75 years

ARCOR group

we choose to be there

SUSTAINABILITY REPORT

2025



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MESSAGE FROM OUR PRESIDENT

I am proud to present **Arcor Group's 21st Sustainability Report.** For more than two decades, this report has reflected our commitment to transparency and to the creation of economic, social, and environmental value for all our stakeholders. In these pages, we share the key progress achieved as part of our 2030 Sustainability Strategy, A Better Life, which guides our decisions with a long-term vision.

The year 2025 unfolded in a challenging context, marked by constant change and uncertainty that tested our ability to adapt. As throughout our history, the experience, resilience, and entrepreneurial spirit that define Arcor Group enabled us to strengthen our economic, financial, and operational performance. This strength, together with the integration of sustainability as a core pillar of our growth strategy, allowed us to navigate a challenging environment and look to the future with confidence.

During the year, the Board of Directors appointed Andrés Graziosi as CEO, entrusting him with leading a strategic planning process aimed at strengthening the development of our three business divisions: Consumer Food Products, Agribusiness, and Packaging. This process led to the definition of a Corporate Strategy that reaffirms our long-term vision and establishes a roadmap to continue generating sustainable value.

We also made progress on key projects for our regional development, including the opening of a new packaging plant in Peru and the launch of a new bon o bon production line in Brazil, along with digital transformation initiatives that expanded the use of artificial intelligence tools among our employees and strengthened our innovation capabilities.

The growth of our businesses is complemented by our commitment to sustainable development. As part of our 2030 Sustainability Strategy, A Better Life, aligned with the principles of the United Nations Global Compact and the Sustainable Development Goals, we reaffirm our commitment to producing sustainable food, fostering people's prosperity, and preserving the planet, so that everyone can live better. This approach is reflected in nine strategic priorities that guide our decisions, integrating care for people and the planet as an integral part of our business management.

The year 2025 was also a time to recognize the legacy of our operations, highlighting their contribution to Arcor Group's growth and to the development of the communities where we operate. We celebrated the 50th anniversaries of Papel Misionero and Molienda II Misky; the 40th anniversaries of the San Juan Plant and El Refugio Dairy Farm; the 30th anniversary of the Salto facility; and the 10th anniversary of the Bicentenario Plant. We also celebrated the first 10 years of Fundación Arcor Chile, a milestone that reflects a decade of sustained commitment to education and early childhood development in that country. Each of these anniversaries reflects the sustained effort, commitment, and dedication of the people who have built Arcor Group's history over time.

Looking ahead, Arcor will celebrate its 75th anniversary in 2026. This will be an opportunity to honor our legacy while renewing our commitment to sustainable management, enabling us to continue growing responsibly with a long-term vision.

I would like to express my special appreciation to everyone who contributed to the collection and validation of the information in this Report—a task that reflects the value of collaboration and the rigor with which we pursue continuous improvement.

I invite you to explore these pages and learn more about the progress we have made on our journey toward increasingly sustainable development.

Warm regards,

ALFREDO GUSTAVO PAGANI
President of Arcor Group



MESSAGE FROM OUR CORPORATE SUSTAINABILITY MANAGER



Every food product, package, and ingredient we produce is an opportunity to generate well-being today without compromising tomorrow. With this conviction, we present **Arcor Group's 2025 Sustainability Report,** which reflects how sustainability is an integral part of our business approach and guides our operations toward the creation of economic, social, and environmental value, with a long-term vision.

Throughout 2025, we continued to advance the implementation of our **2030 Sustainability Strategy, A Better Life,** which defines the commitments and goals that drive the growth of our businesses while caring for people and the planet.

Over the course of the year, we took meaningful steps to strengthen responsible management grounded in respect for people. In line with our **Human Rights Commitment Policy,** we advanced training programs aimed at strengthening due diligence capabilities in key areas, and implemented a Human Rights Due Diligence Matrix to identify and prioritize actual and potential risks and impacts across our operations and value chain.

Producing Sustainable Food

We also implemented the 2026–2030 Plan of our Healthy Eating and Lifestyle Strategy, **Food for A Better Life,** achieving tangible progress in improving the nutritional profile of our portfolio. We reached significant targets in sodium and sugar reduction, increased fiber and whole grain content in priority categories, and established new calorie guidelines for single-serve chocolate and confectionery products. These achievements reflect our commitment to expanding access to healthy and affordable food options for all our consumers.

In addition, we continued to strengthen the quality of our processes and the responsible sourcing of raw materials. As part of our Quality Strategy, **Value at every step,** we expanded GFSI certifications among key suppliers in our value chain. At the same time, in line with our commitment to **Regenerative Agriculture,** we advanced the sourcing of raw materials certified under sustainability standards such as SAI-FSA, Bonsucro, and USDA-NOP, contributing to more resilient and sustainable agricultural value chains.

Fostering People's Prosperity

During 2025, we continued to deepen our **Diversity Strategy,** consolidating it as a central pillar for building a more inclusive and equitable organizational culture. We promoted initiatives focused on gender equity, the inclusion of people with disabilities, generational and sexual diversity, and respect for diverse cultural identities, strengthening work environments where everyone can grow and contribute their talent.

This approach was complemented by progress in **Workplace Well-being,** including the rollout of the 6C Risk Program across all Consumer Food Products and Agribusiness sites, as well as the approval of the **Corporate Maternity and Breastfeeding Support Policy** and the development of a Maternal and Family Breastfeeding Guide, contributing to improving the quality of life of our employees and their families.

We also continued to strengthen our relationships with the communities where we operate and across our value chain. Through Fundación Arcor in Argentina and Chile, and Instituto Arcor Brasil, we implemented 133 initiatives that directly and indirectly benefited more than 587,000 children, promoting education and socioeconomic inclusion in the region.

These actions help consolidate inclusive development opportunities for all people, both within and beyond the Company, strengthening community well-being and fostering responsible relationships across our value chain.

Preserving the Planet

In terms of **Water Care,** we achieved a 22.15% reduction in specific water consumption compared to our 2017 baseline, consolidating a comprehensive water management approach based on operational efficiency, reuse, responsible discharge, and collaboration with stakeholders in the watersheds where we operate. This approach reinforces our shared responsibility in water resource management and contributes to territorial resilience.

As part of our **Climate Change Strategy,** we made progress in developing energy transition scenarios that will allow us to define future emissions reduction targets aligned with the Paris Agreement. We also continued implementing our **Energy Performance Program,** achieving an 11.4% reduction in energy consumption, and our Sustainable Logistics Program, which resulted in a 4% reduction in transport-related emissions.

In line with our commitment to advancing circular production models and minimizing waste sent to final disposal, we reached a significant milestone in 2025: **35 Group sites achieved zero waste to landfill** under the **Zero Waste Program.** This achievement reflects the sustained efforts of our teams to optimize processes, recover materials, and rethink resource use across our operations. At the same time, the Group's Consumer Food Products businesses advanced in developing **2026–2030 roadmaps** to achieve the goal of 100% recyclable, reusable, or compostable packaging.

In this way, we continue to integrate the responsible use of resources as a core criterion in our business decisions, strengthening both the Company's resilience and that of the communities where we operate.

This Report has been prepared in accordance with international sustainability frameworks, including the **Global Reporting Initiative** (including its sector standard for Agriculture, Aquaculture, and Fishing), the **Sustainability Accounting Standards Board** (SASB) Standards, the **Sustainable Development Goals** (SDGs), and the **United Nations Global Compact Principles.**

I invite you to explore this Report and continue joining us on our path toward sustainable development.



BÁRBARA BRADFORD
Corporate Sustainability Manager

75 years ARCOR group

we choose to be there



CHAPTER 01

ARCOR GROUP

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Sustainability Strategy

WE ARE ARCOR GROUP

We are a leading multinational group with three business divisions—Consumer Food Products, Agribusiness, and Packaging—strategically connected through innovation.

Across all our businesses, we promote sustainable management, producing in harmony with nature and creating a positive impact with every step we take.

In this way, we are part of the daily lives of millions of people, ensuring quality standards throughout our value chain.

Our purpose is to make food trends accessible so that everyone can LIVE BETTER.

ARGENTINA'S leading food company

Globally **RECOGNIZED LEADING BRANDS**

Presence in **80+ COUNTRIES**

COMMERCIAL OFFICES ACROSS four continents

1st world producer of HARD CANDIES

A WORLD-CLASS retail distribution model

49 INDUSTRIAL PLANTS worldwide

One of the **largest SUGAR PRODUCERS** in Argentina

Market **leadership** in **CORRUGATED CARDBOARD, PAPER, AND FLEXIBLE PACKAGING**

MORE THAN 19,000 employees

LEADING producer of **COOKIES, ALFAJORES, AND CEREALS** in **Latin America**

A key player in the circular economy through **RECOVERY AND RECYCLING OF PAPER AND CARDBOARD**

OUR GLOBAL PRESENCE



NORTH AMERICA

Canada
United States
Mexico

CENTRAL AMERICA & CARIBBEAN

Aruba
Barbados
Belize
Costa Rica
Curaçao
El Salvador
Grenada
Guatemala
Haiti
Honduras
Jamaica
Nicaragua
Panama
Puerto Rico
Dominican Republic
Saint Lucia
Saint Vincent
Trinidad & Tobago

SOUTH AMERICA

Argentina
Bolivia
Brazil
Chile
Colombia
Ecuador
Guyana
Paraguay
Peru
Uruguay
Suriname
Venezuela

EUROPE

Albania
Germany
Andorra
Belgium
Bulgaria
Spain
Estonia
France
Hungary
Italy
Latvia
Lithuania
North Macedonia
Montenegro
Netherlands
Poland
Portugal
United Kingdom

AFRICA

Angola
Cape Verde
Gambia
Ghana
Guinea Bissau
Equatorial Guinea
Liberia
Libya
Madagascar
Morocco
Mauritius
Mauritania
Mozambique
Nigeria
Democratic Republic of the Congo
Sierra Leone
South Africa

ASIA & OCEANIA

Saudi Arabia
Australia
China
South Korea
United Arab Emirates
Philippines
Iraq
Israel
Japan
Jordan
Kuwait
Lebanon
Mongolia
Oman
Syria
Thailand
Taiwan
Vietnam

OUR BUSINESSES

At Arcor Group, we operate through three business divisions:

- CONSUMER FOOD PRODUCTS
- AGRIBUSINESS
- PACKAGING

CONSUMER FOOD PRODUCTS

We are a leading player in the consumer food market, and our commitment to delivering high-quality products is reflected in our rigorous selection of raw materials and advanced technological processes, ensuring quality from farm to table.

We offer products across the following categories:

FOOD



COOKIES, SNACKS & CEREALS



CHOCOLATES



CONFECTIONERY



ICE CREAM



FUNCTIONAL BUSINESSES



AGRIBUSINESS

Our goal is to **provide innovative, sustainable, and high-quality ingredient solutions,** transforming our customers' businesses through agribusiness. We are a leading provider of ingredient solutions.

We produce sweeteners, starches, nutritional ingredients, oils, and alcohol, which are used by our customers in everyday products—from food and beverages to industrial, healthcare, and animal nutrition applications.

PACKAGING

We are one of the leading packaging solutions companies in the Southern Cone, with more than 15 industrial plants across Argentina, Chile, and Peru.

We work with clients across a wide range of industries, providing solutions for packaging, transportation, storage, and product display, with a strong focus on customer service.

At our complex in the province of Misiones, we preserve more than 10,000 hectares of forest.

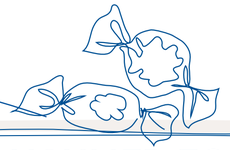
In addition, we are Argentina's leading cardboard recycler and, through continuous investment in technology, we are able to process materials such as aseptic packaging and certain types of plastic-laminated paper, which are often a major challenge for the industry.





STRATEGIC ALLIANCES

Through strategic alliances, we build strong partnerships that enable us to grow and expand into new markets.



CONSUMER FOOD PRODUCTS

2005

We created Bagley Latinoamérica S.A., a regional leader in cookies, alfajores, and cereals.

2006

We launched Mundo Dulce to produce confectionery and chocolate products for Mexico and export markets.

2010

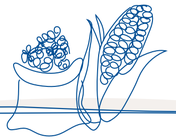
We formed a strategic alliance to develop new products with innovative combinations.

2015

We partnered with Mastellone Hnos. to strengthen our presence in the dairy sector.

2018

We created Simple, a line of dietary supplements.



AGRIBUSINESS

2021

We formed a partnership to enhance innovative ingredient solutions for various industries across Argentina, Chile, Uruguay, and other Latin American countries.

KAMAY VENTURES

In 2019, together with **Coca-Cola Latin America,** we founded **Kamay Ventures,** the first venture capital fund in the Southern Cone aimed at investing in and supporting startups with innovative projects. The fund's founding partners are Coca-Cola Latin America and Arcor Group, with Grupo Bimbo, DFC (Development Finance Corporation), and IDB Lab as investors. Overboost, a corporate-backed venture capital firm, manages the fund independently.

New Investments

In 2025, the fund made new strategic investments aimed at strengthening innovative solutions with strong scalability potential across the region:

- **DeepAgro:** Develops machine learning-based solutions for weed detection in the field, enabling more precise herbicide application with reduced environmental impact.
- **Wisy:** An AI-powered platform that optimizes in-store execution for consumer goods companies by automating audits and providing real-time insights on product display, inventory, and compliance—even in low-connectivity environments.
- **Solfium:** Provides end-to-end solutions to facilitate the adoption of solar energy in households, SMEs, and large companies, simplifying access, implementation, and financing.

Supporting Portfolio Startups

We also continued to support and accelerate the growth of startups already part of our open innovation portfolio:

- **Auravant:** A digital platform that enhances decision-making in agribusiness.
- **Bacu:** Aims to become the most cost-efficient prepared food retailer, combining technology and operational optimization to offer innovative fresh prepared meals at any time of day.
- **Muta:** A digital platform that promotes sustainability through technological solutions for waste management, encouraging recycling and material traceability.
- **Wiagro:** Provides end-to-end wireless traceability in post-harvest processes through sensor-based data solutions.
- **Sensify:** Digitizes commercial refrigeration through IoT devices that enable remote monitoring and more efficient equipment management.

KAMAY VENTURES



KAMAY CODE

Kamay Code is an initiative that connects startups with corporations, fostering open innovation and the development of practical solutions to real business challenges. The process begins with the definition of strategic challenges, followed by an open call for startups and scaleups, and concludes with the presentation of proposals to a panel of experts and executives. The program includes talks, workshops, and networking opportunities. Selected startups move forward into a Design Sprint alongside corporate partners to co-create solutions and, in many cases, develop a Proof of Concept (PoC). The initiative has been held in Argentina, Brazil, Mexico, and Colombia.

In April 2025, **Kamay Code Córdoba** was held at the city's convention center, bringing together more than 500 participants. The event featured over 30 speakers and an agenda combining keynotes, panel discussions, and hands-on workshops, covering topics such as artificial intelligence, cybersecurity, logistics, agtech, marketing, and innovation. During the event, startups from the Kamay Ventures portfolio showcased their solutions through dedicated booths, presenting their value propositions and engaging with attendees.

ARCOR INNOVATION AWARD

Since 2009, Arcor Group has promoted the Arcor Innovation Award, in collaboration with Argentina's Ministry of Science, Technology and Innovation and Fundación Arcor. This initiative aims to support projects with social, economic, and environmental impact, foster entrepreneurial talent, and promote knowledge transfer between the scientific and productive sectors.

In 2025, we held the ninth edition of the Award, which brings together entrepreneurs, researchers, SMEs, and civil society organizations. More than 300 projects were submitted in this edition and evaluated at different stages by an Evaluation Committee and a panel composed of representatives from both the public and private sectors.

The winning project was "NG Bio," from Mercedes, Buenos Aires Province, submitted by Federico Horn, which received an award of ARS 15,000,000 for its implementation. The initiative proposes the development of a compostable biomaterial based on mycelium grown on agro-industrial waste, aimed at replacing expanded polystyrene (EPS)—commonly known as Styrofoam—and generating packaging solutions within a circular economy approach.

In addition, Fundación Arcor granted a Special Mention of ARS 7,000,000 to the project "Mobile Unit for Artisan Cheese Production in the Municipality of Payogasta," submitted by María Fernanda López Morillo, from Salta Province. This proposal involves the implementation of mobile units powered by solar energy, helping ensure product safety and strengthen the livelihoods of more than 40 rural families.







CELEBRATING OUR JOURNEY: 2025 ANNIVERSARIES

We celebrated the anniversaries of several company sites and facilities, reflecting on their history and their contribution to business development.

30TH ANNIVERSARY
Salto Site
Salto - Argentina

50TH ANNIVERSARY
Papel Misionero
Misiones - Argentina

40TH ANNIVERSARY
San Juan Plant
San Juan, Argentina

10TH ANNIVERSARY
Fundation Arcor Chile
Santiago - Chile

50TH ANNIVERSARY
Molienda II Misky
Tucumán - Argentina

40TH ANNIVERSARY
El Refugio Dairy Farm
Córdoba - Argentina

10TH ANNIVERSARY
Bicentenario Plant
Santiago - Chile



OUR PHILOSOPHY

Mission

To provide people around the world with the opportunity to enjoy high-quality, delicious, and healthy foods and confectionery, transforming everyday moments into meaningful experiences of connection and celebration.

Vision

To be a leading food and confectionery company in Latin America, recognized in international markets and distinguished by our sustainable practices and our capacity to expand into new business areas.

Purpose

To make food trends accessible so that everyone can live better.





VALUES

Diversity

We believe that diversity enriches our perspective. That is why we foster an inclusive culture where different perspectives are integrated as opportunities for growth.

Entrepreneurial Spirit

The entrepreneurial spirit, passion, and commitment of our pioneers continue to inspire us.
That is why we foster a culture that encourages initiative and continuous growth.

Integrity

We achieve results through transparent, consistent, and responsible conduct.

Customer Focus and Value Chain Commitment

We are a company committed to our suppliers, employees, shareholders, customers, consumers, and the communities where we operate. We believe that sustainable growth involves the entire value chain.

Relationships

We believe that growth is only possible through trust-based relationships. That is why we promote a collaborative and inclusive environment, both within the Company and in the communities where we operate.

Innovation

We integrate science, research, and creativity to continuousl innovate in our products and services.

Quality

We are committed to delivering the highest quality by listening to our customers and consumers at every stage of the value chain, ensuring the experience they expect from our products.

Results Orientation

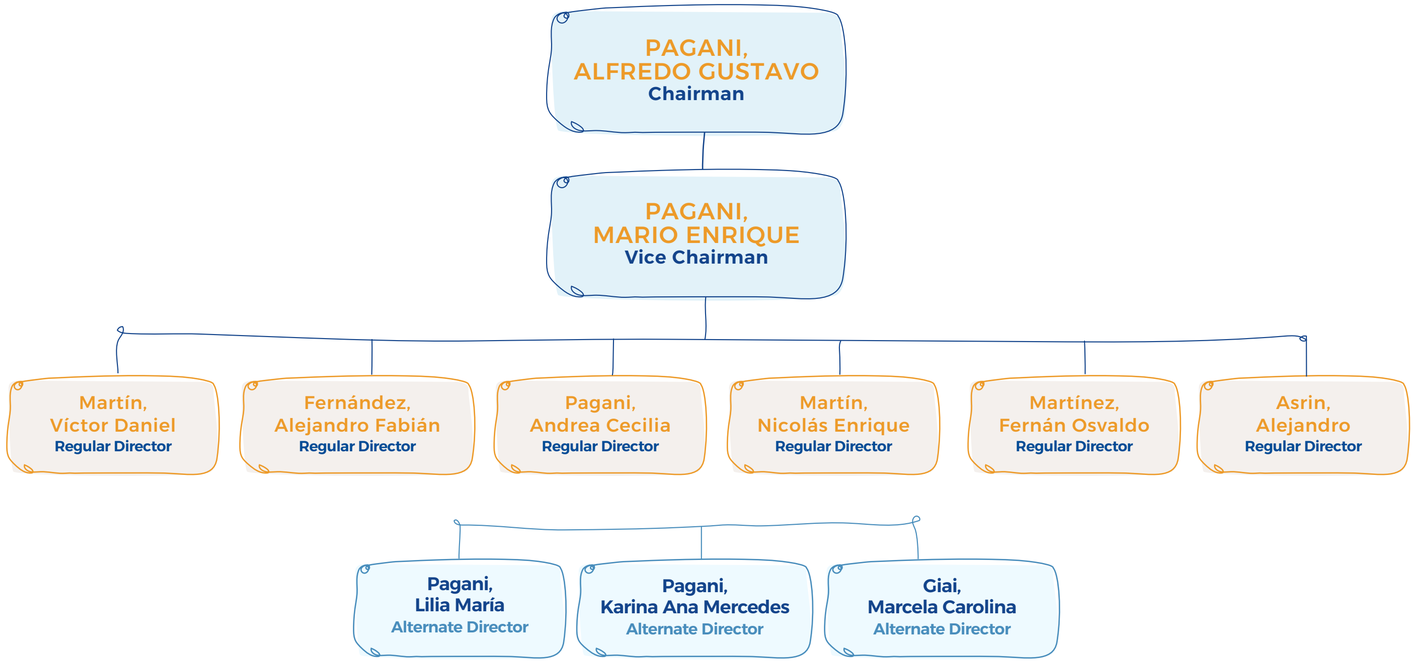
Our actions focus on achieving results that ensure the sustainable growth of the business.



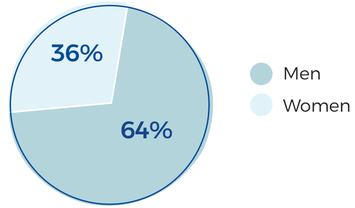
ARCOR GROUP BOARD OF DIRECTORS

Composition and Appointment

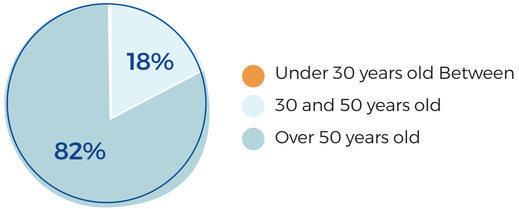
Our corporate governance is structured through the Shareholders' Meeting and the Board of Directors, which serves as the overning body.



BOARD COMPOSITION BY AGE GROUP (Regular and Alternate Members)



BOARD COMPOSITION BY GENDER (Regular and Alternate Members)



In accordance with the criteria defined for the selection of the Board of Directors, the Human Resources Committee proposes candidates to the Board, which subsequently submits them to the Shareholders' Meeting for approval. The appointment of members of the Board of Directors is the exclusive authority of the Shareholders' Meeting; therefore, such proposals are non- binding.

The Human Resources Committee also ensures the existence of a succession plan for both members of the Board of Directors and key management personnel.

Responsibilities

The Board of Directors is **responsible** for defining and reviewing Arcor Group's overall strategy and approving the strategic plan prepared by management, systematically integrating environmental, social, and governance (ESG) considerations. Within this framework, the Board defines and approves the Company's mission, vision, purpose, and values, as well as the **Sustainability Strategy.** Together with key management personnel, it prepares the **Annual Operating Plan (OP)** and the **Budget,** ensuring alignment with Arcor Group's overall strategy, the Sustainability Strategy, and associated risks.

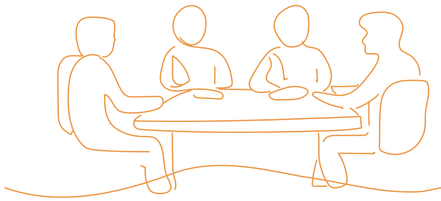
The Board requests specific reports from key management personnel on a bi-monthly basis, who present the **status of the businesses and progress in the implementation** of the plans. In addition, it relies on specialized consulting firms to carry out periodic reviews of budget compliance and to monitor strategic objectives and critical variables.

The Shareholders' Meeting annually evaluates the performance of the Board of Directors in the exercise of its exclusive authority.

Committees

The Board of Directors establishes and oversees various **committees** to foster **collaboration** and **support the achievement of the Company's objectives**[1] . Currently, seven committees report to the Board on specific areas within their respective scope:

1. **Ethics and Conduct Committee**
2. **Audit Committee**
3. **Human Resources Committee**
4. **Procurement Committee**
5. **Sustainability Committee**
6. **Finance and Strategy Committee**
7. **Investment Committee**



Appointment of New CEO

On April 11, 2025, the Board of Directors appointed Andrés Graziosi as Chief Executive Officer (CEO) of Arcor Group, effective as of May 5, 2025. This appointment is part of the Company's efforts to strengthen its executive leadership and ensure strategic continuity, sustainable business performance, and the implementation of the Group's long-term growth plan.



[1] The functions of each committee are detailed in Practice 4 of the Corporate Governance Code, available on the Comisión Nacional de Valores website.

KEY FINANCIAL DATA

Key Financial Indicators[2] (in ARS million)	2024	2025
Net Sales	5.314.990	4.902.647
Selling, General and Administrative Expenses (SG&A)	1.032.406	987.935
Salaries, Wages, and Social Security Contributions	1.146.821	1.084.969
Investment in Property, Plant and Equipment and Other Assets	153.264	208.139
EBITDA	448.456	439.052
Total Taxes[3]	**437.859**	**166.147**
Direct Taxes	93.177	85.890
Export Duties	18.721	4.752
Taxes, Fees, and Contributions	16.168	17.521
Income Tax[4]	309.793	57.984
Net Income / (Loss) for the Year[5]	**382.911**	**40.917**
Payments to Providers of Capital	**315.409**	**295.541**
Total Capitalization[6]	**2.719.228**	**3.080.077**
Equity[7]	1.505.802	1.641.652
Non-Current Borrowings[8]	341.349	769.081
Current Borrowings[9]	872.077	669.344

For more information, please refer to Arcor Group's 2025 Annual Report and Financial Statements, available at www.arcor.com.

[2] All figures are expressed in Argentine pesos unless otherwise indicated.

[3] Tax breakdown by country (in ARS millions) in 2025: Argentina (138.435,8) - Bolivia (1.370,08) - Brazil (2.959,44) - Chile (7.882,73) - China (43,70) - Ecuador (68,64) - Spain (6.487,16) - United States (58,83) - Mexico (1.971,74) - Paraguay (1.919,85) - Peru (1654,38) - Uruguay (3.285,54) - United Arab Emirates (9,32).

[4] Includes deferred taxes.

[5] Result and Equity Attributable to the Company's Shareholders.

[6] Includes Equity and total Group borrowings (including lease liabilities).

[7] Profit (Loss) and Equity Attributable to the Company's Shareholders

[8] Includes lease liabilities.

[9] Includes lease liabilities.

AWARDS AND RECOGNITIONS

Arcor Group

Reputation

"Top 100 Companies by Image" Ranking (Apertura Magazine)
- 3rd place overall

Merco Ranking: Top 100 Most Reputable Companies in the Country (Clarín)
- 3rd place overall
- 1st place in the Food Industry

"Top Brands" (Apertura Magazine)
- 3rd place overall

Sustainability

EIKON Awards for Institutional Communication (Imagen Magazine)
- Silver Eikon in the Environmental Sustainability – General category for the campaign "No Da Lo Mismo" ("It Does Make a Difference").

Marketing

EIKON Awards for Institutional Communication (Imagen Magazine)
- 1st place in the Social Media category for the campaign "Butter Toffees en el día de los abuelos" ("Grandparents' Day campaign").

Buenos Anuncios Awards 2024 (Argentine Advertisers Association)
- Bronze in the TV – Consumer Goods category for the campaign "Saladix Picante."

Lápiz de Platino Award 2025 (Dossier Editorial)
- 1st prize in the Music category for the Arcor Ice Cream campaign "Hay helado, helado".

Effie Awards Argentina 2025 (American Marketing Association)
- Silver in the New Product or Service Launch category for Mogul Jelly Beans "Pedilas como quieras pero probalas."

+Digital Award (IAB + Interact)
- Silver in the Real-Time Communication and Brand Awareness category for the La Campagnola campaign "Un atún para Diego."

Echo Latam (Echo Awards)
- Silver in the Social Media category for the La Campagnola campaign "Un atún para Diego."

International Echo Awards (Echo Awards)
- Bronze in the Social Media category for the La Campagnola campaign "Un atún para Diego."

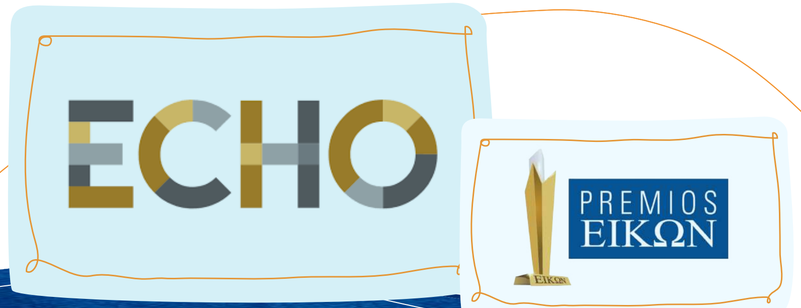
Arcor Foundation Argentina – Instituto Arcor Brasil – Arcor Foundation Chile

EIKON Award for Institutional Communication (Imagen Magazine)
- Gold Eikon Award in the Institutional Identity (Branding) category for the design and launch of the new corporate identity.

Acento Bronze Award (CIRCOM – Professional Circle of Institutional Communication and Public Relations of Córdoba and ACAP – Córdoba Association of Advertising Agencies)
- Multiplatform category for the "Fundación Arcor Education Portal" case.

Literacy Commitment Recognition(Government of the Province of San Juan)
- For sustained and strategic support of the provincial literacy program "Comprendo y aprendo."

Aberje Award (Brazilian Association of Business Communication)
- São Paulo regional winner and national finalist in the Multi-Stakeholder category for the 20 th anniversary of Instituto Arcor Brasil.



A BETTER LIFE SUSTAINABILITY STRATEGY

Our 2030 Sustainability Strategy, A Better Life, guides our actions to produce sustainable food, foster people's prosperity, and preserve the planet. To achieve this goal, we have made **nine commitments structured around three pillars:**

Producing Sustainable Food

We produce food responsibly, without waste, and offering affordable, safe, and high-quality options that contribute to the well-being and satisfaction of our consumers.
We are committed to:

- Healthy and Affordable Food
- Quality at Every Step
- Regenerative Agriculture

Fostering People's Prosperity

We drive prosperity by fostering inclusion, diversity, and equity, building trust-based relationships, and ensuring the well-being of our employees. Through strong community engagement and collaboration across our extensive value chain, we support the development of the communities we are part of, contributing to economic and social growth.

- Inclusion, Diversity, and Equity
- Workplace Well-being
- Community and Value Chain Development

Preserving the Planet

We preserve the planet by advancing water care, taking action on climate and biodiversity, and advancing a circular business model for our materials and waste, contributing to healthier ecosystems.

- Water Care
- Climate Action and Biodiversity
- Circular Material Flow

These commitments are grounded in integrity, respect for human rights, and innovation—core principles that guide all our actions.

Learn more about our Sustainability Strategy



SUSTAINABILITY TARGETS

In 2023, the Sustainability Committee led a process to establish corporate targets aligned with the A Better Life commitments and based on identified material topics. In 2025, we conducted an assessment to support the development of targets related to regenerative agriculture and biodiversity.

All priority material impacts are covered by corporate targets with defined timelines and measurable outcomes or, where outcome-based targets are not applicable, through policies, action plans, and/or specific management metrics.

Learn more in the Materiality Assessment section

SECTION 2030	PROGRESS AS OF 2025
PRODUCING SUSTAINABLE FOOD	
Healthy and Affordable Food	
100% compliance with Arcor Group's Trans Fat Policy.	
Criterion 1: Maximum of 2% trans fats of total fat content.	✓
Criterion 2: PHO-free (Arcor Group standard)	⏳
100% compliance with Arcor Group's Sodium Policy.	✓
100% of crackers contain no more than 600 mg of sodium per 100 g.	⏳
100% of bran crackers contain no more than 700 mg of sodium per 100 g.	⏳
100% of fruit juice beverages contain no more than 90 calories per serving from added sugars.	✓
100% of powdered juices contain no more than 15 calories per serving from added sugars.	✓
100% compliance with Arcor Group's Single-Serve Packaging Guidelines.	NEW
100% of nut bars, bran crackers, and sweet cereal-based cookies comply with the Whole Grain and Fiber Guidelines.	NEW
Quality at Every Step	
100% of our food production facilities are certified under Global Food Safety Initiative (GFSI) standards.	⏳
80% of ingredient suppliers are certified under GFSI standards.	⏳
100% of raw material and packaging suppliers are assessed under GFSI standards or Arcor audits.	⏳

Targets marked with the ✓ icon have been fully achieved. Targets marked with the ⏳ con are currently in progress, while those marked with the NEW correspond to newly introduced targets.

SECTION 2030	PROGRESS AS OF 2025
FOSTERING PEOPLE'S PROSPERITY	
## Inclusion, Diversity, and Equity	
50% of managerial and supervisory vacancies are filled by women.	⏳
50% of new hires are women.	⏳
2.5% of the total workforce comprises people with disabilities.	⏳
## Workplace Well-being	
Reduce the Lost Time Incident Rate (LTIR) in operations to <5 by 2025 and <3 by 2030.	⏳
## Community and Value Chain Development	
100,000 people reached through socioeconomic development and inclusion initiatives by 2030.	⏳
200,000 people trained by 2030 to promote equal educational opportunities for children in Latin America.	⏳
100% of distributors audited for their social and environmental performance.	✓
100% of transport suppliers assessed based on sustainability criteria.	✓
100% of new suppliers sign the Letter of Commitment.	✓
100% of contract manufacturers audited for their social and environmental performance.	⏳

Targets marked with the ✓ icon have been fully achieved. Targets marked with the ⏳ con are currently in progress, while those marked with the NEW correspond to newly introduced targets.

SECTION 2030	PROGRESS AS OF 2025
PRESERVING THE PLANET	
Water Care	
Reduce specific water consumption (m^3/ton) by 25% by 2025 and by 30% by 2030, compared to 2020 levels.	⏳
Climate Action and Biodiversity	
Reduce GHG emissions by 30% by 2030 (tCO_2e/ton produced, compared to 2017 levels).	✓
Interim Energy and Fuel Targets: • Reduce electricity and natural gas consumption by 15% compared to baseline levels. • Achieve 80% of purchased electricity from renewable sources.	⏳ ⏳
Interim Transport Targets: • Reduce total transport emissions by 20% compared to 2017 levels.	✓
Circular Material Flow	
100% of plants achieving zero waste to landfill.	⏳
Reduce waste generated in our operations by 40% by 2030, compared to 2016 levels.	⏳
100% of packaging recyclable, reusable, compostable, or biodegradable by 2030.	⏳
100% of paper used in packaging certified or recycled by 2030.	✓
Zero PVC in our product packaging and labels.	✓
Support recovery and recycling projects for packaging materials placed on the market.	✓

Targets marked with the ✓ icon have been fully achieved. Targets marked with the ⏳ con are currently in progress, while those marked with the 🚀 correspond to newly introduced targets.

MATERIALITY ASSESSMENT

As part of our **2030 Sustainability Strategy, A Better Life,** we conducted a materiality assessment to identify, assess, and prioritize the economic, environmental, social, and governance topics most relevant for sustainable value creation at Arcor Group, as well as for managing the impacts of our activities on people, the environment, and society.

In its most recent update, the process incorporated key industry trends, the global and local sustainability agenda, and leading international reporting frameworks. These frameworks include the GRI Standards—particularly GRI 13 for the Agriculture, Aquaculture, and Fishing sectors (2022)—the SASB standards applicable to Agricultural Products, Processed Foods, and Containers and Packaging, as well as the Corporate Sustainability Reporting Directive (CSRD) of the European Union and the European Sustainability Reporting Standards (ESRS).

The materiality assessment is considered a dynamic process and is continuously updated through stakeholder engagement mechanisms, as well as periodic internal reviews that enable us to incorporate changes in the regulatory context, business environment, and stakeholder expectations. The determination of material topics is primarily based on the assessment of actual and potential impacts arising from the Company's activities.

During 2025, we reviewed and updated the list of material topics to strengthen alignment with the aforementioned standards and to integrate the results of the double materiality assessment conducted for Bagley Latinoamérica S.A. (BLASA) and Arcor Alimentos Internacional (ARALI), in line with CSRD requirements.

As a result, the process incorporated a double materiality approach, taking an integrated approach to:

Impact materiality, related to the significant impacts (positive or negative) that our activities have on the environment, people, and society across our operations and value chain (upstream and downstream).

Financial materiality, related to the risks and opportunities that environmental, social, and governance (ESG) topics represent for the Company's financial performance, positioning, and future outlook.

The identification and prioritization of impacts, risks, and opportunities were carried out based on criteria such as impact magnitude and severity, likelihood of occurrence, duration, and reversibility or irreversibility, both in the short and long term. To this end, we used both internal and external sources of information, including quantitative and qualitative Company data, risk analyses, sector benchmarking, specialized studies and reports, as well as leading international sustainability frameworks and standards.

As a result of this process, we updated the list of material topics, structured into four main pillars, which accurately reflect the relevant impacts of our operations, value chain, and business model.



MATERIALITY ASSESSMENT

Responsible Business

- Product Quality
- Ethics, Transparency, and Anti-Corruption
- Strong Governance

Environment

- Water Management and Water-Stressed Areas
- Climate Action
- Circular Economy and Waste Management
- Animal Welfare
- Biodiversity

Society

- Respect for Human Rights
- Social and Economic Inclusion
- Occupational Health and Safety
- Community Engagement
- Equal Opportunities for Children
- Diversity and Equity
- Workplace Well-being and Climate
- Indigenous Communities
- Responsible Value Chain

Food

- Healthy and Affordable Food
- Food Security
- Regenerative Agriculture
- Food Safety
- Supply Chain Traceability

SUSTAINABILITY GOVERNANCE AND MANAGEMENT SYSTEM

To ensure a balanced approach between economic growth, social impact, and environmental stewardship, we integrate sustainability into our Company's strategy and management through a two-tier organizational structure:

Strategic Level

Since 2009, the **Arcor Sustainability Committee,** led by our President and composed of senior leaders from key functions and business units, has guided the Company's sustainability strategy, ensuring that key material topics are considered in decision-making. Its main responsibilities include:

- Identifying and managing risks and opportunities associated with the triple impact.
- Defining priorities and promoting corporate sustainability policies and strategies.
- Evaluating the Company's environmental and social performance, with a focus on reducing negative impacts.
- Guiding stakeholder engagement strategies.
- Overseeing the implementation of the Group's Sustainability Plan.
- **Ensuring effective communication to strengthen the Company's reputation as a sustainability leader.**

In addition, in **Chile and Brazil** we have local sustainability committees, led by each country's General Manager and their leadership teams, which adapt and implement corporate guidelines in line with local contexts.

Operational Level

The **Corporate Sustainability Department** is responsible for implementing this vision and is structured into three areas:



SUSTAINABILITY STRATEGIES

It supports the Sustainability Committee in defining the strategy and collaborates with all areas to ensure its implementation, fostering innovation in sustainable practices and providing technical guidance.



COMMUNITY RELATIONS

It manages the Company's social impact across the communities where we operate, strengthening relationships with local stakeholders.



REGIONAL SOCIAL

Through **Fundación Arcor Argentina, Fundación Arcor Chile, and Instituto Arcor Brasil,** it leads initiatives that promote equal educational opportunities in Latin America, mobilizing key stakeholders and supporting child-focused initiatives under a child rights approach.

INTEGRATED MANAGEMENT SYSTEM

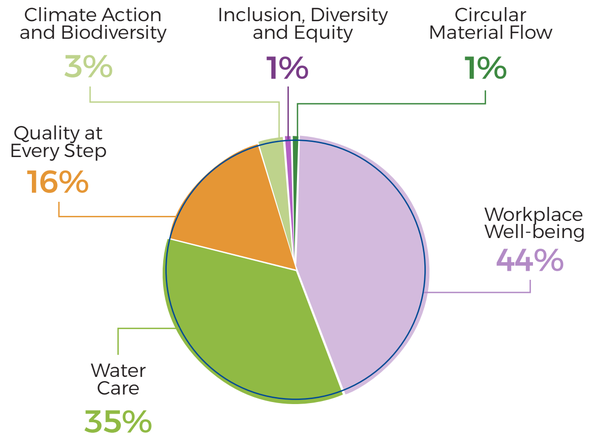
Our Integrated Management System (IMS) is a management framework that defines how our industrial operations are carried out and establishes performance levels based on internationally recognized certifications and standards (such as ISO standards).

Through the IMS, we organize and standardize operational discipline, continuous process improvement, and compliance with applicable requirements across our markets and businesses. This system continuously evolves, raising industrial management standards and promoting the adoption of best practices across our operations.

In this way, the IMS serves as a key enabler for the implementation of our Sustainability Strategy, ensuring consistent operating conditions that support the production of sustainable food, contributing to people's well-being and the sustainability of the planet.

- **60 operational sites certified under ISO 14001 Environmental Management.**
- **58 operational sites certified under ISO 9001 Quality Management.**
- **58 operational sites certified under ISO 45001 Occupational Health and Safety.**
- **49 Food Safety-certified plants.**
- **17 operational sites with Forest Management certifications.**

Sustainability Investment Breakdown 2025





In 2025, we invested USD 12,964,974.40 in sustainability-related improvements across our operational sites.

SUSTAINABILITY MANAGEMENT

To integrate sustainability commitments into each business unit, we have implemented a structured process that enables us to define priorities and guide decision-making:

1. Business Scenario Analysis: Conducted by each business unit's management, considering global trends, local factors, and future outlooks.

2. Stakeholder Mapping: Developed by cross-functional teams to understand the expectations of different stakeholders.

3. SWOT Analysis: Based on identified scenarios and stakeholder engagement.

4. Value Chain Risk and Opportunity Matrix: Used to assess internal and external impacts.

5. Strategic Guidelines Definition: Establishes priorities and actions for the next 3 to 5 years.

In this context, each business division develops annual **Sustainability Operational Plans (SOPs),** aligned with the 2030 Sustainability Strategy and corporate targets. Through these plans, we operationalize the management of priority material impacts by translating the commitments of the A Better Life Strategy into concrete actions, with defined timelines and clear accountability.

For those material topics that are in development stages, capacity-building phases, or under methodological definition, SOPs serve as the main management tool, enabling progress in the implementation of actions and performance monitoring, as a basis for defining future corporate targets.

In 2025, we implemented 14 Sustainability Operational Plans (SOPs), comprising a total of 920 initiatives, reinforcing our commitment to sustainable development.

Sustainability in Performance Management

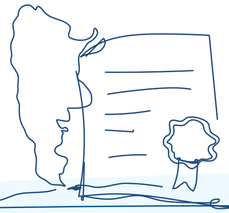
Since 2010, we have integrated sustainability into employee incentives through performance objectives that impact variable compensation.

- A total of **3,788 employees** were covered by divisional sustainability objectives, representing 77.4% of all employees included in the Performance Management System.
- Additionally, **785 employees in leadership positions** set specific sustainability objectives as part of their performance, representing 60% of employees at this level covered by the Performance Management System.



COMMITMENT TO THE SDGS

Our management approach seeks to contribute to the United Nations **Sustainable Development Goals (SDGs).** In this context, we conducted an analysis that enabled us to identify contributions to **46 of the 169 SDG targets through** initiatives aligned with our Sustainability Strategy commitments.



OUR PARTICIPATION IN THE UN GLOBAL COMPACT ARGENTINA

For more than 20 years, Arcor Group has played an active role in the UN Global Compact Argentina as a founding member. Within this framework, we reaffirm our commitment to collaboration between the private sector, government, and civil society, and we continue to participate in initiatives that advance the Sustainable Development Goals (SDGs) and contribute to the achievement of the 2030 Agenda.

PRODUCING SUSTAINABLE FOOD

HEALTHY AND AFFORDABLE FOOD

SDG 2: Zero Hunger (Targets 2.1 and 2.2)
SDG 3: Good Health and Well-being (Target 3.4)
SDG 12: Responsible Consumption and Production (Targets 12.3 and 12.8)
SDG 17: Partnerships for the Goals (Targets 17.16 and 17.17)

QUALITY AT EVERY STEP

SDG 3: Good Health and Well-being (Target 3.4)
SDG 12: Responsible Consumption and Production (Targets 12.6 and 12.8)

REGENERATIVE AGRICULTURE

SDG 1: No Poverty (Targets 1.2 and 1.5)
DG 2: Zero Hunger (Targets 2.3 and 2.4)
SDG 8: Decent Work and Economic Growth (Targets 8.5, 8.7 and 8.8)
SDG 12: Responsible Consumption and Production (Targets 12.2, 12.3, 12.5 and 12.8)
SDG 17: Partnerships for the Goals (Targets 17.16 and 17.17)

FOSTERING PEOPLE'S PROSPERITY

INCLUSION, DIVERSITY, AND EQUITY

SDG 4: Quality Education (Targets 4.4 and 4.5)
SDG 5: Gender Equality (Targets 5.1 and 5.5)
SDG 8: Decent Work and Economic Growth (Targets 8.5–8.8)
SDG 10: Reduced Inequalities (Targets 10.2 and 10.3)
SDG 17: Partnerships for the Goals (Targets 17.16 and 17.17)

WORKPLACE WELL-BEING

SDG 3: Good Health and Well-being (Targets 3.6 and 3.a)
SDG 4: Quality Education (Target 4.4)
SDG 5: Gender Equality (Targets 5.1 and 5.5)
SDG 8: Decent Work and Economic Growth (Targets 8.5–8.8)
SDG 17: Partnerships forthe Goals (Targets 17.16 and 17.17)

COMMUNITY AND VALUECHAIN DEVELOPMENT

SDG 1: No Poverty (Targets 1.2 and 1.5)
SDG 2: Zero Hunger (Target 2.2)
SDG 3: Good Health and Well-being (Target 3.2)
SDG 4: Quality Education (Targets 4.1, 4.2, 4.5 and 4.7)
SDG 5: Gender Equality (Targets 5.1 and 5.2)
SDG 8: Decent Work and Economic Growth (Targets 8.5, 8.7 and 8.8)
SDG 10: Reduced Inequalities (Target 10.3)
SDG 11: Sustainable Cities and Communities (Targets 11.3, 11.6 and 11.7)
SDG 12: Responsible Consumption and Production (Targets 12.2 and 12.3)
SDG 16: Peace, Justice, and Strong Institutions (Targets 16.2 and 16.5)
SDG 17: Partnerships for the Goals (Targets 17.16 and 17.17)

PRESERVING THE PLANET

WATER CARE

SDG 6: Clean Water and Sanitation (Targets 6.3 and 6.4)
SDG 9: Industry, Innovation and Infrastructure (Target 9.4)
SDG 12: Responsible Consumption and Production (Targets 12.2, 12.3 and 12.5)
SDG 14: Life Below Water (Targets 14.1, 14.2 and 14.4)

CLIMATE ACTION AND BIODIVERSITY

SDG 7: Affordable and Clean Energy (Targets 7.2 and 7.3)
SDG 9: Industry, Innovation and Infrastructure (Target 9.4)
SDG 12: Responsible Consumption and Production (Targets 12.2, 12.3 and 12.5)
SDG 13: Climate Action (Target 13.2)
SDG 15: Life on Land (Target 15.2)

CIRCULAR MATERIAL FLOW

SDG 9: Industry, Innovation and Infrastructure (Target 9.4)
SDG 12: Responsible Consumption and Production (Targets 12.2, 12.3 and 12.5)
SDG 15: Life on Land (Target 15.2)

STAKEHOLDER ENGAGEMENT

We foster **strong relationships** with our **stakeholders** and promote **open and transparent dialogue** on an ongoing and regular basis, supported by various communication and engagement channels.



EMPLOYEES

- Ethics Line.
- Internal communication channels: RedComTV, Intranet, RedCom App, and email.
- Feedback meetings within the Performance Management System.
- Satisfaction surveys on training sessions and events.
- Workplace well-being survey and pulse surveys.

CONSUMERS

- Customer Service (SAC, as per its Spanish acronym).
- Social media.
- Corporate email.
- Corporate website.
- Market research sessions.
- Consumer Committee in Brazil.
- Satisfaction surveys related to SAC service and brand loyalty.
- Preparation of reports for stakeholders.

CUSTOMERS

- Customer Service.
- Corporate email.
- Service satisfaction surveys (delivery timeliness, communication).
- Preparation of reports for stakeholders.

COMMUNITY

- Local Community Relations Committees.
- Dialogue and engagement spaces with local communities through working groups, meetings, and participation in networks and associations.
- Community perception studies.
- Visits to industrial plants.
- Educational platforms and programs.
- Institutional communication channels.
- Direct communication with local stakeholders, including municipalities, local authorities, civil society organizations, educational institutions, public services, and communities located near our operations.
- Working groups with provincial and municipal governments.
- Dialogue and engagement spaces with Indigenous communities in areas where we operate.
- Through the websites, social media, and digital campaigns of Fundación Arcor Argentina, Instituto Arcor Brasil, and Fundación Arcor Chile.

SUPPLIERS

- Ethics Line.
- Corporate email.
- Supplier meetings: site visits, contract manufacturers, and Quality Month initiatives.
- ADN PyME business roundtables.
- Self-assessment and training under the REconocer Program.

DISTRIBUTORS

- Ethics Line.
- Corporate email.
- TOKIN app.
- Sustainability Best Practices Guide and Sustainability Performance Index.
- Arcor Tour.
- WhatsApp.

SHAREHOLDERS

- Shareholders' Meeting.
- Communication through the Corporate Affairs Department.
- Information for investors, analysts, and shareholders provided by the Administration and Finance, Public Affairs and Press, Institutional Communication and Marketing Services, Sustainability, and Corporate Affairs departments.
- Financial statements.
- Annual Report and Financial Statements.
- Corporate website.
- National Securities Commission (CNV) website.
- Report on compliance with the Corporate Governance Code.

GOVERNMENT, CIVIL SOCIETY ORGANIZATIONS, AND SOCIETY

- Participation in chambers, business associations, and organizations related to social investment and sustainability.
- Active representation in working groups and governing bodies at national and regional levels.
- Adherence to initiatives and commitments related to sustainable development, such as the UN Global Compact, the SDGs, and the Women's Empowerment Principles (WEPs), among others.

PRESS, MEDIA, AND OPINION LEADERS

- Corporate website.
- Social media.
- Press releases.
- Interviews with spokespersons.
- Participation in articles and special reports.
- Participation in events.

PACKAGING SUSTAINABILITY POLICY

Since 2018, the **Packaging** business has had a Sustainability Policy aligned with Arcor Group's Sustainability Strategy.



Sustainability
POLICY
RESPONSIBLE SOLUTIONS FOR A SUSTAINABLE FUTURE

Sustainable Sourcing

Promote traceability and sustainable sourcing practices, encourage the protection of forest resources and high conservation value areas, and drive the use of renewable, recycled, or reused raw materials and inputs.

Environmental and Resource Stewardship

Foster efficient water use, improve energy performance, generate and use renewable energy, and prevent pollution through the reduction, reuse, and recycling of materials in our operations.

Human Development

Contribute to the respect for and promotion of human and labor rights, support local development, manage community impacts, and foster inclusion and diversity.

Innovation and Sustainable Solutions

Encourage technological innovation in the development of solutions, ensure product safety and proper preservation, and offer packaging with a lower environmental impact.

Circular Economy

Promote circularity from the design stage of our products and encourage the development of systems to recover discarded materials and keep them within the production cycle.



CHAPTER 02

HUMAN RIGHTS AND INTEGRITY

34 Respect for Human Rights
36 Human Rights Due Diligence
39 Committed to Children's Rights
42 Code of Ethics and Conduct
45 Information Security and Data Protection

HUMAN RIGHTS AND INTEGRITY

RESPECT FOR HUMAN RIGHTS



Respect for Human Rights is a cross-cutting pillar of our management framework and a commitment that guides all our activities, decisions, and business relationships, both in our operations and across our value chain. Through our **Human Rights Commitment Policy,** we explicitly recognize respect for these rights as a fundamental condition for all relationships we establish with employees, business partners, suppliers, customers, consumers, and communities in the areas where we operate.

The **Human Rights Commitment Policy** [10] defines the principles governing our engagement with stakeholders and establishes priority commitments in the areas of labor rights, environmental protection, information confidentiality, community rights, and business integrity.[11] The Policy consolidates the principles that guide our business conduct and is based on the main international human and labor rights instruments, including the Universal Declaration of Human Rights, the United Nations Guiding Principles on Business and Human Rights, the fundamental conventions of the International Labour Organization (ILO), and the OECD Guidelines for Responsible Business Conduct.

Priority Principles and Commitments for Arcor Group

1. Labor Practices
1.1 Prohibition of child labor
1.2 Prohibition of forced or compulsory labor
1.3 Equal opportunity and non-discrimination
1.4 Zero tolerance for workplace harassment
1.5 Freedom of Association and Collective Bargaining / Social dialogue
1.6 Health, safety, and well-being

2. Commitment to Environmental Protection

3. Information and Confidentiality
3.1 Consumer rights

4. Respect for Community Rights
4.1 Personal safety

5. Business Integrity

Dissemination of the Human Rights Commitment Policy

In 2025, we promoted **internal awareness actions related to the Human Rights Commitment Policy across Arcor Group.** Through internal communication channels, the document and its key contents were made available to all employees, with the aim of consolidating the Policy as a guiding framework and promoting its integration into decision-making.

The awareness campaign sought to reinforce the principles set out in the Policy and strengthen an organizational culture based on respect, trust, and transparency. To ensure accessibility across all operations, the materials were translated into Portuguese and disseminated in Brazil.

These actions helped position the Policy and advance its adoption as a reference for identifying and managing human rights impacts across all areas and business units of the Group.

During 2025, the Human Rights Commitment Policy was made available to all employees in their respective languages.

[10] It applies to all Company activities, regardless of location or applicable local legislation.

[11] The Human Rights Commitment Policy is based on the following international frameworks: the United Nations Universal Declaration of Human Rights; the International Covenant on Civil and Political Rights; the International Covenant on Economic, Social and Cultural Rights; the American Convention on Human Rights; the International Labour Organization Declaration on Fundamental Principles and Rights at Work; the ten principles of the United Nations Global Compact (2000); the Sustainable Development Goals (SDGs) adopted by the United Nations (2015); the United Nations Guiding Principles on Business and Human Rights: Implementing the "Protect, Respect and Remedy" Framework (2011); the ILO Tripartite Declaration of Principles concerning Multinational Enterprises and Social Policy (2006); the OECD Guidelines for Multinational Enterprises (2011); the Children's Rights and Business Principles, developed by UNICEF, Save the Children, and the United Nations Global Compact (2012); the Equator Principles, developed under the auspices of the International Finance Corporation (IFC) of the World Bank (2003), recognized as an industry standard for identifying, assessing, and managing environmental and social risks in projects; and the Proposal for a Directive of the European Parliament and of the Council on corporate sustainability due diligence (February 2022).

HUMAN RIGHTS TRAINING

In 2025, we delivered training sessions targeted at areas with higher exposure to human rights risks and impacts, with the aim of strengthening understanding, application, and internalization of the due diligence approach and the Human Rights Commitment Policy. These initiatives sought to build internal capabilities, align criteria across areas, and promote responsible management based on the prevention and mitigation of adverse impacts.

The training covered the fundamentals of the due diligence approach, its stages and application criteria, the scope of the **Human Rights Commitment Policy,** the role of employees, and the analysis of practical cases related to both the value chain and operations. The program was
structured into two tracks:

- **Value Chain:** focused on risks associated with suppliers and business partners, international frameworks, and due diligence tools applicable to third-party management..
- **Operations:** addressed the integration of Policy principles into internal processes, the role of teams in respecting human rights, and the analysis of operational scenarios.

Finally, the Due Diligence Matrix was introduced as a practical tool for the prevention, identification, and prioritization of risks and impacts.

A total of

447

employees participated in the Human Rights training program, achieving

100%

coverage in value chain–related areas and

80%

coverage in operations-related areas.

The training contributed to integrating risk assessment outcomes into management processes and strengthening teams' capacity to prevent, mitigate, and manage adverse impacts.



HUMAN RIGHTS DUE DILIGENCE

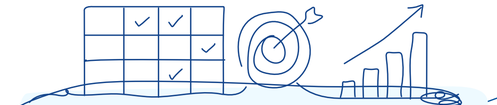
Arcor Group implements a Human Rights due diligence process aligned with the United Nations Guiding Principles on Business and Human Rights and the OECD Guidelines for Responsible Business Conduct. This approach is aimed at identifying, preventing, mitigating, and, where appropriate, remediating actual or potential adverse human rights impacts arising directly or indirectly from our operations and value chain.

The due diligence process is ongoing and is triggered at key moments in business activities, such as changes in policies, entry into new markets, the development of new projects, or significant changes in the value chain. The outcomes of this process are integrated into the organization's strategic and operational decision-making.



IMPACT ASSESSMENTS

Detailed analyses **to understand the effects** of our activities on human rights across our supply chain.



RISK MANAGEMENT

Risk assessment matrices for each business, guiding **strategic planning** and defining **annual priorities.**



COMMUNITY IMPACT

Initiatives **to manage the impacts** of our operations on local communities, strengthening relationships and promoting balanced development.



TRAINING AND AWARENESS

Ongoing training in human rights and sustainability for employees, suppliers, and strategic partners.

Human Rights Due Diligence Matrix

In 2025, we further advanced the implementation of the **Human Rights Due Diligence Matrix,** a tool developed in 2024 to identify and assess actual and potential risks and impacts across our operations and value chain. Its design is aligned with the **United Nations Guiding Principles on Business and Human Rights** and the **OECD Due Diligence Guidance for Responsible Business Conduct,** integrating these international standards into our management processes.

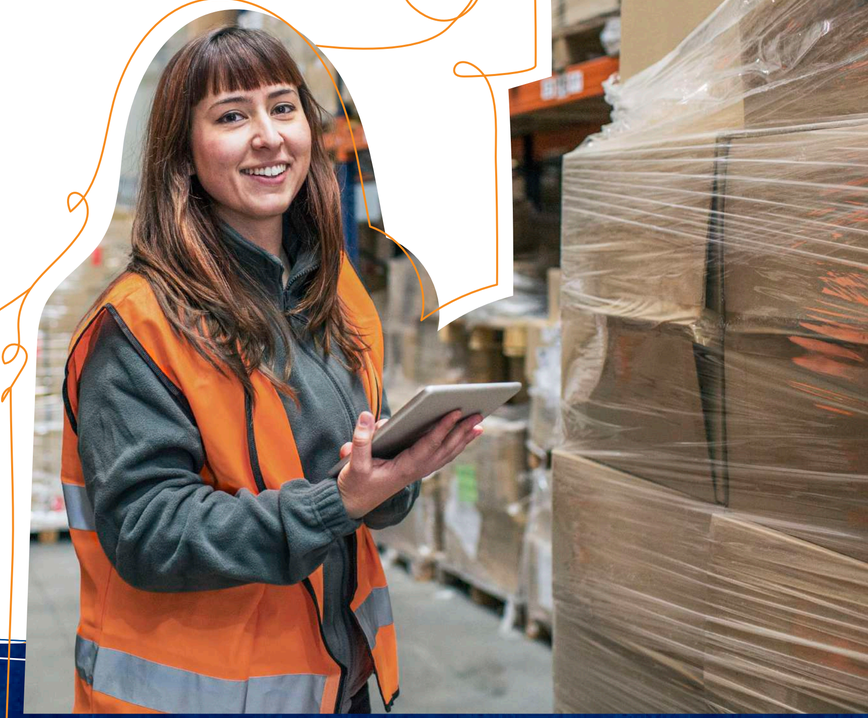
The Matrix enables the contextualized assessment of different situations, risks, and impacts, supports the prioritization of their severity, and facilitates the definition of preventive, mitigation, and corrective measures, as well as the monitoring and communication of actions taken. Its design combines a qualitative analysis—based on the OECD due diligence stages of identification, assessment, prevention/mitigation, remediation, tracking, and communication—with a quantitative analysis that evaluates the severity of harm, the scale of impact, irreversibility, the nature of the issue, and the institutional response.

This integrated approach enhances traceability, monitoring, and communication of actions taken, and provides a structured, consistent, and comparable framework for decision-making on human rights matters. The process is carried out through an interdisciplinary manner, involving both technical and corporate teams, while ensuring confidentiality at all stages.

Human Rights in the Value Chain

We apply a due diligence approach to human rights across our value chain and set the expectation that all our business relationships operate in a manner consistent with human rights and the fundamental principles and rights at work recognized by the International Labour Organization (ILO). This approach applies to all our business relationships and across all geographies where we operate, promoting effective respect for these rights beyond local legal requirements.

We implement this approach through the following policies, initiatives, and management tools:



SUPPLIERS

We require 100% of new suppliers to sign the **Letter of Adherence to the Fundamental Principles for Responsible Management,** a set of ten commitments aligned with the principles of the United Nations Global Compact, ILO standards, and best business practices, including six principles related to Human Rights: decent work, freedom of association, forced labor, child labor, and non-discrimination. For agricultural raw material producers, we have a specific annex that reinforces these practices, including a dedicated principle on respect for human rights.

More information Our Suppliers

Through the **REconocer Program,** we assess our suppliers in terms of respect for human rights, labor rights, integrity, and environmental stewardship.

In addition, the confidential **Ethics Line** for inquiries or reports constitutes a key grievance mechanism, helping to ensure an ethical environment and respect for human rights in our operations and throughout the value chain.

More information Regenerative Agriculture

SECURITY PERSONNEL

We provide **training** on sustainability and human rights to security personnel at our industrial plants in Argentina, Peru, Mexico, Brazil, and Chile. A total of 487 security guards participated, reaching 98% of the workforce. The training covered the Sustainability Policy, the Human Rights Commitment Policy, labor rights, responsible use of resources, and healthy lifestyle habits.

These initiatives were supported by audits, awareness campaigns, and health check-ups led by the Corporate Security Department. As part of this approach, we implemented an **annual security risk assessment with a focus on sustainability and human rights,** as well as progress in the digitalization of records and the promotion of well-being initiatives, contributing to improved working conditions, safety, and energy efficiency.

CONSUMERS

We monitor **various communication channels** to identify, prevent, and mitigate human rights risks, as well as to ensure a timely response. These channels include telephone support, social media, email, and our corporate website.

More information Build Loyalty



COMMUNITY

We implement a **comprehensive strategy** that addresses the economic, social, and environmental dimensions of our activities, with a focus on respect for human rights and the sustainable development of the communities where we operate. This strategy is implemented by the **Community Relations Department** and by **32 Local Committees** at our industrial plants, which operate across three pillars: dialogue and impact management, community development, and the promotion of strategic partnerships.

More information Our Community Impact Management Strategy

DISTRIBUTORS

Through the **Red Activa Program,** we promote sustainable practices through comprehensive audits that incorporate a human rights approach. These assessments cover sustainability, environmental stewardship, industrial safety, hygiene, and quality aspects, fostering compliance with standards and continuous improvement.

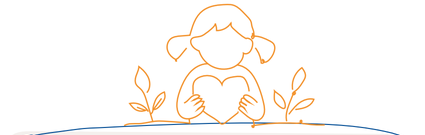
More information Our Distributors



COMMITTED TO CHILDREN'S RIGHTS

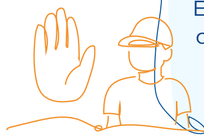
At Arcor Group, the protection and promotion of children's rights are an **integral part of our operations, and this commitment extends to our supply chain and the communities in 32 which we operate.** We actively work in collaboration with multiple stakeholders to foster dialogue that prioritizes respect for children's rights. Since 2015, we have had a **Corporate Children's Rights Commitment Policy,** making us the first company in the region to adopt this cross-cutting approach in our business management.

This policy is aligned with our corporate philosophy and our Code of Ethics and Conduct, and defines the following key commitments:



1. Respect and promote children's rights as a central pillar of our Sustainability Strategy.

2. Eradicate child labor within our operations and throughout our value chain.



3. Provide working conditions that support employees in their roles as parents and caregivers.



4. Ensure the protection of children within our activities and facilities.



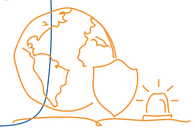
5. Ensure safe products and services for children.



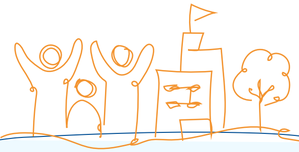
6. Use corporate communication and marketing in a way that respects and supports children's rights.



7. Respect and promote children's rights in relation to environmental protection, safety measures, and emergency situations.



8. Support the efforts of communities and governments to uphold children's rights.



The implementation and compliance with this policy are the responsibility of all individuals who are part of Arcor Group.

CORPORATE INITIATIVE: BUSINESS AND CHILDREN

With the aim of implementing the guidelines of our Children's Rights Commitment Policy, we developed the Business and Children corporate initiative, which systematically integrates a child rights perspective into our business practices, decision-making, and relationships with stakeholders.

This initiative is aligned with the Convention on the Rights of the Child, the Children's Rights and Business Principles (UNICEF, the UN Global Compact, and Save the Children), and the human rights due diligence approach. From this perspective, the initiative prioritizes the identification, prevention, and management of actual and potential risks and impacts on children and adolescents across our operations and throughout our value chain.

Maternity and Breastfeeding

As part of the Business and Children initiative, we advanced the promotion of the rights to health, care, and adequate nutrition from early childhood through actions focused on maternity and breastfeeding in the workplace.

Within this framework, we approved a **Corporate Maternity and Breastfeeding Support Policy,** accompanied by a **Training, Communication, and Awareness Plan.** This policy is structured around three pillars:

- **Organizational Culture:** communication, awareness, and training initiatives aimed at managers and teams, with a focus on respect for children's rights and the rights of pregnant employees.
- **Support:** comprehensive support for pregnant and breastfeeding employees, promoting inclusive and respectful work environments.
- **Infrastructure:** adaptation of facilities to ensure appropriate conditions for breastfeeding.

During World Breastfeeding Week 2025, we carried out an internal communication campaign to promote the new policy and raise awareness about the importance of breastfeeding in the workplace. We also conducted an **internal workshop, "Promoting Breastfeeding at Arcor Group,"** where the main policy guidelines were presented. The activity included the participation of a specialist who addressed breastfeeding in organizational settings, as well as employees who shared their experiences using lactation rooms currently in operation at company sites.



Integrating a Child Rights Perspective into Employee-Focused Initiatives

As part of the Business and Children initiative, we incorporated a child rights perspective into various initiatives for employees and their families:

- **New Breastfeeding and Family Guide:** We developed a new Breastfeeding and Family Guide in Spanish and Portuguese, accessible to all employees through digital channels. A printed version is also available in lactation rooms at Arcor Group facilities.
- **Newborn Gift:** We updated the newborn gift kit provided to employees in Argentina upon the birth of their child. The kit includes the new Breastfeeding and Family Guide and the publication “Ensaladitas de Arte,” developed by Fundación Arcor, focused on early childhood stimulation through artistic expression from the earliest years.
- **Children’s Day:** In Argentina, we ensured that Children’s Day celebrations organized by suppliers were aligned with a child rights perspective.
- **School Kit:** We developed the guide “Growing in the Digital Age: A Guide for Connected Families,” which will be distributed together with the 2025 school kit to all employees in Argentina. Throughout the year, we also developed supporting materials and designed a comprehensive communication strategy to support this initiative.

Children’s rights & Business benchmark 2025

As part of our commitment to continuous improvement and transparency in children’s rights, we participated in the Children’s Rights & Business Benchmark 2025, an initiative led by Global Child Forum in collaboration with Boston Consulting Group, which assesses corporate performance on children’s rights based on 25 indicators aligned with the Convention on the Rights of the Child and the Children’s Rights and Business Principles.

In the 2025 edition, the Benchmark assessed 1,806 companies globally. Arcor Group achieved a score of 8.7, ranking 36th worldwide, 1st in Argentina, and 2nd in Latin America. The Company also ranked 1st in the “Food, Beverage and Personal Care” category in Latin America, positioning itself among the top ten performing food companies globally.

In addition, as part of our commitment to promoting and especting children’s rights:

- We developed a reflection workshop within the Group of Foundations and Companies (Argentina), with the participation of companies, partner foundations, and representatives from Global Child Forum.
- We signed a memorandum of understanding with Global Child Forum, through which we participated in the initiative “Beyond Compliance: The Future of Responsibility in the upply Chain” for the Food and Beverage industry, aimed at strengthening corporate due diligence and stakeholder engagement in relation to children’s rights.



Arcor Group achieved a score of 8.7 in the Children’s Rights & Business Benchmark, ranking 1st in the “Food, Beverage and Personal Care” category in Latin America.



CODE OF ETHICS AND CONDUCT

We operate responsibly, promoting business conduct based on transparency, consistency, and adherence to ethical principles that guide our actions. We also encourage all those we interact with to share these values and act accordingly.

Our **Code of Ethics and Conduct** reflects the values and standards that define our identity and guide the actions of everyone who is part of Arcor Group. The Code is aligned with applicable legal frameworks in all the countries where we operate and is structured around **eight fundamental principles:**

Principle 1 – Transparency and Trust:
We promote long-term, trustworthy relationships with our stakeholders, honoring commitments and managing conflicts of interest responsibly.

Principle 2 – Excellence in Quality and Service:
We apply high quality standards to our products to meet customer and consumer expectations and strengthen responsible relationships across our value chain.

Principle 3 – Purpose-Driven Innovation:
We promote initiatives that generate value for the Company and its shareholders, while fostering ethical practices and supporting causes aligned with our values.

Principle 4 – Responsible Communication:
We foster communication based on accuracy and truthfulness, grounded in the right to information, freedom of expression, and non-discrimination.

Principle 5 – Safe and Inclusive Workplace:
We ensure a safe, respectful, and inclusive workplace that values diversity, equal opportunities, participatory dialogue, people's well-being, and the protection of personal data, while promoting continuous development.

Principle 6 – Positive Community Impact:
We support the sustainable development of the communities where we operate, respecting their cultural identity.

Principle 7 – Sustainable Management:
We integrate economic, social, and environmental criteria into our decision-making processes to responsibly manage our impacts, risks, and opportunities.

Principle 8 – Regulatory Compliance:
We operate in compliance with applicable local and international laws and promote sustainable practices across our value chain, reaffirming our commitment to the principles of the United ations Global Compact.

To learn more about our values and principles, please visit: Arcor| Who We Are

AWARENESS AND TRAINING

The Code of Ethics and Conduct is presented to the Board of Directors, whose members formally acknowledge their acceptance upon assuming office, and is shared with employees through the intranet and other internal communication channels.

As part of mandatory onboarding and initial training activities, we implemented an e-learning course on the Code of Ethics and Conduct, aimed at strengthening understanding of its principles, their application in day-to-day operations, and each employee's role in preventing misconduct. As of July 2025, the course was migrated to the corporate Human Resources platform and made available to all employees across the Group.

The platform enables the tracking and monitoring of participation and completion, both for the e-learning format and for in-person training sessions related to the Code of Ethics and Conduct. This monitoring strengthens the traceability of training activities and ensures the effective integration of ethical principles into the organization's processes and decision-making.



CODE ADMINISTRATION AND ETHICS LINE

Inquiries or reports regarding breaches of the principles and standards set out in the Code of Ethics and Conduct are managed through a clear and structured procedure. This mechanism forms part of the governance and internal control system and aims to promote a culture of integrity, transparency, and accountability.

Internal and External Reporting Channels

Employees may report situations that may constitute a breach of the Code directly to:

- their immediate supervisor;
- a representative of the Ethics and Conduct Committee; or
- the Internal Audit Department.

They also have access to an alternative channel that allows for anonymity: the **Arcor Group Ethics Line.** This channel may be used both by employees and by other stakeholders. Available Ethics Line Channels:

- Email: lineaetica@arcor.com
- Web Form: Ethics Code Contact Form
- WhatsApp: +54 9 351 3850711

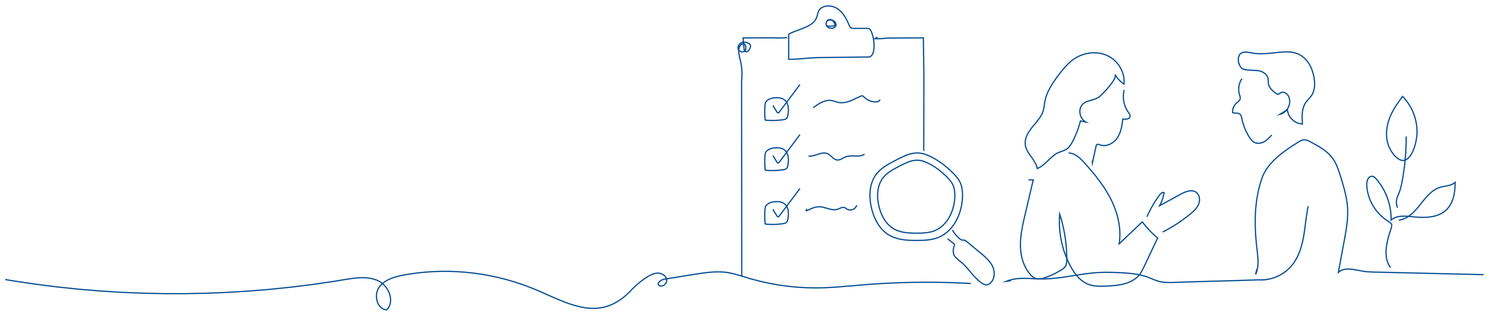
The Arcor Group Code of Ethics and Conduct, as well as the associated Ethics Line, are publicly available in the languages of the main countries where the Group operates, including Spanish, Portuguese, and English, through local institutional websites[12]. This ensures access to inquiry and reporting mechanisms for employees, third parties, and communities across all regions where the Group operates.

Analysis Process

The **Internal Audit Department** records and analyzes all inquiries or reports received and collaborates with other relevant areas to conduct a thorough investigation. The results are submitted to the Ethics and Conduct Committee.

Resolution Process

The **Ethics and Conduct Committee,** under the supervision of senior management, reviews cases in periodic meetings. Resolutions are formally communicated to the head of the relevant area, who is responsible for implementing the defined measures and ensuring their enforcement.



[12] Spanish: https://www.arcor.com/ar/
English: https://www.arcor.com/en/
Portuguese: https://www.arcor.com.br/

Classification of Reports

Reported cases are grouped into the following categories:

- **Environmental and Community Relations:** Conduct that may affect the environment, local communities, public health, or the Company's reputation and image.
- **Labor and Workplace Relations:** Includes cases of workplace mistreatment, harassment (including sexual harassment), discrimination, occupational health and safety issues, and impacts on workplace well-being. More broadly, it covers all cases related to employee conduct in the workplace.
- **Supplier and Customer Relations:** Reports related to unjustified preferential or discriminatory treatment of customers or suppliers. Includes conflicts of interest in dealings with third parties.
- **Theft, Misappropriation, or Misuse of Assets:** Refers to inappropriate use or negligence in the handling of Company assets, as well as theft of materials or tools.
- **Financial Fraud:** Includes cases related to embezzlement, accounting fraud, or financial misconduct.
- **Information Security Violations:** Reports related to non-compliance with the Information Security Policy.
- **Forced Labor:** Situations in which a person is compelled to perform work or provide services against their will through threats, coercion, abuse of power, exploitation of vulnerability, or any practice that restricts their freedom or limits their ability to make decisions.
- **Child Labor:** Employment of children or adolescents that, due to their age or the conditions under which the work is performed, violates their rights, affects their overall development, or interferes with their education.
- **Corruption:** Acts involving the misuse of power for personal or third-party benefit, including bribery, extortion, or other unlawful practices.

In terms of classification, 81% of total reports were related to labor and workplace relations; 3% to supplier and customer relations; 3% to environmental and community relations; and 1% to theft, misappropriation, or misuse of Company assets. The remaining 12% corresponded to reports that were dismissed or deemed unfounded.

During 2025, we handled a total of 40 inquiries and 147 reports[13] . Of the total reports, 23% were submitted by men, 18% by women, and the remainder were anonymous reports.

No inquiries, reports, or incidents were received related to Children's Rights or to issues associated with forced labor, child labor, or corruption.

COMMITTED TO CHILDREN

The Code of Ethics and the Ethics Line reflect the Company's commitment to respecting human rights, including children's rights, integrating them into governance, standards of conduct, and reporting mechanisms, in line with Children's Rights and Business Principle 1.

[13] Due to an error in the data consolidation process, the 2024 Sustainability Report incorrectly disclosed 30 inquiries and 47 reports. The correct figures for that period are: 33 inquiries and 93 reports.

INFORMATION SECURITY AND DATA PROTECTION

The protection of personal data is a core commitment for Arcor Group. To ensure this, we apply technical, administrative, and organizational security measures to the information stored in our databases.

This approach is supported by specific **policies, procedures, and controls** that ensure the responsible management of information assets. The framework is subject to ongoing review and continuous improvement to incorporate industry best practices and respond to evolving risks related to privacy, cybersecurity, and data integrity.

Within this framework, the **Corporate Information Security Code** is aligned with internationally recognized standards and complies with applicable legislation in all the countries where we operate, strengthening the Company's governance and regulatory compliance framework.

This commitment applies to all individuals whose personal data is processed by the Company, including employees, customers, suppliers, and other stakeholders.

13 Years of ISO/IEC 27001 Certification

In 2025, we achieved certification under the latest version of ISO/IEC 27001. Achieving **ISO/IEC 27001:2022** certification represents a strategic milestone, reflecting the adoption of the most up- to-date and stringent version of the international standard for information security management.

This certification demonstrates compliance with global best practices and reinforces the Company's commitment to protecting corporate and personal data, contributing to stakeholder trust. It also promotes the responsible and secure management of information, reducing the potential impact of incidents that could affect business continuity, corporate reputation, and compliance with ethical and legal commitments.

In this way, the organization ensures **comprehensive information and data security management,** mitigating risks related to fraud, loss, or data breaches. This approach is supported by a robust governance framework for the Information Security Management System (ISMS), with structured and coordinated processes, in compliance with applicable legal requirements, ensuring:

- **Confidentiality:** access is restricted to duly authorized individuals.
- **Integrity:** the accuracy and completeness of information are safeguarded through secure processing methods.
- **Availability:** authorized users have access to information and related resources when required.



Comprehensive Cybersecurity Training Program

During 2025, Arcor Group implemented a comprehensive cybersecurity training program that reached **more than 3,000 users** across different countries, as part of its risk management and information protection approach. The initiative included Cybersecurity Week and the ongoing dissemination of best practices, promoting awareness and strengthening capabilities across all levels of the organization.

This initiative contributed to improving the **early detection and reporting of potential incidents,** as well as the adoption of **secure behaviors in the use of information systems,** in line with the principles of confidentiality, integrity, and availability of data.

In addition, an advanced **brand protection** solut on was implemented, with monitoring and detection capabilities for corporate information on the deep web. This tool enables the **proactive identification of emerging threats, impersonation attempts, and potential data breaches, strengthening preventive risk management.**





CHAPTER 03

PRODUCING SUSTAINABLE FOOD

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68 Quality at Every Step

72 Regenerative Agriculture

PRODUCING SUSTAINABLE FOOD

At Arcor Group, we produce sustainable food made responsibly, minimizing waste, and offering our consumers quality options that are both affordable and safe, contributing to their well-being and moments of enjoyment.

OUR SUSTAINABILITY POLICY ESTABLISHES THE FOLLOWING COMMITMENTS:

- Healthy and Affordable Food
- Quality at Every Step
- Regenerative Agriculture

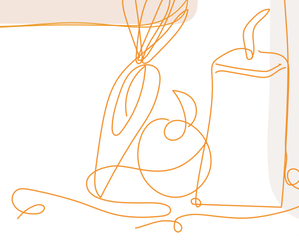


PRODUCING SUSTAINABLE FOOD

We believe that eating is about nourishment, enjoyment, and connection. Healthy eating is diverse, sufficient, comforting, and capable of providing the nutritional balance that each person needs. It is affordable when its price-to-quality ratio and ease of purchase make it available to all consumers.

We are committed to offering alternatives that promote a balanced, diverse, affordable, and comforting diet, tailored to each person's needs, preferences, and culture. We strive to adapt to emerging consumption trends, encourage healthier habits, and combine nutrition with enjoyment in every food choice.

In 2025, we defined new targets for 2030 related to improving nutritional quality across specific segments of our portfolio.



2030 TARGETS	2025 RESULTS
100% compliance with Arcor Group's Trans Fat Policy by 2025.	-
Criterion 1: Maximum of 2% trans fats of total fat content.	100%
Criterion 2: PHO-free.	98%
100% compliance with Arcor Group's Sodium Policy by 2025.	100%
100% of crackers contain no more than 600 mg of sodium per 100 g.	74,24%
100% of bran crackers contain no more than 700 mg of sodium per 100g.	40%
100% of fruit juice beverages contain no more than 90 calories per serving from added sugars.	100%
100% of powdered juices contain no more than 15 calories per serving from added sugars.	100%
100% compliance with Arcor Group's Single-Serve Packaging Guidelines.	**87,5%**
100% of nut bars, bran crackers, and sweet cereal-based cookies comply with the Whole Grain and Fiber Guidelines.	**94,74%**

OUR VISION FOR NUTRITION AND HEALTH

At Arcor, we understand health as a state of overall physical, mental, social, and spiritual well-being, in line with the World Health Organization's (WHO) definition.

Eating goes beyond consumption—it is about nourishment, enjoyment, and connection, fostering overall well-being and meaningful relationships.

A healthy diet should be varied, balanced, and affordable, taking into account each person's specific needs. Additionally, good habits—such as physical activity, adequate rest, and environmental care—are essential for a healthy life and for reaching one's full potential.

As a leading company in our markets, **we work with interdisciplinary teams** that transform trends into high-quality products that are affordable and relevant to consumers.

Complementing the WHO's perspective, we adhere to the FAO's approach to **sustainable agrifood systems,** which aim to ensure present and future food security without compromising economic, social, and environmental foundations. In this regard, we promote an **integrated vision that considers both human health and the health of the planet,** ensuring well-being and sustainability for current and future generations.







OUR STRATEGY: "FOOD FOR A BETTER LIFE"

In 2025, we continued advancing the implementation of our Healthy Eating and Lifestyle Strategy, "Food for A Better Life," relaunched in 2024 with new targets and objectives for 2030. Key priorities include the continuous improvement of our portfolio, **with a focus on reducing nutrients of concern, and the development of initiatives that promote healthy lifestyles** among both employees and the communities where we operate.



We drive continuous improvement through four core pillars:

Partnerships and Knowledge for Innovation

All our developments are based on scientific evidence, international standards, and regulatory monitoring. Through technological partnerships and the use of innovative ingredients, we promote nutritional improvements across our portfolio while preserving the sensory experience.

Actions to Promote Healthy Lifestyles:

We leverage our knowledge to **promote nutrition education and healthy lifestyle habits** in communities and among our employees. We develop programs, campaigns, and initiatives aligned with national and international guidelines.

Evolving Products to Offer Better Choices

We improve the nutritional quality of our portfolio by **reducing nutrients of concern and incorporating positive nutrients and ingredients that support healthier and more balanced diets.** We offer appropriate portion sizes and products tailored to specific nutritional, cultural, and compositional needs, prioritizing availability and accessibility for all consumers, including vulnerable groups.

Communication

We ensure **responsible marketing and advertising practices,** in compliance with local regulations and international standards, **particularly in communications directed at children.** We provide clear, accurate, and accessible information on ingredients, nutrition, and our Healthy Eating and Lifestyle Strategy, strengthening trust and relationships with our consumers.



PILLAR	INITIATIVE	COMMITMENT
Alliances and knowledge for innovation	Evidence based Nutrition	• Base our decisions, developments, and corporate guidelines on objective data, scientific evidence, and international standards. • Maintain proactive and systematic monitoring of regulatory and scientific advancements related to food additives. • Support nutritional and health claims with the best available scientific evidence, respecting local regulatory frameworks and, where absent, the Codex Alimentarius.
	Innovation	• Enhance the nutritional improvements of our portfolio without compromising sensory enjoyment, through technological partnerships and support in innovative ingredients.
Products that evolve to offer the best options	Continuous Nutritional Improvement	• Gradually increase the overall nutritional quality of our products by reducing sensitive nutrients in accordance with recommendations from leading international organizations and food-based dietary guidelines.
	Individual Portions	• Help consumers identify and choose appropriate portions within the context of a pleasurable and balanced diet.

PILLAR	INITIATIVE	COMMITMENT
 **Products that evolve to offer the best options**	 **Positive Nutrition**	• Improve the nutritional quality of our products by increasing beneficial nutrients such as fiber, whole grains, fruits, vegetables, legumes, and nuts, prioritizing high-quality ingredients and promoting options that support the healthy lifestyles of our consumers.
	 **Food for every Person**	• Ensure the availability of products that meet specific nutritional, compositional, and cultural requirements. • Develop initiatives aimed at addressing dietary and nutritional deficiencies among vulnerable population groups. • Ensure accessibility of everyday products in our portfolio for the widest possible range of consumers, both in terms of price and distribution.
 **Actions to promote healthy lifestyles**	 **Actions for our employees**	• Contribute positively to the health and well-being of our employees and stakeholders across the value chain. • Promote breastfeeding in alignment with the Company's Children's Rights Policy.
	 **Community-focused Actions**	• Contribute positively to our communities by developing, together with institutions and specialists, initiatives aimed at promoting healthy and accessible diets and healthy lifestyles.

PILLAR	INITIATIVE	COMMITMENT
Communication	Responsible Marketing	• Ensure that advertising and promotional activities comply ith local regulatory frameworks and international tandards, particularly when directed at children.
	Responsible Labeling	• Provide clear, accurate, and reliable information on ingredients and nutritional content, in compliance with the regulatory framework of destination countries and, where absent, the Codex Alimentarius.
	EA&HVS Communication	• Provide clear, structured, and up- to-date information on the Healthy Eating and Lifestyle Strategy and its progress.



COMMITTED TO CHILDREN

Through our Healthy Eating and Lifestyle Strategy, we ensure that our products and communications directed at children and adolescents are safe, responsible, and transparent, by improving nutritional profiles and applying responsible marketing practices, in line with Children's Rights and Business Principles 5 and 6.

STRATEGY GOVERNANCE AND MANAGEMENT

HEALTHY EATING AND LIFESTYLE COMMITTEE

Strategic Oversight

Since 2016, this body has been responsible for defining and overseeing the implementation of the Healthy Eating and Lifestyle Strategy (HELS).

Composition: Chaired by the General Manager of Consumer Products, and composed of leaders from key corporate areas, including Consumer Products and Agribusiness, Sustainability, Public Affairs, Food Regulation, Corporate Communications, International Marketing, Human Resources, and Nutrition.

NUTRITION PLATFORM GROUP

Technical, Commercial, and Operational Execution

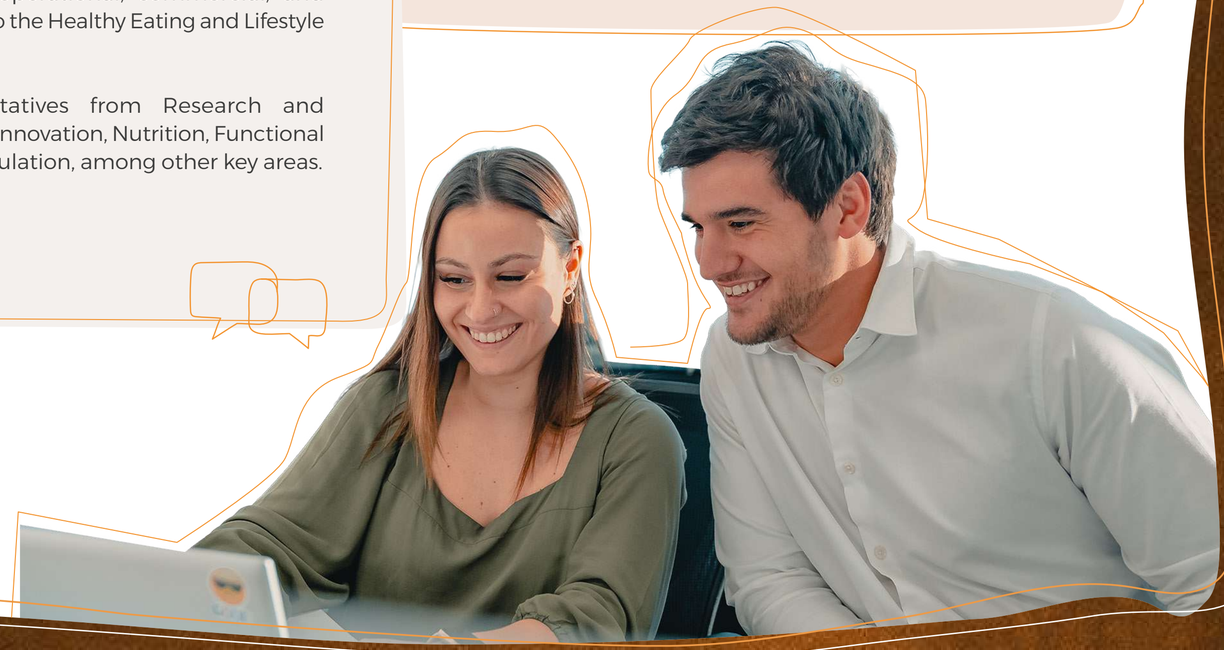
For the past 13 years, this operational group has been responsible for ensuring the evolution of the food portfolio in nutritional and compositional terms, while also considering the Company's profitability and sustainability objectives. It addresses operational, commercial, and technical matters related to the Healthy Eating and Lifestyle Strategy.

Composition: Representatives from Research and Development, Marketing, Innovation, Nutrition, Functional Businesses, and Food Regulation, among other key areas.

CORPORATE NUTRITION FUNCTION

Coordination and Implementation

This function is responsible for coordinating the Committee, as well as providing support and monitoring the operational implementation of actions arising from the Healthy Eating and Lifestyle Strategy (HELS).



EVOLVING PRODUCTS TO OFFER BETTER OPTIONS

As part of our commitment to healthy and affordable diets, we continuously strive to innovate in our products to better respond to the needs of our consumers.

Over more than **12 years** of sustained efforts, we have reduced sugars, sodium, and saturated fats in **42.6%** of the total volume sold by the Food and **Bagley Latin America** businesses.

Continuous Nutritional Improvement Nutrients of Concern

We work on the continuous improvement of our products by **reducing nutrients of concern.** We focus on those present in our formulations, by promoting their reduction or identifying alternative replacements to create “free-from” products.





Sugars

Progress Toward 2025 Targets:

100% of our fruit juice beverages contain no more than 90 calories per serving from added sugars.

100% of our powdered juices contain no more than 15 calories per serving from added sugars.

We continue advancing product reformulation to offer better options to our consumers. **As a result of this process, this year we have 143 SKUs with reduced sugar content, preventing 277,065.7 kg of sugar from reaching the market. Currently, 3.7% of total SKUs have reduced sugar content.**

To further challenge ourselves, we established a target aligned with international recommendations to limit sugar intake from beverages. All our fruit juice beverages and powdered juices now contain no more than 90 and 15 kcal per serving, respectively, from added sugars.



Sodium

100% compliance with Arcor Group's Sodium Policy.

74% of crackers contain no more than 600 mg of sodium per 100 g.

40% of bran crackers contain no more than 700 mg of sodium per 100 g.

Across the countries where we operate, our entire portfolio complies with applicable regulatory requirements. Since 2009, we have actively participated in government initiatives in Argentina and Brazil aimed at promoting lower sodium consumption.

Since 2011, we have implemented a **Sodium Content Policy,** which establishes maximum sodium limits by product category and applies to all products containing added sodium in their formulations, such as snacks, sweet and savory cookies, chocolates, confectionery, ice cream, and bakery products. These limits are aligned with international recommendations, applicable regulations, and the technological characteristics of each product category. In 2025, we achieved full compliance with planned reformulations, with 100% of our products meeting the Sodium Policyguidelines.

As a result, we have 292 SKUs with cumulative sodium reductions, preventing 106,134 kg of sodium (equivalent to 270,664.8 kg of salt) from reaching the market in 2025.

With a long-term perspective, we have set new 2030 targets to continue progressively reducing sodium in specific portfolio segments. In Argentina, Brazil, and Chile, we will reduce sodium content in crackers to no more than 600 mg per 100 g, while bran crackers will reach a maximum of 700 mg per 100 g in Argentina and Chile. As of year-end 2025, Chile achieved 100% compliance in both segments; Argentina reached 69% in crackers and 33% in bran crackers; and Brazil achieved 75% compliance in the crackers category.

Saturated Fats

We have implemented a Saturated Fat Replacement Strategy aimed at reducing saturated fat content across our portfolio by promoting the use of oils and alternatives with improved lipid profiles. This Strategy guides our innovation teams in product reformulation, prioritizing an increased proportion of liquid oils and the use of alternatives with lower saturated fat content.

Key progress includes the replacement of saturated fats with high-oleic sunflower oil in Argentina, as well as the incorporation of structured fats in Chile and Brazil.

As of 2025, we have 292 SKUs with cumulative saturated fat reductions since launch. These reformulation efforts have resulted in preventing 1,580,067 kg of saturated fat from reaching the market.

Trans Fatty Acids

Progress Toward 2025 Targets:

100% of total production volume with no more than 2% trans fat as a proportion of total fat content.

98% of production volume free from partially hydrogenated oils (PHOs) across Arcor Group.

Since 2008, we have been working to reduce trans fatty acids (TFAs), following our adherence to the Trans Fat-Free Americas Initiative promoted by the Pan American Health Organization. This commitment has been reinforced through our Trans Fatty Acids Policy, implemented in 2011 and subsequently strengthened and updated in 2014 and 2021.

Having exceeded our current policy, which establishes a limit of 2% TFA relative to total fat content, we are advancing toward our goal of eliminating 100% of partially hydrogenated oils (PHOs) from our portfolio.

In 2025, we eliminated PHOs from 100% of our confectionery, chocolate, and ice cream products in Argentina, Brazil, Chile, Peru, Mexico, and Uruguay, as well as from 100% of Bagley products in Brazil and Chile. For the remaining products, transition plans are in place to complete the transition by 2026.

REDUCTION OF ADDED SUGAR IN ARCOR AND LA CAMPAGNOLA SAUCES

In line with our commitment to continuous improvement and the development of healthier options, we reformulated the sauce portfolio of the Arcor and La Campagnola brands.

This initiative resulted in a **60.2% reduction in added sugar content,** enabling the removal of the "High in Sugars" front-of-pack warning label in Argentina, while maintaining the product's sensory profile and without increasing the consumer price.

This initiative reinforces our purpose of offering accessible and balanced alternatives, contributing to healthier diets and aligning with consumer expectations.



Single-Serve Packaging: Supporting Informed Choices

We believe that all products can be part of a balanced diet when consumed occasionally and in portions aligned with individual needs. Within this framework, and with the aim of improving the food environment through responsible product design, we promote the use of single-serve packaging for our occasional consumption products with defined energy intake thresholds, as a tool to support informed consumer choices.

In 2025, we strengthened this approach through the launch of our **Corporate Guideline on Single-Serve Packaging,** aimed at ensuring that our confectionery and chocolate products include at least one single-serve option that meets defined calorie thresholds. This guideline informs portfolio management and innovation decisions, aligning pack sizes with clear and consistent nutritional criteria.

Our 2030 target is to achieve 100% compliance with the Single-Serve Packaging Guideline across all Arcor Group confectionery and chocolate products.

Criteria established under the guideline:

- Confectionery: no more than 120 kcal per package
- Chocolate: no more than 200 kcal per package

In 2025, we introduced our Corporate Guideline on Single-Serve Packaging, which establishes calorie thresholds per package for our confectionery and chocolate products.

In 2025, 89.9% of our confectionery products and 85.6% of our chocolate products met the Single-Serve Packaging Guidelines.[14]

This initiative is aligned with our vision of healthy and accessible eating, which integrates enjoyment and the inclusion of all products within a balanced framework, promoting informed and moderate consumption choices. Through responsible product design, we contribute to enabling consumers to enjoy indulgent occasions while supporting a balanced diet.



[14] The following categories are excluded from this metric: seasonal products (Easter, Halloween, and Christmas), chewing gum and sugar-free gum, family-size or bulk formats, home-use category products, and assorted displays.

Positive Nutrition

At Arcor Group, we address positive nutrition as part of a responsible portfolio design approach aimed at strengthening the nutritional quality of selected products through the inclusion of beneficial nutrients. These nutrients include components recognized for their nutritional contribution and their role in supporting a balanced diet, and are incorporated in a manner consistent with each category's positioning and intended consumption occasion.

This approach is reflected in the prioritization of ingredients such as fiber, whole grains, fruits, vegetables, legumes, and nuts across selected categories, focusing on those valued by consumers for their nutritional attributes. Through this approach, we expand the availability of products with enhanced nutritional profiles.

To advance in a measurable way, we have defined a **2030 target: for 100% of products in three strategic segments to meet our Fiber and Whole Grain Guideline, which establishes a minimum of 15% whole grain per 100 g and/or at least 2.5 g of fiber per serving.** This target applies to segments within our portfolio that are selected by consumers for their nutritional value:

- Nut bars (Cereal Mix / Natural Break) in Argentina
- Bran crackers (Selz) in Chile
- Sweet cereal cookies (Cereal Mix) in Brazil

As of year-end 2025, we achieved 100% compliance in Argentina and Brazil, while reaching 80% progress in Chile.

In addition, our portfolio includes a wide variety of products that contribute beneficial nutrients across different categories, including canned vegetables and legumes, canned fish, sauces, cereal-based cookies, polenta, pasta, and oils, among others. Key beneficial nutrients include:

- Antioxidants, naturally present in ingredients such as cocoa and tomatoes.
- Unsaturated fats, including high-oleic sunflower oil and corn oil (a source of vitamin E and omega-6 fatty acids), as well as nuts and seeds, which also provide vitamins and minerals.
- Fiber, derived from whole grain flours and whole grains.
- Complex carbohydrates and plant-based protein, provided by legumes.

Together, these actions contribute to improving the food environment through responsible product design, expanding the availability of products with positive nutritional attributes, in line with our vision of balanced and accessible eating.

MAKING FOOD TRENDS ACCESSIBLE

In 2025, we expanded the **Cereal Mix Natural Break** nut bar line with a new offering combining on-trend flavor and improved nutritional attributes: **Pistachio and Peanut.**

Due to its nut content, this bar provides **2.5 g of fiber per serving** and meets our target for incorporating fiber and whole grains, offering a more nutritious and balanced snack option that remains accessible to consumers.



PASSATA SAUCES – LA CAMPAGNOLA AND SALSATI

In line with our commitment to incorporating beneficial nutrients and improving the nutritional quality of our products, we developed and launched the new La Campagnola Passata and Salsati lines, made with a **higher concentration of tomatoes and a simple formulation, with a defined sensory profile.**

This offering responds to consumers who value authentic, high-quality ingredients, providing a premium yet accessible option that enhances meal preparation and reinforces La Campagnola's positioning within the category.

Through this innovation, we continue advancing our purpose of delivering products that provide practical value in everyday cooking, aligned with evolving food consumption trends.



Dietary Supplements

Our commitment to supporting people's health and well-being, in line with diverse lifestyles, guided the creation of our Simple dietary supplement line and Raptor sports nutrition line, developed in partnership with Laboratorios Bagó. Both proposals are part of a responsible product design approach aimed at addressing specific needs related to overall well-being and physical activity. The partnership with **Laboratorios Bagó** enabled the integration of its scientific expertise and healthcare track record with Arcor's innovation, development, and distribution capabilities, resulting in offerings aligned with current consumption trends and growing demand for wellness-related products.

In 2025, we advanced the positioning of Raptor within the sports nutrition segment through the launch of a **communication campaign** highlighting attributes relevant to consumers in this category, such as quality, sensory profile, and ease of preparation. At the same time, we expanded the portfolio with two new creatine formats and the launch of a protein bar line designed to support performance and recovery, with 17 g of protein per unit.

Meanwhile, **Simple launched the "Portal del Tiempo" campaign,** featuring Andrea Frigerio as brand ambassador, conveying a clear message about the importance of preventive health care. This initiative reinforced the brand's positioning and strengthened its connection with consumers, encouraging the adoption of healthier daily habits.



Food for Everyone

We design and develop products that take into account the **diversity of nutritional needs, consumption contexts, and consumer choices.** This approach is reflected in the availability of suitable options for people with food intolerances, different contexts of vulnerability, as well as those who make specific cultural, religious, or ideological choices.

With the aim of making food trends more accessible, we seek to expand the availability of products with improved nutritional profiles. To this end, we take an integrated approach to quality, price, and accessibility, enabling more people to choose options aligned with a balanced diet.

In 2025, **32.2% of the Group's revenue came from products with additional nutritional attributes.** This group includes gluten-free options and/or products reduced in calories, sodium, sugars, total fat, and saturated fat, as well as products free from trans fat and cholesterol, and those enriched with fiber, vitamins, and minerals, among other nutritional claims.

Meanwhile, **well-being-related products accounted for 9.1% of annual revenue.** This indicator is composed of two subcategories:

- **Inhalant well-being products,** which provide throat relief and help improve breath through ingredients such as honey, menthol, and eucalyptus; and
- **Cultural well-being foods,** designed to meet cultural, religious, or ethnic requirements, produced in accordance with specific quality standards and manufacturing processes, even when not required by law.

Gluten-Free Products

At Arcor Group, we maintain an ongoing commitment to people with specific nutritional needs, including those who follow a gluten-free diet. We recognize that this type of diet requires careful planning and affects multiple aspects of daily life. Therefore, we work to **offer safe, reliable, and diverse solutions.**

To this end, we maintain a strategy of progressively expanding our gluten-free portfolio, prioritizing not only compliance with the highest food safety standards, but also sensory quality and a wide range of options. As a result, we currently offer **more than 510 gluten-free products,** positioning ourselves as the **Argentine company with the broadest portfolio in this category.**

All gluten-free products are identified with the "Sin TACC" label and are produced under strict quality controls. They are manufactured in certified gluten-free facilities, in compliance with Good Manufacturing Practices (GMP), ensuring safe and reliable alternatives for those who need them.

Gluten-free products represented 63.7% of Food business sales, 50.6% of Confectionery sales, 41.9% of Chocolate sales, and 53.3% of Ice Cream sales.

In addition, we implemented a social media campaign aimed at improving the visibility and accessibility of our gluten-free products, and actively participated in ExpoCelíaca 2025, in collaboration with the Asociación Celíaca Argentina. These actions strengthened our connection with the celiac community, reinforcing our commitment to food inclusion. We also facilitate access to information through an updated list of gluten-free products available on our website, as well as through product identification on our e-commerce platform Arcor en Casa.



PARTNERSHIPS AND KNOWLEDGE FOR INNOVATION

At Arcor Group, we are committed to developing safe, high-value food solutions supported by **scientific evidence, international standards, and systematic monitoring of the regulatory environment.** To this end, we actively promote collaboration with the scientific and technological ecosystem, specialized organizations, and health experts, with the aim of strengthening product and ingredient development and continuous improvement, in line with a responsible portfolio design approach.

SCIENTIFIC EVIDENCE

The performance of our actions is assessed through the **Arcor Nutritional Score,** an independent indicator that measures the nutritional profile of the portfolio in a comprehensive manner, weighted by revenue. This indicator is methodologically aligned with the Health Star Rating (HSR) system applied in Australia and New Zealand, and classifies products on a scale from 0.5 to 5 stars, considering the relative weight of each category within the business.

The Arcor Nutritional Score methodology balances both nutrients of concern (such as sugars, saturated fat, and sodium) and beneficial nutrients (fiber, protein, fruits, vegetables, and legumes), enabling a comparable, transparent, and consistent evaluation of the impact of our reformulation and portfolio design actions.

INTERNATIONAL STANDARDS

Product development and the communication of our actions are supported by the **Nutritional Advisory System,** an internal knowledge management platform coordinated by the Nutritional Development team. Through this system, we channel technical inquiries and foster collaboration with professionals and specialized institutions, strengthening evidence- based decision-making.

REGULATORY MONITORING

We also have a **Nutritional Surveillance System,** which enables us to incorporate recommendations from leading organizations, analyze consumption patterns and potential nutritional gaps, and stay up to date with developments in scientific knowledge on nutrition.

This proactive approach ensures that our nutritional and health claims are supported by the best available evidence and comply with applicable regulatory frameworks in each market or, where not available, with the guidelines of the Codex Alimentarius.



Innovation

At Arcor Group, we understand innovation as a strategic tool to enhance the nutritional profile of our portfolio without compromising sensory experience. This commitment is realized through technological collaboration and the development of solutions based on innovative ingredients, enabling us to respond to evolving consumer needs and trends.

Transformative Ingredients

To fulfill this purpose, we drive the Transformative Ingredients workstream, aimed at addressing key nutritional challenges in our mass-consumption product portfolio through innovation. This initiative focuses on projects aimed at:

- Reducing nutrients of concern, such as added sugars, total fat, and saturated fat.
- Increasing beneficial nutrients, such as fiber, plant-based protein, and whole grains.

During 2025, we developed six exploratory projects in Argentina, Brazil, and Chile, focused on reducing total fat and added sugars in crackers and confectionery, incorporating protein into sweet cookies and bars, and increasing fiber content in bran crackers.

These projects were carried out in collaboration with IngreAr, through innovation sessions aimed at identifying and evaluating innovative ingredients that can improve the nutritional profile of products while maintaining quality standards and sensory experience.

The process includes an initial phase of exploration and solution selection, followed by the development of pilot prototypes to validate the proposed nutritional improvements. Projects that pass this stage move on to technical and economic feasibility assessment, as well as industrial scale-up analysis, with the objective of eventual integration into the portfolio.

As of year-end 2025, three projects were in the prototyping stage, one in cost validation and industrial scale-up, and two were discontinued after being deemed not technically or economically viable. This approach reflects innovation management based on impact, feasibility, and sustainable value creation.



Strategic Partnership for Innovation

To advance our vision, we rely on **IngreAr,** the **regional alliance between Arcor Group and Ingredion,** a leader in ingredient solutions. With **five production facilities, two innovation centers,** and a commercial presence in Argentina, Chile, and Uruguay, IngreAr provides a diversified ingredient portfolio and strong specialized technical support, ensuring efficiency, availability, and comprehensive support in solution development.

Within this framework, **IdeaLabs** serves as a global innovation platform connecting centers across Latin America, the United States, and other regions. In Argentina, the IdeaLabs located in Baradero (Buenos Aires) and Lules (Tucumán) promote the collaborative development of solutions in food, beverages, and nutrition through an open innovation approach focused on customer needs. These laboratories enable:

- **Co-creation with customers** in open innovation environments (INNODAY).
- **Development and validation of prototypes** in pilot plants.
- **Access to advanced technology and global expertise,** anticipating trends and ensuring functional and sensory solutions.

This partnership strengthens our ability to anticipate trends, transform challenges into opportunities, and sustain continuous improvement in the nutritional profile of our portfolio, contributing to a more responsible food environment across the value chain.

ACTIONS TO PROMOTE HEALTHY LIFESTYLES

As a complement to our responsible portfolio design strategy, we **implement programs and initiatives aimed at promoting healthy lifestyles** through capacity building, fostering enabling environments, and providing access to information and practices that support informed choices.

These initiatives reach both our communities of influence and our employees, and are developed under a non-prescriptive approach that respects diverse social and cultural contexts.

Community Actions Focused on Children

"Aprendiendo a Disfrutar" (Learning to Enjoy) Program (PAD)

Our Learning to Enjoy Program (PAD) aims to promote healthy lifestyle habits among children in primary schools, early childhood education centers, and civil society organizations. This program is implemented by Fundación Arcor and Instituto Arcor through three main lines of action:

- **Support for community projects** that promote child health and well-being.
- **Training for adult caregivers,** providing tools and knowledge to support children.
- **Awareness-raising and visibility efforts,** positioning the topic on the public agenda and fostering its social relevance.

In 2025, 10,330 children participated in the Learning to Enjoy Program (PAD).

PAD Argentina

We supported **25 projects** developed by civil society organizations and schools across **16 localities in three Argentine provinces.** Activities included training in healthy lifestyles and project design, follow-up visits and technical assistance, and exchange and learning sessions among participants.

Scope:
- **4,758** children benefited
- **1,250** adults reached
- Provinces: San Juan, San Luis, and Buenos Aires

PAD Brazil

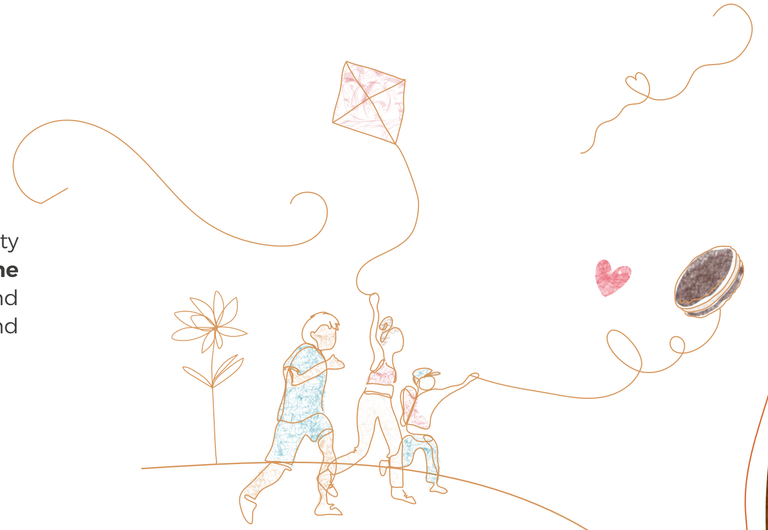
We supported **20 projects** led by public schools and civil society organizations across **four municipalities.** Twelve of these projects correspond to the 2024 edition and eight to the 2025 edition, which will continue through 2026.

Scope:
- **3,940** children benefited
- **66** adults reached
- Municipalities: Rio das Pedras, Campinas, Bragança Paulista (São Paulo State), and Contagem (Minas Gerais)

PAD Chile

We supported **four initiatives** implemented by schools in the city of Santiago, within **one commune.**

Scope:
- **1,632** children benefited
- **5** adults reached
- Commune: Maipú



COMMITTED TO CHILDREN

Our actions to promote healthy lifestyles are aligned with the Children's Rights and Business Principles (CRBP) 1, 5, 6, and 10, contributing to healthy environments for children and adolescents, promoting responsible practices in products and communications, and strengthening collaboration with families, schools, communities, and institutional partners.

Learning to Enjoy Award ("Premio Aprendiendo a Disfrutar")

The **Learning to Enjoy Award** aims to recognize and promote projects developed in schools and community organizations that encourage healthy lifestyle habits among children aged 3 to 12. Initiatives are evaluated based on three pillars: active living, healthy eating, and healthy relationships.

In 2025, **445 initiatives** were submitted across Argentina, Brazil, and Chile. Following an evaluation process, six winning projects and three special mentions per country were selected, receiving financial support and institutional recognition.

The award is supported by leading educational and cultural institutions such as the Organization of Ibero-American States, the Universidad Católica de Córdoba, the Universidad Santo Tomás, and the Centro Universitário UNIFAAT.

164 experiences

1st Place: Home María Luisa – Care Through Connection
(Villa Ballester)

2nd Place: Paving the Way
Family-Based Child Development
(Santiago del Estero, Chaco and Salta)

Honorable Mention Argentina La Fábrica Cultural – Bibliodiverso
(Puerto Tirol)

111 experiences

1st Place: EM AluísioMaier
Play, Read and Grow
(Laranjeiras do Sul)

2nd Place: EEEMTI
Mariscal Rondón – Sowing Health and Culture (Uritis)

Honorable Mention Brazil Associação de Cultura e Ócio Esportivo – Hands That Make an Impact
(Pompeu)

170 experiences

1st Place: SENDAS
Friends on Wheels
(Viña del Mar)

2nd Place: Jardín Gabriela Mistral
Growing with Health and Nature
(Quilicura)

Honorable Mention Chile Universidad San Sebastián – Body and Land in Motion
(Buin)

Humor Walkathon ("Caminhada com Humor")

Since 2014, in collaboration with the **Municipality of Piracicaba,** we have implemented the Caminhada com Humor initiative, aimed at promoting physical activity in a participatory and recreational environment. In 2025, the activity took place as part of the 52nd International Humor Exhibition of Piracicaba, with the support of Instituto Arcor Brasil and Arcor do Brasil. **More than 600 people participated in the walk.**

"Active Living Promoters for Early Childhood" Course ("Promotores de Vida Activa para la Primera Infancia")

In Chile, in collaboration with the **Local Early Childhood Education Services (SLEP) Santa Corina and Gabriela Mistral in the Metropolitan Region,** we implemented a hybrid training program, certified by the **Universidad Santo Tomás,** which trained **75 educators from 41 educational institutions,** strengthening their role as promoters of healthy habits in early childhood.

In addition, **two pilot projects** were developed in the commune of La Florida, selected from participants in the 2024 cohort of the same program. These initiatives were implemented in **two early childhood education centers, benefiting 184 children.**



Actions for Our Employees

Our **Corporate Well-being Program** is structured around three pillars that guide the design and implementation of initiatives: Movement & Energy, Healthy Eating, and Balance.

Within this framework, we develop initiatives that promote physical activity, support healthy eating habits, and facilitate access to appropriate options in the food services available at our sites. These initiatives are complemented by medical check-ups, improvements in workspaces and ways of working, and specific measures to support breastfeeding.

COMMITTED TO CHILDREN

Breastfeeding support measures are aligned with the Children's Rights and Business Principles (CRBP) 1, 3, and 4, by integrating respect for children's rights into corporate governance, promoting working conditions that support the role of mothers and caregivers, and contributing to healthy work environments that foster holistic development in early childhood.

RESPONSIBLE AND TRANSPARENT COMMUNICATION

All our products comply with applicable regulatory requirements and are aligned with the guidelines of the **Codex Alimentarius,** the international reference for nutrition labeling. We comply with the regulations in force in each country and, in markets where no mandatory requirements exist, we voluntarily provide nutritional information on our product labels, upholding our principle of transparency toward consumers.

To ensure consistency and continuous updates, we have the **Arcor Group Labeling Manual,** which establishes clear guidelines and is regularly updated to reflect regulatory changes across different markets.

Within this framework, we work to ensure that the information provided on product labels is clear, understandable, and complete, including:

- Mandatory and supplementary nutritional information, such as total sugars and vitamins.
- Values expressed per 100 g and per serving, including the Daily Value (%DV).
- Front-of-pack labeling, in accordance with the applicable regulations in each market.
- Quantification of nutrients in products with nutritional claims.

Marketing and Advertising

At Arcor Group, we understand marketing and advertising as key components of the food environment and assume responsibility for developing our commercial communications under ethical, transparent, and respectful criteria toward all audiences. Within this framework, we actively participate in leading regional organizations and forums that promote best practices and high standards in commercial communication.

In **Argentina,** we participate in:

- Consejo Publicitario Argentino (CPA, Argentine Advertising Council).
- Cámara Argentina de Anunciantes (CAA, Argentine Chamber of Advertisers).
- Asociación de Directivos de Comunicación (CÍRCULO DIRCOMS, Association of Communication Executives).
- Consejo Profesional de Relaciones Públicas de la República Argentina (CPRRPP, Professional Council of Public Relations of the Argentine Republic).

In **Brazil and Chile,** we participate in the Associação Brasileira de Anunciantes (Brazilian Association of Advertisers), the Conselho Nacional de Autorregulação Publicitária (National Council for Advertising Self-Regulation), the Asociación Nacional de Avisadores (National 54 Association of Advertisers), and the Consejo de Autorregulación y Ética Publicitaria (Council for Advertising Self-Regulation and Ethics).

COMMITTED TO CHILDREN

The company's labeling, marketing, and responsible advertising practices are aligned with the Children's Rights and Business Principles (CRBP) No. 6, ensuring that commercial communications directed at children and adolescents are truthful, age-appropriate, and consistent with nutrition and well-being criteria.

Responsible Advertising Directed at Children

Aware of our social responsibility and the impact that communication may have on children, since 2018 we have had a **Self-Regulation Policy for Advertising to Children.** This policy establishes that **we only direct communications to audiences where more than 50% are children under 12 years of age if the products meet the criteria defined in our Arcor Nutrient Profiling System.**

This approach reinforces our commitment to aligning marketing practices with the nutritional profile of our products, avoiding the promotion of options that are not consistent with the criteria defined for this audience.

In markets where local regulations establish restrictions on food advertising directed at children and adolescents, we strictly comply with such provisions, recognizing that they prevail over any internal policy and establish more demanding standards than voluntary ones. Likewise, in markets where specific regulatory frameworks on advertising to children do not yet exist, we apply our corporate self-regulation policy—currently under review—aligned with international standards and with principles of responsibility and transparency.

Communication of Our Strategy

Our Healthy Eating and Lifestyle Strategy, "Food for A Better Life," is publicly available on our website, ensuring access to information for all our stakeholders. The site presents the strategic pillars, the main initiatives implemented, and the progress achieved, including those described in this chapter.

Learn more about our strategy: "FOOD FOR A BETTER LIFE"

QUALITY AT EVERY STEP

We believe that only food that is safe, maintains its attributes, and is accompanied by transparent information can meet the dietary needs of the population. Our commitment is focused on offering the highest quality in all the food we provide, aligned with consumer expectations. We achieve this through a strong supply chain, certified processes, and an efficient distribution network. With this commitment, we aim to ensure that every interaction with our customers and consumers reflects the quality and trust that define us.

2030 TARGETS	2025 RESULTS
100% of Arcor-owned food production plants certified under GFSI-recognized standards by 2030.	**90,0%**
80% of ingredient suppliers for food production certified under GFSI- recognized standards by 2030.	**68,6%**
100% of raw material and packaging suppliers assessed or qualified under GFSI-recognized standards or Arcor audits by 2030.	**93,3%**





THE VALUE OF QUALITY

Quality is a core value of our corporate philosophy, and we are committed to achieving the highest standards by listening to the needs of our customers and consumers. In this way, we ensure that we meet their expectations and deliver positive experiences with our products.

Guided by this commitment, we have developed our Quality Strategy, “Valor en cada paso” (Value at Every Step), aligned with our Sustainability Policy and Integrated Management System.

This strategy is structured around four key initiatives:

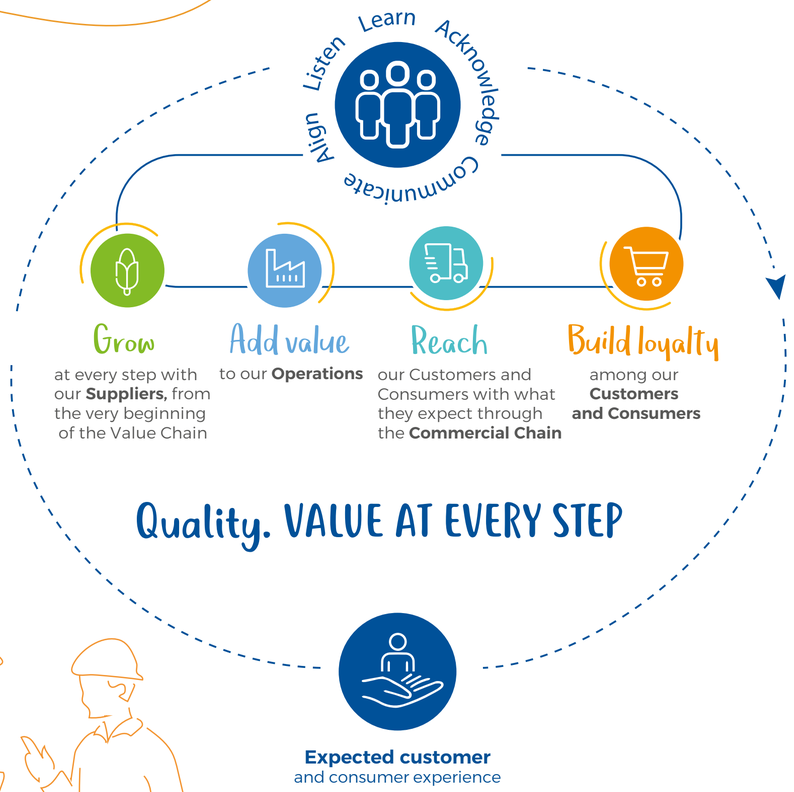
- **GROW** at every step with our suppliers, from the very beginning of the value chain.
- **ADD** value to our operations.
- **REACH** our customers and consumers with what they expect through the distribution chain.
- **BUILD LOYALTY** among our customers and consumers.

Our Purpose

“We make food trends affordable so that every person can live a better life”

Quality

“We are committed to the highest quality, listening to our customers and consumers at every stage of the value chain to deliver the experience they expect from our products”.





Grow

We implement a system for the selection, evaluation, monitoring, and continuous improvement of our supply chain to minimize risks and strengthen relationships with strategic partners who share our vision and management values.

We have a rigorous process in place to ensure that our suppliers of raw materials and production inputs meet the required standards to deliver products that are high quality, safe, authentic, and compliant with applicable legal requirements. Supplier evaluation includes:

- **Minimum score in the ARCOR audit.**
- **Certifications under standards recognized by the Global Food Safety Initiative (GFSI)[15].**
- **Improvement plans for suppliers that have not yet reached the required standard,** who receive our support to develop and implement the necessary actions to meet the requirements These plans include technical assistance, methodological guidance, and ongoing support during implementation, with the aim of strengthening supplier capabilities and facilitating progressive access to GFSI-recognized food safety certifications.

68.6% of suppliers serving the Group's mass-consumption plants and 63.8% of our toll manufacturing suppliers of finished and semi-finished products are certified under GFSI- recognized standards (Global Food Safety Initiative).

We complement these evaluations with specific programs for agricultural producers linked to our operations in the Food and Agribusiness segments, using tailored questionnaires and strategies.

For strategic suppliers, we apply the Certified Quality Program, which includes the joint definition of requirements, the development and validation of verification methodologies, technical support, and the assurance of reliability in their operations, raw materials, and packaging materials.



Add Value

During 2025, we continued strengthening the implementation of management system certifications across our plants, through the certification body DNV, reaffirming our commitment to operational excellence, food safety, quality, and continuous improvement. Within this framework, we incorporated FSSC 22000 certification at Cartocor Misiones (Bag Plant, PMH2 and PMH1), which migrated from the BRC standard to this certification scheme.

We also maintained key certifications across different processes and plants under the BRC, HACCP, GMP, Global GAP, IFS, FSSC 22000 standards, and the BRC FSMA Voluntary Module, demonstrating our focus on meeting the highest industry standards.

49 of our plants are certified in Food Safety.

Regarding ISO 9001 quality management systems, we maintained the certifications obtained in previous years. As every year, in October we celebrated **"Quality Month,"** reaffirming our collective commitment through initiatives that strengthen and promote our quality culture.

Learn more about Our Certification

[15] Global initiative led by the Consumer Goods Forum that harmonizes and recognizes food safety standards at the international level.

Reach

We manage product quality throughout the **entire distribution chain, covering logistics systems and warehouses** (owned and third-party), **as well as transportation and different commercialization channels:**

- Distributors
- Supermarkets
- Wholesalers
- New businesses

We work on the continuous improvement of processes that ensure the preservation of optimal product conditions until they reach the final consumer. To comply with regulatory requirements and exceed customer expectations, we monitor aspects such as:

- Integrated pest management
- Traceability
- Implementation of good logistics practices

We also promote efficient integration between logistics and commercial processes, both internal and external. To this end, we maintain working groups with the different stakeholders in our distribution network, strengthening the quality and consistency of our logistics and commercialization processes.

Build Loyalty

During 2025, we consolidated and strengthened the communication channels dedicated to consumer care, including telephone support, the corporate website, social media (Facebook, X, Instagram, YouTube, and the addition of TikTok), the “Arcor en Casa” e-commerce platform, and institutional email, adapting to evolving consumption habits and profiles.

We maintained a fluid and coordinated communication flow between the commercial areas, the Consumer Care Service (SAC), plant quality teams, and the legal department, enabling timely and consistent responses and ensuring an after-sales experience aligned with customer and consumer expectations.

Focus on Satisfaction and Active Listening

Our Consumer Care Service (SAC) is focused on generating positive experiences through each interaction, understanding consumer contact as a key opportunity to listen, learn, and strengthen the relationship with the brand:

✓ We provide personalized technical responses to consumers submitting product complaints.
✓ We conduct satisfaction surveys related to service and brand loyalty.
✓ We prepare specific reports for different stakeholders.

We offer multiple contact channels, designed to adapt to diverse consumer profiles. All cases are recorded in our CRM system, enabling traceability, data analysis, and timely, personalized responses, while maintaining the trust of those who choose our products.

In 2025, the SAC handled 55,156 complaint-related contacts, with a 99.96% satisfactory resolution rate.

94% of consumers surveyed after submitting a complaint or inquiry rated the service they received as either "Satisfactory" or "Highly Satisfactory.

This performance is supported by the **ISO 9001 certification** of our SAC, ensuring consistent quality standards and a systematic approach to continuous improvement.

Learn more about our SAC results



REGENERATIVE AGRICULTURE

We believe that food production systems must be sustainable to meet the demand of a growing global population. Regenerative agricultural and livestock production models offer solutions to address this demand while also addressing the key environmental challenges of our time.

We are committed to implementing regenerative production models for our main raw materials, prioritizing conservation practices, the use of precision technologies, and the strengthening of farming communities. These actions aim to regenerate ecosystems, enhance climate resilience, and promote a balanced interaction between production systems and natural environments.

KEY PRINCIPLES OF OUR STRATEGY:

Agricultural Best Practices We promote the progressive adoption of sustainable agricultural practices—such as crop rotation, soil management and conservation, and efficient water use—with the aim of strengthening the resilience of production systems and contributing to the regeneration of agricultural ecosystems.

Innovation and Applied Technology We drive the adoption of precision technologies and innovative solutions that optimize resource use, reduce environmental impacts, and improve production efficiency, supporting the transition toward more sustainable agricultural models.

Community Development We work alongside local producers by providing training, technical assistance, and management tools that strengthen their productive capacities and facilitate the adoption of regenerative agriculture practices and models.

Sustainable Sourcing We promote the sourcing of raw materials from responsible systems, incorporating traceability and sustainability criteria across the value chain of our business units.



SUSTAINABLE AGRICULTURAL AND FORESTRY PRODUCTION



At Arcor Group, we promote a sustainable agricultural production approach that seeks to balance productivity with ecosystem preservation and community well-being. This approach guides both our own operations and the practices of the producers within our supply chain, through the adoption of international standards and the promotion of continuous improvement across the entire value chain.

KEY PRINCIPLES OF OUR STRATEGY:

Adoption of Recognized International Standards

We implement and promote practices certified under global standards that address environmental, social, and management criteria, such as Bonsucro (sugar), GlobalG.A.P. (extensive crops and horticulture), SAI-FSA (corn and wheat), Rainforest Alliance (cocoa), RSPO (palm), PEFC (sustainable forest management), 16 and CERFOAR.

Integrated Sustainability Approach

We address agricultural production through a comprehensive approach that considers aspects such as traceability, respect for human and labor rights, engagement with local communities, environmental impact management, deforestation prevention, the adoption of good agricultural practices, and the economic viability of production systems, seeking a balance between people and the environment.

Strengthening of Value Chains

We drive production, environmental, and social improvements across the main agricultural value chains that supply our businesses, integrating innovation, technology, and technical knowledge to address challenges and support the transition toward more sustainable and regenerative agricultural practices.

Support for Local Producers

We provide training, technical assistance, and financing to strengthen productive capacities, promote the adoption of best agricultural practices and process modernization, and contribute to the sustainable development of rural communities.



[16] PEFC Sustainable Forest Management – Papel Misionero: UY18/81840980

Sugar



In 2025, we continued advancing our **Sustainable Sugar Production Program,** promoting responsible agricultural practices, process efficiency, and community development. Our approach seeks to balance productivity with environmental stewardship by fostering sustainable crop systems, conserving natural resources, and supporting producers to build a more responsible and regenerative value chain.

Progress in Global Certifications

We renewed **GlobalG.A.P. and Local G.A.P. certifications across 6,029.7 hectares of owned operations,** reaffirming our sustainable production standards and strengthening Arcor Group's commitment to responsible practices, sustainable production, and the elimination of sugarcane burning, while actively promoting awareness and enabling conditions for the full adoption of these standards across the value chain. We also achieved **Bonsucro certification for 15,512 tons of sugar,** reinforcing the positioning of our production under internationally recognized sustainability criteria.

Organic Production

We advanced the development of organic production, certifying more than **16,630 tons of organic sugar under the USDA-NOP standard,** destined for the United States and Canadian markets. In parallel, we continued strengthening the initiative launched in 2016, increasing the hectares certified under NOPCAN standards and reaching a production of **236,880 tons of organic sugarcane,** of which **4,493 tons** were produced by smallholder farmers. This growth in organic production directly contributes to improving income and economic stability for smallholder farmers by facilitating their integration into a specialty value chain with higher added value, differentiated pricing, and greater commercial predictability. Access to international markets with demanding standards enables more favorable conditions for a decent income, strengthening the long-term economic sustainability of their productive activities.

Smallholder Development

Through the **Cobra Project,** we promoted mechanized harvesting, significantly reducing operational time from 100 days to three days, while creating improved conditions for income diversification among producers. Ten producers within the Cobra Project are currently engaged in **organic sugar production.** In 2025, **23 producers delivered 18,048 tons of sugarcane** produced under sustainable practices focused on soil conservation and the elimination of crop residue burning.

As a central component of the project, we implemented technical and economic training sessions for smallholder producers. These sessions enabled the comparison of the economic viability of conventional versus organic sugarcane, analyzing variables such as harvesting and transport costs, yield per hectare, and sugar prices, to support informed decision-making based on real scenarios.

We also provided training on agricultural practices, covering topics such as harvesting methods (manual or mechanized), planning and scheduling, and harvest organization. These trainings were complemented by three technical workshops conducted in 2025 in collaboration with the Estación Experimental Agroindustrial Obispo Colombres, focusing on herbicide management, soil conservation, varietal selection, fertilization, weed control, and the management of production contingencies, including those related to frost and environmental variability affecting crop yields. Through these initiatives, we strengthen the adaptability and climate resilience of smallholder producers.

Crop Rotation

In 2025, we incorporated the **planting of 710 hectares of soybeans** as part of crop rotationwith sugarcane, improving soil fertility, reducing agrochemical inputs, and enhancing the productivity of agricultural systems.

Expansion of the Forestry Plan

We continued strengthening our forestry plan with the planting of **9,520 new trees, surpassing 80,000** trees planted. This expansion included both exotic species—such as eucalyptus, pine, poplar, and grevillea—and **6,500 native species** (cedar, lapacho, and tipu), contributing to the enrichment of the **"Vivir Mejor" Natural Forest.**

Composting and Sustainable Fertilization

We promoted circular economy practices through the production of **500 tons** of organic compost, made from sugarcane by-products (filter cake, bagasse, sludge, and ash). This input replaces synthetic fertilizers and supports lower-carbon agriculture.

Innovation in Agricultural Applications with Drone

We implemented **herbicide and foliar fertilizer applications using drones** a technology that significantly reduces fossil fuel consumption and associated emissions. This practice contributes to reducing the carbon footprint of sugarcane production while improving operational efficiency and environmental performance.

We are innovating in the field through drone-based applications of herbicides and foliar fertilizers, reducing our carbon footprint.

Corn and Wheat

As part of building a more efficient, resilient, and responsible agricultural system, in 2025 we continued the Sustainable Corn and Wheat Sourcing Program under the SAI-FSA standard, which verifies the implementation of **production practices aligned with environmental, social, and continuous improvement criteria.**

Certifications

We hold SAI-FSA certification, which verifies that corn and wheat production is carried out responsibly, safeguarding soil, water, biodiversity, and working conditions. This certification, valid from 2023 to 2026, covers 282,600 hectares managed by 13 producers, ensuring a continuous supply of certified crops. The certification is multi-crop, covering both corn and wheat production and ensuring the consistent application of sustainable agricultural practices across both crops.



Sustainable Ingredient Commercialization

In addition to promoting the sourcing of agricultural raw materials from sustainable production systems, Arcor Group implements actions aimed at stimulating demand for ingredients derived from certified inputs, as a key component in transforming agricultural value chains. This approach is based on the recognition that the transition toward sustainable and regenerative production models requires the coordinated participation of all actors across the value chain, and that stable and predictable demand is a key enabler for the adoption and scaling of standards at the primary production level.

Within this framework, in 2025 we promoted the production and commercialization of **ingredients derived** from SAI-FSA-certified corn, as well as the production and commercialization of sugar certified under USDA-NOP (organic) and Bonsucro schemes. During the year, we commercialized:

- **17,231.96 tons of organic sugar and 3,340.25 tons of certified conventional sugar**
- **1,260,000 liters of certified alcohol**
- **11,170 tons of certified fructose**

These actions contribute to **aligning agricultural production, industrial processing, and markets,** strengthening the progressive adoption of recognized standards and the scaling of sustainable and regenerative agriculture models, in line with our commitments to traceability, continuous improvement, and value creation across the value chain.





Fruit and Vegetable Production



In 2025, we advanced responsible sourcing of raw materials through the cultivation of fruit across **310 hectares of owned farms,** all certified under the international **Global G.A.P.** standard. This certification ensures the implementation of **safe, sustainable, and traceable agricultural practices** applied to the cultivation of plums, peaches, oranges, quinces, and apricots.

Harvested fruit is processed in **Food Business** plants, where pulps, jams, and other products are produced, ensuring **integrated control over the value chain** and promoting a production approach based on **environmental responsibility and food quality.**

Commitment to a Childhood Free from Child Labor

In line with our Human Rights Policy, which rejects child labor in all its forms, since 2006 we have implemented the **"Crecer Jugando" Program: For a Childhood Free from Child Labor,** aimed at preventing and eradicating child labor within our fruit and vegetable supply chain. The program is part of our human rights due diligence process, addressing structural risks associated with seasonal production contexts and higher vulnerability. It operates as a prevention and early remediation mechanism, combining prevention, awareness-raising, and remediation actions carried out in collaboration with public institutions, producers, and specialized organizations.

Lines of Action:

1. Community-Level Prevention and Remediation In coordination with the Child Protection Directorate of the Province of San Juan, we promote the establishment of Early Childhood Development Centers (CDCs) for the children of fruit and vegetable harvest workers during the harvest season. These spaces provide care, support, and supervision during critical periods, representing an early remediation measure in response to the risk of child labor.

2. Awareness-Raising and Capacity Building We implement awareness-raising initiatives and training programs for producers, workers, community leaders, and other key stakeholders across the value chain, aimed at strengthening knowledge of children's rights and the prevention of child labor. This approach is complemented by training sessions for teachers at Harvest Kindergartens, delivered by Fundación Arcor. Training is not carried out in isolation, but as part of a joint effort with producers to prevent, identify, and address risk situations related to child labor.

3. Contractual Commitment and Supply Chain Monitoring We incorporate specific clauses on the prevention and eradication of child labor into contracts with our producers, establishing clear expectations and shared commitments, in line with our corporate policy. In 2025, we conducted 105 field visits as part of our human rights due diligence processes. During these visits, no indications of child labor were identified at the production sites assessed.

In 2025, we worked with 35 producers and supported 17 Early Childhood Development Centers (CDCs), enabling 510 children to participate in safe and adequately supervised environments.

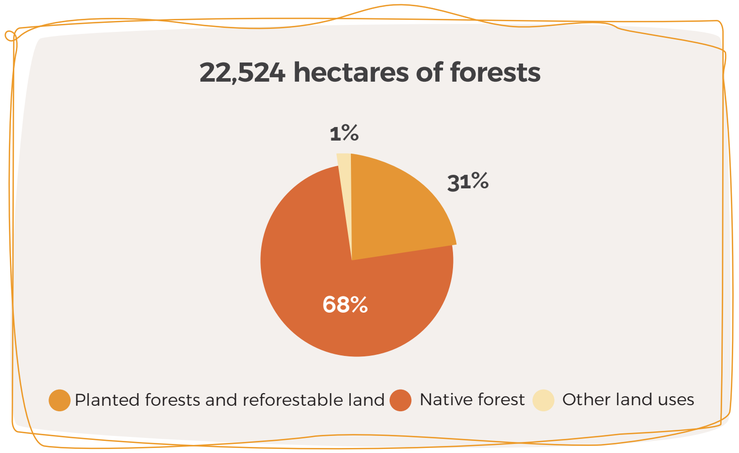


COMMITTED TO CHILDREN

The "Crecer Jugando" program is aligned with the Children's Rights and Business Principle No. 2 (CRBP 2), through the identification, prevention, and remediation of risks in operations and across the value chain, in line with international standards on children's rights and decent work.

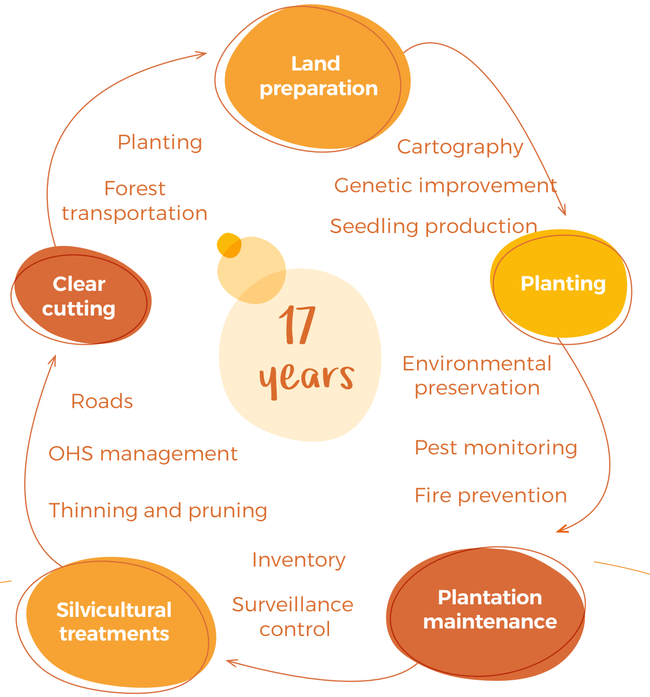
Sustainable Forestry Production

In Misiones Province, we responsibly manage 22,524 hectares of forest, of which 6,915 hectares correspond to plantations and reforestable land, 15,309 hectares to native forest, and 301 hectares to other uses (roads, camps, nurseries, and industrial facilities). Our objective is to ensure sustainable production while preserving the natural capital of the regions where we operate.



Sustainable Forest Management Cycle

The **sustainable forest management cycle** of our plantations spans 17 years, covering land preparation, planting, maintenance, silvicultural treatments, and harvesting. At each stage, we prioritize the responsible use of plant protection products, monitor water sources, and apply an integrated pest management approach. In addition, we reforest approximately 400 hectares annually, based on prior assessment of planting areas, zones included in the Native Forest Recovery Program, and areas with ecological connectivity value.



In 2025, we recertified under the updated PEFC (sustainable forest management standard)[17] , incorporating requirements such as documented internal audits and management reviews, which were not included in the previous version of the standard. That same year, we reached a milestone by planting 471 hectares, the highest level recorded in the past five years.

Innovation in Forestry Applications and Environmental Impact Reduction

In 2025, in collaboration with a specialized forestry services company, we implemented pre-planting herbicide applications using an ultra-low volume (ULV) system, reducing water use in application mixes from 120 to 30 liters per hectare, thereby significantly reducing the environmental impact of the practice.

[17] PEFC Sustainable Forest Management – Papel Misionero: UY18/81840980

Milk



At Arcor Group, we operate five dairy farms, with a herd of approximately 1,650 animals, whichin 2025 reached an average daily production of 45,000 liters of raw milk. This volume enable us to fully supply the needs of the confectionery business and cover **40%** of the internal demand for milk powder used in products such as cookies, chocolates, and ice cream.

Animal Welfare

Animal welfare is a central pillar of our dairy operations. To ensure adequate conditions of comfort, health, and responsible management, we implement the **Good Dairy Practices Program (BPL),** under the BAP Network (Buenas Prácticas Agropecuarias), with protocols based on **IRAM standards** and periodic audits conducted by our Quality team. Our dairy farms operate under **ISO 14001** (environmental management) and **ISO 45001** (occupational health and safety), and produce **Kosher** certified milk**,** ensuring consistent management and control standards across the entire operation.

Technology Applied to Animal Welfare

We have incorporated precision livestock farming solutions that enable us to anticipate health risks, optimize resource use, and reduce herd stress, including:

- **Electronic collars,** which monitor in real time variables related to health, feeding, and reproduction, enabling early detection of deviations, reducing mortality, and optimizing input use.
- **Automated sorting gates,** integrated with the collar system, which allow animals requiring attention to be identified and separated without manual intervention, supporting more efficient and less invasive management.

Responsible Use of Antimicrobials and Growth Promoter-Free Production

We do not use growth promoters, either in feed or in any other production practices. The use of antibiotics is strictly limited to therapeutic purposes in the presence of disease, under veterinary prescription and supervision. Their prophylactic or routine preventive use is permanently prohibited.

This approach applies to all production units under the direct management of Arcor Group. Milk from animals treated with antimicrobials is removed from the commercial supply chain during the established withdrawal periods, ensuring compliance with applicable regulations and our internal food safety standards.

Precision Animal Health Management

We implemented a **mastitis diagnostic system based on artificial intelligence and on-farm cultures,** which analyzes chromogenic plates directly at the dairy farm. This technology enables the rapid and accurate identification of pathogens, optimizing treatments and improving animal recovery.

As part of our **responsible antibiotic use approach,** this tool enables targeted interventions, limiting treatments to what is strictly necessary and contributing to the reduction of antimicrobial resistance, while improving herd health and productivity.

Efficient and Preventive Feeding

We promote preventive health through a **program aimed at reducing the use of antibiotics and digestive treatments,** supported by a precision livestock farming platform for integrated feed management. Through specialized software, we monitor in real time feed quantities, feeding schedules, and stock management, ensuring a consistent and balanced diet.

This level of nutritional precision has reduced early culling due to digestive disorders, improving productivity and animal welfare through the application of technology.

Infrastructure to Reduce Stress and Prevent Injuries

- **Heat Stress Management:** we use forced ventilation systems and sprinklers in holding pens to mitigate the effects of high temperatures, supporting feed intake and maintaining production levels.
- **Injury Prevention:** we use non-slip flooring, grooved surfaces, and rubber coatings in corridors and circulation areas, reducing the risk of slips and hoof injuries.

SUSTAINABLE SOURCING

For inputs where we do not have a direct relationship with primary producers, we address sustainable sourcing by working with suppliers and processors, promoting the adoption of recognized standards and traceability systems to address key sustainability challenges.

Eggs

The sourcing of egg-derived ingredients is managed under the **Cage-Free Egg** Project, which establishes requirements for suppliers to adopt production systems aligned with animal welfare criteria, allowing hens to express their natural behaviors. This approach is integrated into various product lines, such as alfajores and wafers. As a result, we purchased **more than 77,000 kg of eggs certified under the Certified Humane standard,** strengthening responsible sourcing within this value chain.

In 2025, 100% of wafers and alfajores were produced using egg-derived ingredients certified under the Certified Humane standard, sourced from cage-free production systems.



Palm Oil

Palm oil sourcing is managed in accordance with the principles of the **Roundtable on Sustainable Palm Oil (RSPO).** Through the submission of the Annual Communication of Progress (ACOP), we monitor progress in the sourcing of certified palm oil and actions aimed at achieving sustainable sourcing.

Cocoa

We incorporate raw materials certified under the **Rainforest Alliance standard,** complemented by the implementation of the requirements of the **EU Deforestation Regulation (EUDR),** strengthening traceability and promoting responsible supply chains for export markets.

Fruit

Our fruit and vegetable sourcing policy complements in-house production with suppliers certified under **Global G.A.P.,** promoting good agricultural practices, quality, traceability, and environmental stewardship.

Fish

Since 2007, our Mar del Plata plant has operated under the **Dolphin Safe** Chain of Custody certification, ensuring that 100% of processed fish is sourced using fishing methods that minimize impacts on marine ecosystems and non-target species.

AGRO +30 PROGRAM

The Agro+30 Program is a strategic initiative aimed at the progressive transition toward regenerative production models. Its objective is to strengthen ecosystem resilience, promote climate stability, and support the development of producer communities. The program integrates practices, tools, and technical partnerships designed to enhance positive interactions between production systems and natural environments, contributing to the long-term sustainability of agri-food value chains.

Its design is structured around three complementary pillars: carbon balance, biosolutions and biodiversity, and digital agriculture, addressing key environmental and production challenges in an integrated manner.

Carbon Balance

In the face of climate challenges, agricultural production has the potential to become part of the solution. Through practices that reduce emissions and increase the capacity of agricultural systems to sequester carbon, it is possible to move toward more resilient models. In line with the Intergovernmental Panel on Climate Change (IPCC) guidelines, regenerative agriculture is a key tool to improve soil health and contribute to carbon balance within production systems.

Since 2024, we have been advancing the **“Carbon in Agricultural Systems”** project, developed in partnership with CREA and UPL, aimed at identifying challenges and opportunities related to carbon balance across nine production chains: sugarcane, dairy farms, tomato, stone fruits, vineyards, citrus, full-cycle livestock systems, silvopastoral systems, and corn–wheat–soybean rotations. The project spans four production regions in Argentina—Pampeana, NEA, NOA, and Cuyo—enabling a comprehensive understanding of carbon dynamics across different agroecological contexts.

During 2025, the project progressed from a conceptual stage to territorial implementation through a protocol adapted for measuring soil organic carbon, developed by CREA and validated by the Argentine No-Till Farmers Association (Aapresid) and the Argentine Soil Science Association (AACS). Within this framework, systematic soil sampling was initiated for the calculation of soil organic carbon and the development of carbon footprint assessments for the production systems analyzed, establishing a robust technical foundation for implementing practices aimed at reducing GHG emissions and increasing soil carbon stocks.



Biosolutions

Aligned with nature-based solutions approaches and efforts to reduce environmental impacts associated with intensive input use, the program promotes the adoption of biosolutions that enhance natural processes within production systems.

The use of biocontrol agents, biostimulants, and biofertilizers reduces dependence on higher-impact inputs, while improving biodiversity, soil health, and production efficiency.

During the reporting period, progress was made in the application of biosolutions and regenerative agricultural practices in tomato crops (San Juan) and stone fruit orchards (Mendoza), where natural conditioners were evaluated to optimize water use and mitigate environmental stress.

On our farms, we incorporated biological inputs such as mycorrhizae, Trichoderma, peptides, amino acids, and organic fertilizers used as starter fertilization, promoting optimal root and vegetative growth. These inputs enhance nutrient uptake, improve soil structure and water retention, support biological control of pathogens, and increase organic matter, contributing to a reduced carbon footprint. In 2025, plots 7, 10, and 11 at El Porvenir Farm were planted under this scheme, which has been systematically implemented in new plantations since 2020.

Digital Agriculture

Applied digital transformation is a key enabler for advancing toward more efficient, resilient, and sustainable production systems. Through the use of data, digital tools, and precision technologies, we optimize the use of natural resources and strengthen on-farm decision-making.

Through the Agro+30 Program, we promote the adoption of these solutions across our main production chains. In 2025, we continued strengthening the implementation of the **Auravant digital agriculture platform** in sugarcane crops, enabling more efficient use of natural resources through practices such as variable-rate planting and optimized fertilizer application, resulting in improved productivity and reduced environmental impact.

At the same time, we expanded **irrigation trials** using soil moisture sensors and **soil variable** analysis in tomato production, comparing results with conventional farming practices. This information will enable us to design more precise strategies tailored to the specific characteristics of each region, particularly aimed at optimizing water use, in line with our commitment to water efficiency.





CHAPTER 04

FOSTERING PEOPLE'S PROSPERITY

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FOSTERING PEOPLE'S PROSPERITY

We drive prosperity by fostering inclusion, diversity, and equity, building trust-based relationships, and ensuring the well-being of our employees. Through strong community engagement and collaboration across our extensive value chain, we strengthen the progress of the communities we are part of, contributing to the economic and social growth of our environment.

OUR SUSTAINABILITY POLICY ESTABLISHES THE FOLLOWING COMMITMENTS:

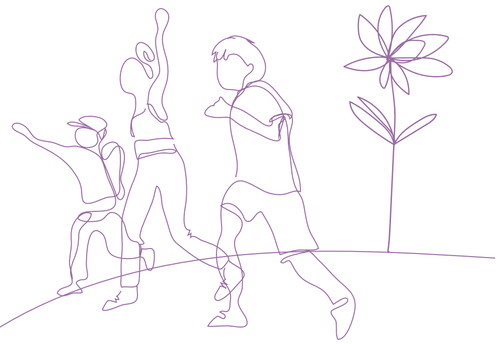
- Inclusion, Diversity, and Equity
- Workplace Well-being
- Community and Value Chain Development



INCLUSION, DIVERSITY, AND EQUITY

We believe that inclusion is key to ensure no one is left behind on the path to development, that diversity enriches work teams, and that equity is essential to reducing inequalities.

We are committed to fostering a respectful and tolerant work environment, promoting a culture where each person is valued for their individuality.



2030 TARGETS	2025 RESULTS
50% of management and supervisory vacancies filled by women	**37%**
50% of new hires were women	**46%**
2.5% of the total workforce is comprised of people with disabilities	**2,0%**

Our teams are composed of **19,571** people
72% men
28% women

EMPLOYEES BY REGION	2024	2025
Argentina	**13,308**	**12,822**
Brazil	**3,655**	**3,475**
Chile	**1,618**	**1,507**
Mexico	**1,088**	**967**
Peru	**364**	**443**
Spain	**12**	**13**
Rest of the world (*)	**335**	**344**
Total	**20,380**	**19,571**

(*) Rest of the world: Bolivia, China, Costa Rica, Ecuador, UAE, USA, Guatemala, Honduras, Mozambique, Nicaragua, Panama, Paraguay, Dominican Republic, Trinidad and Tobago, and Uruguay,

STRATEGIC DIVERSITY, EQUITY, AND INCLUSION PLAN

Recognizing that diversity broadens our view of the world, benefits our teams, and strengthens the organization as a whole, since 2021 we have implemented the **Diversity and Inclusion Strategic Plan (PEDI)**, which establishes an institutional framework to integrate diversity as a cross-cutting pillar of people management and organizational culture.

The plan is supported by a formal governance structure, led by a **Diversity Strategic Committee**, chaired by the Chief Human Resources Officer and composed of 22 leaders from different areas and business units of Arcor Group. In 2025, the committee held four strategic meetings, with the support of external specialist María José Sucarrat and the backing of the Business Network for Diversity of Universidad Torcuato Di Tella.

In addition, we have a **voluntary Operational Committee**, composed of 13 employees, which drives initiatives aligned with the plan's strategic pillars, strengthening participation and fostering a collaborative approach.

The PEDI is structured around five priority pillars, defined based on the analysis of our workforce composition, key social challenges identified in people management, and relevant gaps in terms of equal opportunity, in line with international human rights and non-discrimination frameworks. These pillars reflect the areas where the organization can generate the greatest positive impact and guide targeted continuous improvement actions:

- **Gender**
- **Inclusion of People with Disabilities**
- **Sexual Diversity**
- **Generations**
- **Ethnocultural Diversity**

Each pillar is implemented through awareness-raising and training initiatives, internal policies, and specific programs, with the aim of translating diversity into a tangible value for our organization.

Gender

Since 2012, through our **Gender Equity Program**, we have worked to promote the full participation of women across all areas of the business, focusing on professional development, equitable access to opportunities, and the reduction of gaps.

In 2013, we implemented the **Reduced Working Hours after Maternity Leave Policy**, which allows female employees to return to work with a reduced schedule following maternity leave. As a complement, the policy includes remote work arrangements and the installation of lactation rooms in the workplace, promoting co-responsibility and work-life balance.

Over the past decade, we have also implemented policies aimed at increasing female representation, including the commitment that 50% of hires in **Talent Programs** (Young Entrepreneurs and University Internship Programs) are women.

This commitment was strengthened through our adherence to the **Women's Empowerment Principles (WEPs)**, of which we have been signatories since 2017, **reinforcing our corporate commitment to gender equality and women's empowerment across all operations.** In 2021, we relaunched the program with three strategic pillars:

- **Organizational culture:** positioning leaders as agents of change.
- **Professional development:** providing tools and opportunities to foster women's growth.
- **Maternity benefits:** expanding and adapting benefits according to each country.



In 2025, key initiatives included:

- **5th Edition of the "+Women Leaders" Mentoring Program:** Aimed at strengthening the professional development and visibility of women employees, promoting career management practices from a gender perspective through connections between leaders and talent within the organization. A total of **64 mentors and mentees** participated.

- **Integration of Gender Objectives:** We incorporated women's inclusion targets into the annual sustainability objectives of all business units, within the framework of our **Performance Management System (PMS)**, aligning commitments with employee incentives.

- Expansion of the **"Mais Mulheres na Manutenção"** (More Women in Maintenance) program in Brazil—originally launched as a pilot—aimed at training women in mechanical and electrical maintenance for integration into our operations. A total of 24 scholarships (six per plant) were granted for an 18-month training program, developed in collaboration with local institutions, enabling participants to apply for open positions upon completion. The initiative contributed to increasing female representation in the Maintenance area across the four plants, including through promotions, and generated positive impacts at both personal and professional levels—bringing diverse perspectives, greater creativity, innovation, and improved decision-making.

Gender and Position	Senior Management		Management		Supervisory		Analysis/ Supervision		Auxiliary/Operational Tasks	
2024										
	N°	%	N°	%	N°	%	N°	%	N°	%
Women	1	12.5%	77	17.9%	308	32.8%	1,250	38.4%	4,011	25.5%
Men	7	87.5%	354	82.1%	630	67.2%	2,003	61.6%	11,739	74.5%
2025										
	N°	%	N°	%	N°	%	N°	%	N°	%
Women	1	14.3%	94	21.0%	326	34.5%	1,274	39.0%	3,718	24.9%
Men	6	85.7%	353	79.0%	619	65.5%	1,994	61.0%	11,186	75.1%

The job categories presented cover the entire workforce of the Group as of the end of the reporting period.

Overall, the results for 2025 show sustained progress in women's representation in leadership and middle management positions, with increases at both managerial and supervisory levels compared to 2024, as well as a higher proportion of women among new hires. These advancements reflect the impact of the gender equity policies and development programs implemented, strengthening our female talent pipeline and supporting a consistent trajectory toward achieving the established targets.



COMMITTED TO CHILDREN

The Gender Equity Program is aligned with the Children's Rights and Business Principles (CRBP) 1, 3, 4, and 10, by promoting equitable and non-discriminatory working conditions, strengthening the role of women and caregivers, contributing to safe and healthy work environments, and fostering engagement with internal and external stakeholders to generate positive impacts on the well-being of children and adolescents.

People with Disabilities

For more than ten years, we have promoted the inclusion of persons with disabilities by strengthening workplace accessibility, developing inclusive recruitment networks, and advancing internal awareness.

In 2012, we launched our **Workplace Inclusion Program for Persons with Disabilities**, aimed at promoting equal opportunity and progressively increasing the representation of persons with disabilities within our workforce. Within this framework, we established a corporate target for 2.5% of our workforce to be persons with disabilities, setting a common threshold across all Group operations.

This target is aligned with applicable regulatory frameworks in countries with mandatory quotas—such as Brazil (5%), Chile (1%), and Peru (3%)—and goes beyond legal compliance in other countries, where it represents a voluntary commitment as part of our Diversity, Equity, and Inclusion (DEI) approach.

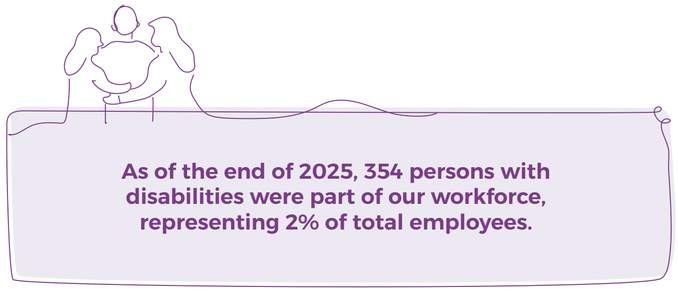
People with Disabilities

Category	Division	Number
Gender	Women	114
	Men	240
Age Group	Under 30 years old	66
	Between 30 and 50 years	213
	Over 50 years old	75
Region	Argentina	128
	Brazil	168
	Chile	24
	Peru	1
	Mexico	31
	Spain	0
	Rest of the world (*)	2

As a complement to these actions, we strengthened awareness-raising and training initiatives that support the integration process. Among them, the **Basic Considerations for Inclusion Manual** stands out. This resource was developed to provide practical guidance on types of disability, inclusive language, and potential barriers in onboarding processes, and has been implemented in Argentina.

In addition, we strengthened our network of partnerships with specialized organizations, improving the identification of profiles for recruitment processes.

In 2025, we launched a large-scale recruitment campaign in Argentina, which enabled us to map more than 700 candidates with disabilities,who will be considered for future employment opportunities.



As of the end of 2025, 354 persons with disabilities were part of our workforce, representing 2% of total employees.



(*) Bolivia, China, Costa Rica, Ecuador, United Arab Emirates, United States, Guatemala, Honduras, Mozambique, Nicaragua, Panama, Paraguay, Dominican Republic, Trinidad and Tobago, and Uruguay.

Sexual Diversity

Promoting respectful work environments involves recognizing and supporting the diversity of gender identities, expressions, and sexual orientations. We work to foster spaces where each person can develop freely and authentically, strengthening an organizational culture that values diverse perspectives. This aligns with broader Diversity, Equity, and Inclusion (DEI) approaches aimed at ensuring full participation and fair treatment for all individuals.

During 2025, we implemented communication and awareness initiatives in the context of the **International Day Against Homophobia, Transphobia and Biphobia**, as well as an internal training campaign during **Pride Month**, focused on recognizing and preventing microaggressions, with the aim of continuing to promote more inclusive and safe workplaces.

Generations

The coexistence of different generations is a source of learning, innovation, and growth for our organization. We promote age-diverse teams by eliminating age-related barriers in our recruitment and talent development processes.

With more than 70 years of history, **intergenerational interaction enables us to preserve our identity while adapting to new contexts and challenges**. The integration of diverse experiences, knowledge, and perspectives enriches our organizational vision, enhances creativity, strengthens collaboration, and contributes to more effective business management.

All generations are represented across different levels and areas of the company.

Ethnocultural Diversity

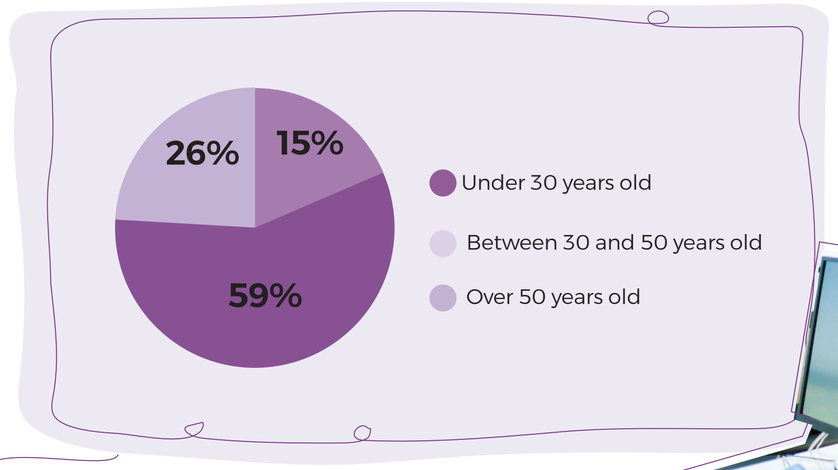
We promote cultural diversity and equal opportunities, recognizing the value they bring to our teams and ways of working.

In Brazil, we developed a **Refugee and Migrant Inclusion Program**. In 2025, 26 new employees joined our Brazilian plants, primarily from Venezuela and Haiti.

These actions are complemented by cultural integration initiatives, such as dialogue spaces and internal communication, reinforcing our zero-tolerance policy toward discrimination and our commitment to inclusive and respectful workplaces.

Learn more about Our Workforce Indicators







WORKPLACE WELL-BEING



We believe that workplace well-being is a core component of decent work, in line with the standards of the International Labour Organization (ILO) and leading international human rights frameworks. This approach encompasses safe and healthy working conditions, a respectful work environment, and opportunities for professional development, as well as respect for internationally recognized fundamental labor rights—particularly the prohibition of child labor and forced labor, freedom of association, and the right to collective bargaining—in accordance with our Human Rights Policy and the OECD Guidelines for Multinational Enterprises.

We are committed to ensuring safe and healthy work environments by promoting the prevention of occupational risks, comprehensive health care, and a proper work-life balance, in compliance with applicable legislation and relevant standards.

Through this commitment, we aim to create suitable, flexible, and modern workplaces for all employees, aligned with the evolving challenges of the future of work.

2030 TARGETS	2025 RESULTS
Reduce the Lost Time Incident Rate (LTIR) in operations to <5 by 2025 and <3 by 2030.	**5.61**



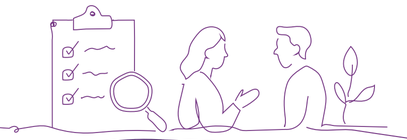
DECENT WORK

At Arcor Group, we promote decent work as a fundamental pillar of our people management approach, in line with the principles of the International Labour Organization (ILO), the United Nations Guiding Principles on Business and Human Rights, and international social reporting standards.

Our approach comprehensively addresses working conditions, occupational health and safety, fair remuneration, respect for fundamental labor rights, equal opportunity, and professional development. It applies to all our employees and also guides expectations for our business relationships.

Working Hours

We manage working hours in accordance with applicable legislation and the standards of the International Labour Organization (ILO), including limits on working hours, rest periods, and leave. Applicable conditions are defined in accordance with the regulations and collective bargaining agreements of each country and operation. Overtime, when required for operational reasons, is voluntary and compensated in accordance with applicable legal and contractual frameworks.



Child Labor

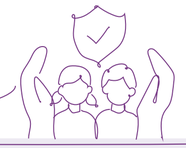
In our own operations, we apply mandatory pre-employment age verification controls using valid official documentation in each jurisdiction. This requirement is a precondition for employment and forms part of the minimum safeguards implemented to prevent child labor, in line with local legislation and international standards.

Forced Labor

We prohibit any practices that may lead to forced or involuntary labor. In this regard, recruitment fees are not permitted, the retention of personal documents is prohibited, and the full and timely payment of wages is ensured in accordance with applicable regulations. These practices are part of our approach to respecting human rights and promoting decent work across all our operations.

Freedom of Association and Collective Bargaining

We reaffirm our commitment to **freedom of association and collective bargaining**, in line with the principles of the United Nations Global Compact, our Human Rights Commitment Policy, and our Code of Ethics and Conduct, in addition to complying with the legislation in the countries where we operate. This commitment is reinforced by strict compliance with applicable labor legislation in each country where we operate, ensuring the full exercise of these fundamental rights across all our activities.



In 2025, no incidents were reported at our main production sites or those of our suppliers that would have jeopardized freedom of association or collective bargaining.

In addition, in outsourced operations we require compliance with labor and social responsibility standards equivalent to those of our Company. Such compliance is verified through periodic audits aimed at ensuring the elimination of forced labor, undeclared work, and any form of child labor.

81.2% of our workforce is covered by collective bargaining agreements.

Learn more about Our Freedom of Association and Collective Bargaining Indicators

BENEFITS FOR OUR EMPLOYEES



Fair Remuneration and Living Wage

We offer fair and competitive remuneration, ensuring internal equity, equal pay across genders, and alignment with labor market conditions in each country where we operate. Compensation for non-unionized employees is periodically reviewed, taking into account performance, responsibilities, and market benchmarks.

This approach is complemented by compliance with statutory minimum wages and applicable collective bargaining agreements, as well as a range of benefits that contribute to the economic and social well-being of our employees and their families, reinforcing an adequate income for a decent standard of living.

At Arcor Group, we do not apply any gender-based pay differentiation in any job category.

We promote work-life balance through policies and benefits tailored to the specific characteristics of each country where we operate.

Key Benefits Offered:

- Company product distributions
- Wedding gifts (*)
- Newborn gifts (*)
- Additional vacation days (*)
- Meal vouchers and lunch services
- Medical assistance
- Optional supplemental life insurance (*)
- Pension plans for management levels (*)
- Gym membership discounts

Child-Related Benefits:

- Reduced working hours for maternity and adoptive, maternity, and paternity leave (*)
- Monthly financial assistance for working mothers with children up to 6 years old
- Newborn care package at birth
- Secondary school support
- Summer school programs
- Lactation rooms in industrial plants and offices
- School clothing and supply kits for employees' children
- Arcor product giveaways
- Private healthcare coverage
- Children's Day celebration events

COMMITTED TO CHILDREN

Benefits for employees with a child-focused approach are aligned with Children's Rights and Business Principle No. 3, promoting decent working conditions that support the roles of parents and caregivers, facilitate work-life balance, and contribute to the well-being and holistic development of children and adolescents.



(*) Not applicable to temporary staff.

OCCUPATIONAL HEALTH AND SAFETY

We aim to ensure safe and healthy working conditions through an **Occupational Health and Safety Management System** focused on prevention, risk identification and control, and continuous improvement. The system covers 100% of employees and external workers under the Company's operational control and is implemented in compliance with applicable legislation in each country where we operate.

The system is certified under the ISO 45001:2018 standard, supporting a systematic approach to risk management, control definition, performance monitoring, and corrective actions.



Cultural Evolution in Safety

Building a strong and sustainable organizational culture requires ongoing, long-term effort. We promote a cultural evolution aimed at reinforcing values of safety, well-being, and shared responsibility, fostering environments that support both individual and collective growth.

Initiatives such as **"Cambiar para Crecer"** (Change to Grow) in the Packaging Division and the **"Programa Compromiso"** (Commitment Program) in Consumer Food plants have contributed to strengthening our culture, empowering employees, and standardizing safe and healthy work practices.

During 2025, we further developed our **Unified Cultural Model (UCM)**, incorporating proactive management tools with an integrated approach to EHSI (Environment, Health, and Industrial Protection), Quality, and the Integrated Management System (IMS), strengthening risk anticipation and operational consistency.

As of the end of 2025, 84% of our industrial operations are ISO 45001 certified, corresponding to 58 operating sites.

ISO 45001 Certification – San Rafael Plant (Mendoza, Argentina)

In March 2025, the San Rafael Plant obtained ISO 45001:2018 certification following an implementation process that included diagnostics, training, and the strengthening of preventive controls aimed at improving working conditions, as well as performance monitoring.

The certification leveraged prior experience with ISO 14001:2015 and reinforces our culture of continuous improvement, risk management, employee participation, and the integration of international standards across all plant processes.

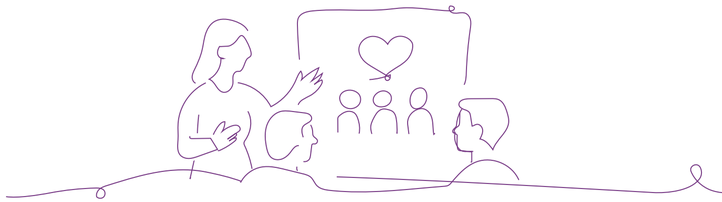


Risk Management and Active Participation

We promote a prevention culture based on active **participation and continuous improvement.** We encourage early risk identification across all our operations and active employee participation through tools such as Near-Miss Cards, Incident Reports, and Preventive Observations, which support the reporting of risk situations, the identification of improvement opportunities, and organizational learning in a trust-based environment, without retaliation for those who report them.

We also define **specific objectives aimed at strengthening risk detection** and encouraging employee involvement in health and safety management. This approach consolidates an organizational culture focused on mutual care and prevention.

At the plant level, EHSI pillars or Integrated Management System (IMS) committees oversee the monitoring of these tools, ensuring systematic control and the incorporation of lessons learned into the management system.



Safety Performance

Evolution of Arcor Group's LTIFR

In 2025, we recorded a **Lost-Time Injury Frequency Rate (LTIFR) of 5.61,** slightly above the annual target (<5). This result will guide the strengthening of preventive tools in 2026 within our Integrated Management System (IMS), with a focus on reinforcing the role of middle management and promoting a more proactive approach to safety across all operations.

Evolution of Arcor Group's LTIFR

	2023	2024	2025
Number of Lost-Time Injuries	283	195	224
Number of Lost-Time Injuries (6C)	69	42	57
LTIFR (Total)	6.86	4.62	5.61
LTIFR (6C Scope)	1.66	1.01	1.43

6C Risk Program

At the end of 2024, we updated our 6C Risk Management Program and set the target of achieving zero 6C lost-time injuries by 2030, with interim targets that will guide our actions in the coming years.

The identification of causal factors and the prioritization of their mitigation enable us to focus preventive actions more effectively. The main hazards associated with this type of incident are:

- Falls from height (over 2 meters)
- Entanglement with powered equipment
- Electrical hazards
- Falling objects from height (over 2 meters)
- Collisions, impacts, and rollovers involving industrial vehicles
- Contact with chemical substances or hot surfaces

During 2025, 6C risk assessments were carried out at all Arcor Group sites, with the exception of Packaging Division plants. These assessments strengthened the preventive approach, provided input to the strategic plan, and supported greater standardization in safety management.

Arcor Salto Plant Distribution Center – 6 Years Without Lost-Time Injuries

The Distribution Center of the Arcor Salto Plant, located in Buenos Aires Province, achieved a significant milestone by maintaining six consecutive years of operations without lost-time injuries. This performance is the result of consistent preventive management that prioritizes continuous training, strict adherence to procedures, early risk identification, and active employee engagement. In this way, safety is reaffirmed as a fundamental pillar of daily operational management.



Occupational Diseases and Psychosocial Risks

In 2025, a decrease was recorded in the total number of occupational diseases reported compared to 2024, reflecting the positive impact of sustained preventive actions and strengthened controls implemented in recent years.

In particular, cases of occupational **hearing loss** continued the downward trend observed since 2023. Regarding **ergonomics-related conditions**, reductions were observed in cases affecting the **upper limbs**, as well as in disorders related to the **trunk and spine**, as a result of improvements in workstation design, operational ergonomics, and preventive risk management.

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Psychosocial Risks

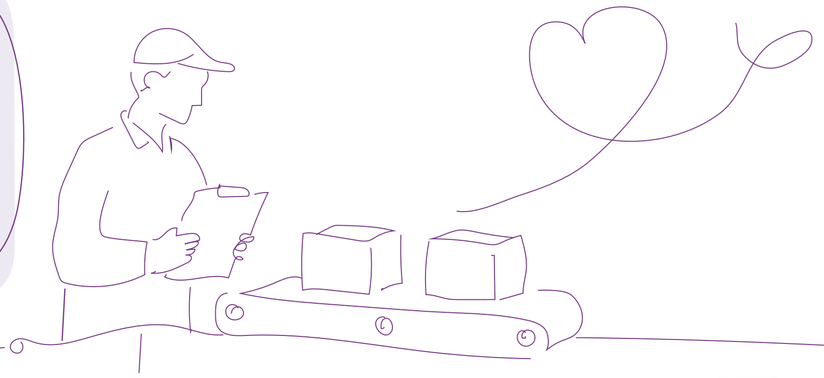
We continue to strengthen the identification and management of **psychosocial risks** associated with job roles and tasks across our operations, advancing the implementation of preventive and corrective measures aimed at their mitigation.

As part of this process, in 2025 we conducted **benchmarking with peer organizations** to identify management approaches, analytical methodologies, and implementation practices applied to psychosocial risk factors.

Based on these insights, we **defined guidelines for the development of a more advanced assessment methodology, which will be evaluated in 2026.**

Learn more about
Our Occupational Health and Safety Indicators

Occupational diseases	2023	2024	2025
Occupational Hearing Loss	42	39	24
Upper Limb Musculoskeletal Disorders	83	82	54
Lower Limb Musculoskeletal Disorders	2	3	2
Spine Musculoskeletal Disorders	7	14	8
Respiratory Diseases	0	0	0
Other	4	1	2



Comprehensive Ergonomics Program

Our **Comprehensive Ergonomics Program** is aimed at creating healthy, safe, and inclusive work environments from an ergonomic perspective, considering the diverse needs of all employees.

The Program is structured around three core pillars:

- **Healthy aging:** adaptation of processes and workstations for employees with more than 20 years of service or over 50 years of age.
- **Inclusive design:** development of accessible workstations for persons with disabilities.
- **Gender:** ergonomic improvements that ensure inclusion regardless of gender.

Within this framework, we continued implementing the **667 improvement actions defined for the 2024–2026 period** across plants in Argentina (Mass Consumption, Ingrear, Agroindustry, Logistics, Bagley, and Food), including administrative and technical actions, training, studies, and projects.

In addition, we developed a **Weighted Ergonomic Risk Index**, enabling comparison across sites, prioritization of interventions, and monitoring of program progress.

From a **gender** perspective, in 2025 each site conducted a comprehensive assessment of workstation conditions to support gender-neutral access and developed a five-year adaptation plan. A clear example of sustained progress is the Bagley Totoral plant, where load weight reduction and tray redesign enabled the incorporation of women into oven operator roles.

[18] Bolivia, Paraguay, and Uruguay.

Occupational Health and Safety in Logistics

From the logistics function, we extend a preventive approach to our business relationships with transport providers through mandatory training, performance monitoring, and incident analysis, with the objective of reducing road safety risks.

In 2025, we reinforced our commitment to road safety through a mandatory **Responsible Driving training program**, delivered to personnel from transport companies operating with us in Argentina, Chile, and Southern Affiliates (Bolivia, Paraguay, and Uruguay)[18].

During the year, we trained a total of 3,961 drivers from 192 transport providers in safe driving practices.

Argentina, we also designed and implemented AI-based training programs, accessible through a mobile application, aimed at raising awareness and promoting safe driving behaviors.

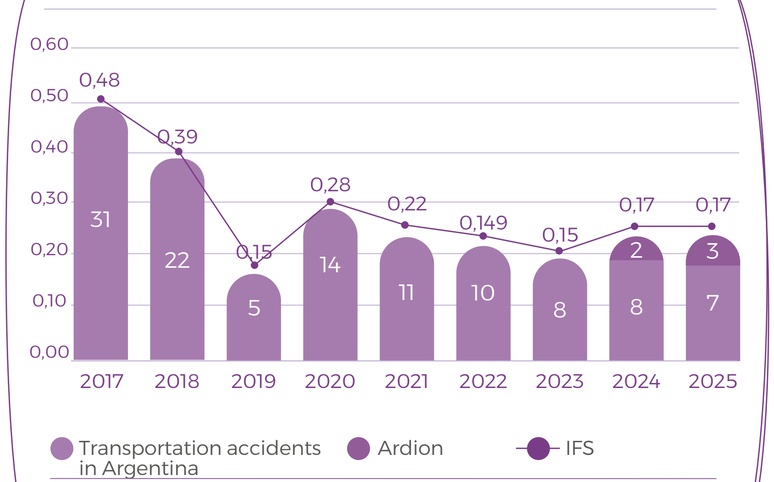
In parallel, we installed 162 forward-facing cameras in transport units, enabling real-time monitoring of driving environments and maneuvers, complementing both preventive and corrective analyses.



Throughout the year, we continued tracking and analyzing transport incidents using our **Accident Frequency Index (AFI)**, which measures the number of accidents per million kilometers traveled, supporting preventive actions to reduce risks. We also maintained incident investigations with a prevention focus, ensuring continuous improvement in road safety practices.

In 2025, we recorded an AFI of 0.17 in Argentina, with a total of 10 accidents. Additionally, five accidents were reported in Brazil, and no accidents occurred in Chile, Bolivia, or Mexico.

Transportation accidents in Argentina



(*) Scope: Argentina. Blue and green bars indicate the number of transport accidents.

WORKPLACE CLIMATE MANAGEMENT

Employee well-being is built through continuous and sustainable management, based on the ongoing assessment of employees' perceptions of organizational conditions, team dynamics, relationships, the Employee Value Proposition (EVP), and their level of participation within the organization. This approach enables us to understand well-being in a comprehensive manner, recognizing its impact on workplace climate and organizational performance.

Every two years, we conduct our **Well-being Survey**, our main structured employee consultation tool, characterized by voluntary participation, guaranteed confidentiality, and global scope. The latest edition was conducted in 2024.

The survey captures employees' workplace experience across three key dimensions:

- **Teams:** clarity, listening, feedback, coordination, autonomy, teamwork, equity, development, recognition, and engagement.
- **Working conditions:** employee value proposition, safety, diversity, and work-life balance.
- **General aspects:** overall perception of well-being and the employee Net Promoter Score (eNPS), which measures engagement, workplace climate, and employee loyalty**.**

In 2025, we complemented this measurement with **pulse surveys on workplace well-being**, conducting a total of 13 assessments. These measurements enable us to monitor trends, identify improvement opportunities, and define corrective actions, strengthening a preventive approach to workplace well-being.

PROFESSIONAL DEVELOPMENT AND TRAINING

We promote professional development and training as a core component of decent work, aimed at strengthening employability, internal mobility, and equitable access to growth opportunities across all countries and organizational levels.

Opportunity Marketplace (Internal Job Postings)

We foster employees' professional growth by creating formal internal mobility opportunities, ensuring equal access to new professional challenges within the organization and strengthening career development across the Group.

In 2025, a total of 211 internal promotions were completed, of which 78 corresponded to women and 133 to men.

Internship Program

We recruit students in the final years of university programs, offering them the opportunity to connect their academic training with professional experience. This initiative aims to provide a **first professional experience while strengthening partnerships with universities and educational institutions**. In 2025, we participated in job fairs and delivered talks and workshops at various universities across the country.

The Internship Program is educational in nature, designed to facilitate the transition into the workforce and does not replace permanent positions.

In 2025, we hired 165 new interns in Argentina.



Strategic Resources Program (PRE)

Every two years, we carry out the **Strategic Resources Planning (PRE) process**, a structured initiative aimed at identifying high-potential talent to fill future leadership positions.

In 2025, the 10th edition of the program was conducted, involving more than 3,800 non-unionized employees across all countries and business units of the Group.

The Strategic Resources Program serves as a key tool for identifying high-potential talent and strengthening the leadership pipeline.



Performance Management System (SGD)



Our **Performance Management System (SGD)** enables us to assess organizational performance, identify areas for improvement, and foster employee development. Through the SGD, we plan and review performance based on responsibilities, individual and business objectives, defined competencies, and progress on each employee's development plan.

The SGD is applied under objective and consistent criteria, without distinction based on gender or other personal characteristics, and serves as a central tool for professional development and internal equity.

During the year, we strengthened the 360° feedback process, incorporating perspectives from self-assessment, peers, internal stakeholders, and direct reports. This reinforces a holistic development approach, enriching feedback and enhancing both individual and collective growth.

In 2025, the SGD covered 4,514 employees (100% of non-unionized employees).

Employees by Gender and Job Category Who Received a Periodic Performance Evaluation

	2025
By Gender	
Women	95%
Men	95%
By Job Category	
Management	96%
Supervisory	98%
Professional / Technical	96%
Support Staff	86%

Arcor University

We foster a continuous learning mindset among our employees, encouraging them to take an active role in their professional development, set personal goals, and make the most of training opportunities.

To achieve this, **Arcor University (UA)** promotes lifelong learning through corporate, technical, and general interest programs designed to strengthen employees' skills and knowledge, democratizing access to learning across the organization.

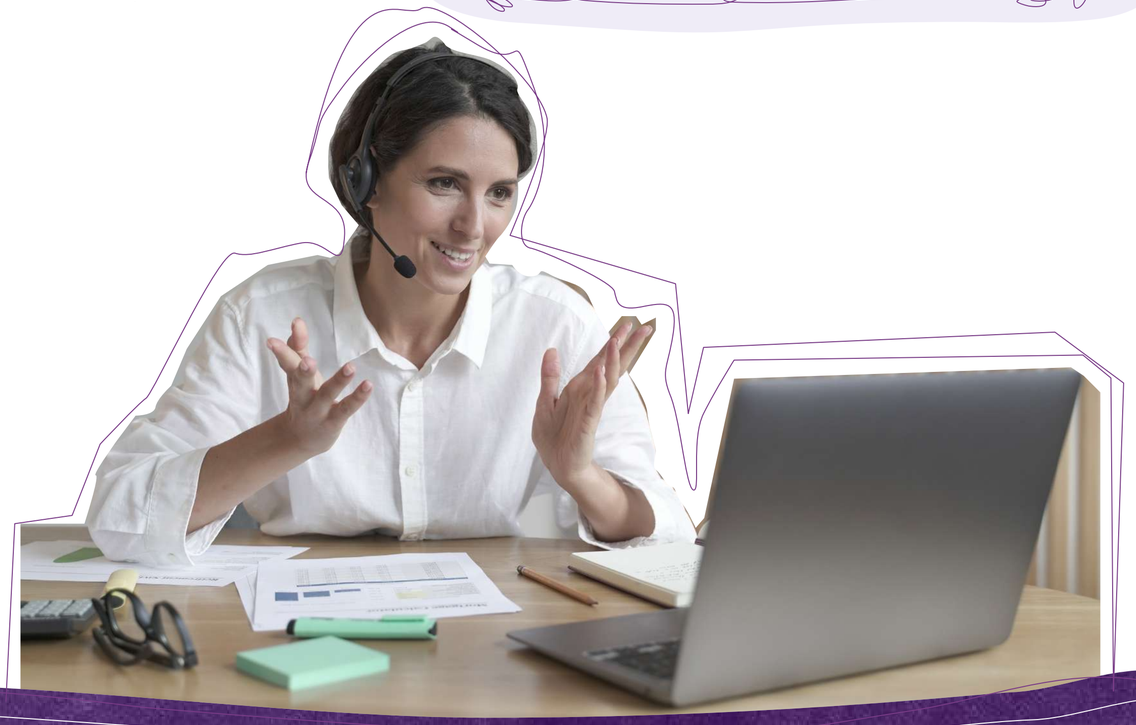
In 2025, we expanded access to the Arcor University portal to all employees across the Group globally. Within this framework, **2,430 employees participated in training activities**, covering content aligned with the pillars of Culture, Self-development, and Business-specific knowledge.

As part of the evolution of our learning offerings, we developed our **first podcast-based course, "Powerful Conversations Framed in Feedback"**, introducing a flexible learning format that allows employees to learn at their own pace and from any location.

One of the most relevant initiatives of the year was the **"Lideramos al Modo Arcor"** (Leading the Arcor Way) program, aimed at enabling employees to understand and integrate the Group's leadership model and its dimensions, reflect on leadership challenges, and strengthen their competencies through engagement with the leadership community.

Arcor University also promoted joint training programs with leading universities and expanded access to open learning platforms, actively encouraging employee self-development.

In 2025, we extended access to the Arcor University portal to all employees across the Group



COMMUNITY AND VALUE CHAIN DEVELOPMENT

We believe that companies can foster the creation of economic, social, and environmental value across their entire value chain and in the communities where they operate.

We are committed to promoting the comprehensive development of our communities by creating spaces for collaboration, fostering entrepreneurial spirit, and supporting local development and long-term community ties. In addition, we are committed to ensuring a responsible value chain by promoting quality work, continuous improvement, and adherence to environmental, social, and health and safety standards.

Through these commitments, we support sustainable development and improve living standards for all people and organizations we engage with.

2030 TARGETS	2025 RESULTS
100,000 people reached by socioeconomic development and inclusion initiatives by 2030.	**62,473**
200.000 people trained by 2030 to promote equal educational opportunities for children in Latin America.	**86,756**
100% of distributors audited for their social and environmental performance.	**100%**
100% of transportation suppliers assessed based on sustainability criteria.	**100%**
100% of new suppliers signatories of the Letter of Adherence.	**100%**
100% of contract manufacturers audited for their social and environmental performance.	**90%**





COMMUNITY IMPACT MANAGEMENT STRATEGY



At Arcor Group, we manage the social, environmental, and economic impacts of our industrial operations through our Community **Impact Management** Strategy, a key pillar of our Sustainability Strategy **A Better Life**. This framework guides the identification, prevention, mitigation, and monitoring of impacts across the territories where we operate, reinforcing our role as a co-responsible actor in local development.

Its implementation is carried out through **Local Community Relations Committees**, which act as local governance bodies to coordinate internal areas, manage risks and opportunities, and facilitate engagement with relevant stakeholders. These committees are composed of key company functions and interact with governments, civil society organizations, educational institutions, and other local stakeholders. They are responsible for preparing diagnostics and executing operational plans integrated into each business unit's strategic planning.

Our approach is structured around three core pillars:

1. **Identify and prioritize impacts** and expectations arising from company–community relations, through participatory diagnostics and perception studies.
2. **Manage risks, opportunities, and grievances** through preventive and corrective plans, response protocols, and dialogue mechanisms that strengthen trust.
3. **Contribute to local development** through corporate programs focused on education, economic inclusion, environmental protection, and social participation.

Local Community Relations Committees

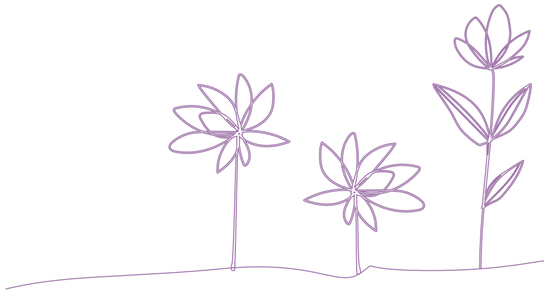
In 2025, the 32nd Community Relations Committee was established at our plant in Bragança Paulista (Brazil). These committees operate in Argentina, Chile, Brazil, Mexico, and Peru, and are responsible for implementing the community engagement strategy in each territory where we operate. They enable coordinated, locally tailored management aligned with the specific context of each territory.

Each committee is composed of representatives from key functional areas: **Industrial (Plant Management), Human Resources, EHSI (Environment, Health, and Industrial Protection), and Community Relations.** In operations with specific impacts, additional representatives from **Agriculture, Forestry, Procurement, and Logistics** are included, ensuring a comprehensive and integrated approach.

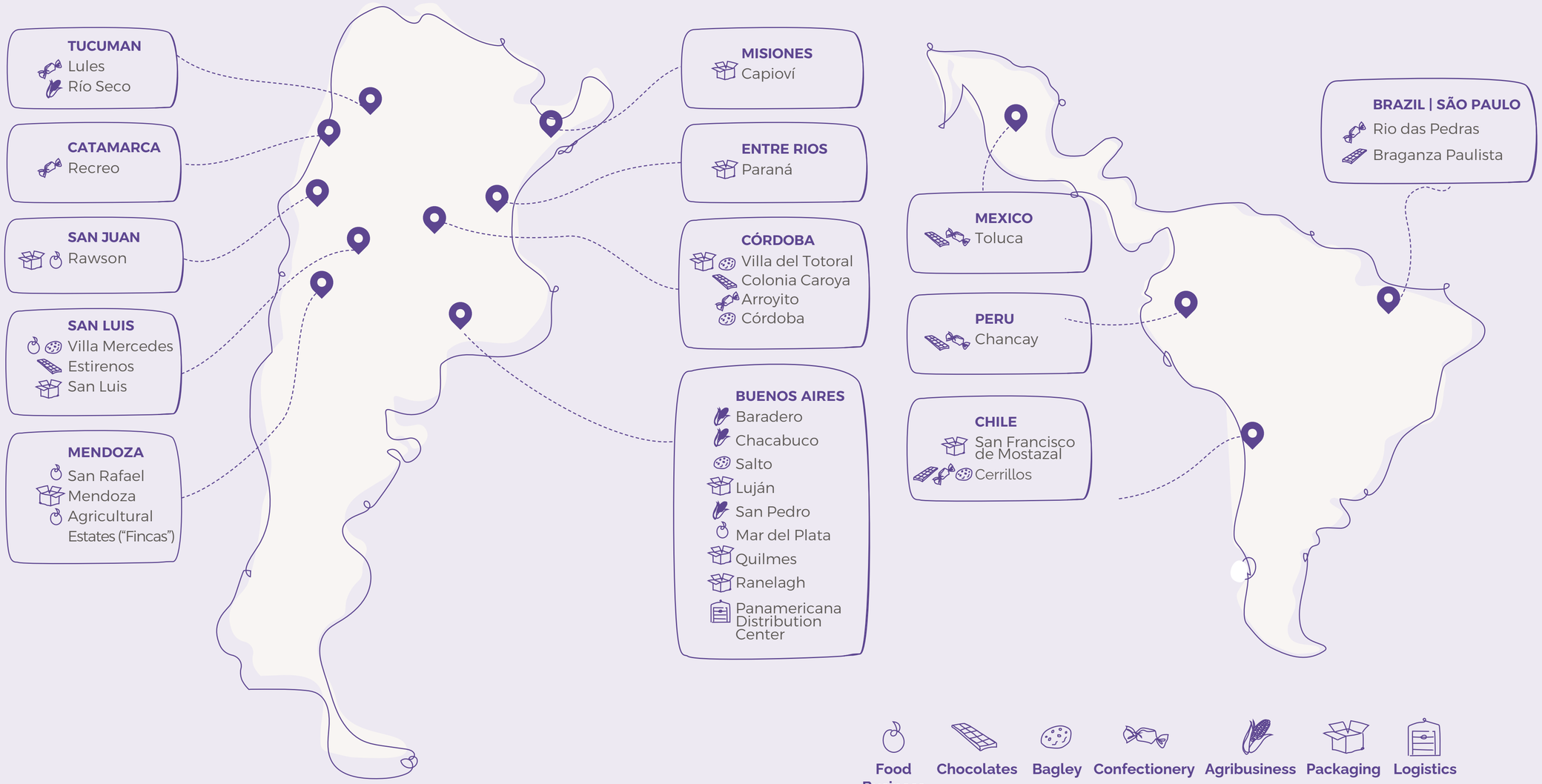
Key Functions:

- Maintain up-to-date diagnostics of company–community impacts and stakeholder mapping.
- Define and implement a Local Operational Plan aligned with the corporate strategy.
- Implement dialogue and participation mechanisms and ensure accountability for projects and actions carried out.
- Manage grievances related to plant operations—particularly those associated with environmental aspects such as vibrations, odors, noise, transport, and effluents. Ensure grievance management through a corporate procedure that includes registration, analysis, response to the complainant, corrective actions, and closure verification, integrated into the Company's Integrated Management System (IMS).
- Represent the Company in local initiatives and projects.

In 2025, the committees participated in **dialogue forums with government authorities**, advanced corporate programs, and maintained ongoing communication channels with local stakeholders, consolidating their role as a bridge between the Company and the communities.



Local Community Relations Committees



DIALOGUE AND MULTI-STAKEHOLDER ENGAGEMENT PLATFORMS

Training and Capacity Building for Community Relations Committees

In 2025, Arcor Group reinforced its commitment to strengthening the **Community Relations Committees**, consolidating spaces for learning, knowledge exchange, and strategic planning. These committees are key enablers in implementing the community engagement strategy at each plant and industrial complex, and their continuous training is critical to ensuring effective impact management across territories.

During the year, a **comprehensive training cycle** reached **170 members across the 32 active committees**, and was jointly organized with **Corporate Industrial Operations and Supply Chain leadership.** The objective was to strengthen capabilities in impact management, stakeholder engagement, grievance management, multi-stakeholder coordination, and preventive approaches, ensuring methodological consistency and traceability in implementation.

The program was implemented by region through virtual and in-person sessions, enabling the addressing of territory-specific challenges and the development of context-adapted solutions. This approach fostered exchange among committees operating in similar contexts, strengthening networks and identifying shared opportunities. It also enabled discussions to focus on specific challenges, enhancing the relevance and effectiveness of actions.

The training cycle contributed to standardizing criteria, improving cross-functional coordination, and strengthening a network of territorial focal points for consistent and collaborative management. It concluded with a **virtual session bringing together all 170 committee members,** consolidating the outcomes of previous stages.

Strengthening relationships with the communities where we operate is a central pillar of our strategy. We participate in multi-stakeholder engagement platforms that enable us to manage impacts, promote local development, and build trust with social, economic, and governmental stakeholders.

Partnerships and Network Participation

- **Asociación Empresaria Argentina (AEA)**. In 2025, we strengthened our partnership with AEA through the implementation of a Mentorship Project, aimed at supporting educational continuity and facilitating the transition to the workforce for secondary school students from both public and private schools in San Luis, San Juan, and Luján.

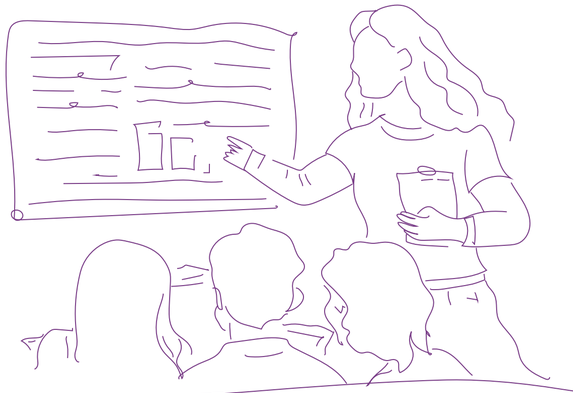
- **Training and Value Chain Diversification**. Together with CODE, we delivered training programs across different territories for companies interested in expanding their capabilities and diversifying their value chains. We also conducted site visits to production units to identify potential suppliers within the framework of the Responsible Inclusive Procurement Program (CIR).

- **Participation in RedAmérica**. As active members of this network, we promote initiatives that drive community development and strengthen our commitment to strategic social investment across Latin America.

- **San Juan Provincial Social Responsibility Roundtable**. We participate in this multi-stakeholder platform, which brings together public institutions, universities, companies, and foundations to design joint initiatives at the provincial level. Key initiatives include: A **Diploma in Sustainability and Social Responsibility**, accredited by Universidad Nacional de San Juan (UNSJ) and Universidad Católica de Cuyo (UCCuyo), funded through public-private collaboration; **Annual Social Responsibility conferences**; and targeted initiatives for diverse groups, including **children, micro-entrepreneurs, and people deprived of liberty**, promoting inclusion and comprehensive development.

Local Participation and Collaborative Management

In 2025, the Community Relations Committees participated in more than **16 multi-stakeholder platforms with local and provincial institutions**, adapting programs and projects to evolving contexts and consolidating our role as a relevant local actor.



Community Dialogue and Grievance Management



To sustain trust-based relationships and manage impacts transparently, we maintain dialogue mechanisms and a corporate community grievance management procedure, ensuring **timely responses, traceability, corrective actions, and organizational learning.**

Our stakeholders include:

- Municipal governments
- Local authorities
- Civil society organizations
- Educational institutions
- Public service providers
- Residents living near our facilities

Integrating Community Perceptions

Each year, we conduct **Perception Studies** in the territories where we operate, enabling us to understand how communities perceive our presence, which impacts they identify, and their expectations regarding our role as a local development actor.

These studies are based on a qualitative methodology, focusing on stakeholder perceptions of the company–community relationship and its social, environmental, and economic impacts. They are conducted in collaboration with universities through focus groups, in-depth interviews, and participatory mapping, exploring:

- Perceptions of the company and its relationship with the territory.
- Impacts considered most relevant by stakeholders.
- Expectations and proposals to improve local integration.

Perception Studies provide qualitative evidence that enables us to:

- Actively listen to identify key local issues.
- Anticipate risks and opportunities to adjust local plans.
- Enhance the relevance of actions to generate sustained positive impact.
- Ensure accountability to our stakeholders.



Perception Study at Mundo Dulce (Mexico)

In 2025, Arcor Group conducted a Perception Study at Mundo Dulce, our operation located in Toluca (Mexico), with the aim of **deepening the understanding of local dynamics and strengthening transparency in the management** of social, environmental, and economic impacts.

Methodology:

- **Document review:** analysis of information from the Company, public institutions, and official sources.
- **Participatory activities:**
  - 2 focus groups.
  - 7 in-depth interviews.
  - 35 participants consulted.
  - 2 physical and natural risk maps.



Community Grievance Management

At Arcor Group, we have a **corporate grievance management** procedure that ensures **timely, transparent, and responsible** handling of concerns related to our operations.

This mechanism is based on a **formal process with defined stages, timelines, and responsibilities**, including:

- **Receipt and registration** of grievances through established channels.
- **Immediate referral** to the Community Relations Committee for analysis.
- **Direct communication** with the complainant and case follow-up.
- **Assessment and investigation** to identify root causes and define corrective actions.
- **Documented resolution** and system registration.

In addition, the procedure includes the **periodic review** of grievances to identify improvement opportunities and prevent recurrence.

Industrial Plant Visits

In 2025, we continued strengthening our community engagement strategy through visits to our industrial plants. This initiative serves as a transparency and education mechanism, bringing industrial processes, safety practices, and environmental management closer to diverse audiences.

The visits were aimed at **primary, secondary, and technical schools, as well as universities and other academic institutions**, consolidating this initiative as an educational tool that connects industry with the community.

In partnership with **Fundación Arcor**, we continued strengthening **Universo Arcor**, a digital platform for virtual visits that enables users to explore our plants in a 360° format, bringing industrial processes into educational environments in an accessible and safe way. This tool combines technology and education, offering:

- **Live guided tours** of emblematic processes, including Butter Toffees production in Arroyito, Bon o Bon in Colonia Caroya, canned tomatoes in San Juan, Bagley Assorted Biscuits in Salto, and cardboard boxes at Cartocor (Luján).
- **Interactive content** aligned with the school curriculum, including videos, quizzes, and educational materials.
- **Immersive experiences** that combine digital innovation and learning resources to foster engagement and bring industry closer to classrooms.

Learn more about Universo Arcor

In 2025, more than 13,740 people participated in on-site and virtual visits, consolidating this initiative as a key tool for education and community engagement.

CORPORATE DONATION PROGRAM

Through product donations, **we strengthen the work of local organizations and institutions that primarily support children and adolescents**. At Arcor Group, we donate products that, due to logistical or commercialization reasons, do not enter the commercial circuit, as well as semi-processed goods or raw materials fit for consumption, ensuring traceability and compliance with food safety and quality standards. Of the total donated products, **77.2% are distributed through Food Banks, 13.3% through Caritas diocesan organizations, and the remainder is allocated to educational institutions** and community-based organizations in Argentina, Brazil, Chile, Ecuador, Spain, the United States, Mexico, Paraguay, Peru, and Uruguay.



We support more than 840 local organizations and collaborate with the Food Bank Network and various Caritas diocesan organizations.

In total, more than 2 million kilograms of products were donated, including 1,769,712 kg in Argentina and 292.806 kg in other countries.

In addition, 22.817 boxes and cardboard sheets were donated to Food Banks in Córdoba, Paraná, and Rosario, as well as to other community organizations in Argentina.

This initiative contributes to strengthening community networks and promoting the responsible management of surplus, ensuring that food reaches those who need it most, in line with our efforts to prevent food loss and waste.

We have a Disaster Response Procedure that guides Arcor Group's actions in emergencies affecting the communities where we operate. This procedure establishes a clear process for assessment, coordination, and engagement with local stakeholders, supporting timely, appropriate, and safe interventions. In situations involving children and adolescents, actions prioritize their comprehensive protection, with donations directed to specialized institutions capable of providing proper care and support, in line with the Company's standards of traceability, food safety, and transparency.

COMMITTED TO CHILDREN

The Corporate Food Donation Program is aligned with the Children's Rights and Business Principles (CRBP) Nos. 4, 9, and 10, contributing to the health and nutrition of children and adolescents in vulnerable contexts, including emergencies, through partnerships with social and community organizations.

“SER PARTE” PROGRAM: DRIVING CHANGE THROUGH PARTICIPATION

At Arcor Group, we believe that environmental stewardship extends beyond our industrial operations to the communities where we operate. Since 2014, we have implemented the **“Ser Parte” Program**, an initiative aimed at **communicating our environmental** management, promoting environmental education, and raising collective awareness about the responsible use of natural resources.

The program was created with the following objectives:

- **Promote environmental education** in primary schools near our plants.
- **Train** children as **multipliers,** enabling them to transfer sustainable habits to their households and communities.
- Serve as a **communication channel for our Environmental Policy and Management,** engaging employees at all levels.

Since its launch in 2014, 28,000 children have participated in workshops, 300 schools have joined the program, and 1,000 employees have served as facilitators.





How It Works

The program is delivered through training cycles for **4th and 5th grade** students, including:

- **Interactive and educational workshops** on water conservation, energy use, waste separation and recycling, and climate change.
- **Guided visits to industrial plants** to learn about our environmental management and safety practices.
- **Distribution of educational materials** to extend learning to families.
- **School-based environmental improvement projects,** designed and implemented by students, with an impact on the school, neighborhood, and local community.

At the end of each cycle, students receive a diploma as **Environmental Promoters,** in recognition of their commitment.

In 2025, the program was consolidated as a key tool for environmental education and community engagement:

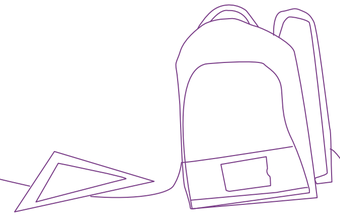
- **2,470 children** participated in workshops
- **112 teachers** joined the initiative
- **83 employees** acted as trainers and environmental promoters
- **52 schools** incorporated the program into their classrooms
- **10 industrial plants** coordinated content and activities with nearby communities



COMMITTED TO CHILDREN

The Ser Parte Environmental Education Program is aligned with the Children’s Rights and Business Principles (CRBP) Nos. 1, 4, 7, and 10, by integrating respect for children’s rights into management, promoting healthier and more sustainable environments through environmental education and awareness, and fostering collaboration with schools, communities, and institutional partners to strengthen positive impacts.

TECHNICAL SCHOOLS ENGAGEMENT PROGRAM



At Arcor Group, technical education is a key pillar for sustainable development and the creation of opportunities in the communities where we operate. For more than eighteen years, we have implemented the **Technical Schools Partnership Program**, an initiative that connects industry with education, contributing to the development of students and teachers while supporting the availability of qualified technical talent.

The program aims to strengthen technical education in areas where we have industrial operations, bring industry closer to the classroom through practical experiences that complement theoretical learning, promote youth employability by providing tools for professional development, and foster educational innovation through public–private collaboration.

Internships and Training

Through internships, **students participating in the Technical Schools Partnership Program have the opportunity to apply their knowledge in real industrial environments,** complementing their academic training and strengthening their employability and transition into the workforce.

In 2025, more than **332 students** participated in internships at our industrial plants, across **19 production sites**. These internships were carried out in collaboration with **55 technical schools**. They were supported by more than **272 Arcor Group employees**, who acted as tutors and technical mentors, guiding students throughout their learning process and sharing practical knowledge on production processes, quality management, industrial safety, and sustainability.

In addition, the program included **training sessions for teachers** to update curricula, contributing to improving the quality of technical education.

Mentorship Project

The **Mentorship Project** introduces students from technical schools to the challenges of the productive sector, supporting them in the development of their capstone projects.

In 2025, 370 students participated in mentorship activities, and more than 69 employees served as mentors, sharing their experience and knowledge of the socio-productive environment.

Mentorship activities were implemented at the **San Luis, Luján, and San Juan** plants. Students received support in developing their projects through methodological tools and practical knowledge, helping them prepare for the challenges of the workforce.

This initiative complements internships and technical training, offering a comprehensive experience that combines theory, practice, and professional guidance.

Arroyito Higher Education Center (CESA)

In partnership with **Universidad Nacional de Córdoba** and the **Municipality of Arroyito**, Arcor Group continues to promote the **Arroyito Higher Education Center (CESA)**, an initiative aimed at expanding access to higher education in regions where such opportunities were previously limited. Through this academic space, the Company contributes to expanding access to higher education for both young people and adults, reducing gaps and strengthening professional development in local communities. CESA has become a bridge between industry and the education system, offering academic programs aligned with the needs of the local and regional productive sector and with labor market demands.

In 2025, CESA delivered **six diploma programs** focused on strategic areas such as the food industry, agricultural management, communications, maintenance, procurement, and logistics. These programs were designed to strengthen technical and professional competencies, improving employability and creating opportunities for economic and social development in the region.

Throughout the year, **300 participants**, including both young people and adults, took part in the training activities offered by CESA. This achievement reflects Arcor Group's commitment to higher education and to building more equitable communities, where access to quality education becomes a key driver of sustainable development.

CORPORATE VOLUNTEERING: "MEJOR CON VOS" (BETTER WITH YOU)

We continued to promote **"Mejor con vos,"** our corporate volunteering program launched in 2024. The initiative invites employees to participate in activities aligned with the Sustainability Strategy **"A Better Life,"** strengthening social commitment and our relationship with the communities where we operate. The program is structured around three pillars:

- **Responsible:** fosters social commitment within the organization, promoting values such as entrepreneurial mindset, innovation, and dedication to communities.
- **Professional:** integrates volunteering with employees' areas of expertise, incorporating training opportunities to enhance impact.
- **Community-based:** prioritizes direct engagement with communities, contributing to strengthening the local social fabric.



"Mejor con vos" in Action

During the year, **300 employees** participated in volunteering activities in partnership with Food Banks, across **12 sites and commercial offices** in Argentina and in international operations in the United States and Chile.

As a result of this joint effort:

- **More than 33,000 kilograms of food were sorted.**
- **More than 100,000 meals** were generated for people in vulnerable situations.
- Each volunteer contributed the equivalent of more than **300 meals**, reinforcing the collective impact.

These activities took place in plants and offices in Buenos Aires, Córdoba, Rosario, Bahía Blanca, Mendoza, Neuquén, Santa Fe, Tucumán, Mar del Plata, and Salta, as well as in operations in Miami and Santiago, Chile.

The program not only strengthens community relationships but also reinforces our corporate values, fosters active participation, and contributes to sustainable development.

mejor CON VOS

ARCOR GROUP VOLUNTEER PROGRAM



SUPPORTING THE DEVELOPMENT OF INDIGENOUS COMMUNITIES

In 2025, we strengthened our work in the Papel Misionero Natural and Cultural Reserve through engagement with local stakeholders and social organizations, with the aim of contributing to the well-being and development of the Mbyá Guaraní communities, while respecting their cultural identity and promoting the conservation and regeneration of the natural environment.

One of the priority areas of our local engagement efforts was the strengthening of the communities of Tekoa Jejy, Tekoa Jejy Mirí, and Tekoa Paraje Mandarina, which bring together 269 people across 64 families. Within this framework, we implemented social and productive development programs through the **Proyecto Integral Guaraní,** carried out by **Fundación Marangatu**, under a comprehensive approach integrating livelihood improvement, environmental care, and community strengthening. The initiatives included the distribution of native seeds and tools, the relocation of Yateí beehives into permanent hives to strengthen beekeeping as a sustainable productive activity, and the improvement of water infrastructure, including the protection of critical springs and the planting of native species for ecological restoration. In addition, an animal health campaign was coordinated in collaboration with the Provincial Veterinary Council.

In the education field, we worked to strengthen institutions within the Reserve and surrounding areas through an intercultural and bilingual education approach, recognizing cultural diversity as a key local asset. In partnership with Fundación Arcor, CONICET, and the Organization of Ibero-American States (OEI), we developed an intercultural and bilingual education approach, recognizing cultural diversity as a key local asset. In partnership with **Fundación Arcor, CONICET**, and the Organization of Ibero-American States **(OEI)**, we developed an intercultural bilingual literacy project that included teacher training, educational materials, and diagnostic assessments to improve pedagogical strategies, prioritizing Spanish as a second language while respecting the cultural identity of the communities.

Additionally, in partnership with **Red Comunidades Rurales**, we promoted knowledge-sharing gatherings in the Tekoas and educational activities in rural schools, including the initiative “¡Que los libros vuelvan al bosque!” (“Let Books Return to the Forest”), reflective reading sessions, and the symbolic planting of native trees. These actions helped consolidate previous learning, strengthen the school–community relationship, and advance the participatory co-design of the 2026 education plan with teachers and families.

The local approach adopted—based on community participation and multi-stakeholder engagement—contributed to strengthening the productive and educational capacities of the Mbyá Guaraní communities, while promoting **biodiversity conservation and the sustainable management of natural resources.** This model reinforces our commitment to the sustainable development of indigenous communities, respecting their rights, knowledge, and forms of organization.

Learn more about this topic in Management and Conservation of the Natural Reserve with Guaraní Communities



SOCIAL INVESTMENT IN CHILDREN

Arcor Group's Social Investment Strategy aims to channel private resources—on a voluntary, planned, and monitored basis—toward projects of public interest, with a **priority focus on children.** This strategy is implemented through three lines of action:

- **Mobilization of social actors:** engaging different sectors of the community to enhance project impact.
- **Capacity building:** strengthening educators, caregivers, and professionals working with children.
- **Support for community-based projects:** promoting initiatives focused on children through a rights-based approach.

The mission of Fundación Arcor Argentina, Instituto Arcor Brasil, and Fundación Arcor Chile is to contribute to making education a tool for equal opportunities for children across Latin America.

In 2025, we supported and implemented 133 initiatives in Argentina, Brazil, Chile, and other countries in the region, benefiting 587,048 children and providing training to 27,857 individuals working on childhood-related issues. Additionally, 305,209 people participated through digital channels, and we reached 3,230,197 people from the general public.

Instituto ARCOR

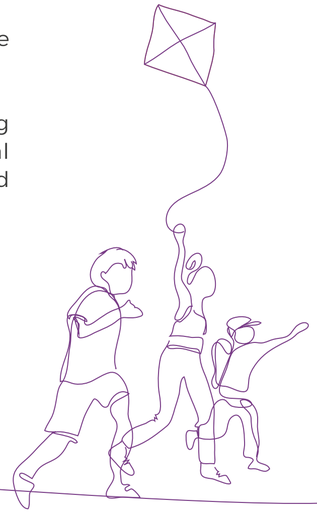
Fundación ARCOR

Grounded in a children's rights approach, we focus on three areas of action across all countries where we operate:

- **Children and healthy lifestyles:** we contribute to building healthy habits in childhood by supporting educational projects, promoting training and knowledge generation, and disseminating best practices on the topic.

See the section "Actions to Promote Healthy Lifestyles."

- **Children and early childhood development:** we support the strengthening of early childhood care and education services and environments by providing training for caregivers and improving material conditions in institutions working with children.
- **Children in the public agenda:** we promote dialogue and reflection on the situation of children in Latin America, while contributing to raising awareness and increasing the visibility of this issue in the public and social agenda.



COMMITTED TO CHILDREN

Social investment in childhood is aligned with the Children's Rights and Business Principles (CRBP) Nos. 1, 4, and 10, integrating respect for children's rights into corporate strategy and contributing to their health, well-being, and holistic development. It also promotes collaboration with social organizations, communities, and institutional partners.

Early Childhood and Holistic Development

We support the strengthening of early childhood care and education services and environments through training and capacity building for caregivers, as well as by improving the material conditions of the institutions involved.

“Mi Patio es el Mundo” (My Playground is the World) Award – Latin America

The **“Mi Patio es el Mundo” Award** is part of a joint initiative led by **Fundación Arcor in Argentina and Chile, Instituto Arcor Brasil, and Arcor Group affiliates in Bolivia, Paraguay, Peru, and Uruguay**, in partnership with the World Organization for Early Childhood Education **(OMEP) Latin America** and its national committees in **Argentina, Brazil, Chile, Uruguay, Peru, and Paraguay**, as well as the **AINI Network (Asociación Integral para la Niñez) in Bolivia.** The award is further supported by international organizations such as the **Organization of Ibero-American States (OEI) and the Inter-American Children’s Institute.**

Since 2018, this initiative has continuously recognized best practices in Education for Sustainable Development (ESD) implemented by early childhood care and education institutions across multiple countries.

Developing ESD in early childhood requires a shared vision and collaboration among educational institutions, families, communities, and civil society.

In 2025, we received **268 submissions**, representing a 45.65% increase compared to 2024.

From these, **12 projects**—including winners and special mentions—were selected from seven participating countries: Argentina, Brazil, Chile, Bolivia, Uruguay, Paraguay, and Peru.

To select the winning projects, we convened an international jury composed of specialists in early childhood education, public policy, sustainability, and children’s rights. The jury included experts from Chile, Argentina, Venezuela, and Colombia—including educators, researchers, human rights advocates, and sustainability professionals— whose complementary perspectives enabled the recognition of initiatives connected to the environment, community, culture, and identity of each local context.

Each awarded project demonstrates that children need and deserve spaces to play, explore, and participate. When these spaces are strengthened, opportunities for learning, well-being, and active citizenship expand.



“Niñez Cercana” (Bringing Early Childhood Closer) Program (Argentina)[19]

We supported municipalities in their work with early childhood through daycare centers, early childhood development centers, and similar institutions. During 2025, we delivered a series of training modules on key topics related to holistic early childhood development, aimed at strengthening early childhood care and education services and environments through teacher training and improvements in material conditions. At the same time, we contributed to positioning early childhood development as a priority at the local level.

2025 Results

- Interventions in **14 communities**
- Training delivered through **5 modules and 1 integrative module**
  - Body movement and motor development
  - Art, language, and play
  - Healthy eating
  - Literacy and play
  - Leadership and management support
  - Integrative module
- **70 nurseries** and/or Early Childhood Development Centers (CDCs)
- **271 adults** trained
- **2,710 children** reached

Niñez Cercana

[19] We implemented this program through a hybrid format (virtual and in-person), in coordination with municipal teams and members of Arcor Group’s Community Relations Committees.

“Literacy in Intercultural Bilingual Education (IBE)” Initiative (Argentina)

This initiative aims to expand language development opportunities, strengthen Spanish as a second language learning, and promote early literacy among children from Mbyá Guaraní indigenous communities and nearby populations in El Soberbio (Guaraní Department, Misiones Province, Argentina).

The initiative is led by Fundación Arcor Argentina, in coordination with Papel Misionero, and implemented in partnership with the Organization of Ibero-American States (OEI), Universidad Católica de Córdoba, CONICET (as the technical partner), and the Ministry of Education of Misiones Province.

It also aims to strengthen the training of indigenous teachers, school leaders, and teaching assistants in early literacy, through an intercultural and bilingual approach (Spanish as a second language).

2025 Results

- **5 Early Childhood Education Clusters**
- **6 primary schools (early grades)**
- Locations: El Soberbio and Aristóbulo del Valle
  - **88 teachers and Indigenous Teaching Assistants** (ITAs) trained
  - **11 supervisors and school leaders involved**
  - **2,640 children** reached indirectly

Learn more about this topic in Management and Conservation of the Natural Reserve with Guaraní

“Novo Olhar sobre os Espaços Escolares” (A New Perspective on School Spaces) (Brazil)

This program promotes projects in early childhood education centers and preschools aimed at rethinking school spaces, strengthening contact with nature, and fostering play-based and experiential learning.

2025 Results

- **29 projects implemented**
- **3 municipalities:** Bragança Paulista, Contagem, and Rio das Pedras
- **5,685 children** (ages 0–5) reached

“Verdejando Escolas” (Greening Schools) – Brazil

Developed in partnership with Fundação FEAC and Instituto Tecendo Infâncias, and implemented by CoCrianza, this initiative focuses on creating green and educational spaces in early childhood education schools in Campinas. Each project is developed with active participation from children, combined with teacher training and the design and implementation of learning environments.

2025 Results

- **6 schools in Campinas (São Paulo)**
- **133 teachers trained**
- **500 participants in webinars**
- **1,075 children reached**





Early Childhood Participation (Chile)

Four projects were implemented, selected from proposals submitted by early childhood education centers in the regions of Arica and Parinacota and O'Higgins, following participation in the course "Participation in Early Childhood."

2025 Results

- **221 children reached**

"Del Aula a la Comunidad" (From the Classroom to the Community) Program (Chile)

The **"Del Aula a la Comunidad"** Program is a nationwide initiative led by Fundación Arcor Chile, aimed at **promoting and strengthening innovative educational practices in nurseries and early childhood education centers**, highlighting children's agency and the role of early childhood education as a cornerstone of holistic development and the fulfillment of rights.

The program is implemented through an **open call** for institutions across the country, which submit educational experiences developed by their teaching teams.

It is supported by a **multi-stakeholder technical working group** and backed by institutions such as Fundación Integra, Universidad Católica Silva Henríquez, Universidad Alberto Hurtado, the Office of the Children's Ombudsperson, the National Early Childhood Pedagogy Network, the Early Education 2030 Network, and endorsed by the Subsecretariat of Early Childhood Education and the Directorate of Public Education.

In 2025, we carried out the **third edition of the program**, receiving **35 educational submissions**, from which **five winning practices from early childhood education centers** were selected for their innovative, inclusive, and child-centered approach.
Each selected institution receives **financial support**, is featured in a **documentary web series**, and participates in **local recognition events open to families and communities**, aimed at amplifying the impact of these experiences and promoting their replicability.

In addition, the second season (2024) of the documentary series—comprising four episodes—was released and is available on Fundación Arcor's YouTube channel.

The program selected five educational practices, whose institutions receive financial support and participate in a documentary web series and local community recognition events.

Learn more about this Project

Educational Portals

Through our **educational platforms** www.portaleducativo.fundacionarcor.org and www.portaleducacional.institutoarcor.org.br, we offer virtual training programs focused on childhood, healthy lifestyles, and educational opportunities, aimed at strengthening the capacities of teachers and key stakeholders across the region.

2025 Reach:

- **54** courses available in Spanish and Portuguese
- **16,694** learners from across Latin America
- **358,352** hours completed in self-paced courses
- **Participants from 25 countries in Latin America and beyond**



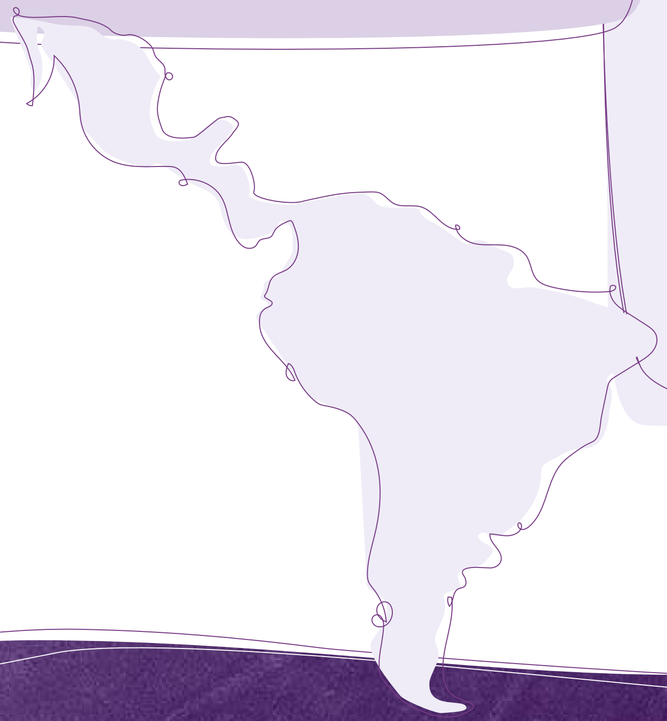
Virtual Courses in Partnership with Public Sector Institutions

In collaboration with municipal and provincial public institutions, we delivered training programs for individuals working with children at the local level. This approach is based on collaboration with municipal or provincial public-sector partners, who provide technical support and contribute to the evaluation of outcomes.

During 2025, through this approach—and in coordination with Arcor Group's Community Relations Committees in locations where the Company has an industrial presence—we provided training to participants from the provinces of Córdoba (Arroyito, Córdoba, Colonia Caroya, Villa Allende), Santa Fe, San Luis (Villa Mercedes and San Luis), La Pampa, Tucumán, Buenos Aires (Salto), Catamarca (Recreo), and the City of Buenos Aires. Participants completed five courses: Healthy Relationships for Well-being; Active Lifestyle Promoters; Diploma Program in Leadership in Early Childhood Education Centers; Sociocultural Mediators for Childhood; and Keys to Development.

Training in Partnership with Municipal Education Departments

During the year, we delivered training in various formats, combining in-person and virtual modalities. We delivered **9 in-person training sessions**, with 430 participants; **10 virtual training sessions (webinars)**, reaching 1,338 participants; and **hybrid training activities** under the "Verdejando Escolas" initiative, which trained 634 participants.



Hybrid Training Courses

We developed a series of tutor-led courses through our educational portal, combined with in-person sessions. Upon completing and obtaining certification, participants were eligible to submit projects, which were subsequently selected and supported.

Implementation: 7 cohorts across 4 courses in the regions of Valparaíso, Coquimbo, and Metropolitan Region (Chile).

- 3 cohorts: Early Childhood Participation
- 1 cohort: Relationships in the Early Years
- 1 cohort in Sustainable Education in Early Childhood Education
- 2 cohorts in Active Lifestyle Promoters

281 early childhood education **professionals** certified.

183 educational **institutions.**

7 territorial partnerships. JUNJI (Regions of Coquimbo and Valparaíso), SLEP Santa Corina, SLEP Gabriela Mistral, SLEP Santa Rosa, Fundación Integra, and COMUDEF (Municipal Corporation of La Florida).

10 Years of Fundación Arcor in Chile

In 2025, we celebrated 10 years of commitment to childhood and education in Chile through Fundación Arcor Chile.

To mark this milestone, we implemented a series of initiatives reflecting our journey and ongoing engagement with communities.

10-Year Communication Campaign: We developed a series of micro-documentaries "10 Years, 10 Stories," in which our partners and counterpart organizations shared their experiences and lessons learned from a decade of collaboration. The campaign was communicated both internally and externally. We also held breakfast meetings with employees and produced videos featuring leaders from Arcor Group's Social Investment area, which were shared internally.

Study: "Early Childhood Education in Chile: Evidence to Understand and Strengthen Its Social Value" In collaboration with the Advanced Research Center in Education (CIAE) at the University of Chile, we developed a pioneering study on early childhood education. The research provides new insights into how parents and caregivers perceive early childhood education, highlighting cultural and social factors that still limit access and recognition of its role as a key space for children's holistic development. Download the study.

Seminar "Social Perceptions of Early Childhood Education in Chile": The seminar was held at the Extension Center of the Pontifical Catholic University of Chile and brought together more than 500 participants, including public authorities, specialists, and representatives from the education sector, to discuss the challenges of early childhood education. In this context, the results of the study were presented alongside academics and public authorities, together with a showcase of related projects.

Community-Based Intervention: We implemented a tactical urbanism project in partnership with the Municipality of Lo Espejo, focused on children in the Santa Olga neighborhood. The initiative followed a participatory process involving educational communities, with the aim of reclaiming a public space and transforming it into a safe, inclusive, and engaging environment that promotes children's development and well-being through a rights-based approach. Within this framework, Fundación Arcor, the Municipality of Lo Espejo, and Arcor Chile's Community Relations Committee restored a median strip previously used as an informal dumping site, transforming it into a space for play, environmental education, and community interaction. The project combined physical improvements and socio-community activities. Works carried out included site cleanup, removal of unused structures, installation of paving and vegetation, as well as the addition of ground games and a recycled sculpture. In parallel, environmental awareness workshops, community planting activities—with Arcor Group employees participating as volunteers—and participatory activities were conducted, in which children had a meaningful voice, including through a child-focused participatory budgeting process.

The initiative is part of the municipality's Public Space Recovery Program (REP). The project directly benefits **382 children** from the Munay and Mi Mundo en Miniatura early childhood centers, as well as Alicia Ariztía School, all located in the intervention area.

Learn more about the 10th anniversary initiatives





Putting Childhood on the Public Agenda

We promote analysis and raise awareness of the situation of children in Latin America through initiatives aimed at making their needs and challenges more visible.

Participation in Networks

In line with our commitment to social investment and regional development, we engage in networks that foster education, children's holistic development, and collaboration among diverse stakeholders.

This year, we continued to strengthen our presence in:

- **RedAmérica:** This network brings together nearly 50 organizations across 12 countries and fosters knowledge exchange and collaboration in private social investment in Latin America. It promotes high-impact partnerships among strategic stakeholders to amplify results and establishes shared goals for grassroots development and regional sustainability. Fundación Arcor is a founding member and currently serves on its Board of Directors. We also actively participate in training initiatives aimed at technical teams from member companies and foundations.

- **Grupo de Fundaciones y Empresas (GDFE):** With nearly 100 members, this network promotes private social investment in Argentina. Fundación Arcor is a founding member and currently serves on its Board of Directors. As part of **GDFE's 30th anniversary**, we participated in a listening and dialogue process with members and other stakeholders to identify opportunities and challenges shaping Private Social Investment (PSI). We also took part in the Strategic Dialogue Series—comprising seven sessions of collective reflection and critical analysis on PSI—and in the Annual Conference, "A Shared Future," which brought together 450 representatives from the social, private, public, and academic sectors.

Collective Action Roundtable on Education

Within the GDFE framework, and together with 12 other foundations and companies, we supported the implementation of the "Comprendo y Aprendo" literacy policy in the Province of San Juan, Argentina, aimed at improving early literacy at the initial education level. As part of this initiative, we received the Literacy Commitment Seal awarded by the Government of San Juan.

- **Educación Inicial 2030:** This initiative, launched in Chile in 2022, aims to improve quality and equity in early childhood education. It currently brings together around 55 institutions, including Fundación Arcor Chile. Within this framework, in 2025 we developed the First Social Valuation Index of Early Childhood Education in Chile, a study designed to assess how early childhood education is perceived within Chilean society. The index was developed in collaboration with Educación Inicial 2030, Elige Educar, and the Advanced Research Center in Education (CIAE) at the University of Chile, and provides key insights into how citizens perceive the importance and role of early childhood education.

- **Pacto Niñez:** A non-partisan advocacy platform for child well-being, established in 2022 and comprising more than 120 civil society organizations. Fundación Arcor Chile joined in 2022.

- **Red Nacional Primera Infancia:** A Brazilian network of civil society organizations, private sector actors, and government entities working to promote early childhood rights.

- **Grupo de Institutos, Fundações e Empresas (GIFE):** A Brazilian network with more than 170 social investors. During the year, we participated in the Annual Congress, "Decentralizing Power, Knowledge, and Wealth," held in Fortaleza in May, and contributed to GIFE's three-year strategic planning process.

- **Movimento Educação Sempre:** A platform that highlights the importance of education for the development of the municipality of Campinas and the surrounding region, and promotes dialogue and collective action among different sectors of society to build a plan for continuous improvement in education. Instituto Arcor Brasil is an active member of this initiative.

Through our participation in these networks, we reaffirm our commitment to child development, education, and impact-driven social investment.



Communication and Outreach

To strengthen awareness of the importance of children as a shared responsibility, we implement initiatives aimed at both public and private sector stakeholders.

Our digital strategy is implemented in Argentina, Brazil, Chile, and other Latin American countries, positioning us as a reliable and specialized source of high-quality information:

- We produce useful content for professionals working with children.
- We give voice and visibility to the key actors involved in the initiatives we support.
- We support and develop public campaigns aimed at promoting children's rights.

As part of our strategy, we also promote key topics through mass media to place childhood-related issues on the public agenda.

In 2025, we achieved: More than +650 press publications and social media mentions.

We also worked to increase the visibility of child-related issues and the actions carried out internally within the Company. To this end, we developed communications across industrial sites, sharing information on our activities in local communities. During the year, we produced more than 100 internal communications at both the corporate level and across industrial sites in Argentina, Brazil, Chile, and other countries where Arcor Group operates.

Our Digital Community

- **More than 3 million people reached through digital communications** (websites and institutional social media channels of Fundación Arcor in Argentina and Chile and Instituto Arcor Brasil)
- **More than 280,000 unique** users across the websites of Fundación Arcor Argentina and Chile and Instituto Arcor Brasil
- **300,000 interactions** with our digital content from users across Latin America
- **54,079 content downloads** from our websites in Spanish and Portuguese

VALUE CHAIN

We adopt a comprehensive approach to our value chain, identifying key processes and stakeholders to anticipate and manage impacts, while promoting innovative practices that generate sustainable value throughout the product lifecycle. This approach spans **from the sourcing and transformation of raw materials to the commercialization, distribution, use, and final disposal of products.**

Through this systemic approach, we embed sustainability across each stage of the value chain, promoting responsible management and the development of solutions that strengthen our operations and contribute positively to the social and environmental context.



COMMITTED TO CHILDREN

Initiatives to promote sustainable value chain management—engaging suppliers, distributors, and logistics providers—are aligned with the Children's Rights and Business Principles (CRBP) Nos. 1, 2, 4, 7, and 10, by integrating children's rights criteria into procurement policies and processes, engaging value chain actors in responsible practices, preventing and addressing child labor risks, and managing social and environmental impacts through standards, assessments, and collaborative efforts.

Suppliers

We implement a **Sustainable Sourcing Strategy** aimed at integrating environmental, social, and integrity criteria into supplier management, with a focus on risk prevention, continuous improvement, and transparency across the supply chain.

We also promote programs and initiatives that support continuous improvement and the adoption of sustainable practices among our suppliers. These actions are based on an analysis of suppliers' needs, challenges, and opportunities, strengthening a collaborative working model aligned with our sustainability principles and commitments.

Suppliers at a Glance

12,508 active suppliers in 2025

92% of our suppliers are local[20]

78% of total procurement spend is concentrated in local suppliers

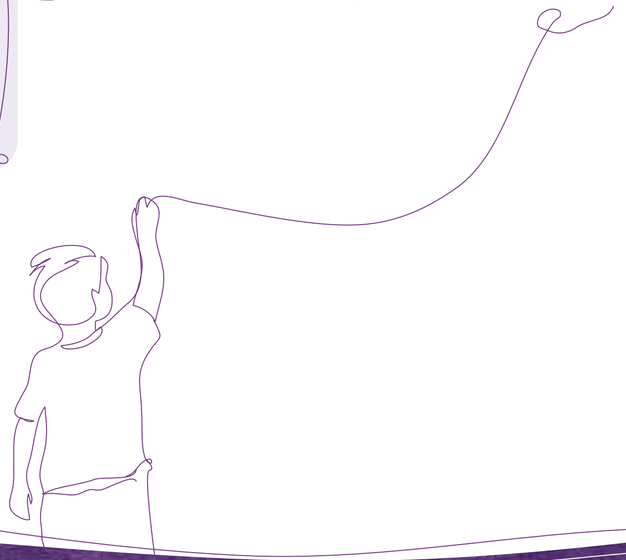
Number of active suppliers

Argentina	7,916
Brazil	1,713
Chile	1,414
Mexico	703
Peru	762

Suppliers by Type of Product or Service

Services	61%
Auxiliaries	24%
Raw Materials	12%
Packaging	3%

Learn more about Our Supplier Indicators



[20] They operate in the same country where they provide their products or services.

Understanding to Transform

From the outset of the business relationship, we communicate expectations and requirements regarding ethical conduct, human rights, working conditions, environmental protection, and integrity, and provide channels for inquiries and reporting. This approach is based on three key pillars— **awareness, training, and transparent communication**—which enable us to align expectations, promote responsible practices, and build long-term relationships. Within this framework:

- We incorporate explicit references to our sustainability commitments in purchase orders.
- We promote the Code of Ethics and Conduct and facilitate access to the Ethics Line as a channel for inquiries and reporting.
- We develop sustainability training initiatives tailored to supplier profiles and project objectives.

Promoting Commitment

Since 2015, we have required adherence to our **Fundamental Principles for Responsible Management** as a condition for initiating and maintaining business relationships, formalized through a **Letter of Adherence** and applicable in all the countries where we operate.

The Letter sets out ten principles inspired by the United Nations Global Compact, the labor standards of the International Labour Organization (ILO), and recognized standards of good business practice. Through this commitment, we seek to ensure a shared foundation of ethical, social, and environmental conduct across our value chain.

Fundamental Principles for Responsible Management

Through these principles, we promote among our suppliers a process of progressive and strategic evolution toward sustainable management models that generate long-term value and contribute to the development of society as a whole.

Through the Letter of Adherence, our suppliers commit to:

1. Respect and protect human rights.

2. Ensure decent working conditions.

3. Respect freedom of association.

4. Contribute to the elimination of all forms of forced labor.

5. Contribute to the elimination of all forms of child labor.

6. Contribute to the elimination of discrimination in employment and occupation.

7. Protect the environment.

8. Combat corruption in all its forms.

9. Ensure responsible and transparent conduct.

10. Establish sustainable business relationships.

A total of 10.890 suppliers have signed the Letter of Adherence to the Fundamental Principles for Responsible Management.

Principles for Sustainable and Regenerative Agricultural Production

In 2024, our Letter of Adherence incorporated a **specific annex for agricultural** producers, addressing the particular challenges of primary production from a sustainable development perspective.

The annex includes the **Principles for Sustainable and Regenerative Agricultural Production**, aligned with international standards and applicable regional regulations, with the aim of promoting responsible production practices that integrate social, environmental, and economic criteria.



The principles include the following:

1. **Quality, Food Safety, and Traceability:** Ensuring product quality, food safety, and traceability across all stages.
2. **Human Rights:** Respecting human rights, promoting social equity, and eradicating child and forced labor.
3. **Workplace Well-being:** Ensuring fair wages, professional development, and work-life balance.
4. **Community Development:** Promoting the development of surrounding communities through collaboration and shared responsibility across the value chain.
5. **Efficient Use of Resources:** Minimizing environmental impacts by managing water, soil, and energy efficiently.
6. **Soil Conservation:** Implementing regenerative practices such as crop rotation and nature-based solutions.
7. **Zero Deforestation:** Preventing deforestation and expansion into forests and high conservation value ecosystems, while managing land sustainably.
8. **Biodiversity Protection:** Preserving ecosystems and adopting practices that promote biological diversity.
9. **Climate Change Mitigation:** Reducing the carbon footprint of products.
10. **Animal Welfare:** Ensuring appropriate conditions for animal health, nutrition, and comfort.



Measuring to Improve

We implement systematic supplier assessment and monitoring processes to identify opportunities for improvement in social, environmental, and governance matters. This approach enables us to support suppliers in adopting responsible practices, strengthening both the resilience of their businesses and the overall sustainability of our supply chain.

- **REconocer Program**

Through the REconocer Program, we conduct a comprehensive assessment of supplier performance, identifying risks and opportunities related to their ethical, economic, social, and environmental management. This approach provides a consolidated view that integrates commercial criteria with sustainability variables.

The tool is based on a self-assessment process that generates a consolidated indicator **(Commercial Quality & Sustainability Index)**, covering topics such as:

- **Commercial track record.**
- **After-sales service.**
- **Commercial capacity.**
- **General financial data and data specific to Arcor Group.**
- **Business integrity and management systems.**
- **Human and labor rights.**
- **Risk management and operational emergency preparedness.**
- **Compliance with occupational health and safety and environmental regulations and practices.**

The index is used as an input in supplier evaluation, continuity, and improvement plan processes. In this way, the program ensures reliable information, reflecting the evolution of our suppliers' sustainable performance.

In 2025, 278 new suppliers completed the self-assessment, bringing the total to 1,901 suppliers evaluated since the initiative began in 2017.
The evaluated suppliers represent more than 51,1 % of Arcor Group's total procurement spend in 2025.

- **Comprehensive Assessment of Contract Manufacturers[21]**

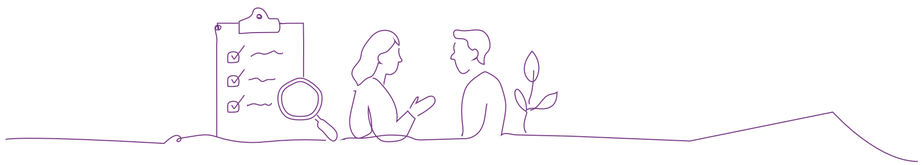
The responsible management of contract manufacturers is supported by a comprehensive assessment and audit system aimed at ensuring consistent performance in quality, food safety, environmental management, and working conditions, while identifying opportunities for improvement.

Assessments include audits and internationally recognized certifications GFSI (Global Food Safety Initiative) for quality and food safety; SA8000 for labor conditions; ISO 14001 for environmental management; ISO 45001 for occupational health and safety; WCA (Workplace Conditions Assessment) for working conditions; BSCI (Business Social Compliance Initiative) for social and regulatory compliance; and SMETA (Sedex Members Ethical Trade Audit) for ethical trade practices.

Governance of this system is led by the **Corporate Contract Manufacturing Committee**, which oversees its implementation and drives continuous improvement in line with international best practices.



In 2025, 90% of contract manufacturers were comprehensively audited, assessing aspects such as commercial track record and capacity, after-sales service, financial data, business integrity and management systems, respect for human and labor rights, risk and operational emergency management, and compliance with legislation and best practices in occupational health, safety, and environmental management.



[21] A contract manufacturer is a third party that provides Arcor Group with industrial services, products, or activities performed outside the Company, in accordance with the Group's requirements and its Toll Manufacturing Procurement Procedure. This may include the production of inputs from supplied materials, the manufacture of finished products under the Group's brand (with or without supplied inputs), and packaging, bundling, labeling, finishing, or repackaging activities, among others.

Partnering for Growth

We design targeted initiatives to promote the development of supplier groups facing specific challenges, strengthening their sustainability management capabilities through a collaborative approach.

- **Responsible Inclusive Procurement Program (CIR)**

For the past 18 years, Arcor Group has maintained a strong commitment to inclusion and the development of suppliers operating in vulnerable contexts, who often face barriers to market access and integration into private-sector value chains.

To address this challenge, we developed the **Responsible Inclusive Procurement Program (CIR),** an initiative aimed at integrating these suppliers into our supply chain through a collaborative approach tailored to their needs.

The program is based on two key strategies:

- **Providing technical assistance** to support supplier development and strengthen their management and sustainability capabilities.
- **Implementing inclusive procurement** of auxiliary materials, workwear, corporate gifts, and raw materials, ensuring their effective integration into our value chain.

During 2025, CIR continued to expand its impact by onboarding new suppliers and extending procurement both at the corporate level and across operational sites.

A total of USD 644,281 was invested in purchases from 27 CIR suppliers, generating employment opportunities primarily for women and people with disabilities.

Seven new CIR suppliers were incorporated, expanding the network of stakeholders involved in the program.

- Among the most relevant milestones of the year was the **launch of the CIR Supplier Book,** a tool designed to support Procurement teams in identifying and selecting inclusive suppliers, promoting increased purchasing with social impact. This publication brings together key information on suppliers, their products and services, and their sustainability practices, strengthening their visibility and commercial opportunities.

- To scale the program's reach and effectiveness, we work with **CODE,** a social enterprise with national and regional presence that connects small social economy production units with large companies, promoting inclusive value chains and impact-driven procurement. This collaboration focuses on:
  - Identifying and preparing production units with supply potential.
  - Providing technical and commercial support to meet quality, delivery, and traceability standards.
  - Gradually integrating these units into corporate procurement processes, reducing access barriers and strengthening long-term sustainability of the relationship.

- **ADN PyME: Supplier Development Program**

Strengthening small and micro supplier companies is a key component of our value chain strategy. Within this framework, the ADN PyME Program was designed to foster their development, promote sustainable growth, and support their gradual and solid integration into the Group.

Based on on-site diagnostics, we identify the main challenges and opportunities faced by these companies. On this basis, the program is structured around eight management pillars that guide initiatives, support decision-making, and define the lines of action to support their development.



ADN pyme

1. Strategic Management

Strategic planning, decision-making, and communication within the organization.

2. People Management

Performance, roles, and structure of the SME's work team.

3. Commercial and Marketing Management

Marketing, market research, competitor analysis, and customer insights.

4. Operations Management

Production, maintenance, sales, and organization of the products and services offered.

5. Economic and Financial Management

Planning and administration of economic and financial resources.

6. Innovation / R&D Management

Research and technological development applied to the Company's products, services, and internal processes.

7. Supply Chain Management

Transportation and storage of products, services, and information from suppliers and to customers.

8. Sustainability Management

Responsible use of natural resources and quality certifications.



Sustainable Logistics



In 2025, we consolidated our sustainable logistics approach through the **Sustainable Logistics Plan**, aimed at optimizing operational efficiency, reducing environmental impact, and ensuring the safety and well-being of people across all stages of product sourcing and distribution.

Within this framework, we periodically assess our transport providers by monitoring their performance in areas such as vehicle condition, timeliness, working conditions and compliance with safety requirements, accident rates, and service quality, among other criteria. This process aims to strengthen supplier management practices and promote continuous improvement across the transport chain. As a result of these assessments, **25% of providers achieved an "Optimal" rating, 70% met the established standards, and 5% showed opportunities for improvement**, for which follow-up actions were defined.

In terms of **occupational health and safety in logistics**, we continue to strengthen working conditions and promote safe practices across transport operations.

Learn more about this topic in Occupational Health and Safety in Logistics

In parallel, we continue to **optimize transport and logistics** to reduce environmental impact and lower the carbon footprint across the lifecycle of our products. We implement initiatives to improve operational efficiency by optimizing space utilization in transport units and strengthening coordination among teams involved in load planning and consolidation. We also promote the gradual adoption of alternative fuels and the use of cleaner technologies in transport units.

Learn more about this topic in Transport Emissions

Customers: Our Strategic Partners

Our presence in the markets where we operate is built on close collaboration with customers across different countries, enabling us to bring our products to millions of consumers. This is supported by a diverse network of distributors, wholesalers, supermarkets, and retail outlets, with whom we build strong, long-term relationships, promoting efficient and sustainable market coverage.



Arcor Group Customers

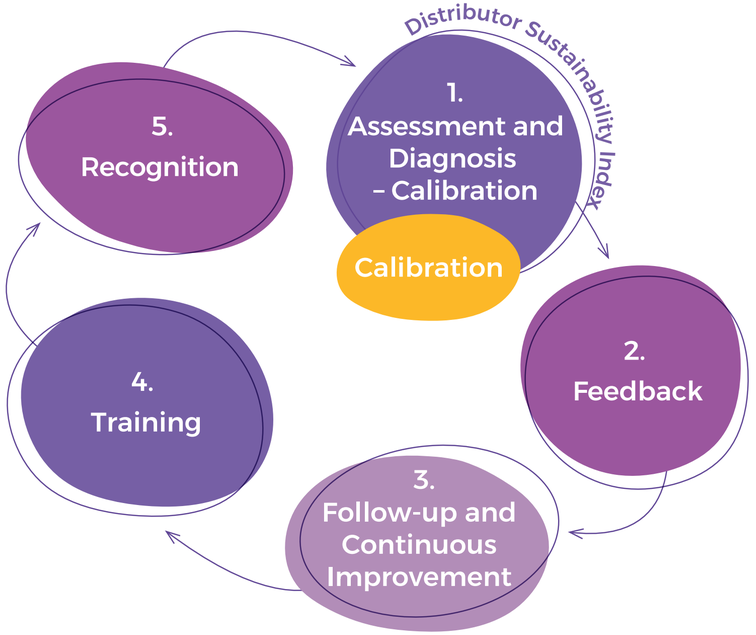
Year	Distributors	Wholesalers	Supermarkets	Sales Representatives	New Businesses	Points of Sale Visited
2022	335	927	62	10,389	36	797,918
2023	348	879	61	9,519	205	856,370
2024	351	877	61	11,991	179	976,832
2025	**345**	**890**	**61**	**12,358**	**179**	**1,031,264**

Learn more about Our Customer Indicators



Sustainability in Our Distributor Network

We promote sustainable management within our Distributor Network through assessments focused on continuous improvement and ensuring responsible standards.



Since 2023, we have integrated sustainability criteria into audits under the **Red Activa Program**, which combines training, self-assessment, audits, and improvement plans to support the development of our official distributors.

Each year, the audit cycle begins with a two-day virtual workshop that brings together 100% of the distributor network and the commercial team to review the results of the previous cycle and present the objectives for the new period. This is followed by training sessions on key topics—such as community relations, safety, supplier management, environmental management, and quality—which provide the basis for each distributor to conduct an internal self-assessment, identify improvement opportunities, and define action plans. The cycle concludes with audits applying a detailed checklist to assess compliance with program commitments in areas such as human and labor rights, ethics and integrity, workplace well-being, occupational health and safety, inclusion and diversity, community relations, energy efficiency, effluent management, greenhouse gas emissions, and waste management, among other relevant aspects.

These audits, together with the program's comprehensive approach, strengthen a Distributor Network aligned with our sustainability commitments and drive continuous improvement across the value chain.

RED ACTIVA
PROGRAMA DE ESTANDARIZACIÓN DE BUENAS PRÁCTICAS LOGÍSTICAS PARA DISTRIBUIDORES ARCOR

Red Activa 5.0 Program – 2025 Key Results
180 self-assessments completed by distributors in Argentina, 17 in Paraguay 36 training sessions, with over 1,800 participants

Recognition for Sustainability Leadership

During the Arcor Tour, we recognized distributors with the strongest sustainability performance in each region. **A total of 10 distributor companies received the "Sustainability" award** for their outstanding performance: GONZALEZ GARCIA SA, JOSÉ ANTONIO MARTINEZ SA, LADIAR SA, DICUNEO SRL, ALIGO TRES ARROYOS SAS, ABARCA SRL, 2G SRL, ILLANES HNOS. SRL, DISAM SRL, and ALMACEN DE DULCES SA.

75 years ARCOR group

we choose to be there



CHAPTER 05

PRESERVING THE PLANET

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139 Climate Action and Biodiversity

156 Circular Material Flow

PRESERVING THE PLANET

We contribute to preserving the planet by caring for water, taking action on climate and biodiversity, and promoting a circular business model for materials and waste, thereby supporting healthier ecosystems.

OUR SUSTAINABILITY POLICY ESTABLISHES THE FOLLOWING COMMITMENTS:

- Water Care
- Climate Action and Biodiversity
- Circular Material Flow



WATER CARE

We are committed to responsible water management, recognizing its strategic importance for business continuity, ecosystem health, and the well-being of communities in the territories where we operate. Water is a critical resource on which our operations and a significant portion of our value chain depend. Accordingly, we work to optimize its use and reduce associated impacts.

Our approach focuses on continuously improving water efficiency, returning water safely to the environment, and protecting the water sources on which we depend, both in our operations and across our value chain.

Through these actions, we promote production practices that contribute to ecosystem protection, reduce environmental impacts, and strengthen water resilience in the territories where we operate.

2030 TARGETS	2025 RESULTS
Reduce specific water consumption (m^3 per ton) by 25% by 2025 and 30% by 2030, compared to 2020 levels.	**22.15%**

Throughout 2025, we allocated USD 5,813,440 to investments aimed at improving water management in our operations.



COMMITTED TO CHILDREN

Water management actions are aligned with the Children's Rights and Business Principles (CRBP) Nos. 1, 5, 7, and 10, by promoting safer and healthier environments through responsible water use, protection of water sources, and collaboration with communities and authorities to support access to water.

WATER STRATEGY

In 2025, we advanced our water management approach, evolving from a predominantly operational focus toward a comprehensive watershed-based perspective that incorporates the assessment of impacts, risks, and opportunities related to water resources. We understand water as part of a shared socio-environmental system, where stewardship requires the joint responsibility of all stakeholders in the territory, including the productive sector, communities, and local authorities. Accordingly, the actions we implement generate positive impacts that extend beyond our operations, benefiting both communities and stakeholders.

Our **Water Committees**[22] strengthen internal governance by deepening knowledge of the quantity and quality of water sources, assessing risks associated with water availability, and supporting decision-making based on technical information and scientific evidence. These committees consider key variables such as aquifer dynamics, recharge rates, extraction rates, and the impacts of climate change, with the aim of ensuring sustainable management and business continuity.



[22] They are specific to each business unit within the Group, prioritizing operations with the highest water demand.

Our Water Strategy is structured around three areas of action, each with specific initiatives:

1. Reducing water consumption through rational and appropriate use

a. Enhance efficient water use in operations by incorporating technologies and practices that reduce both absolute and specific consumption, without compromising product quality or safety.
b. Identify and prioritize plants with the highest water consumption and greatest exposure to water availability risks to focus improvement actions.
c. Promote awareness and training among employees, strengthening a culture of responsible water use that extends beyond the organization.

2. Ensuring water availability

a. Develop studies to identify and assess new water sources, including alternatives such as rainwater harvesting, groundwater use, and desalination.
b. Promote effluent reuse through technological upgrades to processes, ensuring appropriate quality standards for reuse in applications such as irrigation, sanitation services, and internal processes.
c. Assess, where appropriate, the implementation of water replenishment projects in areas where the resource is degraded or depleted, prioritizing nature-based solutions and collaboration with local stakeholders.

3. Ensuring and optimizing industrial effluent treatment

a. Implement and optimize treatment technologies to ensure pollutant load reduction, regulatory compliance, and protection of receiving water bodies.
b. Continuously improve production processes to minimize effluent generation and promote cleaner production practices.
c. Conduct periodic monitoring of discharges to ensure regulatory compliance and the protection of receiving water bodies.

We continue to advance in the implementation of our Water Strategy, focusing on the 17 industrial sites considered critical, as they account for 74.75% of the Group's water use, as well as on those located in areas of water risk or potential scarcity.

During 2025, we progressed in documenting our Water Strategy, establishing clear strategic guidelines. This work was supported by concepts such as the water footprint, international standards including ISO 46001 and ISO 14046, and the requirements of leading reporting and disclosure frameworks, such as the Carbon Disclosure Project (CDP), Sustainability Accounting Standards Board (SASB), European Sustainability Reporting Standards (ESRS), and the Global Reporting Initiative (GRI).

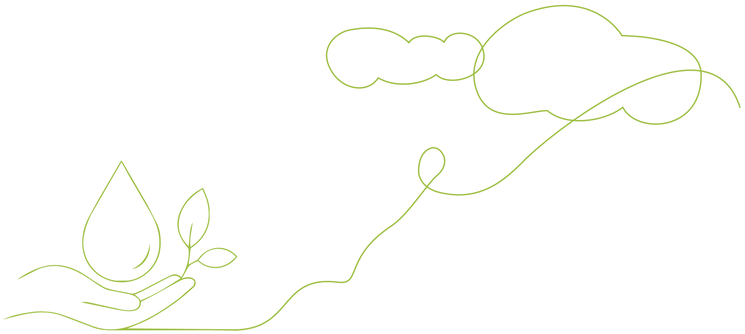
Through this process, we defined **watershed governance** principles and the management actions required at our sites to preserve water quality and availability in the territories where we operate, considering both natural system needs and local socioeconomic demands.

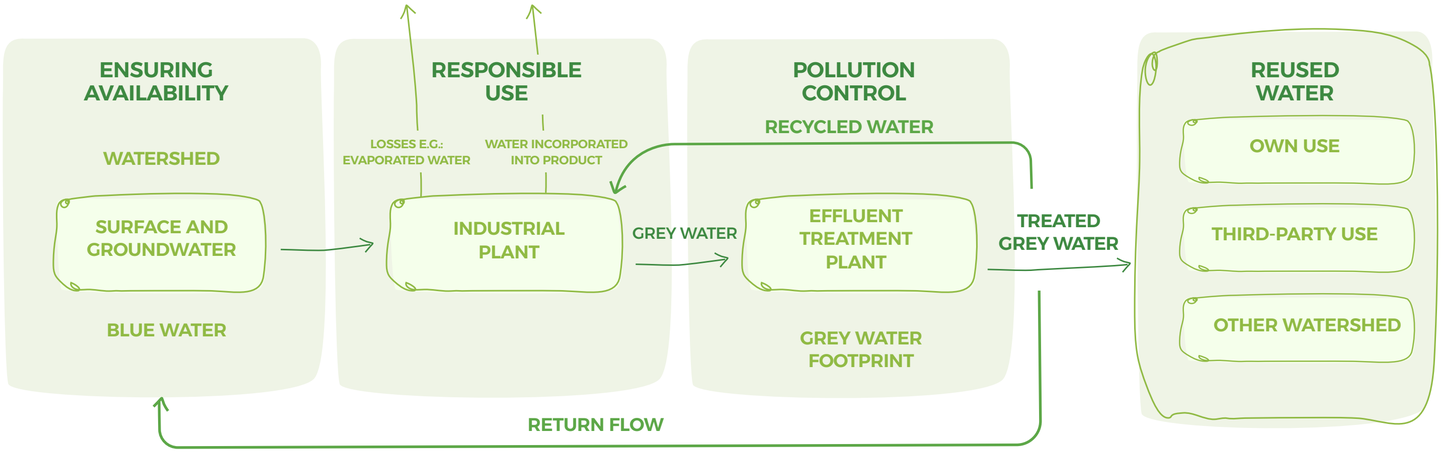
Under this **integrated watershed** management approach, we consider both resource availability and the impacts associated with water withdrawal, use, and treatment, assessing our blue and gray water footprint based on efficiency, pollution prevention, and continuous improvement criteria.

Surface and groundwater withdrawals constitute our blue water footprint and are managed with a focus on responsible use within our operations. At industrial sites, water is used across different processes, taking into account unavoidable losses such as evaporation and water incorporated into products. At the same time, a portion becomes effluent, which is treated through specific systems that reduce the gray water footprint and ensure compliance with environmental standards. This process enables treated water to be returned to the environment by:

- generating return flows that help reduce pressure on the watershed;
- promoting recirculation and reuse practices, both within our operations and through third parties.

These actions contribute to the sustainability of water resources in the territories where we operate and strengthen a management model focused on water balance and environmental protection.





Since 2020, we have achieved a sustained and significant reduction in both absolute and specific water consumption, decoupling resource use from production levels. In 2025, **Arcor Group's specific water consumption decreased by 22.15%** compared to the baseline year, reinforcing a consistent trajectory toward the 30% reduction target by 2030.

CONSUMPTION TRENDS[23] AND TARGETS

	ACTUAL			TARGETS	
Year	2020	2024[24]	2025	2025	2030
Total Absolute Water Consumption (m^3/year)	32,322,186	30,628,850	26,186,388	24,241,640	22,625,530
Specific Water Consumption (m^3/tn)	8.08	7.61	6.29	6.05	5.65
Percentage variation in specific water consumption (relative to the 2020 baseline)	-	-5,69%	-22,15%	-25%	-30%



First CDP Water Security Disclosure

In 2025, we reported for the first time under CDP's Water Security questionnaire, corresponding to the 2024 reporting year, and received a "C" score. This result recognizes the progress achieved in our water management and reflects our commitment to measuring, managing, and transparently reporting our performance. At the same time, it challenges us to continue strengthening our strategy and progressively improving in this area.

[23] Total and specific water consumption figures do not include the Baradero and Chacabuco plants. As these facilities were incorporated after the targets were defined, results are presented excluding these sites. Agricultural operations—such as fruit production farms—are also excluded from the reported consumption figures.

[24] The values for 2024 have been updated compared to those reported in the 2024 Sustainability Report, following a review of consumption data at the Toluca (Mexico) and Cerrillos (Chile) sites.

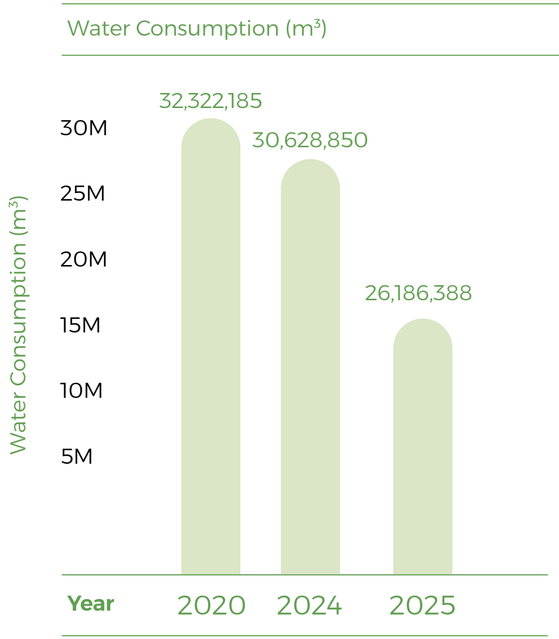
WATER CONSUMPTION REDUCTION

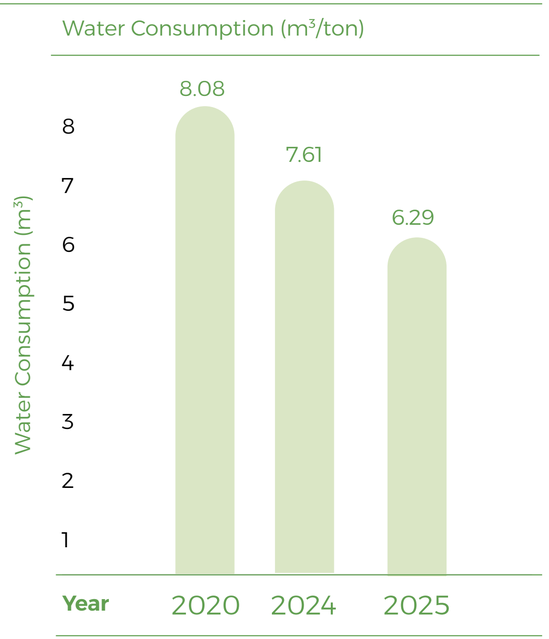
At Arcor Group, total water consumption also decreased by 22.15% in 2025, equivalent to annual savings of 6,135,797 m³. These reductions are primarily associated with the implementation of internal recirculation and reuse systems, optimization of equipment consumption, and improved loss management.

Compared to the 2020 baseline, we reduced specific water consumption by 22.15%, reflecting our commitment to the efficient use of natural resources and to reducing associated environmental impacts, including energy consumption and direct emissions linked to water management.



Arcor Group Water Consumption





Water Use Reduction in Agroindustry

Case: La Providencia Sugar Mill

Sugar production requires the evaporation of water contained in sugarcane at low temperatures to preserve raw material quality. To achieve this, the system operates under vacuum conditions, which require a significant water supply. Water from the mill's reservoir is used in barometric condensers, where heat exchange enables vapor condensation and vacuum generation. It is then conveyed through internal channels and discharged into the Río Seco.

To increase recirculation and reduce freshwater use, a comprehensive analysis of the water system was conducted, identifying the receiving reservoir capacity as a critical constraint. In response, dredging, cleaning, and removal of accumulated solids were carried out, increasing its capacity by 40%. This improvement extended water residence time, improved temperature retention, and optimized process conditions.

Additionally, improvements were made to the recirculation circuit, including the installation of valve systems and the use of gas scrubber pumping systems, increasing recirculation flow.

Together, these actions enabled an average recirculation rate of 1,000 m^3/h, achieving a **29% reduction in total water consumption,** equivalent to 2,500,000 m^3 annually. Looking ahead, the incorporation of a new pumping system is expected to increase recirculation flow to 1,250 m^3/h and achieve an additional estimated reduction of 16%.

This project contributes not only to reducing freshwater consumption, but also to lowering pressure on the watershed, improving energy efficiency, and strengthening water resilience in the production system.

Water Use Reduction in Packaging

Case: Arroyito Paper Plant

To gain a deeper understanding of water use in operations, a detailed analysis of consumption across each stage of the paper manufacturing process was conducted. This assessment identified felt washing, disc cleaning, forming fabric cleaning, and trim turning as the main areas of highest water demand.

In this context, and with the goal of achieving a 25% reduction in water consumption at the plant, specific actions were planned, including adapting filtration systems to reuse water from the primary clarifier and modifying piping systems to enable the circulation of recycled water within the process.

As a result of these initiatives, a **20% reduction in water consumption** was achieved. Although the initial target has not yet been reached, the plant continues to optimize resource use, steadily improving its performance indicators and progressing toward greater water efficiency.



Water Use Reduction in Food

Case: Mundo Dulce

The case of the Toluca plant (State of Mexico) demonstrates how a cultural shift, supported by investments and operational improvements, can translate into tangible environmental impacts, showing that sustainable actions are within reach of all employees.

The central focus of this effort was water reuse. To achieve this, compliance with effluent quality parameters was ensured through investments aimed at upgrading the treatment plant. This improvement enabled the reuse of treated effluents across all sanitary facilities (restrooms) and for cleaning outdoor floors. In addition, condensate return was optimized, generating further energy efficiency benefits, and the use of treated water for irrigation of surrounding green areas is currently under evaluation.

In parallel, under the pillar of responsible resource use, cleaning processes were further reviewed, and loss and spill control was strengthened through active collaboration with plant teams.

As a result of these actions, the **plant achieved a 13% reduction in specific water consumption and a 17% reduction in total water consumption compared to the previous year.**

These actions integrate water management with energy efficiency and pollution prevention, aligning with a comprehensive environmental improvement approach.

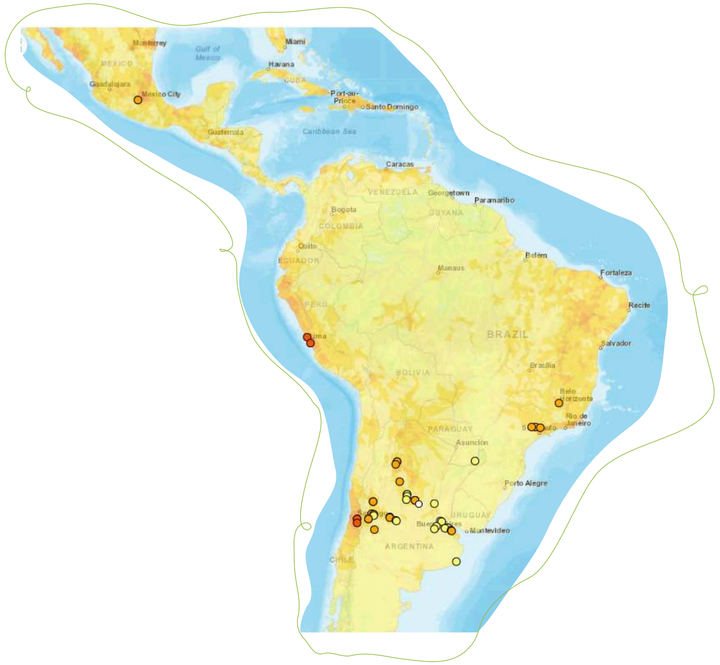
Learn more about Our Water Indicators

ENSURE WATER AVAILABILITY

At Arcor Group, our sustainable water management approach focuses on identifying and prioritizing sites with the highest exposure to water-related risks, using internationally recognized tools. To this end, we apply the WWF Water Risk Filter, which enables the assessment of physical, regulatory, and reputational risks associated with water stress. The analysis includes the georeferencing and classification of all our industrial sites, considering key aspects such as surface and groundwater availability, climate variability, local demand pressure, and compliance with applicable regulations.

During 2025, we continued using this tool and updated the water risk classification of our operations, with a focus on 2030 targets and future scenario analysis.

Current risk map visualized using the Water Risk Filter (WRF)



WWF Water Risk Filter levels

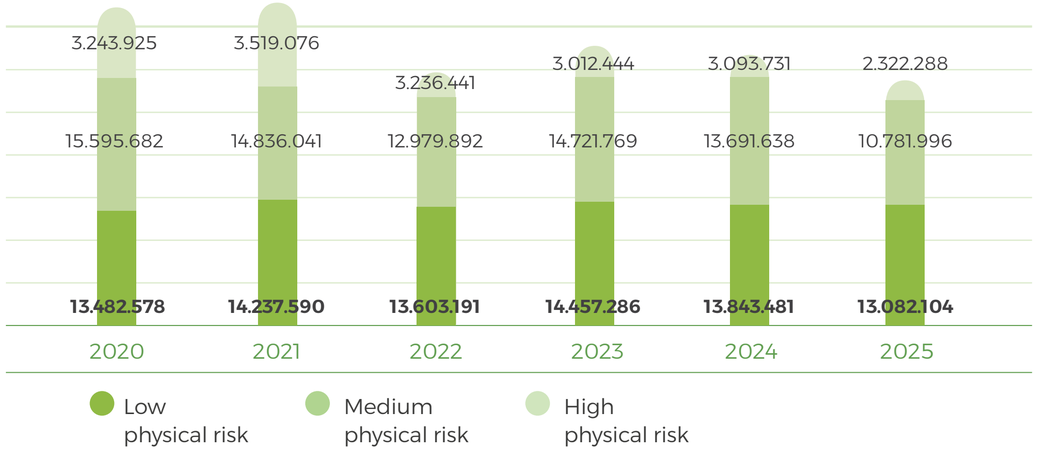
Very low (1.0-1.8)	Low (1.8-2.6)	Medium (2.6-3.4)	High (3.4-4.2)	Very high (4.2-5.0)

Water is used in our production processes and is withdrawn from watersheds primarily for industrial purposes. We consider that the total volume of water withdrawn is consumed within operations—whether incorporated into products, dissipated, or used in processes—without direct return flows to the original water body. Water withdrawal management focuses on responsible use, monitoring of abstractions, and operational efficiency, with particular attention to areas facing higher water stress.

A total of 8.87% of the water used by Arcor Group comes from areas identified as high-risk or water-stress zones[25], reinforcing the need for differentiated management and specific risk mitigation measures.

[25] Excludes the Chacabuco and Baradero plants. Also excludes water consumption for agricultural purposes in Arcor Group's fruit farms.

Water Consumption by Risk Level (m³)[26]



Water Extraction by Source in High Water-Risk Areas (m³)[27]



Analysis of water consumption by risk level shows that, overall, volumes remain within historical ranges. Compared to 2020, operations located in high physical risk areas achieved a 32.24% reduction in specific water consumption. This result was achieved despite a 5.65% increase in production, enabling a reduction in water withdrawal (blue water footprint) of 921,637 m³, thereby helping to alleviate pressure on watersheds with higher levels of stress.

In operations located in high physical water-risk areas, approximately 90% of total water withdrawal comes from groundwater sources. This high dependence on aquifers reinforces the importance of adopting a water risk–based approach to ensure operational continuity and requires strict and preventive management of water withdrawals, based on technical criteria and a long-term perspective.

In response to this challenge, we implement targeted measures to reduce pressure on groundwater sources in critical areas, prioritizing efficiency, increased recirculation and reuse, and strengthened monitoring of water withdrawals. Looking ahead, we will continue focusing on progressive strategies to optimize water resources, contributing to preserving resource availability, mitigating physical risks associated with water stress, and sustaining responsible business practices across our operations.

Learn more about Our Water Indicators

[26] The values for 2024 have been updated compared to those reported in the 2024 Sustainability Report, following a review of consumption data at the Toluca (Mexico) and Cerrillos (Chile) sites.

[27] The values for 2024 have been updated compared to those reported in the 2024 Sustainability Report, following a review of consumption data at the Toluca (Mexico) and Cerrillos (Chile) sites.

Own Water Abstraction and Water Resource Monitoring

In high water-stress contexts, the management of own water abstraction is a strategic pillar to ensure supply security and reduce exposure to risks related to resource availability and quality. For this reason, we implement abstraction systems that integrate continuous monitoring, source preservation, and water quality control, ensuring responsible, evidence-based management.

We conduct site-specific hydrogeological studies that assess both the static and dynamic levels of our wells, enabling localized analysis of the condition of the watersheds that supply our operations. This information is key to operating sustainably in water-stressed areas, as it allows us to optimize resource use and support long-term availability.

The assessment covers **70% of the Group's total wells, of which 86% are located in areas of high water stress.** Rigorous monitoring of groundwater extraction capacity, together with feasibility studies of own water resources, strengthens our autonomy and supports informed decision-making that prioritizes efficient water use, resource conservation, and long-term availability.

Hydrogeological Studies at Bagley Salto (Buenos Aires Province), Bagley Totoral (Córdoba), and Fincas El Porvenir (Mendoza)

As part of new well development projects, geophysical prospecting surveys were conducted in advance. This methodology, although indirect—since it does not involve soil sampling as in drilling, but rather the measurement of resistivity values—allows estimation and inference of lithological conditions across different points in the study area. It also represents a cost-effective alternative to exploratory drilling.

To complement these studies, prior data from previous work were considered, and additional vertical electrical soundings (VES) were carried out to increase data density and improve analysis accuracy.

VES are used to identify areas with abstraction potential and assess the continuity of aquifer layers. If results are favorable, exploratory drilling, sampling, and hydrogeological modeling are conducted to validate water quality and the sustainability of available resources.

Graphical references showing the location of geoelectrical prospecting points (VES)



New Wells at Arcor San Rafael (Mendoza) and Bagley Salto (Buenos Aires Province)

To ensure the availability of potable water, a new well was drilled at Arcor San Rafael (Mendoza), including testing and connection to the existing system.

At the Arcor San Rafael plant, located in Mendoza Province, a new well was drilled to ensure the availability of potable water. The project included drilling, testing, and connection to the existing system, enhancing supply reliability in a high water-risk area and strengthening the site's operational resilience.



Arcor San Rafael Well, Mendoza

At the Bagley Salto plant, located in Buenos Aires Province, a backup well was developed due to the site's operational criticality. This initiative provides a reliable, self-supplied water source, increasing operational resilience in the face of potential constraints in water availability.



Bagley Salto Well, Buenos Aires Province

ENSURING AND OPTIMIZING INDUSTRIAL EFFLUENT TREATMENT

Industrial effluent treatment is managed under a preventive approach and in strict compliance with applicable environmental and sanitary regulations, with the objective of reducing pollutant loads, protecting water bodies, and minimizing impacts on both aquatic ecosystems and the communities that depend on them for their daily activities and well-being.

Currently, 100% of production units are equipped with effluent treatment systems: 91% have on-site systems (primary and secondary), while 9% (4 industrial plants) use third-party treatment services. This full coverage ensures efficient and responsible management of wastewater generated in industrial processes.

Of the 45 plants that generate effluents, 46.7% (21) discharge into surface water bodies, 17.8% (8) reuse treated effluents for irrigation, and 35.5% (16) discharge into sewer systems. In all cases, discharges comply with the physicochemical and biological parameters required by applicable regulations.

Volumes of treated and discharged effluents show a downward trend in total discharge, in line with reduced water consumption, process optimization, and the expansion of recirculation and reuse practices. This trend contributes to reducing pressure on receiving water bodies and reinforces our commitment to responsible water management.

Effluent Discharge by Destination (excluding Baradero and Chacabuco)

Destination	2022 (m^3)	2023 (m^3)	2024[28] (m^3)	2025 (m^3)
Surface Water[29]	20,468,954	21,394,072	20,263,290	18,283,842
Irrigation[30]	69,036	59,107	86,554	122,316
Third-Party Receiving Systems[31]	539,002	527,607	476,096	691,659
Total	**21,076,992**	**21,980,786**	**20,825,940**	**19,097,817**

Effluent Discharge by Destination (including Baradero and Chacabuco)

Destination	2022 (m^3)	2023 (m^3)	2024[32] (m^3)	2025 (m^3)
Surface Water	22,078,609	23,454,666	22,396,903	20,545,071
Irrigation	69,036	59,107	86,554	122,316
Third-Party Receiving Systems	539,002	527,607	476,096	691,659
Total	**22,686,647**	**24,041,380**	**22,959,553**	**21,359,046**



Learn more about Our Water Indicators

[28] Values for 2024 show variations compared to the previous report as a result of improvements in internal controls and measurement system accuracy During this process, discrepancies were identified in the operation of certain flow meters, which were subsequently corrected, enabling more consistent and representative effluent data.

[29] Authorized receiving bodies such as rivers, streams, and stormwater channels.
[30] Irrigation on company-owned land.
[31] Sanitary sewer collectors, industrial park sewer systems, and removal by vacuum trucks.

[32] Values for 2024 differ from those reported previously as a result of strengthened internal controls and improved measurement system accuracy. During this process, discrepancies were identified in the operation of certain flow meters, which were subsequently corrected, enabling more consistent and representative effluent data.

Contingency System at Papel Misionero Plant (Argentina)

At the Papel Misionero plant, a contingency system was implemented, including the construction of a retention lagoon with a capacity of 20,000 m³, equipped with automated control systems. This infrastructure enables the management of operational deviations and ensures that effluents are properly treated prior to discharge, strengthening response capacity to unforeseen events and ensuring compliance with regulatory parameters.





Contingency System at Papel Misionero Plant

New Wastewater Treatment Plant at Arcor San Luis (Argentina)

The wastewater treatment plant at Arcor San Luis was inaugurated in June 2025, with an investment of USD 1,920,000. Its design includes aeration and sedimentation modules, as well as sludge storage systems, enabling expanded treatment capacity and optimized compliance with Decree 1494/18. The project also incorporates the possibility of reusing treated water for irrigation and other applications, contributing to more efficient water resource management.









New Wastewater Treatment Plant at Arcor San Luis

CLIMATE ACTION AND BIODIVERSITY

We recognize that food production depends on nature and the ecosystem services that sustain our production landscapes, such as water availability, climate regulation, soil fertility, and biodiversity. For this reason, we believe that efforts to **mitigate climate change and reverse biodiversity loss are both necessary and urgent.**

We are committed to addressing climate change through the progressive reduction of our greenhouse gas emissions and by strengthening the resilience of our operations and value chain. We are also committed to preserving biodiversity by promoting a positive interaction between production areas and natural ecosystems.

Through these commitments, we aim to contribute to an orderly transition toward a low-carbon economy, while protecting and regenerating the production landscapes in which we operate.

2030 TARGETS	2025 RESULTS
Reduce greenhouse gas emissions (GHG) by 30% (tnCO2eq/ton produced) compared to 2017 levels.[33]	**33.4%**
Energy and Fuels	
Reduce electricity and natural gas consumption by 15% comparedto baseline levels.	**10.4%**
Ensure that 80% of purchased electricity comes from renewable sources.	**76.19%**
Transportation	
Reduce total transport emissions by 20% compared to 2017 levels.	**26.0%**

COMMITTED TO CHILDREN

Climate mitigation and biodiversity conservation actions are aligned with the Children's Rights and Business Principles (CRBP) Nos. 1, 7, and 10, by protecting the health and development of children and adolescents through emissions reduction, ecosystem conservation, and the prevention of environmental impacts.



[33] This target was defined in 2021 based on Arcor Group's Corporate Greenhouse Gas Emissions Inventory through 2022, which did not include the following emission sources: under Scope 1, emissions from primary corn production and emissions associated with the company's own production of sugarcane, raw milk, and wood; and under Scope 3, purchased goods and services, fuel- and energy-related activities, upstream and downstream transportation and distribution, emissions from recovered paper baling, and processing of sold products. Based on the updated inventory, prepared in accordance with the GHG Protocol, since 2024 we have been advancing the review of mitigation actions to define a new target that includes emission reduction objectives across all inventory categories.

CLIMATE CHANGE STRATEGY

Our **Climate Change Strategy** guides the reduction of Arcor Group's carbon footprint and the progressive decarbonization of our value chain, prioritizing the management of key emission sources while integrating efficiency, competitiveness, and resilience criteria. The strategy is implemented through a Mitigation Plan and specific lines of action by business and emission category:

- Reduce energy intensity and accelerate the transition to renewable energy sources (electricity and thermal uses).
- Improve efficiency and reduce the carbon intensity of transport and logistics.
- Develop and strengthen regenerative agricultural and sustainable management practices that contribute to emissions reduction and, where applicable, increase carbon sequestration in soils.
- Assess complementary alternatives to support long-term climate objectives, prioritizing emissions reduction at source.

Implementation began in 2021. In 2023, we conducted a comprehensive review of the strategy to strengthen alignment with international standards and best practices, including **Science Based Targets initiative (SBTi)** criteria, and to consolidate the technical foundations for defining and potentially submitting science-based targets. As a starting point, we updated our Corporate Greenhouse Gas (GHG) Emissions Inventory, with particular emphasis on strengthening Scope 3 emissions analysis to achieve a more representative view of our activities and the most relevant emission sources across our value chain.

In terms of **governance** of the Climate Change Strategy, the Sustainability Committee conducts periodic monitoring and reviews progress in this area at least once a year. At the management level, we have a Climate Change Working Group—comprising Energy, Logistics, and Agribusiness—that meets semiannually to coordinate plans, monitor progress on key actions, and update the mitigation roadmap.

During 2024 and 2025, based on the updated inventory, we carried out a process to identify and prioritize mitigation opportunities across the most relevant emission categories. This work, as part of our **Mitigation Plan**, included the assessment of alternatives such as the adoption of new technologies, process improvements, equipment upgrades, and project management optimization, with a focus on technical feasibility and emissions reduction potential. These efforts laid the groundwork for defining a roadmap **toward 2030 and 2035**, aligned with the **emissions reduction trajectory of the Paris Agreement**, and strengthened the technical foundations required to advance the definition and potential submission of targets to the SBTi.

As part of strengthening management capabilities, we incorporated the **BONO$_2$ platform**, a technological solution designed to systematize GHG inventory management at the site level, improve data quality and traceability, and support the development of decarbonization roadmaps for each operation. At the end of 2025, Phase I of implementation began, covering 31 sites across the Agribusiness, Chile, Mexico, and Peru operations, with Phase II planned for the first half of 2026.

Adaptation Plan: Climate Risk Assessment and Scenario Development

In 2025, we adopted the CARES platform to strengthen the identification and assessment of physical climate risks across our operations. The platform enables the analysis of current and future climate scenarios, the estimation of the evolution of relevant hazards, and the provision of technical inputs to prioritize adaptation actions based on exposure and criticality across 100% of Arcor Group's operational sites. This tool provides a robust technical foundation to identify and quantify physical climate risks over the short, medium, and long term, and to integrate this information into decision-making and corporate adaptation planning. Looking ahead, these insights will support the development of site-specific Adaptation Plans.

The analysis covers 12 climate variables, including extreme temperatures, intense precipitation, droughts, floods, wind events, and wildfire risk; four time horizons (present, 2030, 2050, and 2080); and eight climate scenarios aligned with the Intergovernmental Panel on Climate Change, in line with international standards and commitments such as the Paris Agreement, CDP, Global Reporting Initiative (GRI), Science Based Targets initiative (SBTi), and Task Force on Climate-related Financial Disclosures (TCFD). This integrated approach enables us to assess the evolution of risks and their potential impact on operational continuity, while supporting the integration of climate considerations into operational planning and resilience building.

Among the key findings, 51 sites were identified with a projected higher risk of high-temperature days (>35°C), 43 sites with increasing risk of extreme temperatures (>40°C), and 41 sites with greater exposure to maximum daily precipitation events. This information is critical for the design and strengthening of site-specific Climate Change Adaptation Plans, supporting a more preventive and resilient approach aligned with our Climate Change Strategy.

Greenhouse Gas (GHG) Emissions Inventory

Since 2017, we have calculated our greenhouse gas (GHG) emissions in accordance with the guidelines of the GHG Protocol.

In 2025, we completed the CDP Climate Change questionnaire for the fourth consecutive year, reaffirming our commitment to transparency and continuous improvement. In this edition, we achieved a “C” score, reflecting progress in both our strategy and the quality of our inventory. We also participated for the first time in the CDP Forests and Water questionnaires, achieving a “C” score in both cases.

From 2023 onwards, following a materiality assessment of our emissions, we defined a set of Scope 3 categories that we consider representative of our activities and relevant for climate management. This enabled us to identify key categories to begin directing mitigation actions with impact across the value chain.

The **2025 GHG Inventory** includes Arcor Group’s operations in **Argentina, Brazil, Chile, Peru, and Mexico.** Emissions were calculated in accordance with the methodology established in the **GHG Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard.**

Corporate Inventory [34]

Year[35]	2023	2024	2025
SCOPE 1 (t CO_2)			
GHG from Diesel	4,242	4,632	3,630
GHG from Natural Gas	287,038	279,493	276,668
GHG from Fuel Oil	12,653	14,294	12,916
GHG from LPG	1,935	1,643	1,980
Fugitive Emissions	14,456	13,059	8,025
Non-Kyoto Protocol Emissions	1,539	2,218	1,576
Effluent Treatment	2,090	1,529	2,188
Emissions from Primary Corn Production	1,946	874	1,703
Emissions from Own Sugarcane Production	8,965	7,175	8,328
Emissions from Own Milk Production	15,461	2,733	2,697
Emissions from Own Wood Production	283	283	299
Total ALCANCE 1	**350,608**	**327,933**	**320,010**
SCOPE 2 (t CO_2)			
GHG from Electricity	123,014	120,691	118,030
Total SCOPE 2	**123,014**	**120,691**	**118,030**
SCOPE 3 (t CO_2)			
Transportation	286,986	235,427	243,918
Ice Cream Commercialization	10,558	10,558	10,558
Waste	12,783	9,098	5,729
Goods and Services	414,662	307,959	385,283
Energy and Fuel-Related Activities	171,013	139,150	143,585
Ups/Down	545	6,789	6,789
Emissions from Recovered Paper Baling	138	138	150
Processing of Sold Products	285,206	397,886	253,928
Total SCOPE 3	**1,181,891**	**1,107,005**	**1,049,940**

[34] Shaded categories are excluded from the scope of the 2030 target. The specific GHG emissions target was defined in 2021 based on Arcor Group’s Greenhouse Gas Emissions Inventory, which did not include the following emission sources: under Scope 1, emissions from primary corn production and emissions associated with the company’s own production of sugarcane, raw milk, and wood; and under Scope 3, purchased goods and services, fuel- and energy-related activities, upstream and downstream transportation and distribution, emissions from recovered paper baling, and processing of sold products. In 2023, the scope of the inventory was expanded to include these categories; therefore, the indicator has been monitored in parallel since that year.

[35] Values of the GHG Emissions Inventory were adjusted compared to those reported in the 2024 Sustainability Report as a result of a continuous improvement process in data quality. The updates include: (i) correction of corporate emission factors applied to natural gas and electricity consumption; (ii) post-closing adjustments to the inventory in the categories of fugitive emissions and emissions outside the Kyoto Protocol; (iii) updates to operational data related to effluent treatment; and (iv) revisions made by plants to waste-related data. Additionally, adjustments were incorporated in the categories of fuel- and energy-related activities and processing of sold products, associated with improvements in consumption data and the correction of an error identified in the initial analysis of these categories. These adjustments do not imply changes to the reporting boundary or the methodology applied and reflect strengthened internal processes for inventory management, control, and data traceability. The results do not include emissions associated with operations at the Baradero and Chacabuco plants.

Total and Specific GHG Emissions (tCO_2e) and tCO_2e) per ton produced)

Year	2020	2021	2022	2023	2024	2025
TOTAL EMISSIONS (tCO_2e)	829,720	835,732	788,709	1,655,513	1,555,629	1,487,980
tCO_2e per ton produced						
tCO_2e per ton produced (2017 Inventory Base)	0.397	0.379	0.351	0.333	0.328	0.305
tCO_2e per ton produced (2023 Inventory Base)				0.727	0.736	0.662
TOTAL SCOPE 1	282,107	261,790	329,802	350,608	327,933	320,010
tCO_2e per ton produced (2017 Inventory Base)	**0.135**	**0.119**	**0.147**	**0.142**	**0.150**	**0.137**
tCO_2e per ton produced (2023 Inventory Base)				**0.154**	**0.155**	**0.142**
TOTAL SCOPE 2	195,599	232,543	122,637	123,014	120,691	118,030
tCO_2e per ton produced	**0.094**	**0.105**	**0.055**	**0.054**	**0.057**	**0.053**
TOTAL SCOPE 3	352,014	341,400	336,269	1,181,891	1,107,005	1,049,940
tCO_2e per ton produced (2017 Inventory Base)	**0.160**	**0.155**	**0.150**	**0.104**	**0.093**	**0.093**
tCO_2e per ton produced (2023 Inventory Base)				**0.5191**	**0.5235**	**0.4671**

During 2025, Arcor Group's total emissions reached **1,487,980 tons of CO_2 equivalent (tCO_2e),** considering all three scopes. This represents a 4.3% reduction compared to 2024 and a 10.1% reduction compared to 2023. This performance is mainly driven by a decrease in absolute emissions in Scopes 1 and 2, primarily associated with reduced fossil fuel consumption, improved energy efficiency, and increased sourcing of renewable electricity.

In 2025, we achieved a 33.4%[36] reduction in specific GHG emissions compared to the 2017 baseline, based on the inventory methodology in place at that time. Following the expansion of the inventory scope in 2023, specific GHG emissions decreased by 8.9%.

This performance confirms the positive impact of the mitigation actions implemented and provides a key input for defining the Group's decarbonization pathway toward 2030 and 2035, as well as for ongoing alignment with a trajectory consistent with the Paris Agreement.



[36] In 2017, emissions intensity was 0.458 tCO_2e per ton produced.

The **main mitigation actions implemented** and their respective progress are detailed below:

- **Reduced electricity and fuel** consumption through process optimization and the implementation of technological improvements, as part of the Energy Performance Program.
- **Replaced boilers** at the Recreo, San Rafael, and Mar del Plata sites, contributing to improved energy efficiency and lower emissions.
- **Upgraded refrigeration systems**, by replacing higher-impact refrigerants with lower-impact alternatives:
  - Replacement of R22 with R513A in cooling equipment.
  - Replacement of R22 with R410A in compressor systems.
- Incorporated **new renewable energy supply agreements** in Argentina.
- Reduced the transport-related carbon footprint through the **use of high-capacity trucks,** improving efficiency per ton transported.
- Optimized the logistics chain by increasing the transport of raw materials and finished products using CNG-powered vehicles, with the fleet growing by 80% compared to 2024.
- **Reduced emissions associated with industrial solid waste management,** progressing toward the 2025 target of the Zero Waste Program.

For more details on how we reduce transport emissions, see the Transport Emissions section in this report and visit our Sustainable Logistics webpage.



Energy Performance

Energy use accounts for 39% of Arcor Group's greenhouse gas (GHG) emissions. For this reason, energy management plays a central role in our **Climate Change Strategy** and is a key enabler of emissions reduction, aligned with a decarbonization pathway consistent with the objectives of the Paris Agreement.

Our approach seeks to balance long-term energy sustainability with evolving contextual scenarios, ensuring a reliable, high-quality, and cost-efficient energy supply, while progressively reducing consumption to optimal levels across all operations. This commitment is supported by a corporate culture focused on energy best practices and the responsible use of natural resources.

Our **Energy Performance Strategy**, in place since 2017, is aligned with international energy management best practices and the continuous improvement principles promoted by standards such as ISO 50001. It is structured around three pillars, with short-, medium-, and long-term actions:

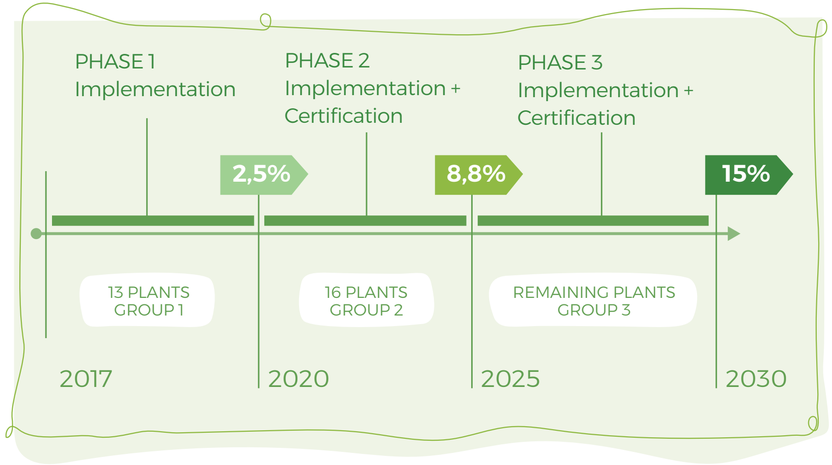
- **Energy Intensity:** We implement actions based on a comprehensive analysis of market, regulatory, political, and technological contexts. This pillar includes the definition of corporate operational standards, energy data management, and energy sourcing management, considering price, cost, and availability.
- **Energy Efficiency:** We implement initiatives aimed at reducing the specific energy consumption of production processes through technological improvements and the incorporation of new technologies, prioritizing the main energy uses across all energy sources.
- **Energy Savings:** We promote the reduction of absolute energy consumption through awareness and training initiatives, strengthening an organizational culture based on best practices in operation, maintenance, and energy conservation.

To implement these actions, we have a specialized committee that leads the **Energy Performance Program**, focused on:

- Reducing environmental impact and GHG emissions.
- Improving operational profitability.
- Ensuring compliance with applicable regulations.
- Defining the energy mix and optimal sourcing strategies.
- Optimizing energy intensity and efficiency of equipment and processes.
- Proposing concrete energy reduction and savings measures.
- Training and raising awareness among employees.
- Exploring new technologies and environmentally responsible business opportunities.
- Diversifying the energy mix.

Energy Management System (EnMS)

To operationalize the Energy Performance Strategy, Arcor Group implements a corporate-wide Energy Management System (EnMS), aimed at continuous improvement in energy performance and the sustained reduction of energy consumption and associated emissions. The EnMS is progressively deployed across all industrial plants in three phases:



PHASE 1: 2017

- Arcor Golosinas Arroyito
- Arcor San Pedro
- Arcor Arroyito PMH1
- Arcor Arroyito PMH3
- Arcor La Providencia
- Arcor Villa Mercedes
- Arcor San Juan
- Arcor Caroya
- Arcor Arroyito CT Mario Seveso
- Bagley Salto
- Cartocor Arroyito Papel
- Cartocor Arroyito Cartón
- Cartocor Totoral

PHASE 2: 2021

- Arcor Misky PMH2
- Arcor Misky Golosinas
- Arcor Estirenos
- Arcor Recreo
- Arcor Río das Pedras (Br)
- Arcor Bragança (Br)
- Arcor Santiago (CL)
- Cartocor Paraná
- Cartocor Luján
- Cartocor Quilmes
- Cartocor Ranelagh
- Cartocor Mendoza
- Bagley Villa Mercedes
- Bagley Totoral
- Bagley Córdoba
- Mundo Dulce (Mx)

PHASE 3:: 2025

- Arcor San Rafael
- Arcor Mar del Plata
- Arcor Chancay (Pe)
- Bagley Campinas (Br)
- Bagley Cotangem (Br)
- Bagley Santiago (CL)
- Cartocor San Francisco (CL)
- Cartocor San Juan
- PM San Luis
- PM Misiones
- Ardion Baradero
- Ardion Chacabuco

Plants included in Phases 1 and 2 account for 88% of Arcor Group's total energy consumption, enabling initial efforts under the Energy Performance Program to focus on the highest-impact sites. During Phase 2, launched in 2021, the Program's methodology was implemented in 93% of the originally planned plants, also incorporating some facilities initially scheduled for Phase 3 (2026–2030). In 2025, the Energy Performance Program advanced into its third phase of development. By year-end, 83% of Arcor Group's operational plants were applying the Program's methodology, including the Baradero and Chacabuco plants. In 2026, 100% of production plants will be incorporated into the Program, consolidating its implementation at the corporate level.

In 2025, plants covered by the Energy Performance Program achieved a 10.4% reduction in total energy consumption compared to their respective baselines[37].



[37] Baselines are defined at the plant level and were primarily established in 2018 and 2019.

Reduction in Total Energy Consumption[38]

2020	2021	2022	2023	2024	2025	2025 TARGET
-6.4%	-6.58%	-7.94%	-8.06%	-8.56%	-10.4%	-8.8%

In 2025, all of Arcor Group's businesses recorded improvements in their energy efficiency indicators, reflected in reduced energy consumption across their production processes.

The most significant reductions were achieved in Agribusiness (15.7%), Food (14.7%),Biscuits (11.5%), Energy and Services (10.5%), Chocolates (10%), Packaging (5.6%), and Confectionery (1.9%)[39].

These reductions were achieved through the implementation of the following actions:

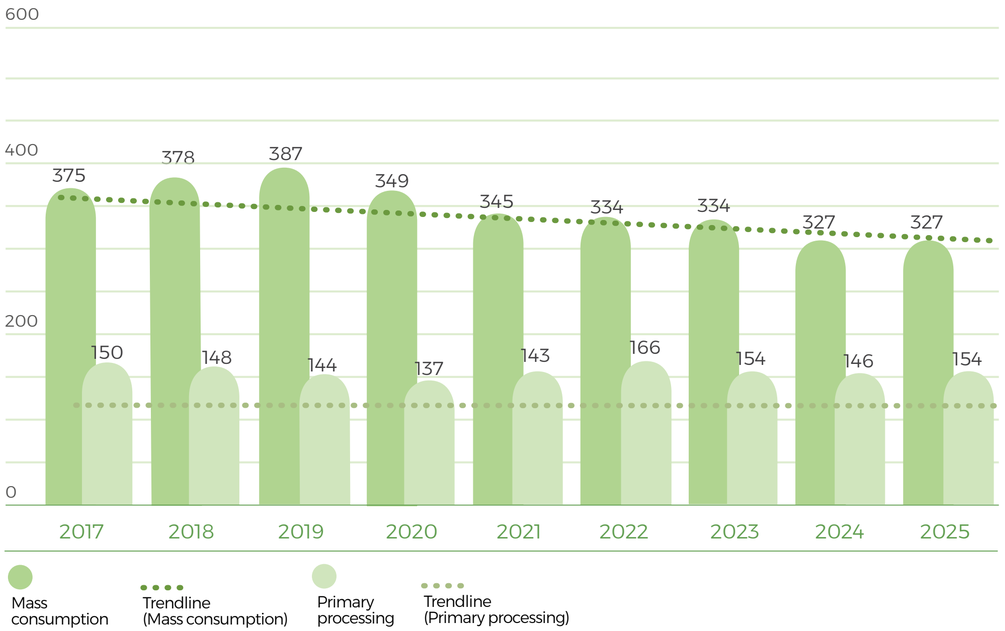
- **Updates and technological modernization of processes and production lines**
- **Replacement of equipment with higher-efficiency alternatives, such as IE3 motors**
- **Automation systems incorporating variable speed drives**
- **Optimization of pumping systems and improvements in compressed air systems**
- **Efficiency improvements in key equipment, such as ovens**
- **Replacement of major equipment, including boilers and air compressors**
- **Standardization and monitoring of basic equipment maintenance conditions**
- **Recovery and reuse of condensate from steam systems**

In terms of specific electricity consumption, since 2017 we have maintained a downward trend across mass consumption businesses (Food, Biscuits, and Chocolates/Confectionery), consistent with the efficiency improvements implemented in production processes.

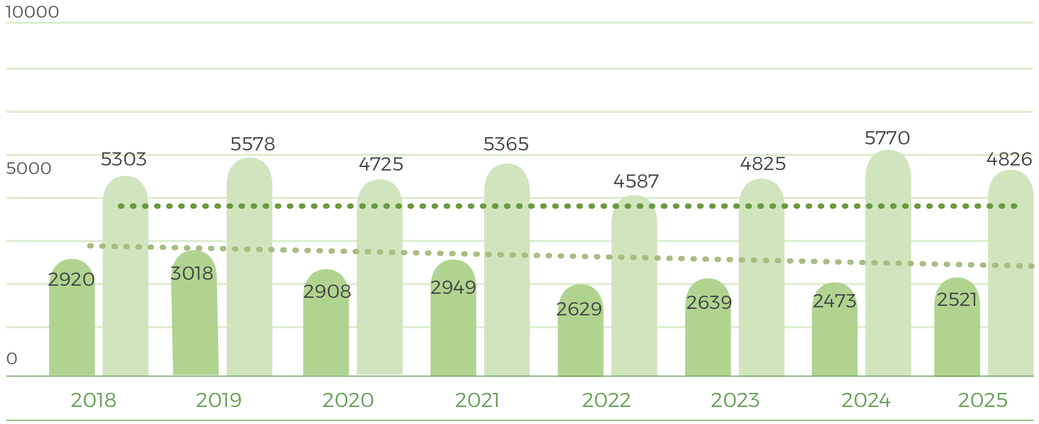
For primary processing businesses (Agribusiness and Packaging), the trend in specific consumption has remained relatively stable. This behavior is explained by the fact that, although reductions in absolute electricity consumption were achieved through operational and technological improvements, production volumes remained relatively constant, limiting variation in the specific indicator.

[39] Results are compared against the baseline year defined for each industrial plant and business unit, in accordance with the corresponding implementation phase.

Electric energy consumption (KW/Ton)



Fuel consumption (MJ/t)



Regarding fuel consumption intensity, a downward trend was maintained, primarily driven by increased production volumes, which enabled a reduction in fuel consumption per ton produced[40].



[40] Primary processing plants: operations involving the processing of raw materials that have not undergone prior industrial processing (e.g., sugarcane, wood, corn). Mass consumption plants: operations for the production of high-demand products (e.g., cookies, confectionery, food products).

Total Energy Consumption | Arcor Group (GJ)

Energy	Type	Consumption 2020 (GJ)	Consumption 2021 (GJ)	Consumption 2022 (GJ)	Consumption 2023 (GJ)	Consumption 2024 (GJ)	Consumption 2025 (GJ)
Non-Renewable Fuels	Natural Gas	7,487,995.4	7,928,450.4	7,917,810.1	6,603,598.7	7,520,057.9	7,423,166
	Fuel Oil	122,352.1	181,017.0[41]	176,251.7	184,993.3	191,894.5	185,259.47
	Diesel	54,652.6	49,975.2	47,273.0	56,555.4	62,327.6	51,621.81
	LPG	28,175.2	30,806.5	33,503.3	30,828.0	22,145.4	31,485.5
	Total	**7,693,175.3**	**8,190,249.1**	**8,174,838.1**	**6,875,975.5**	**7,796,425.4**	**7,691,532.78**
Renewable Fuels	Biomass - Wood Chips	6,649,388.0	5,991,642.0	6,336,555.2	7,261,596.0	6,293,031.9	6,811,083.00
	Biomass - Sugarcane Bagasse	3,134,234.4	3,358,814.4	2,483,855.0	3,645,590.7	3,181,011.0	3,631,093.00
	Biomass - Black Liquor	1,067,024.2	1,262,448.0	1,033,606.8	1,071,494.8	903,029.6	1,048,398.00
	Total	10,850,646.6	10,612,904.4	9,854,017.0	11,978,681.5	10,377,072.5	11,490,574.00
Purchased Electricity	Renewable	254,564.3	444,509.9	382,571.8	554,099.4	563,625.0	746,959.00
	Non-Renewable	64,640.1	420,979.9	393,982.6	423,074.6	314,794.0	233,420.00
	Total	319,204.4	865,489.8	776,554.4	977,174.0	878,419.0	980,380.00
Electricity Sold	Renewable	-4,186.4	-2,205.0	-4,455.4	-2,362.0	-1,540.4	-2,924.53
	Non-Renewable	-30,986.3	-24,824.2	-15,631.6	-19,050.1	-37,425.6	-100,940.04
	Total	**-35,172.7**	**-27,029.2**	**-20,086.9**	**-21,412.1**	**-38,966.0**	**-103,864.57**
Total Energy Consumption within the Organization		**18,827,853.5**	**19,641,614.2**	**18,785,322.5**	**19,810,419.0**	**19.012.950,8**	**20,058,622.21**

In 2025, we consolidated significant progress in reducing the use of fossil fuels—particularly natural gas, fuel oil, and diesel—alongside a higher relative contribution from renewable sources, including both biomass and purchased renewable electricity. These results reflect the effectiveness of the energy efficiency, technological modernization, and operational optimization actions implemented in production processes, and reinforce the Group's trajectory toward lower energy intensity and a progressive reduction in emissions associated with energy consumption.





[41] 2021 fuel oil consumption was restated compared to previous reports.

Energy from Renewable Sources

The transition toward a more sustainable energy mix is one of the pillars of our energy strategy. Along this path, we progressively prioritize the replacement of fossil fuels with renewable sources, both in electricity generation and thermal processes. The increasing use of renewable energy not only contributes to reducing the carbon intensity of our operations, but also strengthens the Group's energy resilience and reduces exposure to regulatory and market risks associated with the climate transition.

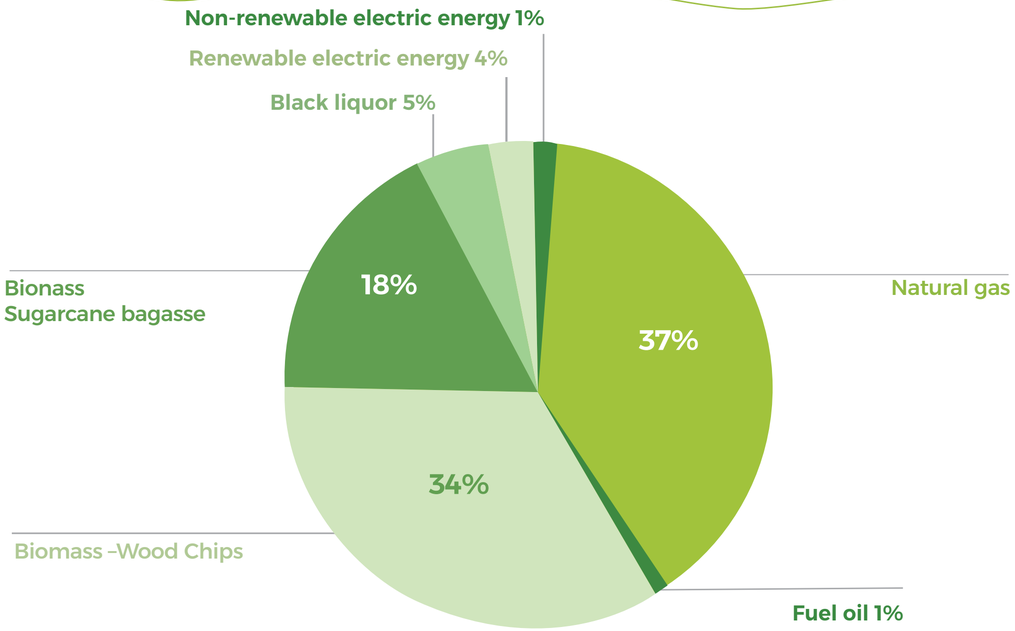
This commitment is reflected in a concrete target: 80% of purchased electricity to come from renewable sources by 2030.

As part of this approach, in Argentina we operate three power generation facilities that reflect the diversity and complementarity of our energy mix. The Mario Seveso Thermal Power Plant uses natural gas under a high-efficiency combined-cycle scheme, optimizing resource use and reducing emissions compared to conventional technologies. In addition, we operate two facilities based on biomass as a primary energy source. The Ing. José Alberto Giai Thermal Power Plant generates electricity from sugarcane bagasse, while the Papel Misionero facility produces energy using wood chips and black liquor, valorizing industrial by-products and promoting circular economy principles.

61%[42] of the energy used comes from renewable sources.

In addition, we source certified renewable energy[43] in Argentina, Brazil, and Chile.

Arcor Group energy matrix



[42] This figure considers total energy consumption (fuels and purchased electricity), excluding the Baradero and Chacabuco plants.
[43] This refers to total certified electricity purchased from third parties, excluding the Baradero and Chacabuco plants.

ARCOR BI Energy Platform

In 2025, we launched the ARCOR BI Energy platform, which enables the visualization and monitoring of key KPIs associated with energy management across our operations, strengthening data-driven decision-making. Key indicators include:

- **Percentage of LED lighting across operations: 90%**
- **Percentage of high-efficiency (HE) motors: 29%**
- **Number of boilers with automatic combustion control systems: 10**
- **Energy audit compliance rate and loss reduction: 78%**
- **Number of plants with automated water extraction control systems: 9**
- **Share of total installed motor power equipped with variable frequency drives (VFDs): 25%**
- **Progress in condensate return at plant level: 45%**

Overall, the actions implemented in energy performance reflect an integrated approach that combines operational efficiency, the transition to renewable energy, and strengthened management practices. This approach enables emissions reduction, enhances business competitiveness, and supports a progressive transition toward a more sustainable energy mix, aligned with the company's climate commitments.

Transport Emissions

Logistics for the sourcing of raw materials and the distribution of finished products represents one of the main Scope 3 emissions categories, accounting for more than 14% of the Group's total GHG emissions. In 2025, we continued advancing our **Sustainable Logistics Plan**, implementing actions aimed at reducing emissions per ton transported.

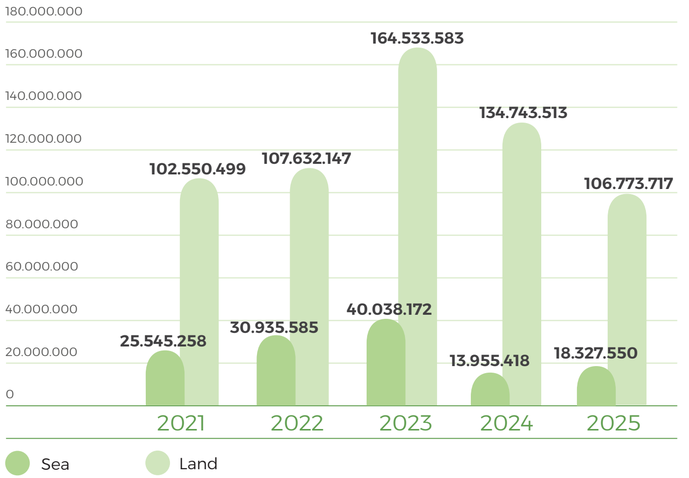
- **Bi-trains (high-capacity multi-trailer trucks):** We carried out **1,250 trips,** achieving **92% higher load capacity** compared to conventional trucks and **reducing GHG emissions per ton transported by 18%** when using this type of vehicle. Bi-train trips increased by 22% compared to 2024.
- **CNG Fleet (compressed natural gas):** We completed a total of 3,750 trips using vehicles powered by this fuel. In addition, our suppliers' fleet includes **90 CNG-powered** trucks, representing an 80% increase compared to 2024.
- **Last-Mile Logistics:** We continued expanding deliveries using **electric trucks,** completing **200 deliveries of POS materials and finished products to customers.**
- **Maximum Load Utilization:** We optimized the available space in each transport unit to improve trip efficiency, achieving an **average load factor of 63.72%**. In addition, the GRU pallet optimization project continued to improve space efficiency per pallet for finished products.
- **Direct Deliveries:** We promoted direct deliveries from primary warehouses to end customers, avoiding intermediate transfers and reducing the logistics footprint, reaching **36.1% of direct deliveries.**

Overall, the actions implemented enabled a 9% reduction in transport-related emissions compared to 2024.

Transport Emissions (tCO_2e)

Country	2022 (Base Year)	2023	2024	2025
Argentina	268,972[44]	252,469	235,427	219,012
Brazil	15,299	16,518	20,929	14,393
Chile	20,643	9,541	3,838	3,239
Mexico	8,975	8,458	7,274	7,274
Total	**313,889**	**286,986**	**267,468**	**243,918**

Kilometers traveled



Learn more about Our Sustainable Logistics Plan

[44] Restatement of information due to formula adjustment.

BIODIVERSITY STRATEGY

We continue to advance our **Biodiversity Strategy**, reinforcing our commitment to ecosystem preservation and the integration of production activities with natural areas. Protected areas provide **key ecosystem services**, such as climate regulation and the provision of water and food, while also contributing to education on sustainable development. In Argentina, we operate **13 sites** that include protected areas and High Conservation Value (HCV) zones, strengthening the link between conservation and productive activities.

The incorporation of the **Other Effective Area-Based Conservation Measures (OECMs)**[45] approach represents a relevant reference for Arcor Group, as it enables the recognition and valuation of biodiversity conservation actions carried out within production landscapes and value chains, even when conservation is not their primary objective. This approach aligns the company with international biodiversity frameworks, strengthens the integration of production, conservation, and territorial development, and contributes to the generation of positive and sustained long-term outcomes for in situ conservation, while reinforcing environmental performance, sustainable business management, and the social license to operate.

Natural areas under conservation cover nearly 20,000 hectares[46]

These areas correspond to sites owned and managed by the Group and combine natural and productive environments, based on internal land-use planning and conservation criteria.

	2025		
	Operational Site		
	Natural Environment (ha)	Productive Environment (ha)	Number of Sites
La Providencia Sugar Mill	3,879	2,359	1
Papel Misionero (Misiones)	16,078	6,529	11
“El Porvenir” Farm (Mendoza)	2.5	110	1
Total	**19,959.5**	**8,998**	**13**

During 2025, we initiated a structured approach to identify **sensitive locations** and gain a preliminary understanding of **relevant nature-related interactions** (impacts and dependencies) across company-owned sites and selected value chain activities. This work is aligned with the TNFD (LEAP) approach as a reference framework to:

- **Locate** operations in or near areas of biodiversity significance;
- **Assess** environmental pressures and conditions (e.g., fragmentation, land-use change, wildfire risk);
- **Prioritize** topics and sites for further analysis of risks, opportunities, and management measures in subsequent stages.

This process strengthens alignment with the Kunming-Montreal Global Biodiversity Framework, applicable national guidelines, and disclosure requirements through CDP.

At this stage, we applied the **Biodiversity Risk Filter** (BRF), developed by the World Wide Fund for Nature (WWF), to identify and prioritize nature-related risks, impacts, and dependencies based on geographic location and type of activity. The tool integrates scientific information and international datasets to assess pressures on nature, ecosystem condition, and dependencies on ecosystem services, providing a structured initial assessment of biodiversity-related risks and supporting strategic decision-making.

Based on these inputs, we will define a work plan to deepen the analysis of the most relevant topics and sites.

[45] The concept of Other Effective Area-Based Conservation Measures (OECMs) was defined by the Convention on Biological Diversity in Decision 14/8 (2018). These measures recognize governance and management arrangements that, while not corresponding to formally designated protected areas, generate demonstrable benefits for biodiversity conservation and associated ecosystem services, as well as—where applicable—cultural, social, and economic values. OECMs contribute to the achievement of the Global Biodiversity Framework, particularly the target of conserving at least 30% of the planet’s terrestrial and marine areas by 2030, promoting conservation systems that are integrated, representative, connected, and effectively and equitably managed.

[46] They are located in two of the most important ecoregions in northern Argentina: the Atlantic Forest (also known as the Misiones Rainforest), in Misiones Province, and the Yungas (also known as the Tucumano-Bolivian Rainforest), in Tucumán Province.

Protected Productive Landscape

Biodiversity Monitoring at El Porvenir Farm

As part of the CREA InBioAgro project, Indicators for Biodiversity Conservation in Agroecosystems, a biodiversity assessment was conducted at El Porvenir Farm, located in Tunuyán, Mendoza. The objective was to identify ecologically valuable environments and define management strategies that promote conservation without affecting productivity. Based on satellite imagery analysis and interviews, ten sampling sites were selected in non-productive areas, where surveys were conducted on spontaneous vegetation, aerial arthropods, soil mesofauna, and birds. The site has well-established water management practices and structural features favorable to biodiversity, enabling the definition of future actions to enhance its ecological value.

As a result, 45 bird species were recorded, including one species of national conservation concern: the burrowing parrot (Cyanoliseus patagonus), classified as Threatened according to MAyDS–Aves Argentinas (2017). However, according to the International Union for Conservation of Nature (IUCN), this species is currently classified globally as Least Concern (LC). The project will continue during 2026.

In partnership with Fundación ProYungas, we continued advancing the implementation of actions aimed at the **conservation, restoration, and regeneration of High Conservation Value** areas under the company's operational control. This approach is framed within global biodiversity protection frameworks, integrating productive management with the preservation of biodiversity, ecosystem services, and landscape functionality, while incorporating the social and community dimension as a core pillar of sustainable, long-term territorial management.

The program is structured around **five main pillars:**

- **Land-Use Planning:** Comprehensive analysis of the environmental, social, and productive context of the Protected Productive Landscape (PPL) program area, aimed at identifying conservation values, risks, and potential impacts, and guiding strategic decision-making.
- **Continuous Improvement of Socio-Environmental Performance:** Identification of critical stages from an environmental and social perspective, prioritizing actions to prevent, minimize, and mitigate impacts, as well as promote practices that contribute to biodiversity conservation and restoration.
- **Environmental and Social Monitoring and Evaluation:** Definition and monitoring of key indicators to measure impacts, results, and trends, assess the effectiveness of implemented actions, and enable evidence-based adjustments in line with established objectives and commitments.
- **Internal and External Communication:** Planning and implementation of communication actions to ensure transparency, traceability of progress, and the dissemination of the program's objectives, results, and lessons learned.
- **Strategic Partnerships with Territorial Stakeholders:** Strengthening alliances with institutions, organizations, and local communities, promoting participation, dialogue, and alignment of interests to achieve shared conservation and sustainable development goals.





La Providencia Sugar Mill

The La Providencia sugar mill, located in the Monteros Department, Tucumán Province, covers 6,238 hectares, where natural environments predominate, accounting for approximately 75% of the total area. These areas mainly include the Yungas of the Aconquija mountain range and, at higher elevations, high-Andean ecosystems. The remaining 25% corresponds to transformed areas, primarily used for sugarcane cultivation, along with land allocated to citrus crops and forest plantations.

As part of biodiversity conservation efforts, a **wildlife monitoring program** was carried out, combining the second phase of mammal monitoring using camera traps with the launch of bird monitoring. In 2025, 20 camera traps were installed and strategically distributed across forest and productive areas to analyze species diversity and abundance, and to compare results with previous studies conducted in 2013 and 2024. This monitoring supports the definition of preservation measures and helps ensure that productive activities coexist sustainably with surrounding ecosystems.



Wildlife Monitoring in the A Better Life Natural Forest

At the end of 2024, wildlife monitoring using camera traps was conducted in the surroundings of the La Providencia sugar mill, with the aim of assessing biodiversity stability compared to the 2013 survey. Both native and non-native species were identified. Among them, four threatened species were recorded: ocelot, collared peccary, red weasel, and greater grison.

As a continuation of the project, the **first bird monitoring campaign** was carried out in April and May 2025, using point-count methods across two habitat types: forest and plantation. A total of **58 species** were recorded, grouped into **7 orders and 16 families**, including four species with some level of conservation concern. Among the species observed were:

- Pitiayumí (Setophaga pitiayumi)
- Red-crowned warbler (Myioborus brunniceps)
- Comet hummingbird (Sappho sparganurus)
- Plush-crested jay (Cyanocorax chrysops)
- Rufous-bellied thrush (Turdus rufiventris)
- Roadside hawk (Rupornis magnirostris)
- Great horned owl (Bubo virginianus)

The mosaic of forests, plantations, and crops within the La Providencia estate supports a **diverse bird community**, helping to maintain ecological functionality at both local and regional scales. The preservation of strategic areas helps **buffer anthropogenic impacts** and reinforces the conservation of the **Aconquija Protected Landscape**, highlighting the balance between production and conservation.

Next Steps to Strengthen Conservation:

- Continue implementing the **SIG-Biodiversity environmental monitoring system.**
- Integrate **La Providencia's forest plantations into Arcor Group's emissions reduction and offset strategy.**
- Align PPL program actions with **GlobalG.A.P. and Bonsucro certification** requirements, including biodiversity plans and harvesting schedules.
- Join the management framework of the **Aconquija Protected Landscape.**
- Develop **communication materials and tools** to disseminate results and best practices.

These actions reinforce our **commitment to biodiversity conservation**, promoting productive development in harmony with natural ecosystems.



From left to right: Pitiayumí (Setophaga pitiayumi), red-crowned warbler (Myioborus brunniceps), comet hummingbird (Sappho sparganurus), and plush-crested jay (Cyanocorax chrysops)

Papel Misionero

Out of a total of **22,524** hectares, 68% (15,309 ha) corresponds to native forests and associated biodiversity areas, while the remaining 31% (6,915 ha) is allocated to forest plantations, roads, and buildings. These lands are distributed across 11 properties located in eight municipalities within the departments of San Ignacio, Libertador General San Martín, and Guaraní, in the central region of Misiones Province.



Papel Misionero Natural and Cultural Reserve

The **Papel Misionero Natural and Cultural Reserve**, covering **10,397 hectares** of our properties in Guaraní Department, is located within the **Yabotí Biosphere Reserve**. This area protects one of the most intact remnants of the **Atlantic Forest**, characterized by its **high biodiversity** and the presence of **threatened species.**

Among its distinctive ecosystems are **palm groves** (Euterpe edulis) at their southernmost limit, **laurel forests** (Ocotea pulchella), and **tree ferns** (Alsophila setosa and Dicksonia sellowiana).

The reserve is also home to **17 bird species at risk**, including the **yacutinga, chestnut-backed antbird, cinnamon-faced woodpecker**, and **black-chested** antshrike, as well as historical records of the **harpy eagle**. Its ecological importance has been internationally recognized as a **Key Biodiversity Area (KBA) and an Important Bird Area (IBA)**.

Reserve Management and Conservation in Partnership with Mbyá Guaraní Communities

During 2025, at the Papel Misionero Natural and Cultural Reserve, we strengthened the socioeconomic, educational, and productive development of the Mbyá Guaraní communities (Jejy, Jejy Mirí, and Paraje Mandarina) through coordinated actions with territorial organizations.

Within this framework, we promote a sustainable relationship with the territory through practices compatible with environmental conservation, as well as coexistence and land-use agreements, supported by the joint work of park ranger teams and a forest brigade.

Initiatives included productive training, improvements in community infrastructure, animal health programs, and intercultural bilingual literacy programs.

These actions contribute to improving quality of life, strengthening community autonomy, and preserving the environmental and cultural value of the reserve, consolidating a management model based on mutual respect, cooperation, and long-term sustainability.

Learn more about this topic in We Promote the Development of Indigenous Communities

Conservation and Monitoring

The **Forestry Brigade** supports conservation and preservation efforts across approximately 10,000 hectares. Patrols include actions to prevent poaching, carried out in coordination with reserve park rangers. Key actions included:

- **Maintenance of boundaries and access control,** covering 90 km annually.
- **Monitoring and surveillance,** with 45 days of patrols.
- **Outreach and awareness** activities in communities and schools.

In addition, we promote collaborative conservation by working with other reserves, **local authorities, foundations, and NGOs** to amplify positive environmental impacts at the regional level.

Activities on Production Properties

During 2025, across properties with pine plantations in Misiones, we implemented a range of initiatives aimed at environmental conservation and regeneration, integrating biodiversity protection with the sustainable management of natural resources. Key actions included:

- **Stakeholder Engagement:** Visits were conducted with neighboring communities to share the public summary of the management plan, provide information on productive activities (harvesting and silviculture), and gather concerns. Engagement remained active through ongoing communication and notifications of planned activities, ensuring continuous and transparent interaction within the framework of the five-year stakeholder survey cycle.
- **Native Forest Restoration:** A total of 14.48 hectares of native forest restoration was implemented. No impacts associated with illegal activities or fires were recorded, and the integrity of protected ecosystems was maintained.
- **Monitoring and Surveillance:** Regular patrols were conducted to detect unauthorized access, control invasive species, and monitor wildlife. No illegal activities or significant incidents were identified.
- **Fire prevention and control:** Preventive and control measures were implemented, resulting in zero fire incidents in 2025.
- **Genetic Improvement Program:** In collaboration with the **Instituto Nacional de Tecnología Agropecuaria (INTA)**, selected materials were harvested for the hedge orchard, pollen was collected, and controlled crosses were carried out between Papel Misionero and INTA varieties to produce improved seeds, complementing laboratory studies on paper quality. The hedge orchard installation was consolidated, and the first generation of cuttings was produced, advancing the development of improved genetic material.
- **Waste Management:** As part of the study "Feasibility of Agricultural Use of Forestry-Industrial Residues," boiler ash, carbonate sludge, and other pulp by-products were analyzed by **INTA** to assess their potential as soil amendments. In 2025, progress was made in defining the application service, determining dosage levels, and selecting a provider, pending authorization from the Ministry of Ecology for implementation.

These actions reflect the continuity and consolidation of our environmental management practices, combining ecosystem restoration, risk monitoring and prevention, sustainable production, and active engagement with local communities.



CIRCULAR MATERIAL FLOW

We believe that current linear consumption models—based on extraction, production, and disposal—are no longer sustainable. Accordingly, we are committed to advancing a circular economy approach to the materials used across our value chain, focusing on designing out waste and pollution, keeping products and materials in use, and regenerating natural systems.

This commitment translates into concrete initiatives to prevent waste generation, increase material recovery (reuse, recycling, composting, and co-processing), and reduce the use of higher-impact materials, thereby strengthening both operational efficiency and environmental performance.

Through this approach, we promote the circular economy as the most suitable business model to decouple growth from resource use, reduce pressure on waste management infrastructure, and support the transition toward more resilient production systems.

COMMITTED TO CHILDREN

Actions related to material circularity are aligned with Principles No. 1, 7, and 10, by reducing environmental impacts that affect the health and well-being of children and adolescents, preventing pollution, and preserving ecosystems. Through waste management, material recovery, and the reduction of higher-impact inputs, we promote healthier and more resilient practices in collaboration with local stakeholders and authorities.

2030 TARGETS	2025 RESULTS
100% of plants achieving zero waste to landfill by 2025	**67%**
40% reduction in waste generated in operations by 2030 (baseline: 2016)	**20%**
100% of packaging recyclable, reusable, compostable, or biodegradable by 2030	**~95%**[47]
100% certified or recycled paper in packaging	**100%**
Zero PVC in packaging by 2025	**0**
Support projects for the recovery and recycling of packaging materials placed on the market.	**Initiatives Implemented**

[47] Estimate based on the 2025 packaging baseline analysis for materials placed on the market in 2024.

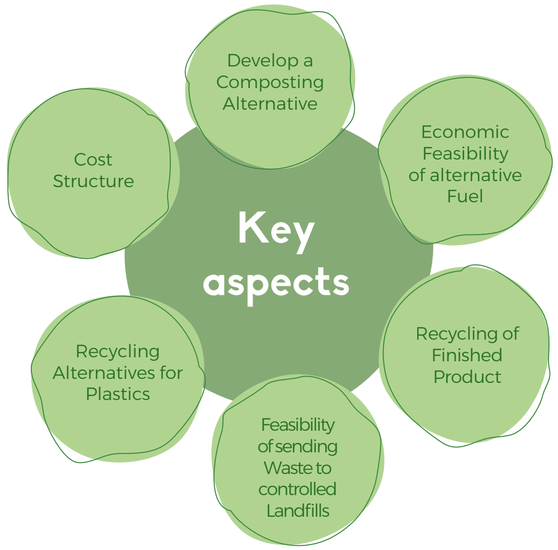
ZERO WASTE TO LANDFILL PROGRAM

Since 2017, we have been committed to reducing waste sent to landfill through an integrated management approach that prioritizes prevention, source segregation, and material recovery (reuse, recycling, composting, and co-processing), in line with the waste hierarchy and global circular economy frameworks.

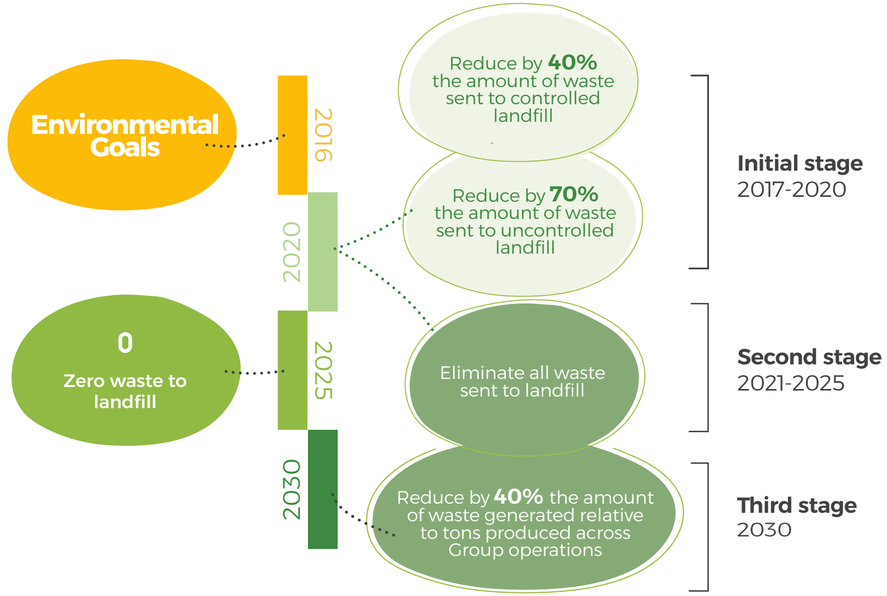
Our 2025 goal was to eliminate waste sent to landfill across all industrial operations.

This commitment is implemented through the **Corporate Waste Management Program**, which establishes common guidelines for waste management across industrial operations, defines Group-wide objectives, promotes the development of recovery alternatives, and monitors progress annually on a site-by-site basis.

The program is supported by technical analyses of waste streams, the environmental and operational feasibility of recycling, composting, and co-processing alternatives, and their economic viability, ensuring scalable and sustainable solutions across all operations.



The program is implemented in three phases, with progressive targets:



By the end of 2025, 35 sites had achieved zero waste to landfill, representing significant progress toward eliminating final disposal and reducing pressure on landfill infrastructure in the territories where we operate.

Achieving zero waste to landfill reduces pressure on local waste management systems—particularly in communities with limited infrastructure—and strengthens a circular approach that prioritizes material recovery.

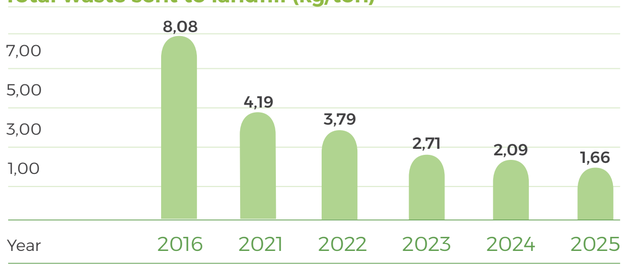
Although not all sites had reached the zero waste to landfill target by the end of 2025, due to operational complexities requiring additional implementation time, the program is in its final stage. In this context, the remaining sites are expected to reach the target during the first half of 2026, achieving full Group-wide coverage.

A total of 35 sites achieved the Zero Waste to Landfill goal.:

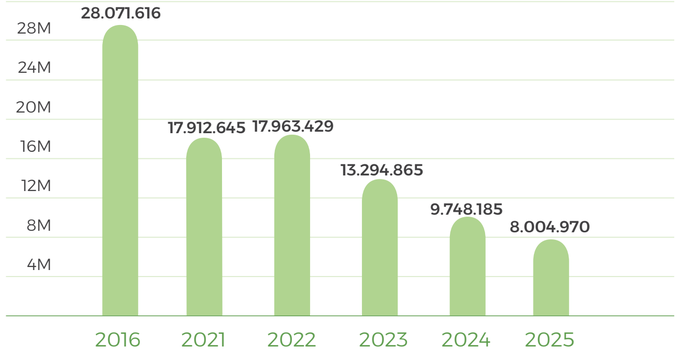
Argentina		Brazil
Bagley Salto (Buenos Aires)	Colonia Caroya (Córdoba)	Campinas Plant
Salto Distribution Center (Buenos Aires)	Colonia Caroya Distribution Center (Córdoba)	Bragança Plant
Panamericana Distribution Center (Buenos Aires)	Cartocor Quilmes (Buenos Aires)	Rio das Pedras Plant
Wet Milling 2 (Tucumán)	Bagley Totoral (Córdoba)	Contagem – Branch
Confectionery Plant (Tucumán)	Converflex Totoral (Córdoba)	Contagem – Production
Confectionery Plant – Recreo (Catamarca)	Bagley Córdoba (Córdoba)	
Food Plant – Recreo (Catamarca)	Cartocor Paper – Ranelagh (Buenos Aires)	
Flour Plant – Recreo (Catamarca)	Bagley Villa Mercedes (San Luis)	
Cartocor Luján (Buenos Aires)	Villa Mercedes Distribution Center (San Luis)	**Chile**
Cartocor Tortuguitas (Buenos Aires)	San Luis Bag Plant	Bicentenario Plant
Cartocor Board – Ranelagh (Buenos Aires)	Arcor Estirenos (San Luis)	Cerrillos Plant
Converflex Luján (Buenos Aires)	La Providencia Sugar Mill (Tucumán)	
Ardion Chacabuco (Buenos Aires)	Arroyito Distribution Center (Córdoba)	
Ardion Baradero (Buenos Aires)	San Pedro Complex (Buenos Aires)	

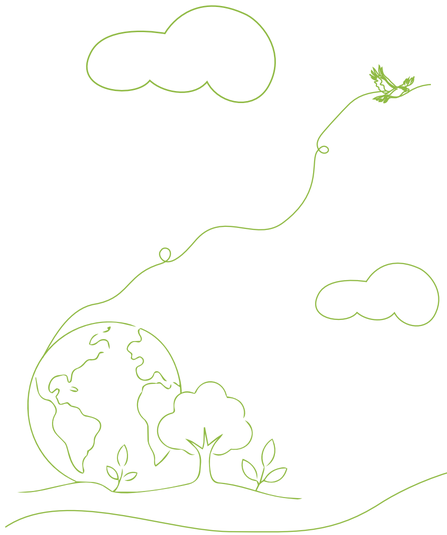
In 2025, we generated 278,060 tons of waste, of which 3.33% was sent to final disposal. A total of 97,12% was recovered through recycling, composting, reuse, and co-processing.

Total waste sent to landfill (kg/ton)(*)



Total waste sent to landfill (kg)(*)





The reduction in the volume of waste sent to landfill was achieved through progress in the development of new suppliers and the incorporation of additional recovery alternatives, consolidating a downward trend in both absolute (kg) and intensity (kg per ton produced) terms. At the same time, improvements in source segregation were a key enabler for optimizing separation processes, facilitating material recovery, and reducing volumes sent to final disposal.

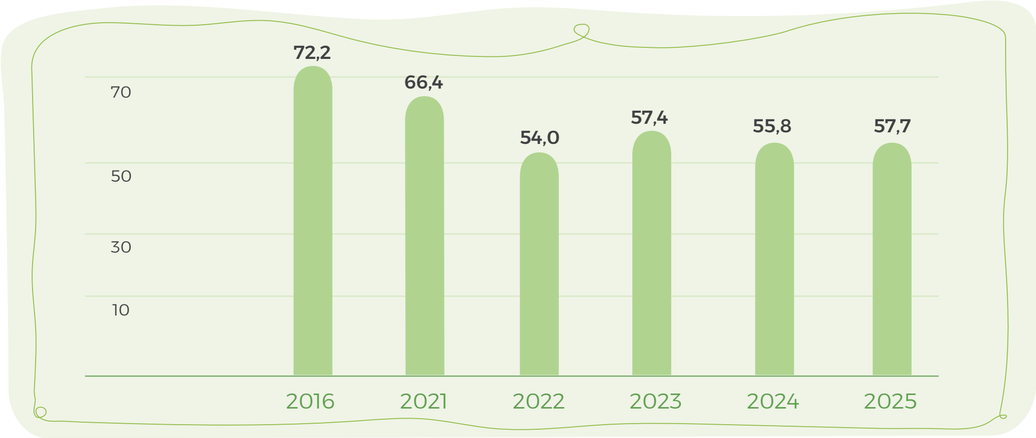
(*) The 2024 figures were restated compared to those reported in the 2024 Sustainability Report following a review of data from the Cartocor (Chile), Chancay (Peru), Cartocor Luján (Buenos Aires, Argentina), and Papel Misionero (Misiones, Argentina) sites.

Waste Generation and Disposal

We reaffirm our commitment to minimizing waste generated by our operations, prioritizing prevention, recovery, and the reduction of final disposal. Waste generation is primarily concentrated in industrial waste (RESRR), which accounts for 96% of the total and therefore represents the main focus of our improvement actions.

In 2025, we achieved a 20% reduction in waste generation per ton produced compared to the baseline year, as a result of process improvements, enhanced segregation, and the expansion of recovery alternatives.

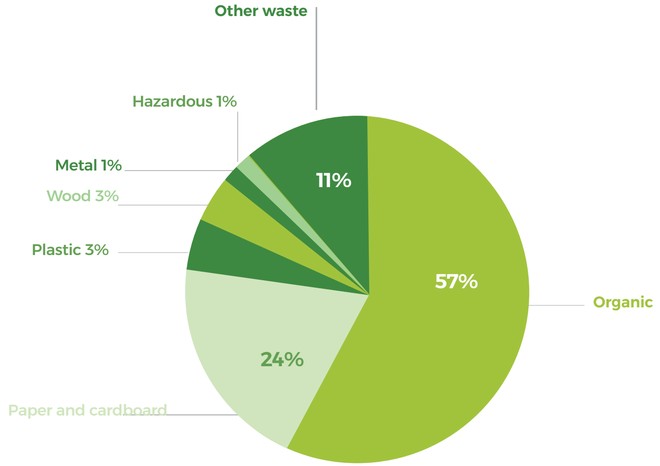
Waste generated (kg/tn)(*)



(*) Figures were restated compared to those reported in the 2024 Sustainability Report following the incorporation of data from the Papel Misionero operation (Misiones, Argentina).

To more effectively guide prevention, minimization, and recovery strategies, we conducted a detailed analysis of waste composition, enabling the identification of priority waste streams, the assessment of their recovery potential, and the definition of targeted actions aligned with circular economy principles. This analysis identified organic waste and paper and cardboard waste as the main waste streams, accounting for 57% and 24% of total waste generated, respectively.

Waste by Type (%)



The recovery of these waste streams is primarily achieved through composting, recycling, and co-processing (alternative fuels), reflecting progress toward a model in which waste is transformed into inputs or energy, and the share sent to final disposal is progressively reduced.

Waste by Type and Destination

Type of Disposal	2024[48]				2025			
	Hazardous Waste (REPEL) - kg	Municipal-like Waste (RESDO) - kg	Industrial Waste (RESRR) - kg	Total Waste 2024 - kg	Hazardous Waste (REPEL) - kg	Municipal-like Waste (RESDO) - kg	Industrial Waste (RESRR) - kg	Total Waste 2025 - kg
Alternative Fuel	468,915	6,489,370	26,047,456	**33,005,741**	711,800	6,699,304	34,735,471	**42,146,575**
Animal Feed	-	-	31,189,692	**31,189,692**	-	-	27,350,893	**27,350,893**
Composting	-	-	110,638,906	**110,638,906**	-	-	114,014,194	**114,014,194**
Recycling	27,875	-	54,489,120	**54,516,995**	56,221	-	66,050,283	**66,106,504**
Reuse	139,923	-	16,977,498	**17,117,421**	186,622	-	16,716,522	**16,903,144**
Other Uses	-	-	1,264,004	**1,264,004**	-	-	1,540,065	**1,540,065**
Landfarming[49]	-		-	**-**		737,340		**737,340**
Destruction Without Recovery / Confinement	2,430,276	-	28,620	**2,458,896**	1,165,454	-	90,460	**1,255,914**
Landfilling	-	3,251,727	6,496,458	**9,748,185**	-	2,222,665	5,782,305	**8,004,970**
Total Waste	**3,066,989**	**9,741.097**	**247,131,754**	**259,939,840**	**2,120,097**	**9,659,309**	**266,280,193**	**278,059,599**

Learn more about Our Waste Indicators



[48] Figures for 2024 were restated compared to those reported in the 2024 Sustainability Report following a review of data from the Cartocor (Chile), Chancay (Peru), Cartocor Luján (Buenos Aires, Argentina), and Papel Misionero (Misiones, Argentina) sites.

[49] Landfarming is a treatment method based on the biological degradation of contaminants through controlled soil aeration, implemented at the San Pedro plant.

Zero Waste to Landfill at the Misky Complex

The Misky Complex, located in Tucumán Province (Argentina), comprises two industrial plants: a corn wet milling facility (PMH 2) and a confectionery plant (Misky).

By the end of 2024, the PMH 2 plant achieved the zero waste to landfill target, a performance that was maintained throughout 2025, with the exception of January.

To sustain this performance, key waste streams were managed through recovery alternatives:

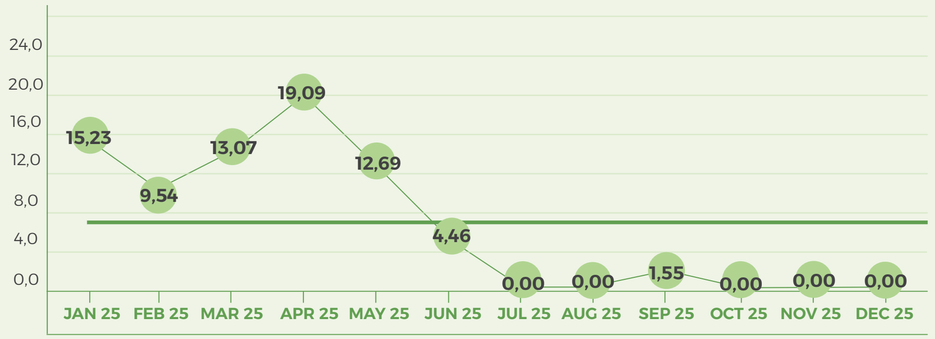
- **Filter earth and sludge:** a supplier was developed to reuse these materials as soil amendments.
- **Corn screening rejects:** recovered as animal feed.
- **Municipal solid waste (MSW):** an internal waste management system was implemented, including source segregation, pressing and/or compaction, and delivery for co-processing to enable energy recovery in the cement industry.



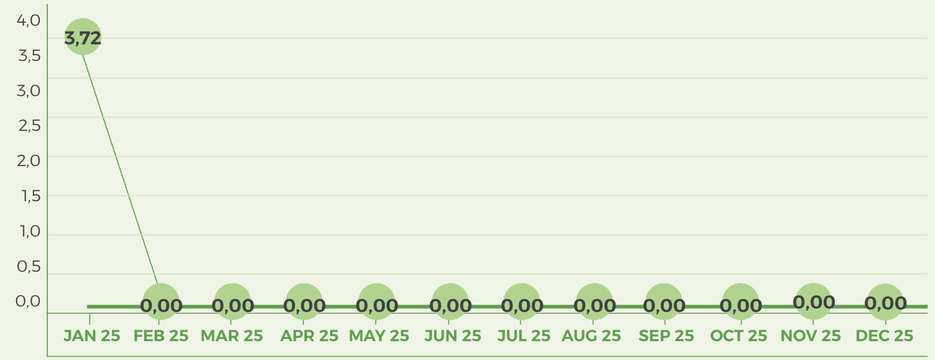
In parallel, actions were implemented to achieve the same target at the Misky confectionery plant, reaching zero waste to landfill as of October and maintaining it through December 2025.

A key milestone in achieving this result was the design and commissioning of a hard candy dissolving unit, which enables off-specification products to be transformed into syrup for recovery as animal feed, while separating the remaining components (wrappers and plastic sticks in the case of lollipops) for co-processing.

Waste Sent to Landfill (Kg/Tn)



*Trend of the waste sent to landfill per ton produced indicator – Misky Confectionery.



*Trend of the waste sent to landfill per ton produced indicator – PMH 2.

Zero Waste to Landfill at Bagley Villa Mercedes Plant

In October 2025, the Bagley Villa Mercedes plant achieved the milestone of zero waste sent to landfill, as a result of sustained operational improvement efforts and the development of recovery alternatives.

Key actions included the development of **alternative suppliers**, enabling the municipal solid waste (MSW) fraction to be sent for co-processing at Cementos Avellaneda, leveraging the commissioning of a kiln in San Luis Province. This solution reduced environmental impact and optimized logistics costs following several feasibility assessments.

Additionally, progress was made in the **recovery of organic waste** by sending it to Bioeléctrica, a local company dedicated to generating electricity from biomass, thereby contributing to renewable energy production.

Furthermore, **internal waste management** was strengthened through employee training and the reorganization of the area to improve source segregation, increasing separation quality.

This achievement reinforces the advancement of the Biscuits business toward more circular models and aligns with the corporate objective, reaching target compliance across the four plants within the business.



Bagley Villa Mercedes Plant

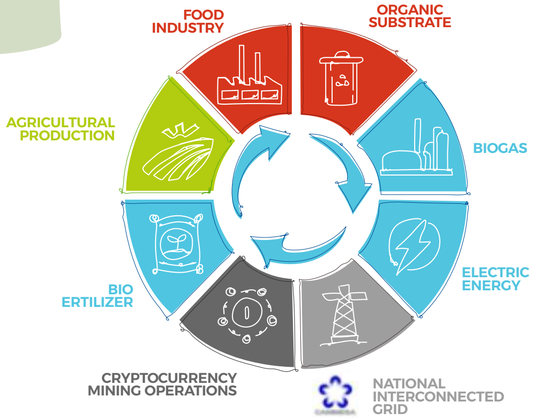
Waste as an Energy Source

During 2025, we consolidated suppliers that recover organic waste through the production of bioenergy and biofuels, as an alternative for waste streams that lack viable reuse or recycling options.

A notable example is Helios Energía Limpia, which processes industrial organic waste to produce biogas. This biogas is purified and used in cogeneration engines to generate electricity injected into the national grid, while also recovering heat to warm digesters and the pasteurization system.

The resulting digestate is separated into a solid fraction (used as biofertilizer) and a liquid fraction, used for irrigation of nearby fields. In this way, the full utilization of by-products is promoted.

During 2025, plants such as Complejo Arroyito, Arcor Colonia Caroya, Bagley Córdoba, and Bagley Villa del Totoral sent more than 500 tons of waste to this recovery alternative.



100% INDUSTRIAL ORGANIC SUBSTRATES

The only plant in Latin America to produce biogas using 100% industrial organic substrates.

2.4 MWH of renewable energy

We have the capacity to transform every 150 tons of organic substrates into biogas, producing 2.4 MWh of electricity fed into the National Interconnected Grid.

PROMOTING CIRCULARITY IN PACKAGING

In our operations as a mass consumer food company, packaging plays a key role in product safety, quality, and shelf life, helping to reduce food loss across the value chain. Therefore, we seek to balance functional performance with lower environmental impact, prioritizing scalable and verifiable solutions.

In 2025, we used 80,647,792 kg of materials in the packaging and packing of our mass consumer products.

Packaging Materials	2022 (kg)	2023 (kg)	2024 (kg)	2025 (kg)
Paper, Cardboard, and Wood	53,900,923	52,057,829	49,530,202	47,079,484
Plastic	22,799,672	21,023,575	20,403,409	19,124,101
Glass	11,638,966	10,605,838	10,768,368	8,730,705
Metal	5,602,305	5,368,532	5,721,724	3,596,289
Paper-plastic Laminates	2,463,923	2,346,091	2,448,428	2,117,213
Total	**96,405,789**	**91,401,865**	**88,872,131**	**80,647,792**

The reduction in total packaging materials used compared to previous years, with particularly significant decreases in paper and board, wood, and plastics, reflects optimization and efficiency efforts and provides a basis for further advancing circularity through design improvements.

Through our **Packaging Division**, we develop and supply high-performance packaging solutions for different markets, offering a comprehensive portfolio that includes corrugated board and paperboard packaging, paper bags, flexible packaging with various printing technologies, recycled paper, Kraftliner and sack kraft, as well as plastic and bioplastic extrusion solutions.

From a circular economy approach, we focus on three main levers:

- material reduction (optimization),
- design for circularity (recyclability, reuse where applicable, and compatibility with recovery systems),
- and responsible and traceable sourcing of raw materials, including recycled and certified fibers.

We stand out as one of the leading packaging solution providers in the Southern Cone.



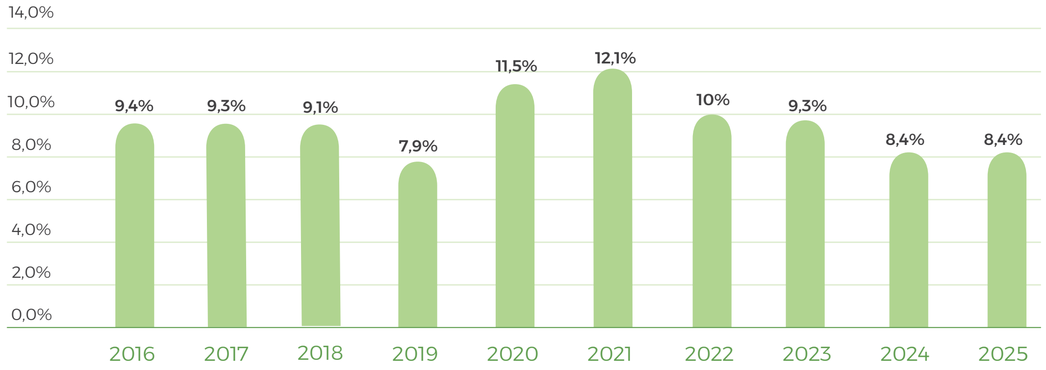
Reduction in Use

Our **Corporate Packaging Index** measures the ratio between the amount of packaging material and product weight and is a key tool for identifying optimization opportunities without compromising product quality, safety, or packaging functionality. This indicator guides optimization, redesign, and material efficiency initiatives in mass consumer products, contributing to reduced resource use and the potential generation of waste.

In 2025, we achieved a Corporate Packaging Index of 8.4%



Corporate packaging Index



Learn more about Our Materials Indicators

Design for Circularity

In line with our corporate goal of achieving **100% recyclable, reusable, compostable, or biodegradable packaging by 2030**, in 2025 we advanced in the development of a **recyclability baseline** for the packaging materials used in our mass consumer products, taking as a reference the packaging placed on the market in 2024.

Given that the **paper, cardboard, glass, and metal categories used by the Group are inherently recyclable**, the baseline analysis and roadmap definition focused on those typologies that concentrate the main circularity challenges: **plastics and paper-plastic laminates.**

As a starting point, we conducted a comprehensive assessment of the available information, which made it possible to identify gaps related to the heterogeneity of technical criteria across business units, differences in data quality, and the absence of a consolidated reference point to consistently monitor progress. Based on these findings, we defined as a priority the development of a single, traceable, and comparable baseline, organized by material type and level of recyclability.

Preliminary results indicate that 89%[50] of the plastic materials placed on the market are recyclable, while the remaining 11% corresponds to structures that currently lack technically or economically viable recycling solutions in the markets where we operate, due to their material complexity, multi-layer combinations, or recycling infrastructure limitations.

Considering the Group's total packaging material mix, this baseline made it possible to **estimate that approximately 95% of the packaging placed on the market already meets the criteria of recyclability**, reusability, compostability, or biodegradability, thus establishing the starting point for monitoring progress toward the 2030 target.

This baseline enabled the definition of business-specific roadmaps for the 2026–2030 period, aimed at prioritizing packaging redesign initiatives, material substitution, structure simplification, and the progressive elimination of non-recyclable components, strengthening a design-for-circularity approach and enabling a gradual, measurable transition aligned with circular economy principles.



[50] The baseline considered materials used in 2024.

Paper and Cardboard

Sustainable Paper Sourcing

In line with our **Sustainable Paper Sourcing Policy**, we ensure that the cellulosic fiber used in our packaging originates from **certified sources** or **recycled material.**

We work exclusively with suppliers that hold **recognized forest management and chain of custody certifications**, enabling us to ensure the traceability of raw materials back to responsibly managed forests, controlled sources, or recycled materials. We also consider as sustainable those suppliers who, while not being direct producers, source their inputs exclusively from certified origins, thereby reinforcing our environmental commitment and promoting practices aligned with circular economy principles.

During 2025, the Packaging Division's plants successfully passed external audits under Chain of Custody and Forest Management certification standards[51] – FSC® /PEFC – as well as third-party audits verifying raw material traceability in accordance with the requirements of the European Union Deforestation Regulation (EUDR). These results demonstrate the Division's commitment to the traceability of forest-based cellulosic fiber and to environmental stewardship.

In 2025, 100% of the paper and cardboard used originated from sustainable sources, either recycled or made from virgin fiber with recognized certification.

[51] License codes:
FSC Cartocor: FSC® C124061.
PEFC Chain of Custody – Papel Misionero: PEFC/37-31-09.
PEFC Chain of Custody – Cartocor: PEFC/37-32-12.
PEFC Sustainable Forest Management: UY18/81840980.

Recycled Paper and Packaging Production

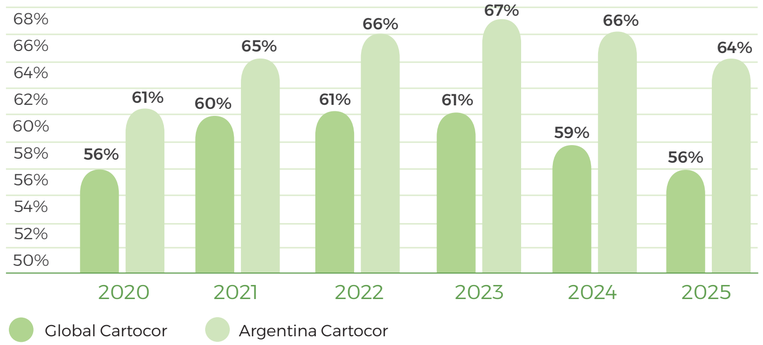
Within our Packaging Division, **we produce virgin fiber paper** in Misiones Province and operate **three recycled paper plants** in Argentina:

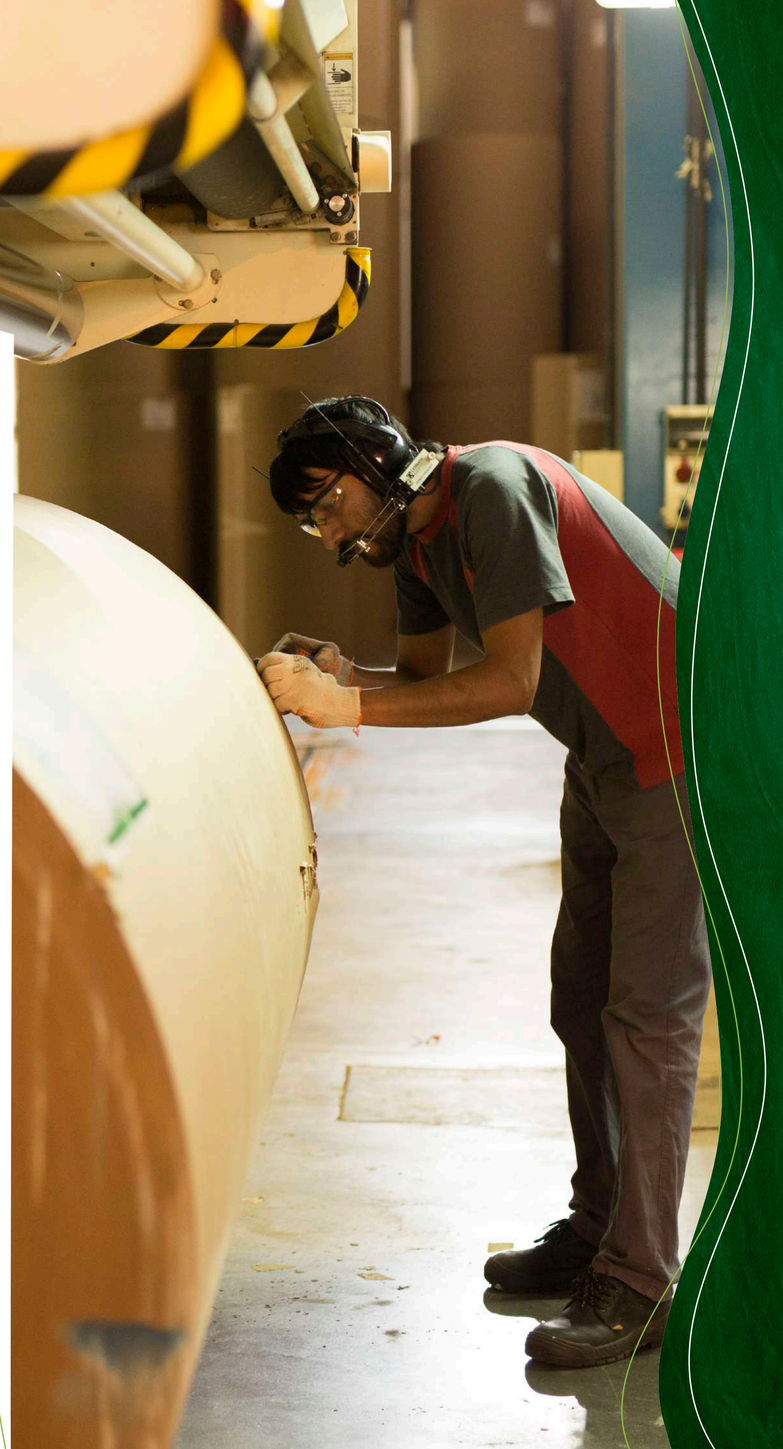
- Cartocor Arroyito (Córdoba)
- Cartocor Mendoza (Mendoza)
- Cartocor Ranelagh (Buenos Aires)

In 2025, these plants produced more than 165,000 tons of recycled paper for the manufacture of boxes. Additionally, we sourced 57,000 tons of recycled paper from third parties, reaching a total of 222,000 tons of recycled material used.

As a result, paper and cardboard packaging in our Packaging Division reached an **average recycled content of 63%**, strengthening fiber circularity and reducing the need for virgin fiber.

Recycled cardboard content in the final product(%)





Plastics

Since 2020, we have implemented our **Plastics Packaging Policy**, which establishes guidelines to advance toward more circular solutions, prioritizing material reduction, improved recyclability, and the substitution of structures or components that hinder recovery.

This approach is supported by a **Sustainable Design Guide**, which provides definitions and technical guidelines aimed at promoting circularity and optimizing the use of plastic materials. This guide was developed based on the principles of the Ellen MacArthur Foundation, a global leader in the transition toward a circular economy.

During 2025, we advanced projects focused on plastic reduction and substitution across our portfolio, including thickness and structural optimization, evaluation of lower-impact alternatives, and improvements aimed at increasing recyclability while preserving product integrity.

Plastic Packaging Policy

Responsible Consumption

Optimize the use of plastics while preserving product quality.

- Reduce thickness, size, and weight without compromising product integrity or market competitiveness.
- Implement technologies that enable the use of lighter and more efficient materials.
- Explore new materials with lower environmental impact.
- Develop special packaging formats for bulk display channels in retail.
- Ensure new products maintain the average plastic content of their category.

Design for Circularity

Improve recyclability, promote reuse, and minimize environmental impact throughout the packaging life cycle.

- Transition to biodegradable or compostable materials, including bioplastics.
- Progress toward recyclable materials by simplifying structures and reducing metallized layers and additives that hinder recycling.
- Incorporate recycled content into packaging.
- Communicate clearly and effectively to consumers about packaging sustainability.
- Collaborate with stakeholders across the recycling value chain to strengthen circularity.



Plastics

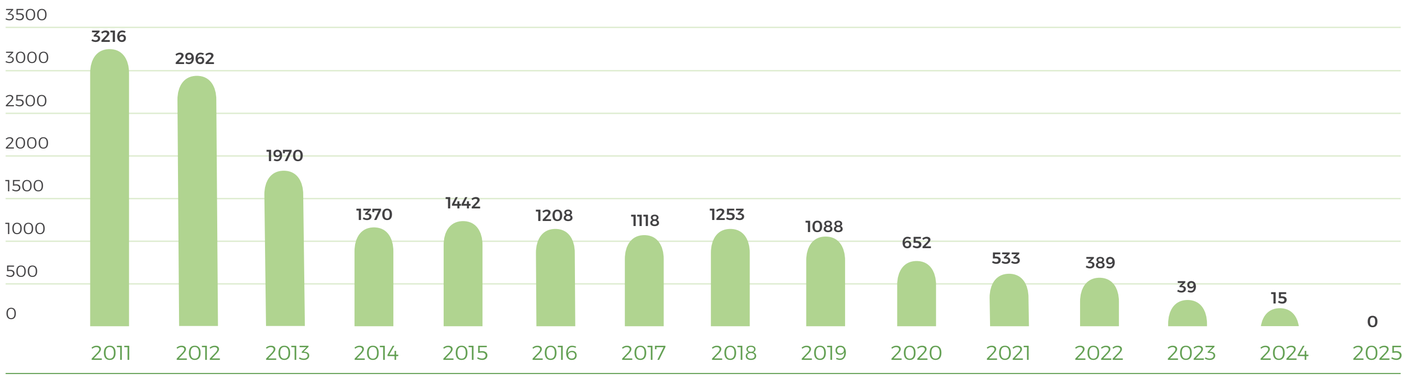
Controversial Plastics

In line with global industry trends, and with the aim of reducing impacts associated with the improper disposal of these materials, we have been promoting the substitution of PVC in the packaging of our consumer products for several years.

In 2025, we achieved our target of 0% PVC in product packaging.*

Additionally, within our Packaging Division, we do not commercialize any packaging products containing PVC, either to Arcor Group businesses or to third parties.

PVC Consumption (in TM)* - Arcor Group



*In metric tons.



Recovery and Recycling Projects

As part of our strategy to reduce the environmental impact of packaging materials, in 2025 we carried out several post-consumer cardboard collection and recycling projects.

Circular Economy Projects Recovery and Recycling of Corrugated Cardboard Scraps (OCC)

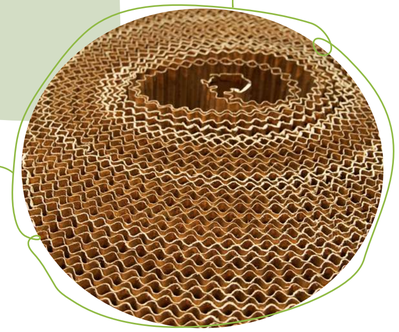
During 2025, we consolidated a strategic circular economy initiative focused on the sustainable sourcing of corrugated cardboard scraps (OCC) as an input for our recycled paper plants.

The initiative was based on the recovery of production scrap from the nine main clients of the Packaging Division, to whom we supply corrugated cardboard boxes, collecting more than 10,000 tons of scrap from their production lines and internal processes.

For our clients, this material represents operational waste; for Arcor Group, it is reintegrated as a primary raw material, closing the cardboard loop and reducing the need for virgin fiber in box manufacturing. This creates a shared environmental benefit by reducing final disposal and optimizing resource use.

Throughout the year, we advanced long-term agreements with clients, strengthening collaborative relationships. This enabled a steady increase in OCC recovery volumes, improved logistics efficiency, stabilized the supply of recyclable material for our plants, and generated clear signals supporting investments in equipment, technology, and capabilities to increase recovery volumes, improve material quality, and scale the model to new clients and processes.

This approach contributes to the Group's environmental objectives, strengthens integration with clients, and consolidates a scalable circular model with shared benefits.



Collaborative Post-Consumer Plastic Recovery Project in Bariloche: BUPLY

In line with our goal of **supporting recovery and recycling initiatives for the packaging materials** we place on the market, in mid-2025 we entered into a collaborative project with Buply and La Anónima, with the participation of Mastellone Hnos., Mars, Mondelēz International, and PepsiCo. The initiative includes the installation of a **post-consumer plastic recovery station** at a La Anónima store located at Santiago Albarracín 601, in San Carlos de Bariloche.

Buply is an Argentine ecosystem focused on creating circular economies. It is dedicated to the recovery and recycling of plastic materials and offers solutions that make recycling more accessible, enabling communities to play an active role in driving change. Throughout 2025, we supported preparatory activities for the installation, achieving the launch and commissioning of the **Buply Station in Bariloche** toward the end of the year. We also co-financed its operation to promote the effective recovery of post-consumer plastic packaging and strengthen source segregation within the community.

The project also includes environmental education and awareness initiatives aimed at promoting responsible **consumption** and waste disposal habits in the region.

Our collaboration with Buply enables us to integrate into a plastic traceability system, ensuring that recovered materials are properly sorted, processed, and reintegrated into the production cycle, thereby contributing to a circular economy model.





CHAPTER 06

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ABOUT THIS REPORT

SCOPE

The Arcor Group Sustainability Report is prepared annually.

The 2025 edition covers the period from January 1 to December 31, 2025, and was presented to the Board of Directors on March 11, 2026. Its scope is equivalent to that of Arcor Group's Consolidated Financial Statements, including all subsidiaries as of December 31, 2025.

Information related to activities in Angola is not included in this report, as it corresponds to a jointly controlled operation with no single participating company exercising exclusive control.

REPORTING STANDARDS

We prepared the 2025 Sustainability Report in accordance with the GRI Standards 2021 (Global Reporting Initiative), including the sector standard GRI 13: Agriculture, Aquaculture, and Fishing 2022. In addition, we report in accordance with the SASB Standards for Agricultural Products, Processed Foods, and Containers & Packaging. At the same time, this document presents our contribution to the Sustainable Development Goals (SDGs) and complements our United Nations Global Compact Communication on Progress (CoP).



GRI CONTENT INDEX

Statement of Use	Arcor Group has reported the information cited in this GRI Content Index for the period from January 1 to December 31, 2025, in accordance with the GRI Standards.
GRI 1 Used	GRI 1: Foundation 2021
Applicable GRI Sector Standards	Applicable GRI Sector Standards GRI 13: Agriculture, Aquaculture, and Fishing Sectors 2022

GRI Standard	Content	Location	Omission			External verification
			Omitted requirements	Reason	Explanation	
General Disclosures						
GRI 2: General Disclosures 2021	2-1 Organization details	1.1.1. Our Global Presence; Note 1				
	2-2 Entities Included in the Sustainability Reporting	6. About this Report				
	2-3 Entities included in the sustainability reporting	6. About this Report				
	2-4 Restatements of information	Referenced throughout the report				
	2-5 External assurance	6.6. External evaluation report				
	2-6 Activities, value chain, and other business relationships	1.1. We Are Arcor Group 3.2. Quality at Every Step 4.3.2. Dialogue and Multi-stakeholder Engagement Spaces 4.3.1. Community Impact Management Strategy				
	2-7 Employees	6.5. ESG Performance Indicators				
	2-8 Non-employee workers	6.5. ESG Performance Indicators				
	2-9 Governance structure and composition	1.1.4. Arcor Group Board of Directors 6.5. ESG Performance Indicators				

GRI CONTENT INDEX

GRI Standard	Content	Location	Omission			External verification
			Omitted requirements	Reason	Explanation	
GRI 2: General Disclosures 2021	2-10 Nomination and selection of the highest governance body	1.1.4. Arcor Group Board of Directors				
	2-11 Chair of the highest governance body	1.1.4. Arcor Group Board of Directors 6.5. ESG Performance Indicators				
	2-12 Role of the highest governance body in overseeing the management of impacts	1.1.4. Arcor Group Board of Directors				
	2-13 Delegation of responsibility for managing impacts	1.1.4. Arcor Group Board of Directors				
	2-14 Role of the highest governance body in sustainability reporting	1.2.3. Sustainability Governance and Management System				
	2-15 Conflicts of interest	2.4.1. Awareness and Training Note 2				
	2-16 Communication of critical concerns	2.4. Code of Ethics and Conduct 6.5. ESG Performance Indicators				
	2-17 Collective knowledge of the highest governance body	1.2.3. Sustainability Governance and Management System				
	2-18 Evaluation of the performance of the highest governance body	1.1.4.2. Roles Note 3				
	2-19 Remuneration policies	Note 3				
	2-20 Process to determine remuneration	4.2.1. Decent Work				
	2-21 Annual total compensation ratio		2-21 a, b y c	Confidential information		
	2-22 Statement on sustainable development strategy	Message from our President Message from our Corporate Sustainability Manager				

GRI CONTENT INDEX

GRI Standard	Content	Location	Omission			External verification
			Omitted requirements	Reason	Explanation	
GRI 2: General Disclosures 2021	2-23 Policy commitments	2.1. Respect for Human Rights 2.2. Human Rights Due Diligence 2.3. Committed to Children's Rights 2.4. Code of Ethics and Conduct 6.3. Children's Rights and Business Principles 6.4. Women's Empowerment Principles				
	2-24 Integration of policy commitments	1.2. A Better Life Sustainability Strategy 2.2. Human Rights Due Diligence 2.3. Committed to Children's Rights 2.4. Code of Ethics and Conduct 6.3. Children's Rights and Business Principles 6.4. Women's Empowerment Principles				
	2-25 Processes to remediate negative impacts	2.2. Human Rights Due Diligence 4.3.1. Community Impact Management Strategy				
	2-26 Mechanisms for seeking advice and raising ethical concerns	2.4. Code of Ethics and Conduct				
	2-27 Compliance with laws and regulations	There were no instances of non-compliance				
	2-28 Membership in associations	1.1.2. Our Businesses 3.1.5. Partnerships and Knowledge-Driven Innovation 3.3.3. Agro +30 Program 4.3.2. Dialogue and Multi-stakeholder Engagement Spaces 4.3.9. Social Investment in Children				
	2-29 Approach to stakeholder engagement	1.2.2. Materiality Assessment 1.2.7. Dialogue with our stakeholders				
	2-30 Collective bargaining agreements	4.2.1.4. Freedom of Association and Collective Bargaining 6.5. ESG Performance Indicators				
Material Topics						
GRI 3: 2021 Material Topics	3-1 Process to determine material	1.2.2. Materiality Assessment				
	3-2 List of material topics	1.2.2. Materiality Assessment				

GRI CONTENT INDEX

GRI Standard	Content	Location	Omission			GRI Sector Standard Reference	External verification
			Omitted requirements	Reason	Explanation		
Product Quality							
GRI 3: 2021 Material Topics	3-3 Management of material topics	1.2. A Better Life Sustainability Strategy 2.4. Code of Ethics and Conduct					
Ethics, Transparency, and Anti-corruption | 13.26 Anti-corruption							
GRI 3: 2021 Material Topics	3-3 Management of material topics	1.2. A Better Life Sustainability Strategy 2.4. Code of Ethics and Conduct				13.26.1	
GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption	2.4. Code of Ethics and Conduct				13.26.2	
	205-2 Communication and training about anti-corruption policies and procedures	2.4. Code of Ethics and Conduct 6.5. ESG Performance Indicators				13.26.3	
	205-3 Confirmed incidents of corruption and actions taken	There were no confirmed cases of corruption.				13.26.4	X
Committed governance							
GRI 3: 2021 Material Topics	3-3 Management of material topics	1.1.4. Arcor Group Board of Directors 1.2.3. Sustainability Governance and Management System					
Climate Action | 13.1 Emissions 13.2 Climate Adaptation and Resilience							
GRI 3: 2021 Material Topics	3-3 Management of material topics	1.2. Climate Change Strategy 5.2.1. Climate Change Strategy				13.1.1 13.2.1	
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	5.2.1.1. Greenhouse Gas (GHG) Emissions Inventory 6.5. ESG Performance Indicators				13.1.2	X

GRI CONTENT INDEX

GRI Standard	Content	Location	Omission			GRI Sector Standard Reference	External verification
			Omitted requirements	Reason	Explanation		
GRI 305: Emissions 2016	305-2 Energy indirect (Scope 2) GHG emissions	5.2.1.1. Greenhouse Gas (GHG) Emissions Inventory 6.5. ESG Performance Indicators				13.1.3	X
	305-3 Other indirect (Scope 3) GHG emissions	5.2.1.1. Greenhouse Gas (GHG) Emissions Inventory 6.5. ESG Performance Indicators				13.1.4	X
	305-4 GHG emissions intensity	5.2.1.1. Greenhouse Gas (GHG) Emissions Inventory				13.1.5	X
	305-5 Reduction of GHG emissions	5.2.1. Climate Change Strategy 6.5. ESG Performance Indicators				13.1.6	
	305-7 Nitrogen oxides (NOX), sulfur oxides (SOX), and other significant air emissions	6.5. ESG Performance Indicators				13.1.8	
GRI 201: Economic Performance 2016	201-2 Financial implications and other risks and opportunities due to climate change	1.1.5. Key Economic Data 1.2.4. Integrated Management System 1.2.5. Sustainability Management 3.3. Regenerative Agriculture 5.2.1. Climate Change Strategy				13.2.2	
GRI 302: Energy 2016	302-1 Energy consumption within the organization	5.2.1.2. Energy Performance 6.5. ESG Performance Indicators					X
	302-3 Energy intensity	5.2.1.2. Energy Performance					
	302-4 Reduction of energy consumption	5.2.1.2. Energy Performance					
	302-5 Reductions in energy requirements of products and services	5.2.1.2. Energy Performance					

GRI CONTENT INDEX

GRI Standard	Content	Location	Omission			GRI Sector Standard Reference	External verification
			Omitted requirements	Reason	Explanation		
Water Management and Water-stressed Areas | 13.7 Water and Effluents							
GRI 3: 2021 Material Topics	3-3 Management of material topics	1.2. A Better Life Sustainability Strategy 5.1. Water Care				13.7.1	
GRI 303: Water and effluents 2018	303-1 Interactions with water as a shared resource	5.1. Water Care 6.5. ESG Performance Indicators				13.7.2	
	303-2 Management of water discharge-related impacts	5.1.1. Water Strategy				13.7.3	
	303-3 Water withdrawal	5.1.3. Ensuring Availability 6.5. ESG Performance Indicators				13.7.4	X
	303-4 Water discharges	5.1.4. Ensure and Optimize the Treatment of Industrial Effluents				13.7.5	
	303-5 Water consumption	5.1.1. Water Strategy 6.5. ESG Performance Indicators				13.7.6	
Company-specific indicator	Specific water consumption	5.1.1. Water Strategy					X

GRI CONTENT INDEX

GRI Standard	Content	Location	Omission			GRI Sector Standard Reference	External verification
			Omitted requirements	Reason	Explanation		
Biodiversity | 13.3 Biodiversity 13.4 Conversion of natural ecosystems							
GRI 3: 2021 Material Topics	3-3 Management of material topics	1.2. A Better Life Sustainability Strategy 5.2.2. Biodiversity Strategy				13.3.1 13.4.1	
GRI 101: Biodiversity 2024	101-1 Policies to halt and reverse biodiversity loss	5.2.2. Biodiversity Strategy				13.3.2	
	101-2 Management of biodiversity impacts	5.2.2. Biodiversity Strategy				13.3.3	
	101-3 Access and benefit-sharing	5.2.2. Biodiversity Strategy				13.3.4	
	101-4 Identification of biodiversity impacts	5.2.2. Biodiversity Strategy				13.3.5	
	101-5 Locations with impacts on biodiversity	5.2.2. Biodiversity Strategy				13.3.6	
	101-6 Direct drivers of biodiversity loss	5.2.2. Biodiversity Strategy				13.3.7	

GRI CONTENT INDEX

GRI Standard	Content	Location	Omission			GRI Sector Standard Reference	External verification
			Omitted requirements	Reason	Explanation		
Circular Economy and Waste Management | 13.8 Waste							
GRI 3: 2021 Material Topics	3-3 Management of material topics	1.2. A Better Life Sustainability Strategy 5.3. Circular Material Flow				13.8.1	
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	5.3. Circular Material Flow				13.8.2	
	306-2 Management of significant waste-related impacts	5.3. Circular Material Flow 6.5. ESG Performance Indicators				13.8.3	
	306-3 Waste generated	5.3.1.1. Waste Generation and Disposal				13.8.4	X
	306-4 Waste directed to disposal	5.3.1.1. Waste Generation and Disposal				13.8.5	X
	306-5 Waste directed to disposal	5.3.1.1. Waste Generation and Disposal				13.8.6	X
Company-specific indicator	Waste sent to landfill	5.3.1. Zero Waste to Landfill Program					X
GRI 301: Materials 2016	301-1 Materials by weight or volume	5.3.2. Promoting Circularity in Packaging					
	301-2 Recycled input materials used	5.3.2. Promoting Circularity in Packaging					
	301-3 Reclaimed products and packaging materials	5.3.2. Promoting Circularity in Packaging					

GRI CONTENT INDEX

GRI Standard	Content	Location	Omission			GRI Sector Standard Reference	External verification
			Omitted requirements	Reason	Explanation		
Animal Welfare | 13.11 Animal Health and Welfare							
GRI 3: 2021 Material Topics	3-3 Management of material topics	1.2. A Better Life Sustainability Strategy 3.3.1.6. Milk				13.11.1	
GRI 13: Agriculture, Aquaculture, and Fishing Sectors 2022	Report the percentage of production volume from the organization's facilities certified by third parties in accordance with animal health and welfare standards, and list those standards.	3.3.1.6. Milk				13.11.2	
Respect for Human Rights | 13.16 Forced or Compulsory Labor							
GRI 3: 2021 Material Topics	3-3 Management of material topics	1.2. A Better Life Sustainability Strategy 2.1. Respect for Human Rights 2.2. Human Rights Due Diligence 2.3. Committed to Children's Rights 2.4. Code of Ethics and Conduct				13.16.1	
GRI 409: Forced or compulsory labor 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	2.1. Respect for Human Rights 2.2. Human Rights Due Diligence 2.4.2. Code Administration and Ethics Line 4.3.10.1. Suppliers				13.16.2	
GRI 410: Security practices 2016	410-1 Security personnel trained in human rights policies or procedures	2.2. Human Rights Due Diligence					

GRI CONTENT INDEX

GRI Standard	Content	Location	Omission			GRI Sector Standard Reference	External verification
			Omitted requirements	Reason	Explanation		
Equal Opportunities for Children | 13.17 Child Labor							
GRI 3: 2021 Material Topics	3-3 Management of material	1.2. A Better Life Sustainability Strategy 2.1. Respect for Human Rights 2.2. Human Rights Due Diligence 2.3. Committed to Children's Rights 2.4. Code of Ethics and Conduct				13.17.1	
GRI 408: Child labor 2016	408-1 Operations and suppliers at significant risk for incidents of child labor	2.1. Respect for Human Rights 2.3. Committed to Children's Rights 2.4.2. Code Administration and Ethics Line 3.3.1.4. Fruit and Vegetable Production 4.3.10.1. Suppliers				13.17.2	
Social and Economic Inclusion | 13.18 Freedom of Association and Collective Bargaining | 13.21 Living Income and Living Wage | 13.22 Economic Inclusion							
GRI 3: 2021 Material Topics	3-3 Management of material topics	1.2. A Better Life Sustainability Strategy 4.2.1. Decent Work 4.2.1.4. Freedom of Association and Collective				13.18.1 13.21.1	
GRI 407: Freedom of Association and Collective Bargaining 2016	407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	2.1. Respect for Human Rights 4.2.1.4. Freedom of Association and Collective Bargaining				13.18.2	
GRI 201: Economic performance 2016	201-1 Direct economic value generated and distributed	1.1.5. Key Economic Data				13.22.2	X
	201-4 Financial assistance received from government	No financial assistance was received from the government during the reporting period. The government does not have an ownership interest in the company.					

GRI CONTENT INDEX

GRI Standard	Content	Location	Omission			GRI Sector Standard Reference	External verification
			Omitted requirements	Reason	Explanation		
GRI 203: Indirect economic impacts 2016	203-1 Infrastructure investments and supported services	3.1.6.1. Community Actions Focused on Children 3.3. Regenerative Agriculture 4.3.8. We Promote the Development of Indigenous Communities 4.3.9.1. Early Childhood and Comprehensive Development 5.1. Water Care 5.3.2. Promoting Circularity in Packaging				13.22.3	
	203-2 Significant indirect economic impacts	3.1.4. Products That Evolve to Offer the Best Alternatives 3.3.1. Sustainable Agricultural and Forestry Production 4.1. Inclusion, Diversity, and Equity 4.2.5. Professional Development and Training 4.3. Community and Value Chain Development 5.1.3. Ensuring Availability				13.22.4	
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	6.5. ESG Performance Indicators					X
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	4.2.2. Benefits for Our Employees					
	401-3 Parental leave	6.5. ESG Performance Indicators					

GRI CONTENT INDEX

GRI Standard	Content	Location	Omission			GRI Sector Standard Reference	External verification
			Omitted requirements	Reason	Explanation		
Occupational Health and Safety | 13.19 Occupational Health and Safety							
GRI 3: 2021 Material Topics	3-3 Management of material topics	1.2. A Better Life Sustainability Strategy 4.2.3. Occupational Health and Safety				13.19.1	
GRI 403: Occupational Health and Safety 2018	403-1 Occupational Health and Safety management system	4.2.3. Occupational Health and Safety				13.19.2	
	403-2 Hazard identification, risk assessment, and incident investigation	4.2.3.1. Cultural Evolution in Safety 4.2.3.2. Risk Management and Active Participation 4.2.3.3. Accident Rates 4.2.3.4. Occupational Diseases and Psychosocial Risks				13.19.3	
	403-3 Occupational health services	4.2.2. Benefits for Our Employees Note 4				13.19.4	
	403-4 Worker participation, consultation, and communication on occupational health and safety	4.2.3.1. Cultural Evolution in Safety 4.2.3.2. Risk Management and Active Participation				13.19.5	
	403-5 Worker training on occupational health and safety	4.2.3.1. Cultural Evolution in Safety				13.19.6	
	403-6 Promotion of worker health	3.1.6.2. Actions for Our Employees 4.2.2. Benefits for Our Employees 4.2.3.2. Risk Management and Active Participation 4.2.3.4. Occupational Diseases and Psychosocial				13.19.7	
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	4.2.3.1. Cultural Evolution in Safety 4.2.3.2. Risk Management and Active				13.19.8	

GRI CONTENT INDEX

GRI Standard	Content	Location	Omission			GRI Sector Standard Reference	External verification
			Omitted requirements	Reason	Explanation		
GRI 403: Health and safety at work 2018	403-8 Workers covered by an occupational health and safety management system	6.5. ESG Performance Indicators				13.19.9	
	403-9 Work-related injuries	4.2.3.3. Accident Rates 6.5. ESG Performance Indicators				13.19.10	X
	403-10 Work-related injuries and ill health	4.2.3.4. Occupational Diseases and Psychosocial Risks 6.5. ESG Performance Indicators				13.19.11	
Employee Well-being and Workplace Climate | 13.20 Employment Practices							
GRI 3: 2021 Material Topics	3-3 Management of material topics	1.2. A Better Life Sustainability Strategy 4.1. Inclusion, Diversity, and Equity 4.2. Workplace Well-being 4.3.10. Value Chain				13.20.1	
GRI 404: Training and education 2016	404-1 Average hours of training per employee per year	6.5. ESG Performance Indicators					X
	404-2 Programs for upgrading employee skills and transition assistance programs	4.2.5. Professional Development and Training					
	404-3 Percentage of employees receiving regular performance and career development reviews	4.2.5.4. Performance Management System (SGD, as per its Spanish acronym)					

GRI CONTENT INDEX

GRI Standard	Content	Location	Omission			GRI Sector Standard Reference	External verification
			Omitted requirements	Reason	Explanation		
Diversity and Equity | 13.15 Non-discrimination and Equal Opportunity							
GRI 3: 2021 Material Topics	3-3 Management of material topics	1.2. A Better Life Sustainability Strategy 4.1. Inclusion, Diversity, and Equity				13.15.1	
GRI 405: Diversity and equal opportunity 2016	405-1 Diversity in governance bodies and employees	4.1. Inclusion, Diversity, and Equity 6.5. ESG Performance Indicators				13.15.2	X
	405-2 Ratio of basic salary and remuneration of women to men	4.2.1. Decent Work				13.15.3	
GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	Note 5				13.15.4	X
Engagement with Local Communities | 13.12 Local Communities | 13.13 Land and Resource Rights							
GRI 3: 2021 Material Topics	3-3 Management of material topics	1.2. A Better Life Sustainability Strategy 4.3. Community and Value Chain Development 5.1.1. Water Strategy 5.2.2. Biodiversity Strategy				13.12.1 13.13.1	
GRI 413: Local communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	100% of our industrial operations are covered by community engagement initiatives, programs, or actions. 4.3. Community and Value Chain Development				13.12.2	X
	413-2 Operations with significant actual and potential negative impacts on local communities	2.4.2. Code Administration and Ethics Line				13.12.3	
Indigenous Communities | 13.14 Indigenous Peoples' Rights							
GRI 3: 2021 Material Topics	3-3 Management of material topics	1.2. A Better Life Sustainability Strategy 4.3.8. We Promote the Development of Indigenous				13.14.1	

GRI CONTENT INDEX

GRI Standard	Content	Location	Omission			GRI Sector Standard Reference	External verification
			Omitted requirements	Reason	Explanation		
Responsible Value Chain							
GRI 3: 2021 Material Topics	3-3 Management of material topics	1.2. A Better Life Sustainability Strategy 3.2. Quality at Every Step 4.3.10. Value Chain					
GRI 204: Procurement practices	204-1 Proportion of spending on local suppliers	6.5. ESG Performance Indicators					
GRI 308: Supplier environmental assessment 2016	308-1 New suppliers that were screened using environmental criteria	4.3. Community and Value Chain Development 6.5. ESG Performance Indicators					
GRI 414: In 2024, one case of discrimination was reported.	The complaint involved homophobic comments and harassment by an employee.	4.3. Community and Value Chain Development 6.5. ESG Performance Indicators					
Healthy and Affordable Food							
GRI 3: 2021 Material Topics	3-3 Management of material topics	1.2. A Better Life Sustainability Strategy 3.1. Healthy and Affordable Food					
GRI 417: Marketing and labeling 2016	417-1 Requirements for product and service information and labeling	3.1.7. Responsible and Transparent Communication					
Food Safety | 13.10 Food Safety							
GRI 3: 2021 Material Topics	3-3 Management of material topics	1.2. A Better Life Sustainability Strategy 3.1.1. Our Vision on Nutrition and Health 3.1.2. Our Strategy: "Food for A Better Life" 3.1.3. Governance and Strategy Management				13.9.1	

GRI CONTENT INDEX

GRI Standard	Content	Location	Omission			GRI Sector Standard Reference	External verification
			Omitted requirements	Reason	Explanation		
Food Safety | 13.10 Food Safety							
GRI 3: 2021 Material Topics	3-3 Management of material topics	1.2. A Better Life Sustainability Strategy 3.1.2. Our Strategy: "Food for A Better Life" 3.2. Quality at Every Step				13.10.1	
GRI 416: Customer Health and Safety 2016	416-1 Assessment of the health and safety impacts of product and service categories	3.1.4. Products That Evolve to Offer the Best Alternatives 3.2.1. The Value of Quality				13.10.2	
GRI 13: Agriculture, Aquaculture, and Fishing Sectors 2022	Percentage of production volume from sites certified to internationally recognized food safety standards.	3.2. Quality at Every Step				13.10.4	
	Number of product recalls due to food safety concerns and total volume of products recalled	In 2025, there were no product recalls.				13.10.5	
Regenerative Agriculture | 13.5 Soil Health							
GRI 3: 2021 Material Topics	3-3 Management of material topics	1.2. A Better Life Sustainability Strategy 3.3. Regenerative Agriculture				13.5.1	
Supply Chain Traceability | 13.23 Supply Chain Traceability							
GRI 3: 2021 Material Topics	3-3 Management of material topics	1.2. A Better Life Sustainability Strategy				13.23.1	

GRI CONTENT INDEX

GRI Standard	Content	Location	Omission			GRI Sector Standard Reference	External verification
			Omitted requirements	Reason	Explanation		
GRI 13: Agriculture, Aquaculture, and Fishing Sectors 2022	Describe the level of traceability implemented for each sourced product, indicating whether the product can be traced to the national, regional, or local level, or to a specific point of origin (e.g., farms, hatcheries, and feed mills).	3.3. Regenerative Agriculture 4.3.10.1. Suppliers				13.23.2	
	Percentage of sourced volume certified under internationally recognized standards that enable product traceability throughout the supply chain.	3.2.1.1. Grow 6.5. ESG Performance Indicators				13.23.3	
	Improvement projects to certify suppliers in accordance with recognized international standards, enabling product traceability across the entire supply chain and ensuring that all sourced volumes are certified.	3.3. Regenerative Agriculture 4.3.10.1. Suppliers				13.23.4	

SASB INDEX

PROCESSED FOODS 2023			
Table 1. Sustainability Disclosure Topics & Accounting Metrics			
Topic	**Metric**	**Code**	**Section/Response**
Energy management	Total energy consumed	FB-PF-130a.1	5.2.1.2. Energy Performance 5.2.1.3. Energy from Renewable Sources
	Percentage of grid electricity		
	Percentage of renewable energy		
Water management	Total water withdrawn	FB-PF-140a.1	5.1.1. Water Strategy 5.1.3. Ensure Availability 6.5. ESG Performance Indicators
	Percentage of water withdrawn in regions with High/Extremely High		
	Total water consumed		
	Percentage of water consumed in regions with High/Extremely High		
	Number of non-compliance incidents related to permits, standards, and regulations concerning water quantity or quality	FB-PF-140a.2	5.1.4. Ensure and Optimize the Treatment of Industrial Effluents
	Description of water management risks and mitigation strategies	FB-PF-140a.3	5.1.1. Water Strategy 5.1.3. Ensuring Availability
Food safety	Global Food Safety Initiative (GFSI) audit: non-conformance rate and corrective action rate for major and minor non-conformances.	FB-PF-250a.1	3.2.1.1. Grow 6.5. Performance Indicators
	Percentage of ingredients sourced from Tier 1 supplier facilities certified under a Global Food Safety Initiative (GFSI)-recognized Food Safety Certification Program	FB-PF-250a.2	
	Total number of food safety violation notifications received and percentage corrected	FB-PF-250a.3	Information not available.
	Number of recalls issued and total quantity of food products recalled	FB-PF-250a.4	In 2025, there were no product recalls.

SASB INDEX

PROCESSED FOODS 2023			
Table 1. Sustainability Disclosure Topics & Accounting Metrics			
Topic	**Metric**	**Code**	**Section/Response**
Health and nutrition	Revenue from products labeled or marketed to promote health and nutrition attributes	FB-PF-260a.1	3.1.4.3. Positive Nutrition
	Analysis of the process for identifying and managing products and ingredients related to consumers' health and nutritional concerns.	FB-PF-260a.2	3.1.1. Our Vision on Nutrition and Health
Product labeling and marketing	Percentage of advertising impressions delivered to children and percentage promoting products that meet dietary guidelines	FB-PF-270a.1	3.1.7. Responsible and Transparent Communication
	Revenue from products labeled as containing and not containing GMOs (Genetically Modified Organisms)	FB-PF-270a.2	Information not available
	Number of incidents of non-compliance with industry or regulatory labeling and/or marketing codes	FB-PF-270a.3	Information not available
	Total amount of monetary losses as a result of legal proceedings related	FB-PF-270a.4	Information not available
Packaging lifecycle management	Total weight of packaging	FB-PF-410a.1	5.3.2. Promoting Circularity in Packaging 5.3.2.3. Paper and Cardboard
	Percentage manufactured using recycled or renewable materials	FB-PF-410a.1	
	Percentage that is recyclable, reusable, or compostable	FB-PF-410a.1	
	Analysis of strategies to reduce the environmental impact of packaging throughout its life cycle	FB-PF-410a.2	
Environmental and social impacts of the ingredient supply chain	Percentage of food ingredients purchased that are certified to third-party	FB-PF-430a.1	3.2.1.1. Grow
	Audit of suppliers' social and environmental responsibility: non-conformance rate and corresponding corrective action rate for major and minor non-conformances	FB-PF-430a.2	6.5. ESG Performance Indicators

SASB INDEX

PROCESSED FOODS 2023			
Table 1. Sustainability Disclosure Topics & Accounting Metrics			
Topic	**Metric**	**Code**	**Section/Response**
Ingredient supply	Percentage of food ingredients sourced from regions with high or extremely high baseline water stress	FB-PF-440a.1	Information not available
	List of priority food ingredients and analysis of sourcing risks due to environmental and social considerations	FB-PF-440a.2	

Table 2. Activity Parameters		
Activity Parameters	**Code**	**Page / Response**
Weight of products sold	FB-PF-000.A	Information not available
Number of production facilities	FB-PF-000.B	1.1. We Are Arcor Group

AGRICULTURAL PRODUCTS 2023			
Table 1. Sustainability Disclosure Topics & Accounting Metrics			
Topic	**Metric**	**Code**	**Page / Response**
Greenhouse Gas Emissions	Gross global Scope 1 emissions	FB-AG-110a.1	5.2.1. Climate Change Strategy 5.2.1.1. Greenhouse Gas (GHG) Emissions Inventory) 5.2.1.4. Transport Emissions 4.3.10.2. Sustainable Logistics 6.5. ESG Performance Indicators
	Analysis of the short- and long-term strategy or plan to manage Scope 1 emissions, emissions reduction targets, and assessment of performance against those targets	FB-AG-110a.2	
	Fleet fuel consumed, percentage renewable	FB-AG-110a.3	
Energy management	Operational energy consumed, percentage from grid electricity, percentage from renewable sources	FB-AG-130a.1	5.2.1.2. Energy Performance 5.2.1.3. Energy from Renewable Sources
Water management	Total water withdrawn, total water consumed, percentage of each in regions with high or extremely high baseline water stress	FB-AG-140a.1	5.1.1. Water Strategy 5.1.3. Ensure availability 6.5. ESG Performance Indicators
	Description of water management risks and mitigation strategies	FB-AG-140a.2	

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AGRICULTURAL PRODUCTS 2023			
Table 1. Sustainability Disclosure Topics & Accounting Metrics			
Topic	**Metric**	**Code**	**Page / Response**
Water management	Number of non-compliance incidents related to permits, standards, and regulations concerning water quantity or quality	FB-AG-140a.3	5.1.1. Water Strategy 5.1.3. Ensure availability 6.5. ESG Performance Indicators
Food safety	Global Food Safety Initiative (GFSI) audit: non-conformance rate and corrective action rate for major and minor non-conformances.	FB-AG-250a.1	3.2.1.1. Grow 6.5. ASG Performance Indicators
	Percentage of agricultural products sourced from suppliers certified under a food safety certification program recognized by the Global Food Safety Initiative (GFSI)	FB-AG-250a.2	
	Number of product recalls issued and total quantity of food products recalled.	FB-AG-250a.3	No recalls issued
Workforce health and safety	Total Recordable Incident Rate (TRIR), fatality rate, and Near Miss Frequency Rate (NMFR) for direct employees, as well as for temporary	FB-AG-320a.1	6.5. ESG Performance Indicators
Environmental and social impacts of the ingredient supply chain	Percentage of agricultural products procured that are certified to a third-party environmental or social standard, with breakdown by standard	FB-AG-430a.1	3.2.1.1. Grow 6.5. ESG Performance Indicators
	Audit of suppliers' social and environmental responsibility: non-conformance rate and corresponding corrective action rate for major and minor non-conformances	FB-AG-430a.2	
	Strategy analysis for managing environmental and social risks associated with contract farming and sourcing of raw materials	FB-AG-430a.3	
GMO management	Analysis of strategies to manage the use of genetically modified organisms (GMOs)	FB-AG-430b.1	Information not available
Ingredient supply	Identification of the main crops and description of the risks and opportunities presented by climate change	FB-AG-440a.1	Information not available
	Identification of key crops and description of climate change-related risks	FB-AG-440a.2	Information not available

Table 2. Activity Parameters		
Activity Parameters	**Code**	**Page / Response**
Production by main crop	FB-AG-000.A	Sugarcane: 1,741,976 tons Fruits and vegetables: 180,761 tons Corn and wheat: 104,240 tons
Number of processing facilities	FB-AG-000.B	1.1. We Are Arcor Group

SASB INDEX

PACKAGING 2023			
Table 1. Sustainability Disclosure Topics & Accounting Metrics			
Topic	**Metric**	**Code**	**Page / Response**
Greenhouse Gas Emissions	Gross global Scope 1 emissions, percentage covered under emissions- limiting regulations	RT-CP-110a.1	5.2.1. Climate Change Strategy 5.2.1.1. Greenhouse Gas (GHG) Emissions Inventory 6.5. ESG Performance Indicators
	Analysis of the short- and long-term strategy or plan to manage Scope 1 emissions, emissions reduction targets, and assessment of performance against those targets	RT-CP-110a.2	
Air quality	Air emissions of the following pollutants: (1) NOx (excluding N_2O), (2) SOx, (3) volatile organic compounds (VOCs), (4) particulate matter (PM)	RT-CP-120a.1	We are not currently performing this calculation
Energy management	Total energy consumed, percentage of grid electricity, Percentage of renewable energy, total self-generated energy	RT-CP-130a.1	5.2.1.2. Energy Performance 5.2.1.3. Energy from Renewable Sources
Water management	Total water withdrawn, total water consumed, percentage of each in regions with high or extremely high baseline water stress	RT-CP-140a.1	5.1.1. Water Strategy 5.1.3. Ensuring Availability 6.5. ESG Performance Indicators
	Description of water management risks and mitigation strategies	RT-CP-140a.2	
	Number of non-compliance incidents associated with water quality permits, standards, and regulations	RT-CP-140a.3	
Waste management	Amount of hazardous waste generated, percentage recycled	RT-CP-150a.1	5.3.1.1. Waste Generation and Disposal
Product safety	Number of recalls issued and total units recalled	RT-CP-250a.1	Note 6
	Analysis of the process for identifying and managing new materials and chemicals of concern	RT-CP-250a.2	We conduct identification analyses. In 2025, we did not develop any new materials or chemical substances that impact sustainability.

SASB INDEX

PACKAGING 2023			
Table 1. Sustainability Disclosure Topics & Accounting Metrics			
Topic	**Metric**	**Code**	**Page / Response**
Product lifecycle management	Percentage of raw materials from: recycled content, renewable resources, and combined renewable and recycled content	RT-CP-410a.1	5.3.2.3. Paper and Cardboard
	Revenue from products that are reusable, recyclable, or compostable	RT-CP-410a.2	For flexible packaging: 55% of total revenue
	Analysis of strategies to reduce the environmental impact of packaging	RT-CP-410a.3	5.3.2. Promoting Circularity in Packaging
Supply chain management	Total wood fiber obtained, percentage from certified sources	RT-CP-430a.1	6.5. ESG Performance Indicators
	Total wood fiber sourced, percentage from certified sources	RT-CP-430a.2	Information not available

Table 2. Activity Parameters		
Activity Parameters	**Code**	**Page / Response**
Production volume, by substrate	RT-CP-000.A	1.1. We Are Arcor Group 5.3.2. Promoting Circularity in Packaging 5.3.2.3. Paper and Cardboard
Percentage of production by: paper/wood, glass, metal, and plastic	RT-CP-000.B	6.5. ESG Performance Indicators
Number of employees	RT-CP-000.C	6.5. ESG Performance Indicators

GRI &SASB NOTES

NOTE 1: GRI 2-1

Arcor Group is a corporate group whose parent company is not publicly listed, but it is subject to the regulations of the National Securities Commission of the Republic of Argentina (Comisión Nacional de Valores) as it is an issuer of Negotiable Obligations. Its corporate headquarters are located in Arroyito, Córdoba Province, Argentina.

NOTE 2: GRI 2-15

During 2025, the first conflict of interest disclosure campaign was carried out, initially implemented in Ardion. As part of this initiative, 193 disclosures were submitted by employees. Of these, 9 reported situations requiring specific analysis.

Each identified case was reviewed by the Ethics and Conduct Committee, which determined that 2 cases constituted potential conflicts of interest. Accordingly, formal resolutions were issued to both the employees involved and the relevant management teams, establishing the necessary mitigating controls for proper management and oversight.

As the campaign was initially implemented on a targeted basis within Ardion, the number of disclosures in 2025 was lower than expected for the Group as a whole. In this regard, a plan is currently being developed to ensure that, starting in 2026, the conflict of interest disclosure tool will be permanently available and implemented across all Group companies and for all employees.

The value reported for 2024 in the previous report contained a calculation error. In that year, 3,688 employees submitted conflict of interest disclosures, of which 27 reported situations requiring analysis. The Ethics and Conduct Committee reviewed each case and determined that 3 constituted potential conflicts of interest.

NOTE 3: GRI 2-19

The remuneration policy for senior management, management, and supervisory roles combines fixed and variable components. The fixed compensation is determined by the level of responsibility of the position and its competitiveness relative to the market. The variable compensation is linked to the objectives set at the beginning of the fiscal year and the extent to which they are achieved through performance during the year, with at least 10% tied to sustainability goals aligned with the Group's Sustainability Policy and strategies. Total compensation (salary and benefits) is periodically reviewed in relation to the local market, using the HAY job evaluation method, supported by global job descriptions for each position.

The compensation of Board members is determined by the Shareholders' Meeting, taking into account their responsibilities, the time dedicated to their roles, professional competence and reputation, and the market value of their services. The Board reports to shareholders on these matters in the Annual Report, the Sustainability Report, and the Financial Statements, and is available during the Shareholders' Meetings to address any questions.

We have a special Retirement Plan for Directors (employed under an employment relationship) and another for General Managers based in Argentina. A defined benefit pension plan has also been established, covering, among others, the managerial staff. Likewise, we do not have a current policy on hiring bonuses or reimbursements. Severance payments are made in accordance with the regulations of each country.

NOTE 4: GRI 403-3

In Argentina, legislation ensures access to healthcare services through Health Insurance Funds (Obras Sociales) and Occupational Risk Insurers (ARTs). Employees covered by collective bargaining agreements receive healthcare benefits through Health Insurance Funds administered by trade unions, and since the enactment of Decree No. 70/2023, private health insurance providers have been granted the same status. In addition, Decree No. 171/2024 regulated the deregulation of the system, ensuring free choice between Health Insurance Funds and private health insurance providers, both financed through employee contributions and employer contributions. Enrollment is free and voluntary, and coverage includes 100% of non-work-related illnesses, as guaranteed under the Mandatory Medical Plan (PMO). Employees not covered by a collective bargaining agreement also access Health Insurance Funds under the same financing conditions, although these providers are not linked to trade unions, in accordance with the Health Insurance Law. Additionally, Occupational Risk Insurers (ARTs) cover occupational illnesses and workplace accidents for all employees, regardless of union coverage. These are contracted and financed by the employer, ensuring worker protection in the workplace.

NOTE 5: GRI 406-1

No cases of discrimination were reported in 2025.

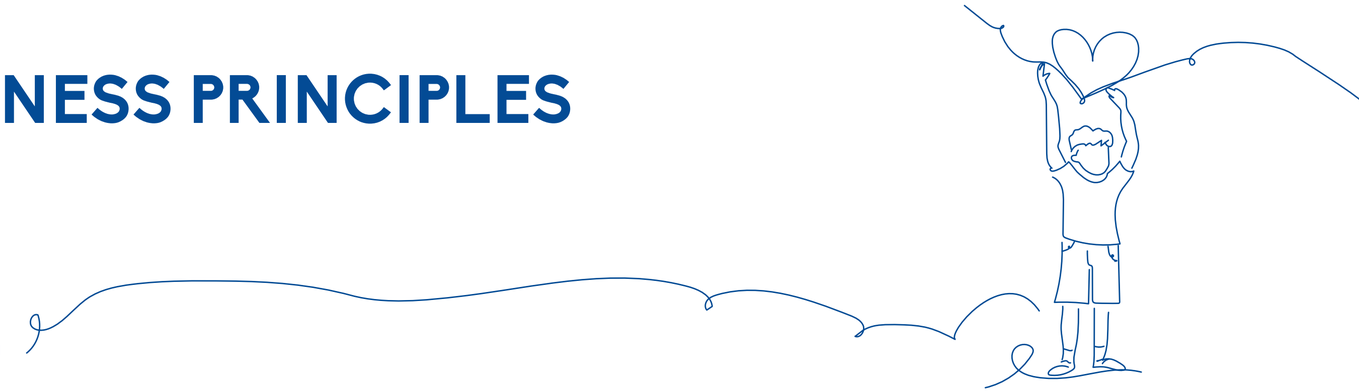
NOTE 6: SASB RT-CP-250a.1

Packaging material recalls are associated with issues related to printing quality, cutting, and lamination; solvent dosing; and other process-related issues in laminated material reels (during lamination). These quality issues are addressed internally or with our clients prior to the use of the packaging in any food product.

CHILDREN'S RIGHTS AND BUSINESS PRINCIPLES

Throughout this Report, initiatives that integrate a child rights perspective into our business practices are identified with the Empresa-Infancia logo, accompanied by a brief explanatory note. The following table reflects Arcor Group's commitment to the Children's Rights and Business Principles, linking each principle to the sections of the 2025 Report where actions, initiatives, and practices contributing to their implementation and promotion are detailed.

COMMITTED TO CHILDREN



CHILDREN'S RIGHTS AND BUSINESS PRINCIPLES (SAVE THE CHILDREN, UNITED NATIONS GLOBAL COMPACT,		2025 SUSTAINABILITY REPORT SECTION
1. Meet their responsibility to respect and promote children's rights	Businesses should recognize and respect children's rights and address any actual or potential negative impacts they may cause or contribute to through their activities or business relationships. This responsibility applies both to their own operations and to their business relationships and involves integrating respect for children's rights into corporate policies, processes, and practices, as well as promoting them through voluntary actions aligned with the company's core business activities.	2.4.2. Code Administration and Ethics Line 3.1.6. Actions to Promote Healthy Lifestyles 3.1.6.2. Actions for Our Employees 4.1.1.1. Gender 4.3.5. Ser Parte Program: Driving Change Through Participation 4.3.9. Social Investment in Children 4.3.10. Value Chain 5.1. Water Care 5.2. Climate Action and Biodiversity 5.3. Circular Material Flow
2. Contribute to the elimination of child labor across all business activities and business relationships	Businesses should not employ or use children in any form of child labor and should establish robust age verification mechanisms within their hiring processes. They should also ensure the absence of child labor throughout their value chain, adopt preventive and corrective measures when risks are identified, and act in accordance with international standards on minimum age and the worst forms of child labor. In addition, businesses should work with governments, social partners, and other stakeholders to promote education and address the root causes of child labor through sustainable solutions.	3.3.1.4. Fruit and Vegetable Production 4.3.10. Value Chain
3. Provide decent work for young workers, parents, and caregivers	Businesses should ensure decent working conditions for young workers who have reached the legal working age and support women and men in their roles as parents and caregivers.	3.1.6.2. Actions for Our Employees 4.1.1.1. Gender 4.2.2. Benefits for Our Employees

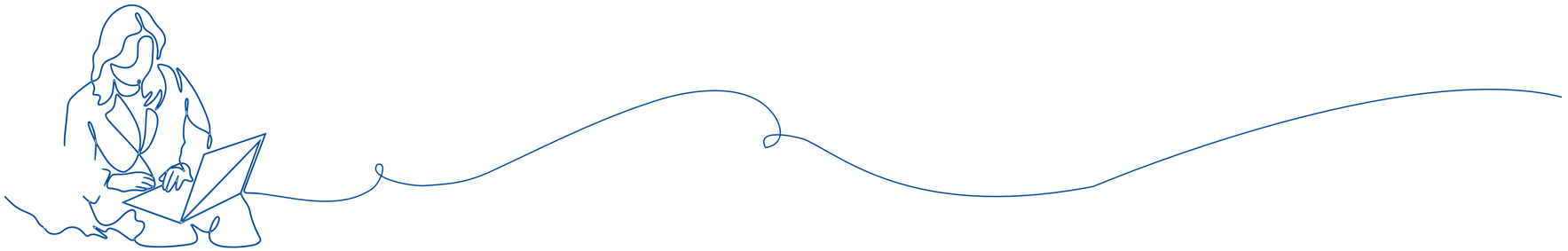
CHILDREN'S RIGHTS AND BUSINESS PRINCIPLES (SAVE THE CHILDREN, UNITED NATIONS GLOBAL COMPACT, AND UNICEF)		2025 SUSTAINABILITY REPORT SECTION
4. Ensure the protection and safety of children in all business activities and facilities	Businesses should prevent situations in which children may be exposed to risks arising from business activities, whether within company facilities or in surrounding areas. This includes adopting appropriate safety measures, establishing child safeguarding codes of conduct, and avoiding practices that may lead to violence, exploitation, or abuse, including those related to security services.	3.1.6.2. Actions for Our Employees 4.1.1.1. Gender 4.3.4. Corporate Donation Program 4.3.5. Ser Parte Program: Driving Change Through Participation 4.3.9. Social Investment in Children 4.3.10. Value Chain
5. Ensure that products and services are safe and support children's rights	Businesses should ensure that their products and services are safe for children and do not cause psychological, moral, or physical harm. They are also encouraged to consider how these products and services can positively contribute to the realization of children's rights, including by ensuring their availability and accessibility.	3.1.2. Our Strategy: "Food for A Better Life" 3.1.6. Actions to Promote Healthy Lifestyles 5.1. Water Care
6. Use marketing and advertising that respect and support children's rights	Marketing and advertising practices should be responsible and respect children's rights, avoiding messages, images, or strategies that may be harmful, misleading, or exploitative. Businesses should promote children's rights through marketing that raises awareness and supports children's rights, positive self-esteem, healthy lifestyles, and non-violent values.	3.1.2. Our Strategy: "Food for A Better Life" 3.1.6. Actions to Promote Healthy Lifestyles 3.1.7. Responsible and Transparent Communication
7. Respect and promote children's rights in relation to the environment and land use	Businesses should recognize that environmental degradation, climate change, and certain practices related to land use and acquisition may have severe and long-term impacts on children's rights. They should therefore prevent and mitigate negative environmental impacts, taking into account how their decisions may affect the health, survival, and development of children and the communities in which they live.	4.3.5. Ser Parte Program: Driving Change Through Participation 4.3.10. Value Chain 5.1. Water Care 5.2. Climate Action and Biodiversity 5.3. Circular Material Flow
8. Respect and promote children's rights in security arrangements	Businesses should ensure that security arrangements related to their operations respect children's rights and do not contribute to situations of abuse, violence, or unlawful detention. This includes acting in accordance with the rule of law, establishing clear codes of conduct for security personnel, and preventing any negative impacts on children that may arise from these functions.	
9. Help protect children affected by emergencies	In situations of armed conflict, natural disasters, or other emergencies, businesses should pay special attention to the vulnerability of children.	4.3.4. Corporate Donation Program
10. Reinforce community and government efforts to protect and fulfill children's rights	Businesses should seek not to undermine government efforts to protect and fulfill children's rights and should act in accordance with national laws and international standards. They are also encouraged to responsibly support and promote community and public sector initiatives that contribute to the protection, promotion, and fulfillment of children's rights.	3.1.6. Actions to Promote Healthy Lifestyles 4.1.1.1. Gender 4.3.4. Corporate Donation Program 4.3.5. Ser Parte Program: Driving Change Through Participation 4.3.9. Social Investment in Children 4.3.10. Value Chain 5.1. Water Care 5.2. Climate Action and Biodiversity 5.3. Circular Material Flow

WOMEN'S EMPOWERMENT PRINCIPLES (WEPS)

The following table reflects Arcor Group's commitment to the Women's Empowerment Principles (WEPs) of the United Nations Global Compact, linking each principle to the sections of the 2025 Sustainability Report where actions, policies, and initiatives that contribute to their implementation and promotion are detailed.

WOMEN'S EMPOWERMENT PRINCIPLES (WEPS) (UNITED NATIONS GLOBAL COMPACT)		2025 SUSTAINABILITY REPORT SECTION
1. High-level corporate leadership for gender equality	The company makes an explicit commitment at the senior leadership level to integrate gender equality into its strategy, policies, and corporate objectives. This entails leadership driving a clear vision, establishing accountability, and ensuring that gender equality is embedded in the company's strategic agenda.	1.1.3. Our Philosophy 1.2.1. Sustainability Goals 1.2.3. Sustainability Governance and Management System 1.2.6. Commitment to the SDGs
2. Fair and non- discriminatory treatment of women and men	This principle promotes the creation of a workplace that respects and protects human rights, ensuring equal treatment and opportunities for women and men. It includes non-discrimination policies, equal pay, fair recruitment practices, and mechanisms to prevent and address situations of violence or harassment.	2.1. Respect for Human Rights 2.2. Human Rights Due Diligence 2.3. Committed to Children's Rights 4.1.1. Strategic Diversity, Equity, and Inclusion Plan 4.2.1. Decent Work 4.2.4. Workplace Climate Management 4.3.10. Value Chain
3. Health, safety, and well-being of all employees	This principle establishes that organizations should ensure safe and healthy working conditions, taking into account the specific needs of women and men. It involves developing prevention protocols, providing adequate infrastructure, and implementing policies that promote the physical, emotional, and social well-being of employees.	2.5. Information Security and Data Protection 3.1.2. Our Strategy: "Food for A Better Life" 3.1.6.2. Actions for Our Employees 3.2.1. The Value of Quality 4.2.1. Decent Work 4.2.3. Occupational Health and Safety
4. Education, training, and professional development for women	This principle encourages companies to ensure equal access to opportunities for training, technical skills development, career advancement, and leadership. Its objective is to reduce gaps in women's participation and representation, strengthening their professional development within the organization.	2.1.1. Human Rights Training 4.1.1. Strategic Diversity, Equity, and Inclusion Plan 4.2.5. Professional Development and Training 4.3.9.1. Early Childhood and Comprehensive Development

WOMEN'S EMPOWERMENT PRINCIPLES (WEPS) (UNITED NATIONS GLOBAL COMPACT)		2025 SUSTAINABILITY REPORT SECTION
5. Business practices, value chain, and marketing that empower women	The company integrates a gender perspective into its business relationships and across its value chain. This includes inclusive sourcing practices, support for women suppliers and entrepreneurs, as well as communications and marketing strategies that are free from stereotypes and promote positive representations of women.	
6. Promote gender equality in the community	This principle encourages companies to contribute to women's empowerment beyond their internal operations, through community initiatives, partnerships with organizations, and advocacy actions that promote gender equality and sustainable development in their areas of influence.	2.4. Code of Ethics and Conduct 4.3.1. Community Impact Management Strategy 4.3.2. Dialogue and Multi-stakeholder Engagement Spaces 4.3.3. Community Engagement and Grievance Management
7. Measurement and reporting on progress	Organizations commit to measuring, monitoring, and disclosing information on their progress in gender equality. This includes the use of indicators, disaggregated data, and assessments that enable transparent accountability and continuous improvement.	1.2.1. Sustainability Goals 1.2.6. Commitment to the SDGs



ESG PERFORMANCE INDICATORS

GRI 2-6

Active Suppliers	2023	2024	2025
Argentina	7.437	7.503	7.916
Brazil	2.416	2.342	1.713
Chile	1.671	1.669	1.414
Mexico	871	818	703
Peru	728	758	762
Total	**13.123**	**13.090**	**12.508**

GRI 2-6

Suppliers by Type of Product or Service	2023	2024	2025
Raw Materials	10%	12%	12%
Auxiliaries	15%	22%	24%
Packaging	3%	3%	3%
Services	72%	63%	61%
Total	**100%**	**100%**	**100%**

Active suppliers are those that provided services or supplied goods during the reporting year.

For suppliers that provide more than one type of product or service, the category with the highest annual amount is prioritized, and each supplier is included only under that category. Suppliers are not duplicated.

ESG PERFORMANCE INDICATORS

Company-specific indicator

Number of active suppliers who have signed the letter of adherence	2023	2024	2025
Argentina	6.026	6.651	7.214
Brazil	1.827	1.845	1.612
Chile	1.009	1.083	1.016
Mexico	660	649	570
Peru	385	433	478
Total	**9.907**	**10.661**	**10.890**

GRI 2-6

Customers – Argentina	2023	2024	2025
Official Distributors	162	163	162
Wholesalers	264	248	243
Supermarkets	27	27	26
Sales Representatives	2.259	2.237	2.241
New Businesses	39	44	46
Points of Sale Visited	245.717	237.347	240.322

ESG PERFORMANCE INDICATORS

GRI 2-6

Customers – Brazil	2023	2024	2025
Official Distributors	130	137	133
Wholesalers	304	285	289
Supermarkets	4	4	4
Sales Representatives	2.571	2.544	2.577
New Businesses	157	125	124
Points of Sale Visited	326.195	351.067	372.952

GRI 2-6

Customers – Chile	2023	2024	2025
Official Distributors	30	30	29
Wholesalers	133	164	165
Supermarkets	6	6	6
Sales Representatives	360	365	360
New Businesses	0	0	0
Points of Sale Visited	55.600	54.995	54.490

ESG PERFORMANCE INDICATORS

GRI 2-6

Customers – Mexico	2023	2024	2025
Official Distributors	6	3	3
Wholesalers	105	107	115
Supermarkets	21	21	22
Sales Representatives	4.065	6.565	6.900
New Businesses	1	1	0
Points of Sale Visited	169.758	271.423	300.000

GRI 2-6

Customers – Peru	2023	2024	2025
Official Distributors	20	18	18
Wholesalers	73	73	78
Supermarkets	3	3	3
Sales Representatives	264	280	280
New Businesses	8	9	9
Points of Sale Visited	59.100	62.000	63.500

ESG PERFORMANCE INDICATORS

RT-CP-000.C

Total number of employees	2022			2023			2024			2025		
Region	**Men**	**Women**	**Total**	**Men**	**Women**	**Total**	**Men**	**Women**	**Total**	**Men**	**Women**	**Total**
Argentina	11.174	2.790	13.964	10.844	2.903	13.747	10.370	2.938	13.308	9.997	2.825	12.822
Brazil	2.333	1.890	4.223	2.125	1.640	3.765	2.087	1.568	3.655	1.964	1.511	3.475
Chile	1.335	327	1.662	1.300	352	1.652	1.253	365	1.618	1.183	324	1.507
Peru	259	102	361	265	103	368	269	95	364	309	134	443
Mexico	578	486	1.064	593	532	1.125	553	535	1.088	509	458	967
Spain	6	6	12	6	6	12	5	7	12	6	7	13
Rest of the world (*)	195	148	343	200	162	362	196	139	335	190	154	344
Total	**15.880**	**5.749**	**21.629**	**15.333**	**5.698**	**21.031**	**14.733**	**5.647**	**20.380**	**14.158**	**5.413**	**19.571**

(*) Rest of the World: Bolivia, China, Costa Rica, Ecuador, UAE, USA, Guatemala, Honduras, Mozambique, Nicaragua, Panama, Paraguay, Dominican Republic, Trinidad and Tobago, and Uruguay

ESG PERFORMANCE INDICATORS

RT-CP-000.C

Permanent employees	2022			2023			2024			2025		
Region	**Men**	**Women**	**Total**	**Men**	**Women**	**Total**	**Men**	**Women**	**Total**	**Men**	**Women**	**Total**
Argentina	10.353	2.359	12.712	10.270	2.466	12.736	9.876	2.517	12.393	9.742	2.653	12.395
Brazil	2.105	1.537	3.642	2.114	1.612	3.726	2.077	1.550	3.627	1.963	1.504	3.467
Chile	1.293	294	1.587	1.274	314	1.588	1.225	328	1.553	1.151	321	1.472
Peru	150	12	162	140	12	152	137	12	149	133	16	149
Mexico	576	485	1.061	590	530	1.120	552	531	1.083	507	455	962
Spain	5	6	11	6	6	12	5	7	12	6	7	13
Rest of the world (*)	179	129	308	189	142	331	183	120	303	186	138	324
Total	**14.661**	**4.822**	**19.483**	**14.583**	**5.082**	**19.665**	**14.055**	**5.065**	**19.120**	**13.688**	**5.094**	**18.782**

(*) Rest of the World: Bolivia, China, Costa Rica, Ecuador, UAE, USA, Guatemala, Honduras, Mozambique, Nicaragua, Panama, Paraguay, Dominican Republic, Trinidad and Tobago, and Uruguay

ESG PERFORMANCE INDICATORS

RT-CP-000.C

Temporary employees	2022			2023			2024			2025		
Region	**Men**	**Women**	**Total**	**Men**	**Women**	**Total**	**Men**	**Women**	**Total**	**Men**	**Women**	**Total**
Argentina	821	431	1.252	574	437	1.011	494	421	915	255	172	427
Brazil	228	353	581	11	28	39	10	18	28	1	7	8
Chile	42	33	75	26	38	64	28	37	65	32	3	35
Peru	109	90	199	125	91	216	132	83	215	176	118	294
Mexico	2	1	3	3	2	5	1	4	5	2	3	5
Spain	1	0	1	0	0	0	0	0	0	0	0	0
Rest of the world (*)	16	19	35	11	20	31	13	19	32	4	16	20
Total	**1.219**	**927**	**2.146**	**750**	**616**	**1.366**	**678**	**582**	**1.260**	**470**	**319**	**789**

(*) Rest of the World: Bolivia, China, Costa Rica, Ecuador, United Arab Emirates, United States, Guatemala, Honduras, Mozambique, Nicaragua, Panama, Paraguay, Dominican Republic, Trinidad and Tobago, and Uruguay.

All employees work on a full-time basis. Total number of non-employee workers: 777. Most common types of work: Agency temporary workers and interns, performing operational and administrative roles, respectively. Headcount is calculated based on active employees as of December 31 of each year.

ESG PERFORMANCE INDICATORS

GRI 2-9 / GRI 2-11
Board Members 2025

Name	Position	Executive / Non-Executive	Independence	Tenure in Board Position*
Alfredo Gustavo Pagani	Chairman	Executive	Non-Independent	21 years
Mario Enrique Pagani	Vice Chairman	Executive	Non-Independent	3 years
Víctor Daniel Martin	Regular Director	Executive	Non-Independent	20 years
Alejandro Fabián Fernández	Regular Director	Non-Executive	Non-Independent	17 years
Andrea Cecilia Pagani	Regular Director	Executive	Non-Independent	2 years
Nicolás Enrique Martin	Regular Director	Executive	Non-Independent	2 years
Fernán Osvaldo Martínez	Regular Director	Non-Executive	Independent	8 years
Alejandro Asrin	Regular Director	Non-Executive	Independent	4 years
Lilia María Pagani	Alternate Director	Non-Executive	Non-Independent	8 years
Karina Ana Mercedes Pagani	Alternate Director	Non-Executive	Non-Independent	10 years
Marcela Carolina Giai	Alternate Director	Non-Executive	Non-Independent	8 years

*Tenure in the current position has been considered. In the cases of Alfredo Pagani and Mario Pagani, their tenure as Regular Board Members was considered, rather than their roles as Chairman and Vice Chairman, respectively. It is important to note that both are regular Board Members and were appointed as Chairman and Vice Chairman by decision of the Board.

None of the Board Members belong to or represent underrepresented social groups. The relevant competencies of the Board Members in relation to the organization's impacts can be found in the Prospectuses available on the CNV (Argentine Securities and Exchange Commission) website

ESG PERFORMANCE INDICATORS

Company-specific indicator – Consumer Service

Indicator	Division	2024	2025
Number of contacts received	By phone	27%	28%
	Via social media	9%	9%
	Through web form Web	61%	57%
	Web	3%	6%
	By mail	**73.524**	**55.156**
Number of resolved claims	**Total**[52]	**99,95%**	**99,96%**
Year-over-year variation	Total	-17,94%	-24,98%
Contacts requesting information about ingredients, labeling, nutrition, and healthy lifestyle habits:		10.541: 14%	7.052
Consumer satisfaction survey (among consumers who filed a product-related claim	(Scored from 1 to 5)	5 points: 94%	5 points: 94%

[52] The 2024 indicator was restated compared to what was reported in the 2024 Sustainability Report.

ESG PERFORMANCE INDICATORS

GRI 2-30

Countries	Employees covered by collective bargaining agreements (%)
Argentina[53]	79,9%
Brazil[54]	100%
Chile[55]	83,5%
Peru[56]	21,8%
Mexico[57]	75,3%
Spain	100%

According to the December 2025 employee roster.

[53] The workforce is covered by a Collective Bargaining Agreement (CBA) according to the applicable sector, including: Food Workers Union, Sugar Workers Union, Paper and Cardboard Workers Union, Fishing Workers Union, Plastics Workers Union, SOERM, and AGREMMIA. These unions negotiate working conditions and salaries annually under the supervision of the Secretariat of Labor of the Ministry of Human Capital of Argentina.

[54] Collective agreement with the Food Industry Union of Piracicaba and the Food Workers' Union of Bragança Paulista.

[55] Workers' Union No. 1 of Empresa Industria Dos en Uno S.A., Workers' Union No. 3 of Empresa Industria Dos en Uno S.A., Workers' Union of Plant No. 2 (Union No. 1), Workers' Union No. 2 of Plant No. 2, and Workers' Union No. 5 of Industria de Alimentos Dos en Uno S.A. Cartocor not included.

[56] Arcor Perú Workers' Union. Includes Cartocor.

[57] Union of Employees in Commerce, Private Offices, and Similar Entities of the State of Mexico, and the National Food and Commerce Union.

ESG PERFORMANCE INDICATORS

GRI 204-1

Suppliers by Country and Origin		2024	2025
Argentina	Imported purchase orders (international)	1.879	638
	Domestic purchase orders (local)	5.624	7.278
Brazil	Imported purchase orders (international)	821	40
	Domestic purchase orders (local)	1.521	1.673
Chile	Imported purchase orders (international)	707	169
	Domestic purchase orders (local)	962	1.245
Mexico	Imported purchase orders (international)	310	24
	Domestic purchase orders (local)	508	679
Peru	Imported purchase orders (international)	337	84
	Domestic purchase orders (local)	421	678
Total suppliers		**13.090**	**12.508**
Percentage of local		**69%**	**92%**

Local suppliers are those with a national purchase order issued in each country. Does not include OD (Differentiated Orders) type purchase orders.

ESG PERFORMANCE INDICATORS

GRI 205-2

Communication and training on anti-corruption policies and procedures	2025		
	N°	%	Comments
Board members to whom the Code of Ethics and Conduct was communicated	13	100%	The Board of Directors comprises a Chair, Vice Chair, 8 Regular Directors, and 3 Alternate Directors.
Board members who received training on the Code of Ethics and Conduct.	N/A	N/A	Board members maintain regular interaction with the Ethics and Conduct Committee, and some have completed the Code's e-learning module.
Employees to whom the Code of Ethics and Conduct was communicated.	10.952	100%	The Code of Ethics and Conduct is communicated to all employees, across all job categories, through the intranet, graphic materials displayed in common areas and/or on internal screens, as well as via the Redcom and HCM apps.
Number of employees who have received training on the Code of Ethics and Conduct:	502	E-learning training is permanently available on the HCM platform. It is mandatory for new hires and optional for the rest of the workforce. In addition, in-person training sessions are conducted.	During 2025, a campaign led by Ardion's Human Resources team made e-learning training mandatory for all its employees.

The Code of Ethics and Conduct is also shared with all our external stakeholders via the Arcor Group website. In the case of suppliers, in order to operate with the Group, they are required to sign a "Letter of Adherence" whereby they commit to complying with and promoting the "Fundamental Principles for Responsible Management." This document also informs suppliers that Arcor Group provides a confidential channel for reporting irregularities or situations that may affect the company's ethical environment, including contact details for submitting reports.

ESG PERFORMANCE INDICATORS

GRI 2-16

			2025
Indicator		**N°**	**Comments / Notes**
Reports received through the communication channels set out in the Arcor Group's Code of Ethics and Conduct or through other means that were addressed during meetings of the Arcor Group's Ethics and Conduct Committee.	Environmental and Community Relations	5	In 1 case, non-compliance with the Code of Ethics and Conduct was confirmed. Corrective
	Labor and Social Relations	120	In 39 cases, non-compliance with the Code of Ethics and Conduct was confirmed. Corrective and preventive actions were implemented. As of the reporting date, 5 cases remain under analysis.
	Supplier and Customer Relations	5	In 1 case, a breach of the Code of Ethics and Conduct was confirmed. Corrective and preventive actions were implemented.
	Theft, misappropriation, or misuse of company assets	1	No breach of the Code of Ethics and Conduct was identified.
	Financial fraud	0	
	Violations of the availability, integrity, and confidentiality of information	0	
	Forced labor	0	
	Child labor	0	

ESG PERFORMANCE INDICATORS

SASB RT-CP-430a.1 / SASB RT-CP-000.A

Input	2025		
	Own Production / Third Parties	Quantity Produced/Purchased (t)	Certified Quantity (t)
PINE LOGS WITH BARK	Own Production	38.192,84	38.192,84
PINE LOGS WITH BARK	Third Parties	92.252,90	71.300,28
PINE LOGS WITH BARK	Third Parties	18.112,88	18.112,88
PINE LOGS WITH BARK – HIGH D	Own Production	81.337,52	81.337,52
PINE LOGS WITH BARK – HIGH D	Third Parties	14.196,61	12.110,09
PINE LOGS WITH BARK – HIGH D	Third Parties	1.570,32	1.570,32
CP PINE CHIPS	Third Parties	93.344,08	27.369,65
CP PINE CHIPS	Third Parties	-	-
BIOMASS	Own Production	15.771,60	15.771,60
BIOMASS	Third Parties	278.683,43	-
BIOMASS	Third Parties	28.429,14	-
TOTAL		**661.891,32**	**265.765,18**

GRI 302-1

Indicator (in gigajoules)	2024	2025
Heating consumption	989.022	965.730,87
Cooling consumption	173.394,5	209.172,12
Steam consumption	3.466.400,1	5.181.781,01

ESG PERFORMANCE INDICATORS

GRI 303-1 / GRI 303-3 / GRI 303-5 / SASB PF 140a.1 / SASB AG 140a.1 / SASB CP-140a.1

Total Water Withdrawal						
Source of Withdrawal	**Volume Withdrawn in 2020 (m^3)**	**Volume Withdrawn in 2021 (m^3)**	**Volume Withdrawn in 2022 (m^3)**	**Volume Withdrawn in 2023 (m^3)**	**Volume Withdrawn in 2024 (m^3)**	**Volume Withdrawn in 2025 (m^3)**
Surface water	10.284.927	9.276.468	7.597.722	9.286.452	9.144.943	6.445.982
Groundwater	11.249.278	11.856.327	11.525.846	11.381.419	10.597.516	9.489.975
Third-party water	10.787.981	11.459.910	10.695.956	11.523.628	10.886.391	10.250.431
Total	**32.322.186**	**32.592.705**	**29.819.524**	**32.191.499**	**30.628.850**	**26.186.388**

Scope: Does not include the Baradero and Chacabuco plants, nor fruit production farms.
At Arcor Group, we consider all water withdrawn to be consumed, as no water is returned to the sources.
The values for 2024 were restated compared to those reported in the 2024 Sustainability Report, following a review of consumption data at the Toluca (Mexico) and Cerrillos (Chile) sites.

GRI 305-1 / GRI 305-2 / GRI 305-3 / SASB FB-AG-110a.1 / SASB RT-CP-110a.1

Greenhouse Gas Emissions (Excludes Baradero and Chacabuco plants)

	2020	**2021**	**2022**	**2023**	**2024**	**2025**
SCOPE 1 (Tn CO_2)						
GHG from Diesel	4.212	4.378	3.735	4.242	4.632	3.630
GHG from Natural Gas	249.681	226.813	297.146	287.038	279.493	276.668
GHG from Fuel Oil	14.535	12.642	11.259	12.653	14.294	12.916
GHG from LPG	1.822	1.938	2.052	1.935	1.643	1.980
Fugitive Emissions	8.588	13.231	12.965	14.456	13.059	8.025
Non-Kyoto Protocol Emissions	2.778	2.657	2.337	1.539	2.218	1.576
Effluent Treatment	491	130	308	2.090	1.529	2.188

ESG PERFORMANCE INDICATORS

Year	2020	2021	2022	2023	2024	2025
Emissions from Primary Corn Production				1.946	874	1.703
Emissions from Own Sugarcane Production				8.965	7.175	8.328
Emissions from Own Milk Production				15.461	2.733	2.697
Emissions from Own Wood Production				283	283	299
TOTAL SCOPE 1	**282.107**	**261.790**	**329.802**	**350.608**	**327.933**	**320.010**
SCOPE 2 (tCO_2)						
GHG from Electricity	195.599	232.543	122.637	123.014	120.691	118.030
TOTAL SCOPE 2	**195.599**	**232.543**	**122.637**	**123.014**	**120.691**	**118.030**
SCOPE 3 (tCO_2)						
Transportation	324.564	316.957	313.889	286.986	235.427	243.918
Ice cream sales	11.379	10.600	10.558	10.558	10.558	10.558
Waste	16.071	13.843	11.822	12.783	9.098	5.729
Goods and services				414.662	307.959	385.283
Energy and fuel-related activities				171.013	139.150	143.585
Ups/Down				545	6.789	6.789
Emissions from recovered paper baling				138	138	150
Processing of sold products				285.206	397.886	253.928
TOTAL SCOPE 3	**352.014**	**341.400**	**336.269**	**1.181.891**	**1.107.005**	**1.049.940**

GRI 305-1: Biogenic CO_2 emissions (Scope 1) – 2025: 13,027 tCO_2e
GRI 305-2: Indirect GHG emissions from energy generation are reported using a market-based approach.

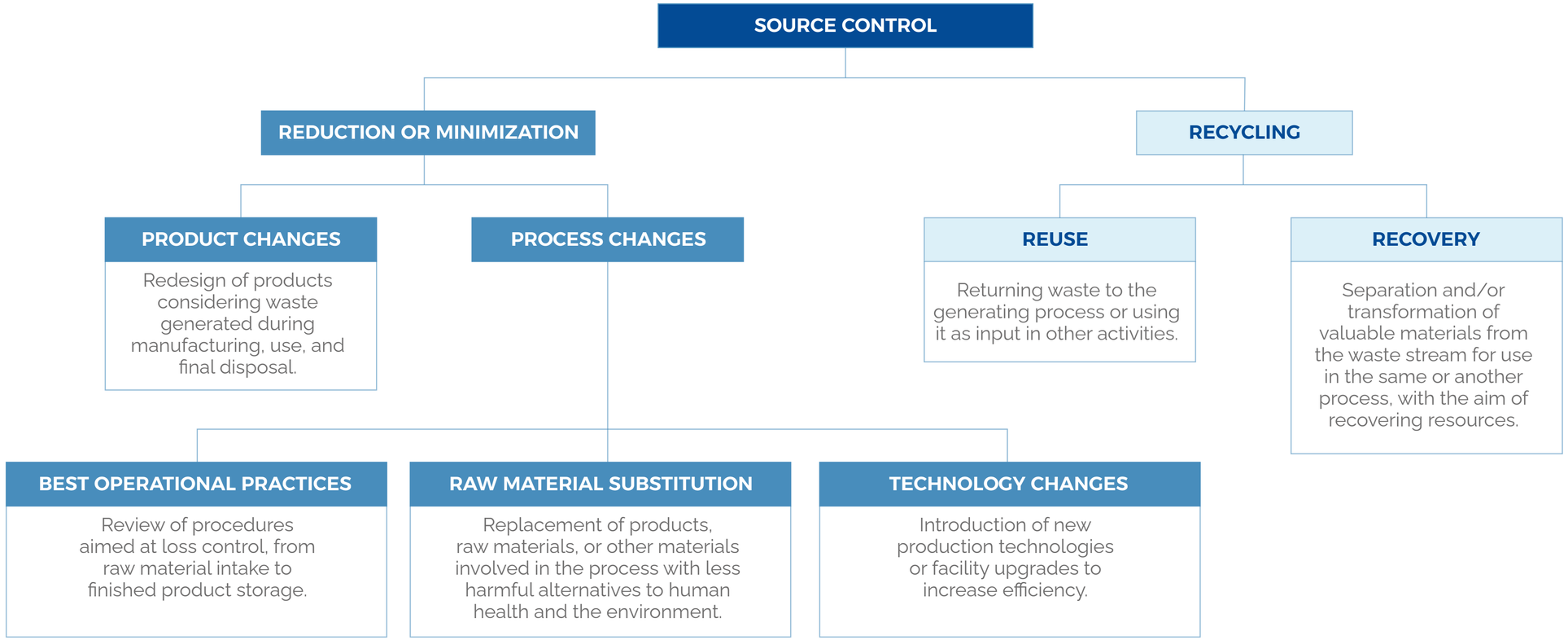
GRI 305-3: Biogenic CO_2 emissions (Scope 3) – 2025: 201,640 tCO_2e
GRI 305-7: Emissions of nitrogen oxides (NO_x), sulfur oxides (SO_x), and other significant air emissions were not calculated for all categories.

ESG PERFORMANCE INDICATORS

Kilometers Traveled						
Mode	**2020**	**2021**	**2022**	**2023**	**2024**	**2025**
MARITIME	25.776.166	25.545.258	30.935.585	40.038.172	13.955.418	18.327.550
ROAD	101.575.587	102.550.499	107.632.147	164.533.583	134.743.513	106.773.717

ESG PERFORMANCE INDICATORS

GRI 306-2
Waste Management Strategy at Source



ESG PERFORMANCE INDICATORS

GRI 308-1 / GRI 414-1

	2023	2024	2025
New Suppliers Assessed through the Commercial Quality & Sustainability Index	143	289	278
Cumulative Since Program Start	1.334	1.623	1.901

GRI 401-1

New Hires	2023		2024		2025	
	Number	Rate	Number	Rate	Number	Rate
By Gender						
Women	2.098	43,6%	1.723	45,60%	1.830	44,70%
Men	2.710	56,4%	2.054	54,40%	2.266	55,30%
By Age						
Under 30 years old	3.209	66,7%	2.623	69,40%	2.694	65,80%
Between 30 and 50 years	1.521	31,6%	1.090	28,90%	1.308	31,90%
Over 50 years old	78	1,6%	64	1,70%	94	2,30%
By Region						
Argentina	3.236	67,3%	2.791	73,90%	2.606	63,60%
Brazil	492	10,2%	179	4,70%	538	13,10%
Chile	216	4,5%	120	3,20%	175	4,30%
Peru	165	3,4%	89	2,40%	375	9,20%
Mexico	620	12,9%	567	15,00%	337	8,20%
Spain	5	0,1%	7	0,20%	4	0,10%
Rest of the world (*)	74	1,5%	24	0,60%	61	1,50%

(*) Bolivia, China, Costa Rica, Ecuador, United Arab Emirates, United States, Guatemala, Honduras, Mozambique, Nicaragua, Panama, Paraguay, Dominican Republic, Trinidad and Tobago, and Uruguay. Includes permanent and temporary staff

ESG PERFORMANCE INDICATORS

GRI 401-1

Staff Turnover	2023		2024		2025	
	Number	Rate	Number	Rate	Number	Rate
By Gender						
Women	2.098	39,6%	1.652	41%	1.715	43%
Men	3.195	60,4%	2.409	59%	2.317	57%
By Age						
Under 30 years old	3.052	57,7%	2.282	56%	2.142	53%
Between 30 and 50 years	1.891	35,7%	1.387	34%	1.556	39%
Over 50 years old	350	6,6%	392	10%	334	8%
By Region						
Argentina	3.319	62,7%	3.050	75%	2.465	61%
Brazil	964	18,2%	136	3%	593	15%
Chile	228	4,3%	138	3%	241	6%
Peru	181	3,4%	93	2%	218	5%
Mexico	554	10,5%	586	14%	461	11%
Spain	5	0,1%	4	0%	10	0%
Rest of the world (*)	42	0,8%	54	1%	44	1%

(*) Bolivia, China, Costa Rica, Ecuador, United Arab Emirates, United States, Guatemala, Honduras, Mozambique, Nicaragua, Panama, Paraguay, Dominican Republic, Trinidad and Tobago, and Uruguay. Includes permanent and temporary staff

ESG PERFORMANCE INDICATORS

GRI 401-3

Maternity/Paternity Leave	2023			2024			2025		
	Women	Men	Total	Women	Men	Total	Women	Men	Total
Total number of employees entitled to maternity/paternity leave	100%	100%	**100%**	100%	100%	100%	100%	100%	**100%**
Total number of employees who took maternity/paternity leave	91	235	**326**	90	181	271	122	214	**336**
Number of employees who returned to work after completing their leave	87	214	**301**	85	179	264	105	199	**304**
Number of employees still on leave as of December							7	0	**7**
Number of employees who left the company during or after the leave period							17	15	**32**
Number of employees who returned to work in the previous two years							181	416	**597**
Number of employees who returned to work after completing their leave and remained employed 12 months later	149	433	**582**	144	389	533	182	384	**566**
Return-to-work rate for employees who took	96%	91%	**92%**	94%	99%	97%	86%	93%	**90%**
Retention rate for employees who took leave**	89%	89%	**89%**	93%	94%	94%	101%	92%	**95%**

(*) Formula: (Total number of employees who returned to work after parental leave / Total number of employees who took parental leave) × 100

(**) Formula: (Total number of employees retained 12 months after returning from parental leave / Total number of employees who returned from parental leave in the previous reporting period(s)) × 100

ESG PERFORMANCE INDICATORS

GRI 403-8 / GRI 403-9 / GRI 403-10 / SASB FB-AG-320a.1

Occupational Health and Safety Indicators	Requirement		2024	2025
403-8 Workers covered by an occupational health and safety management system	a. Has the organization implemented an occupational health and safety management system?	i. Number of employees and non-employees covered by such system *	10.589*	3.202
		i. Percentage of employees and non-employees covered by such system	100	100
	b. If any workers are excluded, describe the types of workers and the reason for exclusion.		Not applicable	Not applicable
403-9 Work-related injuries	a. For all employees:	i. Number of fatalities as a result of work-related injuries;	-	-
		i. Rate of fatalities as a result of work-related injuries;	-	-
		ii. Number of high-consequence work-related injuries (excluding fatalities);	42	57
		ii. Rate of high-consequence work-related injuries (excluding fatalities);	1,01	1,43
		iii. Number of recordable work-related injuries;	195	224
		iii. Rate of recordable work-related injuries;	4,62	5,61
		iv. Main types of work-related injuries;	Contusions, wounds, and trauma	Contusions, wounds, and trauma
		v. Total hours worked.	42.177.135	39.922.384

(*) Includes contract manufacturing and merchandisers as of December 31.

ESG PERFORMANCE INDICATORS

GRI 403-8/ GRI 403-9/ GRI 403-10/ SASB FB-AG-320a.1

Occupational Health and Safety Indicators	Requirement		2024	2025
	b. For all workers who are not employees but whose work or workplace is controlled by the organization:	i. Number of fatalities as a result of work-related injuries;	-	-
		i. Rate of fatalities as a result of work-related injuries;	-	-
		ii. Number of high-consequence work-related injuries (excluding fatalities);	-	9
		ii. Rate of high-consequence work-related injuries (excluding fatalities);	Not applicable	Not applicable
		iii. Number of recordable work-related injuries;	12	38
		iii. Rate of recordable work-related injuries;	Not applicable	Not applicable
		iv. Main types of work-related injuries;	Contusions, wounds, and trauma	Contusions, wounds, and trauma
		v. Total hours worked.	Not applicable	Not applicable
		e. Indicate whether the rates were calculated per 200,000 or per 1,000,000 hours worked	1.000.000	1.000.000
403-10 Work-related ill health	a. For all employees:	i. Number of fatalities resulting from work-related ill health;	-	-
		ii. Number of recordable cases of work-related ill health;	139	90
		iii. Main types of work-related ill health;	Musculoskeletal disorders and hearing loss	TMusculoskeletal disorders and hearing loss

(*) Includes contract manufacturing and merchandisers as of December 31.

ESG PERFORMANCE INDICATORS

GRI 403-8/ GRI 403-9/ GRI 403-10/ SASB FB-AG-320a.1

Occupational Health and Safety Indicators	Requirement		2024	2025
403-10 Work-related ill health	a. For all employees:	iv. Number of recordable cases of work-related ill health (female gender)	31	19
		v. Number of recordable cases of work-related ill health (male gender)	108	71
	b. For all workers who are not employees but whose work or workplace is controlled by the organization:	i. Number of fatalities resulting from work-related ill health;	-	-
		ii. Number of recordable cases of work-related ill health;	-	-
		iii. Main types of work-related ill health;	-	-
Company-specific indicator	Occupational Safety	Total Recordable Incident Rate (TRIR)	12,71	13,53
		Lost Time Incident Rate (LTIR)	4,62	5,61
		6C LTIR	1,01	1,43
		Severity Rate (SR)	0,1	0,11
		Total number of accidents in freight transport	10	10
		Total number of fatalities from accidents during transport	-	-

(*) Includes contract manufacturing and merchandisers as of December 31.

ESG PERFORMANCE INDICATORS

GRI 401-1

Average hours of training per employee per year	2023		2024		2025	
	Total training hours	Average training hours	Total training hours	Average training hours	Total training hours	Average training hours
By Gender						
Women	77,948.3	13.7	65,352	11.6	86,625	16.0
Men	126,018.6	8.2	107,345	7.3	125,475	8.9
By Job Category						
Director	0.0	0.0	38	4.8	0	0
Manager	648	1.5	350	0.8	1,448	3.2
Supervisor	4,740.6	5	2,365	2.5	7,782	8.2
Analyst / Supervisor	22,397.3	6.8	20,578	6.3	27,502	8.4
Assistant / Operator	176,181	10.8	149,967	9.5	175,368	11.8

ESG PERFORMANCE INDICATORS

GRI 401-1

Board and Workforce Diversity	2024												2025											
	Senior Management		Management		Supervisory		Analysis/ Supervision		Auxiliary/ Operational Tasks		People with Disabilities		Senior Management		Management		Supervisory		Analysis/ Supervision		Auxiliary/ Operational Tasks		People with Disabilities	
Category	N°	%	N°	%	N°	%	N°	%	N°	%	N°	%	N°	%	N°	%	N°	%	N°	%	N°	%	N°	%
Women	1	12.50%	77	17.90%	308	32.80%	1,250	38.40%	4,011	25.50%	131	2.30%	1	14.30%	94	21.00%	326	34.50%	1,274	39.00%	3,718	24.90%	114	2.10%
Men	7	87.50%	354	82.10%	630	67.20%	2,003	61.60%	11,739	74.50%	256	1.70%	6	85.70%	353	79.00%	619	65.50%	1,994	61.00%	11,186	75.10%	240	1.70%
Under 30 years old	1	12.50%	2	0.50%	50	5.30%	779	23,90%	2,595	16.50%	90	2.60%	0	0.00%	1	0.20%	59	6.20%	808	24.70%	2,161	14.50%	66	2.20%
Between 30 and 50 years old	2	25.00%	288	66.80%	715	76.20%	2,004	61.60%	9,021	57.30%	224	1.90%	3	42.90%	303	67.80%	700	74.10%	1,974	60.40%	8,517	57.10%	213	1.90%
Over 50 years old	5	62.50%	141	32.70%	173	18.40%	470	14.40%	4,134	26.20%	73	1.50%	4	57.10%	143	32.00%	186	19.70%	486	14.90%	4,226	28.40%	75	1.50%
Argentina	5	62.50%	295	68.40%	658	70.10%	2,208	67.90%	10,142	64.40%	164	1.20%	5	71.40%	302	67.60%	667	70.60%	2,225	68.10%	9,623	64.60%	128	1.00%
Brazil	1	12.50%	54	12.50%	70	7.50%	389	12.00%	3,141	19.90%	182	5.00%	1	14.30%	55	12.30%	68	7.20%	379	11.60%	2,972	19.90%	168	4.80%
Chile	0	0.00%	28	6.50%	65	6.90%	249	7.70%	1,276	8.10%	21	1.30%	0	0.00%	30	6.70%	66	7.00%	242	7.40%	1,169	7.80%	24	1.60%
Peru	1	12.50%	6	1.40%	17	1.80%	53	1.60%	287	1.80%	1	0.30%	0	0.00%	8	1.80%	20	2.10%	61	1.90%	354	2.40%	1	0.20%
Mexico	1	12.50%	12	2.80%	72	7.70%	199	6.10%	804	5.10%	17	1.60%	1	14.30%	17	3.80%	64	6.80%	189	5.80%	696	4.70%	31	3.21%
Spain	0	0.00%	3	0.70%	2	0.20%	7	0.20%	0	0.00%	0	0.00%	0	0.00%	3	0.70%	2	0.20%	8	0.20%	0	0.00%	0	0.00%
Rest of the world (*)	0	0.00%	33	7.70%	54	5.80%	148	4.50%	100	0.60%	2	0.60%	0	0.00%	32	7.20%	58	6.10%	164	5.00%	90	0.60%	2	0.60%

(*) Bolivia, China, Costa Rica, Ecuador, the UAE, the United States, Guatemala, Honduras, Mozambique, Nicaragua, Panama, Paraguay, the Dominican Republic, Trinidad and Tobago, and Uruguay. Includes both permanent and temporary employees.

ESG PERFORMANCE INDICATORS

Company-specific indicator

People with Disabilities	2023		2024		2025		Comments
Country	Goal	% Achieved	Goal	% Achieved	Goal	% Achieved	
Brazil	5.00%	4.60%	5.00%	4.48%	5.00%	5.03%	Criterion used: active employees with disabilities, excluding employees retired due to disability and interns.
Mexico	5.00%	3.70%	5.00%	1.56%	5.00%	3.96%	Includes Mundo Dulce
Argentina	1.00%	0.80%	2.10%	1.23%	1.50%	1.36%	
Andean Region	1.00%	0.80%	2.10%	1.10%	2.10%	1.34%	Chile, Ecuador, and Peru
Other regions	1.00%	0.30%	2.10%	1.39%	2.10%	5.48%	Uruguay

ESG PERFORMANCE INDICATORS

GRI 13.23.3/ SASB FB-PF-250a.2/ SASB FB-PF-430a.1/ SASB FB-AG-250a.2/ SASB FB-AG-430a.1/ SASB RT-CP-430a.1

Certifications and Awards Obtained / **NEW IN 2025**

Company	Location	Plant	Certificacions/Awards				Chain of Custody and Forest Management Certifications[58]	TPM Award	Other
			ISO 14001	ISO 45001	ISO 9001	Food Safety Standards			
Arcor	Recreo Complex, Catamarca	Production of gummy candies, dessert powders, juices, and baked goods	x	x	x	BRC / HACCP / GMP / BRC Voluntary Module for FSMA Preventive Controls and FSVP			
	Arroyito Complex, Córdoba	Production of hard candies, chewing gum, and wafers	x	x	x	BRC / HACCP / GMP / BRC Voluntary Module for FSMA Preventive Controls and FSVP		(1) (2)	
		Production of milk caramels	x	x	x	BRC / HACCP / GMP / BRC Voluntary Module for FSMA Preventive Controls and FSVP			RainForest Alliance y RSPO
		Wet Milling Plant 1	x	x	x	HACCP		(1)	
		Wet Milling Plant 3	x	x	x	FSSC 22000/HACCP/BPM			
		Thermoelectric Power	x	x	x				
		Distribution Center	x	x	x				
	Arroyito, Córdoba	Dairy Farm 1	x	x					
		Dairy Farm 2	x	x					
		Dairy Farm 6	x	x					
		Dairy Farm 7	x	x					

[58] License Codes:
FSC Cartocor: FSC® C124061.
PEFC Chain of Custody – Papel Misionero: PEFC/37-31-09.
PEFC Chain of Custody – Cartocor: PEFC/37-32-12.
PEFC Sustainable Forest Management: UY18/81840980.

ESG PERFORMANCE INDICATORS

GRI 13.23.3/ SASB FB-PF-250a.2/ SASB FB-PF-430a.1/ SASB FB-AG-250a.2/ SASB FB-AG-430a.1/ SASB RT-CP-430a.1

Certifications and Awards Obtained / **NEW IN 2025**

Company	Location	Plant	Certificacions/Awards				Chain of Custody and Forest Management Certifications[58]	TPM Award	Other
			ISO 14001	ISO 45001	ISO 9001	Food Safety Standards			
Arcor	Lules Complex, Tucumán	Candies	x	x	x	BRC/HACCP/BPM		(1) (2)	
		Wet Milling	x	x	x	HACCP		(1)	
	San Pedro Complex, Buenos Aires	Dry Corn Milling	x	x	x	HACCP		(1)	
		Grain Storage	x	x	x				
		Extruded Products	x	x	x	HACCP/BPM			
		Oil	x	x	x	BRC/HACCP/BPM			
		Alcohol	x	x	x	BRC/HACCP/BPM			
	Rio Seco, Tucumán	La Providencia Sugar Mill	x		x	FSSC 22000/HACCP/BPM/ Global GAP (1)			BONSUCRO / Organic
		Thermoelectric Power Plant	x		x				BONSUCRO
	Colonia Caroya, Córdoba	Chocolates	x	x	x	BRC/HACCP/BPM		(1) (2)	Rainforest Alliance
	San Luis, San Luis	Chocolates	x	x	x	BRC/HACCP/BPM		(1)	
	Talar de Pacheco, Buenos Aires	Distribution Center	x	x	x				
	San Rafael, Mendoza	Fruit Pulp	x	x	x	BRC/HACCP/BPM			
	Mar del Plata, Buenos Aires	Canned Fish Products	x	x	x	BRC/HACCP/BPM			

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PEFC Chain of Custody – Cartocor: PEFC/37-32-12.
PEFC Sustainable Forest Management: UY18/81840980.

ESG PERFORMANCE INDICATORS

GRI 13.23.3/ SASB FB-PF-250a.2/ SASB FB-PF-430a.1/ SASB FB-AG-250a.2/ SASB FB-AG-430a.1/ SASB RT-CP-430a.1

Certifications and Awards Obtained / **NEW IN 2025**

Company	Location	Plant	Certificacions/Awards				Chain of Custody and Forest Management Certifications[58]	TPM Award	Other
			ISO 14001	ISO 45001	ISO 9001	Food Safety Standards			
Arcor	Villa Mercedes Complex, San Luis	Jams and Preserves	x	x	x	BRC/HACCP/BPM		(1)	
	Villa Mercedes Complex, San Luis	Canned Grains	x	x	x	BRC/HACCP/BPM			
	Rawson, San Juan	Canned Tomatoes	x	x	x	BRC/HACCP/BPM			
	Junín, Mendoza	Nueva Aurora Farm				Global GAP			
	Villa Seca, Mendoza	El Desafío Farm				Global GAP			
		El Porvenir Farm				Global GAP			
	San Martin, Mendoza	El Paraíso Farm				Global GAP			
Arcor Brazil	Rio das Pedras, São Paulo, Brazil	Candies and Chewing Gum	x	x	x	BRC/HACCP/BPM		(1)	
	Bragança Paulista, São Paulo, Brazil	Chocolates and Candies	x	x	x	BRC/HACCP/BPM		(1)	
Arcor Chile	Santiago, Chile	Bicentenario Plant	x	x	x	BRC/HACCP/BPM			
Arcor Peru	Chancay, Peru	Candies and Chewing Gum			x	HACCP (Digesa)			

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PEFC Chain of Custody – Cartocor: PEFC/37-32-12.
PEFC Sustainable Forest Management: UY18/81840980.

ESG PERFORMANCE INDICATORS

GRI 13.23.3/ SASB FB-PF-250a.2/ SASB FB-PF-430a.1/ SASB FB-AG-250a.2/ SASB FB-AG-430a.1/ SASB RT-CP-430a.1

Certifications and Awards Obtained / **NEW IN 2025**

Company	Location	Plant	Certificacions/Awards				Chain of Custody and Forest Management Certifications[58]	TPM Award	Other
			ISO 14001	ISO 45001	ISO 9001	Food Safety Standards			
Mundo Dulce	Toluca, Mexico	Chocolates, Candies, and Chewing Gum	x	x	x	BRC/HACCP/BPM			
Bagley Argentina	Córdoba, Córdoba	Cookies	x	x	x	BRC/HACCP/BPM			
	Salto, Buenos Aires	Cookies	x	x	x	BRC/HACCP/BPM		(1)	
	Villa del Totoral Complex, Córdoba	Cookies	x	x	x	BRC/HACCP/BPM		(1)	
	Villa Mercedes, San Luis	Cookies	x	x	x	BRC/HACCP/BPM			
Bagley Brazil	Campinas, São Paulo, Brazil	Cookies	x	x	x	BRC/HACCP/BPM		(1)	
	Contagem, Mina Gerais, Brazil	Cookies	x	x	x	BRC/HACCP/BPM		(1)	
Bagley Chile	Santiago, Chile	Cookies	x	x	x	BRC/HACCP/BPM		(1)	
Cartocor	Arroyito Complex, Córdoba	Recycled Paper Production	x	x	x		FSC	(1)(2)	
		Corrugated Cardboard Box Production	x	x	x	FSSC 22000	FSC/ PEFC	(1)(2)(3)	

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PEFC Chain of Custody – Papel Misionero: PEFC/37-31-09.
PEFC Chain of Custody – Cartocor: PEFC/37-32-12.
PEFC Sustainable Forest Management: UY18/81840980.

ESG PERFORMANCE INDICATORS

GRI 13.23.3/ SASB FB-PF-250a.2/ SASB FB-PF-430a.1/ SASB FB-AG-250a.2/ SASB FB-AG-430a.1/ SASB RT-CP-430a.1

Certifications and Awards Obtained / **NEW IN 2025**

Company	Location	Plant	Certificacions/Awards				Chain of Custody and Forest Management Certifications[58]	TPM Award	Other
			ISO 14001	ISO 45001	ISO 9001	Food Safety Standards			
Cartocor	Luján Complex, Buenos Aires	Corrugated Cardboard Production	x	x	x		FSC/ PEFC	(1)	
		POP Material Production	x	x	x	FSSC 22000	PEFC		
		Film Printing	x	x	x	FSSC 22000	PEFC		
	Paraná, Entre Ríos	Corrugated Cardboard Production	x	x	x		FSC/ PEFC	(1)(2)(3)	
	Rancagua, Chile	Corrugated Cardboard Production	x	x	x	FSSC 22000	PEFC		
	Villa del Totoral Complex, Córdoba	Film Printing and Printing Cylinder Manufacturing	x	x	x	FSSC 22000		(1)(2)	
Cartocor	Misiones	Forestry Area	x	x	x	PEFC Sustainable Forest			
		Virgin Paper	x	x	x		PEFC		ISEGA
		Paper Bags	x	x	x	FSSC 22000	PEFC		
	San Luis, San Luis	Paper Bags	x	x	x	FSSC 22000	FSC/ PEFC		
	Mendoza, Mendoza	Recycled Paper and Corrugated Cardboard	x	x	x		FSC		

[58] License Codes:
FSC Cartocor: FSC® C124061.
PEFC Chain of Custody – Papel Misionero: PEFC/37-31-09.
PEFC Chain of Custody – Cartocor: PEFC/37-32-12.
PEFC Sustainable Forest Management: UY18/81840980.

ESG PERFORMANCE INDICATORS

GRI 13.23.3/ SASB FB-PF-250a.2/ SASB FB-PF-430a.1/ SASB FB-AG-250a.2/ SASB FB-AG-430a.1/ SASB RT-CP-430a.1

Certifications and Awards Obtained / **NEW IN 2025**

Company	Location	Plant	Certificacions/Awards				Chain of Custody and Forest Management Certifications[58]	TPM Award	Other
			ISO 14001	ISO 45001	ISO 9001	Food Safety Standards			
Cartocor	San Juan, San Juan	Corrugated Cardboard	x	x	x	FSSC 22000	PEFC		
Cartocor	Lima, Peru	Corrugated Cardboard			x		PEFC		
Ingrear	Baradero, Buenos Aires	Wet Milling	x	x	x	FSSC 22000			
	Chacabuco, Buenos Aires	Wet Milling	x	x	x	FSSC 22000			

Notes:
Management Systems
ISO 14001: Environmental Management System
ISO 45001: Occupational Health and Safety Management System
ISO 9001: Quality Management System
Food Safety Standards:
HACCP: Hazard Analysis and Critical Control Points
BRC: British Retail Consortium Global Standard - Food
GMP / BPM: Good Manufacturing Practices / Buenas Prácticas de Manufactura
FSSC 22000: Food Safety System Certification
IFS: International Featured Standards
BRC FSMA Preventive Controls and FSVP Voluntary Module (FSMA: Food Safety Modernization Act – USA / FSVP: Foreign Supplier Verification Program – USA

Chain of Custody and Forest Management Certifications[58]
FSC: Forest Stewardship Council
PEFC: Programme for the Endorsement of Forest Certification

TPM Awards from JIPM
TPM: Total Productive Maintenance
JIPM: Japan Institute of Plant Maintenance
(1) Award for Excellence in TPM Implementation (Level 1)
(2) Award for Consistent Commitment to TPM (Level 2)
(3) Special TPM Award (Level 3)

Other Certifications
RSPO: Roundtable on Sustainable Palm Oil
Rainforest Alliance (formerly UTZ): Sustainable Agriculture Program (for cocoa, coffee, tea, etc.)
Global GAP: Best Agricultural Practices
(1) GLOBALG.A.P. certification applies to own sugarcane and orange crops
BONSUCRO: International certification for the sustainable management of sugarcane production
Organic: Organic Operation Certification for sugarcane
ISEGA: German product certification body

[58] License Codes:
FSC Cartocor: FSC® C124061.
PEFC Chain of Custody – Papel Misionero: PEFC/37-31-09.
PEFC Chain of Custody – Cartocor: PEFC/37-32-12.
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EXTERNAL ASSURANCE REPORT

Crowe

INFORMEDE ASEGURAMIENTO LIMITADO
DE CONTADORES PUBLICOS INDPENDIENTES
(sobre Reporte de Sustentabilidad)

Informe de Evaluación externo,
Al Directorio de Grupo Arcor1.

1. Identificación de la información objeto de encargo:

Hemos sido contratados para emitir un informe de aseguramiento limitado sobre la información contenida en la Reporte de sustentabilidad 2025, correspondiente al período 1 de Enero de 2025 a 31 de Diciembre de 2025, y a la auto declaración realizada por Grupo Arcor acerca de que han cumplido con los contenidos básicos recomendados por los estándares para la elaboración de Reporte de sustentabilidad del Global Reporting Initiative (estándares GRI, versión 2021)

2. Responsabilidad del Grupo Arcor en la relación con la información objeto del encargo

La Dirección del Grupo Arcor es responsable de:

- El contenido del Reporte de Sustentabilidad adjunto, lo que implica determinar cuál es la cobertura y los indicadores de desempeño a ser incluidos, y de relevancia para los grupos de interés a los cuales está dirigido; La definición de los criterios aplicables en la elaboración del
- Reporte, siendo el criterio adoptado por la Sociedad los definidos en los estándares GRI. El mantenimiento de registros apropiados para soportar el proceso de gestión de la información
- relevante a los efectos aquí enunciados y de la ejecución de la medición del desempeño basada en los criterios establecidos; La preparación y presentación de la Reporte de sustentabilidad adjunta.
-

3. Responsabilidad de los contadores públicos

Nuestra responsabilidad ha sido reportar de manera independiente sobre la base de nuestros procedimientos de análisis de la información. Para ello utilizamos los procedimientos establecidos en la resolución técnica (RT37) de la FACPCE que da marco a las tareas de evaluación a efectuarse sobre otros encargos de aseguramiento como sería este tipo de informes. Hemos definido nuestro alcance como encargo de aseguramiento limitado. Dichas normas exigen que cumplamos los requerimientos de ética, así como que planifiquemos y ejecutemos el encargo con el fin de emitir un informe de seguridad limitada e independiente sobre el Reporte con el alcance detallado en el presente informe.

Monasterio & Asociados S.R.L. - Crowe
Madres de Plaza 25 de mayo 3020 - Edificio Nordlink - Torre Alta P9 Of. 1 y 4. S2013SWJ- Rosarie, Santa Fe, Argentina
Tel: (54 341) 446 1650 - www.crowe.com.ar

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INFORMEDE ASEGURAMIENTO LIMITADO
DE CONTADORES PUBLICOS INDPENDIENTES
(sobre Reporte de Sustentabilidad)

La verificación externa la planteamos como una Revisión Limitada, basada en la International Standard on Assurance Engagement 3000 revisada (ISAE -3000, revisada) de la International Auditing and Assurance Standard Board (IAASB), la cual establece una serie de procedimientos para emitir su opinión sobre aspectos distintos de la información financiera.
En un encargo de aseguramiento limitado se obtiene evidencia, en función de pruebas sobres bases selectivas, relacionada con la información de sustentabilidad alcanzada por nuestro informe.
También se incluye una evaluación de las estimaciones e indagaciones a las personas responsables de la preparación de la información presentada, y a otros procedimientos similares, que tiene un alcance menor en comparación con una auditoria y, por consiguiente, no permite obtener seguridad de que hemos tomado conocimiento de todos los temas significativos que podrían identificarse en un trabajo de auditoria o de seguridad razonable.
Para obtener aseguramiento limitado sobre la información (identificada con una X en la columna Verificación Externa de la sección "Índice de contenidos GRI"), nuestra tarea consistió:

- Entrevistar a la dirección y al personal de la entidad responsable de la recopilación de la información y de la elaboración de los indicadores de desempeño seleccionados con el propósito de obtener una comprensión de las políticas de la entidad en materia de sostenibilidad, las actividades implementadas y los sistemas de recopilación de información utilizados y de evaluar la aplicación de los lineamientos de los Estándares GRI,
- Realizar pruebas, sobre bases selectivas, para verificar la exactitud de la información presentada en lo que se refiere a los indicadores seleccionados,
- Analizar, en su caso, los sistemas de información y metodología utilizada para la compilación de datos cuantitativos correspondientes a los indicadores de desempeño de la entidad.
- Inspeccionar, sobre bases selectivas, la documentación existente para corroborar las manifestaciones de la Gerencia en nuestras entrevistas.

Consideramos que la evidencia y los elementos de juicio que hemos obtenido proporcionan una base suficiente y adecuada para nuestra conclusión de seguridad limitada. La información no financiera está sujeta a limitaciones propias, dada su naturaleza y los métodos utilizados para calcular, hacer muestreos o estimar valores, los cuales están sujetos a suposiciones y criterios individuales. No hemos realizado ningún trabajo fuera del alcance acordado y, por consiguiente, nuestra conclusión se limita solamente a la información de sustentabilidad seleccionada y revisada.
Un encargo de aseguramiento limitado brinda una menor seguridad que un encargo de aseguramiento razonable, dado que los procedimientos para obtener elementos de juicio son más limitados.

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4. Conclusión

Sobre la base del trabajo descripto en el presente informe, nada llamó nuestra atención que nos hiciera pensar que la Reporte de sustentabilidad del Grupo Arcor correspondiente al período 1 de Enero de 2025 al 31 de Diciembre de 2025 no ha sido preparado, en todos sus aspectos significativos, de acuerdo con los lineamientos de los estándares GRI, ni que la información e indicadores de desempeño incluidos en dicho documento contenga elementos incorrectos significativos con los registros y archivos que sirvieron de base para su preparación.

Rosario, 6 de Marzo de 2026

CP Esteban Piniero
Socio

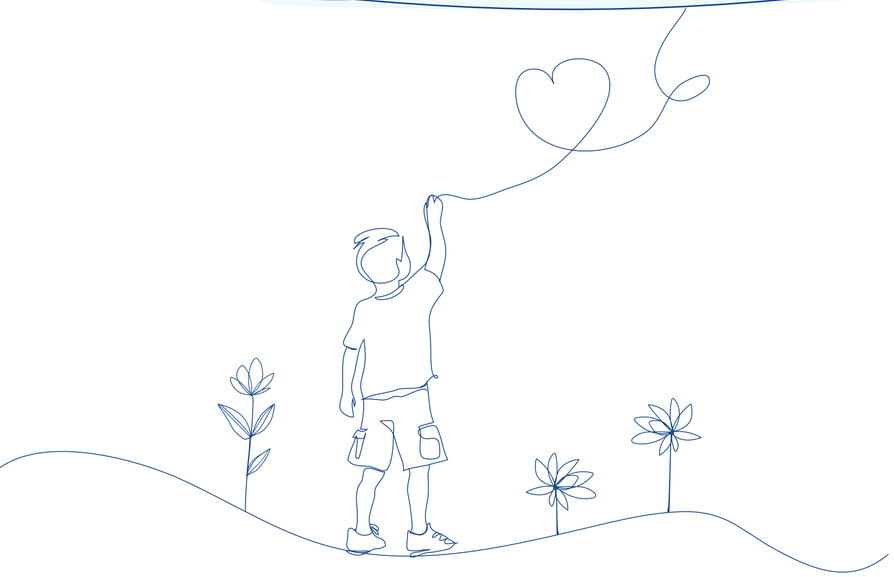
[1]Grupo Arcor es una organización multinacional. En este reporte se habla genéricamente del Grupo Arcor para representar todas sus actividades comerciales tanto en la Argentina como a nivel mundial.

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EXTERNAL EVALUATION REPORT

The 2025 Sustainability Report is available on our corporate website.

For inquiries regarding the information presented, please contact: sustentabilidad@arcor.com



General Coordination

Corporate Sustainability Manager

Participants

Consumer Service Coordination; Mexico General Management; Fundación Arcor Argentina, Fundación Arcor Chile, and Instituto Arcor Brasil; Agricultural Management – La Providencia Sugar Mill; Packaging Division Sustainability Management; Corporate Administration Management; Corporate Public Affairs and Press Relations Management; Corporate Internal Audit Management; Corporate Compensation Management; Corporate Institutional Communications and Marketing Services Management; Corporate Labor Relations Management; Corporate Human Resources Planning Management; Corporate Asset Protection Management; Corporate Procurement Management; Corporate Quality and MAHPI Management; Subsidiary Consolidation and Administration Management; Corporate Energy and Services Management; Industrial Food Legislation Management; Argentina Logistics Management; Community Relations Management; Food Safety Management; Real Estate and Agricultural Asset Management; Sustainability Management; Peru Subsidiary Management; Arcor Brazil National Sales Management; Arcor Chile National Sales Management; Distribution Business Management; and Agribusiness General Management.

External Advisors

LB Consultora ESG | www.consultoraesg.com.ar

Mr. Alfredo Gustavo Pagani
Acting President



we choose to be there

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