



S.A. VERACRUZ

More than lemons

SUSTAINABILITY REPORT

2023

MESSAGE TO STAKEHOLDERS



Jorge Seleme
Vicepresident

With great satisfaction, S.A. Veracruz presents its **first sustainability report**, a milestone that marks a new chapter in our history as producers of lemons and their derivatives. This report is much more than a communication channel with our different stakeholders; it reflects our commitment to sustainability and is an essential tool that allows us manage, measure, make decisions and continually improve our economic, social, environmental and governance performance.

This report has been prepared in reference to the standards of the **Global Reporting Initiative (GRI)** and in alignment with the **Sustainable Development Goals (SDG)** of the United Nations 2030 Agenda, frameworks that allow us to evaluate and communicate our performance in a transparent, accurate and reliable manner. The systematic approach to data collection and analysis gives us greater integration of sustainability into our daily decisions, across the company.

We reaffirm our commitment to the 10 Principles of the United Nations Global Compact, which guide our management and our decisions. The information contained in this report reflects the concrete actions we have implemented to align our operations with these principles and contribute to sustainable development.

This year we faced great challenges, particularly the high temperatures that hindered the development of lemon; however, we found ways to overcome them through a geographic diversification plan.

This plan demonstrated our ability to solve supply strategically, taking advantage of the performance opportunities in the fruit. This was evident in the operational results we achieved, with our goal of reaching 55,000 tons by 2024.

For us, working with innovation, responsibility and transparency also means finding allies in our clients

and suppliers. Achieving traceability in our value chain allows us to control and mitigate the impacts that the company can have on the environment and on the people in the communities where we carry out our work. Our commitment is to face present and future challenges in a coordinated manner with our main stakeholders.

The evidence presented in this document represents the path we have decided to take. The challenges we face as an industry and as a society are deep, but we are determined to be part of the solution, and thus move towards a business model that not only generates economic value, but also a positive impact for people and the planet.

We appreciate the commitment of our employees and all our stakeholders for their support and trust. We invite you to read this document, which reflects our efforts and the conviction that sustainability is a fundamental part of the development of our company.



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WHO WE ARE



01

VISION AND VALUES

S.A. VERACRUZ is a family business that produces, industrializes and markets lemons and their derivatives. It is located in Tucumán, Argentina, a province known for being the largest lemon processor in the world.

It is owned by the Seleme-Requejo families, who specialize in citrus

production and have vast experience in citrus markets. Currently, the company is managed by the third and fourth generations, since these clans managed to harmonize the strength of the new generations with the experience of those who preceded them.



OUR VISION:

To be the leading company of fresh citrus fruit and processed foods with added value in the southern hemisphere adding value considering sustainability principles.



OUR VALUES:

Our values provide the foundation for the development of a standard on which decisions are made and different actions are executed, with responsibility and a sense of belonging.

Integrity and respect. At S.A. Veracruz, we are firm and honest at an ethical level and inspire confidence. We act according to what we say and assume responsibility for our actions.

Value creation. We are motivated by being entrepreneurial and innovative. We look for opportunities to grow, to continuously improve

our processes, and deliver results in an efficient and sustainable manner.

Customer orientation. We seek to satisfy the needs of our clients because they are the most important. We focus on understanding them in order to provide them with the best solutions.

Team spirit. A common goal inspires us. We work in an environment of respect, trust, and dignity. We encourage and value diversity.

Social and environmental responsibility. We care for the environment, promote the personal growth of our employees, and favor the development of our community. We consider respect for legislation and human rights as necessary conditions for sustained growth.



MILESTONES



OUR PRODUCTION WHERE WE OPERATE AND MARKET

S.A. Veracruz is a family business founded in 1994, with deep roots in the Tucumán region. Our main activity is focused on the production, packaging and export of citrus fruits, with a prominent focus on lemons. We have a modern packaging and pre-selection plant, equipped with state-of-the-art electronic technology, with a processing capacity of **20 tons** per hour, inaugurated in January 2006. In addition, in 2019 we started up an industrial plant in the department of Leales, intended for the production

of essential oil and concentrated lemon juice, which completes our production cycle and expands the range of products for export. We have more than **640 productive hectares** planted with citrus, and we have plans for sustainable expansion over the next few years, with the firm objective of maintaining the quality and satisfaction of our clients both in the local and international market.

Although this report focuses on citrus production, it is important to highlight that

since 1999, we have diversified our activities towards beekeeping, livestock and the harvesting of grains such as soybeans, wheat and corn. In December 2020, despite the challenges posed by the COVID-19 pandemic, we managed to open our own service station under the YPF flag on Provincial Route 301, in the city of Lules. This station, with a storage capacity of **240 m³** is positioned as one of the largest in the province of Tucumán.

Our production is **100% in Tucumán** and we have a federal commercial reach that extends to different parts of the world.

Organic export: in 2023, 100 of our organic production was sent to United States. In 2024, we plan to add the European Union. Our main customers are mostly concentrated in the food and beverage industries.



PRODUCTS AND BRANDS

INDUSTRIAL PRODUCTS: JUICE AND ESSENTIAL OIL

Our lemon processing plant stands out for its advanced technology, designed to process up to 80,000 tons per year. In our commitment to sustainability, we implement rigorous quality controls throughout all phases of production.

We have a state-of-the-art laboratory, capable of meeting the highest standards to satisfy the needs of our customers. The work team is constantly trained to ensure that we always move towards excellence, because at S.A. Veracruz continuous improvement is not just a motto, but also a daily practice.

FRESH FRUIT:

For the packaging of fresh fruit, our plant is equipped with the most advanced technology available in the region, including electronic sorting to accurately assess the color, size, and quality of the products.

of packaging. In addition, it has an asepsis and isolation system for the strictest hygiene control.

Varieties: mainly Lisboa, Eureka, and Santa Teresa.

OUR BRANDS:

As part of the diversity of varieties we work with, **we have a range of brands** that meet the expectations and requirements of our local

and international customers and that reflect the quality, origin and specific attributes of each variety of lemon and its derivatives.



Brand:
VERAFRUIT
18 / 16 / 6 kg



Brand:
VILACAMI
18 / 16 / 6 kg



Brand:
PRETTY LEMON
18 kg



Brand:
MALAGUEÑA
18 kg



Brand:
LULES
18 kg



OUR BRANDS

INDUSTRIAL PRODUCTS

In addition to fresh fruit, we are specialists in lemon-derived products, which we produce using a careful industrialization process and which range from concentrated juices to essential oils. This reflects the versatility and the possibility of maximizing the use of the fruit and allows us to respond to the demands and needs of a variety of industries, optimizing resources with innovative processes.

Presentation of products: in bulk, divided into different sizes and formats adapted to the needs of customers and industries. Products are available in packaging that guarantees the optimal conservation of their properties.



ALLIANCES

We strive to build strong ties, while promoting strategic collaboration and open dialogue with the different actors with whom we are related in our daily actions and who contribute to achieving our goals. Therefore, we seek to develop alliances with

different organizations, with the aim of complementing each other and generating shared value, being part of spaces promoted by:

EDUCATIONAL INSTITUTIONS



UTN - Universidad Tecnológica Nacional (sede Tucumán)



UNT - Universidad Nacional de Tucumán Facultad de Ciencias Económicas



USP-T - Universidad de San Pablo



Universidad del Norte Santo Tomás de Aquino



Instituto Agrotécnico 20 de Junio, Lules



Escuela Técnica NO. 1, Villa de Leales



Instituto Agrotécnico La Candelaria, Villa de Leales

GOVERNMENTAL ORGANIZATIONS



Municipio de Lules, Lules



INTA – Instituto Nacional de Tecnología Agropecuaria

OTHER ORGANIZATIONS



UIA - Unión Industrial Argentina (integrante del Directorio, tercer vocal)



ACNOA - Asociación Citrícola del Noroeste Argentino (socios)



EEAOC - Estación Experimental Agroindustrial Obispo Colombes

OUR REPORT

02



GRI 2-3 | 2-4 | 2-29 | 3-1 | 3-2 | 3-3

OUR REPORT

This is the **first sustainability report prepared by S.A. Veracruz**, in which we submit our economic, social, environmental and governance performance. It comprises from January to December 2023.

The journey to prepare this document allowed us to draw a baseline to

improve our sustainability management year after year, so, in addition to a communication tool, it is also an instrument for our development and continuous improvement.

To define our material topics, we conducted an analysis of the following:

Topics prioritized by companies in our sector (benchmark of reporting and materiality of leading companies in the national and international sector),

Background information (sustainability initiatives in the industry),

Topics relevant to S.A. Veracruz

As a global framework, we used the Global Reporting Initiative (GRI), the agriculture standard sector 13, the United Nations Global Compact and the Sustainable Development Goals (SDGs).



MATERIAL TOPICS AND 2030 AGENDA

Once the topics were identified, we carried out an analysis with representatives from key areas of the company for those considered most relevant, a process through which 17 material topics emerged:



STAKEHOLDERS

STAKEHOLDERS	COMMUNICATION CHANNELS
Community	Dissemination on social networks, spaces for dialogue and exchange.
Suppliers (of goods and services)	Dissemination through the purchasing area, email and messaging.
Employees	<p>#VeraNews tool, digital communication channel via email.</p> <p>Corporate Human Capital phone to make inquiries via WhatsApp or calls.</p> <p>Daily personal attention schedule for queries/suggestions/complaints from employees in the Packaging and Industry plant and Service Station.</p> <p>Weekly visits to the farms by Human Capital staff to collect queries/suggestions/complaints from agricultural employees.</p> <p>Signage located in common areas such as hallways, dining rooms and meeting rooms.</p>
Local government authorities	Meetings, email and messaging.
Certifying bodies	Meetings, email and messaging.
Trade unions	Meetings, email and messaging.
Educational entities	Meetings, email and messaging.
NGOs and associations	Meetings, email and messaging.
Customers	Meetings, fairs, plant visits, email and messaging.

DIALOGUE WITH OUT STAKEHOLDERS

We deeply value our stakeholders and recognize the different roles they play in the management of our activities. Each of them contributes in a unique way to our performance and provides us with valuable perspectives that enrich our strategies and decisions. We seek to build respectful relationships and mutual trust that allow us to create shared value.





Material topics:

Anti-corruption



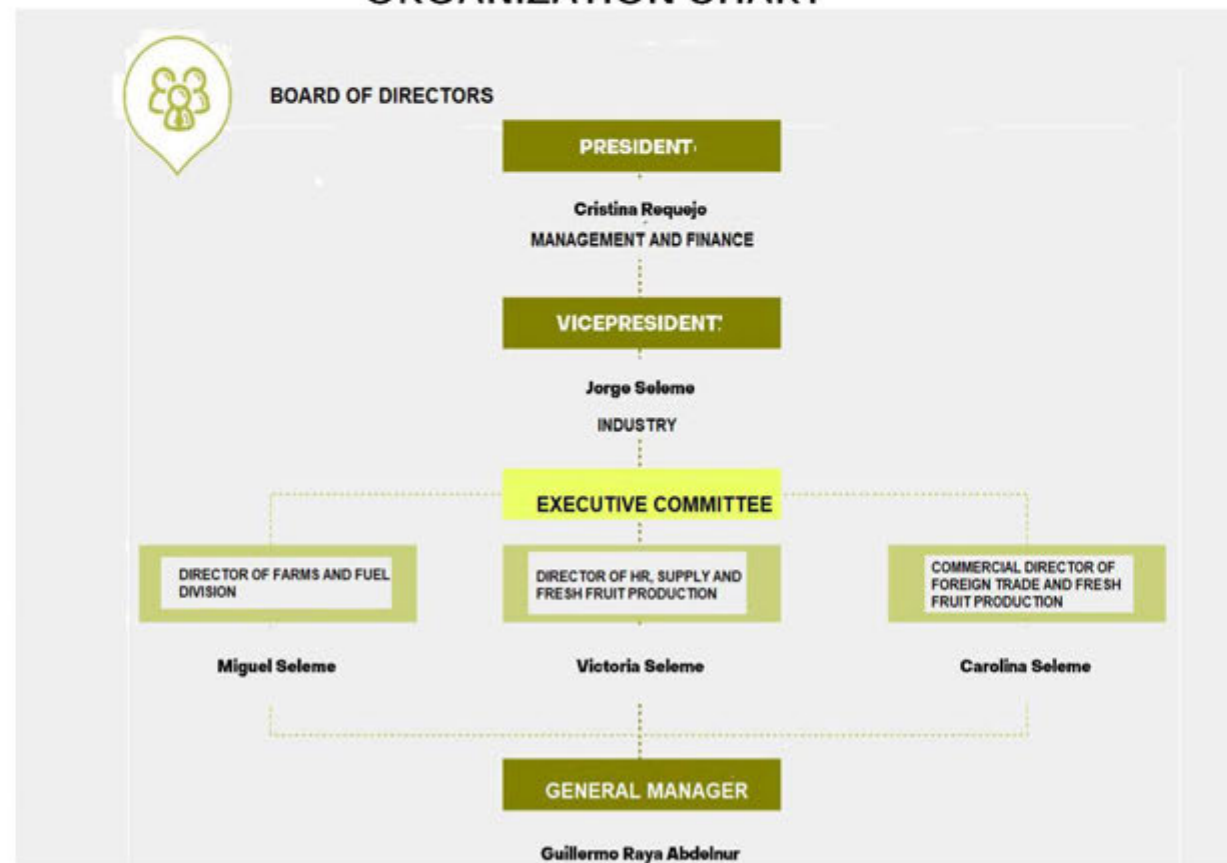
GRI: 2-9, 2-11, 2-14, 2-15, 2-23,
2-25, 418-1, 205

COMPOSITION OF THE COMPANY

Our company assumes a commitment with a sense of belonging and responsibility in its actions through the values that are an integral part of the organization. These provide the foundation for the development of the internal regulatory framework on which decisions are made.

The shareholders of S.A. Veracruz are the Seleme Group, composed by the six members of the Seleme-Requejo family.

ORGANIZATION CHART



COMPOSITION OF THE COMPANY

POSITION	Name:	Executive/Non-executive	Independence (YES-NO)	Seniority in the position	Gender
President	Cristina Requejo	Executive	NO	30 years	F
Vice president	Jorge Seleme	Executive	NO	30 years	M
Farm and Fuel Division Director	Miguel Seleme	Executive	NO	1 year	M
HR Director Purchases, Supply and Production of Fresh Fruit	Victoria Seleme	Executive	NO	7 years	F
Commercial Director of Foreign Trade and Production of Fresh Fruit	Carolina Seleme	Executive	NO	10 years	F

This Sustainability Report was reviewed and the President and Vice President, highest authorities of the company, approved its content.

ETHICS, TRANSPARENCY AND INTEGRITY

At S.A. Veracruz, integrity is one of the fundamental values that guide our actions in an ethical manner, with respect and honesty. This is how the need to generate a document that establishes the guidelines that guide our daily actions, in accordance with the vision of our company arose.

This is the origin of our **Code of Ethics**, which aims to regulate the behavior of all employees and ensure compliance with ethical principles and standards. As a company, we are committed to sustainable growth, respect for legislation and human rights¹.

This instrument is a “living” document, which evolves with the needs of the company and changes in the industry. It provides a basis for sustainable success, with an emphasis on integrity, honesty and respect in all operations.

Our responsibility also involves employees fully understanding and complying with the Code of Ethics, related policies and applicable laws in force. In addition, it applies to our suppliers and customers, in order to encourage participation and highlight the importance of honest and ethical business relationships.

In order to channel any conflicts that may arise, an Ethics Committee was created, composed of a member of the Management Committee, the Head of Human Resources and the Plant Manager.

We also have policies that promote equal opportunities, based on commitment, performance and results. At S.A. Veracruz, we provide a safe space, with clear rules for the elimination of violence and harassment in the workplace, which prohibits forced labor and guarantees freedom of association.

100% of our employees received training on the Code of Ethics and on anti-corruption.



ETHICS, TRANSPARENCY AND INTEGRITY

MANAGEMENT AND RESOLUTION OF CONFLICTS OF INTEREST

Our Code of Ethics incorporates the mechanisms and procedures necessary to prevent, identify and resolve situations of conflict of interest and competition. Decision-making must be carried out according to professional criteria, and ensure that hierarchy and influence are not used to achieve personal benefits.

ANONYMOUS COMPLAINT CHANNEL

At S.A. Veracruz, we seek to strengthen the culture of integrity and ethical decision-making. Within this framework, we consider important the implementation of a complaint channel as an effective tool, so that all employees and other interested parties have the possibility, anonymously or not, to make a complaint via email or telephone.

We also have a specific procedure for the management of anonymous complaints through a mailbox, where all company employees, the community and other stakeholders can submit their complaints, claims or suggestions.

To process the resolution of possible complaints, we have established an Ethics Committee that deals with both the issues that arise through the mailbox and the complaints made verbally and/or by email.

The procedure establishes requirements such as the preparation of minutes, the stipulation of response deadlines, monitoring, registration and documentation.

No complaints were received during 2023.



ANTICORRUPTION AND ANTI-BRIBERY POLICY

ANTICORRUPTION AND ANTI-BRIBERY POLICY

Our company is committed to Principle 10 of the United Nations Global Compact, and to contributing to SDG 16, so we assume firm responsibility for carrying out our activity and business with integrity and transparency both internally and with our clients, suppliers, regulators, authorities and other stakeholders.

S.A. Veracruz categorically condemns and opposes any behavior that involves

corruption, bribery or fraud in any of its forms. S.A. Veracruz's Anti-Corruption and Anti-Bribery Policy has “zero tolerance” for corruption.

The guidelines established in this policy are applicable to all company workers, who must know, understand and comply with them, including our suppliers, contractors and customers.

There were no confirmed cases of corruption during 2023.



HUMAN RIGHTS, CHILD LABOR AND FORCED LABOR

At **S.A. Veracruz**, we are guided by the international human rights principles included in the Universal Declaration of Human Rights, the International Labour Organization Declaration on Fundamental Principles and Rights at Work, the United Nations Global Compact and the United Nations Guiding Principles on Business and Human Rights.

Our Corporate Human Rights Policy sets out the company's responsibilities in terms of human rights and lays the foundation for preventing conflicts. It also undertakes to investigate, resolve and respond to employee concerns, as well as to take appropriate corrective action in response to any potential violation.

The principles included in this policy are:

- Respect for and commitment to human rights
- Valuing diversity
- Freedom of association and collective bargaining

- Safe and healthy workplace
- Prohibition of forced labour and child labour
- Working hours, remuneration and benefits

The company ensures the protection of children's rights, and therefore rejects economic exploitation and the performance of any potentially dangerous work that prevents access to education, that is harmful to the health or physical, mental, spiritual, moral or social development of the population directly or indirectly influenced, and applies the commitment to respect human rights in accordance with current legislation on the matter.

We are against forced or compulsory labour, including work or service required of an individual under the threat of any penalty and for which the individual does not volunteer.

Each of the suppliers and contractors we work with must sign a contract adhering to our policy.

AUDITS

Since 2022, we are members of Sedex, a non-profit organization whose purpose is to develop ethical companies in the supply chain; and in November 2023 we were audited by SMETA 6.1, a second-party audit based on the

Ethical Trade Audit protocol, which includes labour standards, health and safety, environmental performance and ethics within operations.

Our Sedex member number is **ZC417766406**.

More information about our company can be obtained at:

<https://www.sedex.com/es/conviertete-en-miembro/conozca-a-nuestros-clientes/>

DATA PROTECTION

At **S.A. Veracruz** we focus great efforts on achieving connectivity in remote locations in order to facilitate the work of our employees and, mainly, to protect data and sensitive information.

Cloud services offer automated data backup and recovery functions, ensuring that critical information is protected, even in remote environments prone to interruptions.

These solutions have advanced security measures, such as data encryption and multi-factor authentication; in this way, we protect the company's confidential information.

The use of cloud services to manage connectivity in remote locations provides us with flexibility, scalability and security, in addition to enabling effective collaboration and access to critical resources from anywhere in the world.

Furthermore, these systems allow us to comply with applicable rules and regulations regarding security, protection and treatment of sensitive information and data, both personal and confidential.



PROACTIVE APPROACH

In 2023, cybersecurity was a very important link in preventing risks and strengthening our responsibility in operations. For this reason, we implemented new policies and tools such as SD-WAN (FortiGate), a software-based network technologies application, which incorporates a virtualization layer to WAN connections to provide reliable and high-performance access to branches.

As a result, in 2023, we managed to reduce the number of data breach incidents as compared to the previous year; and we had no claims related to customer privacy violations and data loss. This

improvement was measured using specific metrics of reported incidents and evaluating external security audits. The new challenge is the implementation of a third SD-WAN and an internet service to have an additional connectivity backup in the department of Leales, province of Tucumán, where the juice and essential oil are produced.

This is a very isolated rural area that does not have a good connectivity service, so the company decided to carry out these installations to ensure fluid and uninterrupted communication, as in other buildings.

TECHNOLOGICAL ESPIONAGE MANAGEMENT

The management of technological and information espionage is a critical aspect, which is why at S.A. In Veracruz, we established the Confidential Labor Data Security Policy, as well as information security procedures, which address the proper handling of confidential data, access to systems and devices, and the use of information technology resources.

We use various instruments to ensure that the implementation of these measures is effective. Among them, we can mention:

- Encryption techniques to protect the confidentiality of sensitive company data both in transit and at rest, ensuring that information

is only accessible to authorized persons.

- Network and system monitoring systems to detect and respond to suspicious activities or intrusion attempts in real time.
- Regular vulnerability assessments to identify and remedy potential weak points in the IT infrastructure, which could be exploited by malicious actors.
- Computer security solutions, firewalls and intrusion prevention systems, for protection against malware and phishing attacks that could be used to steal confidential information.

Managing information and technological espionage involves a combination of technical, procedural and awareness measures that work together to protect critical information assets and mitigate the risks associated with espionage and cyber intrusion.

ECONOMIC PERFORMANCE AND SUPPLY CHAIN

04



Material topics:

Economic and financial
performance / Supply chain
traceability/
Child labour and forced labour



GRI: 2-6, 2-23, 201-1, 308-1,
408-1, 409-1

OUR GROWTH STRATEGY

S.A. Veracruz prioritizes the development of sustainable businesses and directs the generation of value in virtuous investments with the mission of generating a positive impact on society. This approach is based mainly on the strategic reinvestment of profits in key productive factors within the company, which allows not only the strengthening of its operational capacity, but also the generation of long term value.



For the coming seasons, we are working on strengthening the production capacity on farms through specific cultural tasks: care and rejuvenation of plantations, improvements in irrigation systems and nutritional readjustment of plants, as well as tasks for the general improvement of farms and our own nursery. These advances will allow us to increase production volumes both regarding the packaging and

the industrial plant.

This growth is planned within a framework of capacity expansion and impact studies that allow us to increase operations and, at the same time, minimize negative impacts and benefit the surrounding communities.

THE COMPANY IN NUMBERS

In our company, 100% of the profits generated each year are reinvested in new technologies, expansion of our production capacity, and innovation for improvements or new products, with the aim of guaranteeing excellent production, which prioritizes the quality, efficiency, variety that our customers require, and the

Company's responsible commitment to the environment and sustainability.



THE COMMITMENT OF S.A. VERACRUZ TO THE SUPPLY CHAIN

Suppliers are one of our main stakeholders with whom we maintain close and professional relationships; therefore, we act with integrity and transparency in each of the transactions we generate.

Our industry requires management systems that take into account the traceability of the supply chain, with the firm purpose of controlling all processes and ensuring that our products meet the highest quality standards.

At S.A. Veracruz, we have two types of procedures for the evaluation of suppliers related to the sector and criticality.

One of them is used to make purchases and contracts for critical inputs and services used in the production process of concentrated juice and lemon essential oil. It is also used in the purchase of products, materials and equipment, and the contracting of services that have an impact on the significant environmental aspects identified.

The areas in which this evaluation procedure is used are cleaning chemicals, lubricants and fuels; and it focuses on suppliers of waste management services, pest control, maintenance and works by contractor.

CRITICAL SUPPLIES: those that are in direct contact with food or their lack affects the quality of processes' performance.

CRITICAL SERVICES: those that can affect the quality of the final product or the processes' performance and/or their control.

The second procedure implemented is for suppliers of the raw material "lemon", used for processing in the areas of Packaging and Industry, differentiating the conventional raw material from the organic raw material.



THE COMMITMENT OF S.A. VERACRUZ TO THE SUPPLY CHAIN

Our main relationships are established with suppliers of harvest services, field supplies, packaging and additional elements for packaging, freight services and export services. All our suppliers are analyzed and verified in compliance with certifications and standards of good commercial and environmental practices.

AUDITS OF SUPPLIER FIELDS

As a company, we are firmly committed to sustainability throughout our value chain. We work closely with our suppliers to ensure that they comply with the regulations and standards that reflect the principles of the 2030 Agenda.

Field requirements are defined as:

Major: requirements that directly affect the safety and legality of the fruit and whose compliance is mandatory for the audit to be successful. The producer can propose an action plan for possible requirements, but the closing of the action plan is necessary for the audit to be successful.

Minor: requirements that do not directly affect the safety and legality of the fruit. Compliance is necessary and allows an action plan by the producer, with an execution that can continue until the following campaign without affecting the success of the audit, which is conditionally admitted.

The relationship with the suppliers is established through the Purchasing area of our firm and with the commercial areas of the other companies. Our procedure requires always requesting three quotes as a minimum, which are analyzed by the quality of the products or services, their levels of compliance, and the supply in a timely manner.

Providers of staffed services are required to provide all documentation of their registrations and certifications, both tax and employee, as well as their registration with regulatory entities, in order to guarantee employees' hiring conditions.



THE COMMITMENT OF S.A. VERACRUZ TO THE SUPPLY CHAIN

TRAINING FOR LOCAL SUPPLIERS

As part of our training and development program for local suppliers, on November 4th we held a workshop with the participation of eight suppliers from the towns of Villa de Leales, Santa Rosa de Leales and San Miguel de Tucumán. If we consider that at S.A. Veracruz we buy locally between 60% and 70% of packaging and industrial supplies, with this action we cover 90% of the total suppliers present in those areas.

Our internal processes require trained suppliers with a high commitment to maintaining and improving their own quality processes, which ensures the good result of the final product. Therefore, in these training sessions we seek to:

1. Evaluate your process capacity, if the measurement of this competence is in accordance with the real results.

2. Check if you have a quality management system An implemented quality management system will give us peace of mind about the product or raw material delivered.
3. By checking the above points, we establish a joint work plan with the supplier to close the gaps and improve their procedures.

First, following these steps makes it easier for us to gain the trust of our suppliers, as it leads us to a mutually beneficial relationship under a continuous improvement approach. Second, strengthening our bond with them allows the operation to be more efficient for both parties; and, finally, we generate added value while growing small or medium-sized companies.

HUMAN RIGHTS IN THE SUPPLY CHAIN

At S.A. Veracruz, a relevant issue is to work closely with those companies that provide us with goods and services.

In terms of human rights, we seek that our suppliers respect, in the development of their activities, the exercise and access to rights. In this sense, we reject any activity that, by action or omission, could violate and/or affect their exercise in any way.

We work with business partners who share our commitment to respect for human rights, security, ethics and regulatory compliance. We aim to use our influence in line with the United Nations Guiding Principles on Business and Human Rights¹, and we encourage them to act in a manner consistent with the underlying principles of the commitments set out in our business policies. In addition, all our suppliers and business partners must adhere to our Code of Ethics.

¹ https://www.ohchr.org/sites/default/files/documents/publications/guidingprinciplesbusinessshr_sp.pdf



Material topics:

Quality and safety
excellence / Food safety



GRI: 2-23, 2-24, 416-1, 417-1
Sector GRI: 13.10.4 / 13.10.5

QUALITY MANAGEMENT SYSTEM

Quality is our commitment, which is why we emphasize strict control of each stage of our processes. In addition, we have a highly equipped laboratory that can meet the needs of our most demanding customers.

Our citrus processing plant, which produces lemon essential oil and concentrated lemon juice, is governed by the policy and management system for food quality, legality and safety, whose scope covers the entry of raw materials, dispatch and receipt of each item by the customer. Through established procedures and instructions, we ensure the safety of our products.

To guarantee the quality of the production that goes to market, we comply with the following commitments: annual training plan, environmental monitoring plan, legal compliance, authorizations,

complementary analysis in certified laboratories, annual instrument calibration plan and internal plant audits.

TRACEABILITY

Our traceability system seeks to track the fruit from the farm, its entry into the plant and during all stages of the process and dispatch of the finished product to the customer, including packaging materials and chemical products. GRI 416-1

PRODUCT LABELING

The labeling of the concentrated lemon juice drums complies with the requirements established by *Sure Global Fair (SGF)*¹. In relation to lemon essential oil, the drums have two standard labels and, if the customer requires it, more labels can be added.



CERTIFICATIONS THAT
GUARANTEE THE QUALITY OF
OUR PROCESSES

ORGANIC CERTIFICATIONS

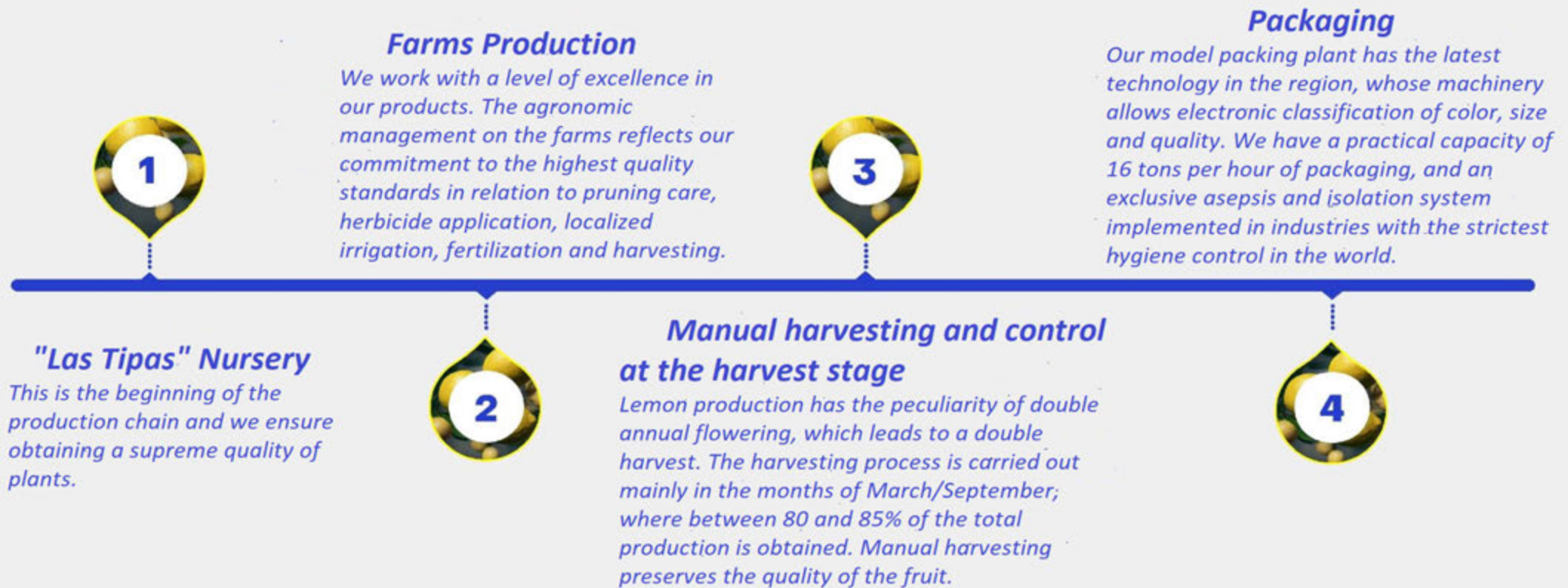
Since 2022, at S.A. Veracruz we certify juice and oil as organic. We work with fruit certified suppliers and we have organic lots in our own farms.

The certification is granted by the International Agropecuaria (OIA). On the other hand, organic juices and oils are analyzed batch by batch, and to ensure this condition we work with the Research and Technical Assistance Center for the Industry (CIATI) and with the Obispo Colombres Agroindustrial Experimental Station (EEAOC).

¹ SGF is a voluntary control system of the fruit juice industry for the assurance of raw materials. More information at: <https://www.sgf.org/>

QUALITY MANAGEMENT SYSTEM

OUR PROCESSES



THE FOOD SAFETY CULTURE IN OUR COMPANY

In March 2023, we defined the Strategic Plan to develop and improve the Food Safety Culture. The main objective was to establish a measurement system that would allow us to evaluate the critical content of food safety within the organizational context.

This plan was based on the Global Food Safety Initiative (GFSI)² and the food safety culture module chapter. It is a voluntary program whose purpose is to improve food

safety around the world by promoting the principles of good food production, safe food handling, and good hygiene practices.

To carry out this high-impact strategy, S.A. Veracruz's senior management supports and endorses this path, which leads to excellence and sustained continuous improvement, with important objectives for the organizational culture itself.

GFSI defines food safety culture as “shared values, beliefs and standards that affect the way of thinking and behavior regarding food safety throughout an organization.”

This year we created the Food Safety Committee, made up of five members: the Plant Manager, the Quality Assurance Manager, the Production Manager, the Laboratory Manager and the Certification and Quality Standards Manager. The articles of formation were signed on March 30. The Committee must fulfill the following functions:

- Ensure and guarantee the food safety culture of S.A.
- Veracruz. Promote and train in quality and safety issues of the products manufactured by the company.
- Address the needs, doubts and suggestions that arise from the different communication channels.

STRENGTHENING THE INTERNAL CULTURE

Our team is focused on achieving and standardizing the culture of excellence and continuous improvement. To do this, we use proven management process optimization methodologies, such as Sigma Six, DMAIC (Define, Measure, Analyze, Improve and Control) and LEAN. We also use visual project management methods, such as Kaizen-Kanban; and strategies based on the 5S and 5C principles, among others.

² More information at: <https://safetyculture.com/es/temas/gfsi/>

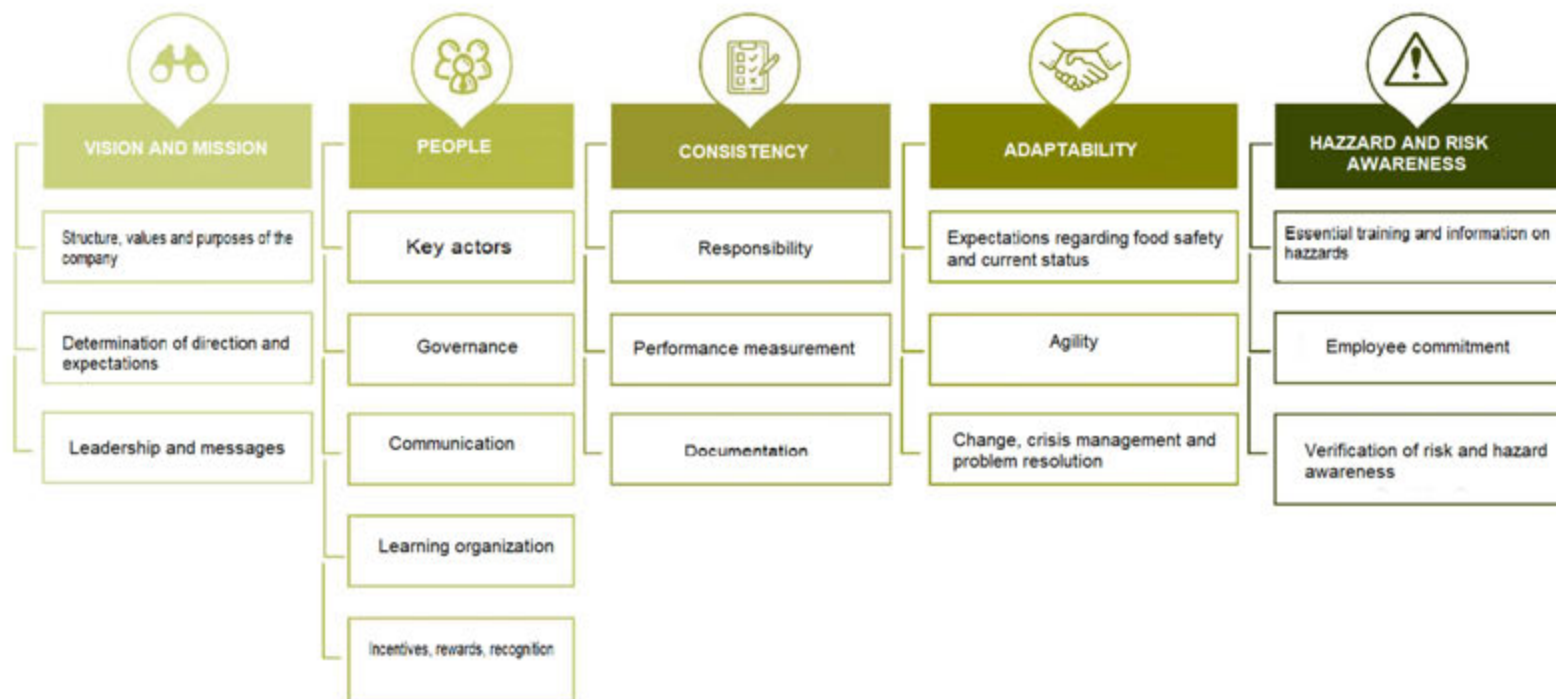
THE FOOD SAFETY CULTURE IN OUR COMPANY

The values of integrity and respect, value creation, customer orientation, team spirit and social and environmental responsibility are solid pillars in our organizational structure. We are convinced that our thoughts and actions will become habits that can meet the demands posed by the company.

TRAINING

An annual training plan for all staff, focused on the topic of food safety

complements the use of organizational improvements tools. By December 2023, we completed 82% of the training planned in our schedule.



THE FOOD SAFETY CULTURE IN OUR COMPANY

Also in 2023, training in Good Manufacturing Practices (GMP) was implemented in order to strengthen the requirements for obtaining safe products for human consumption, focused on hygiene and handling. These practices are essential, for example, for the application of the HACCP System (Hazard Analysis and Critical Control Points) and the Quality Management program.

This is how we understand GMP at S.A. Veracruz:

- They are all the measures and conditions to guarantee the quality, hygiene and safety of food.
- Good manufacturing practices are intended to guarantee the safety of everything produced.
- Our cleaning task at the processing plant is very important to guarantee the quality of production.
- We are an indispensable link to prevent contamination of products that are then distributed for consumption.

PERFORMANCE

On the other hand, the Strategic Plan also provides for the measurement of the performance of employees that area managers carry out on their teams. This instance allows monitoring in accordance with policies, expectations and safety requirements, as well as recognizing good performance, making improvements where necessary.

In 2023, we began to evaluate the knowledge and skills that our employees demonstrate in their daily tasks. This strategy allows us to have specific information on the performance and improvement requirements in the capabilities of all our staff.



THE FOOD SAFETY CULTURE IN OUR COMPANY

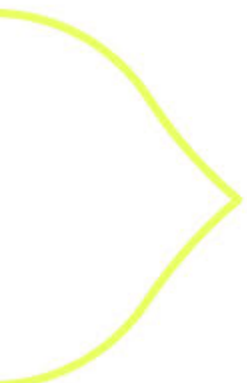
FOOD SAFETY SURVEY

This survey refers to the internalization of our employees regarding the food safety culture.

The concept is related to the way we must act when entering the industry and the need to maintain these standards at all times so

that food is produced safely and with quality.

The responses to the first survey, carried out on 40 employees, offered us an overview of various aspects and the following status of some of the questions asked:



95 %	"I have all the materials I need to perform my tasks and enough time to do them."
97.5 %	"With the training I receive I feel that I can carry out my job well always or almost always."
97.5 %	"I can clearly explain how my job helps to comply with the company's Quality and Safety Policy."
95 %	"I know the description of my job and I am very clear about what my responsibilities are and what is expected of my job."
90 %	"When there is some type of customer complaint or deviation in general, the deviation/complaint is reported to help discover the origin."

TECHNOLOGICAL INNOVATION

At S.A. Veracruz, we adopt the latest technological advances and work to improve each process. Sustainable production, industrial modernization and digitalization are influencing all actors in the chain, from the producer to the consumer.

One of the great challenges we are going through is integration and efficiency, complying with the traceability and sustainability of the products we sell.

AUTOMATION

In the company, process automation involves having a systematic approach to identify, select, implement and optimize tasks with the aim of improving operational efficiency and unleashing the potential of our team to carry out more strategic activities.

At S.A. Veracruz, we have an enterprise management software service (ERP). Based on the specific requirements of each process,

automation is designed and configured. This may involve creating workflows, business rules, integrations with existing systems, and setting up automatic triggers.

Automation processes are implemented gradually to minimize disruption and allow employees to adapt themselves to such processes. To do this, we train employees and establish a support system to resolve problems and answer questions related to these mechanisms.

Once implemented, process automation is continuously monitored to identify areas for improvement and optimization. This may include collecting data on process performance and making adjustments as necessary.

In addition, we have an **integrated information management** system called FINNEGANS GO.

DIGITALIZATION

Our trade information and product traceability system is based on 100% Cloud solutions, which allows us to access data from any location and device. Our entire administrative back office is digitalized.

This system plays a crucial role today both in ensuring the safety and quality of products that reach consumers and in facilitating international trade and the efficient management of global supply chains.

Its proper implementation and effective use are essential to promote consumer confidence, improve company competitiveness and drive fairer and more sustainable trade.





Material topics:

Waste and circular economy /
Biodiversity / Emissions / Water and
effluents / Sustainable and
regenerative agriculture /
Environmental compliance / Climate
change



GRI: 2-24, 404-1, 302 y 305, 304-3,
303-1, 303-2, 303-3, 303-5, 306-1,
306-2, 306-3, 306-4, 306-5, 408-1,
409-1

Sector 13.6.1 / 13.5.1, / 13.1.2 / 13.1.3
13.1.1 / 13.2.1 / 13.8.3 / 13.7.2 / 13.7.3 /
13.7.4 / 13.7.6 / 13.8.5 / 13.8.1 / 13.8.6 /

ENVIRONMENTAL PERFORMANCE

We have an essential commitment to the environment. We are aware of the impact of our activity and therefore we responsibly manage environmental practices in all our operations, so as to reflect a clean and sustainable production.

We aim for the efficient use of our natural resources in order to contribute to the development of our people and the community. Our priority is to prevent environmental pollution and minimize the impact of our activities on the environment in which we carry out our activity.

Open dialogue with our stakeholders is essential to achieve ethical and transparent production that reflects our environmental management as an inseparable part of the company's comprehensive management.

SUSTAINABLE AND REGENERATIVE AGRICULTURE

Our focus on sustainable and regenerative agriculture seeks to integrate practices that not only minimize environmental impact, but also regenerate natural resources, strengthening the agricultural ecosystems in which we operate.

ENVIRONMENTAL AWARENESS

At S.A. Veracruz, we continually disseminate good environmental practices to all employees, mainly awareness related to waste classification and separation. The annual training plan also includes the importance of soil and the consequences of contamination, environmental impacts and their assessment, energy and water consumption and savings, air pollution, global warming and climate change, environmental incidents, registration and contingency plan.

In 2023, 100% of S.A. Veracruz staff participated in 950 hours of environmental training (contemplating all training in packaging, industry and inductions).

On our farms in Tukumán, we implement practices that include the use of plant covers, the incorporation of compost, integrated pest management (IPM), and the use of automated irrigation systems to optimize water use. These practices improve soil health and water quality, and also increase the resilience of our lemon crops to adverse weather conditions.

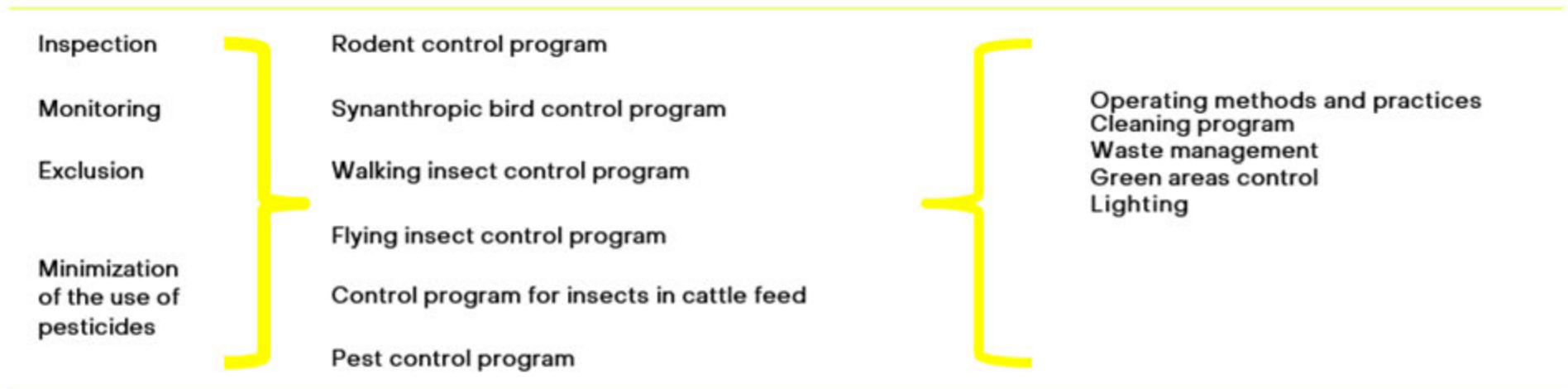


ENVIRONMENTAL PERFORMANCE

PEST CONTROL PLAN. PESTICIDE MANAGEMENT

Our Integrated Pest Management (IPM) program includes a set of actions aimed at minimizing and controlling the presence of pests in the production establishment. Its focus is preventive and its purpose is to restrict the use of pesticides.

The IPM program is implemented as follows:



In our fields, we manage an effective pest control system, which considers the geographical characteristics and takes into account the different types of raw materials, ingredients and finished products, as well as the historical data of the GIP Program.

ENVIRONMENTAL PERFORMANCE

BEST PRACTICE CASE: IMPROVEMENT OF SUGARCANE SOILS

PROJECT FOR THE USE OF CITRUS INDUSTRIAL EFFLUENT AND ORGANIC SOLIDS FROM LEMON PROCESSING AT THE S.A. VERACRUZ PLANT FOR THE IMPROVEMENT OF SUGARCANE SOILS.

The following case presents the highlights of the application of organic solids disposal in soils intended for the cultivation of sugar cane on farms adjacent to the industrial plant, and the management of effluents from the industry such as irrigation of plantations.

The main purpose of the project is to improve the physical and chemical fertility indicators of soils intended for sugar cane production.

The practice of applying industrial liquid effluent is supported by current local legislation (Resolution No. 013/2013), which accepts the irrigation of crop fields with effluent from the citrus industry. However, it is the company's responsibility to monitor soil quality and evaluate the impact and results obtained.

The implementation of organic amendment techniques, with either liquid effluent or disposal of organic solids, began to be practiced in March 2023, establishing the baseline of the land from soil monitoring with the Estación Experimental Agroindustrial Obispo Colombres (EEAOC) and with the independent laboratory Tecnosuelo. The results obtained recommended the practice of organic amendment with the application of both the effluent from

our industry and the organic solids resulting from the disposal of fruit and pulp remains derived from the production process.

INDICATORS OBTAINED

The EEAOC report mentions that the soils have the following characteristics:

The surface layer or arable layer at 0-30 cm depth of the East Sector sample has a neutral pH; at 30-60 cm and 60-90 cm, the pH is strongly alkaline. The sample called West Sector has a slightly acidic pH in the surface layer, slightly alkaline at 30-60 cm and moderately alkaline at 60-90 cm depth. The salt content in both samples analyzed is considered low. In none of the sectors examined was carbonate detected in the surface layer, but it was detected from 30-60 cm onwards, increasing in depth. The organic matter content of the soil is moderate in both sectors. The phosphorus content available to the plant is high in both samples. The cation exchange capacity is moderate in the East Sector and high in the West Sector. In the Eastern Sector, exchangeable sodium values from 30-60 cm are slightly above normal. The soil texture is silty loam in the Eastern Sector and silty clay loam in the West Sector.

ENVIRONMENTAL PERFORMANCE

In this way, S.A. Veracruz assumes the commitment to reduce the use of chemical synthesis fertilizers for the production of sugar cane, while giving a high value destination of sustainability to urban solid waste.

Expected improvements in the indicators of physicochemical soil fertility.

- Improvement of the soil structure:
- The high contents of cellulose, lignin and other structural compounds of the plant waste, together with the release of specific organic acids, promote the binding of clay, silt and sand particles (mineral components of the soil). This results in the formation of aggregates and, consequently, in the improvement of the soil structure.
- Nutrient contribution:

In the process of degradation of the organic matter of the deposited waste, the release of macronutrients (nitrogen, phosphorus and potassium), mesonutrients (calcium, magnesium and sulfur) and micronutrients (iron, boron, and zinc, among others) occurs.

- Stimulation of soil microbiological activity:

Improved soil structure and nutrient release create the aeration and

nutrition conditions necessary to maximize the microbiological processes occurring in the soil.

- Improved retention of plant-useful water:

Improved soil structure has a positive effect on soil water management, which improves retention of plant-useful water.

- Reduced soil erosion:

By improving soil structure, organic matter helps reduce soil erosion caused by wind and water. Soil aggregates, formed by organic matter, help hold soil particles together and prevent their detachment.

- Promoting sustainability:

The application of organic solids from soil production encourages sustainable and environmentally friendly agricultural practices. By reducing dependence on chemical fertilizers and pesticides, soil and water pollution is minimized and ecological balance is promoted.

All the improvements expected from the application of organic solids and irrigation with effluent from our industry contribute to a sustainable production of sugar cane.



CARBON FOOTPRINT

Our environmental commitment translates into concrete objectives and goals, always seeking efficiency in our operations through responsible management and good agricultural practices. In this sense, in 2023, we began the process of measuring the carbon footprint both corporately and by product.

1. CORPORATE CARBON FOOTPRINT

It covers all key areas: farms, packing plant and industrial plant. This baseline includes greenhouse gas (GHG) emissions linked to the life

cycle of our products, which will allow making comparisons in future years and assessing the impact of mitigation strategies.

This first step of analysis and evaluation aimed to calculate the direct and indirect environmental impacts produced by the activities of S.A. Veracruz considering scopes 1, 2 and 3.

OPERATIONAL LIMITS



CARBON FOOTPRINT

CORPORATE CARBON FOOTPRINT

RESULTS - SCOPE

TOTAL CARBON FOOTPRINT

9.502.434 Ton CO₂-Eq

● Scope 1 ● Scope 2
● Scope 3



RESULTS - SCOPE

Phase	Ton CO ₂ -Eq
 Scope 1 Direct	821.215 8.64%
 Scope 2 Indirect: Electricity	961.276 10.12%
 Scope 3 Indirect: Other	7.719.943 81.24%






CARBON FOOTPRINT

2. CARBON FOOTPRINT BY PRODUCT – LIFE CYCLE

The following data correspond to the calculation of greenhouse gas emissions within the life cycle of the products. The studies were carried out on a 1.0 kg basis, within the framework of the Product Category Rule (PCR) for fruits and nuts.

The system studied corresponds to the different stages in production considering a “cradle to gate” scope (from the materials extraction phase –upstream– to the end of the company's production process – base process–).

PRODUCT	TOTAL CARBON FOOTPRINT
 Lemon	0,1444 Kg CO2-Eq
 Juice	2,0027 Kg CO2-Eq
 Oil	3,996 Kg CO2-Eq

PRODUCT CARBON FOOTPRINT: LEMON

RESULTS BY SCOPE

TOTAL CARBON FOOTPRINT

0,144 Kg CO2-Eq

Upstream Base Process



RESULTS BY PHASE

Phases	Kg CO2-Eq
Upstream Suppliers	0.055 38.23%
Base process Operations	0.089 61.77%



CARBON FOOTPRINT

PRODUCT CARBON FOOTPRINT: JUICE

TOTAL CARBON FOOTPRINT

2.003 Kg CO₂-Eq

Upstream Base Process



RESULTS BY PHASE

Phase	Kg CO ₂ -Eq
Upstream Suppliers	1.969 98.34%
Base process Operations	0.033 1.66%



CARBON FOOTPRINT

PRODUCT CARBON FOOTPRINT: OIL

TOTAL CARBON FOOTPRINT

3.996 Kg CO₂-Eq

Upstream Base Process



RESULTS BY PHASE

Phases	Kg CO ₂ -Eq
Upstream Suppliers	3.915 97.98%
Base process Operations	0.081 2.02%



We also highlight that the Maintenance area carries out annual calibrations of the boiler burner to guarantee low emissions of carbon monoxide (CO) and acid rain precursor gases (NO_x), which improves its efficiency.

WATER AND EFFLUENTS

At S.A. Veracruz, we understand the critical importance of efficient management of water and waste liquids in our agricultural and industrial operations. Therefore, our effluent system is designed to minimize environmental impact through the reuse and effective treatment of the water we use.

The effluents generated in the plant undergo a filtering process through 500-micron **static screens** to remove solids and pulp before storage in a 25 m homogenization tank. The wastewater is then distributed through pumping systems to the irrigation areas, which contributes to achieving our goal of “zero effluent”.

In 2023, treated water was used on a 70-hectare plot of land adjacent

to the industrial plant, in order to ensure that the water cycle in our operations is as sustainable as possible.

To ensure the quality of the effluent and comply with current environmental regulations, **internal and external monitoring is carried out**. These controls include physicochemical and water quality analyses, carried out by both the plant's internal laboratory and external laboratories.

Internal monitoring allows for a rapid and frequent assessment of residual liquids, while external monitoring campaign in collaboration with the EEAOOC. The frequency of monitoring can be adjusted according to production conditions and regulatory requirements.



We are constantly seeking to improve water consumption both for production and for cooling auxiliary service equipment.

Due to the use of treated effluent for irrigation of our farms, dependence on external water sources has been reduced. We have **flow meters** to measure the volume of effluent that is generated and

discharged. Since the volume of incoming water is equivalent to that of the effluent generated, this measurement is used as a reference to control the total water consumption in the industrial plant.

WATER AND EFFLUENTS

WATER EXTRACTION

SOURCE	2023 (megaliters)
Surface water (from wetlands, rivers, lakes and oceans)	7.138
Groundwater	7.990
Rainwater collected directly and stored by the organization	0
Wastewater from another organization	0
Municipal water supply or from other water companies	0
TOTAL	15.128

Note: S.A. Veracruz does not operate in defined areas or regions with water stress.

WATER CONSUMPTION	2023 (megalite)
Water consumption in areas with water stress	N/A
Total water consumption in all areas	15.128
Total volume of water that the organization has recycled or reused	15.128

WATER FOOTPRINT

In 2023, we carried out the first measurement of the volume of water we use in our operations on farms and production plants in Túcumán, for the cultivation of lemon and the manufacture of oils and juice.

The Water Footprint is a tool that analyzes water consumption from the point of view of the scarcity of drinking water resources at a global level. For the measurements, the impact indicator “Freshwater depletion” of the ReCiPe method was used. It is a midpoint indicator focused on the problem of water scarcity, and allows for the aggregation and comparison of the impact of different company activities on this problem.

The calculation of the water footprint carried out considers the components that consume water directly and indirectly, that is, both the company's own operations and the inputs that are part of the supply chain.

Therefore, it also includes the indirect water footprint generated from the consumption of electricity and fuels as energy sources.

Knowing these results will allow us to develop an adjusted action plan and a more efficient management of this limited resource. Therefore, this study establishes a baseline to investigate opportunities for improvement and study the organization's performance in relation to water scarcity in the future¹.

(1) The use of these results as a tool to compare the organization's performance with its competition or companies in other sectors is not recommended, since the choice of limits and conversion factors strongly influence the numerical results of the study.

WATER AND EFFLUENTS

A) TOTAL WATER FOOTPRINT BY CATEGORY

The table below illustrates all the results obtained. In particular, the analysis indicated that the total water footprint is 41,556 m³, concentrated mainly in direct water consumption on farms

(43%), followed by water consumption in lemon washing (14%) and indirect water consumption related to contracted transportation services (13%).

CATEGORY	WATER FOOTPRINT (M ₃)	CONTRIBUTION (%)
Water footprint, total	41,556.42	100%
Direct footprint	23,710.10	57%
Farms - Irrigation water	17808.98416	42.85%
Lules - Lemon washing water	5730.347908	13.79%
Lules - Drinking water	5.210376	0.01%
Leales - Process water	165.55757	0.40%
Indirect footprint	17,846.32	43%
Contracted transport	5,373.20	12.93%
Goods and Services purchased	4,248.48	10.22%
Electricity	3,193.43	7.68%
Packaging	2,740.53	6.59%
Other	2,290.69	5.51%

WATER AND EFFLUENTS

B) WATER FOOTPRINT BY PRODUCT: SCOPE AND CATEGORY

WATER FOOTPRINT: PRODUCT - OIL (1KG)

RESULTS: SCOPE



WATER FOOTPRINT: PRODUCT - LEMON JUICE (1KG)

RESULTS: SCOPE



WATER FOOTPRINT: PRODUCT - LEMON (1KG)

RESULTS: SCOPE



WASTE



HAZARDOUS WASTE AREA

At S.A. Veracruz, we have a system for separating, collecting, storing and eliminating waste, so that it is removed as soon as possible from the processing areas.

Waste is categorized according to legal requirements and collected in appropriate containers, depending on the type of management planned.

The Waste Management Program is applied in all business units (farms, packaging and factory), which ensures the separation and proper treatment of solid and hazardous waste.

Hazardous waste, such as hydrocarbons extracted from equipment, is

stored in drums for final disposal; it is managed in accordance with current regulations and transported by authorized vehicles.

Solid production waste is collected in containers and transported for disposal or treatment. It originates during the milling months – from March to October approximately – and includes pulp, peel, branches, leaves and discarded fruit. Regarding organic waste, pulp and fruit are used for composting, while the peel is used as feed for cattle. This practice promotes the circular economy and reduces the amount of waste sent to final disposal.

In addition, the carriers must have their trucks duly authorized by the Environmental Office (DMA).

WASTE

TYPES OF SOLID WASTE DISPOSAL

Pulp removal from static filters and disposal of waste: The waste includes branches and leaves; along with these, the fruit discarded from the reception line and waste produced in the oil and juice extraction sectors. This type of waste is collected in drums labeled as “organic waste”, disposed of at the plant, and from there it is transported with dump trucks to be composted on the farm adjacent to the plant.

Alternatives for pulp, peel and/or discarded lemons: Individuals from neighboring fields usually use it as cattle and/or pig feed, soil remediation or other ecological application. In these cases, the owner of the farm previously signs an application, which is sent to the Environmental Advisor for authorization and delivery.

WASTE COMPOSITION	2023		
	WASTE GENERATE (TN)	WASTE NOT INTENDED FOR DISPOSAL (TN)	WASTE INTENDED FOR DISPOSAL (TN)
Municipal solid waste (MSW)	4.34	0	4.34
Organic waste shells	26,460	26,460	0
Recyclable waste plastic	0.85	0	0.85
Recyclable waste cardboard	2.5	0	2.5
Recyclable waste scrap	3.18	3.18	0
Hazardous waste	86 Ton	86 Ton	86 Ton
TOTAL WASTE	26556.87	26463.18	93.69

WASTE

Recyclable waste is part of the circular economy system. Although we market it, urban recyclers also sell it to recycling companies, obtaining additional economic income. On the other hand, the company allocates the money generated by the sale of recyclables to the purchase of signage, paint and different supplies necessary for waste management at the plant.

RECOVERED WASTE (NOT INTENDED FOR DISPOSAL)	2023		
	IN FACILITIES (TN)	OUTSIDE FACILITIES (TN)	TOTAL (TN)
Hazardous waste			
Preparation for reuse	0	0	0
Recycling	0	0	0
Other valuation operations	0	1256	1256
Non-hazardous waste			
Preparation for reuse	0	0	0
Recycling	0	3.3	3.3
Other valuation operations	0	0	0
TOTAL	0	1259.3	1259.3

WASTE

WASTE DIRECTED TO DISPOSAL	2023
	OUTSIDE FACILITIES (TN)
Hazardous waste	
Incineration (with energy recovery)	0
Incineration (without energy recovery)	1256
Transport to landfill	0
Other disposal operations	0
Subtotal	1256
Nonhazardous waste	
Incineration (with energy recovery)	0
Incineration (without energy recovery)	0
Transport to landfill	4.34
Other disposal operations	0
Subtotal	4.34
Total waste directed to disposal	1260.34

In addition, we have a Waste Generation Reduction Program with action plans by sector, bulk purchases, joint work with suppliers, pruning chipping on farms, composting practices, and sending organic matter to final disposal as livestock feed.

Other measures:

- Petroleum oils were replaced with food grade oils to avoid contamination of both the product and the environment.
- Ferrous spare parts that have completed their cycle are deposited in an assigned place to later be removed as scrap.
- Stainless steel sheets, pipes, and accessories are recycled and reused in other sectors, such as railings or less demanding projects.

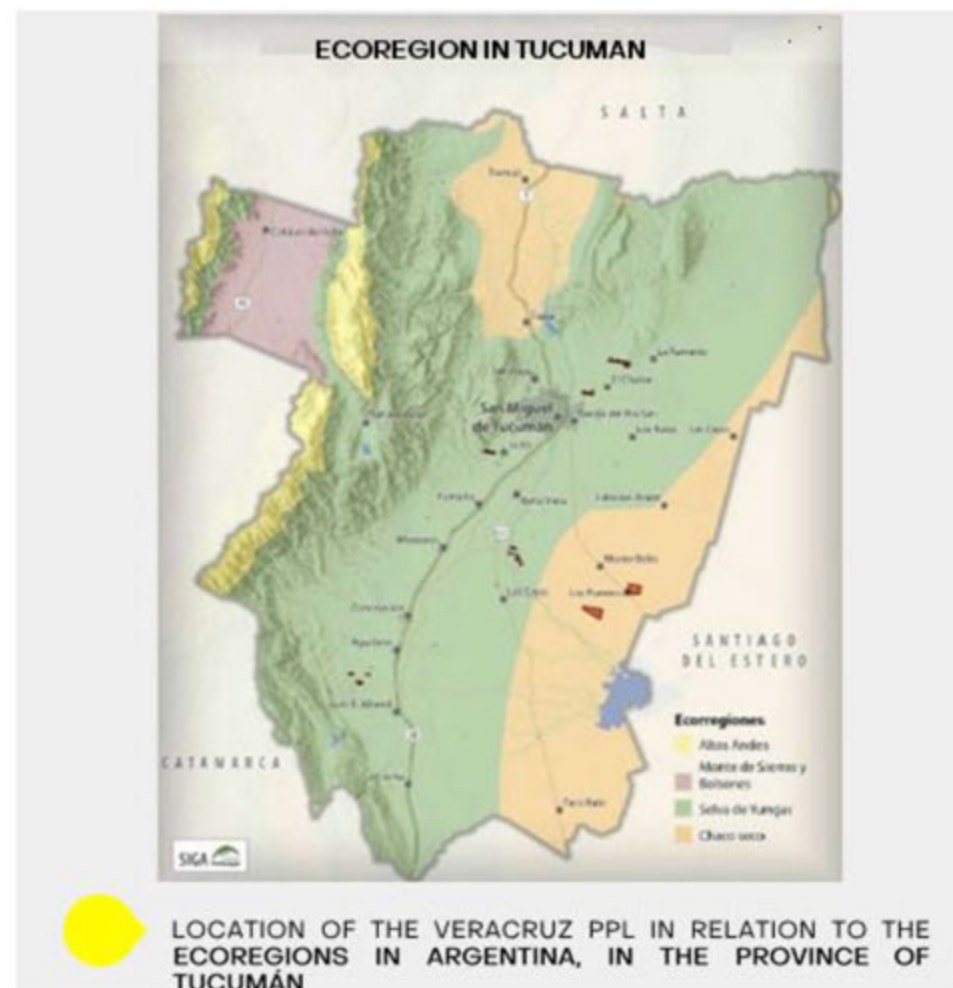
BIODIVERSITY PROYUNGAS

In 2023, with the help of **Fundación ProYungas**, we began measuring a baseline for monitoring biodiversity, the landscape, and the carbon stock in our company's citrus plantations. The farms in the Chaco plain and in the Aconquija mountains were prioritized for conservation and sustainable production.

Our objective is to create a Protected Productive Landscape (PPL), which implies making productive activities compatible with the conservation of biodiversity and ecosystem services. The PPL also provides a general framework for work that contributes to the Sustainable Development Goals (SDG), promoting concrete and measurable actions.

To carry out the assessment of the Veracruz PPL farms, criteria specific to each farm were taken into account (for example, surface area of natural environment within the farm), and criteria that consider the connection with the context in which they are located (for example, proximity to protected areas).

Most of the farms that make up the Veracruz PPL are located in the Yungas ecoregion, while some are located in the Dry Chaco ecoregion, in the province of Tucumán (see Map 1). As a whole, this property conserves almost 10% of its surface in natural environments. The remaining 90% corresponds to transformed areas, destined for productive activities such as the cultivation of citrus and sugar cane, and to a lesser extent, for livestock production.



LAS TIPAS FARM RESULTS

SURFACE AREA OF WILD AND CULTIVATED AREAS PRESENT IN THE VERACRUZ PPL, PROVINCE OF TUCUMÁN

AREA (HA)		
Wild areas	Transformed	TOTAL
270	2,403	2,673

This year, we made progress in identifying mammals and birds on several farms, working on zoning and defining conservation and production areas in order to build a territorial plan that ensures the conservation of outstanding environmental values in the long term.

In this first phase, highly relevant information was generated, which will serve as a basis for moving towards a second stage, which will include a more exhaustive analysis of the properties with the highest value. This analysis will guide the actions that will make up the company's Action Plan within the framework of the PPL Program.

LAS TIPAS FARM – RESULTS

Las Tipas Farm (Lules Department, Tucumán Province) is located on the humid slopes of the Yungas, a region categorized as a priority for conservation at a regional level, with biological corridors that connect areas of the Yungas with each other and with remnants of the Chaco forest in the plain, to the east of the province. Although the farm has a limited area of natural environments, it can contribute, in association with other nearby private initiatives, to connectivity, the strengthening of priority areas, and the protection of representative samples of the Yungas ecosystems.

During November and December 2023, four camera traps were installed at Las Tipas Farm, owned by S.A. Veracruz (Lules Department, Tucumán Province). Two cameras were placed in continuous forest and two in citrus plantations. The accumulated sampling was 147.05 days per camera, which recorded the presence of four species of medium and large-sized terrestrial mammals. Of these species, two are in national threat categories: the collared peccary (*Pecari tajacu*), classified as vulnerable, and the tayra (*Eira barbara*), listed as near threatened.

In the analysis by habitat type, two different species were observed in each environment. In the continuous forest, the tayra was recorded in greater abundance, followed by the collared peccary, while in the citrus plantations two species of foxes were observed: the Pampas fox (*Lycalopex gymnocercus*), more abundant in this environment, followed by the mountain fox (*Cerdocyon thous*).

Knowledge of the diversity (number of species and population parameters) and the use of the territory by the community of medium and large mammals is essential to coordinate actions that integrate productive activity and the conservation of biodiversity in a sustainable manner.

LAS TIPAS FARM RESULTS

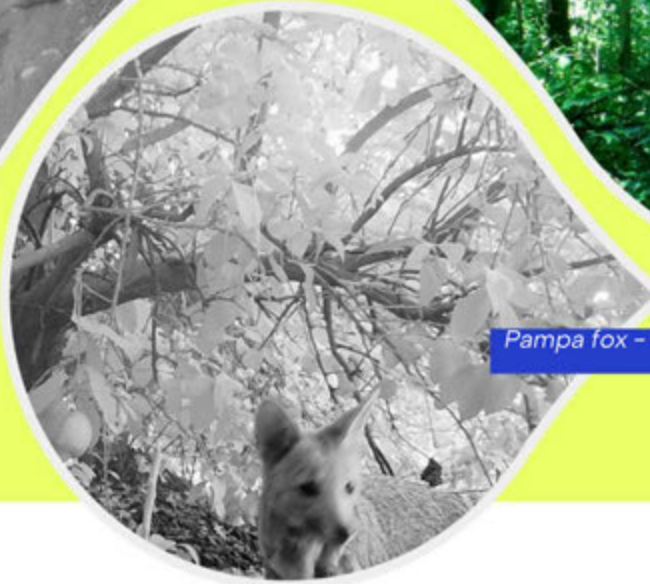
Collared peccary - Pecari tajacu



Eira barbara, Tayra



Pampa fox - Lycalopex gymnocercus

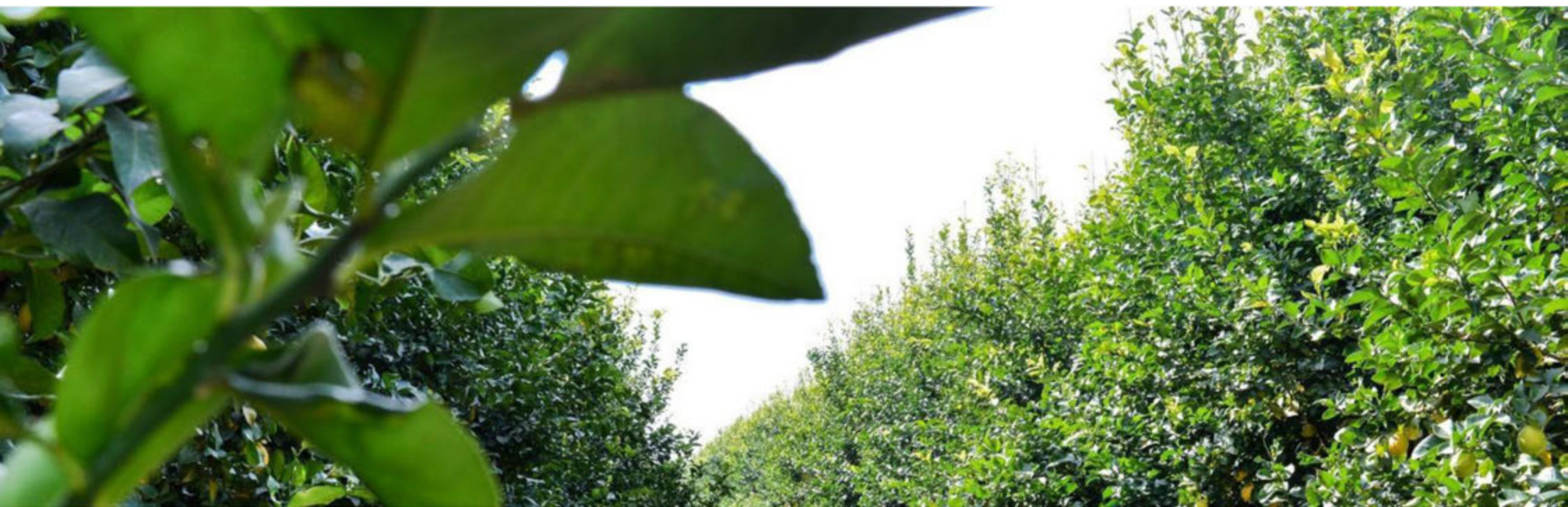


CLIMATE CHANGE

ACTIONS AGAINST CLIMATE CHANGE

The fight against climate change has become one of the main challenges facing human beings. The future of the planet, and consequently of the species, is at stake. A report on the carbon footprint of the lemon sector revealed that this citrus, being a true CO₂ sink, becomes an effective ally in the fight against global warming. The lemon tree is the crop with the highest greenhouse gas fixation values, not only of all citrus fruits, but also of the rest of the tree species.

Carbon footprint studies in companies in the sector in Spain concluded that for every kilo of fresh lemons that the consumer buys, 263 grams of CO₂ are retained. These studies are fully applicable to Argentina, since the technologies used in the production, processing and handling of the fruit are similar.





EMPLOYMENT PRACTICES: Material topics:

Employment practices and occupational health and safety



GRI 2-3 | 2-7 | 2-8 | 2-30 | 401-1
401-3 | 403 | 404-2 |
Sector 13.18, 13.19, 13.20, 13.21

COMMUNITY Material topics:

Local Community



GRI 203-2 | 413-1

EMPLOYMENT PRACTICES

Our people are the fundamental pillar of **S.A. Veracruz**'s success and the engine that drives our operations. Therefore, we seek to promote a safe, inclusive and motivating work environment, where employees have the opportunity to develop their full potential. In this chapter, we present the initiatives, policies and programs that we implement to ensure the well-being and growth of our team.

We address material issues such as employment practices and health and safety at work. We also focus on continuous training, diversity and

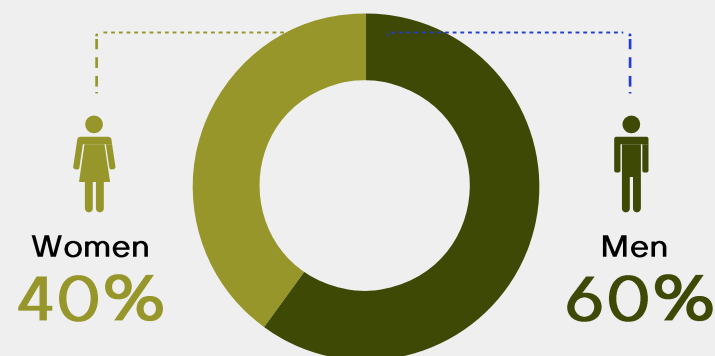
inclusion, as well as strengthening dialogue with our workers and trade unions. These actions not only respond to our operational needs, but also reflect our commitment to building a more equitable and responsible organization that respects and empowers human talent in all its dimensions.

OUR TEAM

NUMBER OF EMPLOYEES IN 2023

	JAN-DEC 2023
Permanent contract	203
Fixed-term or temporary contract	245
Internships	23
Total	

PARTICIPATION BY GENDER (%)



EMPLOYMENT PRACTICES

OUR TEAM

EMPLOYEES PER CATEGORY AND GENDER

	WOMEN	MEN
Director	4	1
Manager		1
Chief	3	14
General employees	38	67
Technician	2	8
Operator	136	182
TOTAL	183	273

RELATIONSHIP IN AVERAGE SALARY BY GENDER

There is no difference between the salary of men and women in the same job position. However, salaries can vary according to the work sector, required professionalism, training and seniority, among other variables.



STAFF SELECTION

The selection of our workers is carried out through two types of processes: internal promotion and external searches.

Our objective is to carry out the recruitment and selection process in a transparent, fair, inclusive and efficient manner and, at the same time, with equal opportunities. To do this, we have a recruitment and selection policy in order to "ensure the

incorporation of the ideal talent for each position within the organization, seeking to ensure that all candidates, regardless of their gender, race, religion, sexual orientation, disability or other specially protected factors, can access a job." Specificities for internal and external recruitment are also included.

NEW HIRES

New hires are made through two types of processes: internal and external

Total new hires (permanent and temporary)	168
Between 18 and 19	10
Between 20 and 29	87
Between 30 and 44	58
Above 45 years old	13



STAFF SELECTION

In line with the seasonal nature of our production, during periods of greatest demand, employees are incorporated through seasonal or temporary employment contracts. These contracts respond to the specific operational needs of our production, maintenance and cleaning activities. Temporary workers occupy operator roles, and mainly support our activity at key moments in the production cycle.

Fluctuations in the number of workers throughout the year are due to the seasonality inherent to citrus farming, the main activity of our company. The period of greatest demand for labor occurs during the harvest, known as “the season” or “the campaign,” which occurs between the months of March and September, when the fruit is in optimal condition to be harvested and production intensifies.

For this reason, a significant part of our employees work under the

temporary modality, with a permanent employment relationship, but with discontinuous activity. This means that, although workers remain linked to the company throughout the year, out of season they are on “job reserve,” which allows them to work for other employers or access inter-harvest government programs in the months of inactivity.

Temporary staff is mainly dedicated to harvesting, production, maintenance, cleaning, and control tasks both in the packing plant and in the industrial plant. In 2023, the increase in the milling volume increased the demand for temporary labor.

In addition, we have a team of outsourced personnel in the field, responsible for carrying out harvesting tasks through crews that move between the different fields in the region, while supporting our operations at essential times of production.

135
PERMANENT

33
TEMPORARY



TURNOVER

The nature of the activity has a diverse and direct influence on staff turnover, which requires an approach adapted to this temporality. For this reason, we differentiate between the turnover of permanent and temporary employees.

It is important to note that the turnover of temporary staff is largely due to two factors. On the one hand, many of these workers actively seek employment opportunities with permanent contracts. On the other hand, younger temporary workers tend to migrate in search of new job offers or change jobs more frequently, depending on their personal and professional development.

70% of our workers are from the towns of Villa de Leales, Lules and other areas close to our plants and farms.



DIVERSITY AND INCLUSION

At S.A. Veracruz, we work every day to be a company where diversity is part of our DNA, and a fundamental pillar in our organizational culture. We firmly believe that a diverse and inclusive work environment enriches our perspectives, encourages innovation and strengthens our ability to respond to the needs of our customers and communities. Therefore, we seek to create an environment where all employees can develop their fullest potential, feeling valued and respected, and where differences allow us to empower ourselves.

“INCLUDING OPPORTUNITIES” PROGRAM

With the aim of institutionalizing the inclusive policy throughout the organization, we signed framework agreements with Fundación León and Colegio San Tarcisio, from which the inclusion of people with disabilities will be promoted, which will allow us to incorporate people with disabilities in our business units in 2024.



INCLUSION DAY

This is a space for meeting and exchange designed to promote diversity and inclusion in the workplace and community. These sessions, which took place in September, were attended by employees, strategic partners and members of the local community, with the aim of raising awareness about the importance of inclusion in all its forms and an exchange on possible strategies to build a more diverse and inclusive labor market. Through workshops, conferences and participatory activities, we seek to strengthen our commitment to creating a

more equitable and diverse work environment, aligned with our corporate values and the Sustainable Development Goals.



CENSUS OF EMPLOYEES WHO HAVE PEOPLE WITH DISABILITIES IN THEIR DIRECT FAMILY OR LIVING AROUND GROUPS

We carry out internal work with the aim of understanding the needs of our employees and thus generating support mechanisms to, in the future, be able to address action plans to support people with disabilities who live with or are part of the direct family group of our employees. This project will move forward in 2024.

NON-DISCRIMINATION POLICY

This policy includes both employees and our suppliers and clients, who must commit to and ensure inclusion, diversity, non-discrimination and the elimination of harassment. It is a necessary requirement to maintain a work environment that maximizes productivity and growth, in an environment of trust and mutual respect.

We have a corporate non-discrimination policy and a reporting channel available to all our employees. We also developed a Protocol against workplace and sexual harassment.

BENEFITS AND COMPENSATION

At S.A. Veracruz, we developed a benefits strategy aimed at both employees within the industry and those who perform their tasks in the field. The benefits offered are the following:

Financial

- Advance of salaries that are discounted in fixed installments, the amount of which is adjusted to the salary of the employee in question; or loans to staff to cover urgent needs, for example, health or other personal and/or family issues.
- Assistance for the construction and remodeling of housing for staff with specific needs.

Health

- Assistance in health expenses for agricultural staff through advances on salaries or cash bonuses. We have an occupational physician who is available for consultations with employees and for their review in particular situations.
- Monitoring of work-related or in-travel accidents, independently of the intervention of the ART.
- Assistance for the purchase of medicines and the carrying out of studies in the case of vulnerable situations.
- Special leaves of absence in the event of health problems that require it.
- Medical coverage with the recognition of additional social security for senior staff and their family group.
- Nutritional advice.
- Active break in the offices.

Transportation

- Reimbursements for the use of employees' own car.
- Recognition of fuel expenses (at the company's service station) or transportation for staff (corporate transfers from the center to the Lules industrial plant and then to Villa de Leales) with a route according to the location of employees who reside in places far from our plants (distances greater than 5 km).

Leaves of absence.

- Maternity leave Part-time work or special permits are offered, for example, remote work or paid leave, in the case of a sick child or direct family member; or for exceptional reasons when required.
- Paternity leave They have the same leave of absence as women in the farm, in addition to the provisions of the agricultural regime, which stipulate thirty (30) consecutive days in the case of the birth of a child (sec. 52 of Law No. 26,727 on Agricultural Work).

Gifts

- Birth, end of the year, Mother's Day, Children's Day, Father's Day, Labor Day, Easter, birthdays, Christmas boxes.

Balance between work and personal/family life

- These benefits are granted in response to requests from employees when specific needs arise:
 - Home office.
 - Flexible entry
 - Work permits for special events.
 - Flexibility in schedules for administrative staff and, eventually, for operators.

Assistance to staff of retirement age

- Advice from the Human Resources area on the steps to follow, the necessary documentation, the request for an appointment at ANSES and, in some cases, the accompaniment of staff to the ANSES office.

Other

- Discount program at the Full Bar of the service station, cell phone service for a significant number of employees, discount on lunch expenses for permanent staff and provision of lunch to senior staff, monthly birthday celebrations.

1 Available at: <https://servicios.infoleg.gob.ar/infolegInternet/anexos/190000-194999/192152/norma.htm>

BENEFITS AND COMPENSATION

REMUNERATION POLICY

In order to promote a fair and transparent work environment, we implement a remuneration policy that clearly defines the procedures for the payment of wages and the delivery of pay slips. The objective is to standardize these processes, ensuring that all employees receive fair treatment within the labor market. In addition, it establishes the bases for maintaining our competitiveness, salary equity, recognizing performance, aligning compensation with our business strategy, and attracting and retaining key talents.

Our remuneration map combines a fixed part with non-monetary benefits and additional benefits. They are designed under the framework of the applicable salary scales according to current collective bargaining agreements and legal regulations. In addition, we guarantee periodic reviews to ensure compliance with labor legislation and adapt to market dynamics.

Likewise, the remuneration policy takes into account the previous experience of workers, the specific knowledge of each position, the sector where the employee will work, the associated responsibilities, and the internal organizational structure.

PARENTAL LEAVE

	MEN	WOMEN
The total number of employees entitled to parental leave (maternity or paternity) during 2023	4	3
The total number of employees who have taken parental leave (maternity or paternity)	4	3
The total number of employees who have returned to work in the reporting period after completing parental leave (maternity or paternity)	4	4
The total number of employees who have returned to work after completing parental leave and who remained employed 12 months after returning to work	3	4

The rates of return to work and retention of employees who took parental leave are 100%, as all people who took the aforementioned

leaves returned to work, returning to their jobs in a timely manner.

BENEFITS AND COMPENSATION

ACTIVITIES WITH FAMILIES

PHOTOGRAPHY CONTEST, IN THE FRAMEWORK OF WORLD ENVIRONMENT DAY

Activity aimed at employees and members of their families with the aim of bringing the topic of environmental care closer to the entire family group. The photos were taken in their daily environments or in their community, in order to reflect what they found worrying about the environment. We have a prestigious jury, made up of members of the company's Board of Directors: Lorena Chirivella, Environmental and Sustainability Advisor, and Pablo Casen, a renowned local photographer. The awards ceremony for first, second and third place took place at an event that brought together all company personnel.



FOOTBALL CHAMPIONSHIP

In the framework of the "Jorge Seleme" football championship, matches were held during the months of October and November with men and women leagues. On the other hand, we also participated in inter-company women's meetings, in which families took part.

In this framework, we had talks on safety and hygiene and the care of physical integrity; and healthy islands were made available, with a supply of mineral water, seasonal fruits and energy bars for all participants.

The trophies and medals were awarded to the winners at the end-of-year dinner.

By 2024, we will replicate this initiative, in order to promote greater female participation.



NUTRITION TRAINING

Training was carried out for employees, focusing on family nutrition and its consequences, which included advice on the importance and value of eating healthy.

BENEFITS AND COMPENSATION

INTEGRATION AND MEETING SPACES

We promote meetings both within each sector and between sectors for the purposes of integration, leisure, recreation and development of soft skills (leadership and teamwork, among others).

S.A. VERACRUZ TRIVIA GAME

For a few weeks, a series of information about the company was sent by email and cell phone. It was a team competition in which the challenge was to get as many correct answers as possible. Then, we organized a final day in which the four teams with the highest scores competed to define first, second and third place.



THE RIDDLE

Periodically, riddles were sent out. It was also a team activity; thus, every time a group discovered the proposed riddle, they were awarded "Verastars" to later determine the winner.

The winners received prizes that sought the recreation and teamwork of our people since they won a day at RAKI TUCUMÁN for the entire sector and the winners were given a free afternoon visit the place."



END OF THE YEAR DINNER

As every year, the 2023 annual dinner was a space for meeting and exchange. We had raffles, games and recognitions. In order to achieve the participation of all our employees, the transfer of all of them was guaranteed.



TRAINING AND DEVELOPMENT

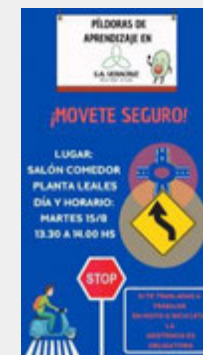
PROGRAM #PÍLDORAS DE APRENDIZAJE IN S.A. VERACRUZ

These are training sessions for workers held biweekly related to three thematic axes: pillars of basic training; technical training; and management and behavior. Such training sessions take into account core areas of our business such as the environment, safety and hygiene, quality, human resources and technical training.

917

EMPLOYEES WERE TRAINED IN DIFFERENT TOPICS

TOPIC LINES	PERCENTAGE OF ATTENDING EMPLOYEES
Basic training pillars: Safety, Hygiene and Occupational Health; Environment; Quality; Human Rights; and Gender	50 %
Technical training: safe driving; road regulations; forklift driving; human resources indicators; how to project costs in finnegans; carbon footprint; emergencies and environmental incidents; environmental impact; creation of settlement concepts in finnegans; water (consumption, savings and pollution); sustainable development goals; handling of phytosanitary products; use of personal protection elements; emergencies; first aid and CPR; handling of agrochemicals; ergonomics at work; among others. Pre-season induction: pay slips; settlement method; agreements; use and procedure of the claims form; absenteeism procedure; general policies and procedures; hygiene and safety; environment; production.	30 %
Management and behavior: leadership and management of work teams; communication; teamwork; agile methodologies; and other soft skills.	20 %



We also have an English-language training program aimed at foreign trade and industrial plant personnel.

TRAINING AND DEVELOPMENT

"NINE BOX" PERFORMANCE EVALUATION

For three years, we have implemented a key tool for talent management that allows us to objectively evaluate the performance and potential of our employees. This instrument not only facilitates the identification of areas for improvement and professional growth, but is also essential for the strategic planning of our human resources. With it, we promote a culture of continuous development and equity, and guarantee that each employee receives the necessary support to maximize their potential.

The method used is based on a 3x3 matrix that combines nine boxes, which represent different levels of performance and potential. The horizontal axis measures "Performance: current performance" in Low, Medium and High categories; while the vertical axis measures

"Potential: ability to grow and develop" and has the same classifications. Each combination provides guidance on the actions to be taken, such as development and reconsideration, coaching, investment in training, retention and motivation, or support for growth.

This evaluation is carried out at the end of each year, and the Human Capital Department and the General Management analyze the results jointly. Based on this analysis, feedback is provided to team leaders, who have a period of seven days to carry out individual feedback sessions with their collaborators. Finally, the General Management presents a report to the Board, ensuring the integration of this evaluation into our long-term organizational strategy.

YOUTH DEVELOPMENT: YOUNG TALENTS PROGRAM

With the firm conviction that education and practical learning are drivers of professional and personal development, we generate agreements with different institutions in order to offer high school and university students a comprehensive training experience in a real work environment. This action seeks to contribute to the development of technical and professional skills, and also to promote a culture of

innovation and responsibility among young people, in order to prepare future generations to face the challenges of the labor market, taking into account our local reality. Through this initiative, students have the opportunity to acquire knowledge in various areas of our operation, such as production, quality, administration, among others, under the supervision of experienced professionals.



TRAINING AND DEVELOPMENT

We carry out two initiatives to promote the development of young people in the area where we operate. One of these is carried out together with high schools and the other is focused on the university level.

With these projects, we seek to:

- Deepen young professionals' appreciation of work as an indispensable and dignifying element for life, from a cultural and not merely utilitarian perspective.
- Carry out internships complementary to their academic training that enrich the curricular proposal of the studies they pursue. Incorporate knowledge, skills and attitudes linked to real situations in the world of work.
- Acquire knowledge that contributes to improving their chances of insertion in the workplace.
- Increase knowledge and management of current technologies.
- Have tools that contribute to a correct choice and future professional orientation.
- Progress in the orientation process regarding possible specific fields of work performance.

We have 23 interns.

These are students from secondary schools in the area and from local universities.

INTERNSHIPS WITH SECONDARY SCHOOLS

Agreements were made with different educational institutions in order to provide a space in which students can learn the concepts and the application of the production sector in a food industry in the fields of processes and management control. The intern incorporated into the production team is trained in topics related to statistical control of processes and raw material control. It is expected that each participant can incorporate the concepts and practices necessary to develop new personal and work aspirations according to what they learned during their internship at the S.A. Veracruz industrial plant.

During 2023, 10 students from secondary schools participated based on agreements with the following institutions:

- Instituto Agrotécnico 20 de Junio, Lules
- Escuela Técnica N° 1, Villa de Leales

They collaborated in the areas of packaging and industry (Environment, Mechanical Maintenance, Quality and Production).

TRAINING AND DEVELOPMENT

UNIVERSITY INTERNSHIPS

The internship regime that we implement at S.A. Veracruz is framed within the terms, scope and guidelines provided for in Law No. 26,427 on Educational Internships. It is an internship program for university students from higher education institutions in our province with which we have framework agreements.

During 2023, we received 13 interns from the Economic Sciences (business administration, economics, and public accountant), Industrial Engineering, Mechanical Engineering, Agricultural Engineering and Human Resources careers. The areas in which they worked were Administration at the service station, Central Administration, Foreign Trade, Human Resources, Industry, Purchasing, Production, Portage and Maintenance.

We have agreements with:

- School of Economic Sciences of the University Universidad Nacional de Tucumán (UNT)
- School of Exact Sciences and Technology (UNT)
- School of Philosophy and Letters (UNT)
- School of Agronomy, Animal Husbandry and Veterinary Medicine (UNT)
- Universidad del Norte Santo Tomás de Aquino
- Regional School of Tucumán of the University Universidad Nacional de Tucumán (UTN)
- Institute of Business Sciences (ICE)
- Coviello Institute

We work on the development of an Internship Program that allows us to reinforce our commitment to education and the community and to identify and cultivate local talent, to contribute to the socioeconomic development of the areas in which we operate.



TRADE UNION REPRESENTATION



At S.A. Veracruz, we consider the link and constant dialogue with trade unions to be fundamental. We foster and facilitate meeting and exchange spaces that ensure open and constructive communication, and fully respect the free choice of our employees, who are covered by labor union agreements, with the exception of those who are excluded from such agreements. Currently, we work with two trade unions and have three collective bargaining agreements, which establish working conditions and benefits for our employees. The agreements and union associations that govern for the various sectors are the *Unión Argentina de Trabajadores Rurales y Estibadores*, whose regulations are established both in

Law No. 26,727 of Agrarian Work and in the Collective Bargaining Agreement No. 271/96, applicable to all the citrus activity of the region; and the Food Industry Workers Union, with the Collective Bargaining Agreement No. 244/94.

The workers who perform staff and shared services for the different business units of the company are registered under the modality "Excluded from Agreement", whose labor relationship is regulated by Law No. 20,744 of employment contract and related laws.

PERCENTAGE OF
REGULATED
EMPLOYEES

Collective bargaining agreements: 56 % (between permanent and temporary)

Excluded from the agreement: 44 % (between permanent and temporary)

Additionally, we implement a policy of free association, which guarantees the right of our employees to freely join the trade union organizations of their choice, in a framework of respect and collaboration. This policy reflects our commitment to respect for labor rights and with the promotion of an inclusive and equitable work environment.

Regarding the personnel framed in the bargaining agreements of the aforementioned trade union associations, the spaces to elect the workers' representatives are always respected; to do this, we provide

in our facilities place and time for the elections to be carried out under the terms of Law No. 23,551 on Trade union associations.

In all cases, whether they are workers regulated by collective bargaining agreements as well as those outside them, the existence of spaces for dialogue, exchange, direct or anonymous claims is promoted, for which we have channels of qualified complaints, so that each one feels heard, backed and safe in their work environment.

HEALTH AND SAFETY

The care of our employees is essential. Therefore, we have a **health and safety management system** and develop different strategies that allow us to guarantee a healthy space:

- **Occupational Health Service.** We have personalized monitoring by the company's occupational physician, who provides support in the event of illness and also requests routine and control examinations for chronic pathologies or at the request of each person.
- **Medical check-up.** Pre-occupational, periodic examinations of our employees together with the ART and laboratory examinations of possibly contaminating substances to which they could be potentially exposed.
- **Active break in the offices.** We take two active breaks daily during the workday, one in the middle of the morning and another in the middle of the afternoon. These are carried out in the workplace, in a timed manner and through instructions received in each sector

through the corporate telephones administered by the Department of Occupational Health and Safety.

S.A Veracruz defines its safe work policy as an integral part of its performance, committing to maintaining a healthy and safe work environment, based on the following principles:

- Accidents can and should be prevented.
- Ensuring compliance with safety standards and procedures – performing tasks safely – is a responsibility shared by all levels of the company.
- Carrying out safety inspections and observations, as necessary practices for corrective actions.
- Adopting safe attitudes when carrying out tasks – being aware of the risks and using personal protective equipment – is part of the individual commitment.

ACCIDENT RATES		2023
Number of accidents		22
Number of accidents / average number of workers * 100 (TACC)		0.067
Incidence rate		0.06 %
Types of accidents with the highest occurrence		cutaneous absorption, falling people, falling objects and collision with objects

WORK RELATED ACCIDENT INJURIES			2023	
	Employees		Temporary	
	Rate	Number	Rate	Number
Deaths resulting from a work-related injury	0	0	0	0
Work-related injuries with major consequences (excluding deaths)	0	0	0	0
Registrable work-related injuries	10	0.049	12	0.059

COMMUNITY

At S.A. Veracruz, we consider the Community as a fundamental stakeholder, since it is an integral part of our daily environment and our success as a company. We recognize that our operations have a direct impact on the communities where we are present, and therefore we work proactively to build relationships of collaboration and trust, based on respect, open dialogue and mutual benefit.

Through various projects and actions linked to our productive activity, we seek to generate a positive impact on local development, in order

to cover health, food and development initiatives; education; local labor inclusion; donations and alliances.

Our commitment to local communities remains at the heart of our operations, which is why we continue to explore new ways to contribute to their well-being, always with an inclusive approach that seeks long-term development for all.



INITIATIVES

HEALTH, FOOD AND DEVELOPMENT

"Marea Amarilla" campaign with the Food Bank. We are part of this campaign through which more than 300,000 kilos of lemons were distributed in 19 Food Banks throughout the country, which doubled what was achieved in 2022. From S.A. Veracruz, we donated 30,720 kg of lemons, reaching 102,400 people who are in a situation of social vulnerability. In addition, 22 employees of our company participated as volunteers for the classification of food and the assembly of Christmas boxes that were then distributed in different canteens.

EDUCATION

School visits. We developed an education and training plan for our community of influence, so we receive students in our packing plants and industry with educational visits framed in pedagogical projects of the schools in our community. In addition to putting students in contact with the lemon process, we give talks on the environment that include the Sustainable Development Goals of the 2030 agenda and climate change. In 2023, 4 schools visited us, with the participation of 140 people between students and teachers.

Training at schools. Four training sessions were held, two in the town of Lules and two in the town of Villa de Leales. A total of approximately 100 students participated in this exchange on production in the citrus sector.

Workshops and trainings. We promote the growth of our community. Therefore, to provide resources and supplies to our organization we operate through local purchases, meaning that we prioritize the hiring of suppliers from our area of influence. With them, we held a workshop on Inclusive Purchasing and Environmental Management in which 10 suppliers from the Villa de Leales area participated.

Women in Action Program. This year we launched a program that aims to promote entrepreneurship among women from the town of Lules, focusing on strengthening and developing their skills and creating and consolidating their own businesses. It is a program designed to support and promote participation through training, capacity building and mentoring workshops. One meeting was held and the topics covered were: How to start a business, Administration and finance, Marketing and advertising, Financial leadership, and Customer loyalty. We also had a workshop on Home Garden (management of the family economy) in alliance with the National Institute of Agricultural Technology (INTA) and workshops on baking, Easter eggs and homemade pasta that were carried out together with the Food Bank. To close, an exhibition fair was held with entrepreneurs from the area in order to promote their products. In the first edition, which was held in 2023 at the company's packaging facilities, 25 women participated. In 2024, we plan to enhance the reach of the program.

DONATIONS, ALLIANCES AND SPONSORSHIPS

We mostly make donations in the area of direct influence of the company: Lules and Leales. In addition to carrying out the "Marea Amarilla" Campaign, we support the Los Nogales Dining Hall, which receives 50 people daily.



CHALLENGES

08



CHALLENGES FOR THE COMING YEARS



COMMUNITY

- Work on new challenges and projects to strengthen ties with the community, to generate impact from common projects and initiatives.
-

EMPLOYMENT PRACTICES

- Deepen support for the development and promotion of young professionals
 - Strengthen our inclusive and diverse culture, to promote equal opportunities and treatment, and non-discrimination through concrete objectives and actions.
 - Incorporate people with disabilities into our business units.
-

SUSTAINABILITY

- Generate a comprehensive sustainability strategy that includes all areas of the company.
- Deepen sustainability issues in our training and capacity building programs, promoting their internal professionalization.
- Establish medium and long-term objectives and improve measurements of key indicators.

GOVERNANCE AND HUMAN RIGHTS

- Consolidate the corporate governance scheme to strengthen responsible and ethical decision-making.
 - Reinforce our ethics, anti-corruption and integrity practices with a Human Rights approach.
 - Strengthen the management of impacts on Human Rights in our own operations and deepen awareness about our approach in our supply chain.
-

VALUE CHAIN

- Integrate sustainability management in our purchasing and contracting processes, as well as in our relationships with our suppliers.
-

ENVIRONMENTAL MANAGEMENT

- Direct efforts towards renewable energy projects that contribute to the adaptation and mitigation of climate change.
- Deepen management related to the circular economy.
- Develop practices that strengthen our performance for sustainable and regenerative agriculture.

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Declaration of use	S.A. VERACRUZ has prepared the report REFERENCED to the GRI Standards for the period from January 1, 2023 to December 31, 2023.				
GRI 1 used	GRI 1: Fundamentals 2021				
Applicable GRI Sector Standards	GRI 13: 2022 Sector Standard for Agriculture, Aquaculture, and Fishing				
GRI STANDARD	CONTENT	PAGE NUMBER / RESPONSE	SECTOR	SDG	PG – PP
G2: GENERAL DISCLOSURES					
GRI 2: 2021 General Disclosures	1. THE ORGANIZATION AND ITS REPORTING PRACTICES				
	2-1. Organizational Details	5.7			
	2-2. Entities included in the organization's sustainability reporting	16.17			
	2-3. Reporting period, frequency and contact	12			
	2-4. Restatements of information.	This is the first Report			
	2-5- External assurances	This report does not bear external			
	2. ACTIVITIES AND WORKERS				
	2-6. Activities, value chain and other business relationships	7-9, 27			No. 6
	2-7. Employees	61, 62			
	2-8. Workers who are not employees	61, 62			
	3. GOVERNANCE				
	2-9. Governance structure and composition	16, 17		16	
	2-11. Chair of the highest governance body	16			
	2-14. Role of the highest governance body in sustainability reporting	17			
	2-15. Conflicts of Interest	19			

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G2: GENERAL DISCLOSURES					
GRI 2: 2021 General Disclosures	4. STRATEGY, POLICIES AND PRACTICES				
	2-22. Statement on sustainable development strategy	2			No. 10
	2.23. Policies and commitments	5,18,21,29,33, 76			
	2.24 Embedding policy commitments	31,33,39,76			
	2.25 Processes to mitigate negative impacts	19			
	2-27. Compliance with laws and regulations	18			
	2-28. Membership of associations	10			
	5. STAKEHOLDERS ENGAGEMENT				
	2-29. Approach to stakeholders engagement	14			
	2-30. Collective bargaining agreements	75		8	No. 3
G3: MATERIAL TOPICS					
GRI 3: 2021 Material Topics	3-1. Process to determine material topics	12.13			
	3-2. List of material topics	12.13			
ANTICORRUPTION					
GRI 3: 2021 Material Topics	3-3. Management of material topics	20	13.26.1.	16	No. 10
	205-2. Communication and training about anti-corruption policies and	18.20	13.26.3.		
GRI 205: 2016 Anticorruption	205-3 Confirmed incidents of corruption and actions taken	20	13.26.4.		

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G3: MATERIAL TOPICS					
ANTICORRUPTION					
GRI 418: Customer Privacy	418-1 Substantial complaints concerning breaches of customer privacy and losses of customer data	22,23			
ECONOMIC AND FINANCIAL PERFORMANCE					
GRI 3: 2021 Material Topics	3-3. Management of material topics	25		8, 12	
GRI 201: 2016 Economic Performance	201-1 Direct economic value generated and distributed	26			
GRI 415: Public Policy	415- Political contributions	The company expressly prohibits political contributions			
SUPPLY CHAIN TRACEABILITY					
GRI 3: 2021 Material Topics	3-3. Management of material topics	27,28		8, 12	
GRI 308: Environmental assessment of suppliers	308-1 New suppliers that were screened using environmental criteria	27,28			No. 8
CHILD LABOR AND FORCED LABOR					
GRI 3: 2021 Material Topics	3-3. Management of material topics	27,28	13.17.1 /	8, 12	
GRI 408: Child Labor	408-1 Operations and suppliers at significant risk for incidents of child labor	28	13.17.2.		NO. 1, 2, 5
GRI 409: Forced or compulsory labor	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	28,29	13.16.2.		NO. 1, 2, 4

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	305-2 Energy indirect (Scope 2) GHG emissions	43-47	13.1.3.		No. 8
	305-5 GHG emissions reduction	43-44	13.1.4.		No. 8
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GRI 3: 2021 Material Topics	3-3. Management of material topics	48	13.7.1.	6, 12, 15	
GRI 303: Water and Effluents	303-1. Interactions with water as a shared resource	41,42,48	13.7.2.		NO. 7, 8
	303-2 Management of water discharged related impacts	48	13.7.3.		No. 8
	303-3. Water withdrawal	49-51	13.7.4.		NO. 7, 8
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