

GRI STANDARD	Content	Page/ Answer	SDG
<b>GRI 2: General Disclosures</b>	2-1 Organizational details	Ruta 302 Km 7- Cevil Pozo, province of Tucumán. It also has offices at Carlos Pellegrini 1163, 3rd floor, Office A in the City of Buenos Aires	
	2-2 Entities included in the organization's sustainability reporting	5	
	2-3 Reporting period, frequency and contact point	Sustainability Report. Contact point: comunicacion@grupolucci.com.ar	
	2-4 Restatements of information	N/A	
	2-5 External assurance	156	
	2-6 Activities, value chain and other business relationships	1; 3; 6; 17; 76; 78; 81,82	SDGs 2, 8 y 9
	2-7 Employees	42,43; 74	
	2-8 Workers who are not employees	41	SDG 8
	2-9 Governance structure and composition	62,63	SDG 16
	2-10 Nomination and selection of the highest governance body	63	
	2-11 Chair of the highest governance body	63	
	2-12 Role of the highest governance body in overseeing the management of impacts	62	
	2-13 Delegation of responsibility for managing impacts	62	
	2-14 Role of the highest governance body in sustainability reporting	63	
	2-15 Conflicts of interest	63	
	2-16 Communication of critical concerns	62	
	2-17 Collective knowledge of the highest governance body	62	
	2-18 Evaluation of the performance of the highest governance body	63	

GRI STANDARD	Content	Page/ Answer	SDG
<b>GRI 2: General Disclosures</b>	2-19 Remuneration policies	37	SDG 8
	2-22 Statement on sustainable development strategy	19	
	2-23 Policy commitments	20,21	SDGs 16 and 17
	2-24 Embedding policy commitments	22,23	SDGs 16 and 17
	2-25 Processes to remediate negative impacts	66, 67	SDGs 16 and 17
	2-26 Mechanisms for seeking advice and raising concerns	65	SDG 16
	2-27 Compliance with laws and regulations	15; 66,67	SDG 16
	2-28 Membership associations	130, 131	SDG 17
	2-29 Approach to stakeholder engagement	29, 30	
	2-30 Collective bargaining agreements	44	SDG 8
<b>Material Topics</b>			
<b>GRI 3: Material Topics</b>	3-1 Process to determine material topics	24-27	
	3-2 List of material topics	28	
<b>Economic Aspects</b>			
<b>Economic Performance</b>			
GRI 3: Material topics	3-3 Management of material topics	28	
GRI 201: Economic performance	201-3 Defined benefit plan obligations and other retirement plans	The organization does not have this kind of benefits.	SDG 8

GRI STANDARD	Content	Page/ Answer	SDG
<b>Market Presence</b>			
GRI 3-3: Material topics	3-3 Management of material topics	63	
	202-2 Proportion of senior management hired from the local community	All the Senior Managers belong to the provinces where Grupo Lucci operates.	
<b>Practices</b>			
GRI 3-3: Management of material topics	3-3 Management of material topics	72	
<b>Anti-corruption</b>			
GRI 3-3: Management of material topics	3-3 Management of material topics	15	
GRI 205: Anti- corruption	205-3 Confirmed incidents of corruption and actions taken	15	
<b>Environmental Aspects</b>			
<b>Materials</b>			
GRI 3-3: Management of material topics	3-3 Management of material topics	98	
301- Materials	301-1 Materials used by weight or volume	98	SDG 12
	301-2 Recycled input materials used	98	
	301-3 Reclaimed products and their packaging materials	98	
<b>Energy</b>			
GRI 3-3: Management of material topics	3-3 Management of material topics	93, 94	
GRI 302: Energy	302-1 Energy consumption within the organization	95, 96	SDG 7
	302-4 Reduction of energy consumption	95, 96	

GRI STANDARD	Content	Page/ Answer	SDG
<b>Water and Effluents</b>			
GRI 3-3: Management of material topics	3-3 Management of material topics	86, 87	
GRI 303: Water and effluents	303-1 Interactions with water	88	SDG 6
	303-2 Management of water discharge-related impacts	88,89; 91,92	
	303-3 Water withdrawal	90	
	303-4 Water discharge	90	
	303-5 Water consumption	90	
<b>Biodiversity</b>			
GRI 3-3: Management of material topics	3-3 Management of material topics	113	
GRI 304: Biodiversity	304-1 Operational sites owned, leased, managed in, or adjacent to protected areas and areas of high biodiversity value outside protected areas	113-120	SDG 15
	304-2 Significant impacts of activities, products, and services on biodiversity	113-116	
	304-3 Habitats protected or restored	117-120	
<b>Emissions</b>			
GRI 3-3: Management of material topics	3-3 Management of material topics	100	
GRI 305: Emissions	305-1 Direct (Scope 1) GHG emissions	101	SDG 13
	305-2 Energy indirect (Scope 2) GHG emissions	101	
	305-3 Other indirect (Scope 3) GHG emissions	101	
	305-5 Reduction of GHG emissions	101	

GRI STANDARD	Content	Page/ Answer	SDG
<b>Waste</b>			
GRI 3-3: Management of material topics	3-3 Management of material topics	106	
GRI 306: Waste	306-1 Waste generation and significant waste-related impacts	106	SDG 12
	306-2 Management of significant waste-related impacts	107-112	
	306-3 Waste generated	107-112	
	306-4 Waste diverted from disposal	108-109	
	306-5 Waste directed to disposal	110,111	
<b>Social Aspects</b>			
<b>Employment</b>			
GRI 3-3: Management of material topics	3-3 Management of material topics	42	
GRI 401: Employment	401-1 New employee hires and employee turnover	43	SDG 8
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	47	
<b>Labor/Management Relations</b>			
GRI 3-3: Management of material topics	3-3 Management of material topics	44	
GRI 402: Labor/management relations	402-1 Minimum notice periods regarding operational changes	Changes must be agreed with the involved employees. Notice must be given at least 30 days in advance.	SDG 8

GRI STANDARD	Content	Page/ Answer	SDG
<b>Occupational Health and Safety</b>			
GRI 3-3: Management of material topics	3-3 Management of material topics	49	
GRI 403: Occupational health and safety	403-1 Occupational health and safety management system	49-51	SDGs 3 and 8
	403-2 Hazard identification, risk assessment, and incident investigation	50	SDGs 3 and 8
	403-3 Occupational health services	49	SDG 3
	403-4 Worker participation, consultation, and communication on occupational health and safety	Grupo Lucci's companies comply with Argentine Law No. 19,587 and its Regulatory Decree No. 351. Therefore, every agreement related to occupational health and safety is in accordance with them.	SDGs 3 and 8
	403-5 Worker training on occupational health and safety	52; 55	SDGs 4 and 8
	403-6 Promotion of worker health	55	SDGs 3 and 8
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	55	SDGs 3 and 8
	403-8 Workers covered by an occupational health and safety management system	50	SDGs 3 and 8
<b>Training and Education</b>			
GRI 3-3: Management of material topics	3-3 Management of material topics	45	
GRI 404: Training and education	404-1 Average hours of training per year per employee	45, 46	SDGs 4 and 8
	404-2 Programs for upgrading employee skills and transition assistance programs	46	
	404-3 Percentage of employees receiving regular performance and career development reviews	We have a Performance Management Program for all collaborators under no agreement.	
<b>Diversity and Equal Opportunity</b>			
GRI 3-3: Management of material topics	3-3 Management of material topics	62	
GRI 405: Diversity and equal opportunity	405-1: Diversity of governance bodies and employees	63	SDG 8

GRI STANDARD	Content	Page/ Answer	SDG
<b>Non-discrimination</b>			
GRI 3-3: Management of material topics	3-3 Management of material topics	67	
GRI 406: Non-discrimination	406- 1 Incidents of discrimination and corrective actions taken	We do not have any penalty or complaint for the stated reasons	SDG 8
<b>Freedom of Association and Collective Bargaining</b>			
GRI 3-3: Management of material topics	3-3 Management of material topics	71, 72	
GRI 407: Freedom of association and collective bargaining	407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	There were no incidents	SDG 8
<b>Child Labour</b>			
GRI 3-3: Management of material topics	3-3 Management of material topics	32	
GRI 408: Child labour	408-1 Operations and suppliers at significant risk for incidents of child labour	32; 142	SDG 8
<b>Forced Labour</b>			
GRI 3-3: Management of material topics	3-3 Management of material topics	32	
GRI 409: Forced or compulsory labour	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labour	33	SDG 8
<b>Security Practices</b>			
GRI 3-3: Management of material topics	3-3 Management of material topics	33	
GRI 410: Security practices	410-1 Security personnel trained in human rights policies or procedures	33	SDG 8

GRI STANDARD	Content	Page/ Answer	SDG
<b>Human Rights</b>			
GRI 3-3: Management of material topics	3-3 Management of material topics	32	
GRI 412: Human rights assessment	412-1 Operations that have been subject to human rights reviews or impact assessments	15	
	412-2 Employee training on human rights policies or procedures	Information is not available since it is in the process of being collected.	
<b>Local Communities</b>			
GRI 3-3: Management of material topics	3-3 Management of material topics	123	
GRI 413: Local communities	413-1 Operations with local community engagement, impact assessment, and development programs	123-143	SDGs 4, 8 and 11
<b>Supplier Social Assessment</b>			
GRI 3-3: Management of material topics	3-3 Management of material topics	83	
GRI 414: Supplier social assessment	414-1 New suppliers that were screened using social criteria	83	
<b>Public Policy</b>			
GRI 415: Public policy	415-1 Political contributions	Grupo Lucci does not contribute economically to political parties.	
<b>Customer Health And Safety</b>			
GRI 3-3: Management of material topics	3-3 Management of material topics	69	
GRI 416: Customer health and safety	416-1 Assessment of the health and safety impacts of product and service categories	69	SDG 12



GRI STANDARD	Content	Page/ Answer	SDG
<b>Marketing and Labeling</b>			
GRI 3-3: Management of material topics	3-3 Management of material topics	75	
GRI 417: Marketing and labeling	417-1 Requirements for product and service information and labeling	75	SDG 12
	417-2 Incidents of non-compliance concerning product and service information and labeling	There were no incidents.	
	417-3 Incidents of non-compliance concerning marketing communications	There were no incidents.	
<b>Customer Privacy</b>			
GRI 3-3: Management of material topics	3-3 Management of material topics	68	
GRI 418: Customer privacy	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	There was no complaint.	SDG 16
<b>Socioeconomic compliance</b>			
GRI 3-3: Management of material topics	3-3 Management of material topics	65	
GRI 419: Socioeconomic compliance	419-1 Non-compliance with laws and regulations in the social and economic area	No violation was registered.	SDG 16

Grupo Lucci's 2022 Sustainability Report has been prepared in accordance with SASB's materiality.

## 2018 AGRICULTURAL PRODUCTS

**Table 1. Sustainability Topics and Accounting Metrics**

Topic	Accounting metric	Code	Page/Answer
Greenhouse Gas Emissions	Gross global Scope 1 emissions	FB-AG-110a.1	101
	Discussion of long-term and short-term strategy or plan to manage Scope 1 emissions, emissions reduction targets and an analysis of performance against those targets.	FB-AG-110a.2	102,103
	Fleet fuel consumed, percentage renewable	FB-AG-110a.3	95
Energy Management	Operational energy consumed, percentage grid electricity, percentage renewable	FB-AG-130a.1	95
Water Management	Total water withdrawn, total water consumed, percentage of each in regions with high or extremely high baseline water stress	FB-AG-140a.1	90
	Description of water management risks and discussion of strategies and practices to mitigate those risks	FB-AG-140a.2	91,92

# MEAT, POULTRY AND DAIRY

**Table 1. Sustainability Topics and Accounting Metrics**

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Greenhouse Gas Emissions	Gross global Scope 1 emissions	FB-MP-110a.1	101
	Discussion of long-term and short-term strategy or plan to manage Scope 1 emissions, emissions reduction targets and an analysis of performance against those targets.	FB-MP-110a.2	102,103
Energy Management	(1) Operational energy consumed, (2) percentage grid electricity, (3) percentage renewable	FB-MP-130a.1	95
Water Management	(1) Total water withdrawn, (2) total water consumed, percentage of each in regions with high or extremely high baseline water stress	FB-MP-140a.1	95
	Description of water management risks and discussion of strategies and practices to mitigate those risks	FB-MP-140a.2	91,92