



# 2024

## Sustainability Report 2024





LA FABRIL



EXTRACTORA AGRÍCOLA  
RÍO MANSO EXA S.A.



Energy  
& Palma

Energía que evoluciona

## SUSTAINABILITY REPORT

# 2024

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# TABLE OF CONTENTS

<b>01</b>	<u>Message from CEOs</u> Page 01
<u>Company Profile</u> Page 10	<b>02</b>
<b>03</b>	<u>Our Economic Performance</u> Page 27
<u>Our Environmental Performance</u> Page 37	<b>04</b>
<b>05</b>	<u>Our Social Performance</u> Page 51
<u>GRI Criteria Index</u> Page 83	<b>06</b>

# MENSSAGE FROM THE CHAIRMAN OF THE BOARD

GRI 2-3

## Commitment and challenges in Ecuadorian agribusiness

"In a changing and challenging environment, Ecuador's agribusiness continues to demonstrate its ability to adapt, innovate, and make an impact. At La Fabril Group, we take our role in this productive ecosystem seriously, committing to ethical, sustainable operations aimed at strengthening every link in our value chain.

We know that the challenges are not insignificant: markets are changing, sustainability demands are growing, and innovation is no longer an option, but a necessity. Added to this is an increasingly clear expectation on the part of society: to do business with transparency, commitment, and meaning.

Given this outlook, we reaffirm our belief in an agribusiness that not only seeks efficiency, but also purpose; one that generates progress without losing sight of its impact; one that transforms resources with respect and looks to the future with a long-term vision.

This report covers part of the work we have been carrying out on various fronts. From our industrial operations to the products that form part of the daily lives of millions of people, every action is based on the same premise: doing things well, with responsibility and strategic vision.

I am grateful to those who make this journey possible—collaborators, suppliers, partners, customers, and authorities—for their ongoing commitment. We will continue to move forward with determination, contributing our experience to the sustainable development of Ecuador."

- Santiago Terán  
**Chairman of the Board**  
**La Fabril Group**

## MESSAGE FROM THE CEO, LA FABRIL

### GRI 2-3

"Since its inception, the history of La Fabril has been deeply connected to sustainability. Like any good crop, the journey has always begun with caring for the land: preparing the soil, securing water, nourishing each root, and protecting the crop with constant dedication. It is not just about feeding the present, but ensuring that future generations can also reap the rewards.

Over time, we have learned that it is not enough to sow and harvest; we must also transform: make use of every part of the fruit—from the pulp to the seed—find value even in what others discard, and multiply it into new opportunities. Growing sustainably is not just about growing more, but growing better.

This mindset has allowed us to build close relationships with those who trust us. In homes, we accompany everyday moments that become memorable: when someone cooks with enthusiasm, cleans with a positive attitude, or cares for their family's clothes with love, we are there. Our brands are not only in the products, but also in the gestures that speak of affection, optimism, and pride.

In Ecuadorian industry, we are a reliable partner offering quality raw materials, helping more companies compete strongly both within and outside the country, always committed to the service, values, and professionalism that have earned the trust of our customers and partners.

We invest in people, care for the environment, challenge ourselves every day, and work with a long-term vision. That has been, and continues to be, our commitment. A dream that began with a young entrepreneur, became a culture, and today inspires new generations to continue making La Fabril a benchmark for Ecuadorian industry: innovative, responsible, and deeply human."

- Felipe González Artigas Bustamante  
**CEO**  
**La Fabril**





## MESSAGE FROM THE CEO, RÍO MANSO AND ENERGY & PALMA

### GRI 2-3

"At Río Manso and Energy & Palma Extraction Plant, we are unwaveringly committed to responsible innovation and comprehensive sustainability. Our mission transcends agricultural production; we strive to be a benchmark for practices that balance economic growth, environmental respect, and social development at the heart of Ecuador's agribusiness sector.

Sustainability guides every decision, from efficient resource management to the innovative transformation of by-products that were previously considered waste. The conversion of palm fronds into biomass pellets is just one example of how we turn challenges into opportunities, moving toward a fossil fuel-free operation with an increasingly smaller carbon footprint.

The development of our human talent is another fundamental pillar. We invest in continuous training and in creating a safe, inclusive, and stimulating work environment, aware that innovation and excellence are born from motivated and committed teams.

We recognize the challenges posed by climate change and the urgent need to adapt and mitigate its effects. That is why we are constantly strengthening our environmental management systems, expanding the use of renewable energy, and optimizing our processes to ensure a positive impact on the environment and the communities where we operate.

This report reflects not only quantifiable results, but also our genuine purpose of contributing to collective well-being and a sustainable future for Ecuador and the planet.

I invite you to learn about the progress we have made and to join us on this path of continuous transformation, where each step is taken with responsibility, vision, and commitment."

- Jaime González Artigas

**CEO**

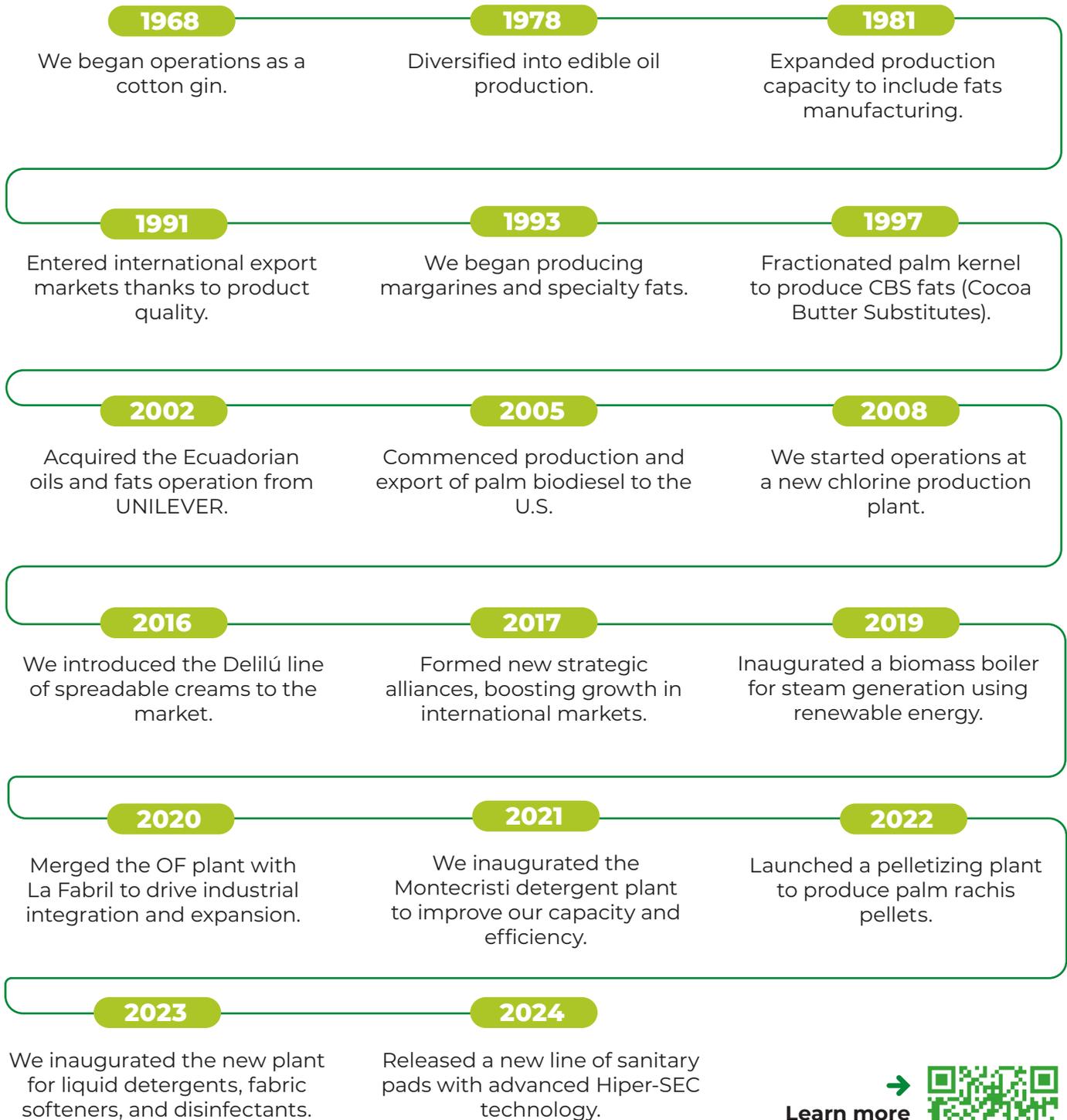
**Río Manso and Energy & Palma  
Extraction Plant**

# OUR STORY

## GRI 2-6

Throughout our history, La Fabril has evolved with a strategic vision, driving **innovation, diversification, and sustainable growth**.

Our adaptability, the incorporation of cutting-edge technologies, and our focus on high-value solutions are key to generating a positive and lasting impact.



→  
**Learn more**  
about **our**  
**story** here



# IDENTITY

GRI 2-23, GRI 2-24

## MISSION

We contribute to people's growth and well-being with brands and practical solutions that create memorable experiences.

## VISION

To be the benchmark for Ecuador's thriving industry, recognized for its significant contribution to the progress of society.

## VALUES

We present the core values that guide each of our actions and decisions at La Fabril. These principles form the basis of our organizational culture and reflect our commitment to integrity, responsibility, respect, leadership, and commitment.



**Integrity:** We are guided by transparency in our dealings with ourselves and others. We act with honesty, ensuring that our decisions are backed by data and facts, avoiding any deception and always playing fair.



**Responsibility:** We fully accept the consequences of our actions. We acknowledge our mistakes and keep our promises, acting with discipline and commitment.



**Respect:** Acceptance and appreciation of diversity strengthen us as a team. We encourage active listening, value diversity, and strive to avoid any form of aggression.



**Leadership:** We are driven by a passion to serve others. We focus on learning and teaching, leading the way toward continuous improvement and striving for excellence in everything we do.



**Commitment:** We continuously strive to deliver on our words and promises. We go above and beyond, making decisions with an owner's mindset and always proudly wearing the organization's jersey.

# OUR RECOGNITIONS IN 2024

## GRI 2-1

In 2024, Grupo La Fabril strengthened its position as a national leader in sustainability, innovation, human talent, and business leadership, earning recognition from multiple national and international entities. These awards reflect the positive impact of its comprehensive management in key areas such as environmental sustainability, economic development, brand communication, gender equity, and energy efficiency.

### CORPORATE RECOGNITIONS

#### **“La Huella” Seal – AAA Category**

*(Corporación Mucho Mejor Ecuador – July 2024)*

Recognition for meeting high quality standards and demonstrating an organizational commitment to continuous improvement.

#### **Ranking of the 25 Largest Job Creators in Ecuador**

*(Ekos – March 2024)*  
Acknowledgment of the company’s impact on national employment and the strengthening of a solid corporate culture.

#### **Business Merit Award**

*(Prefectura de Manabí – August 2024)*

Recognition for business leadership and direct contribution to the region’s economic development.

#### **Employer Branding Ecuador 2024**

*(Ferias 360 – March 2024)*

Recognition as one of the 30 most attractive brands to work for in Ecuador, due to best practices in human talent management.

#### **Merco Talent Ranking 2024**

*(Merco – March 2024)*

Ranked 18th overall and 6th in the food sector, as a result of excellence in talent development and retention.



## BRAND RECOGNITION



### Marketing Hall of Fame Ecuador 2024

Brand: *Ciclón* – May 2024

Recognized as one of the most influential brands in the consumer goods sector.



### Marketing Hall of Fame Ecuador 2024

Brand: *La Favorita* – May 2024

Recognized as the most influential brand in the food and beverage sector.



### Effie Awards Ecuador 2024 – Bronze

Brand: *Íntima* – Category: Personal hygiene and care – Campaign: “¡Rompeamos el Ciclo!”



### Effie Awards Ecuador 2024 – Silver

Brand: *Lavatodo* – Category: Line extension – Campaign: “Una nueva forma de lavar”



### Effie Awards Ecuador 2024 – Bronze

Brand: *Ciclón* – Category: Household supplies and services – Campaign: “El País de los Colores”



### Effie Awards Ecuador 2024 – Bronze

Brand: *Íntima* – Category: Social media – Campaign: “El Gurútero del Ciclo”





## SUSTAINABILITY AND SOCIAL COMMITMENT AWARDS



At the “**Hablemos de Cambio**” event, organized by Primicias and the consulting firm Ypsilon, Grupo La Fabril received **two trophies and three diplomas** highlighting its commitment to sustainability and social responsibility—recognitions that reinforce its position as one of the leading companies in generating positive impact.



In line with **SDG 5: Gender Equality**, recognition was granted for the “Por más niñas sin miedo” initiative, led by the Íntima brand. This program benefited over **73,000 girls** in vulnerable situations through the distribution of menstrual hygiene kits and education on women’s health.



Under **SDG 7: Affordable and Clean Energy**, the company was awarded for implementing a biomass boiler at its main plant in Manta. This innovation enabled **88.9% of the energy** used to come from renewable sources and contributed to reducing its carbon footprint.



Additionally, partner companies **Extractora Río Manso and Energy & Palma** received distinctions for incorporating clean technologies such as a pellet plant and efficient boilers, reflecting the implementation of sustainable processes.

# 02 COMPANY PROFILE



# COMPANY PROFILE

GRI 2-1, GRI 2-2, GRI 2-3, GRI 2-4, GRI 2-6

At La Fabril, we understand that leadership means generating shared value, acting responsibly, and building relationships of trust with every person, company, or community that interacts with us.

We are an Ecuadorian company with continuous industrial operations and an institutional history dating back to **1935**. Our evolution has been made possible thanks to the vision of **Don Carlos González-Artigas Díaz** and the commitment of a team that has made innovation, sustainability, and operational excellence the fundamental pillars of our development.

Today, under a **family and corporate governance model**, we move forward with a clear vision. We offer practical solutions for our B2B clients, create memorable experiences for our B2C consumers, and contribute value to the development of thousands of **palm growers** who are part of our supply chain.

From Ecuador, we have consolidated a leading industry in the region. We specialize in the production of edible fats and oils, personal care and household products, as well as industrial solutions for baking, pastry, biscuits, ice cream, coatings, preserves, paints, and biofuels. Each of our products is born from a work system focused on **added value, quality, and sustainability**.

## OUR PRESENCE IS BUILT WITH PURPOSE

We have headquarters in the **Montecristi Industrial Complex**, two plants in Guayaquil, and a national network of commercial agencies strategically located in **Quito, Cuenca, Imbabura, Machala, Santo Domingo, Manta, Guayaquil, and Ambato**. We also operate internationally through La Fabril USA.

This structure strengthens our competitiveness and allows us to efficiently and directly engage with our stakeholders, providing responses that are aligned with local realities and the highest standards of quality and sustainability.



# COMMITTED TO A SUSTAINABLE SUPPLY CHAIN

GRI 2-6, GRI 2-22

We know that positive impact is generated from every link in our operation. That is why La Fabril's supply chain is structured around a sustainable approach that integrates environmental, social, and economic criteria. We maintain responsible relationships with our suppliers, optimize logistics processes, and promote efficiency in every phase of production and distribution.

During 2024, there were no significant changes in the structure of the supply chain or in our key business relationships, which has allowed us to maintain stability and strengthen our continuous improvement practices.

## STRATEGIC PILLARS OF THE SUSTAINABILITY POLICY



**Economic Sustainable innovation:** Driving ideas that strengthen products and create long-term value.



**Circular economy Zero-waste management:** Applying circular practices to minimize and recover waste.



**Environmental Efficient energy and water management:** Optimizing resources to reduce environmental footprint.



**Social Prosperous and healthy people:** Promoting the well-being of employees, communities, and partners.



**Corporate governance Ethical and transparent relationships:** Acting with integrity and clarity toward all stakeholders.



"At La Fabril, we build brands with a clear and defined purpose. Every communication action reflects our commitment to sustainability, authentically connecting with consumers who value the consistency between what we say and what we do."

- Cecilia Plaza  
**Marketing Director**  
**La Fabril**

# THIS REPORT IS A RENEWED ACCOUNTABILITY AND COMMITMENT

## GRI 2-7

At La Fabril, sustainability is not a destination but a way forward. In 2024, decisive steps were taken to integrate environmental, social, and governance (ESG) criteria into every decision. This report stands as testimony to a collective effort to create shared value, aligning business objectives with the responsible development of the country and the communities we engage with.

One of the most significant milestones was the strengthening of climate action: over 50% of the energy used now comes from renewable sources, mainly biomass. Progress was also made in traceability systems and satellite monitoring to ensure palm oil does not originate from deforested areas, anticipating international regulations such as the EUDR. These advances reflect a firm commitment to responsible production and biodiversity protection.

On the social side, programs that foster inclusion and development continued to grow. The Prosperous and Healthy People strategy, the Capacity-Based Management Model, and the UNHCR Inclusive Company Seal exemplify efforts to create positive impact. The approach is rooted in the belief that people's well-being is essential for business sustainability, driving the creation of safe, diverse, and equitable environments.

From the Project & Sustainability Management Office, the commitment remains to innovate with purpose. This report is not a conclusion, but an invitation to continue building a regenerative future where profitability and positive impact coexist. Sincere gratitude goes to every employee, partner, and community that has been part of this journey. Sustainability is achieved not through declarations, but through measurable results, coherence, and the courage to transform.

For more information or to share feedback on this report, please contact:

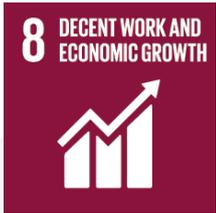
- Alejandro Maldonado  
**R&D Projects and Sustainability Manager**  
**La Fabril**



# SUSTAINABLE DEVELOPMENT GOALS

At Grupo La Fabril, we align our operations with the Sustainable Development Goals (SDGs), committing to actively contribute to the fulfillment of the 2030 Agenda. Through our companies: **La Fabril S.A., Exa Río Manso y Energy & Palma.**

This approach allows us to integrate global goals into our management, reinforcing our positive impact on the **economy, society, and the environment.**



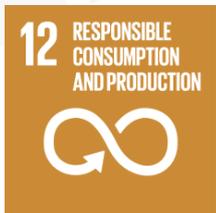
## SDG 8 – Decent Work and Economic Growth

We promote safe, inclusive, and stable working conditions. We are committed to continuous training, developing local talent, and creating jobs that drive sustainable economic growth in the regions where we operate.



## SDG 10 – Reduced Inequalities

We reinforce a corporate culture based on inclusion, equity, and diversity. Our policies promote equal opportunities regardless of gender, ethnic origin, or socioeconomic status, thus ensuring environments free of discrimination.



## SDG 12 – Responsible Consumption and Production

We promote efficient processes that optimize the use of resources and minimize waste generation. Our value chain applies circular economy principles and encourages conscious consumption through sustainable products.



## SDG 13 – Climate action

We are progressively reducing our greenhouse gas emissions by strengthening the use of clean technologies, improving energy efficiency, and implementing measures to adapt to climate change.



## SDG 15 – Life on Land

We contribute to the protection and restoration of biodiversity through forest conservation, reforestation, and responsible management of areas of influence, in coordination with local stakeholders..

## OUR WORKFORCE

### GRI 2-7

The company has a workforce of over **4,500 employees**, present across various operational units and structured under formal and stable employment conditions.



Contract	Men	Women	Total
Permanent Contract	2190	706	2896
Temporary Contract	13	16	29
<b>Total</b>	<b>2203</b>	<b>722</b>	<b>2925</b>



Contract	Men	Women	Total
Permanent Contract	503	78	581
Temporary Contract	608	59	667
<b>Total</b>	<b>1111</b>	<b>137</b>	<b>1248</b>



Contract	Men	Women	Total
Permanent Contract	270	29	299
Temporary Contract	95	15	110
<b>Total</b>	<b>365</b>	<b>44</b>	<b>409</b>

# GOVERNANCE

GRI 2-9, GRI 2-11, GRI 2-12, GRI 2-13, GRI 2-14

At La Fabril, we understand that strong corporate governance is essential to ensuring responsible, ethical management that is aligned with our institutional principles. Our governance model has been designed to ensure transparency, informed decision-making, and effective oversight of our **economic, social, and environmental impacts**.

Our governance structure is organized around the **La Fabril Group Trust**, which represents the highest governing and strategic oversight body. This body's mission is to safeguard the organization's long-term vision and preserve the principles that have guided our path since the beginning. Unlike conventional models, at La Fabril, the Chairman of the Board, **Santiago Terán Dammer**, does not perform executive functions. This separation between **governance and operations** allows us to maintain objectivity, avoid the concentration of power, and strengthen independence in the decision-making process.

The Board is supported by specialized committees that act as technical decision-making and monitoring bodies:

### Sustainability Management Committee

Responsible for assessing risks and opportunities related to sustainable development and implementing actions aligned with corporate commitments.



### Audit and Ethics Committee

Oversees compliance with the code of conduct, manages ethical complaints, and promotes a culture of integrity within La Fabril Group.



### Occupational Health and Safety Committee

ensures the prevention of occupational hazards, proposes improvements in occupational health, and promotes safe conditions in the workplace.





Our structure is complemented by the **General Managers** of each Group company, who are responsible for executing strategic decisions in their respective business units. Thanks to a constant flow of information with the Board of Directors and committees, we ensure **consistency, efficiency, and accountability** throughout our operation.

From the highest level of government, we also assume responsibility for **defining, reviewing, and updating** the organizational purpose, mission, values, and corporate policies that guide our sustainable management. With regard to due diligence, our role focuses on ensuring that effective mechanisms are in place to identify, mitigate, and manage the impacts associated with our operations. Although we do not intervene directly in dialogue with stakeholders, we value their contributions and consider their recommendations to be key inputs for strategic decision-making.

Furthermore, as part of our commitment to transparency, the Board of Directors formally reviews and approves the contents of our **sustainability reports**. This process is carried out with the aim of ensuring that the information disclosed is **consistent, accurate, and aligned** with the Group's objectives, thereby strengthening our **accountability** to our various stakeholders.

This governance approach reaffirms our commitment to **ethical, proactive, and sustainable** management, which allows us to operate responsibly, anticipate risks, and contribute to the country's development from a position of business leadership.





## CONFLICT OF INTEREST

GRI 2-15, GRI 2-16

At La Fabril, we ensure ethical, transparent management that is aligned with principles of integrity at all levels of the organization. To guarantee this, our highest governing body has established clear guidelines and mechanisms to prevent and mitigate potential conflicts of interest, strengthening confidence in our decision-making processes.

We have a **Corporate Conflict of Interest Policy** that applies to all employees, regardless of their role or position, including members of the governing body. This policy requires the timely disclosure of any actual or potential situation that could compromise objectivity, including family, personal, or business relationships.

The reported situations are evaluated by the **Audit and Ethics Committee**, which is responsible for analyzing, investigating, and managing these cases with absolute confidentiality. This committee also proposes corrective measures when necessary, ensuring that decisions are always aligned with the interests of La Fabril Group.

The Committee also promotes preventive measures through **training, reporting tools, and awareness-raising processes** aimed at the entire organization. Employees have formal and anonymous channels, such as the **Ethics Hotline**, to report any situation that may represent a potential conflict.

# STRATEGY, POLICIES AND PRACTICES

## PROCESSES FOR REMEDYING NEGATIVE IMPACTS

### GRI 2-25

At La Fabril, we take responsibility for identifying any negative impacts that our operations may cause or contribute to. To this end, we apply a comprehensive approach based on risk analysis, which allows us to take specific and appropriate measures to prevent, mitigate, or remedy any significant impact.

We have a formalized PQRS (Petitions, Complaints, Claims, and Requests, for its acronym in Spanish) process through which we provide a structured and timely response to our stakeholders and related communities. This mechanism is public and accessible, allowing any person or organization related to our activities to raise their **concerns, requests, or disagreements**. Each case is handled in accordance with our internal procedures, ensuring transparent and fair treatment.

Currently, this is the main channel we use to address and resolve identified negative impacts. We do not participate in additional remediation mechanisms outside the PQRS process.

The participation of our stakeholders is strengthened by the opening of this channel, which allows for direct feedback and continuous improvement of the system. Its operation is supervised by our Customer Experience Service team, which follows up on each case and evaluates the effectiveness of the responses provided.



# VALUE CHAIN

## GRI 2-6

Our value chain comprehensively describes each of the stages and companies involved in our production process, from planting to delivery of the final product to our customers. This structure reflects our commitment to quality and efficiency throughout the entire operation.



### Primary production – Energy & Palma

Manages a network of approximately 80 palm growers and its own plantations with an organic approach, ensuring the sustainable and responsible supply of fresh palm fruit.

### Extraction – Río Manso

Works with approximately 2,500 palm growers to extract crude palm oil (CPO), meeting high technical and environmental standards, with technical support from Natural Habitats.

### Refinery – La Fabril S.A.

Refines and transforms CPO into finished products using state-of-the-art technology, certified processes, and customized solutions, prioritizing sustainability and efficiency.



### Marketing and end consumption

Offers B2B and B2C products for local and international markets, including oils, fats, and personal and home care items, all meeting high standards of quality and sustainability.

# COMPLIANCE WITH LEGISLATION AND REGULATIONS

GRI 2-27

At La Fabril, we firmly believe that compliance with the law is not only a legal obligation, but also an **ethical commitment** to our stakeholders and to the country. For this reason, all our operations are carried out within the current **regulatory framework**, both **nationally and internationally**, ensuring that every process, product, and service adheres to the principles of legality, fairness, and social responsibility.

## NATIONAL REGULATIONS

- Civil Code and Civil Procedure
- Commercial Code
- Organic Law on Market Power Regulation and Control and its Regulations.
- Organic Code of Territorial Organization, Autonomy, and Decentralization.
- Organic Administrative Code.
- Organic Law on Consumer Protection.
- Organic Code for the Social Economy of Knowledge, Creativity, and Innovation and its Regulations.
- Companies Act.
- Labor Code.
- Occupational Health and Safety Regulations.
- Organic Code of Production, Trade, and Investment.
- Consolidated Text of Secondary Legislation of the Ministry of the Environment.
- Organic Code of the Environment and its Regulations.
- Organic Law on Personal Data Protection and its Regulations.
- Organic Law to Promote the Violet Economy and its Regulations.
- Organic Law on Equal Pay for Women and Men.
- Organic Law for the Rationalization, Reuse, and Reduction of Single-Use Plastics and its Regulations.
- Tax Code.
- Internal Taxation Law and its Regulations.
- Organic Law on Inclusive Circular Economy.
- Organic Law for the Rationalization, Reuse, and Reduction of Single-Use Plastics and its Regulations.
- Technical Health Standards.
- INEN Standards.

## INTERNATIONAL REGULATIONS

- Decision 486 Andean Community
- Decision 584 Andean Community
- Decision 533 Andean Community
- Decision 816 Andean Community
- Decision 351 Andean Community
- ISO Standards
- Incoterms Rules

## CERTIFICATIONS AWARDED TO LA FABRIL

Current certifications attest to our compliance with key standards in our operations. They also represent a technical endorsement that reinforces confidence in our processes and results.

Detail	No. Certificate	Start Year
<b>ISO 9001</b>	EC10/216209 (SAE)	2004
<b>BPM COSMÉTICOS VETERINARIOS</b>	BPM-CPH-006-2018	2018
<b>BPM VETERINARIO</b>	ECU-BPM-09111/ 2023-0083	2016
<b>BPM ALIMENTOS</b>	CÓDIGO ÚNICO: 0063-HNA-1117	2017
<b>HACCP</b>	EC13/216607	2014
<b>FSSC22000</b>	EC14/81840791	2014
<b>FSMA</b>	Number registration: 19949788152	2015
<b>KOSHER</b>	N/A	1994
<b>INS</b>	ICIM-BFM-000200-00	2022
<b>ISCC</b>	EU-ISCC-Cert-US201-55102024	2016
<b>INEN</b>	2022-559	2005
<b>RSPO</b>	SCS-RSPOSCC-000361	2018
<b>ISO 14001</b>	EC/00000012	2010
<b>ISO 50001</b>	EC/00000012	2024
<b>SMETA</b>	N/A	2015
<b>ISO 17025</b>	OAE LE C 13005 Laboratorio de ensayos	2013
<b>BASC</b>	ECUMEC00002-1-17	2004

# RELATIONSHIP WITH OUR STAKEHOLDERS

GRI 2-29, GRI 3-3

## Strategic Relationships

At La Fabril, we strengthen our management model based on a close, proactive, and transparent relationship with our stakeholders. This vision allows us to align expectations, generate shared value, and move toward better business strategies that respond to the social, economic, and environmental dynamics of the environment.

Our corporate strategy is based on three interconnected pillars that guide every decision and action within the organization:



### People as a driving force for change

We believe that developing our human talent is key to the present and future of the company. We promote a culture based on ethics, commitment, continuous learning, and purposeful leadership. We foster safe, equitable, and inclusive environments where every employee can grow and contribute based on their experience and potential.

### Operational excellence as a permanent standard

We are committed to efficient, agile, and traceable processes that integrate technology, innovation, and continuous improvement. This approach allows us to optimize resources, minimize impacts, and maintain high levels of quality at every stage of the value chain. Excellence is not a one-time goal, but a constant practice throughout our entire operation.

### Sustainable growth with a long-term vision

We promote strategic expansion that balances profitability, responsibility, and resilience. We diversify our offering, invest in research and development, and strengthen relationships with suppliers, customers, and communities. We focus on responsible sourcing practices and business models that actively contribute to the achievement of the SDGs.

These three pillars generate synergies that consolidate our position as industry leaders. Through this model, we respond to current challenges and continue to create **value with purpose**.

# OUR POLICIES, COMMITMENTS, AND GUIDELINES

GRI 2-23, GRI 2-27

Our internal policies reflect our institutional commitment to **ethics, safety, and excellence in management**. They serve as reference frameworks that guide our daily decisions and practices, ensuring consistency with our values and regulatory compliance.



## Ethical Conduct Guide

Promotes a culture based on integrity, respect, and transparency, establishing principles that govern the behavior of all employees.



## Behavior Guide based on Our Values

Reinforces behavior aligned with organizational values, fostering commitment, responsibility, and mutual respect.



## Internal Health and Safety Regulations

Define the rules and procedures to ensure a safe working environment, minimizing risks and prioritizing the well-being of the team.



## Internal Work Regulations

These regulate the employment relationship based on respect for the rights and duties of both parties, in compliance with current legislation.

# MATERIAL ISSUES

GRI 3-1, GRI 3-2

Identifying and managing material issues is a fundamental pillar for **integrating sustainability** into our business strategy and our relationship with stakeholders. We understand that material issues are those environmental, social, and governance (ESG) factors that have a **significant impact on our stakeholders'** decision-making and that can affect the creation of sustainable value for the organization.

## METHODOLOGY FOR IDENTIFYING MATERIAL ISSUES

To define the material issues relevant to the business and our stakeholders, we implemented a robust and participatory methodology that included:



**Risk analysis with the Sustainability Committee:**  
We identified 59 sustainability-related risks, of which 21 were prioritized as critical for management and monitoring.



**Interviews and dialogue with key stakeholders:**  
We conducted interviews with representatives of associations, suppliers, collaborators, the media, and customers in order to understand their expectations and priorities with regard to sustainability.



**Review of international standards and global commitments:**  
We considered the recommendations and benchmarks of recognized standards such as GRI, SASB, SDGs, and RSPO to align our priorities with international best practices and frameworks.

# RESULTS AND PRIORITIZED MATERIAL ISSUES

As a result of the materiality process, we identified a series of priority issues that guide our sustainable management. These issues are grouped into **economic, social, environmental, and governance** pillars, highlighting the following:

Priority Issue	ESG Category	Brief Description
Respect for human rights	Social/Government	Ensure decent working conditions, inclusion, equity, and respect for human rights.
Relationship with the community	Social	Maintain transparent and responsible relationships with the communities where we operate.
Traceability of inputs and suppliers	Environmental/Government	Ensure traceability and sustainability of the supply chain.
Management of greenhouse gas (GHG) emissions	Environmental	Measure, manage, and reduce GHG emissions associated with our operations and products.
Efficient water and energy management	Environmental	Optimize the use of water and energy resources, prioritizing renewable sources and reduction.
Ecosystem conservation	Environmental	Protect natural areas and promote responsible practices in land use and biodiversity.



### Stakeholder participation:

Material issues were identified through ongoing dialogue with our stakeholders, ensuring their participation in defining, reviewing, and improving our management and reporting mechanisms. This collaborative approach allows us to maintain a shared vision and respond appropriately to external expectations and emerging challenges.



### Commitment and transparency:

The materiality process is aligned with our vision of being leaders in sustainability, integrating these priority issues into our corporate strategy, management systems, and public reports. We also maintain transparent and continuous communication with our stakeholders to strengthen trust and accountability.

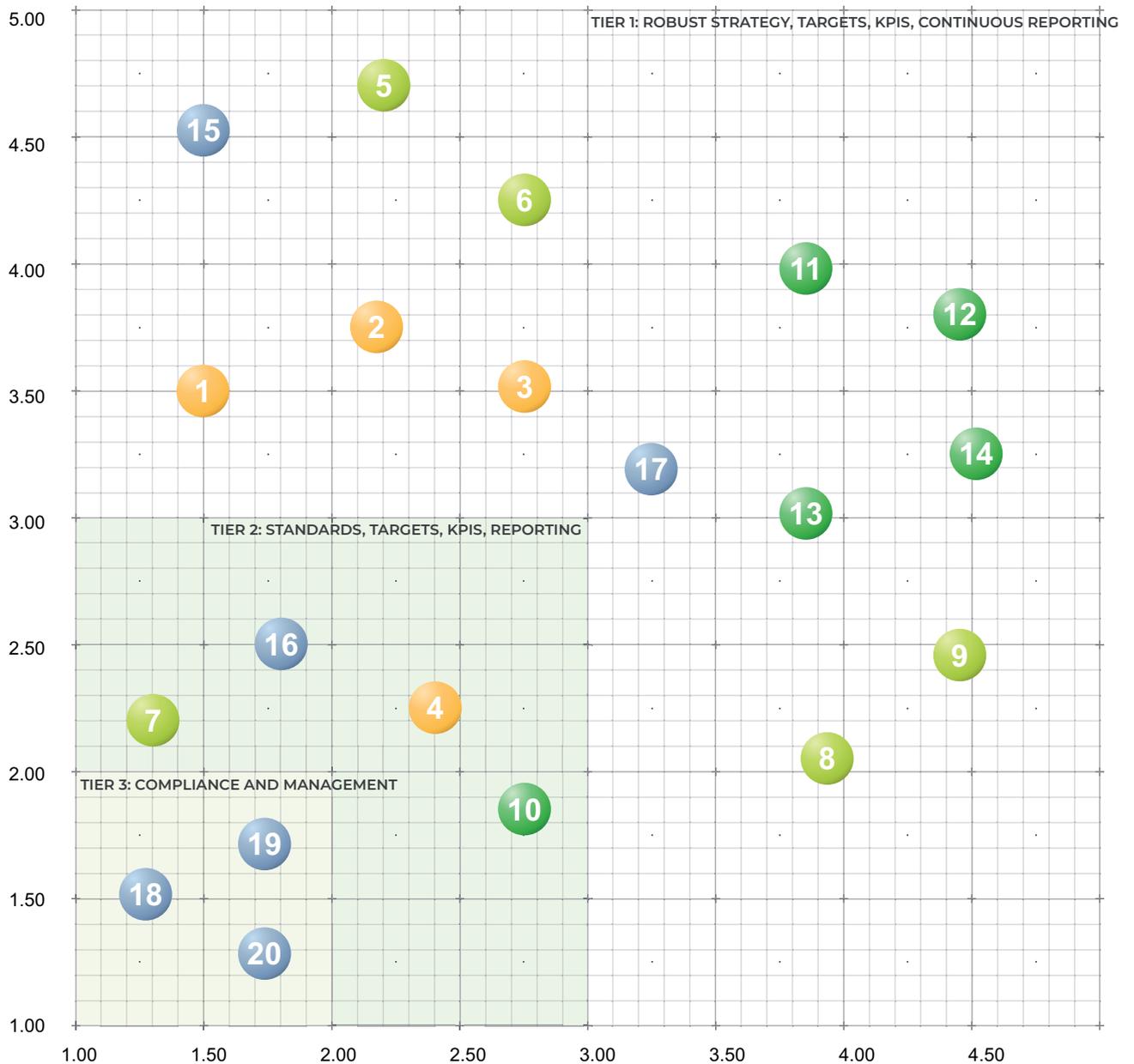
N°	Government Category
1	Leadership
2	Multi-stakeholder ethics
3	Transparency / engagement
4	Access to sustainable financing

N°	Social Category
5	Community relations
6	Respect for human rights
7	Logistics chain security
8	Equality, equity, and inclusion
9	Health and safety of the workforce

N°	Environmental Category
10	Packaging life cycle
11	Water
12	Energy
13	GHG emissions
14	Land stewardship

N°	Product Category
15	Inputs and suppliers
16	Labeling and marketing
17	Sustainable portfolio
18	Health and nutrition
19	Genetically modified organisms (GMOs)
20	Food safety

RELEVANCE FOR STAKEHOLDERS



RELEVANCE FOR GRUPO LA FABRIL

# 03 OUR ECONOMIC PERFORMANCE





## DIRECT ECONOMIC VALUE GENERATED AND DISTRIBUTED

GRI 201-1

“Our commitment to sustainability is also reflected in financial management. We make long-term investments, incorporating ESG criteria that ensure responsible profitability, operational efficiency, and resilience in the face of global challenges.”

- Mario Vernaza  
**Chief Financial and Administrative Officer**  
**La Fabril**

At La Fabril, we believe corporate sustainability depends on balancing **economic performance, social progress, and environmental responsibility**. In 2024, the economic value generated and distributed across our three business units reflects our sustainable management approach and its tangible impact on stakeholders and the territories where we operate.

In this context, the following economic breakdown of La Fabril illustrates how our activities generate income, drive the redistribution of resources, and **align with our long-term economic sustainability strategy**.

### Valor económico directo generado y distribuido de la Fabril para el año 2024

La Fabril		
 <p><b>Generated economic value</b></p>	Revenue from ordinary activities	609.419.880
	Other income	6.004.358
	Financial revenue	4.347.525
	<b>Total</b>	<b>619.771.763</b>
 <p><b>Valor económico distribuido</b></p>	Sales cost	-469.148.443
	Administrative, sales, and general expenses	-118.848.575
	Gains (losses) from impairment of financial assets	-1.098.289
	Other expenses	-879.756
	Financial costs	-18.279.062
	Current income tax	-3.440.585
	<b>Total</b>	<b>- 610.439.651</b>
<b>Net income of the year</b>		<b>9,332,112</b>

It should be noted that the costs and expenses obtained include a significant portion of the economic value assigned to the well-being of the team. This amount **includes salaries, social benefits, defined benefit plans, and other complementary incentives for staff**, which are detailed below.

Employee benefits	Year ended	
	2024	2023
Wages and salaries	48.117.397	47.984.563
Social benefits	17.636.340	18.137.447
Defined benefits	3.208.195	2.848.161
Worker participation	2.032.524	2.274.972
<b>Total</b>	<b>70.994.456</b>	<b>71.245.143</b>

Below, we present the details of the economic value generated and distributed by the **Energy & Palma** business unit during the 2024 fiscal year:

ENERGY & PALMA		
 <p><b>Economic Value Generated</b></p>	Revenue from ordinary activities	47.967.148
	Fair value gain on biological assets	427.956
	Other income	94.799
	Financial income	66.009
	<b>Total</b>	<b>48.555.912</b>
 <p><b>Economic Value Distributed</b></p>	Sales cost	-41.737.340
	Administrative and sales cost	-885.828
	Financial costs, net	-4.531.804
	Other expenses	-134.622
	Current income tax	-198.953
	Deferred income tax	-410.122
	<b>Total</b>	<b>-47.898.669</b>
<b>Net income for the year</b>		<b>657.243</b>

Based on the information recorded by the **Energy & Palma** business unit, below we present the details of the disbursements allocated to human talent remuneration during the 2023 and 2024 fiscal years.

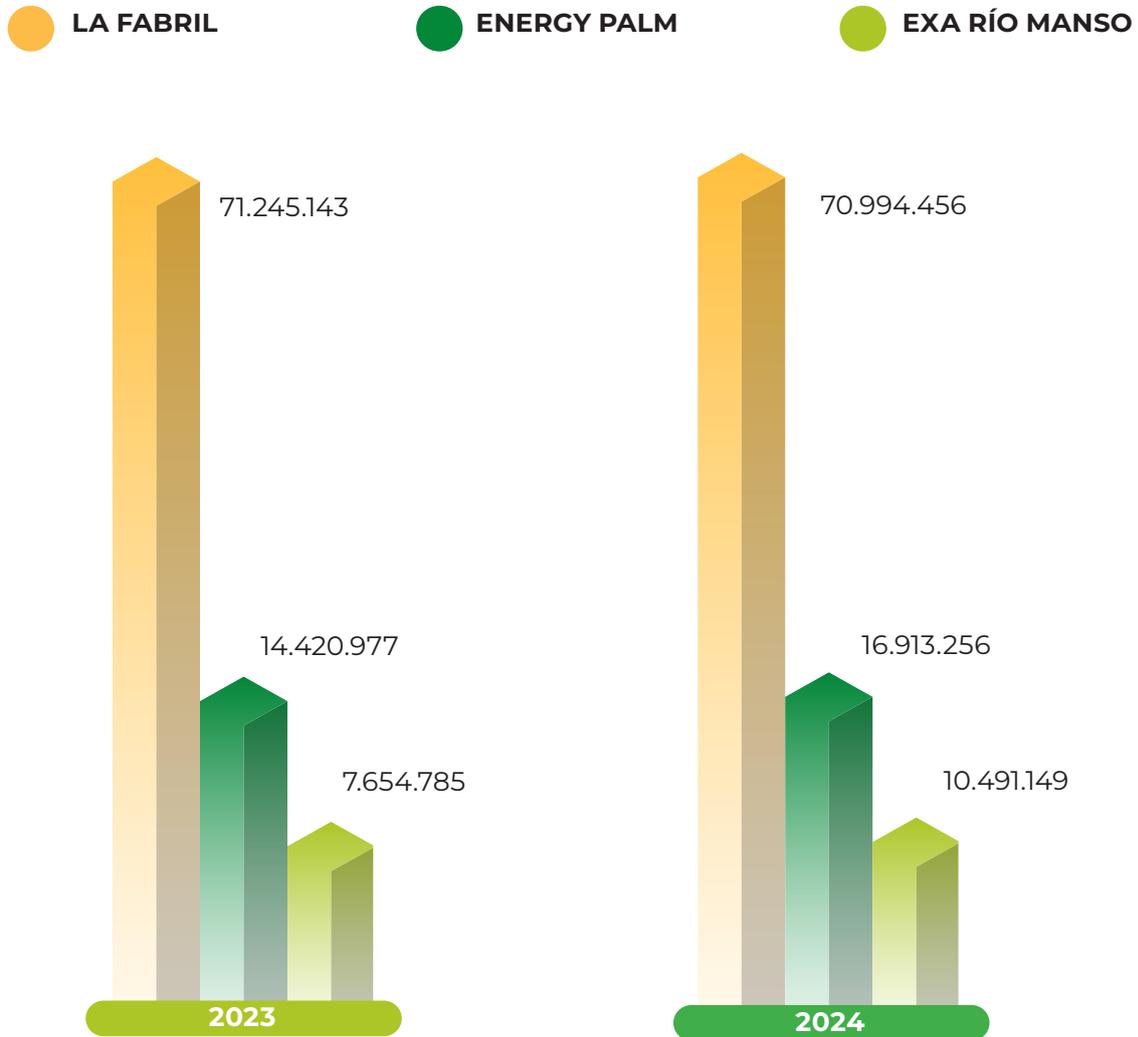
Employee benefit expenses	Year ended	
	2024	2023
Wages and salaries	9.008.337	8.644.395
Social benefits	5.447.227	5.096.471
Defined benefits	2.300.435	529.616
Worker participation	147.947	-
Compensation	-	108.844
Others	160.352	41.671
<b>Total</b>	<b>16.913.256</b>	<b>14.420.977</b>

In the case of **EXA Río Manso**, the direct economic value generated and distributed during fiscal year 2024 reflects a management approach focused on efficiency and social responsibility.

EXA RÍO MANSO		
 <b>Economic Value Generated</b>	Income	99.769.305
	Fair value gain on biological assets	-
	Other income	280.215
	Financial Income	105.627
	<b>Total</b>	<b>100.155.147</b>
 <b>Economic Value Distributed</b>	Sales cost	-91.668.535
	Administrative and sales cost	-3.645.661
	Losses due to impairment of financial assets	-
	Other expenses	-40.060
	Financial costs	-682.964
	Current income tax	-1.136.971
	Deferred tax effect	-128.664
	<b>Total</b>	<b>-97.045.527</b>
<b>Net income for the year</b>	<b>3.109.620</b>	

# EMPLOYEE BENEFITS EXPENSES

Below is a comparison of employee benefit expenses at **La Fabril**, **Energy & Palma**, and **EXA Río Manso**.



Between 2023 and 2024, our business units grew, which was reflected in increased employee benefits.

- La Fabril kept its investment stable with a slight decrease of **1,8%**.
- Energy & Palma increased its benefit expenses by **17,2%**.
- EXA Río Manso stood out with an increase of **37,1%**.

These results reflect the organization's focus on strengthening human talent as the foundation for its sustainable growth.

# FINANCIAL IMPLICATIONS AND OTHER RISKS AND OPPORTUNITIES DERIVED FROM CLIMATE CHANGE

GRI 201-2

We recognize that climate change presents both challenges and opportunities that could significantly affect our operations and financial results. In our management, which encompasses the Energy & Palma, Río Manso, and La Fabril business units, we identify and address these risks and opportunities through clear and effective strategies.



## Regulatory risks

We are committed to strict compliance with current environmental regulations and work proactively to anticipate possible regulatory changes. To this end, we implement measures such as rigorous monitoring of Environmental Management Plans to ensure the validity of our licenses, periodic environmental monitoring, annual compliance reports, biannual audits, and the purchase of insurance policies that support faithful compliance with our environmental plans.

## Physical risks

Climate change can cause extreme events and adverse conditions that impact our operations, especially in Energy & Palma and Río Manso. Among the most significant threats are rising temperatures, reduced rainfall, and the proliferation of pests such as bud rot. This disease particularly affects the southern part of our crops, which accounts for a significant portion of our production and supply. To mitigate these risks, we have taken actions such as avoiding the transfer of fruit between areas to prevent the spread of the disease, promoting diversification with resistant hybrid crops, and providing technical assistance to producers to improve health management.

## Market risks

The growing demand for sustainable products influences consumer preferences and market conditions. Failure to adapt to these trends could reduce our competitiveness and market share. That is why at La Fabril we ensure compliance with current environmental regulations and produce robust sustainability reports that reflect our commitment to sustainability, strengthening our market position and aligning ourselves with customer expectations and industry best practices.



# OBLIGATIONS UNDER THE DEFINED BENEFIT PLAN AND OTHER RETIREMENT PLANS

GRI 201-3

Our three business units, Energy Palma, Río Manso, and La Fabril, have adequate provisions to meet their obligations deriving from pension plans, which include retirement plans and severance pay. These obligations are backed by the organization's general resources, which guarantees the timely and responsible fulfillment of these commitments in each unit.

## These benefits include:

**Severance bonuses:** Cover payments corresponding to the termination of the employment relationship under conditions set forth in current regulations.



**Employer retirement plans:** Ensure financial compensation for employees who meet the established legal and seniority requirements.

**Supplementary provisions:** Allocate additional resources in anticipation of regulatory changes or macroeconomic conditions that could impact projected amounts.

To ensure full coverage of these responsibilities, even in scenarios where the allocated funds may prove insufficient, La Fabril has implemented a comprehensive financial management strategy. Each business unit has specific working capital allocated to guarantee compliance with labor obligations, including retirement plans for employees entitled to employer-sponsored retirement benefits. This approach allows the company to maintain the financial strength necessary to meet these obligations when required.



## MARKET PRESENCE

“Sustainability now represents a strategic competitive advantage. Clients and partners value La Fabril’s ability to combine production excellence with responsible environmental and social management. More than exporting products, the company delivers trust, traceability, and a strong commitment to global sustainability.”

- Francisco Salinas  
**B2B and Export Sales Director**  
**La Fabril**

## RATIOS BETWEEN STANDARD ENTRY-LEVEL SALARY BY GENDER AND LOCAL MINIMUM WAGE

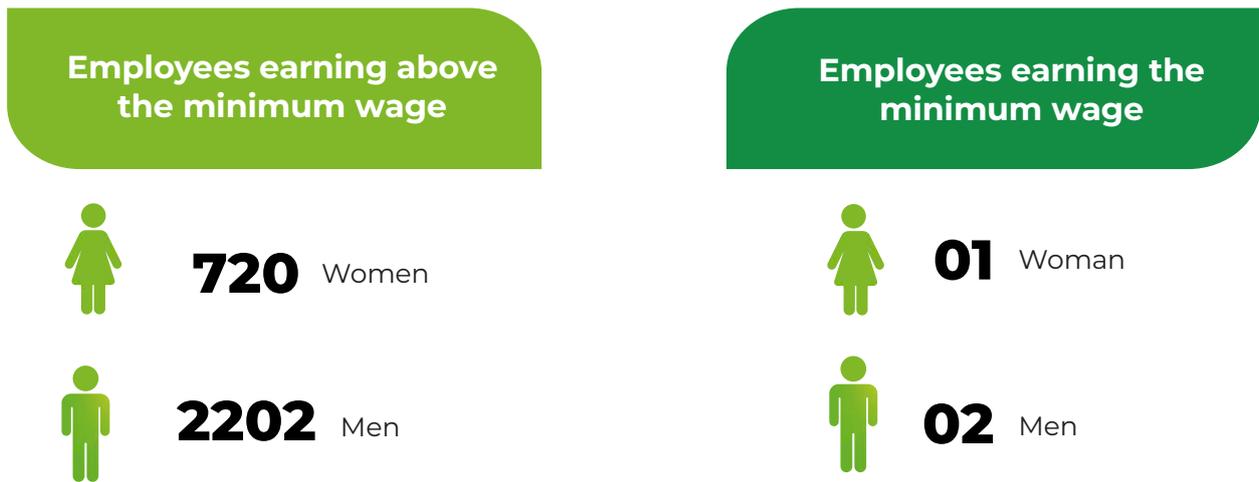
### GRI 202-1

We reaffirm our commitment to pay equity across all our business units: **Energy Palma, Río Manso, and La Fabril**. To ensure transparency in remuneration, we share information on the correlation between starting salary by gender and the local minimum wage in our main operating locations.

Operating locations	Workers earning minimum wage		Workers earning more than minimum wage	
	Men	Women	Men	Women
Supply Chain	1	0	1699	159
General Management	0	2	12	6
Legal	0	0	1	1
Audit	0	0	5	6
Human Resources	0	0	9	40
Finance	0	0	108	59
Projects	0	0	18	9
B2C Sales	0	0	261	343
B2B Commercial	0	0	51	44
R&D	0	0	32	28
Marketing	0	0	6	25



## RATIOS BETWEEN THE STANDARD ENTRY-LEVEL SALARY BY GENDER AND THE LOCAL MINIMUM WAGE



In our business units, we maintain a salary policy focused on **equity and the well-being of our teams**. Analysis of the main operational areas confirms that nearly all our employees earn above the unified basic salary, with no gender distinction.

The analysis of salary ratios reflects a high level of equity at La Fabril, where almost all employees in Supply Chain receive a salary above the minimum wage, with a minimal difference between genders. In General Management, there is a gap, as 99.94% of men earn more than the minimum wage, compared to 75% of women. On the other hand, in administrative areas such as **Legal, Audit, Human Resources, Finance, Projects, B2C Sales, B2B Commercial, R&D, and Marketing**, all employees earn above the minimum wage, demonstrating an equitable wage policy that is in line with current regulations.

# SHARE OF SENIOR EXECUTIVES HIRED FROM THE LOCAL COMMUNITY

GRI 202-2

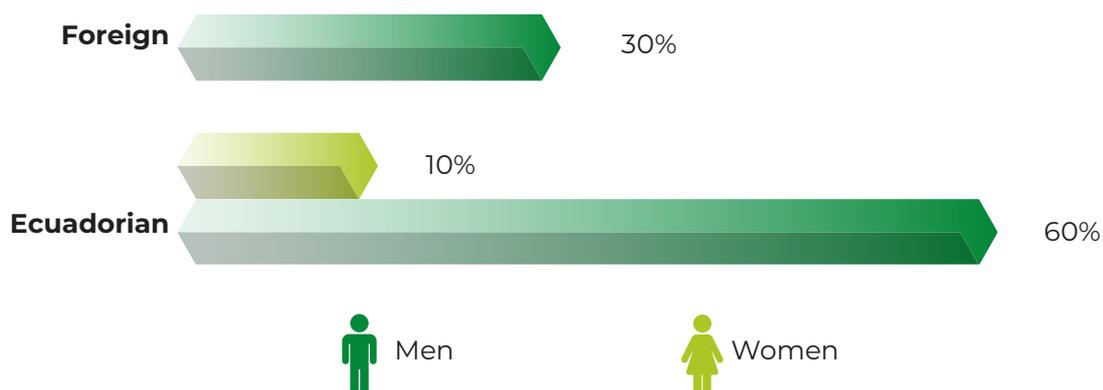
At La Fabril, 70% of senior executives are Ecuadorian, reflecting our commitment to local talent. Areas such as General Management, Human Resources, Finance, Projects, and B2B Sales are staffed exclusively by local executives.

The following table shows the share of Ecuadorian senior executives compared to foreign executives in our main business units.

LA FABRIL	ECUADORIAN		FOREIGN	
	Men	Women	Men	Women
Supply Chain	-	-	1	-
General Management	2	-	-	-
Human Resources	1	-	-	-
Finance	1	-	-	-
Projects	1	-	-	-
B2C Sales	-	-	1	-
B2B Commercial	1	-	-	-
R&D	-	-	1	-
Marketing	-	-	-	-
<b>TOTAL</b>	<b>6</b>	<b>1</b>	<b>3</b>	<b>-</b>
<b>PERCENTAGE</b>	<b>70%</b>		<b>30%</b>	

Most senior executives at La Fabril come from the local community, with a high percentage of Ecuadorians in key operational positions. However, in some areas, there is a significant presence of foreign executives, bringing cultural and professional diversity to the organization.

## Proportion of senior executives hired from the local community



# 04

## OUR ENVIROMENTAL PERFORMANCE



# OUR ENERGY CONSUMPTION

## GRI 302-1

In 2024, we optimized our **energy practices** with tools that enable more precise monitoring, control, and reduction of impacts.

**We implemented Vortex flow meters**, which provide us with accurate data on fluid flow in our processes.

**We adopted the Power Monitoring Expert software**, a solution that helps us analyze our energy performance in real time and make informed decisions.

### Regarding energy consumption for the year:

- **Non-renewable sources** (diesel and LPG, since September): 31.837.337,54 kg.
- **Renewable sources** (PKS and rachis pellets): 22.792.101,85 kg.
- **Electricity**: 54.545.743,7 kWh.

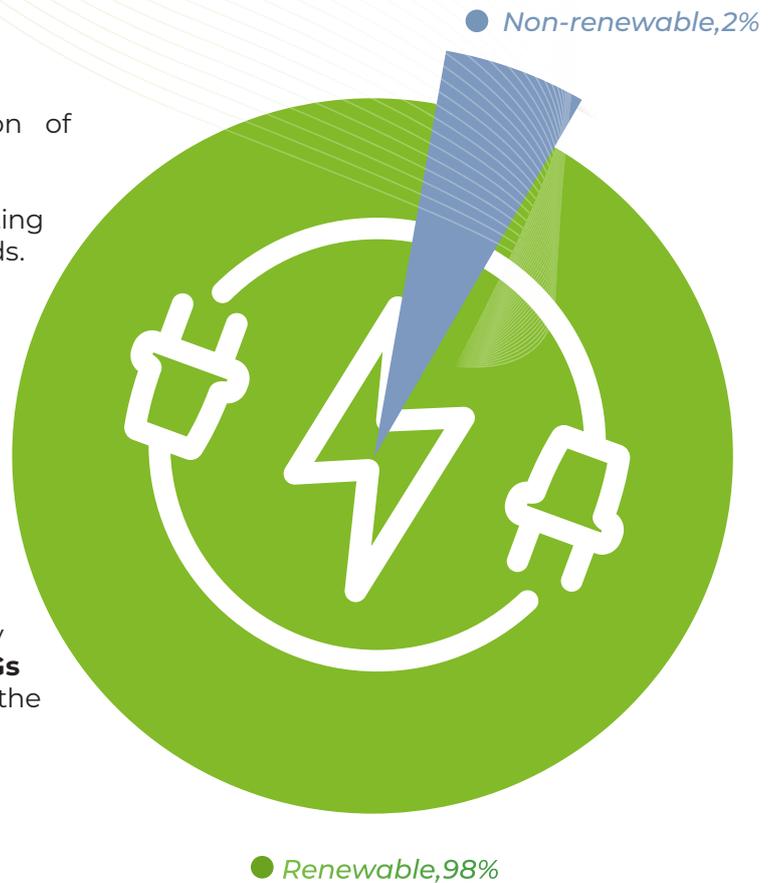
## WE PRIORITIZE CLEAN SOURCES

We reached a total energy consumption of **54,545,743.75 kWh**. Of this total:

**98 %** came from renewable sources, reflecting operations aligned with responsible standards.

**2%** came from non-renewable sources, demonstrating effective control of our environmental impact

This energy distribution reflects our technical and strategic approach to reducing emissions, minimizing our carbon footprint, and moving toward a cleaner industry. Our focus on renewable energy strengthens our direct contribution to **SDGs 13 and 17**, integrating the 2030 Agenda into the core of our operational decisions.



# ENERGY INTENSITY

## GRI 302-3

At La Fabril, the energy intensity ratio is measured in kWh per ton of production, with a monthly average of **135,011 kWh/ton** for the year 2024.

This indicator is calculated considering the different types of energy used within the framework of the **ISO 50001** standard, which includes biomass, LPG, diesel, and electricity. The calculation is based exclusively on energy consumption within the organization, which allows us to obtain an accurate measurement of energy performance in relation to our production

# REDUCTIONS IN ENERGY CONSUMPTION

## GRI 302-4

To ensure calculation accuracy, we used the official conversion factors from the **Agencia de Regulación y Control de Electricidad (ARCONEL)**, which provide reliable and standardized data.

One of the main advancements was replacing diesel with **Liquefied Petroleum Gas (LPG)** in our boilers and steam generators. This technological change delivered three key benefits:



Greater thermal efficiency in steam generation equipment



Reduction in total energy consumption



Reduction of pollutant emissions

Energy	2023 kWh	2024 kWh	Difference 2023-2024
LPG	9.155.540,88	46.579.372,84	-37.423.831,96
Fuel	380.522.741,85	370.220.463,90	10.302.277,95
Electricity	108.211.261,42	108.964.346,32	-753.084,90
Biomass	45.253.843.147,98	11.247.159.839,04	34.006.683.308,94
<b>Total</b>	<b>45.865.946.425,55</b>	<b>11.893.950.020,00</b>	<b>33.971.996.405,55</b>

Transition to the LPG – consumption decrease

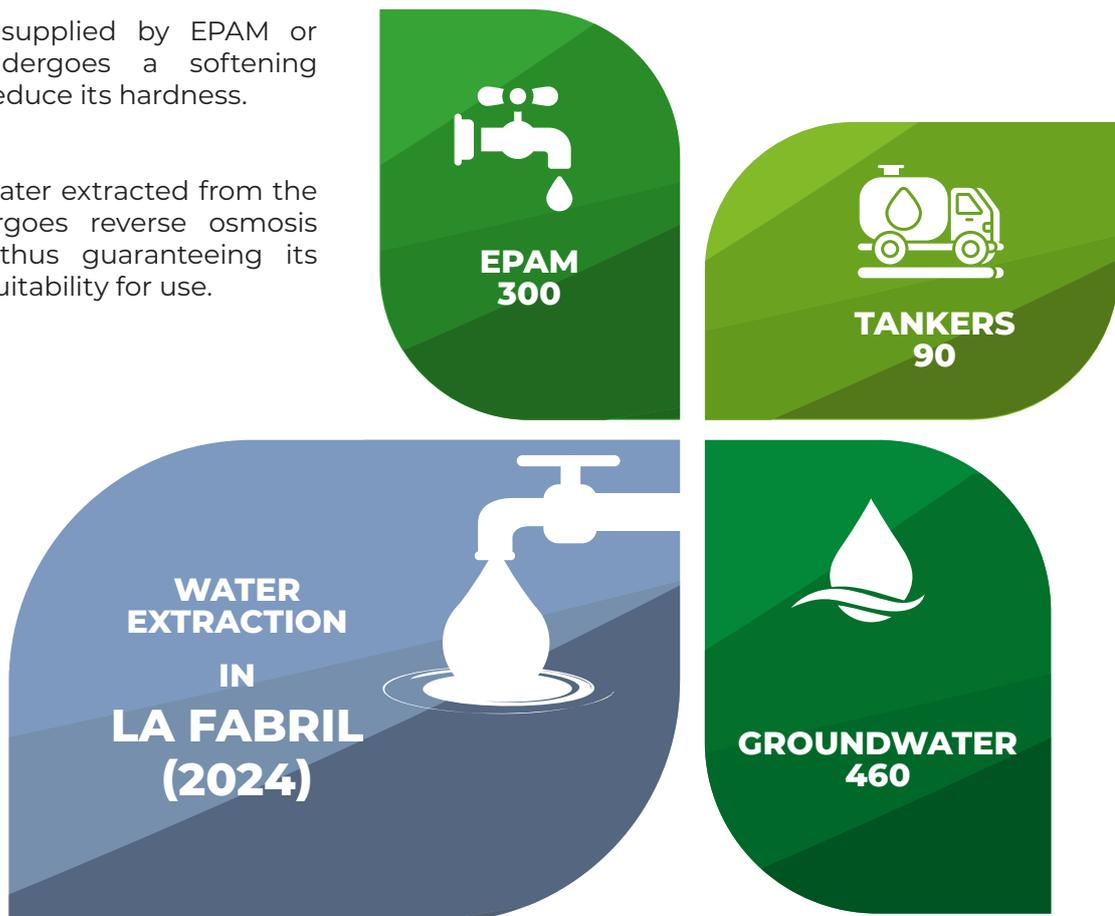
# INTERACTION WITH WATER AS A SHARED RESOURCE AND WATER EXTRACTION

GRI 303-1, GRI 303-3

At La Fabril, water is supplied from two main sources: the Municipal Water Company (EPAM) or tankers, and underground wells. To ensure optimal quality in production processes, both sources are treated in a sustainable manner.

The water supplied by EPAM or tankers undergoes a softening process to reduce its hardness.

While the water extracted from the wells undergoes reverse osmosis treatment, thus guaranteeing its purity and suitability for use.



In our daily operations, water is a key resource we manage with **precision and responsibility**. In 2024, we implemented a diversified supply system that flexibly met operational needs. The largest volume came from underground sources, complemented by public network supply and, to a lesser extent, by tanker transport.

This supply scheme is supported by strategically installed measuring equipment that monitors flow rates in real time. Such traceability drives consumption efficiency, supports informed decision-making, and reinforces our commitment to water sustainability.



## WATER CONSUMPTION

### GRI 303-5

In 2024, La Fabril recorded a total water consumption of **293,359 m<sup>3</sup>** (293 ML) at its production plant, sourced from three main origins:

#### **EPAM Public Network:**

It supplied **121,040 m<sup>3</sup>**, making it one of the most important sources for operations. This resource is mainly used in industrial processes and undergoes prior treatment to ensure its suitability.

#### **Osmotized water:**

It amounts to **147,312 m<sup>3</sup>**, produced through reverse osmosis from groundwater. This treatment is essential to ensure appropriate purity levels, especially in production lines that require water with low salt and mineral content.

#### **Tanker supply:**

Accounted for **25,007 m<sup>3</sup>** and was used in specific situations, such as high demand or temporary limitations of other sources. Although it represents a smaller share of the total, its use is strategic to maintain operational continuity.

This diversification of water sources enables La Fabril to maintain a stable supply that meets the demands of each process, aligned with efficiency and sustainability criteria.

Monthly Water Consumption / Year Total La Fabril S.A. 2024

	EPAM Public Network (m3)	Osmotized Water (m3)	Tankers (m3)	Monthly Total Consumption (m3)
<b>January</b>	11.306	13.477	0	24.783
<b>February</b>	10.309	12.436	0	22.715
<b>March</b>	12.458	13.715	0	26.173
<b>April</b>	10.089	12.504	2686	25.279
<b>May</b>	7037	12.104	7015	26.156
<b>June</b>	7659	11.825	1680	24.164
<b>July</b>	14.818	13.039	854	28.711
<b>August</b>	10.818	12.614	1950	25.382
<b>September</b>	7301	11.846	3250,5	223.975
<b>October</b>	90.445	11.622	3109,5	23.776
<b>November</b>	8835	11.328	690	20.853
<b>December</b>	11.365	10.802	772	22.939
<b>YEAR TOTAL M3</b>	121.040	147.312	25.007	293.359
<b>YAER TOTAL ML</b>	121	147	25	293



## BIODIVERSITY

GRI 304-1, GRI 304-2, GRI 304-3, GRI 304-4

Energy & Palma carries out its productive activities in the San Lorenzo canton, Esmeraldas province, Ecuador. We manage a total of 13,736 hectares, of which 5,500 hectares are designated for the conservation of local ecosystems. Our agricultural operation is based on the cultivation of oil palm, the production of which does not take place within the areas designated for conservation. Energy & Palma's operations do not intersect with areas officially declared as protected by the Ecuadorian government.

However, we recognize that some native species of the local ecosystem may be directly or indirectly affected by our agricultural activities.

The assessment of biodiversity impacts has been carried out using the International Union for Conservation of Nature (IUCN) Red List of Threatened Species as a reference, as well as national conservation lists.

These analyses have identified a total of 11 species that require attention: 3 classified as Vulnerable (VU) and 8 as Near Threatened (NT).

Scientific Name	Common Name	IUCN Category	IUCN Acronym
<i>Cardisoma guanhumí</i>	Blue Crab	Vulnerable	(VU)
<i>Chelonoidis denticulata</i>	Yellow-footed turtle		
<i>Ortalis erythroptera</i>	Red Guaracha		
<i>Phytelephas aequatorialis</i>	Tagua	Near Threatened	(NT)
<i>Speothos venaticus</i>	Vinegar Fox		
<i>Lontra longicaudis</i>	River Otter		
<i>Panthera onca</i>	Jaguar		
<i>Campephilus gayaquilensis</i>	Woodpecker of Guayaquil		
<i>Ramphastos swainsonii</i>	Brown-billed Toucan		
<i>Amazona farinosa</i>	Blue Crown parrot		
<i>Oophaga sylvatica</i>	Kiki or Devilish Frog		

# DIRECT GHG EMISSIONS (SCOPE 1)

## GRI 305-1

Our measurement of greenhouse gas (GHG) emissions reflects a commitment to transparency and continuous improvement.



At **La Fabril**, a total of 32,356.55 (tCO<sub>2</sub>eq) of direct GHG emissions (Scope 1) was recorded. Biogenic emissions amounted to 98,304.14 (tCO<sub>2</sub>eq), reflecting a comprehensive approach to measuring all our emission sources.

For **Exa Río Manso**, 5,218.32 metric tons of CO<sub>2</sub> corresponding to direct greenhouse gas emissions (Scope 1) were recorded, along with 41,534.47 metric tons of biogenic CO<sub>2</sub> emissions.

At **Energy & Palma**, a total of 6,055.0364 (tCO<sub>2</sub>eq) of direct GHG emissions (Scope 1) was generated.

The year 2023 has been adopted as the base year for carbon footprint measurement, due to the greater availability, accuracy, and level of detail in the data collected during that period. The emission estimates were made in accordance with the guidelines of the GHG Protocol, the internationally recognized standard for greenhouse gas (GHG) accounting and reporting.

The adopted emissions management strategy is based on the principles of financial and operational control. To ensure effective traceability and greater rigor in monitoring, the Leaf GHG platform was used, which enables structured management of operational nodes and the establishment of clear and measurable reduction targets. The quantification process also complied with the requirements established in ISO 14064:2018, thus ensuring a comprehensive, verifiable approach aligned with international best practices.

# INDIRECT GHG EMISSIONS ASSOCIATED WITH ENERGY (SCOPE 2)

GRI 305-2

La Fabril reports a gross value of **2,100.43 metric tons of CO<sub>2</sub>** equivalent in indirect GHG emissions associated with energy (Scope 2) for the base year 2023. In addition, **2,288.87 metric tons of CO<sub>2</sub>** equivalent are included for indirect GHG emissions associated with market-based energy. The selection of 2023 as the base year reflects La Fabril's commitment to accurately determine its carbon footprint. The source of the emission factors and global warming potential (GWP) rates used in this calculation is the "CO<sub>2</sub> Emission Factor of the National Interconnected System of Ecuador – 2022 Report."

In a complementary way:



**Energy & Palma** generated a total of 299.11 metric tons of CO<sub>2</sub> in the same category.



For **Exa Río Manso**, a total of 1,030.54 metric tons of CO<sub>2</sub> associated with energy was quantified

All calculations were based on **monthly electricity consumption records and standardized methodologies**. This exercise reaffirms our commitment to climate transparency, responsible

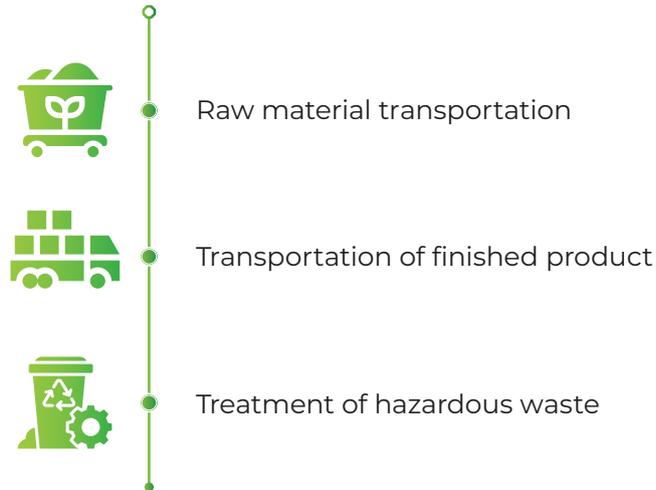
resource management, and compliance with international sustainability commitments, particularly those related to **SDG 13: Climate Action**.

# OTHER INDIRECT GHG EMISSIONS (SCOPE 3)

## GRI 305-3

In 2024, La Fabril recorded a total of 32,610.33 metric tons of CO<sub>2</sub> equivalent in indirect GHG emissions (Scope 3).

The categories and activities considered within this scope include raw material transportation, finished product transportation, and hazardous waste treatment.



These data allow for a more complete understanding of the climate impact of our value chain and facilitate the design of effective reduction strategies.

### In our other business units:



In the case of Exa Río Manso, a total of **546.43 metric tons of indirect CO<sub>2</sub>** emissions were recorded, along with 41,534.47 metric tons of biogenic emissions.



Energy & Palma quantified a total of **486.9987 metric tons of indirect CO<sub>2</sub>** emissions.



# INTENSITY OF GHG EMISSIONS

GRI 305-4

In 2024, La Fabril's greenhouse gas (GHG) emissions intensity was **0.04458 metric tons of CO<sub>2</sub> equivalent (tCO<sub>2</sub>e)** per metric ton produced. This indicator allows for the evaluation of the environmental efficiency of production operations by relating total emissions to the production volume.



The calculation of this metric includes emissions from the three scopes defined by the GHG Protocol:



**Scope 1:** Direct emissions generated from the combustion of fossil fuels and internal industrial processes.



**Scope 2:** Indirect emissions associated with the consumption of purchased electricity.



**Scope 3:** Other indirect emissions related to the transportation of raw materials and finished products, as well as waste management.

The estimation considers the main regulated gases: **CO<sub>2</sub>, CH<sub>4</sub>, N<sub>2</sub>O, HFCs, PFCs, SF<sub>6</sub>, and NF<sub>3</sub>**, applying the conversion factors established in the Fifth Assessment Report (AR5, 2013) of the IPCC for Global Warming Potential (GWP).

This ratio enables the analysis of La Fabril's emissions over time and supports the implementation of actions aimed at reducing its carbon footprint per unit produced.

## REDUCTION OF GHG EMISSIONS

### GRI 305-5

In 2024, La Fabril replaced diesel with Liquefied Petroleum Gas (LPG) in its steam generation systems, reducing Scope 1 GHG emissions by 2,488.31 tCO<sub>2</sub>e, as recorded in the company's annual emissions inventory.

Exa Río Manso reported no Scope 1 or 2 reductions due to expansion projects that increased fuel and electricity consumption, leading to higher emissions.

Under Scope 3, Exa Río Manso reduced emissions by 84.73 tCO<sub>2</sub>e through logistics improvements and operational adjustments in subcontracted activities.

These results reflect the organization's systematic approach to emissions management and its focus on progressively reducing its carbon footprint.



## SIGNIFICANT AIR EMISSIONS CONTROL

### GRI 305-7

We strengthened our environmental actions by measuring and controlling the main emissions released into the air in our operations.

**During the year, the following values were recorded::**

- 194 milligrams per cubic meter (mg/m<sup>3</sup>) of nitrogen oxides (NO<sub>x</sub>)
- 13 mg/m<sup>3</sup> of sulfur oxides (SO<sub>x</sub>)
- 33 mg/m<sup>3</sup> of particulate matter (fine dust)

In addition, the Energy & Palma plant reported a total of **11.37 kilograms of NO<sub>x</sub> emissions.**

These measurements reflect our effort to reduce air pollution and maintain cleaner, more environmentally responsible operations.

# WASTE

GRI 306-2, GRI 306-3, GRI 306-4, GRI 306-5

At La Fabril, we promote responsible management of the industrial waste generated in our operations. In total, we recorded **2,183,581 kilograms**, resulting from the operation of our production processes.

**Among the main types of waste identified were:**

- **Wooden pallets:** 810.000 kg
- **Cardboard:** 508.928 kg
- **Plastics:** 510.697 kg

**To move toward a circular economy, we prioritize:**

- Source minimization: implementing process improvements to avoid unnecessary waste.
- Internal and external reuse: extending the useful life of materials through reintegration.
- Specialized recycling: working with authorized waste managers to ensure proper treatment.

In 2024, the industrial waste generated in the smallest volumes at the plant consisted of **tarpaulins, sacks, and plastic pallets**. This low generation is due to the limited use of these materials in the company's processes or their minimal subsequent reuse. It is important to note that all these wastes are sent for disposal.

Recycling and waste recovery contribute directly to achieving several Sustainable Development Goals (SDGs).

LA FABRIL: Total Waste (KG)	
Waste	Total 2024
Scrap metal	122.760
Plastics	510.697
Cardboard	508.928
Anatomical waste	9.287
Paper	16.740
Sacks	15.133
Containers	174.591
Wooden pallets	810.000
Plastic pallets	12.661
Tarpaulins	2.784
<b>TOTAL</b>	<b>2.103.501</b>

# 05 OUR SOCIAL PERFORMANCE



# NEW EMPLOYEE HIRES AND STAFF TURNOVER

## GRI 401-1

In 2024, La Fabril made **264 new hires**, reaffirming our commitment to growth and talent diversification. A significant proportion of these hires were individuals **under the age of 30**, reflecting our dedication to developing young talent. There was also a considerable number of hires within the **30 to 50 age group**, allowing us to balance youth and experience within our workforce.

These actions are aligned with **Sustainable Development Goal (SDG) 8: “Decent Work and Economic Growth”**, as they promote inclusive and sustainable economic development. By integrating fresh perspectives along with the expertise of more experienced professionals, we strengthen our adaptability and foster a dynamic and efficient work environment.

By Gender		
Gender	N°	%
Male	180	6,15

Female	84	2,87
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By Age		
Range	N°	%
< de 30	143	4,89%

Between 30 - 50	117	4,00%
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> de 50	4	0,14%
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By Location		
City	N°	%
Ambato	5	0,17%

Cuenca	6	0,21%
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Guayaquil	73	2,50%
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Ibarra	3	0,10%
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Machala	11	0,38%
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Manta	124	4,24%
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Quito	26	0,89%
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Santo Domingo	16	0,55%
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## STAFF TURNOVER

### By Gender

Gender	N°	%
Masculino	235	7,25
Femenino	102	3,15

### By Age

Range	N°	%
< de 30	88	2,72%
Between 30 - 50	209	6,45%
> de 50	40	1,23%

### By Location

City	N°	%
Ambato	4	0,12%
Cuenca	6	0,19%
Guayaquil	124	3,83%
Ibarra	4	0,12%
Machala	4	0,12%
Manta	146	4,51%
Quito	28	0,86%
Santo Domingo	21	0,65%



337

Rate 10,40%

TOTAL NEW HIRES

"Our people are the cornerstone of sustainability. We foster an organizational culture that encourages professional development, equity, and overall well-being. A motivated and committed team is key to sustaining La Fabril's responsible and long-term growth."

- Jacinto Villavicencio  
**Human Talent Director**  
**La Fabril**



**Exa Río Manso** carried out a total of **71 hires**, of which **15 were women**, representing **21.13% of the total**, while **56 were men**, accounting for **78.87%**.

**The months with the highest hiring activity were:**

- October: 18 new employees (25,35%)
- December: 11 new employees (15,49%)
- September: 9 new employees (12,68%)
- November: 6 new employees (8,45%)

In contrast, the months with the lowest number of hires were April and August, with 2 and 3 new hires, respectively.

This timeline reflects the adjustment of hiring to the operational pace of the year and demonstrates the commitment to attracting diverse talent based on the needs of each period.

**LAYOFFS AT EXA RÍO MANSO IN 2024**

Exa Río Manso recorded a total of **58 employee separations**, distributed across different months and age groups. The majority of separations occurred in the **30 to 50 age group**, with 54 cases, representing the largest proportion.

Employees under **30 years old** accounted for **10 separations**, while those over **50** accounted for **2 separations**.

The monthly distribution shows fluctuations, with significant peaks in **January, June, and August**. These figures reflect the staff turnover dynamics within the organization during the reporting period.

By Gender		
Gender	N°	%
Male	54	93,10%
Female	4	6,90%

By Age		
Range	N°	%
< de 30	10	15,15%
Between 30 - 50	54	81,82%
> de 50	2	3,03%

# BENEFITS PROVIDED TO FULL-TIME EMPLOYEES THAT ARE NOT OFFERED TO PART-TIME OR TEMPORARY

GRI 401-2

At La Fabril, human talent is a strategic pillar, which is why a **comprehensive benefits package** is offered to promote the well-being, stability, and quality of life of all full-time employees.



## WE OFFER

### Life insurance

Providing security and peace of mind.

### Medical assistance

Including additional coverage, preventive consultations, and wellness programs.

### Store and pharmacy credit

Facilitating access to essential goods and medications.

### Meals

Catering service subsidized by the company at 60%.

### Disability and incapacity coverage

Provided under IESS (Public Health Association) protection.

### Parental leave

In accordance with Ecuadorian labor regulations.

### Retirement provision

Recorded in accordance with current accounting standards.

### Preferential access

To supermarkets and pharmacies through agreements with partner entities.

At **Exa Río Manso**, regular and ongoing benefits are granted to workers with full-time contracts, distinguishing them from those with temporary or part-time contracts. These benefits are classified according to significant operational locations and include, at a minimum, the following:



**Life insurance:** Provided through the insurer Zurich.

**Healthcare assistance:** Offered through the Ecuadorian Social Security Institute (IESS) and the company's own medical centres.

**Disability and incapacity coverage:** Managed through IESS.

**Parental leave:** Granted in accordance with the current Labor Code

**Retirement provision:** Recognized and recorded in compliance with applicable accounting regulations.

**Other benefits:** Include special agreements and access to partner establishments such as Supermaxi and Grupo DIFARE pharmacies.

This benefits scheme reflects the organization's commitment to the holistic well-being of its employees, in alignment with labor best practices and current legal requirements

## PARENTAL LEAVE



GRI 401-3

This benefit is available to all full-time employees for the care of a child, **whether through birth, adoption, or foster care.**

In 2024, **96 La Fabril employees** took parental leave: **75 men and 21 women**. All returned to their positions after completing the leave and remained with the company for at least **12 months**, resulting in a **100% return and retention rate for both genders.**

Meanwhile, in 2024, **15 employees at Exa Río Manso** took parental leave. Notably, all returned to their positions after the established period and stayed with the company for at least **12 months** following their reinstatement, also achieving a **100% return and retention rate for both genders.**

This performance demonstrates not only the organization's commitment to employee well-being and work-life balance but also the effectiveness of the policies implemented to promote sustainable talent retention in the medium and long term.

# OCCUPATIONAL HEALTH AND SAFETY MANAGEMENT SYSTEM, OCCUPATIONAL HEALTH SERVICES, WORKERS' HEALTH PROMOTION

GRI 403-1, GRI 403-2, GRI 403-3, GRI 403-4 GRI 403-5, GRI 403-6

At La Fabril, occupational health and safety is a core pillar of our operational management. Our management system, implemented across all operational centers—including **Energy & Palma and Exa Río Manso**—is aligned with the **principles of continuous improvement, risk prevention, and the promotion of self-care.**

## COVERAGE AND SCOPE

The health and safety management system covers **100% of direct personnel, contractors, and visitors.** Its structure is based on annual plans with defined objectives, schedules, responsibilities, and performance indicators.

## TECHNICAL TOOLS

Risk prevention is supported by tools such as **Job Safety Analysis (JSA), Planned Observations of Substandard Acts (OPAS),** inspections, drills, internal audits, and the active management of Joint Committees. This approach ensures continuous monitoring of the work environment and informed decision-making.



## OCCUPATIONAL HEALTH SERVICES

We have **medical offices** at our main facilities that provide clinical care, as well as pre-employment, periodic, return-to-work, and exit evaluations. In emergencies, **we activate internal protocols to ensure safe transfer to external healthcare centers.** All clinical information is handled with strict confidentiality.

## PROMOTION OF HEALTH AND WELL-BEING

We develop systematic health promotion and disease prevention programs, **such as vitamins supplementation, immunization, HIV screening, psychosocial risk prevention, and support for vulnerable groups.** We also implement **educational sessions, informational bulletins, and monthly training focused on self-care, stress management, and nutrition.**



## AT EXA RÍO MANSO

We have implemented an **Occupational Health and Safety Management System (OH&S)** that encompasses the entirety of our operations.

- **Administrative Management:** Integration of the system into the organizational culture.
- **Technical Management:** Risk identification, assessment, and control.
- **Human Talent Management:** Training, competence, and employee well-being.
- **Basic Operational Processes:** Safe execution of work activities.

The team is made up of specialized professionals: **two occupational physicians, two industrial safety engineers, and four nurses**, who perform their duties in accordance with internal regulations, ensuring strict control of working conditions.

### CONTINUOUS EVALUATION AND IMPROVEMENT

The system includes the implementation of operational programs, monitoring of key indicators (incident frequency, training compliance, among others), and annual internal audits. Results are reviewed monthly to support evidence-based decision-making.

Through this structured and preventive approach, we promote **safe, healthy, and sustainable work environments**.

# HAZARD IDENTIFICATION, RISK ASSESSMENT, AND INCIDENT INVESTIGATION

## GRI 403-2

At La Fabril Group, we follow a structured, legally compliant process to identify and assess work-related hazards, considering workstations, exposed workers (including vulnerable groups), activities, and associated risks. Using a probability–consequence matrix, we evaluate severity and frequency, then define and apply control measures under a strict hierarchy.



Elimination of the hazard at its source



Replace the hazard with a less dangerous alternative



Engineering controls to processes, equipment, or facilities



Administrative controls, are implemented to limit risk



Personal protective equipment as a last line of defense

These processes are managed by our **Industrial Safety and Environment Department**, which is made up of qualified professionals committed to the continuous improvement of the Group's Occupational Health and Safety Management System.

In the event of an **incident or accident involving workers, contractors, visitors, or suppliers** at any of our facilities, a reporting mechanism is activated through the affected party, a witness, or the immediate supervisor, using established communication channels such as phone calls or emails directed to the Industrial Safety department.

At **Exa Río Manso**, we promote a safe and participatory work environment by implementing accessible and confidential channels that allow workers, contractors, and visitors to report hazards or risky situations related to occupational health and safety.

### TECHNICAL AND OPERATIONAL TOOLS



**Safe Work Procedures (SWP)** for critical tasks

**Job Safety Analysis (JSA)** before each activity

**Planned observations** to detect substandard acts and conditions

**Detailed technical reports** with findings and recommended measures after each accident

## OCCUPATIONAL HEALTH SERVICES

### GRI 403-3

At **EXA Río Manso**, we guarantee **all our workers** comprehensive and unrestricted access to occupational health services as part of our Occupational Health and Safety Management System. These services are designed to promote health, prevent illness, and provide timely care for any medical issues arising from the work environment.

Medical care is offered at times that are accessible to different groups of workers and without barriers to access. There are **medical offices** in the five extraction plants, which are operational and issue **monthly, semi-annual, and annual reports** on the activities carried out. In addition, there are first aid teams available 24 hours a day, with the capacity to respond immediately to emergencies and coordinate transfers to medical centers with the means to treat patients, when the case warrants it.

As part of **health surveillance**, pre-employment, periodic, return-to-work, and exit medical examinations are conducted, focusing on the specific risks of each job position. We also implement periodic **vitaminization, deworming, and vaccination campaigns** in coordination with the **Ministry of Public Health**, as well as monthly training sessions on risk prevention and wellness promotion.

Medical information is managed with **strict confidentiality**, maintaining an individual clinical record in physical format. Likewise, the delivery of medications is administered and controlled according to a weekly schedule.





## WORKER PARTICIPATION, CONSULTATION, AND COMMUNICATION ON OCCUPATIONAL HEALTH AND SAFETY

GRI 403-4

At La Fabril, we promote a preventive culture based on active worker participation and transparent communication regarding occupational health and safety. To achieve this, we have a solid institutional structure composed of:

### 1 Joint Occupational Health and Safety Committees

- A **Central Joint Committee** based in Montecristi and nine regional Subcommittees are responsible for monitoring compliance with risk prevention regulations, conducting periodic inspections, and supporting awareness campaigns.
- At **Exa Río Manso**, four formally established Joint Committees operate, all registered in the Unified Labor System (SUT) and meeting monthly.
- Each committee is composed of **12 members**: six worker representatives, elected democratically, and six company representatives, ensuring inclusion and representation of all operational areas.

#### THE MAIN FUNCTIONS OF THE COMMITTEES INCLUDE:



Evaluate working conditions and formulate preventive recommendations.



Review incidents and assist in investigations.



Verify compliance with the Internal Health and Safety Regulations.



Issue technical recommendations considered in management decision-making.



## 2 Effective communication and direct consultation

- Workers can express concerns or report unsafe conditions through direct channels such as corporate WhatsApp, institutional email, and communication with process leaders.
- At **Exa Río Manso**, confidential suggestion boxes are placed in strategic locations to encourage direct communication with supervisors for real-time alerts.
- In addition, all workers have the recognized right to stop work in the face of imminent risk, without fear of sanctions, in accordance with the Internal Regulations.

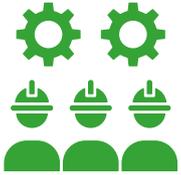
## 3 Socialization of results and feedback

- We periodically share updates on the **Occupational Health and Safety Management System** through newsletters, team meetings, and feedback sessions.
- We communicate statistics, audit findings, indicator analyses, and implemented measures to ensure responsible, data-driven management.

## 4 Ongoing training

- Each year, we implement an **Annual Training Plan** designed to reach at least **80% of staff**.
- We address mechanical, chemical, physical, biological, ergonomic, and psychosocial risks, as well as first aid, PPE use, and the prevention of HIV/AIDS and violence.
- These sessions include the evaluation and continuous improvement of content and methodologies.

This integrated **participation and communication** system ensures that all employees are represented, informed, and empowered to actively contribute to a **safe, healthy, and continuously improving work environment**.



## WORKER TRAINING ON OCCUPATIONAL HEALTH AND SAFETY

### GRI 403-5

At La Fabril, occupational health and safety information is based on training needs arising from legal, technical, development, and regulatory requirements. Topics are included according to the occupational risks identified for each job position.

In 2024, the training courses listed in the following table were provided.

Worker trainings	
Topics	N°
<b>Industrial Brigades</b>	250
Health and Safety Committee	24
Personal Protective Equipment	86
Fire Extinguisher Handling	188
Emergency Plan	68
Health and Safety Regulations	3534
Safety Rules	743
Workplace Accident Reporting	79
Ergonomic Risks	177
Occupational Risks	98
Mechanical Risks	22
Chemical Risks	146
Awareness and Socialization Psychosocial Risk	114
Electrical Risks	38
Environment, Waste Management, Resource Use	316
Safe Forklift Operation	107
High-Risk Work	70
Labor Rights and Priority Groups	93
Prevention of Discrimination and Violence	93
Safety Culture	40
Environment and sustainability	2
Safety for contractors	361
Health prevention and promotion	1601
Use and consumption of alcohol, tobacco, and other drugs	5394
HIV/AIDS prevention: sexual and reproductive health	3283
Importance of breastfeeding and breastfeeding rooms in the workplace	1947
Smoke-free spaces	918

At **Exa Río Manso**, **ongoing training** is key to preventing occupational risks. We develop technical training programs focused on the **specific hazards** of each position, with special attention to high-risk activities. **Agricultural machinery** operators and personnel performing electrical work receive specialized training from certified entities, in compliance with current regulations.

Currently, we have **22 certified agricultural machinery operators and 8 trained electrical workers**. All maintain up-to-date training through periodic recertification processes and technical follow-up.

## WORKER HEALTH PROMOTION

### GRI 403-6

At the organization, we promote the overall well-being of our staff by providing primary medical care services that are accessible not only to direct employees, but also to contractors, service providers, and visitors who are on our premises.

The organization operates **five medical centers**, strategically located at its various extraction plants, which provide general medical care from **7:00 a.m. to 5:00 p.m., Monday through Friday**. These centers are equipped with the necessary staff and resources to provide clinical evaluations, health condition monitoring, basic treatment administration, and preventive medical guidance.

Additionally, to ensure a **timely response in cases of urgency or emergency**, the company has first aid brigades made up of trained personnel who act as first responders while coordinating external medical assistance if necessary.



We promote the comprehensive well-being of our employees through the implementation of voluntary health promotion programs aimed at disease prevention and addressing **significant health risks not directly related to work**, such as addictions, communicable diseases, psychosocial factors, and



**Comprehensive Drug Use and Consumption Prevention Program:** Aimed at raising awareness, educating, and preventing the consumption of psychoactive substances, promoting healthy lifestyles, and facilitating access to professional guidance in cases of risk.



**HIV/AIDS Prevention and Awareness Program:** Focused on education about HIV transmission and other sexually transmitted infections (STIs), as well as prevention through information campaigns, access to voluntary testing, and referral to specialized services.



**Vulnerable Groups Protection Program:** Aimed at identifying and addressing particular health or social conditions that may affect vulnerable groups, with a focus on inclusion and respect for human rights.



**Psychosocial Risk Prevention Program:** Addresses factors such as work stress, emotional burden, and work-life balance through assessment activities, talks, psychological referral, and promotion of emotional well-being.



**Immunization Program:** Facilitates periodic vaccination campaigns, in coordination with health authorities, to prevent communicable diseases such as influenza, hepatitis, and tetanus, among others.

These actions strengthen our commitment to responsible and human-centered occupational health management, aligned with the principles of equity, inclusion, and sustainable development.

## PREVENTION AND MITIGATION OF OCCUPATIONAL HEALTH AND SAFETY IMPACTS DIRECTLY LINKED THROUGH COMMERCIAL RELATIONSHIPS

GRI 403-7

At **Exa Río Manso**, we proactively manage potential occupational health and safety impacts associated with our business relationships, including visitors, suppliers, contractors, and strategic partners. This management aims to protect personnel integrity, maintain safe conditions at our facilities, and ensure operational continuity.

We have **specific entry and control protocols** that verify compliance with legal requirements. This process includes document review, validation of technical competencies, and **mandatory health and safety induction**, delivered and supervised by the Industrial Safety Department.

For **visitors**, we implement accompaniment and guidance measures during their stay at the plant, minimizing any **exposure to operational risks**.

Additionally, we maintain an up-to-date **Emergency and Contingency Plan**, structured in accordance with Ecuadorian legal guidelines and designed to respond to a variety of critical scenarios, such as:

- Fires or explosions
- Natural disasters (earthquakes, floods, among others)
- Medical emergencies or serious accidents
- Anthropic threats (sabotage, external violence)

Our management covers the entire value chain and **fosters a shared culture of prevention, responsibility, and compliance**. Every stakeholder involved in our activities adopts practices aligned with the health and safety standards established by Exa Río Manso.

## COVERAGE OF THE HEALTH AND SAFETY MANAGEMENT SYSTEM

GRI 403-8

La Fabril's Occupational Health and Safety Management System **covers 100% of employees and workers under its operational control**. This coverage includes both direct personnel and contractors at all organizational facilities. During the reporting period, all sites **underwent internal audits**, and several operations were evaluated by external entities, **ensuring regulatory compliance** and continuous system improvement.

No OF WORKERS	Employment status	% of coverage
2931	Employee	100%
10345	Non employee	100%





### Health Management System Coverage

Item	No of workers	%
Physical Safety (all EXA sites)	3	1,8%
Passenger Transport Service	4	2,4%
Food Suppliers (all EXA sites)	20	11,97%
Civil Works Contractor (all EXA sites)	140	83,83%
<b>Total</b>	<b>167</b>	<b>100%</b>

All these workers are included in the **policies, procedures, training, and preventive measures** set forth in the Management System, ensuring that their health and safety conditions are equivalent to those applied to the organization's permanent staff. This comprehensive coverage reflects EXA S.A.'s commitment to responsible and preventive management of occupational risks, extended to its entire operational chain.

In order to ensure awareness of and compliance with occupational health and safety regulations, we conduct systematic **induction processes** aimed at **new workers and pre-professional interns**, as well as **contractors and visitors** entering its facilities. Topics covered during these induction sessions include:

- Fundamentals of occupational health and safety
- Occupational Health and Safety (OHS) Policy
- Internal Occupational Health and Safety Regulations
- Rules of conduct, operating standards, and general safety guidelines.
- Emergency response procedures
- Proper use of Personal Protective Equipment (PPE), among other relevant topics.

This approach ensures that everyone directly or indirectly involved with the organization understands the risks associated with their work environment and has the necessary information to act safely and responsibly.

# WORK-RELATED INJURIES

## GRI 403-9

In 2024, we recorded a total of **88 workplace accidents**, reaching an injury **rate of 2.81%** based on **6,835,224.42 man-hours worked**.

### THE MOST FREQUENT INJURIES RESULTING FROM THESE EVENTS INCLUDED:

- Sprains and strains of the lumbar spine
- Contusions of the shoulder and arm
- Contusions of the fingers
- Thoracic contusion

In this period, no fatalities or recognized occupational diseases were reported. Each incident was managed in accordance with the institutional procedure for notification, investigation, and the implementation of corrective and preventive measures.

Meanwhile, **Energy & Palma** reported **45 occupational accidents** in the same year, with no fatalities or occupational illnesses. Investigations identified root causes, established medical follow-ups, and defined preventive actions to avoid recurrence.

With a total of **3,589,280 hours worked**, a frequency rate of **2.51** was calculated, corresponding to the number of lost-time accidents per **200,000 hours worked**. This indicator is part of the internal system for monitoring health and safety performance and contributes to the continuous improvement of the work environment.

During this period, both the mortality rate and the occupational disease rate remained at zero, reaffirming our commitment to the integrity and well-being of our work teams.

### Medical Activities, Energy & Palma, 2024

Number of work-related pathologies	Total
Sprains	3
Traumas	20
Burns	1
Back pain/low back pain	1
Wounds	16
Eye injuries	4
Most frequent pathologies in 2024	Total
No. of workplace accidents	45
No. of working days lost due to accidents	1687
No. of hours worked by external staff	195.096



Work-related injuries and accidents in 2024	Total
No. of accidents and fatality rate	0
No. of work-related accidents with serious consequences	1
No. of work-related accidents with serious recordable injuries	2

**Main types of work-related injuries:**



Amputation of the phalanx



Sprained foot

The reported accidents were analyzed through formal investigation procedures, allowing us to identify root causes and contributing factors. Based on this analysis, we defined corrective measures focused on the main hazards identified, such as:

- Hand entrapment
- Falls onto the same level and to a different level
- Strikes by moving objects

These situations represent the most significant mechanical risks in the workplace, addressed through the hierarchy of controls, prioritizing the following measures:

- Elimination of risks where possible, through process reengineering.
- Replacement of hazards with less hazardous options.
- Engineering controls such as barriers, guards, and safety systems to prevent accidents from occurring.
- Administrative control such as implementing safety procedures and protocols, ongoing training, and job rotation.
- Personal Protective Equipment (PPE), as a last resort when it is not possible to eliminate or control the risk in other ways.

In addition, risk matrices are constantly updated and reviewed to ensure the effectiveness of these measures and guarantee that hazards are adequately managed according to hours worked.

To ensure traceability and accuracy in the analysis, the organization applies an internal event classification system that facilitates the proper categorization of recorded injuries.

- **EIA (Events with Incapacitating Accidents):** These correspond to incidents that result in temporary or permanent incapacitation for the worker.
- **EMT (Events with Medical Treatment):** These include incidents that require medical attention without resulting in disability.
- **ITINERI (Accidents In Itinere):** These are accidents that occur during the journey between the worker's home and the workplace, which are recorded for statistical purposes but are not considered in the calculation of the injury rate, as indicated in the exclusions section

At Exa Río Manso During 2024, there were no fatalities in the workplace; however, there were a total of six workplace accidents resulting in sick leave, i.e., incidents that caused absenteeism. These events were distributed across the organization's various facilities as follows:



The other facilities, including CCAP South Zone, Monterrey Plant, CCAP North Zone, and the Administration Office, **did not report any accidents** with time off work during the period evaluated. This record shows a concentration of accidents in the first and last months of the year, with **January and December** standing out as the periods with the highest incidence.

Type of accident	N°
Contact with chemicals	0
Contact with insecticides	0
Contact with hot surfaces / liquids	2
Lifting loads	1
Falls at different levels	1
Cuts with equipment or tools	1
Total	5

The highest number of accidents involved contact with hot surfaces or liquids, with two cases reported. In addition, there was one case involving lifting loads, one involving a fall to a different level, and one accident related to cuts caused by equipment or tools.

No incidents were reported involving contact with **chemicals or insects**. This information allows us to focus our control and training strategies, prioritizing those activities and conditions that pose the greatest risk to employee safety.

# HAZARDS RELATED TO INDUSTRIAL OPERATIONS

POSSIBLE RELATED HAZARDS	CONTROL MEASURES IMPLEMENTED
 <p><b>Fall of personnel from height</b></p>	<ul style="list-style-type: none"> <li>• Installation of fall-protection railings in high-risk areas.</li> <li>• Mechanical risk signage in accordance with NTE INEN ISO 3864-1.</li> <li>• Provision and use of PPE: non-slip footwear, safety helmet, safety harness.</li> <li>• Ongoing health and safety training.</li> </ul>
 <p><b>Fall of detached objects</b></p>	<ul style="list-style-type: none"> <li>• Installation of toe boards on work platforms (in compliance with Executive Decree 2394).</li> <li>• Maintenance of platforms and toe boards.</li> <li>• Warning signage (falling objects).</li> <li>• Use of PPE: safety helmet.</li> <li>• Industrial safety training and inspections.</li> </ul>
 <p><b>Snake bites in fruit bunches</b></p>	<ul style="list-style-type: none"> <li>• Biological risk signage.</li> <li>• Use of PPE: rubber boots.</li> <li>• Training on the specific risk.</li> <li>• Administration of antivenom (as a post-incident measure).</li> </ul>
 <p><b>Caught by or between objects</b></p>	<ul style="list-style-type: none"> <li>• Training according to risk and job position</li> <li>• Safety inspections</li> <li>• Warning signage for entrapment hazards</li> <li>• Mechanical risk training</li> </ul>

In 2024, **Exa Río Manso** reported no fatalities or confirmed or suspected cases of occupational diseases. Employee health monitoring was maintained consistently through internal medical dispensaries, where non-work-related conditions were treated. This information helped identify patterns and design more effective preventive campaigns.



## HOURS WORKED IN 2024



During 2024, we recorded a total of 1,122,632 hours worked across Exa Río Manso's various operational and administrative facilities. The plants with the highest workload were:

**286.528 hours**

**RÍO MANSO PLANT**

**245.736 hours**

**TYSAÍSA PLANT**

**131.816 hours**

**ADMINISTRATIVE OFFICES**

**59.560 hours**

**SOUTH ZONE CCAP**

**20.728 hours**

**NORTH ZONE CCAP**

Throughout the year, **December had the highest workload, with 101,432 hours recorded**, while **February had the lowest, with 82,128 hours**. This information supports resource planning and the strengthening of occupational health and safety preventive measures.

## GENERAL DISEASES TREATED IN 2024

Type of Diseases	No. of workers served	Prevalence rate
Cardiovascular Diseases	15	0,94%
Dermatological Diseases	68	4,28%
Poisonings	0	0%
Gastrointestinal Diseases	86	5,42%
Genitourinary Diseases	34	2,14%
Gynecological and Obstetric Diseases	4	0,25%
Infectious and Contagious Diseases	0	0%
Metabolic Diseases	5	0,31%
Neurological Diseases	18	1,13%
Dental Diseases	22	1,39%
Ophthalmological Diseases	16	1,01%
Musculoskeletal Diseases	538	33,88%
Otological Diseases	33	2,08%
Surgical Diseases and Healing	38	2,39%
Respiratory Diseases	702	44,21%
Traumatic Diseases and Burns	7	0,44%
Tropical Diseases	2	0,13%



In the internal medical dispensaries, we treated various general illnesses, with **respiratory conditions (44.21%) and musculoskeletal disorders (33.88%)** being the most prevalent.

**Monitoring also covered suppliers and contractors.**

For outsourced service teams, such as catering and civil works, we applied a job fitness evaluation process that included a review of medical exams and entry medical records. No cases of suspected occupational disease were identified during this period.

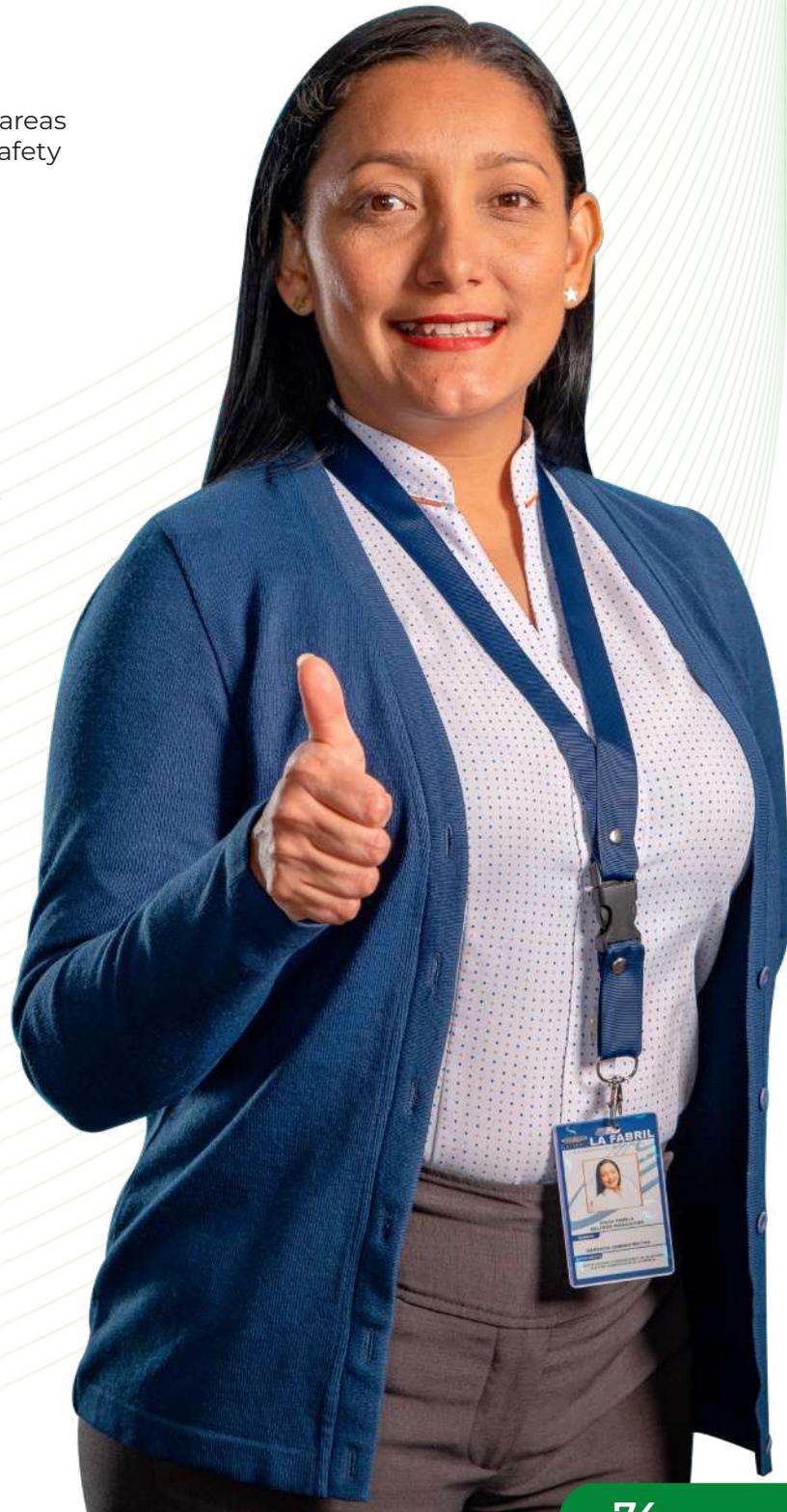
**As part of the preventive and follow-up actions implemented, we carried out:**

- Regular occupational health inspections
- Technical and operational risk assessments
- Monitoring of substandard conditions in work areas
- Periodic training on occupational health and safety

**Data collection was supported by proactive management practices, including:**

- Planned observations of substandard conditions and acts
- Safety talks with employees
- Review of work permits for high-risk tasks
- Training, briefings, and inductions on safety regulations and protocols
- Systematic inspections to verify the effectiveness of established controls

This comprehensive approach strengthens our **preventive culture**, ensures regulatory compliance, and helps maintain a healthy, safe work environment aligned with corporate sustainability principles.



# DIVERSITY AND EQUALITY OF OPPORTUNITIES

## GRI 405-1

At **La Fabril**, we consider diversity in our governing bodies and among our employees to be an essential element that reflects our commitment to inclusion and equality of opportunities.

In terms of the structure of our **governing bodies**, we work to achieve balanced representation in terms of gender and age groups. In addition, we promote an inclusive environment within our workforce, where **the differences of each member are valued**, allowing us to form a diverse and complementary team.

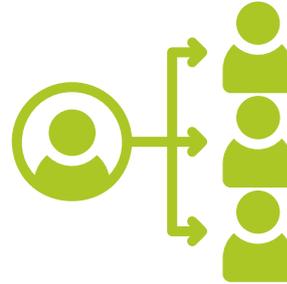
Senior Management	Gender		Age			Others
	Male	Female	< 30	30 - 50	> 50	Disabled
Audit	0,17%	0,21%	0,07%	0,24%	0,07%	0%
Supply Chain	58,12%	5,44%	7,83%	45,16%	10,56%	2,50%
B2B Commercial	1,74%	1,50%	0,14%	2,74%	0,38%	0,03%
Finance	3,69%	2,02%	0,75%	3,66%	1,30%	0,38%
Gerencia Management	0,41%	0,27%	0,03%	0,38%	0,27%	0,03%
Research and Development	1,09%	0,96%	0,31%	1,23%	0,51%	1,07%
Legal	0,03%	0,03%	0%	0,03%	0,03%	0%
B2B Marketing	0,21%	0,85%	0,14%	0,89%	0,03%	0%
Projects	0,62%	0,31%	0,10%	0,72%	0,10%	0%
Human Resources	0,91%	1,37%	0,27%	1,37%	0,03%	0%
B2C Sales	8,92%	11,73%	4,17%	15,86%	0,62%	0,17%
<b>Total</b>	<b>75,32%</b>	<b>24,68%</b>	<b>13,81%</b>	<b>72,27%</b>	<b>13,91%</b>	<b>3,18%</b>

Percentage of people within the organization's governing bodies

In our organization, we promote diversity as a key pillar of inclusive governance. By the end of 2024, the governing bodies reflected the following key indicators:

### GENDER COMPOSITION

**75.12%** of the members are men, while **24.88%** are women. This highlights the need to strengthen female leadership in senior management.



### AGE DISTRIBUTION

The majority of members (**72.27%**) are between 30 and 50 years old, reflecting a structure with active experience. A total of **13.91%** are over 50, and **13.81%** are under 30, indicating a still limited participation of young people in these spaces.

### PRESENCE OF PEOPLE WITH DISABILITIES

**3.18%** of the members of the governing bodies report having a disability, reflecting the organization's commitment to inclusion.

These results drive us to continue implementing strategies that foster a **diverse, equitable, and representative organizational culture**, where each profile contributes value to collective growth.



“Desde nuestras operaciones agrícolas y extractoras, trabajamos para que cada etapa del proceso productivo sea trazable, eficiente y respetuosa con el medio ambiente. Apostamos por prácticas regenerativas que promuevan el equilibrio entre productividad, conservación y respeto al territorio.”

- Rolando Loor  
**Gerente Administrativo de Plantación y Extractora Río Manso y Energy & Palma**

We are committed to social welfare and labor justice, promoting an inclusive organizational culture. Among our key policies are:



**Inclusion and diversity**

We encourage inclusive hiring and promote diversity awareness programs, which have enriched our organizational culture with diverse perspectives and experiences



**Support for work-life balance**

We have implemented flexible schedules, extended parental leave, and support programs for employees with caregiving responsibilities, which has strengthened commitment and loyalty to the company.



**Diversity and inclusion training programs**

We offer ongoing training on diversity, inclusion, and equity, thus promoting a culture of respect and collaboration in the workplace.

This approach creates fairer work environments aligned with Sustainable Development Goals 8 and 10, focused on decent work, reducing inequalities, and fostering inclusive growth.



11% Female  
89% Male

**Diversity by gender**

33% < de 30 years  
56% 30 - 50 years  
17% > de 50 years

**Diversity by age**



13% Female  
87% Male

**Diversity by gender**

42% < de 30 years  
47% 30 - 50 years  
11% > de 50 years

**Diversity by age**

**Others:** Disabled 3.42%

## LOCAL COMMUNITIES

### OPERATIONS WITH LOCAL COMMUNITY PARTICIPATION PROGRAMS, IMPACT ASSESSMENTS, AND DEVELOPMENT

GRI 2-24, GRI 413-1

At **Energy and Palma**, as part of our **Environmental Management Plan**, we have integrated a specific subplan for **Community Relations**. Within this framework, biannual meetings are held with the community to report on compliance with the environmental plan and the results obtained in environmental monitoring.

In addition, we are committed to actively collaborating with requests for **support from the community in our area of direct influence**, especially in activities related to training on waste management, health, and hygiene, whenever possible.

### OPERATIONS WITH SIGNIFICANT NEGATIVE IMPACTS – REAL OR POTENTIAL– IN LOCAL COMMUNITIES

GRI 413-2

The Environmental Impact Assessment of **Exa Río Manso** identified significant impacts associated with its operations; however, no risk of conflict with the community was recorded, as the company is the main source of local employment. In addition, it maintains proper waste management and carries out responsible actions within its extraction plant.

#### Effluent contamination of surface waters

Discharge of effluents with oily and solid compounds that affect water quality and aquatic biodiversity.

#### Atmospheric emissions and odors

Emissions of particulate matter and odor generated by boilers and treatment, affecting air quality and human health.

#### Noise generated by industrial processes

Moderate noise level caused by plant operations, which affects the noise environment and is mitigated with hearing protection.

#### Soil disturbance and destruction

Impact on soil quality and structure due to fuel storage and generation of solid wastes.

#### Solid waste generation and sludge management

Production and management of solid waste and sludge, requiring control to avoid contamination and associated risks.

# SIGNIFICANT ENVIRONMENTAL IMPACTS

## ENERGY & PALMA

As part of the corresponding Environmental Impact Assessment, we identified and evaluated the potential negative impacts associated with these operations. The main results of this assessment are described below:

SEVERE NEGATIVE IMPACT	BRIEF DESCRIPTION
<b>Impact on water quality</b>	The total removal of vegetation causes sedimentation in nearby rivers and estuaries, severely affecting water quality.
<b>Change in land use and erosion</b>	The removal of the forest converts the area into agricultural land, causing loss of organic matter and irreversible erosion.
<b>Loss of forest and vegetation coverage</b>	The elimination of vegetation has a serious impact on the ecosystem, affecting flora, fauna and natural balance.
<b>Impact on forest by nurseries</b>	The establishment of the nursery involves the removal of vegetation, permanently altering the local ecosystem.
<b>Damage to threatened plant species</b>	Vulnerable species are destroyed along with vegetation, thus reducing their population and threatening their survival.
<b>Impact on terrestrial fauna and endangered species</b>	Habitat loss forces displacement and puts pressure on other ecosystems.
<b>Impact on wildlife from camps and offices</b>	Noise, trash, and machinery scare away wildlife, even in areas that have already been developed.
<b>Landscape degradation</b>	The removal of vegetation and nurseries seriously alters the scenic and natural quality of the environment.
<b>Loss of organic soil layer (terraces)</b>	Earthworks remove the fertile layer, which has low recovery capacity.
<b>Loss of organic soil layer (roads)</b>	Compaction and removal for access impacts large areas of fertile soil.
<b>Impact on soil stability</b>	Terrace and path activities compromise the structural integrity of the terrain.



## MARKETING AND LABELING

GRI 417-1

“La innovación en La Fabril está orientada a la creación de soluciones sostenibles, eficientes y con perspectiva de futuro. Nuestro compromiso es desarrollar procesos y productos que respondan a los retos actuales del entorno, contribuyendo así al crecimiento responsable y sostenible de la industria.”

- Juan Garzón  
**Director de Investigación y Desarrollo**  
**La Fabril**

We are firmly committed to quality, transparency, and consumer protection. Therefore, all our products strictly comply with the labeling requirements established by applicable national regulations, ensuring access to clear, accurate, and relevant information for users.

### FOOD PRODUCTS

**STANDARD NTE INEN 1334-1:** This standard defines the essential specifications that labels or tags on packaged foods must meet, ensuring that they include the necessary information to adequately guide consumers.

**STANDARD NTE INEN 1334-2:** Establishes additional requirements that must be met by packaged foods that voluntarily make claims about nutritional properties or health benefits, promoting responsible and evidence-based messages.

### COSMETIC PRODUCTS

**Resolution N°2310 - Andean Technical Regulation for the Labeling of Cosmetic Products:** This regulation seeks to protect the health and safety of users by establishing guidelines that prevent labeling practices that may mislead consumers regarding the properties or characteristics of products.

### HOUSEHOLD HYGIENE PRODUCTS

**Decision 706:** This instrument regulates the procedures for health control, production, processing, packaging, marketing, importation, and storage of household hygiene products and absorbent products for personal use, promoting quality and safety standards throughout the supply chain.

# CONCLUSIONS

Our commitment to sustainable development is based on verifiable data and measurable results

## WHAT WE HAVE ACHIEVED

- We avoided the emission of **2,488.31 tons of CO<sub>2</sub>e** by replacing diesel with LPG in steam generation.
- We achieved a turnover rate of **10.4%**, which is the reflection of a talent management approach focused on stability and team development..
- We managed over **2.1 million kilograms of industrial waste**, prioritizing recycling and recovery.
- We provided access to **comprehensive benefits** to 100% of our full-time workers

## WHAT WE HAVE DECIDED

- **Extend the welfare** system implemented at Exa Río Manso to other operating units.
- Strengthen prevention, diversity, and inclusion campaigns at all operating levels.

## WHAT WE HAVE IDENTIFIED

- We detected an **increase in emissions at Exa Río Manso** due to operational expansion, which poses the challenge of moving toward cleaner technologies. However, a **reduction of 84.73 tCO<sub>2</sub>e was achieved in Scope 3** through logistical improvements.
- We identified accident patterns due to contact with hot surfaces and lifting loads, thus adjusting our training and risk control plans.

## OUR IMPACT

- We transform data into decisions and results. This approach helps us act in a timely manner, strengthen our teams' commitment, and move toward a more responsible, efficient operation that is consistent with the Sustainable Development Goals.





## GLOSSARY

**ESG:** Environmental, Social and Governance

**EUDR:** European Union Deforestation Regulation

**PQRS:** Petitions, Complaints, Claims and Requests (Acronym in Spanish)

**IUCN:** International Union for Conservation of Nature

**VU:** Vulnerable species

**NT:** Near threatened species

**GHG:** Greenhouse gases

**CO<sub>2</sub>e:** Carbon Dioxide Equivalent

**GRI:** Global Reporting Initiative

**OHS:** Occupational Health and Safety

**SDG:** Sustainable Development Goals

**TRA:** Task-based Risk Analysis

**PJO:** Planned Job Observations

**PPE:** Personal Protective Equipment

**LPG:** Liquefied Petroleum Gas

**NF<sub>3</sub>, HFC, PFC, SF<sub>6</sub>:** Industrial gases with high global warming potential. Used in industrial processes, refrigeration, or electronics manufacturing.

**IPCC AR5:** Fifth report of the Intergovernmental Panel on Climate Change. Establishes scientific bases for measuring impacts and emissions.

# 06 GRI CRITERIA INDEX



# GRI CRITERIA INDEX

<b>Usage Statement</b>	La Fabril has prepared the sustainability report in accordance with GRI standards for the period from January 1st, 2014 to December 31st, 2024.
<b>GRI used</b>	GRI 1: Fundamentals 2021

GRI Standard	Content	Location	Omission
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General Contents - GRI 2			
<b>The organization and its reporting practices</b>	2-1 Organizational details	Pg. 08, 18	
	2-2 Entities included in the presence of the sustainability report	Pg. 10	
	2-3 Reporting period, frequency, and point of contact	Pg. 01, 02, 03, 10	
	2-4 Information update	Pg. 10	
<b>Activities and workers</b>	2-6 Activities, value chain and other commercial relationships	Pg. 04, 10, 11, 19	
	2-7 Employees	Pg. 12, 14	
<b>Governance</b>	2-9 Governance structure and composition	Pg. 15	
	2-11 Chairman of the highest governance body	Pg. 15	
	2-12 Role of the highest governance body in impact management oversight	Pg. 15	
	2-13 Delegation of responsibilities and impact management	Pg. 15	
	2-14 Role of the highest governance body in the presentation of sustainability reports	Pg. 15	
	2-15 Conflicts of interest	Pg. 17	
	2-16 Communication of critical concerns	Pg. 17	

<b>Strategy, policies, and practices</b>	2-22 Sustainable Development Strategy statement	Pg. 11	
	2-23 Commitments and Policies	Pg. 05, 23	
	2-24 Incorporation of commitments and policies	Pg. 05, 78	
	2-25 Processes to mitigate negative impacts	Pg. 18	
	2-27 Compliance with norms and legislation	Pg. 20, 23	
<b>Commitments with stakeholders</b>	2-29 Approach to stakeholder engagement	Pg. 22	

### GRI 3: Material Issues 2021

	3-3 Management of material issues	Pg. 24, 25, 26	
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### GRI 201: Economic Performance

	201-1 Direct economic value generated and distributed	Pg. 28	
	201-2 Financial implications and other risks and opportunities derived from climate change	Pg. 32	
	201-3 Defined benefit plan obligations and other retirement plans	Pg. 33	

### GRI 202: Market presence

	202-1 Ratios between the starting salary by gender and the local minimum wage	Pg. 34	
	202-2 Share of senior executives hired from the local community	Pg. 36	

### GRI 302: Energy

302-1 Energy consumption within the organization	Pg. 38	
302-3 Energy intensity	Pg. 39, 40	
302-4 Reduction in energy consumption	Pg. 39	

### 303: Water en effluents

303-1 Interaction with water as a shared resource	Pg. 40	
303-2 Management of water discharge related impacts	Pg. 40	
303-3 Water extraction	Pg. 40	
303-5 Water consumption	Pg. 41	

### 304: Biodiversity

304-1 Operational sited owned, leased or managed located within or adjacent to protected areas or areas of high biodiversity value outside protected areas	Pg. 43	
304-2 Significant impact of activities, products, and services on biodiversity	Pg. 43	
304-3 Protected or restored habitats	Pg. 43	
304-4 Species that appear on the IUCN red list and on national conservation lists whose habitats are in areas affected by the company's operations	Pg. 43	

### GRI 305 Emissions

305-1 Direct GHG emissions (scope 1)	Pg. 45	
305-2 Indirect GHG emissions associated with energy (scope 2)	Pg. 46	

	305-3 Other indirect GHG emissions (scope 3)	Pg. 47	
	305-4 Intensity of GHG emissions	Pg. 48	
	305-5 Reduction of GHG emissions	Pg. 49	
	305-6 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	Pg. 49	

### 306: Waste

	306-1 Generation of waste and significant impacts related to waste	Pg. 50	
	306-2 Management of significant waste-related impacts	Pg. 50	
	306-3 Waste generated	Pg. 50	
	306-4 Waste not destined for disposal	Pg. 50	
	306-5 Waste destined for disposal	Pg. 50	

### GRI 401: Employment

	401-1 New employee hires and staff turnover SV-PS-330a.2.	Pg. 52	
	Contenido 401-2 Benefits provided to full-time workers that are not offered to part-time or temporary workers.	Pg. 55	
	401-3 Parental leave	Pg. 56	

### GRI 413: Local communities

	413-1 Operations with local community participation programs, impact assessments, and development	Pg. 78	
	413-2 Operations with significant negative impacts -real or potential- in local communities	Pg. 78	

### GRI 403: Occupational health and safety

	403-1 Occupational health and safety management system	Pg. 57	
	403-2 Hazard identification, risk assessment and incident investigation	Pg. 57	
	403-3 Occupational health services	Pg. 57	
	403-4 Worker participation, consultation, and communication on occupational health and safety	Pg. 57	
	403-5 Worker training on occupational health and safety	Pg. 57	
	403-6 Worker health promotion	Pg. 57	
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked through commercial relationships	Pg. 57	
	403-8 Coverage of the health and safety management system	Pg. 66	
	403-9 Work-related injuries	Pg. 68	
	403-10 Occupational diseases and illnesses	Pg. 73	

### GRI 405: Diversity and Equality of Opportunities

	405-1 Diversity of governing bodies and employees SV-PS-330a.1	Pg. 75	
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### GRI 417: Marketing and Labeling

	417-1 Requirements for information and labeling of products and services	Pg. 80	
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## SUSTAINABILITY REPORT 2024



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