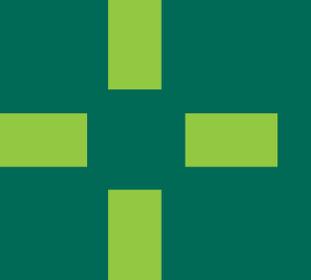


Sustainability Report

Grupo Acón 







Grupo Acón



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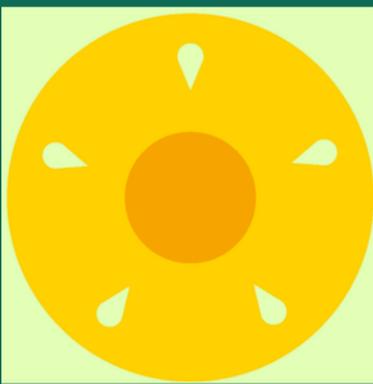
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01

A MESSAGE FROM OUR FOUNDERS

A MESSAGE FROM OUR FOUNDERS

Roberto Acón Sánchez & Jorge Acón Sánchez

We are pleased to present our first sustainability report. This document represents much more than a compilation of achievements and data. It reflects who we are, what we believe, and where we are going as a company, a team, and part of the communities in which we operate.

Since our beginnings 35 years ago, this company has been driven by a clear purpose: to bring fresh, quality fruit to homes around the world, without losing sight of our roots or our environmental responsibility.

Through these decades, we have respected nature, the biodiversity that sustains us, and the communities that live alongside us. This way of doing business—ethically, transparently, and with a strong sense of accountability—is not new to us. But today, as we share this report, we decided to put it in writing, organize it under recognized standards such as those of GRI, and launch it to the world. We do so with the same determination with which we harvest, pack, and ship our products every day.

This report is also a starting point. While it reflects the work we have already done, its greatest value is that it marks the formal launch of our sustainability strategy—now embedded across our business. Practices that once felt like “common sense” are becoming clear, measurable, and transparent commitments aligned with international best practices.

We know the challenges we face—climate change, food security, and social equity—are complex. However, we also recognize that we shape the future through our daily decisions, and that sustainability is not a distant goal, but a practical approach to act here and now.

We would like to extend our deepest gratitude to all the individuals who are part of this story: our team, our neighboring communities, our partners, and our customers. This report is for you and with you.

With pride in what we have achieved and renewed commitment for what is to come...



We reaffirm our commitment to sustainability with concrete and measurable actions. Our strategy, aligned with international standards, and the development of a pioneering double materiality in Costa Rican agriculture, mark a milestone for the industry’s future.”

Roberto Acón Sánchez
CEO

ABOUT THIS REPORT

Over the years, our company has integrated sustainability into our fruit production and distribution business. We have minimized our environmental impact in our operations and strengthened our relationships with communities, while continuously improving corporate processes.

In 2024, we reinforced our commitment to a more sustainable future by identifying key business areas that have the greatest social, environmental, and economic impact. We completed our first materiality assessment and established our 2025–2030 sustainability strategy to enhance positive outcomes and reduce potential impacts across key areas.

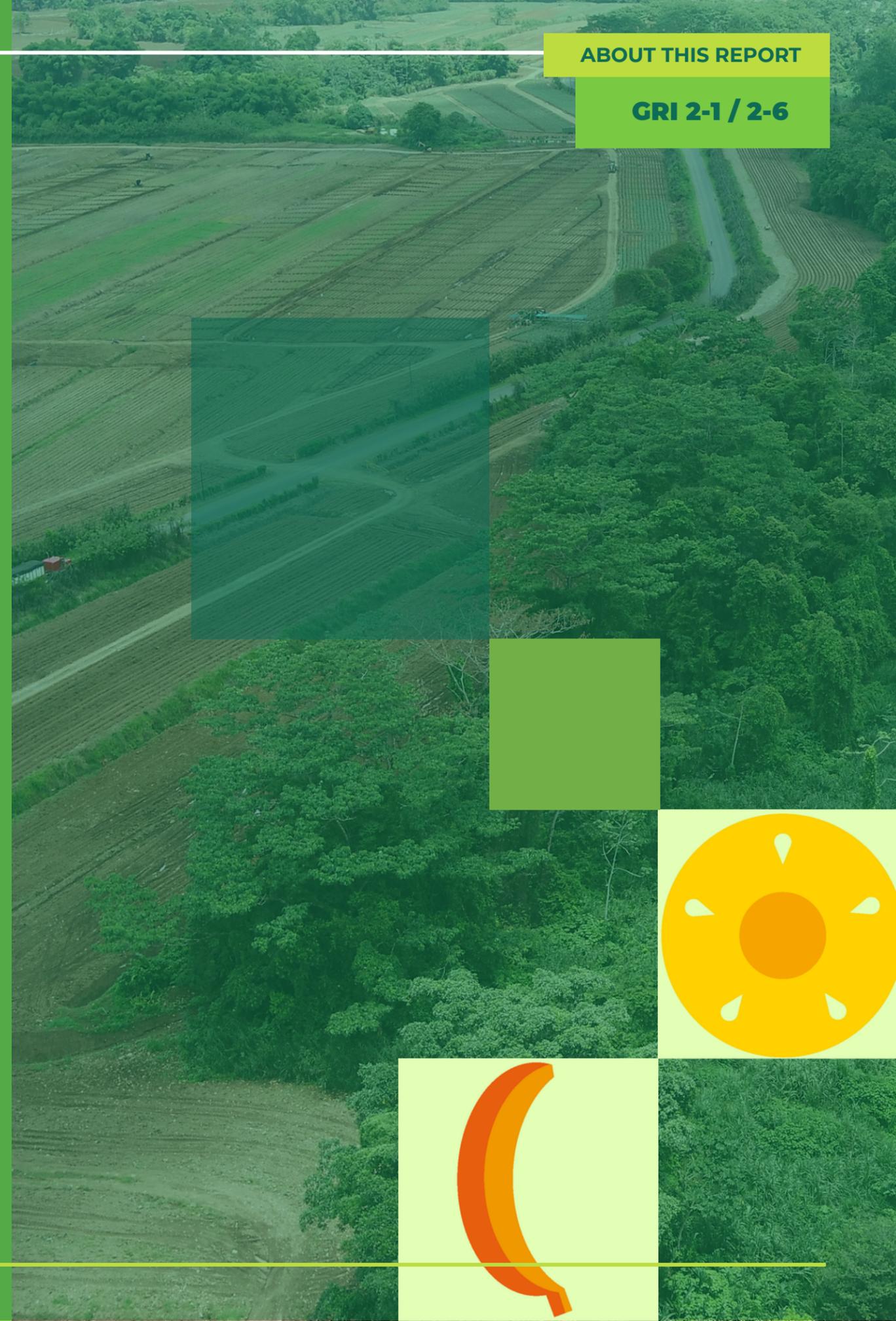
Consequently, we structured our first sustainability report using the most recent Global Reporting Initiative (GRI) standards. Through this report, we share our sustainability progress and commitments from 1 January to 31 December 2024, to strengthen our vision of social and environmental responsibility.

Grupo Acón entities included in this sustainability report:

- Limofrut S.A.
- Piñales del Caribe S.A.
- Inversiones Campos Verdes S.A.
- Taresqui Verde S.A.
- Kapi Kapi Growers Inc.
- Kapi Kapi EUR
- FILISA

For questions regarding the report or its information, please write to:

sostenibilidad@grupoacon.com



02

MAJOR MILESTONES

MAJOR MILESTONES



Building Our Community and Teams

- Over **3,800 children** benefitted from book donations delivered to 30 community schools located near our farm operations.
- The corporate **Women’s Empowerment Program** achieved 100% participation across all farms, offering comprehensive training in finance and life skills.
- More than **800 employees** received health benefits through 12 dedicated health fairs and vaccination campaigns.
- In partnership with 70 institutions, the company donated basic school books, **benefiting over 5,000 individuals** in adjacent single-teacher schools.
- Grupo Acón secured the **Silver Award in the Safe Companies Program 2024** for successfully implementing preventative talks to reduce motorcycle accidents among its workforce.



Protecting Our Planet

- Since 2018, **9,700 solar panels** have been installed at banana and pineapple packing plants, **generating 21% of total energy use**.
- Implementation of **technology that conserves water**, reducing recharge time from once a day to twice a week.
- **100% of fruit harvesting plastic is recycled** and repurposed as reinforcing corner pieces for fruit box pallets.
- **Conservation of 1,443 ha of forest.**



Strengthening Our Governance

- The Group **exports to 24 countries** around the world.
- **100% of our suppliers are vetted with social criteria.**
- **100% of our workforce follows the Code of Ethics.**
- The **Curraré Enano** stood out for its sweet flavor, firm pulp, and versatility (ripe or green).
- In 2020, **Kapi Kapi Growers USA** and **Kapi Kapi Growers EU** were founded.
- **2024: First Plantain Export Shipment.**

Certifications, awards, and recognitions

We comply with rigorous standards that ensure the freshness, quality, and safety of our fruit. In parallel, our farms are certified under internationally recognized standards for responsible agricultural practices, fair and safe working conditions, and effective environmental conservation. The following certifications have been obtained in recent years:

Certification	Grupo Acón Actions
	<p>This recognition reflects our dedication to biodiversity conservation, sustainable use of natural resources, and local community well-being. The banana and pineapple divisions have this certification.</p>
	<p>We are proud to be among the first companies in Costa Rica to obtain certification under the UK-based LEAF Marque standard for one of our farms. This significant achievement recognizes our resource conservation efforts and sets a valuable precedent for our other operations. Currently, Grupo Acón is seeking this certification for both the banana and pineapple divisions to further strengthen our positive impact on the environment.</p>
	<p>This certification recognizes agricultural products that meet rigorous standards for environmental protection, ethics, social compliance, quality, and food safety. It covers 100% of the pineapple division, and we will expand it to the banana division.</p>
	<p>We have GLOBALG.A.P. certification for the banana and pineapple divisions; this recognition certifies our safe and responsible agricultural production practices.</p>
	<p>GRASP is a module of GLOBALG.A.P. that covers workforce health and safety on farms. We have obtained this certification for our banana and pineapple divisions.</p>
	<p>While not a certification for carbon neutrality, this ISO family of standards ensures proper carbon counting for calculating carbon inventories. Grupo Acón applies these standards for its banana division for which its inventories have been in place since 2018.</p>
	<p>Grupo Acón has implemented ISO 50001 in its pineapple packing plants for efficient energy management. This standard certifies that we have an energy management system that optimizes energy use, reduces consumption, and minimizes operating costs. All machinery was acquired in compliance with certification standards and implemented at the following locations: Filisa, Taresqui Verde, Piñales del Caribe, and Inversiones Campos Verdes.</p>
	<p>Our BASC certification demonstrates robust governance and ethical compliance, ensuring the integrity of the banana, plantain, and pineapple supply chain against illicit trade. By committing to this security standard, we manage risks, enhance operational resilience, and protect the long-term value delivered to our stakeholders and consumers worldwide.</p>

Grupo Acón

03

GRUPO ACÓN:
WHO ARE WE?

WHO ARE WE?

We are a Costa Rican family-owned business with more than 35 years of experience in fruit production and export. We specialize in top-quality bananas, pineapples, and plantains and personalized customer service.

We apply high standards of quality and service to each stage from production to distribution, always meeting the needs of our customers around the world.

Our Products



Banana is our main product covering 8,600 ha of production, from which we generate some 30 million boxes per year of Cavendish banana, a variety recognized for its sweet taste and excellent texture.



Pineapple, known as MD-2 Golden Extra-Sweet, is grown on 5,800 ha, producing 21 million boxes per year. This variety is prized for its sweetness, characteristic golden color, and aroma.



The Curraré Enano Plantain is grown on 340 ha, with an annual production of 400 thousand boxes. It stands out for its high nutritional value and excellent flavor, ideal both for fresh consumption and in various dishes.

Our philosophy

We inspire the world to live better by providing the highest-quality fresh fruit. We believe that healthy eating enhances quality of life, which is why we offer products that promote well-being.

Our commitment to healthy experiences for people includes our employees. We understand that the well-being of our human talent is fundamental to achieving this purpose, so we encourage their professional development through training programs, incentives, and an inclusive and respectful work environment.

We also know that company success promotes the well-being of communities where we work; so we constantly promote development in every place we work. We generate socioeconomic impact through local employment, strengthening regional economies and developing economic, medical, and social support that improve people's quality of life.

This comprehensive approach reflects Grupo Acón's essence of quality, well-being, and sustainable development.

We present our mission, vision, and values that guide our actions:

Mission

To produce and market top-quality fresh fruit in a sustainable manner.

Vision

To be the best producers and marketers of fresh and processed agri-food products for international markets, recognized for innovation and sustainability, and deeply committed to the well-being of our teams, communities, and the environment.

Values

- **Quality:** We take great care in every detail, guaranteeing freshness, authentic flavor, and unparalleled texture of our fruit, making it an experience that generates confidence from origin to destination.
- **Commitment:** We act responsibly, consciously attending to all our processes and the needs and expectations of our customers, employees, communities, and the planet.
- **Honesty:** We work with transparency and rectitude, strengthening relationships based on trust with our customers, employees, and communities.
- **Innovation** In a changing world, we cultivate new ideas. We constantly deploy technologies, practices, and solutions that respond to our sustainable growth strategy.
- **Passion:** We love what we do: the field, the fruit, the people. Our energy is born of pride in producing fresh fruit that nourishes the world.
- **Teamwork:** Our strength lies in shared commitment, coordination, and harmonious integration that turns collective effort into great results.

Global Presence: Cultivating Quality Around the World

North America

We ship 30.85% of our products to 2 countries. We have an office in the United States.

Central America and the Caribbean

Our headquarters are located in Costa Rica. In Central America and the Caribbean we sell 0.62% of our production.

We also source organic fruit from the Dominican Republic.



South America

We have an office in Ecuador.

Europe

We ship 65.51% of exports to 15 countries, where we also have an office to support our operations.

Asia and the Pacific Region

We ship 1.41% of our exports to 3 countries.

Africa

We ship 1.59% of our exports to 4 countries

We employ 10,149 people worldwide, working across agriculture, administration, packing, and logistics.

Our customers across the globe

Canada
USA

Honduras

Belgium
Croatia
France
Finland
Germany
Greece

Ireland
Italy
Montenegro
Netherlands
Poland

Portugal
Spain
Sweden
UK

Algeria
Egypt
Libya
Morocco

Israel
Turkey



The heart of our company is in Costa Rica, but we have grown globally.

The heart of our company is in Costa Rica, where more than 15,000 hectares across 42 farms are actively managed for the production of bananas, pineapples, and plantains. These farms span from the Atlantic to northern Costa Rica, specifically in the provinces of Limón and Alajuela. These regions enjoy warm temperatures and high humidity, as well as fertile soils, all ideal conditions for these crops. Our agricultural operations, close to Costa Rica's two main ports, facilitate the cost-effective transport of our products to both domestic and international markets.

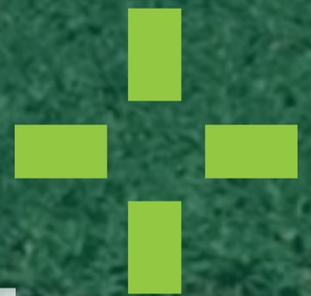
Our headquarters are located in Curridabat, San José. Additionally, we have offices in the United States, Spain, and Ecuador, which guarantee efficient and timely service to our international customers.

Although Grupo Acón's roots lie in Costa Rica, in 2024 we diversified our offering by buying organic fruit from farms in the Dominican Republic and Ecuador, produced under the same responsible practices that define our operations in Costa Rica. These sources export 27.6 million boxes around the world.

We currently supply more than 175 distributors, supermarkets, and retailers in 24 countries in Latin America, Europe, Asia and Africa, consolidating our position as a key player in the agro-export industry.

04

BUILDING A SUSTAINABLE FUTURE: OUR STRATEGY 2025–2030



BUILDING A SUSTAINABLE FUTURE: OUR STRATEGY 2025–2030

At Grupo Acón, we believe that business success is intrinsically linked to environmental health. We, therefore, generate shared value that contributes to community well-being and preserving natural resources that sustain our agriculture.

Our Sustainability Strategy 2025–2030 integrates environmental, social, and governance criteria throughout operations, guides decisions, and defines how to achieve our objectives. We coordinate efforts to optimize resource use and maximize impact.

We conducted a stakeholder consultation and a double materiality analysis to understand expectations and evaluate impacts, risks, and opportunities associated with Grupo Acón. This exercise provided a comprehensive view that prioritized issues that guide sustainable management.

This strategy references internationally recognized sustainability frameworks, including GRI, CSRD principles, and SASB standards, for benchmarking and guidance purposes.

As a result of this process, we have structured our strategy on three pillars:



Sustainable Production and Responsible Resource Management

We adopt innovative practices that reduce our ecological footprint and optimize natural resources.



Transparency, Ethics, and Risk Management

We operate under the highest ethical standards, implementing robust systems to identify, evaluate, and mitigate risks.



Human Development and Community Contribution

We nurture employee talent and foster communities where we operate, recognizing that all growth must be collective.



Stakeholder Management

To build our strategy, we consulted stakeholders to understand their expectations and concerns regarding environmental, social, and governance issues. This exercise identified aspects for company management and strengthened stakeholder relationships, ensuring that our strategic planning considers their concerns and perspectives.

At Grupo Acón, we manage communication proactively to meet stakeholder needs. Our channels facilitate interaction through administration, logistics, and sales, ensuring that everyone receives the information they need in a timely manner.

In terms of sustainability, our communication channels facilitate ongoing dialogue with stakeholders, strengthening relationships across our value chain.

Stakeholder	Description
Board of Directors	Oversees strategic direction and governance.
Employees	Support operations, innovation, and performance.
Customers	Purchase products and define quality and sustainability expectations.
Government Entities	Regulate environmental, labor, and trade compliance.
Suppliers	Provide inputs, logistics, and essential services.
Civil Society Organizations	Engage on social, environmental, and community matters.

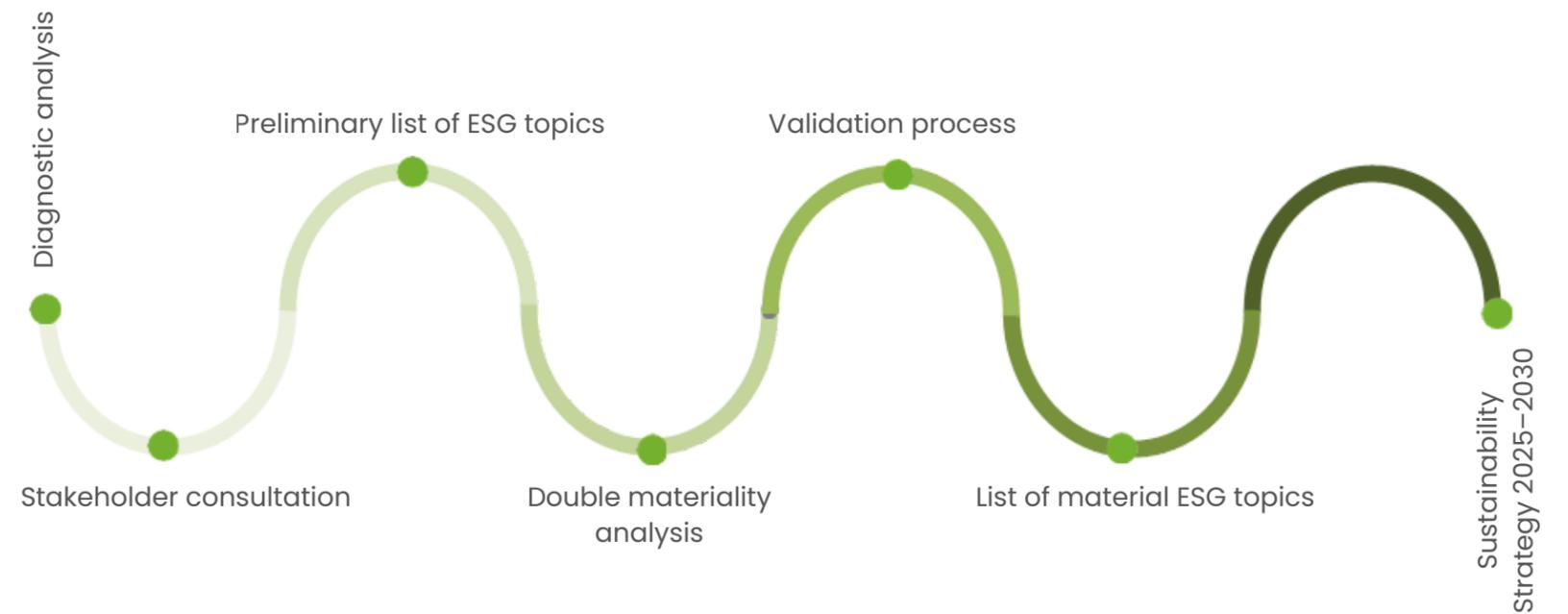
Double Materiality Analysis

We also conducted a double materiality analysis to prioritize the most relevant issues for Grupo Acón. This comprehensive tool evaluated both our environmental impacts and risks and opportunities (IROs) associated with sustainability. It painted a broad, structured view of factors that influence our management.

To identify IROs, we listed potentially relevant issues from two main sources. First, we analyzed context, including global trends, industry regulations, and internal organizational factors.

Second, stakeholder perceptions and expectations were considered through consultation. These approaches ensured that the strategy responds to market dynamics, stakeholder needs, and requirements of the regulatory environment.

Subsequently, a multidisciplinary team prioritized issues, refining the initial list to include aspects that require long-term attention. As a result, we defined the material issues that will guide our sustainability management.



The double materiality analysis generated the following results. The results contributed to our 2025–2030 Sustainability Strategy, since we reflected on the sector and, at the same time, recognized the sustainable efforts we had already accomplished.

We also incorporated other strategic issues, ensuring a comprehensive strategy aligned with our corporate priorities. We thus produced the final material topics that encompass both the materiality analysis results and those areas essential to the growth and responsible impact of the company.

Topic	Impact		Financial	
	+	-	Risks	Opportunities
Energy Management		⊖		
Waste Management	⊕			
Climate Strategy	⊕			
Resilient agriculture		⊖		
Water Management	⊕			
GHG Emissions	⊕			
Biodiversity		⊖		
Environmental Compliance	⊕			
Circular Economy	⊕			
Food Security	⊕			
Training	⊕			
Fair Income	⊕			
Equal Opportunities and No Discrimination	⊕			

Employment Practices	⊕		
Local Communities	⊕		
Work Health and Safety	⊕		
Talent Attraction and Retention	⊕		
Supply Chain Management	⊕		
Business Ethics	⊕		
Financial Viability	⊕		
Security	⊕		
Risk Management	⊕		
Innovation Management	⊕		
Corporate Governance	⊕		
Communication and Trust	⊕		
Human Rights	⊕		

Impact

- ⊕ Positive
- ⊖ Negative

Financial

- Critical
- High
- Moderate
- Low



05

BUILDING A SUSTAINABLE STRATEGY: OUR OBJECTIVES

BUILDING A SUSTAINABLE STRATEGY: OUR OBJECTIVES

Our sustainability strategy combines objectives, actions, targets, and indicators for each material issue. This approach establishes a 5-year horizon with clear milestones, ensuring continuous progress tracking for each of the 3 priority areas:

1. Sustainable Production and Responsible Resource Management



2. Human Development and Community Contribution



3. Transparency, Ethics, and Risk Management



1. Sustainable Production and Responsible Resource Management

One pillar of our strategy is sustainable production and responsible natural resource management. Our production model seeks not only efficiency but also respect for the environment and communities where we operate. That is why we promote efficient, rational natural resource use in each operation, ensuring that each link of our production chain aligns with sustainable principles.

To achieve this, we optimize energy, water and material consumption to reduce our ecological footprint. We promote renewable sources and reduce production waste, including greenhouse gas emissions.

Strategic Objectives



Reduce the ecological footprint by optimizing energy, water, and material use



Implement a climate strategy that adapts to and mitigates climate risks, aligned with the Science Based Targets Initiative (SBTi)



Ensure environmental legal compliance in all Grupo Acón work through audits, certifications, and transparent stakeholder processes



Conserve biodiversity through restoration and partnerships with environmental organizations



Strengthen food safety through traceability, quality, and rigorous production control



Promote the circular economy by maximizing organic and inorganic waste reuse

2. Human Development and Community Contribution

At Grupo Acón, we promote employee well-being and community development where we operate through fair, safe, inclusive, and dignified working conditions. We achieve this through compliance with occupational safety regulations and by strengthening our team's personal and professional growth with training and job promotion. In addition, we collaborate with NGOs and government agencies to generate a positive, sustainable community impact.

Strategic Objectives



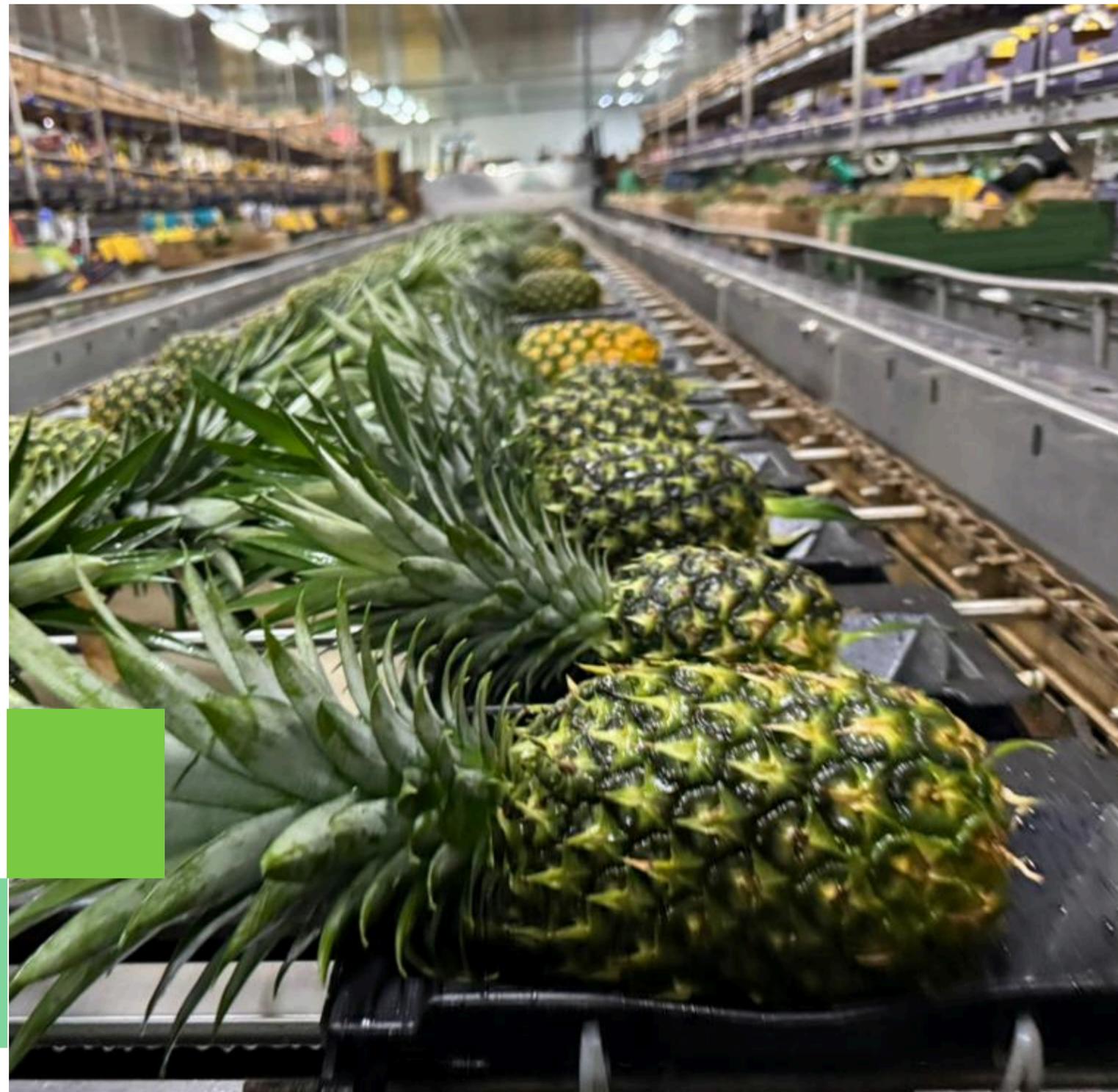
Guarantee conditions of social well-being and labor equity with policies on occupational health and safety, compensation, labor practices, and non-discrimination



Promote employee education and training to develop skills and leadership



Strengthen local community relationships



3. Transparency, ethics, and risk management

Each Grupo Acón activity is governed by ethical standards, risk management, regulatory compliance, oversight of our supply chain, and economic performance.

Strategic Objectives



Ensure financial stability and business growth



Establish a supply chain that ensures product quality and traceability to responsibly meet customer needs



Implement a risk management system that addresses environmental, social, and economic aspects



Drive responsible governance with compliance and transparency



Create a strong organizational safety culture



Strengthen local communities through safe practices and collective well-being



Foster innovation management of sustainable, efficient solutions

The organization prepares audited financial statements. As a privately held company, it is not publicly listed and therefore not subject to stock exchange disclosure requirements. The financial statements cover the same Grupo Acón subsidiaries included in this report.

The period covered by financial reports:

- **Agriculture production companies:** Issue financial reports every four weeks, 13 per year
- **Service companies:** Issue monthly reports, 12 per year
- **All companies:** Submit financial reports quarterly and an audited report at fiscal closing (120 days after closing)

06

ENVIRONMENTAL DIMENSION: SUSTAINABLE PRODUCTION

ENVIRONMENTAL DIMENSION: SUSTAINABLE PRODUCTION

Our sustainable production generates value while respecting ecosystem limits and needs. We balance operational efficiency and ecological footprint reduction through practices that enhance operational environmental management to be increasingly sustainable in the long-term. To achieve this goal, we have built our environmental management on six pillars:

-  **Sustainable Resource Management (Energy, Water, Waste)**
-  **Circular Economy**
-  **Biodiversity**
-  **Environmental Compliance**
-  **Climate Strategy**
-  **Food Security**



Sustainable Resource Management (Energy, Water, Waste)

As an agro-industrial company, we recognize the importance of natural resources and our dependence on them. The availability of water for irrigation, energy to run our facilities, and raw materials to create products are essential to the company's survival.

This awareness motivates us to measure, reduce, and monitor our flows of energy, water, and waste. Consequently, we have developed several actions:

A. Energy Management: Our Path to Responsible Energy Use

Our operational energy consumption underlies a fundamental responsibility to transform the way we consume, manage, and source energy in our business model. To meet this responsibility, we manage energy using three interconnected pillars.

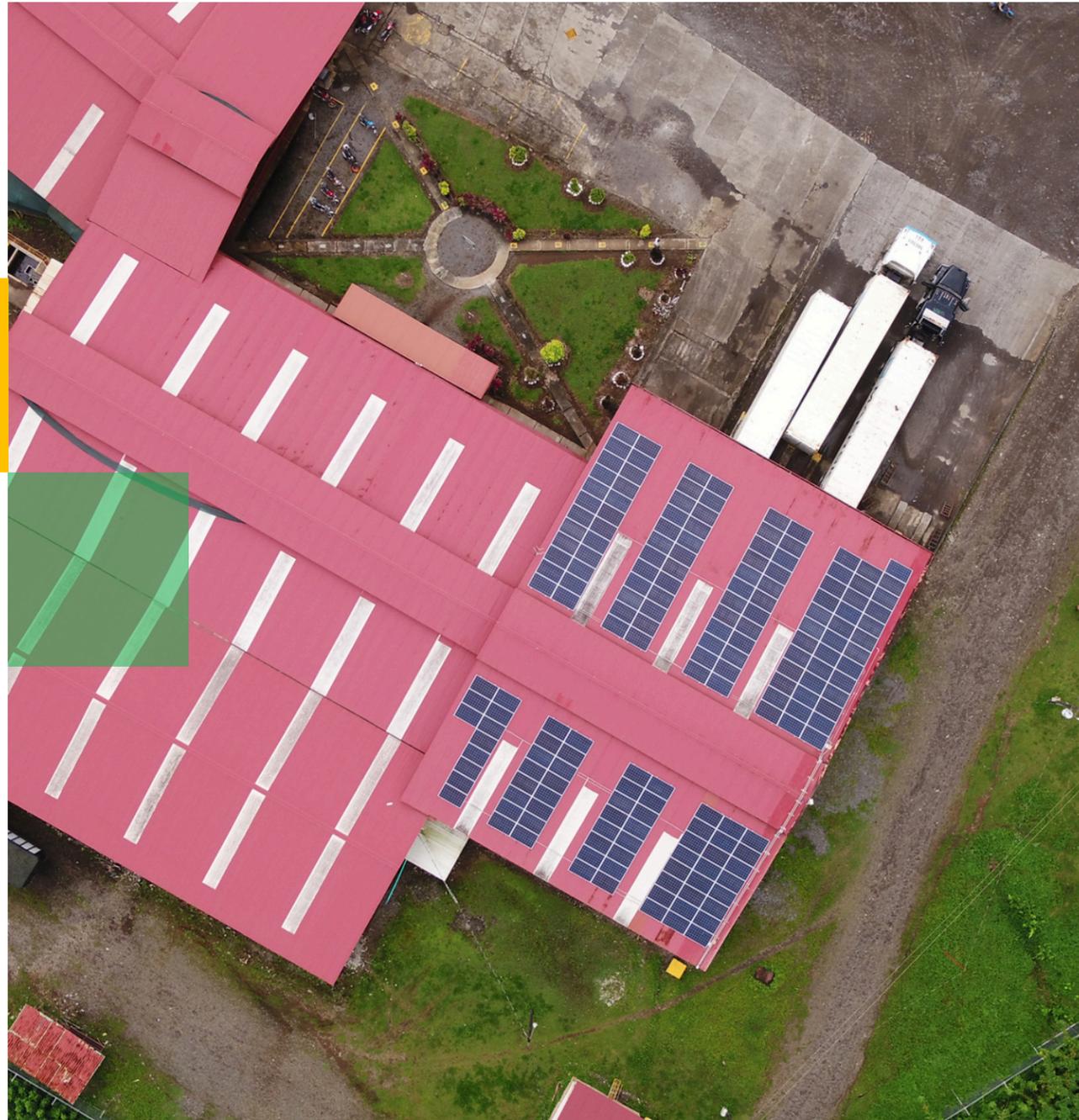
The first consists of continuously measuring energy consumption; the second involves the systematic improvement of energy performance, especially in our production and packaging processes; and finally, the third requires the progressive transition to renewable energy sources, reducing fossil fuel dependence and accelerating decarbonization.



Strategic Actions

- Implement an environmental management system for all farms
- Implement environmental real-time monitoring of water, energy, and waste at all critical points

Asterisks with strategic actions from this point forward, refer to actions accomplished in 2024, while the rest are proposed for the future.



Measuring and Monitoring Energy Consumption

To evaluate energy use and optimize it, we prepare monthly electricity use reports that include both supply from electric utilities and solar energy. The reports have revealed that the highest energy consumption comes from fruit packing plants, followed by refrigeration. We have identified the sources of greatest energy demand and thus strive to reduce them.

The following details our energy consumption for 2024:

Total Energy Use: 15,892,150 kWh (57,211,740 MJ)

Total Renewable Energy Use:

- **Solar energy:** 3,300,000 kWh (11,880,000 MJ)

Total Non-Renewable Energy Use:

- **Electricity:** 11,678,500 kWh (42,042,600 MJ)
- **Refrigeration:** 913,650 kWh (3,289,140 MJ)

Energy Intensity Ratio: 0.28 kWh per crate of fruit produced

SUSTAINABILITY REPORT 2024

Conservation and Efficiency Initiatives

Our energy optimization includes the application of ISO 50001 in the recycling plant and three pineapple packing plants. Our energy management system now reduces energy consumption through audits and continuous improvement.

We have implemented measures to reduce energy consumption, including:

- Investment in high-efficiency refrigeration
- LED lighting in 100% of our facilities
- Installation of renewable energy sources, specifically solar panels, to reduce dependence on non-renewable energy sources and reduce energy costs
- Installation of meters to monitor electricity consumption and adjust on/off schedules according to actual demand
- Installation of variable speed drives on selected equipment to optimize energy efficiency and reduce consumption
- Employee training about responsible energy use practices and the importance of good energy management, fostering an organizational culture of energy savings
- Replacement of vehicles with more efficient ones
- Continuous equipment maintenance to uphold efficiency and reduce waste

Transition to Renewable Energy Sources

Our adoption of renewable energy has reached a significant milestone with the development of the most extensive photovoltaic project in the agri-food industry in Costa Rica. To date, we have installed 9,700 solar panels and distributed 153 inverters to 43 systems at the banana and pineapple packing plants, which has cut approximately 185 tons of CO₂ emissions per year.

We continue to evaluate new renewable energy investment opportunities, including the expansion of solar infrastructure and other alternatives such as biomass, to move towards more sustainable energy management.



- A reduction of **1,436,429 kWh** in energy consumption was achieved through efficiency measures. This represents 9% of total energy use.
- **9,700** solar panels installed
- **185** tons of CO₂ avoided in 2024

B. Water Management: Revolutionizing Our Water Use

Water is fundamental to all stages of fruit production. Its consumption is not limited to crops, but also encompasses other essential activities, such as washing in packing plants, agrochemical mixing, and cleaning and disinfecting facilities.

We optimize its use and minimize waste with measures to ensure its availability and efficient long-term management. These actions improve water efficiency, ensure product quality and the well-being of all our employees and nearby communities.

Our Water Consumption

To meet consumption demand, we have our own wells at each farm, equipped with hydrometers that take and record weekly consumption readings. This information is tallied in reports that evaluate trends to make informed decisions.

In addition to internal monitoring, we perform periodic maintenance on our pumping stations and distribution systems to ensure efficient operation. On the other hand, water for cultivation depends on both rainfall and relative humidity.

It is important to note that none of our operations are in water-stressed areas, so we do not threaten local water sources.

Wastewater Treatment

Water used to wash bananas and pineapples, as well as related farm machinery, is treated before discharge into public water bodies. This process is conducted in accordance with the Wastewater Discharge and Reuse Regulations (Executive Decree No. 33601, Costa Rica), which establish the applicable discharge and reuse parameters. Accredited laboratories are engaged to conduct periodic water quality analyses and ensure compliance with regulatory standards.



Surface Water Discharge 2024:

- **Banana Division:** 972 m³
- **Pineapple Division:** 45 m³



Conservation and Efficiency

We have implemented an efficient fruit washing tank system. This solution has reduced consumption and improved control throughout the process.

As a result, we have extended water efficiency by reducing tank recharge rates. We decreased tank recharging from once a day to twice a week, reducing water use by approximately two-thirds (about a threefold improvement). This system currently operates at 34 of 36 banana packing facilities.

In addition, we continue to strengthen water management, ensuring its efficient use and availability for production and administration.

Water Pumped from Groundwater in 2024:

- **Banana Division:** 2,140 m3
- **Pineapple Division:** 360 m3

C. Waste Management: Strategy for a Cleaner World

Types of Waste

We developed an integrated waste quantification and classification system to reduce waste and ensure proper disposal, enabling more effective material separation and treatment across our operations. This approach has allowed us to optimize resource use, enhance productivity, and strengthen compliance with environmental regulations, reinforcing our commitment to sustainable and responsible business practice.

- **Most waste comes from fruit production, specifically in plantations, where plastics are used for disease prevention, weed control, moisture conservation, and harvesting. This material is collected and processed in our recycling plant, which transforms it into corner pieces for transporting fruit boxes.**
- **In addition, fruit that does not meet customer standards is diverted to other purposes. For example, a contractor transforms non-exportable fruit into raw material for other purposes, such as bananas into purée and pineapple into chunks or juice. It is also sold to make snacks; fruit can also feed livestock.**
- **Waste generated in our offices that cannot be recycled is managed through authorized disposal services and is not included in the operational waste totals presented in this section.**



Total Weight of Waste: 3,841 tons

Total Weight of Waste Reused:

- Chamise: 773 tons
- Polyethylene Banana and Pineapple Mulch: 2,457 tons
- Polypropylene Pineapple and Banana Rope: 611 tons





Responsible Waste Management Practices

We reduce waste by improving material use in production, strengthening recycling, and reincorporating materials into the production chain. As a result, we have reduced waste sent to the landfill, increased recovery rates, and generated useful products from previously discarded materials.

Some Best Practices Include:

- **Pesticide Containers:** We use a contractor to properly dispose of pesticide containers, which we deliver triple washed.
- **Non-recyclable Waste:** Local municipalities normally collect trash, though, at times, we use an authorized provider which takes it to landfills.
- **Waste Management Training:** We train employees to classify waste and promote a culture of responsible management.



Circular Economy

Our circular economy solves two major environmental problems: lack of resources and waste accumulation. To address them, we reuse and recycle materials to give resources a second life, reduce waste, and conserve what we have. Consequently, we implemented the following actions:

Reinventing value: Waste to Inspire New Products

We reuse waste to create new products by reincorporating it into our production chain, especially transportation and distribution, which reduces waste and reuses resources.

Fruit harvest plastic is fully reutilized. This material is recycled at our processing plant into corner protectors for shipping boxes (see insert below).

In our banana plantations, we collect low-density polyethylene (shrink wrap), while in our pineapple plantations, we collect high-density polyethylene (mulch). Nearly 20,000 tons of material enter our recycling plant per year. Of this total, 2,200 tons of polyethylene mulch and 600 tons of polypropylene rope are processed at our recycling facility during the reporting period. The remaining materials are stored and scheduled for processing in subsequent cycles. These materials are washed twice and then transformed into flakes, pellets, and, finally, corner pieces.

We process around 2,200 tons of polyethylene and 600 tons of polypropylene

80,000 corner pieces produced weekly from recycled material



Strategic Actions

- Conduct internal waste audits throughout company operations to identify reduction opportunities
- Conduct life cycle analyses for the environmental impact of waste and production, identifying opportunities to integrate recycled materials and reduce reliance on virgin materials
- Modify production and distribution to incorporate reused materials
- Establish partnerships with research and development organizations and other stakeholders to innovate solutions for waste reuse
- Train employees about waste separation and the circular economy



Biodiversity

Biodiversity conservation is fundamental to maintaining ecosystem balance. Species offer vital ecosystem services such as crop pollination, climate regulation, water purification, and soil conservation.

To protect habitats and their species, as well as preserve ecosystem function where we operate, we do the following:

Protection, Restoration, and Conservation

We carry out topographic studies to determine areas for forestry, protection, and to create small biological corridors between protected areas. We conserve 1,443 ha of forest, protected from extractive activities. We also promote their regeneration through native species planting in disturbed areas. In addition to our conservation work, in Limón Province, Costa Rica, we also manage 196 ha of Melina trees to make pallets. This plantation holds approximately 4,900 tons of CO₂ in standing wood. A Melina tree can absorb 37–64 kg of CO₂ over its first three years.

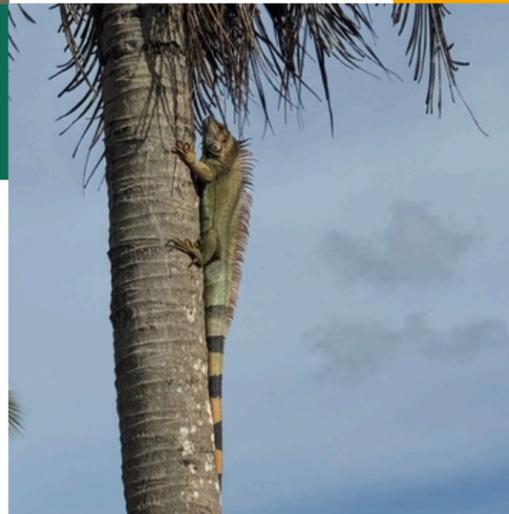
We protect biodiversity with the following initiatives:

- **We participate in Costa Rica’s Payment Program for Environmental Services (PES), administered by the National Forest Finance Fund, which compensates landholders for conserving and managing forest ecosystems.**
- **We preserve local aquifers and actively promote the development of biological corridors that support ecosystem connectivity.**
- **We protect 1,719 hectares of secondary forest, within which more than 10,000 trees of endangered native species have been planted, contributing to the absorption of approximately 298 tons of CO₂.**
- **We have collaborated in the protection and restoration of 21 hectares of habitat that, while not directly managed by our organization, are designated protected areas currently undergoing ecological succession.**



Strategic Actions

- Adopt a biodiversity policy
- Implement a biodiversity (flora and fauna) inventory and monitor it on company property
- Increase the amount of fauna sighted on our farms
- Establish partnerships with local organizations and conservation NGOs to conserve biodiversity and sustainably manage ecosystems where we operate



Biodiversity Monitoring

We monitor biodiversity in the areas where we operate. According to the page describing Tortuguero National Park, managed by the National Conservation Areas System (SINAC), the park is home to 734 plant species, 442 bird species, 138 mammals, 118 reptiles, 58 amphibians, and 460 arthropods—some of which are also found on our properties.

Several of these species appear on the International Union for Conservation of Nature (IUCN) Red List, including the critically endangered horned marsupial frog (*Gastrotheca cornuta*) and lemur leaf frog (*Agalychnis lemur*), as well as the shorebird known as the least sandpiper (*Calidris minutilla*). Species of Least Concern include the bee *Euglossa championi*, the bee *Augochloropsis ignata*, the spotted antbird (*Hylophylax naevioides*), the bicolored antbird (*Gymnopithys bicolor*), the fungus *Hymenochaete damicornis*, and the sulphur-rumped flycatcher (*Myiobius sulphureipygius*).



Environmental Compliance

Audits

We conduct more than 100 internal audits each year to evaluate the effectiveness of environmental policy and procedure implementation and ensure our compliance with environmental norms. In addition, environmental managers make follow-up visits and inspections to each farm at least once a week to supervise compliance with our policies and certifications.

In 2024, we found zero violations and no corrective actions were needed. This success encourages our compliance and continued verification that operations meet current regulations.

We have also obtained several nationally and internationally recognized environmental certifications for sustainability and responsible natural resource management from Rainforest Alliance, LEAF Marque, SCS Sustainably Grown, GlobalG.A.P., and GlobalG.A.P./GRASP. We also apply ISO 14064 for carbon counting. For more details on certifications, please refer to the Certifications, awards and recognitions section of this report.

Responsible for Environmental Compliance

The Environmental Management Department, comprising the department manager, two supervisors, and six environmental managers, is responsible for monitoring and meeting the company's environmental objectives and targets. It oversees regulatory compliance, coordinates internal audits, manages certifications, and updates environmental policies in accordance with both legal and sustainability standards. As part of regulatory compliance oversight, we continuously monitor current and emerging environmental regulations, ensuring that our operations remain aligned with regulatory requirements and industry trends.



100+ audits performed



0 violations



Strategic Actions

- Develop an environmental compliance plan
- Establish a communication and transparency plan with regulators, markets and communities about environmental compliance actions and result



Climate Strategy

Climate impact management is a key company activity, due to the growing need to build resilience in the face of environmental challenges.

As part of our efforts to adapt our operations to climate change, we measure, reduce, and mitigate our greenhouse gas (GHG) emissions, taking into account risks associated with extreme weather events and regulatory requirements.

Greenhouse Gas Emissions

Our operations follow guidelines established in INTE-ISO-14064-1:2019, INTE B5:2021, and the Country 2.0 program, which guides actions to reduce GHG emissions.

To calculate emissions, we use the emission factors and global warming potential (GWP) rates provided by the IPCC and the Costa Rican Meteorological Institute, version 2024. Based on this methodology, we reported direct emissions of 28,465 tons of CO₂e for the base year 2023.

To reduce our carbon footprint, we improved the fuel efficiency of our transportation fleet. We now pilot drones to apply agrochemicals more efficiently, thereby reducing their use.

To use refrigerants with lower global warming potential (GWP) and that do not damage the ozone layer, we replaced refrigerant R22 with ammonia in cold chambers.



Strategic Actions

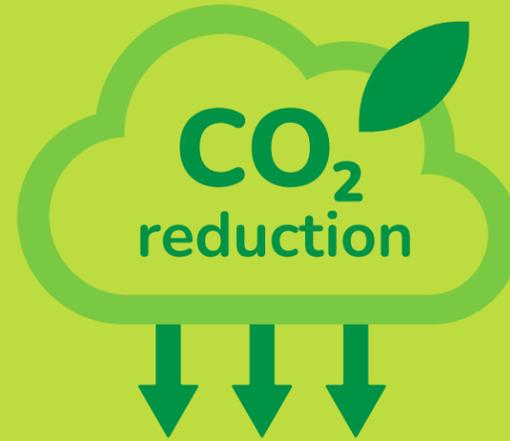
- Establish a climate governance framework that integrates climate risk management across all company decisions
- Develop a climate risk monitoring system
- Implement a climate adaptation plan that protects crops from extreme weather events and ensures uninterrupted farm operation
- Reduce emissions in accordance with targets established by SBTi. Update carbon inventories for Scopes 1, 2, and 3 for all farms

2024 Greenhouse Gas Emissions

Scope 1 28,465 tons of CO₂e

Scope 2 363 tons of CO₂e

Scope 3 17,250 tons of CO₂e



Metric tons of CO₂e

We reduced Scope 1 emissions by 852.3 metric tons of CO₂e from 2023 to 2024

- Scope 1 applies to banana production.
- Gases included in the calculation are CO₂, CH₄, N₂O, HFCs, and HCFCs.
- Indirect emissions from imported electricity, transportation of inputs and application of products are included in Scope 3 emissions.
- The base year used for the calculation is 2023.



Grupo Acón is the first multi-farm group in Costa Rica to apply an ISO-recognized standard for monitoring and measuring the carbon inventory of its banana division.

Currently, the pineapple division is in the process of certification, for which a carbon inventory is already in place. The goal is to achieve it by 2025.

Adaptation to Climate Change

Impacts include losses caused by overflows and levee failures, high wind damage, prolonged droughts, and high isolation. These factors increased crop mortality, which requires replanting, which lengthens production cycles and reduces productivity.

Climatic alterations have also increased pest and disease incidence, such as Sigatoka, Cochineal, and other threats to bananas and plantains worldwide.

In the case of pineapple, changes in rainfall patterns can alter fruit size and provoke wilting, rotting, and mechanical damage, among other effects.

Given these rising threats, strict national application of biosecurity and phytosanitary control measures can prevent the entry and spread of new pests and diseases.

Electrical infrastructure failure has affected operational stability recently. In response, we established emergency management procedures and activated a management team that mobilizes during crisis situations.

Other climate adaptations include backup fields with adequate water availability and weather conditions. We purchased neighboring farms to hedge against climatic impacts on the current 34 fields.



Food Security

In a global market where consumers increasingly demand transparency and reliability in the products they consume, we ensure that all our products are safe, healthy, and free of contaminants.

Throughout our value chain, from agricultural production to export, we apply high quality and safety standards to comply with local and international requirements while meeting consumer expectations for safety and excellence.

Grupo Acón participates in industry forums focused on regulatory compliance and environmental best practices. We collaborate with the Banana Environmental Commission of the National Banana Corporation (CORBANA) and the Pineapple Socioenvironmental Commission of the National Chamber of Pineapple Producers and Exporters (CANAPEP).

Through these bodies, we receive technical support for the review and implementation of applicable environmental legislation. They also organize periodic workshops to strengthen environmental management, enhance regulatory compliance, improve production processes, and promote sustainable practices aligned with national and international commitments



Strategic Actions

- Obtain food safety and quality certifications, and maintain compliance with these standards
- Track food from production to export
- Reduce response time to customer grievances
- Educate about food safety and commitment to quality food production. Inform externally through fairs, social networks, and our website. Minimize pineapple loss and waste throughout the supply chain
- Promote the integrity and safety of the fruit supply chain with safety protocols

07

SOCIAL DIMENSION: HUMAN DEVELOPMENT AND COMMUNITY CONTRIBUTION

SOCIAL DIMENSION: HUMAN DEVELOPMENT AND COMMUNITY CONTRIBUTION

At Grupo Acón, we are committed to people well-being and the development of local communities. This commitment manifests through the integrated development of our human capital while assisting surrounding communities.

Our work addresses current social challenges, supports an inclusive and safe environment for our employees, as well as fosters socioeconomic development for communities in places that we work.

Three pillars guide our actions:



Labor Equity



Training and Development



Local Communities and Social Well-being

GRI 2-7 /
401-1 / 402-1 / 406-1



Labor Equity

We are committed to a workplace where every person is recognized and treated with dignity and respect. Our labor practices are designed to meet the needs of our team while promoting professional development and employee well-being. We recognize that long-term success and sustainability depend on our people.

Throughout 2024, in Costa Rica, we employed a monthly average of 9,500–10,300 people, divided into two categories: daily payroll personnel, responsible for manual and operational tasks in the field and packing facilities; and administrative personnel, who perform office, management, planning, and supervisory functions.

To support employee well-being, we provide benefits including severance pay, labor union membership, subsidized meals, social security and pension coverage, on-site dormitories, and recreational facilities.

To attract and retain talent, we maintain an Administrative Personnel Recruitment and Selection Policy that defines our recruitment and retention practices and reinforces our commitment to sustainable organizational growth through employee development.

In terms of employee turnover, the monthly average for daily payroll personnel is approximately 21%, varying according to production cycles. Labor conditions and employment terms comply with the Costa Rican Labor Code. When workforce reductions are necessary, we provide at least one week’s notice and inform worker representatives of proposed changes, followed by dialogue and formal agreements in accordance with legal procedures.

Of the total, approximately 1,390 are administrative, which fluctuates based on production cycles.

The distribution of our team by occupational group, gender, and age group was as follows:

Gender		Age		
Male	Female	< 30	30-50	> 50
91%	9%	32%	50%	18%

Diversity, Equity, and Inclusion

Diversity, equity, and inclusion are principles that guide our organizational culture. We promote an inclusive and equitable environment where each perspective contributes to company growth and development, through equal opportunities and respect for individual differences.

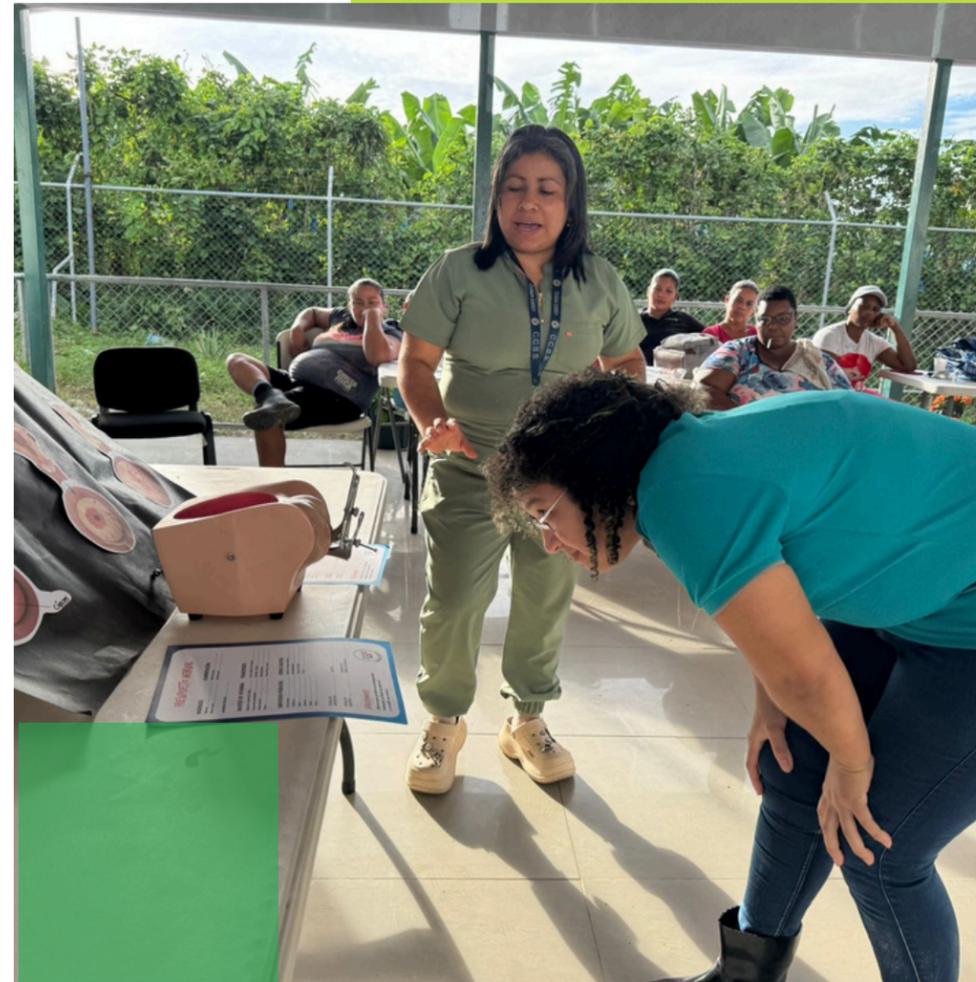
Currently, our **Training Programs and the Empowered Women Program** guide our approach to diversity, equity, and inclusion, promoting a fair and respectful work environment for all.

Training to Promote an Inclusive Environment

We promote a discrimination-free environment and offer training that develops employee competencies to prevent workplace discrimination. Through these trainings, **we educate employees on recognizing and understanding discriminatory behaviors while fostering communication and conflict resolution**—both fundamental to building a respectful and inclusive work environment. These sessions are provided during onboarding for new management personnel and are also offered once per year for all employees.

Empowered Women Program

As part of company inclusion efforts, our Empowered Women Program promotes the autonomy of women employees in decision-making and control over their lives. This program consisted of 60 hours of training over one-and-a-half-hour sessions with each group. Topics included self-knowledge, self-care, and mental health. **The project empowers women on our team with tools to reach their full potential.**



Occupational Health and Safety

Employee health and safety is the second axis. Therefore, we protect the physical and emotional well-being of all company personnel with safe workspaces adapted to the risks of each area.

To ensure management effectiveness, we have our Occupational Health and Safety Policy, approved in March 2024, which defines guidelines to ensure health and safety at all levels of the organization.

Occupational Health Plans in Each Division

We have occupational health plans for the banana and pineapple divisions. Each plan establishes responsibilities at all organizational levels with training schedules. It is based on the principle of responsible action by everyone in the organization.

A central component is continuous evaluation of agricultural work that prioritizes occupational risks, ensuring that problems are addressed in a timely, efficient manner. These documents reflect management's commitment and ensure resource allocation for risk prevention.



Occupational Risk Analysis

We conduct occupational risk analyses at all workstations. This involved visual inspection to discover conditions that could provoke occupational injuries or illnesses. The assessment covers multiple risk factors, including ergonomic and physical conditions.

Consequently, **we prioritized corrective actions and strengthened safety in each area.** The risks assessed include various risks:

- **Mechanical**
- **Physical**
- **Environmental**
- **Psychosocial**
- **Transportation**
- **Chemical**
- **Ergonomic**

To improve prevention, we addressed occupational hazards more strategically based on two key variables: **historical incidence and severity.**

Historical incidence measures the frequency with which different risks occur to identify patterns and trends. On the other hand, severity measures impact of cases in terms of injury and lost workdays that each incident generates.

By combining these two variables, we can prioritize risks that have the greatest impact on personnel. Thus, we can allocate resources to better prevent them.

Occupational Health Roles and Responsibilities

In our Occupational Health and Safety management system, we consider it essential that all employees enact roles and responsibilities in the protection of their well-being and that of their colleagues.

For this reason, we have **an Occupational Health Commission for each farm**, consisting of fifty percent administrative workers and 50% daily workers who, in addition to their normal duties, ensure the safety of their colleagues and good conditions of facilities.

The company dedicates one day per month exclusively to workstation inspections in operating areas, as well as employee interviews to identify safety risks.

The commissions coordinate with farm management to implement necessary corrective and preventive measures to reduce or eliminate work hazards.

Complementing this effort, our human resources personnel prepare monthly reports on workplace accidents, including associated costs. This information is crucial for evaluating the performance of the occupational health and safety system and for improving protocols.

Responsibility and Accountability

To comply, responsibilities are assigned to specific positions for each organizational level.

The Geographic Information System for Agricultural Data is the platform where managers supervise activities of occupational health commissions, ensuring regulatory compliance at each farm. This includes all inspections and corrective actions carried out in accordance with existing policies.

Operationally, the plant manager must verify that occupational health standards, policies, and procedures are rigorously followed at each farm, ensuring that facilities and operational processes align with safety standards.

The field manager and the task managers ensure that their work groups comply with occupational health directives, which include proper use of personal protective equipment, correct application of agrochemicals, performance of worker medical examinations, and employee safety training.

The Occupational Health and Safety (OHS) manager and supervisor ensure the implementation and updating of occupational health plans. Together, they handle occupational accidents, conduct periodic safety inspections, and coordinate training and risk analysis to strengthen the culture of prevention.

The OHS manager also ensures timely reporting to the Occupational Health Council and advises all managers about current OHS regulations and best practices.

In terms of regulatory compliance, management oversees corrective measures when OHS non-compliance is detected. This includes disciplinary actions when necessary as well as their reporting.

Personal Protective Equipment and Field Safety

Our Occupational Safety Plan ensures that employees receive appropriate personal protective equipment and mitigates risks associated with each position. For example, employees who handle agrochemicals are required to use task-specific personal protective equipment (PPE), including respiratory protection, gloves, and protective clothing, in accordance with internal safety protocols and applicable regulation

We have a detailed guide that establishes the type of protective equipment for each position, as well as technical specifications necessary to ensure proper use. Occupational health commissions monitor protective equipment use and improve it.

In 2024, approximately 10% of commission observations related to protective gear which led to strengthening safety practices. Through these observations and corrective actions, we continuously strengthen workplace safety conditions.

Occupational Safety Training

Our Occupational Safety training program is tailored to each operational area and job profile, ensuring that every employee develops the competencies needed to manage the risks associated with their role. During onboarding, all employees complete mandatory training on accident reporting, and administrative staff receive annual training on accident investigation.

SUSTAINABILITY REPORT 2024

We recognize that each company function faces different risks, so we foster a preventive culture in the daily lives of employees, particularly those who face physical risks. To do so, 100% of employees receive risk training in monthly quality circles facilitated by their immediate supervisors.

100%

Personnel Trained in the Accident Reporting Procedure

Administrative Personnel Trained in the Accident Investigation Process.

Personnel Trained in Role-specific Risk Management



Work Related Injuries

The agricultural sector requires physical labor, with its corresponding injuries and accidents. Despite rigorous implementation of our occupational safety plans and policies, we still have incidents to record.



SUSTAINABILITY REPORT 2024

Comprehensive Health Days

In 2024, we implemented a comprehensive health care program across our farms, delivering 12 health fairs and vaccination days that benefited approximately 800 employees. These activities were carried out in collaboration with the Costa Rican Social Security Administration (CCSS) and the Ministry of Health, bringing preventive and primary care services directly to the workplace.

They offered various services, such as physical check-ups, blood pressure readings, dental care, nutritional counseling, preventive health sessions, laboratory tests, and early detection screening for cervical cancer. They also included vaccinations for influenza, tetanus, and COVID-19. Last, medicines and oral rehydration serums were distributed.



Grupo Acón Health Care Program

These initiatives demonstrate our dedication to well-being, with a special focus on women's health. They help strengthen a culture of self-care and preventive practices in the workplace.

<p>12 health fairs/vaccination days carried out</p>	<p>800 employees benefited</p>
<p>200 vaccines administered</p>	<p>150 consultations carried out</p>
<p>30 laboratory tests performed</p>	<p>57 materials distributed (e.g., serums)</p>



Training and Development

Professional employee development is part of Grupo Acón's organizational strategy and culture. We offer training for both administrative and field personnel.

Our Institutional Training and Development Policy dictates and assigns staff training to the Human Resources Department. This policy requires all training programs to consider both the needs of each functional area and level of technical specialization required for different roles.

This customized approach maximizes training impact and ensures strategic allocation that supports both employee professional growth and organizational objectives.

Farm Administrative Employee Training

During 2024, we strengthened the technical and soft skills of administrative personnel in farms. In total, 32,890 training hours were dedicated exclusively to this group of which 10% were women and 90% were men.

The training program covered numerous topics, including video surveillance, cargo security, construction budgeting, incident management, payroll preparation, internal auditing, and the use of DAHUA systems. Monthly onboarding sessions cover ethics, values, occupational health, labor relations, auditing, management, safety and BASC standards, among others.



Strategic Actions

- Assess current administrative staff training needs to design appropriate training
- Measure program effectiveness to ensure continuous improvement of both programs and participants



Field Staff Training

The HR Department offers weekly onboarding to provide each employee with information and tools to perform their duties. In 2024, this training amounted to 26,000 hours. The contents of these trainings include a general company introduction, organizational values, compliance policies, human rights and working conditions, as well as occupational health and safety, labor benefits, social security, and internal procedures on environmental management, committees, and grievance mechanisms.



Promotion Opportunities

At Grupo Acón we actively promote employees within the organization to positions that require greater knowledge, leadership, and experience. We accomplish this with the Procedure for Internal Promotions for Operational Positions, which identifies the most prepared personnel to assume new administrative responsibilities, whether on farms or in departments.

Internal promotion, whether through competition or appointment, is available to employees with permanent contracts. Requirements for promotion include experience, performance, training, and skills. These criteria ensure fair, transparent, and appropriate decisions.

Over time, many employees develop their careers within the company, taking on new challenges and leading teams in different areas. These experiences reflect internal mobility and professional growth throughout the organization.





Local Communities and Social Well-being

Our community initiatives promote wellbeing and the development of places where we work. **We recognize that each community has its own needs, so we generate quality jobs and facilitate participatory projects that contribute to their social, economic, and environmental conditions.**

We are currently establishing our own foundation. This entity will strategically channel resources to local communities.

Donations Strengthen Local Communities

As part of our commitment to sustainable local community development, we launched a donations program supporting education, culture, health, and social initiatives.

During the reporting period, we supported public schools, integrated development associations, churches, cultural groups, municipalities, the Costa Rican Red Cross, police, and NGOs.

Donations included materials for community infrastructure, sports equipment, perishable food, and fresh fruit (pineapple) for nutrition programs, and spare parts for institutional vehicles. We also loaned the temporary use of land for local development projects, provided agricultural machinery for community actions, and promoted cultural activities in public spaces.

All these actions were carried out in coordination with community leaders and public institutions. In this way, we generated shared value, strengthened local capacities, and contributed sustainable solutions adapted to local realities.



Strategic Actions

- Study annually local community needs to design development programs, as these nearby communities supply many of our workers
- Implement development programs
- Measure program impacts and adjust as needed
- Strengthen participation and establish partnerships with organizations aligned with Grupo Acón's vision

SUSTAINABILITY REPORT 2024

All these actions were carried out in coordination with community leaders and public institutions. In this way, we generated shared value, strengthened local capacities, and contributed sustainable solutions adapted to local realities.

Shared Value

70

institutions and communities supported

5,000

Approximately 5,000 beneficiaries

\$20,000

10 million colones approximately in goods and services

Books for All Project

To reduce gaps in access to school materials and support academic performance in rural communities, we developed the Books for All Project eleven years ago. **This project works in schools in the Atlantic Zone and San Carlos de Alajuela, delivering school packages** that include materials needed to study the national curriculum in Spanish, Mathematics, Science, and Social Studies. By facilitating access to these resources, we improve learning in contexts where educational coverage is limited. The project strengthens social development where we operate, with a focus on educational equity and local capacity building.



SUSTAINABILITY REPORT 2024

United for Road Safety

Road safety is key to community well-being, especially considering increased traffic accidents in recent years, particularly those involving motorcycles. For this reason, at Grupo Acón we have partnered with the Road Safety Council (COSEVI) of the Costa Rican Ministry of Public Works and Transportation, to address this problem.

Under this collaboration, the Ministry delivers road safety training to employees, tailored to the realities of our communities and work centers

The collaboration created the “Don’t Just Talk the Talk” campaign to encourage responsible driving behavior, inside and outside our organization. Through clear messaging and training, we raise awareness about prevention and promote a road safety-aware culture that saves lives.

These actions are also part of COSEVI’s Safe Companies program. Since the situational assessment carried out in 2022, we have progressively advanced, reaching the silver level in 2023, meaning we completed the second year of the program. We are currently working towards the gold level (third and final year), integrating learning and improvements at each stage all to save lives of our employees who drive to work.



Strategic Actions

- Offer educational talks with the National Insurance Institute on accident prevention during daily commuting
- Offer workshops in schools, in collaboration with COSEVI, targeting younger or future drivers
- Raise awareness in collaboration with municipal traffic police at strategic points to strengthen a road safety culture
- Train about preventive maintenance and vehicle inspection so that they can supervise their transportation
- Offer specialized training for employees and fruit transporters to mitigate risks behind the wheel
- Impart intensive courses on traffic regulations, available in both virtual and face-to-face formats
- Host motorcycle skills championships, where employees demonstrate and perfect their skills in a controlled and safe environment
- Carry out training for occupational health trainers within the organization

Acón Cup Unites Employees, Families, and Communities

To positively impact employees and their families, we created the Acón Cup soccer tournament—an initiative that, for over a decade, has promoted health, recreation, and friendly competition among our workforce and their loved ones.

The 2024 edition, held from April 26 to September 22, brought together 94 teams in matches hosted across our farms. Beyond the sport itself, these events became vibrant gatherings that fostered camaraderie, joy, and a sense of belonging.

The tournament unites people from all areas of the organization to promote well-being and strengthen social bonds. Its purpose extends beyond physical activity, focusing on building connections, preventing social challenges, and reinforcing values such as discipline, respect, teamwork, and perseverance.

By bringing together employees, their families, and neighboring communities, the Acón Cup embodies the spirit of our organizational culture—one rooted in collective well-being and shared values.



20 Communities
and Farms

94 Teams

Beach Cleanup Days: Alliance for a Cleaner Coastline

Beach cleanliness and conservation strengthen local community well-being and the environment. We joined forces therefore with different actors to carry out beach cleanup days.

During this year we held beach cleanup days in Barra Matina and Barra Pacuare, in coordination with the Municipality of Matina, local communities, and other organizations. Thanks to this effort, people collected 2,451.9 kg of trash, classified into three categories: ordinary trash, recyclable materials (such as plastics, metals, and glass), and other materials.

The cleanups mitigated coastal contamination and promoted environmental awareness among participants. We held training sessions on integrated waste management, material separation, and the circular economy. This experience reaffirms the value of strategic partnerships to achieve positive and sustainable environmental impacts in coastal communities where we operate.

Total Weight of Trash Collected

2,451.9 kg

Beach Cleanup

Barra Matina

221.5 kg

Barra Pacuare

2,230.4 kg

Fight Against Malaria and Dengue Fever

In 2024, a high concentration of malaria and dengue fever cases was reported in the Caribbean and Northern regions, where many of our personnel reside. Recognizing the impact these diseases have on community health, especially where we live and work, we collaborated with the Ministry of Health to implement a disease prevention plan that included the following actions:

- **Conducted 1,500 rapid tests in neighboring communities and 200 additional tests among farm employees in Matina, Pococí, and Guápiles counties**
- **Trained 20 employees to use self-administered diagnostic tests, increasing early detection potential and improving our relationship with the Ministry of Health**
- **Installed mosquito nets in worker quarters at more than 8 farms**
- **Fumigated internal and external areas of more than 25 farms in coordination with the Ministry of Health to eliminate mosquitos**



08

GOVERNANCE DIMENSION: TRANSPARENCY, ETHICS, AND RISK MANAGEMENT

GOVERNANCE DIMENSION: TRANSPARENCY, ETHICS, AND RISK MANAGEMENT

Our governance ensures the organization’s sustainable development by combining operational performance and business ethics. Long-term growth requires not only efficiency, but also accountability and integrity in all business decisions.

Thus, our mechanisms strengthen transparency and alignment with our organizational values, integrating ethics and compliance across all decision-making levels.

To achieve this objective, our corporate governance rests on five pillars:



Corporate Governance and Ethics



Supply Chain Management



Security



Innovation Management



Risk Management



Corporate Governance and Ethics

Our corporate governance prioritizes transparency and employee camaraderie. Ethical leadership must generate trust inside an organizational environment where decisions are made. To promote business continuity, we ensure regulatory compliance and continuous improvement.



Strategic Actions

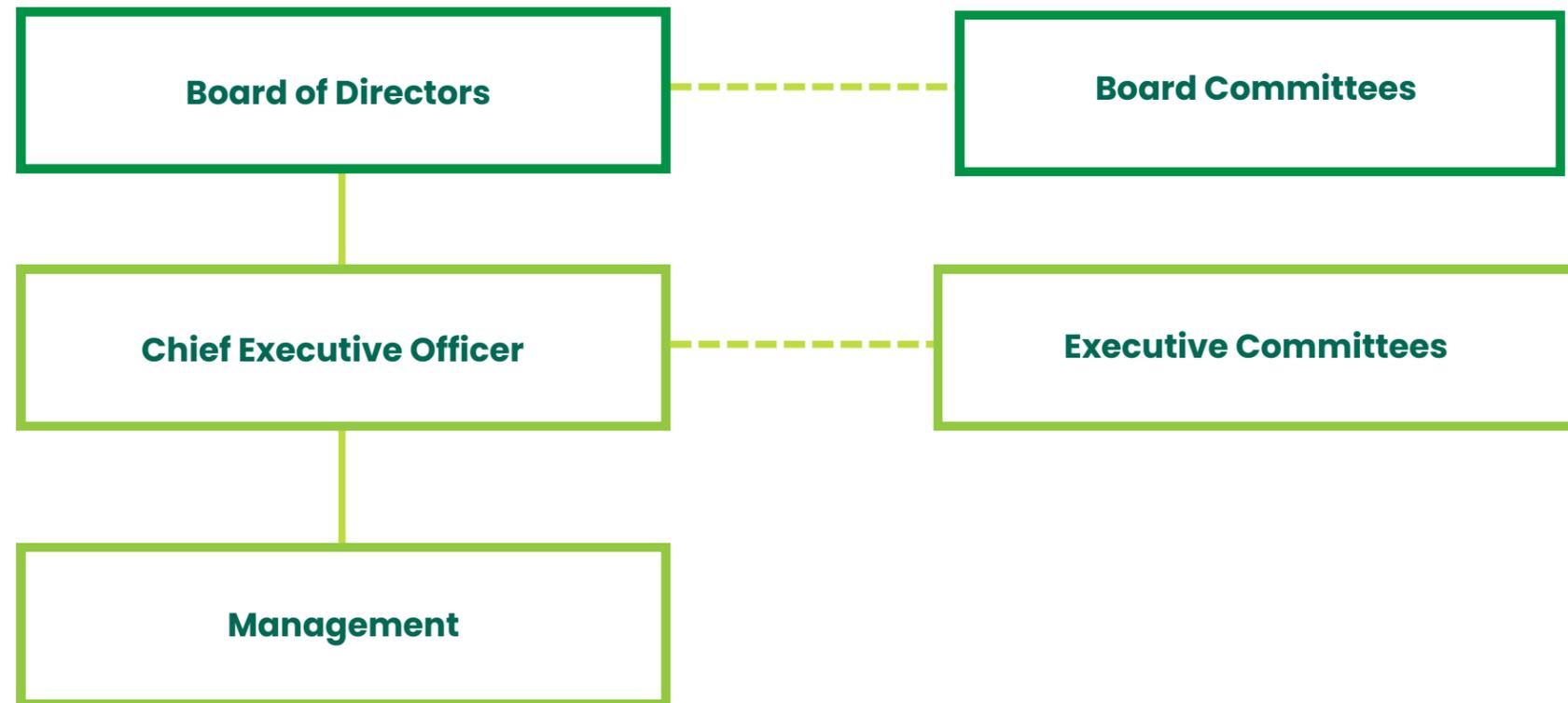
- Conduct a comprehensive review of existing policies, standards, procedures, and corporate governance structures
- Develop an ongoing integrity and transparency training program, including internal and external communication techniques to ensure accessibility and understanding
- Implement a monthly monitoring and reporting system for the Board of Directors and create an internal audit framework based on IFRS S1 and S2

Governance: Environmental, Social, and Governance Focus

Different organizational levels implement our environmental, social, and governance (ESG) commitments to ensure effective management aligned with ethical and sustainability principles.

We foster cross-cutting integration of sustainability, reflected both in our operations and the way our teams interact.

Our ESG governance is organized as follows:



Board of Directors

The Board of Directors is the company's highest decision body. It directs the company in pursuit of mission, vision, and principles. Further it approves and oversees strategies and policies, ensuring that all objectives are met.

The Board has 4 main functions:

1

Oversight of material issues:

The Board analyzes material issues, as well as the materiality analysis performed to identify sustainability issues of greatest import.

2

Content evaluation:

Thematic committees evaluate that content is sufficiently clear and meets objectives.

3

Formal approvals:

Once contents have been vetted with sustainability policies and business strategy, the Board makes its final decision to approve.

4

Ongoing engagement:

The Board directs periodic reviews, analysis of new trends and customer needs to improve operations.

Of the elements in the figure above, only the following currently contribute to sustainability. The others will join the cause in the future.

- **The Board of Directors: Carries out these functions through monthly meetings. In case of emergency, the Board of Directors ensures a timely and adequate response.**
- **Sustainability and Corporate Responsibility Committee: The Board of Directors appoints a committee to lead sustainability, regulatory compliance, social responsibility, and ESG risk management. Responsibilities include strategy development, policy implementation, and monitoring of impact-related indicators.**
- **Management: Each farm manages its ESG impacts, with support of the environmental manager, occupational health manager, and other managers.**
- **Committees: Interdisciplinary teams exist for operations, human resources, and finance, ensuring that actions are consistent with sustainability objectives. In addition, department heads receive training to manage impacts in their areas.**

Selection, Evaluation, and Board of Director Roles

The Board of Directors has six members, three of whom are organizational founders. As established in the constitution, the Board chair must be the CEO and a company shareholder.

Periodic performance evaluations use the following results-based indicators:

- **Board of directors changes:** incorporation of new directors with expertise in critical areas, such as sustainability, digital transformation, and innovation.
- **Ongoing specialized training:** relevant topics such as ESG, risk management, and responsible leadership.
- **Review of organizational practices:** modification of processes and committees for economic, environmental and social impact issues.

The Board of Directors has taken the following actions to strengthen sustainable development understanding:

Situational analysis:

Identification of efforts and needs

Planning:

Definition of themes for training programs

Training and education:

Experience exchanges with similar companies, training, workshops, courses, and seminars led by external consultants

Integration into governance:

Incorporation of sustainability issues into recurring meetings and facilitation of substantive discussions

Monitoring and follow-up:

Measurement of capacity to follow up processes and implement relevant changes

Communication and accountability:

Definition of reporting mechanisms and communication of sustainability activity

GRI 2-23

Code of Ethics

We abide by the values and principles in our Code of Ethics, fundamental for all organizational operations. This code applies to all employees, regardless of level or area, ensuring that we all share a common vision of ethical behavior.

During onboarding, 100% of employees receive a **detailed introduction to the Code of Ethics** to appreciate its importance at the very outset of their relationship with the organization. This training familiarizes new employees with company policies and ethical principles to promote compliance in their daily performance.

GRI 2-26

Complaint and Grievance Mechanisms

We have a formal complaint and grievance mechanism that provides a secure and confidential channel for employees, business partners, and other stakeholders to voice complaints. We use physical complaint boxes distributed throughout our facilities, grievance committees with balanced employee representation, employee representatives who facilitate communication and resolution of situations, as well as periodic awareness meetings where employees can raise doubts and receive guidance on company policies and procedures.

Internal and external audits verify the correct application of these channels according to approved standards.

GRI 2-23 / 2-24

Our Policies

The organization’s corporate policies have universal scope, applicable to all areas and levels through a strategy that senior management establishes and monitors compliance. Area managers and operational teams execute policies daily.

Communication of these policies is done through mandatory training for all employees, in addition to procedure manuals and periodic briefings, which ensure that our people understand the rules.

The organization includes clauses in its contracts and agreements that oblige suppliers to comply with principles of sustainability, business ethics, and national regulations, such as be current with payments to the Social Security Administration, the National Insurance Institute, etc.

We reinforce this commitment with training business partners, suppliers, and contractors to align their operations with company values. Trainings include practical guides, explanations of company policies, and clarifications on labor standards that must be followed throughout the value chain.

GRI 2-16

Avoidance of Conflicts of Interest

Conflicts of interest arise when an individual's personal interests influence their decisions or result in the improper use of their position for personal gain or the benefit of third parties. **Within the Governance Dimension—focused on transparency, ethics, and risk management—we uphold clear policies to safeguard integrity across our operations.** Our Conflict of Interest Policy establishes procedures for identifying, preventing, and mitigating potential conflicts to ensure transparency and ethical conduct.

The policy applies to all members of the Board of Directors to prevent possible conflicts of interest. Mechanisms such as the declaration of conflicts, annual training, and semi-annual review of the Code of Ethics ensure ethical and responsible management at the highest level. Mitigation mechanisms include decision abstention, independent reviews, and Audit Committee approvals.

Oversight falls on a Board of Directors committee to handle complaints, provide advice, and clarify concerns of Board members. **All cases must receive due attention, and necessary resolution must minimize impacts and maintain trust and credibility.**

The measures include modification of responsibilities of those involved, transferring people to other positions while the process is under review, application of the internal regulations, and, when appropriate, sanctions in accordance with regulations. If the violation so warrants, it may also be reported to the police or judicial authorities.

GRI 2-27

Significant Non-compliance

During 2024, four labor-related legal cases were resolved. As a result, Grupo Acón made payments to employees totaling \$16,700.

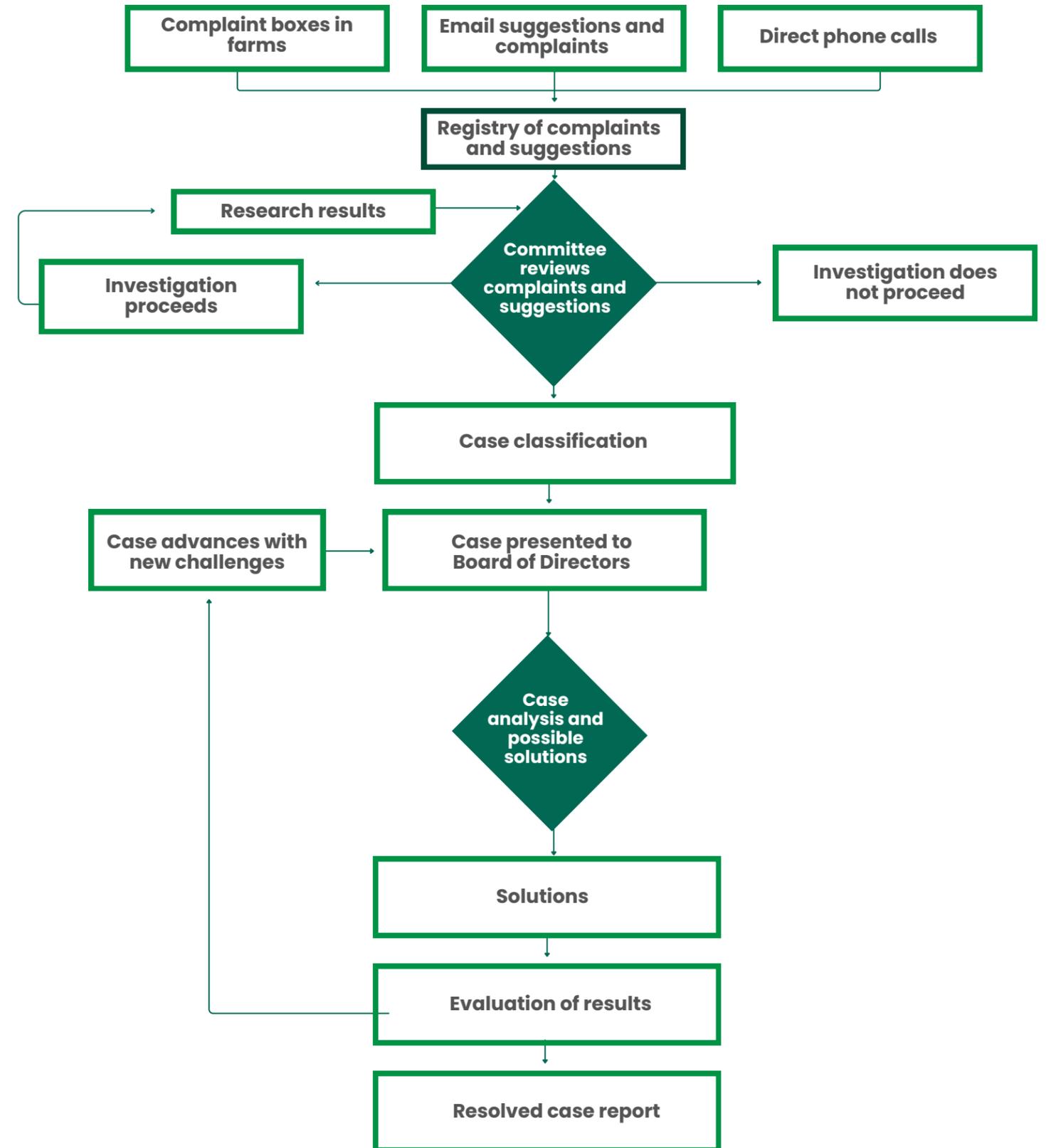
In response, **we have reinforced our internal procedures by updating documentation and training the personnel involved to strengthen control mechanisms and ensure ongoing compliance with labor regulations.**

GRI 2-15

Handling Critical Concerns

Management and the Board of Directors decide when a case is considered critical. The procedure for handling critical concerns begins with a preliminary analysis. For those cases that require further attention, a detailed investigation begins, while those that do not progress are documented for future reference. Employees who present concerns may also appeal the judgment to the committee specifically charged with this responsibility.

Cases are classified according to urgency, time frame, and complexity, and a report is prepared with possible solutions, both short-term and long-term. **The Board of Directors receives case reports and, with this information, decides how to resolve the problem. In addition, progress, results, and pending cases are reported regularly, which helps to make timely decisions and improve preventive management.**





Supply Chain Management

Our supply chain management covers everything from cultivation to final distribution in global markets, always maintaining quality standards that define our reputation. We strengthen customer trust, as well as optimize all links of our value chains.

To achieve this, we track customer needs, as well as collaborate with suppliers and logistics partners who share the company’s vision of excellence.

Our integrated approach

The supply chain is organized into upstream and downstream processes, which enable efficient management from product origin to delivery. Supply chain activities, products, markets, and services are presented below.

Activities	Performed during the agricultural and logistics cycle, this process covers each phase from land preparation, seed selection, and sowing to crop care, harvesting, sorting, packing, distribution, and finally sale and collection.
Products	Three main crops: pineapple, banana, and plantain. We use specialized packaging, including pallets and corner racks to protect product and packaging integrity.
Logistics	We guarantee product quality throughout the entire chain, including transportation, cooling, consulting, and quality control.
Markets	Commercial strategy employs channels to directly reach customers, wholesalers, and independent producers.



Strategic Actions

- Conduct regular supplier compliance audits with ethical and sustainable standards that could otherwise threaten the supply chain
- Establish ESG selection criteria in contracting and procurement Track the route of products
- Commit to accountability and efficient sourcing with internal customers

Our Integrated Approach

Upstream Process

Our upstream process refers to everything related to initial resource procurement and preparation before they become final products, starting with procurement of inputs, tools, services, and assets required for each production stage. Key activities include:

Key Stages of Production

LAND PREPARATION	Optimal soil evaluation and conditioning
FERTILIZATION	Scientifically supported nutrient application
DEVELOPMENT	Continuous monitoring of crop growth
HARVEST	Compliance with international standards and regulatory requirements
PACKING	Quality preservation and shelf-life extension
EXPORT	Compliance with international standards and regulatory requirements

Additionally, this process requires logistic and support services:

- Purchasing and negotiation for economic efficiency
- Supply planning ensures operational continuity
- Warehousing to store raw materials
- Inventory control to minimize losses and optimize resources
- Transportation for inputs and final products
- Crossdocking and consolidation to maximize logistical efficiencies

Downstream Process

Our downstream processes comprise post-production distribution, marketing, and product delivery. These ensure that the product reaches the market in optimal conditions. They include:

- Transport logistics for harvesting, collection, and packaging, customized according to brand and customer
- Logistics supply service so that resources are available at the right time
- Coordination with shipping lines for container management and delivery
- Export optimization with scheduling systems
- Tracking and monitoring of the product transit
- Cargo protection

EVOLUTION OF OUR VALUE CHAIN

In 2024, we increased vertical integration in the value chain to generate economic efficiencies, ensure supply security, and establish more favorable commercial conditions. To do this, we took the following actions:

- Developed direct relationships with manufacturers, eliminating intermediaries
- Directly imported critical inputs

Supplier Evaluation

Suppliers are fundamental to any business. With them, we cultivate mutual trust, transparency, and long-term commitment, essential for mutual growth.

Our relationship balances collaboration and quality, which is why we rigorously evaluate them with environmental and social criteria, ensuring that our business partners share Grupo Acón's corporate commitments. We thus establish and maintain relationships that meet our standards, particularly in social matters.

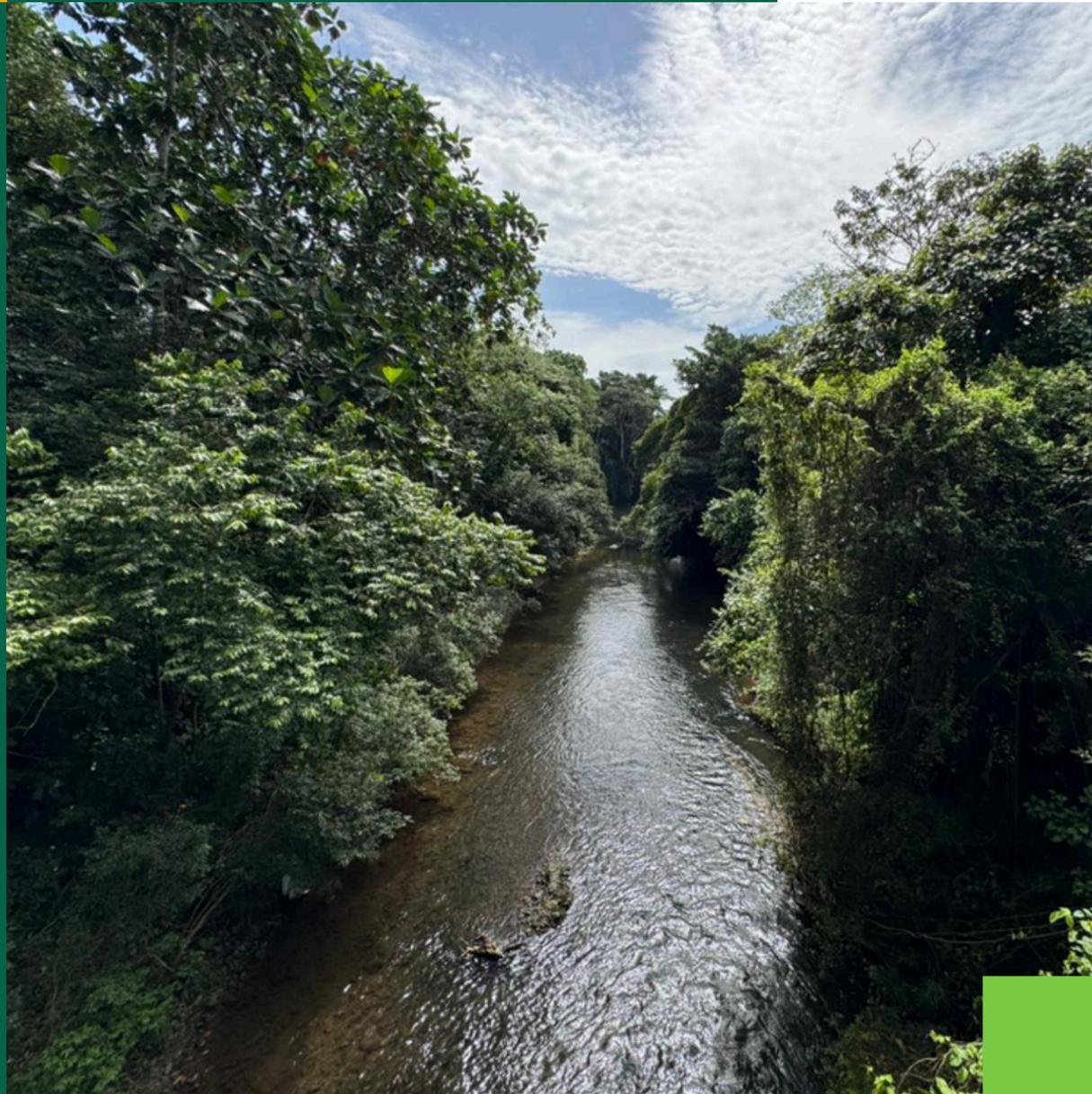
Social criteria are applied to 100% of our suppliers, without exception, including compliance with employee social benefit packages and other labor obligations required by law. To verify compliance, we strictly review documentation and confirm compliance.

In addition to social criteria, we also do an environmental assessment of main suppliers, who account for 70% of our total purchasing volume. This annual evaluation ensures compliance with our standards, consists of assessing whether suppliers have sufficient policies, procedures, certifications, and management systems to ensure that environmental risks are minimized in their operations and products.

Our approach distinguishes between large suppliers and small and medium-sized enterprises (SMEs), to which we apply different criteria, without compromising essential environmental requirements. The evaluation percentage of 70% includes both SMEs and large suppliers.

Additionally, we prioritize collaboration with local SMEs, which not only strengthens our business model but also contributes to socioeconomic community development.





Financial Implications of Climate Change

Costa Rica faces increasing vulnerability to climate change, manifesting as extended drought, excessive rain, and direct and indirect hurricane impacts. Consequently, cases of disease have increased both for crops and employees, including dengue, chikungunya, and Zika. Other effects include pollinator loss, accelerated erosion, landslides, and river flooding, which increase risks to agricultural operations and the health of nearby communities. We managed such risks as follows:

Rainfall and drought: The rainy season, especially during the La Niña weather pattern, has historically affected road infrastructure. This makes farm access more difficult and increases road maintenance costs and longer trips to export fruit. In contrast, during the summer season, especially with El Niño, we face a decrease in production due to lack of water, as well as power outages that delay packing. Together, these phenomena increase soil erosion, as heavy rains followed by long periods of drought deteriorate soil structure, hurting productivity.

Lack of light: Due to higher cloud cover in the case of pineapple, lack of light affects both growth and quality. Low light hinders proper fertilization application and pest and weed control, which reduces productivity and increases rejection in the packing process.

Logistical problems: Adverse weather may prevent ships from meeting their itineraries, increasing transit times and decreasing fruit shelf life.

We believe that effectively mitigating risks, together with taking advantage of opportunities, increases productivity and strengthens our presence in the international market in the medium and long term.



Security

We recognize that a safe environment not only protects people and assets, but also strengthens confidence across our operations. For this reason, we have a safety management system focused on the physical well-being of our employees, resources, communities, and visitors.

This system evaluates threats to facilities and proposes countermeasures tailored to each area, thus ensuring a safe environment for all.

Our safety process begins with identifying risks in our business and recording them in the Security Risk Analysis template, where we evaluate risk impact. Then we prioritize mitigation actions based on economic impact, corporate image in the eyes of government, customers and communities, as well as threats to business continuity.

One risk includes criminal and violent activity. Our security system in this regard includes:

- Infrastructure resistant to break-ins
- Electronic surveillance (CCTV and alarms)
- Physical monitoring with security personnel who control access and perform periodic patrols
- Security certification and technological modernization

Our pineapple and several banana farms are certified with the Business Alliance for Secure Commerce Norm and Standards (BASC) to promote a more agile, secure commerce. The pursuit of this certification has led to the modernization of our security management system, which better minimizes operational risks.



Strategic Actions

- Implement a security plan with risk assessment, response protocols, and employee training
- Adopt advanced technologies to monitor facilities and collaborate with local communities and authorities to foster a shared safety culture
- Strengthen personnel selection with safety criteria and continuous monitoring



Security Risk Management Methodology

Our safety methodology is developed following these steps:

- 1 SWOT analysis**
Identification of strengths, weaknesses, opportunities, and threats
- 2 Evaluation of the internal and external context**
Evaluation of factors that positively or negatively affect the company
- 3 Risk matrix**
Evaluates security with business associates, security of facilities, cargo, containers, personnel and information technology

Each tool contributes to risk management, minimizing their manifestation and damage to the company, customers, collaborators, and suppliers. This comprehensive approach protects our assets but also guarantees operational continuity and generates trust among all stakeholders.





Innovation Management

In any business, innovation drives sustainability, responding to emerging challenges and building a more resilient production model. At Grupo Acón, we have adopted a culture of innovation infused throughout our processes and teams.

Innovation management invites employees to submit proposals ranging from circular economy initiatives to production improvements. Each idea is evaluated in terms of technical and operational feasibility, and those with the greatest potential are progressively integrated into operations.

Some innovation advances include:

- **Development of solutions that significantly increase productivity**
- **Pioneering drone-spraying project to control Black Sigatoka**
- **Research and development initiatives to transform pineapple stubble into new products**
- **Diversification of our crop portfolio, including the recent incorporation of plantain in 2024**
- **Business vertical integration, incorporating previously outsourced operations such as the manufacture of pallets and corner boards for cargo packaging.**
- **Expansion of our solar energy park.**
- **Implementation of new drainage systems. Based on soil analysis, we are improving the efficiency of master and secondary canals and their periodic cleaning, especially in banana plantations. In the case of pineapple, open drains, adequate slopes, and raised beds enhance water management and reduce vulnerability to flooding and erosion**
- **Long-term production strategies focused on improving biological processes, increasing biodiversity through quality landscapes, and promoting the circular and bioeconomy**

Innovation is necessary to adapt to changing market conditions, respond with agility to new demands, and contribute to the evolution of the agribusiness sector.



Strategic Actions

- **Develop an innovation framework that defines policies, processes, and criteria**
- **Assess through pilot projects the impact and feasibility of new technologies Scale successful solutions throughout the organization and daily operations**
- **Drive operational efficiency by optimizing critical processes and adopting a culture of continuous improvement**



Risk Management

- Occupational safety risk analysis
- Safety risk analysis
- Analysis of climate change risks and opportunities
- Sustainability risk analysis (economic, environmental and social)
- Preventing and mitigating conflict of interest risks

As part of the management of occupational safety risks, **Grupo Acón has an Occupational Health and Safety Policy aimed at preventing incidents and protecting the physical integrity, health, and well-being of employees**, where specific controls are established to mitigate occupational risks, including the application of procedure manuals, the mandatory use of personal protective equipment and the ergonomic adaptation of work spaces.

It also includes measures to restrict the use of agrochemicals by vulnerable people and guarantees the safe storage of equipment and accessories. The policy is complemented by periodic health and safety training processes, as well as strict compliance with current legislation, promoting a culture of prevention at all levels of the organization.



Strategic Actions

Develop a comprehensive risk management system that identifies, evaluates, and mitigates economic, social, operational, and environmental risks in all areas, is related to sustainability IFRS regulations.



Grupo Acón has a robust Occupational Health Plan that incorporates preventive, corrective and control mechanisms for occupational risks.

This plan includes a system for investigating and recording accidents, incidents, occupational illnesses, and risk conditions (unsafe acts and conditions), as well as standardized procedures for identifying, analyzing, and monitoring risks at each work center.

These processes are led by the Occupational Health Commission (CSO) in coordination with the Occupational Health and Safety Supervisor, through field visits and the use of technical evaluation tools. Findings identified during the visits are documented, a responsible party is assigned, corrective action is established and followed up until formal closure.

The plan also includes periodic evaluation of physical (such as noise and lighting), hazardous chemical, biological, and ergonomic hazards. In addition, thermo-hygrometric conditions and ventilation systems in the different operating areas are evaluated.

Complementary measures have been established to reinforce occupational safety, such as signage and demarcation of areas, protocols for handling and transporting hazardous materials, and safe conditions for storing agrochemicals and other inputs.

Grupo Acón also has trained emergency and first-aid brigades, as well as a documented emergency response plan that includes periodic drills and the provision of appropriate equipment, strengthening the culture of risk prevention and personnel care.

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Grupo Acón

