



S.A. VERACRUZ
More than lemons



2024 SUSTAINABILITY REPORT



TABLE OF CONTENTS

LETTER FROM THE VICEPRESIDENT – [PAGE 3](#)

WHO WE ARE – [PAGE 4](#)

ENVIRONMENTAL AND RESOURCE MANAGEMENT – [PAGE 17](#)

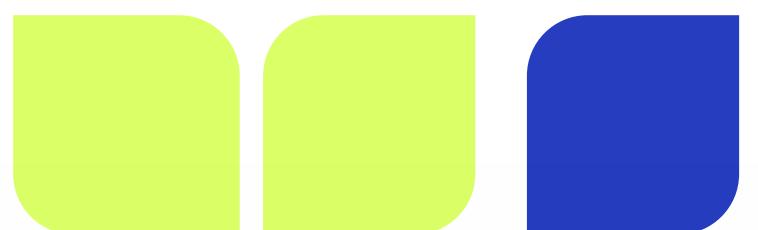
OUR PEOPLE AND COMMUNITIES – [PAGE 34](#)

CORPORATE AND CHAIN VALUE MANAGEMENT – [PAGE 49](#)

TABLE OF CONTENTS – [PAGE 60](#)



LETTER FROM THE VICEPRESIDENT

GRI 2-22**S.A. VERACRUZ**
More than lemons

We are proud to present SA Veracruz's 2024 Sustainability Report. This edition reflects our mission to produce responsibly, exercise conscious leadership, and continue building—through a holistic perspective—a solid path toward sustainable development.

The commitment of our entire team is the driving force behind this process. We are especially honored to celebrate 2024 as the 30th Anniversary of SA Veracruz, a milestone that testifies to three decades of dedication and effort. During this time, we have advanced in consolidating more efficient and transparent management, always guided by our values. Today, sustainability is an essential part of our culture: it is present in every decision, every improvement, and in the way we understand our role within the community and the region where we operate.

At SA Veracruz, we believe that growth is only possible when responsibility, innovation, and effort converge. Therefore, we continue to strengthen a way of working that promotes collaboration and ethics, generating economic, social, and environmental value in a balanced manner.

I am deeply grateful to everyone who is part of this organization and to all our strategic partners for their support. We will continue moving forward with the same conviction that has brought us here: to produce with purpose. Because we are more than lemons, and every step we take is guided by our commitment to future generations.

Jorge Seleme



WHO WE ARE

02

OUR ESSENCE: A FAMILY BUSINESS WITH PURPOSE

GRI 2-1

We are S.A. Veracruz, a **family-owned company located in Tucumán, Argentina**, with more than 30 years of experience dedicated to the production, industrialization, and export of lemons and their derivatives. We integrate the entire lemon production cycle, from cultivation in our own farms to industrial processing and export, in order to offer **products of international quality** that reflect effort, tradition, and continuous improvement.

Since 1994, we have cultivated our roots in the province of Tucumán, with the same commitment as those who began this project: **working with passion, responsibility, and a vision for the future**.

Today, the **third and fourth generations** of the **Seleme-Requejo** families continue this legacy, combining the experience of those who came before us with an innovative and sustainable outlook, aimed at continuing to grow together with our people and our land.

OUR VALUES ARE THE STARTING POINT OF ALL DECISIONS



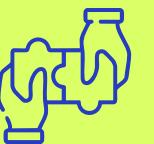
Integrity and Respect

We act with honesty and responsibility in every relationship, building trust and fulfilling our commitments.



Team Spirit

We encourage collaboration and collective work within an environment of respect, trust, and diversity.



Value Creation

We foster innovation and continuous improvement to enhance our growth and that of our stakeholders.



Social and Environmental Responsibility

We protect the environment, drive community development, and promote the well-being of our collaborators.



Customer Focus

We work with proximity and active listening, aiming to understand your needs and deliver optimal solutions.



Our Vision

To be a leading citrus company in the Southern Hemisphere, recognized for the quality of its products, continuous improvement, and its commitment to sustainability and regional development.



OUR PRODUCTION

GRI 2-1 | GRI 2-6

Our **production is 100% local** and reflects the work of an integrated, efficient supply chain committed to sustainability. We have **productive citrus orchards** along 140 kilometers in Lules, Leales, Santa Ana, El Naranjito, La Ramada, Taco Palta, and Malbrán. We have a **modern packing plant in Lules** equipped with state-of-the-art technology and an industrial plant in Leales, where we transform lemons into **high-quality juices, essential oils, and byproducts**.

We supply both the local and international markets, reaching more than 30 countries.

Our industrial processing capacity reaches 20 tons per hour. Furthermore, we have diversified **our activities** into **livestock farming** and grain production, strengthening the resilience of our business model and making comprehensive use of the region's resources.



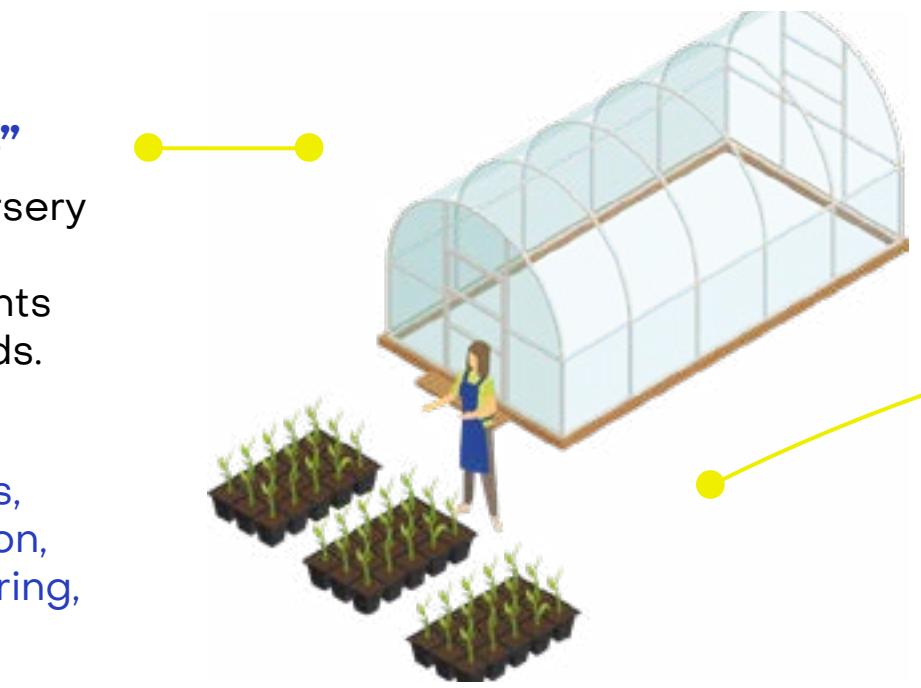
● FRESH FRUIT AND INDUSTRIAL PRODUCTS

OUR PRODUCTION PROCESS

GRI 2-6

1 - Certified Nursery “Las Tipas”

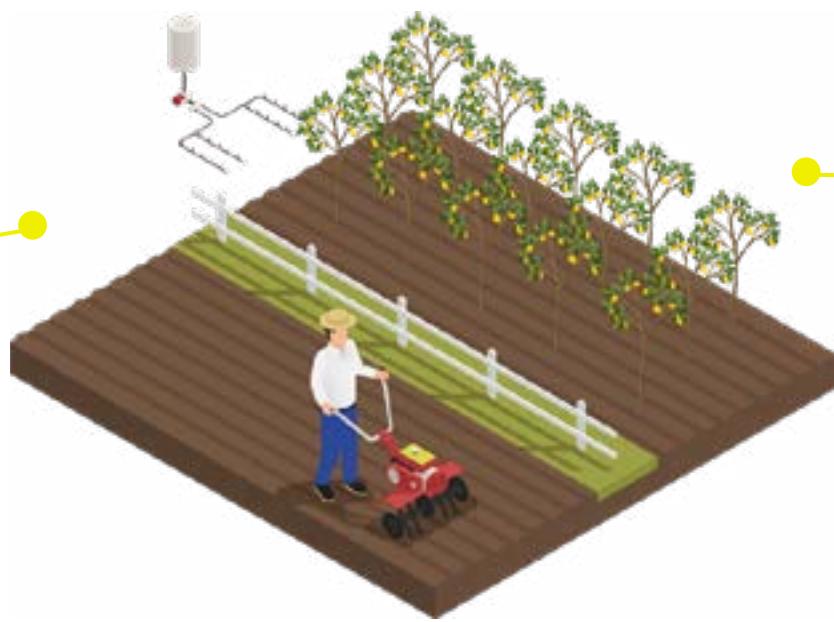
We begin the process in our nursery certified by SENASA and INASE, where we produce certified plants from high-quality seeds and buds.



Over a period of 18 to 24 months, we perform sowing, drip irrigation, fertilization, and sanitary monitoring, guaranteeing robust seedlings traceable to their source.

2 - Implementation and Renewal of Plots

We move the plants to the farm and perform soil renovation and systematization to enhance water infiltration and avoid waterlogging.



We apply drip irrigation techniques and soil and leaf analysis to ensure the balanced development of each farm.



4 - Manual Harvest

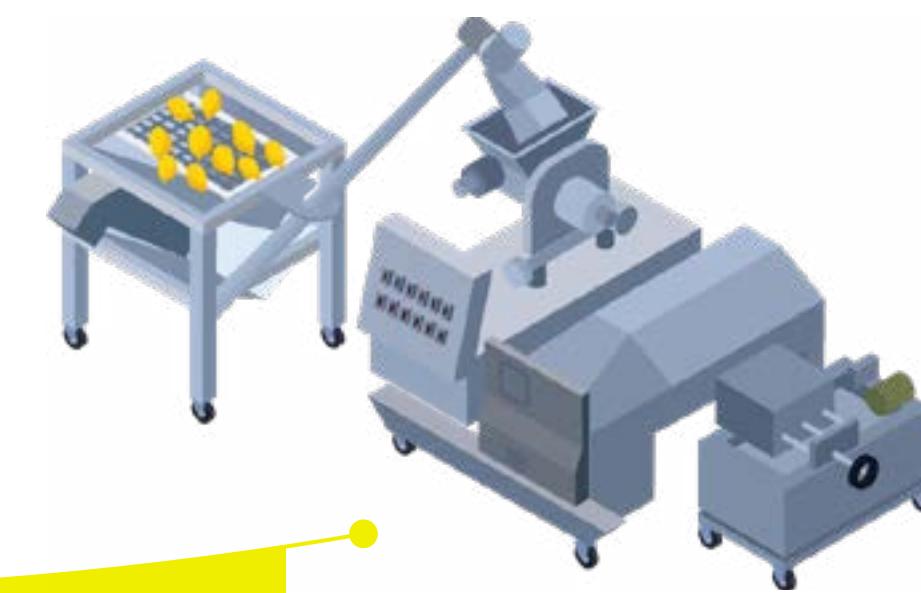
We carry out the annual harvest manually to preserve fruit quality, working alongside specialized contractors. Priority is given to the size, color, and health of the fruit.



3 - Agronomic Management

We perform mechanical or manual weeding and recycle the organic material in the farm to maintain soil moisture, porosity, and fertility.

We manage pests and diseases by applying authorized products in rows under controlled conditions, complementing maintenance activities.



5 - Packing

The Lules packing facility, fitted with cutting-edge electronic grading technology, offers a capacity of 32 T/h for unloading and 15 T/h for packing, guaranteeing efficiency and constant quality.



7 - Customers and Markets

All shipments are received directly by customers at their destination, ensuring controlled and transparent logistics.



**Maritime
Transportation**
International Markets



Land Transportation-
Bordering countries



6 - Delivery

Land logistics to terminals, ports, or bonded warehouses.



Effluent reuse and management. The industrial process operates under a zero-effluent model, reusing all treated water for irrigating green spaces.



- Industrialization

In our Leales facility, we process fresh fruit and produce juices and essential oils in compliance with certified quality and safety standards.

FROM THE FARM TO THE WORLD: PRODUCTS THAT REFLECT OUR ROOTS.

We transform the lemon fruit into a wide variety of by-products that bring the quality of Tucumán to the world's leading markets. Each stage, from harvest to industrialization, serves the same purpose: to make the most of every part of the fruit, ensuring traceability, safety, and added value.

FRESH FRUIT

Main Varieties:

Génova, Limoneira, Lisboa, Santa Teresa.

Brands:



INDUSTRIAL PRODUCTS

Our industrial plant in Leales focuses on lemon processing with state-of-the-art technology and strict quality controls. We produce **concentrated juices and essential oils** for the food, cosmetic, and pharmaceutical industries worldwide.

This process reflects our commitment to innovation, continuous improvement, and sustainability: **every part of the fruit is utilized**, reducing waste and optimizing natural resources.



Concentrated juices, and lemon essential oils.



Processing with state-of-the-art technology.



Target Sectors: food, cosmetics and pharmaceutical.

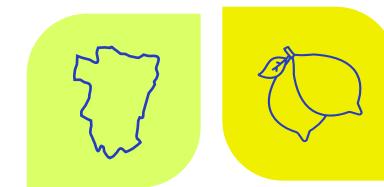


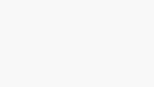
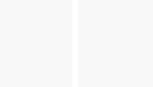
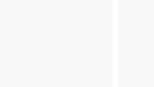
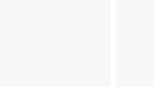
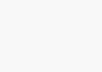
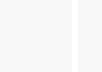
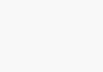
Full use of the fruit and its by-products.



CERTIFICATIONS THAT VALIDATE OUR OPERATIONS

We operate in accordance with the highest international standards of quality, ethics, and sustainability. Each certification reflects a tangible commitment to our stakeholders. Annual audits consistently validate compliance with outstanding results, guaranteeing continuous improvement across all processes.



APPROACH	SOCIAL AND ETHICAL RESPONSIBILITY				GOOD AGRICULTURAL PRACTICES AND SUSTAINABILITY				RELIGIOUS CERTIFICATIONS	
CERTIFICATIONS										
DESCRIPTION	International audit that evaluates our performance in labor rights, occupational health and safety, environmental management, and corporate ethics,	Global standard that ensures products manufactured with high levels of quality, safety, and traceability.	Preventive control system that identifies and manages food safety risks of chemical, biological, and physical origin.	Sector-specific certification for juices and concentrates, that ensures product authenticity, full traceability, and adherence to ethical standards.	Global standard of Good Agricultural Practices that promotes the responsible use of soil, water, and natural resources.	Evaluates agricultural sustainability in environmental, social, and economic aspects.	Certifies provincial authorization and compliance with environmental and operational requirements.	Ensures that products are manufactured without synthetic agrochemicals, genetically modified organisms, or chemical fertilizers.	Certifies compliance with the dietary and religious requirements of Islam.	Ensures compliance with Jewish dietary laws in ingredients and processes.
SCOPE										
RENEWAL										

OUR STAKEHOLDERS

GRI 2-29

At S.A. Veracruz, we believe that sustainability is built through dialogue. We recognize the value of each of our stakeholders and the importance of maintaining **open, transparent, and on-going** communication with those who influence our operations or are impacted by them. In 2024, a review of stakeholder prioritization was conducted. Their level of influence and impact on the company was assessed, and they were classified with specific **engagement strategies** defined to strengthen trust.

Such strategies imply:

- ⌚ **Involve the most relevant groups.**
- ⌚ **Inform the partially relevant groups.**
- ⌚ **Monitor the least relevant groups.**



Stakeholders	Engagement Strategy
Customers	They foster innovation in our products and align expectations through meetings, visits, trade fairs, and direct commercial communication.
Authorities	They ensure social license and regulatory compliance through institutional meetings, working groups, and audits.
Employees	We promote organizational culture through internal communications and training.
Trade Unions	They represent the organized voice of employees through ongoing dialogue and labor agreements.
Certification Bodies	They ensure quality and sustainability standards through external audits and process reviews.
Suppliers	Strategic partners in the responsible supply chain, ensuring sustainability through contracts and performance evaluations.
Community	Neighbors and partners in territorial allies through social programs, local communication, and networks.
Educational institutions and NGOs	They support education, research, and community action through joint projects, training, and volunteer work.

PARTNERSHIPS THAT FOSTER OUR COMMITMENT

GRI 2-28

We understand that sustainability is built collaboratively. That's why we actively participate in national and international networks and associations that allow us to complement our capabilities and share knowledge about sustainability and productive excellence.

ACNOA

GLOBAL COMPACT



GLOBAL GAP



SMETA-SEDEX



PROYUNGAS



ABOUT THIS REPORT

GRI 3-1

In **this second edition of our Sustainability Report**, we share the progress, challenges, and lessons learned that shaped our social, environmental, and governance (ESG) performance during 2024. It was developed in accordance with the Global Reporting Initiative (GRI) Standards and the GRI 13 sector standard for Agriculture, Aquaculture, and Fisheries. Furthermore, it reflects our contribution to the UN Sustainable Development Goals (SDGs) and the 10 Principles of the UN Global Compact.

MATERIALITY PROCESS

GRI 2-14

As part of the process of preparing this Report, we conducted a participatory review and prioritization exercise of material topics with our Board of Directors and the Chief Sustainability Officer.

The objective was to identify the most significant ESG topics for the management and performance of the business, considering the expectations of our stakeholders, in order to strengthen the integration of strategy, management, and sustainability.



1.

MATERIAL TOPICS REVIEW AND UPDATE

We started with 17 existing material topics and updated them based on a **comparative analysis** of the sector, supplemented by the **recommendations of the SASB Standard for Agricultural Products** and the identification of **emerging best practices in sustainability**.

This exercise allowed us to identify opportunities for improvement and consolidate a more up-to-date view of the risks, opportunities, and challenges relevant to business management and its ESG performance.

As a result, we **defined 11 material topics**, organized under the three pillars that guide our management: environmental, social, and governance.

2.

STAKEHOLDERS PRIORITIZATION

Based on the **existing stakeholder map and its prioritization**, we created a classification that organized them into three levels according to their degree of influence and impact and level of business impact:

- **Highly relevant**
- **Partially relevant**
- **Least relevant**

This segmentation allowed us to focus our dialogue and participation efforts and guide the next steps in the materiality process.

In this way, five stakeholder groups were defined, belonging to the “highly relevant” and “partially relevant” levels, which were theoretically considered for the prioritization of material issues.

3.

MATERIAL TOPICS PRIORITIZATION

The **prioritization** process was conducted together with the Board of Directors of **S.A. Veracruz** and members of the sustainability team. Each material topic was assessed across two dimensions:

1. Its impact on S.A. Veracruz’s business.
2. Its relevance to the prioritized stakeholders.

The exercise employed a **digital weighting system** on a scale of 1 to 5, resulting in an initial draft of the materiality matrix.

Subsequently, a **discussion and consensus** building session was held to review the outcomes, compare perspectives, and ensure a comprehensive understanding of the company’s strategic priorities.

4.

MATERIALITY MATRIX PREPARATION

As a result, we prepared the **2024 Materiality Matrix**, which balances the internal perspective of the business with the expectations of our stakeholders and global industry trends.

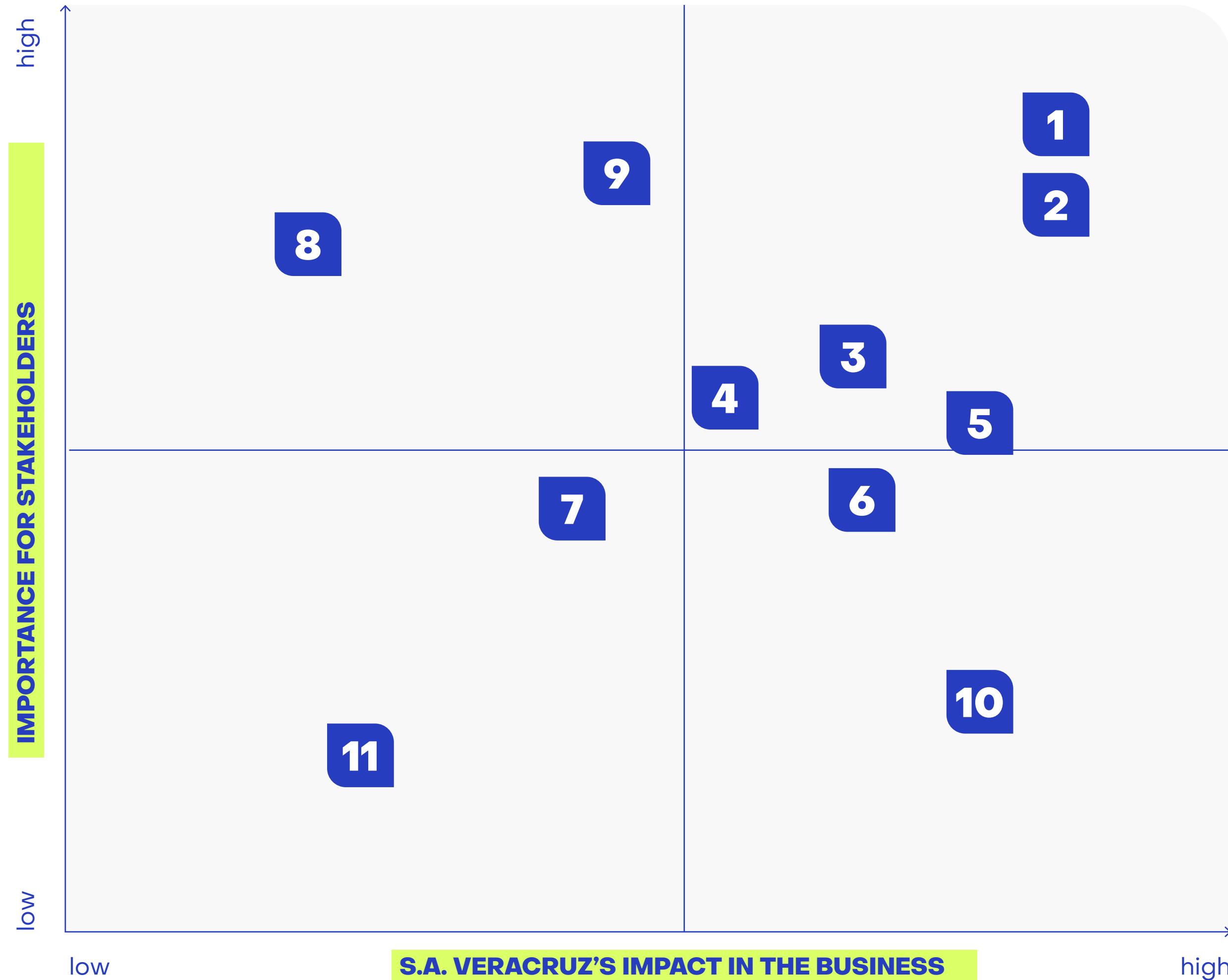
This tool guides our **sustainability strategies** toward the issues with the **greatest impact**, strengthening **comprehensive management and accountability**.

MATERIALITY MATRIX

GRI 3-2

REFERENCES

1. SAFETY, QUALITY, AND CUSTOMER EXPERIENCE.
2. WORKING CONDITIONS, HEALTH, AND SAFETY.
3. EQUAL OPPORTUNITIES.
4. CLIMATE CHANGE.
5. BUSINESS CONDUCT.
6. LOCAL COMMUNITIES.
7. TRACEABILITY IN SUPPLY CHAIN.
8. HUMAN RIGHTS IN THE VALUE CHAIN.
9. WATER RESOURCES.
10. BIODIVERSITY AND ECOSYSTEMS.
11. RESOURCE USE AND THE CIRCULAR ECONOMY.



STRATEGY AND 2030 AGENDA ALIGNMENT

GRI 3-2

Materiality analysis enabled us to align the most relevant topics of our management with the **United Nations 2030 Agenda** and its **Sustainable Development Goals (SDGs)**, identifying how our operations contribute to sustainable development at both local and global levels.

Through this exercise, we carried out a process of **identification and prioritization** of the SDGs based on the **SDG Compass** methodology, focusing our resources where we can **generate the greatest value and positive impact**—economic, social, and environmental.

In addition, we established **specific indicators for each prioritized target**, with the objective of advancing to the next phase of the process: continuously and verifiably measuring and managing progress.



OUR CONTRIBUTION TO SDGs



SDG	SDG GOALS	CONTRIBUTION	INDICATORS
LEVEL 1 – PRIORITY SDG (DIRECT AND STRATEGIC IMPACT)			
6: Clean Water and Sanitation	6.3 Improve water quality, wastewater treatment and safe reuse.	- We are a zero-effluent company. All industrial effluent is treated and reused in green spaces, preventing discharges into the environment.	- Results of physicochemical and microbiological analyses. - Volume of recycled water.
	6.4 Increase water-use efficiency and ensure freshwater supplies.	- We optimize water use through the complete recycling of effluent, which reduces freshwater extraction.	- Water balance reports. - Liters of water consumed per kg of product.
12: Responsible Production and Consumption	12.2 Sustainable management and use of natural resources.	- We optimize the use of water, energy, and raw materials, reducing unnecessary consumption and losses in industrial and agricultural processes.	- Water consumption per ton processed. - Energy consumption per ton processed in tCO ₂ e Eq.
	12.4 Responsible management of chemicals and waste.	- We control the use of phytosanitary products and industrial chemicals in accordance with current regulations.	- Reduction in pesticide consumption per product.
	12.5 Substantially reduce waste generation.	- We promote the valorization of organic waste as agricultural inputs or animal feed. - We encourage the recycling and reuse of inorganic materials, reducing landfill disposal.	- Tons of recovered waste (% of total). - Tons of waste sent to final disposal.
	12.6 Encourage companies to adopt sustainable practices and sustainable reporting.	- We incorporate sustainable practices throughout the production chain, reducing impacts and ensuring safe and traceable products. - We provide ongoing training to our teams in quality, food safety, and sustainability. - We publish an annual Sustainability Report and maintain transparent communication with our stakeholders. - International certifications and standards. - Integrated Quality Management System.	- Number of sustainability-related programs. - Annual publication of the Sustainability Report. - Training hours. - Number of certifications achieved.
	12.8 Promote universal understanding of sustainable lifestyles.	- We promote transparency and responsible communication with customers and consumers. - We provide clear information on the quality, safety, and sustainability of our products. - We implement responsible labeling with nutritional and traceability data. - We promote best practices for consumption and safe storage.	- Training hours. - Clear and reliable information on the labeling of 100% of our products.
	13.1 Strengthen resilience and adaptive capacity to climate related disasters.	- We implement practices that reduce the vulnerability of production systems, such as efficient water use, treated effluent reuse for irrigating green spaces, and development of responsible soil and vegetation management practices that improve infiltration capacity and soil resilience to extreme weather events. - We measure our carbon, water, and biodiversity footprints, generating key information to define evidence-based strategies. - We promote circularity and energy efficiency, contributing to mitigating the effects of climate change.	- Percentage of effluent treated and reused out of the total generated. - Total carbon footprint (tCO ₂ e) and annual variation (%). - Total water footprint (m ³ /t product) per production line. - Area with permanent vegetation cover (%) or protected hectares under regenerative management.
15: Life on Land	13.2 Integrate climate change measures into policies and planning.	- We integrate climate change mitigation and adaptation criteria into our environmental strategy, prioritizing circularity, efficient resource use, and reuse of treated effluent on our own land. - We measure our carbon, water, and biodiversity footprints, allowing us to define baselines and guide our reduction and continuous improvement goals.	- Number of plans or goals aligned with Sustainable Biodiversity Strategy (SBTi) or decarbonization commitments.
	15.1 Freshwater ecosystems.	- We implement regenerative practices that conserve biodiversity and improve soil health on our farms.	- Hectares under regenerative practices.
	15.3 End desertification and restore degraded land.	- We promote soil regeneration through the use of organic amendments, plant cover, and reduced agrochemical use, strengthening soil health and water retention capacity.	- Percentage of farms with implemented regenerative practices. - Hectares with permanent vegetation cover. - Percentage reduction in agrochemical use.
	15.5 Protect biodiversity and natural habitats.	- We participate in the Protected Productive Landscapes Program (ProYungas), which promotes the coexistence of production and conservation in the Aconquija Protected Landscape, integrating productive and natural areas under responsible management.	- Hectares under the Protected Productive Landscape scheme.

OUR CONTRIBUTION TO SDGs



ODS	SDG GOALS	CONTRIBUTION	INDICATORS
LEVEL 2 – SDGs OF SIGNIFICANT CONTRIBUTION (INDIRECT OR SHARED IMPACT)			
2: Zero Hunger	2.1 Universal access to safe and nutritious food.	- We participate in the "Yellow Tide" Campaign with the Food Bank, donating lemons for the production of juices and dehydrated products that are distributed to soup kitchens and vulnerable communities.	- N° de Personas beneficiadas. - Kilograms of lemons donated.
5: Gender Equality	5.5 Ensure full participation in leadership and decision making.	- We implement the "Women in Action" Program, which promotes active participation and female leadership in the local economy. - We foster equal opportunities for women in the workplace and in the community.	- Number of beneficiaries of the "Women in Action" program.
8: Decent Work and Economic Growth	8.2 Diversify, innovate and upgrade for economic productivity. 8.5: Full employment and decent work with equal pay.	- We foster productivity and efficiency through technological innovation in our processes. - We make full use of raw materials, generating products, byproducts, and derivatives. - We reuse treated effluents, integrating circular economy model and modern management practices. - We promote formal and local employment, prioritizing training and workplace safety. - Internship program.	- Number of innovations or technological improvements implemented per year. - Number of projects or investments related to the circular economy. - Percentage of annual increase in industrial productivity.
	8.7: End modern slavery, trafficking and child labour.	- We conduct on-farm training on the prevention of child and forced labor. - We perform regular payroll and personnel documentation audits. - We ensure compliance with labor regulations throughout the entire value chain. - Hiring policies, business ethics, and human rights that reject all forms of violence, harassment, or exploitation. - Periodic audits.	- Number of training sessions. - Number of participants in the training sessions - Number of training hours. - Number of supplier audits. - Number of complaints received. - Number of complaints resolved.
	8.8 Protect labour rights and promote safe working environments.bajo seguros.	- We have policies on Health and Safety, Compensation, Responsible Hiring, Non-Discrimination, Freedom of Association, and the Prohibition of Forced and Child Labor. - We actively promote these commitments from the onboarding stage. - We have designed a risk matrix for each job position, identifying potential hazards and defining the corresponding preventive actions. - We have a Health and Safety Committee responsible for analyzing weekly reports, monitoring progress on recorded observations, proposing improvement measures, and ensuring compliance with agreed-upon corrective actions.	- Number of workplace incidents. - Number of complaints received. - Number of safety and health training sessions. - Number of people trained. - Weekly reports on the identification of potentially unsafe conditions.
11: Sustainable Cities and Communities	11.A: Support least developed countries in sustainable and resilient building. 11.6 Reduce the environmental impact of cities.	- We participate in the Protected Productive Landscapes Program with ProYungas, strengthening the integration of agricultural production, environmental conservation, and community development in the Aconquija Protected Landscape. - We have implemented a comprehensive waste management program based on the circular economy.	- Hectares included in these programs. - Number of meetings with communities. - Number of people reached. - Tons of waste generated and recyclable materials recovered. - Tons of waste safely disposed of.
LEVEL 3 – SDGs OF COMPLEMENTARY CONTRIBUTION (CROSS-CUTTING OR INDIRECT IMPACT)			
4: Quality Education	4.4 Increase the number of people with relevant skills for financial success.	- We developed an Internship Program for secondary, college, and university students. - We participated in the Business Fair (UNT) and the Job Placement Workshop in Lules, promoting youth employability.	- Number of interns by educational level. - Percentage of interns subsequently hired into formal employment.
16: Peace, Justice and Strong Institutions	16.5 Substantially reduce corruption and bribery.	- We implemented control procedures, training, and risk assessments related to human rights. - We participated in the Due Diligence and Human Rights Workshop with the Global Compact.	- Number of ethics and compliance training sessions conducted. - Number of cases reported/investigated.
10: Reduced Inequalities	10.3 Ensure equal opportunities and end discrimination.	- We implemented internal policies promoting equal opportunities, non-discrimination, and equal pay for women and men, regardless of location, ensuring an inclusive and diverse work environment.	- Gender pay gap ratio. - Number of diversity and inclusion training sessions.



ENVIRONMENT AND RESOURCE MANAGEMENT

03

AXIS HIGHLIGHTS

Environmental and Resource Management



We obtained the **GoGreen Plus** (DHL) certificate for sustainable international transport.

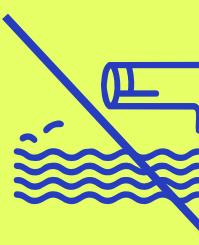


100% personnel

trained in environmental management and climate change.



We maintain **native cover in 75% of buffer areas**, ensuring the preservation of habitats and biological corridors on our farms.



We maintained **zero effluent** status in our industry and reused process water for irrigation of green spaces.



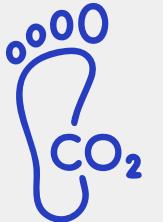
We are members of the ProYungas **Protected Productive Landscapes Network (PPP)**, whose surveys confirmed a harmonious coexistence between productive areas and natural sectors.



Between **480 and 580 Tn** of **compost produced** from organic solid waste.



99.8% of waste generated is recovered.



We measure our **carbon and water footprint** annually.



CLIMATE CHANGE

GRI 3-3 | GRI 201-2 | GRI 305-1,2,3 AND 4

We develop actions to mitigate and adapt to climate change, through efficient use of energy, measurement of our environmental carbon footprint and implementation of strategies to reduce emissions.

OUR COMMITMENT TO A LOW-CARBON FUTURE

Climate change represents one of the greatest global challenges for agriculture and, at the same time, an opportunity to transform production models toward more resilient, efficient, and low-emission systems. At S.A. Veracruz, **we embrace this commitment from a holistic perspective: we measure, manage, and reduce our greenhouse gas (GHG) emissions, while strengthening the adaptive capacity of our farms and communities.**

During 2024, we consolidated our climate management, which encompasses everything **from measuring our carbon footprint and using energy responsibly to implementing regenerative and circular practices that reduce emissions**. These actions generated positive impacts such as carbon sequestration in agricultural soils, the reuse of treated effluent for irrigation, and the reduction of organic waste through composting and valorization.



CLIMATE RISKS AND OPPORTUNITIES

Climate change presents challenges to citrus production, particularly due to alterations in temperature, rainfall, and extreme weather events. In the long term, there is a physical risk that the conditions that currently make Tucumán an optimal region for lemons will change, requiring technological adaptations, new varieties, or alternative growing areas.

In this context, **we promote mitigation and adaptation strategies that integrate technological innovation, environmental regeneration, and scenario analysis**. Agricultural technology packages are being implemented to minimize the impact of climate events, complemented by annual monitoring of weather conditions and historical analyses covering the past five and ten years.

MANAGE TO REDUCE

During 2024, **we consolidated the measurement of our corporate and product line carbon footprint**, a key step in defining reduction targets aligned with the Science Based Targets initiative (SBTi).

In addition, **we obtained the GoGreen Plus certification issued by DHL, which recognizes the reduction of emissions associated with the international transport of our products through the use of alternative fuels (SAF) and other mitigation measures implemented by our logistics provider.**

Our energy management process relies on recording consumption, calibrating our boiler, and performing preventive maintenance on thermal equipment.



OUR 2024 CARBON FOOTPRINT

We conduct a comprehensive measurement of our carbon footprint to track our greenhouse gas (GHG) emissions. The inventory covers all three scopes defined by the GHG Protocol, providing a complete picture of our climate impact.

DIRECT EMISSIONS / SCOPE 01.

38.5%

They are primarily associated with the use of fuels in industrial and agricultural processes.

INDIRECT EMISSIONS / SCOPE 02.

10.2%

They result from electricity consumption.

VALUE CHAIN EMISSIONS / SCOPE 03.

51.3%

They include transport, supplies and providers.

This milestone establishes the basis for defining emission reduction targets and decarbonization pathways, consolidating our commitment to transparent, evidence-based climate management.

Emissions

**Total carbon footprint
6,665.6 tCO₂e**



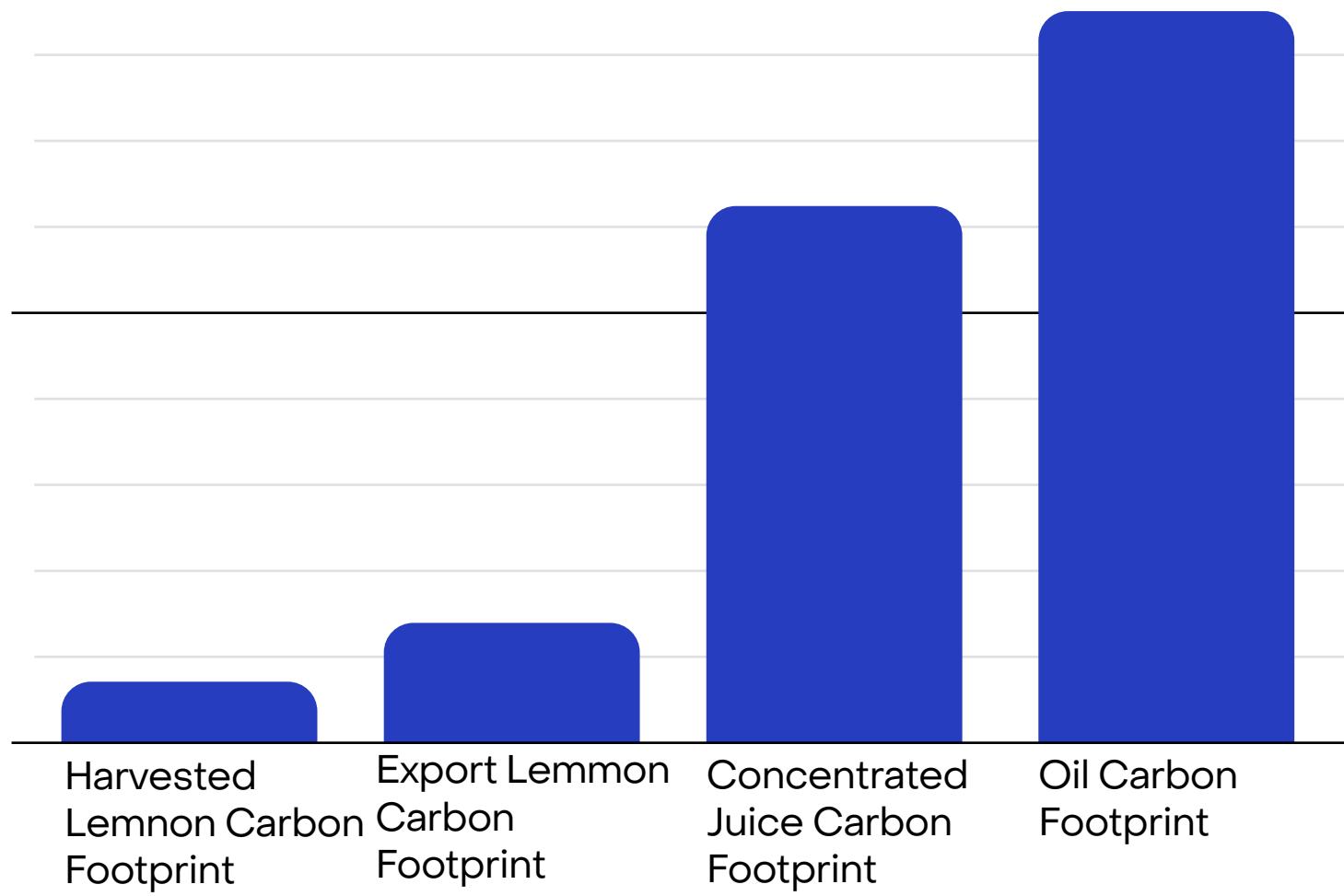
Carbon footprint per product

3

2

1

0



*It includes all scopes and all GHGs.

ELECTRICITY THAT POWERS CHANGE

We are working to optimize energy use, strengthening our contribution to climate change mitigation. During 2024, we conducted a comprehensive measurement of our energy consumption, which will allow us to set future reduction targets and monitor performance year after year.

Total energy consumption



50.1% ELECTRICITY



33.7% NATURAL GAS



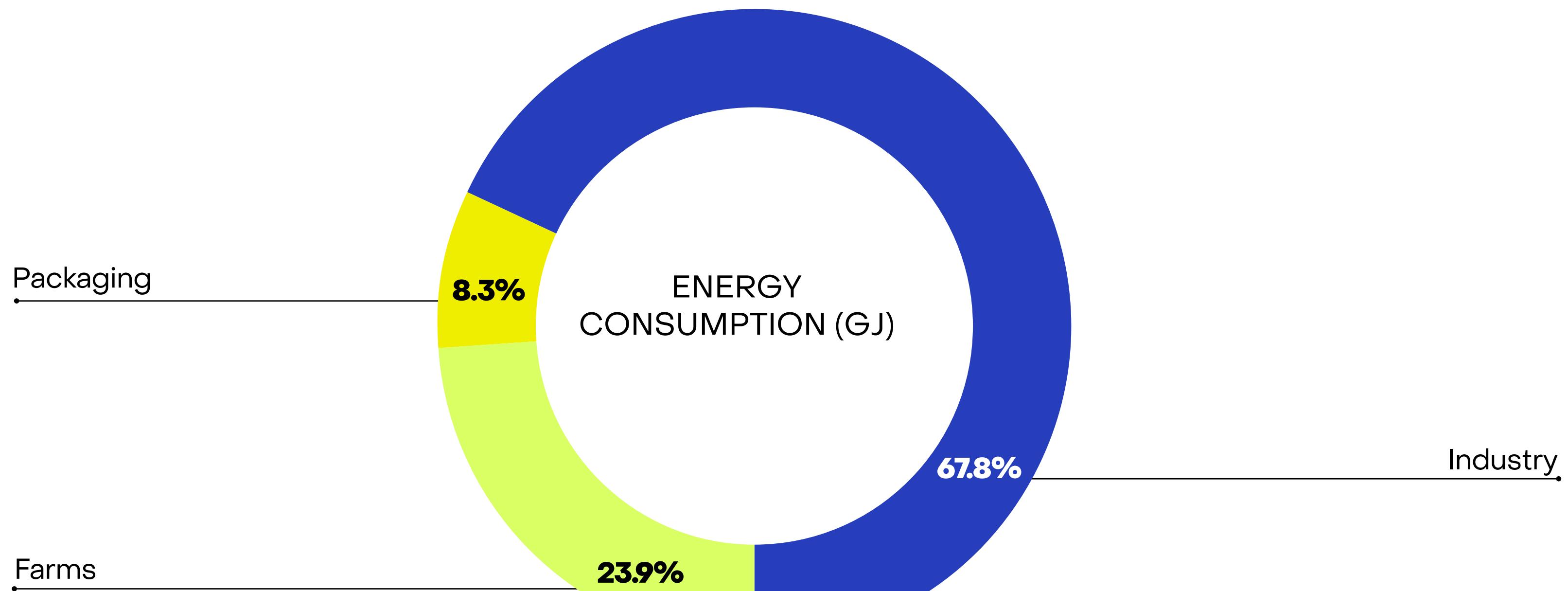
16.2% GASOIL



The Leales industrial plant accounts for the majority of energy consumption, due to the operation of the evaporation system and other process equipment, such as centrifuges and pumps, which require intensive use of steam and electricity. The Lules packing facility and the farms, on the other hand, have lower consumption, primarily related to pumping and the operation of smaller machinery.

This first measurement is a key step in strengthening the company's energy management, as it enables the identification of improvement opportunities and the evaluation of alternatives aimed at reducing energy consumption in both industrial and agricultural stages.

These results serve as the starting point for **improving the efficiency of our processes** and defining strategies aimed at reducing energy demand and associated emissions, reinforcing our commitment to more efficient and sustainable production.



CLIMATE CULTURE AND LEARNING

Commitment to climate action begins with people.

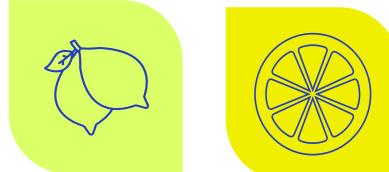
In 2024, all of our staff participated in environmental training covering energy efficiency, water management, waste, and climate change. In addition, leadership teams received training on the 2030 Agenda through the UN Global Compact Academy platform, strengthening their understanding of global challenges and their relevance to our local operations.

These initiatives foster a participatory environmental culture, empowering every employee to act as an agent of change both within and beyond the organization.

MEASURING AND MONITORING TO IMPROVE

Progress on climate issues is evaluated through internal audits, maintenance controls, and annual reports on energy consumption and emissions. All information is centralized in the Sustainability area and reviewed with the corresponding Committee, ensuring data traceability and continuous improvement in decision-making.

Looking ahead, we plan to incorporate **real-time monitoring** systems with flow meters, sensors, and specialized software. These will allow us to track consumption by area, process, and production unit, and implement specific reduction and optimization strategies.



BIODIVERSITY AND ECOSYSTEMS

GRI 3-3 | GRI 304-1,2 and 3 | GRI 13-4,5 and 6

We actively protect local flora and fauna through good agricultural practices and the conservation of key habitats, strengthening ecosystem services in the areas where we operate.

CONSERVATION FOR BALANCED PRODUCTION

Biodiversity is an essential pillar of our sustainability strategy. At S.A. Veracruz, we understand that agricultural production and environmental conservation are not opposing goals, but rather must be developed in balance. Therefore, our operations are planned to coexist harmoniously with the surrounding ecosystems, respecting natural environments and contributing to their preservation, as we recognize the high environmental value of the landscapes in which we operate, characterized by Yungas and foothill ecosystems with significant biological richness.

Surveys conducted by ProYungas during 2023 and 2024 confirmed a **harmonious coexistence between the productive areas and the natural sectors of our farms**. Farm margins, biological corridors, and buffer zones act as refuges for native flora and fauna, preserving the ecological balance.

Among the benefits of our operations, we highlight the conservation of natural margins and the enhancement of habitats that now support local species. In turn, our programs for the progressive reduction of agrochemicals and the efficient use of water contribute to lessening the pressures on ecosystems.

Finally, we analyze the potential risks that agricultural activities could pose to ecosystems and define mitigation measures through a policy of not expanding into non-productive areas that are biological corridors, and we strengthen environmental monitoring and control programs. All the farms where we work are located outside protected areas and do not have any threatened or endangered species.

This commitment is framed within our **Sustainability Policy, which establishes guidelines for the responsible use of natural resources, the protection of native habitats, and the promotion of agricultural practices** compatible with ecosystem conservation.



REGENERATIVE PRODUCTION

At S.A. Veracruz, we view agriculture as a process that must not only sustain production but also regenerate the ecosystems in which it operates. To this end, **we implement practices that restore soil health, foster biodiversity, and contribute to carbon sequestration, advancing toward a production model that integrates yield, innovation, and sustainability**.

In 2024, we reinforced the adoption of regenerative techniques across our citrus farms. We applied **organic amendments derived from lemon peels and pulp**, and used mulch to maintain plant cover, conserve moisture, and improve soil structure. In addition, we deployed drip irrigation systems equipped with moisture sensors and rainfall data loggers, enabling irrigation only when required by the plants. This approach optimizes water use and mitigates water stress.

RESPONSIBLE USE OF LAND AND INPUTS

Protecting our soils is at the core of our strategy. None of our owned, leased, or managed land has been developed on areas that were once natural ecosystems. We also carefully evaluate the origin of the inputs we use: wood is sourced from renewable forests or recycled materials, plastics incorporate certified recycled content, and certain metal drums are purchased refurbished—reducing impacts across the value chain. Our comprehensive pest control program takes a preventive approach, relying on low-risk pesticides and striving to minimize effects on human health and the environment.

PARTNERSHIP WITH PROYUNGAS FOUNDATION

We work alongside the ProYungas Foundation, a leading organization in conservation and sustainable production, within the framework of the **Protected Productive Landscape Program (PPP)**. This program promotes a territorial management model that reconciles agricultural production with environmental conservation, while strengthening public–private governance and fostering cooperation among businesses, communities, organizations, and scientific institutions.

In 2023, our farms were incorporated into this collaborative scheme, and in 2024 we advanced further by formally joining the **Aconquija Protected Landscape (PPA)**—a territory of more than 320,000 hectares that encompasses nature reserves, provincial parks, and private lands committed to responsible production and conservation.

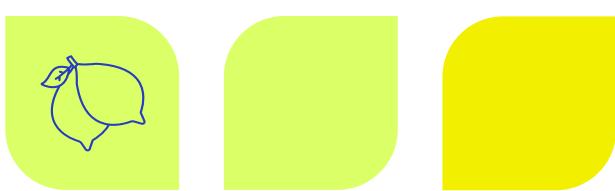
The PPP promotes the creation of biological corridors and the protection of natural resources on productive lands, while the PPA consolidates a territorial alliance aimed at preserving Tucumán's most important water source, promoting ecosystem restoration, protecting species such as the marsupial frog, toucan, and tapir, and fostering nature-based solutions to strengthen climate resilience.

During 2024, we actively participated in working groups and inter-company meetings of the Protected Productive Landscapes Network, sharing experiences with peers in the sector and contributing to the development of a common agenda that bridges production and conservation

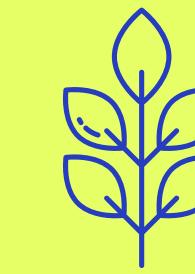
OUR MONITORING SYSTEM

We have an environmental monitoring system that evaluates the effectiveness of the actions implemented. This includes periodic surveys of flora and fauna in productive and buffer zones, as well as water and soil quality monitoring to detect any potential alterations.

Through our collaborative work with ProYungas and our participation in the Network of Protected Productive Landscapes, we strengthen our institutional capacities, access high-quality scientific information, and generate synergies with other companies that share the same approach to territorial sustainability.



Monitoring indicators include:



Vegetation Cover

Maintain or increase coverage by 75%.



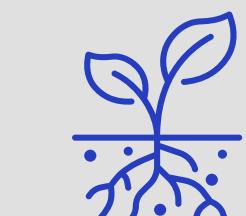
Water Quality

Maintain parameters within the guideline values established by the environmental authority (provincial and national).



Local Fauna

Record the presence of bioindicator species as evidence of ecological balance.



Land Use

Ensure rotation and conservation practices that prevent erosion and nutrient loss.

INNOVATION IN SOIL MANAGEMENT: **THE MALDONADO FARM CASE**

Finca Maldonado exemplifies how sustainable management can turn challenges into opportunities. Acquired nearly a decade ago, the property faced heavy soils and recurrent waterlogging that limited its productive potential. To address these issues, we implemented a comprehensive land management project prior to planting, which included the construction of internal drainage channels and soil contouring to enhance water infiltration and lateral runoff. These measures prevented waterlogging and improved the soil's absorption capacity.

As a result of this intervention, the farm—located in a high-rainfall area receiving between 1,800 and 2,000 millimeters annually—achieved **efficient drainage and balanced water management. Today, it stands as the most productive property in our group.**



WATER RESOURCES

GRI 3-3 | GRI 303

We are a zero-effluent company. We manage water resources efficiently and promote their reuse, avoiding the discharge of liquids into the environment.

OUR COMMITMENT TO WATER

Water is an essential resource for our operations and a priority within our sustainability strategy. We manage this resource according to the principles of efficient use, responsible treatment, and comprehensive reuse, ensuring regulatory compliance and the preservation of natural sources.

We highlight as a positive impact the development of a production model that manages water resources holistically, through **regulatory compliance**, the **complete reuse of treated effluent, and ongoing dialogue with local authorities** to strengthen governance and reduce pressure on natural sources.

We analyze our potential negative impacts related to the generation of effluents with organic load and define appropriate treatments to prevent harm to water bodies. To mitigate this risk, we implement advanced control and treatment systems that ensure water quality before reuse.

Our Sustainability Policy guides all water-related decisions, promoting its rational use at every stage of the

production process, continuous improvement in water efficiency, and the prevention of impacts on natural bodies.

Working together with institutions and technical partners, such as the Obispo Colombres Agroindustrial Experimental Station (EEAOC), producers and internal teams, allows us to strengthen water management through analysis, training and the application of shared best practices.

RESOURCE MANAGEMENT AND SUPPLY SOURCES

The water supply for our operations is drawn from both **surface and underground sources**, all duly registered and allocated by the competent authorities.

⦿ **Wells:** on farms Santa Ana, Las Piedritas, El Ojo Chico, Méndez, El Cortijo, Taco Palta and La Ramada.

⦿ **Irrigation Ditch Intakes:** owned by the Burruyacú Irrigation Board, for Farm El Ojo.

⦿ **Río Lules Pressurizing System:** for Farm Las Tipas.

⦿ **At Maldonado Farm**, due to high annual rain (1,800–2,000 mm), no supplemental irrigation is required.

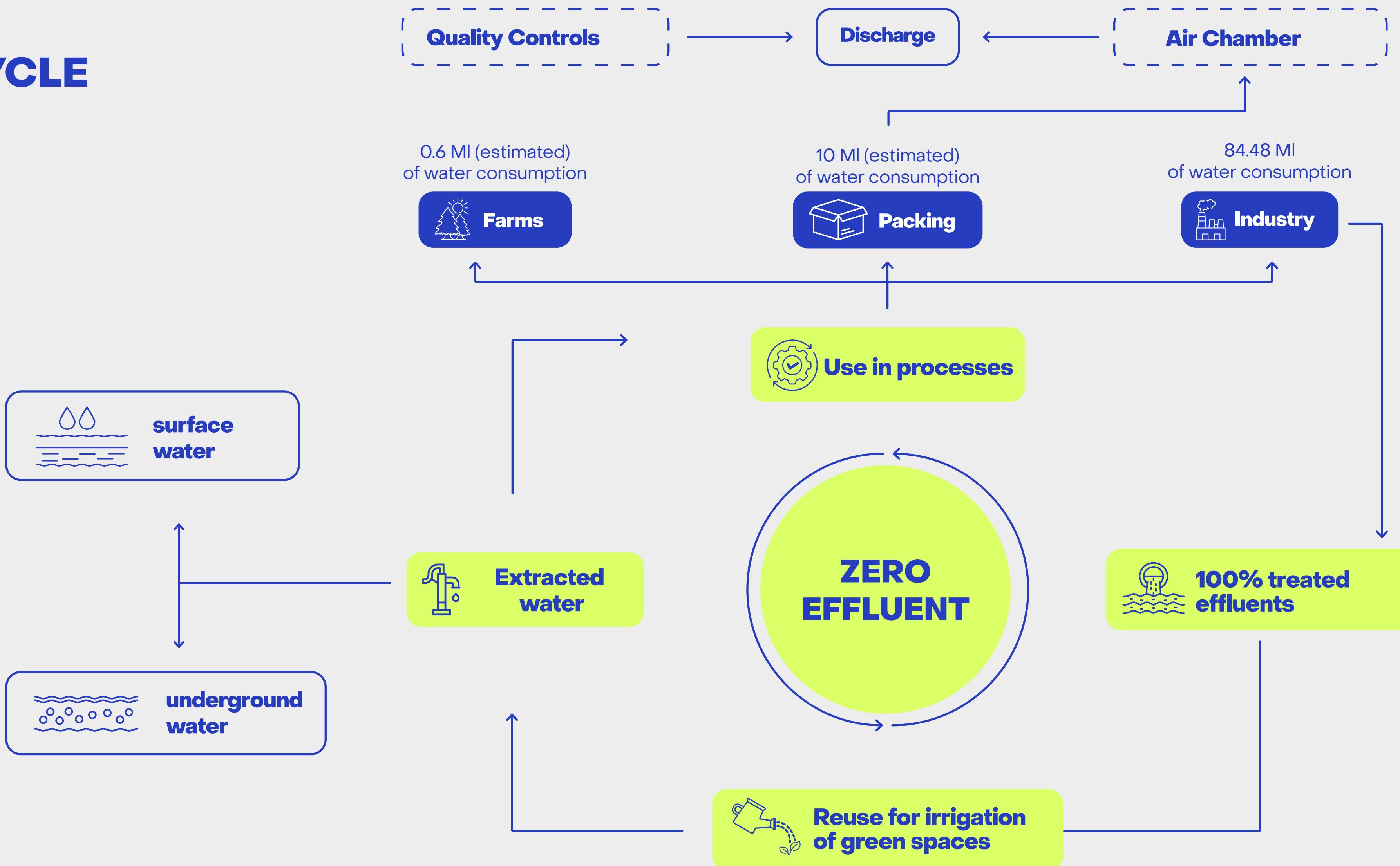
In all cases, we use **localized drip irrigation system** which allow us to apply just the right amount of water to replenish evapotranspiration, preventing losses due to runoff or leaching. This system helps optimize the resource and maintain productivity without compromising the environmental balance.

The water used in our industrial processes comes entirely from underground wells and is used primarily in the essential oil and concentrated juice lines, while a minimal amount is allocated to common administrative areas, such as offices, laboratories, cafeterias, and changing rooms.

Regarding water consumption measurement, in the case of packaging, the volume of water used is estimated based on the use of tanks for washing fruit, calculated according to the quantity processed. On farms, an estimate is made based on agronomic irrigation calculations, considering rainfall and the water requirements of the crops. In all three cases, the measurement corresponds exclusively to the water used in production processes; consumption associated with corporate spaces or service facilities such as offices, restrooms, or cafeterias is not included.



OUR WATER CYCLE



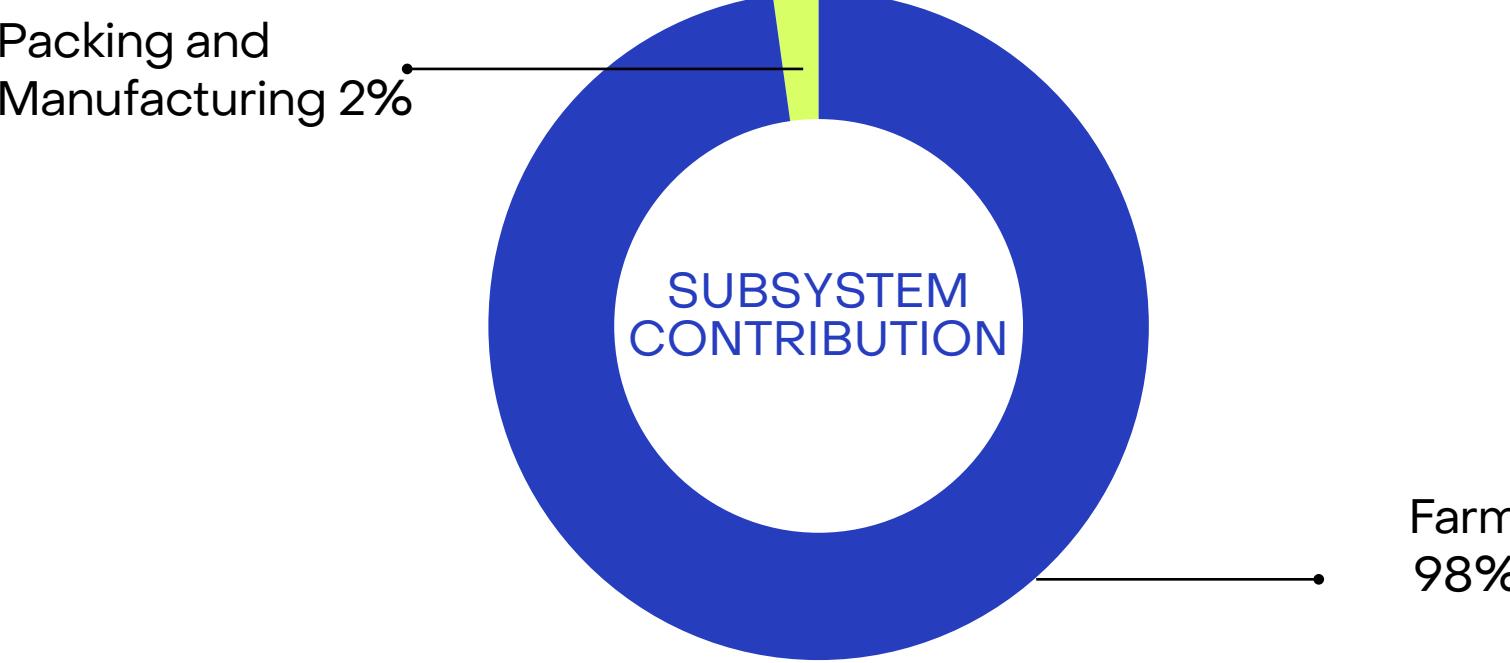
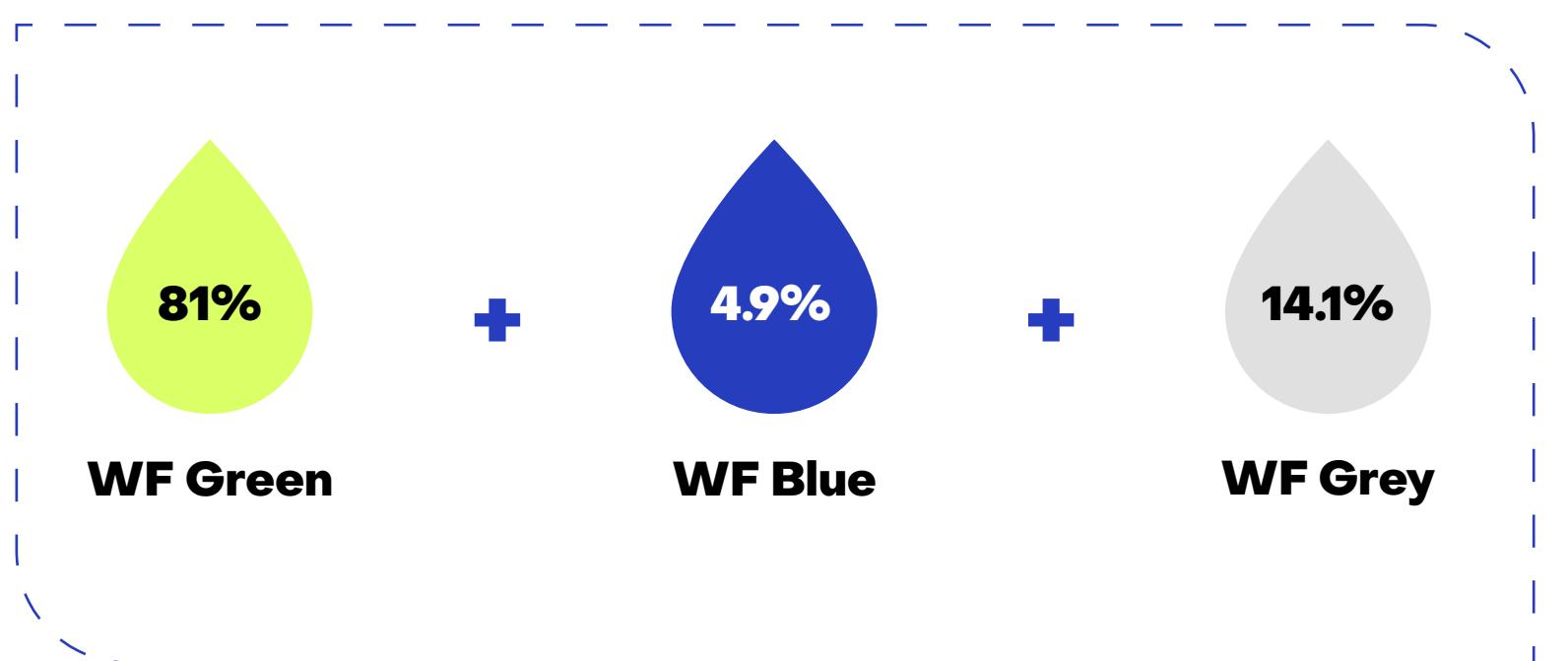
OUR WATER FOOTPRINT

Our water footprint was calculated using the Water Footprint Network (WFN) methodology and the CROPWAT® 8.0 tool with local data on climate, soil, crop, and agricultural management.

The results show that water use comes primarily from agricultural activity, driven by the use of green water, which corresponds to rainwater stored in the soil and used by crops. The contribution of blue water, from underground or surface sources used for irrigation, is significantly lower, while the gray water footprint is linked to the use of nitrogen compounds applied in the farm.

The analysis by subsystem shows that the largest proportion of the footprint is generated during the cultivation stage, followed by the industrial and packaging stages. **These results allow us to guide continuous improvement actions toward more efficient and responsible water resource management throughout the entire production chain.**

TOTAL WATER FOOTPRINT



Industrial products have a larger water footprint due to transformation and concentration processes, while fresh lemons reflect the efficiency of agricultural management and the predominance of rainwater. In all cases, the footprint is composed primarily of green water, with a minimal contribution of blue water.



Water Footprint per Category

Water Footprint

Category	Value (m ³)
Direct	9,694,177 m ³
Farm – Irrigation water	259,980 m ³
Farm – Rain	9,373,966 m ³
Lules – Lemon washing water	9,764 m ³
Lules – Drinking water	5.21 m ³
Leales – Process water	50,462 m ³
Indirect*	119,918 m ³
Hired transport	2,899 m ³
Electricity	46,75 m ³
Gas	517 m ³
Packaging	55,128 m ³
Other	14,399 m ³

*The indirect water footprint values correspond to categories that, according to the Water Footprint Network methodology, do not involve direct water consumption by Veracruz, but rather consider the water used in prior processes such as the production of electricity, natural gas, transportation fuels, and packaging materials. The “Other” category includes minor inputs with low impact. Taken together, these contributions are marginal compared to the green water footprint associated with irrigation and rainfall in the farms, which represents the majority of the total.

ZERO EFFLUENT

We have implemented a comprehensive wastewater treatment and reuse system that allows us to **close the water cycle within our operations and achieve zero effluent**. All treated water is reused for irrigating green spaces, preventing discharges into natural bodies of water and directly contributing to the circular economy and the efficient use of resources.

The process combines technology, monitoring, and continuous improvement, including solids separation, physicochemical control, and microbiological analysis. In 2024, we successfully implemented a biofilter (vermicomposting system) as part of a trial to purify organic matter using natural processes. Given its satisfactory performance, we plan to continue this innovative project in 2026.

The results obtained in 2024 reflect the effectiveness of the water management model, with no incidents or observations from the relevant authorities. This practice reaffirms our commitment to environmental protection and the responsible use of natural resources.



EVIDENCE-BASED CARE

We **continuously monitor the treated effluent**, ensuring its suitability for irrigation according to the parameters defined by provincial legislation (Law No. 7139) and SEMA Resolution No. 30/09, which establish effluent quality and permissible discharge levels.

This monitoring includes measuring flow rate, pH, conductivity, BOD, COD, and suspended solids, along with internal controls and external audits. This combination ensures data traceability, full regulatory compliance, and evidence-based management.

Our water management goals aim to:

- ⦿ Efficient use of the resource: apply irrigation as needed to replenish evapotranspiration, avoiding deficits and excesses.
- ⦿ Cero incidents due to spills in loading and unloading areas.
- ⦿ Full coverage of annual water analyses in the three sources used.
- ⦿ These goals are defined according to technical criteria and good agricultural practices prioritizing prevention, efficiency, and continuous improvement.

We evaluate water risks and impacts across the entire operational cycle through annual analyses conducted with the EEAOC, complemented by farm verifications, third-party audits, and controls in critical areas. Each season, the operational water balance (input, use, surplus, and reuse) is assessed to identify deviations and define improvement actions.



USE OF RESOURCES AND CIRCULAR ECONOMY

GRI 3-3 | GRI 301-1 and 2 | GRI 306

We apply the principles of the circular economy to all our operations: we design processes that prevent waste and pollution, keep products and materials in use through reuse, recycling, and industrial composting, and contribute to the regeneration of natural systems. This approach encompasses the entire product lifecycle, from design to waste recovery, and is implemented in strict compliance with national and international environmental regulations.

FROM WASTE TO RESOURCE: OUR CIRCULAR APPROACH

In a global context where sustainability is becoming a cross-cutting market requirement, **at S.A. Veracruz we promote a circular economy model that seeks to minimize waste, optimize resource use, and add value to the byproducts of our operations.**

In the towns of Villa de Leales and Lules, this management is especially important due to their proximity to communities and agricultural areas. Therefore, we are committed to ensuring that all waste has a controlled, authorized, and traceable final destination.

Through composting, the incorporation of organic matter into the soil, its use in animal feed, and other valorization applications, we actively contribute to waste reduction and the more efficient use of resources.

The responsible management of resources is guided by our Sustainability Policy, along with operational procedures for hygiene, sanitation, waste and pest control, and guidelines for Good Manufacturing Practices (GMP) and Hazard Analysis and Critical Control Points (HACCP).



Resources that foster our process

The efficient use of resources is also reflected in the responsible use of packing materials and industrial inputs.

**271,495 KG
MATERIALS USED**

Empleados para **to manufacture and pack main products.**

**624
RECYCLED DRUMS**

Equivalent to **4.17% of the drums and 3.67% of the total inputs of industrial production.**

Those results show **the commitment to extend the useful life of materials and move towards a circular economy model.**

Organic Waste Management



In our industrial, packing, and agricultural operations, organic waste represents the largest volume generated and forms the basis of our circular economy model.

Industry (Leales Plant)

The solids retained during effluent treatment and the wet husk are valued as compost and animal feed respectively, while the diatomaceous earth generated in the filtration processes is reused as fill material on own land, mainly to improve areas with flooding and stabilize circulation surfaces, contributing to the responsible use of available resources.

Packing (Lules Plant)

The discarded fruit is used for composting on our own farms, closing the nutrient cycle.

Agricultural Farms

Pruning waste is shredded and reincorporated into the soil, enhancing its structure, organic matter content, and moisture retention.

These actions contribute to maintaining soil fertility, reducing waste disposal to third parties, and preventing emissions from transportation and uncontrolled decomposition.



Inorganic Waste Management



We manage inorganic waste—primarily packaging materials, plastics, drums, cardboard, and oils—through dedicated circuits for collection, recycling, and safe disposal.

Industry

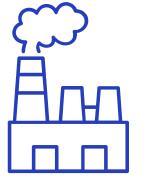
Metal drums are reconditioned for reuse or directed to recycling, depending on their condition.

Packing

Cardboard, film, and pallet materials are segregated at the source and delivered to certified recyclers.

Farms

Empty pesticide containers are triple-washed, stored securely, and removed by authorized bodies.



Composition and final destination of waste

Waste generated, by type	2023	2024	Variation %
Urban Solid Waste (RSU)	4 Tn	1 Tn	-77%
Organic Waste Peels	26,460 Tn	32,214 Tn	22%
Organic Waste Pulp and Plant Remains	-	1,069 Tn	-
Recyclable waste, plastic	1 Tn	1 Tn	18%
Recyclable waste, cardboard	3 Tn	8 Tn	220%
Recyclable waste scrap metal	3 Tn	5 Tn	52%
Hazardous waste (greases, oils, contaminated materials, chemical inputs, production waste)	86 Tn	52 Tn	-40%
Totals Waste	26,557 Tn	33,350 Tn	26%

In 2024, an increase in total waste generation was recorded, primarily due to the increased volume of peels resulting from the greater quantity of fruit processed during the season. These peels are mainly used for animal feed and, to a lesser extent, for composting. Despite the increased production, improvements were observed in internal management and the efficiency of input use: hazardous waste decreased thanks to optimized consumption of oils, fats, and contaminated materials. Simultaneously, an increase in recyclable waste, such as cardboard, scrap metal, and plastics, was recorded, reflecting improved segregation and management of recyclable materials within operations.

	RECOVERED WASTE (not intended for disposal)	RESIDUOS DESTINADOS A ELIMINACIÓN
Hazardous Waste	0	52 Tn
Non hazardous Waste	33,297 Tn	1 Tn
Total	33,297 Tn	53 Tn

WE RECOVER 99% OF THE WASTE GENERATED.

What was once considered waste is now transformed into valuable material with new applications—animal feed, composting, and fertigation—consolidating a productive model in which every waste stream has a purpose.

FROM TRACEABILITY TO CIRCULAR VALUE

Waste and materials are tracked through internal sector reports and verification of final disposal documentation. The Environmental Department consolidates the information, ensuring traceability and compliance with applicable regulations.

Year after year, **we continue to strengthen our systems for recording and measuring indicators, moving towards more precise and transparent management**. This strategy aligns with a global trend towards a circular economy, which not only reduces negative impacts but also generates environmental and social value, strengthening the competitiveness and sustainability of the business.

MATERIAL TOPIC

CLIMATE CHANGE

Implement a decarbonization program aligned with SBTi.
Letter of adherence to SBTi.

BIODIVERSITY AND
ECOSYSTEMS

Add new areas to the Aconquija Protected Landscape in other zones and increase the number of private protected areas.

WATER RESOURCES

Establish an additional target for reducing freshwater consumption, aligned with SDG 6.4.
Expand irrigation and water reuse systems on farms.

USE OF RESOURCES AND
CIRCULAR ECONOMY

Increase the amount of recyclable waste by 50%.





OUR PEOPLE AND COMMUNITIES

04

AXIS HIGHLIGHTS

Our People and Communities



461 employees

43% women and 57% men.



Training hours per year per employee:

48 hours for Managers/Supervisors and
35 hours for Administrative/Operators.



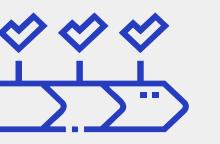
92 vision

tests per year for temporary employees.



0 claims

associated with violations of labor rights



0 child

or forced labor in our operations and chain value.



Internship program focused on: Youth employment. 32 interns from 11 institutions.



96,080 plates of food

donated through **Yellow Tide**, nutrition program, solidarity and lemon donation.



109 women trained

Women in Action focused on female entrepreneurship.



ProYungas Program

focused on: Conservation and sustainable production. 24 entities | 6 workshops.



Participation in **Labor Inclusion Workshops** (DEIB Companies with Purpose, Companies more Human, Include Tucumán).



WORKING CONDITIONS, HEALTH AND SAFETY

[GRI 2-7, 8 y 30](#) | [GRI 3-3](#) | [GRI 401](#) | [GRI 402](#) | [GRI 403](#) | [GRI 404](#) | [GRI 407](#) | [GRI 13-21](#)

We aspire to create a safe and equitable work environment that fosters the physical and mental well-being of all individuals. Our goal is to strengthen a culture of holistic care—grounded in prevention and respect—while promoting dignified working conditions and genuine opportunities for professional development across the company.

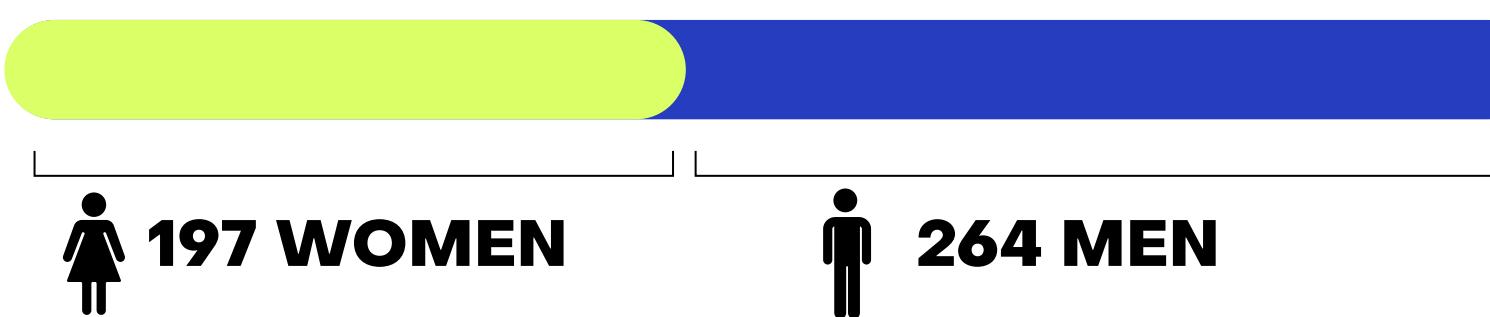
Citrus farming has a multiplier effect: it boosts direct and indirect employment, revitalizes local economies, and encourages families to remain in their communities. We are committed to generating a positive and lasting impact in the Tucumán towns of Lules and Leales, where we operate, representing one of the largest sources of formal employment in these communities. This contributes to strengthening the social fabric and regional economic development.

Our management is guided by respect for and promotion of Human Rights, a principle that is integral to our philosophy and way of working. We foster a culture of care that permeates the entire organization and maintain a proactive management approach that allows us to anticipate potential contingencies, guaranteeing fair, safe, and respectful working conditions for everyone in the company.

OUR TEAM VALUE

Our work scheme reflects the dynamics of the citrus sector, whose demand for labor responds exclusively to the seasonal nature of production, with a significant increase in March at the beginning of the season and a reduction at the end in September.

A STRUCTURE OF **461 EMPLOYEES**
COMBINING STABILITY AND FLEXIBILITY:



206 employees permanent with continuous service, performing duties throughout the year.
(women: 50 / men: 156).

255 employees with temporary or “part-time” contracts, hired during the production season:
(women: 147 / men: 108).



Once the harvest season is over, contracts are suspended under a job reservation system for employees to be rehired for the following season. This structure allows us to maintain a close, long-term relationship with our employees, many of whom have over a decade of experience with the company.

Our Human Resources system allows us to register new hires and terminations, classify and monitor staffing levels according to the nature of each position and the needs of the business.

In 2024, 65 new permanent and temporary employees were hired:

By age	Women	Men	Total General
Bet. 30 & 50 y/o	15	21	36
Older than 50 years old	0	2	2
Younger than 30 years old	12	15	27
Total general	27	38	65



During 2024, **only 6 permanent employees requested parental leave**: 3 women and 3 men; all have returned to their positions. On the other hand, the employee turnover rate was 28%.

We provide notice of significant operational changes at least **15 days in advance**, striving to provide even earlier notices whenever possible. Collective bargaining agreements formally establish consultation and validity periods, ensuring that dialogue and decision-making processes are participatory and in accordance with current legislation.

Benefits for our full time employees:

Extension to the statutory terms of licenses

Special permits for personal errands or family commitments.

They are entitled to half a day of leave on their birthday.

Corporate gifts for birthdays and special occasions

(Mother's Day, Father's Day, Children's Day, Easter, Christmas holidays, Women's Day).

Participation in recreational activities, social events and team building meetings that promote teamwork and exchange between members from different areas.

OUR TEAM IS DISTRIBUTED ACROSS THE TERRITORY

In addition to our own staff, we employ workers under a contracting arrangement, primarily during the lemon harvest. In 2024, **458** **people worked under this scheme**, all registered and supervised by farm and administrative managers, who ensure compliance with the company's established labor and safety conditions.

Contractors and the farm manager submit daily payroll reports for their personnel, which are reviewed by our farm administration team. This system allows for **transparent and up-to-date records of tasks performed and human resources involved at each farm**. Fluctuations in the number of outsourced workers follow the same seasonal pattern as our own staff: they increase at the beginning of the season and decrease at its end, reflecting the lemon production cycle and the operational needs of each stage.

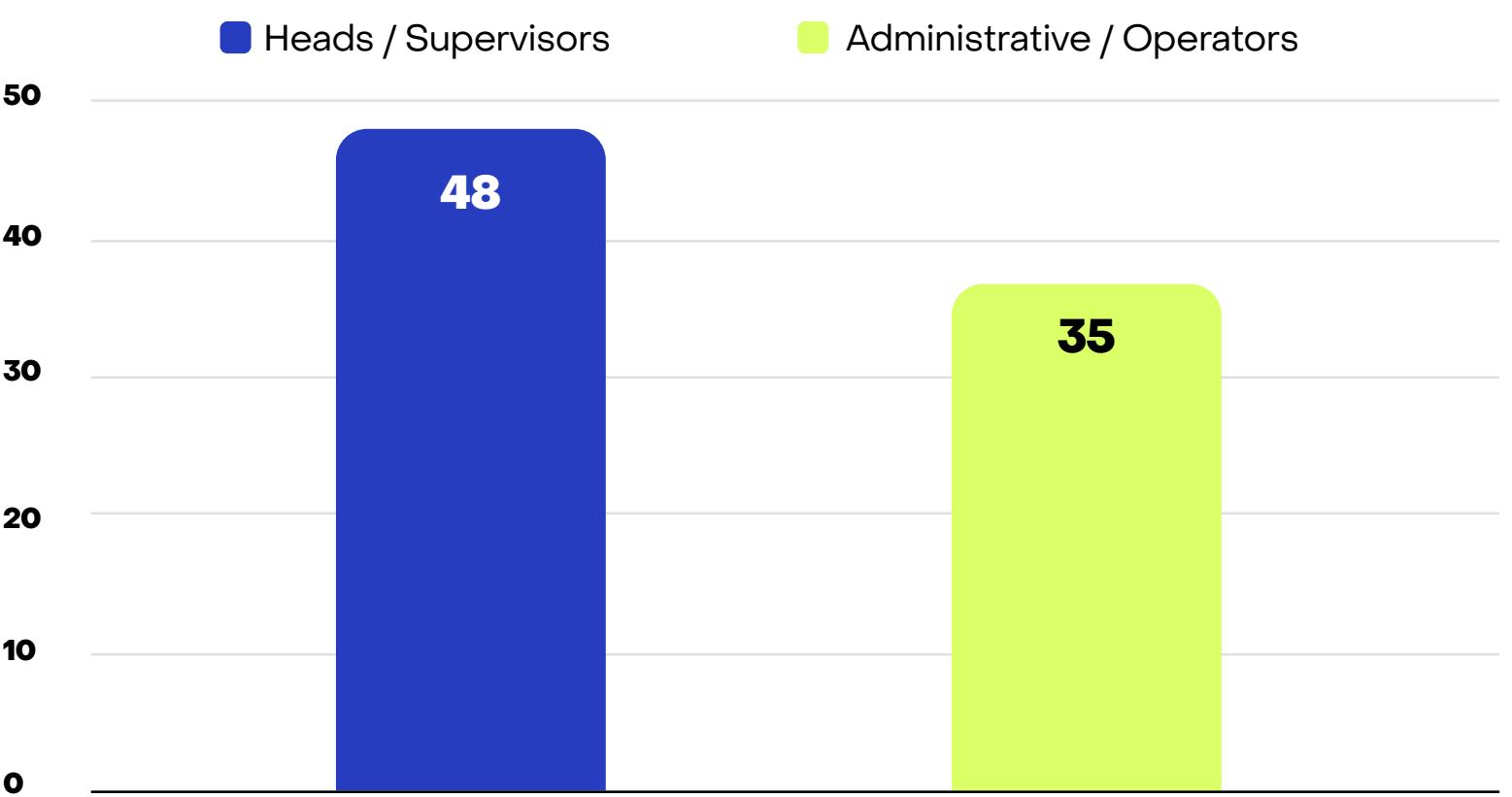


WE FOSTER THE TALENT THAT DRIVES OUR GROWTH

100% of permanent employees receive performance reviews and are provided with the necessary tools to grow within the company or in their professional field. These opportunities are offered equally, regardless of gender or job category.

We guarantee flexible work schedules so employees can participate in external training. We also conduct **technical training programs** in various areas such as English, citrus maintenance and diseases, pump maintenance, customer service techniques, improving purchasing processes, and **leadership training and interactive workshops** designed to strengthen communication skills, teamwork, performance evaluation, and talent management.

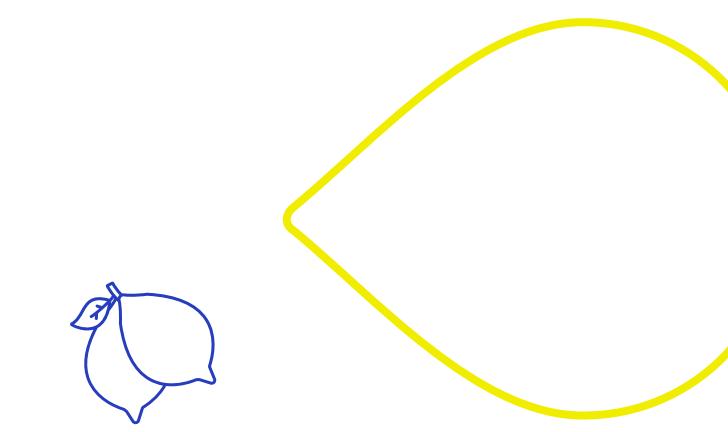
Average number of training hours per year per employee



Learning and continuous training are fundamental pillars for the personal and professional growth of our people, and for the sustainable development of our company.

For employees nearing retirement, we provide guidance and support in managing their pension procedures. In all cases, we strive to ensure that employees can continue working at the company while completing these procedures, with the necessary leave and special schedules.

In the event of a termination of employment, whether due to retirement or dismissal, the process includes an exit survey, an exit interview to discuss performance and career path, and a final review of severance pay. The information gathered is used to evaluate the employee's experience and background and can be used to develop or update their resume should they decide to pursue a new career path.



OUR CARE AND PREVENTION FRAMEWORK

We have a Code of Ethics that establishes clear guidelines for conduct and commitment to integrity, health, and workplace safety, promoting a respectful, inclusive, and harassment-free work environment.

Additionally, our Safe Work Policy reinforces this commitment based on the following principles:

- **Accidents can and must be prevented.**
- **Each person must adopt a safe attitude in their tasks and use the adequate personal protection equipment.**
- **Compliance with safety rules is a shared responsibility among all company levels.**

We guarantee the right to **freedom of association and collective bargaining** for all our employees, in accordance with current legislation and our Freedom of Association Policy; all personnel may freely join the union that represents them.

Furthermore, we have a Compensation Policy that establishes a commitment to pay in accordance with the corresponding collective bargaining agreement and at market rates, in all cases higher than the **minimum wage**. To remain competitive and continue attracting and retaining talent, we conduct periodic surveys that allow us to ensure our compensation policy remains aligned with labor market conditions.

We have **developed complementary corporate policies**, such as those on Non-Discrimination, Social Policy, and the Prohibition of Child Labor and Forced Labor, which apply to both our own personnel and contractors. Compliance is verified by requesting a file from each labor provider that includes each worker's employment documentation, proof of payment of the employer's legal obligations, and proof of contributions to the corresponding labor unions.



A SAFE AND CARING ENVIRONMENT FOR OUR TEAM

Through our Health and Safety Management System, we promote a clean, safe, and healthy work environment for all employees, complying with Law 19.587 and the principles of Convention 187 of the International Labour Organization, which promotes the adoption of a preventative culture in the workplace.

This system is fully audited internally by the **Health and Safety Committee**, comprised of representatives from the Hygiene and Safety (HS) area, along with representatives from Occupational Health, Maintenance, Human Resources, and managers and supervisors from the various operational areas.

Among the Committee's main functions are analyzing weekly reports prepared from the daily surveys conducted by the HS area, monitoring progress on recorded observations and proposing improvement measures, and tracking compliance with agreed-upon corrective actions. The follow-up of these tasks is documented in meeting minutes, ensuring process traceability and the continuous improvement of occupational health and safety conditions. These actions are complemented by the constant updating of our procedures, advised by legal and regulatory specialists.

We assess risks and foster continuous improvement

As part of our preventative management, we maintain an ongoing process of risk identification and assessment, supported by a control and monitoring system that involves all production areas. The Health and Safety department, in conjunction with employees, develops an annual **risk matrix for each job position**, identifying potential hazards and defining the corresponding preventative actions.

Periodically, surveys of potentially unsafe conditions are conducted, and the results are documented in weekly reports shared with management to monitor progress and ensure process traceability. In addition, daily or weekly safety meetings are held, depending on the season, along with farm visits to assess conditions and reinforce good preventative practices. In the event of an incident, Health and Safety documents the causes and corrective actions, following up until closure and contributing to the continuous improvement of the system.

The most frequent injuries are minor incidents, which are recorded, analyzed, and addressed monthly by the Health and Safety Committee, and progress reports are given to the Board of Directors at the weekly production meeting.

In 2024, there were no work-related deaths or occupational illnesses among our own employees. Eight employees, both permanent and temporary, were involved in motorcycle accidents.



The highest risk and main causes of injuries relate of the use of motorcycles for employee transportation. To reduce it, we developed a safety road program including

- Responsible driving training.
- The mandatory use of helmets and high-visibility equipment is required; entry to the premises will be denied to those who do not comply.
- Reflective vests and tape will be provided to all personnel who travel by motorcycle.
- Progressive disciplinary measures will be applied to repeated instances of unsafe behavior.

Among the risks inherent to citrus farming are exposure to noise from large machinery and the handling of chemicals. Therefore, we implement a comprehensive protection approach that includes:

- Provision and training on the correct use of Personal Protective Equipment (PPE).
- Training on the safe handling of chemicals.
- Controls on noise exposure.
- Awareness campaigns on preventive measures.

We also work to ensure prevention throughout the value chain, requiring contractors to:



Health and Safety Plan.



Adequate EPP supply.



Specific training in safety and hygiene.

Each task begins only after verification of these requirements and the Health and Safety department issues the corresponding work permit.

**Health services not directly related to work for
temporary and permanent employees:**

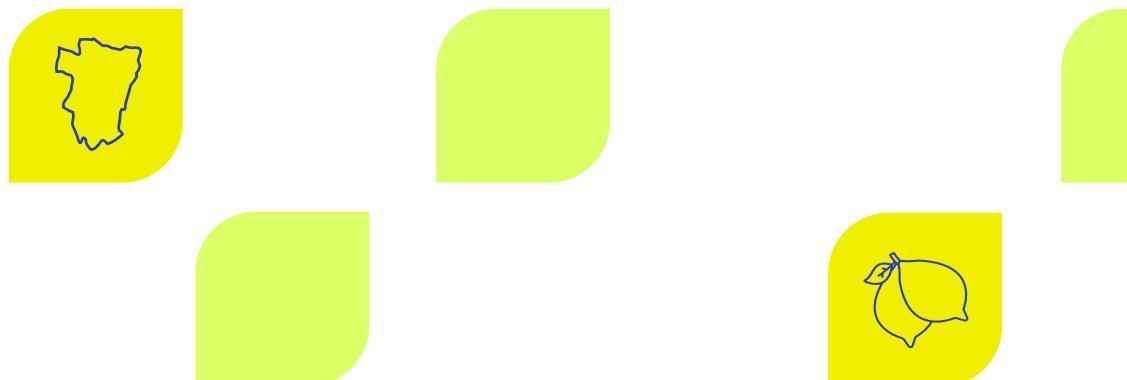
- Nutrition and diet training provided at the company during work hours.
- Consultations and support for non-work-related illnesses, provided by the company's occupational health physician to ensure adequate healthcare.
- Annual vision exams for operational staff to prevent accidents.

**Participatory Safety Management**

All employees have a formal channel to report unsafe conditions using the Unsafe Condition form, which is received and analyzed by the Health and Safety staff. We also conduct internal surveys to identify opportunities for improvement and foster a work culture where safety is always the top priority.

When a risky action is detected, immediate corrective action is taken through on-the-job training and formal documentation of the warning. If the behavior persists, the task is suspended until its correction is ensured by the supervisor or direct manager. In case of repeated offenses, more severe disciplinary measures may be applied, including suspension of the employee. When the situation requires it, building or structural adjustments are also coordinated with the Maintenance department.

In our safety culture, care comes first. Therefore, no sanctions or consequences are applied if an employee decides to withdraw from a situation they perceive as risky or dangerous.



EQUAL OPPORTUNITIES

GRI 3-3 | GRI 405

We promote an inclusive and equitable work environment, guaranteeing equal access to opportunities and fair treatment.

We guarantee equitable access to employment opportunities and fair treatment for all individuals, promoting gender diversity and inclusion of underrepresented groups.

We have policies in place to ensure transparent and fair processes for recruitment, compensation, and professional development, with the aim of preventing discrimination or inequality.

Through our Sustainability Policy, we promote gender equality, cultural diversity, and the inclusion of people with disabilities, fostering diverse work teams and environments where everyone can fully develop.

The Non-Discrimination Policy complements this framework by setting principles and concrete actions to remove barriers in the processes of recruitment, promotion and compensation, ensuring that all employees are evaluated with objective and transparent criteria.

Our Code of Ethics reinforces this commitment by expressly prohibiting any form of discrimination based on age, gender, race, religion, sexual orientation, disability, social status or personal opinions; and establishing that employment opportunities are based exclusively on performance, experience and skills, guaranteeing dignified and respectful treatment at all hierarchical levels.

Regarding equal pay, we guarantee equity between women and men, regardless of location. In accordance with our policy, at S.A. Veracruz we establish salaries on a common basis equivalent to 100% of the minimum wage, guaranteeing equal base pay for each gender in every job category.

We define zero tolerance towards physical or verbal harassment, and we guarantee the absence of retaliation for reporting inappropriate behavior.

IN 2024 NO COMPLAINTS WERE REGISTERED RELATED TO LABOR RIGHTS VIOLATIONS.

The commitment of each of the employees of S.A. VERACRUZ to inclusion, diversity and non-discrimination and harassment, is a necessary requirement to maintain a work environment that maximizes productivity and growth, in an environment of trust and mutual respect.



FROM POLICIES TO ACTION

We promote diversity and equity in our teams, integrating people of different ages and genders, and including employees with cognitive disabilities. Our Board of Directors consists of five people: three women and two men, three between 30 and 50 years old, and two over 50.

In addition, we actively participate as sponsors in awareness and training programs on inclusion and equality, such as **Include Tucumán, Companies more Human, and DEIB Companies**

with Purpose. We extend this commitment to the community through our **Women in Action** program, which promotes the empowerment and training of women in our neighboring communities, fostering their personal development and employment.

In 2024, we added two people with disabilities to our internship program at San Tarcisio School.



HUMAN RIGHTS AND VALUE CHAIN

GRI 3-3 | GRI 408 | GRI 409

We reject all forms of child, forced or coercive labor, promoting decent working conditions and strict compliance with human rights throughout the value chain.

Our commitment to human rights extends beyond our operations and fosters a multiplier effect among our suppliers by requiring compliance with labor, ethical, and safety standards that raise the bar throughout the value chain.

We maintain ongoing monitoring and verification mechanisms in the farm to strengthen oversight and continuous improvement of working conditions. Through regular controls and audits, especially during harvest season, we prevent child and forced labor, ensuring safe and dignified working conditions on our farms.

We have a set of policies that comprehensively address prevention of child and forced labor, guarantee decent working conditions, and ethical compliance throughout the value chain.

PRINCIPLES THAT GUIDE RESPONSIBLE PERFORMANCE

We operate in accordance with the fundamental conventions of the International Labour Organization, the Universal Declaration of Human Rights, the Convention on the Rights of the Child, and Law 26.061 on the Comprehensive Protection of the Rights of Children and Adolescents, promoting responsible practices that guarantee decent working conditions and respect for human rights throughout our operations.

Our Code of Ethics reaffirms our commitment to **respecting human rights**, prohibiting child labor, forced labor, and any form of coercion or restriction of freedom. It also ensures **responsible hiring** practices, in accordance with the minimum legal age, and strict compliance with current labor legislation.

Our Sustainability Policy reinforces this approach by guaranteeing **safe, fair, and equitable working conditions**, respecting human rights in all our operations and throughout our supply chain. Our Human Rights Policy establishes mechanisms to prevent conflicts, investigate potential violations, and adopt **corrective measures**. Our Social Policy promotes the **comprehensive development of our employees**, ensuring the absence of forced labor and child labor. The Policy against Child and Forced Labor establishes **zero tolerance** for all forms of labor exploitation of workers, suppliers, and business partners. It defines specific mechanisms such as **verifying the minimum hiring age, including contractual clauses** in agreements with suppliers, and **maintaining up-to-date records**.

Our certifications validate our commitment to human rights throughout the value chain:

- Since 2022, we have been members of **Sedex**, an organization that fosters ethical supply chains.
- In 2023, we passed the **SMETA 6.1** audit, which assesses performance in labor rights, health and safety, ethics, and the environment.
- We comply with **GLOBAL G.A.P.** guidelines, which ensure responsible and sustainable practices in our agricultural operations.

In 2024, in partnership with the UN Global Compact, we conducted a due diligence and human rights workshop that resulted in the development of a specific impact matrix for our operations. This tool allowed us to identify human rights risks and opportunities, strengthening our commitment to responsible management.

No risk of child labor or forced labor was identified in any operation or among any supplier during the reporting period.

We consolidated a comprehensive management system that integrates policies, training, control and participation, ensuring effective fulfillment of human rights in all our operations and business relationships.

WE BUILD A VALUE CHAIN WITH PURPOSE.

Our policies and codes of conduct are transparently and accessibly communicated to all stakeholders in the supply chain. Every supplier and contractor must sign a contract adhering to our responsible sourcing policy. We also provide technical data sheets and forms that allow us to assess regulatory and commercial compliance before initiating each relationship, along with a Supplier Manual that is sent for review and approval.

As part of our commitment to continuous improvement, we promote training for staff and contractors, focused on strengthening knowledge of labor rights, health, safety, and human rights, thereby fostering a culture of respect and compliance.



LOCAL COMMUNITIES

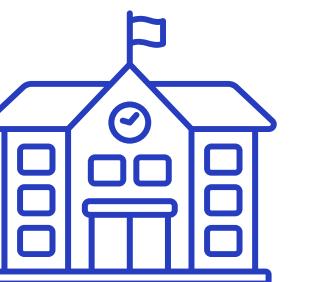
GRI 3-3 | GRI 203-2 | GRI 413-1

We build active and respectful relationships with neighboring communities, generating shared value through sustainable projects and investments.

Job creation and strengthening local development are fundamental pillars of our management. This commitment is guided by our Sustainability Policy, which fosters engagement with the community and promotes initiatives aimed at strengthening education, health, and employability. These actions are framed within a shared vision with other companies and stakeholders in the region, with whom we work collaboratively to enhance development and amplify positive impacts on the community.

Our operations promote formal employment, foster learning opportunities, and encourage respect for labor rights. Through internship programs in partnership with local schools, we create training opportunities for young people and future professionals.

We also contribute to the growth of local suppliers and services, prioritizing the hiring of people from the communities of Leales and Lules. This approach generates a positive economic and social impact by enhancing the professional development and training of our teams, improving the living conditions of families, and driving regional development. In turn, it encourages people to remain in the region and reduces migration to other cities in search of employment.



GROWING TOGETHER WITH OUR COMMUNITIES

We implement proposals and actions that contribute to the sustainable development of the communities where we operate, promoting social inclusion, training and generation of opportunities through coordinated work with educational institutions, organizations and local businesses.



Internship Program

Our internship program, established under Law No. 26,427, promotes practical training for university and technical high school students. We have agreements with various educational institutions in the province, including:

- **SCHOOL OF ECONOMIC SCIENCES, NATIONAL UNIVERSITY OF TUCUMÁN (UNT).**
- **SCHOOL OF EXACT SCIENCES AND TECHNOLOGY (UNT).**
- **SCHOOL OF PHILOSOPHY AND LETTERS (UNT).**
- **SCHOOL OF AGRONOMY, ZOOTECHNICS AND VETERINARY MEDICINE (UNT).**
- **UNIVERSIDAD DEL NORTE SANTO TOMÁS DE AQUINO U.**
- **REGIONAL SCHOOL OF TUCUMÁN, UNIVERSITY UNIVERSIDAD TECNOLÓGICA NACIONAL (UTN).**
- **INSTITUTE OF BUSINESS SCIENCES (ICE).**
- **COVIELLO INSTITUTE.**
- **LULES AGRICULTURAL TECHNICAL HIGH SCHOOL.**
- **LEALES TECHNICAL HIGH SCHOOL.**
- **SAN CRISTÓBAL INSTITUTE**

During 2024 we received **32 interns** who worked in different areas of the company: Human Resources, Administration, Foreign Trade, Purchasing and in the packaging and industrial sectors.

Yellow Tide Campaign

Since 2023, we have participated, together with other citrus companies in Tucumán, in a program that promotes the donation of lemons to the province's Food Bank. The harvest is then distributed to food banks across the country. The donated fruit is processed into juice and dehydrated to extend its shelf life. In 2024, S.A. Veracruz contributed enough lemons to provide **96,080 meals** for people in vulnerable situations.

Volunteering

Each year, we invite our employees to volunteer their time to support the Tucumán Food Bank by assisting with food sorting and assembling Christmas boxes. In 2024, **27 employees** participated in this initiative.



Women in Action

Launched in 2023, this program aims to promote the active participation of women in entrepreneurship. Through training workshops, capacity building, and mentorship, we foster skills development and the creation of productive projects, both for women within our company and from neighboring communities.

In 2024, we held three workshops: How to Start a Business; Women's Empowerment; and Marketing and Advertising.

In this last workshop, 109 women participated, of whom 25 were employees and 84 belonged to the community.

Activities with Schools

We conducted two educational workshops in the communities of Lules and Leales, focusing on the use of organic waste as a source of nutrients for crops and on integrating the Sustainable Development Goals (SDGs) into the school curriculum. Students from the 4th and 5th years of secondary school participated.

We also organized educational visits for schools in the community to our packaging and processing plants.

Partnership with ProYungas Foundation

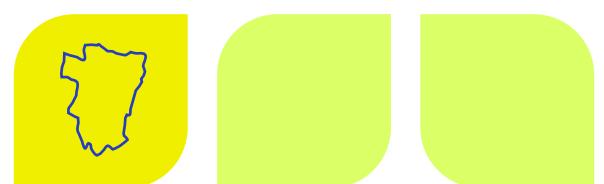
Within the framework of the Protected Productive Landscape Program, together with the ProYungas Foundation, we support environmental awareness initiatives for employees and local communities, promoting the appreciation of the ecosystems of the Tucumán foothills and the protection of emblematic species such as the tapir, the toucan, and the marsupial frog, which are threatened or reintroduced to the region. We participate, along with representatives from **24 entities**, including government agencies, civil society organizations, academic institutions, local communities, and other companies, in **six exchange workshops** that foster good production practices and a balanced coexistence between production and nature.

Work Inclusion Days

With the aim of strengthening the link between the business sector and labor inclusion, and generating opportunities for people from vulnerable groups in Tucumán, we participated in interdisciplinary meetings organized by various organizations that promote youth employment, employment for people over 45, and employment for people with disabilities, among others. These initiatives foster unbiased and inclusive selection processes. Companies took part as attendees or speakers, sharing their experiences with inclusion.

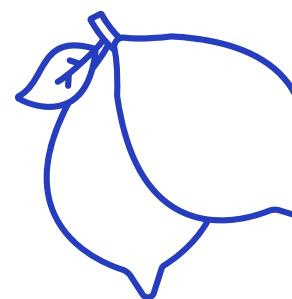
In 2024, we participated in the following events:

- **DEIB COMPANIES WITH PURPOSE**
- **INCLUDE TUCUMÁN**
- **COMPANIES MORE HUMAN**



We maintain permanent communication channels with neighboring communities through a dedicated email address and phone line for receiving inquiries, complaints, and reports. These mechanisms are complemented by the dissemination of information and updates via our social media platforms.

We promote close, transparent, and two-way communication to enhance the positive social impacts of our operations and social investment initiatives, and to minimize or resolve any adverse impacts.



MATERIAL TOPIC

WORKING CONDITIONS,
HEALTH AND SAFETY

CHALLENGES 2025

Maintain a high level of commitment through internal controls, training and awareness of our employees regarding the protection of labor rights and regarding health and safety, promoting a safe working environment.

EQUAL
OPPORTUNITIES

Apply for the We Connect International certification that determines that at least 51% of the ownership, management and control of the company belongs to one or more women.

HUMAN RIGHTS & VALUE
CHAIN

Strengthen Human Rights Due Diligence across the value chain by upholding the Zero Risk of Child Labor Standard through 100% school audits, and by establishing well-being metrics for employees and their environment.

LOCAL COMMUNITIES

Promote awareness-raising training sessions with the ProYungas Foundation, focused on tapir protection and strengthening a culture of respect for local biodiversity.

New partnerships with leading institutions that promote innovation and local development.

Double the number of internships with agricultural high schools.

Continue promoting lemon donations to the Tucumán Food Bank.





CORPORATE GOVERNANCE AND VALUE CHAIN

05

AXIS HIGHLIGHTS

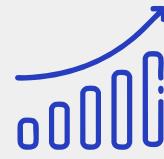


Corporate Governance and Value Chain



55,500 Tn

of lemons processed in our industrial plant.



100% of the investments were made from our own resources generated in our operations.



We have an **Ethics Committee** and a **Sustainability Committee**.



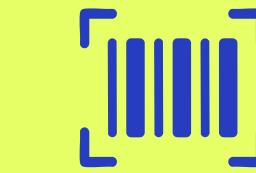
International certifications in business ethics: **SMETA Sedex and Global G.A.P.**



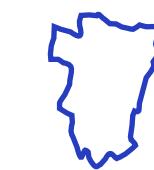
HACCP re-certification for our Quality Management System.



100% of our products have HACCP, BRC Food, FDA, SGF IRMA, Organic Argentina, Kosher and Halal certifications.



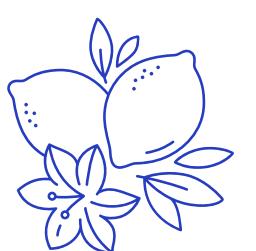
100% of the products assessed to ensure transparent labeling.



65% of purchases of goods and services were made in Tucumán.



- 40% claims and inquiries from employees in the HR area regarding 2023.



BUSINESS CONDUCT

GRI 2-9, 10, 12, 13, 15, 18, 19, 23, 25 and 26 | GRI 3-3 | GRI 205

We have adopted a zero-tolerance policy towards fraud, corruption and bribery, promoting transparency, ethics and integrity in all our processes.

OUR STRUCTURE

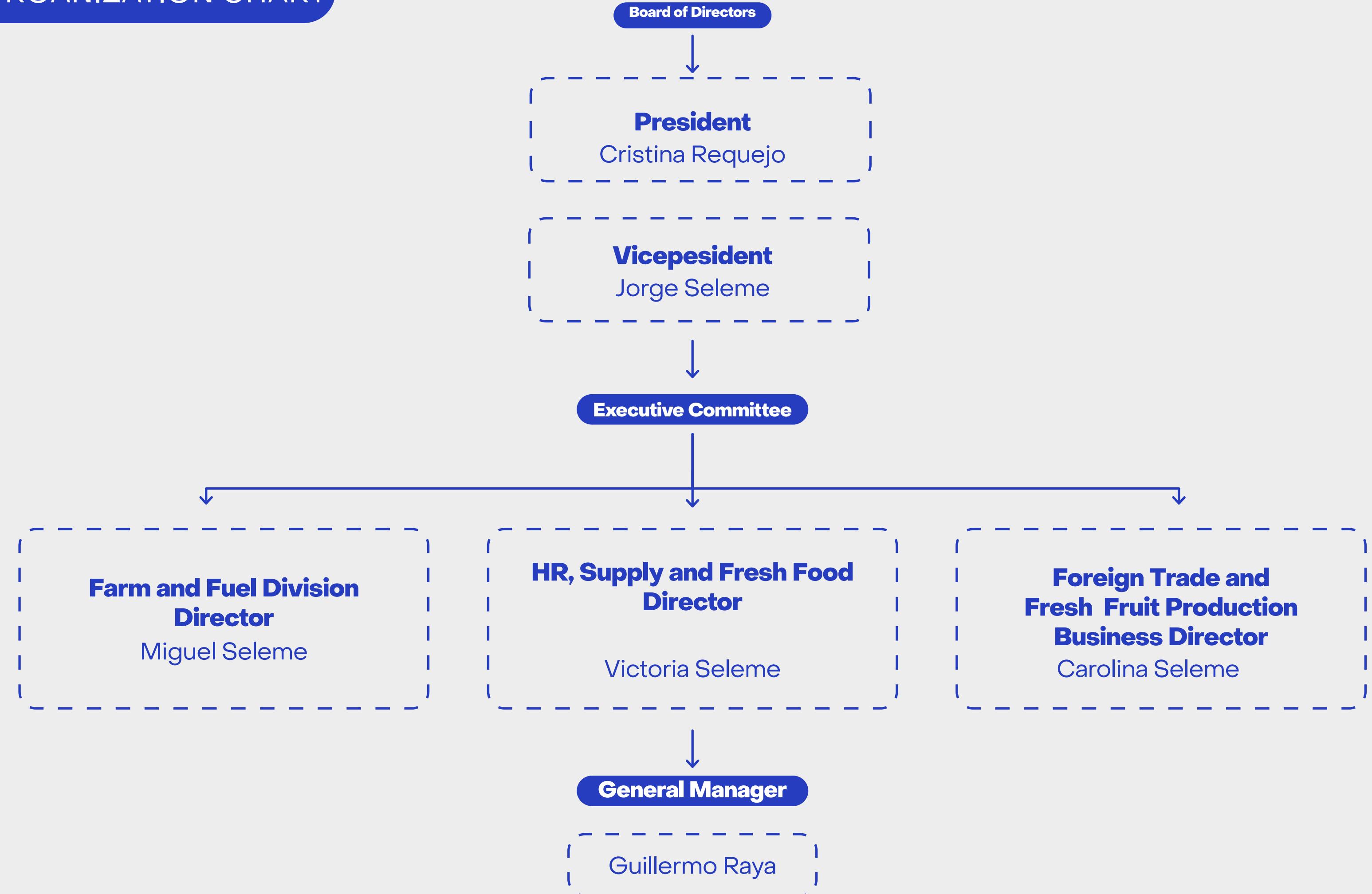
As a family-owned company, we make decisions based on integrity and the consensus of our representatives, guided by trust and responsibility. In line with our commitment to collaborative work, we maintain consultative relationships and exchange information with other companies in the region and sector, enriching decision-making and strengthening management cohesion.

Our **highest governing body** is composed of a **President, a Vice President, and Directors**, who actively participate in defining strategy and overseeing the economic, social, and environmental aspects of our operations.

The **performance of the highest governing body** is periodically evaluated by the Board of Directors through independent assessments conducted at least three times per year, focusing on management, results, and strategic decisions.

Our **compensation policy**, applicable to members of the highest governing body and senior executives, is aligned with the current legal framework. It includes legal provisions, reimbursements, and corporate benefits, and is linked to the achievement of previously defined SMART objectives.

ORGANIZATION CHART



The Board of Directors actively participates in overseeing and promoting sustainability within the company, ensuring transparency and corporate commitment. It also safeguards the integrity of our management, with the responsibility of reviewing, authorizing, and guaranteeing the accuracy of publicly disclosed information, and identifying potential conflicts of interest in advance, promoting ethical, consistent management aligned with our values.

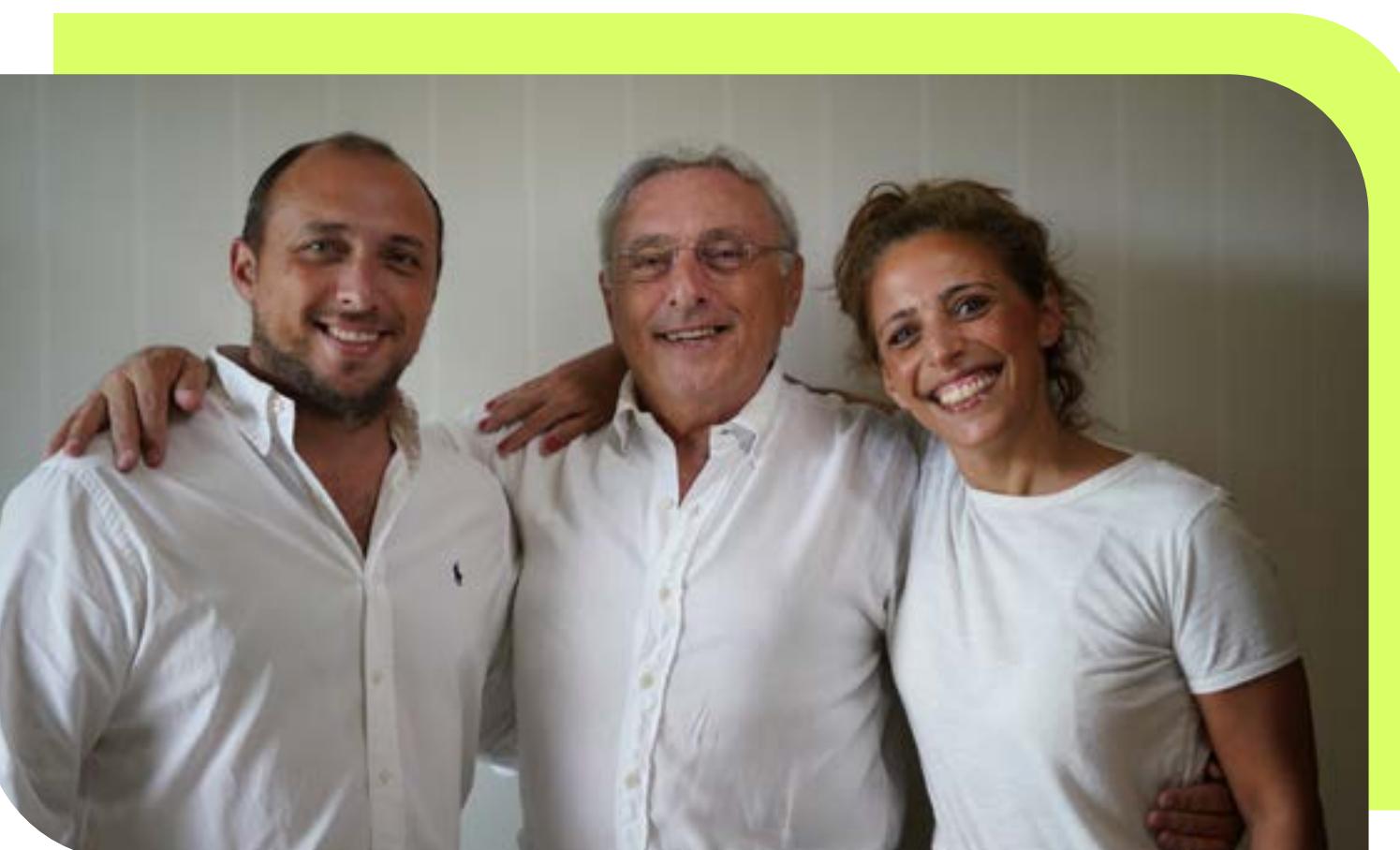
Furthermore, the Board expands this participation by incorporating management into the Management Committee, thus consolidating a space for comprehensive analysis and monitoring of management and strategy. Additionally, to address potential conflicts or inquiries, we have an Ethics Committee comprised of a member of the Management Committee, the Head of Human Resources, and the Plant Manager.

Our Code of Ethics, for its part, regulates the behavior of all employees and establishes the values that guide our decisions through three pillars:

- ⦿ **Respect for law and regulations:** we promote compliance with current legislation and ethical conduct in all our institutional relationships.
- ⦿ **People:** we prioritize equal opportunities, well-being, and prevention of conflicts of interest.
- ⦿ **Business process:** we promote the responsible use of resources, transparency, and ethical management in every interaction with customers, communities, and our environment.

In 2024, we implemented the Sustainability Committee, led by the General Manager and the Head of Environment and Sustainability. The Committee convenes area heads and leaders according to the topics under discussion. Our Sustainability Policy also establishes clear principles of Transparent Governance and Business Ethics:

- ⦿ We adopted **anticorruption policies** that foster transparency and integrity in all our business relationships.
- ⦿ We foster **dialogue with communities, suppliers, customers and governmental bodies** to jointly address sustainability challenges.
- ⦿ We ensure **transparent disclosure** of our economic, social and environmental performance through periodic publication of reports.



Furthermore, we have specific internal policies regarding human resources, safe work practices, non-discrimination, fight against forced and child labor, freedom of association, social policy, and quality. All of these policies were approved by our Management Committee and communicated to our employees through internal channels and to our stakeholders according to their specific needs.

To support the integrity of our management, **we are committed to complying with international standards and certifications such as SMETA Sedex and Global G.A.P.**, which provide us with a framework for business ethics, fair working conditions, and responsible agricultural practices. Through regular audits and continuous improvement processes, we promote transparency and a commitment to good corporate governance practices, which strengthens our reputation and ensures the traceability of each of our processes.

Additionally, we are driving the consolidation of increasingly robust management and certification systems. We work proactively, strengthening controls and promoting responsible conduct at all levels of the company. We ensure that our practices are always aligned with the highest standards of quality and transparency.

As part of our company's 30th anniversary, we published our first sustainability report aligned with the Sustainable Development Goals.

SUSTAINABLE MANAGEMENT

We contribute to **local, regional, and national economic development** by generating formal employment, foreign exchange earnings from exports, and the dynamism that drives our operations throughout the value chain. We work in a planned manner to anticipate changes in the environment, such as currency fluctuations, weather conditions, new regulations, or international trade conditions, and we maintain a proactive management approach that guarantees operational stability, investment, and employment. Furthermore, we conduct external audits and implement action plans to ensure continuous improvement.

We guide our performance by principles of **efficiency, transparency, and accountability**, seeking to maintain profitability and financial strength through efficient resource management and regulatory compliance. We operate with local financing and make all our investments with our own funds, strengthening human capital, infrastructure, and technology to improve competitiveness and **close production loops that allow us to fully utilize the raw material of lemons, reducing waste and responding to market needs.**

We conduct ongoing monitoring of economic and production variables: we analyze supplier and customer indicators weekly, prepare bi-weekly economic projections, and estimate fruit production annually by zone, farm, and region. This information allows us to make business and production decisions based on accurate and up-to-date data.



CULTURE OF TRANSPARENCY AND ANTI-CORRUPTION CONTROLS

We promote a culture based on integrity, fostering transparency and trust among employees, suppliers, and our communities, and strengthening respect for human rights and fair labor relations. Maintaining ethical management practices allows us to ensure that resources and investments are effectively allocated to planned actions.

All anti-corruption policies and procedures are communicated to members of the governing body and all our employees as part of the training and development program.

We manage and communicate our information transparently, in accordance with the obligations established by national, provincial, and market regulations. We submit our financial statements annually to the relevant authorities and also maintain regular market reports with financial institutions and suppliers for the analysis of payment terms and conditions.

DIALOGUE CHANNELS AND INQUIRY MANAGEMENT

Our complaints, claims, and suggestions procedure is known to all staff. We implement formal mechanisms to address and resolve any complaints, always guaranteeing the confidentiality and anonymity of those who submit them.

All our practices are public and freely accessible to the entire value chain, and the Purchasing, Sales, and Human Resources teams, among others, are trained and empowered to provide guidance and clarify any doubts about their application. In this way, we strengthen transparent, participatory management that is consistent with our values.

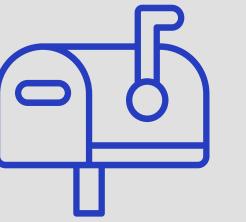
We keep a record of all reported cases, which allows us to analyze causes, recurring issues, resolution times, and provide a formal response within a maximum of 72 hours from receiving the complaint. Furthermore, we actively promote the disclosure of our policies and practices and provide various channels for those who need advice or additional information. Through the institutional phone numbers and emails of each department, we answer inquiries from internal sources, from suppliers and customers.

During the reporting period, no cases of corruption were confirmed and there was a 40% decrease in the number of complaints or inquiries from employees in the HR area compared to the previous year.



Anonymous Reporting Channel

Once received, the Ethics Committee initiates the corresponding investigation, led by the Human Resources Department together with the relevant departments. All investigations are conducted with strict confidentiality, ensuring the anonymity of the complainant.



Suggestion and Issue Reporting Channels

Available across all our establishments and accessible to all stakeholders.



Specific Form

Disponible en las carpetas compartidas en la nube, que permite registrar cada situación con claridad.



Corporate Phone Number and Email Address

Of the Human Resources team to answer queries and manage claims.



SUPPLY CHAIN TRACEABILITY

GRI 3-3 | GRI 204 | GRI 13-23

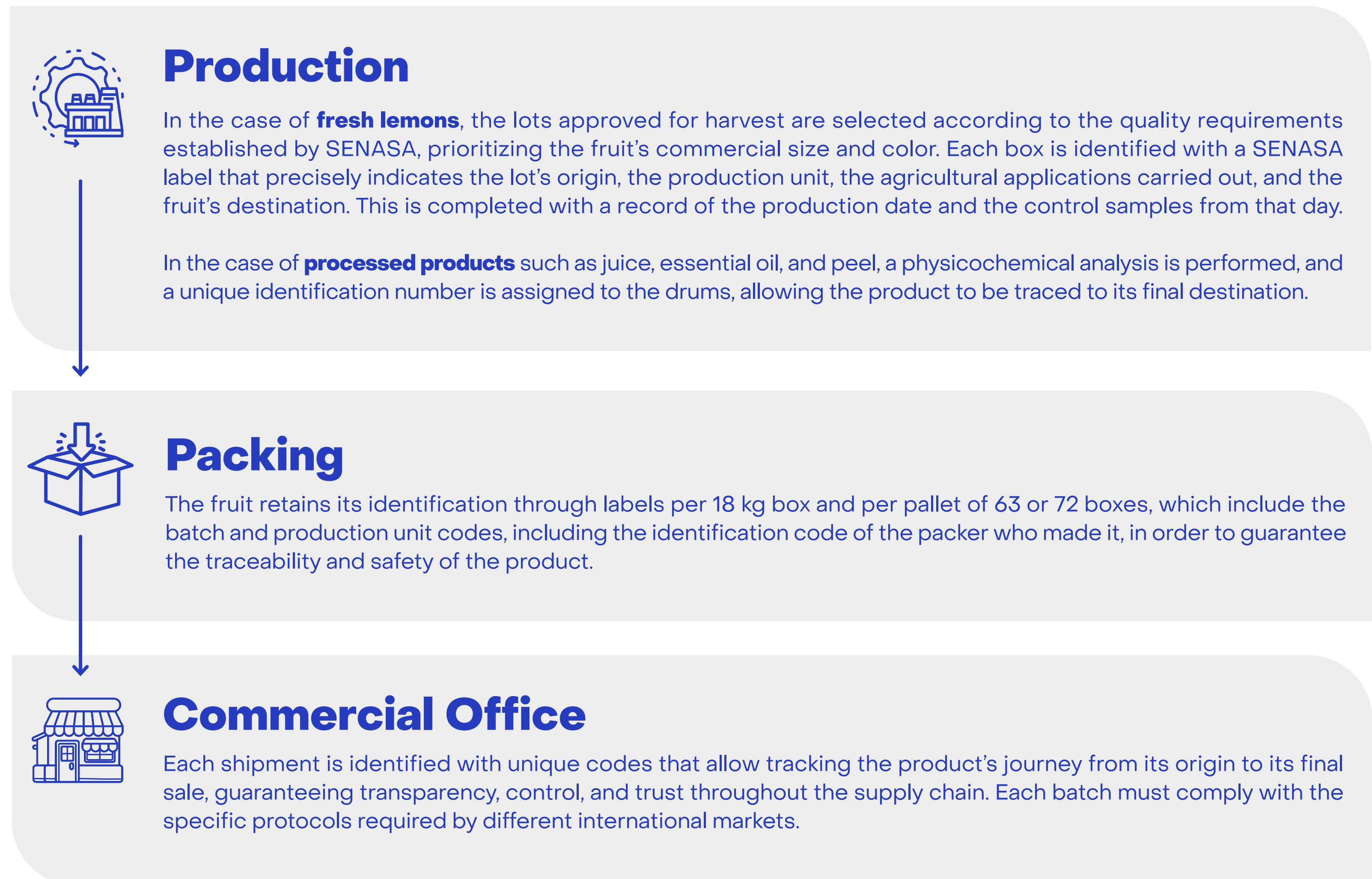
We monitor and manage our value chain from origin to end customer, ensuring quality, transparency, and accountability at every stage.

We are committed to positioning Tucumán and the region as a leading citrus-growing hub, promoting the development of local suppliers and contractors through stable, long-term relationships.

Our value chain encompasses the entire lemon production process, from on-farm cultivation to final customer, integrating the management of fresh fruit and processed products such as concentrated juice and essential oil.

We have a Quality Policy and an Integrated **Quality Management System certified by HACCP and BRC**, guaranteeing **traceability and transparency** from the receipt of raw materials to the shipment of finished products and the customer's delivery of each product.

This system allows us to **track and verify the journey of each product** through all stages of production, under the supervision of official agencies such as **SENASA** and as required by **Global GAP and HACCP** standards.



STRATEGIC SUPPLIERS FOR A RELIABLE SUPPLY CHAIN

Our supply chain integrates suppliers of agricultural inputs, harvesting services, transportation, warehousing, and dispatch operations. All of them are essential to ensuring efficiency and traceability throughout the process.

We classify our suppliers as follows:

Class A:

They have the appropriate certifications and permits. They are mostly those who have direct contact with the product.

Class B:

They do not have external certifications but are audited internally and have action and follow-up plans.

We evaluate our suppliers based on their impact on product quality and processes, distinguishing between:

Critical inputs:

Inputs that are in direct contact with the food or whose absence may affect productive performance.

Critical Services:

Services that can affect the quality of the final product or the control of the processes.

This procedure is applied on our farms and in our Packing and Processing areas, encompassing the purchase of supplies, materials, equipment, and services related to maintenance, waste management, pest control, and contractors. It also differentiates between conventional and organic raw materials.

In addition, we conduct periodic analyses of purchased products. In the case of fresh fruit, we primarily analyze agrochemicals, fertilizers, herbicides, and pest and disease control products, which come from certified laboratories and producers, guaranteeing the reliability of the entire supply chain.

We conduct supplier audits to ensure compliance with regulations and standards aligned with sustainability principles. Requirements are classified as major when they are linked to the safety and legality of the fruit and mandatory, and minor, which are those that do not directly affect these aspects and can be addressed through an action plan by the following season.

The Purchasing department evaluates and selects service and supply providers, ensuring they fully comply with the required quality standards and assessing performance, compliance, and delivery terms. Service providers with employees are required to submit all necessary tax and labor documentation to guarantee adequate working conditions in accordance with current regulations.

During the last period, there were no significant changes in the operational structure; however, volumes increased, and new customers were added for industrial products, consolidating our presence in international markets.

Commitment to our local supply chain

We prioritize the selection of local or provincial suppliers to reduce logistical impacts and strengthen regional development. In 2024, purchases of goods and services made in Tucumán represented more than 65% of the total goods and services.

We also maintain long-term relationships with strategic partners: we have worked continuously with some packing suppliers for over 15 years, and in the industrial sector, since our first milling operation in 2019.

To support this objective, we have a strategic training and development plan for suppliers and local businesses to guarantee continuous supply and avoid dependencies:

- We conduct workshops aimed at strengthening their technical and management capabilities.
- We assess each supplier's process capacity.
- We verify the existence of quality management systems.
- We establish joint work plans to close gaps and optimize procedures.

These actions strengthen trust and promote mutually beneficial relationships, generating operational efficiency and contributing to the growth of local small and medium-sized enterprises.

CUSTOMER'S SAFETY, QUALITY AND EXPERIENCE

[GRI 3-3](#) | [GRI 416-1](#) | [GRI 417-1](#) | [GRI 13-9 and 10](#)

We guarantee high-quality products by complying with rigorous national and international food safety standards. Our certifications reinforce customer confidence and demonstrate responsible management committed to environmental protection, people's safety, and continuous improvement across the entire production chain.

We consider food safety and security to be central to our management, guaranteeing reliable, high-quality products in all the markets where we operate .

In accordance with our Quality Policy, we apply internationally recognized standards, procedures, and regulations, such as BRC Food, HACCP, and FDA certification, **ensuring safe, authentic, and superior-quality food**, in strict compliance with current legislation.

We implement ongoing controls and improvement programs aimed at preventing and mitigating risks, ensuring the safety and quality of our products. We implement and maintain an **Integrated Quality Management System** certified by the same international standards as our policy, based on continuous improvement, customer satisfaction, sustainable development, and the participation of our stakeholders, guaranteeing the efficient use of natural resources, pollution prevention, and proper waste disposal. This system is based on strict compliance with current provincial legislation.



SAFE PRODUCTS AND REGULATORY COMPLIANCE

100% of our products, both fresh fruit and processed, are certified according to demanding national and international food safety and quality standards, including HACCP, BRC Food, SGF IRMA, Organic Argentina, Kosher, and Halal.

Our plant, located in Villa de Leales, is authorized by the National Registry of Establishments (RNE), and our processed products are registered with the National Registry of Food Products (RNPA), guaranteeing compliance with the health, quality, and safety requirements established by the local health authority.

All our products are analyzed internally and externally in specialized laboratories to guarantee their safety and quality before being marketed. We conduct traceability and product recall procedures, ensuring the legality, authenticity, quality, and safety of everything we produce.



CULTURE OF FOOD SAFETY AND QUALITY

We promote a culture of zero defects, zero waste, and zero incidents or occupational illnesses to ensure the sustained success of our business. At every stage of production, we apply good manufacturing practices, work with a risk matrix, and encourage active participation and continuous feedback from all our employees.

Annual Training Plan

This applies to all individuals working for or on behalf of the company, both on the industrial site and in support areas. It aims to ensure that everyone understands and applies the guidelines of our Quality Policy and the procedures related to food safety and environmental protection.

Training covers the following topics:

- Quality
- Hazard Analysis and Critical Control Points (HACCP).
- Industrial Safety.
- Food Safety.
- Organic Products.
- Environment.

During staff inductions at the start of each harvest season, the main concepts in these areas are reviewed and reinforced, as well as the importance of the involvement of all staff in continuous improvement.



TRANSPARENT COMMUNICATION ABOUT OUR PRODUCTS

We have a formal labeling procedure that establishes the requirements for accurately reporting the product's physicochemical analyses, storage conditions, shelf life, and intended use. **100% of our products are evaluated to ensure they comply with internal procedures and current legal requirements.**

Each label includes the legally required information for the producer as the party responsible for the product and its manufacture, in compliance with applicable national and international regulations. The information on product labels includes varying levels of detail depending on the type of packaging and the product's intended use.



1º LABEL

- Company information: logo, address, and phone no.
- Product name.
- Manufacturing and expiration dates.
- Lot number (traceability).
- Lot analytical data.
- Package number.
- Net weight.
- Storage conditions.



2º Label

- Lot number
- Gross Weight, Tara, Net Weight.



3º Label

- Logo, product name.
- Lot number and production year.
- Package number.
- Storage conditions.

100% of our products are labeled according to internal procedures and each customer's requirements, ensuring traceability, transparency and trust at every stage of the process.

MATERIAL TOPIC

BUSINESS CONDUCT

Consolidate and strengthen the Sustainability Committee by formalizing its work plan, monitoring mechanisms, and ESG indicators, and promoting its role as a space for active participation from all areas.

Develop a Due Diligence Manual.

SAFETY, QUALITY AND
CUSTOMER EXPERIENCE

Develop new products: dehydrated lemon peel and lemon juice not from concentrate.

Implement a documentation system and obtain certifications to enable the launch of new products, while maintaining process control within the company.

CHALLENGE 2025





TABLE OF CONTENTS

06

TABLE OF CONTENTS

Declarations of use:

This report presents the company's principal Environmental, Social, and Governance (ESG) actions undertaken between January 1 and December 31, 2024. It has been prepared in accordance with the Global Reporting Initiative (GRI) Standards, including the GRI 13 Sector Standard for Agriculture, Aquaculture, and Fisheries.

In addition, the document outlines our contribution to the United Nations Sustainable Development Goals (SDGs) and reaffirms our commitment to the Ten Principles of the UN Global Compact.

CONTENTS	PAGES, COMMENTS AND OMISSIONS	SECTORS
GENERAL DISCLOSURES		
GRI 2: GENERAL DISCLOSURES 2021		
1. THE ORGANIZATION AND ITS REPORTING PRACTICES		
2-1 ORGANIZATIONAL DETAILS	5, 6 AND 72	
2-2 ENTITIES INCLUDED IN THE ORGANIZATION'S SUSTAINABILITY REPORTING	FINANCIAL INFORMATION UNIT (UIF), CENTRAL BANK OF THE ARGENTINE REPUBLIC (BCRA), PUBLIC REGISTRY OF COMMERCE OF TUCUMÁN (RPC). S.A. VERACRUZ OPERATES AS A SINGLE ENTITY WITH DIFFERENT BUSINESS UNITS. ALL OPERATE UNDER THE SAME CORPORATION.	
2-3 REPORTING PERIOD, FREQUENCY AND CONTACT POINT	61 AND 72	
2-4 RESTATEMENTS OF INFORMATION	NO MATERIAL RESTATEMENTS WERE MADE DURING THE REPORTING PERIOD.	
2-5 EXTERNAL ASSURANCE	NO EXTERNAL VERIFICATION CONDUCTED.	
2. ACTIVITIES AND WORKERS		
2-6 ACTIVITIES, VALUE CHAIN AND OTHER BUSINESS RELATIONSHIPS	6 AND 7	
2-7 EMPLOYEES	36	
2-8 WORKERS WHO ARE NOT EMPLOYEES	38	

CONTENTS	PAGES, COMMENTS AND OMISSIONS	SECTORS
GENERAL DISCLOSURES		
GRI 2: GENERAL DISCLOSURES 2021		
3. GOVERNANCE		
2-9 GOVERNANCE STRUCTURE AND COMPOSITION	51	
2-10 NOMINATION AND SELECTION OF THE HIGHEST GOVERNANCE BODY	51	
2-11 CHAIR OF THE HIGHEST GOVERNANCE BODY	OMITTED FOR CONFIDENTIALITY.	
2-12 ROLE OF THE HIGHEST GOVERNANCE BODY IN OVERSEEING THE MANAGEMENT OF IMPACTS	51 AND 52	
2-13 DELEGATION OF RESPONSIBILITY FOR MANAGING IMPACTS	52	
2-14 ROLE OF THE HIGHEST GOVERNANCE BODY IN SUSTAINABILITY REPORTING	12	
2-15 CONFLICTS OF INTEREST	52	
2-16 COMMUNICATION OF CRITICAL CONCERN	NO MATERIAL CONCERN OF AN UNFORESEEABLE OR UNEXPECTED NATURE AROSE DURING THE REPORTING PERIOD. IMPACT SITUATIONS REPORTED TO THE GOVERNING BODY WERE MANAGED UNDER CONTROLLABILITY AND MITIGATION SCHEMES PRIOR TO DISCLOSURE.	
2-17 COLLECTIVE KNOWLEDGE OF THE HIGHEST GOVERNANCE BODY	TRAINING AND DEVELOPMENT OPPORTUNITIES ARE OFFERED INTERNALLY AND EXTERNALLY (UN GLOBAL COMPACT CHAIR, OCCUPATIONAL HEALTH, LEARNING CAPSULES, AMONG OTHERS).	
2-18 EVALUATION OF PERFORMANCE OF THE HIGHEST GOVERNANCE BODY	51	
2-19 REMUNERATION POLICIES	51	
2-20 PROCESS TO DETERMINE REMUNERATION	COMPENSATION POLICIES ARE ALIGNED WITH MARKET REFERENCES, INCLUDING COLLECTIVE BARGAINING AGREEMENTS, MARKET COMPENSATION REPORTS, INFLATION, AND CURRENT-PERIOD RESULTS, AMONG OTHERS.	
2-21 ANNUAL TOTAL COMPENSATION RATIO	THE COMPENSATION SYSTEM APPLIED IS BASED ON WORKLOAD, RESPONSIBILITIES, AND DECISION-MAKING, ESTABLISHING A TIERED STRUCTURE THAT DETERMINES AN APPROXIMATELY 20% DIFFERENCE BETWEEN ONE POSITION AND THE NEXT IN THE OVERALL COMPENSATION STRUCTURE OF S.A. VERACRUZ. THIS SYSTEM IS BASED ON CURRENT LEGISLATION REGARDING COLLECTIVE BARGAINING AGREEMENTS FOR THE INDUSTRY AND A COMPARISON WITH SIMILAR POSITIONS IN LOCAL COMPANIES WITHIN THE SECTOR.	

CONTENTS	PAGES, COMMENTS AND OMISSIONS	SECTORS
GENERAL DISCLOSURES		
GRI 2: GENERAL DISCLOSURES 2021		
4. STRATEGY, POLICIES AND PRACTICES		
2-22 STATEMENT ON SUSTAINABLE DEVELOPMENT STRATEGY	3	
2-23 POLICY COMMITMENTS	52, 53 AND 54	
2-24 EMBEDDING POLICY COMMITMENTS	THE IMPLEMENTATION OF THE COMPANY'S POLICIES AND COMMITMENTS IS CARRIED OUT IN VARIOUS WAYS WITH A COMPREHENSIVE AND RESPONSIBLE APPROACH, INCLUDING A SCHEDULE OF INTERNAL TRAINING SESSIONS, COMMUNITY OUTREACH PROGRAMS, AND AWARENESS CAMPAIGNS. FURTHERMORE, THE COMPANY MANAGES THE ADHERENCE AND SUBSCRIPTION OF EACH EMPLOYEE TO THE CODE OF ETHICS AND DESIGNATES RESPONSIBLE PARTIES IN EACH DIVISION TO ENSURE ITS COMPLIANCE IN DAILY TASKS. IN ADDITION, THERE ARE EXPLICIT REQUIREMENTS FOR THE AUTHORIZATION OF SUPPLIERS AND CUSTOMERS WHO MUST BE ALIGNED WITH THESE POLICIES THROUGHOUT THE VALUE CHAIN.	
2-25 PROCESSES TO REMEDIATE NEGATIVE IMPACTS	54	
2-26 MECHANISMS FOR SEEKING ADVICE AND RAISING CONCERNs	54	
2-27 COMPLIANCE WITH LAWS AND REGULATIONS	NO FINES OR MONETARY PENALTIES WERE IMPOSED BY APPLICATION AUTHORITIES, AND NO CASES OF NON-COMPLIANCE WERE IDENTIFIED DURING THE REPORTING PERIOD.	
2-28 MEMBERSHIP ASSOCIATIONS	11	
5. PARTICIPACIÓN DE LOS GRUPOS DE INTERÉS		
2-29 ENFOQUE PARA LA PARTICIPACIÓN DE LOS GRUPOS DE INTERÉS	10	
2-30 CONVENIOS DE NEGOCIACIÓN COLECTIVA	39	
DISCLOSURES ON MATERIAL TOPICS		
GRI 3: MATERIAL TOPICS 2021		
3-1 PROCESS TO DETERMINE MATERIAL TOPICS	12	
3-2 LIST OF MATERIAL TOPICS	13	
ENVIRONMENTAL AXIS		
CLIMATE CHANGE		

CONTENTS	PAGES, COMMENTS AND OMISSIONS	SECTORS
GRI 3: MATERIAL TOPIS 2021		
3-3 MANAGEMENT OF MATERIAL TOPICS	19-22	13.1.1 – 13.2.1
GRI 201: ECONOMIC PERFORMANCE 2016		
201-2 FINANCIAL IMPLICATIONS AND OTHER RISKS AND OPPORTUNITIES DUE TO CLIMATE CHANGE	19	13.2.2
GRI 305: EMISSIONS 2016		
305-1 DIRECT (SCOPE 1) GHG EMISSIONS	20 THE 2024 MEASUREMENT IS ADOPTED AS THE BASELINE YEAR FOR CARBON FOOTPRINT FROM A QUANTITATIVE PERSPECTIVE. ALTHOUGH THIS IS THE SECOND MEASUREMENT CARRIED OUT, THE ESTIMATES FOR THE 2023 CAMPAIGN LACK SUFFICIENT DOCUMENTATION REGARDING SYSTEM BOUNDARIES, FUNCTIONAL UNIT, ALLOCATION CRITERIA, AND IMPACT ASSESSMENT METHODOLOGY, WHICH PREVENTS THEIR REPRODUCIBILITY AND COMPARABILITY. THE 2024 MEASUREMENT ADHERES TO RECOGNIZED STANDARDS (ISO AND SBTi FOR CARBON FOOTPRINT AND WFN FOR WATER FOOTPRINT), ENSURING TRANSPARENCY, TRACEABILITY, AND A SOLID FOUNDATION FOR MONITORING AND FUTURE IMPROVEMENT.	13.1.2
305-2 ENERGY INDIRECT (SCOPE 2) GHG EMISSIONS	THE CALCULATION INCLUDES ALL RELEVANT GREENHOUSE GASES (CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ AND NF ₃) AND CONSIDERS BIOGENIC EMISSIONS (12,431 KG CO ₂ , 8,809.41 KG CH ₄ AND 256.6 KG N ₂ O). THE ESTIMATE WAS DEVELOPED USING IPCC EMISSION FACTORS AND GLOBAL WARMING POTENTIALS (GWP100), UNDER THE CLIMATE CHANGE IMPACT CATEGORY OF THE RECIPE 2016 (HIERARCHICAL) METHOD. THE STUDY FOLLOWED ISO 14040/14044 STANDARDS AND USED THE ECOINVENT V3.11 DATABASE AND BRIGHTWAY ³ ACTIVITY BROWSER SOFTWARE.	13.1.3
305-3 OTHER INDIRECT (SCOPE 3) GHG EMISSIONS		13.1.4
305-4 GHG EMISSIONS INTENSITY	20	13.1.5
305-5 REDUCTION OF GHG EMISSIONS	ALTHOUGH THIS IS THE SECOND CARBON FOOTPRINT MEASUREMENT CARRIED OUT, THE 2024 CARBON FOOTPRINT MEASUREMENT HAS BEEN ADOPTED AS THE BASE YEAR DUE TO CHANGES IN CALCULATION METHODOLOGY.	13.1.6
305-6 EMISSIONS OF OZONE-DEPLETING SUBSTANCES (ODS)	THIS INDICATOR IS NOT MEASURED.	13.1.7
305-7 NITROGEN OXIDES (NO _x), SULFUR OXIDES (SO _x), AND OTHER SIGNIFICANT AIR EMISSIONS	THIS INDICATOR IS NOT MEASURED.	13.1.8
BIODIVERSIDAD Y ECOSISTEMAS		
GRI 3: MATERIAL TOPICS 2021		
3-3 MANAGEMENT OF MATERIAL TOPICS	23-25	13.3.1

CONTENTS	PAGES, COMMENTS AND OMISSIONS	SECTORS
GRI 3: BIODIVERSITY		
304-1 OPERATIONAL SITES OWNED, LEASED, MANAGED IN, OR ADJACENT TO, PROTECTED AREAS AND AREAS OF HIGH BIODIVERSITY VALUE OUTSIDE PROTECTED AREAS	24	13.3.2
304-2 SIGNIFICANT IMPACTS OF ACTIVITIES, PRODUCTS AND SERVICES ON BIODIVERSITY	23	13.3.3
304-3 HABITATS PROTECTED OR RESTORED	24 THE COMPANY DOES NOT HAVE OPERATIONS IN PROTECTED AREAS, THEREFORE RESTORATION MEASURES ARE NOT APPLICABLE.	13.3.4
304-4 IUCN RED LIST SPECIES AND NATIONAL CONSERVATION LIST SPECIES WITH HABITATS IN AREAS AFFECTED BY OPERATIONS	NOT APPLICABLE, AS NO PROTECTED SPECIES ARE LISTED ON THE IUCN RED LIST OR NATIONAL CONSERVATION LISTS IN THE AREAS OF OPERATION.	13.3.5
GRI 13 AGRICULTURE, AQUACULTURE AND FISHING SECTORS 2022		
13.4 NATURAL ECOSYSTEM CONVERSION	24	13.4.1 – 13.4.2 – 13.4.3 – 13.4.4 – 13.4.5
13.5 SOIL HEALTH	24	13.5.1
13.6 PESTICIDE USE	24	13.6.1 – 13.6.2
WATER RESOURCES		
GRI 3: MATERIAL TOPICS 2021		
3-3 MANAGEMENT OF MATERIAL TOPICS	26-29 ALTHOUGH THIS IS THE SECOND WATER FOOTPRINT MEASUREMENT CARRIED OUT, THE 2024 MEASUREMENT YEAR IS ADOPTED AS THE BASELINE YEAR FROM A QUANTITATIVE PERSPECTIVE. THIS DECISION IS BASED ON THE FACT THAT THE ESTIMATES MADE FOR THE 2023 CAMPAIGN WERE INCLUDED IN REPORTS WHOSE STUDY DESIGN PARAMETERS WERE NOT PROPERLY DOCUMENTED, THUS PREVENTING THEIR REPRODUCIBILITY AND COMPARABILITY. AMONG THE ASPECTS NOT CLEARLY DEFINED ARE THE SYSTEM BOUNDARIES, THE FUNCTIONAL UNIT, THE CRITERIA FOR ALLOCATING ENVIRONMENTAL BURDENS, AND THE METHODOLOGY FOR ASSESSING IMPACTS BY CATEGORY, AMONG OTHERS. IN CONTRAST, THE 2024 FOOTPRINT ESTIMATE, BY ADHERING TO RECOGNIZED ISO AND STBI STANDARDS FOR CARBON FOOTPRINT AND WFN FOR WATER FOOTPRINT, ENSURES TRANSPARENCY AND REPRODUCIBILITY, AS WELL AS PROVIDING A SOLID BASIS FOR PROPOSING AND COMPARING IMPROVEMENTS IN FUTURE ASSESSMENTS.	13.7.1
GRI 303: WATER AND EFFLUENTS		
303-1 INTERACTIONS WITH WATER AS A SHARED RESOURCE	26	13.7.2

CONTENTS	PAGES, COMMENTS AND OMISSIONS	SECTORS
303-2 MANAGEMENT OF WATER DISCHARGE-RELATED IMPACTS	29	13.7.3
303-3 WATER WITHDRAWAL	27 OPERATIONS ARE NOT CONDUCTED IN AREAS OF WATER STRESS.	13.7.4
303-4 WATER DISCHARGE	27 OPERATIONS ARE NOT CONDUCTED IN AREAS OF WATER STRESS.	13.7.5
303-5 WATER CONSUMPTION	27 AND 28 OPERATIONS ARE NOT CONDUCTED IN AREAS OF WATER STRESS.	13.7.6
RESOURCE USE AND CIRCULAR ECONOMY		
GRI 3: MATERIAL TOPICS 2021		
3-3 MANAGEMENT OF MATERIAL TOPICS	30-32	13.8.1
GRI 301: MATERIALS 2016		
301-1 MATERIALS USED BY WEIGHT OR VOLUME	30	
301-2 RECYCLED INPUT MATERIALS USED	30	
301-3 RECLAIMED PRODUCTS AND THEIR PACKAGING MATERIALS	OMISSION DUE TO LACK OF INFORMATION	
GRI 306: WASTE 2020		
306-1 WASTE GENERATION AND SIGNIFICANT WASTE-RELATED IMPACTS	30	13.8.2
306-2 MANAGEMENT OF SIGNIFICANT WASTE-RELATED IMPACTS	30	13.8.3
306-3 WASTE GENERATED	32	13.8.4
306-4 WASTE DIVERTED FROM DISPOSAL	32	13.8.5
306-5 WASTE DIRECTED TO DISPOSAL	32	13.8.6
SOCIAL AXIS		
WORKING CONDITIONS, HEALTH AND SAFETY		
GRI 3: MATERIAL TOPICS 2021		
3-3 MANAGEMENT OF MATERIALTOPICS	36-41	13.18.1 – 13.19.1 – 13.20.1
GRI 401: EMPLOYMENT 2016		
401-1 NEW EMPLOYEE HIRES AND EMPLOYEE TURNOVER	37	

CONTENTS	PAGES, COMMENTS AND OMISSIONS	SECTORS
401-2 BENEFITS PROVIDED TO FULL-TIME EMPLOYEES THAT ARE NOT PROVIDED TO TEMPORARY OR PART-TIME EMPLOYEES	37	
401-3 PARENTAL LEAVE	37	
GRI 402: LABOR/MANAGEMENT RELATIONS 2016		
402-1 MINIMUM NOTICE PERIODS REGARDING OPERATIONAL CHANGES	37	
GRI 403: OCCUPATIONAL HEALTH AND SAFETY 2018		
403-1 OCCUPATIONAL HEALTH AND SAFETY MANAGEMENT SYSTEM	39	13.19.2
403-2 HAZARD IDENTIFICATION, RISK ASSESSMENT, AND INCIDENT INVESTIGATION	39 AND 40	13.19.3
403-3 OCCUPATIONAL HEALTH SERVICES	40	13.19.4
403-4 WORKER PARTICIPATION, CONSULTATION, AND COMMUNICATION ON OCCUPATIONAL HEALTH AND SAFETY	40 AND 41	13.19.5
403-5 WORKER TRAINING ON OCCUPATIONAL HEALTH AND SAFETY	40	13.19.6
403-6 PROMOTION OF WORKER HEALTH	40 AND 41	13.19.7
403-7 PREVENTION AND MITIGATION OF OCCUPATIONAL HEALTH AND SAFETY IMPACTS DIRECTLY LINKED BY BUSINESS RELATIONSHIPS	39	13.19.8
403-8 WORKERS COVERED BY AN OCCUPATIONAL HEALTH AND SAFETY MANAGEMENT SYSTEM	39	13.19.9
403-9 WORK-RELATED INJURIES	40 INFORMATION IS NOT AVAILABLE ON THE NUMBER AND RATE OF DEATHS, HIGH-CONSEQUENCE INJURIES, RECORDABLE INJURIES, MAIN TYPES OF INJURIES, AND HOURS WORKED FOR NON-EMPLOYEE WORKERS. NO WORKERS WERE EXCLUDED.	13.19.10
403-10 WORK-RELATED ILL HEALTH	40 FOR EMPLOYEES, NO DEATHS OR CASES OF WORK-RELATED OCCUPATIONAL ILLNESSES WERE DETECTED. NO INFORMATION ON THESE INDICATORS WAS AVAILABLE FOR NON-EMPLOYEES.	13.19.11
GRI 404: TRAINING AND EDUCATION 2016		
404-1 AVERAGE HOURS OF TRAINING PER YEAR PER EMPLOYEE	38	
404-2 PROGRAMS FOR UPGRADING EMPLOYEE SKILLS AND TRANSITION ASSISTANCE PROGRAMS	38	

CONTENTS	PAGES, COMMENTS AND OMISSIONS	SECTORS
404-3 PERCENTAGE OF EMPLOYEES RECEIVING REGULAR PERFORMANCE AND CAREER DEVELOPMENT REVIEWS	38	
GRI 407: FREEDOM OF ASSOCIATION AND COLLECTIVE BARGAINING 2016		
407-1 OPERATIONS AND SUPPLIERS IN WHICH THE RIGHT TO FREEDOM OF ASSOCIATION AND COLLECTIVE BARGAINING MAY BE AT RISK	39	13.18.2
GRI 13: AGRICULTURE, AQUACULTURE AND FISHING SECTORS 2022		
13.21 LIVING INCOME	39 THE PERCENTAGE OF EMPLOYEES COVERED BY COLLECTIVE BARGAINING AGREEMENTS IS OMITTED DUE TO CONFIDENTIALITY.	13.21.1 – 13.21.2 – 13.21.3
EQUAL OPPORTUNITIES		
GRI 3: MATERIAL TOPICS 2021		
3-3 MANAGEMENT OF MATERIAL TOPICS	42 AND 43	13.15.1
GRI 405: DIVERSITY AND EQUAL OPPORTUNITY 2016		
405-1 DIVERSITY AND EQUAL OPPORTUNITY	43	13.15.2
405-2 RATIO OF BASIC SALARY AND REMUNERATION OF WOMEN TO MEN	42	13.15.3
GRI 406: NON-DISCRIMINATION 2016		
406-1 INCIDENTS OF DISCRIMINATION AND CORRECTIVE ACTIONS TAKEN	NO CASES OF DISCRIMINATION WERE IDENTIFIED DURING THE PERIOD COVERED BY THE REPORT.	13.15.4
GRI 13 AGRICULTURE, AQUACULTURE AND FISHING SECTORS 2022		
13.15.5 SECTOR ADDITIONAL CONTENTS	THERE ARE NO DIFFERENCES IN EMPLOYMENT TERMS BASED ON THE NATIONALITY AND MIGRANT STATUS OF THE WORKERS.	
HUMAN RIGHTS AND CHAIN VALUE		
GRI 3: MATERIAL TOPICS 2021		
3-3 MANAGEMENT OF MATERIAL TOPICS	43 AND 44	13.16.1 – 13.17.1

CONTENTS	PAGES, COMMENTS AND OMISSIONS	SECTORS
GRI 408: CHILD LABOR 2016		
408-1 OPERATIONS AND SUPPLIERS AT SIGNIFICANT RISK FOR INCIDENTS OF CHILD LABOR	44 NO RISK OF CHILD LABOR WAS DETECTED IN ANY OPERATION OR WITH ANY SUPPLIER DURING THE REPORTING PERIOD.	13.17.2
GRI 409: FORCED OR COMPULSORY LABOR 2016		
409-1 OPERATIONS AND SUPPLIERS AT SIGNIFICANT RISK FOR INCIDENTS OF FORCED OR COMPULSORY LABOR	44 NO RISK OF FORCED OR COMPULSORY LABOR WAS DETECTED IN ANY OPERATION OR WITH ANY SUPPLIER DURING THE REPORTING PERIOD.	13.16.2
LOCAL COMMUNITIES		
GRI 3: MATERIAL TOPICS 2021		
3-3 MANAGEMENT OF MATERIAL TOPICS	45	13.12.1 – 13.22.1
GRI 203: INDIRECT ECONOMIC IMPACTS 2016		
GRI 203-2: SIGNIFICANT INDIRECT ECONOMIC IMPACTS	45	13.22.4
GRI 413: LOCAL COMMUNITIES 201		
413-1 OPERATIONS WITH LOCAL COMMUNITY ENGAGEMENT, IMPACT ASSESSMENTS, AND DEVELOPMENT PROGRAMS	45 – 47	13.12.2
413-2 OPERATIONS WITH SIGNIFICANT ACTUAL AND POTENTIAL NEGATIVE IMPACTS ON LOCAL COMMUNITIES	INCOMPLETE OR UNAVAILABLE INFORMATION ON OPERATIONS WITH SIGNIFICANT NEGATIVE IMPACTS ON LOCAL COMMUNITIES.	13.12.3
GOVERNANCE AXIS		
BUSINESS CONDUCT		
GRI 3: MATERIAL TOPICS 2021		
3-3 MANAGEMENT OF MATERIAL TOPICS	51-54	13.26.1
GRI 205: ANTI-CORRUPTION 2016		
205-1 OPERATIONS ASSESSED FOR RISKS RELATED TO CORRUPTION	52 AND 53	13.26.2
205-2 COMMUNICATION AND TRAINING ABOUT ANTI-CORRUPTION POLICIES AND PROCEDURES	53	13.26.3

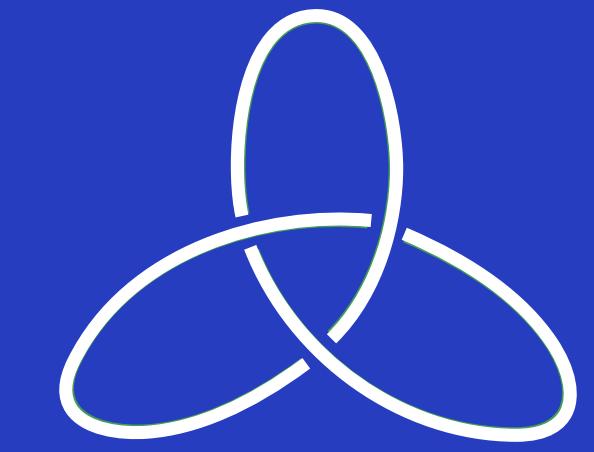
CONTENTS	PAGES, COMMENTS AND OMISSIONS	SECTORS
205-3 CONFIRMED INCIDENTS OF CORRUPTION AND ACTIONS TAKEN	54	13.26.4
GRI 415: PUBLIC POLICY 2016		
415-1 POLITICAL CONTRIBUTIONS	NO CONTRIBUTIONS ARE MADE TO POLITICAL PARTIES.	
GRI 418: CUSTOMER PRIVACY		
418-1 SUBSTANTIATED COMPLAINTS CONCERNING BREACHES OF CUSTOMER PRIVACY AND LOSSES OF CUSTOMER DATA	NO SUBSTANTIATED CLAIMS REGARDING VIOLATIONS OF CUSTOMER PRIVACY OR LOSS OF CUSTOMER DATA WERE RECEIVED DURING THE REPORTING PERIOD.	
TRACEABILITY IN PROCUREMENT		
GRI 3: MATERIAL TOPICS 2021		
3-3 MANAGEMENT OF MATERIAL TOPICS	55 AND 56	
GRI 204: PROCUREMENT PRACTICES 2016		
204-1 PROPORTION OF SPENDING ON LOCAL SUPPLIERS	56	
GRI 13 AGRICULTURE, AQUACULTURE AND FISHING SECTORS 2022		
13.23 SUPPLY CHAIN TRACEABILITY	55 AND 56	13.23.1 – 13.23.2 – 13.23.3 – 13.23.4
SAFETY, QUALITY AND CUSTOMER EXPERIENCE		
GRI 3: MATERIAL TOPICS 2021		
3-3 MANAGEMENT OF MATERIAL TOPICS	57 AND 58	13.10.1
GRI 416 CUSTOMER HEALTH AND SERVICE		
416-1 ASSESSMENT OF THE HEALTH AND SAFETY IMPACTS OF PRODUCT AND SERVICE CATEGORIES	57 AND 58	13.10.2
416-2 INCIDENTS OF NON-COMPLIANCE CONCERNING THE HEALTH AND SAFETY IMPACTS OF PRODUCTS AND SERVICES	NO VIOLATIONS OF REGULATIONS OR VOLUNTARY CODES WERE IDENTIFIED	13.10.3
GRI 417: MARKETING AND LABELING 2016		
417-1 REQUIREMENTS FOR PRODUCT AND SERVICE INFORMATION AND LABELING	58	

CONTENTS

PAGES, COMMENTS AND OMISSIONS

SECTORS

417-2 INCIDENTS OF NON-COMPLIANCE CONCERNING PRODUCT AND SERVICE INFORMATION AND LABELING	THERE WERE NO CASES OF NON-COMPLIANCE RELATED TO PRODUCT AND SERVICE INFORMATION AND LABELING DURING THE REPORTING PERIOD.	
417-3 INCIDENTS OF NON-COMPLIANCE CONCERNING MARKETING COMMUNICATIONS	THERE WERE NO CASES OF NON-COMPLIANCE RELATED TO MARKETING COMMUNICATIONS DURING THE REPORTING PERIOD.	
GRI 13 AGRICULTURE, AQUACULTURE AND FISHING SECTORS 2022		
13.9 FOOD SECURITY	57	13.9.1 – 13.9.2
13.10 FOOD SAFETY	58 THERE ARE NO PRODUCT RECALLS FROM THE MARKET DUE TO FOOD SAFETY REASONS IN THE HISTORICAL RECORDS OF LEALES INDUSTRIES.	13.10.4



S.A. VERACRUZ

More than lemons

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