

2022

SUSTAINABILITY

REPORT

We Are Production and Future

Non-financial Report on ESG
(Environmental, Social and Governance) Criteria

It includes the External Assessment Report



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Letter from the Founding Partners

Once again we have issued a new edition of Grupo Lucci's Sustainability Report, which reflects how we produce with responsibility, caring for natural resources for future generations.

Throughout these pages, we give account of our environmental, social and governance actions reflecting our values of Integrity and Transparency, which are of interest for our target audiences.

We are one of the major private employers in northwestern Argentina and we have clear objectives related to sustainability management which we try to attain together with the work of our collaborators since we share a sustainable purpose, promoting the development of our country.

From our role as leaders and as part of our organisational DNA, we foster continuous improvement, and, as a team, we have seen some improvement in key material topics such as rational use of water, carbon neutrality, the excellence in our quality-certified safe products, and biodiversity protection, among other topics we have been working on.

During this year, Citrusvil has expanded its product portfolio by incorporating organic products, thus reinforcing its role as a strategic partner throughout the value chain of the production of safe, sustainable and reliable food products.

Regarding livestock farming, we have started to implement a holistic approach in the establishments, which is key in order to promote sustainability and ecosystem regeneration.

In terms of agricultural production, we have introduced new crops, thus diversifying our portfolio, and some technological improvements in order to optimise resources. Guided by our entrepreneurial spirit, we foster innovative practices in the development of our business by introducing state-of-the-art technology and ensuring that we are more efficient day by day when it comes to environmental care, since we only have one environment.

Our social investment actions reflect Fundación Vicente Lucci's dynamism. For 20 years, our Fundación Vicente Lucci has been generating educational proposals which supplement the curriculum in 43 rural schools in northwestern Argentina, the area of influence of our operation.

It is worth mentioning that this report has been prepared in accordance with the highest standards of non-financial information disclosure, such as the Global Reporting Initiative (GRI), the Sustainability Accounting Standards Board (SASB) and the Sustainable Development Goals of the UN 2030 Agenda.

We invite you to read the chapters in this new edition, and any comments or suggestions that you may have will be highly appreciated.

Thank you very much!



Pablo Lucci



Daniel Lucci

We Are Grupo Lucci

We are a professionalised Argentine family business group with over 60 years of experience and **committed to the growth of northwestern Argentina.**

We are leaders in the production of agricultural raw materials meant for food production to the world. **We aim at growing responsibly, generating value and social capital** for our environment and offering top-quality products and services, based on innovation and environmental care.

Our entrepreneurial spirit motivates us to keep investing in the country, **ensuring sustainability, transparency and integrity** in each link of our value chain at all times.

📷 *Don Vicente Orchard, Tucumán*

Corporate Philosophy

Our Mission

With enthusiasm and innovation, we **manufacture** top-quality agricultural and agro-industrial products based on sustainable processes, state-of-the-art technology and environmental care, and **commercialise** them in the world.

Our Vision

To be a **sustainable** agro-industrial group which **leads** the industry, is known for the reliability of its products and services, and operates in Argentina and in the world.

Our Purpose

To **contribute** in a sustainable way to improving people's quality of life in the world by offering natural and healthy food in a responsible manner.

Our Values

They are the basis for building a virtuous system of growing, orderly and productive work.



Reliability



Sustainability



Excellence



Enthusiasm



Commitment



Integrity

Activities and Location



Leading company engaged in the production and industrialisation of lemon and its by-products to the world. It has **23 orchards and 2 industrial plants.**

www.citrusvil.com.ar



Company engaged in agriculture by growing mainly soybeans, corn, wheat, sorghum, cotton and pulses. It has **9 establishments.**

www.viluco.com.ar



Livestock farming company engaged in the breeding, pastoral rearing and fattening in feedlots. It has **7 establishments.**

www.engordar.com.ar



Company engaged in Chandler walnut production, packing and commercialisation of walnuts in shell. It has **1 establishment.**

www.nuecesdecamarca.com.ar



Company engaged in sugar cane production and sugar commercialisation. It has **3 orchards.**

www.elpucara.com.ar



Fundación Vicente Lucci was founded in 2003 with the aim of fostering the development of the rural communities in northwestern Argentina and contributing to their social and educational needs.

www.fundacionvlucci.org.ar

Networks and Partnerships

We belong to different institutions in order to create networks that strategically enable us to develop a responsible production, prevent child labour and promote entrepreneurial development in northwestern Argentina.

Citrusvil



Agriculture and Livestock Farming



Grupo Lucci



Fundación Vicente Lucci

We actively participate in meetings with state agencies and business organisations that are benchmarks in our activities in the region, such as:

- Ministry of Education of the Province of Tucumán
- Ministry of Education of the Province of Salta
- Ministry of Domestic Affairs of the Province of Tucumán
- Ministry of Environmental Health of the Province of Tucumán
- Schools in Grupo Lucci's communities of influence in northwestern Argentina
- Instituto Juvenil Moderno
- Instituto San Miguel
- Instituto de Enseñanza Superior (ISET)
- Universidad Siglo 21
- Universidad del Norte Santo Tomás de Aquino (UNSTA)
- School of Economics of the National University of Tucumán (UNT)
- BBVA
- Randstad

2023 Awards

At Grupo Lucci, we aim at growing responsibly, generating value and social capital for our customers, suppliers, collaborators, shareholders, and the community. We are committed to offering top-quality products and services, based on innovation and respect for the environment. In recognition of our efforts, we received prestigious awards in 2023.



2023 Corporate Citizenship Award in the category “Environment”, Water Use

Citrusvil’s 8% reduction in its water footprint was recognised by AMCHAM (American Chamber of Commerce in Argentina). This encourages us to keep working on the continuous improvement of our processes and natural resource management.



Caring Entrepreneur Award Fundación Vicente Lucci Received Recognition












Fundación Vicente Lucci was recognised by the Social Ecumenical Forum for its 2023 Volunteer Program.


















CEADS’s Recognition “Conectando Empresas con los ODS” (“Connecting Companies with the SDGs”) Program

We received recognition from the Argentine Business Council for Sustainable Development (CEADS) for our contribution to the 2030 Agenda.

Highlights - Production Performance

Citrusvil	Agriculture and Livestock Farming	Nueces de Catamarca	El Pucará
 5,103 hectares Citrusvil's net productive hectares	 29,000 hectares of agricultural production at Viluco	 215 hectares of Nueces de Catamarca's production	 1,200 hectares of sugar cane production at El Pucará
 275,000 tons of lemons were produced and harvested	 49,443 hectares under livestock farming at Engordar	 326 tons of Chandler walnuts	 85,000 tons of sugar cane were harvested
 296,865 tons of lemons were processed	 23,740 head of cattle in the pastoral system		
	 10,200 breeding cows in the breeding system		

Highlights - Environmental Performance

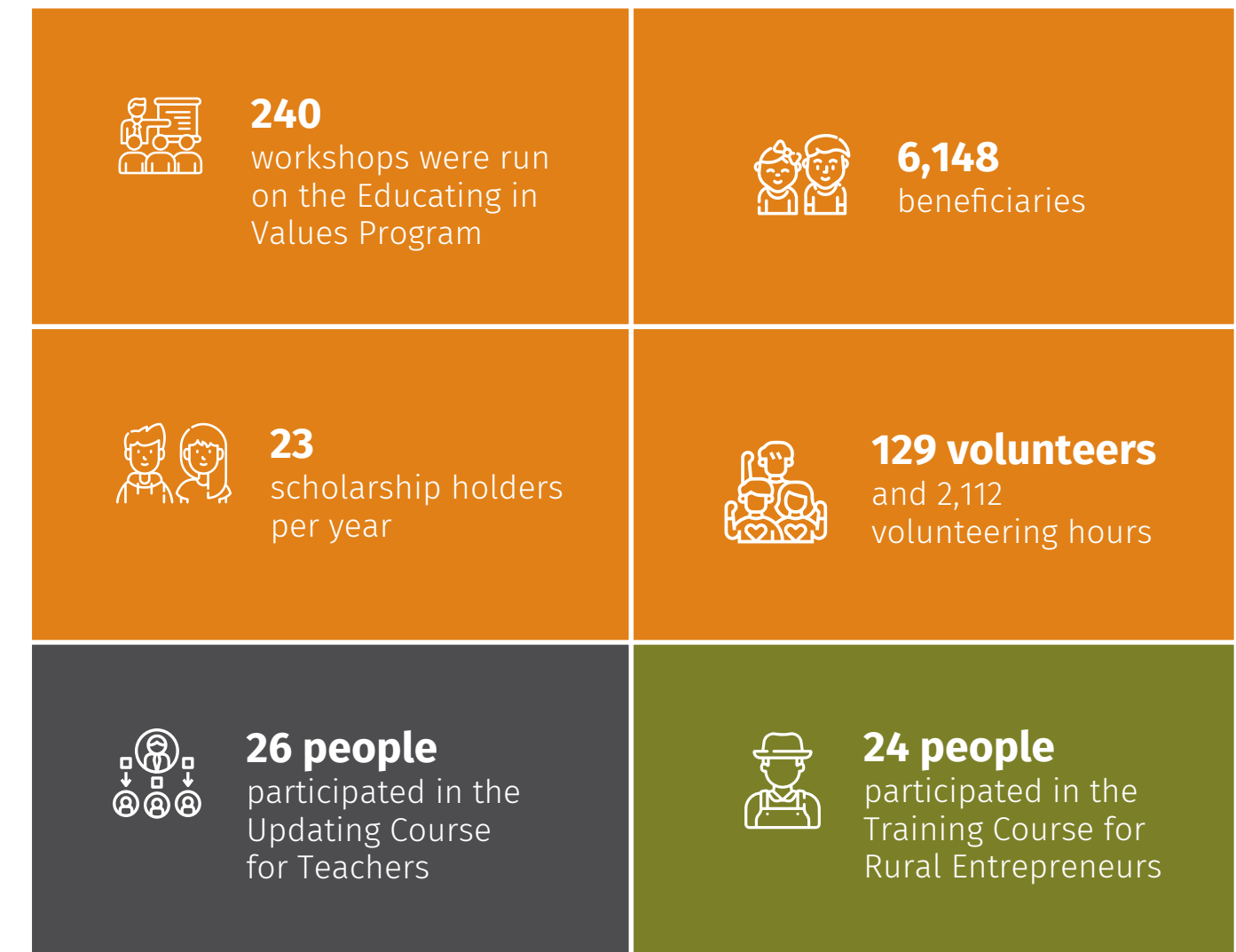
Rational Use of Water	Energy Efficiency	Circular Economy	Biodiversity Conservation
 10% reduction in our water footprint	 10,739 MWh MWh of renewable energy was generated from lemon effluents	 We are Zero Effluent	 5,744 hectares of native forest were preserved
 6.5% reduction in water consumption per ton of processed fruit	 21.5% of our energy matrix comes from renewable (wind) sources	 86,241 tons of CO2 were sequestered by our lemon plantations	 115 bird species and 14 mammals were monitored in our forests
 600 hectares of citrus fruits were fertigated with treated water resulted from our effluents	 Reduction consumption per ton of processed fruit ↓5% Electric energy. ↓2% Natural gas.	 88% of the waste generated was recycled	 Over 60% of carbon fixation in our native forests in comparison with other Yungas forests
	 7% reduction CO2 equivalent emissions per ton of lemon juice	 1,781 tons of compost were produced from organic solid waste	 Pollination 19 bee hotels which are home to at least 4 species of pollinators were installed in our orchards

Highlights - Social Performance

Inside the company



In the community



Highlights - Governance



100%

of our collaborators received the Code of Ethics and took part in the Integrity Program



40%

increase in the number of audits conducted to contractors, which reduce the risk of labour informality and prevent child labour



There were no cases of corruption reported



302

audits were conducted and they fully complied with the Annual Plan



How We Create Value

📷 Citrusvil Plant, aerial view of nurseries and Effluent Treatment Plant. **We are zero effluent**

Integrated Management System

By means of our productive development, we aim at offering safe and natural products to the world in a more efficient and sustainable manner. We have implemented management processes which enable us to obtain certifications under international quality standards, meeting our customers' expectations and assuming the responsibility for our operations.



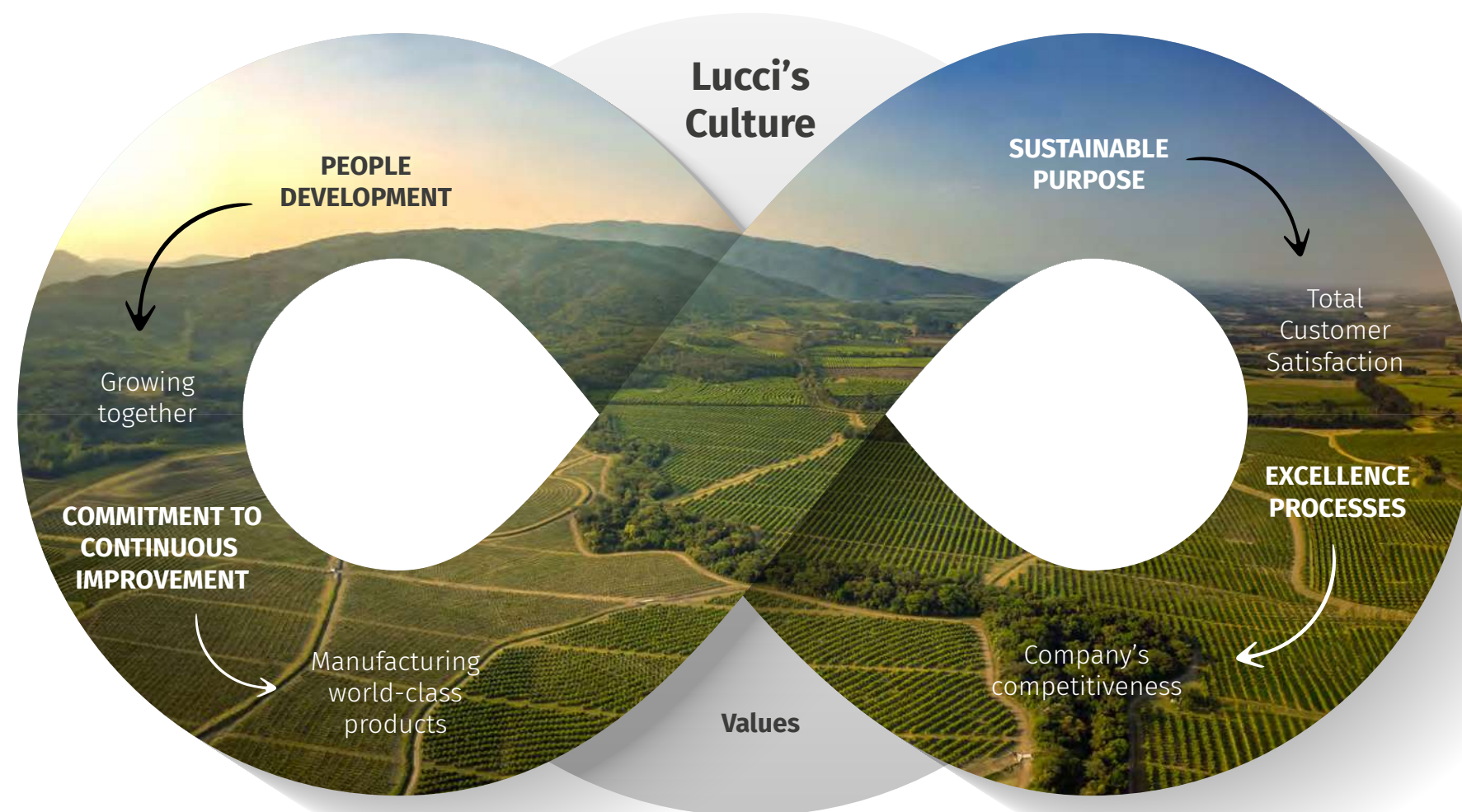
UKOSHER



Business Model

Based on our organisational values, we have determined a growth model which guides Grupo Lucci's companies so that they can develop their excellence model taking into consideration Lean Management tools and routines.

We aim to add value in each of our actions, taking into account **4 priority areas: competitiveness, sustainability, innovation and human capital.**



Priorities in Our Sustainable Performance

As the central part of our sustainable production strategy, the **Sustainability Policy** defines our activities and enables us to assess key areas of performance in the long term. This framework is based on three pillars which are present throughout the organisation and are in accordance with the ESG (Environmental, Social and Governance) criteria.

We are committed to:

- › Food safety in our products
- › Rational use of water
- › Energy efficiency
- › Circular economy
- › Biodiversity conservation
- › Human rights protection and respect
- › Accountability and transparency
- › Private social investment





Citrusvil, Towards Carbon Neutrality

We aim at being at the forefront of low-carbon production in the world, reducing the emissions of CO₂ and other harmful gases since it is crucial when it comes to offering more sustainable products.

Due to the vertical integration of the business, since we produce the necessary raw material to manufacture our product portfolio, we manage to compensate all the GHG emissions generated throughout our operations.

In 2023, **our lemon plantations sequestered 86,241 tons of CO₂ from the atmosphere. This represents almost twice the total emissions from the production sectors.**



“We are committed to reducing the amount of emissions by introducing changes in the operation processes, such as:

- ✓ *streamlining operation practices and production schemes;*
- ✓ *investing in renewable energy sources by acquiring a new high-efficiency boiler, among other equipment; and*
- ✓ *implementing energy efficiency measures.”*

Agustina Lucci, Sustainability Manager.



[Read the full article](#)

Materiality

The double materiality matrix shows the result of focusing on some topics for the sustainable management of our businesses.

We have identified **18 material topics** which are classified based on their environmental, social or governance impact.

We keep working in order to:

- Align the company's value chain with our stakeholders' expectations
- Understand the role we play when it comes to environmental care



Sustainable Management and Accountability

The following table shows the result of the interaction between the potential impact on the relations with our stakeholders and the strategic execution of our Sustainability Policy.

Area	Material Topic	Sustainability Policy	2023 Accountability
Environmental	<ul style="list-style-type: none"> › Efficient use of water and effluent treatment › Waste management › Greenhouse gas emissions › Sustainable agriculture, biodiversity and responsible use of agrochemicals › Energy efficiency and use of alternative energies 	<ul style="list-style-type: none"> › Rational use of water › Energy efficiency › Circular economy › Biodiversity conservation 	<p>The management in line with these topics is reported in the following chapters:</p> <ul style="list-style-type: none"> › Sustainable Businesses › Environmental Management
Social	<ul style="list-style-type: none"> › Healthy and safe products › Workers' health and safety › Fight against child labour › Traceability of the products and the value chain › Community development › Work conditions and workers' development › Protection of the workers' human and labour rights 	<ul style="list-style-type: none"> › Food safety in our products › Human rights protection and respect › Private social investment 	<p>The management in line with these topics is reported in the following chapters:</p> <ul style="list-style-type: none"> › Sustainable Businesses › How We Create Value › Social Investment › Human Capital

Sustainable Management and Accountability

Area	Material Topic	Sustainability Policy	2023 Accountability
Governance	<div><div>> Ethics and transparency in the business management</div><div>> Quality certifications</div><div>> R & D</div><div>> Economic performance and local development</div><div>> Diversity and equality</div><div>> Partnerships</div></div>	<div><div>> Accountability and transparency</div><div><div><div>5 GENDER EQUALITY</div><div>8 DECENT WORK AND ECONOMIC GROWTH</div><div>11 SUSTAINABLE CITIES AND COMMUNITIES</div><div>16 PEACE, JUSTICE AND STRONG INSTITUTIONS</div><div>17 PARTNERSHIPS FOR THE GOALS</div></div></div></div>	<div><div>The management in line with these topics is reported in the following chapters:</div><div><div>> We Are Grupo Lucci</div><div>> How We Create Value</div><div>> Ethics and Corporate Governance</div><div>> Human Capital</div></div></div>



Shareholders and Investors

- › Institutional communication: official website, mailing
- › Sustainability Report, press and social media
- › Financial statements
- › Annual report and balance sheet
- › Ethics Hotline
- › Regular meetings
- › Responsible Production Annual Magazine

Collaborators and Trade Unions

- › Institutional communication: official website, mailing, Sustainability Report, press and social media
- › Performance assessment
- › Regular meetings to give feedback
- › Ethics Hotline
- › Internal audits
- › Internal communication via e-mail and chat
- › Training courses and meetings
- › Informative posters on safety and news
- › Meetings and agreements with guild and trade union representatives
- › Responsible Production Annual Magazine

Customers

- › Institutional communication: official website, mailing
- › Sustainability Report, press and social media
- › Direct communication with the commercial teams
- › Report preparation upon request of various stakeholders
- › Annual satisfaction survey
- › Customer service
- › Virtual meetings
- › Audits
- › Ethics Hotline
- › National and international fairs and events
- › Plant visits
- › Responsible Production Annual Magazine

Communication with the Stakeholders

Suppliers and Contractors

- › Institutional communication: official website, mailing
- › Sustainability Report, press and social media
- › Supplier assistance service
- › Meetings
- › Audits
- › Ethics Hotline
- › Training courses on sustainable practices
- › Consultancy services on certifications
- › Sustainable Purchasing Policy
- › Responsible Production Annual Magazine

Local Communities

- › Institutional communication: official website, mailing
- › Sustainability Report, press and social media
- › Direct communication with Fundación Vicente Lucci
- › Working meetings
- › Awareness-raising training courses and workshops
- › Education, work, environment and entrepreneurship programs
- › Corporate volunteering
- › Ethics Hotline
- › Responsible Production Annual Magazine

Government, Civil Society Organizations and Sectoral Agencies

- › Institutional communication: official website, mailing
- › Sustainability Report, press and social media
- › Sectoral meetings
- › Business chambers and associations
- › Work commissions
- › Public-private partnerships
- › Initiatives, commitments and partnerships on sustainable development
- › Ethics Hotline
- › Responsible Production Annual Magazine

Our Commitment to Preventing Child Labour

At Grupo Lucci, we observe the international principles of Human Rights and the International Labour Organization Declaration, and, since 2007, we have been part of the Network of Companies against Child Labour of the Argentine Commission for the Eradication of Child Labour (CONAETI).

We work in a responsible manner in order to offer legal employment protecting human rights and preventing child labour. We reassert our commitments and monitor compliance by our contractors with Grupo Lucci's Good Social Practices and Law No. 27,401 in force.

We have continued implementing control measures for the lemon harvest contractor personnel in order to reduce the risk of labour informality and prevent child labour. We carry out biometric controls in order to guarantee the personnel's identity and ensure compliance with the registrations and audits in the orchards.

No cases of forced labour have been reported in 2023.

 [Read the full article](#)



Harvest personnel audits



There was a 40% increase in the number of audits in order to achieve greater presence in the fields, strengthening the control environment.

Scope

16 %
of the personnel

Audits per production area



The audits conducted in our production centres were based on the annual planning and all the activities were carried out.

CEADS

Together with Fundación Vicente Lucci, in the context of the work meetings of the Argentine Business Council for Sustainable Development (CEADS), we presented, together with other organisations and members, the actions we performed in order to prevent child labour in our facilities.



Human Capital



Seguí cuidándote del Covid
Respetemos las medidas preventivas
Es obligatorio el uso permanente de mascarilla
Se debe realizar los controles corporales previos al ingreso
Garantizar la distancia entre las personas, de 1,5 metros
Evitar el contacto físico como darse la mano
Evitar reuniones y disminuir el número de asistentes a las actividades
Cada persona deberá higienizarse en forma frecuente, como así proceder a la limpieza y desinfección del puesto de trabajo, herramientas, trabajo y elementos de uso común
Comunicar de forma inmediata cualquier síntoma a través de los canales establecidos por la empresa.
Cualquier duda comunicarse al área de Salud Ocupacional al 5500 interno 5588



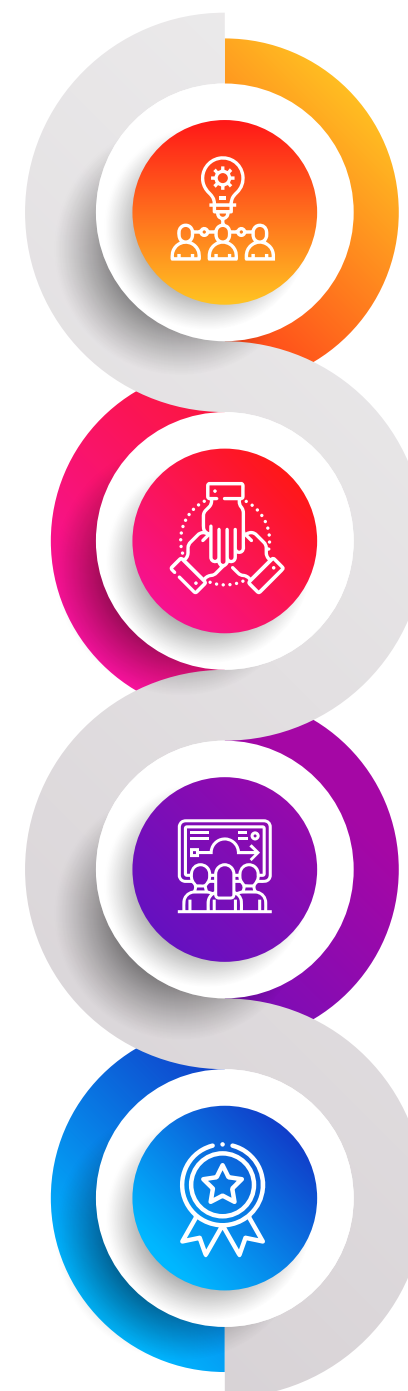
High-Performance Teams

The key to our success lies on our teams' talent, dedication and commitment, which enable us to attain our organisational objectives. That is why we work to offer our collaborators better opportunities for development.

We foster dynamic and collaborative work environments with a strong commitment to caring for our people's health and safety.



During 2023, we consolidated our **Citrusvil's Model of Operational Excellence (MEOC)**, inspired by the Lean Management methodology. In this way, we foster the implementation of specific work routines in the industrial plants, primary production and harvest, which enables us to improve the indicator management and the efficiency of our operations.



Systematised and Consensual Methodology

- MEOC implementation
- Building trust in the methodology
- Empowering Lean Management leaders

Team Autonomy

- Development of synergistic and collaborative teams
- Necessary and timely information for decision making

Precise Planning

- Establishing a priority order
- Creating strategies and plans based on key and customer-focused solutions

Better Results

- Operational efficiency, competitiveness and sustainable growth

People Development

9-Box Methodology

With the 9-Box Methodology, we started to assess our collaborators and measure their skills in an interdisciplinary board, which enables us to create Personal Development Plans for each collaborator. By means of this collaborative process, we aim at creating shared environments which promote learning.

What Did We Do? 2023 Process Stages

Stage 1

> Leader Training

Stage 2

> Collaborator Mapping

Stage 3

> Measuring Boards

Achievements and Challenges

54 collaborators were trained on the methodology and 170 collaborators from different positions were mapped.

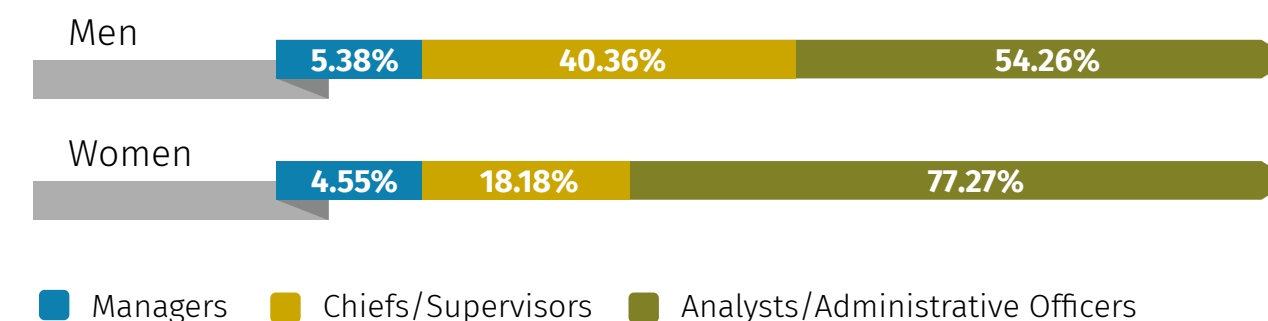
Soon we will follow up the process in order to determine the Personal Development Plans

Performance Assessment

In the context of our continuous commitment to supporting the professional development of our most outstanding collaborators, we conduct annual performance tests in order to assess our collaborators' skills, potential and suitability for their position, elaborating personalised career plans.

Grupo Lucci has 360-degree assessment which includes self-assessment instances, collaborator assessment by managers, committee and consensus. One of the main objectives of the Performance Management Program (PGD) is managing the development of our collaborators by means of feedback which allows for the design of the Personal Development Plan (PDI).

Percentage of Collaborators Assessed in 2023





Agents of Change

By **José Luis Palacio, Human Capital Manager**

We strive to be agents of change and transformation. This implies playing an active role in building a responsible and sustainable future.

Our challenge consists in accompanying a cultural change which fosters the development of our collaborators and promotes excellence, based on a leadership which is characterised by positive influence and collaborative work. This demands listening to different perspectives and finding points of synergy to work together towards shared objectives.

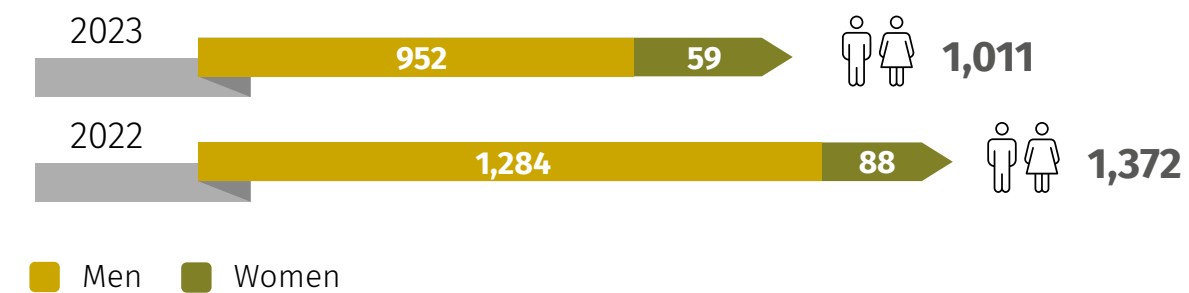
In this sense, the Personal Development Program (Nine Box) is the tool on which we base the development of our people, and our leaders are working on it. We have devoted significant efforts to strengthen the skills

based on continuous improvement, innovation and operational excellence in order to attain a stronger organisation which aims at creating future. Work through our Model of Operational Excellence (MEOC) and the innovation cells installed in Harvest, Primary Production, Industry, and Agriculture and Livestock Farming are evidence of the application of our main focus.

Being agents of sustainable and responsible change is an ongoing journey, not just a destination. It demands continuous commitment to learning, adaptation and continuous improvement in order to create a significant and long-lasting impact. Generating a sustainable contribution and reaching personal, group and business goals concerns us all.

Our Collaborators

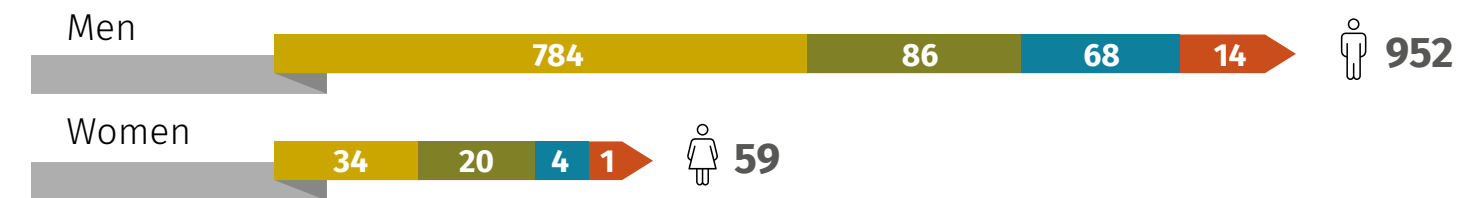
With a total of 1,011 collaborators, we are one of the major private employers in the province of Tucumán.



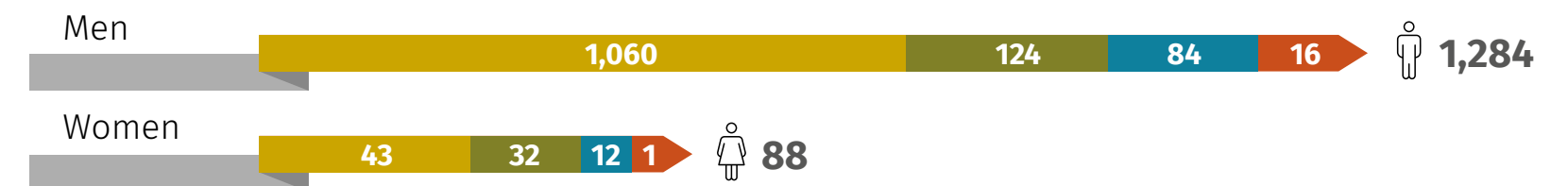
The reduction in the number of collaborators during this period has to do mainly with the strategic decision of not operating in the fresh fruit business.

Distribution by Gender and Job Category

2023



2022



Workers Analysts and Administrative Officers Supervisors and Chiefs Directors and Managers

Throughout all these years, we have strengthened local bonds and promoted our influence in our operational communities. That is why we are proud of mentioning that 92% of our directors and managers come from provinces where we operate.

Distribution by Gender and Employment Contract

	2023		2022	
Employment contract	Women	Men	Women	Men
Discontinuous permanent agricultural workers	0	11	0	15
Temporary agricultural workers	3	20	1	13
Probationary period	0	0	0	1
Permanent	46	581	52	596
Part-time permanent	1	0	2	0
Fixed term	3	22	26	101
Temporary	6	237	10	463
Construction	0	81	0	92

Harvesting is performed by about 2,300 local contractors.

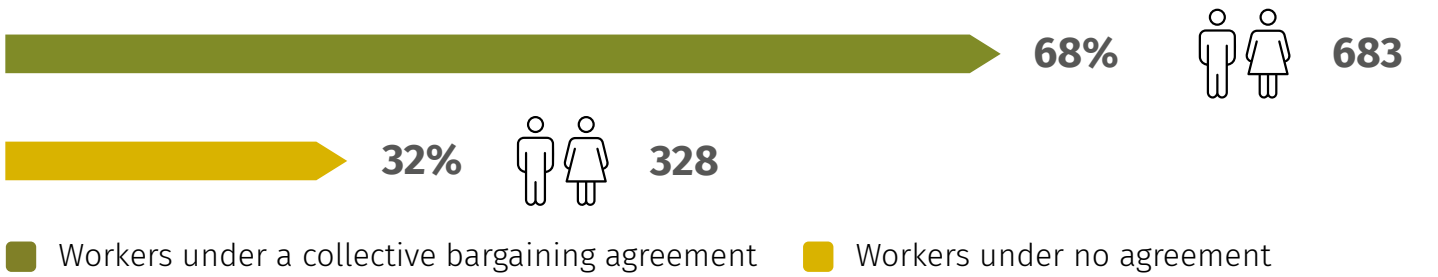


Guilds and Trade Unions

Our Policy on Good Social Practices ensures the respect for our collaborators’ right of trade union free association, in accordance with labour laws.

We keep constant and transparent communication with trade union representatives.

Personnel Distribution Based on Their Trade Union Association



Trade Union	Number of Collaborators
Trade Union of Workers of the Food Industries (STIA)	283
Argentine Union of Rural Workers and Stevedores (UATRE)	289
Argentine Building Workers Union (UOCRA) National Commission of Agricultural Work	81
Union of Workers at Sports and Civil Institutions (UTEDYC)	17
Trade Union of Sugar Cane Growers (SARA)	7
Monte Redondo Trade Union	6

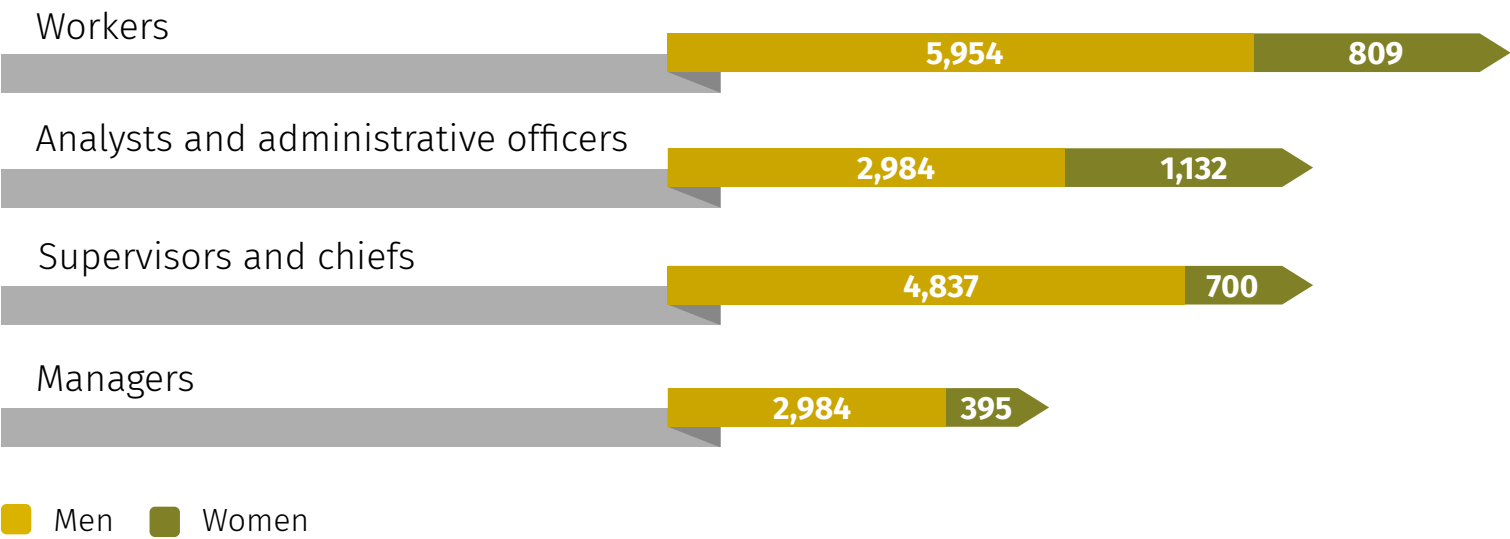
Learning Environments

We aim at supporting the growth of those people who belong to Grupo Lucci’s teams by providing learning environments which promote shared values and formal knowledge.

In 2023, there were 19,795 training hours in total, which represents an average of 19.58 training hours per collaborator.

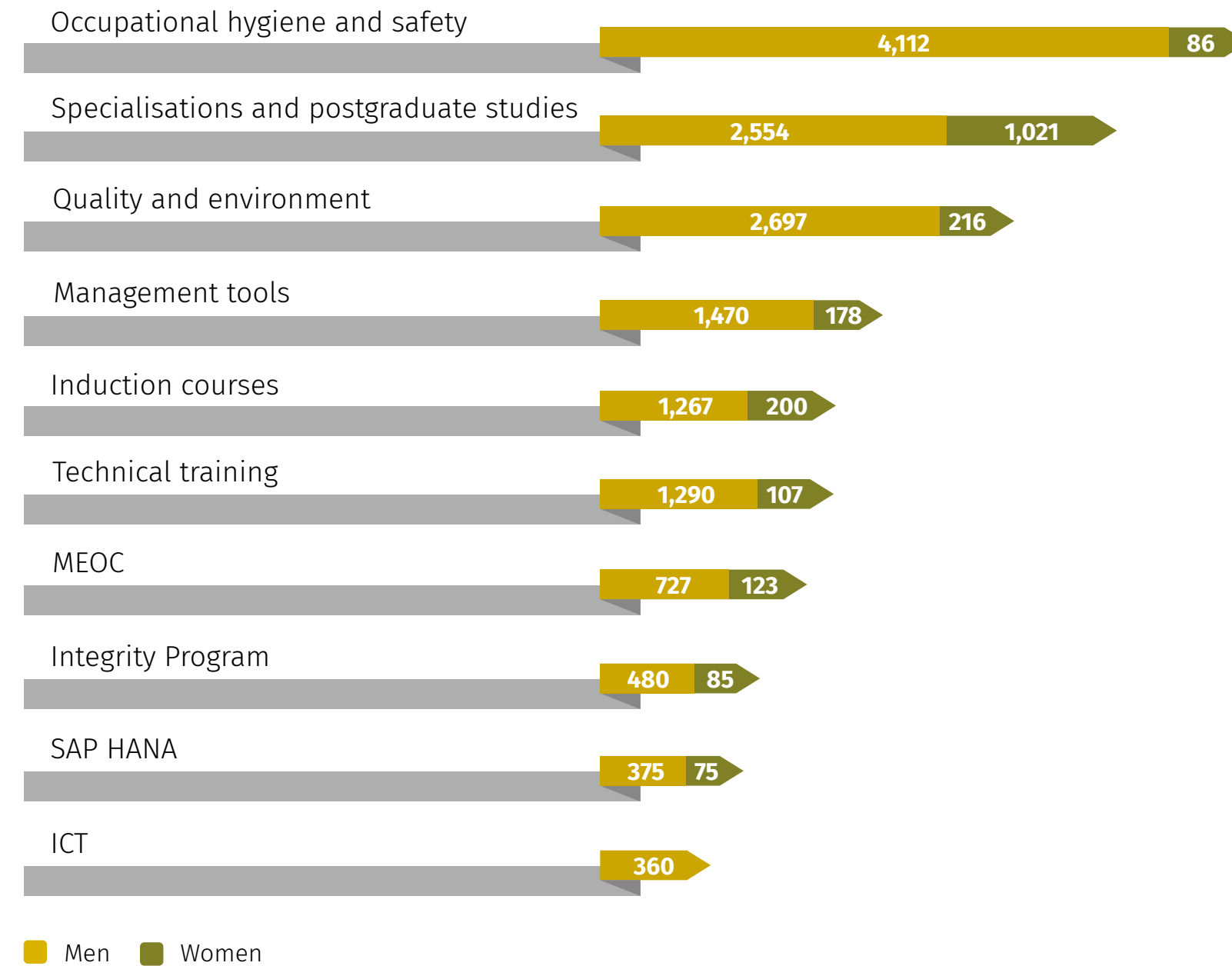
	2023	2022
Number of training hours	19,795	23,061
Number of collaborators	1,011	1,372
Number of training hours per collaborator	19.58	16

Number of Training Hours by Job Category and Gender



This has led us to achieve a total of 3,036 and 16,759 training hours for women and men, respectively.

2023 Number of Training Hours by Topic



Grupo Lucci's Campus

Through our virtual campus, we offer training on various management tools (SAP). In addition, we provide all the induction activities and training on ICT tools. We have also incorporated our Integrity Program, which applies to all our collaborators.

This platform enables us to create reports on the training effectiveness. On the other hand, SSFF (Success Factor) will allow for a native integration from SAP, thus speeding up our processes.



Benefits

We aim at striking a work-life balance, building healthy and long-lasting bonds with our collaborators. That is why we have a series of corporate benefits to accompany different life stages.

- › Hybrid work
- › Flexible working hours
- › Benefit program
- › Special working hours on birthday
- › Maternity or paternity voucher
- › Gym discounts
- › Upgrade Health Insurance

During this year, we have incorporated new benefits:

- › Marriage voucher
- › Chemist discounts

**The benefits are meant for permanent collaborators of the company, with the exception of the legal requirements imposed on every collaborator.*



We Create Safe Environments

Occupational health and safety is a priority in our operations, and we work hard to prevent any accidents.

Since 2012, we have been certified on occupational safety and health. In 2021, we migrated to ISO 45001:2018 standard, which is currently the only international applicable regulation to ensure a safe workplace at Citrusvil's Industrial Plants.

We have an Occupational Health Department available 24/7 at the industrial plants, together with an occupational health service and infirmary. The Occupational Hygiene and Safety Department and the Human Capital Department are in charge of this management, which focuses on the constant prevention of occupational diseases and work accidents.



Occupational Risks Management Program

At Grupo Lucci, we have an occupational risks management program which aims at protecting and caring for our collaborators.

Training Courses

We provide training courses on occupational hygiene and safety to various sectors in our company in order to have an impact on people so that they perform their activities as well as possible, always focusing on safety.

Actions:

- > Induction courses
- > Crucial training courses
- > Compulsory, seasonal recess and external training courses

Drills

We keep our staff trained on how to act in case of emergency.

Each drilled emergency is the result of our preparation and response procedure in case of emergency.

The plan was developed successfully.

Main Areas

Prevention

We get all the staff involved in our culture of prevention. Every incident report is reviewed and then we provide a solution.

5S

We are convinced that a tidy and clean work environment is a safe environment. That is why every work area is audited in order to verify their compliance with the implementation of the 5S methodology and look for opportunities for improvement in order to improve the standards of each work area.

Audits

We conduct audits which enable us to reach every area and verify their level of compliance with the regulation.

All the audits conducted fully complied with the plan:

45 internal audits on the field, industries and the main office.

Emergency Brigade

We strive to have a work team that is duly trained and prepared to act in case of any emergency described in our risk matrix.

Being part of the Emergency Brigade involves great responsibility; that is why the brigade members receive an exceptional and specific training on an annual basis from emergency experts.

We have 56 brigade members who help in case of emergency.

▶ Watch Brigade Members:
Walter Romero, a first-person experience



Forest Fires

We keep working on the prevention of forest fires in our agricultural and livestock fields.

Forest Fires Prevention Program

Training Courses

Training course given by experts

Topics dealt with:

- Forest fires prevention and control techniques
- Fire management practices in case of emergency

Scope

**Over 60 collaborators in
8 production orchards**

Equipment Investment

Provision of basic tools to act effectively in case of emergency



Ethics and Corporate Governance

Committed Leadership

The governance body is comprised of our business group's founding partners. Grupo Lucci has 2 CEOs and 6 leaders who are accountable to all the companies and work in a synergistic manner. In addition, each CEO has specific direct reports based on the activity.

Managers who are accountable to all the companies



Federico Mena
Administration and Finance Manager



José Luis Palacio
Human Capital Manager



Gustavo Serrano
Real Estate Business and Administration Manager



Agustina Lucci
Sustainability Manager



Maximiliano Van Messem
IT Manager



Fabricio Ruiz
Head of Internal Audit and Compliance



Martín Carignani
Citrus Production CEO

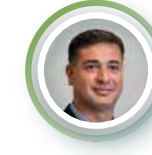
Martín Carignani's direct reports



Juan Altamiranda
Primary Production Manager



Jorge Arce
Harvest Manager



Alberto Galvan
Industrial Plant A Manager



Marcelo Perez
Industrial Plant B Manager



Alejandro Nolte
Global Commercial Manager



Gerardo Cigliutti
Engineering and Maintenance Manager



Pablo Ciani
Agriculture and Livestock Farming CEO

Pablo Ciani's direct reports



Daniel Navarro
Livestock Farming Manager



Ramiro Aznar
Agriculture Manager

Committees

We have various committees that enable us to make decisions as a team.

Executive Committee

It is comprised of the founding partners and CEOs. It meets on a monthly basis and deals with topics based on the operations agenda.

Audit Committee

It supervises the decisions made by the founding partners on issues that have an economic, environmental and social impact. In addition, it coordinates the tasks of the company's Internal Audit Department.

Ethics Committee

It deals with the complaints made through the ethics hotline, guaranteeing confidentiality in each interaction. It assesses each complaint, defines the course of action, arrives at a conclusion and provides a solution to the whistleblower.

Sustainability Committee

It aims at defining the sustainability strategy and integrating it into the operation and administrative processes, as well as fostering dialogue, learning about the stakeholders' expectations and promoting good environmental, social, governance and communication practices.

Crisis Committee

It reviews and handles every serious and crucial situation that might jeopardise the development of the organisation's daily activities. It has a risk matrix and is trained to deal with critical situations related to financial, IT, technological, environmental and social aspects.

Ethics and Transparency

We strive to apply the highest compliance standards, promoting transparent, ethical and responsible management in all our operations.

Code of Ethics

The Code of Ethics lays down the key principles governing our business group, guiding the actions of our collaborators and the various members in the organisation.

 [Code of Ethics](#)

The principles and main points in our Code of Ethics are:



1. Legality

2. Responsibility

3. Transparency

4. Productivity and professionalism

5. Respect for dignity

6. Confidentiality

7. Solidarity

8. Respect for ecology

9. Respect for safety

10. Mutual benefit

11. Compliance with anticorruption laws

12. Business integrity

13. Gifts

Ethics Hotline

Our Ethics Hotline represents a formalised and transparent process for dealing with **Complaints and Suggestions**. This channel is open to all the stakeholders so that they can report anonymously any irregularity or offence affecting our business group. Every report is dealt with responsibility by the Ethics Committee, monitoring the situation and looking for a solution.

**Web channel**

denuncias.grupolucci.com.ar

**Phone number**

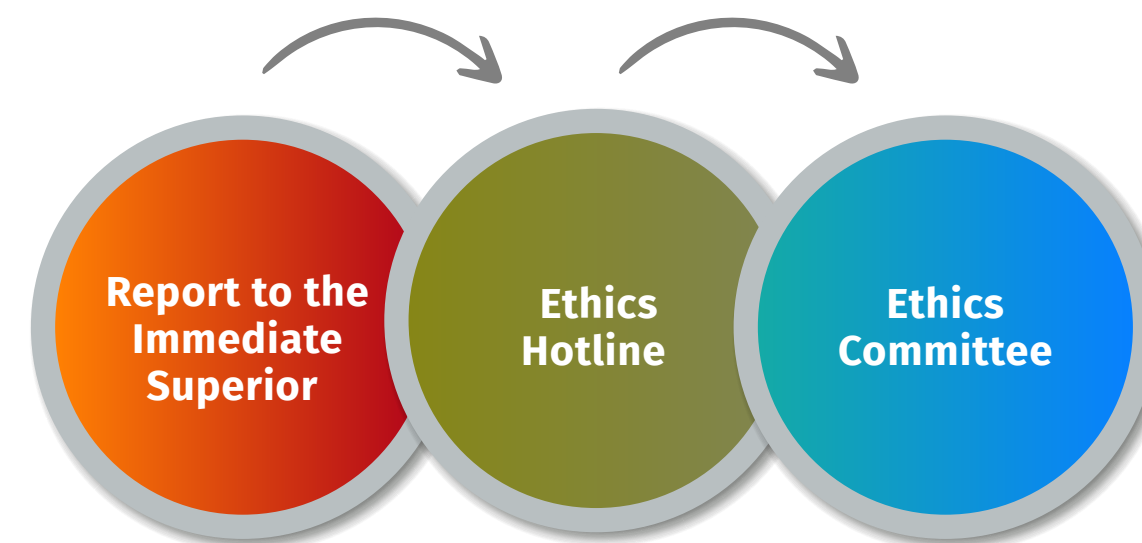
+54 381 4515 500 Ext. 5563.

**Main office**

Ruta 302 Km. 7 Cevil Pozo – Tucumán

Procedure to Apply the Code of Ethics

Collaborators must report any situation which may violate the Code of Ethics. In every case, the collaborator who finds themselves in a situation of a potential conflict of interest or knows about any other collaborator who is in such situation must report it to their Immediate Superior and the Ethics Committee or through the Ethics Hotline.



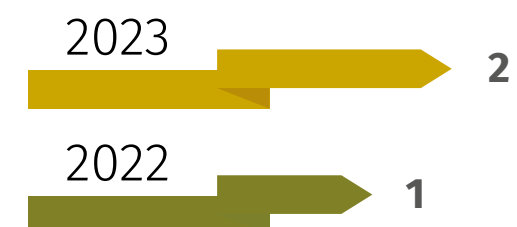
Complaints and Suggestions Received



All the complaints were properly dealt with, reviewing each case and providing a solution.

There were no cases of corruption in the company during the reported year.

We have also received Suggestions, which pave the way for the organisation's continuous improvement.



Anticorruption and Integrity Program

At Grupo Lucci, we are committed to safeguarding integrity in all the company's operations through our Integrity Program. The founding partners together with the Head of Internal Audit and Compliance and the Compliance Officer ensure compliance with regulations and internal legal and ethical procedures. In addition, they are responsible for guaranteeing that the established procedures are properly followed for all the members in the organisation.

In case of a potential bribe and/or corruption situation or any other offence described in Law No. 24,401, the Ethics Committee intervenes by reviewing the case and deciding on how to deal with it.



Integrity Actions



Pablo Ríos, Certified Public Account, has served as Compliance Officer since 2021.

His role in the organisation involves ensuring compliance with regulations, reducing legal and financial risks. He contributes to building an ethical culture, promoting transparency and integrity. In addition, he helps preserve the company's reputation by complying with legal and ethical standards and thus gaining the trust of our customers, investors and other stakeholders.

Currently, you can find the Integrity Program course in our e-learning platform in accordance with Law No. 27,401. This course is compulsory for all the members in the organisation.

“By training all our collaborators and discussing cases with them, we make corruption prevention and risk registration more effective,” stated Pablo.

2023 Integrity Program:

  213

E- Learning 2023 Code of Ethics:

  237

“In 2023, we trained all the staff in the citrus and agriculture and livestock farming fields on the Integrity Program and Code of Ethics. In total, 213 people from citrus production, agriculture and livestock farming and sugar cane production were trained,” highlighted the Compliance Officer.

Sector	Number of people trained in fields
Citrus production	137
Agriculture and livestock farming	70
Sugar cane production	6
213	

In 2024, we are planning to update our Code of Ethics and Risk Policies and develop our current IT system for the Ethics Hotline.

Internal Audits

Through our **Annual Audit Plan**, we aim at developing an internal control structure that reflects management transparency and transmits reliability to our stakeholders.

Process Audits

- Comprehensive analysis of an area or operation unit.
- Performance assessment of the activities and controls, verifying they are suitable and that they comply with the established policies and procedures.

Asset Audits

- Establishment of methodologies and procedures for better asset management in order to preserve such assets.

Harvest Audits

- Monitoring of the compliance of the external suppliers with our Good Social Practices.
- Visits to the facilities to control the contractors and harvest workers in order to mitigate the risk of labour informality and prevent child labour.

In 2023, we complied with all the Annual Internal Audit Plan and maintained the same number as in the previous year.

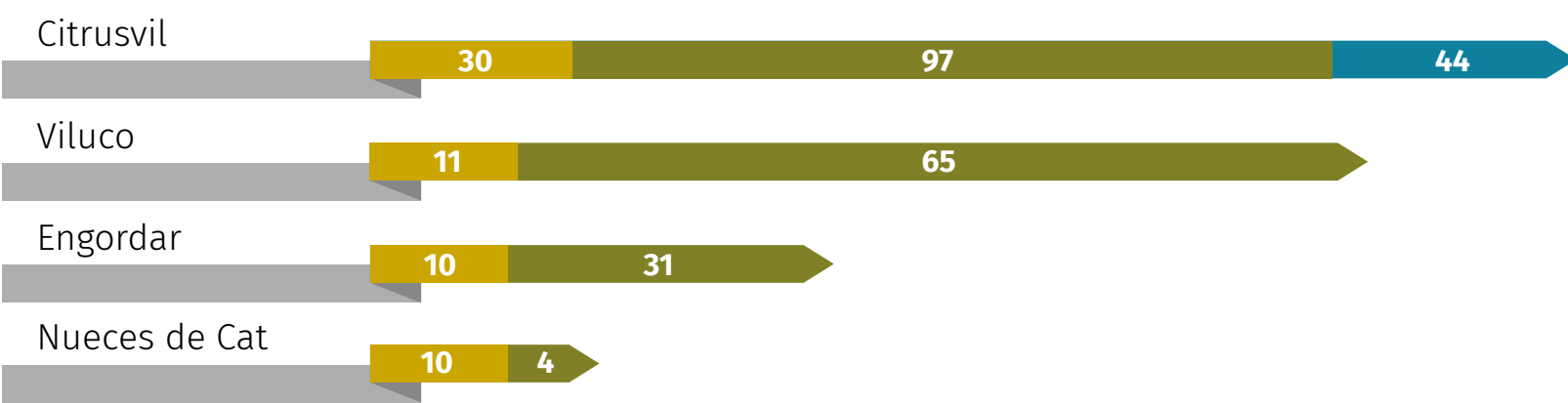
Audits conducted



Type of audit



Audits conducted in 2023 in each company



■ Process Audits ■ Asset Audits ■ Lemon Harvest Audits

Sustainable Businesses



Innovative Management

We work continuously to improve our production processes, employing state-of-the-art and innovative technologies which enable us to strengthen our business relations, meet the standards and take advantage of business opportunities while meeting market demands.



Suppliers

In order to achieve the company's purpose and vision, we cultivate positive and long-lasting relations throughout the value chain, based on trust and mutual benefit and promoting local purchasing.

Grupo Lucci has a Purchasing Policy which applies to every purchase and procurement of goods and/or services in order to guarantee a global sustainable supply policy and the proper management of the purchase cost, and to protect the company and new stakeholders from business risks.

This Policy is supplementary to the Purchase and Procurement Procedure.

60% of our purchases take place locally, and by “locally” we mean those suppliers who have their registered offices in the provinces in northwestern Argentina.

Place of Origin of Our Suppliers

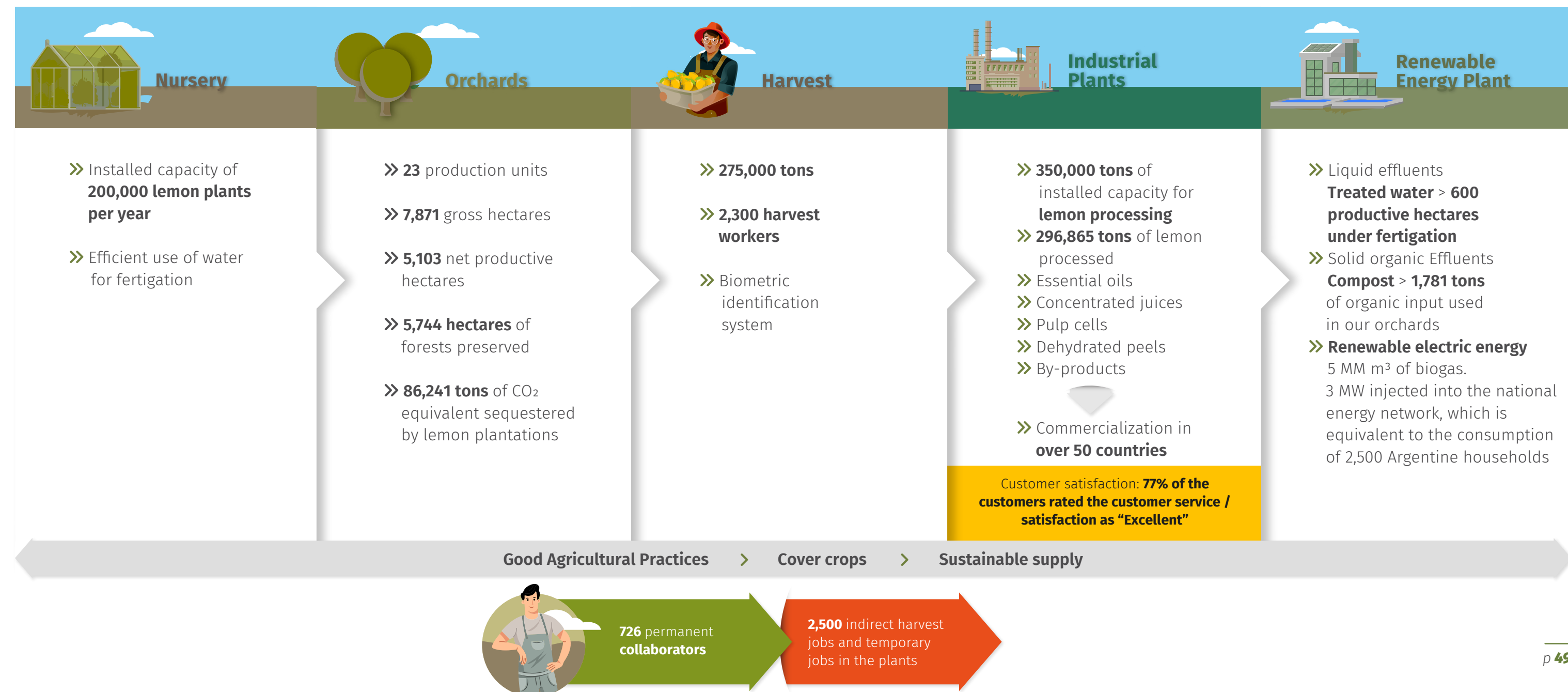


Supplier Assessment

As part of our annual process of supplier assessment, we also conducted on-site audits to crucial suppliers. Such audits were comprehensive and they included both quality assurance and process monitoring. All of them had positive results. We are currently working on a survey on sustainable initiatives that may contribute to our value chain.

Citrusvil: We Supply the World with Top-Quality Products

Value Chain




Sustainable Value Chain

Our commitment to safety, environmental care, biodiversity and integrity in each stage of our production chain is endorsed by quality certifications.

The Quality Assurance and Environment Department ensures the implementation of and compliance with standards in all our production units.



Year 2023

Area	Standard
 Citrus field	Field Organic Production
	GlobalGAP
	GlobalGAP GRASP
	FSA/SAI
 Industry	Halal (IFANCA)
	Halal (THCA)
	BRC
	SGF
	Industry Organic Production
	ISO 9.001
	ISO 14.001
 Renewable Energy Plant	ISO 45.001
	ENRE 558/22

Organic Production Certification

In 2023, we got our organic production certified, which enabled us to expand Citrusvil's portfolio of certified products for our main markets: the European Union and the United States.

We reaffirm our commitment to food safety in our production by applying Good Agricultural Practices and committing ourselves to environmental sustainability and caring for biodiversity and our workers' health, safety and well-being.



Sustainable Supply

We are known around the world for being strategic allies of our customers when it comes to the provision of top-quality raw materials. Our products are certified, which guarantees they have been manufactured in a sustainable production system where quality and food safety are the priority, and where our collaborators are cared for and the impact in our communities is taken into account.

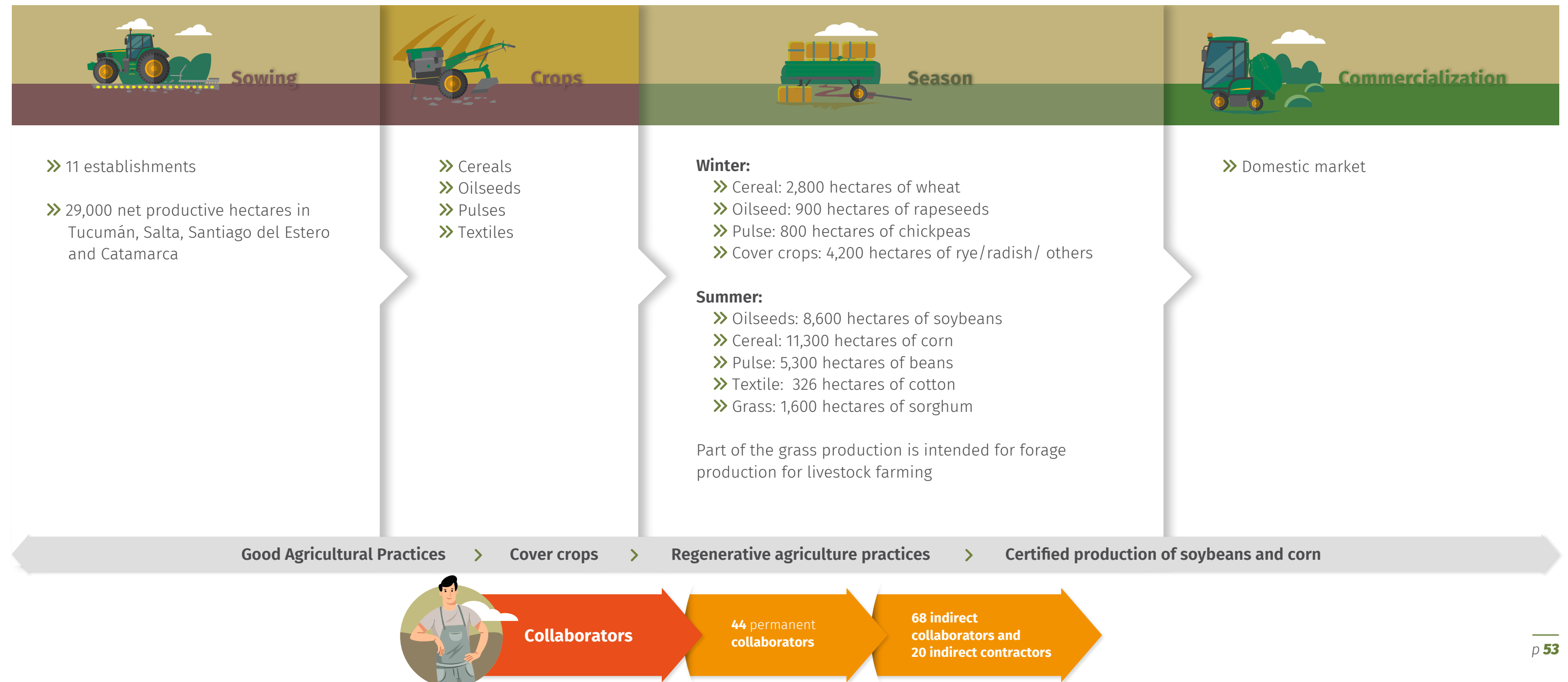
“For about 60 years, our priority has been providing our customers with top-quality, competitive and sustainable products. We are committed to continuous improvement and environmental care. We want to be more efficient, competitive and sustainable day by day. We put into practice all the alternatives we have at hand in order to mitigate climate change, support global energy transition and provide our customers with the best possible service.”

Martín Carignani, Citrus Production CEO



Viluco: Agricultural Activity with Innovation and Technology

Value Chain



Certifications

During the 2022/2023 season, we obtained the RTRS certification for 15,800 tons of soybeans, proving our commitment to sustainable production practices when it comes to this crop.

In addition, we got the RTRS certification for 49,000 tons of corn, thus reaffirming our commitment to quality and food safety in our agricultural activities.

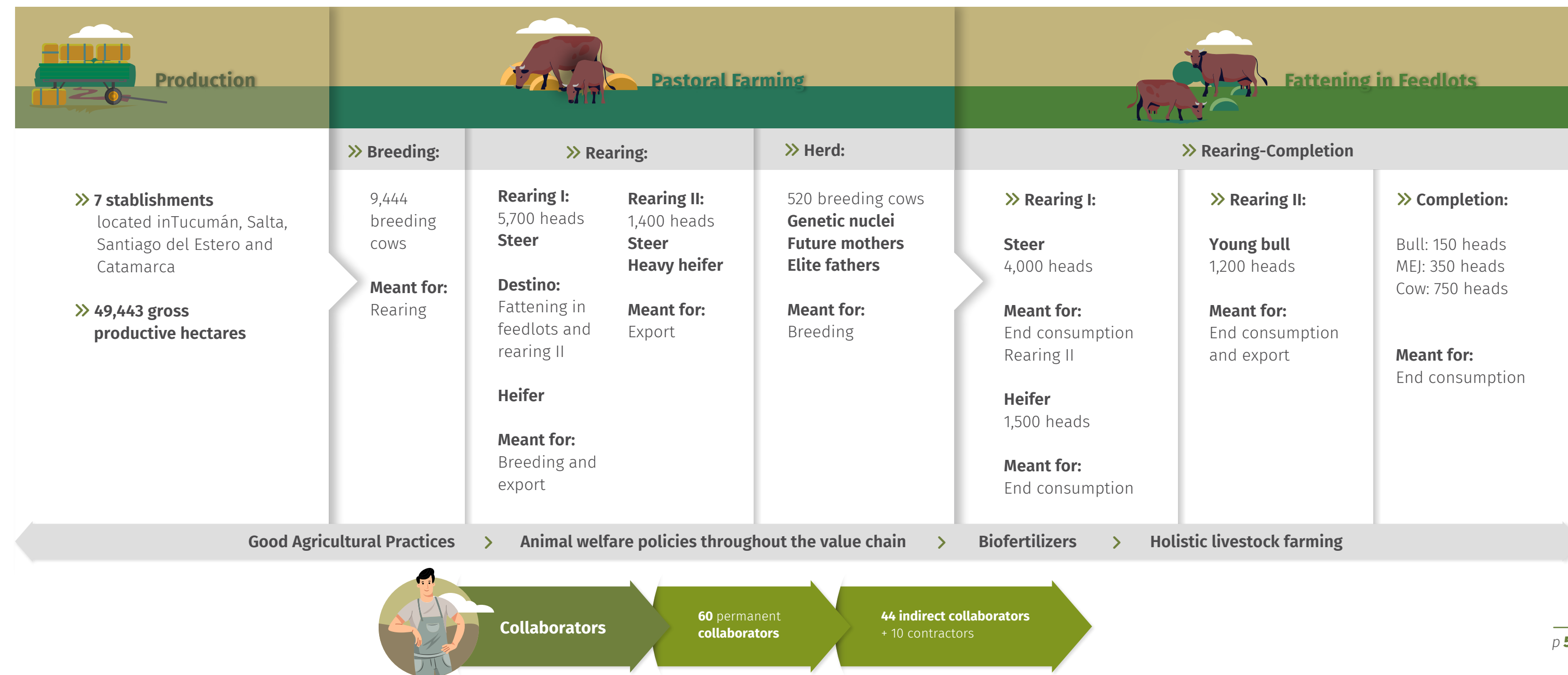
As part of an initiative of group certification by Arcor, once again we got the FSA-SAI certification for corn, which validates us as a sustainable supplier of raw material.

These certifications show our continuous commitment to keeping the highest standards in our production.



Engordar: Sustainable Livestock Farming

Value Chain





Regenerative Grazing for Sustainable Livestock Farming

In March 2023, Engordar implemented the holistic management in La Porteña and El Carmen establishments, located in Santiago del Estero and Catamarca, respectively.

Such implementation for regenerative livestock production aims at capitalizing on Engordar's strategic advantages. This approach involves taking into account livestock farming systems as an integral part of the ecosystems where they operate.

▶ [Watch video](#)

"In our search for continuous improvement, our livestock farming practices have evolved, fostering a sustainable balance between livestock, land and environment. We ensure animal welfare and aim at greater carbon sequestration, better meat quality and an environmental balance in each square meter of pasture." **Pablo Cianci, Agriculture and Livestock Farming CEO.**

Nueces de Catamarca: Healthy Products to the World

Value Chain



GlobalG.A.P. Certification

This 2023 milestone shows the company's continuous commitment to environment preservation, efficient management of natural resources and ecological impact reduction.

By means of thorough auditing and training processes, Nueces de Catamarca obtained this certification which validates its adherence to good agricultural practices and ensures it cares for ecosystem and the workers' well-being.



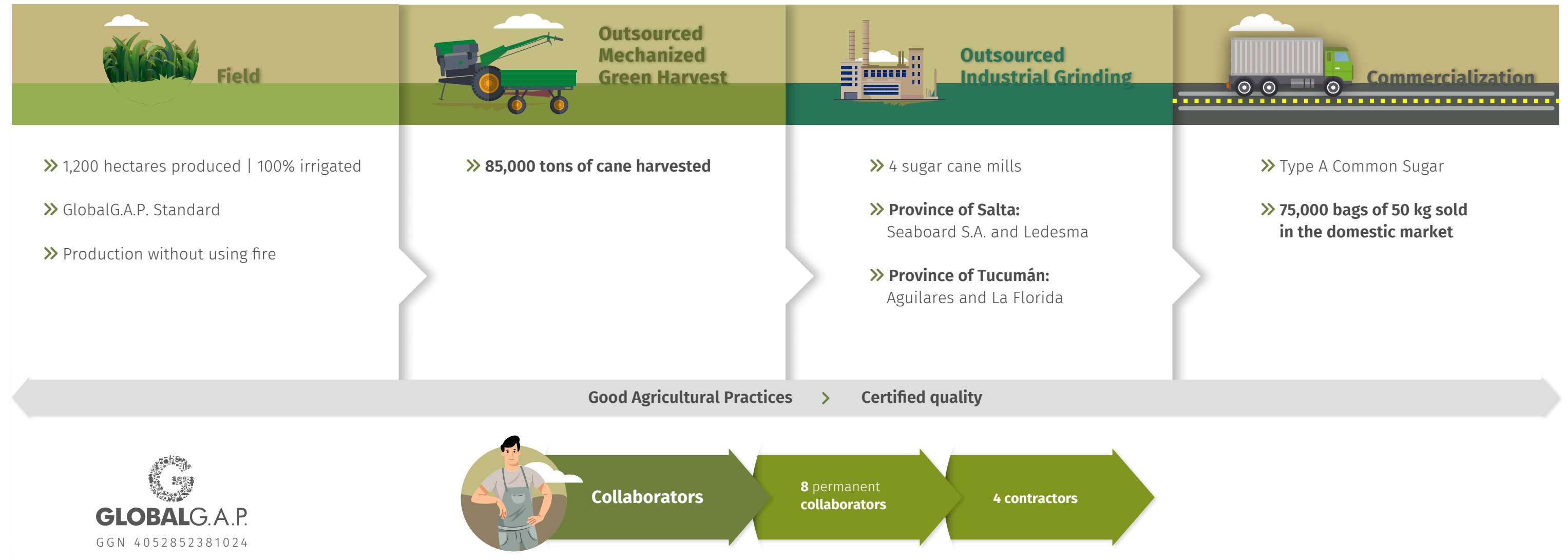
GLOBALG.A.P.

GGN 4063651554434



El Pucará: Certified Quality

Value Chain



Environmental Management



Environmental Performance

We care for the planet by using water rationally, fostering energy efficiency, following the global trend towards low-carbon manufacturing and climate change mitigation, developing circular economy initiatives and promoting biodiversity conversation. All these commitments are described in our Sustainability Policy.

For the past years, we have devoted all our efforts to the continuous improvement of the processes in order to consolidate a sustainable production.

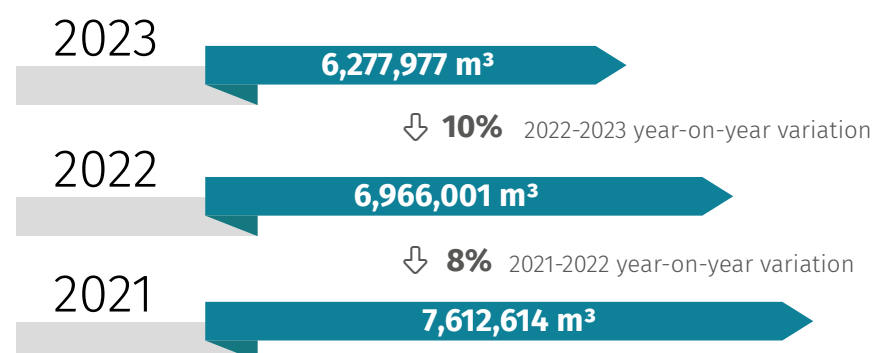


Rational Use of Water

Water resources are essential for life in our planet and crucial for food production. As part of our continuing commitment to its efficient use, we have implemented an integrated management system of water use.

Our water footprint

We measure our water consumption in each stage of Citrusvil's value chain by following the "Blue Footprint" methodology, in accordance with ISO 14046.

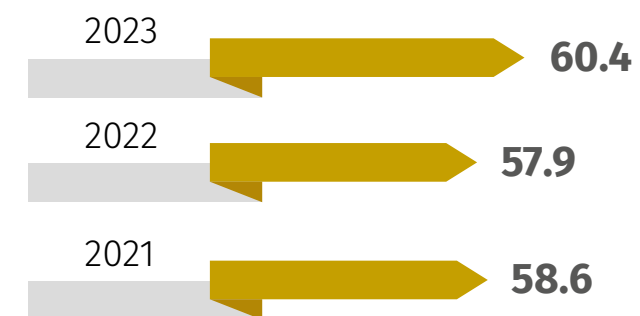


We managed to reduce our footprint by 10%, that is to say, we saved 688,000 m³ of water thanks to the implementation of good practices throughout our value chain.

Water Footprint by Product

*Units expressed in **m³/t** of product

Oil ⬆ **4%** 2022-2023 year-on-year variation



Juice ⬆ **5%** 2022-2023 year-on-year variation



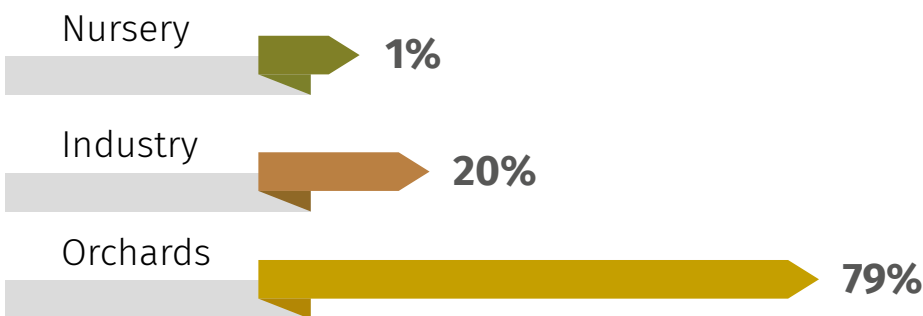
Peel ⬆ **23%** 2022-2023 year-on-year variation



Due to the physical and chemical features of the raw material processed in 2023, there was an increase in the water footprint in the various industrial products.



Distribution of Water Use by Stage in the Production Process



79% of the total volume of water used is intended for irrigation and spraying in lemon plantations.

Area	Nursery	Orchards		Industry
m³	Irrigation	Irrigation	Spraying	Production process
2023	24,191	4,941,470	35,669	1,276,647
2022	27,654	5,612,381	170,334	1,143,986
Annual variation	↓ 13%	↓ 12%	↓ 79%	↑ 10%
Actions	Lower levels of consumption related to lower volumes of seedling production in 2023	Less need for irrigation as a result of weather conditions	Lower levels of consumption as a result of focusing exclusively on the industrial business	Higher levels of consumption related to a greater processing volume

Good Practices in the Use of Water in the Fields

- Over 20 operating dams in citrus orchards capture rainwater for irrigation.
- 45% of the citrus productive area is under dripping fertigation, which allows for greater efficiency in the use of water.
- The implementation of mulching techniques in citrus plantations helps us protect soil, reduce the amount of water lost due to evaporation and contribute to making the most of the organic waste generated.
- The incorporation of soil humidity sensors and weather information helps us determine irrigation needs in real time by employing artificial intelligence for the analysis in three strategic orchards: Colonia I, Cruz Alta and El Chañar.

Data integration enables us to manage the use of water, an essential resource for agriculture, in an efficient and sustainable manner.

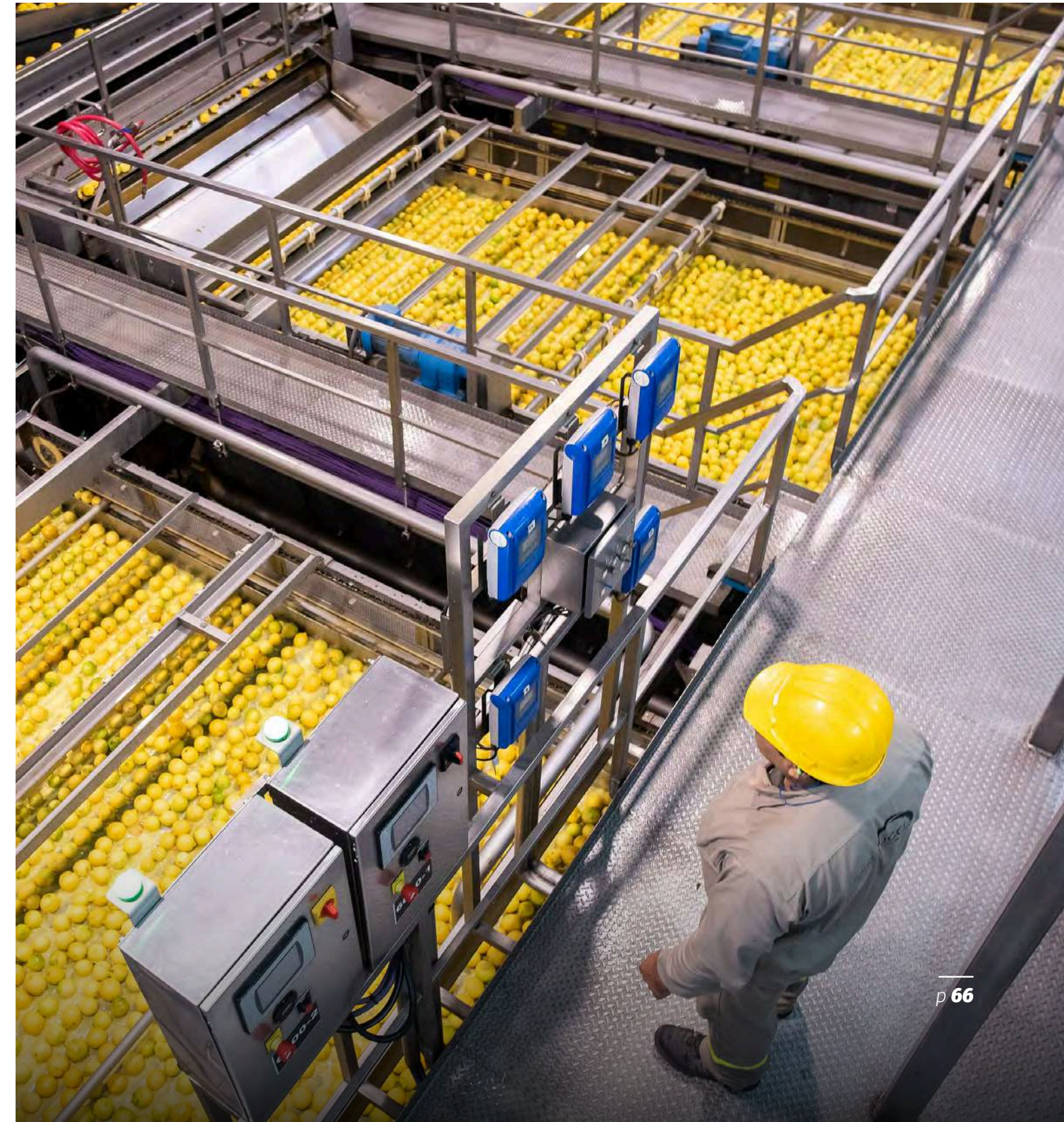
Good Practices in the Use of Industrial Water

Process Innovations

At Citrusvil, we believe water plays a key role in our operations; that is why we have implemented a series of measures and projects to reduce its consumption significantly:

- › New watercourse restoration at different stages of the process
- › New streamlining of the operation system of industrial plants
- › Ongoing staff training on the rational use of water

***We managed to reduce the specific water consumption by 6.5% and we reached an indicator of 3.65 m3 per ton of processed fruit.
The path we walked by over the last decade motivates us to reconsider our new projects in order to keep optimising the use of this resource.***



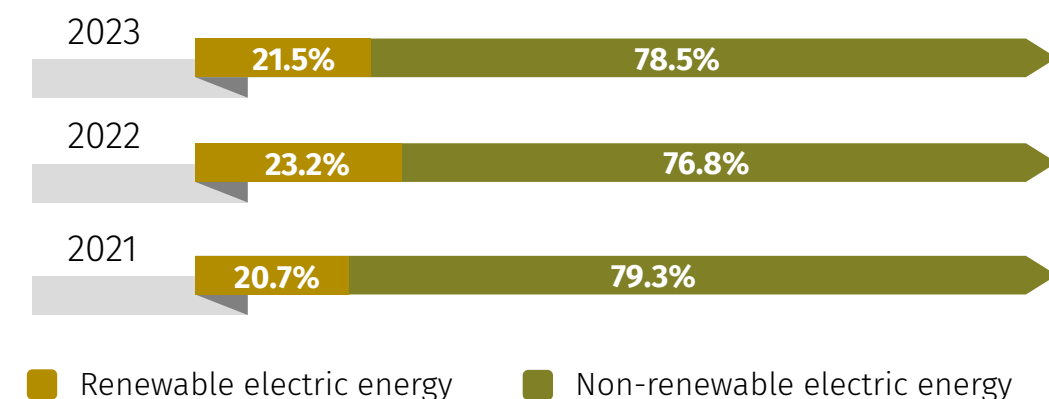
Energy Efficiency

Energy Consumption

Energy efficiency is key in order to make our products more sustainable and reduce the emissions of CO2 and other gases.

An efficient use of energy enables us to develop our activities in keeping with the global trend towards low-carbon manufacturing and clean energy sources.

Citrusvil's electric energy consumption



In 2023, we exceeded the requirements set forth in Law No. 27,191 for the Promotion of the Use of Renewable Energy Sources.

Towards Carbon Neutrality

By 2024, 60% of the energy matrix in our industrial plants will come from renewable wind energy sources.

21.5% of the electric energy consumed in 2023 came from renewable sources.

Energy Consumption by Activity

Energy Sources	Units	2023	2022	Variation
Electric energy	kWh/t processed	59.17	62.35	↓ -5%
Natural gas	m3/t processed	44.13	45.03	↓ -2%
Biogas	m3/t processed	1.21	0.34	↑ 256%
Diesel oil	l/t processed	2.81	3.12	↓ -10%
Liquefied petroleum gas	l/t processed	0.27	0.50	↓ -45%

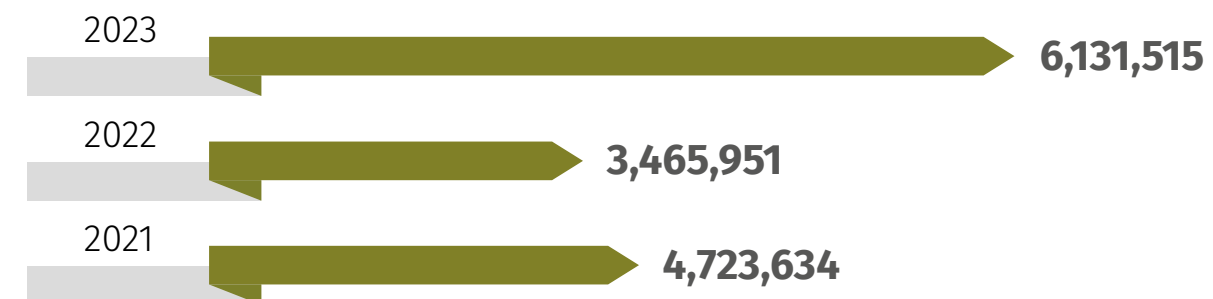
As part of the investments made for the continuous improvement of our processes, we have installed a new high-efficiency boiler at Industrial Plant B, which enables us to reduce the consumption of natural gas by 1.42 m3/t.

We are planning to install the same technological innovation at Industrial Plant A, which consolidates our path towards low-carbon manufacturing.

Renewable Energy Plants

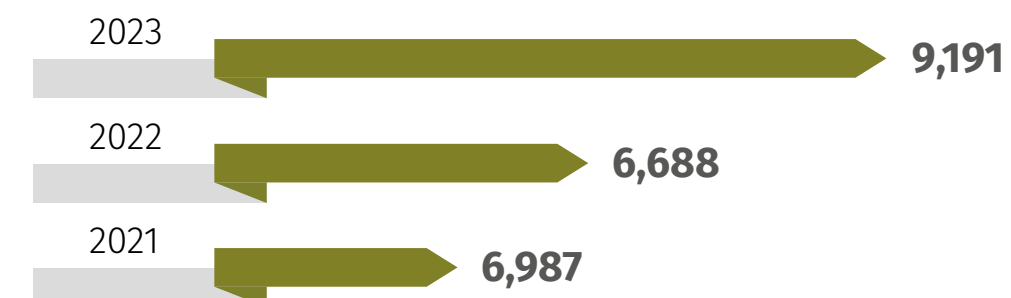
For over 10 years, Citrusvil has had the first lemon effluent treatment plant in the world, which can generate biogas and produce electric energy from renewable sources.

Biogas produced [m³/year]



Through the RenovAr Program, we supply renewable electric energy to the national network.

Renewable electric energy produced [MWh/year]



We injected 3 MW into the national network, which is equivalent to the consumption of about 2,500 Argentine households.

Every year we increase the amount of electric energy generated thanks to the incorporation of power generators and the continuous research and development applied to this project.

Next Steps

During 2024, we are planning to:

- › Streamline the Distributed Control System in order to increase the frequency and precision of the readings of steam, gas, water and electric energy consumption.
- › Keep working on increasing the supply of renewable wind energy by 60%.
- › Maintain and preserve the comprehensive plan of correction and control of the power factor in our industrial plants and agricultural orchards.



Our Actions to Mitigate Climate Change

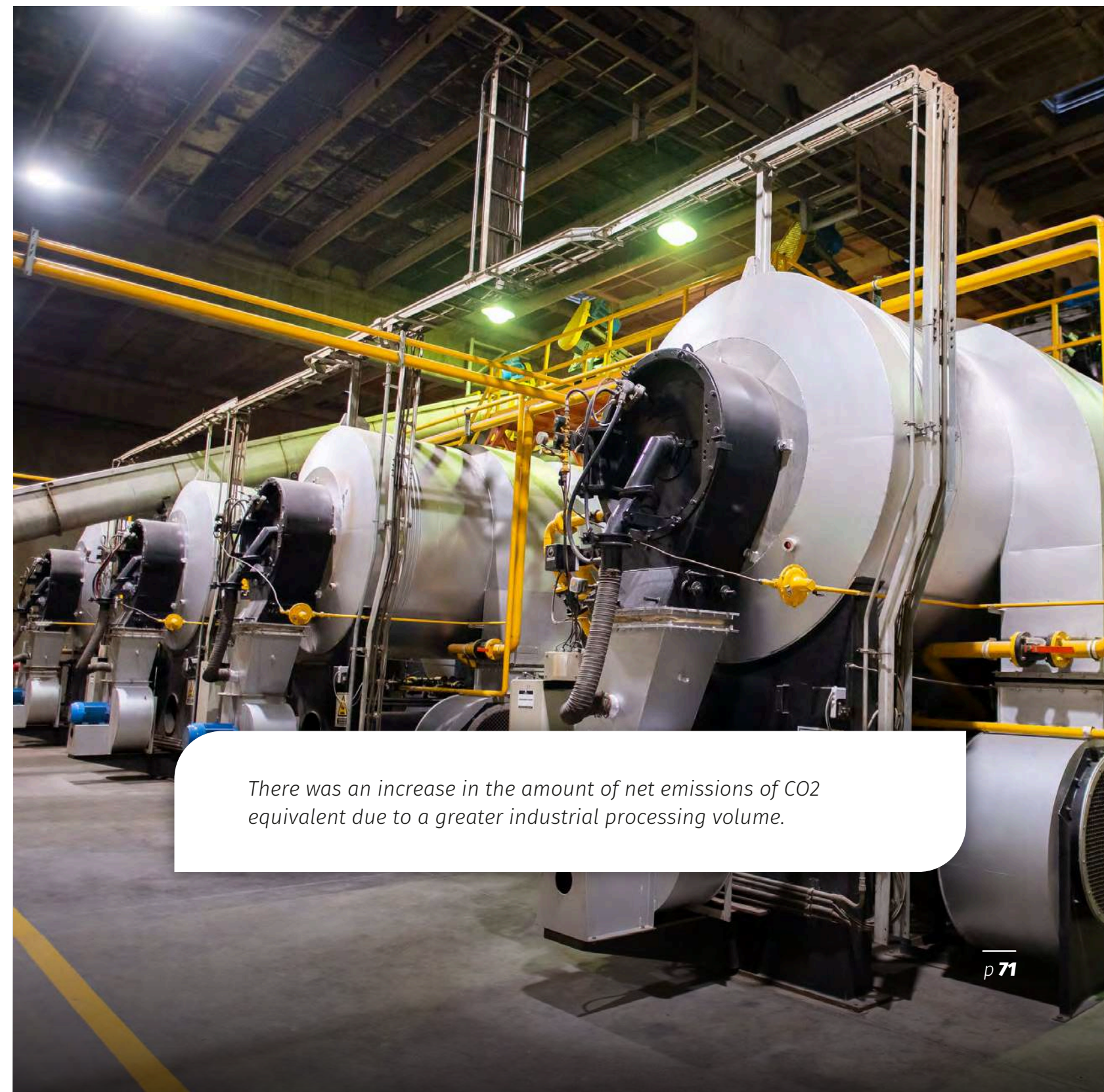
Citrusvil's Carbon Footprint

Every year, we measure the emissions from our operations through the GHG Inventory, which enables us to explore different specific strategies to reduce such emissions.

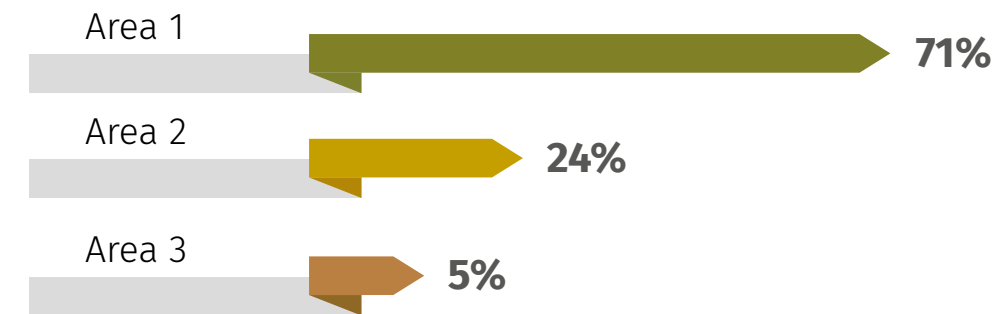
This includes the production of seedlings in our nursery and the end products obtained in our facilities.

In 2023, we emitted 46,424 tons of CO₂ equivalent in total throughout our value chain.

Amount of emissions per year (tons of CO₂ eq.):



Distribution of Our Inventory of CO₂ Equivalent Emissions by Area



Area 1: fuel consumption in industry and fertiliser consumption in our own fields and nursery.

Area 2: electric energy consumption throughout the value chain.

Area 3: activities performed by third parties: fuel for growing practices in the field and fruit transportation.

Carbon Footprint by Citrusvil's Product (kg CO₂ eq./t of product)

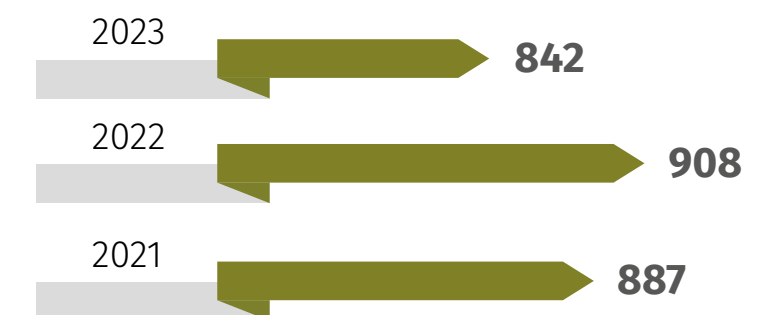
Oil

2022-2023 year-on-year variation \uparrow 3%



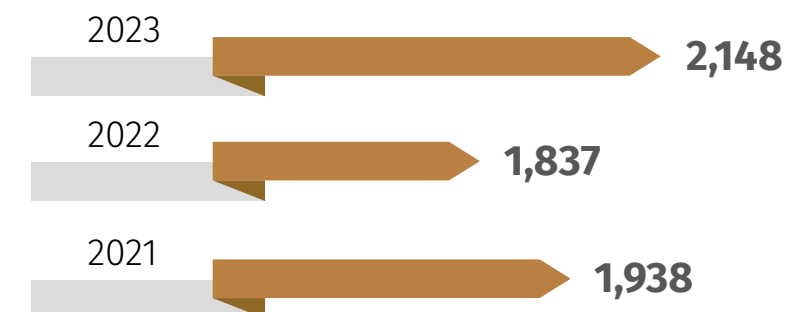
Juice

2022-2023 year-on-year variation \downarrow 7%



Peel

2022-2023 year-on-year variation \uparrow 17%



Due to the physical and chemical features of the raw material processed in 2023, while there was an increase in the amount of CO₂ equivalent emissions per ton of oil and peel produced, there was an improvement by 7% in the juice production.

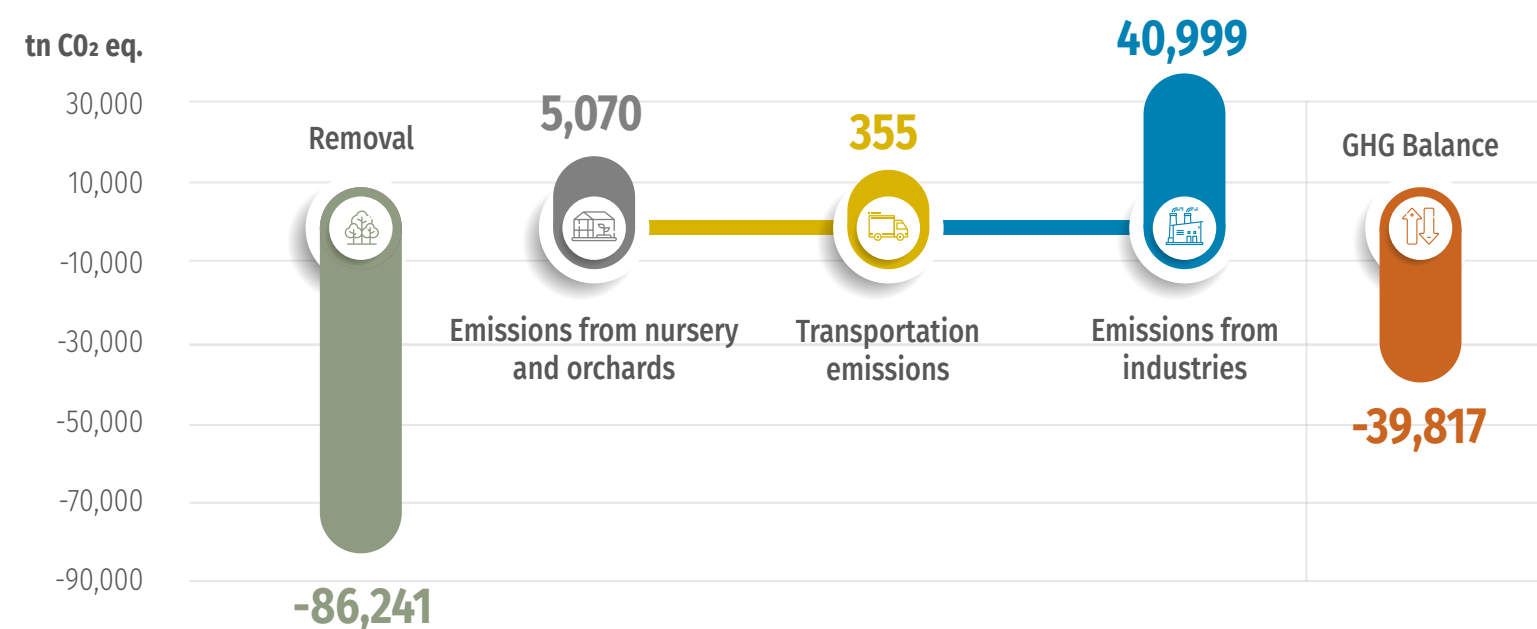
Carbon Emissions throughout the Value Chain

Area	Nursery	Orchards	Industry	Renewable Energy Plant
	Electric energy and fertiliser consumption (tons CO ₂ eq.)	Electric energy, diesel oil and fertiliser consumption (tons CO ₂ eq.)	Electric energy and natural gas consumption (tons CO ₂ eq.)	Electric energy consumption (tons CO ₂ eq.)
2023	9	5,416	40,605	394
2022	11	5,484	36,002	354
Annual variation	↓ 18%	↓ 1%	↑ 13%	↑ 11%
Actions	Fewer emissions as a result of lower volumes of seedling production in 2023	Fewer emissions as a result of less need for irrigation in 2023 due to weather conditions	Higher emissions as a result of greater industrial processing volumes	Higher emissions as a result of greater volumes of treated effluents

Citrusvil's Carbon Balance: Positive Impact

Our lemon plantations help absorb greenhouse gases and contribute to stopping climate change. Since 2019, we have calculated the annual sequestration of greenhouse gases (GHG) in the 5,103 productive hectares of our citrus fields.

Carbon balance



Due to the vertical integration of the business, Citrusvil manages to compensate all the GHG emissions generated throughout its value chain.

In 2023, our lemon plantations removed 86,241 tons of CO₂ from the atmosphere.

This represents almost twice the total emissions generated in subsequent stages.

With a net balance of 39,817 tons of CO₂, not only did we compensate our emissions but we also contributed positively and actively to reversing climate change.

Carbon Stock in Preserved Native Forests

The carbon stock of a forest is an indicator of its health and state of conservation. The higher it is, the greater the amount of CO₂ removed by the forest. This indicator plays a key role in these ecosystems since it mitigates and stops climate change.

We have been running some tests at Don Vicente Orchard, which has 1,411 hectares of preserved native forest and a carbon stock of about 200,000 tons.

These measurements carried out together with Fundación ProYungas serve as baseline to assess the current carbon stock and annual fixation for 2027 in our native forests. With a second measurement already planned, we will be able to determine the positive impact of our forests in Citrusvil's carbon balance.

138.6
tons CO₂/ha
in Citrusvil's forests

86.44
tons CO₂/ha
on average in Yungas forests

↑ **60%**
In comparison with other similar forests, **our forest in Don Vicente Orchard** stores 60% more of carbon.

Circular Economy

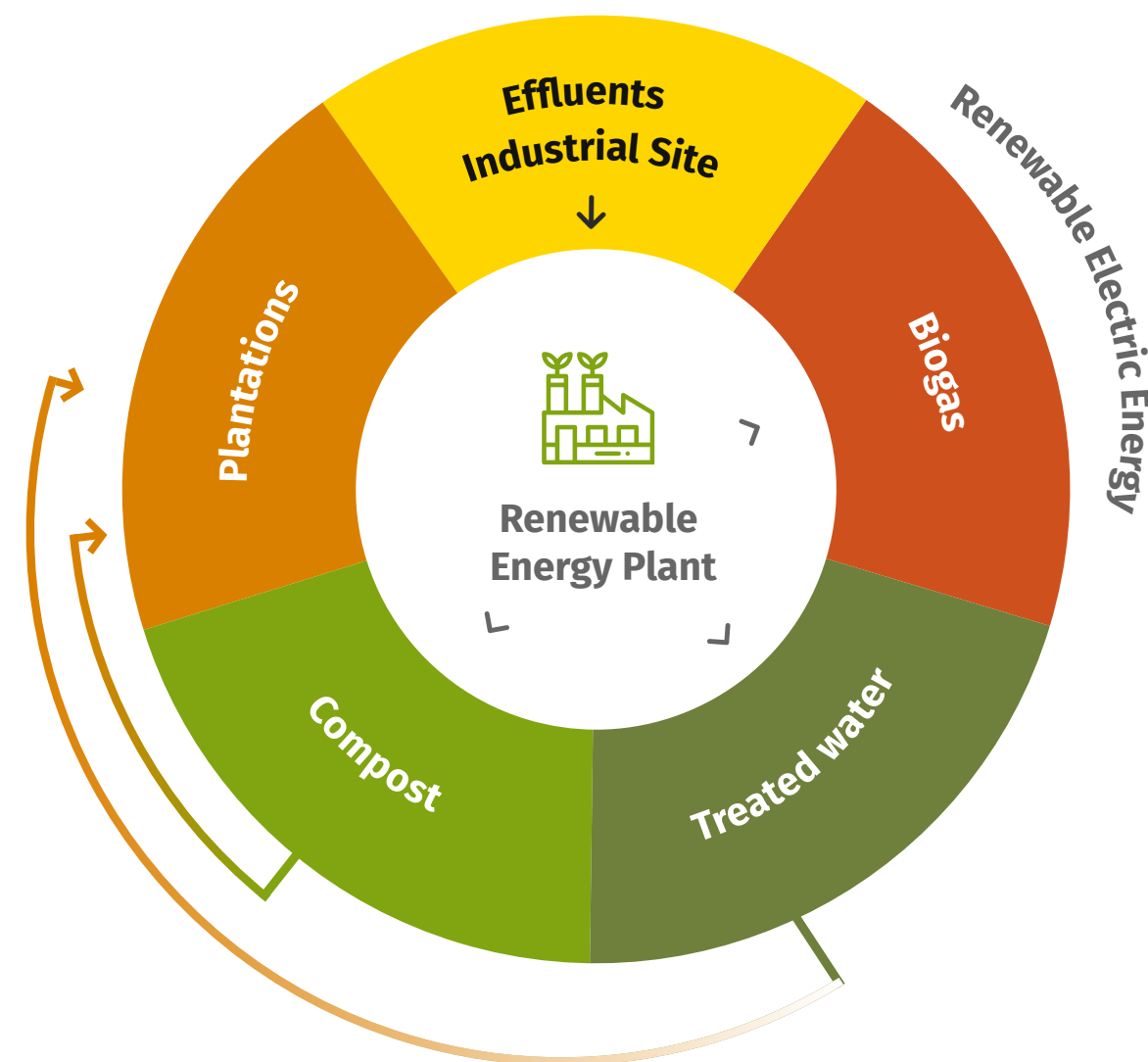
Guided by our circular economy vision, we are committed to ensuring the treatment and full disposal of all the waste streams generated by means of initiatives designed for continuous improvement.

In this regard, we focus on reducing waste generation and we develop treatment practices which promote waste recovery.

For over 10 years, we have been Zero Effluent

We treat all the effluents at our Renewable Energy Plant. The treated water is used to fertigate 600 hectares of lemon plantations.

Sustainable Production Integrated System



Circular Economy

Liquid Effluent – Renewable Electric Energy

Reusing the organic waste resulted from our industrial process is an important practice we promote in our circular economy model.

Together with well-known specialists, we took up the challenge of treating our effluents by designing an anaerobic process of biogas production, which turned us into the pioneers of this model in the global industry.

By means of anaerobic digestion, organic matter decomposes in the absence of oxygen in order to produce biogas. Citrusvil uses this resource to produce thermal energy and renewable electric energy.



Waste Generated in 2023

88%

12%

■ Recyclable ■ Non-recyclable

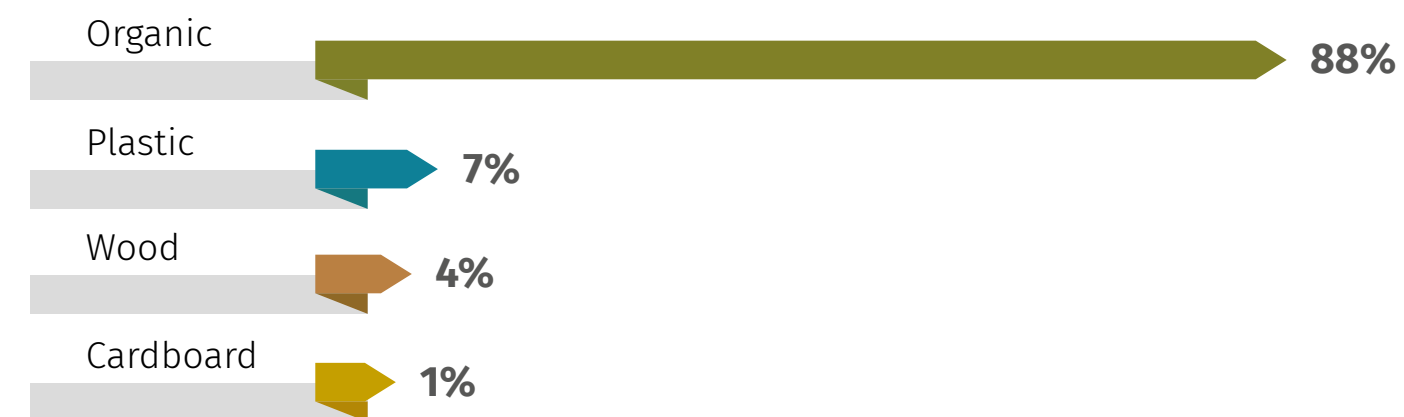
We managed to recycle 88% of all the waste generated.

The remaining 12%, made up of urban solid waste and hazardous waste, was treated by duly authorised operators for its final disposal.



Recyclable Waste

Composition of the recyclable waste generated in 2023



Purpose – Recovery



■ Recycled at Citrusvil ■ External operator

At Grupo Lucci, we treat 89% of the recyclable waste through our own recovery processes:

- > Compost
- > Plastic Waste Recycling Plant

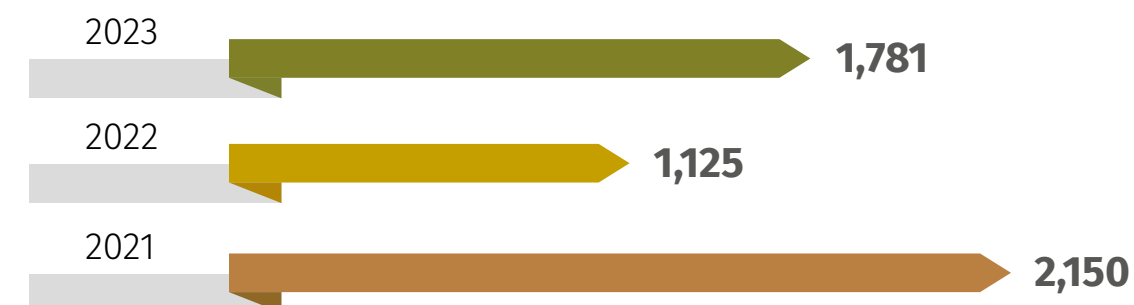
The remaining 11% was carefully classified in our facilities so that it could quickly return to the economic circuit through authorised external operators who are in charge of recycling and recovering each waste stream, thus ensuring the responsible and efficient treatment of our resources.

Citrusvil, A Circular Economy Model

The solid organic waste resulted from the production process, such as leaves, discarded fruit and pulp, undergoes an aerobic process in our composting site, where it is treated under controlled temperature and humidity conditions in order to produce high-quality compost.

Then, the nutrients in this compost are incorporated into our orchards' soils, thus benefiting the development of our lemon plantations.

Compost (tons)



The increase in the amount of compost generated –made up of leaves, branches, pulp– was the result of a longer industrial process.

From waste to resource
Last year, we increased the amount of compost generated and incorporated into our orchards by 58%.

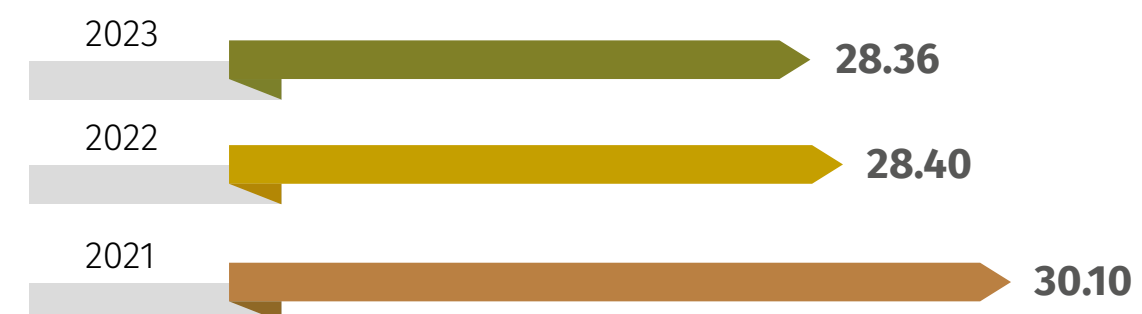


Citrusvil, A Circular Economy Model

Plastic Waste Recycling Plant

Through our Plastic Waste Recycling Plant, we process plastic in order to return this kind of waste to the economic circuit. This circular economy practice in our business model positions us at the forefront at a regional level.

Plastic recycled in our plant (tons)



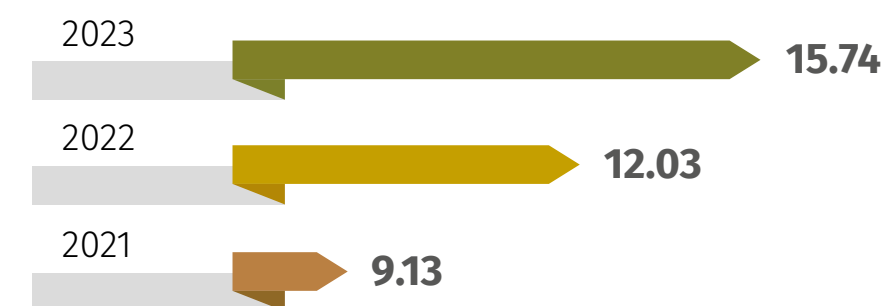
Non-Recyclable Waste



■ Hazardous waste ■ Urban solid waste

In 2023, we increased the amount of non-recyclable waste by 27% due to the construction works carried out in the industrial plant. This waste was sent to operators authorised by the Government of the Province of Tucumán.

Hazardous Waste (tons)



In 2023, we disposed of uncommon waste streams such as Y29-Y31/Y34A-Y42, which had been generated in small quantities during the previous years, and we had to manage their final disposal with nationally authorised operators.

Reusing Phytosanitary Containers

We have continued reusing phytosanitary containers in our establishments and training our staff on the legal requirements and our reusing system:

1. Triple washing or pressure washing of containers, as required by law
2. Proper classification and restricted storage
3. Coordination with the Logistics Department in order to send them to Temporary Storage Centers. *

Containers sent to Temporary Storage Centers:

Material

2023 units

2022 units

Cardboard containers

10,225

9,623

Plastic containers

41,116

34,181

Aluminum containers

979

748

TOTAL

53,320

44,552

**By means of this practice, through Temporary Storage Centers, Grupo Lucci restores, recycles, reduces and reuses the empty containers in accordance with Argentine Law No. 27,279, which sets forth the minimum environmental protection guidelines to manage empty phytosanitary containers.*



Biodiversity Conservation

Biodiversity is the diversity of life, that is to say, the variety of living beings we can find in our planet and the relations they establish with each other and with their environment. Thus, we aim at striking a balance between the conservation of biodiversity and its habitat and agricultural production.


At Citrusvil, we have been working together with Fundación ProYungas and its professional team for over 7 years. Its mission is in keeping with ours: environment conservation and sustainable development. We identify vulnerable and priority areas to preserve and protect biodiversity in the context of the **Protected Productive Landscape (PPP) Program**.

Related lines of work:

- › Land-use planning
- › Environmental and social monitoring and assessment
- › Continuous improvement in the socio-environmental performance
- › Strategic alliances with territorial stakeholders
- › Internal and external communication



 [Biodiversity Conservation Booklet by Fundación ProYungas](#)

 *La brown brocket is a dominant species in La Cruz Orchard. Its presence shows a good tree coverage.*



Mammal Survey at Don Vicente and La Cruz Orchards

The works Citrusvil has been carrying out since 2017 provide information on the use the mammals make of the different components of the production systems. It is crucial to understand such use in order to perform actions which support production and biodiversity conservation.

As part of biodiversity monitoring, we conducted the second survey in 2023 with trap cameras at Don Vicente and La Cruz Orchards, repeating the one conducted in 2017.

11

cameras were
installed

10

species were
identified

3

of them are
nationally threatened.

We strike a balance between production and nature conservation in territories of high environmental and social value.



📷 *The only carnivore found at Don Vicente and La Cruz Orchards was the ocelot.*



📷 *The dominant species at Don Vicente Orchard is the crab-eating fox.*

Pollination Ecosystem Service

Together with Instituto de Ecología Regional (IER-CONICET), Fundación ProYungas and other companies from the sector, we started a joint work in order to preserve the diversity of pollination insects and floral resources associated with the natural and productive environments of each orchard analysed.

At Don Vicente Orchard, we conducted three surveys and we discovered that pollinators are mainly found, firstly, in the open areas with no forest and, secondly, in the citrus plantations.

Regarding floral resources, we found 30 species of flowering plants.

Open areas play a key role when it comes to the presence of pollinators in these production systems.



Bee Hotels

Together with Bayer, we are working on an initiative called “Bee Hotels.” It consists in structures that offer a nesting space to different bee species.

With the advice from experts, in 2022, 19 bee hotels were built at Don Vicente Orchard, in the limit between the forest and the production area.

After the first year of the program and taking into account the preliminary results:

- › At least 4 different species of bees and 1 parasite species were identified in the hotels.
- › Some wasps were identified which were nesting similarly to the bees, with 4 cells per hole on average. Therefore, it is important to identify such wasps and understand their role.

The forest natural areas near the lemon orchard constitute a biodiversity haven and provide our plantations with native pollinators.



Don Vicente is the property which has the greatest number of bee hotels among all the producers participating in the Bayer program in the region.

Service Crops

In Citrus Production

Service crops have many benefits such as preventing the soil erosion caused by water and wind and increasing the amount of organic matter. In addition, they reduce the use of phytosanitary supplies to control plagues and diseases since they help soil porosity.

We started to implement service crops in our citrus orchards in order to optimise operation efficiency and promote sustainable agricultural practices.

During the 2022/20233 season, we reached 80 hectares of service crops as a developing experimental technique.

In Agriculture

Service crops are a key link in regenerative agricultural practices due to their numerous benefits to the ecosystems' health.

In 2023, 4,200 hectares of service crops were identified.



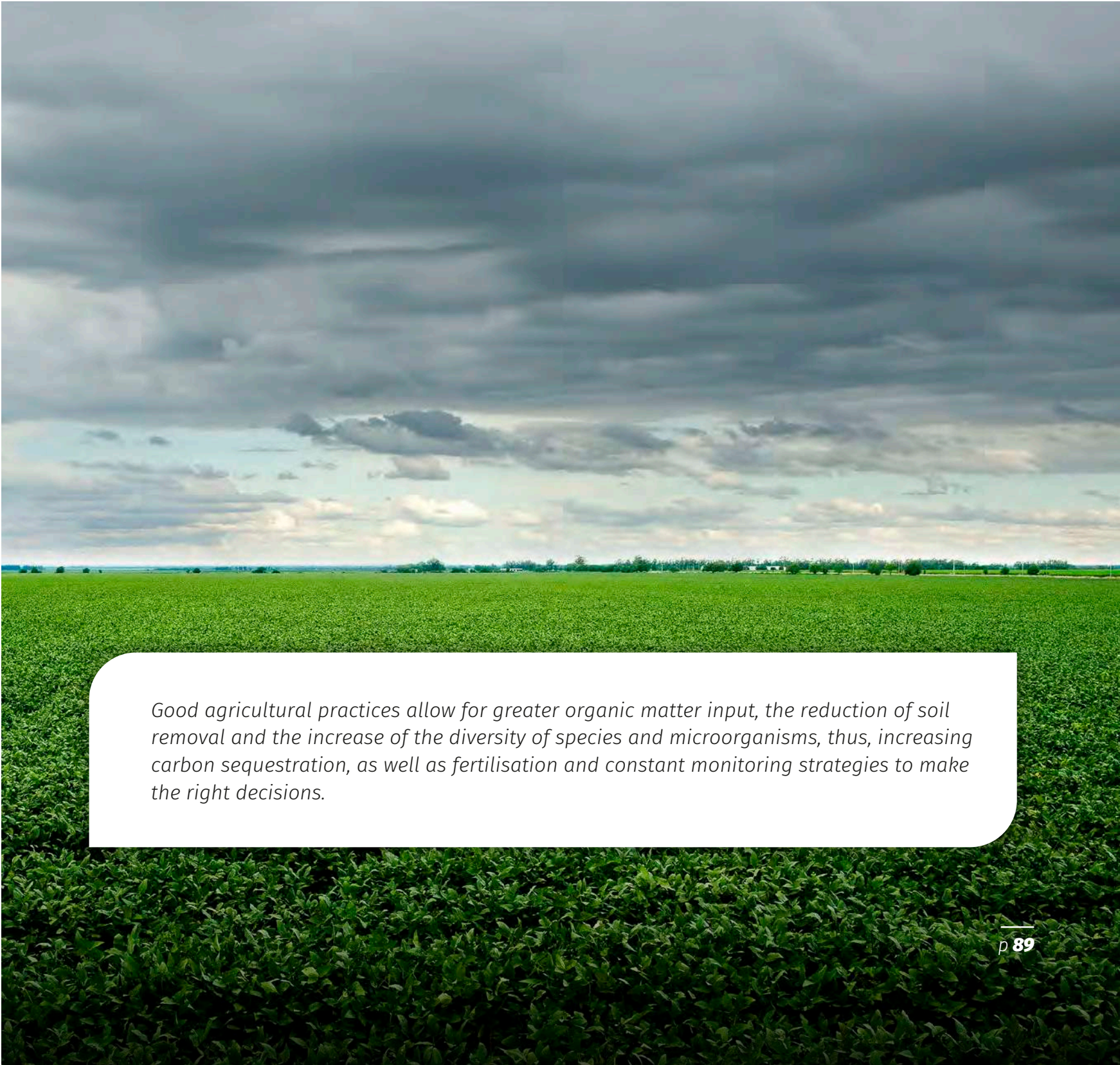


PRO Carbono

Since the 2021-2022 season, we have been part of Bayer's ProCarbono Program, which aims at increasing soil carbon sequestration by adopting sustainable agricultural practices such as no-till farming, service crops and crop rotation, among others.

The program has main five benefits:

- › Socio-environmental assessment.
- › Digitalised data.
- › Soil analysis.
- › Professional technical consultancy.
- › Access to strategic information.

A wide-angle photograph of a lush green agricultural field, likely a service crop, under a dramatic, cloudy sky. The field is filled with dense, low-lying green plants. In the distance, a line of trees and some buildings are visible on the horizon. The sky is filled with large, dark, grey clouds, with some lighter patches where the sun might be breaking through.

Good agricultural practices allow for greater organic matter input, the reduction of soil removal and the increase of the diversity of species and microorganisms, thus, increasing carbon sequestration, as well as fertilisation and constant monitoring strategies to make the right decisions.

Measuring Carbon Footprint in Soybean Production

Partnership with Viterra

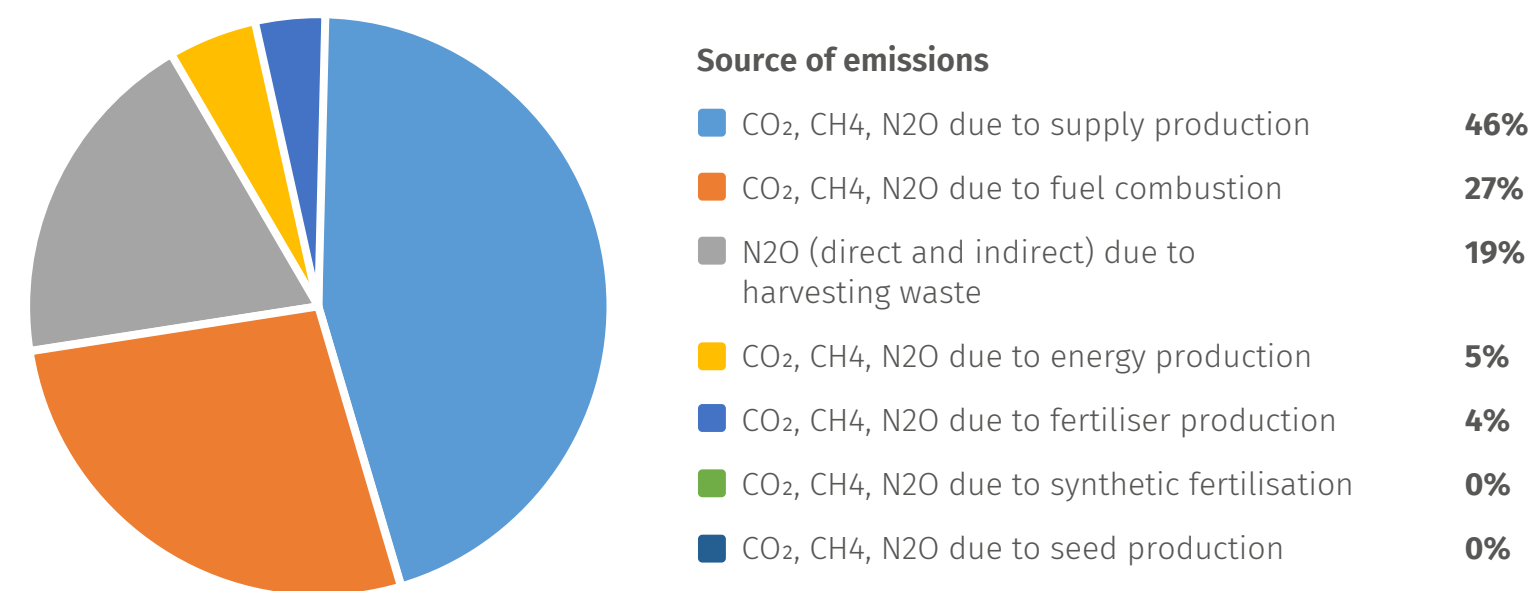


In order to prove our sustainable practices and answer to the consumers' demands, Viluco took part in the project led by three companies: Agrolgy, Viterra and Puma.

We provided the information on all the growing practices during the 2022-2023 soybean production cycle in our establishments: Arbolito, Campo Azul, Coromama, Las Marías, Pozo de la Espuela, Rancho Grande, Santo Domingo and San Jorge.

As a result of this partnership, we measured the carbon footprint in the production cycle using Puma's Platform.

Emissions by source (kg CO₂ eq. /t)



The information obtained enables us to identify the significance for agriculture of the carbon emissions related to the production of supplies (mainly phytosanitary supplies) used in our crops.

Biodiversity Conservation

We took part in the InBioAgro “Indicators for biodiversity conservation in agricultural ecosystems” project, which aims at incorporating environmental indicators in agriculture and which is coordinated by CREA’s Environment Department together with Instituto de Ecología Regional (IER-CONICET) and funded by Land Innovation Fund (LIF).

At Rancho Grande establishment, we assessed each production system, identifying potential conservation areas and strategies which have a positive impact on diversity.

In order to do so, we chose 3 environments: curtains, forest patches and land lots of soybean crops.

In each of them, we monitored:

- Pollination insects
- Birds
- Tree vegetation
- Soils

We are committed to improving the production systems and the state of conservation of their biodiversity.

104 bird species were observed. This includes species such as the fork-tailed flycatcher, the golden-billed saltator, the saffron finch, the glittering-bellied emerald, the barred forest falcon and the guira cuckoo.

📷 Photo taken by Ezequiel Vivas



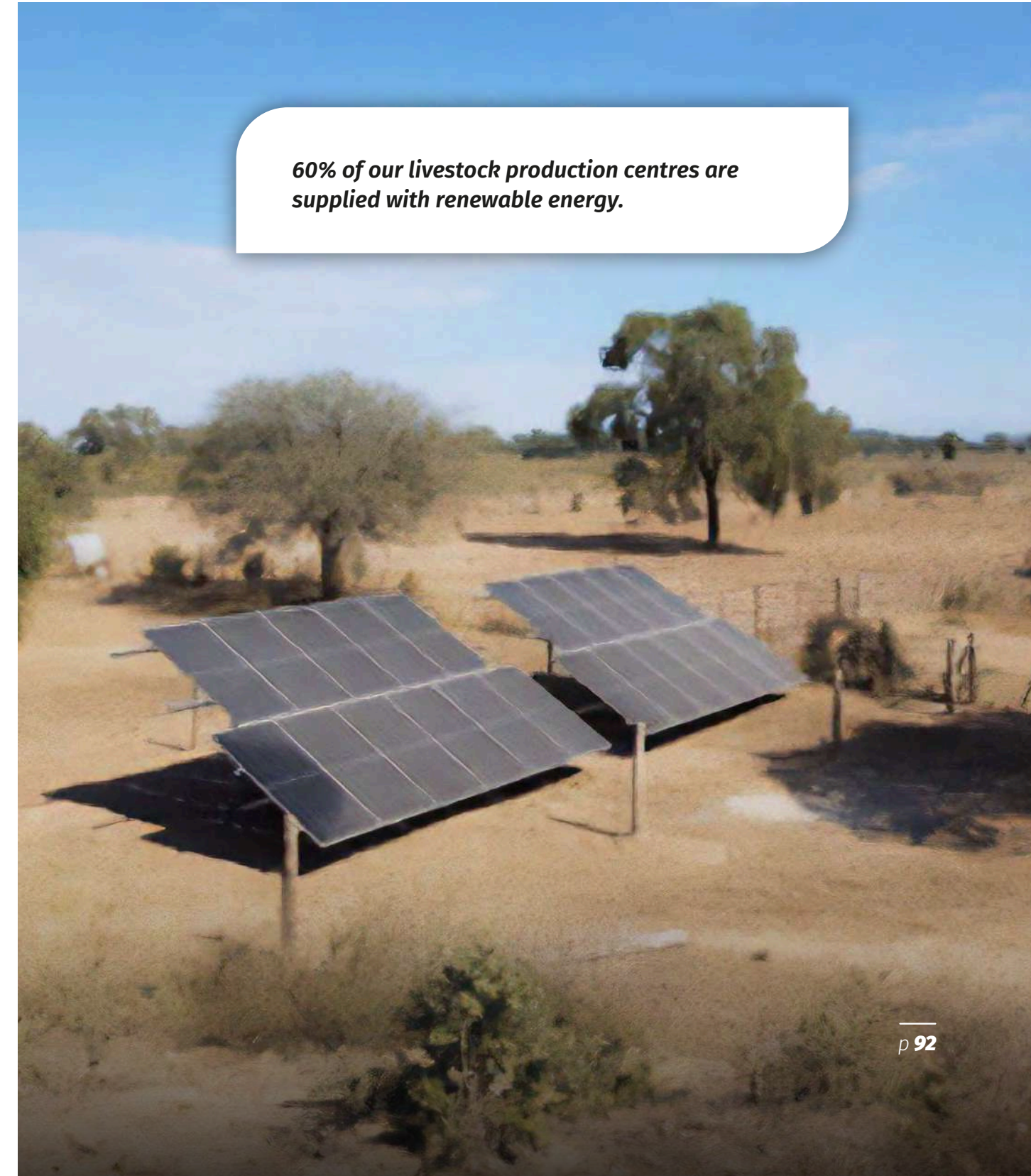
Livestock Farming and Sustainability

We keep incorporating the use of **renewable energies** in our livestock establishments.

- **Don Bruno y Cien Leguas:** we added photovoltaic modules for energy supply.
- **El Carmen y El Symbol:** solar panels for pumping water into the breeding and rearing establishments.
- **La Armonía:** photovoltaic panels for energy consumption (the overseer's house, the office and the shed).

The implementation of solar energy in livestock farming constitutes big environmental and economic benefits and enables us to have a reliable energy source in remote areas. That is why, in 2024, we are planning to increase the number of panels in our establishments.

60% of our livestock production centres are supplied with renewable energy.



Holistic Livestock Farming

Engordar started to apply a holistic method for regenerative livestock farming in order to make the most of its strategic advantages.

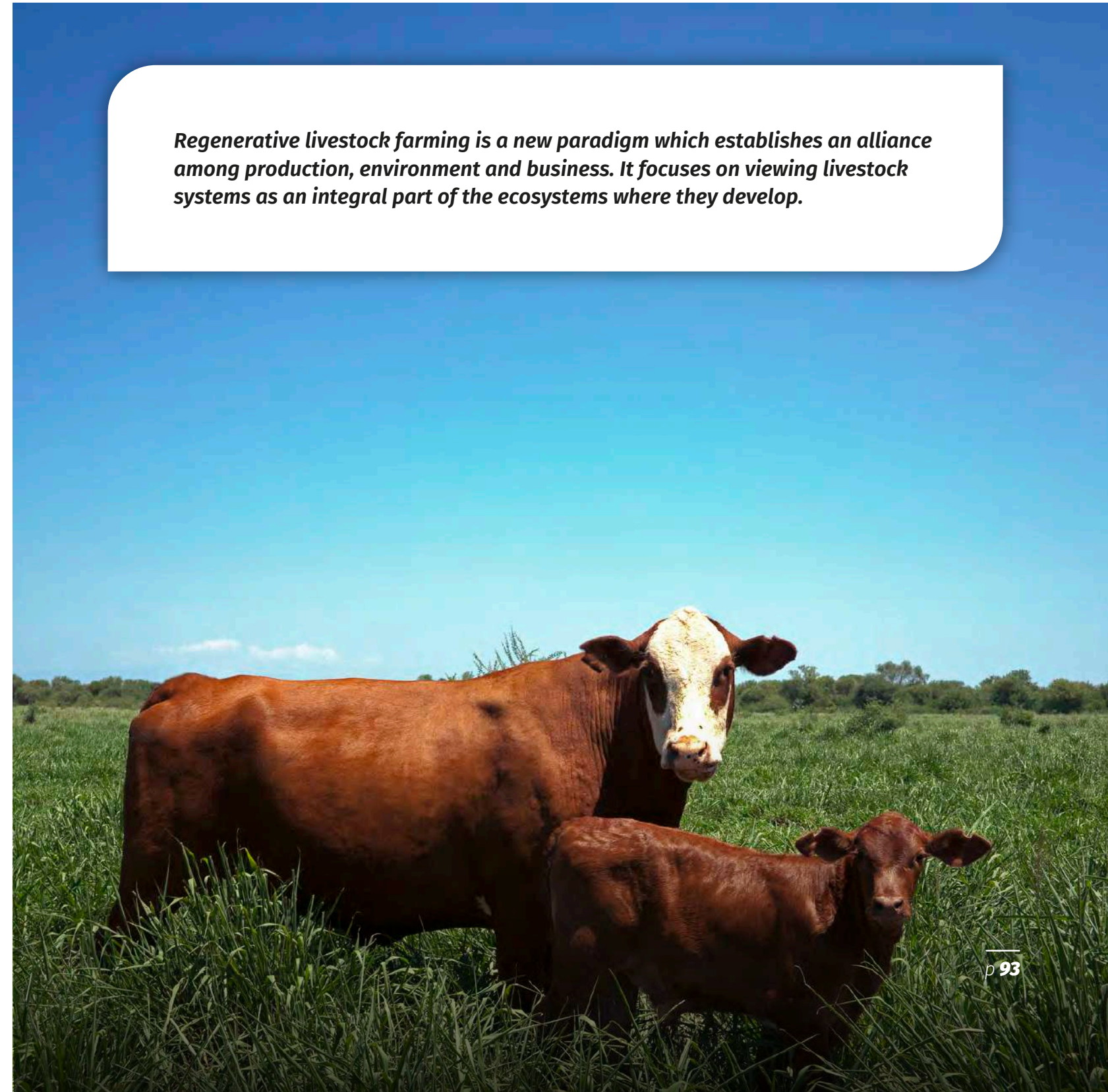
Unlike traditional methods which focus on maximising production, this method has broader objectives, aiming at a sustainable balance between cattle and land, promoting animal health and welfare, regeneration, natural resource preservation and biodiversity.

Sustainable balance between cattle and environment

Grazing planning enables us to:

- › Manage grass supply and regenerate the ecosystem;
- › Stabilise the systems by making them more resilient
- › Maximise carbon sequestration with the chosen pastures
- › Make the use of resources more efficient
- › Improve water infiltration by minimising the reduced rainfall effect
- › Diversify crop rotation and keep the soil covered
- › Improve microbial diversity and native fauna
- › Reduce aggressive soil removal

Regenerative livestock farming is a new paradigm which establishes an alliance among production, environment and business. It focuses on viewing livestock systems as an integral part of the ecosystems where they develop.



Social Investment



Fundación Vicente Lucci's Twentieth Anniversary

For 20 years, we have been promoting education and the development of regional economies in northwestern Argentina. We aim at improving people's skills by encouraging their autonomy, training and full social insertion.

We have implemented programs of our own which supplement formal education in the primary and secondary levels. We have encouraged labour inclusion and entrepreneurship by promoting citizen engagement among different social actors.

*"We believe that encouraging citizens' ability to grow personally and improve their culture and community contributes to a sustainable social and economic growth, while promoting a growing concern and action in relation to the environment. Our efforts have benefited over 6,000 people from the rural communities in northwestern Argentina every year", stated **Pablo Lucci, Fundación Vicente Lucci's Vice President.***

*"Our anniversary has led us to reflect upon the present and how to promote our actions. Since its beginnings, Fundación Vicente Lucci has focused on community development as a means to social progress. Today we are committed to childhood, its educational development and social and labour inclusion, always in alliance with others, adding value so that new generations can aspire to a better world. In this way, we will have greater impact on the community", stated **Daniel Lucci, Fundación Vicente Lucci's President.***

Celebration

Last October 19, we celebrated our twentieth anniversary and we invited 80 people, including people who benefited from our programs, directors, teachers, volunteers, strategic partners and Grupo Lucci's leaders.

During the meeting, Engineer Rosana Hadad Salomón, Director at Instituto Superior de Educación Tecnológica de Tucumán (ISET) and winner of the Inspiring Leader-Globant award, talked about *“Challenges of the new education and effective strategies for labour inclusion”*.

Apart from recalling our beginnings, saying thanks for the joint work with volunteers, and celebrating our achievements, we could learn more about the new trends in the labour market and the education sector and how such changes run throughout all of us and have an impact on society.

► [Celebration video](#)



Our Actions

We work to strengthen the bond between our Fundación Vicente Lucci and the local realities of the areas of influence of the company's assets every year.



▶ Summary of our 20 years

Objectives which guide the activities we carry out:

To promote **social, educational and labour** inclusion in the rural area.

To **facilitate access to training opportunities** at the academic institutions which are our strategic partners.

To provide a comprehensive strategy so that **young people and adults can have a real and genuine labour market insertion.**

Close to Communities

Our social investment strategy aims at generating valuable actions for our stakeholders.

That is why we encourage alliances with local organisations, promote initiatives that are supplementary to the development of the UN Sustainable Development Goals, and work to have a positive impact on our society.

Our main areas of work are:

1. Education

- ✓ We offer educational programs to children and young people from rural schools.
- ✓ We foster the professional development of rural teachers.
- ✓ We contribute to the development of trainee teachers (internships).

2. Labour inclusion and entrepreneurship

- ✓ We provide young people with tools for their labour market insertion.
- ✓ We contribute to the development of local enterprises in the communities.

3. Citizen engagement

- ✓ As good corporate neighbours, we promote actions related to child labour prevention, environmental care, sustainable development, professional training and involvement in the community.

Education

Through Fundación Vicente Lucci, we develop educational initiatives which are focused on childhood and adolescence, promoting quality education in the communities.

We work in close collaboration with school institutions by providing material prepared for teachers and beneficiaries in order to lead them towards new perspectives.

Programs



Educating in Values

Educational workshops for children and young people



Sowing Life

Promoting forestation values and actions



Training Course for Rural Teachers



Volunteer

Participation in rural communities

Educating in Values Program

Through this program, we run workshops, together with volunteers and education specialists in different areas, to accompany school careers.

We follow the main global frames of reference in terms of sustainability and education in order to prepare our own booklets, updating three topics every year.

Primary level

Respect for Diversity

To transmit values such as respect and integration from childhood.

Sustainable Development Education

To promote small actions by getting to know their community.

Environmental Health

To teach healthy and responsible habits for environmental care.

Eco-friendly Schools

To develop promoters that are eco-friendly towards natural resources.

Prevention of Child Labour

To raise awareness about human rights and condemn child labour in rural communities.

Values and Identity

To achieve a good coexistence and strengthen local culture.

Secondary level

Environment: Recycling and Forestation

To provide recycling practices.

Young Community Integration

To provide young people with courses that enable them to plan projects in their community.

Responsible Citizenship

To teach about citizen engagement and the new challenges of a multicultural society.

Keys to Be An Entrepreneur

To foster the work culture through an entrepreneurial spirit.

Employability

To provide basic skills for job search.

Communicative Skills

To strengthen training for labour market insertion.

Outreach

2023

2022

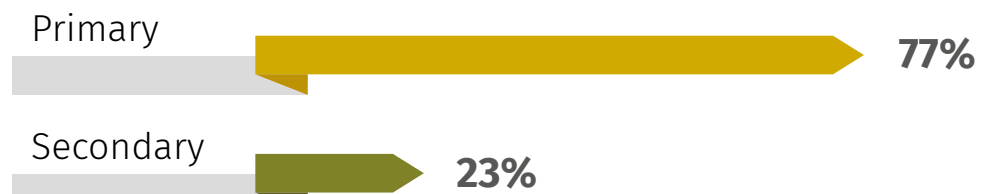
Number of schools visited	43	40
Number of schools which received training	40	40
Communities of influence	36	33
Companies	4	4
Provinces	4	4
Number of workshops run	240	240
Number of children benefited	3,530	3,674
Number of young people benefited	2,110	2,782
Volunteers	129	118
Volunteer hours	2,112	1,920

We have incorporated 3 new educational establishments (1 primary school and 2 secondary schools) from Taco Pozo, Salta, a community of influence of Don Bruno and Cien Leguas Livestock Farming Establishments.

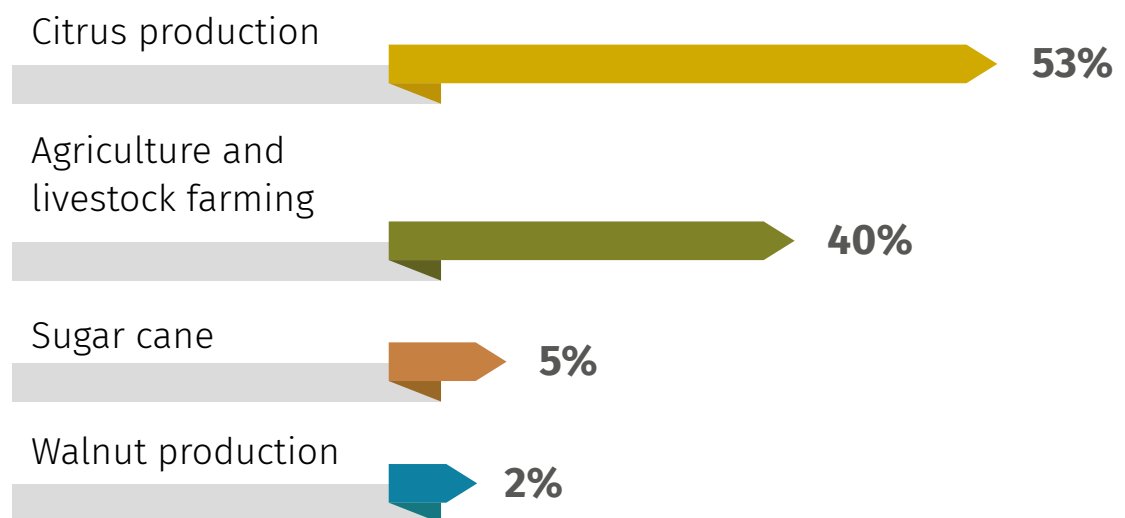
2023 >  40 schools



School level in Grupo Lucci's communities



Percentage of schools per production activity



Sowing Life (Sembrando Vida) Program

Through this program, we develop responsible promoters of sustainable actions for our local communities by means of actions that we carry out together with children and young people.

We actively participate in reforesting the communities by planting native species together with graduates from primary and secondary school.

We aim at promoting commitment, responsibility and effort values, based on a three-step approach:



Educate



Act



Reforest



2023 >   3,500 trees were planted

2022 >   2,500 trees were planted

All the trees come from Fundación Vicente Lucci's nursery, located at San Rafael Orchard. They were planted in schools, communities and certain areas chosen by Proyectos Tucumanos de Meta (civil association for the environment) and Conscientes (Maderplack's environmental program).

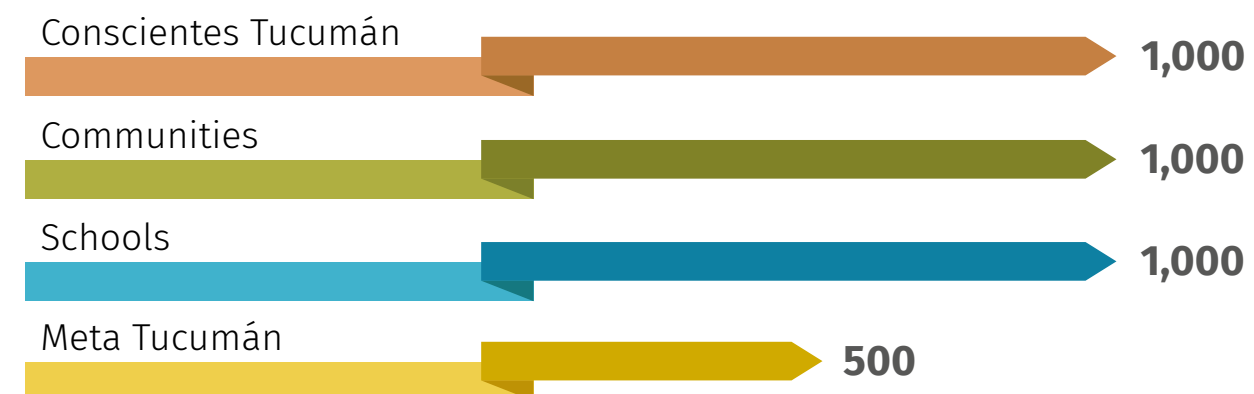


20 schools



3 Communities
Lules, Las Cejas y Trancas

Forestation with native plants from Fundación Vicente Lucci's nursery



In 2023, we managed to incorporate the geolocation of each tree which was planted by our collaborators in order to see the ecological footprint and contribution to our local community and biodiversity.

► [Our volunteers' experiences](#)

[Geolocation](#)



Updating Courses for Rural Teachers

We provide teachers with teaching tools for updating contents so that they can be better prepared for accompanying students' school careers.

In 2023, we dealt with different topics:



Environmental health



School vegetable gardens



Healthy nutrition



26 teachers
were trained by this program



Volunteer Program

Volunteer participation is crucial for our management development. We work with professional training institutions which contribute their knowledge and skills by running our educational programs in rural communities. Grupo Lucci's collaborators also contribute in this process.

We promote volunteering inside the company and in the community as part of our strategy of intervening in the communities.

In 2023, we consolidated
our work with



129 volunteers



There has been an increase of 9.32% in the activity of volunteers in comparison with 2022.

Volunteer Meeting

We held a meeting with volunteers, which was really interesting to all the attendees.

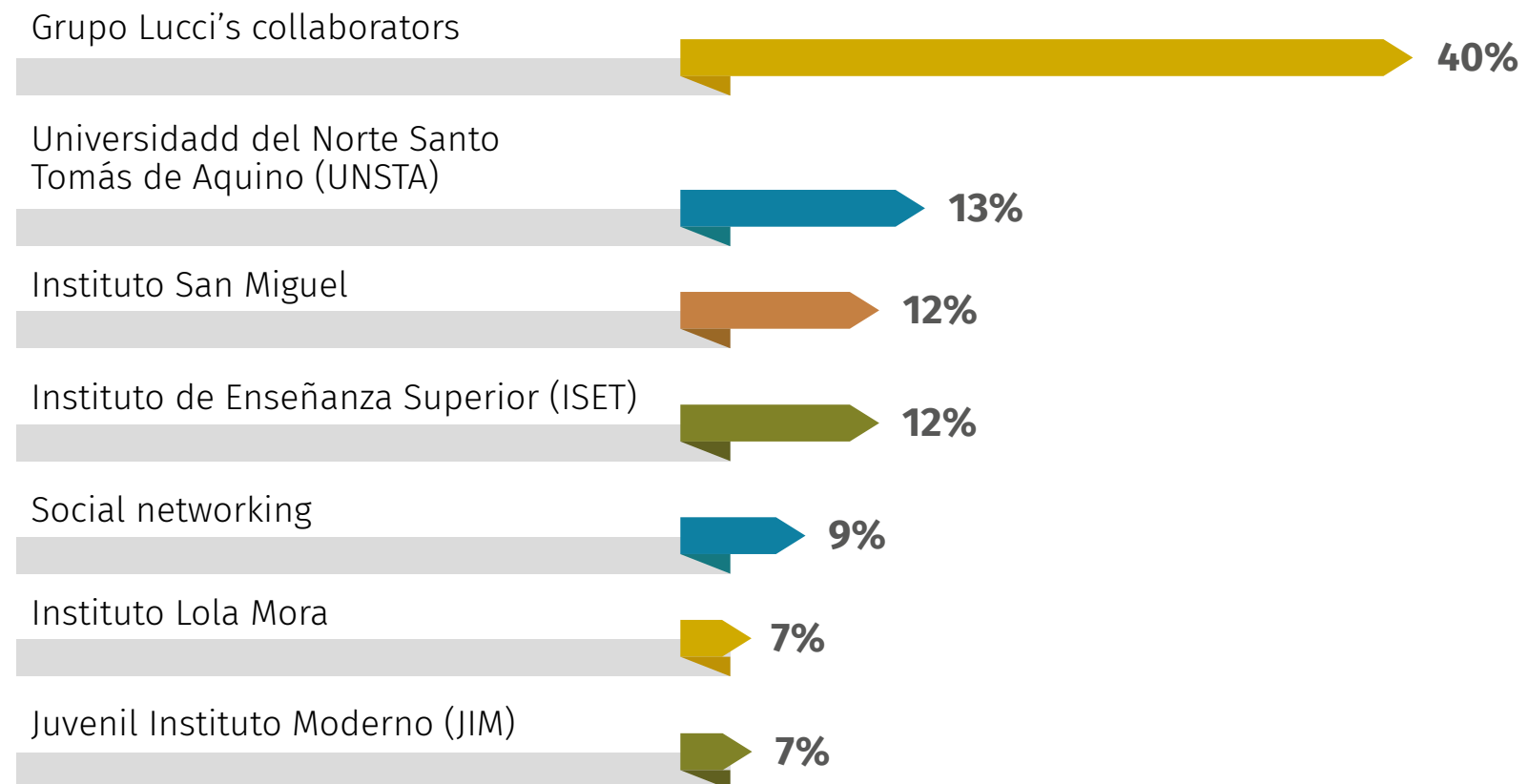
It turned to be an opportunity for training and raising awareness about education as a key and shared value.

Through the volunteer program, we generate a team work culture, creating multidisciplinary groups and strengthening relations among collaborators from different areas, which, in turn, contributes to promoting environments for coexistence and communication.

▶ [Watch video](#)



Volunteering Sources



In 2023, students from the teacher training course at Instituto Lola Mora and students from Universidad del Norte Santo Tomás de Aquino (UNSTA) joined our volunteer program.



Labour Inclusion and Entrepreneurship

We aim at promoting the development of entrepreneurship and local production activities, as well as the labour inclusion of young people by means of training activities for their adulthood.



Programs



Scholarship and Financial
Inclusion Program



Training Course for
Rural Entrepreneurs



Randstad Workshops
for Job Search



Open House
Program



Internships

BBVA Scholarship and Financial Inclusion Program

At Grupo Lucci, we know it is important that vulnerable young people complete their secondary studies in order to have access to better life conditions. That is why, this year, we renewed the partnership forged since 2011 with BBVA Argentina and Barrio Aeropuerto Secondary School, located in Cevil Pozo, Tucumán, by means of a program which encourages the continuity of young people from low-income families in the education system.

In addition, this initiative aims at accompanying students in their school career and fostering the financial inclusion of young people in the long term by encouraging them to fulfill both their social and academic commitments and manage the funds they receive on a monthly basis in a responsible manner.

	2023	2022
Scholarships (BBVA y FVL)	23	23
2023 Graduates	10	6

In 2023, 10 students graduated, and, up to date, there have been over 100 scholarship holders from Barrio Aeropuerto Secondary School who managed to complete their secondary studies.



Training Course for Entrepreneurs

We focus on improving the development of skills in rural entrepreneurs. That is why, together with Universidad del Norte Santo Tomás de Aquino (UNSTA), the School of Economics of the National University of Tucumán and the Ministry of Domestic Affairs of Tucumán, we addressed topics that provide entrepreneurs with more development opportunities in the markets.

Topics addressed



Keys to be an entrepreneur



Commercial strategies



Business plan



24 entrepreneurs
were trained



Employability Workshops Together with Randstad

Together with Randstad, we managed to provide our communities with tools enabling young people to improve job search.



1. How to prepare a CV



2. Job interviews



3. Job search channels

► [Click here to learn more](#)



358 young people benefited from this initiative



87

students

from La Cocha, an area of influence of Las Marías agriculture and livestock farming establishment



51

students

from Arcadia, an area of influence of Ischilón citrus orchard



220

students

from Lules, an area of influence of San Rafael citrus orchard

Open House Program

We received strategic visits of people who were interested in learning about Citrusvil's industrial plants and agriculture and livestock farming businesses.



45

students

of Industrial, Mechanical and Chemical Engineering at the National University of Tucumán.



30

young

leaders, students, professionals, entrepreneurs and businesspeople from Tucumán of the Programa Voces Emergentes Program of Fundación Federalismo y Libertad.

► Visit by students from the National University of Tucumán

In Livestock Farming: This year, 20 students, headteachers and teachers from San Pedro de Guasayán Agro-Technical School visited Engordar's El Carmen Establishment. During their visit, they were trained on production systems and the 5S methodology implementation, and they visited the field.





Internships at Viluco

Grupo Lucci opened its doors to young people from agro-technical schools who were about to complete their studies so that they could do internships.

The aim of this initiative carried out at agricultural fields consists in providing students with the integration and increase of their skills and knowledge, exploiting this experience for their working future.

“In this way, we show our commitment to a better employability and labour market insertion of young people through this link between the education system and the labour market,” said Patricia Condori, Head of Fundación Vicente Lucci.

“We are convinced that this opportunity enables students to choose their experience and, at the same time, acquire tools from the social and production environment which will help them build their future,” stated Ramiro Aznar, Agriculture Manager.



Santiago Agustín Rivadeneira, aged 17, student from Soldado Cajal Agro-Technical School, in Las Cejas, Province of Tucumán.

This is a new experience for us. It enables us to integrate the theory learnt at school with the practice in the orchard. The engineer, the field manager, orchard operators and contractors shared their knowledge with us and made us feel at home. In my case, it helped me make out my mind about continuing my studies in agronomy.

Thanks for opening your doors to us!



► **Experiences**



Internships

Technical knowledge developed



Production process at the orchards



Sustainable agriculture



Applying technologies in agriculture



Measuring indicators



Agricultural management

Alcance del programa

6 students >



3 agro-technical schools

from the interior of Tucumán and Salta were the first to benefit from the program

200 hours



2 students from Agro-Technical School No. 3167 in Las Lajitas, northern Salta, did internships at Pozo de la Espuela Establishment.



2 students from Soldado Cajal Agro-Technical School in Las Cejas, eastern Tucumán, did internships at Coromama Establishment.



2 students from Los Pizarros Agro-Technical School in La Cocha, southern Tucumán, did internships at Las Marías Establishment.

We will renew our commitment to internships in our production centres during 2024.

Citizen Engagement

We participated in the Local Sustainability Forum, composed of companies from eastern Tucumán, such as Refinor, Rivoli, Argenti Lemon, TGN and Scania.

The purpose of these meetings, which took place throughout the year, was to address common issues in the region related to sustainability management and good practices.



📷 Fundación Vicente Lucci's Nursery at San Rafael Orchard

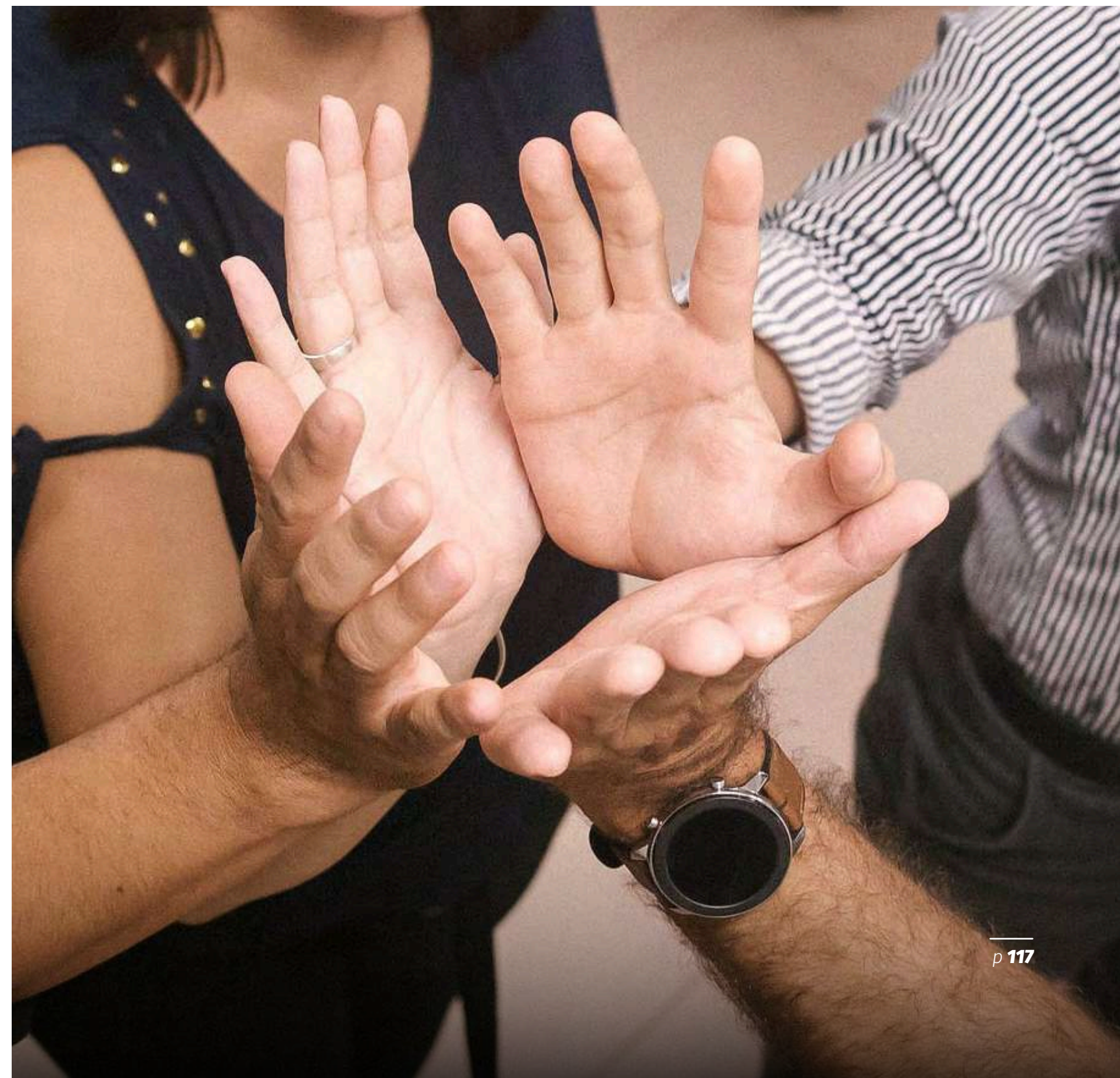
Our Growing Commitment

We share our challenges for 2024, which reaffirm our continuous improvement, based on the development of local communities.

1 To incorporate virtual educational material into our educational proposal.

2 To provide tools for the labour market insertion of young people.

3 To develop the entrepreneurial spirit in the communities.



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

A handwritten signature in black ink, appearing to be "CP Esteban Piniero".

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.