATION TO SUMMARY REPORT

Confidential Treatment
Request by Chiquita Brands

QUARTERLY REPORT OF PAYMENT
STATEMENT OF POLICIES AND PROCEDURES
SECOND QUARTER, 1993 (US\$)

| COUNTRY | SUBSIDIARY | AMOUNT (US \$) | GOVERNMENT BRANCH | DESCRIPTION/COMMENTS |
|------------|---------------------------------------|-------------------|--|--|
| Costa Rica | Chiquita Brands | 56 | Customs | Facilitating payments. |
| | COBAL | 257 | Health and labor officials | Facilitating payments relating to health inspections. |
| | Chiriqui Land Co. (Bocas Division) | 507 | Customs Inspectors and Security Agents | Facilitating payments for police protection and customs clearances. |
| | | <u>300</u> | Immigration | Facilitating payments made to immigration inspectors. |
| | Sub-total | 807 | | |
| | Numar | 35 | Various banking, government and utility company officials. | Gifts of product to expedite operations. |
| | Palma Tica | 407 | Southern Military Headquarters | Donations of office supplies and construction materials related to the security of former cardboard box factory. |
| | | <u>1,518</u> | Customs | Facilitating payments. |
| | Sub-total | 1,925 | | |
| | Total Payments | <u>3,080</u> | | |

Exchange Rate .0070

1CHQ6-000301

CBI-V1-001-005095

000024985

CHIQUITA NSD

SUPPORT INFORMATION TO SUMMARY REPORT

Confidential Treatment
Request by Chiquita Brands

QUARTERLY REPORT OF PAYMENT
STATEMENT OF POLICIES AND PROCEDURES
SECOND QUARTER, 1993 (US\$)

| COUNTRY | SUBSIDIARY | AMOUNT (US \$) | GOVERNMENT BRANCH | DESCRIPTION/COMMENTS |
|----------------|------------|-------------------|---|--|
| Guatemala | Banacorp | 312 | Officers of Gov't Owned Banks & Minister of Development | Courtesy gifts to five individuals of watch, liquor, and necktie. |
| | Cobigua | 1,782 | Customs Officials | Facilitating payments. |
| Total Payments | | <u>2,094</u> | | |

Exchange Rate: .1757

CBI-V1-001-005096

1CHQ6-000302

000024986

CHIQUITA NSD

SUPPORT INFORMATION TO SUMMARY REPORT

Confidential Treatment
Request by Chiquita Brands

QUARTERLY REPORT OF PAYMENT
STATEMENT OF POLICIES AND PROCEDURES
SECOND QUARTER, 1993 (US\$)

| COUNTRY | SUBSIDIARY | AMOUNT (US \$) | GOVERNMENT BRANCH | DESCRIPTION/COMMENTS |
|----------|--|-------------------|---------------------------------------|---|
| Honduras | Compania Agricola De Rio Tinto (Puree Plant) | 252 | Various Government Officials | Meals and expenses related to inspections of faulty products. |
| | Numar Group | 74 | Various Government Officials | Donation of product. |
| | Unimar | 93 | Various Government Officials | Donation of product. |
| | Tela Railroad Company (Oil Palm) | 599 | Armed Forces | Security services. |
| | Tela Railroad Company (Bananas) | 9,817 | Customs Officials | Facilitating payments for customs clearances and inspections. |
| | | 13,161 | Armed Forces | Security and police protection. |
| | | 1,742 | Postal and Other Government Officials | Expediting company mail and other transactions. |
| | | 228 | Labor Relations Official | Expediting case regarding wire theft on company farms. |

CBI-V1-001-005097

1CBQ6-000303

000024987

CHIQUITA NSD

SUPPORT INFORMATION TO SUMMARY REPORT

Confidential Treatment
Request by Chiquita Brands

QUARTERLY REPORT OF PAYMENT
STATEMENT OF POLICIES AND PROCEDURES
SECOND QUARTER, 1993 (US\$)

| COUNTRY | SUBSIDIARY | AMOUNT (US \$) | GOVERNMENT BRANCH | DESCRIPTION/COMMENTS |
|-----------------------|--|-------------------|-------------------------------|--|
| Honduras (Cont'd.) | Tela Railroad Company (Bananas) (Cont'd.) | 781 | Ecologist Foundation | Lodging and meals in company guest house. |
| | | 672 | Banking Officials | Lodging and meals in company guest house. |
| | | 7,130 | Cortes Commerce Commission | Contribution to commerce and investment meeting. |
| | Sub-total | 33,531 | | |

Total Payments

34,549

Exchange Rate: .1426

CBI-V1-001-005098

1CHQ6-000304

000024988

CHIQUITA NSD

SUPPORT INFORMATION TO SUMMARY REPORT

Confidential Treatment
Request by Chiquita Brands

QUARTERLY REPORT OF PAYMENT
STATEMENT OF POLICIES AND PROCEDURES
SECOND QUARTER, 1993 (US\$)

| COUNTRY. | SUBSIDIARY | AMOUNT (US \$) | GOVERNMENT BRANCH | DESCRIPTION/COMMENTS |
|----------------|-------------------------------------|-------------------|-------------------|------------------------|
| New Zealand | Chiquita Brands New Zealand Ltd. | 363 | Customs Officials | Facilitating payments. |
| Total Payments | | <u>363</u> | | |

Exchange Rate: .5503

CBI-V1-001-005099

1CHQ6-000305

000024989

CHIQUITA NSD

SUPPORT INFORMATION TO SUMMARY REPORT

Confidential Treatment
Request by Chiquita Brands

QUARTERLY REPORT OF PAYMENT
STATEMENT OF POLICIES AND PROCEDURES
SECOND QUARTER, 1993 (US\$)

| COUNTRY | SUBSIDIARY | AMOUNT (US \$) | GOVERNMENT BRANCH | DESCRIPTION/COMMENTS |
|---------|-----------------------|-------------------|---|--|
| Panama | Chiriqui Land Company | 1,496 | Various Government Officials | Expenses for meals and transportation for officials invited to discuss various banana-related issues. |
| | Armuelles Division | 3,225 | Quarantine, Customs or Immigration Inspectors | Verification of materials received in warehouse, inspection and disinfection of containers, ship sanitary inspection and certificate expedition, inspection of company or chartered planes for international flights and immigration services after working hours. |
| | | 59 | Various Government Officials | Reimbursement to employees for meals which included government employees as guests and lodging at company guest houses. |

CBI-V1-001-005100

1CHQ6-000306

000024990

CHIQUITA NSD

SUPPORT INFORMATION TO SUMMARY REPORT

Confidential Treatment
Request by Chiquita Brands

QUARTERLY REPORT OF PAYMENT
STATEMENT OF POLICIES AND PROCEDURES
SECOND QUARTER, 1993 (US\$)

| COUNTRY. | SUBSIDIARY | AMOUNT (US \$) | GOVERNMENT BRANCH | DESCRIPTION/COMMENTS |
|---------------------|--------------------------------|-------------------|---|--|
| Panama (Cont'd.) | Bocas Division | 23,804 | Customs Inspectors and Security Agents | Facilitating payments for police protection and customs clearances. |
| | | 392 | Ministry of Agriculture Delegate | Facilitating payment for fumigation of trailers. |
| | | 716 | Housing Administration Officials | Facilitating payment for meeting with authorities to discuss status of employee housing. |
| | | <u>2,890</u> | Immigration | Facilitating payments made to immigration inspectors. |
| | Sub-total | 32,582 | | |
| | Compania Procesadora de Frutas | 598 | Customs | Fees for customs inspections. |
| | | <u>4,591</u> | Agriculture Inspectors | Facilitate inspections of puree. |
| | Sub-total | 5,189 | | |
| | Polymer Group - Panama | 61 | Community Welfare (given to various municipalities) | Donations of money and various products. |
| Total Payment | | <u>37,832</u> | | |

CBI-VI-001-005101

1CBQ6-000307

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000024991

CHIQUITA NSD

SUPPORT INFORMATION TO SUMMARY REPORT

Confidential Treatment
Request by Chiquita Brands

QUARTERLY REPORT OF PAYMENT
STATEMENT OF POLICIES AND PROCEDURES
SECOND QUARTER, 1993 (US\$)

| COUNTRY | SUBSIDIARY | AMOUNT (US \$) | GOVERNMENT BRANCH | DESCRIPTION/COMMENTS |
|----------------|------------------------|-------------------|-------------------|--|
| Philippines | Mindanao Fruit Company | 22 | Bureau of Customs | Expediting payment to obtain commercial information. |
| Total Payments | | <u>22</u> | | |

Exchange Rate: .03669

CBI-V1-001-005102

1CHQ6-000308

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CHIQUITA NSD

SUPPORT INFORMATION TO SUMMARY REPORT

Confidential Treatment
Request by Chiquita Brands

QUARTERLY REPORT OF PAYMENT
STATEMENT OF POLICIES AND PROCEDURES
SECOND QUARTER, 1993 (US\$)

| COUNTRY | SUBSIDIARY | AMOUNT (US \$) | GOVERNMENT BRANCH | DESCRIPTION/COMMENTS |
|----------------|-------------------------------|-------------------|--|---|
| United States | Chiquita Tropical Products | 1,156 | Ambassadors of Latin American Countries | Expenses related to meals provided during meetings to discuss bananas. |
| Total Payments | | <u>1,156</u> | | |

CBI-V1-001-005103

1CHQ6-000309

CHIQUITA NSD - 000024993

QUARTERLY PAYMENTS
FCPA REPORTING
SECOND QUARTER OF 1992
SUMMARY

During the second quarter of 1992, we again had 100% reporting compliance from the 628 employees required to report under the FCPA. Payments were reported by 15 companies in seven countries. Aggregate payments by company ranged between \$149 and \$43,848.

Total payments reported during the second quarter of 1992 were \$126,386. This constituted a 29% increase as compared to the \$98,039 for second quarter 1991. This increase is largely attributable to the \$23,600 payment reported by Chiquita Brands Indonesia.

The \$23,600 payment made in Indonesia related to the Company's purchase of land for the Indonesian Expansion Program. These payments were made by the Company's minority partner, P.T. Intidaya Primakencana, to members of local governments in Indonesia as reimbursement for expenses associated with the purchase of land, including surveying and inventorying the land. These payments were lawful under the FCPA since they were required to be paid under Indonesian law.

During the second quarter of 1992, the Company and its subsidiaries made several payments reimbursing officials of foreign governments for travel, lodging and meal expenses incurred by the officials in attending meetings related to the importation of bananas in the Single European Market and under the GATT. The Company reimbursed or pre-paid travel, lodging, meal and seminar expenses for members of the Costa Rican government in the amount of \$8,508. In Honduras, the Company pre-paid air fare in the amount of \$4106.71 for the Minister of Economy for trips taken to Europe between May 17, 1992 and May 26, 1992. The Chiriqui Land Company reimbursed various members of the Panamanian government for air fare, transportation and meal expenses totalling \$10,827.04. These payments were lawful under the FCPA because they were not made to influence the governments involved; the payments were not corruptly made and the payments were made to promote our products.

1CHQ6-000310

CBI-V1-001-005104

SUMMARY COMMENTS

STATEMENT OF POLICIES AND PROCEDURES OF FEBRUARY 19, 1976.
APRIL 1 - JUNE 30, 1992Confidential Treatment
Request by Chiquita Brands

| COUNTRY & COMPANY | 1ST QTR | 2ND QTR | 1ST & 2ND QTR 1992 | 1ST & 2ND QTR 1991 |
|--------------------------------|---------|---------|-----------------------|-----------------------|
| COLOMBIA | | | | |
| Compañia Frutera de Savilla | 8,071 | 354 | 8,425 | 4,380 |
| COSTA RICA | | | | |
| A.S.D. de Costa Rica, S.A. | 338 | 413 | 751 | 6,053 |
| Cobal | | | | 1,110 |
| Chiquita Brands, Cost Rica | 4,414 | 3,312 | 7,726 | |
| Palma Tica | 2,067 | 2,388 | 4,455 | 5,241 |
| Unimar | 1,976 | 149 | 2,125 | 2,860 |
| DOMINICAN REPUBLIC | | | | |
| Fruta Dominicanas C por A | | | | 431 |
| GUATEMALA | | | | |
| Banacorp | | | | 6,188 |
| HONDURAS | | | | |
| Agricola de Rio Tinto | | 165 | 165 | |
| Numar | 225 | 384 | 609 | 257 |
| San Alejo Oil Palm Operations | 2,318 | 2,394 | 4,712 | 4,209 |
| Tela Railroad | 25,808 | 37,705 | 63,513 | 103,517 |
| INDONESIA | | | | |
| Chiquita Brands, Inc. | 1,312 | 23,600 | 24,912 | |
| MEXICO | | | | |
| Chiquita Melon Packers, Inc. | | | | 300 |
| PANAMA | | | | |
| Chiriqui Land Company | 27,360 | 43,848 | 71,208 | 62,082 |
| Compañia Procesadora de Fruta | 4,841 | 4,044 | 8,885 | 14,142 |
| Polymer Extrusion, S.A. | 1,046 | 1,549 | 2,595 | 2,791 |
| PHILIPPINES | | | | |
| Mindanao Fruit Company | 426 | 885 | 1,311 | 4,862 |
| UNITED STATES | | | | |
| Chiquita Tropical Products Co. | | 5,196 | 5,196 | |
| Marltrop | 1,350 | | 1,350 | |
| TOTAL PAYMENTS | 81,552 | 126,386 | 207,938 | 218,423 |

CBI-VI-001-005105

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CHIQUITA NSD

Confidential Treatment
Request by Chiquita Brands

SUPPORT INFORMATION TO SUMMARY REPORT

QUARTERLY REPORT OF PAYMENT
STATEMENT OF POLICIES AND PROCEDURES
SECOND QUARTER, 1992
(US\$)

| COUNTRY | SUBSIDIARY | AMOUNT | GOVERNMENT BRANCH | DESCRIPTION/COMMENTS |
|----------|--|--------|-------------------|---|
| Colombia | Compañía Frutera de Sevilla - Turbo Division | 354 | Navy | To expedite Turbo loading operation donations of gas, oil. |

Total Payments

354

Exchange Rate: .0018

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CHQUIA NSD

SUPPORT INFORMATION TO SUMMARY REPORT

QUARTERLY REPORT OF PAYMENT
STATEMENT OF POLICIES AND PROCEDURES
SECOND QUARTER, 1992
(US\$)Confidential Treatment
Request by Chiquita Brands

| COUNTRY | SUBSIDIARY | AMOUNT | GOVERNMENT BRANCH | DESCRIPTION/COMMENTS |
|------------|-----------------------------|--------|--|--|
| Costa Rica | A.S.D. de Costa Rica, S.A. | 413 | Department of Agriculture of Thailand | Expenses paid for four government officials for visits to view facilities. |
| | Chiquita Brands, Costa Rica | 3,312 | Cost Rica Ambassador to the U.S. and Consul for Union of Banana Producing Countries (UPEB) | Expenses for airline tickets for UPEB officials to attend GATT meeting in Geneva. Expenses for Costa Rican Ambassador to the United States to attend GATT council meeting. |
| | Palma Tica | 674 | Comandancia de Sur; Ministry of Labor Personnel | Donations of construction materials such as cement blocks, plywood sheets, bars wire etc., relating to the security of former cardboard box factory. |
| | | 1,714 | Customs | Facilitating payments. |
| | Unimar | 149 | Various banking, financing institutions, and government officials | Gift of margarine, shortening or cookbook. |

Total Payments

6,262

Exchange Rate .008

CBI-V1-001-005107

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CHIKUITA NSD

SUPPORT INFORMATION TO SUMMARY REPORT

QUARTERLY REPORT OF PAYMENT
STATEMENT OF POLICIES AND PROCEDURES
SECOND QUARTER, 1992
(US\$)Confidential Treatment
Request by Chiquita Brands

| COUNTRY | SUBSIDIARY | AMOUNT | GOVERNMENT BRANCH | DESCRIPTION/COMMENTS |
|----------|-------------------------------|--------|-----------------------------|---|
| Honduras | Numar Group | 317 | Various Government Agencies | Gifts of Product (margarine and shortening) original documents. |
| | | 67 | Municipal Auditor | |
| | San Alejo Oil Palm Operations | 2,394 | Armed Forces | Security provided for manager's house. |
| | Tela Railroad Company | 17,889 | Armed Forces | Special service policing Puerto Cortes offices, La Lima side farms, Progreso Zone and Progreso Farms; Higuerito Farms. Receiving vessels after working hours, security traffic control, watchman provided during vessel loading and unloading. Receiving vessels after working hours. |
| | | 9,667 | Customs | Expediting the clearing of items through customs. Receiving vessels after working hours. |
| | | 1,630 | Immigration | Expediting transactions. |

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CHIQUITA NSD

SUPPORT INFORMATION TO SUMMARY REPORT

QUARTERLY REPORT OF PAYMENT
STATEMENT OF POLICIES AND PROCEDURES
SECOND QUARTER, 1992
(US\$)Confidential Treatment
Request by Chiquita Brands

| COUNTRY | SUBSIDIARY | AMOUNT | GOVERNMENT BRANCH | DESCRIPTION/COMMENTS |
|----------|--------------------------------|--------|-----------------------------|--|
| Honduras | Tela Railroad Company (cont'd) | 117 | Postal and other | Expediting company mail and other transactions. |
| | | 4,188 | Municipal Offices | Cash donation to build latrine for prevention of cholera epidemic. Payment for hygiene and security courses for employees. |
| | | 4,214 | Ministry of Economy | Air travel expenses for Minister of Economy to accompany Central American ECC lobby group to Europe. |
| | Agricola de Rio Tinto | 165 | Various Government Agencies | Meals and travel expenses related to inspections of destroyed products. |

Total Payments

Exchange Rate .19

40,648

CBI-V1-001-005109

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1CHQ6-000315

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CHIQUITA NSD

SUPPORT INFORMATION TO SUMMARY REPORT

QUARTERLY REPORT OF PAYMENT
STATEMENT OF POLICIES AND PROCEDURES
SECOND QUARTER, 1992
(US\$)Confidential Treatment
Request by Chiquita Brands

| COUNTRY | SUBSIDIARY | AMOUNT | GOVERNMENT BRANCH | DESCRIPTION/COMMENTS |
|----------------|------------------------------|---------------|----------------------|--|
| Indonesia | Chiquita Brands Indonesia | 23,600 | Land Office Director | Costs and expenses related to land transactions as required by Indonesian law. |
| Total Payments | | <u>23,600</u> | | |

Exchange Rate: .0004

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CHIQUITA NSD

SUPPORT INFORMATION TO SUMMARY REPORT

QUARTERLY REPORT OF PAYMENT
STATEMENT OF POLICIES AND PROCEDURES
SECOND QUARTER, 1992Confidential Treatment
Request by Chiquita Brands

| COUNTRY | SUBSIDIARY | AMOUNT | GOVERNMENT BRANCH | DESCRIPTION/COMMENTS |
|---------|-----------------------------------|--------|--------------------------------|--|
| Panamá | Chiriquí Land Company - Bocas | 17,891 | Fuerza Publica | Facilitating payments for police protection and customs clearances. |
| | | 2,870 | Agricultural Ministry Delegate | Facilitating payment for fumigation of trailers. |
| | | 3,220 | Immigration | Facilitating payments made to immigration inspectors. |
| | | 828 | Public School | Donation of materials. |
| | Chiriquí Land Company - Armuelles | 2,868 | Customs | Verification of materials recorded in warehouse, sanitary inspection for ship and certificate expedition, inspection of company or chartered planes for international flights. |
| | | 808 | Quarantine Inspector | Sanitary inspection for ship and certificate expedition. |

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CBI-V1-001-005111

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CHIQUITA NSD

SUPPORT INFORMATION TO SUMMARY REPORT

QUARTERLY REPORT OF PAYMENT
STATEMENT OF POLICIES AND PROCEDURES
SECOND QUARTER, 1992
(US\$)Confidential Treatment
Request by Chiquita Brands

| COUNTRY | SUBSIDIARY | AMOUNT | GOVERNMENT BRANCH | DESCRIPTION/COMMENTS |
|---------------|-----------------------------------|---------------|---|---|
| Panamá | Chiriqui Land Company - Armuelles | 15,328 | Various | Reimbursement to employees for meals and airfare which included government employers as guests. Airfare and travel expenses for government officials to attend meetings in Europe related to Europe 92. |
| | | 35 | Various | Various Donation of oil and gasoline. |
| | Compañía Procesador de Frutas | 4,044 | Customs | Fees for customs inspections. Panamanian government requires us to pay these fees directly to the government official. |
| | Polymer Extrusion, S.A. | 1,549 | Community Welfare (given to various municipalities) | Donations of money and various products. |
| Total Payment | | <u>49,441</u> | | |

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1CBQ6-000318

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CHIQUITA NSD

SUPPORT INFORMATION TO SUMMARY REPORT

Confidential Treatment
Request by Chiquita Brands

QUARTERLY REPORT OF PAYMENT
STATEMENT OF POLICIES AND PROCEDURES
SECOND QUARTER, 1992 (US\$)

| COUNTRY | SUBSIDIARY | AMOUNT | GOVERNMENT BRANCH | DESCRIPTION/COMMENTS |
|-------------|------------------------|--------|--------------------------|---|
| Philippines | Mindanao Fruit Company | 406 | Customs | Facilitating payments to obtain documentation required to export fruit. |
| | | 479 | Bureau of Plant Industry | Facilitating payments to clear product through quarantine on time. |

Total Payments

885

Exchange Rate.04

CBI-V1-001-005113

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CHIQUITA NSD

SUPPORT INFORMATION TO SUMMARY REPORT

Confidential Treatment
Request by Chiquita Brands

QUARTERLY REPORT OF PAYMENT
STATEMENT OF POLICIES AND PROCEDURES
SECOND QUARTER, 1992
(US\$)

| COUNTRY | SUBSIDIARY | AMOUNT | GOVERNMENT BRANCH | DESCRIPTION/COMMENTS |
|-----------------------------|-----------------------------------|--------|--|--|
| United States of America | Chiquita Tropical Products Co. | 1,279 | Ministry of Agriculture Costa Rica | Hotel and airfare rerouting expenses for two technicians to attend bilateral negotiations in Geneva. |
| | | 3,917 | Costa Rican Ambassador to the United States | Airfare for the Ambassador to attend GATT consultations regarding proposed and existing quota regimes. |

Total Payments

5,196

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CHIQUITA NSD

FOREIGN CORRUPT PRACTICES COMPLIANCE
PERIOD APRIL 1 - JUNE 30, 1993

27-Oct-93

Confidential Treatment
Request by Chiquita Brands

REPORT DUE: JULY 15, 1993

| DATE REC'D RESPONSE | NAME | X IF PMT. RPTD | COMPANY | DEPARTMENT | TITLE | LOCATION |
|---------------------------|------|----------------------|-----------------------------------|---------------------|-----------------------------------|---------------------------|
| 6/23/93 | | | FRUPAC | OPERATIONS | QUALITY CONTROL MGR. | Philadelphia, Pa |
| 7/14/93 | | | CHIQUITA BRANDS INTERNATIONAL, I. | HUMAN RESOURCES | SR. MANAGER COMPENSATION | Cincinnati, OH |
| 6/23/93 | | | FRUPAC | OPERATIONS | COUNTRY MANAGER | Hermosillo, Mexico |
| 7/15/93 | | X | CHIQUITA TROPICAL PRODUCTS | LEGAL | VICE PRESIDENT LEGAL COUNSEL | Panama City, Panama |
| 6/23/93 | | | UNITED BRANDS JAPAN, LTD | EXECUTIVE | GENERAL SALES MANAGER | Tokyo, Japan |
| 7/16/93 | | | MINDANAO FRUIT COMPANY | OPERATIONS | SENIOR Q.C. SUPERVISOR | Davao City, Philippines |
| 7/16/93 | | X | MINDANAO FRUIT COMPANY | OPERATIONS | GENERAL MANAGER | Davao City, Philippines |
| 7/15/93 | | | NUMAR | PROCESSED FOODS | VICE PRESIDENT | San Pedro Sula, Honduras |
| 6/23/93 | | | CHIQUITA TROPICAL PRODUCTS | LEGAL | DIRECTOR LEGAL | San Jose, Costa Rica |
| 7/19/93 | | | CHIQUITA BRANDS INTERNATIONAL, I. | INTERNAL AUDIT | AUDIT MANAGER | Cincinnati, OH |
| 7/15/93 | | | NUMAR | PROCESSED FOODS | GENERAL MANAGER - IDEAL | San Jose, Costa Rica |
| 7/12/93 | | | FRUDOCA | OPERATIONS | DIRECTOR OPERATIONS | Santo Domingo, D.R |
| 7/15/93 | | X | UNIMAR | PROCESSED FOODS | GENERAL MANAGER | San Jose, Costa Rica |
| 6/23/93 | | | CHIQUITA TROPICAL PRODUCTS | LEGAL | LEGAL DEPARTMENT DIRECTOR | San Pedro Sula, Honduras |
| 7/21/93 | | | COBIGUA | MIS | COUNTRY MANAGER - MIS | Guatemala City, Guatemala |
| 6/17/93 | | | JOHN MORRELL & CO. | CINCINNATI | DIRECTOR, SALES/MKTG | Cincinnati, OH |
| 7/12/93 | | | CHIQUITA BRANDS, INC. | OPERATIONS | TECHNICAL SUPERINTENDENT | Cincinnati, OH |
| 6/30/93 | | | CHIQUITA BRANDS CO., N.A | PROCESSED FOODS | DIRECTOR, QA & QC SYSTEMS | Cincinnati, OH |
| 7/16/93 | | | JOHN MORRELL & CO. | CONTROLLERS | CONTROLLER - FAMOUS BRANDS | Cincinnati, OH |
| 7/12/92 | | | CHIQUITA BANANA COMPANY, B.V | MARKETING | AREA DIRECTOR, NORDIC | Helsinki, Finland |
| 7/12/93 | | | CHIQUITA TROPICAL PRODUCTS | LEGAL | V.P GOVT RELATIONS - HONDURAS | Tegucigalpa, Honduras |
| 7/12/93 | | | CIA. FRUTERA DE SEVILLA | OPERATIONS | PROJECT MANAGER | Santa Marta, Colombia |
| 7/14/93 | | | CHIRIOUL LAND COMPANY | OPERATIONS | MANAGER ASSOCIATE PRODUCERS | Armuellas, Panama |
| 6/23/93 | | | JOHN MORRELL & CO. | TECH. SERVICES | DIRECTOR LOGISTICS | Cincinnati, OH |
| 6/23/93 | | | TELA RAILROAD COMPANY | OPERATIONS | MANAGER TECHNICAL SERVICES | La Lima, Honduras |
| 7/19/93 | | | CHIQUITA BRANDS CO., N A | ROBERTS & OAKE | VICE PRESIDENT AND CONTROLLER | Overland Park, KS |
| 7/15/93 | | | NUMAR | PROCESSED FOODS | V P NICARAGUA OPERATIONS | Managua, Nicaragua |
| 7/15/93 | | | PALMA TICA | PROCESSED FOODS | DIV MANAGER | Quepos, Costa Rica |
| 7/12/93 | | | CIA. FRUTERA DE SEVILLA | OPERATIONS | PRODUCTION MANAGER | Santa Marta, Colombia |
| 6/17/93 | | | CIL | OPERATIONS | V P OPERATIONS | Hamilton, Bermuda |
| 7/16/93 | | | FRUPAC | ACCOUNTING | MIS MGR | Philadelphia, PA |
| 7/15/93 | | X | CHIQUITA BRANDS, INC. | PROCESSED FOODS | GM PROCESSED BANANA MANUFACTURING | San Jose, Costa Rica |
| 7/16/93 | | X | MINDANAO FRUIT COMPANY | OPERATIONS | MANAGER, DIVERSIFIED PRODUCTS | Davao City, Philippines |
| 6/23/93 | | | CHIQUITA BRANDS CO., N.A | PROCESSED FOODS | REGIONAL SALES MANAGER | Denver, CO |
| 6/23/93 | | | CHIQUITA BRANDS INTERNATIONAL, I. | CORPORATE SECURITY | DIRECTOR, SECURITY | Cincinnati, OH |
| 7/12/93 | | | CIA. FRUTERA DE SEVILLA | OPERATIONS | OPERATIONS MANAGER | Santa Marta, Colombia |
| 6/30/93 | | | COBAL | OPERATIONS | MANAGER PRODUCTION | San Jose, Costa Rica |
| 7/27/93 | | X | COBAL | OPERATIONS | MGR LABOR RELATIONS | San Jose, Costa Rica |
| 7/26/93 | | | CHIQUITA BRANDS, INC | OPERATIONS | MANAGER LINER SERVICES | Cincinnati, OH |
| 7/14/93 | | | CHIQUITA BRANDS, INC | QUALITY ENGINEERING | MANAGER TECH SERVICES | San Jose, Costa Rica |
| 6/17/93 | | | CHIQUITA BRANDS, INC | OPERATIONS | DIR BUSINESS DEVELOPMENT | Jakarta, Indonesia |

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CHIQUITA NSD

CBI-V1-001-005115

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Confidential Treatment
Request by Chiquita Brands

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|---------|------------------------------------|---|--|---------------------------|
| 6/23/93 | CHIQUITA BRANDS, INC. | PROCESSED FOODS | SR. V.P. PROCESSED FOODS | Cincinnati, OH |
| 7/12/93 | CHIQUITA BRANDS, INC. | INLAND TRANSPORTATION DIRECTOR, TERMINAL OPERATIONS | | Newark, N.J. |
| 7/21/93 | JOHN MORRELL & CO. | N. WESTERN SALES REGION MANAGER | | Milwaukee, WI |
| 7/12/93 | CHIQUITA ITALIA, S.p.A. | CONTROLLER'S | CONTROLLER | Rome, Italy |
| 7/15/93 | X NUMAR | PROCESSED FOODS | GENERAL MANAGER SAN ALEJO | San Alejo, Honduras |
| 7/28/93 | X CIA. FRUTERA DE SEVILLA | OPERATIONS | GENERAL MANAGER, SANTA MARTA | Santa Marta, Colombia |
| 6/30/93 | CHIQUITA BRANDS INTERNATIONAL, I. | CONTROLLERS | DIVISION CONTROLLER | Cristobal, Panama |
| 7/12/93 | CIL | OPERATIONS | V.P. WORLDWIDE ALLOCATION | Antwerp, Belgium |
| 7/12/93 | JOHN MORRELL & CO. | ADMINISTRATION | GENERAL MANAGER GREAT BEND | Great Bend, KS |
| 7/12/93 | CHIQUITA BRANDS INTERNATIONAL, I. | TAX | MGR TAX OPERATIONS | Cincinnati, OH |
| 7/12/93 | PASCUAL HERMANOS | HUMAN RESOURCES | DIRECTOR HUMAN RESOURCES | Valencia, Spain |
| 6/30/93 | FRUPAC | SALES | PRODUCT MGR. | Philadelphia, PA |
| 7/12/93 | AMERICAN PRODUCE | EXECUTIVE | GENERAL MANAGER | Los Angeles, CA |
| 6/17/93 | CHIQUITA BRANDS CO., N.A. | MARKETING | SR. ACCOUNT MANAGER | Cleveland OH |
| 6/17/93 | CHIQUITA BRANDS CO., N.A. | CB-NA BANANA SALES | VP EASTERN SALES DIVISION | Atlanta, GA |
| 6/17/93 | JOHN MORRELL & CO. | PROCESSED MEATS | VICE PRESIDENT, PROCESSED MEATS | Cincinnati, OH |
| 7/14/93 | X CHIRIQUI LAND COMPANY | CONTROLLERS | CONTROLLER | Armuillo, Panama |
| 6/30/93 | COBIGUA | OPERATIONS | PRODUCTION MANAGER | Puerto Barrios, Guatemala |
| 7/15/93 | X CIA. AGRICOLA DE RIO TINTO, S.A. | PROCESSED FOODS | PLANT MANAGER | San Pedro Sula, Honduras |
| 6/30/93 | COBIGUA | OPERATIONS | PRODUCTION MANAGER | Guatemala City, Guatemala |
| 6/17/93 | CIA. FRUTERA DE SEVILLA | CONTROLLERS | CONTROLLER | Medellin, Colombia |
| 6/23/93 | JOHN MORRELL & CO. | BOB OSTROW | CONTROLLER (OFFICE AND ACCTG. MANAGER) | Oakland, CA |
| 6/30/93 | CIA. FRUTERA DE SEVILLA | CONTROLLERS | SR. ASSISTANT CONTROLLER | Santa Marta, Colombia |
| 7/18/93 | PROGRESSIVE PRODUCE CO. | ADMINISTRATION | PRESIDENT | Los Angeles, CA |
| 7/18/93 | CHIQUITA BANANA COMPANY, B.V. | MARKETING | AREA DIRECTOR, GERMANY | Cologne, Germany |
| 7/12/93 | CHIQUITA BRANDS INTERNATIONAL, I. | MIS | MANAGER SYSTEMS SUPPORT CENTER | Cincinnati, OH |
| 7/28/93 | JOHN MORRELL & CO. | EXECUTIVE | VICE PRESIDENT | Cincinnati, OH |
| 6/17/93 | CHIQUITA TROPICAL PRODUCTS | OPERATIONS | CHIEF ADMINISTRATIVE OFFICER | San Pedro Sula, Honduras |
| 6/23/93 | CHIQUITA TROPICAL PRODUCTS | TREASURY | DIRECTOR, LATIN AMERICAN TREASURY | San Pedro Sula, Honduras |
| 6/30/93 | CHIQUITA BRANDS CO., N.A. | PROCESSED FOODS | VICE PRESIDENT OPERATIONS | Cincinnati, OH |
| 7/12/93 | CHIQUITA BRANDS, INC. | OPERATIONS | VICE PRESIDENT QUALITY & ENGINEERING | Cincinnati, OH |
| 6/17/93 | CHIQUITA BRANDS, INC. | TERMINAL OPERATIONS | PORT MANAGER & GENERAL CARGO | Wilmington, DE |
| 7/12/93 | CHIQUITA TROPICAL PRODUCTS | OPERATIONS | V.P. & COUNTRY MANAGER | San Jose, Costa Rica |
| 7/12/93 | CHIQUITA BRANDS, INC. | OPERATIONS | ASST. V.P. FLEET PLANNING | Cincinnati, OH |
| 7/14/93 | POLYMER UNITED | OPERATIONS | MANAGER RAW M & I PROC. | San Jose, Costa Rica |
| 7/12/93 | SPIERS, N.V. | EXECUTIVE | GENERAL MANAGER | Antwerp, Belgium |
| 7/12/93 | CHIQUITA BRANDS CO., N.A. | CB-NA BANANA SALES | REGION SALES MANAGER | Santa Ana, CA |
| 7/19/93 | CHIQUITA BRANDS INTERNATIONAL, I. | MIS | DIRECTOR SUPPORT SERVICES | Cincinnati, OH |
| 6/23/93 | CHIQUITA BRANDS INTERNATIONAL, I. | LAW | SENIOR COUNSEL | Cincinnati, OH |
| 6/30/93 | CHIQUITA BRANDS, INC. | OPERATIONS | MANAGER TECHNICAL OPERATIONS | Cincinnati, OH |
| 6/23/93 | CHIQUITA BRANDS INTERNATIONAL, I. | HUMAN RESOURCES | MGR HR - FAR EAST & MID EAST | Cincinnati, OH |
| 6/30/93 | CHIQUITA BRANDS INTERNATIONAL, I. | FINANCIAL ANALYSIS | CORPORATE PLANNER | Cincinnati, OH |
| 7/12/93 | CHIQUITA BRANDS, INC. | OPERATIONS | SENIOR DIRECTOR BANANA TECH SER | Cincinnati, OH |
| 6/30/93 | CHIQUITA TROPICAL PRODUCTS | CONTROLLERS | INTERNAL CONTROL/TAX MGR | San Jose, Costa Rica |
| 7/27/93 | POLYMER UNITED | OPERATIONS | DIRECTOR MANUFACTURING | San Jose, Costa Rica |
| 7/12/93 | CIL | OPERATIONS | MANAGER OPERATIONS | Antwerp, Belgium |
| 7/20/93 | FRUPAC | TRAFFIC | ASSISTANT TRAFFIC MGR | Philadelphia, PA |
| 6/17/93 | CIL | OPERATIONS | MGR OPERATIONS | Tapachula, Mexico |
| 7/26/93 | X CHIRIQUI LAND COMPANY | CONTROLLERS | CONTROLLER | Bocas, Panama |

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CHIQUITA NSD

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Confidential Treatment
Request by Chiquita Brands

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|---------|-----------------------------------|-----------------------|--------------------------------------|------------------------------|
| 7/10/93 | JOHN MORRELL & CO. | SALES | REGIONAL SALES MANAGER | Watertown, CT |
| 8/17/93 | CHIRIQUI LAND COMPANY | LEGAL | SUPERVISOR LABOR AND GOVERNMENT REL | Bocas, Panama |
| 7/27/93 | POLYMER UNITED | OPERATIONS | SUPT. WAREHOUSE | San Jose, Costa Rica |
| 7/14/93 | X COBIGUA | TREASURY | DIR. FINANCE, CENT. AMER. | Guatemala City, Guatemala |
| 7/12/93 | CHIQUITA BRANDS, INC. | CONTROLLER'S | DIRECTOR CORPORATE ACCOUNTING | Cincinnati, OH |
| 7/14/93 | CHIRIQUI LAND COMPANY | LEGAL | LEGAL COUNSEL | Arnuelles, Panama |
| 8/23/93 | CHIQUITA BRANDS CO., N.A. | CB-NA BANANA SALES | V.P. SALES WESTERN DIVISION | Costa Mesa, CA |
| 7/12/93 | CHIQUITA BRANDS CO., N.A. | CB-NA BANANA SALES | ASST. VICE PRESIDENT SALES W. DIV. | Costa Mesa, CA |
| 8/23/93 | CHIQUITA TROPICAL PRODUCTS | MIS | PROGRAMMER ANALYST | San Jose, Costa Rica |
| 8/17/93 | CHIRIQUI LAND COMPANY | OPERATIONS | ASST. GENERAL MANAGER | Bocas, Panama |
| 8/23/93 | UNITED BRANDS JAPAN, LTD. | EXECUTIVE | V.P. FINANCE | Tokyo, Japan |
| 8/23/93 | TELA RAILROAD COMPANY | OPERATIONS | PRODUCTION MANAGER | La Lima, Honduras |
| 7/18/93 | CHIQUITA BANANA COMPANY, B.V. | MARKETING | DIRECTOR MARKETING | Zwijndrecht, Netherlands |
| 8/17/93 | CHIQUITA BRANDS INTERNATIONAL, L. | MIS | MGR TRAINING & DEVELOPMENT | Cincinnati, OH |
| 7/12/93 | CHIQUITA ITALIA, S.p.A. | MARKETING | PRODUCT MANAGER | Rome, Italy |
| 7/18/93 | JOHN MORRELL & CO. | CREDIT | CORPORATE CREDIT MANAGER | Cincinnati, OH |
| 7/19/93 | CHIQUITA BANANA COMPANY, B.V. | MARKETING | COUNTRY-MANAGER POLAND | Warsaw, Poland |
| 8/17/93 | CHIQUITA BRANDS INTERNATIONAL, L. | HUMAN RESOURCES | MANAGER STAFFING | Cincinnati, OH |
| 7/12/93 | CHIQUITA BRANDS, INC. | OPERATIONS | MANAGER FLEET PLANNING & ACQUISITION | Cincinnati, OH |
| 7/20/93 | CHIQUITA BRANDS, INC. | CONTROLLER | CONTROLLER | Cincinnati, OH |
| 8/17/93 | JOHN MORRELL & CO. | DINNER BELL | GENERAL SALES MANAGER | Dalliance, OH |
| 8/30/93 | FRUPAC | FRUPAC | V.P. SALES FRUPAC | Philadelphia, PA |
| 8/17/93 | CHIQUITA BRANDS CO., N.A. | CB-NA SALES | SR.ACCOUNT MANAGER | Atlanta, GA |
| 8/17/93 | CHIQUITA BRANDS INTERNATIONAL, L. | TREASURY | DIRECTOR FINANCE | Cincinnati, OH |
| 8/17/93 | CHIQUITA BRANDS CO., N.A. | PROCESSED FOODS | V.P. GENERAL MGR. PROCESSED FOODS | Cincinnati, OH |
| 7/28/93 | COBAL | OPERATIONS | SUPT. ENGINEERING | San Jose, Costa Rica |
| 8/17/93 | JOHN MORRELL & CO. | DINNER BELL/MORRELL M | BRAND MANAGER | Cincinnati, OH |
| 8/17/93 | CHIQUITA BRANDS INTERNATIONAL, L. | FINANCIAL ANALYSIS | MANAGER, BUDGETS, CAPITAL COST MGT. | Cincinnati, OH |
| 7/15/93 | X UNIMAR | PROCESSED FOODS | GENERAL MANAGER | San Pedro Sula, Honduras |
| 7/28/93 | COBAL | OPERATIONS | RESEARCH SUPERINTENDENT | San Jose, Costa Rica |
| 7/12/93 | CHIQUITA ITALIA, S.p.A. | EXECUTIVE | PRESIDENT | Rome, Italy |
| 7/20/93 | TELA RAILROAD | OPERATIONS | MANAGER | La Lima, Honduras |
| 7/12/93 | CHIQUITA BRANDS INTERNATIONAL, L. | OFFICE SERVICES | MANAGER - OFFICE SERVICES | Cincinnati, OH |
| 8/30/93 | POLYMER UNITED | OPERATIONS | VICE PRESIDENT PACKING | San Pedro Sula, Honduras |
| 7/19/93 | CHIQUITA BRANDS, INC. | OPERATIONS | CHARTERING MANAGER | Cincinnati, OH |
| 7/14/93 | CHIQUITA BRANDS INTERNATIONAL, L. | TAX | VICE PRESIDENT | Cincinnati, OH |
| 8/30/93 | COBAL | OPERATIONS | SUPT. SIGATOKA | San Jose, Costa Rica |
| 8/30/93 | CHIQUITA BRANDS INTERNATIONAL, L. | BOARD OF DIRECTORS | DIRECTOR | Tampa, FL |
| 8/30/93 | CIL | MARKETING | MGR OF MARKETING INFO ANALYSIS | Antwerp, Belgium |
| 8/17/93 | CHIQUITA BRANDS INTERNATIONAL, L. | MIS | MANAGER INFORMATION ENGINEERING | Cincinnati, OH |
| 8/17/93 | JOHN MORRELL & CO. | EXECUTIVE | SR.VP | Cincinnati, OH |
| 7/19/93 | FRUPAC EUROPE | EXECUTIVE | DEPUTY GENERAL MANAGER | Zwijndrecht, Netherlands |
| 7/28/93 | FRUPAC | FINANCE | CHIEF FINANCIAL OFFICER | Santiago, Chile |
| 7/12/93 | CALIFORNIA DAY FRESH FOODS | FINANCE | DIRECTOR OF ACCOUNTING | Glendora, CA |
| 8/23/93 | CHIRIQUI LAND COMPANY | CONTROLLERS | COUNTRY CONTROLLER | Panama City, Panama |
| 8/17/93 | CHIQUITA BRANDS, INC. | OPERATIONS | MGR. PLANNING & OPER. CONTROL | Cincinnati, OH |
| 8/23/93 | JOHN MORRELL & CO. | PORK | SPEC SALES & CONVERSION SALES | Cincinnati, OH |
| 7/12/93 | CHIRIQUI LAND COMPANY | OPERATIONS | MGR MATERIAL & SUPPLY | Arnuelles, Panama |
| 7/23/93 | DELUCA HOLDINGS PTY LTD | EXECUTIVE | MANAGING DIRECTOR | Tully, Queensland, Australia |

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| 7/16/93 | CHIQUITA BRANDS, INC. | OPERATIONS | TECHNICAL SUPERINTENDENT | Cincinnati, OH |
| 6/17/93 | CHIQUITA BRANDS INTERNATIONAL, I. | CONTROLLERS | MANAGER FINANCIAL REPORTING | Cincinnati, OH |
| 6/30/93 | FRUPAC | SALES | ACCOUNT MGR. | Philadelphia, PA |
| 6/17/93 | CHIQUITA BRANDS INTERNATIONAL, I. | HUMAN RESOURCES | MANAGER, MANAGEMENT DEVELOPMENT | Cincinnati, OH |
| 6/17/93 | CIL | OPERATIONS | MANAGER BANANA ALLOCATION | Antwerp, Belgium |
| 7/15/93 | MUNOIMAR | PROCESSED FOODS | GENERAL MANAGER | San Jose, Costa Rica |
| 7/23/93 | JOHN MORRELL & CO. | NORTH CENTRAL SALES | REGION MANAGER | Omaha, NE |
| 6/30/93 | COBIGUA | OPERATIONS | SR. MANAGER MIS | Guatemala City, Guatemala |
| 7/12/93 | CHIQUITA BRANDS INTERNATIONAL, I. | MIS | MGR. TECHNICAL SERVICES | Cincinnati, OH |
| 6/17/93 | CHIQUITA BRANDS, INC. | FAR & MID EAST & ITALY | SR. V.P. MARKETING FAR EAST, M. EAST, ITALY | Cincinnati, OH |
| 7/20/93 | CIA. AGRICOLA DEL GUAYAS | FINANCE | VICE PRESIDENT FINANCE & ADMINISTRATION | Guayaquil, Ecuador |
| 6/17/93 | CHIQUITA BRANDS, INC. | FAR & MID EAST & ITALY | V.P. MIDDLE EAST & MEDITERRANEAN | Cincinnati, OH |
| 6/17/93 | CHIQUITA BRANDS INTERNATIONAL, I. | MIS | ASSISTANT V.P. INFORMATION SERVICES | Cincinnati, OH |
| 7/12/93 | CHIQUITA BRANDS, INC. | MARKETING | MANAGER MARKETING DEVELOPMENT | Istanbul, Turkey |
| 7/12/93 | CHIQUITA ITALIA, S.p.A. | SALES | DIR. CTR/SOUTH SALES | Rome, Italy |
| 7/12/93 | CALIFORNIA DAY FRESH FOODS | MARKETING | DIRECTOR SALES/MARKETING | Glendora, CA |
| 6/23/93 | JOHN MORRELL & CO. | TECHNICAL SERVICES | DIR. TECH. SERVICES & REGULATORY AFFAIRS | Cincinnati, OH |
| 7/15/93 | NUMAR | PROCESSED FOODS | PRESIDENT - NUMAR/OIL PALM | San Jose, Costa Rica |
| 7/16/93 | CHIQUITA BANANA COMPANY, B.V. | OPERATIONS | DIRECTOR OPERATIONS | Zwijndrecht, Netherlands |
| 6/30/93 | CHIQUITA BRANDS CO., N.A. | PROCESSED FOODS | REGIONAL SALES MANAGER | Bellevue, WA |
| 6/30/93 | CHIQUITA BRANDS, INC. | MARITROP | DIR. MATERIALS CONTROL | Cincinnati, OH |
| 6/17/93 | CIL | QUALITY ASSURANCE | DIRECTOR QA & TECH SERVICES | Antwerp, Belgium |
| 7/12/93 | CHIQUITA BRANDS INTERNATIONAL, I. | INTERNAL AUDIT | AUDIT SPECIALIST | Cincinnati, OH |
| 6/30/93 | JOHN MORRELL & CO. | EXECUTIVE | V.P. INDUSTRIAL ENG. | Cincinnati, OH |
| 6/30/93 | NORTH COAST RIPENERS PTY. LTD. | EXECUTIVE | MANAGING DIRECTOR | Brisbane, Queensland, Australia |
| 6/17/93 | CHIQUITA BRANDS CO., N.A. | CB-NA BANANA SALES | VP CENTRAL DIVISION | Cincinnati, OH |
| 7/12/93 | CIA. FRUTERA DE SEVILLA | LEGAL | DIRECTOR, LAW DEPARTMENT | Medellin, Colombia |
| 7/15/93 | NUMAR | PROCESSED FOODS | GEN. MGR ASD | San Jose, Costa Rica |
| 7/27/93 | POLYMER UNITED | HUMAN RESOURCES | MGR. HR-PCR | San Jose, Costa Rica |
| 6/23/93 | CHIQUITA BRANDS, INC. | QUALITY ENGINEERING | PROJECT ENGINEER | San Jose, Costa Rica |
| 7/20/93 | JOHN MORRELL & CO. | TECHNICAL SERVICES | DIRECTOR OF OPERATIONS SUPPORT | Springdale, OH |
| 7/18/93 | FRUPAC EUROPE | OPERATIONS | MANAGER - EUROPE | Rotterdam, Netherlands |
| 7/12/93 | POLYMER UNITED | MARKETING | REGIONAL DIR. SALE & MKTG | Panama City, Panama |
| 6/17/93 | JOHN MORRELL & CO. | MIS | MANAGER INFORMATION ENGINEERING | Cincinnati, OH |
| 7/12/93 | COBAL | CONROLLERS | CONTROLLER | San Jose, Costa Rica |
| 7/18/93 | FRUPAC | ACCOUNTING | CONTROLLER | Philadelphia, PA |
| 7/12/93 | CHIQUITA BRANDS INTERNATIONAL, I. | UNITED FRUIT VENTURES | SR VP - OPERATIONS | Cincinnati, OH |
| 7/28/93 | COBAL | OPERATIONS | DIST. SUPT. | San Jose, Costa Rica |
| 7/27/93 | POLYMER UNITED | OPERATIONS | MGR. PRODUCTION - ETSA | San Jose, Costa Rica |
| 7/27/93 | CHIQUITA BRANDS, INC. | QUALITY & ENGINEERING | DIRECTOR ENGINEERING | San Jose, Costa Rica |
| 7/12/93 | FRUPAC | OPERATIONS | COMMERICAL MANAGER | Santiago, Chile |
| 7/14/93 | X NUMAR | PROCESSED FOODS | GM NUMAR, HONDURAS | San Pedro Sula, Honduras |
| 6/23/93 | CHIQUITA BRANDS CO., N.A. | MARKETING | V.P. CONSUMER AND TRADE MARKETING | Cincinnati, OH |
| 6/17/93 | CHIQUITA BRANDS CO., N.A. | CB-NA BANANA SALES | REGIONAL SALES MANAGER | Mississauga, Ontario |
| 7/18/93 | FRUPAC | FRUPAC | V.P. FINANCE & ADMINISTRATION | Philadelphia, PA |
| 6/30/93 | POLYMER UNITED | OPERATIONS | GENERAL MANAGER | San Pedro Sula, Honduras |
| 7/12/93 | CHIQUITA BRANDS INTERNATIONAL, I. | LAW | LEGAL COUNSEL | Cincinnati, OH |
| 7/14/93 | CHIRIQUI LAND COMPANY | OPERATIONS | ASSISTANT MANAGER | Amueblon, Panama |
| 6/17/93 | JOHN MORRELL & CO | PURCHASING | PURCHASING MANAGER | Sioux Falls, SD |

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| JOHN MORRELL & CO. | ADMINISTRATION | REGIONAL SALES MGR | Wichita, KS |
| CHIQUITA BRANDS INTERNATIONAL, I. | MIS | MANAGER INFORMATION SERVICES | Cincinnati, OH |
| AMERICAN PRODUCE | EXECUTIVE | VICE PRESIDENT & CFO | Los Angeles, CA |
| CHIRIQUI LAND COMPANY | OPERATIONS | GENERAL MANAGER - BOCAS | Bocas, Panama |
| CIL | OPERATIONS | MANAGER FRESH FRUIT ALLOCATION | Antwerp, Belgium |
| AMERICAN PRODUCE | EXECUTIVE | PRESIDENT | Los Angeles, CA |
| FRUITEXPRESS PTY. LTD. | EXECUTIVE | GENERAL MANAGER | Adelaide, S. Australia |
| CHIQUITA CITRUS PACKERS | FINANCE | CONTROLLER | Fl. Pierce, FL |
| POLYMER UNITED | OPERATIONS | GENERAL MANAGER | San Pedro Sula, Honduras |
| JOHN MORRELL & CO. | ADMINISTRATION | VICE PRESIDENT - PROC. MEATS | Sioux Falls, S.D |
| CHIQUITA BRANDS INTERNATIONAL, I. | LAW | ASSITANT GENERAL COUNSEL | Cincinnati, OH |
| FRIDAY CANNING CORPORATION | EXECUTIVE | PRESIDENT | New Richmond, WI |
| JOHN MORRELL & CO. | SALES | BRAND MANAGER | Cincinnati, OH |
| CHIQUITA BRANDS CO., N.A. | TERMINAL OPERATIONS | PORT MANAGER | Gulfpport, MS |
| CALIFORNIA DAY FRESH FOODS | OPERATIONS | DISTRIBUTION MANAGER | Glendora, CA |
| CHIQUITA BRANDS, INC. | OPERATIONS | DIRECTOR LINER SERVICES | Cincinnati, OH |
| CHIQUITA BRANDS, INC. | MARITROP | SR. V.P. AND COO | Cincinnati, OH |
| CHIQUITA INTERNATIONAL, LTD | CONTROLLERS | ASST. DIVISION CONTROLLER | Tapachula, Mexico |
| CJA, AGRICOLA DEL GUAYAS | CONTROLLERS | CONTROLLER | Guayaquil, Ecuador |
| CHIQUITA BRANDS, INC. | QUALITY ENGINEERING | PROJECTS ENGINEERING MANAGER | San Jose, Costa Rica |
| CHIQUITA BRANDS NEW ZEALAND | FINANCE | DIR. FINANCE & ADMIN. | Auckland, New Zealand |
| CHIQUITA BRANDS CO., N.A. | MARKETING | DIRECTOR - MARKETING N.A. | Cincinnati, OH |
| TELA RAILROAD COMPANY | BANANA TECH. SERVICES | ASST. AGRONOMIST | La Lima, Honduras |
| CHIQUITA BRANDS INTERNATIONAL, I. | TAX | MANAGER, TAX PLANNING | Cincinnati, OH |
| CHIQUITA BRANDS, INC. | CONTROLLER'S | DIRECTOR, TRANSPORTATION ACCOUNTING | Cincinnati, OH |
| JOHN MORRELL & CO. | MILITARY | ASST. VP & INT'L. MILITARY SALES MGR | Cincinnati, OH |
| JOHN MORRELL & CO. | HUNTER PACKING COMPA | CONTROLLER | Hazelwood, MO |
| CIL | OPERATIONS | MANAGER SCHEDULING | Antwerp, Belgium |
| X COBIGNA | FINANCE | DIRECTOR FINANCE | Guatemala City, Guatemala |
| UNIMAR | PROCESSED FOODS | GENERAL MANAGER | Managua, Nicaragua |
| CHIQUITA TROPICAL PRODUCTS | HUMAN RESOURCES | DIRECTOR HUMAN RESOURCES | San Jose, Costa Rica |
| POLYMER UNITED | FINANCE | DIRECTOR OF FINANCE | San Jose, Costa Rica |
| CALIFORNIA DAY FRESH FOODS | SALES | SALES MANAGER | Glendora, CA |
| CHIQUITA BRANDS, INC. | OPERATIONS | V.P. REGION MGR. DR., MX., TX | Cincinnati, OH |
| DUNAND ET COMPAGNIE DES BANAN | EXECUTIVE | PRESIDENT, DIRECTOR GENERAL | Paris, France |
| CHIQUITA BRANDS, INC. | CONTROLLER'S | MANAGER, SYSTEMS INFORMATION | Cincinnati, OH |
| CHIQUITA BRANDS INTERNATIONAL, I. | HUMAN RESOURCES | SR. MGR INT'L COMPENSATION | Cincinnati, OH |
| CHIQUITA BRANDS INTERNATIONAL, I. | OFFICE SERVICES | MANAGER TELECOMMUNICATIONS | Cincinnati, OH |
| JOHN MORRELL & CO. | SALES | REGIONAL SALES MANAGER | N. Huntingdon, PA |
| CHIQUITA BRANDS, INC. | NORTH PACIFIC REGION | GENERAL MANAGER | Seoul, Korea |
| AGROINDUSTRIAL LOS LAGOS | OPERATIONS | MGR ASSOC PRODUCERS | San Diego, DR |
| COBAL | FINANCE | MGR FIN PLNG ANALYSIS | San Jose, Costa Rica |
| CHIRIQUI LAND COMPANY | OPERATIONS | MANAGER TECHNICAL SERVICES-AHMUELLE ES | Armuellas, Panama |
| CHIQUITA BRANDS INTERNATIONAL, I. | MIS | MANAGER INFORMATION SERVICES | Cincinnati, OH |
| CHIQUITA BRANDS INTERNATIONAL, I. | CORPORATE AFFAIRS | VICE PRESIDENT-CORPORATE AFFAIRS | Cincinnati, OH |
| CHIQUITA BRANDS INTERNATIONAL, I. | MIS | MANAGER INFORMATION SERVICES | Cincinnati, OH |
| FRUPAC | SALES | ACCOUNT MGR | Philadelphia, PA |
| CHIQUITA BRANDS, INC. | INTERNAL AUDIT | AUDIT SPECIALIST | Cincinnati, OH |
| JOHN MORRELL & CO. | SALES | VP-EASTERN DIVISION | Broomall, PA |

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| 6/17/93 | CHIQUITA BRANDS INTERNATIONAL, I. | MIS | MANAGER INFORMATION ENGINEERING | Cincinnati, OH |
| 7/12/93 | CHIQUITA BANANA COMPANY, B.V. | FINANCE | ACCTG. DIR | Antwerp, Belgium |
| 7/12/93 | CHIQUITA BRANDS, INC. | OPERATIONS | CHARTERING MANAGER | Cincinnati, OH |
| 7/12/93 | CHIQUITA BRANDS, INC. | TRANSPORTATION | MARKETING ANALYST | Cincinnati, OH |
| 6/30/93 | CHIQUITA BRANDS CO., N.A. | PROCESSED FOODS | DIRECTOR LOGISTICS AND PROD. CONTROL | Cincinnati, OH |
| 6/17/93 | JOHN MORRELL & CO. | TRANSPORTATION | ASSISTANT VICE PRESIDENT | Cincinnati, OH |
| 7/12/93 | JOHN MORRELL & CO. | INTERNATIONAL | VICE PRESIDENT | Cincinnati, OH |
| 7/12/93 | CHIQUITA BRANDS, INC. | OPERATIONS | SENIOR MANAGER, MARKET DEVELOPMENT | Cincinnati, OH |
| 6/23/93 | CHIQUITA BRANDS CO., N.A. | CB-NA BANANA SALES | VICE PRESIDENT SALES N.A. | Cincinnati, OH |
| 7/23/93 | MARITROP TRADING CORPORATION | MATERIALS & SUPPLY | DIRECTOR | Cincinnati, OH |
| 6/17/93 | CHIQUITA BRANDS CO., N.A. | QUALITY ASSURANCE | DIRECTOR TECH SALES AND QUALITY ASSURA | Cincinnati, OH |
| 6/23/93 | TELA RAILROAD COMPANY | OPERATIONS | MANAGER ASSOC. PRODUCERS | La Lima, Honduras |
| 7/14/93 | CHIQUITA BRANDS CO., N.A. | INLAND TRANSPORTATION | DIR. CONTAINER OPERATIONS | Wilmington, DE |
| 6/17/93 | CHIQUITA BRANDS INTERNATIONAL, I. | INTERNAL AUDIT | SR. AUDIT MANAGER | Cincinnati, OH |
| 7/12/93 | CIA. FRUTERA DE SEVILLA | HUMAN RESOURCES | MANAGER HUMAN RESOURCES | Medellin, Colombia |
| 6/23/93 | CHIQUITA BRANDS INTERNATIONAL, I. | LAW | SENIOR COUNSEL | Cincinnati, OH |
| 6/23/93 | JOHN MORRELL & CO. | SALES | VP-WESTERN DIVISION | Minneapolis, MN |
| 7/15/93 | CHIQUITA BANANA COMPANY, B.V. | SALES | DIRECTOR, INDUSTRIAL SALES | Zwijndrecht, Netherlands |
| 6/17/93 | JOHN MORRELL & CO. | SALES | MGR SALES OPERATIONS | Cincinnati, OH |
| 6/30/93 | CHIQUITA BRANDS CO., N.A. | PROCESSED FOODS | REGIONAL SALES MANAGER | Cleveland, OH |
| 7/23/93 | CHIQUITA BRANDS CO., N.A. | PROCESSED FOODS | REGIONAL SALES MANAGER | Cincinnati, OH |
| 7/21/93 | COBAL | OPERATIONS | SUPT. PACK & HARVEST | San Jose, Costa Rica |
| 7/12/93 | CIA. FRUTERA DE SEVILLA | FINANCE | SPECIAL PROJECTS | Medellin, Colombia |
| 6/17/93 | CHIQUITA BRANDS INTERNATIONAL, I. | INTERNAL AUDIT | AUDIT MANAGER | Cincinnati, OH |
| 7/15/93 | NUMAR | PROCESSED FOODS | DIR. TECH. SERVICES | San Jose, Costa Rica |
| 7/18/93 | PROGRESSIVE PRODUCE CO. | ADMINISTRATION | VICE PRESIDENT | Los Angeles, CA |
| 7/12/93 | FRUPAC | SALES | PRODUCT MGR. | Philadelphia, PA |
| 7/21/93 | JOHN MORRELL & CO. | DINNER BELL/MORRELL M | BRAND MANAGER | Cincinnati, OH |
| 7/12/93 | CALIFORNIA DAY FRESH FOODS | EXECUTIVE | VICE PRESIDENT | Glendora, CA |
| 7/12/93 | CHIQUITA BRANDS INTERNATIONAL, I. | CONTROLLERS | DIRECTOR | Cincinnati, OH |
| 6/23/93 | JOHN MORRELL & CO. | MOSEY'S | ASSISTANT-CONTROLLER | Bloomfield, CT |
| 6/30/93 | CHIQUITA BRANDS, INC. | INTL BUSINESS DEVELOP | DIRECTOR, INTERNATIONAL DEVELOPMENT | Cincinnati, OH |
| 6/23/93 | CHIQUITA BRANDS, INC. | OPERATIONS | DIRECTOR, QUALITY ASSURANCE | Cincinnati, OH |
| 7/23/93 | CIA. AGRICOLA DEL GUAYAS | CONTROLLERS | CONTROLLER | Guayaquil, Ecuador |
| 6/30/93 | CHIQUITA TROPICAL PRODUCTS | HUMAN RESOURCES | MGR. HUMAN RESOURCES | San Jose, Costa Rica |
| 7/12/93 | FRUPAC | OPERATIONS | GENERAL MANAGER | Santiago, Chile |
| 6/23/93 | CIA. FRUTERA DE SEVILLA | MIS | MANAGER MIS | Medellin, Colombia |
| 7/12/93 | CHIQUITA BRANDS CO., N.A. | PROCESSED FOODS | DIRECTOR MARKETING | Cincinnati, OH |
| 7/20/93 | CHIQUITA BRANDS, INC. | DOMESTIC OPERATIONS | ACCOUNTING MANAGER | Cincinnati, OH |
| 7/19/93 | CHIQUITA BRANDS, INC. | H.L. BANANA | GENERAL MANAGER | Adelaide, Australia |
| 7/15/93 | CHIQUITA BRANDS, INC. | PROCESSED FOODS | MANAGER, NEW PRODUCT DEVELOPMENT | Cincinnati, OH |
| 7/14/93 | BANANA SUPPLY CO. | EXECUTIVE | VICE PRESIDENT | Miami, FL |
| 6/17/93 | MARITROP TRADING CORPORATION | MARITROP | M&S MANAGER | Cincinnati, OH |
| 6/17/93 | JOHN MORRELL & CO. | HUMAN RESOURCES | V.P. HUMAN RESOURCES, JM & CO. | Sioux Falls, SD |
| 7/23/93 | CALIFORNIA DAY FRESH FOODS | ENGINEERING | MAINTENANCE/ENGINEERING MANAGER | Glendora, CA |
| 7/12/93 | CALIFORNIA DAY FRESH FOODS | HUMAN RESOURCES | HUMAN RESOURCES MANAGER | Glendora, CA |
| 6/17/93 | CHIQUITA BRANDS INTERNATIONAL, I. | MIS | V.P. INFORMATION SYSTEMS | Cincinnati, OH |
| 7/14/93 | CIA. FRUTERA DE SEVILLA | OPERATIONS | GENERAL MANAGER - MEDELLIN | Medellin, Colombia |
| 7/12/93 | CIL | OPERATIONS | DIRECTOR LOGISTICS AND OPERATIONS | Antwerp, Belgium |

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| MARITROP TRADING CORPORATION | AGROCHEMICALS | MANAGER | Cincinnati, OH |
| CHIQUITA BRANDS, INC. | OPERATIONS | EXECUTIVE VICE PRESIDENT CTP GROUP | Cincinnati, OH |
| CHIQUITA BRANDS INTERNATIONAL, I. | MIS | DIRECTOR - INFORMATION SERVICES | Cincinnati, OH |
| JOHN MORRELL & CO. | ADMINISTRATION | GENERAL MGR. CHEMICAL DIV. SARATOGA SP | Northlake, IL |
| X NUMAR | PROCESSED FOODS | GM NUMAR | San Jose, Costa Rica |
| X TELA RAILROAD COMPANY | OPERATIONS | GENERAL MANAGER TELA RAILROAD | La Lima, Honduras |
| CHIQUITA BANANA COMPANY, B.V. | OPERATIONS | REG. DIRECTOR GERMANY/UK/IRELAND | Cologne, Germany |
| FRUPAC | MIS | SYSTEMS ANALYST | Philadelphia, PA |
| X CHIQUITA BRANDS INTERNATIONAL, I. | TREASURY | VICE PRESIDENT AND TREASURER | Cincinnati, OH |
| CHIQUITA BRANDS CO., N.A. | PROCESSED FOODS | REGIONAL SALES MANAGER | Boston, MA |
| CHIQUITA TROPICAL PRODUCTS | OPERATIONS | ASST. REG. VP | San Jose, Costa Rica |
| JOHN MORRELL & CO. | PROCESSED MEATS | CORP. PRODUCT COORDINATOR | Cincinnati, OH |
| CHIQUITA BRANDS CO., N.A. | INLAND DISTRIBUTION | A.V.P. SALES PLANNING/CUSTOMER SERVICES | Cincinnati, OH |
| JOHN MORRELL & CO. | FINANCIAL ANALYSIS | MGR. PLANNING & ANALYSIS | Cincinnati, OH |
| CHIQUITA BRANDS, INC. | CONTROLLER'S | MGR. MARKETING & MANAGEMENT | Cincinnati, OH |
| JOHN MORRELL & CO. | PORK PLANT OPERATION | VICE PRESIDENT | Sioux Falls, SD |
| CHIQUITA BRANDS CO., N.A. | CB-NA BANANA SALES | REGION SALES VICE PRESIDENT | St. Louis, MO |
| CHIQUITA BANANA COMPANY, B.V. | MARKETING | COUNTRY MANAGER | Prague, Czechoslovakia |
| JOHN MORRELL & CO. | PLANT OPERATIONS | MECHANICAL SUPERINTENDENT | Sioux Falls, SD |
| FRUPAC | OPERATIONS | PRODUCTION MANAGER | Santiago, Chile |
| MARITROP TRADING CORPORATION | ADMINISTRATION | DIRECTOR, MATERIALS & SUPPLY | Cincinnati, OH |
| CHIQUITA BRANDS, INC. | OPERATIONS | BUNKER COORDINATOR | Cincinnati, OH |
| CHIQUITA BRANDS, INC. | SALES | NORTH AMERICAN SALES MANAGER | Cincinnati, OH |
| JOHN MORRELL & CO. | HUMBOLDT SAUSAGE | V.P. OF MANUFACTURING | Humboldt, IA |
| CHIQUITA BRANDS CO., N.A. | PROCESSED FOODS | REGION SALES MANAGER | Cordova, TN |
| CHIQUITA BRANDS INTERNATIONAL, I. | FINANCIAL ANALYSIS | CORPORATE PLANNER | Cincinnati, OH |
| CHIQUITA BRANDS INTERNATIONAL, I. | HUMAN RESOURCES | VP CORPORATE HUMAN RESOURCES | Cincinnati, OH |
| JOHN MORRELL & CO. | SIJOUX CITY | CONTROLLER | Sioux City, IA |
| NUMAR | PROCESSED FOODS | VICE PRESIDENT ADMINISTRATION | San Jose, Costa Rica |
| FRUPAC | HUMAN RESOURCES | MANAGER HUMAN RESOURCES | Santiago, Chile |
| CIL | OPERATIONS | AVP PROD., COORD., & ALLOC. | Antwerp, Belgium |
| POLYMER UNITED | FINANCE | REGIONAL DIRECTOR FIN. & ADMIN. | Panama City, Panama |
| DUNAND ET COMPAGNIE DES BANAN | EXECUTIVE | SECRETARY | Paris, France |
| CIL | FINANCE | CONTROLLER, FINANCE AND ADMINISTRATION | Antwerp, Belgium |
| X CIL | FINANCE | MANAGER | Hong Kong, Hong Kong |
| X CHIQUITA BRANDS, INC. | OPERATIONS | ASST. VICE PRESIDENT TROPICAL BUSINESS | Cincinnati, OH |
| LEHMANN | EXECUTIVE | GENERAL MANAGER | Germany |
| BANANA SUPPLY CO. | EXECUTIVE | VICE PRESIDENT | Miami, FL |
| CHIQUITA TROPICAL PRODUCTS | TREASURY | TREASURER | San Jose, Costa Rica |
| CHIQUITA BRANDS INTERNATIONAL, I. | SECRETARY'S OFFICE | ASST. GENERAL COUNSEL & ASST. SECRETAR | Cincinnati, OH |
| CHIQUITA BRANDS INTERNATIONAL, I. | MIS | MANAGER INFORMATION ENGINEERING | Cincinnati, OH |
| CHIQUITA BRANDS INTERNATIONAL, I. | MIS | DIRECTOR DATA ADMINISTRATION | Cincinnati, OH |
| CHIQUITA BRANDS INTERNATIONAL, I. | MIS | MANAGER INFORMATION ENGINEERING | Cincinnati, OH |
| CHIQUITA BRANDS INTERNATIONAL, I. | TREASURY | DIP/TREASURY ANALYSIS | Cincinnati, OH |
| CHIQUITA BRANDS INTERNATIONAL, I. | ADMINISTRATION | CHAIRMAN & CEO | Cincinnati, OH |
| CHIQUITA BRANDS INTERNATIONAL, I. | EXECUTIVE | PRESIDENT AND CHIEF OPERATING OFFICER | Cincinnati, OH |
| CHIQUITA BRANDS INTERNATIONAL, I. | BOARD OF DIRECTORS | DIRECTOR | Cincinnati, OH |
| CHIQUITA TROPICAL PRODUCTS | HUMAN RESOURCES | REGIONAL HUMAN RESOURCE DIRECTOR | San Pedro Sula, Honduras |
| CHIQUITA BRANDS INTERNATIONAL, I. | CONTROLLERS | MANAGER | Cristobal, Panama |

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| 7/18/93 | CHIQUITA BANANA COMPANY, B.V. | FINANCE | DIRECTOR, E.D.P. | Zwijndrecht, Netherlands |
| 7/12/93 | FRUPAC | OPERATIONS | TERMINAL MGR. | Philadelphia, PA |
| 7/12/93 | FRUPAC | SALES | SR. ACCOUNT MANAGER | Philadelphia, PA |
| 6/17/93 | JOHN MORRELL & CO. | PEYTON PACKING COMP | PERSONNEL MANAGER/P.A. MANAGER | El Paso, TX |
| 7/14/93 | CHIQUITA BRANDS CO., N.A. | BUSINESS DEVELOPMENT | DIRECTOR, PLANNING AND ADMIN. | Cincinnati, OH |
| 6/17/93 | MARITROP TRADING CORPORATION | MARITROP | MGR FLEET PURCHASING | Cincinnati, OH |
| 6/30/93 | JOHN MORRELL & CO. | TOBIN'S FIRST PRIZE | REGIONAL SALES MGR | Schoenclady, NY |
| 7/27/93 | POLYMER UNITED | OPERATIONS | MGR. PRODUCTION SERVICES | San Jose, Costa Rica |
| 7/12/93 | SPIERS N.V. | EXECUTIVE | CONTROLLER | Antwerp, Belgium |
| 6/30/93 | CHIQUITA BRANDS, INC. | FAR & MID EAST & ITALY | V.P. & GENERAL MANAGER | Cincinnati, OH |
| 7/19/93 | DUNAND ET COMPAGNIE DES BANAN | EXECUTIVE | CHIEF FINANCIAL OFFICER | Paris, France |
| 7/16/93 | JOHN MORRELL & CO. | ADMINISTRATION | GENERAL MGR. LIGURIA | Humboldt, IA |
| 7/12/93 | GREAT WHITE FLEET | OPERATIONS | ASSISTANT MGR. OF OPERATIONS | Cincinnati, OH |
| 6/30/93 | JOHN MORRELL & CO. | EXECUTIVE | V.P. AND ASST. PLANT MANAGER | Sioux Falls, S.D. |
| 7/16/93 | CHIQUITA BRANDS INTERNATIONAL, I. | PROCESSED FOODS | MGR., MARKET OAJC | Cincinnati, OH |
| 7/12/93 | JOHN MORRELL & CO. | PROCESSED MEATS | ASSISTANT VICE PRESIDENT | Sioux Falls, SD |
| 7/15/93 | X NUMAR | PROCESSED FOODS | DIV MANAGER COTO | San Jose, Costa Rica |
| 6/30/93 | CHIQUITA BRANDS CO., N.A. | PROCESSED FOODS | VICE PRESIDENT SALES | Cincinnati, OH |
| 7/23/93 | CHIQUITA BANANA COMPANY, B.V. | OPERATIONS | COUNTRY MGR - GREECE | Athens, Greece |
| 7/28/93 | CHIQUITA BRANDS CO., N.A. | CB-NA BANANA SALES | SALES MANAGER EASTERN DIVISION | Montvale, NJ |
| 7/12/93 | CHIQUITA BRANDS INTERNATIONAL, I. | MIS | AVP - INFORMATION SERVICES | Cincinnati, OH |
| 7/14/93 | CIA. AGRICOLA DEL GUAYAS | OPERATIONS | DIR. OPERATIONS | Guayaquil, Ecuador |
| 6/17/93 | JOHN MORRELL & CO. | MORRELL/DINNER BELL M | VICE PRESIDENT | Cincinnati, OH |
| 6/23/93 | CHIQUITA INTERNATIONAL LTD. | CONTROLLERS | CONTROLLER | Tapachula, Mexico |
| 6/17/93 | JOHN MORRELL & CO. | MIS | DIRECTOR INFORMATION SERVICES | Cincinnati, OH |
| 7/28/93 | JOHN MORRELL & CO. | CONTROLLER'S | CONTROLLER - PRICE AND EXPENSE | Cincinnati, OH |
| 7/12/93 | COBAL | OPERATIONS | GENERAL MANAGER | San Jose, Costa Rica |
| 7/14/93 | CHIQUITA BRANDS, INC. | CONTROLLERS | CONTROLLER | Cincinnati, OH |
| 7/18/93 | CHIQUITA BRANDS INTERNATIONAL, I. | MIS | MANAGER INFORMATION ENGINEERING | Cincinnati, OH |
| 6/30/93 | CHIQUITA BRANDS INTERNATIONAL, I. | HUMAN RESOURCES | MANAGER BENEFITS | Cincinnati, OH |
| 7/19/93 | CHIQUITA BRANDS INTERNATIONAL, I. | MIS | MANAGER INFORMATION ENGINEERING | Cincinnati, OH |
| 7/23/93 | CIL | QUALITY ASSURANCE | MGR. QUAL. ASSURANCE | Antwerp, Belgium |
| 7/14/93 | PASCUAL HERMANOS | OPERATIONS | CHIEF ADMINISTRATIVE OFFICER | Valencia, Spain |
| 6/17/93 | CHIQUITA BRANDS CO., N.A. | CB-NA BANANA SALES | SR. ACCOUNT MANAGER | Cincinnati, OH |
| 6/30/93 | CHIQUITA TROPICAL PRODUCTS | OPERATIONS | DIR. CAP. INVESTMENT & PURCHASING | San Jose, Costa Rica |
| 7/12/93 | COBIGUA | OPERATIONS | GENERAL MANAGER, COBIGUA | Guatemala City, Guatemala |
| 7/15/93 | X CHIQUITA TROPICAL PRODUCTS | LEGAL | ASSISTANT DIRECTOR LEGAL AND GOVT AFFA | Panama City, Panama |
| 7/28/93 | X CIA. FRUTERA DE SEVILLA | CONTROLLER | CONTROLLER | Santa Marta, Colombia |
| 6/30/93 | FRUPAC | SALES | STAFF SERVICES MGR. | Philadelphia, PA |
| 7/27/93 | JOHN MORRELL & CO. | SPRINGDALE | VICE PRESIDENT AND GENERAL MANAGER | Cincinnati, OH |
| 6/23/93 | COBIGUA | OPERATIONS | SENIOR PRODUCTION MANAGER | Puerto Barrios, Guatemala |
| 6/30/93 | CHIQUITA BRANDS INTERNATIONAL, I. | TAX | V.P. TAX | Cincinnati, OH |
| 6/23/93 | CHIQUITA BRANDS CO., N.A. | CB-NA BANANA SALES | SALES MANAGER, W. DIVISION | Bohett, WA |
| 7/12/93 | CHIQUITA BRANDS, INC. | OPERATIONS | ASSISTANT SUPERINTENDENT | Cincinnati, OH |
| 6/23/93 | CHIQUITA BRANDS INTERNATIONAL, I. | MIS | MANAGER TELECOMMUNICATIONS | Cincinnati, OH |
| 7/20/93 | TELA RAILROAD COMPANY | BANANA TECH SERVICES | ASST DIR CROP PROT | La Lima, Honduras |
| 6/30/93 | COBIGUA | OPERATIONS | MGR. TECH SERVICES | Puerto Barrios, Guatemala |
| 7/19/93 | COBAL | OPERATIONS | SUPT. TECH SERVICES | San Jose, Costa Rica |
| 6/30/93 | COBIGUA | OPERATIONS | PROJECT MANAGER | Puerto Barrios, Guatemala |

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| 8/30/93 | CHIQUITA BRANDS, INC. | PROCESSED FOODS | MANAGER PLANNING & ANALYSIS | Cincinnati, OH |
| 8/17/93 | CHIQUITA BRANDS CO., N.A. | CONTAINER MAINTENANC | MGR. CONTAINER MAINTENANCE | Gulfport, MS |
| 7/15/93 | MUNDIMAR | CONTROLLERS | CONTROLLER | San Jose, Costa Rica |
| 8/17/93 | CHIQUITA BRANDS INTERNATIONAL, I. | LAW | V.P., GENERAL COUNSEL & SECRETARY | Cincinnati, OH |
| 8/17/93 | CHIQUITA BRANDS INTERNATIONAL, I. | HUMAN RESOURCES | DIRECTOR - ORGANIZATION DEVELOPMENT | Cincinnati, OH |
| 7/14/93 | CHIQUITA TROPICAL PRODUCTS | OPERATIONS | M & S MANAGER | San Jose, Costa Rica |
| 8/23/93 | CHIQUITA BRANDS, INC. | MARITROP | PURCHASE PACKAGING | Cincinnati, OH |
| 7/21/93 | CHIRIQUI LAND COMPANY | MIS | MGR. EDP | Armuelles, Panama |
| 7/27/93 | COBAL | OPERATIONS | SUPT. ENGINEERING | San Jose, Costa Rica |
| 7/27/93 | COBAL | OPERATIONS | MGR. TECH SERVICES | San Jose, Costa Rica |
| 7/21/93 | FRUPAC | MARKETING | SR. SALES/PRODUCT MGR. | Philadelphia, PA |
| 7/12/93 | CALIFORNIA DAY FRESH FOODS | OPERATIONS | INV. MANAGER | Glendora, CA |
| 7/14/93 | JOHN MORRELL & CO. | OPERATIONS | REGIONAL SALES MGR | Los Angeles, CA |
| 8/30/93 | CHIQUITA BRANDS CO., N.A. | CB-NA SALES | SR. ACCOUNT MANAGER | Houston, TX |
| 7/19/93 | NICHOL GROUP PTY. LTD. | EXECUTIVE | MANAGING DIRECTOR | Melbourne, Victoria, Australia |
| 8/30/93 | CHIQUITA BRANDS, INC. | CONTOLLERS | MANAGER OPERATIONS & CONTROL | Cincinnati, OH |
| 8/23/93 | CHIQUITA BRANDS CO., N.A. | CB-NA BANANA SALES | SALES MANAGER | Cincinnati, OH |
| 8/17/93 | JOHN MORRELL & CO. | SPRINGDALE | EXECUTIVE VICE PRESIDENT | Cincinnati, OH |
| 7/12/93 | CHIQUITA BRANDS INTERNATIONAL, I. | HUMAN RESOURCES | DIRECTOR - HUMAN RESOURCES | Cincinnati, OH |
| 7/20/93 | JOHN MORRELL & CO. | SARATOGA SPECIALTIES | GENERAL SALES MANAGER | Elmhurst, IL |
| 7/19/93 | TELA RAILROAD COMPANY | CONTROLLERS | DIVISION CONTROLLER | La Lima, Honduras |
| 8/30/93 | CHIQUITA BRANDS, INC. | PROCESSED FOODS | DIRECTOR DEVELOPMENT | Cincinnati, OH |
| 7/12/93 | CHIQUITA TROPICAL PRODUCTS | OPERATIONS | SR. V.P. REGION MANAGER | Panama City, Panama |
| 7/19/93 | CHIQUITA BRANDS CO., N.A. | CB-NA MARKETING | DIVISION MARKETING MANAGER | Cincinnati, OH |
| 7/12/93 | CHIQUITA BRANDS CO., N.A. | CB-NA MARKETING | SR. ACCOUNT MANAGER | Dunwoody, GA |
| 8/23/93 | BANANA SUPPLY COMPANY | EXECUTIVE | PRESIDENT | Miami, FL |
| 7/18/93 | CHIQUITA BANANA COMPANY, B.V | MARKETING | V.P. - MARKETING & BUSINESS PLANNING | Zwijndrecht, Netherlands |
| 7/18/93 | MINDANAO FRUIT COMPANY | FINANCE | CHIEF ACCOUNTANT | Davao City, Philippines |
| 8/30/93 | CHIRIQUI LAND COMPANY | HUMAN RESOURCES | COUNTRY MANAGER HUMAN RESOURCES-PA | San Jose, Costa Rica |
| 7/14/93 | CHIRIQUI LAND COMPANY | OPERATIONS | GENERAL MANAGER - ARMUELLES | Armuelles, Panama |
| 8/17/93 | CHIQUITA BRANDS INTERNATIONAL, I. | LAW | ASSISTANT GENERAL COUNSEL | Cincinnati, OH |
| 8/17/93 | CHIQUITA BRANDS INTERNATIONAL, I. | MIS | PROJECT MANAGER | Cincinnati, OH |
| 7/12/93 | CHIQUITA BRANDS INTERNATIONAL, I. | TAX | MGR LATIN AMERICAN TAX OPERATIONS | Cincinnati, OH |
| 8/30/93 | CHIQUITA BRANDS, INC. | INT'L BUSINESS DEV. | VICE PRESIDENT INT'L BUSINESS DEV. | Cincinnati, OH |
| 7/12/93 | CALIFORNIA DAY FRESH FOODS | OPERATIONS | DIRECTOR | Glendora, CA |
| 7/20/93 | CHIQUITA BRANDS CO., N.A. | PROCESSED FOODS | MGR. PRODUCT & PROCESS DEVELOPMENT | Cincinnati, OH |
| 8/17/93 | CHIQUITA BRANDS, INC. | OPERATIONS | V.P. TRANSPORTATION OPERATIONS | Cincinnati, OH |
| 7/23/93 | CALIFORNIA DAY FRESH FOODS | OPERATIONS | QUALITY CONTROL MANAGER | Glendora, CA |
| 8/23/93 | CHIQUITA BRANDS CO., N.A. | CB-NA BANANA SALES | DIV. MARKETING MANAGER | Costa Mesa, CA |
| 7/12/93 | CHIQUITA BRANDS, INC. | CONTROLLER'S | ASST V.P. TRANSPORTATION ACCTG. | Cincinnati, OH |
| 7/12/93 | CIL | FINANCE | DIRECTOR, ACCOUNTING | Antwerp, Belgium |
| 8/30/93 | CHIQUITA BRANDS INTERNATIONAL, I. | MIS | MANAGER PC SUPPORT | Cincinnati, OH |
| 7/23/93 | JOHN MORRELL & CO. | MOSEY'S | V.P. - GENERAL MANAGER | Blomhult, CI |
| 7/12/93 | CHIQUITA BRANDS INTERNATIONAL, I. | HUMAN RESOURCES | DIRECTOR BENEFITS AND COMPENSATION | Cincinnati, OH |
| 7/12/93 | CHIQUITA ITALIA, S.p.A | SALES | DIRECTOR SALES/NORTH | Milan, Italy |
| 8/23/93 | CHIQUITA BRANDS CO., N.A. | CB-NA SALES | SR. ACCOUNT MANAGER | Santa Ana, CA |
| 7/12/93 | POLYMER UNITED | OPERATIONS | REGIONAL DIRECTOR MANUF | Panama City, Panama |
| 7/12/93 | CHIQUITA BRANDS INTERNATIONAL, I. | MIS | MANAGER INFORMATION SERVICES | Cincinnati, OH |
| 8/30/93 | POLYMER UNITED | OPERATIONS | DIRECTOR - OPERATIONS | San Pedro Sula, Honduras |

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| 8/30/93 | CHIQUITA BRANDS INTERNATIONAL, I. | LAW | SENIOR COUNSEL | Cincinnati, OH |
| 7/14/93 | CHIQUITA BRANDS INTERNATIONAL, I. | TREASURY | DIRECTOR TREASURY OPERATIONS | Cincinnati, OH |
| 7/15/93 | NUMAR | CONTROLLERS | AREA CONTROLLER | San Jose, Costa Rica |
| 7/14/93 | JOHN MORRELL & CO. | CONTROLLERS | ASST. VICE PRESIDENT FINANCE | Cincinnati, OH |
| 8/30/93 | CHIQUITA BRANDS INTERNATIONAL, I. | MIS | DIR INT'L & ACQUISITION SUPPORT | Cincinnati, OH |
| 8/30/93 | FRUPAC | SALES | ACCOUNT MGR. | Philadelphia, PA |
| 7/12/93 | CIA. FRUTERA DE SEVILLA | CONTROLLERS | ASST. CONTROLLER | Santa Maria, Colombia |
| 7/23/93 | CHIQUITA BRANDS, INC. | FAR & MID EAST & ITALY | DIRECTOR FINANCE & ACCTG.-FAR EAST REGI | Cincinnati, OH |
| 7/19/93 | JOHN MORRELL & CO. | HUMBOLDT | CONTROLLER | Humboldt, IA |
| 8/30/93 | JOHN MORRELL & CO. | CONTROLLERS | CONTROLLER | Sioux Falls, SD |
| 8/23/93 | CHIQUITA BRANDS CO., N.A. | INLAND DISTRIBUTION | LOGISTICS VICE PRESIDENT | Cincinnati, OH |
| 7/15/93 | NUMAR | PROCESSED FOODS | DIRECTOR, PALM RESEARCH PROGRAM | San Jose, Costa Rica |
| 7/14/93 | FRIDAY CANNING CORPORATION | SALES | INTL. SALES MGR. | New Richmond, WI |
| 8/30/93 | BRUGOM EN VISSER, B.V. | EXECUTIVE | CONTROLLER | Netherlands |
| 8/17/93 | CHIQUITA TROPICAL PRODUCTS | OPERATIONS | CAPITAL INVEST. MGR. | San Jose, Costa Rica |
| 7/28/93 | X CHIRIQUI LAND CO. | CONTROLLERS | ASST. CONTROLLER | Bocas, Panama |
| 8/17/93 | CHIQUITA BRANDS INTERNATIONAL, I. | LAW | ASSISTANT GENERAL COUNSEL | Cincinnati, OH |
| 7/15/93 | CHIQUITA BRANDS, INC. | PROCESSED FOODS | MANAGER HUMAN RESOURCES | San Jose, Costa Rica |
| 8/23/93 | CHIQUITA BRANDS CO., N.A. | CB-NA BANANA SALES | SALES MANAGER, W. DIVISION | Costa Mesa, CA |
| 8/17/93 | CHIQUITA BRANDS CO., N.A. | CB-NA BANANA SALES | DIVISION MARKETING MANAGER | Cincinnati, OH |
| 7/14/93 | TELA RAILROAD COMPANY | OPERATIONS | SPECIAL ASSISTANT | La Lima, Honduras |
| 7/12/93 | POLYMER UNITED | MIS | MGR. EDP - PCR | San Jose, Costa Rica |
| 8/30/93 | CHIQUITA BRANDS CO., N.A. | CONTAINER OPERATIONS | DIR. CONTAINER OPERATIONS | San Jose, Costa Rica |
| 7/20/93 | X CHIQUITA BRANDS INTERNATIONAL, I. | LAW | VICE PRESIDENT LABOR RELATIONS | Cincinnati, OH |
| 7/19/93 | CHIQUITA BANANA COMPANY, B.V. | MARKETING | COUNTRY MGR - SWITZERLAND | Zurich, Switzerland |
| 7/15/93 | X NUMAR | PROCESSED FOODS | GM PALMA TICA | San Jose, Costa Rica |
| 8/30/93 | COBIGUA | OPERATIONS | PRODUCTION TRAINEE | Puerto Barrios, Guatemala |
| 7/15/93 | X CIA. AGRICOLA DE RIO TINTO, S.A. | CONTROLLERS | CONTROLLER | San Pedro Sula, Honduras |
| 7/18/93 | JOHN MORRELL & CO. | GREAT BEND | CONTROLLER | Great Bend, KS |
| 8/30/93 | CHIQUITA BRANDS CO., N.A. | FINANCE | AVP FINANCE | Cincinnati, OH |
| 7/18/93 | CHIQUITA BANANA COMPANY, B.V. | SALES | TECH SALES MGR | Zwijndrecht, Netherlands |
| 7/18/93 | X CHIQUITA TROPICAL PRODUCTS | OPERATIONS | V.P.- COUNTRY MGR PANAMA | Panama City, Panama |
| 7/27/93 | JOHN MORRELL & CO. | FAMOUS BRANDS | GROUP VICE PRESIDENT MKTG | Cincinnati, OH |
| 7/12/93 | CHIQUITA BRANDS CO., N.A. | CB-NA BANANA SALES | SALES MANAGER, S. DIVISION | Charlotte, NC |
| 7/14/93 | CHIQUITA BRANDS INTERNATIONAL, I. | ADMINISTRATION | V.P. CHIEF FINANCIAL OFFICER | Cincinnati, OH |
| 7/14/93 | JOHN MORRELL & CO. | SALES | ASST. GEN. MGR. & SALES MGR. | Chicago, IL |
| 7/14/93 | FRIDAY CANNING CORPORATION | SALES & MARKETING | VICE PRESIDENT | New Richmond, WI |
| 7/12/93 | FRUDOCA | CONTROLLERS | CONTROLLER | Santo Domingo, DR |
| 8/30/93 | CHIQUITA BRANDS, INC. | QUALITY ENGINEERING | MGR. PACK TECH CENTER | San Jose, Costa Rica |
| 8/30/93 | CHIQUITA BRANDS, INC. | PROCESSED FOODS | CONTROLLER, MGR. OPERATIONS | Cincinnati, OH |
| 7/15/93 | ACEITERA CORONA | PROCESSED FOODS | GENERAL MANAGER | Managua, Nicaragua |
| 7/15/93 | X CIA. PROCESADORA DE FRUTAS, S.A. | CONTROLLERS | CONTROLLER | Panama City, Panama |
| 7/12/93 | CALIFORNIA DAY FRESH | EXECUTIVE | PRESIDENT | Glendora, CA |
| 7/14/93 | CHIRIQUI LAND COMPANY | OPERATIONS | MANAGER INDUSTRIAL RELATIONS | Amuvellos, Panama |
| 7/12/93 | CHIQUITA ITALIA, S.p.A. | SALES | ALLOCATION MANAGER | Rome, Italy |
| 7/21/93 | CHIQUITA BRANDS, INC. | CONTROLLER'S | ASST. VICE PRESIDENT TROPICAL ACCOUNTIN | Cincinnati, OH |
| 8/17/93 | CHIQUITA BRANDS INTERNATIONAL, I. | CONTROLLER'S | MANAGER ACCOUNTING | Cincinnati, OH |
| 7/12/93 | POLYMER UNITED | OPERATIONS | VICE PRESIDENT POLYMER COSTA RICA | San Jose, Costa Rica |
| 7/14/93 | CHIQUITA BRANDS, INC. | DOMESTIC OPERATIONS | CONTROLLER | Cincinnati, OH |

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| 6/23/93 | BANANA SUPPLY CO. | FINANCE | V.P. FINANCE & ADMIN, CAO | Miami, FL |
| 7/19/93 | JOHN MORRELL & CO. | SALES | ASST. GEN. MGR & REGIONAL CONTROLLER | Chicago, IL |
| 8/17/93 | JOHN MORRELL & CO. | FAMOUS BRANDS MARKET | MARKETING DIRECTOR | Cincinnati, OH |
| 8/17/93 | JOHN MORRELL & CO. | LOGISTICS | DIRECTOR CUSTOMER SERVICE | Cincinnati, OH |
| 7/14/93 | CHIQUITA BRANDS CO., N.A. | CB-NA BANANA SALES | SR. ACCOUNT MANAGER | Chicago, IL |
| 8/30/93 | JOHN MORRELL & CO. | SALES | PRIVATE LABEL SALES MGR | Sioux Falls, S.D. |
| 7/14/93 | CHIQUITA BRANDS CO., N.A. | PROCESSED FOODS | V.P. MARKETING | Cincinnati, OH |
| 8/17/93 | CHIQUITA BRANDS INTERNATIONAL, I. | INTERNAL AUDIT | DIRECTOR, INTERNAL AUDIT | Cincinnati, OH |
| 8/30/93 | CHIQUITA BRANDS INTERNATIONAL, I. | HUMAN RESOURCES | MANAGER EEO & ASSOCIATE RELATIONS | Cincinnati, OH |
| 7/15/93 | NUMAR | MARKETING | VICE PRESIDENT MARKETING | San Jose, Costa Rica |
| 8/23/93 | CHIQUITA BRANDS INTERNATIONAL, I. | HUMAN RESOURCES | DIRECTOR - HUMAN RESOURCES | Cincinnati, OH |
| 8/30/93 | CHIQUITA TROPICAL PRODUCTS | CONTROLLERS | CORP. ACCT. MGR. | San Jose, Costa Rica |
| 8/17/93 | JOHN MORRELL & CO. | EXECUTIVE | CHIEF OPERATING OFFICER | Cincinnati, OH |
| 8/17/93 | CHIQUITA BRANDS CO., N.A. | CB-NA BANANA SALES | SR. ACCOUNT MANAGER | Cincinnati, OH |
| 8/23/93 | JOHN MORRELL & CO. | SALES | PRIVATE LABEL REG. SALES MGR | Hazelwood, MO |
| 8/23/93 | UNITED BRANDS JAPAN, LTD. | EXECUTIVE | MANAGER, MARKETING | Tokyo, Japan |
| 7/14/93 | CHIQUITA BRANDS INTERNATIONAL, I. | MIS | MGR. INFORMATION SECURITY | Cincinnati, OH |
| 8/17/93 | JOHN MORRELL & CO. | GRAPHIC ARTS | DIRECTOR GRAPHIC ARTS | Cincinnati, OH |
| 7/15/93 | ACEITERA LA LIMA | PROCESSED FOODS | GENERAL MANAGER | Tapachula, Mexico |
| 8/17/93 | CHIQUITA BRANDS INTERNATIONAL, I. | CONTROLLER'S | MANAGER FINANCIAL ACCOUNTING | Cincinnati, OH |
| 7/12/93 | CHIQUITA BRANDS, INC. | OPERATIONS | TECHNICAL SUPERINTENDENT | Cincinnati, OH |
| 7/12/93 | CHIQUITA BRANDS INTERNATIONAL, I. | BOARD OF DIRECTORS | DIRECTOR | Washington, D.C. |
| 7/18/93 | FRUPAC | ACCOUNTING | ACCOUNTING MGR. | Philadelphia, PA |
| 8/17/93 | CHIQUITA BRANDS, INC. | OFFICE SERVICES | RELOCATION COORDINATOR | Cincinnati, OH |
| 7/18/93 | CHIQUITA BANANA COMPANY, B.V. | MARKETING | COUNTRY MANAGER, NETHERLANDS | Zwijndrecht, Netherlands |
| 8/17/93 | JOHN MORRELL & CO. | GENERAL SALES MANAGER | FOOD SERVICE SALES | Cincinnati, OH |
| 7/12/93 | CHIQUITA BRANDS NEW ZEALAND | OPERATIONS | CHIEF EXECUTIVE OFFICER | Auckland New Zealand |
| 8/23/93 | CHIQUITA BRANDS, INC. | QUALITY ENGINEERING | DIRECTOR TROPICAL QUALITY ASSURANCE | San Jose, Costa Rica |
| 8/23/93 | TELA RAILROAD COMPANY | CONTROLLERS | SR. ASST. DIVISION CONTROLLER | La Lima, Honduras |
| 8/17/93 | JOHN MORRELL & CO. | PARTRIDGE | SALES MGR. - NAT'L ACCTS | Cincinnati, OH |
| 8/17/93 | CHIQUITA BRANDS INTERNATIONAL, I. | DINING SERVICES | EXECUTIVE CHEF | Cincinnati, OH |
| 7/12/93 | AGROINDUSTRIAL LOS LAGOS | CONTROLLERS | ASST. CONTROLLER | San Diego, D.R. |
| 7/15/93 | NUMAR | HUMAN RESOURCES | DIRECTOR HUMAN RESOURCES | San Jose, Costa Rica |
| 7/18/93 | CHIQUITA TROPICAL PRODUCTS | OPERATIONS | GENERAL MANAGER | Managua, Nicaragua |
| 7/15/93 | CHIQUITA BRANDS, INC. | PROCESSED FOODS | V.P. QUALITY ASSURANCE/QUALITY CONT. | Cincinnati, OH |
| 7/19/93 | POLYMER UNITED | FINANCE | ASSISTANT CONTROLLER | San Jose, Costa Rica |
| 7/12/93 | CHIQUITA BRANDS, INC. | TERMINAL OPERATIONS | MANAGER, WESTERN DIV. | Wilmington, CA |
| 7/12/93 | CHIQUITA BRANDS INTERNATIONAL, I. | SECURITY | MANAGER CORP. SECURITY | Medellin, Colombia |
| 8/17/93 | CHIQUITA BRANDS CO., N.A. | CTP NORTH AMERICA | SR. VICE PRESIDENT | Cincinnati, OH |
| 7/21/93 | CIA. FRUTERA DE SEVILLA | OPERATIONS | OPER. TRAINING & DEV. ADVISOR | Medellin, Colombia |
| 7/23/93 | CHIQUITA BRANDS CO., N.A. | PROCESSED FOODS | REGIONAL SALES MANAGER | Cincinnati, OH |
| 7/21/93 | CHIQUITA BRANDS, INC. | CONTROLLER'S | MANAGER ACCOUNTING | Cincinnati, OH |
| 7/14/93 | CHIQUITA BRANDS INTERNATIONAL, I. | FINANCIAL ANALYSIS | CORPORATE PLANNER | Cincinnati, OH |
| 7/12/93 | CHIQUITA BRANDS, INC. | TRANSPORTATION | MANAGER SCHEDULING | Cincinnati, OH |
| 8/30/93 | JOHN MORRELL & CO. | WESTERN SALES DIVISION | MGR., SALES OPERATIONS | Minneapolis, MN |
| 8/17/93 | CIL | OPERATIONS | V.P. MARKETING & LOGISTICS | Hamilton, Bermuda |
| 8/17/93 | JOHN MORRELL & CO. | SIoux CITY | GENERAL MANAGER | Sioux City, IA |
| 7/23/93 | CHIQUITA BRANDS, INC. | INTERNAL AUDIT | AUDITOR | Cincinnati, OH |
| 7/14/93 | X CHIQUITA BRANDS INTERNATIONAL, I. | TAX | TAX COUNSEL | Cincinnati, OH |

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CHIQUITA NSD

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Confidential Treatment
Request by Chiquita Brands

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|---------|-----------------------------------|-------------------------|---|---------------------------|
| 8/17/93 | CHIQUITA BRANDS, INC. | PROCESSED FOODS | DIR. NEW PRODUCT DEVELOPMENT | Cincinnati, OH |
| 8/30/93 | JOHN MORRELL & CO. | MGMT. PORK DIVISION | DIRECTOR MGMT & OPERATIONS ANALYSIS | Cincinnati, OH |
| 8/23/93 | BANANA SUPPLY CO. | EXECUTIVE | PRESIDENT | Miami, FL |
| 8/17/93 | CHIQUITA BRANDS INTERNATIONAL, I. | LAW | CORPORATE COUNSEL | Cincinnati, OH |
| 8/30/93 | CHIQUITA BRANDS, INC. | OPERATIONS | SR. DIRECTOR CTP OPERATIONS | Cincinnati, OH |
| 7/27/93 | CHIQUITA BRANDS, INC. | QUALITY ENGINEERING | MGR. TROPICAL PROJECTS | San Jose, Costa Rica |
| 8/17/93 | CHIQUITA BRANDS INTERNATIONAL, I. | LAW | ASSISTANT GENERAL COUNSEL | Cincinnati, OH |
| 8/23/93 | CHIQUITA BRANDS INTERNATIONAL, I. | HUMAN RESOURCES | MGR. ORGANIZATION DEVELOPMENT | Cincinnati, OH |
| 8/23/93 | UNITED BRANDS JAPAN, LTD. | EXECUTIVE | EXECUTIVE V.P. UB JAPAN (CHIQUITA) | Tokyo, Japan |
| 7/27/93 | LEHMANN | EXECUTIVE | CHIEF FINANCIAL OFFICER | Germany |
| 8/17/93 | CHIQUITA BRANDS INTERNATIONAL, I. | CONTROLLER'S | V.P. & CONTROLLER | Cincinnati, OH |
| 7/12/93 | JOHN MORRELL & CO. | MARKETING | DIRECTOR MARKETING | Chicago, IL |
| 7/14/93 | FRIDAY CANNING CORPORATION | ADMINISTRATION | SENIOR VICE PRESIDENT | New Richmond, WI |
| 8/17/93 | CHIQUITA BRANDS CO., N.A. | PROCESSED FOODS | DIVISION CONTROLLER | Cincinnati, OH |
| 8/17/93 | CHIQUITA BRANDS INTERNATIONAL, I. | HUMAN RESOURCES | TOC COORDINATOR | Cincinnati, OH |
| 7/14/93 | X CHIQUITA BRANDS NEW ZEALAND | FINANCE | ACCOUNTING MANAGER | Auckland, New Zealand |
| 8/23/93 | COBAL | MIS | MIS DIRECTOR | San Jose, Costa Rica |
| 7/12/93 | CHIQUITA TROPICAL PRODUCTS | LEGAL | DIR. LEGAL DEPT. | San Pedro Sula, Honduras |
| 8/23/93 | CHIQUITA INTERNATIONAL, LTD. | OPERATIONS | GENERAL MANAGER | Tapachula, Mexico |
| 7/18/93 | JOHN MORRELL & CO. | ENGINEERING | DIRECTOR | Cincinnati, OH |
| 7/18/93 | CHIQUITA BANANA COMPANY, B.V. | MARKETING | BUSINESS ANALYST | Zwijndrecht, Netherlands |
| 8/17/93 | CHIQUITA BRANDS CO., N.A. | QA BANANAS | DIRECTOR | Cincinnati, OH |
| 7/23/93 | CIA. FRUTERA DE SEVILLA | OPERATIONS | DIRECTOR TECH. SERVICES | Medellin, Colombia |
| 7/12/93 | CHIQUITA BRANDS, INC. | CONTROLLERS | DIR. TRANSPORTATION ACCOUNTING | Cincinnati, OH |
| 7/19/93 | CHIQUITA BRANDS INTERNATIONAL, I. | CONTROLLER'S | MANAGER ACCOUNTING | Cincinnati, OH |
| 8/23/93 | CHIQUITA BRANDS, INC. | MARITROP | DIRECTOR CAPITAL PROCUREMENT | Cincinnati, OH |
| 7/12/93 | CHIQUITA BANANA COMPANY, B.V. | MARKETING | MANAGER, RIPENING & TECH SERV. | Antwerp, Belgium |
| 7/14/93 | CHIQUITA TROPICAL PRODUCTS | LEGAL | VP LEGAL & GOV'T AFFAIRS | San Jose, Costa Rica |
| 7/12/93 | POLYMER UNITED | HUMAN RESOURCES | REGIONAL DIRECTOR H.R. | Panama City, Panama |
| 8/30/93 | JOHN MORRELL & CO. | OPERATIONS | REGIONAL SALES MGR | El Paso, TX |
| 7/27/93 | CIA. AGRICOLA DEL GUAYAS | LEGAL | SENIOR LEGAL COUNSEL | Guayaquil, Ecuador |
| 8/17/93 | CHIQUITA BRANDS, INC. | PROCESSED BANANAS | DIRECTOR - SOURCING & OPERATIONS | Cincinnati, OH |
| 8/30/93 | CHIQUITA BRANDS, INC. | FAR & MID EAST AND ITAL | DIRECTOR FINANCIAL ANALYSIS AND PLANING | Cincinnati, OH |
| 7/15/93 | NUMAR | PROCESSED FOODS | V.P. FINANCE NUMAR GROUP | San Jose, Costa Rica |
| 8/30/93 | CHIQUITA BRANDS, INC. | PROCESSED FOODS | DIRECTOR RESEARCH & DEVELOPMENT | Cincinnati, OH |
| 7/15/93 | X NUMAR | PROCESSED FOODS | V.P. | San Jose, Costa Rica |
| 7/19/93 | CHIQUITA BRANDS, INC. | DOMESTIC OPERATIONS | ACCOUNTING MANAGER | Cincinnati, OH |
| 7/12/93 | CHIQUITA BRANDS INTERNATIONAL, I. | LAW | ASSISTANT GENERAL COUNSEL | Cincinnati, OH |
| 7/12/93 | CHIQUITA TROPICAL PRODUCTS | OPERATIONS | MGR BUS. & FIN. PLAN | Panama City, Panama |
| 8/17/93 | CHIQUITA BRANDS INTERNATIONAL, I. | TAX | MANAGER/MORRELL & SPECIAL | Cincinnati, OH |
| 7/12/93 | COBIGUA | OPERATIONS | PROJECT MANAGER | Guatemala City, Guatemala |
| 7/21/93 | CHIQUITA BRANDS INTERNATIONAL, I. | BOARD OF DIRECTORS | DIRECTOR | Cincinnati, OH |
| 8/17/93 | CHIQUITA BRANDS INTERNATIONAL, I. | INTERNAL AUDIT | AUDIT MANAGER | Cincinnati, OH |
| 7/21/93 | CHIQUITA BRANDS CO., N.A. | CB-NA BANANA SALES | SR. ACCOUNT MANAGER | Minneapolis, MN |
| 7/12/93 | JOHN MORRELL & CO. | FINANCE | CONTROLLER - OPERATIONS | Sioux Falls, S.D. |
| 8/23/93 | CHIQUITA BRANDS CO., N.A. | CB-NA BANANA SALES | SALES MANAGER, S. DIVISION | New Orleans, LA |
| 7/12/93 | GREAT WHITE FLEET | OPERATIONS | NAVAL FLEET ARCHITECT | Cincinnati, OH |
| 8/30/93 | CHIQUITA BRANDS INTERNATIONAL, I. | RISK MANAGEMENT | DIRECTOR CORP RISK MGT | Cincinnati, OH |
| 7/14/93 | CHIQUITA BRANDS INTERNATIONAL, I. | ADMINISTRATION | EXEC. V.P. CHIEF ADM. OFFICER | Cincinnati, OH |

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CHIQUITA NSD 000025016

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Confidential Treatment
Request by Chiquita Brands

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|---------|------------------------------------|----------------------|---------------------------------------|----------------------------------|
| 6/17/93 | JOHN MORRELL & CO. | FRESH MEAT | V.P. SALES & MARKETING | Cincinnati, OH |
| 6/30/93 | FRUPAC | SALES | ACCOUNT MGR. | Philadelphia, PA |
| 6/17/93 | CHIQUITA BRANDS INTERNATIONAL, I. | HUMAN RESOURCES | MANAGER, INTERNATIONAL COMPENSATION | Cincinnati, OH |
| 7/12/93 | CHIQUITA BRANDS, INC. | OPERATIONS | DIRECTOR - TRANSPORTATION OPERATIONS | Cincinnati, OH |
| 6/17/93 | CHIQUITA TROPICAL PRODUCTS | OPERATIONS | SR. VICE PRESIDENT/REGIONAL MANAGER | San Jose, Costa Rica |
| 7/23/93 | CHIQUITA BRANDS CO., N.A. | PROCESSED FOODS | PRODUCT MANAGER | Cincinnati, OH |
| 7/16/93 | X CIA, PROCESADORA DE FRUTAS, S.A. | OPERATIONS | PLANT MANAGER | Panama City, Panama |
| 7/12/93 | JOHN MORRELL & CO. | SALES | REGIONAL SALES MGR | Monroe, NC |
| 7/23/93 | CHIQUITA BRANDS CO., N.A. | INLAND DISTRIBUTION | ASST. DIRECTOR, PHYSICAL DISTRIBUTION | Cincinnati, OH |
| 7/14/93 | FRIDAY CANNING CORPORATION | OPERATIONS | SENIOR VICE PRESIDENT | New Richmond, WI |
| 7/12/93 | JOHN MORRELL & CO. | SPRINGDALE | CONTROLLER | Cincinnati, OH |
| 6/17/93 | CHIQUITA BRANDS INTERNATIONAL, I. | INTERNAL AUDIT | VICE PRESIDENT INTERNAL AUDIT | Cincinnati, OH |
| 7/15/93 | X CHIQUITA BRANDS, INC. | PROCESSED BANANAS | V.P. & GM PROC. FRUIT INGRED. DIV | Cincinnati, OH |
| 6/17/93 | JOHN MORRELL & CO. | MORRELL BRANDS | VICE PRESIDENT GEN. MANAGER | Cincinnati, OH |
| 6/17/93 | CHIQUITA BRANDS CO., N.A. | CB-NA BANANA SALES | REGION DIRECTOR | Montvale, NJ |
| 6/23/93 | CHIQUITA BRANDS INTERNATIONAL, I. | LAW | ASST. GENERAL COUNSEL | Cincinnati, OH |
| 6/23/93 | JOHN MORRELL & CO. | INTERNATIONAL | ASST. MILITARY SALES MGR. | Cincinnati, OH |
| 6/23/93 | JOHN MORRELL & CO. | ENGINEERING | DIRECTOR ENG. & CONS. | Cincinnati, OH |
| 6/23/93 | FRUPAC | OPERATIONS | V.P. OPERATIONS | Philadelphia, PA |
| 6/17/93 | CHIQUITA BRANDS INTERNATIONAL, I. | OFFICE SERVICES | DIR. CORP. & OFFICE SERVICES | Cincinnati, OH |
| 7/12/93 | AMERICAN PRODUCE | EXECUTIVE | DIRECTOR | Los Angeles, CA |
| 7/20/93 | CHIQUITA BRANDS INTERNATIONAL, I. | MIS | DIRECTOR COMPUTING SERVICES | Cincinnati, OH |
| 6/30/93 | WORTH PLANTATIONS PTY. LTD. | EXECUTIVE | MANAGING DIRECTOR | Innisfail, Queensland, Australia |
| 7/28/93 | CHIQUITA BRANDS CO., N.A. | ROBERTS & OAKE | PRESIDENT | Overland Park, KS |
| 7/12/93 | CHIQUITA BANANA COMPANY, B.V. | MARKETING | MGR. RIPEN. & TECH. SERV. | Govelaborg, Germany |
| 7/10/93 | CHIQUITA BRANDS INTERNATIONAL, I. | TREASURY | MANAGER, FINANCE | Cincinnati, OH |
| 7/14/93 | X POLYMER UNITED | OPERATIONS | VICE PRESIDENT POLYMER PANAMA | Panama City, Panama |
| 7/19/93 | CHIQUITA BRANDS INTERNATIONAL, I. | MIS | PRODUCTION CONTROL MANAGER | Cincinnati, OH |
| 7/20/93 | JOHN MORRELL & CO. | SARATOGA SPECIALTIES | CONTROLLER | Elmhurst, IL |
| 7/21/93 | PASCUAL HERMANOS | OPERATIONS | GENERAL MANAGER | Valencia, Spain |

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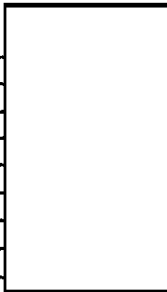
CHIQUITA NSD 000025017

CBI-V1-001-005127

1CHQ6-000333

Confidential Treatment
Request by Chiquita Brands

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CASTELLINI COMPANY
CASTELLINI COMPANY
MENEU DISTRIBUTION, S.A.
MENEU DISTRIBUTION, S.A.
THEODOREDIS & SONS BANANA CO.
THEODOREDIS & SONS BANANA CO.
COAST CITRUS
COAST CITRUS
COAST CITRUS

PRESIDENT
TREASURER
GENERAL MANAGER
FINANCIAL MANAGER
PRESIDENT
VICE PRESIDENT
PRESIDENT
GENERAL MANAGER
VP/CFO



Valencia, Spain
Valencia, Spain
Allentown, PA
Allentown, PA



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1CHQ6-000334

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CHIQUITA NSD

Confidential Treatment
Request by Chiquita Brands

**QUARTERLY PAYMENTS
FCPA REPORTING
THIRD QUARTER OF 1993
SUMMARY**

During the third quarter of 1993, we had 100% reporting compliance from the 598 employees required to report under the FCPA. Payments were reported by 17 companies in seven countries. Aggregate payments by company ranged between \$13 and \$28,896.

Total payments reported during the third quarter of 1993 were \$90,475 as compared to \$86,768 for the third quarter of 1992.

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CBI-V1-001-005129

CHIQUITA NSD

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SUMMARY OF PAYMENTS
STATEMENT OF POLICIES AND PROCEDURES OF FEBRUARY 19, 1976
FIRST, SECOND AND THIRD QUARTERS 1993

Confidential Treatment
Request by Chiquita Brands

| COUNTRY & COMPANY | 1993 1ST QTR | 1993 2ND QTR | 1993 3RD QTR | TOTAL 1ST, 2ND & 3RD QTR 1993 | TOTAL 1ST, 2ND & 3RD QTR 1992 |
|-------------------------------------|-----------------|-----------------|-----------------|-------------------------------------|-------------------------------------|
| COLOMBIA | | | | | |
| Compania Frutera de Sevilla | 16,565 | 72 | 19,878 | 36,515 | 13,618 |
| COSTA RICA | | | | | |
| A.S.D. de Costa Rica, S.A. | 0 | 0 | 0 | 0 | 1,694 |
| Cobal | 814 | 257 | 1,248 | 2,319 | 0 |
| Chiquita Brands, Costa Rica | 396 | 56 | 432 | 884 | 7,726 |
| Chiriqui Land Company | 807 | 807 | 788 | 2,402 | 0 |
| Numar | 80 | 35 | 36 | 151 | 0 |
| Palma Tica | 2,417 | 1,925 | 2,249 | 6,591 | 7,622 |
| Unimar | 0 | 0 | 0 | 0 | 2,302 |
| Sub-total | 4,514 | 3,080 | 4,753 | 12,347 | 19,344 |
| DOMINICAN REPUBLIC | | | | | |
| Agroindustrial Los Lagos | 20 | 0 | 0 | 20 | 0 |
| GUATEMALA | | | | | |
| Banacorp | 0 | 312 | 0 | 312 | 0 |
| Cobigua | 720 | 1,782 | 2,163 | 4,665 | 0 |
| Sub-total | 720 | 2,094 | 2,163 | 4,977 | 0 |
| HONDURAS | | | | | |
| Agricola de Rio Tinto | 62 | 252 | 87 | 401 | 302 |
| Numar | 59 | 74 | 182 | 315 | 673 |
| San Alejo Oil Palm Operations | 2,129 | 599 | 1,633 | 4,361 | 7,043 |
| Tela Railroad | 32,765 | 33,531 | 28,896 | 95,192 | 98,417 |
| Unimar | 19 | 93 | 13 | 125 | 0 |
| Sub-total | 35,034 | 34,549 | 30,811 | 100,394 | 106,435 |
| INDONESIA | | | | | |
| Chiquita Brands, Inc. | 0 | 0 | 0 | 0 | 24,912 |
| NEW ZEALAND | | | | | |
| Chiquita Brands New Zealand Ltd. | 0 | 363 | 0 | 363 | 0 |
| PANAMA | | | | | |
| Chiriqui Land Company | 35,790 | 32,582 | 26,100 | 94,472 | 105,108 |
| Chiquita Brands | 2,500 | 0 | 0 | 2,500 | 0 |
| Compania Procesadora de Frutas | 2,321 | 5,189 | 2,242 | 9,752 | 11,262 |
| Polymer Extrusion, S.A. | 246 | 61 | 84 | 391 | 4,115 |
| Sub-total | 40,857 | 37,832 | 28,426 | 107,115 | 120,485 |
| PHILIPPINES | | | | | |
| Mindanao Fruit Company | 35 | 22 | 47 | 104 | 1,338 |
| UNITED STATES | | | | | |
| Chiquita Brands International, Inc. | 0 | 1,156 | 4,397 | 5,553 | 7,224 |
| Marlirop | 0 | 0 | 0 | 0 | 1,350 |
| Sub-total | 0 | 1,156 | 4,397 | 5,553 | 8,574 |
| TOTAL PAYMENTS | <u>97,745</u> | <u>79,168</u> | <u>90,475</u> | <u>267,388</u> | <u>294,706</u> |

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CHIQUITA NSD 000025020

SUPPORT INFORMATION TO SUMMARY REPORT

QUARTERLY REPORT OF PAYMENT
STATEMENT OF POLICIES AND PROCEDURES
THIRD QUARTER, 1993 (US\$)Confidential Treatment
Request by Chiquita Brands

| COUNTRY | SUBSIDIARY | AMOUNT (US \$) | GOVERNMENT BRANCH | DESCRIPTION/COMMENTS |
|----------------|--|-------------------|---|-------------------------|
| Colombia. | Compania Frutera de Sevilla - Santa Marta | 105 | Government Wharf Officials | Commercial information. |
| | Compania Frutera de Sevilla - Turbo Division | 19,773 | Army, Navy, Air Force and Various Local Authorities | Security. |
| Total Payments | | <u>19,878</u> | | |

Exchange Rate: .00125

CBI-V1-001-005131

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CHIQUITA NSD 000025021

SUPPORT INFORMATION TO SUMMARY REPORT

QUARTERLY REPORT OF PAYMENT
STATEMENT OF POLICIES AND PROCEDURES
THIRD QUARTER, 1993 (US\$)Confidential Treatment
Request by Chiquita Brands

| COUNTRY | SUBSIDIARY | AMOUNT (US \$) | GOVERNMENT BRANCH | DESCRIPTION/COMMENTS |
|------------|---------------------------------------|-------------------|--|--|
| Costa Rica | Chiquita Brands | 432 | Customs Officials | Facilitating payments. |
| | COBAL | 1,248 | Health and labor officials | Facilitating payments relating to health inspections. |
| | Chiriqui Land Co. (Bocas Division) | 788 | Customs Officials and Security Agents | Facilitating payments for police protection and customs clearances. |
| | Numar | 36 | Various Government Officials | Donations of product to expedite operations. |
| | Palma Tica | 1,186 | Southern Military Headquarters | Donations of office supplies and construction materials related to the security of former box factory. |
| | | <u>1,063</u> | Customs Officials | Facilitating payments. |
| | Sub-total | 2,249 | | |
| | Total Payments | <u>4,753</u> | | |

Exchange Rate .0072

CBI-V1-001-005132

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CHIQUITA NSD

SUPPORT INFORMATION TO SUMMARY REPORT

QUARTERLY REPORT OF PAYMENT
STATEMENT OF POLICIES AND PROCEDURES
THIRD QUARTER, 1993 (US\$)

Confidential Treatment
Request by Chiquita Brands

| COUNTRY | SUBSIDIARY | AMOUNT (US \$) | GOVERNMENT BRANCH | DESCRIPTION/COMMENTS |
|----------------|------------|-------------------|-------------------|------------------------|
| Guatemala | COBIGUA | 2,163 | Customs Officials | Facilitating payments. |
| Total Payments | | <u>2,163</u> | | |

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CHIQUITA NSD

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Exchange Rate: .175

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SUPPORT INFORMATION TO SUMMARY REPORT

QUARTERLY REPORT OF PAYMENT
STATEMENT OF POLICIES AND PROCEDURES
THIRD QUARTER, 1993 (US\$)Confidential Treatment
Request by Chiquita Brands

| COUNTRY | SUBSIDIARY | AMOUNT (US \$) | GOVERNMENT BRANCH | DESCRIPTION/COMMENTS |
|----------|--|-------------------|------------------------------|--|
| Honduras | Cia. Agricola De Rio Tinto (Puree Plant) | 87 | Various Government Officials | Meals and expenses related to inspection/destruction of product. |
| | Numar Group | 182 | Various Government Officials | Donation of product to expedite operations. |
| | Tela Railroad Company (Oil Palm) | 1,633 | Armed Forces | Security services. |
| | Tela Railroad Company (Bananas) | 8,389 | Customs Officials | Facilitating payments for customs clearances and inspections. |
| | | 16,098 | Armed Forces | Security and police protection. |
| | | 130 | Postal Officials | Expediting company mail. |
| | | <u>4,279</u> | Various Government Officials | Facilitating payments and donations. |
| | Sub-total | 28,896 | | |
| | Unimar | 13 | Government Auditor | Donation of product to expedite product incineration. |

Total Payments

30,811

Exchange Rate: .16

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CHIQUITA NSD

SUPPORT INFORMATION TO SUMMARY REPORT

QUARTERLY REPORT OF PAYMENT
STATEMENT OF POLICIES AND PROCEDURES
THIRD QUARTER, 1993 (US\$)Confidential Treatment
Request by Chiquita Brands

| COUNTRY | SUBSIDIARY | AMOUNT (US \$) | GOVERNMENT BRANCH | DESCRIPTION/COMMENTS |
|---------|--------------------------|-------------------|--|--|
| Panama | Chiriqui Land Company | 214 | Various Government Officials | Meals expenses related to discussions of various banana-related issues and purchase of ticket relating to meeting of Association of Secretaries to the Presidency. |
| | Armuelles Division | 3,242 | Quarantine, Customs or Immigration Inspectors | Verification of materials received in warehouse, inspection and disinfection of containers, ship sanitary inspection and certificate expedition, inspection of company or chartered planes for international flights and immigration services after working hours. |
| | | 654 | Various Government Officials | Reimbursement to employees for meals which included government employees as guests, lodging at company guest houses and donations of materials to various government related organizations. |

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CHIQUITA NSD

SUPPORT INFORMATION TO SUMMARY REPORT

QUARTERLY REPORT OF PAYMENT
STATEMENT OF POLICIES AND PROCEDURES
THIRD QUARTER, 1993 (US\$)Confidential Treatment
Request by Chiquita Brands

| COUNTRY | SUBSIDIARY | AMOUNT (US \$) | GOVERNMENT BRANCH | DESCRIPTION/COMMENTS |
|---------------------|--------------------------------------|-------------------|---|--|
| Panama (Cont'd.) | Bocas Division | 20,495 | Customs Inspectors and Security Agents | Facilitating payments for police protection and customs clearances. |
| | | <u>1,495</u> | Ministry of Agriculture Delegate | Facilitating payment for fumigation of trailers. |
| | Sub-total | 26,100 | | |
| | Compania Procesadora de Frutas | 185 | Customs Officials | Facilitate customs inspections. |
| | | <u>2,057</u> | Agriculture Inspectors | Facilitate inspections of puree. |
| | Sub-total | 2,242 | | |
| | Polymer Group - Panama | 84 | Community Welfare (given to various municipalities) | Donations of money and various products. |
| Total Payments | | <u>28,426</u> | | |

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CHIQUITA NSD

SUPPORT INFORMATION TO SUMMARY REPORT

QUARTERLY REPORT OF PAYMENT
STATEMENT OF POLICIES AND PROCEDURES
THIRD QUARTER, 1993 (US\$)

Confidential Treatment
Request by Chiquita Brands

| COUNTRY | SUBSIDIARY | AMOUNT (US \$) | GOVERNMENT BRANCH | DESCRIPTION/COMMENTS |
|----------------|---------------------------|-------------------|---|---|
| Philippines | Mindanao Fruit Company | 47 | Bureau of Customs and Port Authority Officials | Expediting payment to obtain commercial information. |
| Total Payments | | <u>47</u> | | |

Exchange Rate: .03593

CBI-V1-001-005137

1CHQ6-000343

000025027

CHIQUITA NSD

SUPPORT INFORMATION TO SUMMARY REPORT

QUARTERLY REPORT OF PAYMENT
STATEMENT OF POLICIES AND PROCEDURES
THIRD QUARTER, 1993 (US\$)Confidential Treatment
Request by Chiquita Brands

| COUNTRY | SUBSIDIARY | AMOUNT (US \$) | GOVERNMENT BRANCH | DESCRIPTION/COMMENTS |
|----------------|--|-------------------|--|---|
| United States | Chiquita Brands International, Inc. | 197 | Ambassadors of Latin American Countries | Expenses related to meals provided during meetings to discuss bananas. |
| | | 4,200 | Honduran Auditors | Expenses related to shipping audit. |
| Total Payments | | <u>4,397</u> | | |

CBI-V1-001-005138

1CHQ6-000344

000025028

CHIQUITA NSD

Confidential Treatment
Request by Chiquita Brands

QUARTERLY PAYMENTS
FCPA REPORTING
THIRD QUARTER OF 1992
SUMMARY

During the third quarter of 1992, we again had 100% reporting compliance from the 638 employees required to report under the FCPA. Payments were reported by 13 companies in six countries. Aggregate payments by company ranged between \$27 and \$34,904.

Total payments reported during the third quarter of 1992 were \$86,768. This constituted a 56% decrease as compared to the \$197,001 for third quarter 1991. This decrease is largely attributable to the fact that for the third quarter of 1991 Cobal reported a donation of \$88,685 to facilitate repairs of damages caused by the earthquake.

During the third quarter of 1992, the Company and its subsidiaries made payments reimbursing officials of foreign governments for travel, lodging and meal expenses incurred by the officials in attending meetings related to the importation of bananas in the Single European Market and under the GATT. The Company reimbursed or pre-paid travel, lodging, meal and seminar expenses for members of the Costa Rican government in the amount of \$2,028. In Honduras, the Company pre-paid air fare in the amount of \$4,625 to allow the Minister of Economy to accompany the Central American ECC lobby group to meetings in Europe. These payments were lawful under the FCPA because they were not made to influence the governments involved; the payments were not corruptly made and the payments were made to promote our products.

1CHQ6-000345

CBI-V1-001-005139

SUMMARY OF PAYMENTS
STATEMENT OF POLICIES AND PROCEDURES OF FEBRUARY 19, 1976
JULY 1 - SEPTEMBER 30, 1992

Confidential Treatment
Request by Chiquita Brands

| COUNTRY & COMPANY | 1ST QTR | 2ND QTR | 3RD QTR | 1ST, 2ND & 3RD QTR 1992 | 1ST, 2ND & 3RD QTR 1991 |
|--------------------------------|---------|---------|---------|----------------------------|----------------------------|
| COLOMBIA | | | | | |
| Compania Frutera de Sevilla | 8,071 | 354 | 5,193 | 13,618 | 4,380 |
| COSTA RICA | | | | | |
| A.S.D. de Costa Rica, S.A. | 338 | 413 | 943 | 1,694 | 6,121 |
| Cobal | | | | 7,726 | |
| Chiquita Brands, Costa Rica | 4,414 | 3,312 | | 7,622 | 7,514 |
| Palma Tica | 2,067 | 2,388 | 3,167 | | 2,993 |
| Unimar | 1,976 | 149 | 177 | 2,302 | |
| DOMINICAN REPUBLIC | | | | | |
| Fruta Dominicanas C por A | | | | | 431 |
| GUATEMALA | | | | | |
| Banacorp | | | | | 11,228 |
| Coblqua | | | | | 1,087 |
| HONDURAS | | | | | |
| Agricola de Rio Tinto | | 165 | 137 | 302 | |
| Numar | 225 | 384 | 64 | 673 | 1,132 |
| San Alejo Oil Palm Operations | 2,318 | 2,394 | 2,331 | 7,043 | 6,637 |
| Tela Railroad | 25,808 | 37,705 | 34,904 | 98,417 | 152,330 |
| INDONESIA | | | | | |
| Chiquita Brands, Inc. | 1,312 | 23,600 | | 24,912 | |
| MEXICO | | | | | |
| Chiquita Melon Packers, Inc. | | | | | 300 |
| PANAMA | | | | | |
| Chiriqui Land Company | 27,360 | 43,848 | 33,900 | 105,108 | 96,899 |
| Compania Procesadora de Fruta | 4,841 | 4,044 | 2,377 | 11,262 | 23,725 |
| Polymer Extrusion, S.A. | 1,046 | 1,549 | 1,520 | 4,115 | 2,968 |
| PHILIPPINES | | | | | |
| Mindanao Fruit Company | 426 | 885 | 27 | 1,338 | 6,704 |
| UNITED STATES | | | | | |
| Chiquita Tropical Products Co. | | 5,196 | 2,028 | 7,224 | |
| Marltrop | 1,350 | | | 1,350 | 951 |
| TOTAL PAYMENTS | 81,552 | 126,386 | 86,768 | 294,706 | 415,424 |

CBI-V1-001-005140

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CHIKUITA NSD

SUPPORT INFORMATION TO SUMMARY REPORT

QUARTERLY REPORT OF PAYMENT
STATEMENT OF POLICIES AND PROCEDURES
THIRD QUARTER, 1992
(US\$)Confidential Treatment
Request by Chiquita Brands

| COUNTRY | SUBSIDIARY | AMOUNT | GOVERNMENT BRANCH | DESCRIPTION/COMMENTS |
|----------------|--|--------------|-------------------|---|
| Colombia | Compañia Frutera de Sevilla - Turbo Division | 190 | Navy | To expedite Turbo loading operation donations of gas, oil. |
| | | 3990 | Army | To expedite Turbo Operation - rent expense contribution. To provide security for the Turbo Operation. |
| | | 1013 | Municipal Office | Payment to City of Le Gran Villa to help in construction of the water system. |
| Total Payments | | <u>5,193</u> | | |

Exchange Rate: .0015

CBI-V1-001-005141

1CBQ6-000347

000025031

CHIQUITA NSD

SUPPORT INFORMATION TO SUMMARY REPORT

QUARTERLY REPORT OF PAYMENT
STATEMENT OF POLICIES AND PROCEDURES
THIRD QUARTER, 1992
(US\$)Confidential Treatment
Request by Chiquita Brands

| COUNTRY | SUBSIDIARY | AMOUNT | GOVERNMENT BRANCH | DESCRIPTION/COMMENTS |
|----------------|-----------------------------|--------------|--|--|
| Costa Rica | A.S.D. de Costa Rica, S.A. | 51 | Costa Rican Government Representatives | Expenses for meals for officials invited for sanitary inspection of facilities. |
| | Chiquita Brands, Costa Rica | 892 | Indonesian Government Representatives | Expenses for government officials invited for a sales promotion. |
| | Palma Tica | 1252 | Comandancia de Sur; Ministry of Labor Personnel | Donations of office supplies, a typewriter, paint and spare parts related to the security of former cardboard box factory. |
| | | 1,915 | Customs | Facilitating payments. |
| | Unimar | 177 | Various banking, financing institutions, and government officials. | Gift of margarine, shortening or cookbook. |
| Total Payments | | <u>4,287</u> | | |

Exchange Rate .0078

CBI-V1-001-005142

1CHQ6-000348

SUPPORT INFORMATION TO SUMMARY REPORT

QUARTERLY REPORT OF PAYMENT
STATEMENT OF POLICIES AND PROCEDURES
THIRD QUARTER, 1992
(US\$)Confidential Treatment
Request by Chiquita Brands

| COUNTRY | SUBSIDIARY | AMOUNT | GOVERNMENT BRANCH | DESCRIPTION/COMMENTS |
|----------|-------------------------------|--------|-------------------|---|
| Honduras | Numiar Group | 64 | Fire Department | Gifts of medicines to fire department dispensary. Gifts of Product (margarine and shortening). |
| | San Alejo Oil Palm Operations | 2,331 | Armed Forces | Security provided for manager's house. |
| | Tela Railroad Company | 20,690 | Armed Forces | Special service policing Puerto Cortes offices, La Lima side farms, Progreso Zone and Progreso Farms; Higuero Farms. Receiving vessels after working hours, security traffic control, watchman provided during vessel loading and unloading. Receiving vessels after working hours. |
| | | 6,960 | Customs | Expediting the clearing of items through customs. Receiving vessels after working hours. |
| | | 1,330 | Immigration | Expediting transactions. |

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1CHQ6-000349

CBI-V1-001-005143

SUPPORT INFORMATION TO SUMMARY REPORT

QUARTERLY REPORT OF PAYMENT
STATEMENT OF POLICIES AND PROCEDURES
THIRD QUARTER, 1992
(US\$)

Confidential Treatment
Request by Chiquita Brands

| COUNTRY | SUBSIDIARY | AMOUNT | GOVERNMENT BRANCH | DESCRIPTION/COMMENTS |
|----------|--------------------------------|---------------|-----------------------------|---|
| Honduras | Tela Railroad Company (cont'd) | 150 | Postal and other | Expediting company mail and other transactions |
| | | 1,149 | Tax Department | Donation of air conditioning unit. Travel expenses in connection with audit of procedures related to property depreciation. |
| | | 4,625 | Ministry of Economy | Air travel expenses for Minister of Economy to accompany Central American ECC lobby group to Europe. |
| | Agrícola de Rio Tinto | 137 | Various Government Agencies | Meals and travel expenses related to inspections of destroyed products. |
| | | <u>37,436</u> | | |

Total Payments

Exchange Rate: .1850

CBI-VI-001-005144

Page 2 of 2

1C8Q6-000350

SUPPORT INFORMATION TO SUMMARY REPORT

QUARTERLY REPORT OF PAYMENT
STATEMENT OF POLICIES AND PROCEDURES
THIRD QUARTER, 1992Confidential Treatment
Request by Chiquita Brands

| COUNTRY | SUBSIDIARY | AMOUNT | GOVERNMENT BRANCH | DESCRIPTION/COMMENTS |
|---------|-----------------------------------|--------|--|--|
| Panamá | Chiriqui Land Company - Bocas | 22,169 | Fuerza Publica | Facilitating payments for police protection and customs clearances. |
| | | 354 | Agricultural Ministry Delegate | Facilitating payment for fumigation of trailers. |
| | | 4,006 | Immigration | Facilitating payments made to immigration inspectors. |
| | | 2,706 | Public School and Government Organizations | Donation of materials. |
| | | 190 | Government Officials | Expenses related to entertaining government officials. |
| | Chiriqui Land Company - Armuelles | 2,200 | Customs | Verification of materials recorded in warehouse, sanitary inspection for ship and certificate expedition, inspection of company or chartered planes for international flights. |
| | | 830 | Quarantine Inspector | Sanitary inspection for ship and certificate expedition. |

CBI-V1-001-005145

Page 1 of 2

1CHQ6-000351

SUPPORT INFORMATION TO SUMMARY REPORT

QUARTERLY REPORT OF PAYMENT
STATEMENT OF POLICIES AND PROCEDURES
THIRD QUARTER, 1992
(US\$)

Confidential Treatment
Request by Chiquita Brands

| COUNTRY | SUBSIDIARY | AMOUNT | GOVERNMENT BRANCH | DESCRIPTION/COMMENTS |
|---------|-----------------------------------|--------|---|--|
| Panamá | Chiriqui Land Company - Armuelles | 1,362 | Various | Reimbursement to employees for meals and airfare which included government employees as guests. |
| | | 83 | Police Department | Donation of two tires. |
| | Compañia Procesador de Frutas | 2,377 | Customs | Fees for customs inspections. Panamanian government requires us to pay these fees directly to the government official. |
| | Polymer Extrusion, S.A. | 1,520 | Community Welfare (given to various municipalities) | Donations of money and various products. |

Total Payment

CBI-V1-001-005146

37,797

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1CHQ6-000352

SUPPORT INFORMATION TO SUMMARY REPORT

QUARTERLY REPORT OF PAYMENT
STATEMENT OF POLICIES AND PROCEDURES
THIRD QUARTER, 1992 (US\$)

Confidential Treatment
Request by Chiquita Brands

| COUNTRY | SUBSIDIARY | AMOUNT | GOVERNMENT BRANCH | DESCRIPTION/COMMENTS |
|----------------|------------------------|-----------|-------------------|---|
| Philippines | Mindanao Fruit Company | 27 | Customs | Facilitating payments to obtain documentation required to export fruit. |
| Total Payments | | <u>27</u> | | |

Exchange Rate: .045

CBI-V1-001-005147

1CHQ6-000353

SUPPORT INFORMATION TO SUMMARY REPORT

QUARTERLY REPORT OF PAYMENT
STATEMENT OF POLICIES AND PROCEDURES
THIRD QUARTER, 1992
(US\$)

Confidential Treatment
Request by Chiquita Brands

| COUNTRY | SUBSIDIARY | AMOUNT | GOVERNMENT BRANCH | DESCRIPTION/COMMENTS |
|-----------------------------|-----------------------------------|--------|--|---|
| United States of America | Chiquita Tropical Products Co. | 2,028 | Costa Rican Ambassador to the United States | Airfare for the Ambassador to file GATT actions against EC banana quota proposal and coordinating press releases related to same matter. |

Total Payments

2,028

CBI-V1-001-005148

1CHQ6-000354

FOREIGN CORRUPT PRACTICES COMPLIANCE
PERIOD JULY 1 - SEPTEMBER 30, 1993

Confidential Treatment
Request by Chiquita Brands

REPORT DUE: OCTOBER 15, 1993

| DATE REC'D RESPONSE | NAME | X IF PMT. RPTD | COMPANY | DEPARTMENT | TITLE | LOCATION |
|---------------------------|------|----------------------|-----------------------------------|-----------------------|-----------------------------------|--------------------------|
| 10/8/93 | | | FRUPAC | OPERATIONS | QUALITY CONTROL MGR. | Philadelphia, Pa |
| 9/22/93 | | | CHIQUITA BRANDS INTERNATIONAL, I. | HUMAN RESOURCES | SR. MANAGER COMPENSATION | Cincinnati, OH |
| 10/18/93 | | | FRUPAC | OPERATIONS | COUNTRY MANAGER | Hermosillo, Mexico |
| 10/20/93 | | X | CHIQUITA TROPICAL PRODUCTS | LEGAL | VICE PRESIDENT LEGAL COUNSEL | Panama City, Panama |
| 10/1/93 | | | UNITED BRANDS JAPAN, LTD. | EXECUTIVE | GENERAL SALES MANAGER | Tokyo, Japan |
| 10/14/93 | | X | MINDAÑO FRUIT COMPANY | OPERATIONS | GENERAL MANAGER | Davao City, Philippines |
| 10/4/93 | | | NUMAR | PROCESSED FOODS | VICE PRESIDENT | San Pedro Sula, Honduras |
| 9/22/93 | | | CHIQUITA TROPICAL PRODUCTS | LEGAL | DIRECTOR LEGAL | San Jose, Costa Rica |
| 10/7/93 | | | CHIQUITA BRANDS INTERNATIONAL, I. | INTERNAL AUDIT | AUDIT MANAGER | Cincinnati, OH |
| 10/20/93 | | | NUMAR | PROCESSED FOODS | TECH SERVICES ENG. | San Jose, Costa Rica |
| 10/1/93 | | | FRUDOCA | OPERATIONS | DIRECTOR OPERATIONS | Santo Domingo, D R |
| 10/14/93 | | | UNIMAR | PROCESSED FOODS | GENERAL MANAGER | San Jose, Costa Rica |
| 9/27/93 | | | CHIQUITA TROPICAL PRODUCTS | LEGAL | LEGAL DEPARTMENT DIRECTOR | San Pedro Sula, Honduras |
| 10/11/93 | | | CHIQUITA BRANDS, INC | OPERATIONS | TECHNICAL SUPERINTENDENT | Cincinnati, OH |
| 9/20/93 | | | CHIQUITA BRANDS CO., N.A | PROCESSED FOODS | DIRECTOR, QA & QC SYSTEMS | Cincinnati, OH |
| 10/20/93 | | | CHIQUITA BRANDS, NEW ZEALAND | OPERATIONS | COUNTRY MANAGER - NEW ZEALAND | Auckland, New Zealand |
| 9/29/93 | | | CHIQUITA BANANA COMPANY, B.V. | MARKETING | AREA DIRECTOR, NORDIC | Helsinki, Finland |
| 9/29/93 | | | CHIQUITA TROPICAL PRODUCTS | LEGAL | V P. GOVT. RELATIONS - HONDURAS | Tegucigalpa, Honduras |
| 9/29/93 | | | CIA. FRUTERA DE SEVILLA | OPERATIONS | PROJECT MANAGER | Santa Maria, Colombia |
| 9/30/93 | | | CHIRIQUI LAND COMPANY | OPERATIONS | MANAGER ASSOCIATE PRODUCERS | Armuelles, Panama |
| 10/11/93 | | | JOHN MORRELL & CO. | TECH. SERVICES | DIRECTOR LOGISTICS | Cincinnati, OH |
| 9/22/93 | | | TELA RAILROAD COMPANY | OPERATIONS | MANAGER TECHNICAL SERVICES | La Lima, Honduras |
| 9/22/93 | | | NUMAR | PROCESSED FOODS | V P NICARAGUA OPERATIONS | Managua, Nicaragua |
| 10/4/93 | | | PALMA TICA | PROCESSED FOODS | DIV. MANAGER | Quepos, Costa Rica |
| 10/4/93 | | | CIA. FRUTERA DE SEVILLA | OPERATIONS | PRODUCTION MANAGER | Santa Maria, Colombia |
| 9/30/93 | | | CIL | OPERATIONS | V P OPERATIONS | Hamilton, Bermuda |
| 10/4/93 | | | FRUPAC | ACCOUNTING | MIS MGR. | Philadelphia, PA |
| 10/8/93 | | X | CHIQUITA BRANDS, INC | PROCESSED FOODS | GM PROCESSED BANANA MANUFACTURING | San Jose, Costa Rica |
| 10/18/93 | | | CHIQUITA BRANDS CO., N.A | PROCESSED FOODS | REGIONAL SALES MANAGER | Denver, CO |
| 9/29/93 | | | CHIQUITA BRANDS INTERNATIONAL, I. | CORPORATE SECURITY | DIRECTOR, SECURITY | Cincinnati, OH |
| 9/22/93 | | | CHIQUITA BRANDS INTERNATIONAL, I. | RISK MANAGEMENT | MANAGER MARINE CLAIMS | Cincinnati, OH |
| 10/22/93 | | | CIA. FRUTERA DE SEVILLA | OPERATIONS | OPERATIONS MANAGER | Santa Maria, Colombia |
| 9/30/93 | | | COBAL | OPERATIONS | MANAGER PRODUCTION | San Jose, Costa Rica |
| 9/22/93 | | X | COBAL | OPERATIONS | MGR LABOR RELATIONS | San Jose, Costa Rica |
| 10/14/93 | | | CHIQUITA BRANDS, INC | OPERATIONS | MANAGER LINER SERVICES | Cincinnati, OH |
| 9/22/93 | | | CHIQUITA BRANDS, INC | QUALITY ENGINEERING | MANAGER TECH SERVICES | San Jose, Costa Rica |
| 10/11/93 | | | CHIQUITA BRANDS, INC | OPERATIONS | DIR BUSINESS DEVELOPMENT | San Jose, Costa Rica |
| 10/5/93 | | | CHIQUITA BRANDS, INC | PROCESSED FOODS | SR V P PROCESSED FOODS | Cincinnati, OH |
| 9/22/93 | | | CHIQUITA BRANDS, INC | INLAND TRANSPORTATION | DIRECTOR, TERMINAL OPERATIONS | Newark, N J |
| 9/29/93 | | | JOHN MORRELL & CO | WESTERN SALES REGION | REGION MANAGER | Milwaukee, WI |

CBI-V1-001-005149

1CHQ6-000355

27-Oct-93

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FOREIGN CORRUPT PRACTICES COMPLIANCE
PERIOD JULY 1 - SEPTEMBER 30, 1993

Confidential Treatment
Request by Chiquita Brands

| DATE REC'D RESPONSE | NAME | X IF PMT. RPTD | COMPANY | DEPARTMENT | TITLE | LOCATION |
|---------------------------|------|----------------------|-----------------------------------|---------------------|--|---------------------------|
| 9/30/93 | | | CHIKUITA ITALIA, S.p.A. | CONTROLLER'S | CONTROLLER | Rome, Italy |
| 10/4/93 | | X | NUMAR | PROCESSED FOODS | GENERAL MANAGER SAN ALEJO | San Alejo, Honduras |
| 10/25/93 | | X | CIA. FRUTERA DE SEVILLA | OPERATIONS | GENERAL MANAGER, SANTA MARTA | Santa Marta, Colombia |
| 9/22/93 | | | CHIKUITA BRANDS INTERNATIONAL, I | CONTROLLERS | DIVISION CONTROLLER | Cristobal, Panama |
| 9/22/93 | | | CIL | OPERATIONS | V.P. WORLDWIDE ALLOCATION | Antwerp, Belgium |
| 10/18/93 | | | JOHN MORRELL & CO. | ADMINISTRATION | GENERAL MANAGER GREAT BEND | Great Bend, KS. |
| 10/21/93 | | | CHIKUITA BRANDS INTERNATIONAL, I. | TAX | MGR TAX OPERATIONS | Cincinnati, OH |
| 9/22/93 | | | PASCUAL HERMANOS | HUMAN RESOURCES | DIRECTOR HUMAN RESOURCES | Valencia, Spain |
| 10/8/93 | | | FRUPAC | SALES | PRODUCT MGR. | Philadelphia, PA |
| 10/20/93 | | | AMERICAN PRODUCE | EXECUTIVE | GENERAL MANAGER | Los Angeles, CA |
| 9/22/93 | | | CHIKUITA BRANDS CO., N.A. | MARKETING | SR. ACCOUNT MANAGER | Cleveland OH |
| 10/4/93 | | | JOHN MORRELL & CO. | PROCESSED MEATS | VICE PRESIDENT, PROCESSED MEATS | Great Bend, KS |
| 10/8/93 | | X | CHIRIQUI LAND COMPANY | CONTROLLERS | CONTROLLER | Armuelles, Panama |
| 9/27/93 | | | COBIGUA | OPERATIONS | PRODUCTION MANAGER | Puerto Barrios, Guatemala |
| 10/18/93 | | X | CIA. AGRICOLA DE RIO TINTO, S.A. | PROCESSED FOODS | PLANT MANAGER | San Pedro Sula, Honduras |
| 9/27/93 | | | COBIGUA | OPERATIONS | PRODUCTION MANAGER | Guatemala City, Guatemala |
| 10/22/93 | | X | CIA. FRUTERA DE SEVILLA | CONTROLLERS | CONTROLLER | Medellin, Colombia |
| 9/27/93 | | | JOHN MORRELL & CO. | BOB OSTROW | CONTROLLER (OFFICE AND ACCTG. MANAGER) | Oakland, CA |
| 10/1/93 | | | FRUPAC | OPERATIONS | WEST COAST OPS MANAGER | Philadelphia, PA |
| 10/15/93 | | | PROGRESSIVE PRODUCE CO. | ADMINISTRATION | PRESIDENT | Los Angeles, CA |
| 10/13/93 | | | CHIKUITA BANANA COMPANY, B.V. | MARKETING | AREA DIRECTOR, GERMANY | Cologne, Germany |
| 10/13/93 | | | CHIKUITA BRANDS INTERNATIONAL, I. | MIS | MANAGER SYSTEMS SUPPORT CENTER | Cincinnati, OH |
| 9/22/93 | | | JOHN MORRELL & CO. | EXECUTIVE | VICE PRESIDENT | Cincinnati, OH |
| 10/1/93 | | | CHIKUITA TROPICAL PRODUCTS | OPERATIONS | CHIEF ADMINISTRATIVE OFFICER | San Pedro Sula, Honduras |
| 9/30/93 | | | CHIKUITA TROPICAL PRODUCTS | TREASURY | DIRECTOR, LATIN AMERICAN TREASURY | San Pedro Sula, Honduras |
| 9/22/93 | | | CHIKUITA BRANDS CO., N.A. | PROCESSED FOODS | VICE PRESIDENT OPERATIONS | Cincinnati, OH |
| 9/22/93 | | | CHIKUITA BRANDS, INC. | OPERATIONS | VICE PRESIDENT QUALITY & ENGINEERING | Cincinnati, OH |
| 9/23/93 | | | CHIKUITA BRANDS, INC. | TERMINAL OPERATIONS | PORT MANAGER & GENERAL CARGO | Wilmington, DE |
| 9/27/93 | | | CHIKUITA TROPICAL PRODUCTS | OPERATIONS | V.P. & COUNTRY MANAGER | San Jose, Costa Rica |
| 10/11/93 | | | CHIKUITA BRANDS, INC. | OPERATIONS | ASST. V.P. FLEET PLANNING | Cincinnati, OH |
| 10/11/93 | | | POLYMER UNITED | OPERATIONS | MANAGER RAW M & I PROC. | San Jose, Costa Rica |
| 10/25/93 | | | SPIERS, N.V. | EXECUTIVE | GENERAL MANAGER | Antwerp, Belgium |
| 9/23/93 | | | CHIKUITA BRANDS CO., N.A. | CB-NA BANANA SALES | REGION SALES MANAGER | Pleasanton, CA |
| 10/1/93 | | | CHIKUITA BRANDS INTERNATIONAL, I. | MIS | DIRECTOR SUPPORT SERVICES | Cincinnati, OH |
| 9/22/93 | | | CHIKUITA BRANDS INTERNATIONAL, I. | LAW | SENIOR COUNSEL | Cincinnati, OH |
| 10/11/93 | | | CHIKUITA BRANDS, INC. | OPERATIONS | MANAGER TECHNICAL OPERATIONS | Cincinnati, OH |
| 9/24/93 | | | CHIKUITA BRANDS INTERNATIONAL, I. | HUMAN RESOURCES | MGR HR - FAR EAST & MID EAST | Cincinnati, OH |
| 10/20/93 | | | CHIKUITA BRANDS CO., N.A. | SALES | SENIOR ACCOUNT MANAGER | Arvada, CO |
| 10/1/93 | | | CHIKUITA BRANDS INTERNATIONAL, I. | FINANCIAL ANALYSIS | CORPORATE PLANNER | Cincinnati, OH |
| 9/22/93 | | | CHIKUITA BRANDS, INC. | OPERATIONS | SENIOR DIRECTOR BANANA TECH. SER. | Cincinnati, OH |
| 10/4/93 | | | CHIKUITA TROPICAL PRODUCTS | CONTROLLERS | INTERNAL CONTROL/TAX MGR. | San Jose, Costa Rica |

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FOREIGN CORRUPT PRACTICES COMPLIANCE
PERIOD JULY 1 - SEPTEMBER 30, 1993

Confidential Treatment
Request by Chiquita Brands

| DATE REC'D RESPONSE | NAME | X IF PMT. RPTD | COMPANY | DEPARTMENT | TITLE | LOCATION |
|---------------------------|------|----------------------|-----------------------------------|--------------------|---------------------------------------|---------------------------|
| 9/24/93 | | | POLYMER UNITED | OPERATIONS | DIRECTOR MANUFACTURING | San Jose, Costa Rica |
| 10/4/93 | | | CIL | OPERATIONS | MANAGER OPERATIONS | Antwerp, Belgium |
| 10/18/93 | | | FRUPAC | TRAFFIC | ASSISTANT TRAFFIC MGR. | Philadelphia, PA |
| 9/30/93 | | | CHIQUITA INTERNATIONAL, LTD. | OPERATIONS | MGR. OPERATIONS | Tapachula, Mexico |
| 10/18/93 | | X | CHIRIQUI LAND COMPANY | CONTROLLERS | CONTROLLER | Bocas, Panama |
| 9/30/93 | | | JOHN MORRELL & CO. | SALES | REGIONAL SALES MANAGER | Watertown, CT |
| 10/4/93 | | X | CHIRIQUI LAND COMPANY | LEGAL | SUPERVISOR LABOR AND GOVERNMENT REL. | Bocas, Panama |
| 9/24/93 | | | POLYMER UNITED | OPERATIONS | PRODUCTION MANAGER | San Jose, Costa Rica |
| 10/21/93 | | | COBIGUA | TREASURY | DIR. FINANCE, CENT. AMER. | Guatemala City, Guatemala |
| 10/7/93 | | | CHIQUITA BRANDS, INC. | CONTROLLER'S | DIRECTOR CORPORATE ACCOUNTING | Cincinnati, OH |
| 10/11/93 | | | CHIRIQUI LAND COMPANY | LEGAL | LEGAL COUNSEL | Armuellas, Panama |
| 9/22/93 | | | CHIQUITA BRANDS CO., N.A. | CB-NA BANANA SALES | V.P. SALES WESTERN DIVISION | Costa Mesa, CA |
| 9/29/93 | | | CHIQUITA BRANDS CO., N.A. | CB-NA BANANA SALES | REGION SALES VICE PRESIDENT | Costa Mesa, CA |
| 10/8/93 | | | COBIGUA | CONTROLLER'S | ASSISTANT CONTROLLER | Guatemala City, Guatemala |
| 10/4/93 | | | CHIQUITA TROPICAL PRODUCTS | MIS | PROGRAMMER ANALYST | San Jose, Costa Rica |
| 9/30/93 | | | CHIRIQUI LAND COMPANY | OPERATIONS | ASST. GENERAL MANAGER | Bocas, Panama |
| 10/11/93 | | | UNITED BRANDS JAPAN, LTD. | EXECUTIVE | V.P. FINANCE | Tokyo, Japan |
| 10/4/93 | | | TELA RAILROAD COMPANY | OPERATIONS | PRODUCTION MANAGER | La Lima, Honduras |
| 9/23/93 | | | CHIQUITA S.A. | MARKETING | DIRECTOR MARKETING | Geneva, Switzerland |
| 9/22/93 | | | CHIQUITA BRANDS INTERNATIONAL, I. | MIS | MGR TRAINING & DEVELOPMENT | Cincinnati, OH |
| 9/30/93 | | | CHIQUITA ITALIA, S.p.A. | MARKETING | PRODUCT MANAGER | Rome, Italy |
| 10/4/93 | | | JOHN MORRELL & CO. | CREDIT | CORPORATE CREDIT MANAGER | Cincinnati, OH |
| 10/5/93 | | | CHIQUITA BANANA COMPANY, B.V. | MARKETING | COUNTRY MANAGER POLAND | Warsaw, Poland |
| 9/22/93 | | | CHIQUITA BRANDS INTERANTIONAL, I. | HUMAN RESOURCES | MANAGER STAFFING | Cincinnati, OH |
| 10/11/93 | | | CHIQUITA BRANDS, INC. | OPERATIONS | MANAGER SHIP MGMT & BUSINESS DEVELOPM | Cincinnati, OH |
| 10/18/93 | | | CHIQUITA BRANDS, INC. | CONTROLLER | DIVISION CONTROLLER | Cincinnati, OH |
| 9/22/93 | | | JOHN MORRELL & CO. | DINNER BELL | GENERAL SALES MANAGER | Defiance, OH |
| 10/8/93 | | | FRUPAC | FRUPAC | V.P. SALES FRUPAC | Philadelphia, PA |
| 9/22/93 | | | CHIQUITA BRANDS INTERNATIONAL, I. | TREASURY | DIRECTOR FINANCE | Cincinnati, OH |
| 9/22/93 | | | CHIQUITA BRANDS CO., N.A. | PROCESSED FOODS | V.P. GENERAL MGR. PROCESSED FOODS | Cincinnati, OH |
| 10/4/93 | | | COBAL | OPERATIONS | SUPT. ENGINEERING | San Jose, Costa Rica |
| 10/8/93 | | | JOHN MORRELL & CO. | FOOD SERVICE | BRAND MANAGER | Cincinnati, OH |
| 10/18/93 | | | CHIQUITA BRANDS INTERNATIONAL, I. | FINANCIAL ANALYSIS | MANAGER, BUDGETS, CAPITAL COST MGT. | Cincinnati, OH |
| 9/22/93 | | | CHIQUITA BRANDS INTERNATIONAL, I. | PROCESSED FOODS | GENERAL MANAGER | San Pedro Sula, Honduras |
| 10/4/93 | | X | UNIMAR | OPERATIONS | RESEARCH SUPERINTENDENT | San Jose, Costa Rica |
| 10/22/93 | | | COBAL | EXECUTIVE | PRESIDENT | Rome, Italy |
| 9/30/93 | | | CHIQUITA ITALIA, S.p.A. | OPERATIONS | AGRICULTURE MANAGER - COBALISA | La Lima, Honduras |
| 9/27/93 | | | TELA RAILROAD | OFFICE SERVICES | MANAGER - OFFICE SERVICES | Cincinnati, OH |
| 10/4/93 | | | CHIQUITA BRANDS INTERNATIONAL, I. | OPERATIONS | EAST COAST WAREHOUSE MGR | Philadelphia, PA |
| 10/20/93 | | | FRUPAC | OPERATIONS | VICE PRESIDENT PACKING | San Pedro Sula, Honduras |
| 10/11/93 | | | POLYMER UNITED | OPERATIONS | MANAGER CHARTERING OPERATIONS | Cincinnati, OH |
| 10/13/93 | | | CHIQUITA BRANDS, INC. | OPERATIONS | | |

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FOREIGN CORRUPT PRACTICES COMPLIANCE
PERIOD JULY 1 - SEPTEMBER 30, 1993

Confidential Treatment
Request by Chiquita Brands

| DATE REC'D RESPONSE | NAME | XIF PMT. RPTD | COMPANY | DEPARTMENT | TITLE | LOCATION |
|---------------------------|------|---------------------|-----------------------------------|------------------------|---|---------------------------------|
| 10/15/93 | | | CHIQUITA BRANDS INTERNATIONAL, I. | TAX | VICE PRESIDENT | Cincinnati, OH |
| 9/23/93 | | | COBAL | OPERATIONS | SUPT. SIGATOKA | San Jose, Costa Rica |
| 10/4/93 | | | CHIQUITA BRANDS INTERNATIONAL, I. | BOARD OF DIRECTORS | DIRECTOR | Tampa, FL |
| 9/22/93 | | | CHIQUITA S.A. | MARKETING | DIRECTOR SALES & MARKET PLANNING | Geneva, Switzerland |
| 9/22/93 | | | CHIQUITA BRANDS INTERNATIONAL, I. | MIS | MANAGER INFORMATION ENGINEERING | Cincinnati, OH |
| 9/22/93 | | | JOHN MORRELL & CO. | EXECUTIVE | SR, VP | Zwijndrecht, Netherlands |
| 9/22/93 | | | FRUPAC EUROPE | EXECUTIVE | DEPUTY GENERAL MANAGER | Santiago, Chile |
| 10/7/93 | | | FRUPAC | FINANCE | CHIEF FINANCIAL OFFICER | Glendora, CA |
| 9/29/93 | | | CALIFORNIA DAY FRESH FOODS | FINANCE | DIRECTOR OF ACCOUNTING | Panama City, Panama |
| 9/22/93 | | | CHIRIQUI LAND COMPANY | CONTROLLERS | COUNTRY CONTROLLER | Cincinnati, OH |
| 10/18/93 | | | CHIQUITA BRANDS, INC. | OPERATIONS | MGR. OPER. CONTROL & DEVELOPMENT | Cincinnati, OH |
| 9/22/93 | | | JOHN MORRELL & CO. | PORK | SPEC. SALES & CONVERSION SALES | Tully, Queensland, Australia |
| 10/20/93 | | | DELUCA HOLDINGS PTY. LTD. | EXECUTIVE | MANAGING DIRECTOR | Cincinnati, OH |
| 9/29/93 | | | CHIQUITA BRANDS, INC. | OPERATIONS | TECHNICAL SUPERINTENDENT | Cincinnati, OH |
| 9/22/93 | | | CHIQUITA BRANDS INTERNATIONAL, I. | CONTROLLERS | MANAGER FINANCIAL REPORTING | Cincinnati, OH |
| 10/18/93 | | | CHIQUITA BRANDS INTERNATIONAL, I. | HUMAN RESOURCES | MANAGER, MANAGEMENT DEVELOPMENT | Cincinnati, OH |
| 9/22/93 | | | CIL | OPERATIONS | MANAGER BANANA ALLOCATION | Antwerp, Belgium |
| 9/23/93 | | | JOHN MORRELL & CO. | NORTH CENTRAL SALES R | REGION MANAGER | Omaha, NE |
| 9/30/93 | | | COBIGUA | OPERATIONS | SR. MANAGER MIS | Guatemala City, Guatemala |
| 9/23/93 | | | CHIQUITA BRANDS INTERNATIONAL, I. | MIS | MGR. TECHNICAL SERVICES | Cincinnati, OH |
| 10/18/93 | | | CHIQUITA BRANDS, INC. | FAR & MID EAST & ITALY | SR. V.P. MARKETING FAR & MIDDLE EAST & EU | Cincinnati, OH |
| 9/22/93 | | | CIA. AGRICOLA DEL GUAYAS | FINANCE | VICE PRESIDENT FINANCE & ADMINISTRATION | Guayaquil, Ecuador |
| 9/27/93 | | | CHIQUITA BRANDS, INC. | FAR & MID EAST & ITALY | V.P. MIDDLE EAST & MEDITERRANEAN | Cincinnati, OH |
| 9/22/93 | | | CHIQUITA BRANDS INTERNATIONAL, I. | MIS | ASSISTANT V.P. INFORMATION SERVICES | Cincinnati, OH |
| 9/22/93 | | | CHIQUITA BRANDS, INC. | MARKETING | MANAGER MARKETING DEVELOPMENT | Istanbul, Turkey |
| 9/22/93 | | | CHIQUITA ITALIA, S.p.A. | SALES | DIR. CTR/SOUTH SALES | Rome, Italy |
| 9/30/93 | | | CALIFORNIA DAY FRESH FOODS | MARKETING | DIRECTOR SALES/MARKETING | Glendora, CA |
| 9/22/93 | | | JOHN MORRELL & CO. | TECHNICAL SERVICES | DIR. TECH. SERVICES & REGULATORY AFFAIRS | Cincinnati, OH |
| 9/22/93 | | | CIA. FRUTERA DE SEVILLA | CONTROLLER'S | ASSISTANT CONTROLLER | Santa Marta, Colombia |
| 9/24/93 | | | NUMAR | PROCESSED FOODS | PRESIDENT - NUMAR/OIL PALM | San Jose, Costa Rica |
| 10/4/93 | | | CHIQUITA BANANA COMPANY, B.V. | OPERATIONS | DIRECTOR OPERATIONS | Zwijndrecht, Netherlands |
| 9/30/93 | | | CHIQUITA BRANDS CO., N.A. | PROCESSED FOODS | REGIONAL SALES MANAGER | Bellevue, WA |
| 9/27/93 | | | CHIQUITA BRANDS, INC. | MARITROP | DIR. MATERIALS CONTROL | Cincinnati, OH |
| 10/4/93 | | | CIL | QUALITY ASSURANCE | DIRECTOR QA & TECH SERVICES | Antwerp, Belgium |
| 9/23/93 | | | CHIQUITA BRANDS INTERNATIONAL, I. | MIS | PROJECT MANAGER MIS CONSULTING | Cincinnati, OH |
| 10/4/93 | | | NORTH COAST RIPENERS PTY. LTD. | EXECUTIVE | MANAGING DIRECTOR | Brisbane, Queensland, Australia |
| 9/23/93 | | | CHIQUITA BRANDS CO., N.A. | CB-NA BANANA SALES | VP CENTRAL DIVISION | Cincinnati, OH |
| 9/22/93 | | | CIA. FRUTERA DE SEVILLA | LEGAL | DIRECTOR, LAW DEPARTMENT | Medellin, Colombia |
| 9/30/93 | | | NUMAR | PROCESSED FOODS | GEN. MGR ASD | San Jose, Costa Rica |
| 10/4/93 | | | POLYMER UNITED | HUMAN RESOURCES | MGR. HR-PCR | San Jose, Costa Rica |
| 9/24/93 | | | CHIQUITA BRANDS, INC. | QUALITY ENGINEERING | PROJECT ENGINEER | San Jose, Costa Rica |
| 9/27/93 | | | | | | |

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FOREIGN CORRUPT PRACTICES COMPLIANCE
PERIOD JULY 1 - SEPTEMBER 30, 1993

Confidential Treatment
Request by Chiquita Brands

| DATE REC'D RESPONSE | NAME | X IF PMT. RPTD | COMPANY | DEPARTMENT | TITLE | LOCATION |
|---------------------------|------|----------------------|----------------------------------|-----------------------|-----------------------------------|--------------------------|
| 9/22/93 | | | JOHN MORRELL & CO. | TECHNICAL SERVICES | DIRECTOR OF OPERATIONS SUPPORT | Springdale, OH |
| 9/29/93 | | | FRUPAC EUROPE | OPERATIONS | MANAGER - EUROPE | Rotterdam, Netherlands |
| 10/18/93 | | | POLYMER UNITED | MARKETING | REGIONAL DIR. SALE & MKTG | Panama City, Panama |
| 9/22/93 | | | JOHN MORRELL & CO. | MIS | MANAGER INFORMATION ENGINEERING | Cincinnati, OH |
| 10/19/93 | | | COBAL | CONROLLERS | CONTROLLER | San Jose, Costa Rica |
| 10/8/93 | | | FRUPAC | ACCOUNTING | CONTROLLER | Philadelphia, PA |
| 9/22/93 | | | CHIQUITA BRANDS INTERNATIONAL I. | UNITED FRUIT VENTURES | SR VP - OPERATIONS | Cincinnati, OH |
| 10/22/93 | | | COBAL | OPERATIONS | DIST. SUPT. | San Jose, Costa Rica |
| 10/18/93 | | | POLYMER UNITED | OPERATIONS | MGR. PRODUCTION - ETSA | San Jose, Costa Rica |
| 9/27/93 | | | CHIQUITA BRANDS, INC. | QUALITY & ENGINEERING | DIRECTOR ENGINEERING | San Jose, Costa Rica |
| 10/4/93 | | | FRUPAC | OPERATIONS | COMMERICAL DIRECTOR | Santiago, Chile |
| 10/4/93 | | | NUMAR | PROCESSED FOODS | GM NUMAR, HONDURAS | San Pedro Sula, Honduras |
| 9/22/93 | | X | CHIQUITA BRANDS CO., N.A. | MARKETING | V.P. CONSUMER AND TRADE MARKETING | Cincinnati, OH |
| 10/15/93 | | | CHIQUITA BRANDS CO., N.A. | CB-NA BANANA SALES | REGIONAL SALES MANAGER | Mississauga, Ontario |
| 10/8/93 | | | FRUPAC | FRUPAC | V.P. FINANCE & ADMINISTRATION | Philadelphia, PA |
| 10/1/93 | | | POLYMER UNITED | OPERATIONS | GENERAL MANAGER - HONDUFIBRAS | San Pedro Sula, Honduras |
| 9/22/93 | | | CHIQUITA BRANDS INTERNATIONAL I. | LAW | LEGAL COUNSEL | Cincinnati, OH |
| 10/11/93 | | | CHIRIQUI LAND COMPANY | OPERATIONS | ASSISTANT MANAGER | Armuelles, Panama |
| 9/29/93 | | | JOHN MORRELL & CO. | PURCHASING | PURCHASING MANAGER | Sioux Falls, SD |
| 9/22/93 | | | JOHN MORRELL & CO. | ADMINISTRATION | REGIONAL SALES MGR | Wichita, KS |
| 10/1/93 | | | POLYMER UNITED | OPERATIONS | MANAGER BOX PLANT | San Pedro Sula, Honduras |
| 9/22/93 | | | CHIQUITA BRANDS INTERNATIONAL I. | MIS | MANAGER SYSTEMS SOFTWARE | Cincinnati, OH |
| 10/12/93 | | | AMERICAN PRODUCE | EXECUTIVE | VICE PRESIDENT & CFO | Los Angeles, CA |
| 9/30/93 | | X | CHIRIQUI LAND COMPANY | OPERATIONS | GENERAL MANAGER - BOCAS | Bocas, Panama |
| 9/22/93 | | | CIL | OPERATIONS | MANAGER FRESH FRUIT ALLOCATION | Antwerp, Belgium |
| 10/13/93 | | | AMERICAN PRODUCE | EXECUTIVE | PRESIDENT | Los Angeles, CA |
| 9/30/93 | | | FRUITEXPRESS PTY. LTD. | EXECUTIVE | GENERAL MANAGER | Adelaide, S. Australia |
| 9/27/93 | | | CHIQUITA CITRUS PACKERS | FINANCE | CONTROLLER/OPERATIONS ADMIN | Ft. Pierce, FL |
| 10/1/93 | | | POLYMER UNITED | OPERATIONS | GENERAL MANAGER | San Pedro Sula, Honduras |
| 9/22/93 | | | JOHN MORRELL & CO. | ADMINISTRATION | VICE PRESIDENT - PROC. MEATS | Sioux Falls, S.D. |
| 9/22/93 | | | CHIQUITA BRANDS INTERNATIONAL I. | LAW | ASSISTANT GENERAL COUNSEL | Cincinnati, OH |
| 10/4/93 | | | FRIDAY CANNING CORPORATION | EXECUTIVE | PRESIDENT | New Richmond, WI |
| 10/20/93 | | | JOHN MORRELL & CO. | MARKETING | BRAND MANAGER | Cincinnati, OH |
| 9/23/93 | | | CHIQUITA BRANDS CO., N.A. | TERMINAL OPERATIONS | PORT MANAGER | Gulfport, MS |
| 9/29/93 | | | CALIFORNIA DAY FRESH FOODS | OPERATIONS | DISTRIBUTION MANAGER | Glendora, CA |
| 10/11/93 | | | CHIQUITA BRANDS, INC. | OPERATIONS | DIRECTOR LINER SERVICES | Cincinnati, OH |
| 9/22/93 | | | CHIQUITA BRANDS, INC. | MARITROP | SR. V.P. AND COO | Cincinnati, OH |
| 9/30/93 | | | CHIQUITA INTERNATIONAL, LTD. | CONROLLERS | ASST. DIVISION CONTROLLER | Tapechula, Mexico |
| 9/20/93 | | | CHIQUITA BRANDS, INC. | QUALITY ENGINEERING | PROJECTS ENGINEERING MANAGER | San Jose, Costa Rica |
| 10/19/93 | | | CHIQUITA BRANDS NEW ZEALAND | FINANCE | DIR. FINANCE & ADMIN. | Auckland, New Zealand |
| 10/4/93 | | | TELA RAILROAD COMPANY | BANANA TECH. SERVICES | ASST. AGRONOMIST | La Lima, Honduras |

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FOREIGN CORRUPT PRACTICES COMPLIANCE
PERIOD JULY 1 - SEPTEMBER 30, 1993

Confidential Treatment
Request by Chiquita Brands

| DATE REC'D RESPONSE | NAME | XIF PMT. RPTD | COMPANY | DEPARTMENT | TITLE | LOCATION |
|---------------------------|------|---------------------|-----------------------------------|-----------------------|--|---------------------------|
| 10/8/93 | | | CHIQUITA BRANDS INTERNATIONAL, I. | TAX | MANAGER, TAX PLANNING | Cincinnati, OH |
| 10/11/93 | | | CHIQUITA BRANDS, INC | CONTROLLER'S | DIRECTOR, TRANSPORTATION ACCOUNTING | Cincinnati, OH |
| 10/15/93 | | | JOHN MORRELL & CO | MILITARY | ASST. VP & INT'L. MILITARY SALES MGR | Cincinnati, OH |
| 10/18/93 | | | JOHN MORRELL & CO | HUNTER PACKING COMPA | CONTROLLER | Hazelwood, MO |
| 10/4/93 | | | CIL | OPERATIONS | MANAGER SCHEDULING | Antwerp, Belgium |
| 10/4/93 | | X | COBIGUA | FINANCE | DIRECTOR FINANCE | Guatemala City, Guatemala |
| 10/4/93 | | | UNIMAR | PROCESSED FOODS | GENERAL MANAGER | Managua, Nicaragua |
| 10/4/93 | | | CHIQUITA TROPICAL PRODUCTS | HUMAN RESOURCES | DIRECTOR HUMAN RESOURCES | San Jose, Costa Rica |
| 9/22/93 | | | POLYMER UNITED | FINANCE | DIRECTOR OF FINANCE | San Jose, Costa Rica |
| 10/7/93 | | | CALIFORNIA DAY FRESH FOODS | SALES | SALES MANAGER | Glendora, CA |
| 9/29/93 | | | CHIQUITA BRANDS, INC | OPERATIONS | V P REGION MGR. DR., MX., TX | Cincinnati, OH |
| 10/25/93 | | | DUNAND ET COMPAGNIE DES BANAN | EXECUTIVE | PRESIDENT, DIRECTOR GENERAL | Paris, France |
| 10/13/93 | | | CHIQUITA BRANDS, INC | CONTROLLER'S | MANAGER INFORMATION SYSTEMS | Cincinnati, OH |
| 10/7/93 | | | CHIQUITA BRANDS INTERNATIONAL, I. | HUMAN RESOURCES | SR MGR INT'L COMPENSATION | Cincinnati, OH |
| 9/22/93 | | | CHIQUITA BRANDS INTERNATIONAL, I. | OFFICE SERVICES | MANAGER TELECOMMUNICATIONS | Cincinnati, OH |
| 9/22/93 | | | JOHN MORRELL & CO | SALES | REGIONAL SALES MANAGER | N. Huntingdon, PA |
| 9/22/93 | | | AGROINDUSTRIAL LOS LAGOS | OPERATIONS | MGR ASSOC PRODUCERS | Santiago, DR |
| 10/8/93 | | | COBAL | FINANCE | MGR FIN PLNG. ANALYSIS | San Jose, Costa Rica |
| 9/27/93 | | | CHIRIQUI LAND COMPANY | OPERATIONS | MANAGER TECHNICAL SERVICES-ARMUELLES | Armuelles, Panama |
| 10/11/93 | | | CHIQUITA BRANDS INTERNATIONAL, I. | MIS | MANAGER INFORMATION SERVICES | Cincinnati, OH |
| 9/22/93 | | | CHIQUITA BRANDS INTERNATIONAL, I. | CORPORATE AFFAIRS | VICE PRESIDENT-CORPORATE AFFAIRS | Cincinnati, OH |
| 9/29/93 | | | CHIQUITA BRANDS INTERNATIONAL, I. | MIS | MANAGER INFORMATION SERVICES | Cincinnati, OH |
| 9/22/93 | | | CHIQUITA BRANDS, INC | INTERNAL AUDIT | AUDIT SPECIALIST | Cincinnati, OH |
| 10/14/93 | | | JOHN MORRELL & CO | SALES | VP-EASTERN DIVISION | Broomall, PA |
| 10/11/93 | | | CHIQUITA BRANDS INTERNATIONAL, I. | MIS | MANAGER INFORMATION ENGINEERING | Cincinnati, OH |
| 9/22/93 | | | CHIQUITA BRANDS INTERNATIONAL, I. | RISK MANAGEMENT | CORPORATE RISK MANAGER | Cincinnati, OH |
| 9/22/93 | | | CHIQUITA BANANA COMPANY, B V. | FINANCE | ACCTG DIR | Antwerp, Belgium |
| 9/23/93 | | | CHIQUITA TROPICAL PRODUCTS, N.A | | SENIOR ACCOUNT MANAGER | Atlanta, GA |
| 10/20/93 | | | CHIQUITA BRANDS, INC | OPERATIONS | CHARTERING MANAGER | Cincinnati, OH |
| 10/11/93 | | | CHIQUITA BRANDS INTERNATIONAL, I. | CONTROLLER'S | MANAGER ACCOUNTING | Cincinnati, OH |
| 9/22/93 | | | CHIQUITA BRANDS, INC | TRANSPORTATION | MARKETING ANALYST | Cincinnati, OH |
| 10/11/93 | | | CHIQUITA BRANDS CO. N.A | PROCESSED FOODS | DIRECTOR LOGISTICS AND PROD CONTROL | Cincinnati, OH |
| 9/29/93 | | | JOHN MORRELL & CO | TRANSPORTATION | ASSISTANT VICE PRESIDENT | Cincinnati, OH |
| 9/22/93 | | | CHIQUITA BRANDS, INC | OPERATIONS | SENIOR MANAGER, MARKET DEVELOPMENT | Cincinnati, OH |
| 10/11/93 | | | CHIQUITA BRANDS CO. N.A | CB-NA BANANA SALES | VICE PRESIDENT SALES N.A | Cincinnati, OH |
| 9/22/93 | | | CHIQUITA BRANDS CO. N.A | MATERIALS & SUPPLY | MANAGER SUPPLY LOGISTICS | Cincinnati, OH |
| 9/22/93 | | | MARITROP TRADING CORPORATION | QUALITY ASSURANCE | DIRECTOR TECH SALES AND QUALITY ASSURA | Cincinnati, OH |
| 9/23/93 | | | CHIQUITA BRANDS CO. N.A | OPERATIONS | DIRECTOR AGRICULTURE | La Lima, Honduras |
| 10/4/93 | | | TELA RAILROAD COMPANY | OPERATIONS | DIRECTOR CONTAINER OPERATIONS | Wilmington, DE |
| 9/27/93 | | | CHIQUITA BRANDS CO. N.A | INLAND TRANSPORTATION | SR AUDIT MANAGER | Cincinnati, OH |
| 9/27/93 | | | CHIQUITA BRANDS INTERNATIONAL, I. | INTERNAL AUDIT | OPERATIONS DIRECTOR | Santiago, Chile |
| 10/4/93 | | | FRUPAC | OPERATIONS | | |

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FOREIGN CORRUPT PRACTICES COMPLIANCE
PERIOD JULY 1 - SEPTEMBER 30, 1993

Confidential Treatment
Request by Chiquita Brands

| DATE REC'D | NAME | X IF PMT. RPTD | COMPANY | DEPARTMENT | TITLE | LOCATION |
|---------------|------|----------------------|-----------------------------------|-----------------------|--|--------------------------|
| 9/22/93 | | | CHIQUITA BRANDS INTERNATIONAL, I. | LAW | SENIOR COUNSEL | Cincinnati, OH |
| 10/21/93 | | | JOHN MORRELL & CO. | SALES | VP-WESTERN DIVISION | Minneapolis, MN |
| 10/18/93 | | | CHIQUITA BANANA COMPANY, B.V. | SALES | DIRECTOR, INDUSTRIAL SALES | Zwijndrecht, Netherlands |
| 9/27/93 | | | JOHN MORRELL & CO. | MARKETING | SR. BRAND MANAGER | Cincinnati, OH |
| 9/23/93 | | | CHIQUITA BRANDS CO., N.A. | PROCESSED FOODS | REGIONAL SALES MANAGER | Cleveland, OH |
| 9/29/93 | | | CHIQUITA BRANDS CO., N.A. | PROCESSED FOODS | REGIONAL SALES MANAGER | W. Chicago, IL |
| 9/22/93 | | | COBAL | OPERATIONS | SUPT. PACK & HARVEST | San Jose, Costa Rica |
| 10/20/93 | | | CIA. FRUTERA DE SEVILLA | FINANCE | SPECIAL PROJECTS | Medellin, Colombia |
| 9/29/93 | | | CHIQUITA BRANDS INTERNATIONAL, I. | INTERNAL AUDIT | AUDIT MANAGER | Cincinnati, OH |
| 10/4/93 | | | NUMAR | PROCESSED FOODS | TECH. SERVICES ENG. | San Jose, Costa Rica |
| 10/15/93 | | | PROGRESSIVE PRODUCE CO. | ADMINISTRATION | VICE PRESIDENT | Los Angeles, CA |
| 10/8/93 | | | FRUPAC | SALES | PRODUCT MGR. | Philadelphia, PA |
| 9/22/93 | | | JOHN MORRELL & CO. | DINNER BELL/MORRELL M | BRAND MANAGER | Cincinnati, OH |
| 9/29/93 | | | CALIFORNIA DAY FRESH FOODS | EXECUTIVE | VICE PRESIDENT | Glendora, CA |
| 9/22/93 | | | CHIQUITA BRANDS INTERNATIONAL, I. | CONTROLLERS | DIRECTOR TROPICAL OPERATIONS | Cincinnati, OH |
| 9/27/93 | | | JOHN MORRELL & CO. | MOSEY'S | ASSISTANT CONTROLLER | Bloomfield, CT |
| 9/30/93 | | | CHIQUITA BRANDS, INC. | INTL BUSINESS DEVELOP | DIRECTOR, INTERNATIONAL DEVELOPMENT | Cincinnati, OH |
| 9/22/93 | | | CHIQUITA BRANDS, INC. | OPERATIONS | SR. DIRECTOR, QUALITY ASSURANCE | Cincinnati, OH |
| 10/18/93 | | | CHIQUITA BRANDS INTERNATIONAL, I. | CONTROLLERS | MANAGER FINANCIAL PROJECTS | Cincinnati, OH |
| 9/22/93 | | | CHIQUITA TROPICAL PRODUCTS | HUMAN RESOURCES | MGR. HUMAN RESOURCES | San Jose, Costa Rica |
| 10/4/93 | | | FRUPAC | OPERATIONS | GENERAL MANAGER | San Diego, Chile |
| 9/23/93 | | | CIA. FRUTERA DE SEVILLA | MIS | MANAGER MIS | Medellin, Colombia |
| 10/4/93 | | | CHIQUITA BRANDS CO., N.A. | PROCESSED FOODS | DIRECTOR MARKETING | Cincinnati, OH |
| 10/8/93 | | | CHIQUITA BRANDS, INC. | DOMESTIC OPERATIONS | ACCOUNTING MANAGER | Cincinnati, OH |
| 9/29/93 | | | CHIQUITA BRANDS CO., N.A. | H.L. BANANA | GENERAL MANAGER | Adelaide, Australia |
| 10/15/93 | | | BANANA SUPPLY CO. | EXECUTIVE | DIRECTOR SALES, S.A./WORLDWIDE MKTG | Cincinnati, OH |
| 10/19/93 | | | MARITROP TRADING CORPORATION | MARITROP | VICE PRESIDENT | Miami, FL |
| 9/23/93 | | | JOHN MORRELL & CO. | HUMAN RESOURCES | M&S MANAGER | Cincinnati, OH |
| 9/29/93 | | | CALIFORNIA DAY FRESH FOODS | ENGINEERING | V.P. HUMAN RESOURCES, JM & CO. | Sioux Falls, SD |
| 9/22/93 | | | CALIFORNIA DAY FRESH FOODS | HUMAN RESOURCES | MAINTENANCE/ENGINEERING MANAGER | Glendora, CA |
| 10/4/93 | | | CHIQUITA BRANDS INTERNATIONAL, I. | MIS | HUMAN RESOURCES MANAGER | Glendora, CA |
| 10/4/93 | | | CIA. FRUTERA DE SEVILLA | OPERATIONS | V.P. INFORMATION SYSTEMS | Cincinnati, OH |
| 9/22/93 | | | CIL | OPERATIONS | GENERAL MANAGER - MEDELLIN | Medellin, Colombia |
| 9/27/93 | | | MARITROP TRADING CORPORATION | AGROCHEMICALS | DIRECTOR LOGISTICS AND OPERATIONS | Antwerp, Belgium |
| 9/22/93 | | | CHIQUITA BRANDS, INC. | OPERATIONS | MANAGER AGRICHEMICALS | Cincinnati, OH |
| 9/27/93 | | | CHIQUITA BRANDS INTERNATIONAL, I. | MIS | EXECUTIVE VICE PRESIDENT CTP GROUP | Cincinnati, OH |
| 9/22/93 | | | JOHN MORRELL & CO. | ADMINISTRATION | DIRECTOR - INFORMATION SERVICES | Cincinnati, OH |
| 10/4/93 | | | NUMAR | PROCESSED FOODS | GENERAL MGR. CHEMICAL DIV. SARATOGA SP | Northlake, IL |
| 10/4/93 | | | TELA RAILROAD COMPANY | OPERATIONS | GM NUMAR | San Jose, Costa Rica |
| 10/13/93 | | | CHIQUITA BANANA COMPANY, B.V. | OPERATIONS | GENERAL MANAGER TELA RAILROAD | La Lima, Honduras |
| | | | | | REG. DIRECTOR GERMANY/UK/IRELAND | Cologne, Germany |

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FOREIGN CORRUPT PRACTICES COMPLIANCE
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Request by Chiquita Brands

| DATE REC'D RESPONSE | NAME | X IF PMT. RPTD | COMPANY | DEPARTMENT | TITLE | LOCATION |
|---------------------------|------|----------------------|-----------------------------------|----------------------|---|--------------------------|
| 9/30/93 | | | CHIQUITA BRANDS INTERNATIONAL, I. | TREASURY | VICE PRESIDENT AND TREASURER | Cincinnati, OH |
| 10/8/93 | | | CHIQUITA BRANDS CO., N.A. | PROCESSED FOODS | REGIONAL SALES MANAGER | Leominster, MA |
| 9/22/93 | | | CHIQUITA TROPICAL PRODUCTS | OPERATIONS | ASST. REG. VP | San Jose, Costa Rica |
| 9/22/93 | | | JOHN MORRELL & CO. | PROCESSED MEATS | CORP. PRODUCT COORDINATOR | Springdale, OH |
| 9/22/93 | | | CHIQUITA BRANDS CO., N.A. | INLAND DISTRIBUTION | A.V.P. SALES PLANNING/CUSTOMER SERVICES | Cincinnati, OH |
| 9/22/93 | | | JOHN MORRELL & CO. | FINANCIAL ANALYSIS | MGR. PLANNING & ANALYSIS | Cincinnati, OH |
| 9/22/93 | | | CHIQUITA BRANDS, INC. | CONTROLLER'S | MGR MARKETING & MANAGEMENT | Cincinnati, OH |
| 9/22/93 | | | JOHN MORRELL & CO. | PORK PLANT OPERATION | VICE PRESIDENT | Sioux Falls, SD |
| 10/1/93 | | | CHIQUITA BRANDS CO., N.A. | CB-NA BANANA SALES | REGION SALES VICE PRESIDENT | St. Louis, MO |
| 10/22/93 | | | CHIQUITA BANANA COMPANY, B.V. | MARKETING | COUNTRY MANAGER | Prague, Czechoslovakia |
| 10/1/93 | | | JOHN MORRELL & CO. | PLANT OPERATIONS | MECHANICAL SUPERINTENDENT | Sioux Falls, SD |
| 10/4/93 | | | FRUPAC | OPERATIONS | PRODUCTION DIRECTOR | Santiago, Chile |
| 10/4/93 | | | MARITROP TRADING CORPORATION | ADMINISTRATION | DIRECTOR, MATERIALS & SUPPLY | Cincinnati, OH |
| 9/22/93 | | | CHIQUITA BRANDS, INC. | OPERATIONS | BUNKER COORDINATOR | Cincinnati, OH |
| 10/11/93 | | | CHIQUITA BRANDS CO., N.A. | SALES | NORTH AMERICAN SALES MANAGER | Cincinnati, OH |
| 10/18/93 | | | JOHN MORRELL & CO. | HUMBOLDT SAUSAGE | V.P. OF MANUFACTURING | Humboldt, IA |
| 9/22/93 | | | CHIQUITA BRANDS CO., N.A. | PROCESSED FOODS | REGION SALES MANAGER | Cordova, TN |
| 9/22/93 | | | CHIQUITA S.A. | FINANCE | DIRECTOR, FINANCIAL PLANNING | Geneva, Switzerland |
| 10/14/93 | | | CHIQUITA BRANDS INTERNATIONAL, I. | HUMAN RESOURCES | VP CORPORATE HUMAN RESOURCES | Cincinnati, OH |
| 10/11/93 | | | JOHN MORRELL & CO. | SIoux CITY | CONTROLLER | Sioux City, IA |
| 10/13/93 | | | NUMAR | PROCESSED FOODS | ADMINISTRATION & FINANCIAL VP | San Jose, Costa Rica |
| 10/4/93 | | | FRUPAC | HUMAN RESOURCES | HUMAN RESOURCES DIRECTOR | Santiago, Chile |
| 10/4/93 | | | CIL | OPERATIONS | AVP PROD., COORD., & ALLOC. | Antwerp, Belgium |
| 9/23/93 | | | POLYMER UNITED | FINANCE | REGIONAL DIRECTOR FIN. & ADMIN. | Panama City, Panama |
| 10/18/93 | | | DUNAND ET COMPAGNIE DES BANAN | EXECUTIVE | SECRETARY | Paris, France |
| 10/13/93 | | | CIL | FINANCE | CONTROLLER - EUROPE | Antwerp, Belgium |
| 10/21/93 | | | CIL | FINANCE | MANAGER | Hong Kong, Hong Kong |
| 10/4/93 | | | CHIQUITA BRANDS, INC. | OPERATIONS | ASST. VICE PRESIDENT TROPICAL BUSINESS | Cincinnati, OH |
| 9/22/93 | | | LEHMANN | EXECUTIVE | GENERAL MANAGER | Germany |
| 10/20/93 | | | CHIQUITA BRANDS CO., N.A. | GTP NORTH AMERICA | AVP BUSINESS DEVELOPMENT | Cincinnati, OH |
| 9/29/93 | | | COBAL | TREASURY | TREASURER | San Jose, Costa Rica |
| 10/5/93 | | | CHIQUITA BRANDS INTERNATIONAL, I. | SECRETARY'S OFFICE | ASST. GENERAL COUNSEL & ASST. SECRETAR | Cincinnati, OH |
| 9/22/93 | | | CHIQUITA BRANDS INTERNATIONAL, I. | MIS | MANAGER INFORMATION ENGINEERING | Cincinnati, OH |
| 10/18/93 | | | CHIQUITA BRANDS INTERNATIONAL, I. | MIS | DIRECTOR DATA ADMINISTRATION | Cincinnati, OH |
| 10/4/93 | | | CHIQUITA BRANDS INTERNATIONAL, I. | MIS | MANAGER INFORMATION ENGINEERING | Cincinnati, OH |
| 10/1/93 | | | CHIQUITA BRANDS INTERNATIONAL, I. | TREASURY | DIR/TREASURY ANALYSIS | Cincinnati, OH |
| 9/22/93 | | | CHIQUITA BRANDS INTERNATIONAL, I. | ADMINISTRATION | CHAIRMAN & CEO | Cincinnati, OH |
| 9/22/93 | | | CHIQUITA BRANDS INTERNATIONAL, I. | EXECUTIVE | PRESIDENT AND CHIEF OPERATING OFFICER | Cincinnati, OH |
| 10/4/93 | | | CHIQUITA BRANDS INTERNATIONAL, I. | BOARD OF DIRECTORS | DIRECTOR | Cincinnati, OH |
| 9/22/93 | | | CHIQUITA TROPICAL PRODUCTS | HUMAN RESOURCES | REGIONAL HUMAN RESOURCE DIRECTOR | San Pedro Sula, Honduras |
| 8/30/93 | | | CHIQUITA BRANDS INTERNATIONAL, I. | CONTROLLERS | MANAGER | Cristobal, Panama |
| 9/22/93 | | | | | | |

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FOREIGN CORRUPT PRACTICES COMPLIANCE
PERIOD JULY 1 - SEPTEMBER 30, 1993

Confidential Treatment
Request by Chiquita Brands

| DATE REC'D RESPONSE | NAME | X IF PMT. RPTD | COMPANY | DEPARTMENT | TITLE | LOCATION |
|---------------------------|------|----------------------|-----------------------------------|-------------------------|---|---------------------------|
| 10/4/93 | | | CHIQUITA BANANA COMPANY, B.V. | FINANCE | DIRECTOR, E.D.P. | Antwerp, Belgium |
| 10/22/93 | | | FRUPAC | OPERATIONS | TERMINAL MGR. | Philadelphia, PA |
| 10/8/93 | | | FRUPAC | SALES | SR. ACCOUNT MANAGER | Philadelphia, PA |
| 9/29/93 | | | JOHN MORRELL & CO. | PEYTON PACKING COMPA | PERSONNEL MANAGER/P.A. MANAGER | El Paso, TX |
| 10/8/93 | | | CHIQUITA BRANDS CO., N.A. | BUSINESS DEVELOPMENT | DIRECTOR SALES ADMINISTRATION | Cincinnati, OH |
| 9/29/93 | | | MARITROP TRADING CORPORATION | MARITROP | MGR FLEET PURCHASING | Cincinnati, OH |
| 9/27/93 | | | JOHN MORRELL & CO. | TOBIN'S FIRST PRIZE | REGIONAL SALES MGR | Schneectady, NY |
| 9/24/93 | | | POLYMER UNITED | OPERATIONS | MGR, PRODUCTION SERVICES | San Jose, Costa Rica |
| 10/19/93 | | | SPIERS N.V. | EXECUTIVE | CONTROLLER | Antwerp, Belgium |
| 9/22/93 | | | CHIQUITA BRANDS, INC. | FAR & MID EAST & EUROPE | V.P. ASIA - PACIFIC | Cincinnati, OH |
| 10/13/93 | | | DUNAND ET COMPAGNIE DES BANAN | EXECUTIVE | CHIEF FINANCIAL OFFICER | Paris, France |
| 10/11/93 | | | JOHN MORRELL & CO. | ADMINISTRATION | GENERAL MGR. LIGURIA | Humboldt, IA |
| 10/11/93 | | | GREAT WHITE FLEET | OPERATIONS | ASSISTANT MGR. OF OPERATIONS | Cincinnati, OH |
| 9/22/93 | | | JOHN MORRELL & CO. | EXECUTIVE | V.P. AND ASST. PLANT MANAGER | Sioux Falls, S.D. |
| 10/18/93 | | | CHIQUITA BRANDS INTERNATIONAL, I. | PROCESSED FOODS | MGR., MARKET Q/A/QC | Cincinnati, OH |
| 9/30/93 | | | JOHN MORRELL & CO. | PROCESSED MEATS | ASSISTANT VICE PRESIDENT | Sioux Falls, SD |
| 10/4/93 | | | NUMAR | PROCESSED FOODS | DIV MANAGER COTO | San Jose, Costa Rica |
| 9/27/93 | | | CHIQUITA BRANDS CO., N.A. | PROCESSED FOODS | VICE PRESIDENT SALES | Cincinnati, OH |
| 9/24/93 | | | CHIQUITA BANANA COMPANY, B.V. | OPERATIONS | COUNTRY MGR - GREECE | Athens, Greece |
| 9/27/93 | | | CHIQUITA BRANDS CO., N.A. | CB-NA BANANA SALES | SR. ACCOUNT MANAGER | Mahwah, NJ |
| 10/4/93 | | | CHIQUITA BRANDS INTERNATIONAL, I. | MIS | AVP- INFORMATION SERVICES | Cincinnati, OH |
| 10/13/93 | | | CBII | OPERATIONS | DIR. OPERATIONS | Marlinique |
| 9/29/93 | | | JOHN MORRELL & CO. | MARKETING | VICE PRESIDENT | Cincinnati, OH |
| 9/30/93 | | | CHIQUITA INTERNATIONAL, LTD. | CONTROLLERS | CONTROLLER | Tapachula, Mexico |
| 9/22/93 | | | JOHN MORRELL & CO. | MIS | DIRECTOR INFORMATION SERVICES | Cincinnati, OH |
| 10/15/93 | | | JOHN MORRELL & CO. | CONTROLLER'S | CONTROLLER - PRICE AND EXPENSE | Cincinnati, OH |
| 10/4/93 | | | COBAL | OPERATIONS | GENERAL MANAGER | San Jose, Costa Rica |
| 10/7/93 | | | CHIQUITA BRANDS, INC. | CONTROLLERS | CONTROLLER | Cincinnati, OH |
| 10/19/93 | | | CHIQUITA BRANDS INTERNATIONAL, I. | MIS | MANAGER INFORMATION ENGINEERING | Cincinnati, OH |
| 10/1/93 | | | CHIQUITA BRANDS INTERNATIONAL, I. | HUMAN RESOURCES | MANAGER BENEFITS | Cincinnati, OH |
| 9/23/93 | | | CHIQUITA BRANDS INTERNATIONAL, I. | MIS | MANAGER INFORMATION ENGINEERING | Cincinnati, OH |
| 9/23/93 | | | GIL | QUALITY ASSURANCE | MGR. QUAL. ASSURANCE | Antwerp, Belgium |
| 10/14/93 | | | PASCUAL HERMANOS | OPERATIONS | CHIEF ADMINISTRATIVE OFFICER | Valencia, Spain |
| 9/22/93 | | | CHIQUITA BRANDS CO., N.A. | CB-NA BANANA SALES | SR. ACCOUNT MANAGER | Cincinnati, OH |
| 9/23/93 | | | CHIQUITA TROPICAL PRODUCTS | OPERATIONS | DIR. CAP. INVESTMENT & PURCHASING | San Jose, Costa Rica |
| 10/21/93 | | | COBIGUA | OPERATIONS | GENERAL MANAGER, COBIGUA | Guatemala City, Guatemala |
| 10/26/93 | | X | CHIQUITA TROPICAL PRODUCTS | LEGAL | ASSISTANT DIRECTOR LEGAL AND GOVT AFFAI | Panama City, Panama |
| 10/25/93 | | X | CIA, FRUTERA DE SEVILLA | CONTROLLEF | CONTROLLER | Santa Marta, Colombia |
| 10/8/93 | | | FRUPAC | SALES | STAFF SERVICES MGR. | Philadelphia, PA |
| 10/8/93 | | | JOHN MORRELL & CO. | SPRINGDALE | VICE PRESIDENT AND GENERAL MANAGER | Cincinnati, OH |
| 9/23/93 | | | COBIGUA | OPERATIONS | SENIOR PRODUCTION MANAGER | Guatemala City, Guatemala |

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FOREIGN CORRUPT PRACTICES COMPLIANCE
PERIOD JULY 1 - SEPTEMBER 30, 1993

Confidential Treatment
Request by Chiquita Brands

| DATE REC'D RESPONSE | NAME | X IF PMT. RPTD | COMPANY | DEPARTMENT | TITLE | LOCATION |
|---------------------------|------|----------------------|-----------------------------------|----------------------|-------------------------------------|--------------------------------|
| 9/22/93 | | | CHIQUITA BRANDS INTERNATIONAL, I. | TAX | V.P. TAX | Cincinnati, OH |
| 9/27/93 | | | CHIQUITA BRANDS CO., N.A. | CB-NA BANANA SALES | REGION SALES MANAGER | Bothell, WA |
| 10/11/93 | | | CHIQUITA BRANDS, INC. | OPERATIONS | TECHNICAL SUPERINTENDENT | Cincinnati, OH |
| 9/22/93 | | | CHIQUITA BRANDS INTERNATIONAL, I. | MIS | MANAGER TELECOMMUNICATIONS | Cincinnati, OH |
| 10/4/93 | | | TELA RAILROAD COMPANY | BANANA TECH SERVICES | ASST DIR CROP PROT | La Lima, Honduras |
| 10/14/93 | | | COBIGUA | OPERATIONS | MGR. TECH SERVICES | Puerto Barrios, Guatemala |
| 9/22/93 | | | COBAL | OPERATIONS | SUPT. TECH SERVICES | San Jose, Costa Rica |
| 10/13/93 | | | CHIQUITA BRANDS, INC. | PROCESSED FOODS | MANAGER PLANNING & ANALYSIS | Cincinnati, OH |
| 9/22/93 | | | CHIQUITA BRANDS CO., N.A. | CONTAINER MAINTENANC | MGR. CONTAINER MAINTENANCE | Gulfport, MS |
| 10/18/93 | | | MUNDIMAR | CONTROLLERS | CONTROLLER | San Jose, Costa Rica |
| 9/22/93 | | | CHIQUITA BRANDS INTERNATIONAL, I. | LAW | V.P., GENERAL COUNSEL & SECRETARY | Cincinnati, OH |
| 9/22/93 | | | CHIQUITA BRANDS INTERNATIONAL, I. | HUMAN RESOURCES | DIRECTOR - ORGANIZATION DEVELOPMENT | Cincinnati, OH |
| 10/4/93 | | | CHIQUITA TROPICAL PRODUCTS | OPERATIONS | M & S MANAGER | San Jose, Costa Rica |
| 9/22/93 | | | CHIQUITA BRANDS, INC. | MARITROP | MANAGER PURCHASE PACKAGING | Cincinnati, OH |
| 10/11/93 | | | CHIRIQUI LAND COMPANY | MIS | MGR. EDP | Armuellas, Panama |
| 9/23/93 | | | COBAL | OPERATIONS | SUPT. ENGINEERING | San Jose, Costa Rica |
| 10/4/93 | | | COBAL | OPERATIONS | MGR. TECH SERVICES | San Jose, Costa Rica |
| 10/8/93 | | | FRUPAC | MARKETING | SR. SALES/PRODUCT MGR. | Philadelphia, PA |
| 9/22/93 | | | CALIFORNIA DAY FRESH FOODS | OPERATIONS | INV. MANAGER | Glendora, CA |
| 10/20/93 | | | CIA. AGRICOLA DEL GUAYAS | CONTROLLER'S | ASSISTANT CONTROLLER | Guayaquil, Ecuador |
| 10/5/93 | | | JOHN MORRELL & CO. | OPERATIONS | REGIONAL SALES MGR | Los Angeles, CA |
| 10/20/93 | | | CHIQUITA BRANDS CO., N.A. | CB-NA SALES | REGION SALES MANAGER | Houston, TX |
| 10/14/93 | | | NICHOL GROUP PTY. LTD. | EXECUTIVE | MANAGING DIRECTOR | Melbourne, Victoria, Australia |
| 9/30/93 | | | CHIQUITA BRANDS, INC. | CONTOLLERS | MANAGER OPERATIONS & CONTROL | Cincinnati, OH |
| 9/22/93 | | | CHIQUITA BRANDS CO., N.A. | CB-NA BANANA SALES | REGION SALES MANAGER | Norcross, GA |
| 9/22/93 | | | JOHN MORRELL & CO. | SPRINGDALE | EXECUTIVE VICE PRESIDENT | Cincinnati, OH |
| 10/20/93 | | | CHIQUITA BRANDS INTERNATIONAL, I. | HUMAN RESOURCES | DIRECTOR - HUMAN RESOURCES | Cincinnati, OH |
| 10/4/93 | | | JOHN MORRELL & CO. | SARATOGA SPECIALTIES | GENERAL SALES MANAGER | Elmhurst, IL |
| 10/4/93 | | | TELA RAILROAD COMPANY | CONTROLLERS | DIVISION CONTROLLER | La Lima, Honduras |
| 9/22/93 | | | CHIQUITA BRANDS, INC. | PROCESSED FOODS | DIRECTOR DEVELOPMENT | Cincinnati, OH |
| 10/5/93 | | | CHIQUITA TROPICAL PRODUCTS | OPERATIONS | SR. V.P. REGION MANAGER | Panama City, Panama |
| 10/25/93 | | | CHIQUITA BRANDS CO., N.A. | CB-NA MARKETING | DIVISION MARKETING MANGER | Cincinnati, OH |
| 10/15/93 | | | BANANA SUPPLY COMPANY | EXECUTIVE | PRESIDENT | Miami, FL |
| 10/19/93 | | | CHIQUITA S.A. | EXECUTIVE | GENEAL MANAGER | Geneva, Switzerland |
| 9/22/93 | | | CHIRIQUI LAND COMPANY | HUMAN RESOURCES | COUNTRY MANAGER HUMAN RESOURCES-PA | San Jose, Costa Rica |
| 10/8/93 | | | CHIRIQUI LAND COMPANY | OPERATIONS | GENERAL MANAGER - ARMUELLES | Armuellas, Panama |
| 9/22/93 | | | CHIQUITA BRANDS INTERNATIONAL, I. | LAW | ASSISTANT GENERAL COUNSEL | Cincinnati, OH |
| 9/22/93 | | | CHIQUITA BRANDS INTERNATIONAL, I. | MIS | MANAGER INFORMATION ENGINEERING | Cincinnati, OH |
| 10/20/93 | X | | CHIQUITA BRANDS INTERNATIONAL, I. | TAX | MGR LATIN AMERICAN TAX OPERATIONS | Cincinnati, OH |
| 9/22/93 | | | CALIFORNIA DAY FRESH FOODS | OPERATIONS | DIRECTOR | Glendora, CA |
| 9/24/93 | | | CHIQUITA BRANDS CO., N.A. | PROCESSED FOODS | MGR. PRODUCT & PROCESS DEVELOPMENT | Cincinnati, OH |

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CBI-V1-001-005158

FOREIGN CORRUPT PRACTICES COMPLIANCE
PERIOD JULY 1 - SEPTEMBER 30, 1993

Confidential Treatment
Request by Chiquita Brands

| DATE REC'D RESPONSE | NAME | X IF PMT. RPTD | COMPANY | DEPARTMENT | TITLE | LOCATION |
|---------------------------|------|----------------------|-----------------------------------|------------------------|---|--------------------------|
| 9/29/93 | | | CHIKUITA BRANDS CO., N.A. | PROCESSED FOODS | VP SALES WEST | Cincinnati, OH |
| 9/22/93 | | | CHIKUITA BRANDS, INC. | OPERATIONS | V.P. TRANSPORTATION OPERATIONS | Cincinnati, OH |
| 9/29/93 | | | CALIFORNIA DAY FRESH FOODS | OPERATIONS | QUALITY CONTROL MANAGER | Glendora, CA |
| 9/22/93 | | | CHIKUITA BRANDS CO., N.A. | CB-NA BANANA SALES | DIV. MARKETING MANAGER | Costa Mesa, CA |
| 10/11/93 | | | CHIKUITA BRANDS, INC. | CONTROLLER'S | ASST V.P. TRANSPORTATION ACCTG. | Cincinnati, OH |
| 10/14/93 | | | CIL | FINANCE | DIRECTOR, ACCOUNTING | Antwerp, Belgium |
| 10/1/93 | | | CHIKUITA BRANDS INTERNATIONAL, I. | MIS | MANAGER PC SUPPORT | Cincinnati, OH |
| 10/21/93 | | | JOHN MORRELL & CO. | MOSEY'S | V.P.-GENERAL MANAGER | Bloomfield, CT |
| 10/7/93 | | | CHIKUITA BRANDS INTERNATIONAL, I. | HUMAN RESOURCES | DIRECTOR BENEFITS AND COMPENSATION | Cincinnati, OH |
| 9/30/93 | | | CHIKUITA ITALIA, S.p.A. | SALES | DIRECTOR SALES/NORTH | Milan, Italy |
| 10/18/93 | | | POLYMER UNITED | OPERATIONS | REGIONAL DIRECTOR MANUF. | Panama City, Panama |
| 9/30/93 | | | CHIKUITA BRANDS INTERNATIONAL, I. | MIS | MANAGER INFORMATION SERVICES | Cincinnati, OH |
| 10/19/93 | | | POLYMER UNITED | OPERATIONS | GM - PLASTIPAK | San Pedro Sula, Honduras |
| 9/22/93 | | | CHIKUITA BRANDS INTERNATIONAL, I. | LAW | SENIOR COUNSEL | Cincinnati, OH |
| 10/13/93 | | | CHIKUITA BRANDS INTERNATIONAL, I. | TREASURY | DIRECTOR TREASURY OPERATIONS | Cincinnati, OH |
| 10/4/93 | | | NUMAR | CONTROLLERS | AREA CONTROLLER | San Jose, Costa Rica |
| 10/14/93 | | | JOHN MORRELL & CO. | CONTROLLERS | ASST. VICE PRESIDENT FINANCE | Cincinnati, OH |
| 10/4/93 | | | CHIKUITA BRANDS INTERNATIONAL, I. | MIS | DIR INT'L & ACQUISITION SUPPORT | Cincinnati, OH |
| 10/8/93 | | | FRUPAC | SALES | ACCOUNT MGR. | Philadelphia, PA |
| 10/18/93 | | | CHIKUITA BRANDS, INC. | FAR & MID EAST & ITALY | DIRECTOR FINANCE & ACCTG., -FAR EAST REGI | Cincinnati, OH |
| 10/13/93 | | | JOHN MORRELL & CO. | HUMBOLDT | CONTROLLER | Humboldt, IA |
| 9/23/93 | | | JOHN MORRELL & CO. | CONTROLLERS | CONTROLLER | Sioux Falls, SD |
| 9/22/93 | | | CHIKUITA BRANDS CO., N.A. | INLAND DISTRIBUTION | VICE PRESIDENT LOGISTICS | Cincinnati, OH |
| 10/4/93 | | | NUMAR | PROCESSED FOODS | DIRECTOR, PALM RESEARCH PROGRAM | San Jose, Costa Rica |
| 10/4/93 | | | FRIDAY CANNING CORPORATION | SALES | INTL. SALES MGR. | New Richmond, WI |
| 10/21/93 | | | BRUGOM EN VISSER, B.V. | EXECUTIVE | CONTROLLER | Netherlands |
| 9/23/93 | | | CHIKUITA TROPICAL PRODUCTS | OPERATIONS | CAPITAL INVEST. MGR. | San Jose, Costa Rica |
| 10/18/93 | X | | CHIRIQUI LAND COMPANY | CONTROLLERS | ASST. CONTROLLER | Bocas, Panama |
| 9/22/93 | | | CHIKUITA BRANDS INTERNATIONAL, I. | LAW | GENERAL COUNSEL - JOHN MORRELL | Cincinnati, OH |
| 10/18/93 | | | CHIKUITA BRANDS, INC. | PROCESSED FOODS | MANAGER HUMAN RESOURCES | San Jose, Costa Rica |
| 9/23/93 | | | CHIKUITA BRANDS CO., N.A. | CB-NA BANANA SALES | SR. ACCOUNT MANAGER | Portland, OR |
| 9/22/93 | | | CHIKUITA BRANDS CO., N.A. | CB-NA BANANA SALES | DIVISION MARKETING MANAGER | Cincinnati, OH |
| 10/15/93 | | | TELA RAILROAD COMPANY | OPERATIONS | MANAGER - COBALISA | La Lima, Honduras |
| 9/27/93 | | | CHIKUITA BRANDS CO., N.A. | CONTAINER OPERATIONS | DIR. CONTAINER OPERATIONS | San Jose, Costa Rica |
| 10/18/93 | X | | CHIKUITA BRANDS INTERNATIONAL, I. | LAW | VICE PRESIDENT LABOR RELATIONS | Cincinnati, OH |
| 10/1/93 | | | CHIKUITA BANANA COMPANY, B.V. | MARKETING | COUNTRY MGR - SWITZERLAND | Zurich, Switzerland |
| 10/4/93 | X | | NUMAR | PROCESSED FOODS | GM PALMA TICA | San Jose, Costa Rica |
| 10/20/93 | | | COBAL | OPERATIONS | AGRI. SERVICES MANAGER | Guapiles, Costa Rica |
| 10/18/93 | X | | CIA. AGRICOLA DE RIO TINTO, S.A. | CONTROLLERS | CONTROLLER | San Pedro Sula, Honduras |
| 10/18/93 | | | JOHN MORRELL & CO. | GREAT BEND | CONTROLLER | Great Bend, KS |
| 9/22/93 | | | CHIKUITA BRANDS CO., N.A. | FINANCE | AVP FINANCE | Cincinnati, OH |

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FOREIGN CORRUPT PRACTICES COMPLIANCE
PERIOD JULY 1 - SEPTEMBER 30, 1993

Confidential Treatment
Request by Chiquita Brands

| DATE REC'D RESPONSE | NAME | X IF PMT. RPTD | COMPANY | DEPARTMENT | TITLE | LOCATION |
|---------------------------|------|----------------------|-----------------------------------|---------------------|--|--------------------------|
| 10/4/93 | | | CHIQUITA BANANA COMPANY, B.V. | SALES | TECH SALES MGR | Zwijndrecht, Netherlands |
| 10/18/93 | | | CHIQUITA TROPICAL PRODUCTS | OPERATIONS | V.P. - COUNTRY MGR PANAMA | Panama City, Panama |
| 10/11/93 | | | CHIQUITA BRANDS CO., N.A. | CB-NA BANANA SALES | SALES MANAGER, S. DIVISION | Charlotte, NC |
| 10/20/93 | | | CHIQUITA BRANDS INTERNATIONAL, I. | ADMINISTRATION | V.P. CHIEF FINANCIAL OFFICER | Cincinnati, OH |
| 10/7/93 | | | JOHN MORRELL & CO. | SALES | ASST. GEN. MGR. & SALES MGR. | Chicago, IL |
| 10/4/93 | | | FRIDAY CANNING CORPORATION | SALES & MARKETING | VICE PRESIDENT | New Richmond, WI |
| 10/4/93 | | | FRUDOCA | CONTROLLERS | CONTROLLER | Santo Domingo, DR |
| 10/11/93 | | | CHIQUITA BRANDS, INC. | QUALITY ENGINEERING | MGR. PACK TECH CENTER | San Jose, Costa Rica |
| 10/4/93 | | | ACEITERA CORONA | PROCESSED FOODS | GENERAL MANAGER | Managua, Nicaragua |
| 10/8/93 | | | FRUPAC | QUALITY ENGINEERING | Q.C. MANAGER | Philadelphia, PA |
| 9/22/93 | | | CALIFORNIA DAY FRESH FOODS | EXECUTIVE | PRESIDENT | Glendora, CA |
| 10/11/93 | | | CHIRQUI LAND COMPANY | OPERATIONS | MANAGER INDUSTRIAL RELATIONS | Armuelles, Panama |
| 9/30/93 | | | CHIQUITA ITALIA, S.p.A. | SALES | ALLOCATION MANAGER | Rome, Italy |
| 10/11/93 | | | CHIQUITA BRANDS, INC. | CONTROLLER'S | ASST. VICE PRESIDENT TROPICAL ACCOUNTING | Cincinnati, OH |
| 9/22/93 | | | CHIQUITA BRANDS INTERNATIONAL, I. | CONTROLLER'S | MANAGER ACCOUNTING | Cincinnati, OH |
| 10/7/93 | | | POLYMER UNITED | OPERATIONS | VICE PRESIDENT POLYMER COSTA RICA | San Jose, Costa Rica |
| 10/4/93 | | | CHIQUITA BRANDS, INC. | DOMESTIC OPERATIONS | CONTROLLER | Cincinnati, OH |
| 10/15/93 | | | BANANA SUPPLY CO. | FINANCE | V.P. FINANCE & ADMIN. CAO | Miami, FL |
| 10/20/93 | | | JOHN MORRELL & CO. | SALES | ASST. GEN. MGR & REGIONAL CONTROLLER | Chicago, IL |
| 9/22/93 | | | JOHN MORRELL & CO. | LOGISTICS | DIRECTOR CUSTOMER SERVICE | Cincinnati, OH |
| 10/7/93 | | | CHIQUITA BRANDS CO., N.A. | CB-NA BANANA SALES | SR. ACCOUNT MANAGER | Deerfield, IL |
| 9/22/93 | | | JOHN MORRELL & CO. | SALES | PRIVATE LABEL SALES MGR | Sioux Falls, S.D. |
| 10/4/93 | | | CHIQUITA BRANDS CO., N.A. | PROCESSED FOODS | V.P. MARKETING | Cincinnati, OH |
| 10/15/93 | | | CHIQUITA BRANDS INTERNATIONAL, I. | INTERNAL AUDIT | DIRECTOR, INTERNAL AUDIT | Cincinnati, OH |
| 9/22/93 | | | CHIQUITA BRANDS INTERNATIONAL, I. | HUMAN RESOURCES | SR. MGR. HR & EMPLOYMENT PRACTICES | Cincinnati, OH |
| 10/4/93 | | | NUMAR | MARKETING | VICE PRESIDENT MARKETING | San Jose, Costa Rica |
| 9/22/93 | | | CHIQUITA BRANDS INTERNATIONAL, I. | HUMAN RESOURCES | DIRECTOR - HUMAN RESOURCES | Cincinnati, OH |
| 9/22/93 | | | CHIQUITA TROPICAL PRODUCTS | CONTROLLERS | CORP. ACCT. MGR. | San Jose, Costa Rica |
| 9/22/93 | | | JOHN MORRELL & CO. | EXECUTIVE | CHIEF OPERATING OFFICER | Cincinnati, OH |
| 9/22/93 | | | CHIQUITA BRANDS CO., N.A. | CB-NA BANANA SALES | SR. ACCOUNT MANAGER | Cincinnati, OH |
| 9/22/93 | | | JOHN MORRELL & CO. | SALES | PRIVATE LABEL REG. SALES MGR | Hazelwood, MO |
| 10/11/93 | | | UNITED BRANDS JAPAN, LTD. | EXECUTIVE | MANAGER, MARKETING | Tokyo, Japan |
| 10/11/93 | | | CHIQUITA BRANDS INTERNATIONAL, I. | MIS | MGR. INFORMATION SECURITY | Cincinnati, OH |
| 10/11/93 | | | JOHN MORRELL & CO. | GRAPHIC ARTS | DIRECTOR GRAPHIC ARTS | Cincinnati, OH |
| 9/22/93 | | | CHIQUITA BRANDS INTERNATIONAL, I. | CONTROLLER'S | MANAGER FINANCIAL ACCOUNTING | Cincinnati, OH |
| 10/11/93 | | | CHIQUITA BRANDS, INC. | OPERATIONS | TECHNICAL SUPERINTENDENT | Cincinnati, OH |
| 10/13/93 | | | CHIQUITA BRANDS INTERNATIONAL, I. | BOARD OF DIRECTORS | DIRECTOR | Washington, D.C. |
| 10/18/93 | | | FRUPAC | ACCOUNTING | ACCOUNTING MGR. | Philadelphia, PA |
| 9/22/93 | | | CHIQUITA BRANDS INTERNATIONAL, I. | OFFICE SERVICES | RELOCATION COORDINATOR | Cincinnati, OH |
| 9/27/93 | | | CHIQUITA BANANA COMPANY, B.V. | MARKETING | COUNTRY MANAGER, NETHERLANDS | Zwijndrecht, Netherlands |
| 10/19/93 | | | CHIQUITA BRANDS NEW ZEALAND | OPERATIONS | CHIEF EXECUTIVE OFFICER | Auckland, New Zealand |

CBI-V1-001-005160

1CBQ6-000366

FOREIGN CORRUPT PRACTICES COMPLIANCE
PERIOD JULY 1 - SEPTEMBER 30, 1993

Confidential Treatment
Request by Chiquita Brands

| DATE REC'D | NAME | X IF PMT. RPTD | COMPANY | DEPARTMENT | TITLE | LOCATION |
|---------------|------|----------------------|-----------------------------------|------------------------|-------------------------------------|--------------------------|
| 9/22/93 | | | CHIQUITA BRANDS, INC. | QUALITY ENGINEERING | DIRECTOR TROPICAL QUALITY ASSURANCE | San Jose, Costa Rica |
| 9/27/93 | | | TELA RAILROAD COMPANY | CONTROLLERS | SR. ASST. DIVISION CONTROLLER | La Lima, Honduras |
| 9/22/93 | | | JOHN MORRELL & CO. | SALES | E. CENTRAL SALES MANAGER | Cincinnati, OH |
| 9/22/93 | | | CHIQUITA BRANDS INTERNATIONAL, I. | DINING SERVICES | EXECUTIVE CHEF | Cincinnati, OH |
| 10/8/93 | | | AGROINDUSTRIAL LOS LAGOS | CONTROLLERS | ASST. CONTROLLER | San Jose, Costa Rica |
| 10/4/93 | | | NUMAR | HUMAN RESOURCES | DIRECTOR HUMAN RESOURCES | San Jose, Costa Rica |
| 10/20/93 | | | COBAL | FINANCE | ASSISTANT CONTROLLER | Wilmington, CA |
| 10/8/93 | | | CHIQUITA BRANDS, INC. | TERMINAL OPERATIONS | MANAGER, WESTERN DIV. | Medellin, Colombia |
| 10/1/93 | | | CHIQUITA BRANDS INTERNATIONAL, I. | SECURITY | MANAGER CORP. SECURITY | Cincinnati, OH |
| 9/29/93 | | | CHIQUITA BRANDS CO., N.A. | CTP NORTH AMERICA | SR. VICE PRESIDENT | Medellin, Colombia |
| 9/24/93 | | | CIA. FRUTERA DE SEVILLA | OPERATIONS | OPER. TRAINING & DEV. ADVISOR | Jacksonville, FL |
| 9/27/93 | | | CHIQUITA BRANDS CO., N.A. | PROCESSED FOODS | REGIONAL SALES MANAGER | Cincinnati, OH |
| 9/22/93 | | | CHIQUITA BRANDS, INC. | CONTROLLER'S | MANAGER ACCOUNTING | Cincinnati, OH |
| 10/4/93 | | | CHIQUITA BRANDS INTERNATIONAL, I. | FINANCIAL ANALYSIS | CORPORATE PLANNER | Cincinnati, OH |
| 10/11/93 | | | CHIQUITA BRANDS, INC. | TRANSPORTATION | MANAGER SCHEDULING | Cincinnati, OH |
| 9/22/93 | | | JOHN MORRELL & CO. | WESTERN SALES DIVISION | MGR., SALES OPERATIONS | Minneapolis, MN |
| 9/22/93 | | | CIL | OPERATIONS | V.P. MARKETING & LOGISTICS | Hamilton, Bermuda |
| 10/8/93 | | | JOHN MORRELL & CO. | SILOUX CITY | GENERAL MANAGER | Sioux City, IA |
| 10/18/93 | | | CHIQUITA BRANDS, INC. | INTERNAL AUDIT | AUDITOR | Cincinnati, OH |
| 10/11/93 | | X | CHIQUITA BRANDS INTERNATIONAL, I. | TAX | TAX COUNSEL | Cincinnati, OH |
| 9/22/93 | | | CHIQUITA BRANDS, INC. | PROCESSED FOODS | DIR. NEW PRODUCT DEVELOPMENT | Cincinnati, OH |
| 9/22/93 | | | JOHN MORRELL & CO. | MGMT. PORK DIVISION | DIRECTOR MGMT & OPERATIONS ANALYSIS | Cincinnati, OH |
| 9/22/93 | | | CHIQUITA BRANDS INTERNATIONAL, I. | LAW | CORPORATE COUNSEL | Cincinnati, OH |
| 10/4/93 | | | CHIQUITA BRANDS, INC. | OPERATIONS | SR. DIRECTOR CTP OPERATIONS | Cincinnati, OH |
| 10/15/93 | | | CHIQUITA BRANDS, INC. | QUALITY ENGINEERING | SR. MANAGER TRANSPORTATION | San Jose, Costa Rica |
| 9/22/93 | | | CHIQUITA BRANDS INTERNATIONAL, I. | LAW | ASSISTANT GENERAL COUNSEL | Cincinnati, OH |
| 9/27/93 | | | CHIQUITA BRANDS INTERNATIONAL, I. | HUMAN RESOURCES | MANAGER TQC | Cincinnati, OH |
| 10/11/93 | | | UNITED BRANDS JAPAN, LTD. | EXECUTIVE | EXECUTIVE V.P. UB JAPAN (CHIQUITA) | Tokyo, Japan |
| 10/20/93 | | | LEHMANN | EXECUTIVE | CHIEF FINANCIAL OFFICER | Germany |
| 9/22/93 | | | CHIQUITA BRANDS INTERNATIONAL, I. | CONTROLLER'S | V.P. & CONTROLLER | Cincinnati, OH |
| 10/4/93 | | | JOHN MORRELL & CO. | MARKETING | DIRECTOR MARKETING | Chicago, IL |
| 10/4/93 | | | FRIDAY CANNING CORPORATION | ADMINISTRATION | SENIOR VICE PRESIDENT | New Richmond, WI |
| 9/22/93 | | | CHIQUITA BRANDS CO., N.A. | PROCESSED FOODS | DIVISION CONTROLLER | Cincinnati, OH |
| 10/8/93 | | | CHIQUITA BRANDS INTERNATIONAL, I. | HUMAN RESOURCES | TQC COORDINATOR | Cincinnati, OH |
| 10/28/93 | | | CHIQUITA BRANDS NEW ZEALAND | FINANCE | ACCOUNTING MANAGER | Auckland, New Zealand |
| 10/4/93 | | | COBAL | MIS | MIS DIRECTOR | San Jose, Costa Rica |
| 10/1/93 | | | CHIQUITA TROPICAL PRODUCTS | LEGAL | DIR. LEGAL DEPT. | San Pedro Sula, Honduras |
| 9/30/93 | | | CHIQUITA INTERNATIONAL, LTD. | OPERATIONS | GENERAL MANAGER | Tapachula, Mexico |
| 9/22/93 | | | JOHN MORRELL & CO. | ENGINEERING | DIRECTOR | Cincinnati, OH |
| 9/27/93 | | | CHIQUITA BANANA COMPANY, B.V. | MARKETING | BUSINESS ANALYST | Zwijndrecht, Netherlands |
| 9/24/93 | | | CIA. FRUTERA DE SEVILLA | OPERATIONS | DIRECTOR TECH. SERVICES | Medellin, Colombia |

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CBI-V1-001-005161

FOREIGN CORRUPT PRACTICES COMPLIANCE
PERIOD JULY 1 - SEPTEMBER 30, 1993

Confidential Treatment
Request by Chiquita Brands

| DATE REC'D | NAME | X IF PMT. RPTD | COMPANY | DEPARTMENT | TITLE | LOCATION |
|---------------|------|----------------------|-----------------------------------|-------------------------|--|---------------------------|
| 10/7/93 | | | CHIQUITA BRANDS INTERNATIONAL, I. | CONTROLLER'S | MANAGER ACCOUNTING | Cincinnati, OH |
| 9/22/93 | | | CHIQUITA BRANDS, INC. | MARITROP | DIRECTOR CAPITAL PROCUREMENT | Cincinnati, OH |
| 10/4/93 | | | CHIQUITA TROPICAL PRODUCTS | LEGAL | VP LEGAL & GOV'T AFFAIRS | San Jose, Costa Rica |
| 10/18/93 | | | POLYMER UNITED | HUMAN RESOURCES | REGIONAL DIRECTOR H.R. | Panama City, Panama |
| 10/4/93 | | | JOHN MORRELL & CO. | OPERATIONS | REGIONAL SALES MGR | El Paso, TX |
| 9/30/93 | | | CHIQUITA TROPICAL PRODUCTS | LEGAL | SENIOR LEGAL COUNSEL | San Pedro Sula, Honduras |
| 9/22/93 | | | CHIQUITA BRANDS, INC. | PROCESSED FOODS | DIR. PURCHASING & MATERIAL RES. PLANNING | Cincinnati, OH |
| 9/30/93 | | | CHIQUITA BRANDS, INC. | FAR & MID EAST AND ITAL | DIRECTOR FINANCIAL ANALYSIS AND PLANNIN | Cincinnati, OH |
| 9/22/93 | | | CHIQUITA BRANDS, INC. | PROCESSED FOODS | DIRECTOR RESEARCH & DEVELOPMENT | Cincinnati, OH |
| 10/4/93 | | X | NUMAR | PROCESSED FOODS | V.P. | San Jose, Costa Rica |
| 10/13/93 | | | CHIQUITA BRANDS CO., N.A. | ACCOUNTING | ACCOUNTING MANAGER | Cincinnati, OH |
| 9/27/93 | | | CHIQUITA BRANDS INTERNATIONAL, I. | LAW | ASSISTANT GENERAL COUNSEL | Cincinnati, OH |
| 10/5/93 | | | CHIQUITA TROPICAL PRODUCTS | OPERATIONS | MGR BUS. & FIN. PLAN | Panama City, Panama |
| 9/24/93 | | | COBIGUA | OPERATIONS | PROJECT MANAGER | Guatemala City, Guatemala |
| 10/4/93 | | | CHIQUITA BRANDS INTERNATIONAL, I. | BOARD OF DIRECTORS | DIRECTOR | Cincinnati, OH |
| 10/7/93 | | | CHIQUITA BRANDS INTERNATIONAL, I. | INTERNAL AUDIT | AUDIT MANAGER | Eden, Prairie, MN |
| 9/22/93 | | | CHIQUITA BRANDS CO., N.A. | CB-NA BANANA SALES | SR. ACCOUNT MANAGER | Sioux Falls, S.D. |
| 9/23/93 | | | JOHN MORRELL & CO. | FINANCE | CONTROLLER - OPERATIONS | Kenner, LA |
| 9/29/93 | | | CHIQUITA BRANDS CO., N.A. | CB-NA BANANA SALES | SALES MANAGER, S. DIVISION | Cincinnati, OH |
| 10/11/93 | | | GREAT WHITE FLEET | OPERATIONS | NAVAL FLEET ARCHITECT | Cincinnati, OH |
| 10/5/93 | | | CHIQUITA BRANDS INTERNATIONAL, I. | RISK MANAGEMENT | DIRECTOR CORP. RISK MGT. | Cincinnati, OH |
| 9/22/93 | | | CHIQUITA BRANDS INTERNATIONAL, I. | ADMINISTRATION | EXEC. V.P. CHIEF ADM. OFFICER | Cincinnati, OH |
| 9/22/93 | | | JOHN MORRELL & CO. | FRESH MEAT | V.P. SALES & MARKETING | Philadelphia, PA |
| 10/21/93 | | | FRUPAC | SALES | ACCOUNT MGR. | Cincinnati, OH |
| 9/22/93 | | | CHIQUITA BRANDS INTERNATIONAL, I. | HUMAN RESOURCES | MANAGER, INTERNATIONAL COMPENSATION | Cincinnati, OH |
| 10/11/93 | | | CHIQUITA BRANDS, INC. | OPERATIONS | DIRECTOR - TRANSPORTATION OPERATIONS | Cincinnati, OH |
| 9/22/93 | | | CHIQUITA TROPICAL PRODUCTS | OPERATIONS | SR. VICE PRESIDENT/REGIONAL MANAGER | San Jose, Costa Rica |
| 10/4/93 | | | CHIQUITA BRANDS CO., N.A. | PROCESSED FOODS | PRODUCT MANAGER | Cincinnati, OH |
| 10/18/93 | | X | CIA. PROCESADORA DE FRUTAS, S.A. | OPERATIONS | GENERAL MANAGER | Panama City, Panama |
| 10/4/93 | | | JOHN MORRELL & CO. | SALES | REGIONAL SALES MGR | Monroe, NC |
| 9/22/93 | | | CHIQUITA BRANDS CO., N.A. | INLAND DISTRIBUTION | ASST. DIRECTOR, PHYSICAL DISTRIBUTION | Cincinnati, OH |
| 10/4/93 | | | FRIDAY CANNING CORPORATION | OPERATIONS | ASST. DIRECTOR, PHYSICAL DISTRIBUTION | New Richmond, WI |
| 10/20/93 | | | JOHN MORRELL & CO. | SPRINGDALE | SENIOR VICE PRESIDENT | Cincinnati, OH |
| 10/7/93 | | | CHIQUITA BRANDS INTERNATIONAL, I. | INTERNAL AUDIT | CONTROLLER | Cincinnati, OH |
| 10/18/93 | | | CHIQUITA BRANDS, INC. | PROCESSED BANANAS | VICE PRESIDENT INTERNAL AUDIT | Cincinnati, OH |
| 9/22/93 | | | CHIQUITA BRANDS CO., N.A. | CB-NA BANANA SALES | V.P. & GM PROG. FRUIT INGRED. DIV | Cincinnati, OH |
| 10/14/93 | | | CHIQUITA BRANDS INTERNATIONAL, I. | LAW | REGION DIRECTOR | Mahwah, NJ |
| 9/22/93 | | | JOHN MORRELL & CO. | INTERNATIONAL | ASST. GENERAL COUNSEL | Cincinnati, OH |
| 9/22/93 | | | JOHN MORRELL & CO. | ENGINEERING | ASST. MILITARY SALES MGR. | Cincinnati, OH |
| 9/22/93 | | | FRUPAC | OPERATIONS | DIRECTOR ENG. & CONS. | Cincinnati, OH |
| 9/29/93 | | | CHIQUITA BRANDS INTERNATIONAL, I. | CORPORATE SERVICES | V.P. OPERATIONS | Philadelphia, PA |
| 9/22/93 | | | | | DIRECTOR CORPORATE SERVICES | Cincinnati, OH |

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CBI-V1-001-005162

1CHQ6-000368

FOREIGN CORRUPT PRACTICES COMPLIANCE
PERIOD JULY 1 - SEPTEMBER 30, 1993

Confidential Treatment
Request by Chiquita Brands

| DATE REC'D RESPONSE | NAME | X IF PMT. RPTD | COMPANY | DEPARTMENT | TITLE | LOCATION |
|---------------------------|------|----------------------|-------------------------------|----------------------|-------------------------------|----------------------------------|
| 10/13/93 | | | AMERICAN PRODUCE | EXECUTIVE | DIRECTOR | Los Angeles CA |
| 9/22/93 | | | CHIQUITA BRANDS INTERNATIONAL | MIS | DIRECTOR COMPUTING SERVICES | Cincinnati OH |
| 10/22/93 | | | WORTH PLANTATIONS PTY. LTD | EXECUTIVE | MANAGING DIRECTOR | Innisfail, Queensland, Australia |
| 10/14/93 | | | CHIQUITA BANANA COMPANY, B V. | MARKETING | MGR RIPEN & TECH. SERV | Gevelsberg Germany |
| 9/30/93 | | | CHIQUITA BRANDS INTERNATIONAL | TREASURY | MAMAGER, FINANCE | Cincinnati, OH |
| 10/18/93 | | X | POLYMER UNITED | OPERATIONS | VICE PRESIDENT POLYMER PANAMA | Panama City, Panama |
| 9/22/93 | | | CHIQUITA BRANDS INTERNATIONAL | MIS | PRODUCTION CONTROL MANAGER | Cincinnati, OH |
| 10/14/93 | | | JOHN MORRELL & CO. | SARATOGA SPECIALTIES | CONTROLLER | Elmhurst, IL |
| 10/14/93 | | | PASCUAL HERMANOS | OPERATIONS | GENERAL MANAGER | Valencia, Spain |

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CBI-V1-001-005163

1CHQ6-000369

Page 1

27-Oct-93

FOREIGN CORRUPT PRACTICES COMPLIANCE
PERIOD JULY 1 - SEPTEMBER 30, 1993

Confidential Treatment
Request by Chiquita Brands

| DATE REC'D RESPONSE | NAME | X IF PMT. RPTD | COMPANY | DEPARTMENT | TITLE | LOCATION |
|---------------------------|------|----------------------|-------------------------------|------------|-------------------|-----------------|
| 9/22/93 | | | CASTELLINI COMPANY | | PRESIDENT | |
| 9/22/93 | | | CASTELLINI COMPANY | | TREASURER | |
| 9/22/93 | | | MENEU DISTRIBUTION, S.A. | | GENERAL MANAGER | Valencia, Spain |
| 9/22/93 | | | MENEU DISTRIBUTION, S.A. | | FINANCIAL MANAGER | Valencia, Spain |
| 9/24/93 | | | THEODOREDIS & SONS BANANA CO. | | PRESIDENT | Allentown, PA |
| 9/24/93 | | | THEODOREDIS & SONS BANANA CO. | | VICE PRESIDENT | Allentown, PA |
| 9/24/93 | | | COAST CITRUS | | PRESIDENT | |
| 10/5/93 | | | COAST CITRUS | | GENERAL MANAGER | |
| 10/5/93 | | | COAST CITRUS | | VPICFO | |

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CBI-V1-001-005164

1CH06-000370

Confidential Treatment
Request by Chiquita Brands

December 8, 1993

1CHQ6-000371

CBI-V1-001-005165

Avon Comm. Room



**Chiquita
Brands
International**

Confidential Treatment
Request by Chiquita Brands

December 2, 1993

[Redacted]
Sisco and Associates -
1250 24th Street NW
Suite #875
Washington, D.C. 20037

[Redacted]
Culverhouse, Botts & Culverhouse
1408 Northwest Shore Boulevard
Suite #908
Tampa, Florida 33607

Re: Audit Committee Meeting December 8, 1993

Dear [Redacted]

Attached for your review are the Executive Summaries of the six Internal Audit reports of the Compensation and Benefits areas over the last three years, as per your request. The audit of Deferred Compensation is in progress and a report has not yet been issued; however, we will update you in the meeting with the results of the audit.

The Audit Committee Meeting is scheduled for 11:00 a.m., Wednesday, December 8, 1993 in the Board Room of the Chiquita Center. Please call if you have questions or if you would like to discuss this material.

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Enclosures

cc: [Redacted]

1CHQ6-000372

250 East Fifth Street, Cincinnati, Ohio 45202
513 784-8370

CBI-V1-001-005166

November 2, 1990

Confidential Treatment
Request by Chiquita Brands

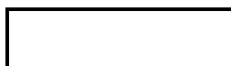
Internal Audit Report #90-38

CHIQUITA BRANDS INTERNATIONAL
SAVINGS & INVESTMENT PLAN

Cincinnati, Ohio

August 1990

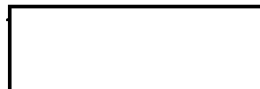
DISTRIBUTION:



- Ernst & Young Company - New York
- Ernst & Young Company - Cincinnati

Attendees at the 08/08/90 Audit Closing Conference:

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Audit Team Members:



:401K.248-4

1CHQ6-000373

CBI-V1-001-005167



Chiquita
Brands
International

Confidential Treatment
Request by Chiquita Brands

November 2, 1990

[Redacted]
Director, Employee Benefits,
Chiquita Brands International,
250 East 5th Street,
Cincinnati, Ohio 45202

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Dear [Redacted]

Re: Internal Audit Report #90-38

We recently completed our audit of the Chiquita Brands International, Inc. (CBII) Savings & Investment Plan (SIP). The audit was planned to complement Ernst & Young's (EY) 1989 year-end review. Our primary objectives were to determine compliance with existing government requirements for defined contribution plans; evaluate the adequacy of existing accounting, financial, operating, and data processing controls; review and document the functions performed by the Plan Administrator; the Plan Trustee, Manufacturers Hanover Trust (MHT); the Plan Record Keeper, William M. Mercer Inc.; and the CBII Human Resources Department; ensure that balancing and reconciling procedures are being performed; determine the adequacy of system and user documentation; and follow up on EY's findings. We also performed a review of controls over the migration of SIP system processing from Dyatron Corporation to Mercer.

In our opinion, based upon our review which incorporates the detail testing performed by EY and the 1989 KPMG Peat Marwick internal accounting controls representation letter for MHT, the SIP system appears to be operating effectively and as documented and incorporates adequate internal controls. User needs appear to be reasonably satisfied.

In addition, based upon the January 16, 1990 Internal Revenue Service Determination Letter and our review of the SIP plan document, the plan as restated in July 1989 appears to comply with the Employee Retirement Income Security Act of 1974 (ERISA) and related government regulations, including the Retirement Equity Act, Tax Reform Act of 1986, and Internal Revenue Code.

250 East Fifth Street, Cincinnati, OH 45202
513 764-8170

1CHQ6-000374

CBI-V1-001-005168

Internal Audit Report #90-38

Confidential Treatment
Request by Chiquita Brands

During the course of our review, we became aware of special circumstances which adversely impacted upon the timeliness and processing of monthly fund allocations and quarterly participant statements (e.g., change in Record Keeper, corporate payroll conversion, changes in Human Resources personnel, and relocation of Cincinnati-based personnel to Antwerp). In our opinion, these were satisfactorily addressed prior to our audit.

We believe that the following would improve controls over other issues identified during our audit of the SIP system:

- Ensuring that highly-compensated employees receive the full Company match to which they are entitled (the full 50 percent of 6 percent company match), which may require a downward adjustment of contribution percentages. 1989 matching contributions required an increase of \$95M to "make whole" employees who "maxed out" on before-tax contributions.
- Negotiating a formal written contract with Mercer which defines record keeping services to be performed and specific performance standards and includes confidentiality of data and right to audit clauses.
- Paying trustee fees on a timely basis to minimize the risk of the Trust Fund being charged in the event of a significant delay in payment. (Payment for the period October 1988 to December 1989 was not made until March 1990.)
- Maximizing participants' investment earnings by: increasing the estimated percentage of employee contributions initially invested by MHT from 80 percent currently to 90 percent and wire transferring SIP contributions to MHT on a more timely basis to minimize delays.
- Requiring written authorization by participants of all changes to SIP enrollment forms and change in investment election/rate of contributions forms.
- Improving file access security controls at Mercer, e.g., restricting access to sensitive data files to only authorized individuals by means of passwords.
- Determining correct corporate and regulatory (ERISA) record retention periods for SIP computerized database files and ensuring that such retention periods are met.

Our findings and recommendations are detailed in Schedule B attached.

1CHQ6-000375

CBI-V1-001-005169

Internal Audit Report #90-38

Confidential Treatment
Request by Chiquita Brands

In reviewing the progress made since our last audit of the SIP system in May 1989, we noted improvements in the attention paid to ERISA compliance in the restated plan, the recognition of fiduciary responsibility, the on-going monitoring of plan performance by the Plan Administrator, the caliber of new Benefits personnel hired, and the contracting of Mercer as benefits consultant and Plan Record Keeper.

We appreciate the courtesy and cooperation shown us during the audit by all parties. Please use the attached Schedule R to advise us of the action taken on all items. Corporate policy requires responses to audit reports to be submitted within sixty (60) days of issuance of the report. We request your reply by January 1, 1991.

Very truly yours,

Audit Manager

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Approved:

Vice-President

JC:km

cc: - Lead Auditor

Attachments: Schedule A: Background
Schedule B: Recap of Findings/Recommendations
Schedule M: Minor Notes to Management
(Addressee only)
Schedule R: Status of Findings/Recommendations
(Addressee only)

1C806-000376

CBI-V1-001-005170

BACKGROUNDConfidential Treatment
Request by Chiquita Brands

The Chiquita Brands International, Inc. (CBII) Savings & Investment Plan (the "Plan") was established in January 1986 to offer eligible employees, i.e., 21 years of age with 6 months service, of CBII and various of its wholly owned subsidiaries (the "Employer") a means to save for their retirement. The Plan was restated as of January 1, 1987 and again as of July 1, 1989. Changes made to the Plan during the first six months of 1989 included the reduction of years required for automatic vesting from 10 to 5 and the removal of the after-tax contribution option. Effective July 1, 1989, various changes were made including establishing an Employee Stock Ownership Plan (ESOP) for Company matching contributions made after July 1, 1989 and a stock incentive matching contribution on the first 6 percent of base compensation contributed to the Plan and invested in the Capital Stock Fund.

The Plan is a single-employer defined contribution plan under the Employee Retirement Income Security Act of 1974 (ERISA) and qualifies as a contributory profit sharing plan and tax exempt trust under sections 401(a) and 401(k) of the Internal Revenue Code of 1954. In addition, as noted above, the Plan now qualifies as an ESOP under sections 401(a) and 4975(e)(7).

Eligible employees who elect to participate may contribute, subject to the anti-discriminatory standards of the Internal Revenue Code and the appropriate ERISA limitations on contributions, from 1 percent to 12 percent of their base pay to a maximum deferral amount determined by the Secretary of the Treasury (\$7,627 for 1989). The Employer will contribute a matching percent to the Plan (currently 50 cents on the dollar) to a maximum of 6 percent of the participant's base compensation. The Plan also accepts "rollover" contributions from other qualified retirement plans.

Participants elect to have their contributions invested in increments of 10 percent of the total in any one or more of 5 investment funds which have been previously selected by the Plan Administrator. Effective July 1, 1989, employer matching contributions are invested in the Company's Capital Stock Fund. Changes to investment elections can be made quarterly.

Participants receive a quarterly statement of their account and an annual summary of Plan performance.

The Plan Administrator (a committee comprised of [redacted])

[redacted] has full power and authority to interpret and administer the Plan. Plan assets are held in trust and managed by the Plan Trustee, Manufacturers Hanover Trust (MHT). William M. Mercer

Confidential Treatment
Request by Chiquita Brands

Inc. has recently (January 1, 1990) been contracted by CBII to provide record keeping services. The costs associated with operating the Plan are borne by the Company.

CBII may terminate the Plan at any time. In addition, if CBII is dissolved, liquidated, or declared bankrupt, the Plan will automatically be terminated. The Plan will also be terminated upon the merger, consolidation, or reorganization of CBII or upon the sale of substantially all of its assets; unless the succeeding/purchasing entity agrees to assume all of CBII's obligations under the Plan. Allocation of plan assets among participants and beneficiaries in the event of the termination of a qualified plan is regulated by the Internal Revenue Code, e.g., Section 401-6; and ERISA, e.g., Section 4044. They define the rights of each participant to nonforfeitable benefits, i.e., those for which the conditions for entitlement under the plan have been satisfied, e.g., vested amounts in the participant's account. The Plan document and the Trust Agreement state that the Trustee shall, upon termination of the Plan, apply or distribute the Trust Fund in accordance with the written directions of the Plan Administrator. ...

As of 03/31/90, there were 701 employees of the following companies participating in the Plan:

Chiquita Brands International
Chiquita Brands, Inc.
Chiquita International Trading Company
Maritrop Trading Company
Polyplast Group, Inc.
Caribbean Entreprises, Inc.
Cia. Mundimar (Numar holding company, Delaware)
Empresa Hodurena de Vapores, S.A.

Plan equity at 03/31/90 totalled \$7,772,103.

AREAS OF AUDIT COVERAGE

- Compliance with the Savings & Investment Plan Document
- Compliance with ERISA and Related Regulatory Requirements
- Relationships with the Plan Trustee and the Plan Record Keeper
- Accounting, Financial, and Operating Controls
- Contributions (Employee and Employer)
- Investment Management
- Distributions (Including Loans and Hardship Withdrawals)

AREAS OF AUDIT COVERAGE (CONT'D)

- Balancing and Reconciling Procedures
- Preparation and Processing of Participant Statements
- Migration of the Record Keeping Function from Dyatron to Mercer
- Security of Computer Facilities and Files
- Back Up & Recovery Procedures and Contingency Planning
- Program and File Maintenance
- System and User Documentation
- Follow Up on Ernst & Young Year-End 1989 Audit Findings
- Follow Up on Prior Year's Audit Findings (Audit Report #89-24 dated July 17, 1989)

November 13, 1992

Confidential Treatment
Request by Chiquita Brands

Internal Audit Report #92.26

**CHIQUITA BRANDS INTERNATIONAL
SAVINGS & INVESTMENT PLAN**

October 1992

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DISTRIBUTION:

Employee Benefits Committee:

[Redacted]

[Redacted]

[Redacted]

- Ernst & Young - New York
- Ernst & Young - Cincinnati

Attendees at the 10/13/92 Audit Closing Conference:

[Redacted]

[Redacted]

Audit Team Members:

[Redacted]

:SIP-401K.447-5

1CBQ6-000380

CBI-V1-001-005174



**Chiquita
Brands
International**

Confidential Treatment
Request by Chiquita Brands

November 13, 1992

[Redacted]
Director, Benefits & Compensation
Chiquita Brands International, Inc.
250 East 5th Street
Cincinnati, Ohio 45202

Dear [Redacted]

Re: **Internal Audit Report #92.26**
CHIQUITA BRANDS INTERNATIONAL
SAVINGS & INVESTMENT PLAN

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We recently completed our review of the Chiquita Savings & Investment Plan (SIP). The audit was performed at the request of the Audit Committee and was planned to complement the Ernst & Young 1991 year-end work completed in June 1992. Our primary objectives were to determine compliance with existing regulatory requirements for defined contribution plans, Corporate policy, and Plan documents; evaluate the adequacy of existing accounting, financial, and operating controls; review the functions performed by the Plan Administrator, the Plan Trustee, Manufacturers Hanover Trust (MHT), now a wholly-owned subsidiary of Chemical Banking Corporation, the Plan Record Keeper, William M. Mercer, and the Corporate Human Resources Department, Benefits Administration section; and follow-up on our prior audit findings (Internal Audit Report #90-38).

Since our last audit, substantial progress has been made. Of particular note is the new Manager, Benefits Administration's knowledge of qualified retirement plans and the related regulatory requirements and the attention now paid to these regulations; the marked improvement in internal controls; and the new level of knowledgeable "customer service" afforded by the current Benefits Specialist.

Based upon our review, which incorporates and expands upon the detail testing performed by Ernst & Young, and placing reliance on the 1990-1991 KPMG Peat Marwick internal accounting controls representation letters for MHT, the SIP system, in our opinion, operates effectively and as documented and incorporates adequate controls. User needs overall are reasonably satisfied.

1CHQ6-000381

250 East Fifth Street, Cincinnati, Ohio 45202
513-784-8170

CBI-V1-001-005175

In addition, in our opinion and to the extent of our review, the Plan complies with the Employee Retirement Security Act of 1974 (ERISA) and related government regulations, including the Retirement Equity Act, the Tax Reform Acts of 1984 and 1986, and the appropriate Sections of the Internal Revenue Code.

Due to the special nature of this audit, namely, the Trust Agreement with MHT and the record keeping arrangement with Mercer, findings were not discussed with either MHT or Mercer. We are reporting all our findings to you so that you may follow up with MHT and Mercer as appropriate.

COMPLIANCE AND CONTROL ISSUES

We believe, and management agreed, that the following would improve compliance with regulatory requirements and corporate policy and provide an increased level of control over the SIP system:

1. Section 522 of the Unemployment Compensation Amendments of 1992 requires that qualified retirement plans include an optional trustee-to-trustee transfer of eligible rollover distributions. The SIP does not currently include such a provision. To ensure compliance with Section 522, we recommended that appropriate out-bound trustee-to-trustee rollover transfer procedures (to cover employees leaving Chiquita) be developed in conjunction with MHT, reviewed by the corporate Law and Tax departments, included in the restated Trust Agreement, and implemented by both parties by January 1, 1993.
2. Benefits Administration should consult with outside legal counsel to determine how the 60-day rollover distribution transfer period should be calculated and if receipt by the Plan administration within 60 days is sufficient to meet the Internal Revenue Code requirements which mandate that rollover distributions be paid over to the new Trustee on or before the 60th day after receipt by the distributee.
3. Hardship withdrawals should be approved by a delegated fiduciary representative of the Plan Administrator. As the decision to grant a hardship withdrawal is more fiduciary than administrative in nature, we feel that the Director, Benefits & Compensation, should be approving these requests which are currently approved by the Manager, Benefits Administration.
4. A formal written contract should be negotiated with the Plan record keeper, as required by Corporate F&A Policy #C-8.0. and reviewed by the Corporate Law Department. The agreement should define record keeping services to be performed and specific performance standards and should include confidentiality-of-data and right-to-audit clauses.

1CHQ6-000382

CBI-V1-001-005176

5. Benefits Administration should perform a monthly reconciliation of CBII employee/employer contributions sent to MHT and Mercer with contributions reported received by MHT and Mercer, resolve the outstanding problems with the reconciliation of the payroll report of SIP deductions sent to Mercer (Tape Audit Report) with the CBII payroll deduction report (DOE Register), and periodically verify Mercer's monthly reconciliation of total participant balances to trust fund statements from MHT. Mercer should also ensure that the Loan Account is reconciled monthly on a timely basis and included in their quarterly Management Report.
6. We believe that Mercer's record keeping and consulting services, although costly (SIP administrative and consulting fees, which are borne by the company not the Plan, are running on average \$120,000 per year), are of real value to the Plan; at the same time, we encourage Benefits Administration management to continue pursuing ways to lower these costs (e.g., loan modeling by phone). Also, for greater cost effectiveness, we suggest that a monthly flat fee be negotiated with Mercer to cover the miscellaneous consulting services incurred in conjunction with the various Chiquita benefit plans they currently work on.

ADDITIONAL PLAN CONSIDERATIONS

In the course of our review, we noted that, due to the requirements of the recent depository share offering in August 1992, the Plan has been unable to purchase shares of company stock since July 24, 1992, without prior approval from the Securities & Exchange Commission (SEC). (Approval was received on October 6, 1992.) Employee contributions were wired to MHT in the usual way and have been earning interest in the Trustee's short term fund, but employer contributions (basic and stock incentive matches) have not been transferred to the Trustee.

The majority of participants are unaware of the above restriction on purchasing stock. We recommended, and management agreed, that Benefits Administration communicate to participants an explanation for the cash balances currently in their share accounts, the reason for the delay in purchasing shares (i.e., the depository share offering), and the method used to calculate the number of shares to be credited to their accounts when shares are purchased.

To provide increased benefit to Plan participants, we suggested that the Employees Benefit Committee, acting for the Plan Administrator, consider preventing possible income loss due to the depository share offering by making participants "whole" (as has been done in the past) when retroactively purchasing shares for their accounts, i.e., using the share prices that would have been in effect at the time of the original purchase or an approximation thereof, e.g., a blended average. In addition, we suggested that they decide what action to take regarding participants' third quarter dividend losses.

1CHQ6-000383

CBI-V1-001-005177

Our findings and recommendations are detailed in Schedule B attached. In the course of our audit, we were informed by Mercer that they would be relocating data processing services from their Louisville Data Center to a location outside Chicago in 1993. They will also be installing new benefits management software sometime in 1993. To ensure that Plan record keeping continues in a controlled environment, we recommended that a General Controls review of the Chicago Data Center as well as an application review of the new benefits management system be performed by Internal Audit at that time.

We wish to thank you and your staff for the courtesy and cooperation extended to us during the course of the audit. Please use the attached Schedule R to advise us of the action taken on all items. (Items marked with an asterisk were resolved during the course of our audit and do not require further response.) Corporate policy requires responses to audit reports to be submitted within sixty (60) days of issuance of the report. We request your reply to [redacted] by January 13, 1993.

Approved:

[redacted]

Vice President

KMF/kwm

Very truly yours,

[redacted]

Audit Supervisor

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Attachments: Schedule A: Background
Schedule B: Recap of Findings/Recommendations
Schedule M: Minor Notes to Management
(addressee only)
Schedule R: Status Findings/Recommendations
(addressee only)

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CBI-V1-001-005178

BACKGROUND

The Chiquita Brands International, Inc. (CBII) Savings & Investment Plan (the Plan) was established in January 1986 to offer eligible employees, i.e., 21 years of age with 6 months of service, of CBII and various of its wholly owned subsidiaries (the Employer) a means to save for a secure retirement. The Plan was restated as of January 1, 1987, and as of July 1, 1989. Effective July 1, 1989, an Employee Stock Ownership Plan (ESOP) was established for company matching contributions made after July 1, 1989, and a stock incentive matching contribution on the first 6 percent of base compensation contributed to the Plan and invested in the Capital Stock fund was initiated. A depositary share offering was tendered in August 1992. A draft Plan, amended and restated as of January 1, 1989 (minor changes only) was in process at that time. As a result of the tender offer, a sixth investment option (the Chiquita Depositary Share Fund) will be added to the Plan, and the Plan document will require to be restated again.

The Plan is a single-employer defined contribution plan under the Employee Retirement Income Security Act of 1974 (ERISA) and qualifies as a contributory profit sharing plan and tax exempt trust under Sections 401(a) and 401(k) of the Internal Revenue Code (IRC). In addition, as noted above, the Plan now qualifies as an ESOP under Sections 401(a) and 4975(e)(7).

Eligible employees who elect to participate may contribute, subject to the anti-discriminatory standards of the IRC and the appropriate ERISA limitations on contributions, from 1 percent to 12 percent of their base pay to a maximum deferral amount determined annually by the Secretary of the Treasury (\$7979 for 1990, \$8475 for 1991, and \$8728 for 1992). The Employer will contribute a matching percent to the Plan (currently 50 cents on the dollar) to a maximum of 6 percent of the participant's base compensation. In addition, a discretionary matching contribution may be declared at year-end. The Plan accepts "rollover" contributions from other qualified retirement plans.

Participants elect to have their contributions invested in any one or more of 5 investment funds which have been previously selected by the Plan Administrator. Effective July 1, 1989, employer matching contributions are invested in the company's Capital Stock Fund. Changes to investment elections and contribution rates can be made quarterly.

Participants receive quarterly statements of their account and an annual summary of Plan performance.

The company is the Plan Administrator, and it has delegated fiduciary responsibility to the Employee Benefits Committee (comprised of [REDACTED])

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1CHQ6-000385

CBI-V1-001-005179

Internal Audit Report #92.26

Confidential Treatment
Request by Chiquita Brands

Schedule A

[redacted] to act on a daily basis as Plan Administrator. The Committee has full power and authority to interpret and administer the Plan. The costs associated with operating the Plan are borne by the company.

Plan assets are held in trust and managed by the Plan Trustee, Manufacturers Hanover Trust (MHT), now a wholly-owned subsidiary of Chemical Bank Corporation. The relationship is governed by the SIP Trust Agreement dated July 1, 1989. The agreement will be restated to reflect the take-over of MHT by Chemical Bank Corporation.

William M. Mercer, Inc., is the Plan Record Keeper. There is currently no formal contract or agreement with Mercer.

CBII may terminate the Plan at any time. In addition, if CBII is dissolved, liquidated, or declared bankrupt, the Plan will automatically be terminated. The Plan will also be terminated upon the merger, consolidation, or reorganization of CBII or upon the sale of substantially all of its assets, unless the succeeding/purchasing entity agrees to assume all of CBII's obligations under the Plan. Allocation of plan assets among participants and beneficiaries in the event of the termination of a qualified plan is regulated by IRC, Sections 401-406 and ERISA, Section 4044. They define the rights of each participant to nonforfeitable benefits, i.e., those for which the conditions for entitlement under the plan have been satisfied, e.g., vested amounts in the participants' accounts. The Plan document and the Trust Agreement state that the Trustee shall, upon termination of the Plan, apply or distribute the Trust Fund in accordance with the written directions of the Plan Administrator.

At 06/30/92, there were 977 active participants in the Plan, employees of the following companies:

Chiquita Brands International, Inc.
Chiquita Brands Inc.
Maritrop Trading Company
Polyplast Group, Inc. (discontinued in July 1992)
Chiquita International Trading Co.
Roberts & Oake, Inc.
Banana Supply Co., Inc.
Frupac International Corporation (Philadelphia)
Progressive Produce Corporation

Plan equity at 06/30/92 totalled \$ 19,684,674.95.

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AREAS OF AUDIT COVERAGE

- Compliance with the Savings & Investment Plan document
- Compliance with ERISA and related regulatory requirements (including eligibility and participation, vesting, disclosure, reporting, fiduciary responsibility, record keeping, and record retention)
- Accounting, financial, and operating controls (including balancing and reconciling procedures)
- Detail Testing of: contributions (employee and employer), rollovers, loans, and distributions (including hardship withdrawals and in-service withdrawals)
- Relationships with the Plan Trustee and the Plan Record Keeper
- Trustee activities (including investment management)
- Record Keeping activities (including asset verification, allocation processing, preparation of participant statements, and non-discrimination testing)
- Trustee and Record Keeper fees
- Follow-up on prior year's audit findings (Audit Report #90-38)
- Follow-up on Ernst & Young's year-end 1991 audit findings

Our detail testing covered the period April 1, 1990, through June 30, 1992.

Confidential Treatment
Request by Chiquita Brands

April 13, 1993

SPECIAL REVIEW #S93.02
CHIQUITA BRANDS SAVINGS &
INVESTMENT PLAN
DEPOSITARY STOCK DIVIDEND
MARCH 1993

DISTRIBUTION:




BENEFITS COMMITTEE



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Audit Team Members:



:401KSIP.488-6

1CHQ6-000388

CBI-V1-001-005182

CHIQUITA BRANDS

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Internal Audit Report #S93.02

Confidential Treatment
Request by Chiquita Brands

statement in February 1993, a participant noticed that he had not received the dividend on his depository shares which was declared in November 1992.

Benefits Administration has instructed Mercer to credit the depository share dividend to participants' accounts as of January 1, 1993. The delay in crediting the dividend will not result in material loss of interest income to participants. In addition, the impact on individual participants of Chemical Bank's reinvesting the dividend in preferred shares in March 1993 rather than in December 1992 will be minimal, and we recommend, and senior management agreed, that no further action be taken.

However, we believe, and senior financial management agrees, that it would be appropriate for Benefits Administration to notify SIP depository share holders of the problem and explain what action has been/is being taken. This notification should be made immediately rather than waiting to send it out with the first quarter 1993 statements.

CONTROL ISSUES:

Based upon our review of the SIP conducted in September-October 1992, appropriate and adequate reconciliations of employee and employer contributions and trust fund balances were being performed or were recommended to ensure that assets (at fund level not at the individual participant level) are recorded and are properly valued (see Control Analysis at Exhibit B). We noted however that the monthly reconciliations of Chemical Bank trust fund statements to Mercer fund balances which we recommended in October have not yet been implemented by Benefits Administration (targeted date per their response to our audit report is April 1993): we strongly suggest that such reconciliation procedures be introduced as soon as possible.

Reconciling dividends paid by Securities Transfer Company to dividends received and credited by Chemical Bank and allocated by Mercer is virtually impossible: the dividend payment made by Securities Transfer Company and the dividend received by Chemical Bank from Depository Trust Company are blanket payments which cover all CBII shares outstanding as of the Record Date. The SIP portion is not separately divided.

To provide improved control over dividend payments, we recommend the following:

1. Reconciling a random sample of participant statements quarterly. While we are sensitive to existing staffing constraints, we believe that Benefits Administration should

Internal Audit Report #S93.02

implement a two-part reconciliation of individual participant statements. Firstly, a sample of statements from the Mercer trial statement run should be reviewed for the more easily verified attributes, e.g., dividend allocated. Secondly, after the statements have been mailed, additional elements should be tested, including reconciling ending and beginning account balances, checking contribution rate, verifying investment election percentages, etc.

2. Having Benefits Administration review the depository and capital stock trust fund statements at quarter end to verify that dividends have been credited to the appropriate stock funds.
3. Breaking out the dividend per share information on the participant statements. Participant statements currently include a line which shows investment income. Benefits Administration has requested that Mercer break the calculated dividend per share out separately on the statement. This would allow either or both parties to verify that an appropriate dividend was posted to the participants' accounts.
4. Developing procedures for notifying both Chemical Bank and Mercer when a dividend is declared. Benefits Administration has agreed to fax a copy of the dividend press release to the Trustee and Record Keeper for their files.
5. Recommending that Chemical Bank and Mercer implement procedures to check for both common and depository dividends in the future. We were informed by Chemical's Trust Department that they would be instituting tickler file procedures. Mercer will also be looking for both dividends.
6. Suggesting that Chemical re-emphasize/tighten procedures to research any variance in dividend calculations. The Trust Department has agreed that the \$4,232.66 discrepancy in accrued vs. actual dividend should have been investigated.
7. Notifying the Manager, Benefits Administration, when a dividend is declared. The Legal Department has agreed to send a copy of dividend related press releases to the Manager, Benefits Administration.

Internal Audit Report #S93.02

Confidential Treatment
Request by Chiquita Brands

8. Re-emphasizing the need for adequate and appropriate acceptance testing and follow-up review of participant statements when future changes to the Plan result in changes to the statement format. Such changes should be tested using actual or predetermined data to ensure that they are accurately reflected on the new statements. (We noted that although the new statement format was tested, such testing did not catch the present problem because neither Benefits Administration nor Mercer was aware of the depositary share dividend.)

We wish to thank you as well as your staff for the courtesy and cooperation extended to us during the course of the audit. Please use the attached Schedule R to advise us of the action taken on all items. Corporate policy requires responses to audit reports to be submitted within sixty (60) days of issuance of the report. We request your reply to [redacted] by June 13, 1993.

Very Truly Yours,

Approved:

[redacted]

Vice President

[redacted]

Audit Supervisor

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cc: [redacted]

Attachments: Schedule R: Status Findings/Recommendations
(addressee only)
Exhibit A: Chronology
Exhibit B: Savings & Investment Plan -
Control Analysis

EXHIBIT A

CHRONOLOGY:

- SIP participants were offered the opportunity to tender, on a 1:1 basis, the common shares in their capital stock fund account in exchange for Chiquita's new depositary shares. The tender offer closed 10/26/92.
- Mercer provided Benefits Administration with the number of preferred shares to be issued (24,898) and effected the transfer from common to preferred on their records.
- CBII issued and registered the new preferred shares the week of 11/02/92.
- CBII declared a dividend of \$.17 on common stock and a dividend of \$.24 cents on preferred stock. The CBII Legal Department sent the dividend information (minus CUSIP's) to Securities Transfer Company.
- The Manager, Benefits Administration, did receive a copy of the dividend press release.
- Chemical Bank returned the appropriate number of common shares to Depository Trust Company to be exchanged for preferred shares.
- Depository Trust Company exchanged the shares and returned the new preferred shares to the Reorganization Department of Chemical Bank on or about 11/13/92.
- The Reorganization Department did not input the transfer from common to preferred on a timely basis to their database, i.e., before the Record Date of 11/16/92.
- When the Trust Department of Chemical Bank calculated the common stock accrued dividend on the Record Date, they used the number of common shares shown on their database (441,455 x \$.17 = \$75,047.35) which still included the to-be-transferred shares. These "preferred" shares were not backed out as should have been done before the common stock accrued dividend was calculated.
- The Trust Department was not aware that a preferred dividend had been declared (24,898 x \$.24 = \$5,975.52; and did not accrue for it.

EXHIBIT A

- In the meantime, either the database had still not been updated, or the Reorganization Department had updated the database but had not backdated the transaction to the Record Date.
- Securities Transfer Company remitted a blanket dividend payment to Depository Trust Company via ACH 12/06/92. Depository Trust Company called Securities Transfer Company upon receipt and was given the break-down of dividend dollars by stock issue.
- Depository Trust Company paid the appropriate common and depository share dividends to the Income Collection Department of a single CUSIP, that of Chemical Bank, on the Pay Date 12/07/92, but under the common stock.
- The Income Collection Department received the Depository Trust Company dividend check under the common stock CUSIP and calculated the actual common stock dividend using the incorrect number of common shares ($441,455 \times \$0.17 = \$75,047.35$). The dividend should have been calculated as ($441,455 - 24,898 \times \$0.17 = \$70,814.69$).
- The incorrect crediting of the entire dividend to the capital (common) stock fund resulted in the depository (preferred) stock fund being underfunded by \$5,975.52; while the capital stock fund was overfunded by \$4,232.66 and the SIP trust fund by \$1,742.86.
- Mid-December, Mercer ran the 11/92 allocation and used the accrued dividend figure of \$75,047.35 off the 11/92 trust statement to allocate the common stock dividend. Because they had correctly transferred the 24,898 shares, the calculated common stock dividend was \$.18 ($\$75,047.35 / 416,557$).
- Because the 11/92 trust statements from Chemical did not include an accrued dividend for the depository stock fund and because they had not received notification of the preferred dividend from Benefits Administration, Mercer did not know to allocate a preferred dividend.
- Chemical Bank's 12/92 trust statement for the capital stock fund showed an actual dividend of \$75,047.35 less a prior accrued dividend of \$70,814.69 for net earnings of \$4,232.66 ($24,898$ preferred shares \times $\$0.17$ incorrectly included in the actual common stock dividend). The Trust Department did not question this although in past quarters, the actual and accrued dividends have netted

A-2/3

1CHQ6-000393

CBI-V1-001-005187

EXHIBIT A

out and the original accrued dividend calculated and recorded in 11/92 was \$75,047.35.

- Because Mercer allocated the \$75,047.35 dividend, they balanced back to the Chemical Capital Stock Fund Trust statement.
- Chemical Bank admitted that they were in error and verbally agreed to fund the depository stock fund (\$5,975.52: \$1,742.86 to be transferred from the trust fund and \$4,232.66 (credited to the capital stock fund in error) which Chemical will make up).

EXHIBIT B
INTERNAL AUDIT REPORT #S93.02
SAVINGS & INVESTMENT PLAN
CONTROL ANALYSIS

Confidential Treatment
Request by Chiquita Brands

| INTERNAL CONTROL OBJECTIVE | EXISTING INTERNAL CONTROL | COMMENTS |
|--|--|--|
| RECORDED: | | |
| - All transactions (e.g., participant data changes, withdrawals, distributions, etc.) are recorded | <ul style="list-style-type: none"> o Wm. Mercer, Plan Record Keeper, agrees system generated transaction listing to source documents for ALL transactions. Input errors are corrected and analyst phones Benefits with queries. o Additionally, rely on employees reviewing their quarterly statements | Listing is not true edit listing, includes only success transactions. No separate audit trail report of failed transactions, e.g., where participant has provided incorrect information (fund transfer, etc.). Mercer is working with Benefits to address this problem (We were told that Mercer's new software to be installed 2nd Qtr '93 will correct the problem.) |
| - All contributions are recorded | <p>BI-WEEKLY EMPLOYEE CONTRIBUTIONS:</p> <ul style="list-style-type: none"> o Benefits reconciles DOE Register to Tape Audit report o Treasury reconciles Chemical account balances to verify transfer of contributions (on-line) <p>MONTHLY EMPLOYER CONTRIBUTIONS:</p> <ul style="list-style-type: none"> o Mercer reconciles totals off their system to Tape-Audit Report o Treasury reconciles Chemical account balances to verify transfer of contributions (on-line) <p>MONTHLY ASSET VERIFICATION:</p> <ul style="list-style-type: none"> o As part of monthly allocation processing, Mercer reconciles trust fund statements rec'd from Chemical to totals off their system (participant statement totals) | <p>We recommended in Oct '92 that, monthly, Benefits perform these reconciliations: total contributions by CBI to both Mercer allocation schedule and Chemical contribution/payment account</p> <p>We recommended in Oct '92 that Benefits verify the monthly asset verification periodically</p> |
| - All dividend and interest income is recorded | <ul style="list-style-type: none"> o Reliance on Trustee | We recommend that Benefits review the trust fund statements monthly to verify dividend payments and review sample participant statements quarterly |
| VALID: | | |
| - All participants are real/valid | <ul style="list-style-type: none"> o Enrollment forms are sent to newly eligible employees based upon report supplied by Payroll Dept. Reliance is on the controls in place in the Human Resources and Payroll departments | |
| - All assets are real | <ul style="list-style-type: none"> o Reliance on the Trustee who is a designated Plan fiduciary: Chemical's blanket bond, periodic Chemical Internal audits and annual external audit of Chemical o CBI Internal Audit Dept periodic review and E&Y annual review | |

Revised: 13-Apr-93

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1CHQ6-000395

101KSIE

CBI-V1-001-005189

EXHIBIT B
INTERNAL AUDIT REPORT #S93.02
SAVINGS & INVESTMENT PLAN
CONTROL ANALYSIS

Confidential Treatment
Request by Chiquita Brands

| INTERNAL CONTROL OBJECTIVE | EXISTING INTERNAL CONTROL | COMMENTS |
|---|--|--|
| PROPERLY VALUED: | | |
| - Employee contributions are properly computed | <ul style="list-style-type: none"> o At enrollment: Mercer agrees edit listing to source documents o Bi-weekly: Benefits reconciles DOE Register to Tape Audit Report o Employees' review of bi-weekly pay stubs and quarterly participant statements | |
| - Employer contributions are properly computed | <ul style="list-style-type: none"> o Basic match: Mercer calculates the basic matching contribution and Benefits independently calcs and agrees to Mercer results o Stock incentive match: reliance on Mercer calc and employee review of statements o Annual discretionary match: reliance on Mercer calculation and employee review of statements | <p>Mercer produces a quarterly "Make Whole" report which lists participants who may not have received the full company match to which they are entitled</p> <p>Benefits Administration researches each person on this list to determine if they should be made whole</p> |
| - Plan assets are properly valued | <ul style="list-style-type: none"> o Reliance on Trustee o Quarterly review of fund performance by Plan Administrator (Employee Benefits Committee) o Periodic review/overseen by Investment Advisor | To be hired following closing of NY office |
| - Proper amount of contributions are submitted to the Trustee | <ul style="list-style-type: none"> o Benefits reconciles DOE Register to Tape Audit report o Treasury reconciles Chemical account balances to verify transfer of contributions o Mercer reconciles totals off their system to Tape Audit Report o Mercer reconciles trust fund statements from Chemical to totals off their system | |
| - Investment income credited to the Plan is properly valued | <ul style="list-style-type: none"> o Reliance on Trustee o Reliance on periodic CBI audits and annual E&Y audit | We support breaking out dividend information on the participant statements so that the dividend per share can be verified. |
| TIMELY: | | |
| - All changes to participant accounts are processed timely | <ul style="list-style-type: none"> o Reliance on Benefits procedures (submit by 15 days before Quarter) o Reliance on Mercer allocation processing schedule o Reliance on employee review of statements | |
| - All contributions and disbursements are processed timely | <ul style="list-style-type: none"> o Reliance on existing Payroll and Benefits departments procedures (wire on payroll date) o Reliance on Mercer allocation processing schedule o Reliance on employee review of statements | |

Revised: 13-Apr-93

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1CHQ6-000396

401KSIEX

CBI-V1-001-005190

Confidential Treatment
Request by Chiquita Brands

December 21, 1992

Internal Audit Report #92.27

HEALTH CARE ADMINISTRATOR
ALTA HEALTH STRATEGIES
Salt Lake City, Utah

October 1992

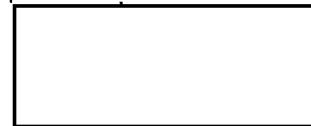
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DISTRIBUTION:



- Ernst & Young - New York
- Ernst & Young - Cincinnati

Attendees at the October 16, 1992, Audit Closing Conference:



Audit Team Members:



:HEALTHCR.423-15

1CHQ6-000397

CBI-V1-001-005191



Chiquita
Brands
International

Confidential Treatment
Request by Chiquita Brands

December 21, 1992

[Redacted]
Director, Employee Benefits
Chiquita Brands International, Inc.
250 East Fifth Street
Cincinnati, Ohio 45202

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b7C

Dear [Redacted]

Re: Internal Audit Report #92.27
HEALTH CARE ADMINISTRATOR, ALTA HEALTH STRATEGIES
Salt Lake City, Utah

We have completed our audit of Alta Health Strategies, Inc. (Alta), the Health Care Administrator for Chiquita Brands International, Inc., (CBII) and John Morrell & Co. (JM).

This audit was performed to determine if the claims paid by Alta were valid and calculated in accordance with the CBII and JM medical and dental plans. We used a statistical sample method ("Dollar Unit Sampling") to select 116 medical and 30 dental claims for testing.

We are pleased to report that the extrapolated error for all claims paid in 1991 was only \$80.4M per year or 0.55% in overpayments (absolute errors of \$5.4M) out of \$14,523M paid in 1991 for medical expenses. Errors occurred in 18 claims or 16% of the 116 sampled. This is a substantial improvement over the two previous audits of the Hancock and Hartford administrators where the results showed error rates of between 4% and 5%, respectively, in 48 (40%) of the 120 claims sampled. Our analysis of numerous dental claims disclosed no errors.

During our review, we did note the following matters, summarized below and detailed in schedule B attached:

RECONCILIATION OF WIRE TRANSFERS

The CBII Treasury Department transfers funds every week to Alta for the claims paid that week. CBII and JM accounting personnel have not reconciled wire transfers sent to Alta to reports of claims paid since Alta became Administrator on 1/1/91 (a period of 20 months). We visited with Alta's accounting personnel to review their reconciliation process and noted that they do a complete reconciliation but are not required to send all the supporting documents to Cincinnati that would assist in reviewing the reconciliation.

1CHQ6-000398

250 East Fifth Street, Cincinnati, Ohio 45202
(513) 762-8370

CBI-V1-001-005192

We recommended, and Alta management agreed, to provide all necessary documentation to CBII and JM accounting management to ensure that a complete reconciliation can be done by CBII.

BANK ACCOUNT BALANCE

CBII and JM share a single bank account (used to deposit funds for claims paid) which is under Alta's control. Alta retains any interest earned (\$60M) which is used to partially offset Alta's fees. Over the first seven months of 1992 the monthly balances ranged from \$1.4 million to \$2.2 million (due to uncashed claim checks) which is the equivalent of 3.4 to 5.4 weeks of disbursements.

CBII Treasury personnel consulting with Benefits and Accounting management have agreed to investigate establishing zero balance bank accounts under CBII and JM control. This could result in interest income of about \$60M (with interest calculated at short-term rates of 3.5%) less any additional fees that may be charged by Alta.

PENALTY PAYMENT CALCULATIONS

Most CBII and JM plans require precertification of hospital stays and surgical procedures. Failure to meet this requirement results in penalties of reimbursement of up to 50%. The plans do not specify how the 50% penalty should be calculated. Alta does not apply penalties for non-compliance to precertification on a consistent basis nor do they calculate the amount of the penalty using the method prescribed by CBII and JM Human Resources. This results in higher payments to employees or providers.

We recommended, and Benefits management agreed, to update the benefit plans and to request Alta to revise their computer system to correctly calculate penalty amounts.

TWO OPERATIONS FOR SAME CONDITION

One medical claim contained two identical major surgical procedures during the same hospital stay. A surgeon was paid for two separate by-pass operations performed within two days of each other. If the operations had been done at the same time, the cost would have been reduced by \$5437 from a total payment of \$14,919. This particular case did not go through the Alta Review Department (i.e., doctor/nurse review) because it did not exceed the \$100M limit set by CBII.

Benefits management agreed to review this situation with Alta's account representative and determine the most effective and least costly method of assuring appropriate medical review on duplicate procedures during the same hospital stay.

TRANSITION FROM HARTFORD TO ALTA

For most CBII and JM health plans Alta became the Health Care Administrator on January 1, 1991; however, JM active union and all

retired employees were transferred from the Hartford Insurance Company to Alta on April 1, 1991. Due to a misunderstanding of how Hartford organized data on the computer tape, Alta incorrectly paid claims based on the assumption that the amounts in the "deductible" and "Out-Of-Pocket (OOP)" fields had already been paid by the claimants. However, the amounts in the fields actually indicated the amounts that remained to be deducted prior to payment.

Benefits management was made aware of the situation and decided that it was not practical nor cost effective to reanalyze claims paid through that time. We were able to analyze the claims that were in our sample and found 13 with errors that totalled \$4M in overpayments due to this misunderstanding. We recommended, and management agreed, that if, at some future time, it should be necessary to change Health Care Administrators, all plans should be moved at the same time and at the beginning of a year.

We wish to thank you as well as your staff and all the Alta personnel for the courtesy and cooperation extended to us during the audit. Findings resolved during the course of the audit are identified with an asterisk (*) in Schedule B and do not require a response. Please use the attached Schedule R to advise us of the action(s) taken or planned relative to all remaining items contained in Schedule B. Corporate policy requires responses to audit reports to be submitted within sixty (60) days of issuance of the report. We request your reply to [redacted] by February 22, 1993.

Approved:

[redacted]

Vice President

[redacted]

Audit Manager

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CA/kwm

cc:

[redacted]

Attachments: Schedule A: Background
Schedule B: Recap of Findings/Recommendations
Schedule R: Status Findings/Recommendations
(addressee only)

1CHQ6-000400

CBI-V1-001-005194

Internal Audit Report #92.27

Schedule A

BACKGROUND

Alta Health Strategies, Inc., and Alta Review, Inc., (Alta) became the health care administrator for Chiquita Brands International, Inc. (CBII), and all domestic subsidiaries on January 1, 1991 (April 1, 1991, for certain hourly union employees of John Morrell & Co and all John Morrell retirees). There are 2 contracts covering the services that Alta provides. One is for administrative services (i.e., the review, analysis, and payment or denial of medical and dental claims); the monthly charge for this is \$5.96 per employee or retiree (10,000 covered employees in 1991). The other contract is for health care management services (i.e., the preauthorization/precertification of specified services); the monthly charge for this is \$2.40 per employee or retiree. The Alta fees for 1991 totalled \$900M.

Both contracts contain the following statement limiting Alta's liability: "Alta shall use its best efforts to render the agreed-upon services in a timely and accurate manner, but shall not be liable for any damages resulting from occasional errors or delays (within the range of accepted industry standards) in the provision of its services; from its good faith application of plan provisions, including those concerning eligibility, coverage, medical necessity, or benefits; or from the failure of plan participants or beneficiaries to obtain any particular health care as a result of Alta's services."

Alta determines eligibility of each claimant based on a master file which is updated by CBII Benefits personnel as changes occur. Alta is responsible for the administration of claims as detailed in 22 different health and dental programs. Alta also administers the health care and dependent care spending accounts which are funded by CBII associates.

Alta provides various reports of claim activity. Both CBII and John Morrell (JM) accountants use the quarterly claim delay report to analyze their accrual accounts. This review process indicated that both companies were under accrued at August 1992 (CBII by \$324M and JM by \$965M). However, the monthly accruals have been increased and, at this point in time, it would appear that by year-end both accrual accounts will be in line with Alta's incurred but not reported claims.

A-1/2

1CHQ6-000401

CBI-V1-001-005195

Internal Audit Report #92.27

Confidential Treatment
Request by Chiquita Brands

Schedule A

AREAS OF AUDIT COVERAGE

Accounting records
Alta Administrative Fees
Calculation of Deductibles and Co-payments
Check Disbursements
COBRA
Compliance to CBII and JM Health Care Plan *
E&Y Management Letter pertaining to Health Care accruals
Eligibility
Participant's Elections

* A statistical sample of 116 medical and 30 dental claims were audited for compliance to CBII and JM Health Care Plans.

A-2/2

1CHQ6-000402

CBI-V1-001-005196

August 14, 1992

Confidential Treatment
Request by Chiquita Brands

Internal Audit Report #92.18

JOHN MORRELL & CO.
SALARIED EMPLOYEES INCENTIVE
SAVINGS PLAN (401K)
Cincinnati, Ohio

July 1992

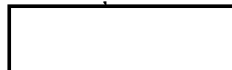
DISTRIBUTION:



Benefits Committee:

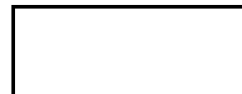


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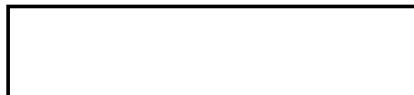


- Ernst & Young - New York
- Ernst & Young - Cincinnati

Attendees at the July 8, 1992, Audit Closing Conference:



Audit Team Members:



W:JH401K.427-6

1CHQ6-000403

CBI-V1-001-005197

participants receiving cash distributions from the plan in 1991 of \$25M (assuming an 8% interest rate). One participant had foregone imputed interest of \$1,594 as a result of the lag. We recommended, and management agreed to reduce the processing time so not to exceed fifty days by reducing the contribution lag and through more timely processing of distributions by the Trustee.

- Administrative and accounting controls should be improved with more frequent reconciliations of contribution totals to Trustee records, requiring HR management approvals on requests for distributions from the Plan and by finalizing the "Policies and Procedures Manual" to assure that the Plan is properly and effectively administered in all locations.

We wish to thank you as well as your staff for the courtesy and cooperation extended to us during the course of the audit. Please use the attached Schedule R to advise us of the action taken on all items. Corporate policy requires responses to audit reports to be submitted within sixty (60) days of issuance of the report. We request your reply by October 14, 1992.

Very truly yours,

Approved:

[Redacted Signature]

Vice President

[Redacted Signature]

Audit Manager

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CA/kwm

cc:

[Redacted]

Attachments: Schedule A: Background
Schedule B: Recap of Findings/Recommendations
Schedule R: Status Findings/Recommendations
(addressee only)

1CHQ6-000404

CBI-V1-001-005198

BACKGROUND

The John Morrell & Co. (JM) Salaried Employees Incentive Savings Plan (the "Plan") is a defined contribution plan established effective January 1, 1985, to provide a means for deferred savings and investment by eligible employees as additional security for retirement. All non-union salaried employees of JM who have completed one year of service and have attained the age of twenty-one are eligible to participate in the plan. Employees covered under the plan also participate in the JM Salaried Employees Pension Plan. The Plan is administered by the CBII Benefits Committee [REDACTED] which is appointed by the CBII Board of Directors.

The Plan is funded by participants' contributions and JM matching contributions which are made in CBII common stock. Separate accounts are maintained for participants, JM matching and rollover contributions. Each account includes the participant's share of investment income and net appreciation or depreciation in fair value of assets, all of which are allocated quarterly. Participants' accounts are at all times fully vested and nonforfeitable. Participants' contributions are limited to 12% of compensation and subject to a fixed dollar maximum (\$8,475 for 1991) under the Internal Revenue Code ("the Code"). JM matching contributions consist of a Basic Match (25% of the first four percent of a participant's eligible compensation) and a Stock Incentive Match (25% of the first six percent of a participant's eligible compensation that is directed to the CBII Stock Fund).

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The Plan's investments are held in a trust fund by Chicago Title and Trust Company (CT&T) under a discretionary trust agreement. CT&T also provides record-keeping services for the Plan. Investment programs available to participants under the Plan are the Safety of Principal (fixed income investments), Conservative Stock (CT&T Equity Fund), Aggressive Stock (CT&T Capital Fund) and Chiquita Capital Stock Funds.

JM has received a determination from the IRS that the Plan is qualified under the Code. Contributions made by JM are deductible for income tax purposes and participant's contributions are not subject to federal income tax in the year in which they are made. Participant's are not taxed on JM matching contributions or earnings, until they receive a distribution from the Plan and the Plan is not taxed on its earnings.

JM expects that the Plan will continue without interruption, but reserves the right to terminate the Plan at any time. In addition, if JM is dissolved, liquidated, or declared bankrupt, the Plan will automatically be terminated. The plan will also be terminated upon the merger, consolidation, or reorganization of JM or upon the sale

of substantially all of its assets, unless the succeeding/purchasing entity agrees to assume all of JM's obligations under the Plan. Allocation of plan assets among participants and beneficiaries in the event of the termination of a qualified plan is regulated by the Internal Revenue Code, e.g., section 401-6, and ERISA, e.g., Section 4044. They define the rights of each participant to nonforfeitable benefits, i.e., those for which the conditions for entitlement under the plan have been satisfied, e.g., vested amounts in the participant's account. The Plan document and the Trust Agreement state that the Trustee shall, upon termination of the Plan, apply or distribute the Trust Fund in accordance with the written directions of the Plan Administrator.

At December 31, 1991, there were 1,126 participants in the Plan and Plan Equity was \$21 million.

AREAS OF AUDIT COVERAGE

Accounting and Internal Controls
Balancing & Reconciling Procedures
Compliance with Plan Document, Trust Agreement and IRS and Related
Regulatory Requirements
Contributions (Employee and Employer)
Distributions (including participant loans)
Investments
Follow-Up on Ernst & Young Year End 1990 & 1991 Audit Findings
Participant Accounts
Plan Administration
Trustee Fees

November 16, 1993

Confidential Treatment
Request by Chiquita Brands

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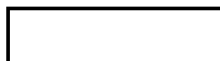
Internal Audit Report #93.27
CHIQUITA BRANDS INTERNATIONAL, INC.
TROPICAL RETIREMENT SAVINGS PLAN

September 1993

DISTRIBUTION:

Employee Benefits Committee



 - Ernst & Young - New York
- Ernst & Young - Cincinnati

TROPRET.A525-6

1CHQ6-000407

CBI-V1-001-005201

November 16, 1993

[REDACTED]
Director, Benefits & Compensation
Chiquita Brands International, Inc.
250 East 5th Street
Cincinnati, Ohio 45202

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Dear [REDACTED]

Re: Internal Audit Report #93.27
Chiquita Brands International, Inc.
Tropical Retirement Savings Plan

We have audited the CBII Tropical Retirement Savings Plan (TRSP) for the period of January 1991 through June 1993. Our objectives were to determine compliance with Corporate Policy and Plan documents; evaluate the adequacy of existing accounting, financial and internal controls; review the functions performed by the Plan Trustee, Chemical Bank (Guernsey) Ltd.; the Plan Record Keeper, William M. Mercer; and Plan Administrator, the CBII Corporate Human Resources Department-Benefits Administration ("BA").

Based on the results of the audit, financial and internal controls should be improved. We have highlighted certain control weaknesses and identified some opportunities to improve the control environment and ensure that the Company is fulfilling its fiduciary responsibilities to the Plan participants, and have identified opportunities for cost and Company cash savings.

Our principal findings and observations are summarized below:

1. PLAN ADMINISTRATION

Investment Selection and Management

The Plan document allows employee contributions to be invested in any one of the "Investment Funds" established at the direction of the Employee Benefits Committee (EBC). We noted no investment selection discussions in our review of the committee minutes or in our discussions with the Plan Administrator. Additionally, we noted no indication that the performance of Plan investments were monitored or periodically appraised by CBII's BA or the EBC to ensure that Plan participants are obtaining market rate returns on their investment, in an appropriate low risk investment vehicle. All employee contributions and one half of the employer contributions (balance as at June 30, 1993 \$3.4 million), are

1CHQ6-000408

CBI-V1-001-005202

Internal Audit Report #93.27

Confidential Treatment
Request by Chiquita Brands

currently invested (and have been since inception of the plan in January 1991) in an interest bearing checking account. The account was yielding 2.875% as of June 1993. While we understand that "safety of principal" was a major factor cumulative interest income of only \$138M, has been earned since inception of the plan in this investment vehicle. For comparison purposes, over the same period (1/1/91 to 6/10/93) the "Safety of Principal Fund" (SOP) for the Chiquita Savings and Investment Plan (SIP) would have yielded a return of approximately \$215M or 56% higher than the one achieved by the TRSP. While we recognize that during comparative period the SOP fund may have liquidated instruments purchased pre-1991 which carried higher stated rates to yield a greater return than the TRSP, we also noted that the SIP assets are actively managed by the EBC (see Schedule B, audit memo #1 for comparative yield chart data).

The remaining 50% of the employer contribution is invested in a Chiquita Stock Fund as required by the Plan. (As of June 1993, investments made with original purchase price of \$669M were valued at \$310M, a 54% valuation decline).

Our review of EBC minutes noted no indication that the EBC has been provided with investment information, nor considered the appointment of an investment manager to oversee the \$3.4 million Trust assets. Further, the TRSP does not have a specific set of investment guidelines to be used for the management and evaluation of the Plan's performance.

To ensure that the EBC is fulfilling its fiduciary responsibilities, and help achieve the overall objectives of the Plan, Benefits Management agreed to:

- periodically present the EBC with information necessary to evaluate Plan investment performance and alternative investment vehicles;
- consider the appointment of an independent investment manager.

2. STOCK TRANSACTIONS AND CONSIDERATIONS:

- A. Share purchases are made by the Trust from the employer's "Guaranteed Fund", (a temporary cash account) rather than from a separate share purchase account. This creates extreme difficulty in reconciling employer contributions, share purchases, and dividend re-investment, and does not allow Benefits Management to ensure that such activity has been correctly recorded by the Trust and accurately reported in the asset allocation system. As a result,

Internal Audit Report #93.27

reconciliations are either not performed, or are not reviewed. The commingling of transactions and the lack of adequate reconciliation and review procedures has resulted in situations where the Plan Administrator was not aware of certain plan activity. For example, it was not known that Chiquita Stock dividends were not being reinvested in Chiquita shares, as is the case for all other CBII Savings Plans and generally believed to have existed in the TRSP. This occurred because the accounting methodology used by the Trust does not provide sufficient detail to enable tracking of the dividend reinvestments.

- B. To date, all TRSP Company Plan contributions have been made in the form of cash. Subsequently, Chiquita Stock is purchased on the open market by an independent broker (total Plan purchases since inception have been \$669M for 29,555 shares). The Plan document allows the Company to meet its matching contributions via the use of Treasury stock. Although this option may not always be in the best interests of the Company, the use of Treasury stock, if available, could provide an effective cash saving mechanism and would eliminate the incurrence of broker commissions and stock transaction fees. The Company should also evaluate the use of Treasury stock, if available, for other CBII savings plans where cash contributions totalled \$3,865M in 1991 and \$5,687M in 1992. The Company should consider taking the appropriate actions as per New Jersey law, including possible board authorization that would enable the use of Treasury stock to meet its plan funding requirements. Separately, the Plan Administrator should evaluate and cost justify the basis for purchasing stock in old lots. Such activity only adds to the stock transaction fees incurred.
- C. As a further cash saving opportunity, the Company should consider having the TRSP and other CBI Benefit Plan Trusts absorb the administrative costs including Record Keeper, Plan Administrator and external accountant fees (the plan permits charging the plan for such expenses).

To address these matters, BA management agreed to:

- request the Trust to establish a separate share account from which all share purchases would be made and dividends credited, and has agreed to perform reconciliation procedures addressing all stock transactions after the separate account is established;

Internal Audit Report #93.27

- evaluate stock purchasing procedures to determine how to best accommodate movements of cash and data from the divisions to CBII to the Trust, and
- discuss with the EBC the possibility of using Treasury stock to meet its funding requirements when determined appropriate for the TRSP as well as other CBII Plans.

3. CONTRIBUTION ADMINISTRATION

A. Since the inception of the Plan significant delays have been experienced in the receipt and processing of contribution data from the participating Divisions and the deposit of employee and employer contributions in the Trust, causing the following delays in:

- the issuance of participant statements for up to four months after the statement period;
- distributions have been made on average 124 days after the employee's departure from the Company for the period January 1993 to June 1993; and
- the inability of the Record Keeper to reconcile the January through May 1993 Trust information to the Allocations Schedules until July. It should be noted that all division information is currently being sent directly to Mercer the Plan Record Keeper as opposed to the Company.

Delays in processing contribution and masterfile data are caused by: a) divisions providing late information to the Record Keeper (22% rate of occurrence) in all of 1993; b) diskettes sent by the divisions were in an inappropriate format, 20 of the 31 Divisions provided data during 1992 in the incorrect format at least once; and c) on occasion, contribution file data is received without the corresponding masterfile updates which precludes data processing.

These occurrences have resulted in a) employee contributions sent to the Trust up to 45 days after the applicable calendar month-end. b) employer contributions deposited up to 54 days after the divisional month end close c) investment income being lost, and d) the number of shares purchased (which subsequently lost value) was increased due to the fluctuations in share prices.

These occurrences require significant investment in time and impact the fee structure charged by Mercer.

Internal Audit Report #93.27

Significant improvements in data integrity would provide for the opportunity of a reduction in the current processing fee of \$84M per annum and would allow for more timely Plan administration and communication. We have made note that subsequent to our audit period, improvements have been noted in the amount of rejected data, in prompt reviews and in problem resolution.

- B. Employee contributions are currently submitted by divisions using a number of different methods, for example: a) as U.S. Dollar denominated checks made payable to CBII or to the Trust; b) wire transfers sent directly to the Trust; or c) intercompany credit advice which are sent to CBII. This lack of standardization results in delays and inefficiencies in the deposit of funds and in the recording of transactions.

To address these matters, BA Management has agreed to:

- with the assistance of Division Management, establish formal deadlines and procedures for the submission of data and movement of cash;
- coordinate with the divisions to provide additional training, systems and procedural instructions (in Spanish) and to establish procedures locally for the review of data for completeness, accuracy and integrity prior to submission to CBII; and
- investigate the local tax and legal implications of the varying methods of the Divisional contribution activities.

4. CONTROL ISSUES

A. Contract/Plan Administration

No formal contract exists between William M. Mercer Company (the Plan Record Keeper) and Chiquita for record keeping services and administration of the TRSP. This limits CBII's ability to protect the Company's interest, properly document the delegation of duties and ensure fiduciary responsibilities, and does not allow for the evaluation of the services provided by Mercer against defined standards. Furthermore, the TRSP Plan Document has not been signed. The original intention was for participating divisions to sign the plan document, but this has not occurred. This could potentially jeopardize the legal positions adopted by the participating divisions and CBII.

B. Reconciliations

CBII Benefits Administration currently does not verify the accuracy of data input into the Mercer system, to ensure that actual contributions made and credited to the Trust reconcile with participant data. Mercer currently agrees Fund statements received from the Trustee to participant account balances, however, CBII BA does not independently verify its accuracy for completeness, nor are adjustments made in a timely manner (the June 1993 reconciliation contained adjustment of: \$227M in distributions payable; \$20M in forfeitures held as well as other items dating back to 1991).

In addition, all current Plan administration is being performed by an independent outside consultant at a cost rate of \$60.00 per hour. Although proven to be making significant progress in clearing many of the old, outstanding issues of the Plan, the Company should consider the cost justification of this situation and consider what additional benefits could be achieved not only in the administration of the TRSP but other CBI plans as well at a reduced cost if a full time associate was employed.

Management has agreed to:

- execute a written agreement with William M. Mercer;
- request that participating Divisions to sign the Plan document;
- verify the accuracy of reconciliations performed by Mercer on a timely basis; and
- consider the administrative requirements of the TRSP and other CBI plans to determine the most cost efficient and effective manner in which to proceed.

The above suggestions/observations represent some of the more significant matters noted during the course of our audit. Other, less significant findings were also noted and discussed with Management. Details of audit findings are being provided only to the addressee in the form of audit memos (Schedule B) attached to the addressee's copy of the report; other individuals on the distribution of this report should contact us for further details or additional information.

Internal Audit Report #93.27

We wish to thank you as well as your staff for the courtesy and cooperation extended to us during the course of the audit. Please use the attached Schedule R to advise us of the action taken on all items. Corporate policy requires responses to audit reports to be submitted within sixty (60) days of issuance of the report. We request your reply to [redacted] by January 17, 1994.

Very truly yours,

[redacted]

Vice President

[redacted]

Audit Manager

CHdP/lkj

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cc:

[redacted]

Attachments: Schedule A: Background
Schedule B: Listing of Audit Memos (addressee only)
Schedule R: Status Findings/Recommendations
(addressee only)

Internal Audit Report #93.27

Schedule A

BACKGROUND

The Tropical Retirement Savings Plan (TRSP) was established in January 1991 to succeed the former Tropical Retirement Pension Plan. The plan objectives are to enable participants to accumulate funds on a regular and long-term basis for retirement income needs. Under the former plan, pension benefits had been severely impacted by currency devaluations in the participating countries. The new plan was established in an attempt to eliminate currency fluctuation problems.

Approximately 30 Divisions participate in the Plan, including Panama, Honduras and Costa Rica to name a few. Approximately 3,800 employees are currently members of the Plan, the number having dropped from over 4,000 due to recent restructuring, which gave rise to a large number of distributions in the current year.

The plan is not a qualified plan under U.S. Department of Labor rules, or governed by either ERISA or U.S. Internal Revenue Code. The Plan's assets (approximately \$3.4 million as of June 1993) are held off shore in U.S. Dollars, in a Trust established at the Chemical Bank, Guernsey, England. William M. Mercer is the Plan Record Keeper.

Monthly full-time employees who satisfy the following criteria are eligible for Plan participation:

- at least 21 years of age;
- completed 3 months of eligible service;
- active participant in prior retirement plan as of December 31, 1990; and
- member of a unit of employees covered by collective bargaining agreement which provides expressly for this Plan participation.

Tropical employees can elect to contribute between 1% and 6% of their eligible compensation. Payroll deductions are made locally and converted to US Dollars with 100% of the employee contribution and 50% of the employer contribution "invested" in an interest bearing checking account by the Trust. The Company matching contribution equal to 50% of the employee contribution, is determined in U.S. Dollars on a monthly basis with 50% of the contribution invested in CBII stock, purchased by the Trust through an independent broker on the open market. A five year vesting

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1CHQ6-000415

CBI-V1-001-005209

Internal Audit Report #93.27

Schedule A

period has been set. Employee contributions are always 100% vested.

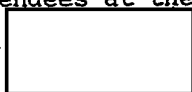
The costs associated with operating the Plan are currently borne by the Company.

AREAS OF AUDIT COVERAGE

- Compliance with Plan document (dated January 1, 1993).
- Accounting, financial and operational controls (including balancing and reconciliation procedures).
- Detailed test of contributions (employee and employer) and distributions.
- Relationships with the Plan Trustee and the Plan Record Keeper.
- Trustee activities (including investment management).
- Investment earnings and allocations of such to individual accounts.
- Record Keeper activities (including asset verification and valuation, allocation processing, preparation of participants statements).
- Trustee and Record Keeper Fees.

Period for detail testing - January 1, 1991 through June 1993.

Attendees at the 09/30/93 Audit Closing Conference:



Attendees at the 10/22/93 Audit Closing Conference:



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Audit Team Members:



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1CHQ6-000416

CBI-V1-001-005210

Confidential Treatment
Request by Chiquita Brands

**CHIQUITA BRANDS INTERNATIONAL, INC.
INTERNAL AUDIT DEPARTMENT**

AUDIT COMMITTEE BOOK

1994

**** CONFIDENTIAL ****

1CBQ6-000417

CBI-V1-001-005211

AUDIT COMMITTEE MEETINGS

Confidential Treatment
Request by Chiquita Brands

1994 Meetings

March 3, 1994

- 1993 Financial Statements
- FCPA 4th Quarter 1993

May 11, 1994

- EY Management Letter 12/31/93
- 1993 Internal Audit Year-End Report.
- FCPA 1st Quarter 1994

June 9, 1994

- [redacted] attended Financial Officers Conference 6/9/94 Coral Gables

August 2, 1994

- [redacted] koured Friday [redacted] with [redacted]

October 27, 1994

- Audit Committee planned for this date.
- 1994 Internal Audit Interim Report
- 1995 Internal Audit Plan
- 1994 EY Audit Scopes and Fee Summaries

December 13, 1994

- "Leading Edge" Program
- FCPA 2nd and 3rd Quarter 1994

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CBI-V1-001-005212

1CHQ6-000418

Confidential Treatment
Request by Chiquita Brands

March 3, 1994

1CHQ6-000419

CBI-V1-001-005213

Confidential Treatment
Request by Chiquita Brands

AUDIT COMMITTEE MEETING

**Statement of Policies and Procedures
and Foreign Corrupt Practices Act
Reporting Compliance**

March 3, 1994

1CHQ6-000420

CBI-V1-001-005214

Confidential Treatment
Request by Chiquita Brands

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| FCPA Report Summary - Fourth Quarter 1992 (for comparison with Fourth Quarter 1993) | 4 |
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1CHQ6-000421

CBI-V1-001-005215

Confidential Treatment
Request by Chiquita Brands

**QUARTERLY PAYMENTS
FCPA REPORTING
FOURTH QUARTER OF 1993
SUMMARY**

During the fourth quarter of 1993, we had 100% reporting compliance from the 586 employees required to report under the FCPA. Payments were reported by 19 companies in seven countries. Aggregate payments by company ranged between \$29 and \$32,209.

Total payments reported during the fourth quarter of 1993 were \$98,366 as compared to \$117,989 for the fourth quarter of 1992.

As a result of a disbursement audit in Colombia conducted by the Internal Audit Department, additional facilitating payments made during 1993 to the Operative Command for security were added to the fourth quarter reports of Compania Frutera de Sevilla in both the Santa Marta and Turbo Divisions in the amounts of \$433.00 and \$1441.00 respectively.

1CHQ6-000422

CBI-V1-001-005216

SUMMARY OF PAYMENTS
STATEMENT OF POLICIES AND PROCEDURES OF FEBRUARY 19, 1976
JANUARY 1 - DECEMBER 31, 1993

Confidential Treatment
Request by Chiquita Brands

| COUNTRY & COMPANY | 1993 1ST QTR | 1993 2ND QTR | 1993 3RD QTR | 1993 4TH QTR | 1993 TOTAL | 1992 TOTAL | 1991 TOTAL |
|----------------------------------|-----------------|-----------------|-----------------|-----------------|----------------|----------------|----------------|
| COLOMBIA | | | | | | | |
| Compania Frutera de Sevilla | 16,565 | 72 | 19,878 | 14,377 | 50,892 | 24,037 | 18,746 |
| COSTA RICA | | | | | | | |
| A.S.D. de Costa Rica, S.A. | 0 | 0 | 0 | 0 | 0 | 2,190 | 6,171 |
| Cobal | 814 | 257 | 1,248 | 205 | 2,524 | 0 | 90,242 |
| Chiquita Tropical Products | 396 | 56 | 432 | 124 | 1,008 | 7,726 | 0 |
| Chiriqui Land Company | 807 | 807 | 788 | 1,093 | 3,495 | 807 | 0 |
| Numar | 80 | 35 | 36 | 124 | 275 | 262 | 0 |
| Palma Tica | 2,417 | 1,925 | 2,249 | 1,854 | 8,445 | 10,097 | 10,551 |
| Unimar | 0 | 0 | 0 | 182 | 182 | 2,552 | 3,642 |
| Sub-total | 4,514 | 3,080 | 4,753 | 3,582 | 15,929 | 23,634 | 110,606 |
| DOMINICAN REPUBLIC | | | | | | | |
| Agroindustrial Los Lagos | 20 | 0 | 0 | 0 | 20 | 0 | 0 |
| Frutas Dominicanas C por A | 0 | 0 | 0 | 0 | 0 | 0 | 431 |
| Sub-total | 20 | 0 | 0 | 0 | 20 | 0 | 431 |
| GUATEMALA | | | | | | | |
| Banacorp | 0 | 112 | 0 | 0 | 312 | 0 | 11,228 |
| Cobigua | 720 | 1,782 | 2,163 | 2,804 | 7,469 | 315,230 | 1,087 |
| Sub-total | 720 | 2,094 | 2,163 | 2,804 | 7,781 | 315,230 | 12,315 |
| HONDURAS | | | | | | | |
| Agricola de Rio Tinto | 62 | 252 | 87 | 176 | 577 | 400 | 0 |
| Numar | 59 | 74 | 182 | 123 | 438 | 761 | 1,657 |
| San Alejo Oil Palm Operations | 2,129 | 599 | 1,633 | 514 | 4,875 | 12,106 | 9,874 |
| Tela Railroad | 32,765 | 33,531 | 28,896 | 32,209 | 127,401 | 158,684 | 194,126 |
| Unimar | 19 | 93 | 13 | 1,503 | 1,628 | 0 | 0 |
| Sub-total | 35,034 | 34,549 | 30,811 | 34,525 | 134,919 | 171,951 | 205,557 |
| INDONESIA | | | | | | | |
| Chiquita Brands, Inc. | 0 | 0 | 0 | 0 | 0 | 24,912 | 7,217 |
| MEXICO | | | | | | | |
| Chiquita Melon Packers, Inc. | 0 | 0 | 0 | 0 | 0 | 0 | 300 |
| NEW ZEALAND | | | | | | | |
| Chiquita Brands New Zealand Ltd. | 0 | 363 | 0 | 0 | 363 | 0 | 0 |
| PANAMA | | | | | | | |
| Chiriqui Land Company | 35,790 | 32,582 | 26,100 | 26,458 | 120,930 | 136,758 | 128,132 |
| Chiquita Tropical Products | 2,500 | 0 | 0 | 50 | 2,550 | 0 | 0 |
| Compania Procesadora de Frutas | 2,321 | 5,189 | 2,242 | 2,654 | 12,406 | 17,026 | 31,510 |
| Polymer Extrusion, S.A. | 246 | 61 | 84 | 1,187 | 1,578 | 4,438 | 5,842 |
| Sub-total | 40,857 | 37,832 | 28,426 | 30,349 | 137,464 | 158,222 | 165,484 |
| PHILIPPINES | | | | | | | |
| Mindanao Fruit Company | 35 | 22 | 47 | 29 | 133 | 1,365 | 8,066 |
| UNITED STATES | | | | | | | |
| Chiquita Tropical Products | 0 | 1,156 | 4,397 | 12,700 | 18,253 | 7,224 | 0 |
| Maritrop | 0 | 0 | 0 | 0 | 0 | 1,350 | 3,415 |
| Sub-total | 0 | 1,156 | 4,397 | 12,700 | 18,253 | 8,574 | 3,415 |
| TOTAL PAYMENTS | 97,745 | 79,168 | 90,475 | 98,366 | 365,754 | 727,925 | 532,237 |

CBI-V1-001-005217

1CBQ6-000423

SUPPORT INFORMATION TO SUMMARY REPORT

QUARTERLY REPORT OF PAYMENT
STATEMENT OF POLICIES AND PROCEDURES
FOURTH QUARTER, 1993 (US\$)Confidential Treatment
Request by Chiquita Brands

| COUNTRY | SUBSIDIARY | AMOUNT (US \$) | GOVERNMENT BRANCH | DESCRIPTION/COMMENTS |
|----------------|--|-------------------|---|----------------------|
| Colombia | Compania Frutera de Sevilla - Santa Marta | 433 | Army and Department of Administrative Security | Security. |
| | Compania Frutera de Sevilla - Turbo Division | 13,944 | Army, Navy, Air Force and Local Authorities | Security. |
| Total Payments | | <u>14,377</u> | | |

Exchange Rate: .001219

CBI-V1-001-005218

1CEQ6-000424

SUPPORT INFORMATION TO SUMMARY REPORT

QUARTERLY REPORT OF PAYMENT
STATEMENT OF POLICIES AND PROCEDURES
FOURTH QUARTER, 1993 (US\$)Confidential Treatment
Request by Chiquita Brands

| COUNTRY | SUBSIDIARY | AMOUNT (US \$) | GOVERNMENT BRANCH | DESCRIPTION/COMMENTS |
|------------|------------------------------------|-------------------|--|---|
| Costa Rica | COBAL | 205 | Health Officials | Facilitating payments relating to health inspections. |
| | Chiquita Tropical Products | 124 | Customs Officials | Facilitating payments. |
| | Chiriqui Land Co. (Bocas Division) | 1,093 | Customs Officials and Security Agents | Facilitating payments for police protection and customs clearances. |
| | Numar | 124 | Health, Housing, Traffic, Safety, Water/Sewer and City of San Jose Officials | Donations of product to facilitate operations. |
| | Palma Tica | 739 | Southern Military Headquarters | Donations of miscellaneous supplies and construction materials related to the security of former box factory. |
| | | 1,115 | Customs Officials | Facilitating payments. |
| | Sub-total | 1,854 | | |
| | Unimar | 182 | Officials of the Housing, Industry and Commerce, and Health Ministries | Christmas gifts. |

CBI-V1-001-005219

Total Payments 3,582

Exchange Rate .0062

1CHQ6-000425

SUPPORT INFORMATION TO SUMMARY REPORT

Confidential Treatment
Request by Chiquita Brands

QUARTERLY REPORT OF PAYMENT
STATEMENT OF POLICIES AND PROCEDURES
FOURTH QUARTER, 1993 (US\$)

| COUNTRY | SUBSIDIARY | AMOUNT (US \$) | GOVERNMENT BRANCH | DESCRIPTION/COMMENTS |
|----------------|------------|-------------------|-------------------|------------------------|
| Guatemala. | COBIGUA | 2,804 | Customs Officials | Facilitating payments. |
| Total Payments | | <u>2,804</u> | | |

CBI-V1-001-005220

Exchange Rate: .17

1CBQ6-000426

SUPPORT INFORMATION TO SUMMARY REPORT

Confidential Treatment
Request by Chiquita Brands

QUARTERLY REPORT OF PAYMENT
STATEMENT OF POLICIES AND PROCEDURES
FOURTH QUARTER, 1993 (US\$)

| COUNTRY | SUBSIDIARY | AMOUNT (US \$) | GOVERNMENT BRANCH | DESCRIPTION/COMMENTS |
|----------|--|-------------------|---|---|
| Honduras | Cia. Agricola De Rio Tinto (Puree Plant) | 176 | Customs and Fiscal Audit | Payments for meals and transportation related to inspection/destruction of product. |
| | Numar Group | 123 | Local Medical, Fire, Government Utility Company and Customs Officials | Donation of product to facilitate operations. |
| | Tela Railroad Company (Oil Palm) | 484 | Armed Forces | Donation of fuel to facilitate security services. |
| | | 30 | Local Fire Brigade | Donation to celebrate St. Barbara's Day. |
| | Sub-Total | 514 | | |
| | Tela Railroad Company (Bananas) | 8,241 | Customs Officials | Facilitating payments of cash and meals for customs clearances and inspections. |
| | | 10,362 | Armed Forces | Facilitating payments of cash, fuel, and meals for security and police protection. |
| | | 4,470 | Postal Officials | Payment in cash and transportation fees for expediting company mail. |
| | | 16 | Census Bureau | Provide printed forms in order to expedite census taking. |

CBI-V1-001-005221

SUPPORT INFORMATION TO SUMMARY REPORT

Confidential Treatment
Request by Chiquita Brands

QUARTERLY REPORT OF PAYMENT
STATEMENT OF POLICIES AND PROCEDURES
FOURTH QUARTER, 1993 (US\$)

| COUNTRY | SUBSIDIARY | AMOUNT (US \$) | GOVERNMENT BRANCH | DESCRIPTION/COMMENTS |
|-----------------------|---------------------------------------|-------------------|--|--|
| Honduras (Cont'd.) | Tela Railroad Company (Bananas) | 50 | Board of Elections | Donation of office rent. |
| | | 2,562 | Labor Relations Officials | Donations of paint, meals, and Christmas gifts in order to expedite labor inspection procedures. |
| | | 71 | Government Ecology Foundation | Donation of fuel and lodging in company guest house. |
| | | 4,230 | Health, Labor, Customs, Immigration, Economic and Tax Officials. | Christmas gifts. |
| | | 169 | Airport Firemen | Donation of meals. |
| | | <u>2,038</u> | Honduran Government Auditors | Travel expense for four auditors to perform audit at La Lima. |
| | Sub-total | 32,209 | | |
| | Unimar | 3 | Minister of Housing | Donation of product for Christmas gifts. |
| | | <u>1,500</u> | Development Office | Donation of 10 sq. meters of land for the construction of development office building. |
| | Sub-Total | 1,503 | | |
| Total Payments | | <u>34,525</u> | | |
| Exchange Rate: .10 | | | | |

CBI-V1-001-005222

1CHQ6-000428

PAGE 2 OF 2

SUPPORT INFORMATION TO SUMMARY REPORT

Confidential Treatment
Request by Chiquita Brands

QUARTERLY REPORT OF PAYMENT
STATEMENT OF POLICIES AND PROCEDURES
FOURTH QUARTER, 1993 (US\$)

| COUNTRY | SUBSIDIARY | AMOUNT (US \$) | GOVERNMENT BRANCH | DESCRIPTION/COMMENTS |
|---------|--------------------------|-------------------|---|--|
| Panama | Chiriqui Land Company | 183 | Attorney General, Director of Public Registry, University Professor, Minister of Commerce, Legislator | Meals expenses related to discussions of various banana-related issues. |
| | | 642 | Government Officials | Christmas gifts. |
| | Armuelles Division | 4,343 | Quarantine, Customs or Immigration Inspectors | Verification of materials received in warehouse, inspection and disinfection of containers, ship sanitary inspection and certificate expedition, inspection of company or chartered planes for international flights and immigration services after working hours. |
| | | 991 | School, Police, Fire, Immigration, Quarantine, Port Authority, or Labor Officials | Lodging at company guest houses and donations of fuel, spare parts, salvaged air conditioner and cash to various government related organizations. |

CBI-V1-001-005223

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1CHQ6-000429

SUPPORT INFORMATION TO SUMMARY REPORT

Confidential Treatment
Request by Chiquita Brands

QUARTERLY REPORT OF PAYMENT
STATEMENT OF POLICIES AND PROCEDURES
FOURTH QUARTER, 1993 (US\$)

| COUNTRY | SUBSIDIARY | AMOUNT (US \$) | GOVERNMENT BRANCH | DESCRIPTION/COMMENTS |
|---------------------|--------------------------------------|-------------------|--|--|
| Panama (Cont'd.) | Bocas Division | 17,564 | Customs Inspectors and Security Agents | Facilitating payments for police protection and customs clearances of imported materials. |
| | | <u>2,735</u> | Ministry of Agriculture Delegate, Customs and Immigration Inspectors | Facilitating payment for fumigation of trailers and receiving planes, vessels and banana cars after working hours. |
| | Sub-total | 26,458 | | |
| | Chiquita Tropical Products | 50 | Panamanian Legislator | Meal expenses related to discussions of various banana related issues. |
| | Compania Procesadora de Frutas | 976 | Customs Officials | Facilitate customs inspections. |
| | | <u>1,678</u> | Agriculture Inspectors | Facilitate inspections of puree. |
| | Sub-total | 2,654 | | |
| | Polymer Group - Panama | 1,187 | Community Welfare (given to various municipalities) | Donations of cash and products. |
| Total Payments | | <u>30,349</u> | | |

CBI-V1-001-005224

SUPPORT INFORMATION TO SUMMARY REPORT

Confidential Treatment
Request by Chiquita Brands

QUARTERLY REPORT OF PAYMENT
STATEMENT OF POLICIES AND PROCEDURES
FOURTH QUARTER, 1993 (US\$)

| COUNTRY | SUBSIDIARY | AMOUNT (US \$) | GOVERNMENT BRANCH | DESCRIPTION/COMMENTS |
|----------------|---------------------------|-------------------|--------------------------|---|
| Philippines | Mindanao Fruit Company | 29 | Port Authority Officials | Expediting payment to obtain commercial information. |
| Total Payments | | <u>29</u> | | |

Exchange Rate: .03656

CBI-V1-001-005225

1CHQ6-000431

SUPPORT INFORMATION TO SUMMARY REPORT

Confidential Treatment
Request by Chiquita Brands

QUARTERLY REPORT OF PAYMENT
STATEMENT OF POLICIES AND PROCEDURES
FOURTH QUARTER, 1993 (US\$)

| COUNTRY | SUBSIDIARY | AMOUNT (US \$) | GOVERNMENT BRANCH | DESCRIPTION/COMMENTS |
|----------------|--|-------------------|------------------------------------|-------------------------------------|
| United States | Chiquita Brands International, Inc. | 100 | Indonesian Immigration Official | Facilitate entry into Indonesia. |
| | | 12,600 | Honduran Auditors | Expenses related to shipping audit. |
| Total Payments | | <u>12,700</u> | | |

CBI-V1-001-005226

1CBQ6-000432

**QUARTERLY PAYMENTS
FCPA REPORTING
FOURTH QUARTER OF 1992
SUMMARY**

During the fourth quarter of 1992, we again had 100% reporting compliance from the 638 employees required to report under the FCPA. Payments were reported by 13 companies in five countries. Aggregate payments by company ranged between \$27 and \$65,330.

Total payments reported during the fourth quarter of 1992 were \$117,989 as compared to \$116,813 for the fourth quarter of 1991.

The third quarter of 1992 payment summary for Guatemala has been revised to include contributions made by COBIGUA in August, 1992, to twelve different charitable, medical and educational institutions in Guatemala in a total amount equal to \$315,230. COBIGUA made these contributions at the request of the Guatemalan government as part of a settlement with the government relating to COBIGUA's claim that it was entitled to a VAT refund in an amount equal to approximately \$660,000. COBIGUA's controller reported these payments in a timely manner, but his report did not make clear that the payments were made at the request of the Guatemalan government and that some of the payments were made to government institutions. As a result, the payments were not initially included in the Summary of Payments submitted for third quarter 1992.

1CHQ6-000433

CBI-V1-001-005227

Confidential Treatment
Request by Chiquita Brands

SUMMARY OF PAYMENTS
STATEMENT OF POLICIES AND PROCEDURES OF FEBRUARY 19, 1976
OCTOBER 1 - DECEMBER 31, 1992

| COUNTRY & COMPANY | 1ST QTR | 2ND QTR | 3RD QTR | 4TH QTR | 1992 TOTAL | 1991 TOTAL |
|----------------------------------|---------------|----------------|----------------|----------------|----------------|----------------|
| COLOMBIA | | | | | | |
| Compania Frutera de Sevilla | 8,071 | 354 | 5,193 | 10,419 | 24,037 | 18,746 |
| COSTA RICA | | | | | | |
| A.S.D. de Costa Rica, S.A. | 338 | 413 | 943 | 496 | 2,190 | 6,171 |
| Cobal | | | | | | 90,242 |
| Chiquita Brands, Costa Rica | 4,414 | 3,312 | | | 7,726 | |
| Chiriqui Land Company | | | | 807 | 807 | |
| Numar | | | | 262 | 262 | |
| Palma Tica | 2,067 | 2,388 | 3,167 | 2,475 | 10,097 | 10,551 |
| Unimar | 1,976 | 149 | 177 | 250 | 2,552 | 3,642 |
| DOMINICAN REPUBLIC | | | | | | |
| Frutas Dominicanas C por A | | | | | | 431 |
| ECUADOR | | | | | | |
| Cia. Agricola del Guayas | | | | | | |
| GUATEMALA | | | | | | |
| Banacorp | | | | | | 11,228 |
| Cobigua | | | 315,230 | | 315,230 | 1,087 |
| HONDURAS | | | | | | |
| Agricola de Rio Tinto | | 165 | 137 | 98 | 400 | |
| Numar | 225 | 384 | 64 | 88 | 761 | 1,657 |
| Productos Acuaticos y Terrestres | | | | | | |
| San Alejo Oil Palm Operations | 2,318 | 2,394 | 2,331 | 5,063 | 12,106 | 9,874 |
| Tela Railroad | 25,808 | 37,705 | 34,904 | 60,267 | 158,684 | 194,126 |
| INDONESIA | | | | | | |
| Chiquita Brands, Inc. | 1,312 | 23,600 | | | 24,912 | 7,217 |
| MEXICO | | | | | | |
| Chiquita Melon Packers, Inc. | | | | | | 300 |
| THE NETHERLANDS | | | | | | |
| Chiquita Banana Company B.V. | | | | | | |
| PANAMA | | | | | | |
| Chiriqui Land Company | 27,360 | 43,848 | 33,900 | 31,650 | 136,758 | 128,132 |
| Compania Procesadora de Frutas | 4,841 | 4,044 | 2,377 | 5,764 | 17,026 | 31,510 |
| Polymer Extrusion, S.A. | 1,046 | 1,549 | 1,520 | 323 | 4,438 | 5,842 |
| PHILIPPINES | | | | | | |
| Mindanao Fruit Company | 426 | 885 | 27 | 27 | 1,365 | 8,066 |
| UNITED STATES | | | | | | |
| Chiquita Tropical Products Co. | | 5,196 | 2,028 | | 7,224 | |
| Maritrop | 1,350 | | | | 1,350 | 3,415 |
| TOTAL PAYMENTS | <u>81,552</u> | <u>126,386</u> | <u>401,998</u> | <u>117,989</u> | <u>727,925</u> | <u>532,237</u> |

1CHQ6-000434

CBI-VI-001-005228

SUPPORT INFORMATION TO SUMMARY REPORT

QUARTERLY REPORT OF PAYMENT
STATEMENT OF POLICIES AND PROCEDURES
FOURTH QUARTER, 1992
(US\$)Confidential Treatment
Request by Chiquita Brands

| COUNTRY | SUBSIDIARY | AMOUNT | GOVERNMENT BRANCH | DESCRIPTION/COMMENTS |
|----------------|--|---------------|-------------------|--|
| Colombia | Compania Frutera de Sevilla Turbo Division | 460 | Navy | To expedite Turbo loading operations, donations of gas and oil. |
| | | 9,959 | Operative Command | To expedite Turbo loading operations. |
| Total Payments | | <u>10,419</u> | | |

Exchange Rate: .001583

CBI-V1-001-005229

1CHQ6-000435

SUPPORT INFORMATION TO SUMMARY REPORT

Confidential Treatment
Request by Chiquita Brands

QUARTERLY REPORT OF PAYMENT
STATEMENT OF POLICIES AND PROCEDURES
FOURTH QUARTER, 1992
(US\$)

| COUNTRY | SUBSIDIARY | AMOUNT | GOVERNMENT BRANCH | DESCRIPTION/COMMENTS |
|------------|----------------------------|--------|---|---|
| Costa Rica | A.S.D. de Costa Rica, S.A. | 44 | Costa Rican Government Representatives | Expenses for meals for officials invited for sanitary inspection of facilities. |
| | | 452 | Surinam Government Representatives | Expenses for transportation, lodging and meals for officials invited for sales promotion. |
| | Palma Tica | 957 | Southern Military Headquarters; Ministry of Labor Personnel | Donations of office supplies, construction materials, car batteries, mattress, gasoline, and oil related to the security of former cardboard box factory. |
| | | 1,518 | Customs | Facilitating payments. |
| | Unimar | 250 | Various government officials. | Christmas Gifts |
| | Numar | 168 | Various banking, government and utility company officials. | Gifts of product to expedite operations. |

CBI-V1-001-005230

PAGE 1 OF 2

1CBQ6-000436

SUPPORT INFORMATION TO SUMMARY REPORT

Confidential Treatment
Request by Chiquita Brands

QUARTERLY REPORT OF PAYMENT
STATEMENT OF POLICIES AND PROCEDURES
FOURTH QUARTER, 1992
(US\$)

| COUNTRY | SUBSIDIARY | AMOUNT | GOVERNMENT BRANCH | DESCRIPTION/COMMENTS |
|-------------------------|--|--------------|---|--|
| Costa Rica (Cont'd.) | Numar (Cont'd.) | 47 | Costa Rican Chamber of Food Industry | Gift of product for Christmas parties given for poor children. |
| | | 47 | Costa Rican First Lady | Gift of product for Christmas parties given for poor children. |
| | Chiriqui Land Company (Bocas Division) | 507 | Customs Inspectors and Security Agents | Facilitating payments for police protection and customs clearances. |
| | | 300 | Immigration | Facilitating payments made to immigration inspectors. |
| Total Payments | | <u>4,290</u> | | |

Exchange Rate .0078

CBI-V1-001-005231

PAGE 2 OF 2

1CHQ6-000437

SUPPORT INFORMATION TO SUMMARY REPORT

Confidential Treatment
Request by Chiquita Brands

QUARTERLY REPORT OF PAYMENT
STATEMENT OF POLICIES AND PROCEDURES
FOURTH QUARTER, 1992
(US\$)

| COUNTRY | SUBSIDIARY | AMOUNT | GOVERNMENT BRANCH | DESCRIPTION/COMMENTS |
|----------|----------------------------------|--------|---------------------------------|--|
| Honduras | Numar Group | 88 | Honduran Social Security Office | To conduct Occupational Health program. |
| | Tela Railroad Company (Oil Palm) | 5,063 | Armed Forces | Security services. |
| | Tela Railroad Company (Bananas) | 11,926 | Customs Officials | Facilitating payments for customs clearances and inspections. |
| | | 20,238 | Armed Forces | Security and police protection. |
| | | 19,504 | Minister of Economy | Contribution to defray costs of FAO meeting November 16-20, 1992 |
| | | 159 | Postal Officials | Postal expediting. |
| | | 28 | Director of Investigations | Facilitate investigation of telephone wire theft. |

PAGE 1 OF 2

CBI-V1-001-005232

1CHQ6-000438

SUPPORT INFORMATION TO SUMMARY REPORT

QUARTERLY REPORT OF PAYMENT
STATEMENT OF POLICIES AND PROCEDURES
FOURTH QUARTER, 1992
(US\$)Confidential Treatment
Request by Chiquita Brands

| COUNTRY | SUBSIDIARY | AMOUNT | GOVERNMENT BRANCH | DESCRIPTION/COMMENTS |
|-----------------------|--|---------------|------------------------------------|--|
| Honduras (Cont'd.) | Tela Railroad Company (Bananas - Cont'd.) | 7,182 | Various Government Offices | Christmas Gifts |
| | | 879 | Children's Protection Institute | Donation |
| | | 165 | Tax Authorities | Travel and lodging expense associated with tax inspection. |
| | Compania Agricola De Rio Tinto | 98 | Various Government Agencies | Meals and travel expenses related to inspections of destroyed products. |
| Total Payments | | <u>65,330</u> | | |

Exchange Rate: .1754

CBI-V1-001-005233

PAGE 2 OF 2

1CHQ6-000439

SUPPORT INFORMATION TO SUMMARY REPORT

QUARTERLY REPORT OF PAYMENT
STATEMENT OF POLICIES AND PROCEDURES
FOURTH QUARTER, 1992Confidential Treatment
Request by Chiquita Brands

| COUNTRY | SUBSIDIARY | AMOUNT | GOVERNMENT BRANCH | DESCRIPTION/COMMENTS |
|---------|-----------------------|--------|---|--|
| Panama | Chiriqui Land Company | 239 | Various Government Officials | Meal expenses related to discussing various banana-related issues with government officials. |
| | | 1,188 | Various Government Officials | Christmas Gifts |
| | Armuelles Division | 792 | Quarantine Inspectors | Sanitary inspection for ships and certificate expedition. |
| | | 2003 | Customs Inspectors | Verification of materials received in warehouse, sanitary inspection for ship and certificate expedition, inspection of company or chartered planes for international flights. |
| | | 96 | Various Government Officials | Reimbursement to employees for meals which included government employees as guests and lodging at company guest houses. |
| | | 558 | Community Welfare (given to various municipalities) | Donations of money and various products. |

CBI-V1-001-005234

1CHQ6-000440

SUPPORT INFORMATION TO SUMMARY REPORT

Confidential Treatment
Request by Chiquita Brands

QUARTERLY REPORT OF PAYMENT
STATEMENT OF POLICIES AND PROCEDURES
FOURTH QUARTER, 1992

| COUNTRY | SUBSIDIARY | AMOUNT | GOVERNMENT BRANCH | DESCRIPTION/COMMENTS |
|---------------------|--------------------------------|---------------|---|---|
| Panama (Cont'd.) | Bocas Division | 22,407 | Customs Inspectors and Security Agents | Facilitating payments for police protection and customs clearances. |
| | | 93 | Agricultural Ministry Delegate | Facilitating payment for fumigation of trailers. |
| | | 3,676 | Immigration | Facilitating payments made to immigration inspectors. |
| | | 598 | Public Schools | Donation of materials. |
| | Compania Procesadora de Frutas | 5,764 | Customs | Fees for customs inspections. |
| | Polymer Extrusion, S.A. | 323 | Community Welfare (given to various municipalities) | Donations of money and various products. |
| Total Payment | | <u>37,737</u> | | |

CBI-V1-001-005235

1CHQ6-000441

SUPPORT INFORMATION TO SUMMARY REPORT

Confidential Treatment
Request by Chiquita Brands

QUARTERLY REPORT OF PAYMENT
STATEMENT OF POLICIES AND PROCEDURES
FOURTH QUARTER, 1992
(US\$)

| COUNTRY | SUBSIDIARY | AMOUNT | GOVERNMENT BRANCH | DESCRIPTION/COMMENTS |
|----------------|------------------------|-----------|-------------------|----------------------|
| Philippines | Mindanao Fruit Company | 27 | Bureau of Customs | Customs expediting |
| Total Payments | | <u>27</u> | | |

Exchange Rate: .045

CBI-V1-001-005236

1CHQ6-000442

REPORT DUE: JANUARY 14, 1994

FOREIGN CORRUPT PRACTICES COMPLIANCE PERIOD OCTOBER 1 - DECEMBER 31, 1993

Confidential Treatment
Request by Chiquita Brands

| REC'D RESPONSE | NAME | X IF PMT. RPTD | COMPANY | DEPARTMENT | TITLE | LOCATION |
|-------------------|------|----------------------|-----------------------------------|------------------------|-----------------------------------|--------------------------|
| 1/20/94 | | | FRUPAC | OPERATIONS | DIRECTOR OF OPERATIONS | Philadelphia, Pa |
| 12/17/93 | | | CHIOUITA BRANDS INTERNATIONAL, I. | HUMAN RESOURCES | SR. MANAGER COMPENSATION | Cincinnati, OH |
| 12/22/93 | | | FRUPAC | OPERATIONS | COUNTRY MANAGER | Hermosillo, Mexico |
| 1/14/94 | | X | CHIOUITA TROPICAL PRODUCTS | LEGAL | VICE PRESIDENT LEGAL COUNSEL | Panama City, Panama |
| 12/22/93 | | | UNITED BRANDS JAPAN, LTD. | EXECUTIVE | GENERAL SALES MANAGER | Tokyo, Japan |
| 1/14/94 | | X | MINDANAO FRUIT COMPANY | OPERATIONS | GENERAL MANAGER | Davao City, Philippines |
| 1/13/94 | | | NUMAR | PROCESSED FOODS | VICE PRESIDENT | San Pedro Sula, Honduras |
| 1/4/94 | | | CHIOUITA TROPICAL PRODUCTS | LEGAL | DIRECTOR LEGAL | San Jose, Costa Rica |
| 1/13/94 | | | CHIOUITA BRANDS INTERNATIONAL, I. | INTERNAL AUDIT | AUDIT MANAGER | Cincinnati, OH |
| 1/13/94 | | | NUMAR | PROCESSED FOODS | TECH SERVICES ENG. | San Jose, Costa Rica |
| 1/20/94 | | | FRUDOCA | OPERATIONS | DIRECTOR OPERATIONS | Santo Domingo, DR |
| 1/13/94 | | X | UNIMAR | PROCESSED FOODS | GENERAL MANAGER | San Jose, Costa Rica |
| 1/4/94 | | | CHIOUITA TROPICAL PRODUCTS | LEGAL | LEGAL DEPARTMENT DIRECTOR | San Pedro Sula, Honduras |
| 1/13/94 | | | CHIOUITA BRANDS, INC. | OPERATIONS | TECHNICAL SUPERINTENDENT | Cincinnati, OH |
| 1/13/94 | | | CHIOUITA BRANDS CO., N.A. | PROCESSED FOODS | DIRECTOR, QA & QC SYSTEMS | Cincinnati, OH |
| 1/10/94 | | | CHIOUITA BRANDS, NEW ZEALAND | OPERATIONS | COUNTRY MANAGER - NEW ZEALAND | Auckland, New Zealand |
| 1/4/94 | | | CHIOUITA BANANA COMPANY, B.V. | MARKETING | AREA DIRECTOR - SCANDANAVIA | Helsinki, Finland |
| 1/10/94 | | X | CHIOUITA TROPICAL PRODUCTS | LEGAL | V.P. GOVT RELATIONS - HONDURAS | Tegucigalpa, Honduras |
| 1/13/94 | | | CIA. FRUTERA DE SEVILLA | OPERATIONS | PROJECT MANAGER | Sanja Maria, Colombia |
| 1/10/94 | | | CHIRIOUI LAND COMPANY | OPERATIONS | MANAGER ASSOCIATE PRODUCERS | Amuvelles, Panama |
| 12/20/93 | | | JOHN MORRELL & CO. | TECH. SERVICES | DIRECTOR LOGISTICS | Cincinnati, OH |
| 12/22/93 | | | TELA RAILROAD COMPANY | OPERATIONS | MANAGER TECHNICAL SERVICES/M&S | La Lima, Honduras |
| 1/13/94 | | | NUMAR | PROCESSED FOODS | V.P. NICARAGUA OPERATIONS | Managua, Nicaragua |
| 1/13/94 | | | PALMA TICA | PROCESSED FOODS | DIV. MANAGER | Quepos, Costa Rica |
| 1/13/94 | | | CIA. FRUTERA DE SEVILLA | OPERATIONS | PRODUCTION MANAGER | Sanja Maria, Colombia |
| 12/20/93 | | | CIL | OPERATIONS | V.P. OPERATIONS | Hamilton, Bermuda |
| 1/24/94 | | | JOHN MORRELL & CO. | FOODSERVICE SALES.DIV. | GENERAL MANAGER | Sioux Falls, S.D. |
| 1/20/94 | | | FRUPAC | ACCOUNTING | MIS MGR | Philadelphia, PA |
| 1/14/94 | | X | CHIOUITA BRANDS, INC. | PROCESSED FOODS | GM PROCESSED BANANA MANUFACTURING | San Jose, Costa Rica |
| 1/28/94 | | | CHIOUITA BRANDS CO., N.A. | PROCESSED FOODS | REGIONAL SALES MANAGER | Denver, CO |
| 12/17/93 | | | JOHN MORRELL & CO. | MARKETING | DIRECTOR | Cincinnati, OH |
| 1/11/94 | | | CHIOUITA BRANDS INTERNATIONAL, I. | CORPORATE SECURITY | DIRECTOR, SECURITY | Cincinnati, OH |
| 1/28/94 | | | CHIOUITA BRANDS INTERNATIONAL, I. | RISK MANAGEMENT | MANAGER MARINE CLAIMS | Cincinnati, OH |
| 1/13/94 | | | CIA. FRUTERA DE SEVILLA | OPERATIONS | OPERATIONS MANAGER | Sanja Maria, Colombia |
| 12/20/93 | | | COBAL | OPERATIONS | MANAGER PRODUCTION | San Jose, Costa Rica |
| 1/18/94 | | X | COBAL | OPERATIONS | MGR LABOR RELATIONS | San Jose, Costa Rica |
| 12/20/93 | | | CHIOUITA BRANDS, INC | OPERATIONS | MANAGER LINER SERVICES | Cincinnati, OH |
| 1/7/94 | | | CHIOUITA BRANDS, INC | QUALITY ENGINEERING | MANAGER TECH SERVICES & DEV | San Jose, Costa Rica |
| 1/31/94 | | | CHIOUITA BRANDS, INC | OPERATIONS | DIR BUSINESS DEVELOPMENT | Jakarta, Indonesia |

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| REC'D RESPONSE | NAME | X IF PMT RPTD | COMPANY | DEPARTMENT | TITLE | LOCATION |
|-------------------|------|---------------------|-------------------------------------|-----------------------|--------------------------------------|---------------------------|
| 12/22/93 | | | CHIQUITA BRANDS, INC. | PROCESSED FOODS | SR. V.P. PROCESSED FOODS | Cincinnati, OH |
| 1/4/94 | | | CHIQUITA BRANDS, INC. | INLAND TRANSPORTATION | DIRECTOR, TERMINAL OPERATIONS | Newark, N.J. |
| 12/22/93 | | | JOHN MORRELL & CO. | BOB OSTROW | REGION MANAGER | Hayward, CA |
| 1/7/94 | | | CHIQUITA ITALIA, S.p.A. | CONTROLLER'S | CONTROLLER | Rome, Italy |
| 1/13/94 | | X | NUMAR | PROCESSED FOODS | GENERAL MANAGER SAN ALEJO | San Alejo, Honduras |
| 1/14/94 | | X | CIA. FRUTERA DE SEVILLA | OPERATIONS | GENERAL MANAGER | Santa Maria, Colombia |
| 1/4/94 | | | CHIQUITA BRANDS INTERNATIONAL, INC. | CONTROLLERS | DIVISION CONTROLLER | Cristobal, Panama |
| 1/4/94 | | | CIL | OPERATIONS | V.P. WORLDWIDE ALLOCATION | Antwerp, Belgium |
| 1/19/94 | | | JOHN MORRELL & CO. | ADMINISTRATION | GENERAL MANAGER GREAT BEND | Great Bend, KS |
| 1/19/94 | | | CHIQUITA BRANDS INTERNATIONAL, INC. | TAX | MGR TAX OPERATIONS | Cincinnati, OH |
| 1/4/94 | | | PASQUAL HERMANOS | HUMAN RESOURCES | DIRECTOR HUMAN RESOURCES | Valencia, Spain |
| 1/4/94 | | | FRUPAC | SALES | PRODUCT MGR. | Philadelphia, PA |
| 1/4/94 | | | AMERICAN PRODUCE | EXECUTIVE | GENERAL MANAGER | Los Angeles, CA |
| 1/20/94 | | | CHIQUITA BRANDS CO., N.A. | MARKETING | SR. ACCOUNT MANAGER | Cleveland OH |
| 12/20/93 | | | JOHN MORRELL & CO. | PROCESSED MEATS | VICE PRESIDENT, PROCESSED MEATS | Great Bend, KS |
| 1/4/94 | | | COBIGUA | OPERATIONS | PRODUCTION MANAGER | Puerto Barrios, Guatemala |
| 1/13/94 | | X | CIA. AGRICOLA DE RIO TINTO, S.A. | PROCESSED FOODS | PLANT MANAGER | San Pedro Sula, Honduras |
| 1/4/94 | | | COBIGUA | OPERATIONS | PRODUCTION MANAGER | Guatemala City, Guatemala |
| 1/19/94 | | X | CIA. FRUTERA DE SEVILLA | CONTROLLERS | CONTROLLER - MEDELLIN | Medellin, Colombia |
| 12/20/93 | | | JOHN MORRELL & CO. | BOB OSTROW | OPERATIONS MANAGER | Hayward, CA |
| 1/13/94 | | | FRUPAC | OPERATIONS | WEST COAST OPS MANAGER | Los Angeles, CA |
| 1/19/94 | | | PROGRESSIVE PRODUCE CO. | ADMINISTRATION | PRESIDENT | Los Angeles, CA |
| 1/7/94 | | | CHIQUITA BANANA COMPANY, B.V. | MARKETING | AREA DIRECTOR, GERMANY | Cologne, Germany |
| 1/4/94 | | | JOHN MORRELL & CO. | EXECUTIVE | VICE PRESIDENT | Cincinnati, OH |
| 1/19/94 | | | CHIQUITA TROPICAL PRODUCTS | OPERATIONS | CHIEF ADMINISTRATIVE OFFICER | San Pedro Sula, Honduras |
| 1/20/94 | | | CHIQUITA TROPICAL PRODUCTS | TREASURY | DIRECTOR, LATIN AMERICAN TREASURY | San Pedro Sula, Honduras |
| 1/28/94 | | | CHIQUITA BRANDS CO., N.A. | PROCESSED FOODS | VICE PRESIDENT OPERATIONS | Cincinnati, OH |
| 1/4/94 | | | CHIQUITA BRANDS, INC. | OPERATIONS | VICE PRESIDENT QUALITY & ENGINEERING | Cincinnati, OH |
| 12/17/93 | | | CHIQUITA BRANDS, INC. | TERMINAL OPERATIONS | PORT MANAGER & GENERAL CARGO | Wilmington, DE |
| 1/4/94 | | | CHIQUITA TROPICAL PRODUCTS | OPERATIONS | V.P. & COUNTRY MANAGER | San Jose, Costa Rica |
| 12/17/93 | | | CHIQUITA BRANDS, INC. | OPERATIONS | ASST. V.P. FLEET PLANNING | Cincinnati, OH |
| 1/20/94 | | | POLYMER de COSTA RICA | OPERATIONS | MANAGER RAW M & I PROC. | San Jose, Costa Rica |
| 1/19/94 | | | SPIERS, N.V. | EXECUTIVE | GENERAL MANAGER | Antwerp, Belgium |
| 12/22/93 | | | CHIQUITA BRANDS CO., N.A. | CB-NA BANANA SALES | REGION SALES MANAGER | Pasadena, CA |
| 1/4/94 | | | CHIQUITA BRANDS INTERNATIONAL, INC. | MIS | DIRECTOR SUPPORT SERVICES | Cincinnati, OH |
| 1/20/94 | | | CHIQUITA BRANDS INTERNATIONAL, INC. | LAW | SENIOR COUNSEL | Cincinnati, OH |
| 1/13/94 | | | CHIQUITA BRANDS, INC. | OPERATIONS | MANAGER TECHNICAL OPERATIONS | Cincinnati, OH |
| 12/22/93 | | | CHIQUITA BRANDS CO., N.A. | SALES | SENIOR ACCOUNT MANAGER | Arvada, CO |
| 1/4/94 | | | CHIQUITA BRANDS INTERNATIONAL, INC. | FINANCIAL ANALYSIS | CORPORATE PLANNER | Cincinnati, OH |

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| REC'D RESPONSE | NAME | X IF PMT. RPTD | COMPANY | DEPARTMENT | TITLE | LOCATION |
|-------------------|------|----------------------|----------------------------------|--------------------|--|---------------------------|
| 12/17/93 | | | CHIQUITA BRANDS, INC. | OPERATIONS | SENIOR DIRECTOR BANANA TECH. SER. | Cincinnati, OH |
| 1/21/94 | | | CHIQUITA TROPICAL PRODUCTS | CONTROLLERS | INTERNAL CONTROL TAX MGR | San Jose, Costa Rica |
| 1/11/94 | | | POLYMER de COSTA RICA | OPERATIONS | DIRECTOR MANUFACTURING | San Jose, Costa Rica |
| 1/24/94 | | | CIL | OPERATIONS | DIRECTOR-F&A-EUROPE | Antwerp, Belgium |
| 1/4/94 | | | FRUPAC | TRAFFIC | ASSISTANT TRAFFIC MGR. | Philadelphia, PA |
| 1/31/94 | | | CHIQUITA INTERNATIONAL, LTD. | OPERATIONS | MGR. OPERATIONS | Tapachula, Mexico |
| 1/4/94 | | | JOHN MORRELL & CO. | SALES | REGIONAL SALES MANAGER | Watertown, CT |
| 1/4/94 | | | CHIRIQUI LAND COMPANY | LEGAL | SUPERVISOR LABOR AND GOVERNMENT REL | Bocas, Panama |
| 1/4/94 | | | POLYMER de COSTA RICA | OPERATIONS | PRODUCTION MANAGER | San Jose, Costa Rica |
| 1/11/94 | | | COBIGUA | TREASURY | DIR. FINANCE, CENT. AMER. | Guatemala City, Guatemala |
| 1/19/94 | | | CHIQUITA BRANDS, INC. | CONTROLLER'S | DIRECTOR CORPORATE ACCOUNTING | Cincinnati, OH |
| 1/19/94 | | | CHIRIQUI LAND COMPANY | LEGAL | LEGAL COUNSEL | Armuellas, Panama |
| 1/13/94 | | | CHIQUITA BRANDS CO., N.A. | CB-NA BANANA SALES | V.P. SALES WESTERN DIVISION | Costa Mesa, CA |
| 12/20/93 | | | CHIQUITA BRANDS CO., N.A. | CB-NA BANANA SALES | REGION SALES VICE PRESIDENT | Costa Mesa, CA |
| 1/4/94 | | | COBIGUA | CONTROLLER'S | ASSISTANT CONTROLLER | Guatemala City, Guatemala |
| 12/20/93 | | | CHIQUITA TROPICAL PRODUCTS | MIS | TECH SUPPORT COORD. | San Jose, Costa Rica |
| 1/4/94 | | | CHIRIQUI LAND COMPANY | OPERATIONS | GENERAL MANAGER | Bocas, Panama |
| 1/4/94 | | X | UNITED BRANDS JAPAN, LTD. | EXECUTIVE | V.P. FINANCE | Tokyo, Japan |
| 12/22/93 | | | TELA RAILROAD COMPANY | OPERATIONS | PRODUCTION MANAGER | La Lima, Honduras |
| 1/26/94 | | | CHIQUITA S.A. | MARKETING | DIRECTOR MARKETING | Geneva, Switzerland |
| 1/4/94 | | | CHIQUITA BRANDS INTERNATIONAL I. | MIS | MGR TRAINING & DEVELOPMENT | Cincinnati, OH |
| 12/17/93 | | | CHIQUITA ITALIA, S.p.A. | MARKETING | PRODUCT MANAGER | Rome, Italy |
| 1/7/94 | | | JOHN MORRELL & CO. | CREDIT | CORPORATE CREDIT MANAGER | Cincinnati, OH |
| 1/4/94 | | | CHIQUITA BANANA COMPANY, B.V. | MARKETING | COUNTRY MANAGER POLAND | Warsaw, Poland |
| 1/11/94 | | | CHIQUITA BRANDS INTERNATIONAL I. | HUMAN RESOURCES | MANAGER STAFFING | Cincinnati, OH |
| 1/4/94 | | | SPIERS, N.V. | CONTROLLERS | CONTROLLER | Antwerp, Belgium |
| 1/24/94 | | | CHIQUITA BRANDS, INC. | OPERATIONS | MANAGER SHIP MGMT & BUSINESS DEVELOPMENT | Cincinnati, OH |
| 1/13/94 | | | CHIQUITA BRANDS, INC. | CONTROLLER | DIVISION CONTROLLER | Cincinnati, OH |
| 1/20/94 | | | FRUPAC | FRUPAC | V.P. SALES FRUPAC | Philadelphia, PA |
| 1/4/94 | | | JOHN MORRELL & CO. | DINNER BELL | GENERAL SALES MANAGER | Deliance, OH |
| 12/17/93 | | | CHIQUITA BRANDS INTERNATIONAL I. | TREASURY | DIRECTOR FINANCE | Cincinnati, OH |
| 12/17/93 | | | CHIQUITA BRANDS CO., N.A. | PROCESSED FOODS | V.P. GENERAL MGR. PROCESSED FOODS | Cincinnati, OH |
| 12/20/93 | | | COBAL | OPERATIONS | SUPT. ENGINEERING | San Jose, Costa Rica |
| 1/18/94 | | | JOHN MORRELL & CO. | FOOD SERVICE | BRAND MANAGER | Cincinnati, OH |
| 12/17/93 | | | CHIQUITA BRANDS INTERNATIONAL I. | FINANCIAL ANALYSIS | MANAGER, BUDGETS, CAPITAL COST MGT | Cincinnati, OH |
| 12/20/93 | | | UNIMAR | PROCESSED FOODS | GENERAL MANAGER | San Pedro Sula, Honduras |
| 1/13/94 | | X | COBAL | OPERATIONS | SUPERINTENDENT EXPERIMENTS | San Jose, Costa Rica |
| 12/20/93 | | | CHIQUITA ITALIA, S.p.A. | EXECUTIVE | PRESIDENT | Rome, Italy |
| 1/7/94 | | | TELA RAILROAD | OPERATIONS | MANAGER PRODUCT | La Lima, Honduras |
| 12/17/93 | | | | | | |

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| REC'D RESPONSE | NAME | X IF PMT. RPTD | COMPANY | DEPARTMENT | TITLE | LOCATION |
|-------------------|------|----------------------|-----------------------------------|------------------------|---|------------------------------|
| 1/4/94 | | | CHIQUITA BRANDS INTERNATIONAL, I. | OFFICE SERVICES | MANAGER - OFFICE SERVICES | Cincinnati, OH |
| 1/25/94 | | | FRUPAC | OPERATIONS | EAST COAST WAREHOUSE MGR | Philadelphia, PA |
| 1/4/94 | | | POLYMER UNITED | OPERATIONS | VICE PRESIDENT PACKAGING | San Pedro Sula, Honduras |
| 12/17/93 | | | CHIQUITA BRANDS, INC. | OPERATIONS | MANAGER CHARTERING OPERATIONS | Cincinnati, OH |
| 1/4/94 | | | CHIQUITA BRANDS INTERNATIONAL, I. | TAX | VICE PRESIDENT | Cincinnati, OH |
| 1/21/94 | | | COBAL | OPERATIONS | SUPT. SIGATOKA | Sari Jose, Costa Rica |
| 1/11/94 | | | CHIQUITA BRANDS INTERNATIONAL, I. | BOARD OF DIRECTORS | DIRECTOR | Tampa, FL |
| 12/20/93 | | | CHIQUITA S.A. | MARKETING | DIRECTOR SALES & MARKET PLANNING | Geneva, Switzerland |
| 12/17/93 | | | CHIQUITA BRANDS INTERNATIONAL, I. | MIS | MANAGER INFORMATION SERVICES | Cincinnati, OH |
| 1/4/94 | | | JOHN MORRELL & CO. | EXECUTIVE | SR.VP | Cincinnati, OH |
| 12/20/93 | | | FRUPAC EUROPE | EXECUTIVE | DEPUTY GENERAL MANAGER | Zwijndrecht, Netherlands |
| 1/4/94 | | | FRUPAC | FINANCE | CHIEF FINANCIAL OFFICER | Santiago, Chile |
| 1/4/94 | | | CALIFORNIA DAY FRESH FOODS | FINANCE | DIRECTOR OF ACCOUNTING | Glendora, CA |
| 1/11/94 | | | CHIRIQUEI LAND COMPANY | CONTROLLERS | COUNTRY CONTROLLER | Panama City, Panama |
| 12/20/93 | | | CHIQUITA BRANDS, INC. | OPERATIONS | MGR. OPER. CONTROL & DEVELOPMENT | Cincinnati, OH |
| 12/17/93 | | | JOHN MORRELL & CO. | PORK | SPEC. SALES & CONVERSION SALES | Cincinnati, OH |
| 1/10/94 | | | DELUCA HOLDINGS PTY. LTD. | EXECUTIVE | MANAGING DIRECTOR | Tully, Queensland, Australia |
| 12/17/93 | | | CHIQUITA BRANDS, INC. | OPERATIONS | TECHNICAL SUPERINTENDENT | Cincinnati, OH |
| 12/17/93 | | | CHIQUITA BRANDS INTERNATIONAL, I. | CONTROLLERS | MANAGER FINANCIAL REPORTING | Cincinnati, OH |
| 12/20/93 | | | CHIQUITA BRANDS INTERNATIONAL, I. | HUMAN RESOURCES | MANAGER, MANAGEMENT DEVELOPMENT | Cincinnati, OH |
| 1/4/94 | | | CIL | OPERATIONS | MANAGER BANANA ALLOCATION | Antwerp, Belgium |
| 1/4/94 | | | JOHN MORRELL & CO. | NORTH CENTRAL SALES RE | REGION MANAGER | Omaha, NE |
| 1/4/94 | | | COBIGUA | OPERATIONS | SR. MANAGER MIS | Guatemala City, Guatemala |
| 1/4/94 | | | CHIQUITA BRANDS INTERNATIONAL, I. | MIS | MGR. TECHNICAL SERVICES | Cincinnati, OH |
| 1/13/94 | | | CHIQUITA BRANDS, INC. | FAR & MID EAST & ITALY | SR. V.P. MARKETING FAR & MIDDLE EAST & EUROPE | Cincinnati, OH |
| 1/4/94 | | | CIA. AGRICOLA DEL GUAYAS | FINANCE | VICE PRESIDENT FINANCE & ADMINISTRATION | Guayaquil, Ecuador |
| 12/20/93 | | | CHIQUITA BRANDS, INC. | FAR & MID EAST & ITALY | V.P. MIDDLE EAST & MEDITERRANEAN | Cincinnati, OH |
| 1/4/94 | | | CHIQUITA BRANDS INTERNATIONAL, I. | MIS | ASSISTANT V.P. INFORMATION SERVICES | Cincinnati, OH |
| 1/7/94 | | | CHIQUITA BRANDS, INC. | MARKETING | MANAGER MARKETING DEVELOPMENT | Ismir, Turkey |
| 1/7/94 | | | CHIQUITA ITALIA, S.p.A. | SALES | DIR. CTR/SOUTH SALES | Rome, Italy |
| 1/4/94 | | | CALIFORNIA DAY FRESH FOODS | MARKETING | DIRECTOR SALES/MARKETING | Glendora, CA |
| 12/17/93 | | | JOHN MORRELL & CO. | TECHNICAL SERVICES | DIR. TECH. SERVICES & REGULATORY AFFAIRS | Cincinnati, OH |
| 1/10/94 | | | CIA FRUTERA DE SEVILLA | CONTROLLERS | ASSISTANT CONTROLLER | Santa Marta, Colombia |
| 1/13/94 | | | NUMAR | PROCESSED FOODS | PRESIDENT - NUMAR/OIL PALM | San Jose, Costa Rica |
| 1/11/94 | | | CHIQUITA BANANA COMPANY, B.V. | OPERATIONS | DIRECTOR OPERATIONS | Zwijndrecht, Netherlands |
| 12/22/93 | | | CHIQUITA BRANDS CO., N.A. | PROCESSED FOODS | REGIONAL SALES MANAGER | Bellvue, WA |
| 1/7/94 | | | CHIQUITA BRANDS, INC. | MARTROP | DIR. MATERIALS CONTROL | Cincinnati, OH |
| 1/14/94 | | | CIL | QUALITY ASSURANCE | DIRECTOR QA & TECH SERVICES | Antwerp, Belgium |
| 1/4/94 | | | CHIQUITA BRANDS INTERNATIONAL, I. | MIS | PROJECT MANAGER MIS CONSULTING | Cincinnati, OH |

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| REC'D RESPONSE | NAME | X IF PMT. RPTD | COMPANY | DEPARTMENT | TITLE | LOCATION |
|-------------------|------|----------------------|-----------------------------------|-----------------------|-----------------------------------|---------------------------------|
| 1/4/94 | | | NORTH COAST RIPENERS PTY. LTD | EXECUTIVE | MANAGING DIRECTOR | Brisbane, Queensland, Australia |
| 12/17/93 | | | CHIQUITA BRANDS CO., N.A. | CB-NA BANANA SALES | VP CENTRAL DIVISION | Cincinnati, OH |
| 12/22/93 | | | CIA. FRUTERA DE SEVILLA | LEGAL | DIRECTOR, LAW DEPARTMENT | Medellin, Colombia |
| 12/20/93 | | | NUMAR | PROCESSED FOODS | GEN. MGR ASD | San Jose, Costa Rica |
| 1/11/94 | | | POLYMER de COSTA RICA | HUMAN RESOURCES | DIRECTOR HUMAN RESOURCES | San Jose, Costa Rica |
| 1/11/94 | | | CHIQUITA BRANDS, INC | QUALITY ENGINEERING | PROJECT ENGINEER | San Jose, Costa Rica |
| 1/4/94 | | | JOHN MORRELL & CO | TECHNICAL SERVICES | DIRECTOR OF OPERATIONS SUPPORT | Springdale, OH |
| 12/20/93 | | | FRUPAC EUROPE | OPERATIONS | MANAGER - EUROPE | Rotterdam, Netherlands |
| 1/7/94 | | | POLYMER UNITED | MARKETING | REGIONAL DIR. SALE & MKTG | Panama City, Panama |
| 1/4/94 | | | JOHN MORRELL & CO | MIS | MANAGER INFORMATION ENGINEERING | Cincinnati, OH |
| 1/19/94 | | | COBAL | CONROLLERS | CONTROLLER | San Jose, Costa Rica |
| 1/20/94 | | | FRUPAC | ACCOUNTING | CONTROLLER | Philadelphia, PA |
| 12/20/93 | | | CHIQUITA BRANDS INTERNATIONAL, I. | UNITED FRUIT VENTURES | SR VP - OPERATIONS | Cincinnati, OH |
| 2/1/94 | | | COBAL | OPERATIONS | DIST. SUPT. | Guapiles, Costa Rica |
| 1/11/94 | | | POLYMER de COSTA RICA | OPERATIONS | MGR. PRODUCTION - ETSA | San Jose, Costa Rica |
| 1/11/94 | | | CHIQUITA BRANDS, INC | QUALITY & ENGINEERING | DIRECTOR ENGINEERING | San Jose, Costa Rica |
| 1/13/94 | | X | NUMAR | PROCESSED FOODS | GM NUMAR, HONDURAS | San Pedro Sula, Honduras |
| 12/17/93 | | | CHIQUITA BRANDS CO., N.A. | MARKETING | V.P. CONSUMER AND TRADE MARKETING | Cincinnati, OH |
| 12/22/93 | | | JOHN MORRELL & CO | MARKETING | SR. BRAND MANAGER | Cincinnati, OH |
| 1/4/94 | | | CHIQUITA BRANDS CO., N.A. | CB-NA BANANA SALES | REGIONAL SALES MANAGER | Mississauga, Ontario |
| 1/20/94 | | | FRUPAC | FRUPAC | V.P. FINANCE & ADMINISTRATION | Philadelphia, PA |
| 1/4/94 | | | POLYMER UNITED | OPERATIONS | GENERAL MANAGER - HONDUFIBRAS | San Pedro Sula, Honduras |
| 12/17/93 | | | CHIQUITA BRANDS INTERNATIONAL, I. | LAW | LEGAL COUNSEL | Cincinnati, OH |
| 1/13/94 | | X | CHIRIQUI LAND COMPANY | OPERATIONS | ASSISTANT MANAGER | Armuellos, Panama |
| 1/11/94 | | | JOHN MORRELL & CO. | PURCHASING | PURCHASING MANAGER | Sioux Falls, SD |
| 12/20/93 | | | JOHN MORRELL & CO | ADMINISTRATION | REGIONAL SALES MGR | Wichita, KS |
| 1/7/94 | | | POLYMER UNITED | OPERATIONS | MANAGER BOX PLANT | San Pedro Sula, Honduras |
| 12/17/93 | | | CHIQUITA BRANDS INTERNATIONAL, I. | MIS | MANAGER SYSTEMS SOFTWARE | Cincinnati, OH |
| 12/22/93 | | | AMERICAN PRODUCE | EXECUTIVE | VICE PRESIDENT & CFO | Los Angeles, CA |
| 1/13/94 | | X | CHIRIQUI LAND COMPANY | OPERATIONS | GENERAL MANAGER - BOCAS | Bocas, Panama |
| 1/4/94 | | | CIL | OPERATIONS | MANAGER FRESH FRUIT ALLOCATION | Antwerp, Belgium |
| 12/22/93 | | | AMERICAN PRODUCE | EXECUTIVE | PRESIDENT | Los Angeles, CA |
| 1/4/94 | | | FRUITEXPRESS PTY. LTD | EXECUTIVE | GENERAL MANAGER | Adelaide, S. Australia |
| 1/14/94 | | | CHIQUITA CITRUS PACKERS | FINANCE | CONTROLLER/OPERATIONS ADMIN | Ft. Pierce, FL |
| 1/4/94 | | | POLYMER UNITED | OPERATIONS | GENERAL MANAGER | San Pedro Sula, Honduras |
| 12/20/93 | | | JOHN MORRELL & CO | ADMINISTRATION | VICE PRESIDENT - PROC. MEATS | Sioux Falls, SD |
| 1/7/94 | | | CHIQUITA BRANDS INTERNATIONAL, I. | LAW | ASSISTANT GENERAL COUNSEL | Cincinnati, OH |
| 1/7/94 | | | FRIDAY CANNING CORPORATION | EXECUTIVE | PRESIDENT | New Richmond, WI |
| 12/17/93 | | | JOHN MORRELL & CO | MARKETING | BRAND MANAGER | Cincinnati, OH |

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| REC'D RESPONSE | NAME | X IF PMT. RPTD | COMPANY | DEPARTMENT | TITLE | LOCATION |
|-------------------|------|----------------------|-----------------------------------|------------------------|--------------------------------------|---------------------------|
| 1/4/94 | | | CHIQUITA BRANDS CO., N.A. | TERMINAL OPERATIONS | PORT MANAGER | Gulfport, MS |
| 1/4/94 | | | CALIFORNIA DAY FRESH FOODS | OPERATIONS | DISTRIBUTION MANAGER | Glendora, CA |
| 1/20/94 | | | CHIQUITA BRANDS, INC. | OPERATIONS | DIRECTOR LINER SERVICES | Cincinnati, OH |
| 12/17/93 | | | CHIQUITA BRANDS, INC. | MARITROP | SR. V.P. AND COO | Cincinnati, OH |
| 12/17/93 | | | CHIQUITA INTERNATIONAL, LTD. | CONTROLLERS | ASST. DIVISION CONTROLLER | Tapachula, Mexico |
| 1/24/94 | | | CHIQUITA BRANDS, INC. | QUALITY ENGINEERING | MANAGER EXP PROJECT | San Jose, Costa Rica |
| 1/4/94 | | | CHIQUITA BRANDS NEW ZEALAND | FINANCE | DIR. FINANCE & ADMIN. | Auckland, New Zealand |
| 12/17/93 | | | TELA RAILROAD COMPANY | BANANA TECH SERVICES | ASST. AGRONOMIST | La Lima, Honduras |
| 1/4/94 | | | CHIQUITA BRANDS INTERNATIONAL | TAX | MANAGER, TAX PLANNING | Cincinnati, OH |
| 1/4/94 | | | AMERICAN PRODUCE | EXECUTIVE | PRESIDENT | Los Angeles, CA |
| 1/24/94 | | | CHIQUITA BRANDS, INC. | CONTROLLER'S | DIRECTOR, TRANSPORTATION ACCOUNTING | Cincinnati, OH |
| 1/13/94 | | | JOHN MORRELL & CO. | MILITARY | ASST. VP & INT'L. MILITARY SALES MGR | Cincinnati, OH |
| 1/1/94 | | | JOHN MORRELL & CO. | HUNTER PACKING COMPANY | CONTROLLER | Hazlet, MO |
| 12/20/93 | | | CIL | OPERATIONS | MANAGER SCHEDULING | Antwerp, Belgium |
| 1/7/94 | | | X COBQUA | FINANCE | DIRECTOR FINANCE | Guatemala City, Guatemala |
| 12/20/93 | | | UNIMAR | PROCESSED FOODS | GENERAL MANAGER | Managua, Nicaragua |
| 1/13/94 | | | CHIQUITA TROPICAL PRODUCTS | HUMAN RESOURCES | DIRECTOR HUMAN RESOURCES | San Jose, Costa Rica |
| 12/17/93 | | | POLYMER de COSTA RICA | FINANCE | DIRECTOR OF FINANCE | San Jose, Costa Rica |
| 1/11/94 | | | CALIFORNIA DAY FRESH FOODS | SALES | SALES MANAGER | Glendora, CA |
| 1/11/94 | | | DUNAND ET COMPAGNIE DES BANANE | EXECUTIVE | PRESIDENT, DIRECTOR GENERAL | Paris, France |
| 1/4/94 | | | CHIQUITA BRANDS, INC. | CONTROLLER'S | MANAGER INFORMATION SYSTEMS | Cincinnati, OH |
| 1/19/94 | | | CHIQUITA BRANDS INTERNATIONAL, I. | HUMAN RESOURCES | SR. MGR INT'L COMPENSATION | Cincinnati, OH |
| 12/20/93 | | | CHIQUITA BRANDS INTERNATIONAL, I. | OFFICE SERVICES | MANAGER TELECOMMUNICATIONS | Cincinnati, OH |
| 12/17/93 | | | JOHN MORRELL & CO. | SALES | REGIONAL SALES MANAGER | N. Huntingdon, PA |
| 12/22/93 | | | AGROINDUSTRIAL LOS LAGOS | OPERATIONS | PROJECT MANAGER | Santiago, DR |
| 1/25/94 | | | COBAL | FINANCE | SPECIAL PROJECT COORD. | San Jose, Costa Rica |
| 1/4/94 | | | CHIRIQUE LAND COMPANY | OPERATIONS | MANAGER TECHNICAL SERVICES-ARMUELLES | Armuelles, Panama |
| 1/24/94 | | | CHIQUITA BRANDS INTERNATIONAL, I. | MIS | MANAGER INFORMATION SERVICES | Cincinnati, OH |
| 12/17/93 | | | CHIQUITA BRANDS INTERNATIONAL, I. | CORPORATE AFFAIRS | VICE PRESIDENT-CORPORATE AFFAIRS | Cincinnati, OH |
| 1/19/94 | | | CHIQUITA BRANDS INTERNATIONAL, I. | MIS | MANAGER INFORMATION SERVICES | Cincinnati, OH |
| 1/13/94 | | | CHIQUITA BRANDS, INC. | INTERNAL AUDIT | AUDIT SPECIALIST | Cincinnati, OH |
| 1/21/94 | | | CHIQUITA BRANDS INTERNATIONAL, I. | MIS | MANAGER INFORMATION SERVICES | Cincinnati, OH |
| 12/17/93 | | | CHIQUITA BRANDS INTERNATIONAL, I. | RISK MANAGEMENT | CORPORATE RISK MANAGER | Cincinnati, OH |
| 12/17/93 | | | CHIQUITA BANANA COMPANY, B.V. | FINANCE | ACCTG. DIR | Antwerp, Belgium |
| 1/14/94 | | | CHIQUITA TROPICAL PRODUCTS, N.A. | SALES | SENIOR ACCOUNT MANAGER | Atlanta, GA |
| 12/22/93 | | | CHIQUITA BRANDS, INC. | OPERATIONS | CHARTERING MANAGER | Cincinnati, OH |
| 1/13/94 | | | CHIQUITA BRANDS, INC. | CONTROLLER'S | MANAGER ACCOUNTING | Cincinnati, OH |
| 12/17/93 | | | CHIQUITA BRANDS, INC. | TRANSPORTATION | MARKETING ANALYST | Cincinnati, OH |
| 1/13/94 | | | CHIQUITA BRANDS CO., N A | PROCESSED FOODS | DIRECTOR LOGISTICS AND PROD CONTROL | Cincinnati, OH |

CBI-VI-001-005242

1CBQ6-000448

FOREIGN CORRUPT PRACTICES COMPLIANCE
PERIOD OCTOBER 1 - DECEMBER 31, 1993

REPORT DUE: JANUARY 14, 1994

| REC'D RESPONSE | NAME | XIF PMT. RPTD | COMPANY | DEPARTMENT | TITLE | LOCATION |
|-------------------|------|---------------------|-----------------------------------|-------------------------|---|--------------------------|
| 12/17/93 | | | JOHN MORRELL & CO. | TRANSPORTATION | ASSISTANT VICE PRESIDENT | Cincinnati, OH |
| 1/19/94 | | | CHIQUITA BRANDS, INC. | OPERATIONS | SENIOR MANAGER, MARKET DEVELOPMENT | Cincinnati, OH |
| 12/17/93 | | | CHIQUITA BRANDS CO., N.A. | CB-NA BANANA SALES | VICE PRESIDENT SALES N.A. | Cincinnati, OH |
| 12/17/93 | | | MARITROP TRADING CORPORATION | MATERIALS & SUPPLY | MANAGER SUPPLY LOGISTICS | Cincinnati, OH |
| 12/20/93 | | | CHIQUITA BRANDS CO., N.A. | QUALITY ASSURANCE | DIRECTOR TECH SALES AND QUALITY ASSURANCE | Cincinnati, OH |
| 1/4/94 | | | TELA RAILROAD COMPANY | OPERATIONS | DIRECTOR AGRICULTURE | La Lima, Honduras |
| 1/4/94 | | | CHIQUITA BRANDS CO., N.A. | INLAND TRANSPORTATION | DIR. CONTAINER OPERATIONS | Wilmington, DE |
| 12/17/93 | | | CHIQUITA BRANDS INTERNATIONAL, I | INTERNAL AUDIT | SR. AUDIT MANAGER | Cincinnati, OH |
| 1/19/94 | | | FRUPAC | OPERATIONS | OPERATIONS DIRECTOR | Santiago, Chile |
| 12/17/93 | | | CHIQUITA BRANDS INTERNATIONAL, I | LAW | SENIOR COUNSEL | Cincinnati, OH |
| 1/24/94 | | | JOHN MORRELL & CO. | SALES | VP-WESTERN DIVISION | Minneapolis, MN |
| 1/20/94 | | | CHIQUITA BANANA COMPANY, B.V | SALES | DIRECTOR, INDUSTRIAL SALES | Zwijndrecht, Netherlands |
| 1/4/94 | | | JOHN MORRELL & CO. | MARKETING | SR. BRAND MANAGER | Cincinnati, OH |
| 1/4/94 | | | CHIQUITA BRANDS CO., N.A. | PROCESSED FOODS | REGIONAL SALES MANAGER | Cleveland, OH |
| 12/20/93 | | | CHIQUITA BRANDS CO., N.A. | PROCESSED FOODS | REGIONAL SALES MANAGER | W Chicago, IL |
| 1/7/94 | | | COBAL | OPERATIONS | SUPT. PACK & HARVEST | San Jose, Costa Rica |
| 1/7/94 | | | CIA. FRUTERA DE SEVILLA | FINANCE | SPECIAL PROJECTS | Medellin, Colombia |
| 12/22/93 | | | CHIQUITA BRANDS INTERNATIONAL, I | INTERNAL AUDIT | AUDIT MANAGER | Cincinnati, OH |
| 1/13/94 | | | NUMAR | PROCESSED FOODS | DIRECTOR TECH SVCS. | San Jose, Costa Rica |
| 1/19/94 | | | PROGRESSIVE PRODUCE CO. | ADMINISTRATION | VICE PRESIDENT | Los Angeles, CA |
| 1/20/94 | | | FRUPAC | SALES | PRODUCT MGR. | Philadelphia, PA |
| 12/17/93 | | | JOHN MORRELL & CO. | DINNER BELL/MORRELL MKT | BRAND MANAGER | Cincinnati, OH |
| 1/4/94 | | | CALIFORNIA DAY FRESH FOODS | EXECUTIVE | VICE PRESIDENT | Glendora, CA |
| 1/25/94 | | | CHIQUITA BRANDS INTERNATIONAL, IN | CONTROLLERS | DIRECTOR TROPICAL OPERATIONS | Cincinnati, OH |
| 12/20/93 | | | JOHN MORRELL & CO. | MOSEY'S | ASSISTANT CONTROLLER | Bloomfield, CT |
| 1/4/94 | | | CHIQUITA BRANDS, INC. | INTL BUSINESS DEVELOPME | DIRECTOR, INTERNATIONAL DEVELOPMENT | Cincinnati, OH |
| 12/22/93 | | | CHIQUITA BRANDS, INC. | OPERATIONS | SR. DIRECTOR, QUALITY ASSURANCE | Cincinnati, OH |
| 1/7/94 | | | CIA. FRUTERA DE SEVILLA | HUMAN RESOURCES | COUNTRY MGR. HUMAN RESOURCES | Medellin, Colombia |
| 1/19/94 | | | FRUPAC | OPERATIONS | MANAGING DIRECTOR | Santiago, Chile |
| 1/7/94 | | | CIA. FRUTERA DE SEVILLA | MIS | MANAGER MIS | Medellin, Colombia |
| 1/4/94 | | | CHIQUITA BRANDS CO., N.A. | PROCESSED FOODS | DIRECTOR MARKETING | Cincinnati, OH |
| 1/25/94 | | | CHIQUITA BRANDS, INC. | H.L. BANANA | GENERAL MANAGER | Adelaide, Australia |
| 1/28/94 | | | CHIQUITA BRANDS, INC. | DOMESTIC OPERATIONS | ACCOUNTING MANAGER | Cincinnati, OH |
| 12/17/93 | | | JOHN MORRELL & CO. | TECH SERVICES | MANAGER | Springdale, OH |
| 12/17/93 | | | CHIQUITA BRANDS CO., N.A. | PROCESSED FOODS | DIRECTOR SALES, S.A./WORLDWIDE MKTG | Cincinnati, OH |
| 1/11/94 | | | BANANA SUPPLY CO | EXECUTIVE | VICE PRESIDENT | Miami, FL |
| 1/19/94 | | | MARITROP TRADING CORPORATION | MARITROP | M&S MANAGER | Cincinnati, OH |
| 1/19/94 | | | JOHN MORRELL & CO | HUMAN RESOURCES | V.P. HUMAN RESOURCES, JM & CO | Sioux Falls, SD |
| 1/19/94 | | | SOLAR AQUA FARMS | EXECUTIVE | PRESIDENT | San City, CA |

CBI-VI-001-005243

Confidential Treatment
Request by Chiquita Brands

FOREIGN CORRUPT PRACTICES COMPLIANCE
PERIOD OCTOBER 1 - DECEMBER 31, 1993

REPORT DUE: JANUARY 14, 1994

| REG'D RESPONSE | NAME | X IF PMT RPTD | COMPANY | DEPARTMENT | TITLE | LOCATION |
|-------------------|------|---------------------|-----------------------------------|----------------------|--|------------------------|
| 1/11/84 | | | CALIFORNIA DAY FRESH FOODS | ENGINEERING | MAINTENANCE/ENGINEERING MANAGER | Glendora, CA |
| 1/4/84 | | | CALIFORNIA DAY FRESH FOODS | HUMAN RESOURCES | HUMAN RESOURCES MANAGER | Glendora, CA |
| 12/17/83 | | | CHIQUITA BRANDS INTERNATIONAL, I. | MIS | V P INFORMATION SYSTEMS | Cincinnati, OH |
| 1/4/84 | | | CIA. FRUTERA DE SEVILLA | OPERATIONS | GENERAL MANAGER - MEDELLIN | Medellin, Columbia |
| 1/24/84 | | | CIL | OPERATIONS | DIRECTOR LOGISTICS AND OPERATIONS | Antwerp, Belgium |
| 1/7/84 | | | MARITROP TRADING CORPORATION | AGROCHEMICALS | MANAGER AGRICHEMICALS | Cincinnati, OH |
| 1/4/84 | | | CHIQUITA BRANDS, INC | OPERATIONS | EXECUTIVE VICE PRESIDENT CTP GROUP | Cincinnati, OH |
| 12/17/83 | | | CHIQUITA BRANDS INTERNATIONAL, I. | MIS | DIRECTOR - INFORMATION SERVICES | Cincinnati, OH |
| 1/18/84 | | | JOHN MORRELL & CO. | ADMINISTRATION | GENERAL MGR. CHEMICAL DIV. SARATOGA SPEC | Northlake, IL |
| 1/13/84 | | X | NUMAR | PROCESSED FOODS | GM NUMAR | San Jose, Costa Rica |
| 12/22/83 | | | TELA RAILROAD COMPANY | OPERATIONS | GENERAL MANAGER TELA RAILROAD | La Lima, Honduras |
| 1/4/84 | | | CHIQUITA BRANDS INTERNATIONAL, I. | TREASURY | VICE PRESIDENT AND TREASURER | Cincinnati, OH |
| 1/4/84 | | | CHIQUITA BRANDS CO., N A | PROCESSED FOODS | REGIONAL SALES MANAGER | Leominster, MA |
| 12/22/83 | | | CHIQUITA TROPICAL PRODUCTS | OPERATIONS | ASST. REG. VP | San Jose, Costa Rica |
| 12/17/83 | | | JOHN MORRELL & CO. | PROCESSED MEATS | CORP. PRODUCT COORDINATOR | Springdale, OH |
| 1/4/84 | | | CHIQUITA BRANDS CO., N A | INLAND DISTRIBUTION | A.V P SALES PLANNING/CUSTOMER SERVICES | Cincinnati, OH |
| 1/4/84 | | | JOHN MORRELL & CO. | FINANCIAL ANALYSIS | MGR PLANNING & ANALYSIS | Cincinnati, OH |
| 1/4/84 | | | CHIQUITA BRANDS, INC | CONTROLLER'S | MGR MARKETING & MANAGEMENT | Cincinnati, OH |
| 1/11/84 | | | JOHN MORRELL & CO. | PORK PLANT OPERATION | VICE PRESIDENT | Sioux Falls, SD |
| 1/7/84 | | | CHIQUITA BRANDS CO., N A | CB-NA BANANA SALES | REGION SALES VICE PRESIDENT | St. Louis, MO |
| 1/13/84 | | | CHIQUITA BANANA COMPANY, B.V. | MARKETING | COUNTRY MANAGER | Prague, Czechoslovakia |
| 1/11/84 | | | JOHN MORRELL & CO. | PLANT OPERATIONS | MECHANICAL SUPERINTENDENT | Sioux Falls, SD |
| 1/7/84 | | | FRUPAC | OPERATIONS | PRODUCTION DIRECTOR | Santiago, Chile |
| 1/18/84 | | | MARITROP TRADING CORPORATION | ADMINISTRATION | DIRECTOR, MATERIALS & SUPPLY | Cincinnati, OH |
| 1/13/84 | | | CHIQUITA BRANDS, INC. | OPERATIONS | BUNKER COORDINATOR | Cincinnati, OH |
| 1/20/84 | | | CHIQUITA BRANDS CO., N A | SALES | NORTH AMERICAN SALES MANAGER | Cincinnati, OH |
| 12/20/83 | | | JOHN MORRELL & CO. | HUMBOLDT SAUSAGE | V P OF MANUFACTURING | Humboldt, IA |
| 1/4/84 | | | CHIQUITA BRANDS CO., N A | PROCESSED FOODS | REGION SALES MANAGER | Cordova, TN |
| 1/4/84 | | | CHIQUITA S.A. | FINANCE | DIRECTOR, FINANCIAL PLANNING | Geneva, Switzerland |
| 12/20/83 | | | CHIQUITA BRANDS INTERNATIONAL, I. | HUMAN RESOURCES | VP CORPORATE HUMAN RESOURCES | Cincinnati, OH |
| 1/18/84 | | | JOHN MORRELL & CO. | SIOUX CITY | CONTROLLER | Sioux City, IA |
| 1/13/84 | | | NUMAR | PROCESSED FOODS | V. P. FINANCE & ADMIN. | San Jose, Costa Rica |
| 1/4/84 | | | FRUPAC | HUMAN RESOURCES | HUMAN RESOURCES DIRECTOR | Santiago, Chile |
| 1/4/84 | | | CIL | OPERATIONS | AVP PROD., COORD., & ALLOC | Antwerp, Belgium |
| 1/7/84 | | | POLYMER UNITED | FINANCE | REGIONAL DIRECTOR FIN. & ADMIN | Panama City, Panama |
| 1/20/84 | | | CHIQUITA BANANA COMPANY, B V | MARKETING | MGR MARKETING-FRANCE | Paris, France |
| 1/4/84 | | | DUNAND ET COMPAGNIE DES BANANE | EXECUTIVE | SECRETARY | Paris, France |
| 1/18/84 | | | CIL | FINANCE | MANAGER | Hong Kong, Hong Kong |
| 12/17/83 | | | CHIQUITA BRANDS, INC | OPERATIONS | ASST VICE PRESIDENT TROPICAL BUSINESS | Cincinnati, OH |

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07-Feb-94

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Confidential Treatment
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FOREIGN CORRUPT PRACTICES COMPLIANCE
PERIOD OCTOBER 1 - DECEMBER 31, 1993

REPORT DUE: JANUARY 14, 1994

| REC'D RESPONSE | NAME | X IF PMT RPTD | COMPANY | DEPARTMENT | TITLE | LOCATION |
|-------------------|------|---------------------|-----------------------------------|-------------------------|---|--------------------------|
| 1/18/94 | | | CHIQUITA BRANDS CO., N.A. | CTP NORTH AMERICA | AVP BUSINESS DEVELOPMENT | Cincinnati, OH |
| 1/11/94 | | | COBAL | TREASURY | TREASURER | San Jose, Costa Rica |
| 12/17/93 | | | CHIQUITA BRANDS INTERNATIONAL | SECRETARY'S OFFICE | ASST. GENERAL COUNSEL & ASST. SECRETARY | Cincinnati, OH |
| 1/19/94 | | | CHIQUITA BRANDS INTERNATIONAL | MIS | MANAGER INFORMATION ENGINEERING | Cincinnati, OH |
| 1/19/94 | | | CHIQUITA BRANDS INTERNATIONAL | MIS | DIRECTOR DATA ADMINISTRATION | Cincinnati, OH |
| 1/19/94 | | | CHIQUITA BRANDS INTERNATIONAL | MIS | MANAGER INFORMATION ENGINEERING | Cincinnati, OH |
| 1/4/94 | | | CHIQUITA BRANDS INTERNATIONAL | MIS | DIR. TREASURY ANALYSIS | Cincinnati, OH |
| 12/17/93 | | | CHIQUITA BRANDS INTERNATIONAL | TREASURY | ASST. V.P. TAXATION | Cincinnati, OH b6 |
| 12/20/93 | | | CHIQUITA BRANDS INTERNATIONAL | TAX | CHAIRMAN & CEO | Cincinnati, OH b7C |
| 1/18/94 | | | CHIQUITA BRANDS INTERNATIONAL | ADMINISTRATION | PRESIDENT AND CHIEF OPERATING OFFICER | Cincinnati, OH |
| 12/17/93 | | | CHIQUITA BRANDS INTERNATIONAL | EXECUTIVE | DIRECTOR | Cincinnati, OH |
| 12/17/93 | | | CHIQUITA BRANDS INTERNATIONAL | BOARD OF DIRECTORS | REGIONAL HUMAN RESOURCE DIRECTOR | San Pedro Sula, Honduras |
| 12/20/93 | | | CHIQUITA TROPICAL PRODUCTS | HUMAN RESOURCES | MANAGER | Cristobal, Panama |
| 1/4/94 | | | CHIQUITA BRANDS INTERNATIONAL, IN | CONTROLLERS | DIRECTOR, E.D.P. | Antwerp, Belgium |
| 1/14/94 | | | CHIQUITA BANANA COMPANY, B.V. | FINANCE | TERMINAL MGR. | Philadelphia, PA |
| 1/20/94 | | | FRUPAC | OPERATIONS | SR ACCOUNT MANAGER | Philadelphia, PA |
| 1/4/94 | | | FRUPAC | SALES | PERSONNEL MANAGER/P.A. MANAGER | El Paso, TX |
| 12/22/93 | | | JOHN MORRELL & CO | PEYTON PACKING COMPANY | DIRECTOR SALES ADMINISTRATION | Cincinnati, OH |
| 1/4/94 | | | CHIQUITA BRANDS CO., N.A. | BUSINESS DEVELOPMENT | MGR. FLEET PURCHASING | Cincinnati, OH |
| 12/17/93 | | | MARITROP TRADING CORPORATION | MARITROP | REGIONAL SALES MGR | Latham, NY |
| 1/19/94 | | | JOHN MORRELL & CO | TOBIN'S FIRST PRIZE | MGR. PRODUCTION SERVICES | San Jose, Costa Rica |
| 1/11/94 | | | POLYMER de COSTA RICA | OPERATIONS | CONTROLLER | Antwerp, Belgium |
| 1/28/94 | | | SPIERS N.V. | EXECUTIVE | V.P. ASIA - PACIFIC | Cincinnati, OH |
| 1/13/94 | | X | CHIQUITA BRANDS, INC. | FAR & MID EAST & EUROPE | CHIEF FINANCIAL OFFICER | Paris, France |
| 1/11/94 | | | DUNAND ET COMPAGNIE DES BANANE | EXECUTIVE | MGR. - WESTERN REGION | Humboldt, IA |
| 1/7/94 | | | JOHN MORRELL & CO | ADMINISTRATION | ASST. CONTROLLER | Bocas, Panama |
| 1/20/94 | | X | CHIRIQUI LAND CO. | CONTROLLERS | ASSISTANT MGR. OF OPERATIONS | Cincinnati, OH |
| 1/13/94 | | | GREAT WHITE FLEET | OPERATIONS | ATTORNEY | Panama City, Panama |
| 12/17/93 | | | CHIQUITA TROPICAL PRODUCTS | LEGAL | V.P. AND ASST. PLANT MANAGER | Sioux Falls, SD |
| 12/20/93 | | | JOHN MORRELL & CO | EXECUTIVE | MGR. MARKET QA/QC | Cincinnati, OH |
| 1/19/94 | | | CHIQUITA BRANDS INTERNATIONAL | PROCESSED FOODS | ASSISTANT VICE PRESIDENT | Sioux Falls, SD |
| 1/4/94 | | | JOHN MORRELL & CO | PROCESSED MEATS | DIV. MANAGER COTO | San Jose, Costa Rica |
| 1/13/94 | | X | NUMAR | PROCESSED FOODS | VICE PRESIDENT SALES | Cincinnati, OH |
| 12/20/93 | | | CHIQUITA BRANDS CO., N.A. | PROCESSED FOODS | COUNTRY MGR - GREECE | Athens, Greece |
| 12/17/93 | | | CHIQUITA BANANA COMPANY, B.V. | OPERATIONS | SR ACCOUNT MANAGER | Mahwah, NJ |
| 1/11/94 | | | CHIQUITA BRANDS CO., N.A. | CB-NA BANANA SALES | AVP - INFORMATION SERVICES | Cincinnati, OH |
| 1/4/94 | | | CHIQUITA BRANDS INTERNATIONAL | MIS | DIR. OPERATIONS | Martinique |
| 1/19/94 | | | CBII | OPERATIONS | VICE PRESIDENT | Cincinnati, OH |
| 1/4/94 | | | JOHN MORRELL & CO | MARKETING | CONTROLLER | Tapachula, Mexico |
| 1/26/94 | | | CHIQUITA INTERNATIONAL, LTD | CONTROLLERS | | |

CB1-V1-001-005245

1CBQ6-000451

FOREIGN CORRUPT PRACTICES COMPLIANCE
PERIOD OCTOBER 1 - DECEMBER 31, 1993

REPORT DUE: JANUARY 14, 1994

| REC'D RESPONSE | NAME | XIF PMT. RPTD | COMPANY | DEPARTMENT | TITLE | LOCATION |
|-------------------|------|---------------------|-----------------------------------|-----------------------|---|---------------------------|
| 12/22/93 | | | JOHN MORRELL & CO. | MIS | DIRECTOR INFORMATION SERVICES | Cincinnati, OH |
| 1/11/94 | | | JOHN MORRELL & CO | CONTROLLER'S | CONTROLLER - PRICE AND EXPENSE | Cincinnati, OH |
| 1/19/94 | | | COBAL | OPERATIONS | GENERAL MANAGER | San Jose, Costa Rica |
| 1/19/94 | | | CHIQUITA BRANDS, INC | CONTROLLERS | CONTROLLER | Cincinnati, OH |
| 1/11/94 | | | CHIQUITA BRANDS INTERNATIONAL, I. | MIS | MANAGER INFORMATION ENGINEERING | Cincinnati, OH |
| 1/14/94 | | | CHIQUITA BRANDS INTERNATIONAL, I. | HUMAN RESOURCES | MANAGER BENEFITS | Cincinnati, OH |
| 1/4/94 | | | CHIQUITA BRANDS INTERNATIONAL, I. | MIS | MANAGER INFORMATION ENGINEERING | Cincinnati, OH |
| 1/7/94 | | | CIL | QUALITY ASSURANCE | MGR. QUAL. ASSURANCE | Antwerp, Belgium |
| 1/4/94 | | | PASCUAL HERMANOS | OPERATIONS | CHIEF ADMINISTRATIVE OFFICER | Valencia, Spain |
| 12/17/93 | | | CHIQUITA BRANDS CO., N.A. | CB-NA BANANA SALES | SR. ACCOUNT MANAGER | Cincinnati, OH |
| 1/4/94 | | | CHIQUITA TROPICAL PRODUCTS | OPERATIONS | DIR. CAP. INVESTMENT & PURCHASING | San Jose, Costa Rica |
| 12/20/93 | | | COBIGUA | OPERATIONS | GENERAL MANAGER, COBIGUA | Guatemala City, Guatemala |
| 1/18/94 | | | X CHIQUITA TROPICAL PRODUCTS | LEGAL | ASSISTANT DIRECTOR LEGAL AND GOVT AFFAIRS | Panama City, Panama |
| 1/14/94 | | | X CIA. FRUTERA DE SEVILLA | CONTROLLER | CONTROLLER | Santa Maria, Columbia |
| 1/4/94 | | | FRUPAC | SALES | STAFF SERVICES MGR. | Philadelphia, PA |
| 12/20/93 | | | JOHN MORRELL & CO. | COPAZ | VICE PRESIDENT AND GENERAL MANAGER | Springdale, OH |
| 12/22/93 | | | TELA RAILROAD COMPANY | OPERATIONS | SENIOR PRODUCTION MANAGER | La Lima, Honduras |
| 1/4/94 | | | CHIQUITA BRANDS INTERNATIONAL, I. | TAX | V.P. TAX | Cincinnati, OH |
| 12/20/93 | | | CHIQUITA BRANDS CO., N.A. | CB-NA BANANA SALES | REGION SALES MANAGER | Bothell, WA |
| 12/20/93 | | | CHIQUITA BRANDS, INC. | OPERATIONS | TECHNICAL SUPERINTENDENT | Cincinnati, OH |
| 1/4/94 | | | CHIQUITA BRANDS INTERNATIONAL, I. | MIS | MANAGER TELECOMMUNICATIONS | Cincinnati, OH |
| 1/19/94 | | | TELA RAILROAD COMPANY | BANANA TECH SERVICES | ASST DIR CROP PROT | La Lima, Honduras |
| 1/31/94 | | | COBIGUA | OPERATIONS | MGR. TECH SERVICES | Puerto Barrios, Guatemala |
| 1/4/94 | | | COBAL | OPERATIONS | SUPT. TECH SERVICES | San Jose, Costa Rica |
| 1/18/94 | | | COBIGUA | OPERATIONS | PROJECT MANAGER | Puerto Barrios, Guatemala |
| 1/11/94 | | | CHIQUITA BRANDS, INC. | PROCESSED FOODS | MANAGER PLANNING & ANALYSIS | Cincinnati, OH |
| 12/17/93 | | | CHIQUITA BRANDS CO., N.A. | CONTAINER MAINTENANCE | MGR. CONTAINER MAINTENANCE | Gulfport, MS |
| 1/20/94 | | | MUNDIMAR | CONTROLLERS | CONTROLLER | San Jose, Costa Rica |
| 12/17/93 | | | CHIQUITA BRANDS INTERNATIONAL, I. | LAW | V.P., GENERAL COUNSEL & SECRETARY | Cincinnati, OH |
| 12/17/93 | | | CHIQUITA BRANDS INTERNATIONAL, I. | HUMAN RESOURCES | DIRECTOR - ORGANIZATION DEVELOPMENT | Cincinnati, OH |
| 1/13/94 | | | X CHIQUITA TROPICAL PRODUCTS | OPERATIONS | MANAGER PURCHASING - CTP | San Jose, Costa Rica |
| 12/17/93 | | | CHIQUITA BRANDS, INC | MARITROP | MANAGER PURCHASE PACKAGING | Cincinnati, OH |
| 1/13/94 | | | X CHIRIQUI LAND COMPANY | MIS | MGR. EDP | Armiuelles, Panama |
| 1/11/94 | | | COBAL | OPERATIONS | SUPT. ENGINEERING | San Jose, Costa Rica |
| 1/18/94 | | | COBAL | OPERATIONS | MGR. TECH SERVICES | San Jose, Costa Rica |
| 1/4/94 | | | FRUPAC | MARKETING | SR SALES/PRODUCT MGR | Philadelphia, PA |
| 1/4/94 | | | CALIFORNIA DAY FRESH FOODS | OPERATIONS | INV MANAGER | Glendora, CA |
| 1/7/94 | | | JOHN MORRELL & CO | OPERATIONS | REGIONAL SALES MGR | Lus Angeles, CA |
| 12/22/93 | | | CHIQUITA BRANDS CO., N.A | CB-NA SALES | REGION SALES MANAGER | Houston, TX |

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FOREIGN CORRUPT PRACTICES COMPLIANCE
PERIOD OCTOBER 1 - DECEMBER 31, 1993

REPORT DUE: JANUARY 14, 1994

| REC'D RESPONSE | NAME | X IF PMT. RPTD | COMPANY | DEPARTMENT | TITLE | LOCATION |
|-------------------|------|----------------------|-----------------------------------|------------------------|---|--------------------------------|
| 1/11/84 | | | NICHOL GROUP PTY LTD | EXECUTIVE | MANAGING DIRECTOR | Melbourne, Victoria, Australia |
| 1/18/84 | | | CHIQUITA BRANDS, INC | CONTOLLERS | MANAGER OPERATIONS & CONTROL | Cincinnati, OH |
| 12/20/83 | | | CHIQUITA BRANDS CO., N.A | CB-NA BANANA SALES | REGION SALES MANAGER | Ninacross, GA |
| 1/7/84 | | | JOHN MORRELL & CO. | COPAZ | EXECUTIVE VICE PRESIDENT | Springdale, OH |
| 12/17/83 | | | CHIQUITA BRANDS INTERNATIONAL, I. | HUMAN RESOURCES | DIRECTOR - HUMAN RESOURCES | Cincinnati, OH |
| 1/4/84 | | | JOHN MORRELL & CO. | SARATOGA SPECIALTIES | GENERAL SALES MANAGER | Elmhurst, IL |
| 1/13/84 | | X | TELA RAILROAD COMPANY | CONTROLLERS | DIVISION CONTROLLER | La Lima, Honduras |
| 12/17/83 | | | CHIQUITA BRANDS, INC. | PROCESSED FOODS | DIRECTOR DEVELOPMENT | Cincinnati, OH |
| 1/4/84 | | | CHIQUITA TROPICAL PRODUCTS | OPERATIONS | SR. V.P. REGION MANAGER | Panama City, Panama |
| 1/24/84 | | | CHIQUITA BRANDS CO., N.A. | CB-NA MARKETING | DIVISION MARKETING MANGER | Cincinnati, OH |
| 1/11/84 | | | BANANA SUPPLY COMPANY | EXECUTIVE | PRESIDENT | Miami FL |
| 1/4/84 | | | CHIQUITA S.A. | EXECUTIVE | GENEARL MANAGER | Geneva, Switzerland |
| 1/24/84 | | | CHIRIQUI LAND COMPANY | HUMAN RESOURCES | COUNTRY MANAGER HUMAN RESOURCES-PANAMA | San Jose, Costa Rica |
| 2/1/84 | | X | TELA RAILROAD COMPANY | OPERATIONS | GENERAL MANAGER | La Lima Honduras |
| 12/17/83 | | | CHIQUITA BRANDS INTERNATIONAL, I. | LAW | ASSISTANT GENERAL COUNSEL | Cincinnati, OH |
| 12/17/83 | | | CHIQUITA BRANDS INTERNATIONAL, I. | MIS | MANAGER INFORMATION SERVICES | Cincinnati, OH |
| 1/13/84 | | X | CHIQUITA BRANDS INTERNATIONAL, I. | TAX | MGR LATIN AMERICAN TAX OPERATIONS | Cincinnati, OH |
| 1/24/84 | | | CALIFORNIA DAY FRESH FOODS | OPERATIONS | DIRECTOR | Glendora, CA |
| 12/17/83 | | | CHIQUITA BRANDS CO., N.A. | PROCESSED FOODS | MGR. PRODUCT & PROCESS DEVELOPMENT | Cincinnati, OH |
| 12/17/83 | | | CHIQUITA BRANDS CO., N.A. | PROCESSED FOODS | VP SALES WEST | Cincinnati, OH |
| 12/17/83 | | | CHIQUITA BRANDS, INC. | OPERATIONS | V.P. TRANSPORTATION OPERATIONS | Cincinnati, OH |
| 1/11/84 | | | CALIFORNIA DAY FRESH FOODS | OPERATIONS | QUALITY CONTROL MANAGER | Glendora, CA |
| 1/13/84 | | | CHIQUITA BRANDS, INC. | CONTROLLER'S | ASST V P TRANSPORTATION ACCTG. | Cincinnati, OH |
| 1/27/84 | | | CIL | FINANCE | DIRECTOR, ACCOUNTING | Antwerp, Belgium |
| 1/4/84 | | | CHIQUITA BRANDS INTERNATIONAL, I. | MIS | MANAGER PC SUPPORT | Cincinnati, OH |
| 1/19/84 | | | JOHN MORRELL & CO. | MOSEY'S | V.P.-GENERAL MANAGER | Bloomfield, CT |
| 1/19/84 | | | CHIQUITA BRANDS, INC. | OPERATIONS | GEN MGR. - GWF S. PACIFIC | Auckland, New Zealand |
| 1/11/84 | | | CHIQUITA BRANDS INTERNATIONAL, I. | HUMAN RESOURCES | DIRECTOR BENEFITS AND COMPENSATION | Cincinnati, OH |
| 1/7/84 | | | CHIQUITA ITALIA, S.p.A. | SALES | DIRECTOR SALES/NORTH | Milan, Italy |
| 1/7/84 | | | POLYMER UNITED | OPERATIONS | REGIONAL DIRECTOR MANUF. | Panama City, Panama |
| 1/4/84 | | | CHIQUITA BRANDS INTERNATIONAL, I. | MIS | MANAGER INFORMATION SERVICES | Cincinnati, OH |
| 12/17/83 | | | POLYMER UNITED | OPERATIONS | GM - PLASTIPAK/DJR OPS. | San Pedro Sula, Honduras |
| 1/7/84 | | | CHIQUITA BRANDS INTERNATIONAL, I. | LAW | SENIOR COUNSEL | Cincinnati, OH |
| 1/11/84 | | | JOHN MORRELL & CO | TREASURY | ASST TREASURER | Cincinnati, OH |
| 1/13/84 | | | NUMAR | CONTROLLERS | AREA CONTROLLER | San Jose, Costa Rica |
| 12/17/83 | | | CHIQUITA BRANDS INTERNATIONAL, I. | MIS | DIR INT'L & ACQUISITION SUPPORT | Cincinnati, OH |
| 1/4/84 | | | FRUPAC | SALES | ACCOUNT MGR | Philadelphia, PA |
| 1/7/84 | | | CHIQUITA BRANDS, INC. | FAR & MID EAST & ITALY | DIRECTOR FINANCE & ACCTG -FAR EAST REGION | Cincinnati, OH |
| 1/11/84 | | | JOHN MORRELL & CO | HUMBOLDT | *CONTROLLER | Humboldt, IA |

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FOREIGN CORRUPT PRACTICES COMPLIANCE
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REPORT DUE: JANUARY 14, 1994

| REC'D RESPONSE | NAME | X IF PMT. RPTD | COMPANY | DEPARTMENT | TITLE | LOCATION |
|-------------------|------|----------------------|-----------------------------------|----------------------|--|--------------------------|
| 12/20/93 | | | JOHN MORRELL & CO. | CONTROLLERS | CONTROLLER | Sioux Falls, SD |
| 12/22/93 | | | CHIQUITA BRANDS CO., N.A. | INLAND DISTRIBUTION | VICE PRESIDENT LOGISTICS | Cincinnati, OH |
| 1/13/94 | | | NUMAR | PROCESSED FOODS | DIRECTOR, PALM OIL | San Jose, Costa Rica |
| 1/7/94 | | | FRIDAY CANNING CORPORATION | SALES | INTL. SALES MGR. | New Richmond, WI |
| 1/19/94 | | | BRUGOM EN VISSER, B.V. | EXECUTIVE | CONTROLLER | Netherlands |
| 1/19/94 | | | COBAL | OPERATIONS | MANAGER FINANCIAL ANALYSIS | San Jose, Costa Rica |
| 1/20/94 | | X | CHIRIQUI LAND COMPANY | CONTROLLERS | ASST. CONTROLLER | Bocas, Panama |
| 12/20/93 | | | CHIQUITA BRANDS INTERNATIONAL, I. | LAW | GENERAL COUNSEL - JOHN MORRELL | Cincinnati, OH |
| 1/20/94 | | | CHIQUITA BRANDS, INC. | PROCESSED FOODS | MANAGER HUMAN RESOURCES | San Jose, Costa Rica |
| 1/4/94 | | | CHIQUITA BRANDS CO., N.A. | CB-NA BANANA SALES | SR. ACCOUNT MANAGER | Portland, OR |
| 12/17/93 | | | CHIQUITA BRANDS CO., N.A. | CB-NA BANANA SALES | DIVISION MARKETING MANAGER | Cincinnati, OH |
| 1/21/93 | | | TELA RAILROAD COMPANY | OPERATIONS | MANAGER - COBALISA | La Lima, Honduras |
| 1/19/94 | | | CHIQUITA BRANDS CO., N.A. | CONTAINER OPERATIONS | DIR. CONTAINER OPERATIONS | San Jose, Costa Rica |
| 1/19/94 | | | CHIQUITA BRANDS INTERNATIONAL, I. | LAW | VICE PRESIDENT LABOR RELATIONS | Cincinnati, OH |
| 1/11/94 | | | CHIQUITA BANANA COMPANY, B.V. | MARKETING | REG. MGR. SWITZ./AUS. | Zurich, Switzerland |
| 1/13/94 | | X | NUMAR | PROCESSED FOODS | GM PALMA TICA | San Jose, Costa Rica |
| 12/22/93 | | | COBAL | OPERATIONS | AGRI. SERVICES MANAGER | Guapiles, Costa Rica |
| 1/13/94 | | X | CIA. AGRICOLA DE RIO TINTO, S.A. | CONTROLLERS | CONTROLLER | San Pedro Sula, Honduras |
| 1/14/94 | | | JOHN MORRELL & CO. | GREAT BEND | CONTROLLER | Great Bend, KS |
| 1/21/94 | | | CHIQUITA BRANDS CO., N.A. | FINANCE | AVP FINANCE | Cincinnati, OH |
| 1/4/94 | | | CHIQUITA BANANA COMPANY, B.V. | SALES | TECH SALES MGR | Zwijndrecht, Netherlands |
| 1/24/94 | | X | CHIQUITA TROPICAL PRODUCTS | OPERATIONS | V.P. | Panama City, Panama |
| 1/4/94 | | | CHIQUITA BRANDS CO., N.A. | CB-NA BANANA SALES | SALES MANAGER, S. DIVISION | Charlotte, NC |
| 1/19/94 | | | CHIQUITA BRANDS INTERNATIONAL, I. | ADMINISTRATION | V.P. CHIEF FINANCIAL OFFICER | Cincinnati, OH |
| 1/11/94 | | | JOHN MORRELL & CO. | SALES | ASST. GEN. MGR. & SALES MGR. | Chicago, IL |
| 1/7/94 | | | FRIDAY CANNING CORPORATION | SALES & MARKETING | VICE PRESIDENT | New Richmond, WI |
| 1/20/94 | | | FRUDOCA | CONTROLLERS | CONTROLLER | Santo Domingo, DR |
| 1/24/94 | | | CHIQUITA BRANDS, INC. | QUALITY ENGINEERING | MGR. PACK TECH CENTER | San Jose, Costa Rica |
| 1/13/94 | | | ACEITERA CORONA | PROCESSED FOODS | GENERAL MANAGER | Managua, Nicaragua |
| 1/14/94 | | | FRUPAC | QUALITY ENGINEERING | Q.C. MANAGER | Philadelphia, PA |
| 1/4/94 | | | CALIFORNIA DAY FRESH FOODS | EXECUTIVE | PRESIDENT | Glendora, CA |
| 1/13/94 | | X | CHIRIQUI LAND COMPANY | OPERATIONS | MANAGER INDUSTRIAL RELATIONS | Armuelles, Panama |
| 1/7/94 | | | CHIQUITA ITALIA, S.p.A. | SALES | ALLOCATION MANAGER | Rome, Italy |
| 1/13/94 | | | CHIQUITA BRANDS, INC. | CONTROLLER'S | ASST. VICE PRESIDENT TROPICAL ACCOUNTING | Cincinnati, OH |
| 12/17/93 | | | CHIQUITA BRANDS INTERNATIONAL, I. | CONTROLLER'S | MANAGER ACCOUNTING | Cincinnati, OH |
| 1/11/94 | | | POLYMER de COSTA RICA | OPERATIONS | VICE PRESIDENT POLYMER | San Jose, Costa Rica |
| 1/7/94 | | | CHIQUITA BRANDS, INC. | DOMESTIC OPERATIONS | CONTROLLER | Cincinnati, OH |
| 1/11/94 | | | BANANA SUPPLY CO | FINANCE | V.P. FINANCE & ADMIN. CAO | Miami, FL |
| 1/25/94 | | | JOHN MORRELL & CO | SALES | ASST. GEN. MGR. & REGIONAL CONTROLLER | Chicago, IL |

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| REC'D RESPONSE | NAME | XIF PMT. RPTD | COMPANY | DEPARTMENT | TITLE | LOCATION |
|-------------------|------|---------------------|-----------------------------------|------------------------|-------------------------------------|--------------------------|
| 12/17/93 | | | JOHN MORRELL & CO | LOGISTICS | DIRECTOR CUSTOMER SERVICE | Cincinnati OH |
| 1/19/94 | | | CHIQUITA BRANDS CO., N.A. | CB-NA BANANA SALES | SR. ACCOUNT MANAGER | Doverland II |
| 1/4/94 | | | JOHN MORRELL & CO | SALES | PRIVATE LABEL SALES MGR | Sioux Falls, SD |
| 1/4/94 | | | CHIQUITA BRANDS CO., N.A. | PROCESSED FOODS | V.P. MARKETING | Cincinnati, OH |
| 1/7/94 | | | CHIQUITA BRANDS INTERNATIONAL, I. | INTERNAL AUDIT | DIRECTOR, INTERNAL AUDIT | Cincinnati, OH |
| 12/17/93 | | | CHIQUITA BRANDS INTERNATIONAL, I. | HUMAN RESOURCES | SR. MGR HR & EMPLOYMENT PRACTICES | Cincinnati, OH |
| 1/13/94 | | | NUMAR | MARKETING | VICE PRESIDENT MARKETING | San Jose, Costa Rica |
| 12/22/93 | | | CHIQUITA BRANDS INTERNATIONAL, I. | HUMAN RESOURCES | DIRECTOR - HUMAN RESOURCES | Cincinnati OH |
| 1/19/94 | | X | CHIQUITA TROPICAL PRODUCTS | CONTROLLERS | MGR. CONSOL & GEN ACCT | San Jose, Costa Rica |
| 12/20/93 | | | JOHN MORRELL & CO | EXECUTIVE | CHIEF OPERATING OFFICER | Cincinnati, OH |
| 12/17/93 | | | CHIQUITA BRANDS CO., N.A. | CB-NA BANANA SALES | SR. ACCOUNT MANAGER | Cincinnati OH |
| 1/4/94 | | | JOHN MORRELL & CO | SALES | PRIVATE LABEL REG SALES MGR | Hazelwood, MO |
| 12/22/93 | | | UNITED BRANDS JAPAN, LTD | EXECUTIVE | MANAGER, MARKETING | Tokyo, Japan |
| 12/22/93 | | | CHIQUITA BRANDS INTERNATIONAL, I. | MIS | MGR. INFORMATION SECURITY | Cincinnati, OH |
| 12/17/93 | | | JOHN MORRELL & CO. | GRAPHIC ARTS | DIRECTOR GRAPHIC ARTS | Cincinnati, OH |
| 1/28/94 | | | CHIQUITA BRANDS INTERNATIONAL, I. | CONTROLLER'S | MANAGER FINANCIAL ACCOUNTING | Cincinnati, OH |
| 1/13/94 | | | CHIQUITA BRANDS, INC. | OPERATIONS | TECHNICAL SUPERINTENDENT | Cincinnati, OH |
| 12/22/93 | | | CHIQUITA BRANDS INTERNATIONAL, I. | BOARD OF DIRECTORS | DIRECTOR | Washington, D C |
| 1/20/94 | | | FRUPAC | ACCOUNTING | ACCOUNTING MGR | Philadelphia, PA |
| 12/20/93 | | | CHIQUITA BRANDS INTERNATIONAL, I. | OFFICE SERVICES | RELOCATION COORDINATOR | Cincinnati OH |
| 1/4/94 | | | CHIQUITA BANANA COMPANY, B.V. | MARKETING | COUNTRY MANAGER, NETHERLANDS | Zwijndrecht, Netherlands |
| 1/4/94 | | | CHIQUITA BRANDS NEW ZEALAND | OPERATIONS | COUNTRY MGR-AUSTRALIA | Auckland, New Zealand |
| 1/4/94 | | | CHIQUITA BRANDS, INC. | QUALITY ENGINEERING | DIRECTOR TROPICAL QUALITY ASSURANCE | San Jose, Costa Rica |
| 12/20/93 | | | TELA RAILROAD COMPANY | CONTROLLERS | SR. ASST. DIVISION CONTROLLER | La Lima, Honduras |
| 12/22/93 | | | JOHN MORRELL & CO | SALES | E. CENTRAL SALES MANAGER | Cincinnati, OH |
| 12/17/93 | | | CHIQUITA BRANDS INTERNATIONAL, I. | DINING SERVICES | EXECUTIVE CHEF | Cincinnati, OH |
| 1/25/94 | | | AGROINDUSTRIAL LOS LAGOS | CONTROLLERS | ASST. CONTROLLER | San Jose, Costa Rica |
| 12/20/93 | | | NUMAR | HUMAN RESOURCES | DIRECTOR HUMAN RESOURCES | San Jose, Costa Rica |
| 1/7/94 | | | CHIQUITA BRANDS, INC. | TERMINAL OPERATIONS | MANAGER, WESTERN DIV. | Wilmington, CA |
| 1/18/94 | | | CHIQUITA BRANDS INTERNATIONAL, I. | SECURITY | MANAGER CORP. SECURITY | Medellin, Colombia |
| 12/17/93 | | | CHIQUITA BRANDS CO., N.A. | CTP NORTH AMERICA | SR. VICE PRESIDENT | Cincinnati, OH |
| 12/20/93 | | | CHIQUITA ITALIA, S.p.A. | OPERATIONS | SR TECHNICAL ADVISOR | Canary Islands |
| 1/11/94 | | | CHIQUITA BRANDS CO., N.A. | PROCESSED FOODS | REGIONAL SALES MANAGER | Jacksonville, FL |
| 12/22/93 | | | CHIQUITA BRANDS, INC. | CONTROLLER'S | MANAGER ACCOUNTING | Cincinnati, OH |
| 1/4/94 | | | CHIQUITA BRANDS INTERNATIONAL, I. | FINANCIAL ANALYSIS | CORPORATE PLANNER | Cincinnati, OH |
| 1/13/94 | | | CHIQUITA BRANDS, INC. | TRANSPORTATION | MANAGER SCHEDULING | Cincinnati, OH |
| 12/20/93 | | | JOHN MORRELL & CO | WESTERN SALES DIVISION | MGR., SALES OPERATIONS | Minneapolis, MN |
| 12/20/93 | | | CIL | OPERATIONS | V.P. MARKETING & LOGISTICS | Hamilton, Bermuda |
| 1/19/94 | | | JOHN MORRELL & CO | SIoux CITY | GENERAL MANAGER | Sioux City, IA |

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Confidential Treatment
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FOREIGN CORRUPT PRACTICES COMPLIANCE
PERIOD OCTOBER 1 - DECEMBER 31, 1993

REPORT DUE: JANUARY 14, 1994

| REC'D RESPONSE | NAME | X IF PMT RPTD | COMPANY | DEPARTMENT | TITLE | LOCATION |
|-------------------|------|---------------------|-----------------------------------|---------------------------|--|---------------------------|
| 1/28/84 | | | CHIQUITA BRANDS, INC. | INTERNAL AUDIT | AUDITOR | Cincinnati, OH |
| 1/11/84 | | | CHIQUITA BRANDS INTERNATIONAL, I. | TAX | TAX COUNSEL | Cincinnati, OH |
| 12/17/83 | | | CHIQUITA BRANDS CO., N.A. | PROCESSED FOODS | DIR. NEW PRODUCT DEVELOPMENT | Cincinnati, OH |
| 12/22/83 | | | JOHN MORRELL & CO. | MGMT. PORK DIVISION | DIRECTOR MGMT. & OPERATIONS ANALYSIS | Cincinnati, OH |
| 12/17/83 | | | CHIQUITA BRANDS INTERNATIONAL, I. | LAW | CORPORATE COUNSEL | Cincinnati, OH |
| 1/7/84 | | | CHIQUITA BRANDS, INC. | OPERATIONS | SR. DIRECTOR CTP OPERATIONS | San Jose, Costa Rica |
| 12/22/83 | | | CHIQUITA BRANDS, INC. | QUALITY ENGINEERING | SR. MANAGER TRANSPORTATION ENG. | Cincinnati, OH |
| 12/17/83 | | | CHIQUITA BRANDS INTERNATIONAL, I. | LAW | ASSISTANT GENERAL COUNSEL | Cincinnati, OH |
| 12/17/83 | | | CHIQUITA BRANDS INTERNATIONAL, I. | HUMAN RESOURCES | MANAGER TQC | Cincinnati, OH |
| 12/22/83 | | | UNITED BRANDS JAPAN, LTD. | EXECUTIVE | EXECUTIVE V.P. UB JAPAN (CHIQUITA) | Tokyo, Japan |
| 1/11/84 | | | CHIQUITA BRANDS INTERNATIONAL, I. | CONTROLLER'S | V.P. & CONTROLLER | Cincinnati, OH |
| 1/19/84 | | | JOHN MORRELL & CO. | MARKETING | DIRECTOR MARKETING | Chicago, IL |
| 1/7/84 | | | FRIDAY CANNING CORPORATION | ADMINISTRATION | SENIOR VICE PRESIDENT | New Richmond, WI |
| 1/4/84 | | | CHIQUITA BRANDS CO., N.A. | PROCESSED FOODS | DIVISION CONTROLLER | Cincinnati, OH |
| 1/4/84 | | | CHIQUITA BRANDS INTERNATIONAL, I. | HUMAN RESOURCES | TQC COORDINATOR | Cincinnati, OH |
| 1/19/84 | | | CHIQUITA BRANDS NEW ZEALAND | FINANCE | ACCOUNTING MANAGER | Auckland, New Zealand |
| 1/4/84 | | | COBAL | MIS | MIS DIRECTOR | San Jose, Costa Rica |
| 1/18/84 | | | CHIQUITA TROPICAL PRODUCTS | LEGAL | DIR. LEGAL DEPT | San Pedro Sula, Honduras |
| 1/31/84 | | | CIA. FRUTERA DE SEVILLA | OPERATIONS | GENERAL MANAGER | Santa Maria, Colombia |
| 12/17/83 | | | JOHN MORRELL & CO. | ENGINEERING | DIRECTOR | Cincinnati, OH |
| 1/7/84 | | | CHIQUITA BANANA COMPANY, B.V. | MARKETING | SALES ANALYST | Antwerp, Belgium b6 |
| 1/11/84 | | | CIA. FRUTERA DE SEVILLA | OPERATIONS | DIRECTOR TECH. SERVICES | Turbo, Colombia b7C |
| 1/11/84 | | | CHIQUITA BRANDS INTERNATIONAL, I. | CONTROLLER'S | MANAGER ACCOUNTING | Cincinnati, OH |
| 12/17/83 | | | CHIQUITA BRANDS, INC. | MARITROP | DIRECTOR CAPITAL PROCUREMENT | Cincinnati, OH |
| 1/7/84 | | | POLYMER UNITED | HUMAN RESOURCES | REGIONAL DIRECTOR H.R. | Panama City, Panama |
| 1/11/84 | | | CHIQUITA TROPICAL PRODUCTS | LEGAL | VP LEGAL & GOV'T AFFAIRS | San Jose, Costa Rica |
| 1/4/84 | | | JOHN MORRELL & CO. | OPERATIONS | REGIONAL SALES MGR | El Paso, TX |
| 1/7/84 | | | CHIQUITA TROPICAL PRODUCTS | LEGAL | SENIOR LEGAL COUNSEL | San Pedro Sula, Honduras |
| 12/17/83 | | | CHIQUITA BRANDS CO., N.A. | PROCESSED FOODS | DIR. PURCHASING & MATERIAL RES. PLANNING | Cincinnati, OH |
| 1/4/84 | | | CHIQUITA BRANDS, INC. | FAR & MID EAST AND ITALY. | ASST V.P. CTP | Cincinnati, OH |
| 12/17/83 | | | CHIQUITA BRANDS, INC. | PROCESSED FOODS | DIRECTOR RESEARCH & DEVELOPMENT | Cincinnati, OH |
| 1/13/84 | | X | NUMAR | PROCESSED FOODS | V.P. | San Jose, Costa Rica |
| 1/19/84 | | | CHIQUITA BRANDS CO., N.A. | ACCOUNTING | ACCOUNTING MANAGER | Cincinnati, OH |
| 1/4/84 | | | CHIQUITA BRANDS INTERNATIONAL, I. | LAW | ASSISTANT GENERAL COUNSEL | Cincinnati, OH |
| 1/11/84 | | | CHIQUITA TROPICAL PRODUCTS | OPERATIONS | MGR BUS. & FIN. PLAN | Panama City, Panama |
| 1/4/84 | | | COBIGUA | OPERATIONS | PROJECT MANAGER | Guatemala City, Guatemala |
| 1/13/84 | | | CHIQUITA BRANDS INTERNATIONAL, I. | BOARD OF DIRECTORS | DIRECTOR | Cincinnati, OH |
| 12/20/93 | | | CHIQUITA BRANDS INTERNATIONAL, I. | INTERNAL AUDIT | AUDIT MANAGER | Cincinnati, OH |
| 1/4/84 | | | CHIQUITA BRANDS CO., N.A. | CB-NA BANANA SALES | SA. ACCOUNT MANAGER | Eden Prairie, MN |

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| REC'D RESPONSE | NAME | X IF PMT. RPTD | COMPANY | DEPARTMENT | TITLE | LOCATION |
|-------------------|------|----------------------|----------------------------------|----------------------|---------------------------------------|----------------------------------|
| 12/20/93 | | | JOHN MORRELL & CO. | FINANCE | CONTROLLER - OPERATIONS | Simms Falls, ST |
| 1/4/94 | | | CHIQUITA BRANDS CO., N.A | CB-NA BANANA SALES | SALES MANAGER, S. DIVISION | Kennett, IA |
| 1/13/94 | | | GREAT WHITE FLEET | OPERATIONS | NAVAL FLEET ARCHITECT | Cincinnati, OH |
| 1/4/94 | | | CHIQUITA BRANDS INTERNATIONAL, I | RISK MANAGEMENT | DIRECTOR CORP. RISK MGR. | Cincinnati, OH |
| 12/17/93 | | | CHIQUITA BRANDS INTERNATIONAL, I | ADMINISTRATION | EXEC. V.P. CHIEF ADM. OFFICER | Cincinnati, OH |
| 12/20/93 | | | JOHN MORRELL & CO. | FRESH MEAT | V.P. SALES & MARKETING | Philadelphia, PA |
| 1/4/94 | | | FRUPAC | SALES | ACCOUNT MGR. | Cincinnati, OH |
| 12/20/93 | | | CHIQUITA BRANDS INTERNATIONAL, I | HUMAN RESOURCES | MANAGER, INTERNATIONAL COMPENSATION | Cincinnati, OH |
| 1/13/94 | | | CHIQUITA BRANDS, INC. | OPERATIONS | DIRECTOR - TRANSPORTATION OPERATIONS | San Jose, Costa Rica |
| 12/17/93 | | | CHIQUITA TROPICAL PRODUCTS | OPERATIONS | SR. VICE PRESIDENT/REGIONAL MANAGER | Cincinnati, OH |
| 1/4/94 | | | CHIQUITA BRANDS CO., N.A | PROCESSED FOODS | PRODUCT MANAGER | Monroe, NC |
| 1/19/94 | | | JOHN MORRELL & CO. | SALES | REGIONAL SALES MGR | Cincinnati, OH |
| 12/17/93 | | | CHIQUITA BRANDS CO., N.A | INLAND DISTRIBUTION | ASST. DIRECTOR, PHYSICAL DISTRIBUTION | New Richmond, WI |
| 1/7/94 | | | FRIDAY CANNING CORPORATION | OPERATIONS | SENIOR VICE PRESIDENT | Springdale, OH |
| 1/11/94 | | | JOHN MORRELL & CO. | COPAZ | CONTROLLER | Cincinnati, OH |
| 12/20/93 | | | CHIQUITA BRANDS INTERNATIONAL, I | INTERNAL AUDIT | VICE PRESIDENT INTERNAL AUDIT | Cincinnati, OH |
| 1/19/94 | | | X CHIQUITA BRANDS, INC. | PROCESSED BANANAS | V.P. & GM PROC. FRUIT INGRED. DIV | Mahwah, NJ |
| 12/20/93 | | | CHIQUITA BRANDS CO., N.A | CB-NA BANANA SALES | REGION DIRECTOR | Cincinnati, OH |
| 12/20/93 | | | CHIQUITA BRANDS INTERNATIONAL, I | LAW | ASST. GENERAL COUNSEL | Cincinnati, OH |
| 12/20/93 | | | JOHN MORRELL & CO. | INTERNATIONAL | VICE PRESIDENT | Cincinnati, OH |
| 1/4/94 | | | JOHN MORRELL & CO. | ENGINEERING | DIRECTOR ENG. & CONS. | Philadelphia, PA |
| 1/20/94 | | | FRUPAC | OPERATIONS | V.P. OPERATIONS | Cincinnati, OH |
| 12/20/93 | | | CHIQUITA BRANDS INTERNATIONAL, I | CORPORATE SERVICES | DIRECTOR CORPORATE SERVICES | Cincinnati, OH |
| 1/19/94 | | | CHIQUITA BRANDS INTERNATIONAL, I | MIS | DIRECTOR COMPUTING SERVICES | Innisfail, Queensland, Australia |
| 1/4/94 | | | WORTH PLANTATIONS PTY. LTD | EXECUTIVE | MANAGING DIRECTOR | Gevelsberg, Germany |
| 1/7/94 | | | CHIQUITA BANANA COMPANY; B.V. | MARKETING | MGR. RIPEN. & TECH. SERV. | Cincinnati, OH |
| 1/4/94 | | | CHIQUITA BRANDS INTERNATIONAL, I | TREASURY | MANAGER, FINANCE | Panama City, Panama |
| 1/13/94 | | | X POLYMER UNITED | OPERATIONS | VICE PRESIDENT POLYMER PANAMA | Cincinnati, OH |
| 12/20/93 | | | CHIQUITA BRANDS INTERNATIONAL, I | MIS | PRODUCTION CONTROL MANAGER | Elmhurst, IL |
| 1/7/94 | | | JOHN MORRELL & CO. | SARATOGA SPECIALTIES | CONTROLLER | Valencia, Spain |
| 1/4/94 | | | PASCUAL HERMANOS | OPERATIONS | GENERAL MANAGER | |

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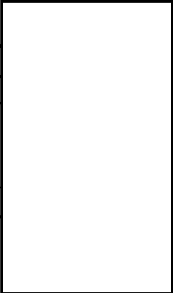

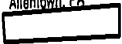
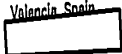
1CRQ6-000457

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Confidential Treatment
Request by Chiquita Brands

FOREIGN CORRUPT PRACTICES COMPLIANCE
PERIOD OCTOBER 1 - DECEMBER 31, 1993

REPORT DUE: JANUARY 14, 1994

| REC'D RESPONSE | NAME | X IF PMT. RPTD | COMPANY | DEPARTMENT | TITLE | LOCATION |
|------------------------|---|----------------------|-------------------------------|------------|-------------------|---|
| CONFIDENTIAL COMPANIES | | | | | | |
| 2/8/94 |  | | COAST CITRUS | | GENERAL MANAGER |  |
| 2/8/94 | | | COAST CITRUS | | PRESIDENT | |
| 1/19/93 | | | CASTELLINI COMPANY | | PRESIDENT | Allentown, PA |
| 1/11/94 | | | THEODOREDIS & SONS BANANA CO. | | VICE PRESIDENT |  |
| 2/8/94 | | | COAST CITRUS | | VPICFO | Valencia, Spain |
| 12/17/93 | | | MENEU DISTRIBUTION, S.A. | | GENERAL MANAGER | Valencia, Spain |
| 12/17/93 | | | MENEU DISTRIBUTION, S.A. | | FINANCIAL MANAGER |  |
| 1/19/93 | | | CASTELLINI COMPANY | | TREASURER | Allentown, PA |
| 1/11/94 | | | THEODOREDIS & SONS BANANA CO | | PRESIDENT | |
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CBI-V1-001-005252

1CHQ6-000458

May 11, 1994

Confidential Treatment
Request by Chiquita Brands

CBI-V1-001-005253

1CHQ6-000459

Summary of Comments on Internal
Controls and Accounting Procedures

Chiquita Brands International, Inc.

December 31, 1993

1CHQ6-000460

 **ERNST & YOUNG**

CBI-V1-001-005254



■ 1300 Chiquita Center
250 East Fifth Street
Cincinnati, Ohio 45202

■ Phone: 513 621 6454

The Audit Committee of the Board of Directors
Chiquita Brands International, Inc.
250 East Fifth Street
Cincinnati, Ohio 45202

In planning and performing our audit of the consolidated financial statements of Chiquita Brands International, Inc. and subsidiary companies for the year ended December 31, 1993, we considered its internal control structure in order to determine our auditing procedures for the purpose of expressing our opinion on the consolidated financial statements and not to provide assurance on the internal control structure. Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a condition in which the design or operation of one or more of the specific internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material in relation to the consolidated financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. However, we noted no matters involving the internal control structure and its operation that we consider to be material weaknesses as defined above.

We have comments on other matters. The attached summary highlights the status of the comments on other matters included in our previous summary letter as well as other matters identified in the current year that we consider to be of particular interest to you.

This report is intended solely for the information and use of the audit committee, management, and others within the organization.

We would be pleased to discuss the above matters or to respond to any questions, at your convenience.

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Ernst & Young

February 28, 1994

cc: Messrs. 

1CHQ6-000461

CBI-V1-001-005255

Finance Organization

Europe

The implementation of the quota restricting the volume of Latin American sourced bananas entering the European Union (EU) had a considerable impact on the industry. As expected, this also had a significant impact on the Company's operations and organization there, including the following:

- the downsizing of the financial and administrative organizations in the Netherlands and the consolidation of those functions with those maintained at the coordination center in Belgium,
- the closure of marketing field offices in certain countries,
- the establishment of a function to administer licenses in the ports and coordinate this activity with those of the Company's fruit allocation function and,
- changes in the customer base.

The Company continues to meet these challenges through the use of a task force approach that consists of financial and operating management resident in Europe, internal audit personnel and temporary assignment of financial management from the corporate office in Cincinnati. This continued task force approach is essential to address the issues that have arisen during the transition to a new operating and administrative environment in Europe. These issues include:

- the timeliness of customer invoicing,
- effective credit monitoring, particularly in those countries (for example, Spain, Portugal, Greece, and other European countries that are not EU member states) where the scope of the Company's activities are expanding, and
- effective administration of import licenses and coordination with the world-wide fruit allocation function.

There has been an increase in write-offs and reserve levels established to cover potential delinquent accounts in the Company's European accounts receivable portfolio during the past year, and consequently, continued focus in this area is warranted.

Tropical Operations

Whereas the staffing in the Cincinnati-based tropical and transportation accounting groups has been relatively stable throughout the past year, there has been a considerable number of personnel changes in the tropical producing locations. Most of these transfers of financial personnel between divisions were done by design, similar to the periodic transfers of division management among the various producing locations, whereas others were prompted by turnover. There was one recent addition to financial management in the tropics from internal audit during the period.

Historically, it has proven difficult for management to obtain the commitment of capable financial personnel chosen for its tropical operations to accept such assignments on a long-term basis. In recognition of this, the Company has stepped up its efforts to address succession planning for financial personnel in its tropical operations. The plan would now encompass targeted recruiting

for these positions in the tropics and an established training program through which the candidates would have to progress before being placed in one of the significant positions.

Corporate

As a vertically integrated business, the Company has traditionally been organized along operational lines. The same has also been true of the financial organization which has, in addition to the traditional role of financial management, also served as a support group to line management involved in various aspects of the business such as transportation, production and logistics, marketing and distribution, etc. In the recent past, the activities of the financial organization were conducted on a centralized basis under the direction of the Controller of Chiquita Brands, Inc.

In keeping with various corporate-wide initiatives intended to emphasize total quality, particularly as it relates to the design of existing processes, management has decided to more formally link such support activities of the financial organization to the line management groups in the operating areas being served. For example, the direct reporting responsibilities of financial management supporting tropical and transportation operations would be to line management in those respective areas while functional oversight would remain with the corporate financial function. In addition, the Company is reviewing the desirability of further decentralizing its corporate disbursements function.

As these changes are instituted, management needs to ensure that:

- appropriate emphasis is given to such corporate governance issues as fiduciary reporting responsibilities, segregation of duties, etc.
- sufficiency of staffing levels is maintained given the changes in position requirement definitions and responsibilities that will undoubtedly arise.

Acquisition of Food Businesses

In the past few years, the Company had acquired quite a number of food businesses, some of which were extensions of its existing banana business. There continues to be varying degrees of overall corporate governance exercised over each of these business units depending upon the extent to which each business has been integrated into the Chiquita corporate culture as it relates to reporting lines, frequency of contact or exposure, information flow, etc.

The Company has expanded the scope of the activities of its fruit distribution business in France by increasing its banana sourcing in Martinique, Guadeloupe and the Ivory Coast. Given the limited financial and reporting systems that exist in these acquired farming operations, staffing limitations in the headquarters office in France and language difficulties, financial reporting has been deficient in terms of both reliability and timeliness. This is a situation management is currently addressing by attempting to more closely integrate this business with its own operations and redesignating management responsibility through staffing reassignments. We strongly encourage continued focus on this operation.

1CHQ6-000463

CBI-V1-001-005257

North American Market

During the past year, there have been organizational changes impacting the responsibilities of various North American marketing personnel. These changes focused all aspects of customer service in the sales organization. The motivation for these changes was to enhance the ability to service customers.

As part of this process, the credit and claims function, which heretofore had been staffed as a discrete function reporting to Treasury, as is traditionally done in most organizations, has since been integrated within the sales organization and is handled by the same individuals serving the customers. However, there has been some resultant deterioration in the aging of customer accounts undoubtedly since there is an inherent conflict in placing responsibilities for sales and collections in a single organization. Management has recognized this situation and has resolved to again segregate these responsibilities by placing this credit and claims function within the financial organization. We feel that immediate action needs to be taken on this matter.

John Morrell & Co.

Despite the decision to divest itself of the meat business, there has been no discernible deterioration in controls due principally to the following factors:

- certain Morrell corporate functions have since been relocated to Sioux Falls, effectively increasing the degree of corporate oversight at the principal operating facility,
- the successful sale of the specialty meat business in February, 1994 has served to further down-size and narrow the focus and scope of the Company's activities,
- Chiquita internal audit involvement has been maintained at the same level as in the past,
- the improvement in business results and prospects in general have further enhanced the situation since it serves to foster a very different environment than the one which would exist if management perceived there was no future in their current positions.

Through the use of a stay bonus program, the Company has been largely able to retain key management personnel while the disposition plan is still in process. Management was also able to successfully recruit for the key financial position that was recently vacated with very few transition problems.

Although the overall situation has improved during the past year, on-going oversight remains important until the disposal plan is completed. Internal audit involvement is an expedient means to this end.

1CHQ6-000464

CBI-V1-001-005258

Other Corporate Staff Functions

International compensation

The approval of executive management has been obtained to implement a plan intended to eliminate split payroll arrangements. The roll-out of the plan contemplates implementation on a country-by-country basis.

Additionally, the Company is pursuing significant modifications of the existing expatriate program, whereby the elements of each future expatriate package will not be strictly dictated by a predetermined formula or policy. The foregoing approach allows for greater flexibility in dealing with each associate.

Other

The benefits administration area has been bolstered by the addition of an experienced financial person from the Tax Department. The responsibilities of this individual are to monitor many of the fiscal and compliance aspects involved in administering such employee benefit programs. The Company has successfully recruited a high-caliber individual into the Tax Department to fill the vacated position.

1CHQ6-000465

CBI-V1-001-005259

Confidential Treatment
Request by Chiquita Brands

**CHIQUITA BRANDS
INTERNATIONAL, INC.**



**INTERNAL AUDIT
ANNUAL REPORT**

1993

AUDIT COMMITTEE

1CHQ6-000466

CBI-V1-001-005260

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- II. SUMMARY OF AUDIT ACTIVITIES
- III. SPECIAL AUDIT ACTIVITIES
- IV. ORGANIZATION AND PERSONNEL HIGHLIGHTS
- V. COORDINATION WITH ERNST & YOUNG

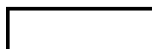
APPENDICES

SUMMARY CHARTS

- A-1 ORGANIZATION CHARTS
- A-2 PERSONNEL QUALIFICATIONS
- A-3 STAFFING STATISTICS
- A-4 AUDIT TIME BY OPERATING SEGMENT
- A-5 TIME DISTRIBUTION SUMMARY

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SUMMARY OF AUDIT REPORTS (R-1 through R-16)


May 11, 1994

1CHQ6-000467

CBI-V1-001-005261

CHIQUITA BRANDS INTERNATIONAL, INC.
INTERNAL AUDIT DEPARTMENT
ANNUAL REPORT

I. DEPARTMENT OBJECTIVES

The Internal Audit Department established the following objectives for 1993:

- To assure continued performance of quality audits which are reported to Management on a timely basis;
- To actively recruit and develop qualified individuals and encourage and assist our professional staff to obtain more responsible financial and operational positions within the Company; and
- To become "Leading Edge" in our audit practices and procedures.

As part of the continued efforts to focus on these objectives, Vision and Mission statements have been prepared which the department, and the individuals comprising it, can use to direct their daily activities and to evaluate progress in achieving these objectives.

II. SUMMARY OF AUDIT ACTIVITIES

In the Internal Audit Interim 1993 Report we highlighted the significant audit activities for the period through June. Our activities for the second half of the year continued to focus on major financial and operational audits and audits of certain specialty businesses and employee benefit plans.

Our recurring 1993 audit activities focused on comprehensive financial and operational reviews and reviews of EDP and systems activities. The results of certain selected audits are as follows:

- **Armuelles Box Plant:** Our audit of the Armuelles Box Plant indicated several areas where improvements could (1) enhance profits, (2) more clearly establish specific roles and responsibilities, or (3) where enhanced inventory controls could lead to greater efficiencies.
- **Frutas Tropicales del Pacifico, S.A.:** A first time audit of Frutas Tropicales del Pacifico, S.A. (papaya operation) disclosed a number of managerial and logistical concerns and indicated that deficiencies and ineffective control procedures and administrative practices existed. Numerous deficiencies existed in several of the venture's accounting mechanisms, which required accounting adjustments, totalling \$451M. Additionally, proper equity accounting had not occurred at Agroexpo which required the subsequent recording of the Company's portion of operating losses (\$679M). All of the noted adjustments have subsequently been recorded and the control concerns have been addressed.
- **Bruigom & Visser:** A first time audit of Bruigom & Visser (B&V) indicated that internal controls were adequate and effective, and that the financial statements were fairly presented.
- **CAR Reviews:** We conducted post CAR (capital appropriations request) reviews for Compania Bananera Atlantica Limitada (COBAL) and Compania Bananera Guatemalteca Independiente, S.A. (COBIGUA) related to the respective Banana Farm Expansion projects. Our reviews indicated that the expenditures and recording of funds for both expansion projects were adequately controlled. Certain adjustments were required in the areas of capitalized interest, recording of depreciation, and PPE classifications at each location, all of which have been recorded.
- **CBCBV - Accounts Receivable Review:** Our review of the accounts receivable, credit, collection, and invoicing functions of Chiquita Banana Company, B.V. indicated that existing controls required improvement. Credit policies were noted not to be sufficient in light of the recent business and marketplace changes and the invoicing function was delayed until the week after discharge due to system inefficiencies and pending market price adjustments. All control concerns have been revised and new policies have been established to address each concern noted.

1CHQ6-000469

- **TRSP:** We conducted an audit of the Tropical Retirement Savings Plan for CBII (TRSP) and noted that financial and internal controls required improvements. Control weaknesses were noted in areas of timely recordkeeping, reconciliations, and plan investment functions. All concerns have been resolved or are currently being addressed.

Audit Reports Issued and Recommendations Presented: During the period since July 1, 1993, we began 24 audits and special assignments and issued 25 reports and letters in lieu of reports. For the entire year we began 54 audits and issued 61 reports and letters in lieu of reports. Management replies for reports issued averaged 72 days. Of the audit recommendations issued, 92% have been accepted; of the remaining items, all significant matters have been adequately addressed.

Summaries of the audit reports, findings, and recommendations issued since June are presented in Appendix R. Summaries of the reports issued through June were included in the Internal Audit Interim 1993 Report presented to the Committee October 28, 1993.

1CHQ6-000470

III. SPECIAL AUDIT ACTIVITIES

The department continued to participate in several special audit activities at the request of Senior Company Management. We provided expertise and resources necessary to identify and address financial, operational, and internal control issues. Some of the major activities included the following:

A. Special Assignments/Projects:

- Disbursement Audit/Box Plant Paper Consumption: We were requested to perform a special audit of disbursements at Armuelles as a result of certain disbursement activities which resulted in the termination of the Controller and two other individuals. In conjunction with this work, internal audit was asked to participate with Box Plant Management in analyzing inventories levels and roll stock paper usage.
- Earthquake Insurance Review: We conducted an analysis of the significant portions of the 1991 Earthquake and Flood Insurance Claim which totaled \$38 million in Panama, Costa Rica, and at CPF. Our review focused on the preliminary claim adjustments presented by the insurance adjusters and has assisted Risk Management in supporting and justifying the original basis for the claim and recoverability of the claimed amounts.
- License Tracking Activity: At the request of senior European Management, we have been involved in analyzing the current banana license requirements of the European Community and have reviewed the Company's license tracking system. Our work has addressed the logistical issues for purchased licenses, and information system requirements and work flows in an attempt to more clearly define our tracking system requirements and help facilitate an efficient and effective system of managing vital license information. This work has continued into 1994.
- European Task Force: We have been involved in a continuing effort to address critical operational and working capital issues which exist in the new European business. Areas of focus include determining information system improvements to enhance the billing and collection functions, cash management and European cash forecasting tools, license procurement activities, leased ripening room agreement reviews, as well as other areas. This work has continued into 1994.
- CPF European Restructuring: CPF Management requested our services to analyze the operational and financial activity of the processed food business in Europe in an attempt to identify certain key areas which should be addressed under a potential ownership or structural change of the business that may come about as a result of the new European license regime. We continue our involvement in this project through our efforts of contract reviews and financial analyses for a pending transaction.

- **Insurance Review:** In conjunction with CBII Treasury and Risk Management we conducted a detailed analysis and review of a Worker's Compensation insurance premium retroactive adjustment which exceeded \$681M. The additional adjustment pertained to prior years' premium adjustments based on the insurance companies' payroll audits.
- B. **Audit Committee Meetings:** Audit Committee activities from July 1, 1993 to December 31, 1993 included:
- The Committee met on July 29, 1993 and was provided a detailed explanation of "Leading Edge" auditing.
 - The Committee met on October 28, 1993 and discussed the Internal Audit Department's 1993 Interim Report, as well as the 1994 Internal Audit Plan. The Committee was updated on the Company's compliance with the requirements of the Foreign Corrupt Practices Act and the Consent Decree. A summary of ministerial payments for the second and third quarters was reported.
 - The Committee met on December 8, 1993 to discuss the Company's Employee Benefit Plans, including the investment of plan funds, recordkeeping practices, and administrative procedures. The Committee was updated on certain matters relating to the Armuelles division disbursement audit that was in process.
- C. **Leading Edge:** During the June Internal Audit Staff Meeting the new objective to become "Leading Edge" in our audit practices and procedures continued to be defined. This objective will be achieved by evaluating every aspect of how we plan, conduct, and report on audit activities in an attempt to streamline the overall audit process and to assure that value is being added in each audit.
- The evaluation of each of the items identified, as well as an evaluation of the overall department's organization structure and job responsibilities, will continue throughout 1994. Progress in each area was reviewed during the January 1994 Staff Meeting and action plans were revised and supplemented.
- Since the June Staff Meeting, we have utilized the Company's organizational development group to assist in the determination and evaluation of our critical work processes and of our organizational structure. As a result of this effort, we have established specific departmental staffing requirements and determined job competencies, roles, and responsibilities for each level. We have now introduced a new department structure, and have formalized certain internal operating procedures which will help facilitate a value-added audit approach that will be utilized in all of our efforts. The new organization will create efficiencies, and clarify roles and responsibilities. A new organization chart is presented later in this report.
- D. **Managers' Meetings:** The management of the department had periodically met as a separate group to discuss and formulate policies and procedures, to plan and schedule audits and special work, and coordinate department activities.

IV. ORGANIZATION AND PERSONNEL HIGHLIGHTS

ORGANIZATION:

In the second half of 1993 we continued to recruit, hire, and train qualified individuals. Additionally, our professionals continued to obtain financial and operating management positions within other CBII units.

Major recruiting efforts continued to attract top candidates for the department and resulted in the external hiring of three individuals. The organization charts, as of year-end and April 1, 1994, are included in Appendix A-1.

The personnel qualifications continue at high levels. Eight individuals with CPA's (40%) and three with MBA degrees (15%) continue to provide the accounting and business skills necessary to perform the internal audit function. In addition, 45% of the staff speak Spanish and four individuals speak two or more foreign languages. Four languages are represented on the staff, including French, German, Spanish, and Portuguese.

We have included a summary of the educational level, language capabilities, and professional certifications of the Internal Audit staff as Appendix A-2. We continue to emphasize language capabilities and business/MBA backgrounds in our recruiting efforts, as well as diversity. The recruiting efforts continue at a strong pace in the start of 1994.

PERSONNEL HIGHLIGHTS:

A. New Personnel:

Since June, new departmental hires included [redacted] Audit Director; [redacted] Senior Auditor; and [redacted] Senior Auditor, whose biographies were included in the Internal Audit 1993 Interim Report.

New personnel who joined the department from other CBII units included [redacted] Auditor, and [redacted] Staff Auditor. Their biographies were also previously summarized.

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CBI-V1-001-005267

B. Staff Promotions Within Internal Audit:

Since June the following staff members were promoted to more responsible positions within the department:

- [redacted] was promoted from Senior Audit Supervisor to Audit Manager in November. [redacted] joined the Internal Audit Department as a Senior Auditor in December 1991. Prior to joining Chiquita [redacted] had approximately 7 years of experience with Price Waterhouse and Coopers & Lybrand.

- [] was promoted from Audit Supervisor to Senior Audit Supervisor effective January 1, 1994.

C. Promotions/Transfers Outside the Department

In the second half of 1993, three members of the Department were promoted to more responsible positions outside of the Department:

- [] Audit Manager, assumed the responsibilities of Manager of Financial Analysis for Chiquita Tropical Products-North America.
- [] Audit Specialist, transferred to CBCBV Antwerp, Belgium to assume responsibilities in the data processing efforts of combining the Zwijndrecht and Antwerp facilities and to assist in efforts to improve the license tracking system.
- [] Auditor, assumed the position of Accountant Processed Foods Ingredients - North America. [] joined the staff in September 1989 after graduating from the University of Connecticut.

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D. Recent Personnel Activity:

Since the end of 1993, additional personnel activity has occurred including:

Hiring:

- [] joined the department as a Staff Auditor after graduating magna cum laude with her BBA degree from the University of Cincinnati. Prior to that she worked for four years with the Ministry of Culture of Spain and for two years with Editora Nacional in Madrid. She speaks fluent Spanish and French.
- [] joined the department as an Audit Manager effective April 11, 1994. [] recently held the position of Controller for a mid-size manufacturing company and has 9 years of combined public and private accounting experience. [] graduated cum laude from Bryant College and is a CPA.
- [] will join the Internal Audit Department after graduation from the University of Cincinnati in June 1994. [] has been working for the Company in the Chiquita Co-Operative Program for the past two years in various financial positions.
- [] joined the Internal Audit staff as an Executive Secretary effective April 4, 1994. [] graduated from the University of Cincinnati in 1991 with a Bachelor's degree in English and Comparative Literature.

Confidential Treatment
Request by Chiquita Brands

Transfers:

- [] Audit Manager, assumed the position of Assistant Controller, Tela Railroad Company, Honduras effective April 1994.
- [] Auditor, assumed the position of CBI Accounting Supervisor effective April 1994.

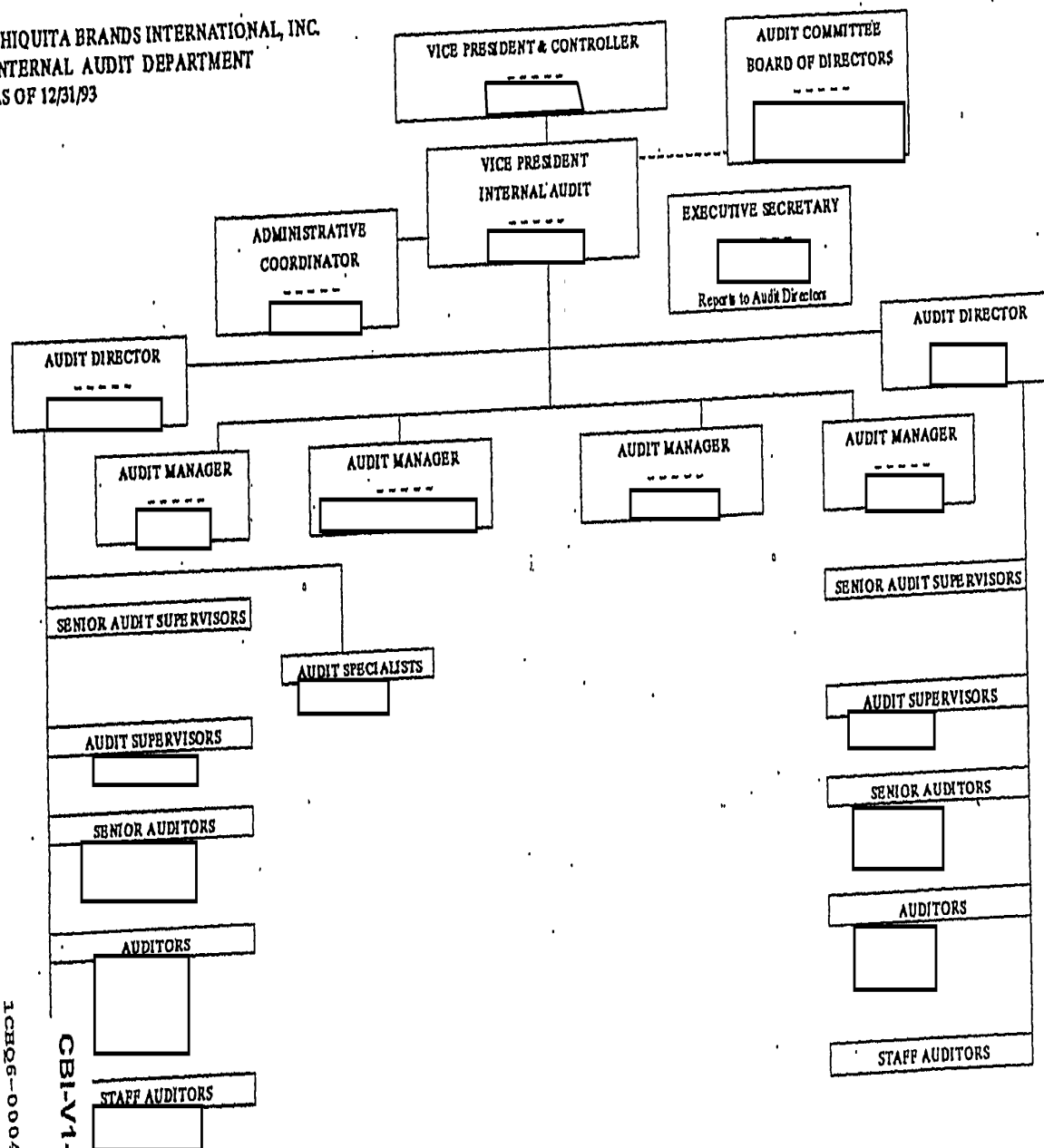
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V. COORDINATION WITH ERNST & YOUNG

We performed the following audits to assist Ernst & Young for the year ended December 31, 1993 with certain activities continuing into 1994.

- BOCAS YEAR-END FINANCIALS
Changuinola, Panama
- COBAL YEAR-END FINANCIALS
San Jose, Costa Rica
- SCOTT PETERSEN MANAGER REVIEW
Chicago, Illinois
- CBII DATA CENTER
Cincinnati, Ohio
- POLYMER PANAMA MANAGER REVIEW
Panama City, Panama
- JOHN MORRELL SPRINGDALE MANAGER REVIEW
Springdale, Ohio
- SIOUX CITY YEAR-END FINANCIALS
Sioux City, Iowa

CHIQUITA BRANDS INTERNATIONAL, INC.
INTERNAL AUDIT DEPARTMENT
AS OF 12/31/93



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CBI-V1-001-005271

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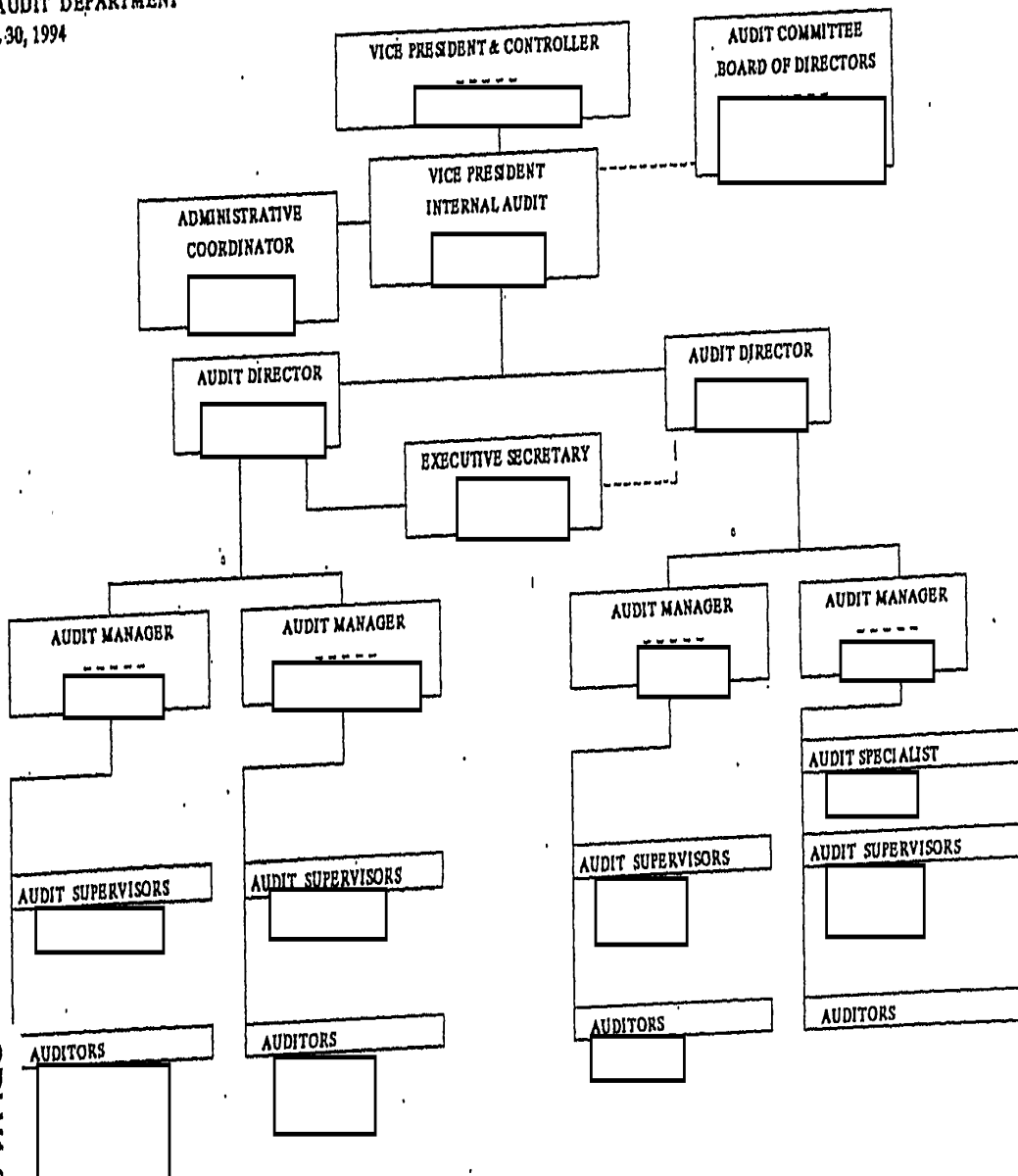
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Request by Chiquita Brands

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CHIQUITA BRANDS INTERNATIONAL, INC.
INTERNAL AUDIT DEPARTMENT
AS OF APRIL 30, 1994



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1CHQ6-000478

CBI-V1-001-005272

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Request by Chiquita Brands

CHIQUITABRANDS INTERNATIONAL, INC. - INTERNAL AUDIT STAFF

| EMPLOYEE NAME | POSITION | HIRED | BACHELORS | MASTERS | PROP. CERT. | LANGUAGE |
|------------------|------------------|----------|--------------------|---------|----------------|---------------|
| | VICE PRESIDENT | 12/01/88 | INDUST. MGMT. | MBA | CISA | ---- |
| | DIRECTOR | 08/02/93 | ACCOUNTING | - | CPA | ---- |
| | DIRECTOR | 01/11/82 | INTL RELAINS | MBA | - | ---- |
| | AUDIT MANAGER | 01/27/92 | ACCTG & ECON. | - | CPA | FR., SP. |
| | AUDIT MANAGER | 12/02/91 | BUSINESS ADMIN | - | - | SP. |
| | AUDIT MANAGER | 04/11/94 | ACCOUNTING | - | CPA | ---- |
| | AUDIT MANAGER | 05/13/91 | ACCOUNTING | - | CPA | ---- |
| | AUDIT SUPERVISOR | 01/18/93 | BUSINESS ADMIN | - | - | SP. |
| | AUDIT SUPERVISOR | 04/15/90 | ACCOUNTING | - | CPA | SP. |
| | AUDIT SUPERVISOR | 08/30/93 | ACCTG & INT'L BUS. | MBA | CPA | SP. |
| | AUDIT SUPERVISOR | 11/01/93 | BUS. ADMIN. | - | - | SP. |
| | AUDIT SUPERVISOR | 06/24/91 | ACCTG & FINANCE | - | - | ---- |
| | AUDIT SUPERVISOR | 10/02/89 | GEOGRAPHY | - | CIMA | ---- |
| | AUDITOR | 01/10/94 | BUS. ADMIN. | - | - | SP., FR., PR. |
| | AUDITOR | 05/06/90 | ACCOUNTING | - | - | ---- |
| | AUDITOR | 11/15/93 | ACCOUNTING | - | CPA | ---- |
| | AUDITOR | 06/15/92 | BUS. ADMIN./FIN. | - | - | ---- |
| | AUDITOR | 07/12/93 | FINANCE | - | - | SP. |
| | AUDITOR | 06/22/92 | BUSINESS ADMIN | - | - | SP., GR. |
| | AUDIT SPECIALIST | 08/02/87 | ACCTG & MKTG | - | - | ---- |

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As of 4/30/94

- DATE OF HIRE IS ACTUALLY TRANSFER IN DATE FROM ANOTHER CBI DIVISION

1CHQ6-000479

Page A-2

CBI-V1-001-005273

CHIQUITA NSD

000025163

**CBII INTERNAL AUDIT
STAFFING STATISTICS
1993 ANNUAL / YEAR-END REPORT**

| | Annual 1993 | Annual 1992 | Annual 1991 | Annual 1990 |
|---|----------------|----------------|----------------|----------------|
| Authorized Staffing Level | 25 | 27 | 30 | 26 |
| On Board Count - Start of Period | 25 | 31 | 32 | 30 |
| Transfers in from other CBII units | 5 | 2 | 5 | 1 |
| New Hires | 4 | 7 | 8 | 13 |
| Transfers out to other CBII units | -6 | -7 | -12 | -9 |
| Retirement/Resignation/Termination | -6 | -8 | -2 | -3 |
| On Board Count - End of Period (12/31/93) | 22 | 25 | 31 | 32 |
| Pending Promotions, Transfers, Hires & Special Assignments | 1 | -1 | -2 | -3 |
| Effective Staffing Level | 23 | 24 | 29 | 29 |
| Percentage (%) of Transfers/Resignations/Retirements vs. Authorized Staffing Level | 48% | 56% | 47% | 46% |
| Number of Promotions Within the Department | 8 | 5 | 11 | 4 |
| Number of Interviews (External Candidates) | 104 | 99 | 111 | 94 |
| Number of Offers Made (External Candidates) | 19 | 13 | 20 | 16 |
| Number of Offers Accepted (External Candidates) | 5 | 7 | 9 | 12 |

CBII-V1-001-005274

1CHQ6-000480

Confidential Request by Charlotte Branda

CB II INTERNAL AUDIT
AUDIT TIME BY OPERATING SEGMENT
JANUARY - DECEMBER 1993

| | AUDIT TIME (# WORK DAYS) | | | | ASSIST TIME TO OTHER UNITS | |
|--|--------------------------|---------------------------------|-------------|---------------|----------------------------|---------------|
| | REGULAR + SPECIAL | ERNST & YOUNG COLLABORATION* | TOTAL | PERCENTAGE | # OF WORK DAYS | PERCENTAGE |
| <u>CONTINUING OPERATIONS</u> | | | | | | |
| CBI & CBII Corporate (Data Center, Officers' T&E, etc.) | 388 | 3 | 391 | 11.7% | 178.5 | 48.9% |
| Tropical | 1546.5 | 56 | 1602.5 | 47.9% | 42.5 | 11.6% |
| Marketing | 255 | 0 | 255 | 7.6% | 79 | 21.6% |
| United Fruit (Marketing) | 213.5 | 0 | 213.5 | 6.4% | 44 | 12.1% |
| Transportation | 284 | 0 | 284 | 8.5% | 0 | 0.0% |
| Numar Group | 214.5 | 0 | 214.5 | 6.4% | 0 | 0.0% |
| Chiquita Processed | 112 | 0 | 112 | 3.3% | 9 | 2.5% |
| <u>DISCONTINUED OPERATIONS</u> | | | | | | |
| Meat Group | 262.5 | 14 | 276.5 | 8.3% | 12 | 3.3% |
| TOTAL | 3276 | 73 | 3349 | 100.0% | 365 | 100.0% |

* E/Y collaboration includes staff assistance to E/Y to reduce audit fees. Audit work in lieu of E/Y for plantations, Polymer, and John Morrell is included in Regular audits.

CBII-V1-001-005275

1CHQ6-000481

**CBII INTERNAL AUDIT
TIME DISTRIBUTION SUMMARY
JANUARY - DECEMBER 1993**

| | PERCENTAGE OF TIME AVAILABLE | | | | | | |
|----------------------------|------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| | 1993 | | 1992 | | 1991 | | 1990 |
| | ANNUAL ACTUAL | ANNUAL BUDGET | ANNUAL ACTUAL | ANNUAL BUDGET | ANNUAL ACTUAL | ANNUAL BUDGET | ANNUAL ACTUAL |
| AUDITS | 77.1% | 77.4% | 76% | 83% | 80% | 86% | 83% |
| Regular/Special Audits | 75.4% | 76.0% | 72% | 79% | 77% | 81% | 78% |
| Collaboration (with E/Y) * | 1.7% | 1.4% | 4% | 4% | 3% | 5% | 5% |
| ADMINISTRATIVE FUNCTIONS | 2.5% | 5.0% | 3% | 5% | 5% | 5% | 5% |
| ASSISTANCE TO OTHER UNITS | 8.4% | 7.0% | 14% | 5% | 8% | 5% | 6% |
| AUDIT PROGRAM DEVELOPMENT | 1.2% | 1.0% | 1% | 1% | 0% | 1% | 1% |
| PROFESSIONAL DEVELOPMENT | 7.1% | 7.6% | 5% | 5% | 4% | 2% | 4% |
| TOTAL TIME WORKED | 96.2% | 98.0% | 99% | 99% | 97% | 99% | 99% |
| PERSONAL/ILLNESS | 3.8% | 2.0% | 1% | 1% | 3% | 1% | 1% |
| TOTAL TIME AVAILABLE | 100.0% | 100.0% | 100% | 100% | 100% | 100% | 100% |

* E/Y collaboration includes staff assistance to E/Y to assist in special projects. Audit work performed in lieu of E/Y for plantations is included in Regular audits.

1CH06-000482

CB1-V1-001-005276

AUDIT REPORTS

Since July 1, 1993, 24 audits and special assignments were started and 25 reports were issued (11 Audit Reports, 3 Special Audit Reports, and 11 Audit Letters in lieu of reports). Below is the listing of audit reports issued which resulted from regularly scheduled audits, audits of special requests by Management, and audits performed in lieu of work by Ernst & Young.

| <u>REPORT #</u> | <u>AUDIT REPORT TITLE/LOCATION</u> |
|-----------------|--|
| #93.17 | CHIQUITA INTERNATIONAL LIMITED Hong Kong |
| #93.18 | COBAL BANANA FARMS EXPANSION - CAR REVIEW San Jose, Costa Rica |
| #93.19 | COBIGUA BANANA FARMS EXPANSION PROJECT - CAR REVIEW Guatemala City, Guatemala |
| #93.20 | FRUTAS TROPICALES DEL PACIFICO, S.A. Cuidad Neilly, Costa Rica |
| #93.21 | COMPANIA MUNDIMAR, S.A. Guapiles, Costa Rica |
| #93.22 | CBCBV - ACCOUNTS RECEIVABLE, CREDIT & COLLECTIONS POST INSTALLATION OF CODA Antwerp, Belgium |
| #93.23 | ARMUELLES BOX PLANT Armuelles, Panama |
| #93.24 | SOLAR AQUA FARMS Sun City, California |
| #93.25 | UNITED BRANDS JAPAN, LIMITED Tokyo, Japan |
| #93.26 | BRUGOM & VISSER B.V. Gorinchem, Netherlands |
| #93.27 | TROPICAL RETIREMENT SAVINGS PLAN Cincinnati, Ohio |

SPECIAL REVIEWS

| | |
|---------|---|
| #S93.08 | CPF SPECIAL Changuinola, Panama |
| #S93.09 | THEODOREDIS - CONFIDENTIAL Bethlehem, Pennsylvania |
| #S93.10 | DEFERRED COMPENSATION PLAN Cincinnati, Ohio |

1CHQ6-000483

R-1

CBI-V1-001-005277

CHIQUITA NSD

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Summary Internal Audit Report #93.17
CHIQUITA INTERNATIONAL LIMITED (CIL)
HONG KONG

Objectives of the Chiquita International Limited (CIL), Hong Kong audit included a review of the financial statements, internal controls, and procedures associated with certain significant transactions covering the period from June 1992 through May 1993. CIL Hong Kong coordinates the purchase and sale of bananas sourced from the Philippines and sold in the Far East, Middle East and Mediterranean. Banana sales for 1992 were \$212.7 million.

Based on the results of the audit, financial and administrative controls are adequate and effective. However, we observed areas where improvement opportunities exist. Our principle observations included the following:

- Certain recorded balances maintained within the Trade and Affiliate payable accounts were either unsupported (\$149M) or directly pertained to CIL Antwerp (\$324M). Such amounts were subsequently reversed or transferred, accordingly.
- Monthly bank reconciliations were not being performed. Management agreed to perform monthly reconciliations.
- Due to recent staff changes and the limited staff size that exists, a proper segregation between the processing and review of data does not occur which increases the potential for errors to go undetected. Management agreed to address this situation through expansion of certain individual's responsibilities and spreading of critical functions amongst the existing staff.
- The CIL Hong Kong Controller will now be required to complete a quarterly Statement of Policies and Procedures to comply with the Foreign Corrupt Practices Act, Corporate policy (F&A 2.0). Management has agreed to comply with policy in subsequent reporting periods.

Summary Internal Audit Report #93.18
COMPAÑIA BANANERA ATLANTICA, LIMITADA (COBAL)
BANANA FARMS EXPANSION - CAR REVIEW
SAN JOSE, COSTA RICA

Internal Audit performed a status review of COBAL's farm Expansion Capital Appropriations Request (CAR). The project focused on the investment status, the underlying assumptions, accounting treatment of funds expended and capitalized, and the propriety of recorded amounts.

As a result of the work performed, the expenditure and recording of funds for the expansion project was adequately controlled. As of January 1993, \$87.6 million was spent and a cost overrun vs. budget of \$1.3 million (1.5%) was forecasted. The following were also identified:

EXPANSION MATTERS

- Additional capitalization of interest (\$319M) was required and subsequently recorded.
- Memo depreciation of assets used during the development of the farms was originally not properly recorded which resulted in a mis-statement of sub-PPE asset accounts. The company subsequently adjusted such accounts and implemented the policy previously established by Chiquita Tropical Accounting. Management also agreed to capitalize fixed assets on a timely basis and record the memo depreciation of \$757M in the Cultivations account previously not recorded for farms still in development and for farms already in production.
- Reconciliations between the Work-Order, Sub-Ledger, and General Ledger systems for fixed assets which were previously not performed will now occur as a result of various misclassifications that existed.
- Tests of controls over disbursements were performed. Although some recommendations were made to further strengthen the controls, those in place are adequate and effective.

PAYROLL MATTERS

Due to certain payroll impropriety issues raised by local Management, regarding alleged non-existent employees at one of the purchased Costa Rican farms (Super Amigos), we visited five farms on a surprise basis during the payroll payout. We performed tests to ensure that the employees being paid existed, verified that they had worked for the Company, and that those who did not claim their wages during the observation were legitimate employees.

Although our review did not disclose improprieties similar to those detected by Management at the Super Amigos Farm, in order to enhance the payroll controls, Management agreed to: re-emphasize the importance of complying with policies and procedures that require the review and approval of payroll forms, generate edit lists for all transactions that are affecting the master file in order to review and approve their validity, and establish pre-numbered payroll forms and control the numbering sequence of the payroll forms.

Summary Internal Audit Report #93.19
COMPAÑIA BANANERA INDEPENDIENTE GUATEMALTECA, S.A. (COBIGUA)
BANANA FARMS EXPANSION PROJECT - CAR REVIEW
GUATEMALA CITY, GUATEMALA

Internal Audit performed a status review of COBIGUA's farm Expansion Capital Appropriations Request (CAR). The project focused on the investment status and the underlying assumptions, accounting treatment of funds expended and capitalized, and propriety of recorded amounts. A limited review of controls for local M&S purchases was also performed.

As a result of the work performed, the expenditure and recording of funds for the farm expansion project was adequately controlled. As of March 1993, COBIGUA had expended/committed \$22.3 million or 81% of the approved CAR; \$5.4 million or 19% remained. The following matters were also identified in the audit:

- The Expansion Task Force agreed to capitalize cultivations as areas come into production, 10 months after planting. An accounting convention was established requiring one full year's depreciation for the assets capitalized during the first six months of the year and to not depreciate the assets added in the second six months of the year. Cultivations have a 30 year useful life for depreciation purposes. This policy was not initially followed which subsequently required the capitalization of \$4.9 million of cultivation construction-in-progress costs (CIP) at March 31, 1993, an adjustment of the 1993 budgeted cultivation depreciation expense from \$335M to \$245M, and an adjustment of cultivation depreciation expense to be recorded on a prospective basis.
- Memo depreciation of assets used during development of the farms was originally not properly recorded which resulted in mis-statement of sub-PPE accounts. The Company subsequently adjusted such accounts and implemented the policy previously established by Chiquita Tropical Accounting.
- Due to various errors noted in the asset bases and interest rates used to determine capitalized interest, various adjustments were required, including \$280M for an overstatement of cumulative capitalized interest. Management also agreed to adjust the 1993 interest rate for total country debt on a prospective basis; adjust the asset base using the correct CIP balance that properly classifies assets that should be capitalized; and expense the excess interest as a regular, on-going operational expense.
- At the outset of establishing the M&S function, the Company contracted a local purchasing broker that worked on a commission basis. Certain purchasing activity that occurred through this arrangement resulted in higher landed cost. Management agreed to analyze the purchasing activities to determine if the broker purchasing can be performed locally. Additionally, it was agreed that the M&S Department should purchase non-specialized items directly from the manufacturer, authorized dealer, or through Maritrop.

Summary Internal Audit Report #93.20
FRUTAS TROPICALES DEL PACIFICO, S.A.
CIUDAD NEILLY, COSTA RICA

Objectives of the audit of Frutas Tropicales del Pacifico S.A. (FTP), a papaya joint venture which is 50% owned by Chiquita, were to verify the Joint Venture (JV) funding, evaluate the financial statements as of May 31, 1993, review the separation of records between FTP & Papayas del Pacifico S.A. (PP), in which the JV partner has an interest and review the adequacy of the export incentives receivable balance.

FTP was formed in 1990 with CBII owning 50% through AGROEXPO, and 50% owned by an outside party (OP). The partnership called for equal capital/cash flow funding according to an agreed upon contribution schedule. The agreement did not specify how the operation would be funded during negative cash flow periods. As of May 1993, Chiquita has funded \$993M vs. \$434M contributed by OP. FTP cultivates and exports papayas and has a plantation with 50 hectares in production and ships fresh papayas to the European market through FRUPAC. The JV partner (Nichols) has another papaya JV in which he is a minority partner located adjacent to FTP's plantation (CBII is not a partner). This creates a situation that requires proper monitoring and adequate controls to ensure that operating costs are properly allocated and accounted for.

Based on our review, financial and administrative practices and controls required substantial strengthening. Negative income adjustments of \$547M to the May 31, 1993 financial statements were identified and were subsequently recorded. Our principle observations were as follows:

- Financial statement adjustments totalling \$547M included unrecorded depreciation, losses from physical inventory shortages, writeoffs of cut trees, export incentives doubtful collection, and export shipments that, due to poor quality, had no revenues generated, were required. The adjustments were due primarily to inadequate recordkeeping.
- Seventy percent of the plantation lots had reached or were about to reach their useful lives of 30 months. The estimated cost of replanting and replenishing of the trees was \$10.6M per hectare or a total of \$391M for the 37 hectares.
- Based on the continued losses sustained by the JV and the lack of revenues generated, FTP has an uncertain future. FTP's ability to continue as a going concern depends on the continual funding of its working capital needs.
- Equity Accounting had not occurred on a timely basis for the JV investment. Fifty percent of the JV's operating losses (\$679M) had not been recorded on the AGROEXPO books. Management subsequently recorded the appropriate losses.

- The venture had been funded by each partner through various forms of capital infusions. Our review of each partner's capital account indicated items that may not be in accordance with the JV agreement or included items that were not actually used by the venturer which will be agreed to by the other partner. Management agreed to review the capital accounts and resolve any questionable items.
- FTP adjoins another papaya joint-venture and, as agreed, shares overhead and the facilities. There is a lack of formal policies and procedures covering common facilities which has resulted in inadequate separation of assets and expenses between the two joint-venturers. We recommended that strict policies and procedures be developed to ensure that the assets and services paid for by FTP are used solely for their benefit.
- FTP has export tax incentives (CAT's) for all export sales of papayas requiring timely filing of statutory documents with the Central Bank, which has not occurred. FTP has been notified that a CAT liquidation analysis is pending, of which certain components are past due. Claims for CAT's were not presented timely by the former FTP accountants. For the twelve month period ended September 1992 there were an estimated \$114M in CAT's outstanding and CAT's pending presentation to the Central Bank.

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CBI-V1-001-005282

CHIQUITA NSD

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Summary Internal Audit Report #93.21
COMPAÑIA MUNDIMAR S.A.
GUAPILES, COSTA RICA

We conducted a financial CAR review of Compañia Mundimar, S.A. (Mundimar) covering the period January 1992 through March 1993. In 1989, a CAR was approved for the construction of the Mundimar processed banana plant in Costa Rica. The plant was considered fully operational as of January 1992.

Based upon our review, financial, operational, and administrative controls are adequate and effective. Our principle observations are as follows:

- Key assumptions and market conditions changed which reduced the project's unleveraged rate of return.
 - Actual cost of \$8,521M vs. \$7,963M (replacement CAR) resulted in a variance of a \$558M. A second replacement CAR, required by Corporate Policy, for the \$558M overrun was never submitted.
 - Start-up expenses, \$1,064M, compared to \$235M, anticipated.
 - Actual production costs were higher than the CAR anticipated for 1992 and 1993 and are now expected to be 10% higher than originally anticipated for the years 1994-2000.
- The existing information system is not adequate to meet Management's needs; production costs can not be allocated in enough detail to provide true product cost information. Frequent technical problems exist which lead to downtime, various product supporting schedules are still manual, and there is little to no integration between the various subsystems (inventory, accounts payables and inventory costing).
- To ensure the accuracy of the fixed asset records and facilitate asset identification, the fixed asset register should be modified to include unique identifying information, asset acquisition dates, net book values and residual amounts.

Summary Internal Audit Report #93.22
CHIQUITA BANANA COMPANY B.V.
ACCOUNTS RECEIVABLE AND CREDIT AND COLLECTIONS
ANTWERP, BELGIUM

We completed a review of Chiquita Banana Company B.V.'s (CBCBV) accounts receivable balances, the corresponding allowance for doubtful accounts, credit and collection policies and invoicing procedures as of July 1993. Our review addressed the continued increase in days sales outstanding (DSO), which stood at 31 days as of June 1993 and the high level of bad debts which have occurred since late 1992. CBCBV is a wholly owned subsidiary of Chiquita Europe B.V. with responsibility for the sale and distribution of bananas in Europe.

Based on our review, the existing controls over credit practices, cash collection, invoicing and accounts receivable follow-up need improvement. The allowance for doubtful accounts (July 1993) was understated by \$1.1 million. Management was aware of the control and bad debt problems and was in the process of addressing noted deficiencies. Some of our observations were:

- **Allowance for Doubtful Accounts:** A \$2.7 million allowance is required to cover anticipated CBCBV bad debt exposure, a \$1.1 million increase over the existing reserve. The collection problems stemmed from "non-traditional" markets such as Eastern Europe and primarily represented 1992 invoices. Management agreed to increase the allowance for doubtful accounts. Subsequent to our audit, a letter of intent had been received from CBCBV's insurance company indicating that a \$450M insurance recovery settlement for uncollectible accounts had been reached.
- **Chiquita Subsidiary Credit Policy:** CBCBV has, and will continue, to reduce its customer base from 200 customers in 1992 to 30 as a result of ongoing changes in our European strategy. The change will shift much of the credit risk from CBCBV to various Chiquita subsidiaries and affiliates. To respond to the "push down" of credit risk, Management intends to enhance accounts receivable aging reports, and has agreed to review, evaluate and implement the required improvements to current subsidiary credit and collection practices, establish monthly reporting to monitor more closely accounts receivable, and regularly review the status of problem accounts with subsidiary management. Additionally, new customers are established without a documented credit approval. Management has since agreed to establish procedures to determine new customer credit worthiness.
- **Invoicing:** One of CBCBV's objectives is to begin issuing invoices daily as compared to the current practice where invoicing is not typically performed until the week after discharge. Assuming a one day improvement in invoicing timeliness DSO would reduce working capital requirements by \$247M annually (\$600 million annual sales at 15% cost of capital for each day's delay). Management has since agreed to provide the Price Letter to Accounting more timely and to follow up promptly with the stevedores when discharging information is late.

1CHQ6-000490

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CBI-V1-001-005284

CHIQUITA MSD

000025174

Summary Internal Audit Report #93.23

BOX PLANT
ARMUELLES, PANAMA

We conducted an audit of the Armuelles Box Plant (Box Plant) for the period January 1992 through May 1993 focusing on the adequacy and effectiveness of internal controls, purchasing procedures, receiving, inventories, production, scrap, fixed assets, maintenance and financial and management reporting. A post-CAR evaluation was also performed.

The Box Plant of the Chiriqui Land Company (CLC), manufactures over 20 million boxes annually for bananas shipped from CLC owned and associate producer farms, however, we identified control weaknesses and opportunities for improvement including:

- Operational and financial management responsibilities need to be more clearly defined. Management agreed to define objectives, assign responsibilities, and develop or update an action plan detailing the goals and priorities for Box Plant and CLC Management.
- More accurate, timely and detailed information is needed to more effectively manage the production process and make informed management decisions. A fully integrated production system, is being developed to replace the existing PC based system and the CLC M&S, payroll and management information systems. Management agreed to implement a new costing module for the new production system and to develop a compatible M&S system.
- Polymer and Box Plant Management established 2 week minimum inventory levels each for paper roll-stock and finished boxes. Throughout the year both roll-stock and finished box inventories fell below minimum levels which exposed the Division to the risk of either being unable to ship fruit, or forced them to incur additional costs to purchase boxes. Management agreed to strengthen efforts to maintain target inventory levels.
- Minimum/maximum inventory levels and reorder points have only been established for 5% of spare parts. Management agreed to coordinate with CLC M&S to establish a separate M&S system warehouse location for all Box Plant spare parts and to ensure all spare parts are properly recorded as inventory and only expensed when used.
- Prior to the audit, the Box Plant did not maintain perpetual inventory records for Roll-Stock (average value \$1.2 million). An inventory control module has been developed to provide perpetual inventory records and an interface with the new production system which was implemented immediately following completion of the audit.
- There is currently no preventative maintenance program to help reduce machine down time, or a work order system to record maintenance by machine or type of repair. Management agreed to implement a work order system, and they are investigating the development of a department maintenance system. Management will also review the current downtime reporting procedures to ensure the appropriate distinctions are made between scheduled unproductive time and unscheduled downtime, and appropriate reason codes are reported.

Summary Internal Audit Report #93.24
SOLAR AQUAFARMS
SUN CITY, CALIFORNIA

Confidential Treatment
Request by Chiquita Brands

We conducted an audit of Solar AquaFarms which covered the twelve month period ended June 1993. Our audit included a review of financial statements and internal controls and procedures associated with significant transactions in the areas of sales, inventory, fixed assets, accounts payable, cash and accounts receivable. Solar AquaFarms raises, processes, and markets Tilapia fish, which is a mild tasting warm water fish grown in a controlled organic environment.

Based upon our review, financial and administrative controls are inadequate and ineffective, sales prevention and detection controls are either ineffective or non-existent, and the risk for assets to be misappropriated is high. Control deficiencies over inventory include the lack of detailed inventory supporting records and finished product records; asset reconciliations between the amount of fish harvested, processed, and sold cannot be performed; delivery drivers have unsupervised access to the finished product storage area and no verification is made of product loaded. Management agreed to address each of these inventory control weaknesses.

Other areas of control weaknesses noted include the following:

- Due to the high labor costs of using a video system to measure the size and distribution of a sample of fish to estimate the total ready for daily harvest, harvests are now forecasted as a function of feed input, growth rates and other factors. This has resulted in inventory differences in recorded ledger balances.

Management agreed to quantify the inventory and record any necessary write-down analyze actual vs. projected harvests, assess the accuracy of inventory balances, and make timely adjustments to financial records. In addition to current forecasting methods, the video system will be used to sample selected tanks monthly and to compare projected inventory levels to harvests.

- Standard costs (based on 1992 actual results) are compared to year-to-date average market prices to value ending inventory and make lower of cost or market (LCM) adjustments. This has resulted in overstatement of inventory balances (\$99M overstatement of 1992 ending inventory). This error was made because the sales figures used in the calculation did not consistently include the sales discounts or the correct sold volumes. Further, the average 1992 market price was used to value 1993 inventory causing June 1993 Grow Out inventory to be overstated and cost of sales understated by \$91M, respectively. Management agreed to use the 1993 market prices to determine LCM inventory adjustments and to properly state 1993 Grow Out inventory.
- All materials and supplies are expensed when purchased rather than inventoried. Management agreed to accrue for all materials and supplies received but not paid with the offsetting debit to a deferred charges account if the items have not been used and to inventory major materials and supplies rather than immediately expensed such items.

- Reconciliations of checking and savings accounts were delayed up to 3 months. The payroll account had not been reconciled from January to August 1993.
- Our review of Accounts Receivable indicated that three customers had balances which exceeded their credit limits and 52 customers with balances totalling \$234M had no established credit limits. We also noted that the Accounts Receivable/Credit department received notification of orders after products had already shipped; credit checks were being by-passed for new customers and the Sales Department was overriding recommendations for COD terms.
- Corporate Policies require quarterly Statement of Policies (F&A A-2.0) and Procedures and Conflict of Interest (F&A A-3.0) documents to be completed and submitted to the Law department. Solar AquaFarms is not in compliance with these policies. Management agreed to comply with the policies prospectively.

CBI-V1-001-005287

R-11

1CHQ6-000493

CHIQUITA NSD

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**Summary Internal Audit Report #93.25
UNITED BRANDS JAPAN, LIMITED
TOKYO, JAPAN**

We conducted a review of United Brands Japan, Ltd's (UBJ) accounting and EDP procedures and controls with the objective to evaluate the processing controls of the general ledger and sales order system, review financial data reported in the financial statements, identify improvement for operational efficiencies, and identify opportunities for cost reduction and cash recoveries.

UBJ was formed to consolidate and replace United Fruit Japan, Inc., Kyokuto Fruit Co. and John Morrell (JM). UBJ primarily distributes and markets bananas from the Philippines through Chiquita International Ltd., Hong Kong (CIL). In 1993 UBJ has been successful in restructuring and streamlining operations and will commence ripening of fruit on the west coast of Japan with the recent installation of a new ripening facility. Based on the results of the work performed, the processing and internal controls within the general ledger and sales order system are adequate, however, we noted areas where controls can be improved. Our principal observations were:

- UBJ Accounting does not have a monthly cut-off procedure to ensure all non-banana fruit sold has been recorded in the sales system and invoiced which resulted in 1992 sales being understated by \$200M. Management agreed to perform a monthly reconciliation of the discharging report to sales recorded and the ending inventory balances.
- Valuation of Ending Inventory and monthly inventory reconciliations are not performed. Management agreed that the reconciliation of detail inventory records to cost of sales will be completed and that a reconciliation will be made on a monthly basis.
- UBJ leases all of their equipment (e.g., forklifts, P/Cs, faxes, telephones, etc.) purportedly to save tax dollars. A detailed buy versus lease analysis indicated that it actually costs more money to lease the equipment. Management agreed to comply with Corporate Policy C-10.0, Capital Investment, which requires a lease versus purchase review by Corporate Treasury before leasing any other equipment.
- The AS/400 security and access controls should be improved including assignment of individual user IDs, changes of passwords at a minimum of every six months, restriction of access to system commands, and the deactivation of terminals after a 30 minute period of inactivity. Also, there are no formal procedures for backing up PC data files which currently maintain significant financial data.
- Manual procedures, automated systems and the work process flow are inefficient and ineffective to process UBJ's financial data. In many cases data is processed first on a PC, then passed to a mini computer, then to the AS/400 and then back to a different PC where data is reconciled to other reports. Because of this disjointed work flow, certain data reported in UBJ's financial statements could not be verified and in some cases there were differences between detail records and the general ledger. Management agreed to perform data and work flow analysis including a determination of the cost to maintain all data on one platform thus eliminating various work inefficiencies.

CBI-V1-001-005288

R-12

1CHQ6-000494

CHIQUITA NSN

000025178

Summary Internal Audit Report #93.26
BRUIGOM & VISSER B.V.
GORINCHEM, NETHERLANDS

We conducted an audit of the Bruigom & Visser (B&V) financial statements for the August 1993 year-to-date period. This was our first audit of B&V which was acquired in 1989 and focused on tests of the internal accounting controls and operational issues.

Bruigom & Visser (B&V), a wholly owned subsidiary, is now engaged in the ripening and sale in the Netherlands of bananas on the behalf of Chiquita Banana Company B.V. (CBCBV) for a fee (5% sales commission, handling and ripening room lease). B&V was previously engaged in the purchase and ripening of green bananas (principally Chiquita) and sale of yellow bananas. B&V has 43 ripening rooms with a total capacity of approximately 41,000 boxes.

Based on our work, the August 1993 financial statements are fairly stated, internal accounting controls are adequate, and operations are effective. However, we noted the following matters for consideration which have since been addressed by management:

- Due to the July 1993 start of the license/quota system, B&V volumes have decreased approximately 40% (35M to 22M boxes/week) from 1992 levels which is estimated to continue. B&V and CBCBV Management agreed to continue to evaluate the various possibilities to utilize the B&V excess capacity, or consider ways to lower the fixed cost base of the facility. B&V capacity utilization is important as Chiquita Europe incurs additional costs (and net cash outlays) of \$1.50/box for boxes ripened and sold by contract ripeners (unrelated parties) instead of B&V.
- Due to the new quotas system, B&V was not expected to be as profitable in the remainder of 1993 or in 1994 as it has been in prior years if the current levels of volume and sales prices continue. Planned 1994 results should consider the change in expected B&V operating results from prior years. B&V Management agreed to prepare and submit a detail budget to CBCBV which would be used as a basis for establishing performance measurements/objectives. Also, B&V has not had formal performance objectives similar to other CBII units. To facilitate performance measurement and objectives management, 1994 profit objectives should be established considering the current fixed ripening fee and reduced volume environment.
- The August 1993 balance sheet indicated an accumulated cash balance of \$1,644M and a current intercompany liability of \$1,133M. B&V has agreed to formulate cash flow and cash requirement analyses to determine its true cash needs and employ a more effective cash management strategy.
- Management agreed to evaluate the adequacy of the allowance for doubtful accounts monthly and increase such by \$130M for two uncertain accounts. In addition, new customers have historically been approved solely based on customer references. Management has agreed to utilize a local credit review service (e.g. Graydon) prior to new customer approval.

- We also recommended that Management contact the CBCBV appointed Polish legal counsel through the Corporate Law Department to coordinate efforts to attempt to collect on its significant Polish related doubtful accounts.
- B&V had incorrectly recorded pending credit notes from CBCBV as receivables in an accrued liability account with the corresponding offset to cost of sales. As a result, intercompany differences due to pending credit notes are not identified in the Chiquita Europe B.V. monthly consolidation.

To ensure pending credit notes are identified and resolved and to ensure that the Chiquita Europe consolidated P&L is properly stated, we recommended pending credit notes be recorded in the CBCBV intercompany account. B&V should also request a monthly statement of account from CBCBV and inform CBCBV of differences.

- B&V received an income tax refund of \$546M in 1993 due to tax deposits related to 1991. Although B&V was included in the 1991 Chiquita Europe B.V. tax return, payments had been made by B&V directly to the Dutch tax authorities. This refund has been treated by B&V as 1993 income. We recommended that the consolidated accounting treatment for this refund be reviewed in relation to Chiquita Europe B.V. financial statements and tax filings since 1989 (year of B&V acquisition). This refund may have already been considered in prior year financial statements and tax filings and as such, would make the 1993 income treatment inappropriate. Also, all 1989 and 1990 B&V separate tax payments should be reviewed to ensure that they were properly treated in the Chiquita Europe financial statements and tax returns. Management also should verify that there are no additional refunds available from 1989 or 1990 B&V tax deposits.

Summary Internal Audit Report #93.27
CHIQUITA BRANDS INTERNATIONAL, INC.
TROPICAL RETIREMENT SAVINGS PLAN

We conducted an audit of the CBII Tropical Retirement Savings Plan ("TRSP" or the "Plan") for the period January 1991 through June 1993. Our objectives were to determine compliance with Corporate Policy and Plan documents; evaluate the adequacy of existing accounting, financial and internal controls; review the functions performed by the Plan Trustee, and Record Keeper, as well as, the Plan Administrator, the CBII Corporate Human Resources Department-Benefits Administration ("BA").

The Plan was established in January 1991 to succeed the former Tropical Retirement Pension Plan. Approximately 30 Divisions participate in the Plan, with 3,800 employees current Plan members. The plan is not a qualified plan under U.S. Department of Labor rules, or is it governed by either ERISA or U.S. Internal Revenue Code. Plan assets are held in a Trust.

Based on the results of the audit, financial and internal controls should be improved. Certain control weaknesses were noted and some opportunities to improve the control environment and ensure that the Company is fulfilling its fiduciary responsibilities to the Plan participants had been identified. Our principal findings and observations are summarized below:

- Although the Plan allows employee contributions to be invested in any one of the "Investment Funds" established at the direction of the Employee Benefits Committee (EBC), no investment selection discussions were noted in our review of the committee minutes or in our discussions with the Plan Administrator. The EBC minutes did not indicate that the EBC had been provided with investment information, nor considered the appointment of an investment manager to oversee the \$3.4 million Trust assets. Additionally, we noted no indication that the performance of Plan investments were monitored or periodically appraised by CBII's BA or the EBC. All Plan assets (excluding 50% of the Company contributions which are held in Company stock) are invested in an interest bearing checking account. Management agreed to present the EBC with timely asset performance information and will consider the appointment of an independent investment manager.
- Reconciliations of Trust and Record Keeper information concerning share purchases are either not performed, or are not reviewed. The co-mingling of transactions and the lack of adequate reconciliation and review procedures has resulted in situations where the Plan Administrator was not aware of certain plan activity, including knowledge of dividends not being reinvested in CBII stock.
- All TRSP Company Plan contributions have been made in the form of cash. Subsequently, Chiquita Stock is purchased on the open market by an independent broker. The Plan document allows the Company to meet its matching contributions via the use of Treasury stock. The Company should evaluate the use of Treasury stock, if available, to fund the TRSP, as well as its other benefit plans if determined appropriate. Total Company-wide benefit plan contributions for 1992 exceeded \$5.7 million. Separately, the Plan Administrator should evaluate and cost justify the basis for purchasing stock in

odd lots. Such activity only adds to the stock transaction fees incurred.

- As a further cash saving opportunity, the Company should consider having the TRSP and other CBI Benefit Plan Trusts absorb the administrative costs including Record Keeper and Plan Administrator.
- Since the inception of the Plan, significant delays have been experienced in the receipt and processing of contribution data from the participating Divisions and the deposit of employee and employer contributions in the Trust. Delays in processing contribution and masterfile data have resulted in a) employee contributions sent to the Trust up to 45 days after the applicable calendar month-end; b) employer contributions deposited up to 54 days after the divisional month end close; c) investment income being lost, and d) the number of shares purchased (which subsequently lost value) was increased due to the fluctuations in share prices. These occurrences require significant investment in time and impact the fee structure charged by the Record Keeper. Significant improvements in data integrity would provide for the opportunity of a reduction in the current processing fee and allow for more timely Plan administration and communication.

1CHQ6-000498

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CBI-V1-001-005292

CHIQUITA NSD

000025182

Confidential Treatment
Request by Chiquita Brands

AUDIT COMMITTEE MEETING

**Statement of Policies and Procedures
and Foreign Corrupt Practices Act
Reporting Compliance**

May 11, 1994

1CHQ6-000499

CBI-V1-001-005293

Confidential Treatment
Request by Chiquita Brands

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1CHQ6-000500

CBI-V1-001-005294

Confidential Treatment
Request by Chiquita Brands

**QUARTERLY PAYMENTS
FCPA REPORTING
FIRST QUARTER OF 1994
SUMMARY**

During the first quarter of 1994, we had 100% reporting compliance from the 593 employees required to report under the FCPA. Payments were reported by 15 companies in seven countries. Aggregate payments by company ranged between \$21 and \$31,867.

Total payments reported during the first quarter of 1994 were \$67,852 as compared to \$97,745 for the first quarter of 1993.

1CHQ6-000501

CBI-V1-001-005295

Confidential Treatment
Request by Chiquita Brands

SUMMARY OF PAYMENTS
STATEMENT OF POLICIES AND PROCEDURES OF FEBRUARY 19, 1976
JANUARY 1 - MARCH 31, 1994

| COUNTRY & COMPANY | 1ST QTR 1994 | 1ST QTR 1993 |
|-------------------------------------|---------------|---------------|
| COLOMBIA | | |
| Compania Frutera de Sevilla | 3,449 | 16,565 |
| COSTA RICA | | |
| Cobal | 1,403 | 814 |
| Chiquita Tropical Products | 350 | 396 |
| Chiriqui Land Company | 1,230 | 807 |
| Numar | 21 | 80 |
| Palma Tica | 1,854 | 2,417 |
| Sub-total | 4,858 | 4,514 |
| DOMINICAN REPUBLIC | | |
| AgroIndustrial Los Lagos | 0 | 20 |
| GUATEMALA | | |
| Cobigua | 2,695 | 720 |
| HONDURAS | | |
| Agricola de Rio Tinto | 0 | 62 |
| Numar | 786 | 59 |
| San Alejo Oil Palm Operations | 0 | 2,129 |
| Tela Railroad | 19,505 | 32,765 |
| Unimar | 182 | 19 |
| Sub-total | 20,473 | 35,034 |
| PANAMA | | |
| Chiquita Tropical Products | 0 | 2,500 |
| Chiriqui Land Company | 31,867 | 35,790 |
| Compania Procesadora de Frutas | 3,223 | 2,321 |
| Polymer Extrusion, S.A. | 510 | 246 |
| Sub-total | 35,600 | 40,857 |
| PHILIPPINES | | |
| Mindanao Fruit Company | 44 | 35 |
| UNITED STATES | | |
| Chiquita Brands International, Inc. | 733 | 0 |
| TOTAL PAYMENTS | 67,852 | 97,745 |

CBI-V1-001-005296

1CHQ6-000502

CHIQUITA NSD 000025186

Confidential Treatment
Request by Chiquita Brands

SUPPORT INFORMATION TO SUMMARY REPORT

QUARTERLY REPORT OF PAYMENT
STATEMENT OF POLICIES AND PROCEDURES
FIRST QUARTER, 1994 (US\$)

| COUNTRY | SUBSIDIARY | AMOUNT (US \$) | GOVERNMENT BRANCH | DESCRIPTION/COMMENTS |
|----------|--|-------------------|-------------------------|---------------------------------|
| Colombia | Compania Frutera de Sevilla - Turbo Division | 1,364 | Presidential Candidates | Contribution. <i>glenn info</i> |
| | | <u>2,085</u> | Army | Security. |
| | Sub-Total | 3,449 | | |
| | Total Payments | <u>3,449</u> | | |

Exchange Rate: .001208

CBI-V1-001-005297

1CHQ6-000503

Confidential Treatment
Request by Chiquita Brands

SUPPORT INFORMATION TO SUMMARY REPORT

QUARTERLY REPORT OF PAYMENT
STATEMENT OF POLICIES AND PROCEDURES
FIRST QUARTER, 1994 (US\$)

| COUNTRY | SUBSIDIARY | AMOUNT (US \$) | GOVERNMENT BRANCH | DESCRIPTION/COMMENTS |
|------------|---------------------------------------|-------------------|--|--|
| Costa Rica | COBAL | 1,403 | Health and Labor Officials | Providing meals and lodging for health and labor inspections. |
| | Chiquita Tropical Products | 350 | Customs Officials | Facilitating payments. |
| | Chiriqui Land Co. (Bocas Division) | 930 | Customs Officials and Security Agents | Facilitating payments for police protection and customs clearances. |
| | | <u>300</u> | Ministry of Agriculture Delegate, Customs and Immigration Inspectors | Facilitating payment for fumigation of trailers and receiving planes, vessels and banana cars after working hours. |
| | Sub-total | 1,230 | | |
| | Numar | 21 | Traffic, Safety, Budgetary and City of San Jose Officials | Donations of product to facilitate operations. |
| | Palma Tica | 555 | Southern Military Headquarters | Donations of miscellaneous supplies, office supplies and construction materials related to the security of former box factory. |
| | | <u>1,299</u> | Customs Officials | Facilitating payments. |
| | Sub-total | 1,854 | | |
| | Total Payments | <u>4,858</u> | | |

Exchange Rate .007

CBI-V1-001-005298

1CHQ6-000504

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CHIQUITA NSD

Confidential Treatment
Request by Chiquita Brands

SUPPORT INFORMATION TO SUMMARY REPORT

QUARTERLY REPORT OF PAYMENT
STATEMENT OF POLICIES AND PROCEDURES
FIRST QUARTER, 1994 (US\$)

| COUNTRY | SUBSIDIARY | AMOUNT (US \$) | GOVERNMENT BRANCH | DESCRIPTION/COMMENTS |
|----------------|------------|-------------------|-------------------|------------------------|
| Guatemala | COBIGUA | 2,695 | Customs Officials | Facilitating payments. |
| Total Payments | | <u>2,695</u> | | |

CBI-V1-001-005299

Exchange Rate: .17

1CHQ6-000505

SUPPORT INFORMATION TO SUMMARY REPORT

QUARTERLY REPORT OF PAYMENT
STATEMENT OF POLICIES AND PROCEDURES
FIRST QUARTER, 1994 (US\$)

| COUNTRY | SUBSIDIARY | AMOUNT (US \$) | GOVERNMENT BRANCH | DESCRIPTION/COMMENTS |
|----------|--------------------------|-------------------|--|---|
| Honduras | Numar Group | 284 | Local Schools, Hospitals, and Government Utility Company Officials | Donation of product to facilitate operations. |
| | | 386 | Armed Forces | Donation of fuel to facilitate security services. |
| | | 116 | Local Transit Authority | Donation of a coat made of reflective material for traffic control. |
| | Sub-Total | 786 | | |
| | Tela Railroad Company | 5,613 | Customs Officials | Facilitating payments for customs clearances and inspections. |
| | | 11,421 | Armed Forces | Facilitating payments of cash, fuel, and meals for security and police protection. |
| | | 122 | Postal Officials | Payment for expediting company mail. |
| | | 350 | Municipal law clerks, arbitrators, expert witnesses | Expediting transactions pending in the court systems. |

SUPPORT INFORMATION TO SUMMARY REPORT

QUARTERLY REPORT OF PAYMENT
STATEMENT OF POLICIES AND PROCEDURES
FIRST QUARTER, 1994 (US\$)

| COUNTRY | SUBSIDIARY | AMOUNT (US \$) | GOVERNMENT BRANCH | DESCRIPTION/COMMENTS |
|-----------------------|--------------------------|-------------------|---|--|
| Honduras (Cont'd.) | Tela Railroad Company | 150 | Board of Elections | Donation of office rent. |
| | | 1,083 | Vice-Minister of Economy | Travel expenses for trip to EC Commission meeting in Brussels to lobby banana import quotas issue. |
| | | 248 | Government Ecology Foundation and Natural Resources Delegates | Donation of fuel, transportation and lodging in company guest house. |
| | | 153 | Labor Relations Officials | Donation of meals. |
| | | 306 | Airport Officials and Firemen | Donation of meals. |
| | | <u>59</u> | Municipal Officials of La Lima | Donation of meals. |
| | Sub-total | 19,505 | | |
| | Unimar | 182 | Municipal and Hospital employees | Donation of product for Christmas gifts and to feed hospital patients. |

Total Payments 20,473

Exchange Rate: .15

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1CHQ6-000507

CBI-V1-001-005301

SUPPORT INFORMATION TO SUMMARY REPORT

QUARTERLY REPORT OF PAYMENT
STATEMENT OF POLICIES AND PROCEDURES
FIRST QUARTER, 1994 (US\$)Confidential Treatment
Request by Chiquita Brands

| COUNTRY | SUBSIDIARY | AMOUNT (US \$) | GOVERNMENT BRANCH | DESCRIPTION/COMMENTS |
|---------|-----------------------|-------------------|--|--|
| Panama | Chiriqui Land Company | 103 | Panamanian Legislator, Presidential Candidate, and U. S. Embassy Commercial Officer | Meal expenses related to discussions of various banana related issues. |
| | | 5,632 | Vice Minister of Commerce, Minister of Labor, Director of Bananas, Attorneys Representing the Minister of Commerce | Meals or transportation expenses related to discussions of various banana-related issues. |
| | | 144 | Office workers in the Office of the President and Minister of Housing | Christmas gifts. |
| | Armuelles Division | 4,595 | Quarantine, Customs or Immigration Inspectors | Verification of materials received in warehouse, inspection and disinfection of containers, ship sanitary inspection and certificate expedition, inspection of company or chartered planes for international flights and immigration services after working hours. |
| | | 626 | School, Police, Immigration, Quarantine, Port Authority, or Labor Officials | Lodging at company guest houses and donations of fuel, spare parts, salvaged air conditioner and cash to various government related organizations. |

CBI-V1-001-005302

1CHQ6-000508

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CHYQITTA NSD

SUPPORT INFORMATION TO SUMMARY REPORT

QUARTERLY REPORT OF PAYMENT
STATEMENT OF POLICIES AND PROCEDURES
FIRST QUARTER, 1994 (US\$)Confidential Treatment
Request by Chiquita Brands

| COUNTRY | SUBSIDIARY | AMOUNT (US \$) | GOVERNMENT BRANCH | DESCRIPTION/COMMENTS |
|---------------------|--------------------------------------|-------------------|---|--|
| Panama (Cont'd.) | Bocas Division | 17,707 | Customs Inspectors and Security Agents | Facilitating payments for police protection and customs clearances of imported materials. |
| | | <u>3,060</u> | Ministry of Agriculture- Delegate, Customs and Immigration Inspectors | Facilitating payment for fumigation of trailers and receiving planes, vessels and banana cars after working hours. |
| | Sub-total | 31,867 | | |
| | Compania Procesadora de Frutas | 1,359 | Customs Officials | Facilitate customs inspections. |
| | | <u>1,864</u> | Agriculture Inspectors | Facilitate inspections of puree. |
| | Sub-total | 3,223 | | |
| | Polymer Group - Panama | 510 | Community Welfare (given to various municipalities) | Donations of cash and products. |
| | Total Payments | <u>35,600</u> | | |

CBI-V1-001-005303

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1CHQ6-000509

SUPPORT INFORMATION TO SUMMARY REPORT

QUARTERLY REPORT OF PAYMENT
STATEMENT OF POLICIES AND PROCEDURES
FIRST QUARTER, 1994 (US\$)Confidential Treatment
Request by Chiquita Brands

| COUNTRY | SUBSIDIARY | AMOUNT (US \$) | GOVERNMENT BRANCH | DESCRIPTION/COMMENTS |
|----------------|--|-------------------|---|---|
| United States | Chiquita Brands International, Inc. | 733 | Latin American Ambassadors and Foreign Relations Officials | Expenses related to meals provided during meetings to discuss banana quota issues in the European Community. |
| Total Payments | | <u>733</u> | | |

CBI-V1-001-005304

1CHQ6-000510

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CHICUITA NSD

Confidential Treatment
Request by Chiquita Brands

**QUARTERLY PAYMENTS
FCPA REPORTING
FIRST QUARTER OF 1993
SUMMARY**

During the first quarter of 1993, we again had 100% reporting compliance from the 632 employees required to report under the FCPA. Payments were reported by 16 companies in six countries. Aggregate payments by company ranged between \$19 and \$35,790.

Total payments reported during the first quarter of 1993 were \$97,745 as compared to \$81,552 for the first quarter of 1992.

During the first quarter of 1993, Compania Frutera de Sevilla made an in-kind, facilitating payment in the amount of \$16,565. The payment was made by purchasing a jeep for use by the local military in providing security at the Company's Santa Marta division. Due to the sensitivity of this payment, funds for the purchase of the jeep were provided to an individual, not employed by the Company, who then purchased and delivered the jeep. The accounting treatment for this payment was approved by the Corporate Controller's Office and complies with the requirements of the Statement of Policies and Procedures and federal law.

1CHQ6-000511

CBI-V1-001-005305

SUMMARY OF PAYMENTS
STATEMENT OF POLICIES AND PROCEDURES OF FEBRUARY 19, 1976
JANUARY 1 - MARCH 31, 1993

Confidential Treatment
Request by Chiquita Brands

| COUNTRY & COMPANY | 1ST QTR 1993 | 1ST QTR 1992 |
|--------------------------------|---------------|---------------|
| COLOMBIA | | 8,071 |
| Compania Frutera de Sevilla | 16,565 | |
| COSTA RICA | | 338 |
| A.S.D. de Costa Rica, S.A. | 0 | 0 |
| Cobal | 814 | 4,414 |
| Chiquita Brands, Costa Rica | 396 | 0 |
| Chiriqui Land Company | 807 | 0 |
| Numar | 80 | 2,067 |
| Palma Tica | 2,417 | 1,976 |
| Unimar | 0 | 8,795 |
| Sub-total | 4,514 | |
| DOMINICAN REPUBLIC | | 0 |
| Frutas Dominicanas C por A | 0 | 0 |
| AgroIndustrial Los Lagos | 20 | |
| ECUADOR | | 0 |
| Cia. Agricola del Guayas | 0 | |
| GUATEMALA | | 0 |
| Banacorp | 0 | 0 |
| Cobigua | 720 | |
| HONDURAS | | 0 |
| Agricola de Rio Tinto | 62 | 225 |
| Numar | 59 | 0 |
| Unimar | 19 | 2,318 |
| San Alejo Oil Palm Operations | 2,129 | 25,808 |
| Tela Railroad | 32,765 | 28,351 |
| Sub-total | 35,034 | |
| INDONESIA | | 1,312 |
| Chiquita Brands, Inc. | 0 | |
| MEXICO | | 0 |
| Chiquita Melon Packers, Inc. | 0 | |
| THE NETHERLANDS | | 0 |
| Chiquita Banana Company B.V. | 0 | |
| PANAMA | | 27,360 |
| Chiriqui Land Company | 35,790 | |
| Chiquita Brands | 2,500 | 4,841 |
| Compania Procesadora de Frutas | 2,321 | 1,046 |
| Polymer Extrusion, S.A. | 246 | 33,247 |
| Sub-total | 40,857 | |
| PHILIPPINES | | 426 |
| Mindanao Fruit Company | 35 | |
| UNITED STATES | | 0 |
| Chiquita Tropical Products Co. | 0 | 1,350 |
| Maritrop | 0 | |
| TOTAL PAYMENTS | 97,745 | 81,552 |

1CHQ6-000512

CBI-VI-001-005306

SUPPORT INFORMATION TO SUMMARY REPORT

QUARTERLY REPORT OF PAYMENT
STATEMENT OF POLICIES AND PROCEDURES
FIRST QUARTER, 1993 (US\$)Confidential Treatment
Request by Chiquita Brands

| COUNTRY | SUBSIDIARY | AMOUNT (US \$) | GOVERNMENT BRANCH | DESCRIPTION/COMMENTS |
|----------------|---|-------------------|-------------------|----------------------|
| Colombia | Compania Frutera de Sevilla - Santa Marta | 16,565 | Armed Forces | Security services. |
| Total Payments | | <u>16,565</u> | | |

Exchange Rate: .00120

CBI-V1-001-005307

1CHQ6-000513

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CHICITA NSC

SUPPORT INFORMATION TO SUMMARY REPORT

QUARTERLY REPORT OF PAYMENT
STATEMENT OF POLICIES AND PROCEDURES
FIRST QUARTER, 1993 (US\$)Confidential Treatment
Request by Chiquita Brands

| COUNTRY | SUBSIDIARY | AMOUNT (US \$) | GOVERNMENT BRANCH | DESCRIPTION/COMMENTS |
|------------|---------------------------------------|-------------------|--|--|
| Costa Rica | COBAL | 814 | Municipal Offices | Donations provided to schools, for trash pick up, medical services, and emergency procedure training. |
| | Chiquita Brands | 266 | Customs | Facilitating payments. |
| | | <u>130</u> | Tax Authorities | Departure taxes related to tax inspection. |
| | Sub-total | 396 | | |
| | Chiriqui Land Co. (Bocas Division) | 507 | Customs Inspectors and Security Agents | Facilitating payments for police protection and customs clearances. |
| | | <u>300</u> | Immigration | Facilitating payments made to immigration inspectors. |
| | Sub-total | 807 | | |
| | Numar | 80 | Various banking, government and utility company officials. | Gifts of product to expedite operations. |
| | Palma Tica | 1,035 | Southern Military Headquarters | Donations of office supplies, construction materials, paint, mattress, electric material, and spare parts related to the security of former cardboard box factory. |
| | | <u>1,382</u> | Customs | Facilitating payments. |
| | Sub-total | 2,417 | | |
| | Total Payments | <u>4,514</u> | | |

CBI-V1-001-005308

1CBQ6-000514

Exchange Rate .0072

SUPPORT INFORMATION TO SUMMARY REPORT

QUARTERLY REPORT OF PAYMENT
STATEMENT OF POLICIES AND PROCEDURES
FIRST QUARTER, 1993 (US\$)Confidential Treatment
Request by Chiquita Brands

| COUNTRY | SUBSIDIARY | AMOUNT (US \$) | GOVERNMENT BRANCH | DESCRIPTION/COMMENTS |
|--------------------|--------------------------|-------------------|-------------------|------------------------|
| Dominican Republic | Agroindustrias Los Lagos | 20 | Customs Officials | Facilitating payments. |
| Total Payments | | <u>20</u> | | |

Exchange Rate: .076

CBI-V1-001-005309

1CHQ6-000515

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CHIQUITA NSD

SUPPORT INFORMATION TO SUMMARY REPORT

QUARTERLY REPORT OF PAYMENT
STATEMENT OF POLICIES AND PROCEDURES
FIRST QUARTER, 1993 (US\$)Confidential Treatment
Request by Chiquita Brands

| COUNTRY | SUBSIDIARY | AMOUNT (US \$) | GOVERNMENT BRANCH | DESCRIPTION/COMMENTS |
|----------------|------------|-------------------|-------------------|------------------------|
| Guatemala | COBIGUA | 720 | Customs Officials | Facilitating payments. |
| Total Payments | | <u>720</u> | | |

Exchange Rate: .186

CBI-V1-001-005310

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SUPPORT INFORMATION TO SUMMARY REPORT

 QUARTERLY REPORT OF PAYMENT
 STATEMENT OF POLICIES AND PROCEDURES
 FIRST QUARTER, 1993 (US\$)

 Confidential Treatment
 Request by Chiquita Brands

| COUNTRY | SUBSIDIARY | AMOUNT (US \$) | GOVERNMENT BRANCH | DESCRIPTION/COMMENTS |
|----------|--|-------------------|----------------------------------|--|
| Honduras | Compania Agricola De Rio Tinto (Puree Plant) | 62 | Various Government Agencies | Meals and travel expenses related to inspections of faulty products. |
| | Numar Group | 59 | San Pedro Sula City Council | Donation of product for Christmas gifts. |
| | Unimar | 19 | Various Government Agencies | Gift of product to facilitate destruction of faulty products. |
| | Tela Railroad Company (Oil Palm) | 2,129 | Armed Forces | Security services. |
| | Tela Railroad Company (Bananas) | 15,050 | Customs Officials | Facilitating payments for customs clearances and inspections. |
| | | 16,390 1,325 | Armed Forces Postal and Other | Security and police protection. Expediting company mail and other transactions. |
| | Sub-total | 32,765 | | |
| | Total Payments | <u>35,034</u> | | |

Exchange Rate: .169

1CHQ6-000517

CBI-V1-001-005311

SUPPORT INFORMATION TO SUMMARY REPORT

QUARTERLY REPORT OF PAYMENT
STATEMENT OF POLICIES AND PROCEDURES
FIRST QUARTER, 1993 (US\$)Confidential Treatment
Request by Chiquita Brands

| COUNTRY | SUBSIDIARY | AMOUNT (US \$) | GOVERNMENT BRANCH | DESCRIPTION/COMMENTS |
|---------|-----------------------|-------------------|---|--|
| Panama | Chiriqui Land Company | 92 | Agricultural Official | Airfare to perform soil analysis in Changuinola. |
| | | 4,338 | Various Government Officials | Expenses for meals and transportation for officials invited to discuss various banana-related issues. |
| | Armuelles Division | 1,420 | Quarantine Inspectors | Sanitary inspection for ships and certificate expedition. |
| | | 2,620 | Customs Inspectors | Verification of materials received in warehouse, sanitary inspection for ship and certificate expedition, inspection of company or chartered planes for international flights. |
| | | 15 | Various Government Officials | Reimbursement to employees for meals which included government employees as guests and lodging at company guest houses. |
| | | 485 | Community Welfare (given to various municipalities) | Donations of money and various products. |

CBI-V1-001-005312

PAGE 1 OF 2

1CHQ6-000518

000025202

CHIQUITA NSD

SUPPORT INFORMATION TO SUMMARY REPORT

QUARTERLY REPORT OF PAYMENT
STATEMENT OF POLICIES AND PROCEDURES
FIRST QUARTER, 1993 (US\$)Confidential Treatment
Request by Chiquita Brands

| COUNTRY | SUBSIDIARY | AMOUNT (US \$) | GOVERNMENT BRANCH | DESCRIPTION/COMMENTS |
|---------------------|---------------------------|----------------------|---|--|
| Panama (Cont'd.) | Bocas Division | 23,591 | Customs Inspectors and Security Agents | Facilitating payments for police protection and customs clearances. |
| | | 349 | Ministry of Agriculture Delegate | Facilitating payment for fumigation of trailers. |
| | | <u>2,880</u> | Immigration | Facilitating payments made to immigration inspectors. |
| | | Sub-total | 35,790 | |
| | Chiquita Brands | 2,500 | Various Government Officials | Meals and transportation related to lobbying efforts with regard to Panamanian contract law. |
| | | 165 | Customs | Fees for customs inspections. |
| | | <u>2,156</u> | Agriculture Inspectors | Facilitate inspections of puree. |
| | | Sub-total | 2,321 | |
| | Polymer Group - Panama | 246 | Community Welfare (given to various municipalities) | Donations of money and various products. |
| | | Total Payment | <u>40,857</u> | |

CBI-VI-001-005313

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1CHQ6-000519

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CHIQUITA NSD

SUPPORT INFORMATION TO SUMMARY REPORT

QUARTERLY REPORT OF PAYMENT
STATEMENT OF POLICIES AND PROCEDURES
FIRST QUARTER, 1993 (US\$)Confidential Treatment
Request by Chiquita Brands

| COUNTRY | SUBSIDIARY | AMOUNT (US \$) | GOVERNMENT BRANCH | DESCRIPTION/COMMENTS |
|----------------|---------------------------|-------------------|-------------------|----------------------|
| Philippines | Mindanao Fruit Company | 35 | Bureau of Customs | Customs expediting. |
| Total Payments | | <u>35</u> | | |

Exchange Rate: .039

CBI-V1-001-005314

1CHQ6-000520

REPORT DUE: APRIL 15, 1994

FOREIGN CORRUPT PRACTICES COMPLIANCE
PERIOD JANUARY 1 - MARCH 31, 1994

Confidential Treatment
Request by Chiquita Brands

| REC'D RESPONSE | NAME | X IF PMT. RPTD | COMPANY | DEPARTMENT | TITLE | LOCATION |
|-------------------|------|----------------------|-----------------------------------|------------------------|-----------------------------------|--------------------------|
| 3/29/94 | | | FRUPAC | OPERATIONS | DIRECTOR OF OPERATIONS | Philadelphia, Pa. |
| 3/21/94 | | | CHIQUITA BRANDS INTERNATIONAL, I. | HUMAN RESOURCES | SR. MANAGER COMPENSATION | Cincinnati, OH |
| 4/20/94 | | | FRUPAC | OPERATIONS | COUNTRY MANAGER | Hermosillo, Mexico |
| 3/21/94 | | | CHIQUITA BRANDS, N.A. | MARKETING | NATIONAL MARKETING MANAGER | Cincinnati, OH |
| 4/18/94 | | X | CHIQUITA TROPICAL PRODUCTS | LEGAL | VICE PRESIDENT LEGAL COUNSEL | Panama City, Panama |
| 3/29/94 | | | UNITED BRANDS JAPAN, LTD. | EXECUTIVE | GENERAL SALES MANAGER | Tokyo, Japan |
| 4/20/94 | | X | MINDANAO FRUIT COMPANY | OPERATIONS | GENERAL MANAGER | Davao City, Philippines |
| 4/12/94 | | | NUMAR | PROCESSED FOODS | VICE PRESIDENT | San Pedro Sula, Honduras |
| 3/21/94 | | | CHIQUITA TROPICAL PRODUCTS | LEGAL | DIRECTOR LEGAL | San Jose, Costa Rica |
| 4/20/94 | | | CHIQUITA BRANDS INTERNATIONAL, I. | INTERNAL AUDIT | AUDIT MANAGER | Cincinnati, OH |
| 4/21/94 | | | NUMAR | PROCESSED FOODS | TECH SERVICES ENG. | San Jose, Costa Rica |
| 4/11/94 | | | FRUDOCA | OPERATIONS | DIRECTOR OPERATIONS | Santo Domingo, DR |
| 4/12/94 | | X | NUMAR | PROCESSED FOODS | GENERAL MANAGER | San Jose, Costa Rica |
| 4/15/94 | | | CHIQUITA TROPICAL PRODUCTS | LEGAL | LEGAL DEPARTMENT DIRECTOR | San Pedro Sula, Honduras |
| 4/8/94 | | | CHIQUITA BRANDS, INC. | OPERATIONS | TECHNICAL SUPERINTENDENT | Cincinnati, OH |
| 3/21/94 | | | CHIQUITA BRANDS CO., N.A. | PROCESSED FOODS | DIRECTOR, QA & QC SYSTEMS | Cincinnati, OH |
| 3/24/94 | | | CHIQUITA BRANDS NEW ZEALAND | OPERATIONS | COUNTRY MANAGER - NEW ZEALAND | Auckland, New Zealand |
| 3/30/94 | | | CHIQUITA BANANA COMPANY, B.V. | MARKETING | AREA DIRECTOR - SCANDANAVIA | Helsinki, Finland |
| 4/20/94 | | X | CHIQUITA TROPICAL PRODUCTS | LEGAL | V.P. GOVT. RELATIONS - HONDURAS | Tegucigalpa, Honduras |
| 4/15/94 | | | CIA. FRUTERA DE SEVILLA | OPERATIONS | PROJECT MANAGER | Santa Maria, Colombia |
| 3/21/94 | | | JOHN MORRELL & CO. | TECH. SERVICES | DIRECTOR LOGISTICS | Cincinnati, OH |
| 3/21/94 | | | TELA RAILROAD COMPANY | OPERATIONS | MANAGER TECHNICAL SERVICES/M&S | La Lima, Honduras |
| 4/12/94 | | | NUMAR | PROCESSED FOODS | V.P. NICARAGUA OPERATIONS | Managua, Nicaragua |
| 4/12/94 | | | PALMA TICA | PROCESSED FOODS | DIV. MANAGER | Quepos, Costa Rica |
| 4/15/94 | | | CIA. FRUTERA DE SEVILLA | OPERATIONS | PRODUCTION MANAGER | Santa Maria, Colombia |
| 3/21/94 | | | CIL | OPERATIONS | V.P. OPERATIONS | Hamilton, Bermuda |
| 3/17/94 | | | JOHN MORRELL & CO. | FOODSERVICE SALES DIV. | GENERAL MANAGER | Sioux Falls, SD |
| 3/29/94 | | | FRUPAC | ACCOUNTING | MIS MGR. | Philadelphia, PA |
| 3/21/94 | | | CHIQUITA BRANDS, N.A. | CUSTOMER SERVICE | MGR CUSTOMER SERVICE | Cincinnati, OH |
| 4/15/94 | | X | CBI-PROCESSED FRUIT INGREDIENTS | OPERATIONS | GM PROCESSED BANANA MANUFACTURING | San Jose, Costa Rica |
| 3/23/94 | | | CHIQUITA BRANDS CO., N.A. | PROCESSED FOODS | REGIONAL SALES MANAGER | Evergreen, CO |
| 4/20/94 | | | JOHN MORRELL & CO. | MARKETING | DIRECTOR | Cincinnati, OH |
| 3/21/94 | | | CHIQUITA BRANDS INTERNATIONAL, I. | CORPORATE SECURITY | DIRECTOR, SECURITY | Cincinnati, OH |
| 4/25/94 | | | CHIQUITA BRANDS INTERNATIONAL, I. | RISK MANAGEMENT | MANAGER MARINE CLAIMS | Cincinnati, OH |
| 3/21/94 | | | COBAL | OPERATIONS | MANAGER PRODUCTION | San Jose, Costa Rica |
| 4/7/94 | | X | COBAL | OPERATIONS | MGR, LABOR RELATIONS | San Jose, Costa Rica |
| 3/21/94 | | | CHIQUITA BRANDS, INC. | OPERATIONS | MANAGER LINER SERVICES | Cincinnati, OH |
| 3/29/94 | | | CHIQUITA BRANDS, INC. | QUALITY ENGINEERING | MANAGER TECH. SERVICES & DEV. | San Jose, Costa Rica |
| 3/29/94 | | | CHIQUITA BRANDS, INC. | OPERATIONS | DIR. BUSINESS DEVELOPMENT | Jakarta, Indonesia |
| 3/23/94 | | | CHIQUITA BRANDS, INC. | PROCESSED FOODS | COO PROCESSED FOODS | Cincinnati, OH |
| 3/25/94 | | | CHIQUITA BRANDS, INC. | INLAND TRANSPORTATION | DIRECTOR, TERMINAL OPERATIONS | Newark, N.J. |

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FOREIGN CORRUPT PRACTICES COMPLIANCE
PERIOD JANUARY 1 - MARCH 31, 1994

REPORT DUE: APRIL 15, 1994

| REC'D RESPONSE | NAME | X IF PMT. RPTD | COMPANY | DEPARTMENT | TITLE | LOCATION |
|-------------------|------|----------------------|-----------------------------------|-------------------------|--|---------------------------|
| 4/20/94 | | | JOHN MORRELL & CO. | BOB OSTROW | REGION MANAGER | Hayward, CA |
| 4/20/94 | | | CHIQUITA ITALIA, S.p.A. | CONTROLLER'S | CONTROLLER | Rome, Italy |
| 4/12/94 | | X | HUMAR | PROCESSED FOODS | GENERAL MANAGER SAN ALEJO | San Alejo, Honduras |
| 4/27/94 | | X | CIA. FRUTERA DE SEVILLA | OPERATIONS | GENERAL MANAGER | Santa Marta, Colombia |
| 3/29/94 | | | CHIQUITA BRANDS INTERNATIONAL, I. | CONTROLLERS | DIVISION CONTROLLER | Cristobal, Panama |
| 3/21/94 | | | CIL | OPERATIONS | V.P. WORLDWIDE ALLOCATION | Antwerp, Belgium |
| 4/18/94 | | | JOHN MORRELL & CO. | ADMINISTRATION | GENERAL MANAGER GREAT BEND | Great Bend, KS |
| 3/29/94 | | | PASCUAL HERMANOS | HUMAN RESOURCES | DIRECTOR HUMAN RESOURCES | Valencia, Spain |
| 3/29/94 | | | FRUPAC | SALES | PRODUCT MGR. | Philadelphia, PA |
| 4/25/94 | | | AMERICAN PRODUCE | EXECUTIVE | GENERAL MANAGER | Los Angeles, CA |
| 3/25/94 | | | CHIQUITA BRANDS CO., N.A. | MARKETING | SR. ACCOUNT MANAGER | Charlotte, NC |
| 3/21/94 | | | CHIQUITA BRANDS, N.A. | CB-NA BANANA SALES | DIVISION VICE PRESIDENT | Cincinnati, OH |
| 3/21/94 | | | JOHN MORRELL & CO. | PROCESSED MEATS | VICE PRESIDENT, PROCESSED MEATS | Great Bend, KS |
| 4/20/94 | | | COBIGUA | OPERATIONS | PRODUCTION MANAGER | Puerto Barrios, Guatemala |
| 4/15/94 | | | CIA. AGRICOLA DE RIO TINTO, S.A. | OPERATIONS | GENERAL MANAGER | San Pedro Sula, Honduras |
| 4/8/94 | | | COBIGUA | OPERATIONS | PRODUCTION MANAGER | Guatemala City, Guatemala |
| 4/15/94 | | | CIA. FRUTERA DE SEVILLA | CONTROLLERS | CONTROLLER - MEDELLIN | Medellin, Colombia |
| 3/24/94 | | | JOHN MORRELL & CO. | BOB OSTROW | OPERATIONS MANAGER | Hayward, CA |
| 4/8/94 | | | FRUPAC | OPERATIONS | WEST COAST OPS MANAGER | Los Angeles, CA |
| 4/15/94 | | | PROGRESSIVE PRODUCE CO. | ADMINISTRATION | PRESIDENT | Los Angeles, CA |
| 4/8/94 | | | CHIQUITA BANANA COMPANY, B.V. | MARKETING | AREA DIRECTOR, GERMANY | Cologne, Germany |
| 3/17/94 | | | JOHN MORRELL & CO. | EXECUTIVE | VICE PRESIDENT | Cincinnati, OH |
| 3/25/94 | | | CHIQUITA TROPICAL PRODUCTS | OPERATIONS | CHIEF ADMINISTRATIVE OFFICER | San Pedro Sula, Honduras |
| 4/20/94 | | | CHIQUITA TROPICAL PRODUCTS | TREASURY | DIRECTOR, LATIN AMERICAN TREASURY | San Pedro Sula, Honduras |
| 3/21/94 | | | CHIQUITA BRANDS CO., N.A. | PROCESSED FOODS | VICE PRESIDENT OPERATIONS | Cincinnati, OH |
| 3/17/94 | | | CHIQUITA BRANDS, INC. | OPERATIONS | SR. VICE PRESIDENT QUALITY & ENGINEERING | Cincinnati, OH |
| 3/21/94 | | | CHIQUITA BRANDS, INC. | TERMINAL OPERATIONS | PORT MANAGER & GENERAL CARGO | Wilmington, DE |
| 3/21/94 | | | CHIQUITA BRANDS, N.A. | SALES PLNG & CUST. SVC. | PRODUCT MANAGER | Cincinnati, OH |
| 4/7/94 | | | CHIQUITA TROPICAL PRODUCTS | OPERATIONS | V.P. & COUNTRY MANAGER | San Jose, Costa Rica |
| 4/8/94 | | | CHIQUITA BRANDS, INC. | OPERATIONS | ASST. V.P. FLEET PLANNING | Cincinnati, OH |
| 4/7/94 | | | POLYMER de COSTA RICA | OPERATIONS | MANAGER RAW M & I PROC. | San Jose, Costa Rica |
| 3/28/94 | | | CHIQUITA BRANDS CO., N.A. | CB-NA BANANA SALES | REGION SALES MANAGER | Pleasanton, CA |
| 4/8/94 | | | CHIQUITA BRANDS INTERNATIONAL, I. | INTERNAL AUDIT | SR. AUDIT SUPERVISOR | Cincinnati, OH |
| 4/8/94 | | | CHIQUITA BRANDS INTERNATIONAL, I. | MIS | DIRECTOR SUPPORT SERVICES | Cincinnati, OH |
| 3/21/94 | | | CHIQUITA BRANDS INTERNATIONAL, I. | LAW | SENIOR COUNSEL | Cincinnati, OH |
| 4/15/94 | | | CHIQUITA BRANDS, INC. | OPERATIONS | MANAGER TECHNICAL OPERATIONS | Cincinnati, OH |
| 3/23/94 | | | CHIQUITA BRANDS CO., N.A. | SALES | SENIOR ACCOUNT MANAGER | Arvada, CO |
| 4/11/94 | | | CHIQUITA BRANDS INTERNATIONAL, I. | FINANCIAL ANALYSIS | DIRECTOR CORPORATE PLANNING | Cincinnati, OH |
| 3/28/94 | | | JOHN MORRELL & CO. | FINANCE | VICE PRESIDENT | Cincinnati, OH |
| 3/25/94 | | | CHIQUITA BRANDS, INC. | OPERATIONS | SENIOR DIRECTOR BANANA TECH. SER. | Cincinnati, OH |
| 4/7/94 | | | CHIQUITA TROPICAL PRODUCTS | CONTROLLERS | INTERNAL CONTROL TAX MGR. | San Jose, Costa Rica |

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FOREIGN CORRUPT PRACTICES COMPLIANCE
PERIOD JANUARY 1 - MARCH 31, 1994

REPORT DUE: APRIL 15, 1994

| REC'D RESPONSE | NAME | X IF PMT. RPTD | COMPANY | DEPARTMENT | TITLE | LOCATION |
|-------------------|------|----------------------|-------------------------------------|-----------------------|--|---------------------------|
| 4/12/94 | | | POLYMER de COSTA RICA | OPERATIONS | DIRECTOR MANUFACTURING | San Jose, Costa Rica |
| 4/8/94 | | | CIL | OPERATIONS | DIRECTOR-F&A-EUROPE | Antwerp, Belgium |
| 4/15/94 | | | FRUPAC | TRAFFIC | ASSISTANT TRAFFIC MGR. | Philadelphia, PA |
| 4/11/94 | | | CHIRIQUITA INTERNATIONAL, LTD. | OPERATIONS | MGR. OPERATIONS | Tepachula, Mexico |
| 4/12/94 | | | JOHN MORRELL & CO. | SALES | REGIONAL SALES MANAGER | Watertown, CT |
| 3/21/94 | | X | CHIRIQUI LAND COMPANY | LEGAL | SUPERVISOR LABOR AND GOVERNMENT REL | Bocas, Panama |
| 4/12/94 | | | POLYMER de COSTA RICA | OPERATIONS | PRODUCTION MANAGER | San Jose, Costa Rica |
| 4/20/94 | | | COBIGUA | TREASURY | DIR. FINANCE, CENT. AMER. | Guatemala City, Guatemala |
| 4/12/94 | | | CHIRIQUITA BRANDS, INC. | CONTROLLER'S | DIRECTOR CORPORATE ACCOUNTING | Cincinnati, OH |
| 4/21/94 | | | CHIRIQUI LAND COMPANY | LEGAL | LEGAL COUNSEL | Armuellon, Panama |
| 3/21/94 | | | CHIRIQUITA BRANDS CO., N.A. | CB-NA BANANA SALES | DIVISION V.P. SALES WESTERN DIVISION | Costa Mesa, CA |
| 3/17/94 | | | CHIRIQUITA BRANDS CO., N.A. | CB-NA BANANA SALES | REGION SALES VICE PRESIDENT | Costa Mesa, CA |
| 3/23/94 | | | COBIGUA | CONTROLLER'S | ASSISTANT CONTROLLER | Guatemala City, Guatemala |
| 4/7/94 | | | CHIRIQUITA TROPICAL PRODUCTS | MIS | TECH SUPPORT COORD. | San Jose, Costa Rica |
| 3/21/94 | | X | CHIRIQUI LAND COMPANY | OPERATIONS | GENERAL MANAGER | Bocas, Panama |
| 3/28/94 | | | UNITED BRANDS JAPAN, LTD. | EXECUTIVE | V.P. FINANCE | Tokyo, Japan |
| 3/21/94 | | | COBIGUA | OPERATIONS | PRODUCTION MANAGER | Guatemala City, Guatemala |
| 4/8/94 | | | CHIRIQUITA S.A. | MARKETING | DIRECTOR MARKETING | Geneva, Switzerland |
| 3/21/94 | | | CHIRIQUITA BRANDS INTERNATIONAL, I. | MIS | MGR TRAINING & DEVELOPMENT | Cincinnati, OH |
| 4/20/94 | | | CHIRIQUITA ITALIA, S.p.A. | MARKETING | PRODUCT MANAGER | Rome, Italy |
| 4/20/94 | | | JOHN MORRELL & CO. | CREDIT | CORPORATE CREDIT MANAGER | Cincinnati, OH |
| 4/20/94 | | | SPIERS, N.V. | CONTROLLERS | CONTROLLER | Antwerp, Belgium |
| 3/21/94 | | | CHIRIQUITA BRANDS, INC. | OPERATIONS | MANAGER SHIP MGMT & BUSINESS DEVELOPMENT | Cincinnati, OH |
| 4/20/94 | | | CHIRIQUITA BRANDS, INC. | CONTROLLER | DIVISION CONTROLLER | Cincinnati, OH |
| 3/28/94 | | | FRUPAC | FRUPAC | V.P. SALES FRUPAC | Philadelphia, PA |
| 3/21/94 | | | JOHN MORRELL & CO. | DINNER BELL | GENERAL SALES MANAGER | Defiance, OH |
| 3/28/94 | | | CHIRIQUITA BRANDS, INC. | CONTAINER MAINTENANCE | MGR. CONTAINER MAINT. | Wilmington, DE |
| 3/24/94 | | | CHIRIQUITA BRANDS INTERNATIONAL, I. | TREASURY | DIRECTOR FINANCE | Cincinnati, OH |
| 4/27/94 | | | COBAL | OPERATIONS | SUPT. ENGINEERING | San Jose, Costa Rica |
| 3/21/94 | | | JOHN MORRELL & CO. | FOOD SERVICE | BRAND MANAGER | Cincinnati, OH |
| 3/28/94 | | | CHIRIQUITA BRANDS INTERNATIONAL, I. | FINANCIAL ANALYSIS | MANAGER, BUDGETS, CAPITAL COST MGT. | Cincinnati, OH |
| 4/21/94 | | X | UNIMAR | PROCESSED FOODS | GENERAL MANAGER | San Pedro Sula, Honduras |
| 4/25/94 | | | COBAL | OPERATIONS | SUPERINTENDENT EXPERIMENTS | San Jose, Costa Rica |
| 4/20/94 | | | CHIRIQUITA ITALIA, S.p.A. | EXECUTIVE | PRESIDENT | Rome, Italy |
| 4/20/94 | | | CHIRIQUITA BRANDS INTERNATIONAL, I. | OFFICE SERVICES | MANAGER - CORPORATE SERVICES | Cincinnati, OH |
| 3/28/94 | | | FRUPAC | OPERATIONS | EAST COAST WAREHOUSE MGR | Philadelphia, PA |
| 4/15/94 | | | POLYMER UNITED | OPERATIONS | VICE PRESIDENT PACKAGING | San Pedro Sula, Honduras |
| 3/21/94 | | | CHIRIQUITA BRANDS, INC. | OPERATIONS | MANAGER CHARTERING OPERATIONS | Cincinnati, OH |
| 4/12/94 | | | CHIRIQUITA BRANDS INTERNATIONAL, I. | TAX | VICE PRESIDENT | Cincinnati, OH |
| 3/24/94 | | | COBAL | OPERATIONS | SUPT. SIGATOKA | San Jose, Costa Rica |
| 4/11/94 | | | CHIRIQUITA BRANDS INTERNATIONAL, I. | BOARD OF DIRECTORS | DIRECTOR | Tampa, FL |

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REPORT DUE: APRIL 16, 1994

FOREIGN CORRUPT PRACTICES COMPLIANCE
PERIOD JANUARY 1 - MARCH 31, 1994

Confidential Treatment
Request by Chiquita Brands

| REC'D RESPONSE | NAME | XIF PMT. RPTD | COMPANY | DEPARTMENT | TITLE | LOCATION |
|-------------------|------|---------------------|-----------------------------------|------------------------|--|---------------------------------|
| 3/21/94 | | | CHIQUITA S.A. | MARKETING | DIRECTOR SALES & MARKET PLANNING-EUROPE | Geneva, Switzerland |
| 3/21/94 | | | JOHN MORRELL & CO. | CORPORATE ACCOUNTING | DIRECTOR | Cincinnati, OH |
| 3/21/94 | | | CHIQUITA BRANDS INTERNATIONAL, I. | MIS | MANAGER INFORMATION ENGINEERING | Cincinnati, OH |
| 3/23/94 | | | JOHN MORRELL & CO. | EXECUTIVE | SR.VP | Cincinnati, OH |
| 4/21/94 | | | FRUPAC EUROPE | EXECUTIVE | DEPUTY GENERAL MANAGER | Zwijndrecht, Netherlands |
| 3/28/94 | | | FRUPAC | FINANCE | CHIEF FINANCIAL OFFICER | Santiago, Chile |
| 3/28/94 | | | CALIFORNIA DAY FRESH FOODS | FINANCE | DIRECTOR OF ACCOUNTING | Glendora, CA |
| 3/21/94 | | | JOHN MORRELL & CO. | NORTHEAST SALES REGION | MGR., SALES OPERATIONS | Latham, NY |
| 4/8/94 | | | CHIRIQUI LAND COMPANY | CONTROLLERS | COUNTRY CONTROLLER | Panama City, Panama |
| 3/21/94 | | | CHIQUITA BRANDS, INC. | OPERATIONS | MGR. OPER. CONTROL & DEVELOPMENT | Cincinnati, OH |
| 3/21/94 | | | JOHN MORRELL & CO. | PORK | SPEC. SALES & CONVERSION SALES | Cincinnati, OH |
| 4/20/94 | | | DELUCA HOLDINGS PTY. LTD. | EXECUTIVE | MANAGING DIRECTOR | Tully, Queensland, Australia |
| 3/21/94 | | | CHIQUITA BRANDS, INC. | OPERATIONS | TECHNICAL SUPERINTENDENT | Cincinnati, OH |
| 3/30/94 | | | CHIQUITA BRANDS INTERNATIONAL, I. | CONTROLLERS | MANAGER FINANCIAL REPORTING | Cincinnati, OH |
| 3/21/94 | | | CHIQUITA BRANDS INTERNATIONAL, I. | HUMAN RESOURCES | MANAGER, MANAGEMENT DEVELOPMENT | Cincinnati, OH |
| 3/21/94 | | | CIL | OPERATIONS | MANAGER BANANA ALLOCATION | Antwerp, Belgium |
| 3/28/94 | | | JOHN MORRELL & CO. | NORTH CENTRAL SALES RE | REGION MANAGER | Omaha, NE |
| 4/8/94 | | | COBIGUA | OPERATIONS | SR. MANAGER MIS | Guatemala City, Guatemala |
| 4/8/94 | | | CHIQUITA BRANDS INTERNATIONAL, I. | MIS | MGR. TECHNICAL SERVICES | Cincinnati, OH |
| 3/24/94 | | | CHIQUITA BRANDS, INC. | FAR & MID EAST & ITALY | SR. V.P. INTERNATIONAL & GTP DIVISION | Cincinnati, OH |
| 4/20/94 | | | CHIRIQUI LAND COMPANY | FINANCE | CHIEF ADMINISTRATIVE OFFICER | Bocas, Panama |
| 3/21/94 | | | CHIQUITA BRANDS, INC. | FAR & MID EAST & ITALY | V.P. MIDDLE EAST & MEDITERRANEAN | Cincinnati, OH |
| 3/25/94 | | | CHIQUITA BRANDS INTERNATIONAL, I. | MIS | ASSISTANT V.P. INFORMATION SERVICES | Cincinnati, OH |
| 4/16/94 | | | CHIQUITA BRANDS, INC. | MARKETING | MANAGER MARKETING DEVELOPMENT | Izmir, Turkey |
| 4/20/94 | | | CHIQUITA ITALIA, S.p.A. | SALES | DIR. CTR/SOUTH SALES | Rome, Italy |
| 3/28/94 | | | CALIFORNIA DAY FRESH FOODS | MARKETING | DIRECTOR SALES&MARKETING | Glendora, CA |
| 3/23/94 | | | JOHN MORRELL & CO. | TECHNICAL SERVICES | DIR. TECH. SERVICES & REGULATORY AFFAIRS | Cincinnati, OH |
| 4/25/94 | | | CIA. FRUTERA DE SEVILLA | CONTROLLERS | ASSISTANT CONTROLLER | Santa Marta, Colombia |
| 4/12/94 | | | NUMAR | PROCESSED FOODS | PRESIDENT - NUMAR/OIL PALM | San Jose, Costa Rica |
| 4/8/94 | | | CHIQUITA BANANA COMPANY, B.V. | OPERATIONS | DIRECTOR OPERATIONS | Zwijndrecht, Netherlands |
| 4/15/94 | | | CHIQUITA BRANDS CO., N.A. | PROCESSED FOODS | REGIONAL SALES MANAGER | Bellevue, WA |
| 4/8/94 | | | CHIQUITA BRANDS, INC. | MARITROP | DIR. MATERIALS CONTROL | Cincinnati, OH |
| 4/8/94 | | | CIL | QUALITY ASSURANCE | DIRECTOR QA & TECH SERVICES | Antwerp, Belgium |
| 4/8/94 | | | CHIQUITA BRANDS INTERNATIONAL, I. | MIS | PROJECT MANAGER MIS CONSULTING | Cincinnati, OH |
| 3/28/94 | | | NORTH COAST RIPENERS PTY. LTD: | EXECUTIVE | MANAGING DIRECTOR | Brisbane, Queensland, Australia |
| 3/24/94 | | | CHIQUITA BRANDS CO., N.A. | CB-NA BANANA SALES | DIVISION V.P. CENTRAL DIVISION | Cincinnati, OH |
| 3/25/94 | | | CIA. FRUTERA DE SEVILLA | LEGAL | DIRECTOR, LAW DEPARTMENT | Medellin, Colombia |
| 4/12/94 | | | NUMAR | PROCESSED FOODS | GEN. MGR ASD | San Jose, Costa Rica |
| 4/12/94 | | | POLYMER de COSTA RICA | HUMAN RESOURCES | DIRECTOR HUMAN RESOURCES | San Jose, Costa Rica |
| 4/20/94 | | | CHIQUITA BRANDS, INC. | QUALITY ENGINEERING | PROJECT ENGINEER | San Jose, Costa Rica |
| 3/21/94 | | | JOHN MORRELL & CO. | TECHNICAL SERVICES | DIRECTOR OF OPERATIONS SUPPORT | Springdale, OH |

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FOREIGN CORRUPT PRACTICES COMPLIANCE
PERIOD JANUARY 1 - MARCH 31, 1994

REPORT DUE: APRIL 15, 1994

| REC'D RESPONSE | NAME | XIF PMT. RPTD | COMPANY | DEPARTMENT | TITLE | LOCATION |
|-------------------|------|---------------------|-----------------------------------|-----------------------|-------------------------------------|---------------------------|
| 4/12/94 | | | POLYMER UNITED | MARKETING | REGIONAL DIR. SALE & MKTG | Panama City, Panama |
| 3/23/94 | | | JOHN MORRELL & CO. | MIS | MANAGER INFORMATION ENGINEERING | Cincinnati, OH |
| 4/12/94 | | | COBAL | CONROLLERS | CONTROLLER | San Jose, Costa Rica |
| 3/25/94 | | | CHIQUITA BRANDS, N.A. | CB-NA BANANA SALES | SR. ACCOUNT MANAGER | Waltham, MA |
| 3/29/94 | | | FRUPAC | ACCOUNTING | CONTROLLER | Philadelphia, PA |
| 3/17/94 | | | CHIQUITA BRANDS INTERNATIONAL, I. | UNITED FRUIT VENTURES | SR VP - OPERATIONS | Cincinnati, OH |
| 4/15/94 | | | COBAL | OPERATIONS | DIST. SUPT. | Guapiles, Costa Rica |
| 4/20/94 | | | POLYMER de COSTA RICA | OPERATIONS | MGR. PRODUCTION - ETSA | San Jose, Costa Rica |
| 3/21/94 | | | CHIQUITA BRANDS, INC. | QUALITY & ENGINEERING | DIRECTOR ENGINEERING | San Jose, Costa Rica |
| 4/12/94 | | X | NUMAR | PROCESSED FOODS | GM NUMAR, HONDURAS | San Pedro Sula, Honduras |
| 4/8/94 | | | CHIQUITA BRANDS, INC. | DOMESTIC ACCOUNTING | MGR. INFO SYSTEMS | Cincinnati, OH |
| 3/17/94 | | | CHIQUITA BRANDS CO., N.A. | MARKETING | V.P. CONSUMER AND TRADE MARKETING | Cincinnati, OH |
| 4/20/94 | | | JOHN MORRELL & CO. | MARKETING | SR. BRAND MANAGER | Cincinnati, OH |
| 3/25/94 | | | CHIQUITA BRANDS CO., N.A. | CB-NA BANANA SALES | REGIONAL SALES MANAGER | Miserevauga, Ontario |
| 3/29/94 | | | FRUPAC | FRUPAC | V.P. FINANCE & ADMINISTRATION | Philadelphia, PA |
| 4/20/94 | | | COBIGUA | LEGAL | DIRECTOR LEGAL DEPT. | Guatemala City, Guatemala |
| 4/11/94 | | | CHIRIQUI LAND COMPANY | OPERATIONS | ASSISTANT MANAGER | Armuelles, Panama |
| 3/17/94 | | | JOHN MORRELL & CO. | PURCHASING | PURCHASING MANAGER | Sioux Falls, SD |
| 3/23/94 | | | JOHN MORRELL & CO. | FRESH MEAT | REGIONAL SALES MGR | Wichita, KS |
| 3/24/94 | | | POLYMER UNITED | OPERATIONS | MANAGER BOX PLANT | San Pedro Sula, Honduras |
| 3/21/94 | | | CHIQUITA BRANDS INTERNATIONAL, I. | MIS | MANAGER SYSTEMS SOFTWARE | Cincinnati, OH |
| 4/11/94 | | | CHIRIQUI LAND COMPANY | OPERATIONS | GENERAL MANAGER | Armuelles, Panama |
| 3/21/94 | | | CHIQUITA S.A. | OPERATIONS | ALLOCATION MANAGER | Geneva, Switzerland |
| 4/20/94 | | | CHIQUITA BRANDS, INC. | OPERATIONS | MGR FINANCE & OPS CONTROL | Cincinnati, OH |
| 3/29/94 | | | FRUITEXPRESS PTY. LTD. | EXECUTIVE | GENERAL MANAGER | Adelaide, S. Australia |
| 3/21/94 | | | CHIQUITA CITRUS PACKERS | FINANCE | CONTROLLER/OPERATIONS ADMIN | Ft. Pierce, FL |
| 4/15/94 | | | POLYMER UNITED | OPERATIONS | GENERAL MANAGER | San Pedro Sula, Honduras |
| 3/21/94 | | | JOHN MORRELL & CO. | ADMINISTRATION | VICE PRESIDENT - PROC. MEATS | Sioux Falls, SD |
| 3/21/94 | | | CHIQUITA BRANDS INTERNATIONAL, I. | LAW | ASSISTANT GENERAL COUNSEL | Cincinnati, OH |
| 4/8/94 | | | FRIDAY CANNING CORPORATION | EXECUTIVE | PRESIDENT | New Richmond, WI |
| 3/25/94 | | | CHIQUITA BRANDS CO., N.A. | TERMINAL OPERATIONS | PORT MANAGER | Gulfport, MS |
| 4/20/94 | | | CALIFORNIA DAY FRESH FOODS | OPERATIONS | DISTRIBUTION MANAGER | Glendora, CA |
| 4/8/94 | | | CHIQUITA BRANDS, INC. | OPERATIONS | DIRECTOR LINER SERVICES | Cincinnati, OH |
| 3/21/94 | | | CHIQUITA BRANDS, INC. | MARITROP | VICE PRESIDENT | Cincinnati, OH |
| 4/11/94 | | | CHIQUITA INTERNATIONAL, LTD. | CONTROLLERS | ASST. DIVISION CONTROLLER | Tapachula, Mexico |
| 4/8/94 | | | CHIQUITA BRANDS, INC. | QUALITY ENGINEERING | MANAGER EXP PROJECT | San Jose, Costa Rica |
| 4/11/94 | | | CHIQUITA BRANDS NEW ZEALAND | FINANCE | DIR. FINANCE & ADMIN. | Auckland, New Zealand |
| 4/27/94 | | | TELA RAILROAD COMPANY | BANANA TECH. SERVICES | ASST. AGRONOMIST | La Lima, Honduras |
| 4/13/94 | | | CHIQUITA BRANDS, INC. | OPERATIONS | VICE PRESIDENT | Cincinnati, OH |
| 4/20/94 | | | AMERICAN PRODUCE | EXECUTIVE | PRESIDENT | Los Angeles, CA |
| 4/8/94 | | | CHIQUITA BRANDS, INC. | CONTROLLER'S | DIRECTOR, TRANSPORTATION ACCOUNTING | Cincinnati, OH |

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FOREIGN CORRUPT PRACTICES COMPLIANCE
PERIOD JANUARY 1 - MARCH 31, 1994

REPORT DUE: APRIL 15, 1994

| REC'D RESPONSE | NAME | XIF PMT. RPTD | COMPANY | DEPARTMENT | TITLE | LOCATION |
|-------------------|------|---------------------|-----------------------------------|------------------------|---|----------------------|
| 4/11/94 | | | JOHN MORRELL & CO. | MILITARY | ASST. VP & INT'L. MILITARY SALES MGR | Cincinnati, OH |
| 3/25/94 | | | JOHN MORRELL & CO. | HUNTER PACKING COMPANY | CONTROLLER | Hazelwood, MO |
| 4/8/94 | | | CIL | OPERATIONS | MANAGER SCHEDULING | Antwerp, Belgium |
| 4/12/94 | | | UNIMAR | PROCESSED FOODS | GENERAL MANAGER | Managua, Nicaragua |
| 3/21/94 | | | CHIQUITA TROPICAL PRODUCTS | HUMAN RESOURCES | DIRECTOR HUMAN RESOURCES | San Jose, Costa Rica |
| 4/15/94 | | | POLYMER de COSTA RICA | FINANCE | DIRECTOR OF FINANCE | San Jose, Costa Rica |
| 3/29/94 | | | CALIFORNIA DAY FRESH FOODS | SALES | SALES MANAGER | Glendora, CA |
| 4/11/94 | | | DUNAND ET COMPAGNIE DES BANANE | EXECUTIVE | PRESIDENT, DIRECTOR GENERAL | Paris, France |
| 4/12/94 | | | CHIQUITA BRANDS, INC. | CONTROLLER'S | MANAGER INFORMATION SYSTEMS | Cincinnati, OH |
| 3/21/94 | | | CHIQUITA BRANDS INTERNATIONAL, I. | HUMAN RESOURCES | SR. MGR INT'L COMPENSATION | Cincinnati, OH |
| 3/21/94 | | | JOHN MORRELL & CO. | FRESH MEAT SALES | MANAGER CORPORATE FRESH MEAT SALES | Cincinnati, OH |
| 3/17/94 | | | CHIQUITA BRANDS INTERNATIONAL, I. | OFFICE SERVICES | MANAGER TELECOMMUNICATIONS | Cincinnati, OH |
| 3/23/94 | | | JOHN MORRELL & CO. | SALES | REGIONAL SALES MANAGER | N. Huntingdon, PA |
| 4/8/94 | | | AGROINDUSTRIAL LOS LAGOS | OPERATIONS | PROJECT MANAGER | Santiago, DR |
| 3/21/94 | | | CIA. AGRICOLA DE GUAYAS | OPERATIONS | DIRECTOR OF OPERATIONS | Guayaquil, Ecuador |
| 4/11/94 | | | CHIRIQUI LAND COMPANY | OPERATIONS | MANAGER TECHNICAL SERVICES-ARMUELLES | Armuelles, Panama |
| 3/21/94 | | | CHIQUITA BRANDS INTERNATIONAL, I. | MIS | MANAGER INFORMATION SERVICES | Cincinnati, OH |
| 3/29/94 | | | CHIQUITA BRANDS INTERNATIONAL, I. | CORPORATE AFFAIRS | VICE PRESIDENT-CORPORATE AFFAIRS | Cincinnati, OH |
| 3/17/94 | | | CHIQUITA BRANDS INTERNATIONAL, I. | MIS | MANAGER INFORMATION SERVICES | Cincinnati, OH |
| 3/29/94 | | | JOHN MORRELL & CO. | FOODSERVICE SALES | WESTERN REGION MANAGER | Phoenix, AZ |
| 4/21/94 | | | CHIQUITA BRANDS, INC. | INTERNAL AUDIT | AUDIT SPECIALIST | Cincinnati, OH |
| 3/17/94 | | | CHIQUITA BRANDS, N.A. | CB-NA BANANA SALES | REGION SALES VP | Cincinnati, OH |
| 3/17/94 | | | CHIQUITA BRANDS INTERNATIONAL, I. | MIS | MANAGER INFORMATION SERVICES | Cincinnati, OH |
| 3/17/94 | | | CHIQUITA BRANDS INTERNATIONAL, I. | RISK MANAGEMENT | CORPORATE RISK MANAGER | Cincinnati, OH |
| 3/21/94 | | | CHIQUITA BANANA COMPANY, B.V. | FINANCE | ACCTG. DIR | Antwerp, Belgium |
| 4/8/94 | | | CHIQUITA TROPICAL PRODUCTS, N.A. | SALES | SENIOR ACCOUNT MANAGER | Atlanta, GA |
| 4/8/94 | | | CHIQUITA BRANDS, INC. | OPERATIONS | CHARTERING MANAGER | Cincinnati, OH |
| 3/21/94 | | | CHIQUITA BRANDS, INC. | CONTROLLER'S | MANAGER ACCOUNTING | Cincinnati, OH |
| 4/8/94 | | | CHIQUITA BRANDS, INC. | TRANSPORTATION | MARKETING ANALYST | Cincinnati, OH |
| 3/21/94 | | | CHIQUITA BRANDS INTERNATIONAL, I. | INTERNAL AUDIT | DIRECTOR AUDIT | Cincinnati, OH |
| 3/21/94 | | | CHIQUITA BRANDS CO., N.A. | PROCESSED FOODS | DIRECTOR LOGISTICS AND PROD. CONTROL | Cincinnati, OH |
| 3/23/94 | | | JOHN MORRELL & CO. | TRANSPORTATION | ASSISTANT VICE PRESIDENT | Cincinnati, OH |
| 3/21/94 | | | CHIQUITA BRANDS, INC. | OPERATIONS | SENIOR MANAGER, MARKET DEVELOPMENT | Cincinnati, OH |
| 3/17/94 | | | CHIQUITA BRANDS CO., N.A. | CB-NA BANANA SALES | SR. VICE PRESIDENT SALES N.A. | Cincinnati, OH |
| 3/17/94 | | | MARITROP TRADING CORPORATION | MATERIALS & SUPPLY | MANAGER SUPPLY LOGISTICS | Cincinnati, OH |
| 3/24/94 | | | CHIQUITA BRANDS CO., N.A. | QUALITY ASSURANCE | DIRECTOR TECH SALES AND QUALITY ASSURANCE | Cincinnati, OH |
| 3/21/94 | | | TELA RAILROAD COMPANY | OPERATIONS | DIRECTOR AGRICULTURE | La Lima, Honduras |
| 3/23/94 | | | JOHN MORRELL & CO. | MILITARY SALES | DIRECTOR - EASTERN REGION | Atlanta, GA |
| 3/21/94 | | | CHIQUITA BRANDS CO., N.A. | INLAND TRANSPORTATION | DIR. CONTAINER OPERATIONS | Wilmington, DE |
| 3/21/94 | | | CHIQUITA BRANDS CO., N.A. | CTP NORTH AMERICA | MANAGER FINANCIAL ANALYSIS | Cincinnati, OH |
| 3/23/94 | | | FRUPAC | OPERATIONS | OPERATIONS DIRECTOR | Santiago, Chile |

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REPORT DUE: APRIL 15, 1994

FOREIGN CORRUPT PRACTICES COMPLIANCE
PERIOD JANUARY 1 - MARCH 31, 1994

Confidential Treatment
Request by Chiquita Brands

| REC'D RESPONSE | NAME | X IF PMT. RPTD | COMPANY | DEPARTMENT | TITLE | LOCATION |
|-------------------|------|----------------------|-----------------------------------|-------------------------|--|----------------------|
| 3/17/94 | | | CHIQUITA BRANDS INTERNATIONAL, I. | LAW | SENIOR COUNSEL | Cincinnati, OH |
| 4/20/94 | | | JOHN MORRELL & CO. | SALES | VP-WESTERN DIVISION | Minneapolis, MN |
| 4/12/94 | | | JOHN MORRELL & CO. | MARKETING | SR. BRAND MANAGER | Cincinnati, OH |
| 3/24/94 | | | CHIQUITA BRANDS CO., N.A. | PROCESSED FOODS | REGIONAL SALES MANAGER | Cleveland, OH |
| 3/23/94 | | | CHIQUITA BRANDS CO., N.A. | PROCESSED FOODS | REGIONAL SALES MANAGER | W. Chicago, IL |
| 4/27/94 | | | COBAL | OPERATIONS | SUPT. PACK & HARVEST | San Jose, Costa Rica |
| 3/21/94 | | | CHIQUITA BRANDS INTERNATIONAL, I. | INTERNAL AUDIT | AUDIT MANAGER | Cincinnati, OH |
| 4/12/94 | | | NUMAR | PROCESSED FOODS | DIRECTOR TECH SVCS. | San Jose, Costa Rica |
| 4/15/94 | | | PROGRESSIVE PRODUCE CO. | ADMINISTRATION | VICE PRESIDENT | Los Angeles, CA |
| 4/21/94 | | | FRUPAC | SALES | PRODUCT MGR. | Philadelphia, PA |
| 3/21/94 | | | JOHN MORRELL & CO. | DINNER BELL/MORRELL MKT | BRAND MANAGER | Cincinnati, OH |
| 3/29/94 | | | CALIFORNIA DAY FRESH FOODS | EXECUTIVE | VICE PRESIDENT | Glendora, CA |
| 4/27/94 | | | CHIQUITA BRANDS INTERNATIONAL, I. | CONTROLLERS | DIRECTOR TROPICAL OPERATIONS | Cincinnati, OH |
| 3/17/94 | | | CHIQUITA BRANDS, INC. | INTL BUSINESS DEVELOPME | DIRECTOR, INTERNATIONAL DEVELOPMENT | Cincinnati, OH |
| 3/21/94 | | | CHIQUITA BRANDS, INC. | OPERATIONS | SR. DIRECTOR, QUALITY ASSURANCE | Cincinnati, OH |
| 4/11/94 | | | CIA. FRUTERA DE SEVILLA | HUMAN RESOURCES | COUNTRY MGR. HUMAN RESOURCES | Medellin, Colombia |
| 4/11/94 | | | FRUPAC | OPERATIONS | MANAGING DIRECTOR | Santiago, Chile |
| 4/11/94 | | | CIA. FRUTERA DE SEVILLA | MIS | MANAGER MIS | Medellin, Colombia |
| 4/6/94 | | | CHIQUITA BRANDS CO., N.A. | PROCESSED FOODS | DIRECTOR MARKETING | Cincinnati, OH |
| 3/29/94 | | | CHIQUITA BRANDS, INC. | H.L. BANANA | GENERAL MANAGER | Adelaide, Australia |
| 3/21/94 | | | CHIQUITA BRANDS, INC. | DOMESTIC OPERATIONS | ACCOUNTING MANAGER | Cincinnati, OH |
| 3/21/94 | | | JOHN MORRELL & CO. | TECH SERVICES | MANAGER | Springdale, OH |
| 4/15/94 | | | CHIQUITA BRANDS CO., N.A. | PROCESSED FOODS | DIRECTOR SALES, N.A./WORLDWIDE MKTG | Cincinnati, OH |
| 4/15/94 | | | BANANA SUPPLY CO. | EXECUTIVE | VICE PRESIDENT | Miami, FL |
| 3/23/94 | | | MARITROP TRADING CORPORATION | MARITROP | M&S MANAGER | Cincinnati, OH |
| 4/20/94 | | | JOHN MORRELL & CO. | HUMAN RESOURCES | V.P. HUMAN RESOURCES, JM & CO. | Sioux Falls, SD |
| 3/23/94 | | | SOLAR AQUA FARMS | EXECUTIVE | PRESIDENT | Sun City, CA |
| 3/29/94 | | | CALIFORNIA DAY FRESH FOODS | ENGINEERING | MAINTENANCE/ENGINEERING MANAGER | Glendora, CA |
| 3/29/94 | | | CALIFORNIA DAY FRESH FOODS | HUMAN RESOURCES | HUMAN RESOURCES MANAGER | Glendora, CA |
| 3/23/94 | | | CHIQUITA BRANDS INTERNATIONAL, I. | MIS | V.P. INFORMATION SYSTEMS | Cincinnati, OH |
| 4/6/94 | | | CIA. FRUTERA DE SEVILLA | OPERATIONS | GENERAL MANAGER - MEDELLIN | Medellin, Colombia |
| 4/6/94 | | | CIL | OPERATIONS | DIRECTOR LOGISTICS AND OPERATIONS | Antwerp, Belgium |
| 3/21/94 | | | MARITROP TRADING CORPORATION | AGROCHEMICALS | MANAGER AGRICHEMICALS | Cincinnati, OH |
| 3/24/94 | | | CHIQUITA BRANDS, INC. | OPERATIONS | SR. EXECUTIVE VICE PRESIDENT CBG | Cincinnati, OH |
| 3/21/94 | | | CHIQUITA BRANDS INTERNATIONAL, I. | MIS | DIRECTOR - INFORMATION SERVICES | Cincinnati, OH |
| 4/15/94 | | | JOHN MORRELL & CO. | ADMINISTRATION | GENERAL MGR. CHEMICAL DIV. SARATOGA SPEC | Northlake, IL |
| 4/12/94 | | X | NUMAR | PROCESSED FOODS | GM NUMAR | San Jose, Costa Rica |
| 4/18/94 | | | TELA RAILROAD COMPANY | OPERATIONS | GENERAL MANAGER TELA RAILROAD | La Lima, Honduras |
| 3/23/94 | | | CHIQUITA BRANDS INTERNATIONAL, I. | TREASURY | VICE PRESIDENT AND TREASURER | Cincinnati, OH |
| 3/24/94 | | | CHIQUITA BRANDS CO., N.A. | PROCESSED FOODS | REGIONAL SALES MANAGER | Leominster, MA |
| 3/21/94 | | | CHIQUITA TROPICAL PRODUCTS | OPERATIONS | ASST. REG. VP | San Jose, Costa Rica |

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FOREIGN CORRUPT PRACTICES COMPLIANCE
PERIOD JANUARY 1 - MARCH 31, 1994

REPORT DUE: APRIL 15, 1994

| REC'D RESPONSE | NAME | X IF PMT. RPTD | COMPANY | DEPARTMENT | TITLE | LOCATION |
|-------------------|------|----------------------|-----------------------------------|----------------------|---|--------------------------|
| 3/17/94 | | | JOHN MORRELL & CO. | PROCESSED MEATS | CORP. PRODUCT COORDINATOR | Springdale, OH |
| 4/27/94 | | | CHIQUITA BRANDS CO., N.A. | INLAND DISTRIBUTION | A.V.P. SALES PLANNING/CUSTOMER SERVICES | Cincinnati, OH |
| 3/21/94 | | | JOHN MORRELL & CO. | FINANCIAL ANALYSIS | MGR. PLANNING & ANALYSIS | Cincinnati, OH |
| 4/8/94 | | | CHIQUITA BRANDS, INC. | CONTROLLER'S | MGR. MARKETING & MANAGEMENT | Cincinnati, OH |
| 4/15/94 | | | JOHN MORRELL & CO. | PORK PLANT OPERATION | VICE PRESIDENT | Sioux Falls, SD |
| 4/27/94 | | | CHIQUITA BRANDS CO., N.A. | CB-NA BANANA SALES | REGION SALES VICE PRESIDENT | St. Louis, MO |
| 4/8/94 | | | JOHN MORRELL & CO. | PLANT OPERATIONS | MECHANICAL SUPERINTENDENT | Sioux Falls, SD |
| 4/8/94 | | | FRUPAC | OPERATIONS | COMMERCIAL DIRECTOR | San Diego, Chile |
| 3/17/94 | | | MARITROP TRADING CORPORATION | ADMINISTRATION | DIRECTOR, MATERIALS & SUPPLY | Cincinnati, OH |
| 4/8/94 | | | CHIQUITA BRANDS, INC. | OPERATIONS | BUNKER COORDINATOR | Cincinnati, OH |
| 4/15/94 | | | CHIQUITA BRANDS CO., N.A. | SALES | MANAGER SALES PFI | Cordoba, TN |
| 3/24/94 | | | CHIQUITA BRANDS CO., N.A. | PROCESSED FOODS | REGION SALES MANAGER | Geneva, Switzerland |
| 4/20/94 | | | CHIQUITA S.A. | FINANCE | DIRECTOR, FINANCIAL PLANNING - EUROPE | Cincinnati, OH |
| 4/25/94 | | | CHIQUITA BRANDS INTERNATIONAL, I. | HUMAN RESOURCES | VP CORPORATE HUMAN RESOURCES | Sioux City, IA |
| 4/8/94 | | | JOHN MORRELL & CO. | SIoux CITY | CONTROLLER | San Jose, Costa Rica |
| 4/12/94 | | | NUMAR | PROCESSED FOODS | V. P. FINANCE & ADMIN. | Cincinnati, OH |
| 3/17/94 | | | CHIQUITA BRANDS INTERNATIONAL, I. | HUMAN RESOURCES | HUMAN RESOURCES MANAGER | Antwerp, Belgium |
| 3/25/94 | | | CIL | OPERATIONS | AVP PROD., COORD., & ALLOC. | Panama City, Panama |
| 4/12/94 | | | POLYMER UNITED | FINANCE | REGIONAL DIRECTOR FIN. & ADMIN. | Midlothian, WV |
| 3/28/94 | | | JOHN MORRELL & CO. | FRESH MEAT SALES | REGION MANAGER | Paris, France |
| 4/25/94 | | | CHIQUITA BANANA COMPANY, B.V. | MARKETING | MGR. MARKETING-FRANCE | Paris, France |
| 4/8/94 | | | DUNAND ET COMPAGNIE DES BANANE | EXECUTIVE | SECRETARY | Hong Kong, Hong Kong |
| 4/12/94 | | | CIL | FINANCE | MANAGER | Cincinnati, OH |
| 3/21/94 | | | CHIQUITA BRANDS, INC. | OPERATIONS | ASST. VICE PRESIDENT TROPICAL BUSINESS DEV. | Spokane, WA |
| 3/29/94 | | | JOHN MORRELL & CO. | PRIVATE LABEL SALES | REGIONAL SALES MANAGER | Cincinnati, OH |
| 4/12/94 | | | CHIQUITA BRANDS CO., N.A. | FINANCE | FINANCE | San Jose, Costa Rica |
| 3/25/94 | | | COBAL | TREASURY | TREASURER | Cincinnati, OH |
| 3/21/94 | | | CHIQUITA BRANDS INTERNATIONAL, I. | SECRETARY'S OFFICE | ASST. GENERAL COUNSEL & ASST. SECRETARY | Cincinnati, OH |
| 3/30/94 | | | CHIQUITA BRANDS INTERNATIONAL, I. | MIS | MANAGER INFORMATION ENGINEERING | Cincinnati, OH |
| 4/8/94 | | | CHIQUITA BRANDS INTERNATIONAL, I. | MIS | DIRECTOR DATA ADMINISTRATION | Cincinnati, OH |
| 3/30/94 | | | CHIQUITA BRANDS INTERNATIONAL, I. | MIS | MANAGER INFORMATION ENGINEERING | Cincinnati, OH |
| 3/28/94 | | | CHIQUITA BRANDS INTERNATIONAL, I. | TREASURY | DIR/ TREASURY ANALYSIS | Cincinnati, OH |
| 3/17/94 | | | CHIQUITA BRANDS INTERNATIONAL, I. | TAX | ASST. V.P. TAXATION | Cincinnati, OH |
| 4/21/94 | | | CHIQUITA BRANDS INTERNATIONAL, I. | ADMINISTRATION | CHAIRMAN & CEO | Cincinnati, OH |
| 4/11/94 | | | CHIQUITA BRANDS INTERNATIONAL, I. | EXECUTIVE | PRESIDENT AND CHIEF OPERATING OFFICER | Cincinnati, OH |
| 3/21/94 | | | CHIQUITA BRANDS INTERNATIONAL, I. | BOARD OF DIRECTORS | DIRECTOR | San Pedro Sula, Honduras |
| 3/23/94 | | | CHIQUITA TROPICAL PRODUCTS | HUMAN RESOURCES | REGIONAL HUMAN RESOURCE DIRECTOR | Cristobal, Panama |
| 3/29/94 | | | CHIQUITA BRANDS INTERNATIONAL, I. | CONTROLLERS | MANAGER | Antwerp, Belgium |
| 3/29/94 | | | CHIQUITA BANANA COMPANY, B.V. | FINANCE | DIRECTOR, E.D.P. | Philadelphia, PA |
| 3/29/94 | | | FRUPAC | OPERATIONS | TERMINAL MGR. | Philadelphia, PA |
| 3/24/94 | | | FRUPAC | SALES | SR. ACCOUNT MANAGER | Philadelphia, PA |

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REPORT DUE: APRIL 15, 1994

FOREIGN CORRUPT PRACTICES COMPLIANCE
PERIOD JANUARY 1 - MARCH 31, 1994

Confidential Treatment
Request by Chiquita Brands

| REC'D RESPONSE | NAME | XIF PMT. RPTD | COMPANY | DEPARTMENT | TITLE | LOCATION |
|-------------------|------|---------------------|-----------------------------------|-------------------------|---|---------------------------|
| 3/24/94 | | | JOHN MORRELL & CO. | PEYTON PACKING COMPANY | PERSONNEL MANAGER/P.A. MANAGER | El Paso, TX |
| 4/8/94 | | | CHQUIITA BRANDS CO., N.A. | BUSINESS DEVELOPMENT | DIRECTOR SALES ADMINISTRATION | Cincinnati, OH |
| 4/8/94 | | | CHQUIITA BRANDS, INC. | OPERATIONS | DIR. PROCUREMENT & MATERIALS MGMT. | Cincinnati, OH |
| 4/12/94 | | | POLYMER de COSTA RICA | OPERATIONS | MGR. PRODUCTION SERVICES | San Jose, Costa Rica |
| 4/20/94 | | | SPIERS, N.V. | EXECUTIVE | CONTROLLER | Antwerp, Belgium |
| 3/21/94 | | | CHQUIITA BRANDS, INC. | FAR & MID EAST & EUROPE | V.P. ASIA - PACIFIC | Cincinnati, OH |
| 4/7/94 | | | DUNAND ET COMPAGNIE DES BANANE | EXECUTIVE | CHIEF FINANCIAL OFFICER | Paris, France |
| 3/21/94 | | | CHQUIITA BRANDS INTERNATIONAL, I. | CONTROLLER'S | MGR. ACCOUNTING | Cincinnati, OH |
| 4/15/94 | | X | CHIRIQUI LAND COMPANY | CONTROLLERS | ASST. CONTROLLER | Bocas, Panama |
| 4/8/94 | | | GREAT WHITE FLEET | OPERATIONS | ASSISTANT MGR. OF OPERATIONS | Cincinnati, OH |
| 4/18/94 | | | CHQUIITA TROPICAL PRODUCTS | LEGAL | ATTORNEY | Panama City, Panama |
| 3/17/94 | | | JOHN MORRELL & CO. | EXECUTIVE | V.P. AND ASST. PLANT MANAGER | Sioux Falls, SD |
| 4/15/94 | | | CHQUIITA BRANDS INTERNATIONAL, I. | PROCESSED FOODS | MGR., MARKET QA/QC | Cincinnati, OH |
| 4/8/94 | | | JOHN MORRELL & CO. | PROCESSED MEATS | ASSISTANT VICE PRESIDENT | Sioux Falls, SD |
| 4/12/94 | | X | NUMAR | PROCESSED FOODS | DIV MANAGER COTO | San Jose, Costa Rica |
| 3/24/94 | | | CHQUIITA BANANA COMPANY, B.V. | OPERATIONS | COUNTRY MGR - GREECE | Athens, Greece |
| 4/8/94 | | | CHQUIITA BRANDS CO., N.A. | CB-NA BANANA SALES | SR. ACCOUNT MANAGER | Mahwah, NJ |
| 3/21/94 | | | CHQUIITA BRANDS INTERNATIONAL, I. | MIS | AVP - INFORMATION SERVICES | Cincinnati, OH |
| 3/30/94 | | | CBII | OPERATIONS | DIR. OPERATIONS | Martinique |
| 4/8/94 | | | JOHN MORRELL & CO. | MARKETING | VICE PRESIDENT | Cincinnati, OH |
| 4/11/94 | | | CHQUIITA INTERNATIONAL, LTD. | CONTROLLERS | CONTROLLER | Tapachula, Mexico |
| 3/17/94 | | | JOHN MORRELL & CO. | MIS | DIRECTOR INFORMATION SERVICES | Cincinnati, OH |
| 4/8/94 | | | JOHN MORRELL & CO. | CONTROLLER'S | CONTROLLER - PRICE AND EXPENSE | Cincinnati, OH |
| 4/12/94 | | | COBAL | OPERATIONS | GENERAL MANAGER | San Jose, Costa Rica |
| 4/12/94 | | | CHQUIITA BRANDS, INC. | CONTROLLERS | CONTROLLER | Cincinnati, OH |
| 4/8/94 | | | CHQUIITA BRANDS INTERNATIONAL, I. | MIS | MANAGER INFORMATION ENGINEERING | Cincinnati, OH |
| 4/8/94 | | | CHQUIITA BRANDS INTERNATIONAL, I. | HUMAN RESOURCES | MANAGER BENEFITS | Cincinnati, OH |
| 4/8/94 | | | CIL | QUALITY ASSURANCE | MGR. QUAL. ASSURANCE | Antwerp, Belgium |
| 3/29/94 | | | PASCUAL HERMANOS | OPERATIONS | CHIEF ADMINISTRATIVE OFFICER | Valencia, Spain |
| 3/21/94 | | | CHQUIITA BRANDS CO., N.A. | CB-NA BANANA SALES | SR. ACCOUNT MANAGER | Cincinnati, OH |
| 4/8/94 | | | CHQUIITA TROPICAL PRODUCTS | OPERATIONS | DIR. CAP. INVESTMENT & PURCHASING | San Jose, Costa Rica |
| 3/25/94 | | | COBIGUA | OPERATIONS | GENERAL MANAGER, COBIGUA | Guatemala City, Guatemala |
| 4/21/94 | | | CHQUIITA TROPICAL PRODUCTS | LEGAL | ASSISTANT DIRECTOR LEGAL AND GOVT AFFAIRS | Panama City, Panama |
| 4/27/94 | | X | CIA. FRUTERA DE SEVILLA | CONTROLLER | CONTROLLER | Santa Marta, Colombia |
| 4/20/94 | | | JOHN MORRELL & CO. | FOODSERVICE SALES | EASTERN REGION MANAGER | Boston, MA |
| 3/29/94 | | | FRUPAC | SALES | STAFF SERVICES MGR. | Philadelphia, PA |
| 3/17/94 | | | JOHN MORRELL & CO. | COPAZ | VICE PRESIDENT AND GENERAL MANAGER | Springdale, OH |
| 3/21/94 | | | TELA RAILROAD COMPANY | OPERATIONS | SENIOR PRODUCTION MANAGER | La Lima, Honduras |
| 3/21/94 | | | CHQUIITA BRANDS INTERNATIONAL, I. | TAX | V.P. TAX | Cincinnati, OH |
| 3/23/94 | | | CHQUIITA BRANDS CO., N.A. | CB-NA BANANA SALES | REGION SALES MANAGER | Bothell, WA |
| 4/8/94 | | | CHQUIITA BRANDS, INC. | OPERATIONS | TECHNICAL SUPERINTENDENT | Cincinnati, OH |

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FOREIGN CORRUPT PRACTICES COMPLIANCE
PERIOD JANUARY 1 - MARCH 31, 1994

REPORT DUE: APRIL 15, 1994

| REC'D RESPONSE | NAME | X IF PMT. RPTD | COMPANY | DEPARTMENT | TITLE | LOCATION |
|-------------------|------|----------------------|-----------------------------------|-----------------------|--|--------------------------------|
| 3/23/94 | | | CHIQUITA BRANDS INTERNATIONAL, I. | MIS | MANAGER TELECOMMUNICATIONS | Cincinnati, OH |
| 3/17/94 | | | TELA RAILROAD COMPANY | BANANA TECH SERVICES | ASST DIR CROP PROT | La Lima, Honduras |
| 4/21/94 | | | COBQUA | OPERATIONS | MGR. TECH SERVICES | Puerto Barrios, Guatemala |
| 4/11/94 | | | COBAL | OPERATIONS | SUPT. TECH SERVICES | San Jose, Costa Rica |
| 3/29/94 | | | COBQUA | OPERATIONS | PROJECT MANAGER | Puerto Barrios, Guatemala |
| 4/21/94 | | | CHIQUITA BRANDS, INC. | PROCESSED FOODS | MANAGER PLANNING & ANALYSIS | Cincinnati, OH |
| 3/21/94 | | | CHIQUITA BRANDS CO., N.A. | CONTAINER MAINTENANCE | MGR. CONTAINER MAINTENANCE | Gulfport, MS |
| 4/15/94 | | | MUNDIMAR | CONTROLLERS | CONTROLLER | San Jose, Costa Rica |
| 3/21/94 | | | CHIQUITA BRANDS INTERNATIONAL, I. | LAW | V.P., GENERAL COUNSEL & SECRETARY | Cincinnati, OH |
| 4/8/94 | | | CHIQUITA BRANDS INTERNATIONAL, I. | HUMAN RESOURCES | DIRECTOR - ORGANIZATION DEVELOPMENT | Cincinnati, OH |
| 4/15/94 | | X | CHIQUITA TROPICAL PRODUCTS | OPERATIONS | MANAGER PURCHASING - CTP | San Jose, Costa Rica |
| 3/17/94 | | | CHIQUITA BRANDS, INC. | MARITROP | MANAGER PURCHASE PACKAGING | Cincinnati, OH |
| 3/23/94 | | | FRUPAC | HUMAN RESOURCES | HUMAN RESOURCES MANAGER | Santiago, Chile |
| 4/11/94 | | | CHIRIQUI LAND COMPANY | MIS | MGR. EDP | Armuellon, Panama |
| 3/21/94 | | | COBAL | OPERATIONS | SUPT. ENGINEERING | San Jose, Costa Rica |
| 4/11/94 | | | COBAL | OPERATIONS | MGR. TECH SERVICES | San Jose, Costa Rica |
| 3/24/94 | | | CHIQUITA BRANDS, N.A. | CB-NA BANANA SALES | DIR. CORPORATE ACCOUNTS-EAST | Cincinnati, OH |
| 3/25/94 | | | FRUPAC | MARKETING | SR. SALES/PRODUCT MGR. | Philadelphia, PA |
| 4/20/94 | | | CALIFORNIA DAY FRESH FOODS | OPERATIONS | INV. MANAGER | Glendora, CA |
| 4/11/94 | | | JOHN MORRELL & CO. | OPERATIONS | REGIONAL SALES MGR | Los Angeles, CA |
| 3/25/94 | | | CHIQUITA BRANDS CO., N.A. | CB-NA SALES | REGION SALES MANAGER | Houston, TX |
| 3/28/94 | | | JOHN MORRELL & CO. | MILITARY SALES | DIRECTOR - WESTERN REGION | Redmond, WA |
| 4/8/94 | | | NICHOL GROUP PTY. LTD. | EXECUTIVE | MANAGING DIRECTOR | Melbourne, Victoria, Australia |
| 4/8/94 | | | CHIQUITA BRANDS, INC. | CONTROLLERS | MANAGER OPERATIONS & CONTROL | Cincinnati, OH |
| 3/24/94 | | | CHIQUITA BRANDS CO., N.A. | CB-NA BANANA SALES | REGION SALES MANAGER | Norcross, GA |
| 4/20/94 | | | JOHN MORRELL & CO. | COPAZ | EXECUTIVE VICE PRESIDENT | Springdale, OH |
| 4/8/94 | | | JOHN MORRELL & CO. | SARATOGA SPECIALTIES | GENERAL SALES MANAGER | Elmhurst, IL |
| 3/28/94 | | | CHIQUITA BRANDS, N.A. | INTERNAL AUDIT | MANAGER AUDIT | Cincinnati, OH |
| 4/20/94 | | X | TELA RAILROAD COMPANY | CONTROLLERS | DIVISION CONTROLLER | La Lima, Honduras |
| 3/28/94 | | | CHIQUITA BRANDS, INC. | PROCESSED FOODS | DIRECTOR DEVELOPMENT | Cincinnati, OH |
| 4/8/94 | | | CHIQUITA TROPICAL PRODUCTS | OPERATIONS | SR. V.P. REGION MANAGER | Panama City, Panama |
| 4/11/94 | | | FRUPAC | OPERATIONS | PRODUCTION MANAGER | Santiago, Chile |
| 4/20/94 | | | CHIQUITA BRANDS CO., N.A. | CB-NA MARKETING | DIVISION MARKETING MANGER | Cincinnati, OH |
| 4/15/94 | | | BANANA SUPPLY CO. | EXECUTIVE | PRESIDENT | Miami, FL |
| 3/21/94 | | | CHIQUITA S.A. | EXECUTIVE | GENEAL MANAGER | Geneva, Switzerland |
| 3/21/94 | | | CHIRIQUI LAND COMPANY | HUMAN RESOURCES | COUNTRY MANAGER HUMAN RESOURCES-PANAMA | San Jose, Costa Rica |
| 4/20/94 | | X | TELA RAILROAD COMPANY | OPERATIONS | GENERAL MANAGER | La Lima, Honduras |
| 3/23/94 | | | CHIQUITA BRANDS INTERNATIONAL, I. | LAW | ASSISTANT GENERAL COUNSEL | Cincinnati, OH |
| 3/28/94 | | | JOHN MORRELL & CO. | CENTRAL SALES | REGION MANAGER | St. Louis, MO |
| 3/21/94 | | | CHIQUITA BRANDS INTERNATIONAL, I. | MIS | MANAGER INFORMATION SERVICES | Cincinnati, OH |
| 4/27/94 | | | CHIQUITA BRANDS INTERNATIONAL, I. | TAX | MGR LATIN AMERICAN TAX OPERATIONS | Cincinnati, OH |

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REPORT DUE: APRIL 15, 1994

FOREIGN CORRUPT PRACTICES COMPLIANCE PERIOD JANUARY 1 - MARCH 31, 1994

Confidential Treatment
Request by Chiquita Brands

| REC'D RESPONSE | NAME | XIF PMT. RPTD | COMPANY | DEPARTMENT | TITLE | LOCATION |
|-------------------|------|---------------------|-----------------------------------|-------------------------|---|--------------------------|
| 3/28/94 | | | CALIFORNIA DAY FRESH FOODS | OPERATIONS | DIRECTOR | Glendora, CA |
| 3/17/94 | | | CHIQUITA BRANDS CO., N.A. | PROCESSED FOODS | MGR. PRODUCT & PROCESS DEVELOPMENT | Cincinnati, OH |
| 3/17/94 | | | CHIQUITA BRANDS CO., N.A. | PROCESSED FOODS | VP SALES | Cincinnati, OH |
| 3/23/94 | | | CHIQUITA BRANDS, INC. | OPERATIONS | SR. V.P. CBG | Cincinnati, OH |
| 3/29/94 | | | CALIFORNIA DAY FRESH FOODS | OPERATIONS | QUALITY CONTROL MANAGER | Glendora, CA |
| 4/8/94 | | | CHIQUITA BRANDS, INC. | CONTROLLER'S | ASST V.P. TRANSPORTATION ACCTG. | Cincinnati, OH |
| 4/25/94 | | | CIL | FINANCE | DIRECTOR, ACCOUNTING | Antwerp, Belgium |
| 4/8/94 | | | CHIQUITA BRANDS INTERNATIONAL, I. | MIS | MANAGER PC SUPPORT | Cincinnati, OH |
| 4/18/94 | | | CHIQUITA BRANDS, INC. | OPERATIONS | GEN. MGR. - GWF S. PACIFIC | Auckland, New Zealand |
| 4/13/94 | | | CHIQUITA BRANDS INTERNATIONAL, I. | HUMAN RESOURCES | DIRECTOR BENEFITS AND COMPENSATION | Cincinnati, OH |
| 4/27/94 | | | CHIQUITA ITALIA, S.p.A. | SALES | DIRECTOR SALES/NORTH | Milan, Italy |
| 4/12/94 | | | POLYMER UNITED | OPERATIONS | REGIONAL DIRECTOR MANUF. | Panama City, Panama |
| 4/8/94 | | | CHIQUITA BRANDS INTERNATIONAL, I. | MIS | MANAGER INFORMATION SERVICES | Cincinnati, OH |
| 3/28/94 | | | CHIQUITA BRANDS, N.A. | CB-NA BANANA SALES | SR. ACCOUNT MANAGER | Sacramento, CA |
| 4/15/94 | | | POLYMER UNITED | OPERATIONS | GM - PLASTIPAK/DIR. OPS. | San Pedro Sula, Honduras |
| 3/21/94 | | | CHIQUITA BRANDS INTERNATIONAL, I. | LAW | SENIOR COUNSEL | Cincinnati, OH |
| 4/7/94 | | | JOHN MORRELL & CO. | TREASURY | ASST. TREASURER | Cincinnati, OH |
| 4/12/94 | | | NUMAR | CONTROLLERS | AREA CONTROLLER | San Jose, Costa Rica |
| 3/21/94 | | | CHIQUITA BRANDS INTERNATIONAL, I. | MIS | DIR INT'L & ACQUISITION SUPPORT | Cincinnati, OH |
| 3/29/94 | | | FRUPAC | SALES | ACCOUNT MGR. | Philadelphia, PA |
| 4/15/94 | | X | CIA. PROCESSADORA DE FRUTAS | CONTROLLER'S | CONTROLLER | Bocas, Panama |
| 4/8/94 | | | CHIQUITA BRANDS, INC. | FAR & MID EAST & ITALY | DIRECTOR FINANCE & ACCTG.-FAR EAST REGION | Cincinnati, OH |
| 3/25/94 | | | JOHN MORRELL & CO. | CONTROLLERS | CONTROLLER | Sioux Falls, SD |
| 4/8/94 | | | CHIQUITA BRANDS, INC. | CONTROLLER'S | DIR. TRANSPORTATION ACCOUNTING | Cincinnati, OH |
| 3/21/94 | | | CHIQUITA BRANDS CO., N.A. | INLAND DISTRIBUTION | VICE PRESIDENT LOGISTICS | Cincinnati, OH |
| 4/8/94 | | | FRIDAY CANNING CORPORATION | SALES | INTL. SALES MGR. | New Richmond, WI |
| 4/20/94 | | | BRUIGOM EN VISSER, B.V. | EXECUTIVE | CONTROLLER | Netherlands |
| 4/12/94 | | | COBAL | OPERATIONS | MANAGER FINANCIAL ANALYSIS | San Jose, Costa Rica |
| 4/21/94 | | X | CHIRIQUI LAND COMPANY | CONTROLLERS | ASST. CONTROLLER | Bocas, Panama |
| 3/17/94 | | | CHIQUITA BRANDS INTERNATIONAL, I. | LAW | GENERAL COUNSEL - JOHN MORRELL | Cincinnati, OH |
| 4/15/94 | | | CBI-PROCESSED FRUIT INGREDIENTS | HUMAN RESOURCES | MANAGER HUMAN RESOURCES | San Jose, Costa Rica |
| 3/24/94 | | | CHIQUITA BRANDS CO., N.A. | CB-NA BANANA SALES | SR. ACCOUNT MANAGER | Portland, OR |
| 3/21/94 | | | CHIQUITA BRANDS CO., N.A. | CB-NA BANANA SALES | DIVISION MARKETING MANAGER | Cincinnati, OH |
| 4/12/94 | | | TELA RAILROAD COMPANY | OPERATIONS | MANAGER - COBALISA | La Lima, Honduras |
| 3/23/94 | | | CHIQUITA BRANDS CO., N.A. | CONTAINER OPERATIONS | DIR. CONTAINER OPERATIONS | San Jose, Costa Rica |
| 4/15/94 | | | CHIQUITA BRANDS, N.A. | PROCESSED FRUIT INGREDI | CONTROLLER | Cincinnati, OH |
| 3/25/94 | | X | CHIQUITA BRANDS INTERNATIONAL, I. | LAW | VICE PRESIDENT LABOR RELATIONS | Cincinnati, OH |
| 4/11/94 | | | CHIQUITA BANANA COMPANY, B.V. | MARKETING | REG. MGR. SWITZ./AUS. | Zurich, Switzerland |
| 4/12/94 | | | NUMAR | PROCESSED FOODS | GM PALMA TICA | San Jose, Costa Rica |
| 3/21/94 | | | COBAL | OPERATIONS | AGRI. SERVICES MANAGER | Guapiles, Costa Rica |
| 4/15/94 | | | CIA. AGRICOLA DE RIO TINTO, S.A. | CONTROLLERS | CONTROLLER | San Pedro Sula, Honduras |

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CONFIDENTIAL

REPORT DUE: APRIL 15, 1994

FOREIGN CORRUPT PRACTICES COMPLIANCE
PERIOD JANUARY 1 - MARCH 31, 1994

Confidential Treatment
Request by Chiquita Brands

| REC'D RESPONSE | NAME | XIF PMT. RPTD | COMPANY | DEPARTMENT | TITLE | LOCATION |
|-------------------|------|---------------------|-----------------------------------|---------------------|--|--------------------------|
| 4/18/94 | | | JOHN MORRELL & CO. | GREAT BEND | CONTROLLER | Great Bend, KS |
| 3/21/94 | | | CHIQUITA BRANDS CO., N.A. | FINANCIAL ANALYSIS | CORPORATE PLANNER | Cincinnati, OH |
| 4/15/94 | | | CHIQUITA BANANA COMPANY, B.V. | SALES | TECH SALES MGR | Zwijndrecht, Netherlands |
| 4/18/94 | | X | CHIQUITA TROPICAL PRODUCTS | OPERATIONS | V.P. | Panama City, Panama |
| 4/11/94 | | | CHIQUITA BRANDS CO., N.A. | CB-NA BANANA SALES | SR. ACCOUNT MANAGER | Charlotte, NC |
| 4/15/94 | | | CHIQUITA BRANDS INTERNATIONAL, I. | ADMINISTRATION | V.P. CHIEF FINANCIAL OFFICER | Cincinnati, OH |
| 4/8/94 | | | FRIDAY CANNING CORPORATION | SALES & MARKETING | VICE PRESIDENT | New Richmond, WI |
| 4/11/94 | | | FRUDOCA | CONTROLLERS | CONTROLLER | Santo Domingo, DR |
| 3/20/94 | | | CHIQUITA BRANDS, INC. | QUALITY ENGINEERING | MGR. PACK TECH CENTER | San Jose, Costa Rica |
| 4/12/94 | | | ACEITERA CORONA | PROCESSED FOODS | GENERAL MANAGER | Managua, Nicaragua |
| 3/29/94 | | | CALIFORNIA DAY FRESH FOODS | EXECUTIVE | GROUP EXECUTIVE/FRESH JUICES | Glendora, CA |
| 3/21/94 | | | CHIQUITA BRANDS INTERNATIONAL, I. | TREASURY | CORPORATE PLANNER | Cincinnati, OH |
| 4/11/94 | | | CHIRQUI LAND COMPANY | OPERATIONS | MANAGER INDUSTRIAL RELATIONS | Armuellen, Panama |
| 4/20/94 | | | CHIQUITA ITALIA, S.p.A. | SALES | ALLOCATION MANAGER | Rome, Italy |
| 4/8/94 | | | CHIQUITA BRANDS, INC. | CONTROLLER'S | ASST. VICE PRESIDENT TROPICAL ACCOUNTING | Cincinnati, OH |
| 3/21/94 | | | CHIQUITA BRANDS INTERNATIONAL, I. | CONTROLLER'S | MANAGER ACCOUNTING | Cincinnati, OH |
| 4/15/94 | | | POLYMER de COSTA RICA | OPERATIONS | VICE PRESIDENT POLYMER | San Jose, Costa Rica |
| 3/23/94 | | | JOHN MORRELL & CO. | FRESH MEAT SALES | REGION MANAGER | Danville, CA |
| 4/20/94 | | | CHIQUITA BRANDS, INC. | DOMESTIC ACCOUNTING | CONTROLLER | Cincinnati, OH |
| 4/15/94 | | | BANANA SUPPLY CO. | FINANCE | V.P. FINANCE & ADMIN, CAO | Miami, FL |
| 4/20/94 | | | JOHN MORRELL & CO. | LOGISTICS | DIRECTOR CUSTOMER SERVICE | Cincinnati, OH |
| 3/20/94 | | | CHIQUITA BRANDS CO., N.A. | CB-NA BANANA SALES | SR. ACCOUNT MANAGER | Deerfield, IL |
| 3/21/94 | | | CHIQUITA BRANDS INTERNATIONAL, I. | MIS | AVP INFORMATION SERVICES | Cincinnati, OH |
| 3/21/94 | | | JOHN MORRELL & CO. | SALES | PRIVATE LABEL SALES MGR | Sioux Falls, SD |
| 3/21/94 | | | CHIQUITA BRANDS INTERNATIONAL, I. | INTERNAL AUDIT | DIRECTOR, INTERNAL AUDIT | Cincinnati, OH |
| 4/12/94 | | X | NUMAR | MARKETING | VICE PRESIDENT MARKETING | San Jose, Costa Rica |
| 3/21/94 | | | CHIQUITA BRANDS INTERNATIONAL, I. | HUMAN RESOURCES | DIRECTOR - HUMAN RESOURCES | Cincinnati, OH |
| 3/17/94 | | | CHIQUITA TROPICAL PRODUCTS | CONTROLLERS | MGR. CONSOL & GEN. ACCT. | San Jose, Costa Rica |
| 3/21/94 | | | CHIQUITA BRANDS CO., N.A. | CB-NA BANANA SALES | SR. ACCOUNT MANAGER | Cincinnati, OH |
| 3/28/94 | | | JOHN MORRELL & CO. | SALES | PRIVATE LABEL REG. SALES MGR | Hazelwood, MO |
| 3/20/94 | | | UNITED BRANDS JAPAN, LTD. | EXECUTIVE | MANAGER, MARKETING | Tokyo, Japan |
| 4/8/94 | | | CHIQUITA BRANDS INTERNATIONAL, I. | MIS | MGR. INFORMATION SECURITY | Cincinnati, OH |
| 3/20/94 | | | JOHN MORRELL & CO. | FOODSERVICE SALES | SOUTHERN REGION MANAGER | Tameras, FL |
| 3/21/94 | | | JOHN MORRELL & CO. | GRAPHIC ARTS | DIRECTOR GRAPHIC ARTS | Cincinnati, OH |
| 3/20/94 | | | CHIQUITA BRANDS INTERNATIONAL, I. | CONTROLLER'S | DIRECTOR FINANCIAL ACCOUNTING | Cincinnati, OH |
| 4/8/94 | | | CHIQUITA BRANDS INTERNATIONAL, I. | BOARD OF DIRECTORS | DIRECTOR | Washington, D.C. |
| 3/20/94 | | | FRUPAC | ACCOUNTING | ACCOUNTING MGR. | Philadelphia, PA |
| 3/17/94 | | | CHIQUITA BRANDS INTERNATIONAL, I. | OFFICE SERVICES | RELOCATION COORDINATOR | Cincinnati, OH |
| 3/25/94 | | | CHIQUITA BANANA COMPANY, B.V. | MARKETING | COUNTRY MANAGER, NETHERLANDS | Zwijndrecht, Netherlands |
| 4/11/94 | | | CHIQUITA BRANDS NEW ZEALAND | OPERATIONS | COUNTRY MGR-AUSTRALIA | Auckland, New Zealand |
| 3/21/94 | | | CHIQUITA BRANDS, INC. | QUALITY ENGINEERING | DIRECTOR TROPICAL QUALITY ASSURANCE | San Jose, Costa Rica |

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FOREIGN CORRUPT PRACTICES COMPLIANCE
PERIOD JANUARY 1 - MARCH 31, 1994

Confidential Treatment
Request by Chiquita Brands

| REC'D RESPONSE | NAME | XIF PMT. RPTD | COMPANY | DEPARTMENT | TITLE | LOCATION |
|-------------------|------|---------------------|-----------------------------------|------------------------|-------------------------------------|--------------------------|
| 4/11/94 | | X | CHIRIQUI LAND COMPANY | CONTROLLERS | CONTROLLER | Armuelles, Panama |
| 4/25/94 | | | JOHN MORRELL & CO. | SALES | E. CENTRAL SALES MANAGER | Cincinnati, OH |
| 3/17/94 | | | CHIQUITA BRANDS INTERNATIONAL, I. | DINING SERVICES | EXECUTIVE CHEF | Cincinnati, OH |
| 4/8/94 | | | AGROINDUSTRIAL LOS LAGOS | CONTROLLERS | ASST. CONTROLLER | Santiago, DR |
| 4/12/94 | | | NUMAR | HUMAN RESOURCES | DIRECTOR HUMAN RESOURCES | San Jose, Costa Rica |
| 3/25/94 | | | CHIQUITA BRANDS, INC. | TERMINAL OPERATIONS | MANAGER, WESTERN DIV. | Wilmington, CA |
| 3/21/94 | | | CHIQUITA BRANDS, N.A. | CB-NA BANANA SALES | DIR. CORPORATE ACQTS.-WEST | Costa Mesa, CA |
| 3/23/94 | | | CHIQUITA BRANDS CO., N.A. | CTP NORTH AMERICA | PRESIDENT, CHIQUITA BANANA, N.A. | Cincinnati, OH |
| 4/15/94 | | | JOHN MORRELL & CO. | FRESH MEAT SALES | REGION MANAGER | St. Louis, MO |
| 4/25/94 | | | CHIQUITA ITALIA, S.p.A. | OPERATIONS | SR TECHNICAL ADVISOR | Canary Islands |
| 4/20/94 | | | CHIQUITA BRANDS CO., N.A. | PROCESSED FOODS | REGIONAL SALES MANAGER | Jacksonville, FL |
| 3/21/94 | | | CHIQUITA BRANDS, INC. | CONTROLLER'S | MANAGER ACCOUNTING | Cincinnati, OH |
| 4/27/94 | | | CHIQUITA BRANDS INTERNATIONAL, I. | FINANCIAL ANALYSIS | CORPORATE PLANNER | Cincinnati, OH |
| 4/8/94 | | | CHIQUITA BRANDS, INC. | TRANSPORTATION | MANAGER SCHEDULING | Cincinnati, OH |
| 3/21/94 | | | JOHN MORRELL & CO. | WESTERN SALES DIVISION | MGR., SALES OPERATIONS | Minneapolis, MN |
| 3/21/94 | | | CIL | OPERATIONS | V.P. MARKETING & LOGISTICS | Hamilton, Bermuda |
| 4/8/94 | | | JOHN MORRELL & CO. | SIOUX CITY | GENERAL MANAGER | Sioux City, IA |
| 3/21/94 | | | CHIQUITA BRANDS, INC. | CONTROLLER'S | SPECIAL PROJECTS | Cincinnati, OH |
| 4/15/94 | | | CHIQUITA BRANDS INTERNATIONAL, I. | TAX | TAX COUNSEL | Cincinnati, OH |
| 3/29/94 | | | CHIQUITA BRANDS CO., N.A. | MARKETING | DIRECTOR MARKETING | Cincinnati, OH |
| 4/8/94 | | | JOHN MORRELL & CO. | MGMT. PORK DIVISION | DIRECTOR MGMT & OPERATIONS ANALYSIS | Cincinnati, OH |
| 4/18/94 | | | CHIQUITA BRANDS INTERNATIONAL, I. | LAW | CORPORATE COUNSEL | Cincinnati, OH |
| 4/21/94 | | | CHIRIQUI LAND COMPANY | FINANCE | CHIEF ADMIN. OFFICER | Armuelles, Panama |
| 4/11/94 | | | CHIQUITA BRANDS, INC. | QUALITY ENGINEERING | SR. MANAGER TRANSPORTATION ENG. | San Jose, Costa Rica |
| 4/25/94 | | | CHIQUITA BRANDS INTERNATIONAL, I. | RISK MANAGEMENT | MGR. RISK CONTROL | Cincinnati, OH |
| 3/21/94 | | | CHIQUITA BRANDS INTERNATIONAL, I. | LAW | ASSISTANT GENERAL COUNSEL | Cincinnati, OH |
| 3/23/94 | | | CHIQUITA BRANDS, N.A. | CB-NA BANANA SALES | | Akron, OH |
| 3/21/94 | | | JOHN MORRELL & CO. | FRESH MEAT SALES | REGION MANAGER | Sioux Falls, SD |
| 3/21/94 | | | CHIQUITA BRANDS INTERNATIONAL, I. | HUMAN RESOURCES | MANAGER TQC | Cincinnati, OH |
| 3/29/94 | | | UNITED BRANDS JAPAN, LTD. | EXECUTIVE | EXECUTIVE V.P. UB JAPAN (CHIQUITA) | Tokyo, Japan |
| 4/11/94 | | | CHIQUITA BRANDS INTERNATIONAL, I. | CONTROLLER'S | V.P. & CONTROLLER | Cincinnati, OH |
| 4/8/94 | | | FRIDAY CANNING CORPORATION | ADMINISTRATION | SENIOR VICE PRESIDENT | New Richmond, WI |
| 3/21/94 | | | CHIQUITA BRANDS CO., N.A. | PROCESSED FOODS | V.P. FINANCE CPG | Cincinnati, OH |
| 4/8/94 | | | CHIQUITA BRANDS INTERNATIONAL, I. | HUMAN RESOURCES | TQC COORDINATOR | Cincinnati, OH |
| 4/20/94 | | | CHIQUITA BRANDS NEW ZEALAND | FINANCE | ACCOUNTING MANAGER | Auckland, New Zealand |
| 4/7/94 | | | COBAL | MIS | MIS DIRECTOR | San Jose, Costa Rica |
| 4/12/94 | | | CHIQUITA TROPICAL PRODUCTS | LEGAL | DIR. LEGAL DEPT. | San Pedro Sula, Honduras |
| 4/27/94 | | X | CIA. FRUTERA DE SEVILLA | OPERATIONS | GENERAL MANAGER | Santa Marta, Colombia |
| 3/17/94 | | | JOHN MORRELL & CO. | ENGINEERING | DIRECTOR | Cincinnati, OH |
| 3/21/94 | | | CHIQUITA BANANA COMPANY, B.V. | MARKETING | SALES ANALYST | Antwerp, Belgium |
| 4/20/94 | | | CBI-PROCESSED FRUIT INGREDIENTS | OPERATIONS | PROJECT MANAGER | San Jose, Costa Rica |

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Confidential Treatment
Request by Chiquita Brands

FOREIGN CORRUPT PRACTICES COMPLIANCE
PERIOD JANUARY 1 - MARCH 31, 1994

REPORT DUE: APRIL 15, 1994

| REC'D RESPONSE | NAME | XIF PMT. RPTD | COMPANY | DEPARTMENT | TITLE | LOCATION |
|-------------------|------|---------------------|-----------------------------------|--------------------------|--|---------------------------|
| 4/11/94 | | | CIA, FRUTERA DE SEVILLA | OPERATIONS | DIRECTOR TECH. SERVICES | Turbo, Colombia |
| 4/12/94 | | | CHIQUITA BRANDS INTERNATIONAL, I. | CONTROLLER'S | MANAGER ACCOUNTING | Cincinnati, OH |
| 3/21/94 | | | CHIQUITA BRANDS, INC. | MARITROP | DIRECTOR CAPITAL PROCUREMENT | Cincinnati, OH |
| 4/12/94 | | | POLYMER UNITED | HUMAN RESOURCES | REGIONAL DIRECTOR H.R. | Panama City, Panama |
| 4/15/94 | | | CHIQUITA TROPICAL PRODUCTS | LEGAL | VP LEGAL & GOV'T AFFAIRS | San Jose, Costa Rica |
| 3/24/94 | | | JOHN MORRELL & CO. | OPERATIONS | REGIONAL SALES MGR | El Paso, TX |
| 4/12/94 | | | CHIQUITA TROPICAL PRODUCTS | LEGAL | SENIOR LEGAL COUNSEL | San Pedro Sula, Honduras |
| 3/17/94 | | | CHIQUITA BRANDS CO., N.A. | PROCESSED FOODS | DIR. PURCHASING & MATERIAL RES. PLANNING | Cincinnati, OH |
| 4/18/94 | | | CHIQUITA BRANDS, INC. | FAR & MID EAST AND ITALY | V.P. CTP | Cincinnati, OH |
| 3/21/94 | | | CHIQUITA BRANDS, INC. | PROCESSED FOODS | DIRECTOR RESEARCH & DEVELOPMENT | Cincinnati, OH |
| 4/12/94 | | X | NUMAR | PROCESSED FOODS | V.P. | San Jose, Costa Rica |
| 4/20/94 | | | CHIQUITA BRANDS CO., N.A. | ACCOUNTING | ACCOUNTING MANAGER | Cincinnati, OH |
| 4/8/94 | | | CHIQUITA BRANDS INTERNATIONAL, I. | LAW | ASSISTANT GENERAL COUNSEL | Cincinnati, OH |
| 4/8/94 | | | CHIQUITA TROPICAL PRODUCTS | OPERATIONS | MGR BUS. & FIN. PLAN | Panama City, Panama |
| 3/25/94 | | | COBIGUA | OPERATIONS | PROJECT MANAGER | Guatemala City, Guatemala |
| 4/8/94 | | | CHIQUITA BRANDS CO., N.A. | CB-NA BANANA SALES | SR. ACCOUNT MANAGER | Edon Prairie, MN |
| 3/21/94 | | | CHIQUITA BRANDS INTERNATIONAL, I. | BOARD OF DIRECTORS | DIRECTOR | Cincinnati, OH |
| 3/30/94 | | | CHIQUITA BRANDS INTERNATIONAL, I. | INTERNAL AUDIT | AUDIT MANAGER | Cincinnati, OH |
| 3/21/94 | | | JOHN MORRELL & CO. | FINANCE | CONTROLLER - OPERATIONS | Sioux Falls, SD |
| 3/24/94 | | | CHIQUITA BRANDS CO., N.A. | CB-NA BANANA SALES | SALES MANAGER, S. DIVISION | Kenner, LA |
| 4/8/94 | | | GREAT WHITE FLEET | OPERATIONS | NAVAL FLEET ARCHITECT | Cincinnati, OH |
| 4/15/94 | | | CHIQUITA BRANDS INTERNATIONAL, I. | RISK MANAGEMENT | DIRECTOR CORP. RISK MGT. | Cincinnati, OH |
| 3/23/94 | | | CHIQUITA BRANDS INTERNATIONAL, I. | ADMINISTRATION | EXEC. V.P. CHIEF ADM. OFFICER | Cincinnati, OH |
| 3/17/94 | | | JOHN MORRELL & CO. | FRESH MEAT | V.P. SALES & MARKETING | Cincinnati, OH |
| 3/28/94 | | | FRUPAC | SALES | ACCOUNT MGR. | Philadelphia, PA |
| 3/17/94 | | | CHIQUITA BRANDS INTERNATIONAL, I. | HUMAN RESOURCES | MANAGER, INTERNATIONAL COMPENSATION | Cincinnati, OH |
| 4/8/94 | | | CHIQUITA BRANDS, INC. | OPERATIONS | DIRECTOR - TRANSPORTATION OPERATIONS | Cincinnati, OH |
| 3/21/94 | | | CHIQUITA TROPICAL PRODUCTS | OPERATIONS | SR. VICE PRESIDENT/REGIONAL MANAGER | San Jose, Costa Rica |
| 4/8/94 | | | CHIQUITA BRANDS CO., N.A. | PROCESSED FOODS | PRODUCT MANAGER | Cincinnati, OH |
| 4/20/94 | | | JOHN MORRELL & CO. | SALES | REGIONAL SALES MGR | Monroe, NC |
| 3/17/94 | | | CHIQUITA BRANDS CO., N.A. | INLAND DISTRIBUTION | ASST. DIRECTOR, PHYSICAL DISTRIBUTION | Cincinnati, OH |
| 4/8/94 | | | FRIDAY CANNING CORPORATION | OPERATIONS | SENIOR VICE PRESIDENT | New Richmond, WI |
| 4/12/94 | | | JOHN MORRELL & CO. | COPAZ | CONTROLLER | Springdale, OH |
| 3/21/94 | | | CHIQUITA BRANDS INTERNATIONAL, I. | INTERNAL AUDIT | VICE PRESIDENT INTERNAL AUDIT | Cincinnati, OH |
| 4/15/94 | | | CHIQUITA BRANDS, INC. | PROCESSED BANANAS | V.P. & GM PROC. FRUIT INGRED. DIV | Cincinnati, OH |
| 4/18/94 | | | CHIQUITA BRANDS INTERNATIONAL, I. | LAW | ASST. GENERAL COUNSEL | Cincinnati, OH |
| 3/21/94 | | | JOHN MORRELL & CO. | INTERNATIONAL | VICE PRESIDENT | Cincinnati, OH |
| 3/21/94 | | | MARITROP TRADING CORPORATION | MARITROP | MGR. INVENTORY & INFO SYSTEMS | Cincinnati, OH |
| 3/23/94 | | | JOHN MORRELL & CO. | ENGINEERING | DIRECTOR ENG. & CONS. | Cincinnati, OH |
| 3/28/94 | | | FRUPAC | OPERATIONS | V.P. OPERATIONS | Philadelphia, PA |
| 3/21/94 | | | CHIQUITA BRANDS INTERNATIONAL, I. | CORPORATE SERVICES | DIRECTOR CORPORATE SERVICES | Cincinnati, OH |

CBI-VI-001-005328

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1CEQ6-000534

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29-Apr-94

REPORT DUE: APRIL 15, 1994

FOREIGN CORRUPT PRACTICES COMPLIANCE
PERIOD JANUARY 1 - MARCH 31, 1994

Confidential Treatment
Request by Chiquita Brands

| REC'D RESPONSE | NAME | XIF | | DEPARTMENT | TITLE | LOCATION |
|-------------------|------|------|------|----------------------|--------------------------------|---------------------------------|
| | | PMT. | RPTD | | | |
| 3/17/94 | | | | MIS | DIRECTOR COMPUTING SERVICES | Cincinnati, OH |
| 4/13/94 | | | | EXECUTIVE | MANAGING DIRECTOR | Innalail, Queensland, Australia |
| 3/28/94 | | | | TAX | MANAGER TAX | Cincinnati, OH |
| 3/28/94 | | | | TREASURY | MANAGER CASH OPERATIONS | Cincinnati, OH |
| 4/8/94 | | | | MARKETING | MGR. RIPEN. & TECH. SERV. | Gewelsberg, Germany b6 |
| 4/15/94 | | | | OPERATIONS | DIRECTOR FINANCE & OPS CONTROL | Cincinnati, OH b7c |
| 4/12/94 | | X | | OPERATIONS | VICE PRESIDENT POLYMER PANAMA | Panama City, Panama |
| 3/21/94 | | | | MIS | PRODUCTION CONTROL MANAGER | Cincinnati, OH |
| 4/8/94 | | | | SARATOGA SPECIALTIES | CONTROLLER | Elmhurst, IL |
| 3/22/94 | | | | OPERATIONS | GENERAL MANAGER | Valencia, Spain |

CBI-V1-001-005329

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29-Apr-94

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FOREIGN CORRUPT PRACTICES COMPLIANCE
PERIOD JANUARY 1 - MARCH 31, 1994

REPORT DUE: APRIL 16, 1994

| REC'D RESPONSE | NAME | X IF PMT, RPTD | COMPANY | DEPARTMENT | TITLE | LOCATION |
|-------------------|------|----------------------|---------|------------|-------|----------|
|-------------------|------|----------------------|---------|------------|-------|----------|

CONFIDENTIAL COMPANIES

| | |
|---------|--|
| | |
| | |
| 4/21/94 | |
| 4/15/94 | |
| | |
| 3/21/94 | |
| 3/21/94 | |
| 4/21/94 | |
| 4/15/94 | |

COAST CITRUS
COAST CITRUS
CASTELLINI COMPANY
THEODOREDIS & SONS BANANA CO.
COAST CITRUS
MENEU DISTRIBUTION, S.A.
MENEU DISTRIBUTION, S.A.
CASTELLINI COMPANY
THEODOREDIS & SONS BANANA CO.

GENERAL MANAGER
PRESIDENT
PRESIDENT
VICE PRESIDENT
VP/CFO
MANAGING DIRECTOR
FINANCIAL MANAGER
TREASURER
PRESIDENT

Allentown, PA

Valencia, Spain
Valencia, Spain
Allentown, PA

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CBI-V1-001-005330

1CHQ6-000536

October 27, 1994

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Request by Chiquita Brands

CBI-V1-001-005331

1CHQ6-000537

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CHIQUITA NSD

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Request by Chiquita Brands

**CHIQUITA BRANDS
INTERNATIONAL, INC.**



INTERNAL AUDIT

Interim Report

1994

Audit Committee Book

1CHQ6-000538

CBI-V1-001-005332

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- A-3 STAFFING STATISTICS

SUMMARY OF AUDIT REPORTS AND LETTERS

(Reports 94.01 through 94.06 and Audit Letters in lieu of Audit Reports)

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October 27, 1994

1CHQ6-000539

CBI-V1-001-005333

CHIQUITA BRANDS INTERNATIONAL, INC.
INTERNAL AUDIT DEPARTMENT
INTERIM REPORT 1994

Confidential Treatment
Request by Chiquita Brands

I. DEPARTMENT OBJECTIVES

The Internal Audit Department established the following objectives for 1994:

- To assure continued performance of quality audits and operational reviews which are reported to Management on a timely basis;
- To actively recruit and develop highly qualified individuals and encourage and assist our professional staff to obtain more responsible financial and operations management positions within the Company; and
- To fully implement the strategies of our "Leading Edge" audit concepts as part of our re-engineering of the Internal Audit Function.

As part of the continued efforts to focus on these objectives, effective April 1, 1994, a new organization structure went into effect. Newly established job descriptions, salary grades and competency models for each position were created and presented to the entire staff in a special staff meeting. Vision and Mission statements have also been finalized and are now being used as guiding principles in planning, execution and reporting activities on all engagements. Additionally, we have implemented several new audit tools and techniques that will ensure departmental operational efficiencies; one of which solicits direct performance feedback and engagement effectiveness measurement from each auditee after an audit is completed. We anticipate continued efficiency gains to be achieved as a result of the new structure, policies, procedures and tools implemented.

Page 1

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CBI-V1-001-005334

II. SUMMARY OF AUDIT ACTIVITIES

In the Internal Audit Annual Report for 1993 we highlighted the significant audit activities for the period through December. Our activities for the beginning of 1994 continued to focus on the finalization of major year-end financial and operational audits from 1993. Significant efforts related to the completion of audits which were done in conjunction with Ernst & Young; primarily the two tropical plantation audits of COBAL and of Bocas. New audits and operational projects which commenced in 1994 addressed areas within the corporate office, in Europe, and in the Tropics. Financial audits were conducted at Chiquita Italia for the year ended December 1993 and the quarter ended March 31, 1994, and at Chiquita Banana North America (CBNA). A comprehensive disbursements review was completed at Armuelles at the special request of senior executive management of CBIL. Summaries of this work are as follows:

- **COBAL:** Our audit of COBAL indicated that the financial statements as of December 31, 1993 were fairly stated. Internal controls had improved significantly since prior audits and are now functioning effectively. As a result of our audit, certain minor financial statement adjustments were recorded, and modifications were made to operational and EDP processes which will enhance controls and improve efficiencies. Our audit also identified certain areas where improvements could: 1) enhance profits, 2) eliminate inefficiencies, 3) more clearly establish roles and responsibilities, and 4) enhance EDP system and access controls.
- **Bocas:** Our audit of CLC Bocas indicated the financial statements were fairly stated, Chiquita policies were being adhered to, and internal controls were adequate. Certain recommendations were made covering inventory accounting and reserve estimates; timeliness of intercompany reconciliations; capitalization of fixed assets; and improvements in MIS access, security, and program change controls.
- **Chiquita Italia:** A full scope audit and subsequent interim review of Chiquita Italia for the year and quarter ended December 1993 and March 1994, respectively, were performed. Additionally, several operational and MIS areas were addressed, including license tracking and accounting, sales office practices and controls. A review of port operations was also conducted. Our work indicated that the financial statements were fairly presented, internal controls were adequate and effective, and fruit procurement and distribution operations appeared efficient. Areas of recommendation focused on elimination of invoicing process delays and backlogs to improve cash flow, on improving the timeliness of receipt of discharge information, and on gaining efficiencies in the utilization of existing management information systems.
- **Armuelles Disbursement Review:** We conducted a comprehensive disbursement review, controls review, and performed various corporate compliance tests as a result of the termination of the Division's controller, box plant manager, and accounting manager. No material weaknesses in the disbursement system or controls were noted and no financial statement adjustments resulted. Our work also identified overcharges of interest on

borrowings, identified that existing disbursement approval limits were overly restrictive and were not adhered to, and noted various M&S system and cash function improvement opportunities.

- CBNA: We conducted an operational audit of the accounts receivable, credit, collections, and customer service functions of Chiquita Banana North America. Overall, the internal control environment was considered satisfactory. However, we noted the 1993 reorganization, downsizing and combination of the Credit and Collections Department with Customer Service -- outside of the Division's Financial management function -- resulted in lack of follow-up on claims and collections, increases in days sales outstanding, and insufficient application of cash receipts from customers to accounts receivable records. Subsequent to the audit, responsibilities have been realigned, staffing vacancies have been filled and emphasis on collection activities has increased and the situation has improved.

Audit Reports Issued and Recommendations Presented:

During the period January 1 - June 30, 1994, we began 21 audits and special assignments and issued 29 reports and audit letters. Management replies for reports issued averaged 57 days (we request such replies within 60 days). Of the audit recommendations issued, 94.8% have been accepted; of the remaining items, all significant matters have been adequately addressed.

Certain audit reports and audit letters, findings and recommendations issued since January are presented in summary form in Appendix R.

III. SPECIAL AUDIT ACTIVITIES

The department continues to participate in several special Company (both audit and non-audit) activities at the request of Senior Management. We provided expertise and resources necessary to identify and address financial, operational, and internal control concerns. Some of the major activities included the following:

A. Special Assignments/Projects:

- **Functional Review of M&S Inventory and Local Purchasing Practices:** Throughout the first half of 1994 we conducted a functional and operational review of the M&S inventory procedures and of the practices employed in tropical purchasing departments. The objective was to gain an understanding of the current inventory and purchasing practices and to compare inventory management and local purchasing functions amongst five tropical divisions (Tela, Cobiagua, COBAL, Bocas, and Armuelles) in an attempt to identify "best practices" which are currently in place. The review focused on business strategies for efficient and effective working capital utilization; inventory and purchasing management; internal controls; reporting of inventory information, valuation and item availability; and supportive MIS systems. We are continuing our involvement in a special working group of individuals representing Operations, Accounting, and Maritrop which was formed as a result of this functional review. The group will identify desirable inventory management techniques and develop a tropical M&S training program for eventual distribution to the tropical divisions.
- **Review of CBH Hedging Activity:** We were requested to conduct a limited review of the Company's hedging activities focusing on the policies, procedures, systems and controls which currently exist. The work performed indicated that the Company's hedging activities, which are specifically intended to be used as hedges for clearly defined identifiable business risks are adequately controlled and that the type of complicated, high risk derivative instruments given publicity in the press are not used by the Company. The results of this work were briefly discussed by the Vice President/Controller with the Audit Committee.
- **Banana Unit Reconciliation Review:** We were requested to review the procedures and systems covering the reporting and reconciliation of banana unit volume information from dock loading to discharge through to the ultimate sale to the customer. The review focused on the systems in place and controls surrounding the source-to-market process of transporting fruit. Suggestions were made to establish a perpetual inventory record that will reflect actual disposition of fruit and establish a common database of information regarding inventory in transit. We anticipate our continued involvement in the process improvement project during the remainder of 1994.

- **Review of Cash Management Activities for CIL/CBCBV - Europe:** At the request of senior European management we reviewed the cash forecasting procedures and control environment over cash for CIL and CBCBV. We documented all current cash forecasting procedures and the physical flow of funds from customers through the banking systems, as well as the total disbursements function. We provided suggestions for process and procedural improvements and introduced new forecasting tools which have subsequently been implemented. As a result of this effort, senior CBII Treasury management requested our involvement in a similar Tropical Cash Requirements Project which focused on identification of critical cash needs at our tropical locations. As a result of our involvement, similar process and procedural improvements were implemented and a new cash requirements projection tool is currently being field tested. Our involvement in similar cash management projects is anticipated to continue.
- **Business Practice Review and Cash Flow Activities, Chiquita Hellas:** At the request of senior European management we conducted a review of the significant operational business activities and related cash flow implications for Chiquita Hellas, Greece. The work focused on identification of cash flow savings and operations process efficiencies. Local management has made certain modifications to date, including payment of fiscal agent fees in local currency and improved invoicing practices, which have resulted in better cash flow.
- **License Tracking Activity:** At the request of senior European management, we continue to be involved in analyzing the current banana license tracking system requirements in Europe. Our work addressed several control issues related to the procurement of licenses, as well as the information system requirements and work flows, in an attempt to more clearly define our tracking system requirements and help facilitate an efficient and effective system of managing vital license information.
- **CPF European Restructuring:** Chiquita Processed Foods management requested our services to analyze the operational and financial activity of the processed food business in Europe. The focus was to identify certain key areas which should be addressed under a potential ownership or structural change of the business that may come about as a result of the new European license regime. We made suggestions regarding contractual arrangements and provisions; inventory procedures and valuation; and issues relating to potential quotas for processed bananas. We continue our involvement in this project through our efforts of contract reviews, financial analyses and with the restructuring of the CPFBV financial statements in light of this pending transaction. It is anticipated that a strategic organizational change that should secure potential future license rights for processed bananas will be finalized by the end of 1994.

B. Audit Committee Meetings and Activities: Audit Committee activities from January 1, 1994 to Mid-1994 included:

- The Committee met on March 3, 1994 to review a preliminary draft of the 1993 consolidated financial statements to be included in the 1993 Annual Report to Shareholders, which included Ernst & Young's unqualified opinion. The Committee was updated on certain issues related to Armuelles disbursement activity and was updated on the Company's compliance with the requirements of the Foreign Corrupt Practices Act and the Consent Decree (FCPA). The Summary of Payments for the fourth quarter 1993 was presented, along with a comparison of 1993 and 1992 annual payments.
- The Committee met on May 11, 1994 and discussed the Summary of Comments on Internal Controls and Accounting Procedures (dated December 31, 1993) by Ernst & Young, and the Internal Audit Department's Year-End Annual Report for 1993. The Committee was updated on the Company's compliance with the requirements of the FCPA, and was presented with the Summary of Payments for the first quarter 1994.
- On June 9, [] attended the CBII Financial Officers' Conference in Coral Gables, Florida and addressed the group regarding Corporate Governance.
- On August 2, [] Internal Audit; and [] of the Processed, Foods Group toured several Friday Canning Processing facilities in Wisconsin with Friday senior management.

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C. Leading Edge: At the June 1993 Internal Audit Staff Meeting a new objective to become "Leading Edge" through the re-engineering of our audit practices and procedures was introduced; we have directed major efforts during this last year toward this process.

We have evaluated every aspect of how we plan, conduct and report on audit activities with the objective of streamlining the overall audit process and to assure that value is being added to each audit. In addition, we have utilized the Company's Organizational Development group to assist in the determination and evaluation of our organizational structure. As a result of this effort, we have established new departmental reporting relationships and job descriptions and have determined new job competencies, roles, and responsibilities for each level. The new organizational structure and responsibilities were formally implemented effective April 1, 1994, during a departmental staff meeting. All restructuring efforts were initiated to assure that "value added" services were being provided to the Company and to assure that the Internal Audit Department will continue to meet the ever changing needs and challenges presented to it by various levels of operating and senior executive management. The new organization will create efficiencies, and clarify roles and responsibilities. The new organization chart is presented in Appendix A.

- D. **Risk Assessment:** A major program for 1994 was the implementation and use of a risk assessment process to assist in selecting the entities with the highest risk to be included in the plan for audit. The factors considered in assessing risk include: financial impact; local business/operational/regulatory developments; concerns of senior management; quality of internal controls; changes or anticipated changes in systems or processes; quality of local management; results of last audit; external auditors audit plan/scope; and time since last major audit. The audit plans for 1994 and 1995 were based on this process and the risk assessment model developed; an assessment of each entity is continuously updated as audits are completed, and as additional or new information about entities becomes known. The department's management group also conducted a comprehensive risk assessment review of each major entity/function during our January and June 1994 manager meetings.
- E. **Great White Fleet Special Assignment:** [redacted] of the Internal Audit staff began an assignment in June 1994 (and to continue through early 1995) to assist Great White Fleet Accounting. This assignment was necessary due to the planned move to Antwerp in late October 1994 and the need for continuity of accounting support through the transition period.
- F. **Managers' Meetings:** The management of the department met periodically as a separate group to conduct periodic risk assessment updates for each auditable unit; to discuss and formulate policies and procedures; to plan and schedule audits and special work; and to coordinate department activities.

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IV. ORGANIZATION AND PERSONNEL HIGHLIGHTS

ORGANIZATION:

In the first half of 1994 we continued to recruit, hire, and train qualified individuals who possess the competencies and job skills which are consistent with the newly established criteria. Additionally, our professionals continued to be placed in positions with financial and operating management responsibilities within other CBII units.

Major efforts and time expenditures by the Internal Audit team continue to be required to identify screen and attract top candidates for the department. Three such individuals were hired through June. Five additional individuals have been hired since June. Average staffing levels throughout the year averaged 22 compared to authorized level of 25. The organization chart, as of October 27, 1994 and a summary of staffing statistics is included in Appendix A.

The qualifications of staff provide the necessary business and accounting skills to perform quality audit work. Nine individuals (47%) are CPA's (or possess an equivalent certification) and 5 have Master's degrees (26%) which continue to provide the accounting and business skills necessary to perform the internal audit function. In addition, 42% of the staff speak Spanish and 2 individuals (11%) speak two or more foreign languages. Languages represented on the staff include French, Spanish, Italian, and Mongolian.

We have included a summary of the educational level, language capabilities, and professional certifications of the Internal Audit staff as Appendix A-2. We continue to emphasize language capabilities and business/MBA backgrounds in our recruiting efforts, as well as overall experience diversity. The recruiting efforts have continued at a strong pace throughout 1994.

During late 1993 and 1994, the department has been actively involved in the design and creation of two new development programs.

- A new Management Trainee Development Program was established for individuals with the objective of a career in Tropical Operations. Our involvement and commitment to this program will continue as evidenced by the recruiting effort extended for the initial group recently brought into the Company as well as placing one individual [redacted] into our department for a period of 6 months. It is our intent to give broad Company exposure to [redacted] through her involvement in audits of Tropical locations, marketing units and specialty entities on a concentrated basis.
- A new development program for future controllership assignments in the tropics has been established with Internal Audit participating in the program's design and with the selection of Tropical candidates for the program. One individual selected from the Armuelles, Panama Division, [redacted] will begin the development and training program in Internal Audit in December 1994 as a part of a two year program of rotational assignments in Cincinnati. The success of this program is highly dependent on the willingness of operating management to provide high potential tropical individuals to participate in this

program versus retaining such individuals to meet the short term needs of their current organizations.

PERSONNEL HIGHLIGHTS:

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A. New Staff:

Through June, new departmental associates hired include [redacted] Audit Manager; [redacted] Auditor; and [redacted] Executive Secretary.

- [redacted] joined the department as an Audit Manager. [redacted] recently held the position of Controller with a manufacturing company for 2 years with responsibility for all financial and accounting matters as well as strategic and business planning activities. [redacted] also has 7 years of public accounting experience with KPMG Peat Marwick. [redacted] graduated cum laude from Bryant College and is a CPA.
- [redacted] joined the department as an Auditor after graduating Magna Cum Laude with her dual BBA degree in Finance and Accounting from the University of Cincinnati where she received the Outstanding Student award. Prior to that she worked for four years with the Ministry of Culture of Spain and for two years with Editora Nacional in Madrid. She speaks fluent Spanish and French.

Since June, hiring activity has resulted in five additional associates joining the staff and one employment offer (to a co-op student graduating in December 1994) is currently outstanding. Our new associates are:

- [redacted] joined the staff as an Audit Supervisor in July 1994. [redacted] graduated from the State University of New York at Buffalo with a BS in Management, with a concentration in Finance and Management Information Systems in 1986 and subsequently received her Masters degree in Finance from Canisius College in May 1990. [redacted] worked for Rich Products Corporation in Buffalo, New York for the past 5 years managing all facets of International Information Technology Projects including financial and manufacturing applications. Prior to that, [redacted] worked for Delaware North Companies and Goldome Bank. [redacted] has extensive system evaluation and process management experience and speaks Spanish.
- [redacted] joined the staff as an Audit Supervisor in July 1994. [redacted] graduated from the University of Waterloo in 1985, with a BS degree in Earth Science; and obtained his Masters in Business and Administration in 1988 from York University in Toronto. [redacted] has worked for Northern Telecom in Toronto since 1991 as an Operations Analyst, Senior Operations Analyst, and Audit Project Manager. Prior to that he worked for three years as a Senior Auditor for Peat Marwick. [redacted] is a Chartered Accountant.

- [] joined the staff as an Audit Supervisor effective October 3, 1994. [] has been a Senior Auditor with Dean Foods since March 1992 and was with Coopers & Lybrand beginning in July 1989. He graduated from De Paul University with a B.S. in Accounting, is a CPA and is proficient in Spanish and Italian.
- [] joined the staff as an Auditor effective July 25, 1994. [] graduated Cum Laude with a BA Degree in Accounting/Finance from the University of Cincinnati in June 1994 and has worked for the Company in the Chiquita Co-Operative Program for the past two years in various financial positions.
- [] joined our staff as an Auditor effective October 17, 1994. She graduated from Miami University Magna Cum Laude with a B.S. in Finance in May 1992. Since that time she has been with the Peace Corps in Mongolia and is fluent in the native language. [] has also previously been proficient in French.

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B. Promotions/Transfers Outside the Department

In the first half of 1994, three members of the department were promoted to more responsible positions outside of the group:

- [] Audit Manager, assumed the position of Assistant Controller, Tela Railroad Company, Honduras effective April 1994.
- [] Auditor, assumed the position of CBI Accounting Supervisor effective April 1994.
- [] Executive Secretary, assumed the position of Administrative Coordinator effective April 1994 within the Corporate Controller's group.

Subsequent to June, three additional associates were also promoted to more responsible positions outside the group:

- [] Audit Specialist, assumed the position of Manager, Banana Operations Analysis and Reporting within the Corporate Controller's group effective August 1994.
- [] Audit Supervisor, assumed the responsibilities of Manager, Financial Administration and Controls in the Corporate Controller's group, effective September 1994.
- [] Auditor, assumed the position of Financial Analyst in the North American Marketing Organization effective August 1994.

V. COORDINATION WITH ERNST & YOUNG

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We performed the following audits to assist Ernst & Young for the year ended December 31, 1993 where certain activities continued into 1994. These audits represent estimate fee savings of \$157,000 for the fiscal 1993 audit. We anticipate similar fee savings of \$194,800 for the fiscal 1994 audits.

- BOCAS YEAR-END FINANCIALS
Changuinola, Panama
- COBAL YEAR-END FINANCIALS
San Jose, Costa Rica
- CBII DATA CENTER
Cincinnati, Ohio
- POLYMER PANAMA MANAGER REVIEW
Panama City, Panama
- JOHN MORRELL SPRINGDALE MANAGER REVIEW
Springdale, Ohio
- SIOUX CITY YEAR-END FINANCIALS
Sioux City, Iowa
- MANAGER REVIEW
Chicago, Illinois

The results of activities completed in 1994 are included in summary form in Appendix R of this report.


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graph TD
    VP[VICE PRESIDENT & CONTROLLER] --- VP2[VICE PRESIDENT INTERNAL AUDIT]
    VP --- AC[ADMINISTRATIVE COORDINATOR]
    VP --- ACB[AUDIT COMMITTEE BOARD OF DIRECTORS]
    VP2 --- AD1[AUDIT DIRECTOR]
    VP2 --- AD2[AUDIT DIRECTOR]
    VP2 --- ES[EXECUTIVE SECRETARY]
    AD1 --- AM1[AUDIT MANAGER]
    AD1 --- ES
    AD2 --- AM2[AUDIT MANAGER]
    AD2 --- AM3[AUDIT MANAGER]
    AM1 --- AS1[AUDIT SUPERVISORS]
    AM1 --- AU1[AUDITORS]
    AM2 --- AS2[AUDIT SUPERVISORS]
    AM2 --- AU2[AUDITORS]
    AM3 --- AS3[AUDIT SUPERVISORS]
    AM3 --- AU3[AUDITORS]
    MT[MANAGEMENT TRAINEE]
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CHIQUITA NSD

CHIQUITA BRANDS INTERNATIONAL, INC. - INTERNAL AUDIT STAFF

| EMPLOYEE NAME | POSITION | HIRED | BACHELORS | MASTERS | PROF. CERT. | LANGUAGE |
|------------------|-------------------|----------|--------------------|---------|----------------|----------|
| | VICE PRESIDENT | 12/01/88 | INDUST. MGMT. | MBA | CISA | -- |
| | DIRECTOR | 08/07/93 | ACCOUNTING | - | CPA | -- |
| | DIRECTOR | 01/11/82 | INT'L RELATNS | MBA | - | -- |
| | AUDIT MANAGER | 04/11/94 | ACCOUNTING | - | CPA | -- |
| | AUDIT MANAGER | 12/02/91 | BUSINESS ADMIN | - | - | SP. |
| | AUDIT MANAGER | 05/13/91 | ACCOUNTING | - | CPA | -- |
| | AUDIT SUPERVISOR | 01/18/93 | BUSINESS ADMIN | - | CPA | SP. |
| | AUDIT SUPERVISOR | 08/30/93 | ACCTG & INT'L BUS. | MBA | CPA | SP. |
| | AUDIT SUPERVISOR | 07/26/94 | MANAGEMENT | FINANCE | - | SP. |
| | AUDIT SUPERVISOR | 07/11/94 | EARTH SCIENCE | MBA | CA | -- |
| | AUDIT SUPERVISOR | 11/01/93 | BUSINESS ADMIN | - | - | SP. |
| | AUDIT SUPERVISOR | 10/03/94 | ACCOUNTING | - | CPA | SP., IT. |
| | AUDIT SUPERVISOR | 09/28/92 | GEOGRAPHY | - | CIMA | -- |
| | AUDITOR | 07/25/94 | ACCOUNTING | - | - | -- |
| | AUDITOR | 01/07/94 | ACCTG & FINANCE | - | - | SP., FR |
| | AUDITOR | 10/17/94 | FINANCE | - | - | MONGOL. |
| | AUDITOR | 05/06/90 | BA/BS ACCTG | - | - | -- |
| | AUDITOR | 11/15/93 | BUS. ADMIN/ACCTG | - | CPA | SP. |
| | AUDITOR | 07/12/93 | FINANCE | - | - | SP. |
| | MGMT TRAINEE | 06/17/94 | ANTHROPOLOGY | MIM | - | SP. |
| | ADMIN.COORDINATOR | 07/01/90 | - | - | - | -- |
| | EXEC. SECY | 04/04/94 | ENGLISH | - | - | -- |

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**CBII INTERNAL AUDIT
STAFFING STATISTICS
1994 INTERIM REPORT AS OF OCTOBER 27, 1994**

| | Plan 1993 | 10 Mths 1994 | Annual 1993 | Annual 1992 | Annual 1991 | Annual 1990 |
|---|--------------|-----------------|----------------|----------------|----------------|----------------|
| Authorized Staffing Level | 23 | 25 | 25 | 27 | 30 | 30 |
| On Board Count - Start of Period | --- | 22 | 25 | 31 | 32 | 30 |
| Transfers in from other CBII units | --- | 0 | 5 | 2 | 5 | 1 |
| New Hires | --- | 8 | 4 | 7 | 8 | 13 |
| Transfers out to other CBII units | --- | -7 | -6 | -7 | -12 | -9 |
| Retirement/Resignation/Termination | --- | -2 | -6 | -8 | -2 | -3 |
| On Board Count - End of Period (10/27/94) | | 21 | 22 | 25 | 31 | 32 |
| Pending Promotions, Transfers, Hires & Special Assignments | --- | 1 | 1 | -1 | -2 | -3 |
| Effective Staffing Level | | 22 | 23 | 24 | 29 | 29 |
| Percentage (%) of Transfers/Resignations/Retirements vs. Authorized Staffing Level | --- | 36% | 48% | 56% | 47% | 46% |

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AUDIT REPORTS

Since January 1, 1994, 21 audits and special assignments were started and 29 reports were issued (6 Audit Reports, 2 Special Audit Reports, and 21 Audit Letters in lieu of reports). Below is the listing of audit reports and letters issued which resulted from regularly scheduled audits, audits of special requests by Management, and audits performed in lieu of work by Ernst & Young.

AUDIT REPORT TITLE/LOCATION

- COBAL Year End Financial Statement Audit; San José, Costa Rica
- Armuelles Disbursements Review; CLC Puerto Armuelles, Panama
- Bocas Year End Financials; Changuinola, Panama
- CBNA STAR Billing, A/R, Credit, Collections, & Customer Service; Cinti, Ohio
- Chiquita Italia - Financial & EDP; Rome, Italy
- M&S Inventories; Panama, Costa Rica, Guatemala, Honduras

SPECIAL REVIEWS

- CBII Officers' Travel & Entertainment and Executive Perquisites; Cinti, Ohio
- Expatriate Payroll Process; Cinti, Ohio and Tropical locations

AUDIT LETTERS (in lieu of Audit Reports)

- Medellín Disbursements with Ernst & Young; Medellín, Colombia
- Santa Marta Disbursements with Ernst & Young; Santa Marta, Colombia
- John Morrell Sioux City Year-End Review; Sioux City, Iowa
- Processed Foods Ingredients Project - Contract Review; Cinti, Ohio
- Special Insurance Review - Kemper; Cinti, Ohio
- Bocas Year End Financials & Polymer Manager's Review; Changuinola, Panama
- CDS Replacement Project; Cinti, Ohio
- Earthquake Claim Receivables Post CAR & A/R; Costa Rica, Panama
- Chiquita Processed Foods BV (CPFVBV); Antwerp, Belgium
- CLC Bocas Earthquake / Flood Claim; Changuinola, Panama
- Employee Receivables - Bocas & COBAL; Panama, Costa Rica
- Great White Fleet Transportation Claims Review; Cinti, Ohio
- Great White Fleet - Ship Inventory Management System; Cinti, Ohio
- CBCBV Field Offices; Antwerp, Prague, Cologne, Helsinki, Zwijndrecht, Zurich
- Chiquita Hellas - Cash Flows; Athens, Greece
- CBCBV Cash Management; Antwerp, Belgium
- Tela Disbursements; La Lima, Honduras
- STAR/ASI System Security; Cinti, Ohio
- COBALISA (Compañía Bananera Limeña, S.A.); San Pedro Sula, Honduras
- Maritrop Reorganization - Accounting Controls Impact; Cinti, Ohio

We have included in Appendix R some of the more significant reports and specific areas addressed in the January through June 1994 period. Summary reports for certain of the Audit Letters listed above are not provided in the following pages due to the minor nature of findings from the work performed.

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1CHQ6-000554

GBI-V1-001-005348

Summary Internal Audit Report - #94.01
COBAL Financial Statement Audit
San José, Costa Rica

Confidential Treatment
Request by Chiquita Brands

We conducted a full scope audit of the Cobal/Conexpro (COBAL) Consolidated Financial Statements as of and for the nine months ended October 2, 1993, in accordance with U.S. Generally Accepted Auditing Standards which included an evaluation of the system of internal controls, including those over the MIS function, and detailed testing of significant account balances. In addition, we performed certain tests to determine compliance with the Company's Statement of Policies and Procedures for FCPA Compliance.

Based on our audit, COBAL's system of internal controls has improved significantly since our prior audits and appears to be functioning effectively. COBAL's financial position and the results of its operations for the nine months ended October 2, 1993 appears to be fairly stated.

Certain of the more significant audit findings are as follows:

- Controls Over Disbursements: Controls over access to the vendor master file should be further restricted. Payments can be processed under a miscellaneous vendor number which has no payment history and therefore circumvents the automated search for duplicate payments and valid vendors, and, except for payments over \$500,000, which must be signed by the General Manager, there are no prescribed limits for signing check payments. To mitigate the risk of unauthorized, inappropriate or duplicate payments, management agreed that access to the vendor master files will be restricted and edit listings of file changes will be reviewed, that access to the miscellaneous vendor number be restricted to nonrecurring payments of less than \$1,000; and that all checks more than \$65,000 are now signed by the Controller.
 - MIS: We recommended enhanced controls pertaining to user access security controls, program change management and efficiencies which can be achieved through the integration of PC Kardex, purchasing and payables systems.
 - Consolidation of Legal Entities: The Cobal/Conexpro farms are currently comprised of 29 separate legal entities - which has resulted in a complex organization and places a tremendous administrative burden on COBAL personnel. Separate books and records must be maintained, in addition to Financial Statements, Tax returns, Corporate tax schedules and other statutory filing requirements for each entity. Separate facilities, such as M&S warehouses and farm offices, are also maintained. Separately, the Company has incurred over \$500M in local income tax obligations over the past two years as current taxable entities cannot be offset against loss entities.
- While we recognize that some constraints may exist under existing 936 debt financing arrangements, to simplify the organization, decrease the administrative burden, reduce costs by consolidating some warehouses and offices and eliminate or reduce taxes, we recommended that consideration be given to ways to gradually consolidate some entities for operational as well as for legal, tax and accounting purposes.

These areas/recommendations, as well as others of a less significant nature have either already been resolved or are in process of being remedied by both local and CBII management.

R-2

1CHQ6-000555

CBI-V1-001-005349

Summary Internal Audit Report - #94.02
CLC Puerto Armuelles, Disbursements Audit
Armuelles, Panama

Confidential Treatment
Request by Chiquita Brands

We conducted a disbursements review of various entities of Chiriqui Land Company, Puerto Armuelles Division (CLC) for the period between November 1, 1992 to October 31, 1993.

We limited the scope of our testing to disbursements and certain corporate compliance areas. While this was a routine disbursements audit, due to special circumstances surrounding the termination of the Division's Controller, the Box Plant Production Manager and the Accounting Manager we performed a detailed review of the existing disbursements controls.

Our testing did not disclose any material weaknesses in the disbursements system or any adjustments which should be made to the related financial statements as of October 31, 1993. Disbursement controls proved to be generally adequate and effective.

During the course of our review, the following matters were brought to management's attention:

- Cost of Borrowing Funds
CLC had been overcharged interest on borrowings on its bank overdraft line for the six months ended June 30, 1993. Management has entered a claim for recovery with Banco del Istmo.
- Improvements in the M&S System and Procedures
The M&S system allowed closed purchase orders to be reopened and subsequent purchases charged against it. The system also accepted receipt for additional units in excess of those stipulated in the purchase order. Management has modified the system to correct these weaknesses.
- Approval Exceptions
The disbursement approval limits placed with the Assistant Controller and Accounting Manager are excessively low and as such are not adhered to. Such limits have been reviewed and modified as appropriate.
- Cash Fund Transactions
Cashing or exchanging employee or third party checks for Company cash has been discontinued.

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1CHQ6-000556

CBI-V1-001-005350

Summary Internal Audit Report - #94.03
CLC Bocas Division, 1993 Year-End Audit
Changuinola, Panama

Confidential Treatment
Request by Chiquita Brands

We conducted an audit of the Chiriqui Land Company, Bocas Division (CLC-Bocas) financial statements as of and for the year ended December 1993 in conjunction with Ernst & Young's year-end audit procedures focusing on the accuracy of the financial records and reports, the adequacy of the internal accounting control systems, and compliance with United States Generally Accepted Accounting Principles (U.S. GAAP).

Based on the work performed, CLC-Bocas was complying with Chiquita policies, internal controls were adequate, and the financial statements were fairly stated.

We did note areas where improvements in existing practices and procedures could enhance the internal control structure. Our principal suggestions and observations are summarized below:

- Inventory

- M&S Inventory Accounts: The Division utilizes control accounts when recording inventory transactions which should be reconciled and properly cleared monthly.
- Inventory Obsolescence Estimation: The inventory Obsolescence Reserve was not calculated in accordance with the CBII suggested method (evaluation of surplus or slow moving inventory in the last 24 months versus 36 months used by the Division).
- No fixed asset physical inventory has been taken in the last ten years. Preliminary physical counts and reconciliations to asset registers indicated significant discrepancies. A reconciliation of certain significant asset categories has commenced and management is investigating ways to conduct a physical count of all assets within the next two years considering staff availability and qualifications.

- Management Information Systems

- Information access and security controls should be enhanced to restrict "access only" status to authorized employees;
- The disaster recovery plan should be tested to ensure that it works, and there is a need to have written recovery restart procedures.
- The MIS program change controls should be enhanced and all changes need to be formalized and documented to preclude differences between production and source programs.
- No vendor history disbursement file, as is required by the IRS, exists. Vendor history disbursements files are now being retained.

Management has agreed to address each of these noted control weaknesses and concerns and has established target completion dates for each.

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1CHQ6-000557

CBI-V1-001-005351

Summary Internal Audit Report - #94.04
Chiquita Banana North America
Cincinnati, Ohio

Confidential Treatment
Request by Chiquita Brands

We conducted a limited review of operations of the Customer Service Department (CSD) of Chiquita Banana North America (CBNA) focusing on the overall efficiency and effectiveness of the organization structure, receivables, credit extension and terms, collectibility of past due receivables, cash receipts application, claims, and billing adjustments for the year ended December 1993.

Based on the work performed, internal controls were considered adequate and effective. However, the operational process of the CSD could be improved to ensure that proper authority, responsibility and accountability for the credit and collections areas are better defined and adhered to.

In April 1993, CBNA combined and restructured the customer service and credit departments into one Customer Service Department. Head count was significantly reduced from 18 to a planned headcount of 10 for the new organization. Although the Customer Service Department planned to include 8 customer service administrators, at the time of our review, head count was at 4. Although efforts were made to follow policies and procedures, the temporary under staffing level resulted in lack of follow-up on claims and collections, increases in days sales outstanding and insufficient application of cash receipts from customers to accounts receivable records.

To address these issues, management has created a Credit and Collection function, reporting to the CBNA Assistant Vice President of Finance. This organization would have clearly defined roles and responsibilities and will provide the necessary attention to credit, claims and collections and cash applications. In addition, staffing vacancies have been filled and the reorganization will be accomplished without increasing head count. The major objectives of the reorganization would address the following:

- CBNA banana accounts receivable aged over 60 days increased from \$1.0 million (5.4% of A/R) at 12/31/92 to \$1.75 million (6.9% of A/R) at 12/31/93;
- Suspended cash, (cash receipts which are unmatched against specific customers but have reduced the overall receivable) was not being applied on a daily basis but rather at month-end (\$7.1 million unapplied cash balance on 12/31/93 prior to month-end application);
- Unapplied cash, (cash that is unmatched to a specific invoice but which has reduced the customer's receivable balance) was not being applied weekly but rather as time permitted (\$680M balance on 12/31/93, \$490M aged over 30 days); and
- Customer deductions were not being investigated and resolved weekly (\$1.1 million at 12/31/93, \$870M aged over 30 days).

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1CHQ6-000558

CBI-V1-001-005352

Summary Internal Audit Report - #94.05

Chiquita Italia S.p.A.

Rome, Italy

Confidential Treatment
Request by Chiquita Brands

We conducted an audit of the financial statements of Chiquita Italia, S.p.A. (the "Company") for the year ended December 31, 1993 and performed a limited review of selected financial and operational information for the three month period ended April 2, 1994. Our work included a review of certain operational aspects of the Company, such as license tracking, Management Information Systems, sales office operations and port activities and included an assessment of the Company's internal accounting controls.

The Company is principally engaged in the purchase of bananas from Chiquita International Limited and Chiquita Banana Company B.V. and the sale, distribution and marketing of such bananas in the Italian market. Chiquita Italia experienced a reorganization during 1993 with resulting staff reductions.

In our opinion, the financial statements of the Company were fairly stated; internal controls are adequate; and fruit procurement and distribution operations appear to be efficient and effective. However, we identified the following recommendations pertaining to accounting procedures, controls, and MIS systems that should be considered.

Sales/Accounts Receivable - Invoicing Delays

The invoicing process incurs significant delays. In certain instances customers are not invoiced for several weeks after shipment. Management estimates that solely by addressing the timeliness of the invoicing process, DSO could be reduced from 50 to 42 days reducing average accounts receivable by approximately \$3 million. The invoicing process is deferred due to delays in receiving shipment information from stevedores and ripening centers, the Accounting Department backlog of uninvoiced shipments, and current procedures require balancing of the vessel discharge information prior to invoicing the customers. Management agreed to address the noted inefficiencies.

Management Information Systems (MIS) Issues

The Company utilizes an IBM System/36 (S/36) for general ledger, invoicing, accounts receivable and accounts payable processing. The computerized systems, although integrated, provide minimal management reporting capabilities. Management has since prioritized and evaluated all systems requirements in conjunction with the development of the European systems development plan and has initiated several changes which will enhance reporting capabilities and speed the overall process of generating invoices.

R-6

1CBQ6-000559

CB1-V1-001-005353

Summary Internal Audit Report - #94.06
Functional Review of M&S Inventories and Local Purchasing
Honduras, Guatemala, Costa Rica, Panama

At the request of the Senior Executive Vice President, Chiquita Banana Group we conducted an M&S operational review at five Tropical divisions (the "Divisions"; Tela, COBIGUA, COBAL, Bocas, Armuelles) and at the Panama City Purchasing Office. Our objective was to gain an understanding of current inventory and purchasing practices and compare Inventory Management and Local Purchasing functions among the Divisions. The review focused on business strategies for efficient and effective working capital utilization; inventory and purchasing management; internal controls; reporting of inventory information, valuation and item availability; and systems supporting the functions.

I. Overall Objectives and Conclusions:

We were asked to address the following questions throughout our review: are M&S functions efficiently and effectively managing inventories; and are Divisions currently capable of additional purchasing responsibilities?

In our opinion, improvements have continually been made in inventory management and in certain purchasing methods. Significant inventory reductions have occurred in the past two years from \$59.8MM (12/91) to \$32.9MM (12/93) and additional process improvements are occurring. We believe additional inventory reductions can also occur. However, based on our review and discussions with Divisional Management and through limited testing of controls, we believe M&S is not currently managing inventories or purchasing materials in a highly effective, systematic manner. Although the level of local purchasing requirements, in general, are being adequately fulfilled under the current structure, M&S functions are not currently ready for a significant increase in purchasing and inventory management responsibilities.

II. The following are certain of the more significant areas identified in the course of the review which are under consideration by management:

- Inventory strategies have historically been determined by varying groups including General Managers, Agriculture and Engineering but not until recently by M&S. To enable efficient inventory management to occur, the Divisional M&S function should continue to become the key inventory decision maker and be assigned full responsibility for inventory management and ownership.
- We noted a need for more consistent practices in the following areas:
 - Inventory management;
 - organizational structure;
 - materials handling, material is often handled multiple times (up to five) prior to usage;
 - different methodologies exist among Divisions regarding whether to inventory or expense similar materials and periodic determination of reserves for slow moving and obsolete materials.

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- More consistent inventory record keeping practices and methods used to verify the accuracy of reported transactions would enhance managerial controls. Although operating effectively, inventory records are maintained in multiple locations and formats.
- The tools used to manage inventories vary significantly. An automated Inventory Management System that utilizes common inventory management tools and reorder formulas does not exist. Costa Rica is in the process of internally developing its own Inventory Management System.
- Bidding Procedures and Supplier Negotiations; controls over the bidding process and use of available information should be significantly enhanced. Policies are inconsistent regarding the basis and requirements of bids. Policies are not consistently followed and authorization limits are not always assigned. Maritrop is reviewing these issues with the Divisions and are placing additional Maritrop personnel in the Tropics to assist in establishing a more efficient and controlled process.

III. Recommendations

We recommend Senior Management assign responsibility for Tropical inventory management coordination and training to a specific individual (or management team) to ensure the issues that were identified in our review are resolved in an organized, consistent and timely manner. Development and implementation of a Tropical Inventory Management Training Program would improve inventory management strategies and purchasing practices throughout the Tropics. As part of this Program, "best practices" should be identified which would address the issues of our report in a consistent manner. Although we believe significant cost saving potential still exists, regarding increased local purchases and reductions in current inventory levels, additional controls, systems, and procedures are necessary to ensure additional responsibilities can be performed.

As a result of the work performed, a project team has been organized to identify inventory management and purchasing "best practices" and to develop a formal training program which will be introduced to tropical operational and financial management.

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1CHQ6-000561

CBI-V1-001-005355

SUMMARY INTERNAL AUDIT LETTERS (ISSUED IN LIEU OF AUDIT REPORTS)

**#L94.01 Compania Frutera de Sevilla, Disbursements Audit
Medellin, Colombia**

We conducted a limited disbursements review of various entities of Compania Frutera de Sevilla, Turbo Division (CFS-Turbo) for the ten months ended October 31, 1993. We limited the scope of our testing and the related procedures performed to disbursements and certain corporate compliance areas. Our audit was performed in conjunction with an Ernst & Young statutory audit of 1993 which was in progress during the course of our review. Our work primarily consisted of a disbursement sample, review of policies and procedures, and discussions with management, and supplemented the accounts payable disbursement function of the statutory audit. Based on the results of the procedures performed, our testing did not disclose any material weaknesses in the disbursements system or any adjustments which should have been made to the related financial statements of CFS-Turbo as of October 31, 1993. Our limited review indicated that disbursement controls are generally adequate and effective.

**#L94.02 Cia Frutera de Sevilla, Disbursements Review
Santa Marta, Colombia**

We conducted a limited disbursements review of various entities of Compania Frutera de Sevilla, Santa Marta Division (CFS-Santa Marta) for the ten months ended October 31, 1993. We limited the scope of our testing to disbursements and certain corporate compliance areas and our work was performed in conjunction with an Ernst & Young statutory audit of 1993. Our work primarily consisted of a disbursement sample, review of policies and procedures, and discussions with management, and supplemented the accounts payable disbursement function of the statutory audit. Our limited review indicated that disbursement controls are generally adequate and effective and testing did not disclose any material weaknesses in the disbursements system. At the time of our 10/31/93 review, there were considerable reconciling items (approximating \$850M) in the bank reconciliations, some of which dated as far back as 1991. At the time of our visit local management was in the process of investigating the cause of these items and has resolved them.

**#L94.03 JM Sioux City Year End Review
Sioux City, Iowa**

We conducted a review of the John Morrell - Sioux City, Iowa financial statements for the period ended November 27, 1993. The audit was conducted in conjunction with Ernst & Young's year-end full scope audit and focused on the accuracy of the financial records/reports, adequacy of the internal accounting controls, and compliance with Generally Accepted Accounting Principles.

Based on our review, Sioux City was complying with Company policies and the financial statements were fairly stated. In addition, we noted the following items which local management agreed to address: A number of significant capital appropriations were being prepared for corporate approval for 1994; however, at the time of our review, the possibility existed that the Sioux City plant would be sold or closed (as of October 1994 the plant remains open). Also, no perpetual inventory systems existed for repair and maintenance, spare parts, or packaging and

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CBI-V1-001-005356

processing supplies (total reported inventory value \$830M); production cost standards had not been revised in five years; and system controls for sales invoicing were not properly utilized. Local management agreed to address these items.

#L94.09 Earthquake Claim Receivables Post CAR & A/R
Cincinnati, Ohio

We completed a review of the 1991 Earthquake/Flood Claim for the Bocas Division and Compania Procesadora de Frutas (CPF) of Panama and the COBAL Division of Costa Rica. Our review included an evaluation of the supporting documentation prepared by the Divisions as well as the strategies employed in determining claimable items. We also analyzed the various reports and accounting transactions prepared to record the disposal of destroyed assets, associated replacement assets and subsequent claims receivable. The results of our review were communicated to Chiquita management including the Risk Management Department for their use in conducting negotiations with the outside insurance adjuster.

#L94.10 Chiquita Processed Foods BV (CPF BV)
Antwerp, Belgium

At management's request, we performed a review of Chiquita Processed Foods B.V. (CPF BV) which focused on the September 1993 financial statements, accounting and administrative procedures, transfer pricing, import documentation and the appropriateness of the current and proposed entity ownership structures if a European processed banana quota system is implemented. Based on our review, the September 1993 financial statements are fairly stated, and internal accounting controls and procedures are considered adequate. We noted certain matters regarding current and future CPF BV operations which management has taken under consideration in the potential restructuring effort.

#L94.14 Great White Fleet (GWF) - Ship Inventory Management
Cincinnati, Ohio

At the request of GWF Senior Management, we conducted a review of the System Evaluation Process/Selection Criteria project used for the potential purchase of an on-board inventory tracking system. A ship inventory management system is intended to provide the GWF with a comprehensive mechanism to track spares, stores, maintenance inventory and purchasing activity. The evaluation/selection project is being managed in accordance with the Chiquita Systems Development Methodology which includes a series of quality steps and deliverable approvals. The Project's charter, work plan and business requirements have been developed and at the time we performed our review, the project team was in the process of evaluating vendor software packages against initial and evolving requirements.

Based on the work performed we believe that the evaluation criteria established and the processes being followed by MIS and GWF are reasonable. Management indicated that the following items will be addressed at various phases of the GWF/MIS system implementation plan:

- Confirmation of System Requirements Changes: GWF management should ensure all individuals involved in the selection and process and all eventual user departments

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CBI-V1-001-005357

(Operations, MIS, Purchasing, and Accounting) are aware of and have the opportunity to provide input regarding the final system requirements.

- Cost Determination: The total cost to implement a preliminary selected package has not been determined. GWF management should ensure cost estimates include all necessary items (training, interfaces, customization, and installation charges). MIS and GWF estimate that the current application cost is in the range of \$200M to \$300M. It is important to include all costs to preclude cost overruns, or CAR modifications due to scope changes.
- Evaluation of Vendor Stability Risks: GWF management should assure itself that it is prepared to assume the inherent risks of potentially dealing with a small vendor. Both preliminary software providers reviewed in the initial phase of the project are virtually one-man shops with thin capitalization and have limited sales, marketing, programming and technical support roles.
- CAR/Cost Justification: The total software cost had not yet been determined but internal estimates range between \$200M to \$300M. Costs, features and benefits described in the initial CAR need to be re-evaluated in the Inventory System CAR due principally to project scope changes.

#L94.15 CBCBV Field Offices
Antwerp, Prague, Cologne, Helsinki, Zwijndrecht, Zurich

At the request of European Management, five of the CBCBV field offices were visited to evaluate various operational aspects of each location and analyze the flow of information both to and from the Antwerp Coordination Center. Suggestions for improvement were solicited from Antwerp marketing and accounting personnel and the field office management. Reviews of compliance with Company policy related to treasury reporting and fixed asset procurement were also performed.

Based on our review, we noted three primary areas where improvements in existing practices and procedures could enhance the exchange of information and lead to greater efficiencies at all locations. Our recommendations included:

- Improve Management reporting from Antwerp to the Field Offices:
- Clarify definitions of Antwerp and Field Office Responsibilities:
- Revise the field office reimbursement system to include a permanent advance to insure that field offices have sufficient funds to cover the time period necessary for Antwerp to process the reimbursement of monthly field office expenses.

#L94.16 Chiquita Hellas
Athens, Greece

We conducted a review of Chiquita Hellas' significant business activities and the related cash flow implications of such activities at the request of European Management. Chiquita Hellas sells bananas (1.5 million boxes) for Greek consumption and for re-export throughout southeastern Europe. Sales volumes decreased in 1993 and 1994 as a result of the European quota system.

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CBI-V1-001-005358

- CBCBV cash forecasts were being prepared by CIL Treasury based on discussions with CBCBV personnel and payment and receipt trends. As CIL Treasury is not involved in CBCBV operations, the current informal process did not result in accurate forecasts. We recommended that procedures be developed for CBCBV to prepare forecasts based on the most recent available information. To assist in the development of CBCBV forecasts, we developed a new forecasting tool which included categories for key sources and uses of funds.
- We pointed out other cash related issues which are being addressed by Treasury.

**#L94.18 Tela Disbursements
San Pedro Sula, Honduras**

We reviewed cash disbursement activities at Tela Railroad Company (TRR) for the period November 1, 1992 through March 31, 1994. We also verified the reporting compliance with Chiquita Brands International, Inc. (CBII) Statement of Policies and Procedures for the same period. Based on the tests performed, internal controls over disbursements were adequate and were operating as management intended. Additionally, TRR is in compliance with CBII's Policies and Procedures related to the reporting of disbursements.

**#L94.19 STAR Security
Cincinnati, Ohio**

We conducted a review of Sales Tracking Accounts Receivable (STAR) and ASI system security in place as of March 14, 1994. We evaluated the procedures of CBNA and Information Security to prevent unauthorized persons from gaining access to sales and accounts receivable data. We also compared the functions available to authorized users with their current job duties.

Our testing did not disclose any material security weaknesses but did identify opportunities to simplify user profiles and we noted instances where current profiles require updating to preserve proper segregation of duties. CBNA Management agreed to reconfigure STAR access so that user profiles match their job responsibilities. In addition, management agreed that the Assistant Vice President of Sales Planning and Customer Service will approve any changes to STAR security access and periodically review the user profiles to ensure they reflect current job responsibilities.

**#L94.21 Maritrop Reorganization - Accounting Controls Impact
Cincinnati, Ohio**

Internal Audit reviewed the existing accounting controls over the Maritrop accounting function. The Maritrop accounting function primarily performs the accounts payable and cash disbursement process for the purchasing entity. The review focused on the effectiveness of the existing controls if the Maritrop accounting personnel were to report to Maritrop management instead of to the CBI's Controller of Domestic Accounting as is presently the case. Based on our review of the accounting function's control environment, we concluded the existing internal controls are adequate. It was also noted that in discussions with Maritrop's management there is no intention of changing the existing control structure even if reporting responsibilities were to change. The conclusion was further supported by the plan to remove the cash disbursement system from the accounting function of Maritrop and be established at CBI.

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CBI-V1-001-005359

**CHIQUITA BRANDS
INTERNATIONAL, INC.**



INTERNAL AUDIT

Audit Plan

1995

Audit Committee Book

1CHQ6-000566

CBI-V1-001-005360

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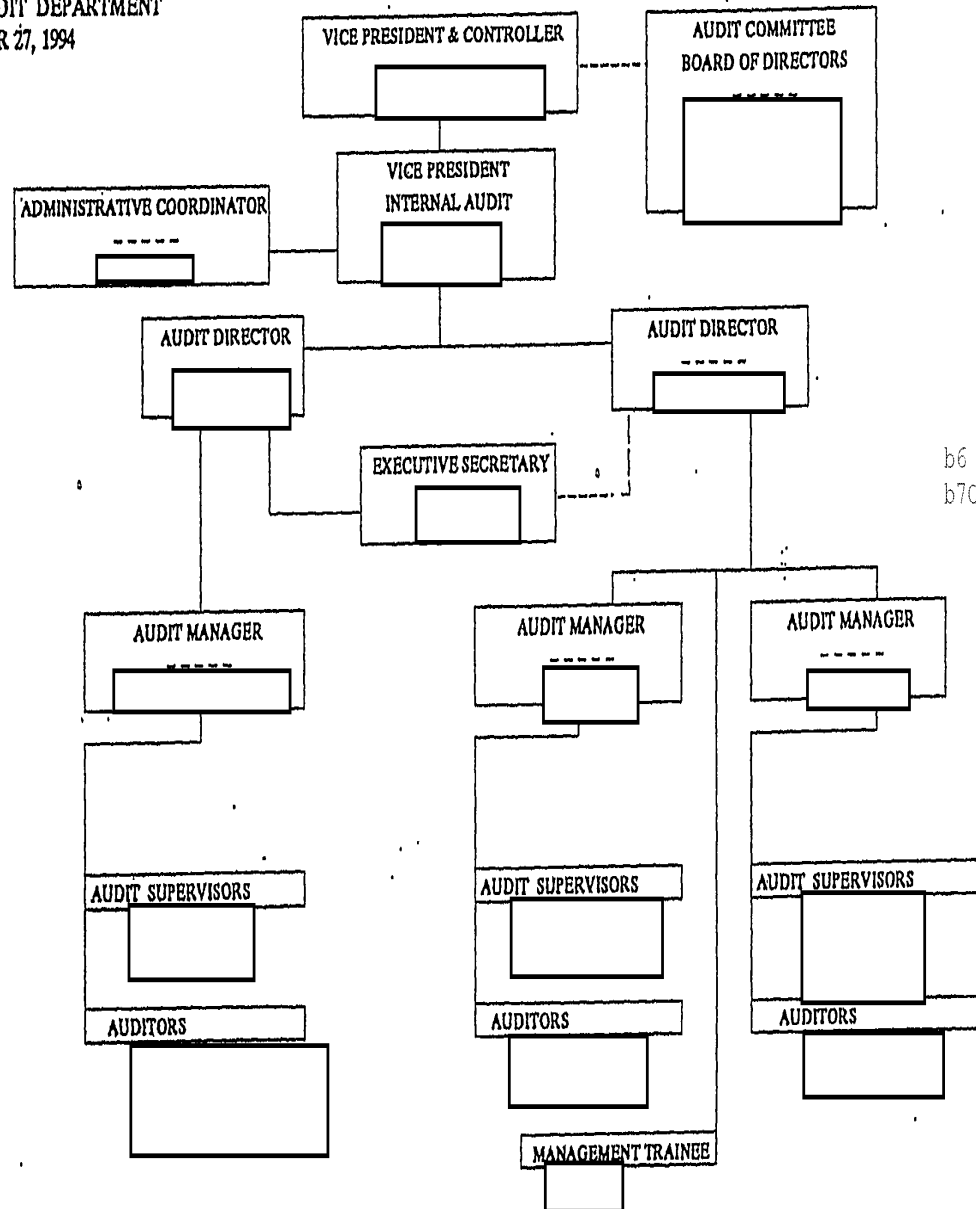
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October 27, 1994

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CBI-V1-001-005361

CHIQUITA BRANDS INTERNATIONAL, INC.
INTERNAL AUDIT DEPARTMENT
AS OF OCTOBER 27, 1994



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CBI-V1-001-005362

1 CHQ5-000568

CHIQUITA BRANDS INTERNATIONAL, INC. - INTERNAL AUDIT STAFF

| ASSOCIATE NAME | POSITION | HIRED | BACHELORS | MASTERS | PROF. CERT. | LANGUAGE |
|-------------------|------------------|----------|--------------------|---------|----------------|----------|
| | VICE PRESIDENT | 12/01/88 | INDUST. MGMT. | MBA | CISA | --- |
| | DIRECTOR | 08/07/93 | ACCOUNTING | - | CPA | --- |
| | DIRECTOR | 01/11/82 | INT'L RELATNS | MBA | - | --- |
| | AUDIT MANAGER | 04/11/94 | ACCOUNTING | - | CPA | --- |
| | AUDIT MANAGER | 12/02/91 | BUSINESS ADMIN | - | - | SP. |
| | AUDIT MANAGER | 05/13/91 | ACCOUNTING | - | CPA | --- |
| | AUDIT SUPERVISOR | 01/18/93 | BUSINESS ADMIN | - | CPA | SP. |
| | AUDIT SUPERVISOR | 08/30/93 | ACCTG & INT'L BUS. | MBA | CPA | SP. |
| | AUDIT SUPERVISOR | 07/26/94 | MANAGEMENT | FINANCE | - | SP. |
| | AUDIT SUPERVISOR | 07/11/94 | EARTH SCIENCE | MBA | CA | --- |
| | AUDIT SUPERVISOR | 11/01/93 | BUSINESS ADMIN | - | - | SP. |
| | AUDIT SUPERVISOR | 10/03/94 | ACCOUNTING | - | CPA | SP., IT. |
| | AUDIT SUPERVISOR | 09/28/92 | GEOGRAPHY | - | CIMA | --- |
| | AUDITOR | 07/25/94 | ACCOUNTING | - | - | --- |
| | AUDITOR | 01/07/94 | ACCTG & FINANCE | - | - | SP., FR |
| | AUDITOR | 10/17/94 | FINANCE | - | - | MONGOL |
| | AUDITOR | 06/21/93 | BA/BS ACCTG | - | - | --- |
| | AUDITOR | 11/15/93 | BUS. ADMIN/ACCTG | - | CPA | SP. |
| | AUDITOR | 07/12/93 | FINANCE | - | - | SP. |
| | MGMT TRAINEE | 06/17/94 | ANTHROPOLOGY | MIM | - | SP. |

TOTAL AS OF OCTOBER 27, 1994

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b7C

| | | | | | | |
|--|------------------|----------|---------|---|---|-----|
| | ADMIN.COORDINATO | 07/01/90 | - | - | - | --- |
| | EXEC. SECY | 04/04/94 | ENGLISH | - | - | --- |

* DATE OF HIRE IS ACTUALLY TRANSFER IN DATE FROM ANOTHER CBI DIVISION

Confidential Treatment
Request by Chiquita Brands

**CBII INTERNAL AUDIT
STAFFING STATISTICS
1994 INTERIM REPORT AS OF OCTOBER 27, 1994**

| | Plan 1995 | 10 Mths. 1994 | Annual 1993 | Annual 1992 | Annual 1991 | Annual 1990 |
|---|--------------|------------------|----------------|----------------|----------------|----------------|
| Authorized Staffing Level | 23 | 25 | 25 | 27 | 30 | 30 |
| On Board Count - Start of Period | --- | 22 | 25 | 31 | 32 | 30 |
| Transfers in from other CBII units | --- | 0 | 5 | 2 | 5 | 1 |
| New Hires | --- | 8 | 4 | 7 | 8 | 13 |
| Transfers out to other CBII units | --- | -7 | -6 | -7 | -12 | -9 |
| Retirement/Resignation/Termination | --- | -2 | -6 | -8 | -2 | -3 |
| On Board Count - End of Period (10/27/94) | --- | 21 | 22 | 25 | 31 | 32 |
| Pending Promotions, Transfers, Hires & Special Assignments | --- | 1 | 1 | -1 | -2 | -3 |
| Effective Staffing Level | --- | 22 | 23 | 24 | 29 | 29 |
| Percentage (%) of Transfers/Resignations/Retirements vs. Authorized Staffing Level | --- | 36% | 48% | 56% | 47% | 46% |

CBI-V1-001-005364

1CHQ6-000570

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CHIQUITA NSD

AUDIT COVERAGE OBJECTIVES - 1995

- Prioritize scheduling of audit entities in the 1995 Audit Plan with higher assessed risk values over those of lower value. The risk assessment process which provides more comprehensive and relevant data to evaluate the audit risk/exposure of each entity was used, along with our knowledge of the business, to select locations for audit in 1995.
- Audit entities senior management requested be covered.
- Provide at least minimum annual coverage (e.g., by functional or regular audit) of each business unit: Tropical; Marketing; Transportation; United Fruit; Numar; Chiquita Processed; and CBII and CBI Corporate.
- Review one significant computer application or data center in most of the major business units.
- Satisfy Ernst & Young's request that we audit two banana divisions (Honduras and Colombia in 1995), and two (2) non-banana Manager Reviews annually.
- Coordinate Internal Audit and Ernst & Young's requirements to reduce costs and eliminate duplication of work.

CHIQUITA BRANDS INTERNATIONAL INTERNAL AUDIT DEPARTMENT - PLANNED AUDITS 1995

TIME ALLOCATION - 1995

NET WORK DAYS AVAILABLE: 18 staff x 228 days = 4100
(Excludes Vice President, 2 Directors, and 2 Administrative Staff
for Total Authorized Staff Level of 23 for 1995)

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ALLOCATION OF AVAILABLE WORK DAYS

| TYPE OF ACTIVITY | 1995 | | Est. Annual 1994 | Actual % | | |
|----------------------------------|-------|------|---------------------|----------|------|------|
| | # W/D | % | | 1993 | 1992 | 1991 |
| Regular/Special Request Audits * | 3085 | 75% | 76% | 77% | 76% | 80% |
| Administrative Functions | 150 | 4% | 3% | 3% | 3% | 5% |
| Staff Loaned to Other Units | 365 | 9% | 9% | 8% | 14% | 8% |
| Audit Program Development | 40 | 1% | 1% | 1% | 1% | 0% |
| Professional Development | 360 | 9% | 9% | 7% | 5% | 4% |
| Other | 100 | 2% | 2% | 4% | 1% | 3% |
| TOTAL | 4100 | 100% | 100% | 100% | 100% | 100% |

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* Includes audit work in lieu of E/Y for banana plantations, Manager's Review, etc.

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CHIQUITA BRANDS INTERNATIONAL INTERNAL AUDIT DEPARTMENT - PLANNED AUDITS 1995

ALLOCATION OF AUDIT EFFORT BY BUSINESS UNIT

| <u>BUSINESS UNIT</u> | 1995 | | Est. Annual 1994 | | 1993 | | 1992 | | 1991 | |
|---------------------------------|-------------|-------------|------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| | Tot. # W/D | | Tot. # W/D | | Tot. # W/D | | Tot. # W/D | | Tot. # W/D | |
| | # | % | # | % | # | % | # | % | # | % |
| <u>CONTINUING OPERATIONS:</u> | | | | | | | | | | |
| Tropical | 1335 | 43% | 1578 * | 51% | 1603 * | 48% | 1807 | 38% | 2453 | 47% |
| Marketing | 810 ** | 27% | 594 ** | 19% | 255 | 8% | 212 | 5% | 356 | 7% |
| United Fruit (Marketing) | 45 | 2% | 108 | 4% | 213 | 6% | 892 | 19% | 0 | 0% |
| Transportation | 155 | 5% | 52 | 2% | 284 | 9% | 401 | 8% | 496 | 10% |
| Numar Group | 120 | 4% | 205 | 7% | 214 | 6% | 65 | 1% | 162 | 3% |
| Chiquita Processed | 270 | 8% | 119 | 4% | 112 | 3% | 106 | 2% | 227 | 4% |
| CBII & CBI Corporate | 350 | 11% | 305 | 10% | 391 | 12% | 762 | 16% | 650 | 12% |
| <u>DISCONTINUED OPERATIONS:</u> | | | | | | | | | | |
| Meat Group | 0 *** | 0% | 107 | 3% | 277 | 8% | 525 | 11% | 868 | 17% |
| TOTALS | 3085 | 100% | 3068 | 100% | 3349 | 100% | 4770 | 100% | 5212 | 100% |

* Tropical Audit effort increased to 48% in 1993 due to the Farm Expansion effort and 51% in 1994 due to the Materials and Supplies audit work.

** The increase in Marketing Audit effort in 1994/95 is due to the emphasis on Europe and licensing systems/controls and North America Marketing.

*** Assumes sale of Morrell by December 31, 1994. The schedule will remain flexible and if the sale does not occur or is delayed, appropriate audits will be performed.

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CHIQUITA BRANDS INTERNATIONAL INTERNAL AUDIT DEPARTMENT – PLANNED AUDITS 1995

TROPICAL

| AUDIT | EST. # W/D | LAST AUDIT | RISK WT. | TYPE ENTITY | LOCATION |
|--|---------------|---------------|-------------|----------------|---|
| Armuelles Operations | 60 | 8/94 | 4 | B | Armuelles, Panama |
| BOCAS Disbursements | 55 | 12/93 | 3 | B | Changuinola, Panama |
| BOCAS Operations | 60 | 8/94 | 4 | B | Changuinola, Panama |
| CIA Agrícola del Guayas | 35 | 2/93 | 2 | I | Guayaquil, Ecuador |
| COBAL Accounts Payable System | 20 | New | 3 | E | San Jose, Costa Rica |
| COBAL Disbursements | 55 | 11/93 | 3 | B | San Jose, Costa Rica |
| COBAL Operations | 60 | 9/94 | 3 | B | San Jose, Costa Rica |
| COBAL Payroll | 20 | New | 4 | E | San Jose, Costa Rica |
| COBIGUA Operations | 60 | 9/94 | 4 | B | Guatemala City, Guatemala |
| COBIGUA Financial (EY) | 100 * | 12/91 | 3M | B | Guatemala City, Guatemala |
| CODA (General Ledger) Implementation | 70 | New | 3 | E | La Lima, Honduras; San Jose, Costa Rica |
| Cost Estimating and Other Special Projects | 100 | New | 3 | U | Various |
| Environmental Audit | 45 | New | 2 | B | Various |
| Puerto Cortes | 45 | 6/93 | 2 | M | Puerto Cortes, Honduras |
| Purchased Fruit/Market Participation Contracts | 50 | New | 3 | C | Various |
| Tela Railroad Data Center (EY) | 25 | 12/92 | 3M | D | La Lima, Honduras |
| Tela Railroad Operations | 60 | 8/94 | 4 | B | La Lima, Honduras |
| Tela Railroad Financial (EY) | 150 ** | 12/92 | 3M | B | La Lima, Honduras |
| Turbo Data Center (EY) | 55 | New | 5M | D | Medellin, Colombia |
| Turbo/Santa Marta Financial (EY) | 150 ** | New | 5M | B | Medellin, Colombia |
| Turbo/Santa Marta Consolidated Operations | 60 | New | 5 | B | Medellin and Santa Marta, Colombia |

TOTAL 1335

* Approximately 90 additional days were scheduled in December 1994.

** 100 additional days to be scheduled in Jan/Feb 1996

M = Mandatory/Statutory Audits

TYPE ENTITY KEY

| | |
|--------------------------------------|--------------------------------------|
| A. Agricultural Operations | I. Independent Grower Operations |
| B. Banana Plantations | M. Marketing/Distribution Operations |
| C. Contracts & Agreements | O. Oil Palm Plantations/Plants |
| D. Data Centers/DP Installations | P. Plastics Manufacturing Operations |
| E. EDP Production Applications | T. Port/Vessel Terminal |
| F. Food/Beverage Manufacturing Ops | U. Accounting/Admin Office |
| G. Governance/Functional Staff Units | X. Ripener |

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CHIQUITA BRANDS

CHIQUITA BRANDS INTERNATIONAL INTERNAL AUDIT DEPARTMENT - PLANNED AUDITS 1995

MARKETING

| AUDIT | EST. # W/D | LAST AUDIT | RISK WT. | TYPE ENTITY | LOCATION |
|--|---------------|---------------|-------------|----------------|--|
| CdB Dunand | 40 | New | 3 | M | Paris, France |
| Ivory Coast | 40 | New | 3 | B | Abedjan, Ivory Coast |
| Martinique | 40 | New | 3 | B | Martinique, French West Indies |
| CBCBV Advertising, Sales Promotion, Special Projects | 75 | 11/94 | 3 | M | Antwerp, Belgium |
| Treasury Operations - Europe | 35 | 3/94 | 3 | G | Antwerp, Belgium |
| Spiers/Jurco | 65 | New | 3 | M | Antwerp, Belgium |
| Field Offices/Subsidiary Reviews | 45 | New | 2 | M | Hellas, Greece; Rome, Italy; Gorichem, Netherlands |
| Meneu (EY) | 35 | 8/94 | 3 | M | Valencia, Spain |
| Chiquita Italia CODA (General Ledger) | 35 | New | 3 | E | Rome, Italy |
| Geneva Financial (EY) | 25 | New | 2M | M | Geneva, Switzerland |
| Port Operations North America - Functional Review | 75 | New | 2 | T | Gulport, MS; Wilmington, DE; Wilmington, CA |
| Container Maintenance - Functional Review | 80 | New | 3 | T | Various U.S. and Central America |
| CBNA Marketing Operations/STAR. | 55 | 3/93 | 3 | M | Cincinnati, Ohio |
| EDI-STAR | 20 | New | N/A | E | Cincinnati, Ohio |
| CBNA Advertising/Sales Promotion | 45 | 1/92 | 2 | M | Cincinnati, Ohio |
| Banana Supply | 55 | 5/91 | 3 | M | Miami, Florida |
| United Brands Japan | 45 | 9/91 | 3 | M | Tokyo, Japan |

TOTAL 810

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M = Mandatory/Statutory Audits

| TYPE ENTITY KEY | |
|--------------------------------------|--------------------------------------|
| A. Agricultural Operations | I. Independent Grower Operations |
| B. Banana Plantations | M. Marketing/Distribution Operations |
| C. Contracts & Agreements | O. Oil Palm Plantations/Plants |
| D. Data Centers/DP Installations | P. Plastics Manufacturing Operations |
| E. EDP Production Applications | T. Port/Vessel Terminal |
| F. Food/Beverage Manufacturing Ops | U. Accounting/Admin Office |
| G. Governance/Functional Staff Units | X. Ripener |

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