

About the 2023 Report

The reporting period begins on January 1, 2023 and ends on December 31, 2023. This document systematises the information in order to provide a clear and transparent comparison of the indicators of our environmental, social and governance performance and thus meet all our stakeholders' expectations.

This report has been prepared in accordance with the 2021 GRI Standards and the SASB Standards for the industries of agricultural products as well as meat, poultry and dairy products. In addition, we present our contribution to the Sustainable Development Goals (SDGs) of the UN 2030 Agenda, which are related to various aspects of our Sustainability Policy.

GRI Standard	Content	Page/ Answer	SDG
GRI 2: General Disclosures	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	4	
	2-3 Reporting period, frequency and contact point	This Sustainability Report corresponds to the period beginning January 1, 2023 and ending December 31, 2023. Contact point: comunicacion@grupolucci.com.ar	
	2-4 Restatements of information	N/A	
	2-5 External assurance	131	
	2-6 Activities, value chain and other business relationships	1, 2, 5, 13, 48, 49, 53, 55, 57, 59	ODS 2, 8 y 9
	2-7 Employees	26, 27, 49, 53, 55, 57, 59	
	2-8 Workers who are not employees	27, 49, 53, 55, 57, 59	ODS 8
	2-9 Governance structure and composition	38, 39. At NUECES DE CATAMARCA, Pablo Lucci is the President, Daniel Lucci is the Vice President, and Agustina Lucci is the Deputy Director. At VILUCO, Daniel Lucci is the President, Pablo Lucci is the Vice President, and Agustina Lucci is the Deputy Director. At CITRUSVIL, Pablo Lucci is the President, Agustina Lucci is the Vice President, Julio H. Araguren is a member of the board, and Martín Carignani is the Deputy Director. At ENGORDAR, Pablo Lucci is the President, Daniel Lucci is the Vice President, and Agustina Lucci is the Deputy Director. At Fundación Vicente Lucci, Daniel Lucci is the President and Pablo Lucci is the Vice President.	ODS 16
	2-10 Nomination and selection of the highest governance body	The members of the Board are elected by means of the vote of the shareholders at an ordinary Meeting.	
	2-11 Chair of the highest governance body	38	
	2-12 Role of the highest governance body in overseeing the management of impacts	39	
	2-13 Delegation of responsibility for managing impacts	39	
	2-14 Role of the highest governance body in sustainability reporting	39	
	2-15 Conflicts of interest	39	
	2-16 Communication of critical concerns	39	

GRI Standard	Content	Page/ Answer	SDG
GRI 2: General Disclosures	2-17 Collective knowledge of the highest governance body	39	
	2-18 Evaluation of the performance of the highest governance body	38	
	2-22 Statement on sustainable development strategy	13	
	2-23 Policy commitments	14, 17, 18, 20, 30, 40, 42, 43, 50	SDGs 16 and 17
	2-24 Embedding policy commitments	20, 21, 43-47, 50	SDGs 16 and 17
	2-25 Processes to remediate negative impacts	43, 44	SDGs 16 and 17
	2-26 Mechanisms for seeking advice and raising concerns	41	SDG 16
	2-27 Compliance with laws and regulations	10, 43, 44	SDG 16
	2-28 Membership associations	5	SDG 17
	2-29 Approach to stakeholder engagement	19	
	2-30 Collective bargaining agreements	28	SDG 8
Material Topics			
GRI 3: Material Topics	3-1 Process to determine material topics	14, 15, 16, 17, 18, 19	
	3-2 List of material topics	16	
Economic Aspects			
Economic Performance			
GRI 3: Material topics	3-3 Management of material topics	16	
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
Market Presence			
GRI 3-3: Material topics	3-3 Management of material topics	16, 26, 38	
	202-2 Proportion of senior management hired from the local community	All the Directors belong to the provinces where Grupo Lucci operates.	
Procurement Practices			
GRI 3-3: Management of material topics	3-3 Management of material topics	16, 48	
GRI 204: Procurement practices	204-1 Proportion of spending on local suppliers	48	
Anti-corruption			
GRI 3-3: Management of material topics	3-3 Management of material topics	10, 16, 42-44	
GRI 205: Anti- corruption	205-2: Communication and training on anti-corruption policies and procedures	43, 44	
	205-3 Confirmed incidents of corruption and actions taken	10, 42	
Environmental Aspects			
Materials			
GRI 3-3: Management of material topics	3-3 Management of material topics	16, 80, 83	
301- Materials	301-2 Recycled input materials used	80	SDG 12
	301-3 Reclaimed products and their packaging materials	83	

GRI Standard	Content	Page/ Answer	SDG
Energy			
GRI 3-3: Management of material topics	3-3 Management of material topics	16, 67, 69	
GRI 302: Energy	302-1 Energy consumption within the organization	67, 68	SDG 7
	302-4 Reduction of energy consumption	67, 68	
Water and Effluents			
GRI 3-3: Management of material topics	3-3 Management of material topics	16, 62	
GRI 303: Water and effluents	303-1 Interactions with water	62, 63	SDG 6
	303-2 Management of water discharge-related impacts	62, 63, 65, 66	
	303-3 Water withdrawal	64	
	303-4 Water discharge	64	
	303-5 Water consumption	64	
Biodiversity			
GRI 3-3: Management of material topics	3-3 Management of material topics	8, 14, 16, 75, 84	
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	8, 75, 84-93	SDG 15
	304-2 Significant impacts of activities, products, and services on biodiversity	8, 84-93	
	304-3 Habitats protected or restored	8, 84-87, 90-93	

GRI Standard	Content	Page/ Answer	SDG
Emissions			
GRI 3-3: Management of material topics	3-3 Management of material topics	8, 15, 16, 67, 71	
GRI 305: Emissions	305-1 Direct (Scope 1) GHG emissions	72	SDG 13
	305-2 Energy indirect (Scope 2) GHG emissions	67, 72	
	305-3 Other indirect (Scope 3) GHG emissions	72, 73	
	305-5 Reduction of GHG emissions	74	
Waste			
GRI 3-3: Management of material topics	3-3 Management of material topics	8, 16, 76, 77	
GRI 306: Waste	306-1 Waste generation and significant waste-related impacts	78, 82	SDG 12
	306-2 Management of significant waste-related impacts	78-83	
	306-3 Waste generated	78-83	
	306-4 Waste diverted from disposal	79-81, 83	
	306-5 Waste directed to disposal	82	

GRI Standard	Content	Page/ Answer	SDG
Social Aspects			
Employment			
GRI 3-3: Management of material topics	3-3 Management of material topics	16, 26	
GRI 401: Employment	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	32	SDG 8
	401-3 Parental leave	Nota 1, 126	
Labor/Management Relations			
GRI 3-3: Management of material topics	3-3 Management of material topics	28	
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
Occupational Health and Safety			
GRI 3-3: Management of material topics	3-3 Management of material topics	9, 15, 16, 33,	
GRI 403: Occupational health and safety	403-1 Occupational health and safety management system	33, 34	SDG 3 and 8
	403-2 Hazard identification, risk assessment, and incident investigation	34	SDG 3 and 8
	403-3 Occupational health services	33	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.	SDG 3 and 8
	403-5 Worker training on occupational health and safety	35, 36	SDG 4 and 8
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	33, 34	SDG 3 and 8
	403-8 Workers covered by an occupational health and safety management system	34	SDG 3 and 8

GRI Standard	Content	Page/ Answer	SDG
Training and Education			
GRI 3-3: Management of material topics	3-3 Management of material topics	23-25, 29, 31	
GRI 404: Training and education	404-1 Average hours of training per year per employee	29, 30	SDG 4 and 8
	404-2 Programs for upgrading employee skills and transition assistance programs	23, 24, 30	
	404-3 Percentage of employees receiving regular performance and career development reviews	24	
Diversity and Equal Opportunity			
GRI 3-3: Management of material topics	3-3 Management of material topics	38	
GRI 405: Diversity and equal opportunity	405-1 Diversity of governance bodies and employees	38	SDG 5
Non-discrimination			
GRI 3-3: Management of material topics	3-3 Management of material topics	16, 40-44	
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 10
Freedom of Association and Collective Bargaining			
GRI 3-3: Management of material topics	3-3 Management of material topics	16, 28	
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 and 16
Child Labour			
GRI 3-3: Management of material topics	3-3 Management of material topics	10, 16, 20	
GRI 408: Child labour	408-1 Operations and suppliers at significant risk for incidents of child labour	20, 21, 45	SDG 8 and 16

GRI Standard	Content	Page/ Answer	SDG
Forced Labour			
GRI 3-3: Management of material topics	3-3 Management of material topics	10, 16, 20, 45	
GRI 409: Forced or compulsory labour	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labour	20	SDG 8 and 16
Security Practices			
GRI 3-3: Management of material topics	3-3 Management of material topics	16, 20	
GRI 410: Security practices	410-1 Security personnel trained in human rights policies or procedures	20	SDG 8
Local Communities			
GRI 3-3: Management of material topics	3-3 Management of material topics	16, 95	SDG 4, 8 and 11
GRI 413: Local communities	413-1 Operations with local community engagement, impact assessment, and development programs	95-116	SDG 4, 8 and 11
Supplier Social Assessment			
GRI 3-3: Management of material topics	3-3 Management of material topics	45, 48	
GRI 414: Supplier social assessment	414-1 New suppliers that were screened using social criteria	This kind of assessment is not carried out.	

GRI Standard	Content	Page/ Answer	SDG
Public Policy			
GRI 415: Public policy	415-1 Political contributions	Grupo Lucci does not contribute economically to political parties.	
Customer Health And Safety			
GRI 3-3: Management of material topics	3-3 Management of material topics	12, 16, 45	
GRI 416: Customer health and safety	416-1 Assessment of the health and safety impacts of product and service categories	45, 52, 54	SDG 3 and 12
Marketing and Labeling			
GRI 3-3: Management of material topics	3-3 Management of material topics	16, 50	
GRI 417: Marketing and labeling	417-2 Incidents of non-compliance concerning product and service information and labeling	There was no complaint.	SDG 12 and 16
	417-3 Incidents of non-compliance concerning marketing communications	There was no complaint.	SDG 12 and 16
Customer Privacy			
GRI 3-3: Management of material topics	3-3 Management of material topics	16, 41, 42, 45	
GRI 418: Customer privacy	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	There was no complaint.	SDG 16

Note 1

Parental leaves for the 2023 period

Number of employees	Men	Women
Who were entitled to a leave	15	4
Who exercised their right to a leave	15	4
Who returned to work after the parental leave	15	4
Who returned to work after their leave and kept their job after 12 months following their return	15	4
Work return index	100%	75%
Retention index	100%	75%

Grupo Lucci's 2023 Sustainability Report has been prepared in accordance with SASB's materiality.

2018 AGRICULTURAL PRODUCTS

Table 1. Sustainability Topics and Accounting Metrics

Topic	Metric	Code	Page / Answer
Greenhouse Gas Emissions	Gross global Scope 1 emissions	FB-AG-110a.1	72
	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	15, 71
	Fleet fuel consumed, percentage renewable	FB-AG-110a.3	Not reported
Energy Management	Operational energy consumed, percentage grid electricity, percentage renewable	FB-AG-130a.1	8, 67, 68, 73
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	62, 63, 64
	Description of water management risks and discussion of strategies and practices to mitigate those risks	FB-AG-140a.2	65, 66, 70, 76
Environmental & Social Impacts of Ingredient Supply Chains	Percentage of agricultural raw materials that are certified to a third-party environmental and/or social standard	FB-AG-430a.1	50-54, 57-59
	Suppliers' social and environmental responsibility audit	FB-AG-430a.2	10, 21, 45, 48

Table 2. Activity Metrics

Activity metrics	Code	Page / Answer
Number of processing facilities	FB-AG-000.B	4, 49, 53, 55, 57, 59
Total area of the land under active production	FB-AG-000.C	7, 49, 53, 55, 57, 59

MEAT, POULTRY AND DAIRY

Table 1. Sustainability Topics and Accounting Metrics

Topic	Metric	Code	Page / Answer
Greenhouse Gas Emissions	Gross global Scope 1 emissions	FB-MP-110a.1	72
	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	15, 71
Energy Management	(1) Operational energy consumed, (2) percentage grid electricity, (3) percentage renewable	FB-MP-130a.1	8, 67, 68, 73
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	62, 63, 64
	Description of water management risks and discussion of strategies and practices to mitigate those risks	FB-MP-140a.2	65, 66, 70, 76

Activity metrics	Code	Page / Answer
Number of processing and manufacturing facilities	FB-MP-000.A	4, 49, 53, 55, 57, 59

Independent Public Accountants' Limited Assurance Report (on the Sustainability Report)



External Assessment Report

To Grupo Lucci's Board of Directors

1. Identification of the Subject Matter Information

We have been hired to produce a limited assurance report on the information included in the 2023 Sustainability Report for the period beginning January 1, 2023 and ending December 31, 2023 and on Grupo Lucci's statement that they have complied with the basic contents recommended by the Global Reporting Initiative (GRI, 2021 version) Standards for preparing Sustainability Reports.

2. Grupo Lucci's Responsibility Regarding the Subject Matter Information

Grupo Lucci's Board of Directors is responsible for:

- > The content of the Sustainability Report attached hereto, which implies defining the scope and the performance indicators to be included and that are relevant to the stakeholders to which the report is addressed;*
- > Defining the criteria to be applied when preparing the Report, based on the criteria established in the GRI Standards;*
- > Keeping suitable records to support the process of managing the information that is relevant to the purposes stated herein and measuring performance based on the established criteria;*
- > Preparing and presenting the attached Sustainability Report.*

3. Public Accountants' Responsibility

We are responsible for presenting an independent report based on our procedures of information analysis. For such purpose, we use the procedures established in the technical resolution (RT37) of the Argentine Federation of Professional Councils of Economic Sciences (FACPCE), which provides a framework for the assessment tasks to be performed on other assurance processes such as this kind of reports. Our scope has been defined as limited assurance report.

Such regulations require that we comply with the ethical requirements, plan and carry out the assigned task in order to produce an independent limited assurance report on the Report with the scope established herein.

The external audit is conducted as a Limited Review, based on the revised International Standard on Assurance Engagement 3000 (ISAE -3000, revised) of the International Auditing and Assurance Standard Board (IAASB), which sets forth a series of procedures to express an opinion on aspects other than financial information, together with the Accountability 1000 Assurance Standard (AA1000AS).

In a limited assurance process, we get evidence, based on selective testing, related to the sustainability information included in our report. We also include an assessment of the estimations and questions to the people in charge of preparing the information presented, and other similar procedures. Its scope is more limited in comparison with an audit, and thus it does not guarantee that we have been informed of all the relevant issues that may be included in an audit or a reasonable assurance report.

Independent Public Accountants' Limited Assurance Report (on the Sustainability Report)



To obtain limited assurance on the information, our work involved:

- Interviewing the company's Board of Directors and staff in charge of collecting the information and preparing the performance indicators selected in order to comprehend the company's policies in terms of sustainability, the implemented activities and the systems to collect information and assess the application of the GRI Standards.
- Performing selective tests to verify the accuracy of the presented information in terms of the selected indicators.
- Analysing the information systems and the methodology employed to collect quantitative data regarding the company's performance indicators.
- Carrying out a selective review of the existing documentation in order to verify the statements made by the Management in our interviews.

We believe the supporting evidence we have obtained can serve as a sufficient and adequate basis for our conclusion on limited assurance. The non-financial information is subject to inherent limitations based on its nature and the methods used to calculate, select a sample or estimate values, which are subject to personal assumptions and criteria. We have not performed any other work that was not included in the agreed scope; thus our conclusion is limited to the sustainability information selected and reviewed.

A limited assurance assignment does not offer the same level of security as that of a reasonable assurance assignment since the procedures to obtain supporting evidence are more limited.

Our work team has been comprised of professionals who are qualified for assessing sustainability aspects in accordance with the GRI Standards.

4. Conclusion

Based on the work described in this report, no matter has come to our attention that causes us to believe that Grupo Lucci's Sustainability Report for the period beginning January 1, 2023 and ending December 31, 2023 has not been prepared, in all significant respects, in accordance with the GRI Standards or that the information and performance indicators included therein have wrong elements that are relevant to the records and files used as basis for its preparation.

Rosario, June 4, 2024

CP Esteban Piniero
Partner

¹ This report refers generically to Grupo Lucci to include all its business activities in Argentina, conducted through the following companies: Citrusvil S.A.; Viluco S.A.; Engordar S.A.; Fundación Vicente Lucci and Nueces de Catamarca S.A.