



La Anónima

Disclosure Report
Date Submitted: March 12th, 2025



Disclosure Materials

Certified B Corporations must complete a Disclosure Questionnaire to identify potentially sensitive issues related to the company (e.g. historical fines, sanctions, material litigation, or sensitive industry practices).

This component does not affect the company's score on the B Impact Assessment. If the company answers affirmatively to any items in the Disclosure Questionnaire that B Lab deems relevant for public stakeholders, then, as a condition of their certification, the company must:

- 1) Be transparent about details of the disclosure issues identified on the company's public B Impact Report
- 2) Describe how the company has addressed this issue
- 3) Demonstrate that management practices are in place to avoid similar issues from arising in the future, when necessary.

In all cases, the Standards Advisory council reserves the right to refuse certification if the company is ultimately deemed not to uphold the spirit and integrity of the community.

In addition to the voluntary indication of sensitive issues in the Disclosure Questionnaire, companies pursuing Certification also are subject to a background check by B Lab staff. Background checks include a review of public records, news sources, and search engines for company names, brands, executives/founders, and other relevant topics.

Sensitive issues identified through background checks may or may not be within the scope of questions in the Disclosure Questionnaire, but undergo the same review process and are subject to the same possible review by the Standards Advisory Council, including ineligibility for B Corp Certification, required remediation, or disclosure.

B Lab's Public Complaints Process

Any party may submit a complaint about a current B Corp through [B Lab's Public Complaint Process](#). Grounds for complaint include:

- 1) Intentional misrepresentation of practices, policies, and/or claimed outcomes during the company's [certification process](#)
- 2) Breaches of the B Corp Community's core values as expressed in our [Declaration of Interdependence](#)

This document contains a copy of the company's completed Disclosure Questionnaire and related disclosure documentation provided by the company.



Disclosure Questionnaire

Industries and Products

	Yes	No
Please indicate if the company is involved in production or trade in any of the following. Select Yes for all options that apply.		
Animal Products or Services	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Biodiversity Impacts	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Chemicals	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Disclosure Alcohol	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Disclosure Firearms Weapons	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Disclosure Mining	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Disclosure Pornography	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Disclosure Tobacco	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Energy and Emissions Intensive Industries	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Fossil fuels Gambling	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Genetically Modified Organisms	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Illegal Products or Subject to Phase Out	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Industries at Risk of Human Rights Violations	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Monoculture Agriculture	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Nuclear Power or Hazardous Materials	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Payday, Short Term, or High Interest Lending	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Water Intensive Industries	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Tax Advisory Services	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Outcomes & Penalties

	Yes	No
Please indicate if the company has had any formal complaint to a regulatory agency or been assessed any fine or sanction in the past five years for any of the following practices or policies. Check all that apply.		
Anti-Competitive Behavior	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Breaches of Confidential Information	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Bribery, Fraud, or Corruption	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Company has filed for bankruptcy	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Consumer Protection 2022 Consumer Protection 2023	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Financial Reporting, Taxes, Investments, or Loans	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Hazardous Discharges Into Air/Land/Water (Past 5 Yrs)	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Labor Issues	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Large Scale Land Conversion, Acquisition, or Relocation	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Litigation or Arbitration	<input checked="" type="checkbox"/>	<input type="checkbox"/>
On-Site Fatality	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Penalties Assessed For Environmental Issues	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Political Contributions or International Affairs	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Recalls	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Significant Layoffs	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Violation of Indigenous Peoples Rights	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Other	<input type="checkbox"/>	<input checked="" type="checkbox"/>



Practices

	Yes	No
Please indicate if the following statements are true regarding whether or not the company engages in the following practices. Check all that apply. If the statement is true, select "Yes." If false, select "No."		
Animal Testing	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Company/Suppliers Employ Under Age 15 (Or Other ILO Minimum Age)	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Company prohibits freedom of association/collective bargaining	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Company workers are prisoners	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Conduct Business in Conflict Zones	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Confirmation of Right to Work	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Does not transparently report corporate financials to government	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Employs Individuals on Zero-Hour Contracts	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Facilities located in sensitive ecosystems	<input type="checkbox"/>	<input checked="" type="checkbox"/>
ID Cards Withheld or Penalties for Resignation	<input type="checkbox"/>	<input checked="" type="checkbox"/>
No formal Registration Under Domestic Regulations	<input type="checkbox"/>	<input checked="" type="checkbox"/>
No signed employment contracts for all workers	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Overtime For Hourly Workers Is Compulsory	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Payslips not provided to show wage calculation and deductions	<input type="checkbox"/>	<input checked="" type="checkbox"/>

	Yes	No
Sale of Data	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Tax Reduction Through Corporate Shells	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Workers cannot leave site during non-working hours	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Workers not Provided Clean Drinking Water or Toilets	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Workers paid below minimum wage	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Workers Under Bond	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Other	<input checked="" type="checkbox"/>	<input type="checkbox"/>

Supply Chain Disclosures

	Yes	No
Please indicate if any of the following statements are true regarding your company's significant suppliers.		
Business in Conflict Zones	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Child or Forced Labor	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Negative Environmental Impact	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Negative Social Impact	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Other	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Disclosure Questionnaire Statement

Disclosure Questionnaire Category: Animal Products and Services

Topic	The company derives part of its revenue from the sale of animal products both purchased as well as processed in their own slaughterhouses.
Summary of Issue	<p>La Anonima is a supermarket chain in Argentina. The company also owns and operates two slaughterhouses: (i) Pampa Natural meat packing facility and (ii) La Anónima, Salto meat packing facility that in addition to supplying the local market, also exports. The meatpacking plants produce various cuts of chilled and frozen beef under the following brands: La Anónima, Estancias LA, BEST Meats, and FB Meats. 100% of what is produced with the first three mentioned brands is sold in the company's supermarket stores. The brands that are produced for the export market are La Anonima and FB Meats.</p> <p>The meat processing plants are also suppliers of raw materials for customers who produce hamburgers, sausages, and minced meat following product specifications and sustainability requirements demanded upon request as well as meeting local and international regulations for processing and exporting meat products. The Pampa Natural plant, in addition to cuts, produces minced meat and sausages that are sold entirely in La Anonima supermarkets under the brands "Estancias LA" and "Best Carnes".</p>
Size/Scope of Issue (e.g. \$ financial implication, # of individuals affected)	<ul style="list-style-type: none"> • La Anonima derives 24,86% of its revenue from the sale of animal products (including beef and others). • Revenue from their slaughterhouses as a proportion of the total revenue of the La Anonima supermarket is 7,58% (2023-2024 FY). • The % of raw material expenses of the slaughterhouse represented by the purchase of animal products directly from farmers was 70,11% in FY2023-2024. • The slaughterhouse products are sourced from the following types of farming systems: <ul style="list-style-type: none"> ○ Intensive feedlot (50%); ○ Semi-intensive grain finished (30%); ○ Extensive farm (20%).

	<ul style="list-style-type: none"> La Anonima's slaughtering capacity is 1.500 head per day, representing 244.912 heads in the year 2023-2024.
Impact on Stakeholders	The sale or use of animal products and animal-related services by businesses poses a risk to the humane treatment of animals if adequate management practices are not in place.
Implemented Management Practices	<p>La Anonima has an Animal Welfare policy in place, committing to preserving animal welfare in all relevant areas of their business, including:</p> <ul style="list-style-type: none"> The preservation of the Five Freedoms (see link below): hunger, malnutrition and thirst, fear and distress, heat stress or physical discomfort, pain, injury, and disease, and freedom to express normal patterns of behavior; Contribute to the proper handling of animals by all those involved from unloading to knockout; Train and educate personnel to respect and proceed accordingly and follow protocol, without causing stress or distress to the animals; Apply and use correctly the handling accessories or complements to drive and stimulate the movement of the animals; Act without cruelty or aggressive behavior to cause the least possible stress and avoid injuries to animals; Understand and know the natural animal behavior of animals; Respect the national and international legislation in force in the countries where their products arrive; Comply with customer requirements, working together with suppliers, transporters and their collaborators; An Internal Management System is in place to monitor indicators of Animal welfare such as Shocks, Vocalisation, Falls, Deaths, and Feeding in pens. <p>La Anonima has the following practices and standards in place to ensure their policy is met and preserve animal well-being in their supply chain:</p> <ul style="list-style-type: none"> Both slaughterhouses have NAMI (North American Meat Institute) Animal Welfare Certification (see links below) aiming to promote the welfare of animals through humane management, before arrival at the slaughter plants, before and during the unloading of animals, during the permanence of the cattle in the slaughterhouse facilities, in the hours prior to slaughter;

	<ul style="list-style-type: none"> • NAMI audit is carried out once a year by "LIAF Control" for Salto, and "LSQA" for Pampa Natural (see links below); • Within the quality control team there is 1 Veterinarian, who is in charge of Animal Welfare, 2 Veterinary Animal Welfare Managers, and 2 veterinary technicians who verify different parameters: unloading of cattle, condition of the transport, use of prods, slips, falls, vocalizations, desensitization of the animal; • Once the animal has been slaughtered, they are checked for petechiae and hematomas. In case of findings, the producer is notified; • Internal audits are also carried out on the different cattle suppliers in their fields/farms. Suppliers to be audited are selected within a ranking of compliance with Animal Welfare guidelines based on the daily parameters that are monitored; suppliers with the highest deviations are audited; • The slaughterhouses operate under Decree 4238/68, chapter 32 of Animal Health of the Argentinian Ministry of Agriculture and Livestock, regulating the inspection of products, by-products, and derivatives of animal origin. This is audited by the National Animal Health Service (SENASA, see link below); • The company follows the New BRC Global Standard Food Safety Issue 9 requirement (see link below); which specifies the safety, quality, and operational criteria required to be in place within a food manufacturing organization to fulfill obligations with regard to legal compliance and protection of the consumer; • Both slaughterhouses comply with both local and international regulations of their export destination countries. <p>The company publicly reports its management and improvements on an annual basis through the company's sustainability report. 2022-2023 Report (see link below). Internal KPIs are set and monitored, but the company has not yet set goals in relation to animal welfare in their supply chain. SAIEP works on improvement and innovation and updates its practices on the issue on a yearly basis.</p>
Report	<ol style="list-style-type: none"> 1. Animal Welfare. Five Freedoms: https://www.woah.org/es/que-hacemos/sanidad-y-bien-estar-animal/bienestar-animal/

	<ol style="list-style-type: none">2. La Anonima Group Sustainability report 2023-2024: https://www.laanonima.com.ar/evolucionamos/informe-triple-impacto3. The North American Meat Institute (NAMI) Animal Welfare Certification: https://www.meatinstitute.org/Animal_Welfare4. SENASA https://www.argentina.gob.ar/senasa // Decreto 4238/68: https://www.argentina.gob.ar/normativa/nacional/decreto-4238-1968-247885. La Anonima website, information on slaughterhouses: https://www.laanonima.com.ar/evolucionamos/somos-transparentes/calidad-y-seguridad-alimentaria



Disclosure Questionnaire Statement

Disclosure Questionnaire Category: Alcohol

Issue Date	Ongoing
Topic	Company sells alcohol products.
Summary of Issue	Sociedad Anónima Importadora y Exportadora de la Patagonia (SAIEP) is the main company of La Anonima Group. It is an Argentinian Supermarket company operating under the name La Anonima that earns a material amount of revenue from the sale of alcohol products.
Size/Scope of Issue (e.g. \$ financial implication, # of individuals affected)	In the previous fiscal year, 5.94% of SAIEP's revenue corresponded to the sale of alcohol products.
Impact on Stakeholders	Alcohol may have a negative impact on the health and well-being of individuals and their communities. There are also risks related to irresponsible sales of alcoholic beverages (e.g. overserving) and serving or marketing alcoholic products to minors.
Implemented Management Practices	<p>La Anonima complies with all of the regulations and laws related to the sale of alcohol in the jurisdictions where they operates. The sale of alcohol to minors is prohibited and an ID card is requested at the cash register as proof of when there is a need to verify an individual's age.</p> <p>La Anónima complies with all existing legislation regarding the sale of alcoholic beverages to minors/people under 18 years of age. La Anonima has informative posters at all its points of sale where the prohibition of the sale of alcoholic beverages to individuals under 18 years of age is visibly and clearly communicated.</p> <p>Regarding sales to the general public, the company's point-of-sale payment system at checkout lines does not allow the sale of alcoholic beverages outside the legally established hours (which varies according to different jurisdictions). Additionally, La Anonima has an Ethical Marketing Policy, in which it makes explicit (in the "Commercial Actions" section) that the sale of prohibited products to certain customers will be</p>



	<p>strictly avoided (for example: prohibition to selling alcohol to under-age customers). The prohibition of sales to minors and its implementation by La Anonima is addressed through employee inductions, particularly of all personnel who work at checkout lines at our branches.</p> <p>Regarding e-commerce / online sales (La Anonima Online / LAOL), all alcoholic beverages have in their description the following message "Drink with moderation. Sale to minors under 18 years of age is prohibited". Additionally, sales via our E-Commerce portal can only be delivered or picked up from a branch by people over 18 years of age; appropriate Identification is requested from the person who receives or picks it up to validate age.</p>
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Disclosure Questionnaire Statement

Disclosure Questionnaire Category: Environmentally Intensive - Energy and Emissions Intensive Industries

Issue Date	Ongoing
Topic	Energy and Emissions Intensive Industries
Summary of Issue	<p>The La Anonima Group, including both Sociedad Anonima Importadora y Exportadora La Patagonia (La Anonima) and Tarjetas del Mar, includes the assessment of the following:</p> <ul style="list-style-type: none">• 1 Corporate Office & Headquarters• 1 Slicing Center• 1 Logistics Center• 11 Distribution Centers• 1 Bakery Production Center• 2 Manufacturing sites• 1 Shopping Center• 2 Slaughterhouses• 166 Stores <p>The most energy-intensive activity of the company's operation relates to the company's slaughterhouses. The emission-intensive activity of the company's operation is in relation to the refrigeration systems of cold storerooms and refrigerators in retail stores and distribution centers.</p> <p>The company's scopes 1, 2, and 3 emissions consider the following:</p> <p>Scope 1: Emissions correspond to consumption in boilers, kitchens, maintenance vehicles owned by the company, and refrigeration gases.</p> <p>Scope 2: Energy consumed by all of the group's installations and facilities.</p> <p>Scope 3: Transport of products to branches. Waste. (Corporate travel is in the process of being measured and is not currently included in the group's emissions calculation)</p>
Size/Scope of Issue (e.g. \$ financial implication, # of individuals affected)	<p>The company's energy consumption was 143.583 Mwh for SAIEP and 41 Mwh for TDM.</p> <p>SAIEP energy intensity was calculated at 11,8 Mwh/employee, using the parameter of an average number of employees of the</p>

	<p>organization (12.107 full time) and taking into consideration the group's electric energy consumption throughout all the company's premises, not taking into account TDM offices. Energy intensity estimated for TDM offices was 0.6683 MWh /employee (61 employees)</p> <p>The company's carbon footprint was calculated following the GHG Protocol Corporate Standard (ISO/IRAM 14064) in FY 2023 (calendar year) and was measured as 170.377 tCO₂ eq in all three scopes, the measurement per scope was as follows:</p> <ul style="list-style-type: none"> • Scope 1: 94.640,19 tCO₂ eq. • Scope 2: 35.850,45 tCO₂ eq. • Scope 3: 39.886,60 tCO₂ eq.
Impact on Stakeholders	<p>SAIEP uses mainly electric energy, which comes from both conventional and renewable sources representing the following % of total consumption:</p> <ul style="list-style-type: none"> • 83,45% Conventional electric energy supplied from the Argentinian electricity matrix. • 16,55% Renewable electric energy; of which 48% is derived from the general energy matrix from renewable sources such as hydroelectric and other domestic renewable resources, 51% from contracts with private wind and solar energy suppliers, and 1% is self-generated through solar panels installed at the company's branch located in Arroyito, Córdoba. <p>Of the total renewable energy of the La Anonima Group, 46% comes from wind energy, 48% from solar, 3% from Hydrorenewable, and the rest comes from the bioenergy group (biomass, biogas, and fuels). Contracts with private marketers are distributed as follows: a) Wind 3Mwh/year, b) Solar 9,900 Mwh/year.</p>
Implemented Management Practices	<p>La Anonima measures their energy consumption on an annual basis; using July 2020 to June 2021 emissions as the group's comparative baseline.</p> <p>The group has implemented the following policies and practices in order to mitigate their energy consumption throughout their operations:</p> <ul style="list-style-type: none"> • Cooling Plant technology in new branches are being built with CO₂ technology that is more efficient and sustainable.

	<ul style="list-style-type: none"> • 99% of low-efficiency lighting has been replaced by LED lights in all the company's facilities. • Planted more than 2200 trees in their La Pampa slaughterhouse plant. • Prioritize working with local producers (see La Anonima Sustainability report for more information). • Purchase of Renewable Energy Certificates (REC) by Tarjetas del Mar in 2021-2022 for a total of 211 MWh, equivalent to the total energy consumed by the company in electric energy and heating. These energy certificates were used for compensation of the company's footprint rather than an energy reduction method due to timing. • At Tarjetas del Mar, the purchase of I-REC certificates was made (again) with the aim of offsetting the emissions generated by the use of energy (in offices + home office) for the period July 2022-December 2023, equivalent to 523MWh. • Management of product losses: La Anonima integrated the National Network for the reduction of losses and waste (see link below) and also carries out joint actions with the Food Bank of Argentina (Banco de Alimentos Argentina, see link below). In FY 2022-2023, 10.687 kg of fruits and vegetables were donated to the Argentinian Food Bank. • Implementation of digital contracts in Tarjetas del Mar in February 2023, representing a 54% reduction in the consumption of paper. • The replacement of 12.3% of the cardboard used in packaging in Pampa Natural slaughterhouse with an IFCO reusable transport basket (ERT), certified Cradle to Cradle represents a saving of 1.597.631 kg of CO2e equivalent or 101.789 GJ of energy. <p>The company has deployed an Environmental Management System and generates an annual sustainability report using as a reference the Global Reporting Initiative (2021 version), ISO 26.000 standard of Social Responsibility and the UN Sustainable Development Goals (SDGs). For more information on the company's performance and actions to mitigate their environmental impact see the La Anonima 2023 Sustainability Report (link below). In addition, the company's La Anonima Online warehouse is LEED Certified (see link below), demonstrating the building has green building practices.</p>

Report	<ol style="list-style-type: none">1. La Anónima 2023-2024 Sustainability Report: https://cdn.laanonima.com/tripleimpacto/la-anonima_reporte-de-sustentabilidad_23-24_completo.pdf2. Network for the reduction of loss and waste of food: https://alimentosargentinos.magyp.gob.ar/HomeAlimentos/PDA/3. Banco de Alimentos de Argentina: https://redbda.org.ar/?gad_source=1&gclid=Cj0KCQjw_m7q-BhDRARIsACD6-fUOTdsspTlqAWZHPk2S4Z_dZpwUQTu1ZWB7scgLGo0HBma8fGnGj1EaAqZpEALw_wcB4. GHG Protocol Standard ISO/ORAM 14064: https://www.iso.org/obp/ui#iso:std:iso:14064:-1:ed-2:v1:es

Disclosure Questionnaire Statement

Disclosure Questionnaire Category: Environmentally Intensive - Water Intensive Industries

Issue Date	Ongoing
Topic	Water Intensive Industries
Summary of Issue	<p>La Anonima is a supermarket chain that operates its own meat processing plants, Salto and Pampa Natural. The meat processing industry is considered an industry that is water intensive to guarantee product safety in all of the stages of meat processing.</p> <p>Water is also used in all of the company's operations for cleaning and disinfection.</p>
Size/Scope of Issue (e.g. \$ financial implication, # of individuals affected)	<p>7,58% of the company's revenue is derived from the sale of meat products processed within the company's slaughterhouses.</p> <p>In Salto the company extracted 584.224 m3 of water in 2023, representing an average of 4,87 m3 per head.</p> <p>In La Pampa the company extracted 493.685 m3 of water in 2023, representing an average of 6,21 m3 per head.</p> <p>Water consumption in the remainder of the company's operations represented approximately 355.618 m3 of water in 2023.</p> <p>14% of the company's water consumption is recovered and reused.</p>
Impact on Stakeholders	<p>As water-intensive processes pose risks such as water stress or depletion of local water sources if water use is not appropriately managed. Groundwater is used as a source of water for both meatpacking plants. Only in the case of Frigorífico Salto is the water shared with the community. There are no impacts or complaints in this regard. Frigorífico Pampa is located in a rural area. In both cases, consumption is monitored and controlled to prevent and/or manage negative impacts.</p>

	<p>According to the Buenos Aires Province Water Authority (ADA, see link below), the Salto District, where one of the meat processing plants is located, is not located in an area of conditioned or restricted availability for the use of groundwater. In relation to the La Pampa plant, although Spelluzzi is located in an arid area, the meatpacking plant complies with the provisions of the Provincial Water Resources Secretariat, which establishes the conditions for groundwater extraction (flow rates and resting time).</p> <p>Water used in the remainder of the company's installations, in offices and branches is derived from the municipal water network.</p>
Implemented Management Practices	<p>Water consumption both extracted and reused is measured and calculated as m3 of water consumed per head of livestock slaughtered in the company's meat-packing operation.</p> <p>The company has in place liquid effluent treatment systems for water reuse at both of their meat packing plants in the following areas:</p> <ul style="list-style-type: none"> • At Salto in corrals and cage washing, and • At Pampa Natural, in corrals, truck washing, effluents, and green viscera. <p>La Anonima is also evaluating extending water reuse to other sectors of the Salto slaughterhouse called "dirty areas", since reuse water can only be used in these sectors according to SENASA the National Agri-Food Health and Quality Service, see link below) regulations.</p> <p>The company does not currently have water reduction targets nor compares their water consumption with other companies operating in their industry.</p> <p>La Anonima works to promote the efficient use of water in their operations and offices. The company carries out awareness-raising and training processes for their employees and has a process for measuring water consumption in their offices and water-efficient technologies are installed in their sanitary facilities.</p> <p>Slaughterhouses: La Anonima is currently developing an improvement plan to independently measure the water</p>

	<p>consumption of the productive areas of Pampa Natural for the following Processing Units: Rendering and Finished Products Plant. In this way, La Anonima will be able to establish a monitoring plan and targets for each sector.</p> <p>Stores: in supermarket stores, 26,38% of the taps in the sinks are pressmatic type or similar. This system contributes to a more efficient use of water in toilets. Since 2023, all new building works have included in their specifications the need to install dual-flush toilets and pressmatic or similar taps for washbasins.</p> <p>The challenges and results of the company's environmental management are publicly published in the Company's 2023 Sustainability Report (see link below)</p>
Report	<p>La Anonima Environmental Performance statement https://cdn.laanonima.com/tripleimpacto/la-anonima_reporte-de-sustentabilidad_23-24_completo.pdf SENASA</p>

Disclosure Questionnaire Statement

Disclosure Questionnaire Category: Consumer Protection

Issue Date	2022
Topic	Consumer Protection (Debt collection management)
Summary of Issue	<p>Tarjetas del Mar S.A. (TDM, a subsidiary of Sociedad Anónima Importadora y Exportadora de la Patagonia) is a Fintech company with operations in the entity's office in Buenos Aires, Argentina and the company offers credit card and insurance services to its customers.</p> <p>In the last five years, Tarjetas del Mar experienced one (1) class action lawsuit case related to Consumer Protection and the collection of debt management-related expenses from customers; claiming insufficient notice of charges. This case was settled with payment and is now closed.</p> <p>The class action concluded by means of a transactional agreement, which was approved by the competent Court Order (ruling) in June 2022; establishing that the case is effectively closed and TDM complied with all the terms of the court-approved agreement.</p>
Size/Scope of Issue (e.g. \$ financial implication, # of individuals affected)	The total financial amount paid in the class action cases by the company in the last 5 years represented 2.72% of revenue.
Impact on Stakeholders	This consumer protection class action impacted 241.000 consumers.
Resolution	Case was settled and the corresponding settlement amounts were paid.
Implemented Management Practices	<p>To avoid similar issues from arising in the future, Tarjetas del Mar's fee collection method for overdue debt payments by clients includes up to six phone calls, five SMS messages, and a standard letter, which will be issued if the default period exceeds 60 days.</p> <p>As a result of the settlement, TDM reformulated its credit card collection management fee. Additionally, TDM pledged to</p>

	charge for the management of extrajudicial collection of customers who had incurred in arrears and to clearly communicate such actions with up to 6 phone calls, 5 SMS (text messages), and 1 postal letter. Any other extrajudicial collection management and/or extrajudicial expenses that occur in relation to the debt collection will be borne by TDM. The terms of the agreement were published in different media (social networks, Government official gazette, and widely circulated newspapers). Finally, all costs related to collection management, are informed to customers in the credit card contract and at the time of making payments of said charges.
Related Incidents (Yes/No)	No



Disclosure Questionnaire Statement

Disclosure Questionnaire Category: Consumer Protection

Issue Date	2023
Topic	Consumer Protection (Class action)
Summary of Issue	<p>Sociedad Anónima Importadora y Exportadora de la Patagonia (SAIEP) is the main company of La Anonima Group. It is an Argentinian Supermarket company.</p> <p>SAIEP's operations include the assessment of the following entities:</p> <ul style="list-style-type: none">• 1 Headquarters & Corporate Office• 1 Slicing Center• 1 Logistic Center• 11 Distribution Center• 1 Bakery Center• 2 Manufacturing sites• 1 Shopping Center• 2 Slaughterhouses• 166 Stores <p>The Consumer Protection Class action case is related to a communication of effective interest rate (TEA), total financial cost (CFT) and other terms and/or conditions of the financing of credit card sales operations in installments (under the provisions of articles 42 CN, 4 and 36 LDC and 1094, 1100 CCyCN).</p> <p>The Civil Association for Consumers and the Environment (ACYMA) initiated a class action against SAIEP, arguing that the latter did not comply with the provisions of Articles 4 and 36 of the Consumer Protection Law. ACYMA argued that SAIEP did not provide all the information regarding the cost of financing provided for in Article 36 related to the sales in La Anonima stores with credit cards in installments. SAIEP responded to the lawsuit rejecting ACYMA's argument and maintaining that it effectively complied with all the regulations in force. Currently, the Parties have agreed to suspend the procedural deadlines and discussions are underway with a view to the possibility of reaching a compromise agreement.</p>

Size/Scope of Issue (e.g. \$ financial implication, # of individuals affected)	This case represents 0,03% of the company's revenue.
Impact on Stakeholders	This consumer protection class action impacted consumers.
Resolution	This case is still pending resolution.
Management Practices	Although SAIEP maintains that it fully complied and complies with the regulations provided for in the Consumer Protection Law, without acknowledging facts, and in order to increase the information provided to its customers, it decided to reinforce the communication at the entrance and checkout lines of its stores, as well as that on the purchase receipts (in the case of credit card sales operations in installments).
Report	No.

Disclosure Questionnaire Statement

Disclosure Questionnaire Category: Litigation, Arbitration, and Penalties

Issue Date	2020-2024
Topic	Litigation, Arbitration, and Penalties related to Labor Issues and Environmental Issues.
Summary of Issue	<p>Sociedad Anónima Importadora y Exportadora de la Patagonia (SAIEP) is the main company of La Anonima Group. It is an Argentinian Supermarket company.</p> <p>SAIEP's operations include the assessment of the following entities:</p> <ul style="list-style-type: none"> • 1 Corporate Office / Headquarters • 1 Slicing Center • 1 Logistic Center • 11 Distribution Center • 1 Bakery Center • 2 Manufacturing sites • 1 Shopping Center • 2 Slaughterhouses • 166 Stores <p>As of June 30, 2024 SAIEP had active 219 litigation cases related to labor issues, 4 penalties related to labor issues and 5 penalties related to Environmental issues.</p> <p>Labor-related litigation and penalties (as of June 30, 2024):</p> <ul style="list-style-type: none"> • 45 active litigations related to work accidents (1 closed, 44 pending as of June 30, 2024). Out of these 45 litigation cases, 3 of them exceeded the US\$ 100,000 threshold (estimated as the provisioned amount). Throughout the past 5 years, only one other labor litigation case against SAIEP had a penalty exceeding US\$ 100.000 (in addition to the 45 litigation cases active as of June 30, 2024). • 174 active litigation cases related to contract termination of the labor relationship and solidarity, discrimination, moral damages, and union issues (2 closed, 174 pending as of June 30, 2024). Of the 174 litigation

	<p>cases, 2 cases represented a settlement amount that exceeded US\$ 100.000. Throughout the past 5 years, only 2 other litigation cases against SAIEP had a penalty - paid in full - exceeding US\$ 100.000 (in addition to the 174 active cases as of June 30, 2024).</p> <ul style="list-style-type: none"> • 3 labor-related penalties related to failure to register seasonal personnel in the Hazard Agents Survey, lack of training records, as well as Occupational Health and Safety issues. <p>Environmental penalties:</p> <p>The company experienced a total of 5 penalties in relation to environmental issues over the last 5 years, related to issues such as incorrect classification of waste in the withdrawal manifest, finding the company's waste in unauthorized places, infringement for empty batteries and drums outside the hazardous waste deposit, lack of access platform to access the OTM in gaseous effluent sampling and National Registry of Chemical Precursors, and error in loading information in quarterly sworn declaration. In two of these penalties, there was no economic settlement involved but rather the case was handled as an administrative warning which was corrected by SAIEP. In the other 3 cases, the economic penalties added up to just over US\$ 12,000.</p>
<p>Size/Scope of Issue (e.g. \$ financial implication, # of individuals affected)</p>	<p>Labor-related litigation: Closed litigation cases represent approximately 0,02% of the company's revenue. - Pending litigation cases represent approximately 0,06% of the company's revenue.</p> <p>Environmental penalties: Penalties for the 5 cases represented approximately 0,0006% of the company's revenue.</p>
<p>Impact on Stakeholders</p>	<p>Workers and the environment have been impacted as a result of these cases.</p>
<p>Resolution</p>	<p>Labor litigation: The corresponding payments have been made in full in regard to the 3 litigation cases that exceeded US\$ 100.000 over the past 5 years.</p> <p>Labor penalties: 2 fines paid and 2 reports/minutes with detection of corrected deviations.</p>

	<p>Environmental penalties: 2 fines paid and 2 reports/minutes with detection of deviations that were corrected.</p> <p>The corresponding corrective measures have been taken and all monetary penalties reported and imposed have been paid.</p>
Management Practices	<p>Actions adopted related to occupational injuries and environmental sanctions were the following:</p> <ol style="list-style-type: none"> I. Reinforcing preventive controls through scheduled formal inspections and unscheduled informal tours; II. The continuous development of a preventive training plan in occupational safety and environmental management; III. as of January 2025, the SHYMA (Safety, Hygiene, and Environment) Zonal Chiefs will meet periodically with the Zonal Managers and Branch Managers to analyze in detail statistical results, inspections received, and deviations detected in order to define the appropriate corrective action plans; IV. Simultaneously the company continues with the monitoring of the environmental matrices, an annual monitoring plan, and environmental activities with the community. <p>SAIEP's Legal Department works closely with other areas of the company, in particular with the Human Resources Department and the Occupational Health and Safety Management Department, in order to implement continuous improvements and adhere to all current labor and work safety and hygiene regulations, providing training activities on specific issues of relevance, providing personal protection elements, and guaranteeing a safe and reliable work environment.</p>
Related Incidents (Yes/No)	<p>The company had multiple consumer complaint cases over the last 5 years none of which resulted in a settlement of over \$100.000.</p>
Management Comments	<p>The recurrence of litigation is related to the company's own operations and activity and individual labor relations. SAIEP's general policy is to work towards minimizing litigation, evaluating conciliatory positions, and working preventively and at a pre-judicial instance to achieve this objective.</p>



Disclosure Questionnaire Statement

Disclosure Questionnaire Category: Recalls

Issue Date	2019-2024
Topic	Recalls due to pathogens found on meat.
Summary of Issue	Sociedad Anónima Importadora y Exportadora de la Patagonia (SAIEP) has had 7 voluntary recalls in the last five years due to pathogens found in meat during lab analysis from an external lab. (Class I recalls)
Size/Scope of Issue (e.g. \$ financial implication, # of individuals affected)	The total recalls amount to 0,03% of total production. There were no illnesses or injuries reported.
Impact on Stakeholders	Pathogens in meat presents risks for human health. No illnesses were reported. The testing allows immediate recall before the product is used by the customer.
Resolution	Recalled products.
Implemented Management Practices	<p>Suppliers are requested to provide root cause analysis and corrective actions to mitigate deviations.</p> <p>The company has a food audit/food safety program for food product suppliers and annually invites a number of suppliers to participate in the program. Invitations to participate in the Food Audit Program take into account recalls and deviations.</p> <p>In addition, the company offers a Supplier Development program (La Anonima Impulsa) under which we offer a Food Safety Development Program in alliance with MITA (International Masters in Food Technology, Parma University, see link below). The MITA development course is part of LA Impulsa, and separate from the Food Audit Program.</p> <p>The company's slicing center (cold cuts and cheeses center) has an FSSC 22.000 version 5.1 certification (Food quality and safety certification; see link below).</p>
Report	1. La Anonima Supplier Development Program (LA Impulsa):

	https://www.laanonima.com.ar/evolucionamos/estamos-cerca/los-proveedores/impulsa
	2. MITA: https://uniparmafaua.agro.uba.ar/
	3. FSSC 22000 Certification: https://www.fssc.com/schemes/fssc-22000/

Disclosure Questionnaire Statement

Disclosure Questionnaire Category: Other

Issue Date	June 2022
Topic	Negative news involving the company's president
Summary of Issue	<p>In June 2022 during a public interview, Federico Braun was asked what La Anónima does regarding the high inflation rates in Argentina, and he answered that prices are remarked every day. He was publicly criticized for this statement given the economic context of Argentina.</p> <p>La Anónima is a supermarket network whose president is Federico Braun.</p> <p>Throughout its recent history, Argentina has experienced frequent and intense inflationary and hyperinflationary processes. This news about La Anonima was published within this context.</p>
Size/Scope of Issue (e.g. \$ financial implication, # of individuals affected)	The potential impact of La Anonima's services can be considered through their 166 branches that are in 87 small and medium-sized cities and distributed in 10 provinces of Argentina. The company has thousands of suppliers.
Impact on Stakeholders	<p>In Argentina, 2022 inflation reached 94,8%, reaching 211,45% in 2023, and 117,8% in 2024. This negatively affected the general population and their purchasing power over time. In this context, the supermarket and retail sectors were often questioned about their price remarking policies.</p> <p>La Anónima Group's customers could be affected if the group strategy involves readjusting fees and charges constantly without consumers' awareness and agreement on the company's policy.</p>
Implemented Management Practices	La Anónima sets its prices by using as a reference the market prices suggested by its suppliers in their price lists. Then, price comparisons are made with other retailers through a digital tool developed by the company, allowing them to monitor market prices and our adjust their sales prices, with the aim of offering a competitive alternative for their customers.

	<p>La Anonima complied and continues to comply with the all the price control measures and programmes implemented by the government of that time, for example:</p> <ul style="list-style-type: none"> • La Anonima forms part the “Fair Prices” Program (Precios Cuidados, see link below), a program launched by the Ministry of Economy of Argentina with the aim to guarantee the sale to the final consumer of certain products at a fixed price or with a constant and previously agreed variation for a determined period of time. This program is no longer in place by the government since 2024. • Complies with the "Law of Shelves" (Ley de Gondolas, see link below) which among other requirements, has the objective of contributing to making the price of food, beverages, hygiene and household cleaning products transparent and competitive, to the benefit of consumers <p>In light of the economic recession that Argentina is going through, although there are currently no government price control programmes in place, La Anonima put forward a 20% price discount on all of its own-brand products to offer a wide range of products at affordable prices to their customers. It is the company's intention to to continue this discount up to the end of March 2025 or until the consumption / demand levels recover to pre-crises levels.</p> <p>The official Argentine consumer price index where the inflationary scenario described in this document can reviewed in the National Institute of Statistics and Census (INDEC, link below).</p>
Report	<p>Article: La Anonima and prices over inflation rates Fair Prices Program, Argentina Law of Shelves Argentina INDEC - Inflation rate Argentina Negative News Article La Anonima own brand discounted products</p>
Management Comments	<p>Throughout its recent history, Argentina has experienced frequent and intense inflationary and hyperinflationary processes. In recent years (2020 onwards), inflationary pressures worsened, reaching its highest peak in 2023 with an annual cumulative inflation of 211.4%, singling out Argentina as</p>

the country with the highest inflation in the world. In 2022 annual inflation was standing at 94.8% and on an increase. This generated great macroeconomic distortions and complications. In this scenario of political and economic uncertainty, society, politics, and the media became polarized, and the supermarket and retail sector, in general, was often falsely questioned as a responsible "generator" of the inflationary process. At La Anonima we understand inflation is almost entirely a monetary phenomenon (particularly in a competitive industry as the retail sector). With thousands of our suppliers increasing their prices regularly throughout the past years, inevitably La Anonima saw itself forced to remark many of its prices.

From La Anónima we constantly work to delay the update of prices as much as possible maintaining the stock and availability of all products we offer in our stores. In the permanent search to offer a wide variety of products that facilitate our customer's access to different price and quality alternatives, we put special focus on complying with the controls and programs promoted by the government.

For over 116 years, we have been working with transparency and responsibility every day, with the aim of offering the best quality, service, and assortment to our customers. We assumed an ESG commitment established in our Bylaws, in the search to strengthen the development of the communities where we operate, while minimizing our impact on the environment. Today we have 166 branches in 87 small and medium-sized cities distributed in 10 provinces of Argentina, 11 distribution centers, 1 bakery center, 1 slicing center, 3 fruit and vegetable concentrators, 2 slaughterhouses, 1 transfer base, and a fintech that directly employ more than 11,500 people. We work with thousands of suppliers, small, medium, and large, with whom we generate long-term relationships of trust. This has allowed us to build long-standing relationships with our suppliers, evidenced by the Advantage Survey, in which we are distinguished for the 8th consecutive year as the best supermarket chain to work with, evaluating various aspects such as the commercial relationship, the personal relationship, the organization, business development, sustainability management and performance at points of sale, among others. We also have long-standing relationships with our communities and customers, to whom, despite the news under analysis, we continued being their retailer of choice.