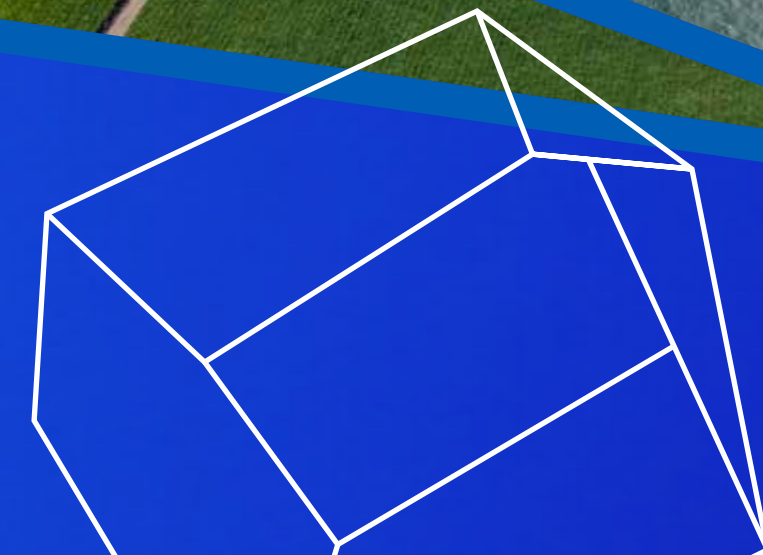




2024

# SUSTAINABILITY AND MANAGEMENT

REPORT



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The company presents the information mentioned in **2024 Sustainability and Management Report** for the period between November 2023 and October 2024.

## Message from the President



Six decades ago, our founders set out on a path with the mission of transforming sugarcane into opportunities for the country.

It was in 1964 when we first forged a furrow on Sonsonate land; without suspecting that sugarcane would become our great teacher, offering us all its potential to turn the sugar agribusiness into a vehicle for economic and social development.

We can feel proud of ourselves. The year 2024 brings us the celebration of 60 years of harvesting sources of employment, talent, energy, economic and human development, as well as business opportunities for our sugarcane growers and the different sectors involved in the production of sugar, molasses, and energy. In short, we have become a **development engine**.

**In 2024 we move forward with the same determination as we did six decades ago.** Our commercial strategy guaranteed a differentiated commercial offer, being flexible and adapting to the needs of our customers. Therefore, we increased the production of value-added products, with more types of sugars and supplying specialized industries at a national and international level, as well as direct consumers.

The significant increase in mechanization, automation, and the use of technological systems throughout the production process—from planting to the final consumer—has allowed us to break paradigms and be at the level of leading companies in the world. For example, investment in equipment to implement precision agriculture not only increases efficiency levels in production

units, but also guarantees a **sustainable environmental management**.

Our evolution as a company has always been based on the quality of the relationships we build with our stakeholders. For this reason, one of the most important milestones in this period is the **transformation of the organizational culture**, driven by policies and practices that certify us as a “**Great Place to Work**.”

Undoubtedly, the talent of our people is the fundamental pillar for the success of the company, and the Board of Directors that I represent has the responsibility to lead that talent with a vision of constant innovation and sustainability.

Let's go for another 60 years, transforming sugarcane into Good Energies!

**We are Good Energies, we are Energy for Life!**



**Marco Regalado Nottebohm**  
Presidente



Chapter 1

# OUR DNA:

## WHO WE ARE AND HOW WE ACT



Our commitment to sustainability guides every step we take.

**Our Business Model seeks to grow in a responsible manner, ensuring that economic development, people’s well-being and environmental care always go hand in hand.**

More than an objective, it is our way of working: **we think about tomorrow and not only about today.**

At CASSA we are a company with PURPOSE:

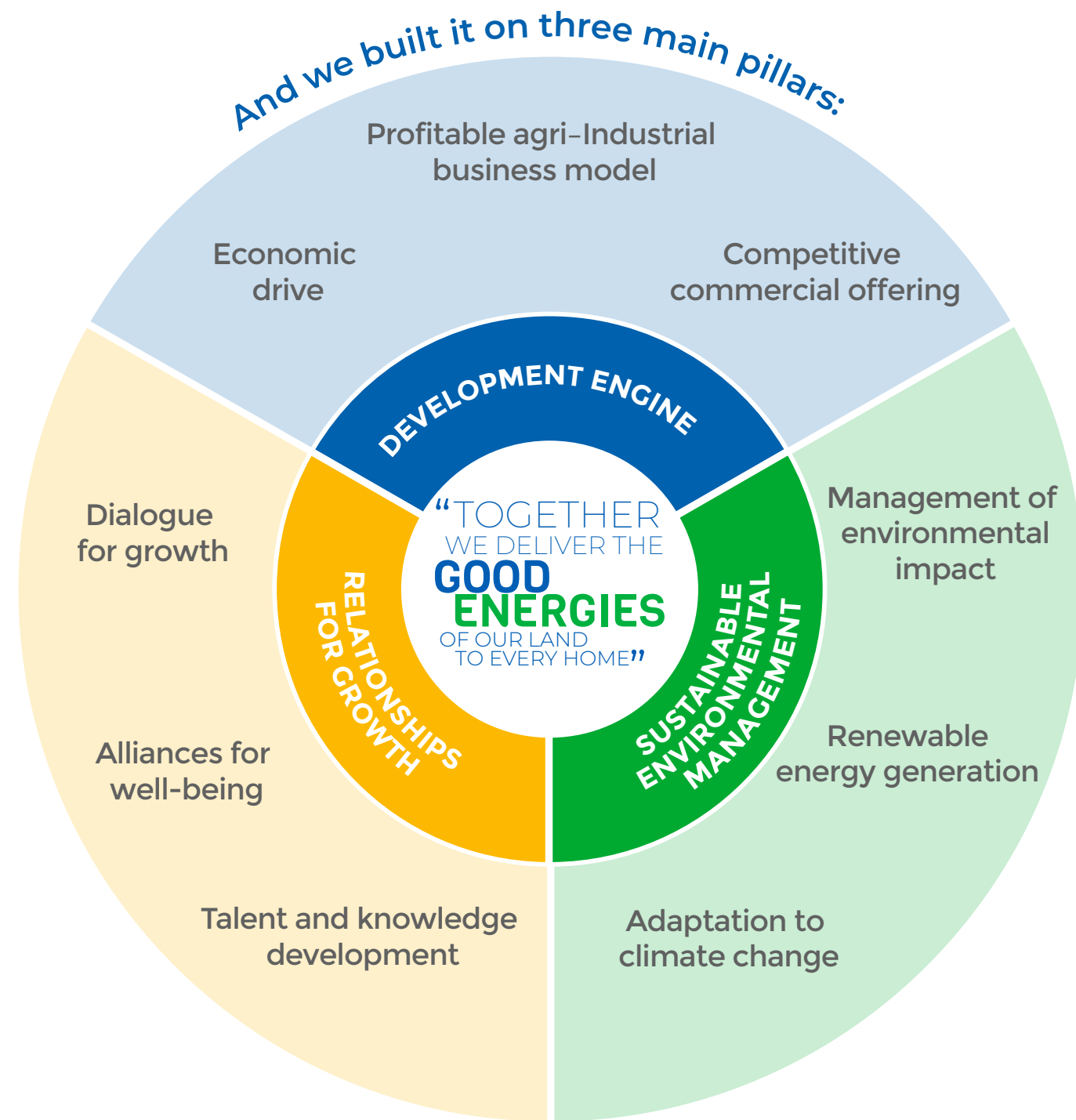
“TOGETHER WE DELIVER THE **GOOD ENERGIES** OF OUR LAND TO EVERY HOME”

These convictions bring our **VALUE PROMISE** to life:

**We transform sugarcane into sustainable solutions for THE WORLD.**

Our **ASPIRATION** is to

“**INNOVATE** IN ORDER TO BE A WORLD-CLASS MODEL IN **KNOWLEDGE, SUSTAINABILITY, AND TECHNOLOGY**”



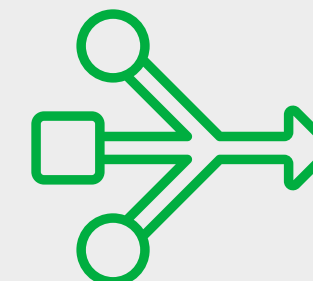
The **CONDUCTS** that define us are:



**Communication:** to exchange ideas in an efficient and timely manner.



**Innovation:** to create value in a collaborative environment.



**Simplification:** to think and act in a simple and effective way.



**Agility:** to provide quick and effective solutions to changing situations.



## Chapter 2

# CORPORATE GOVERNANCE

The company stands out for its solid and transparent corporate governance, which regulates the organization based on a set of principles, policies, and practices aimed at complying with the law and maintaining a balance between the interests of its various stakeholders.

2024 | SUSTAINABILITY AND MANAGEMENT REPORT

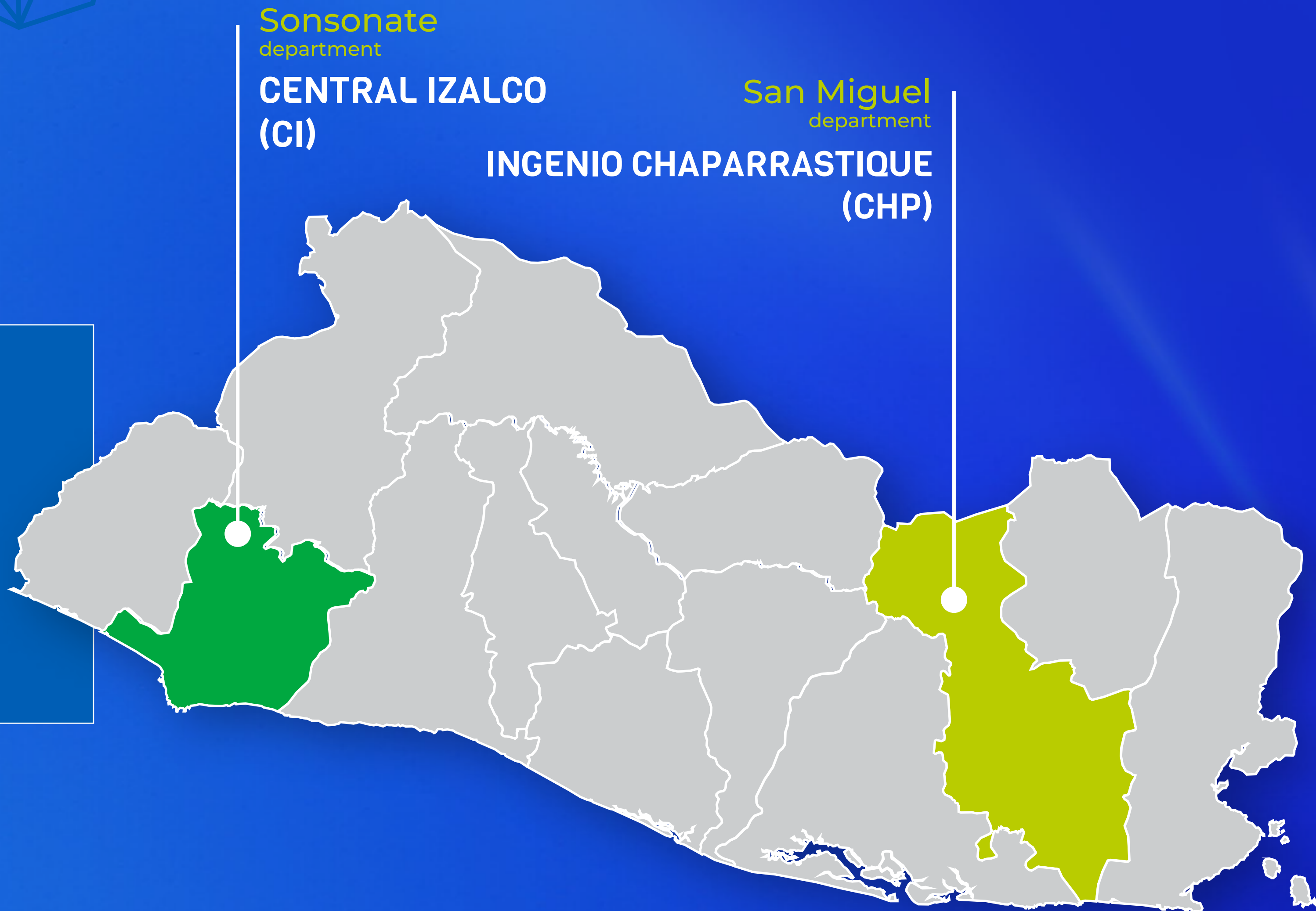


# Organization's profile

Organization's Name:  
**Grupo CASSA**  
"Compañía Azucarera Salvadoreña"

Nature of Ownership:  
**It is classified as a real right, with a legal character defined by its social function.**

## Location of sugar mills



# Governance model

## BOARD OF DIRECTORS

### EXECUTIVE DIRECTOR

Juan Eduardo Interiano

#### INDUSTRIAL DIRECTION

Álvaro Moisés

#### COMMERCIAL DIRECTION

Emely Villacorta de Salazar

#### CORPORATE RELATIONS DIRECTION

Fermina Cárdenas

#### FINANCE DIRECTION

Gregorio Zelaya

#### INFORMATION TECHNOLOGY DIRECTION

René Alfaro

#### HUMAN CAPITAL DIRECTION

Silmar Silva

#### AGRICULTURAL DIRECTION

Wilfredo Márquez

#### CONTROLLER

Guillermo Castro



## Board of Directors

### PRESIDENT

**Marco Regalado Nottebohm**

### VICE-PRESIDENT

**Ernesto Regalado O'Sullivan**

### SECRETARY DIRECTOR

**Tomás Regalado Papini**

### PROPRIETARY DIRECTORS

**Federico Rank Romero**  
**Juan José Goodall Francés**

### ALTERNATE DIRECTORS

**Ricardo Chávez Caparroso**  
**Joaquín Palomo Déneke**  
**Salvador Rivera Samayoa**  
**Hugo Castillo Magaña**  
**Rubén Melara Escobar**

### ADVISER

**Diane Laing Meason**

### Committees

**Sustainability Committee.**  
**Talent and Compensation Committee.**  
**Investment and Risk Committee.**

## 2023-2024 Corporate Team

Chief Executive Officer CEO  
Information Technology Director  
Financial Director  
Agricultural Director  
Industrial Director  
Commercial Director  
Human Capital Director  
Corporate Relations Director  
Controller  
General Accountant  
Industrial Manager, Central Izalco  
Industrial Manager, Chaparrastique Mill  
Maintenance Manager, Central Izalco  
Maintenance Manager, Chaparrastique Mill  
Process Control Manager  
Planning, Engineering, and Projects Manager  
Agricultural Manager  
Agricultural Production Manager  
Agricultural Services Manager  
Fleet and Agricultural Machinery Maintenance Manager  
Agricultural Planning and Control Manager  
Legal and Regulatory Affairs Manager  
OHS and Business Partner Manager  
Planning and Projects Manager  
Commercial Manager  
Planning and Logistics Manager  
Systems Development Manager  
Business Development Manager  
Information Technology Infrastructure Manager  
Finance Manager  
Business Profitability Manager

Juan Eduardo Interiano  
René Alfaro  
Gregorio Zelaya  
Wilfredo Márquez  
Álvaro Moisés  
Emely Villacorta de Salazar  
Silmar Silva  
Fermina Cárdenas  
Guillermo Castro  
César Retana  
Edgard Amaya  
Luis Girón  
Diego Sales  
Douglas Mezquita  
Rafael Renderos  
Giovanni Molina  
Juan Antonio Palomo  
Melvi Roque  
Julio Bran  
José Miguel Contreras  
Óscar Guillén  
Rafael Gómez  
Billy Marinero  
Alejandro Forest  
Carla Patiño  
Fernando Meléndez  
Humberto Cabrera  
Gabriela Aguilar de Guardado  
José Arauz  
Luis Zúniga  
Karla Albanez

## Associations and organizations in which CASSA participates

- Sugar Association of El Salvador (Asociación Azucarera de El Salvador), AAES
- Salvadoran Council of the Sugar Agroindustry (Consejo Salvadoreño de la Agroindustria Azucarera), CONSAA
- Sugar Foundation (Fundación del Azúcar), FUNDAZÚCAR
- Private Institute for Climate Change Research (Instituto Privado de Investigación sobre Cambio Climático), ICC
- Sugar Producers of the Central American Isthmus (Azucareros del Istmo Centroamericano), AICA
- Latin American Sugar Producers Union (Unión de Azucareros Latinoamericanos), UNALA
- Salvadoran Association of Industrialists (Asociación Salvadoreña de Industriales), ASI
- National Association of Private Enterprise (Asociación Nacional de la Empresa Privada), ANEP
- Chamber of Commerce and Industry of El Salvador (Cámara de Comercio e Industria de El Salvador), CAMARASAL
- Business Foundation for Social Action (Fundación Empresarial para la Acción Social), FUNDEMAS
- Salvadoran Foundation for Economic and Social Development (Fundación Salvadoreña para el Desarrollo Económico y Social), FUSADES
- Salvadoran Business Council for Sustainable Development (Consejo Empresarial Salvadoreño para el Desarrollo Sostenible), CEDES
- Foundation for the Economic and Social Development of San Miguel (Fundación para el Desarrollo Económico y Social de San Miguel), FUNDESSAM

# Materiality in 2024

As part of our culture of continuous improvement and through the consultation process with our stakeholders, we have identified the priority issues that are relevant to them and that guide our decisions and future projects.

The following twelve relevant topics are managed through the different business units of the company:

## ENVIRONMENTAL TOPICS

- Climate adaptation and resilience**
- Soil health and biodiversity**
- Water**
- Packaging**
- Agrochemical use**
- Eco-efficiency**

## SOCIAL TOPICS

- Food safety**
- Local communities**
- Child labor**
- Labor practices**
- Occupational health and safety**

## GOVERNANCE TOPICS

- Business ethics and anti-corruption**





## Chapter 3

# KEY FIGURES AND ACHIEVEMENTS FOR 2024

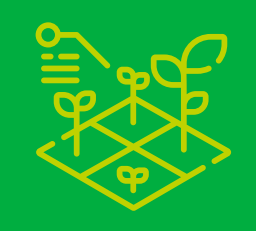
This has been a pivotal period for Grupo CASSA. Below, you can review the most outstanding data and key milestones that reflect our impact on the economy, society, and sustainability.

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# CASSA IN FIGURES

	<b>Grupo CASSA</b>	<b>Central Izalco</b>	<b>Ingenio Chaparrastique</b>
<b>Sugarcane production</b>			
Hectares of sugarcane harvested	<b>34 036.74 Ha</b>	20 465.45 Ha	13 571.29 Ha
Cooperatives	4 238.99 Ha (13%)		
Independent producers	13 044.75 Ha (38%)		
Under management	16 753 Ha (49%)		
<b>Total sugarcane grower partners</b>	<b>2975</b>		
<b>Metric tons of sugarcane milled</b>	<b>2 937 830 t</b>	1 763 198 t	1 174 632 t
<b>Sugar and Molasses Production</b>			
Installed milling capacity	20 500 t	12 500 t	8 000 t
Metric tons of sugar produced	328 236 t	206 516 t	121 720 t
Metric tons of molasses produced	140 796 t	89 154 t	51 642 t
<b>Environmental Indicators</b>			
Hectares of sugarcane mechanically harvested	17 117.37 Ha	8 295.36 Ha	8 822.01 Ha
Electric energy generated from biomass	346 968 114 kWh	160 712 816 kWh	186 255 298 kWh
Household powered	200 366	81 675	118 691
Renewable energy consumption	99.85%		
Emissions avoided through energy cogeneration	235 869 tons of CO <sub>2</sub>		
<b>Economic drive</b>			
Business volume	USD 592 443 909	USD 362 558 278	USD 229 885 631




Hectares of sugarcane harvested  
**34 036.74 Ha**

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Total sugarcane grower partners  
**2975**

---




Metric tons of sugar produced  
**328 236 t**

---



Jobs created  
**10 299**

---



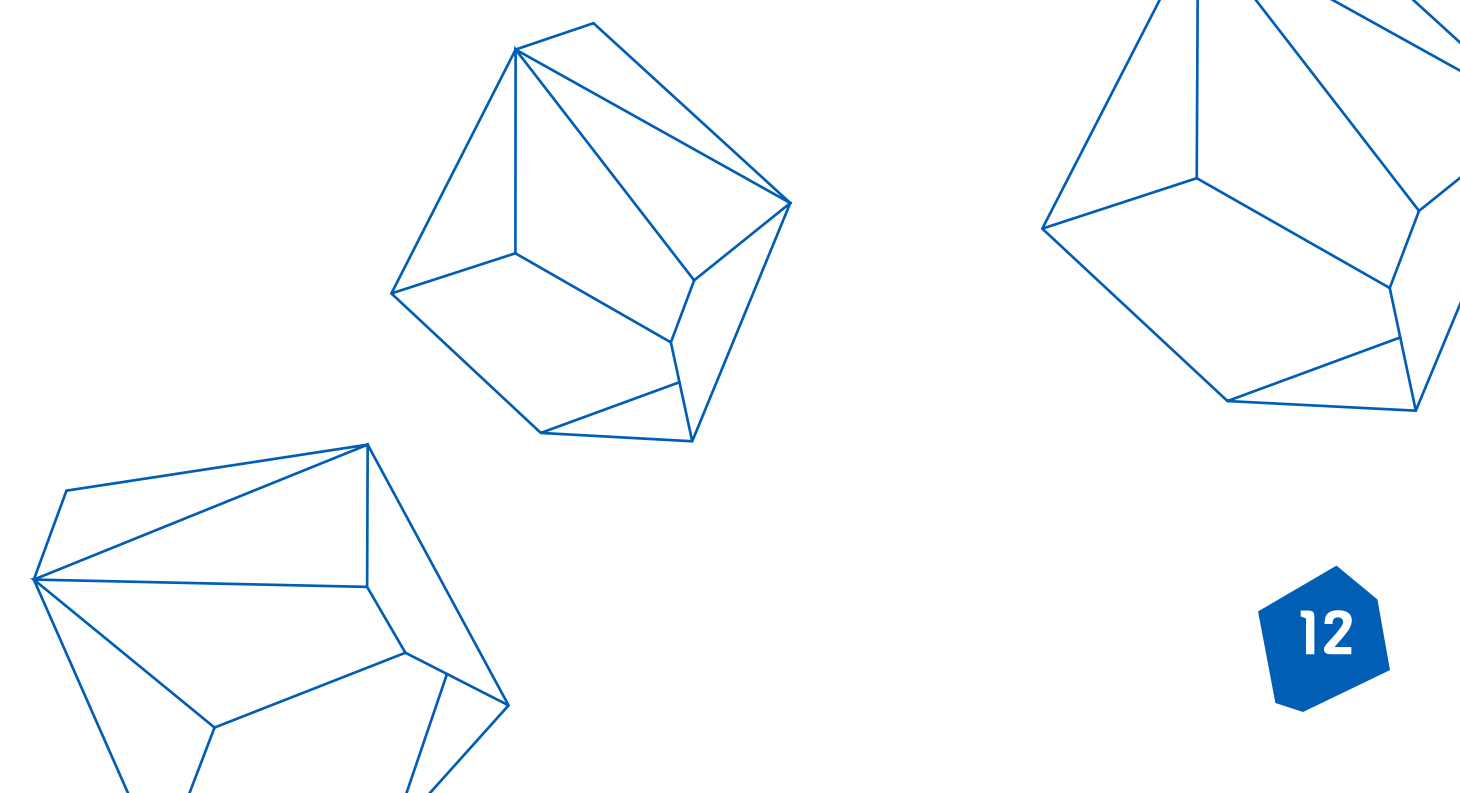
Beneficiaries of sugarcane communities  
**54 579**

**Integrated carbon footprint for Grupo CASSA**  
[Industrial + Agricultural]

**0.327 tCO<sub>2</sub>eq / metric ton of sugar**

**Integrated Water Footprint for Grupo CASSA**  
[Industrial + Agricultural]

**1041.06 m<sup>3</sup> / metric ton of sugar**



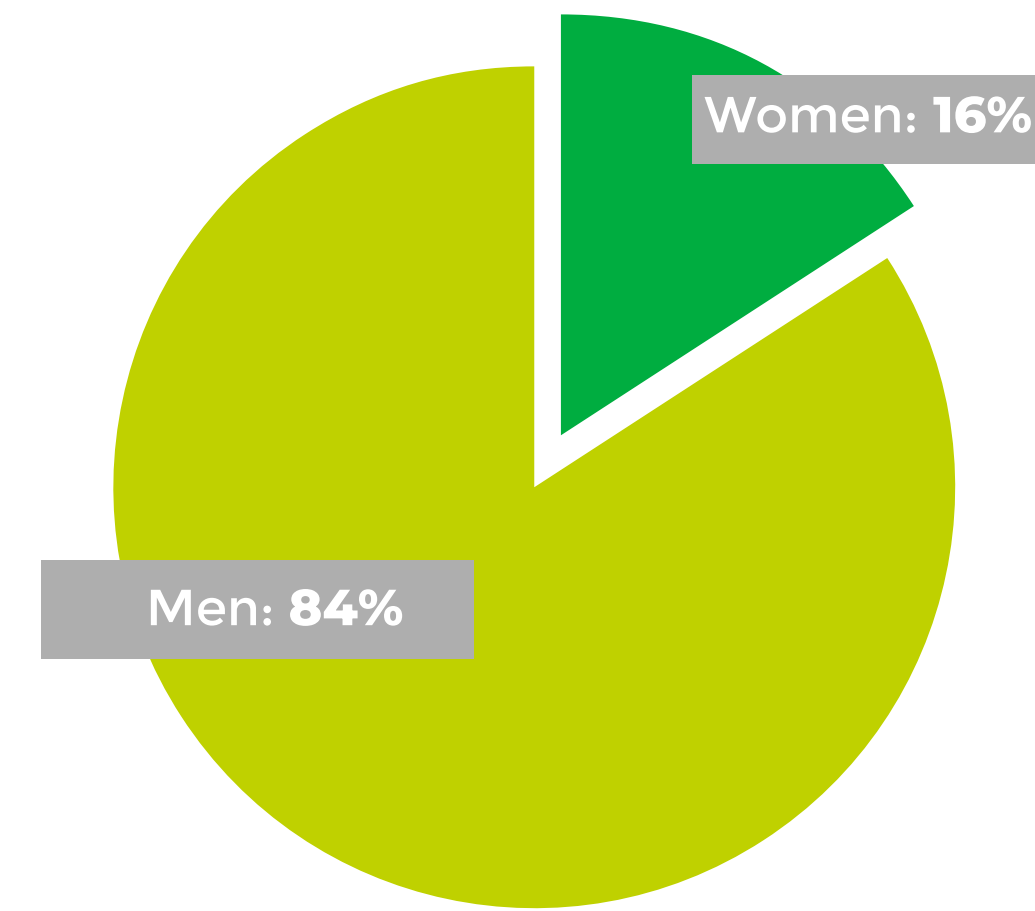
# CASSA IN FIGURES

## Jobs created

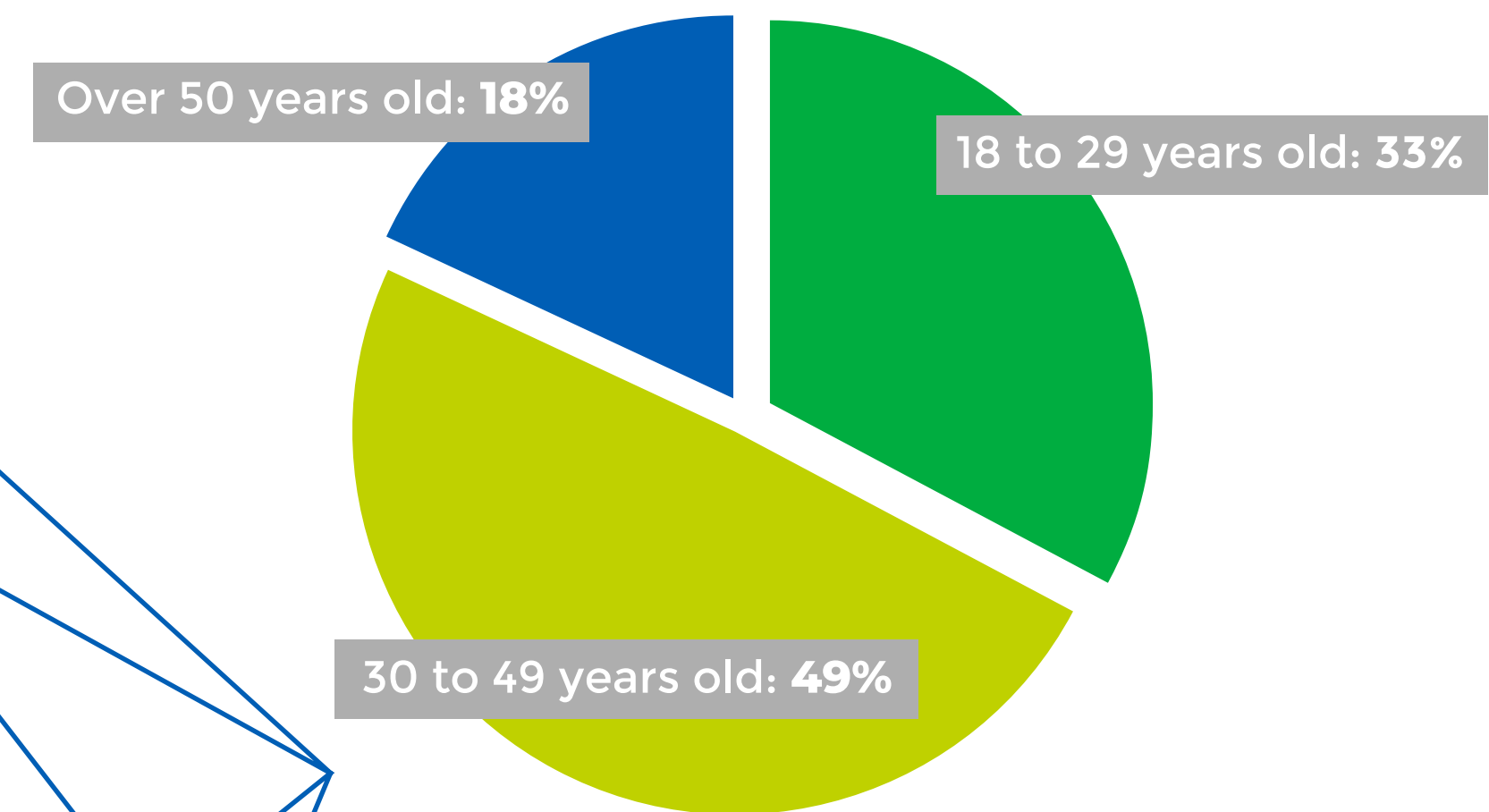
Employees by type of contract and gender:

SUGAR MILL	GENDER	Permanent		Temporary		TOTAL
		Administrative	Industrial	Administrative/ Operative	Agricultural	
<b>Central Izalco</b>						
	Female	86	35	33	1283	1437
	Male	217	508	983	5585	7293
Central Izalco Total		303	543	1016	6868	8730
<b>Ingenio Chaparrastique</b>						
	Female	18	16	44	114	192
	Male	87	241	337	712	1377
Ingenio Chaparrastique Total		105	257	381	826	1569
<b>Grupo CASSA Total</b>		<b>408</b>	<b>800</b>	<b>1397</b>	<b>7694</b>	<b>10 299</b>

Employee distribution by gender:



Employee distribution by age:



**10 299** jobs created during the period from Nov/23 to Oct/24.

## Community engagement

**Beneficiaries in sugarcane communities** **54 579**  
(cumulative figure since 2011)

**Families benefited** **12 897**  
(cumulative figure since 2011)

**Volunteer network** **2374**  
(cumulative figure since 2011)

# Relevant Events

## Zafra del Conocimiento

The program “Zafra del Conocimiento” (Knowledge Harvest) has become a key pillar of our employee training and learning initiatives, strengthening our organizational development strategy.

In alignment with this vision, we completely renewed the e-learning platform “Aprendizaje CASSA” (CASSA learning), featuring a more intuitive interface and a new mobile application; along with the renewal of all courses. You can read more on page 39.

## Center for agricultural operations (COA)

This is a key unit for the optimization of our field operations, as it monitors agricultural equipment in real time, ensuring that they work under optimal quality conditions and maximizing their efficiency.

To learn more about how this tool is revolutionizing our operations, we invite you to read more on page 17.

## Digital highways in rural areas

With this project, we have brought high quality internet to rural areas, improving connectivity in places where there was no signal before.

This project not only improves our operational efficiency, but also continues to open new paths towards the digital transformation in agricultural areas. Find out more about this project on page 18.

## Protection and restoration of the Río Grande de San Miguel riverbed

The Río Grande de San Miguel has experienced progressive erosion along its banks, exacerbated by heavy rainfall and the impacts of climate change.

Since 2018, we have been working in collaboration with the General Directorate of Civil Protection, Prevention, and Disaster Mitigation — the national agency responsible for risk and disaster management — on efforts to stabilize the riverbed, thereby preventing land degradation and mitigating risks for nearby communities.

In 2024, we completed this project with the construction of a perimeter embankment to protect surrounding areas and prevent flooding. The total investment during this period exceeded USD 3 million.

This initiative has delivered significant benefits for local communities, the environment, and the sugar mill facilities, including:

- **Restoration of the river’s natural course:** returning its natural flow and protecting local biodiversity, including species such as coyotes and turtles.
- **Protection of surrounding communities:** preventing floods and safeguarding families and their homes.
- **Prevention of cross-contamination:** ensuring that wastewater from the oxidation lagoons — part of the mill’s water treatment process — does not enter the river.
- **Enhanced security for the mill:** protecting facilities from flooding and ensuring the safety of employees.

This intervention has successfully prevented estimated losses of over USD 4 million.





## Chapter 4

# DEVELOPMENT ENGINE

The “Development Engine” pillar reflects the CASSA’s commitment to the economic progress of the country.

2024 | SUSTAINABILITY AND MANAGEMENT REPORT

# DEVELOPMENT ENGINE

Through our agri-industrial business model, we drive competitiveness and profitability in sugarcane cultivation by focusing on efficiency and innovation. This model thrives on strong partnerships across our value chain, particularly with sugarcane growers who provide the key raw material for CASSA's products.

We invite you to keep reading to learn more about our commercial offering, tailored to meet the needs of our clients located in over 20 destinations around the world.

## Profitable agri-industrial business model

The Salvadoran agribusiness sector represents 2.7% of the Gross Domestic Product (GDP). For this reason, at Grupo CASSA we work hand in hand with the cooperatives and independent growers who, as owners of the land where sugarcane is grown, are our main partners and allies to continue promoting development in the Salvadoran territory.

**CASSA's Agri-Industrial Model is built on a strategy of shared growth and success. Its goal is to provide nearly three thousand sugarcane growers, located in the eastern and western regions of the country, with the necessary tools to ensure the profitability, competitiveness, and sustainability of their agricultural activity. These tools include:**



1. Technical assistance in good agricultural practices
2. Training in new technological tools
3. Agricultural research and development



4. Financing
5. Property management system
6. Industrial strategy



7. Environmental strategy
8. Occupational Health and Safety Culture
9. Community engagement model
10. Competitive commercial offer
11. Digital transformation

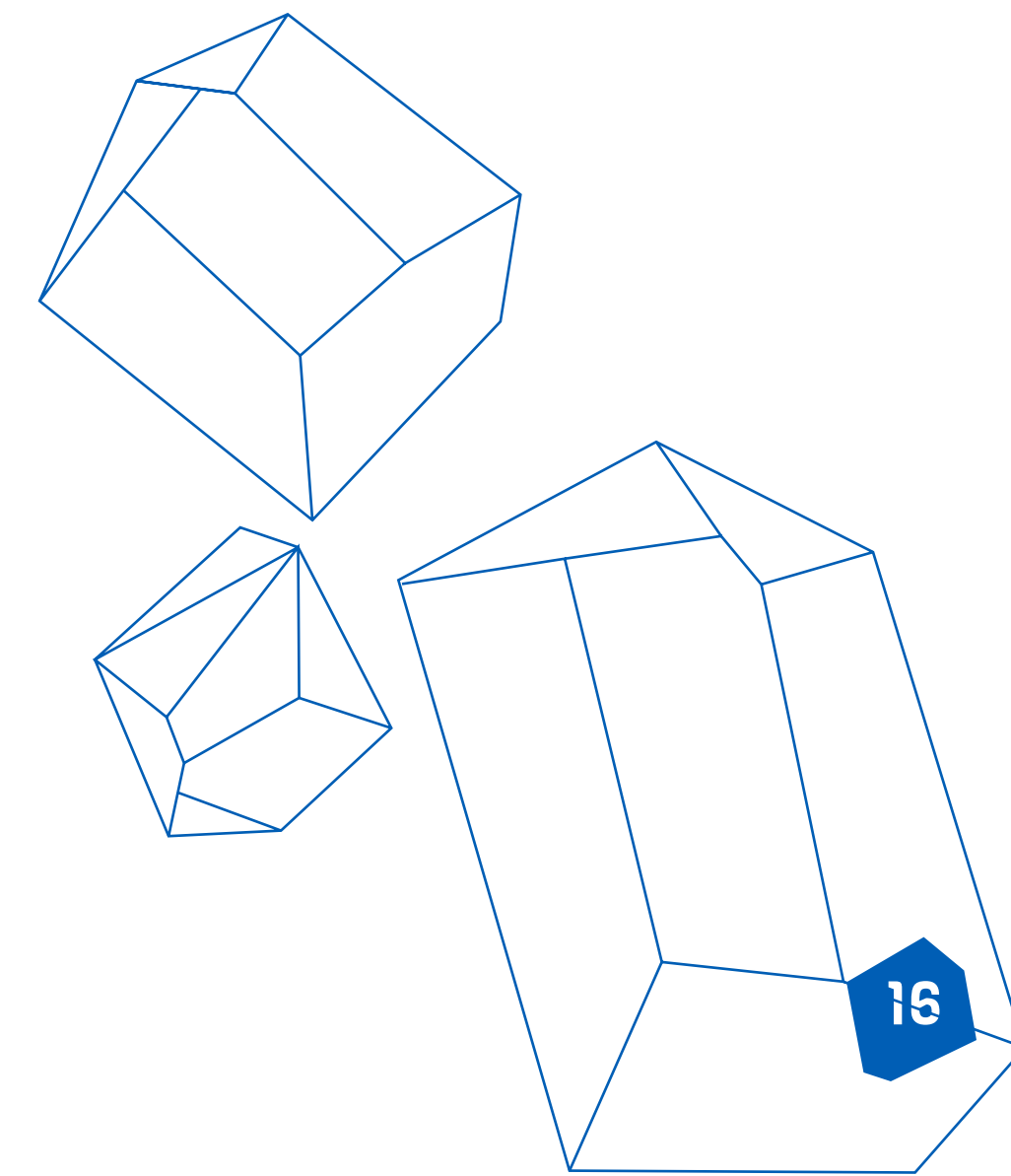


## Research for sustainable crop production

Our Agricultural research and development department's mission is to seek agile solutions to key factors that impact the operation, such as climate, input supply, environmental sustainability, and resource efficiency.

Through the knowledge and technologies developed in its four programs, this area collaborates closely with the agricultural management team to define the technical guidelines that oversee all field operations. The program is structured around four core work areas:

- Agronomy and soil management
- Integrated pest management
- Crop variety development
- Good agricultural practices



## Financing for efficient and sustainable production

Each harvest, the company allocates between USD10 to 12 million to support sugarcane growers, covering key activities—from soil preparation to crop maintenance and equipment acquisition.

This support enabled the production of 655,000 metric tons of sugarcane in 2024 (22% of total production).

In addition, a new contract management system was also implemented, improving process efficiency. Financing, technical assistance, and collaboration with growers create a key synergy that drives sustainable and profitable production.

**With financing of up to USD 12 million provided to growers, we successfully produced 655,000 metric tons of sugarcane in 2024.**

## Digital and technological transformation in the field

We are driving the transformation of the agricultural sector by continuously implementing innovative technologies that optimize every stage of production.

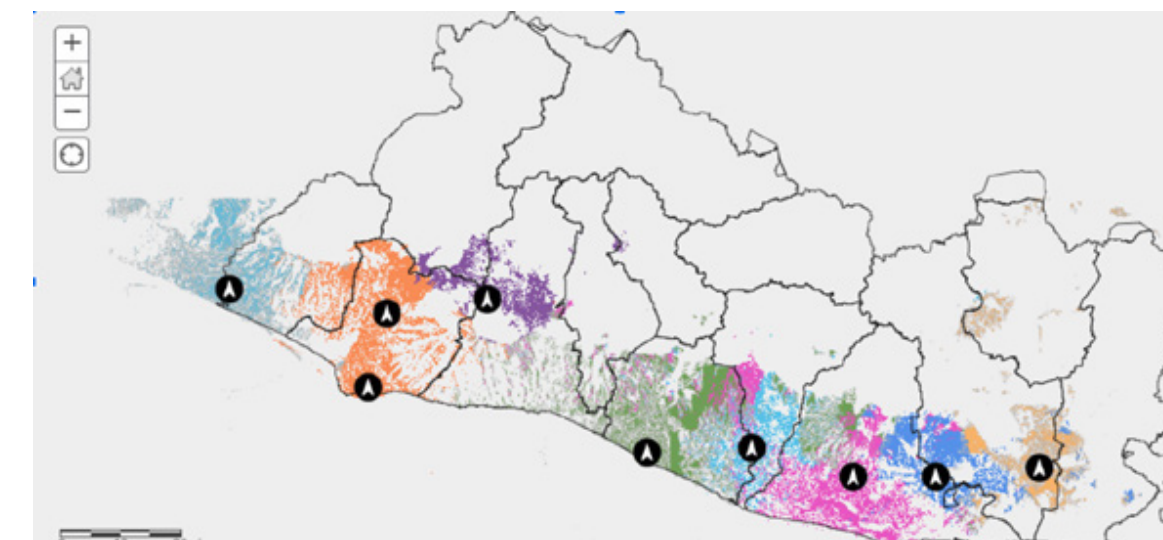
Through **precision agriculture**, we leverage data and advanced tools to make more informed decisions, improving efficiency and our environmental performance.

Within this approach, **mechanization** plays a fundamental role by automating and streamlining essential tasks such as planting, irrigation, and harvesting, allowing a more efficient use of resources and reducing operational costs.

## Mechanization of agricultural work in the 23-24 Harvest

Activity	%
Mechanized harvesting	64%
Semi-mechanized seeding	75%
Semi-mechanized reseeding	26%
Soil nutrition/fertilization	76%
Weeds	87%

**Real Time Kinematic (RTK)** is an advanced positioning technology used to improve the accuracy of GPS systems. Therefore, the equipment can be located in the field with an error margin of only 2.5 centimeters with respect to the target point, ensuring high accuracy in each task.



**Network of 9 fixed RTK bases**

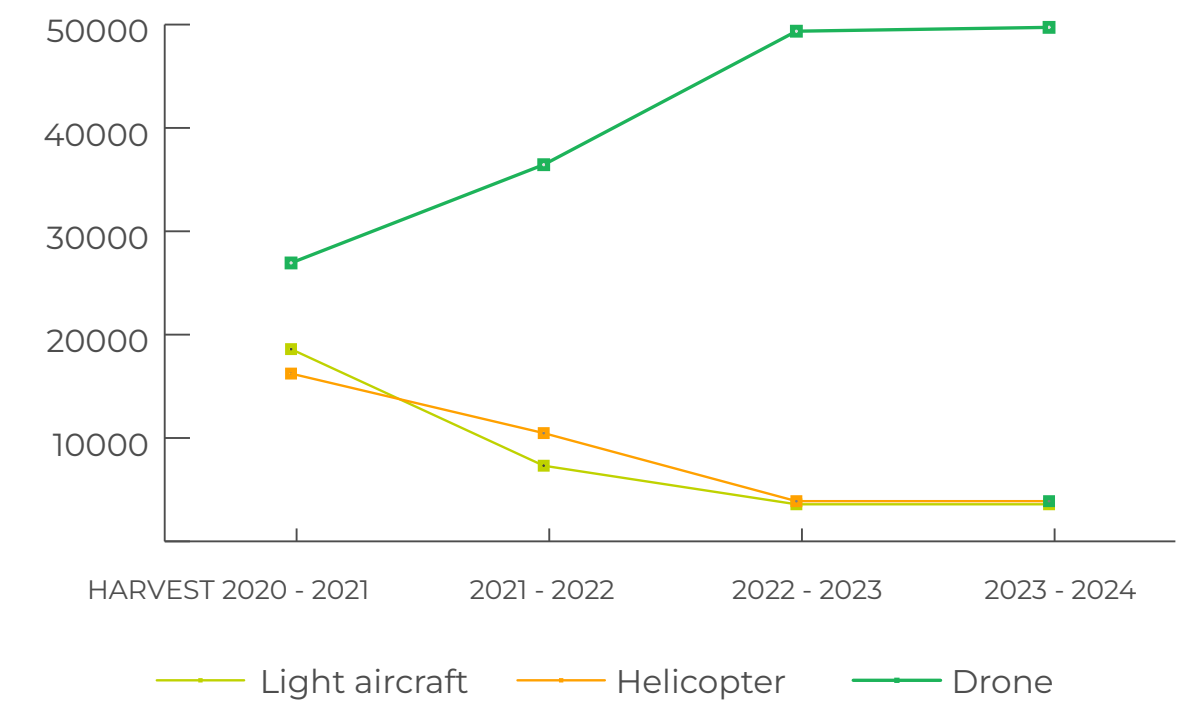
Coverage radius:  
**20 kilometers per base**

Height:  
**36 meters per base**

Coverage:  
**75% of sugarcane cultivation area**

We also continue to promote the **use of drones** for the precise and efficient application of products, while reducing the use of helicopters and light aircrafts. The following graph shows this evolution.

## Technology used in aerial applications



In 2024, we launched the **Centro de Operaciones Agrícolas (COA)** (Agricultural Operations Center), taking a major step towards optimizing our agricultural operations.

This unit, the first of its kind in a Salvadoran sugar mill, monitors more than 140 pieces of equipment 24/7 during the entire harvest.

The COA enables real-time tracking of harvester performance, operating hours, and fuel efficiency at every stage of work. It also generates alerts in case it exceeds the permitted speed.

By centralizing this oversight, the COA ensures quality standards are upheld across all operations, safeguarding crop health, maintaining machinery conditions, and maximizing equipment performance.

## Digital highways in rural areas

In 2024, we also launched a project that brings the **internet to the countryside, opening digital highways in rural areas that previously had no access.**

In El Salvador, many agricultural areas had no signal, making it difficult to communicate and monitor activities.

Therefore, we installed Starlink stations and an infrastructure that amplifies the signal, connecting more than a thousand mobile devices that transmit key information about each agricultural activity, from planting to harvesting.

With this advancement, we continue to bring innovation to the field, ensuring that our decisions are based on accurate and up-to-date data.

## Innovation and excellence in the industrial area

**More quality, more efficiency, and more value in each sugar crystal.**

Each stage of our industrial business process is designed to comply with regulations and meet local and global market demands: from the sugarcane laboratory, which evaluates raw material quality and determines payments to growers, to the factory laboratory, where process efficiency, resource optimization, and final product quality are measured.

Our commitment to quality is absolute. This means creating and maintaining robust production systems that ensure excellence in each sugar crystal.

And, consequently, our goal is to produce as many value-added products as possible with the available resources, all in a responsible, efficient, and cost-competitive manner.



## Production of high value-added sugar products

The refined sugar storage dome, which began operating in the 22-23 harvest, has been one of the most significant advances in the expansion of our company's refinery.

With a storage capacity of 60 000 tons of refined sugar, this infrastructure has significantly boosted the efficiency and flexibility of our operations, enabling us to respond more effectively to high-value market demands.

It has also been crucial in preserving sugar quality during storage, ensuring that the product maintains the same characteristics as when it was produced.

The year 2024, thanks to the operation of the dome, marked a record in refinery production, exceeding 100 000 metric tons, and a historic production of 150UI of white, exceeding 27 000 metric tons.

In the 23-24 harvest, CASSA achieved a milestone in the production of sulfite white sugar, reaching 77 000 metric tons, as well as the production of 7000 metric tons of brown sugar.

During this period, we also installed new technology in both mills. The VKT Vertical Continuous Vacuum Pan is an equipment used for sugar crystallization in a continuous process. This system will contribute to more efficient production, reducing steam consumption and improving sugar quality by maintaining more controlled conditions during crystallization.

### Milestones of the 2024 Production

#### CENTRAL IZALCO

Increased refined sugar production:

**+100 000  
metric tons.**

Direct white reaches a new record:

**+27 000  
metric tons.**

#### INGENIO CHAPARRASTIQUE

Exceeds

**+77 000  
metric tons of  
sulfite white sugar.**

Production of brown sugar,  
reaching a total of

**7000  
metric tons.**

## Competitive commercial offering

Grupo CASSA's competitive commercial offering is the result of our sustainable agri -industrial business model. From the field to our production plants and ultimately to our customers, every step of the journey reflects our ability to create value at each link of the chain.

We are proud that the sugar and molasses we produce meet the needs of the local market and cross borders, reaching various parts of the world. Our offer also includes value-added products, designed to meet the growing demands of international markets.

In addition, our flexible logistics are tailored to the needs of each customer, ensuring on-time deliveries under the best conditions.

Therefore, our commercial team not only represents the company, but also the nearly 3 000 sugarcane growers with whom we work. In fact, more than half of our sales go directly to the growers, which reinforces our vision of shared growth.

This integrated approach, which combines quality, efficiency, sustainability, and strong relationships with our growers and partners, enables us to continue growing and fulfilling our commitment to transforming sugarcane into opportunities for all.



**56% of our sales go  
directly to the nearly  
3 000 sugarcane  
growers we work with**

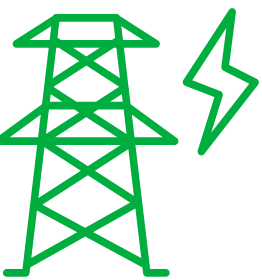
# We transform sugarcane into sustainable solutions for our customers



High-quality **SUGAR**, with biodegradable packaging and fortified with vitamin A, for local and international markets.



**MOLASSES**, a by-product of sugar manufacturing, used for animal feed concentrates and alcohol production.



Renewable **ENERGY**, generated from the combustion of biomass (or bagasse, which is the wet fiber of sugarcane), supplying both our mills and the national electricity grid.

Below are our different sugar varieties. Each type has unique characteristics in flavor, texture, and aroma, to satisfy the needs of customers in both local and international markets.



# Sweetening homes

Now we present the brands under which we market our sugar.

Fortified with vitamin A

## Brands for the local market



White • Raw • Refined



Biodegradable packaging produced using solar energy.

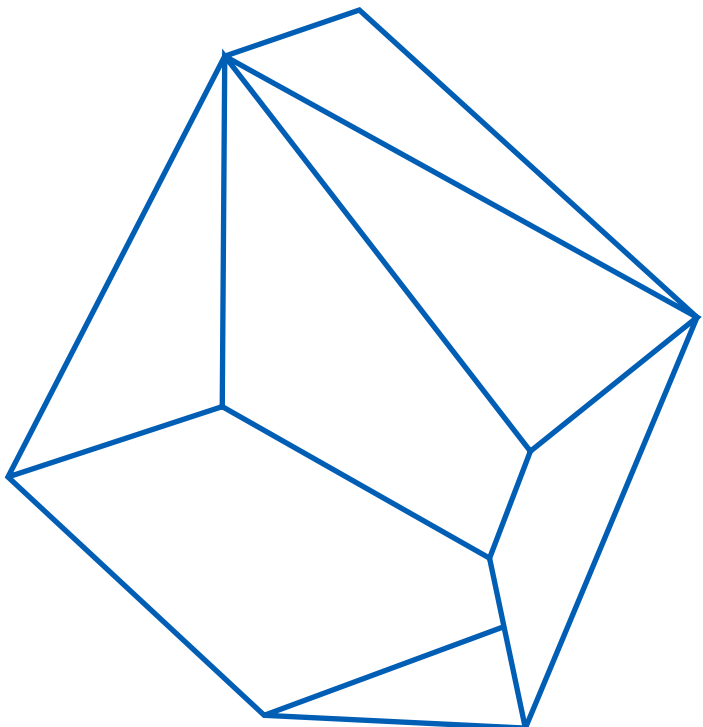
azúcar GLASS



## Additional products for the local market



esevia



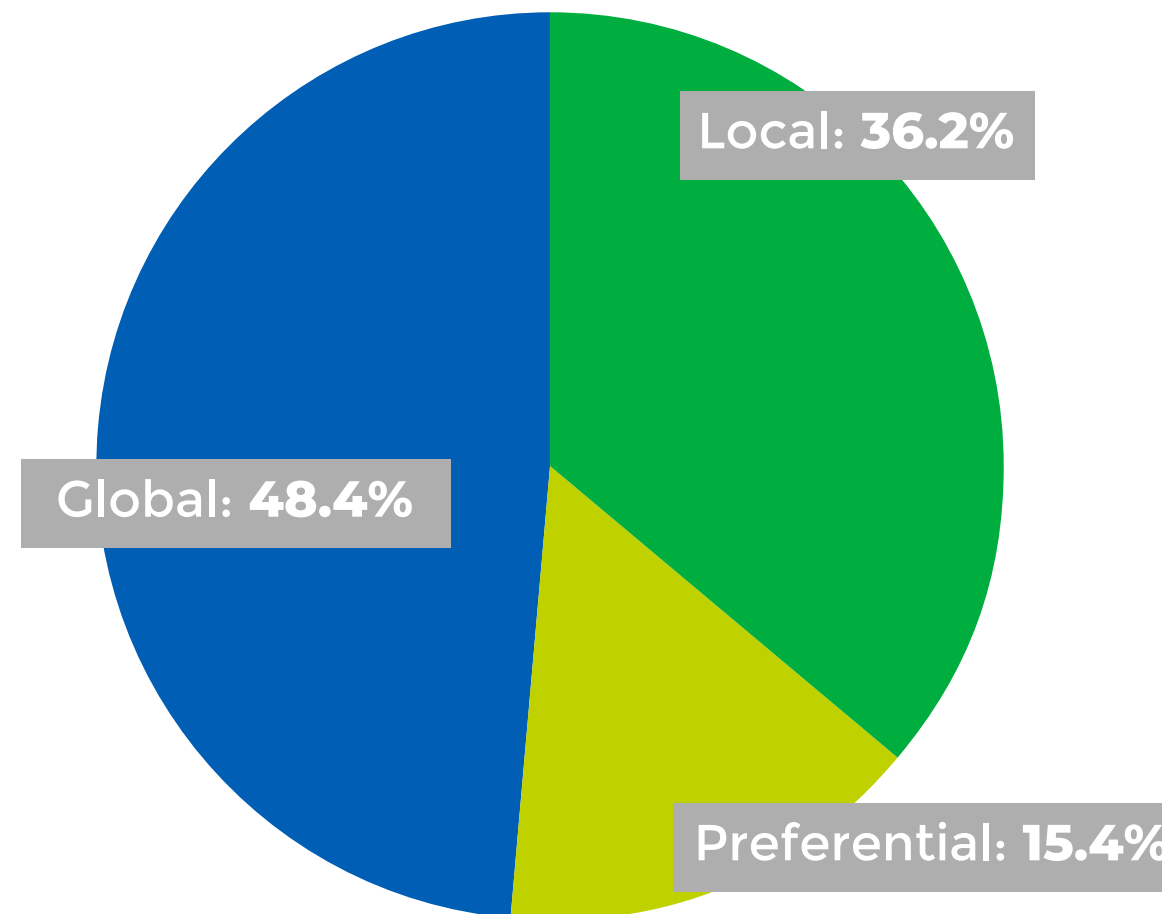
## Our sugar brand in the international market



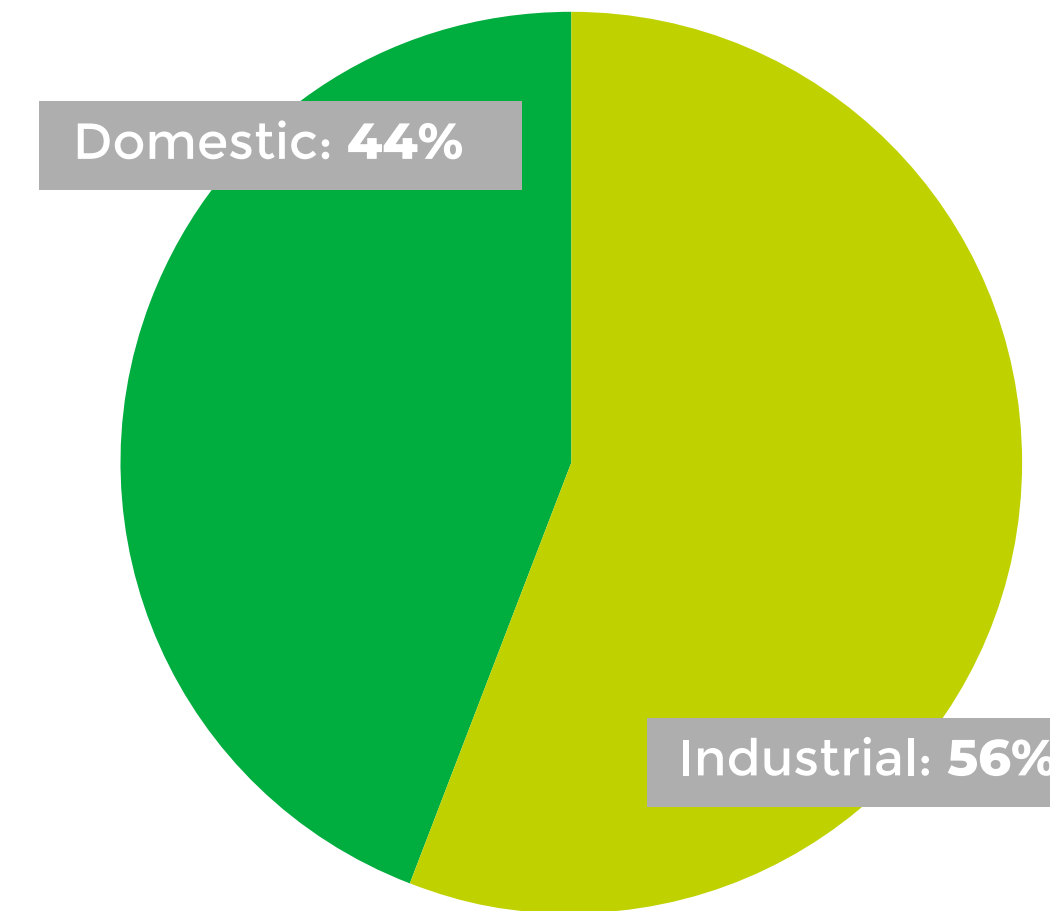
# Overview of our Markets

## Sugar Markets

Marketing segments



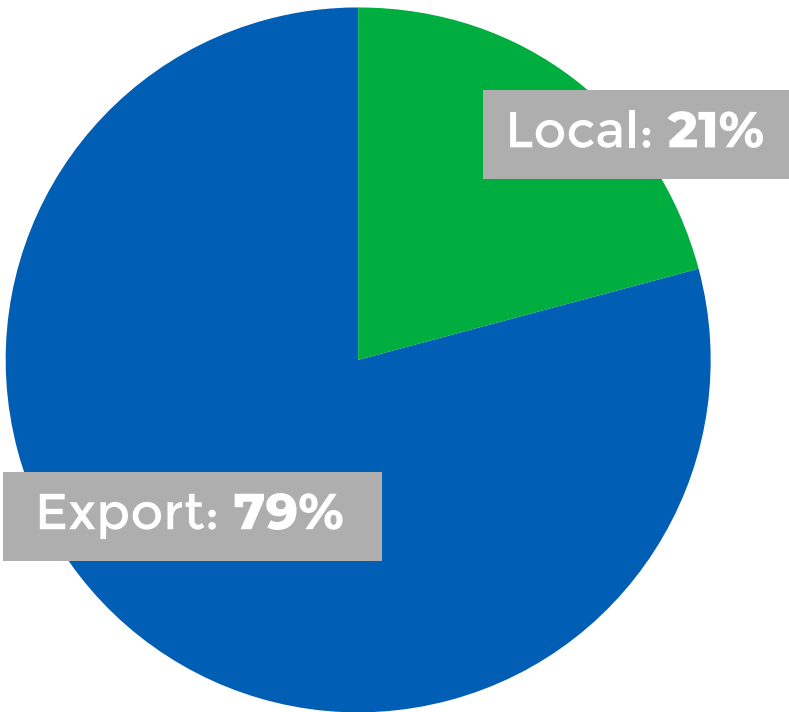
Sugar distribution in the local market



Sugar	CI	CHP	CASSA	PRODUCT PRESENTATION
<b>Local (t)</b>	<b>74 768</b>	<b>44 068</b>	<b>118 836</b>	
Industrial	41 953	24 727	66 680	50KG - 1.24t - 1.30t
Domestic	32 815	19 341	52 156	0.2 KG - 0.50KG - 1KG - 2.5KG - 12.50KG - 50KG - DOYPACK - SACHETS
<b>Preferential (t)</b>	<b>31 851</b>	<b>18 638</b>	<b>50 489</b>	<b>1t - 1.25t - CQE</b>
<b>Global (t)</b>	<b>99 897</b>	<b>59 014</b>	<b>158 911</b>	<b>25KG - 50KG - 1t - 1.1t - 1.2t - 1.24t - 1.25t</b>
<b>Total sugar (t)</b>	<b>206 516</b>	<b>121 720</b>	<b>328 236</b>	

# Molasses Market

Marketing segments



MOLASSES	CI	CHP	CASSA
Local (t)	25 031	4241	29 272
Export (t)	64 123	47 401	111 524
<b>Total (t)</b>	<b>89 154</b>	<b>51 642</b>	<b>140 796</b>

## Sugar and molasses from El Salvador to the world

**Sugar:**

- Barbados
- Canada
- Chile
- China
- Haiti
- Ireland
- Italy
- Jamaica
- South Korea
- Mexico
- Peru
- Puerto Rico
- Saint Lucia
- Spain
- Switzerland
- Trinidad & Tobago
- United Kingdom
- United States

**Molasses:**

- Belgium
- Egypt
- Philippines
- Netherlands
- Puerto Rico
- United States
- United States Virgin Islands



## Energy Markets

	CENTRAL IZALCO	INGENIO CHAPARRASTIQUE	GRUPO CASSA
Installed capacity(kW)	45 000	62 400	107 400
Electricity generated (kWh)	160 712 816	186 255 298	346 968 114
Electricity sold (kWh)	93 747 391	136 234 124	229 981 515
Number of powered households	81 675	118 691	200 366
Total energy consumption (kWh)	67 077 764	52 611 293	119 689 057
Greenhouse gas reduction (Ton)	109 253	126 616	235 869
Consumption from renewable sources (%)			99.85

We generate energy from renewable sources through our thermoelectric plants. In addition, **our ratio of energy intensity used per ton of cane is 40.74 kWh/TC**. This figure includes both electrical and thermal energy used in the processing of sugarcane and in our industrial facilities.

## Flexibility and agility in the supply chain

At CASSA, when it comes to our logistics approach, the answer is never “it can’t be done,” but rather “how do we make it happen?”

Our clients recognize us for two key differentiators: superior quality and total flexibility. We are prepared to meet any logistical challenges and find the best solutions.

From the first contact to the final delivery, we accompany our customers at every stage, ensuring that their orders arrive with the required quality standards, times, and formats, regardless of the destination, with total transparency and personalized follow-up.

At our company, we offer a range of specialized services and solutions designed to deliver outstanding logistics performance, ensuring we meet and exceed our customers’ expectations.

### Pillars supporting our logistics capabilities

**Export technology platform** that manages the process from contract to delivery, for real-time tracking of each order, ensuring transparency and efficiency.

**Flexible packaging systems** that adjust to any requested format.

**Mechanized equipment** that facilitates and speeds up sugar packaging and handling.

**Wide range of presentations**, designed to meet different market needs.

**Strategic location** near the port of Acajutla, ensuring fast and efficient exports.



## International standards that validate the quality of our products

We operate under a strict quality and safety policy.

### Quality and safety objectives:

1. Ensure that sugar for human consumption complies with the highest safety standards.
2. Ensure compliance with all regulations applicable to the sugar agribusiness.
3. Comply with the requirements and expectations of internal and external customers.
4. Optimize processes to increase productivity and ensure the effectiveness of the Quality management system.
5. Respond to the demands of national and international customers and expand our presence in new markets.







As part of this vision, we work under a framework of **international certifications** that are a guarantee of quality.

In 2024, we advanced towards automating quality certificates, adapting our system to generate customized certificates based on each market’s specific requirements, offering a flexible and agile service.

Looking ahead, we aim to strengthen a unified management system that drives excellence, innovation, and sustainability. This approach will enable us to create value for our stakeholders, fostering growth-oriented relationships that are aligned with our medium- and long-term objectives.



## Our international certifications

 <b>FSSC 22000</b> CERTIFICATION	 <b>ISO 9001:2015</b> CERTIFICATION	<b>KOSHER</b> CERTIFICATION	 <b>HALAL</b> CERTIFICATION	 <b>NTS ISO/IEC 17025:2017</b> ACCREDITATION	 <b>BONSUCRO</b> CERTIFICATION	 <b>FAIRTRADE</b> CERTIFICATION
VERSION 5.1 ISO 22000:2018 ISO/TS 22002-1:2009 Food Safety Management System	Quality Management System	Jewish Market Standard	Muslim Market Standard	Accreditation for the competence of testing laboratories	Sustainability Best Practices Standard  <a href="https://bonsucro.com">bonsucro.com</a>	Fair trade
<b>SCOPE</b> <ul style="list-style-type: none"> <li>• Manufacture, storage, and dispatch of packaged raw sugar</li> <li>• Sulfite white sugar</li> <li>• Direct white sugar</li> <li>• Refined sugar</li> </ul>	<b>SCOPE</b> <ul style="list-style-type: none"> <li>• Manufacture, storage, and dispatch of raw sugar</li> <li>• Direct white sugar</li> <li>• Sulfite white sugar</li> <li>• Refined sugar</li> <li>• Energy cogeneration and sale</li> </ul>	<b>SCOPE</b> <ul style="list-style-type: none"> <li>• Raw sugar</li> <li>• Sulfite white sugar</li> <li>• Direct white sugar</li> <li>• Refined sugar</li> </ul>	<b>SCOPE</b> <ul style="list-style-type: none"> <li>• Raw sugar</li> <li>• Refined sugar</li> </ul>	<b>SCOPE</b> <p>Testing Laboratory accredited by the OSA with registration No. LEA-12:17 for the scope detailed in <a href="http://www.osa.gob.sv">www.osa.gob.sv</a></p>	<b>SCOPE</b> <ul style="list-style-type: none"> <li>• Raw sugar</li> <li>• Sulfite white sugar</li> <li>• Direct white sugar</li> <li>• Refined sugar</li> <li>• Molasses</li> </ul>	<b>SCOPE</b> <ul style="list-style-type: none"> <li>• Raw sugar</li> <li>• Sulfite white sugar</li> <li>• Direct white sugar</li> <li>• Refined sugar</li> <li>• Molasses</li> </ul>
<b>ISSUER</b>  SGS United Kingdom Ltd.	<b>ISSUER</b>  SGS United Kingdom Ltd.	<b>ISSUER</b>  Rabbi Hersh Spalter  Beit Menachem Chabad Lubavitch Congregation	<b>ISSUER</b>  Islamic Church of El Salvador	<b>ISSUER</b>  Salvadoran Accreditation Organization, OSA	<b>ISSUER</b>  SGS Brazil Ltda	<b>ISSUER</b>  FLO-CERT

★★★★★  
**9.65**  
out of 10

## Customers' satisfaction

In the annual 2024 perceptions survey, CASSA's clients gave us a rating of **9.65 out of 10**.

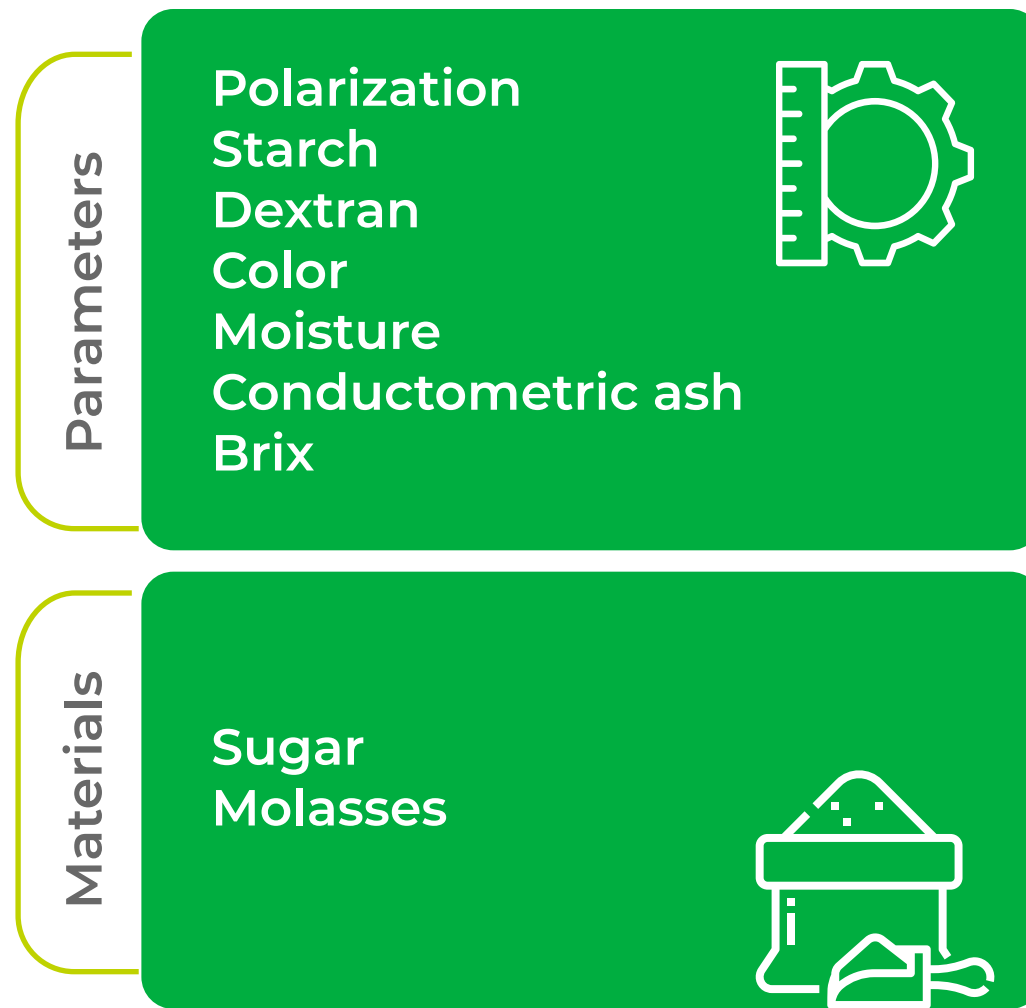
Most of them highlighted their good experience working with us, especially for the attention received and the long-term relationship we have cultivated.

## Accredited laboratory for accurate results

Since 2017, CASSA has stood out for being the only sugar mill in the country, and one of the few in Central America, with a laboratory accredited under the NTS ISO/IEC 17025 standard.

This accreditation guarantees the quality and precision of the physicochemical analyses performed on sugar and its derivatives.

Our laboratory offers a service that covers a wide range of parameters and materials, as detailed in the table beside. In addition, it not only analyzes national products, but also receives samples from other countries, consolidating its position as a reference in the industry.



## Activation of our Supply Chain

Our commitment goes beyond the production of top-quality sugarcane derivatives; we also seek to generate a positive and sustainable impact.

With more than 10,000 jobs created, we are a key driver of economic dynamism in the regions where we operate.

Moreover, the success and continuity of our operations depend, to a large extent, on the quality of the supplies, services, equipment, and products we purchase. We therefore work with suppliers who share our focus on efficiency and who meet the highest standards.

The rigorous selection of our business partners is a fundamental pillar to ensure that the results are always as expected, thus creating a cycle of mutual benefit that lasts over time.

### Our supplier network and its local impact

Our agricultural and industrial operations give us the opportunity to stimulate the economy in the areas where we work.

In this sense, we are especially focused on boosting local sectors. As a result, we have established a strong network of suppliers that spans the entire country, complemented by numerous international partners.

### Suppliers by country department

Ahuachapán	18	2%
Sonsonate	138	15%
Santa Ana	10	1%
La Libertad	142	16%
La Paz	32	4%
San Salvador	441	49%
San Miguel	77	8.5%
San Vicente	4	0.4%
La Unión	2	0.2%
Morazán	1	0.1%
Usulután	40	4%

### Distribution of Suppliers by Location

Locals	905	82.2%
International	196	17.8%
<b>Total</b>	<b>1101</b>	

### Investment allocation among suppliers

Material	USD 42 140 000
Services	USD 25 695 000
<b>Total Investment</b>	<b>USD 67 835 000</b>

## Good business practices policy for suppliers

This regulation ensures that supplier companies operate in accordance with the standards of ethics and responsibility.

In addition, their hiring is subject to annual evaluation of the following criteria, ensuring that all of them are met:

1. Fair labor conditions
2. Adequate labor and social benefits
3. Prohibition of child labor
4. Elimination of forced labor
5. Guarantee of non-discrimination
6. Compliance with occupational health and safety standards
7. Compliance with environmental regulations
8. Commitment to the fight against bribery, corruption, and money laundering
9. Practices based on transparency and integrity

Throughout 2024, a total of 171 service supplier companies were evaluated, of which 81.29% complied with most of the aspects evaluated.





## Chapter 5

# RELATIONSHIPS FOR GROWTH

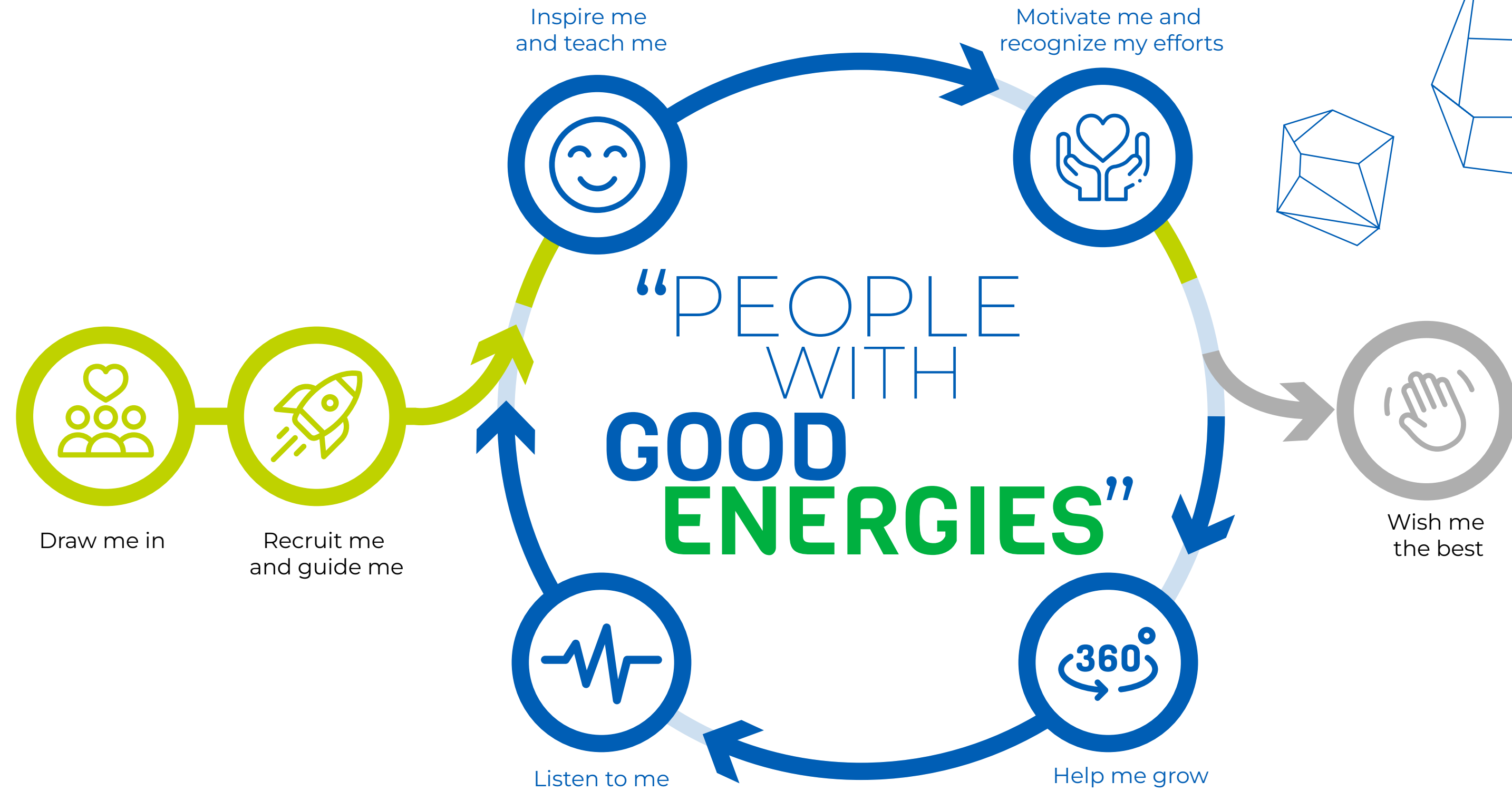
The “Relationships for Growth” pillar focuses on developing win-win working relationships, both inside and outside the organization.



# RELATIONSHIPS FOR GROWTH

In this chapter, we highlight how CASSA fosters a culture of co-responsibility and collaboration, advancing through continuous listening, learning, and improvement. We also reaffirm our commitment to promoting well-being in our workplaces and sugarcane communities. Our Human capital direction leads this cultural evolution, aiming to position CASSA as a global leader in knowledge, sustainability, and technology.

## More than a job: the employee life cycle



**High-performance culture:** empowers each person to reach their maximum potential. (120%).

**Talent:** Enhances the strengths of each employee, while providing them with the necessary tools.

**Occupational Health and Safety OHS:** promotes a culture of prevention, where occupational health and safety are a priority for everyone, creating awareness and commitment in every action.

**Culture and Climate:** foster spaces of trust where each person feels valued, connected, and safe to express his or her authenticity.

## Dialogue for Growth - *with our people*

### Promoting a culture of well-being and excellence

In 2024, we strengthened our organizational culture with policies and practices focused on enhancing the quality of life for our employees, through continuous consultation and dialogue.

As a result of these efforts, we once again obtained the “Great Place to Work” certification (Caribbean & Central America - GPTW), with an 80% approval rating.

This means that 8 out of 10 employees recognize and value the positive environment that we have built together, promoting their development, stability, and professional growth.

In line with our commitment to the quality of life of our employees, throughout 2024 we offered them various benefits, and remained attentive to opportunities for improvement in order to adapt our strategies to their expectations. Among these benefits, the following stood out:

- Events and celebrations: end of the sugarcane harvest and career recognition

- Educational scholarships for employees’ children
- Initiatives to balance life, work, and health, including sports tournaments and health fairs

### Continuous strengthening of corporate ethics

We have reinforced ethical practices within the organization, and in line with this commitment, the new Code of Ethics will be launched in 2025.

Additionally, our Ethics hotline remains a confidential and secure channel, enabling the timely detection and resolution of issues while promoting transparency and integrity across the company.

Make your report by writing to the email:

[linea.etica@grupocassa.com](mailto:linea.etica@grupocassa.com)

Or by filling out the [online form](#)



Scan this QR code

Everyone in the organization is responsible for fostering a workplace full of **GOOD ENERGIES!**



## Dialogue for Growth - with our allies

“Siembra tu idea” (Plant your idea) is a community engagement mechanism that enables direct dialogue between Grupo CASSA and leaders from the company’s areas of influence, allowing the community to actively contribute to improving agricultural operations.

Additionally, we have territorial sustainability committees, composed of company representatives and local leaders, who now serve as social auditors, ensuring compliance with good agricultural practices.

In 2024, this program fulfilled the following activities and indicators:

**Plant your idea mechanism dissemination:** approaches to community leaders to formalize the mechanism.

**Creation of the sustainability committee:** spaces that foster dialogue and mutual growth between the communities and the company.

**Impact assessment** of agricultural operation impact.

**Addressing complaints:** follow-up to problems raised by the community, from their reception to their resolution.

### KEY FIGURES FOR 2011-2024

Benefited persons:  
**54 579**

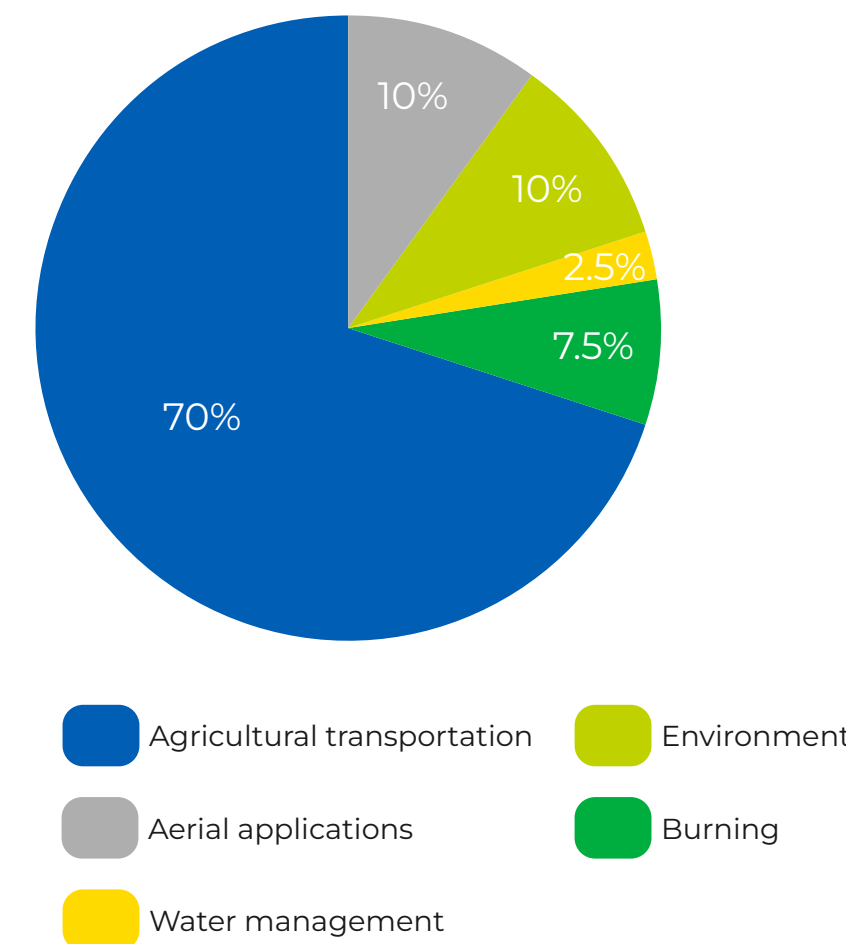
CASSA's volunteer network:  
**2374**

Benefited communities:  
**179**

Benefited families:  
**12 897**

Benefited schools:  
**56**

30 community complaints were received during the 2023-2024 harvest season and resolved with 100% effectiveness



### Safety and respect on rural roads

This plan aims to mitigate the impact of agricultural transportation on neighboring communities and address the community concerns raised during the 2023-2024 harvest season. The plan includes the following initiatives:

- Speed policy (limit of 20 km/h on residential streets)
- Community audits
- GPS monitoring
- Assessment of access routes to cane fields to prevent damage to power lines
- Training for over 600 haulers and drivers
- Use of the Caña Express app (Sugarcane Express app) to manage the allocation of trips for transporting sugarcane, which, as of 2024, includes a speed alert feature for more accurate monitoring

## Alliances for well-being - with our people

The well-being of our people starts with prevention. We promote a culture of self-care through awareness, access to key information, and the encouragement of healthy habits that enhance quality of life both inside and outside the workplace.

Our initiatives aim to anticipate risks, encourage regular medical check-ups, and strengthen the physical, mental, and emotional well-being of our employees.

### Corporate clinics: looking after health with a preventive approach

Our two company medical clinics, located at each sugar mill, are fully equipped to provide care to our employees.

In 2024, we have strengthened patient care with these five specialized programs:



**Hearing protection:** audiometry evaluations and noise level measurements.



**Respiratory protection:** spirometry tests for those exposed to particles and fumes.



**Heat illness prevention:** specific care for workers with high physical demands.



**Metabolic care:** prevention of chronic diseases derived from factors such as diet and a sedentary lifestyle.

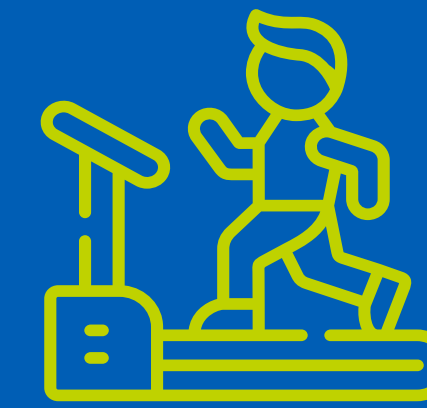


**Psychosocial risk:** psychological support to prevent factors that affect mental and emotional health, including stress management

## Good energies on the sports field

The well-being of our people requires not only prevention and timely medical attention, but also spaces that encourage an active lifestyle.

At each sugar mill, we promoted integration and camaraderie through soccer, basketball, volleyball, and ping-pong tournaments throughout the year.



**550 employees** exercised, competed, and boosted their physical well-being in the 2024 sports tournaments.

**1200 employees** participated in health fairs and informational talks.

## Health and safety in every task

Creating a safe and healthy working environment is our priority. To achieve this, we are working on consolidating a culture of prevention, promoting strategies that protect our people and minimize risks.

Our management system is based on international standard methodologies, with a focus on the prediction and prevention of accidents and occupational diseases.

We take as a reference ISO 45001, BONSUCRO guidelines, and OSHA regulations. In addition, we comply with local regulations established in the General law on risk prevention in workplaces.

**Occupational Health and Safety (OHS) management system implemented in 2024:**



### 1. IDENTIFY

We recognize and assess risks in order to prevent incidents before they occur.



### 2. TRAIN

We train our people to understand and manage risks in their work environment.



### 3. PREPARE

We implement plans and actions to respond effectively to any eventuality.

**CASSA's Occupational health and safety management system covers 100% of the organization.**

### Safety First: Accident Frequency Index 2024

Indicators that reflect our commitment to occupational safety.

**We use the William T. Fine approach, in which the level of risk is evaluated considering three factors: probability, frequency, and severity.**

### The formula is as follows:

$$\text{Risk level} = \text{Severity} \times \text{Frequency} \times \text{Probability}$$

**At CASSA, the calculation of the Accident Frequency Rate is based on the ANSI Z.16.1 standard, using the following formula:**

**Frequency Index (FI) =**  
(Number of accidents × 1,000,000) / Number of hours worked during the period.

**The frequency index (FI) of the BONSUCRO Sustainability Standard is set at <21 for the agricultural sector.**

**The frequency index (FI) of the BONSUCRO Sustainability Standard is set at <15 for the industrial sector.**



## 2024 Accident Frequency Index Results:

### Agricultural Area Frequency Index:

9

at both sugar mills (BONSUCRO: <21)

### Industrial Area Frequency Index:

8

Central Izalco

5

Ingenio Chaparrastique

(BONSUCRO: <15)

### Accident reduction:

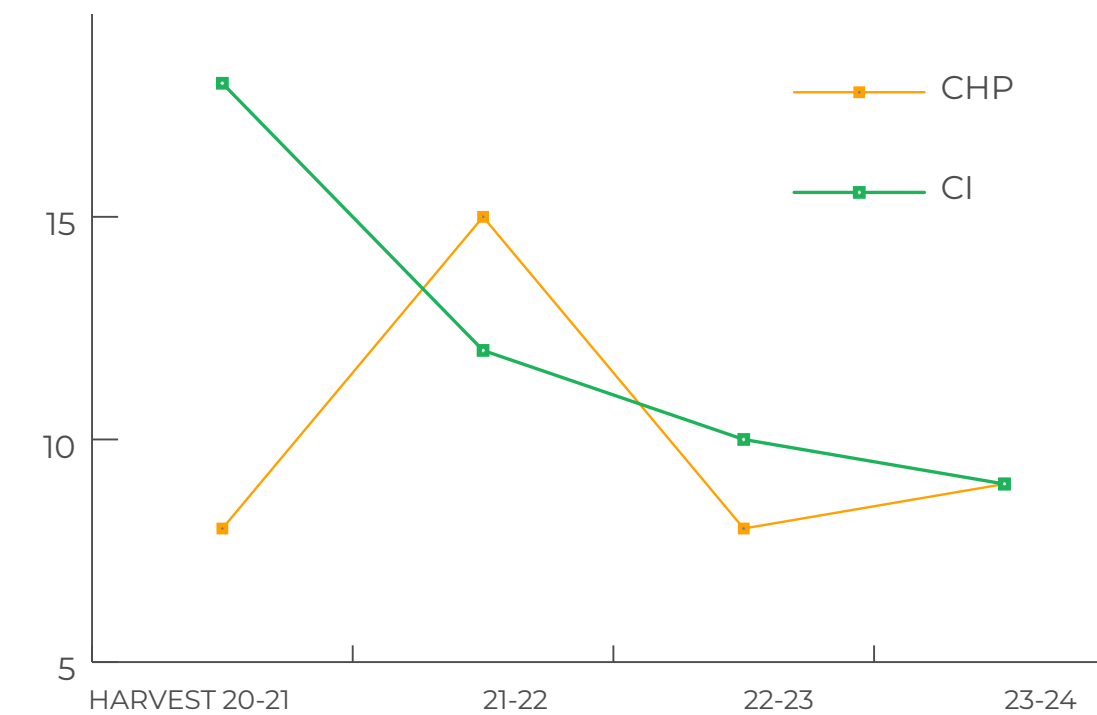
25%

### Serious incidents or fatalities:

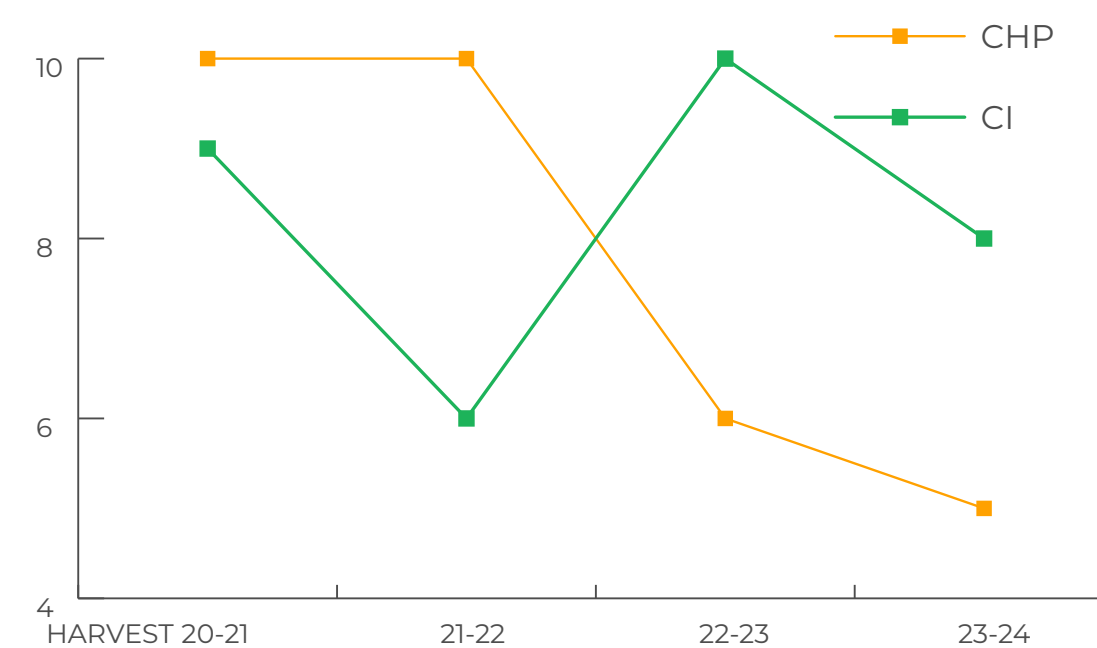
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The following graphs show the evolution of the Accident Frequency Index over the last four periods.

Accident frequency index in agricultural area



Accident frequency index in industrial area



Area	Processes evaluated	Job positions evaluated
Industrial	23	476
Agricultural	16	161

The **Occupational health and safety committee** is made up of 50% company representatives and 50% employees elected by their colleagues. This collaboration ensures that appropriate decisions are made for everyone's protection.

**Brigade members** play a crucial role in emergency training. These employees are trained in first aid, evacuation, and firefighting, among other aspects.

**Health promoters in the harvest blocks received the following continuous training:**

- Educational talks on occupational health and safety.
- Ensuring the proper use of personal protective equipment.
- Risk verification, management, and control.
- Monitoring hydration and providing rehydrating drinks.
- First aid when necessary.



## “Te queremos seguro de CASSA a casa” (We want you safe from CASSA to home)

This campaign focuses on the 7 Life Rules, based on the company’s direct experience and designed to prevent risk situations in our operations.

- I hydrate and rest before exposing myself to heat
- I always use protective equipment when handling chemicals
- I keep a safe distance from operating machinery and use reflective personal protective equipment
- I do not work on moving parts or operating equipment
- I use the appropriate personal protective equipment when handling sharp tools
- I concentrate when driving vehicles or machinery
- I assess the risks before any activity



## Alliances for Well-Being - with our allies

### AGUA 10 Program: transforming schools through access to water and sanitation

Inspired by UNICEF's WASH model, we have been implementing AGUA 10 (WATER 10) since 2018 to ensure that schools have comprehensive water management systems. This covers everything from extraction to final disposal, ensuring a responsible and sustainable cycle.

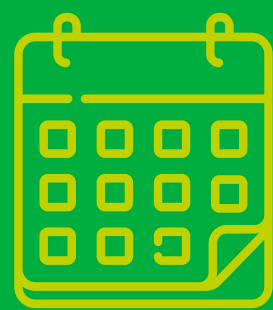
#### AGUA 10 Components



**Essential infrastructure:** access to drinking water, hydration points, and sanitation for a safe and healthy environment.



**Healthy habits:** promotion of hygiene practices, with special emphasis on hand washing with soap.



**Long-term sustainability:** creation of committees with teachers, volunteers, and parents to ensure maintenance and hygiene over time.

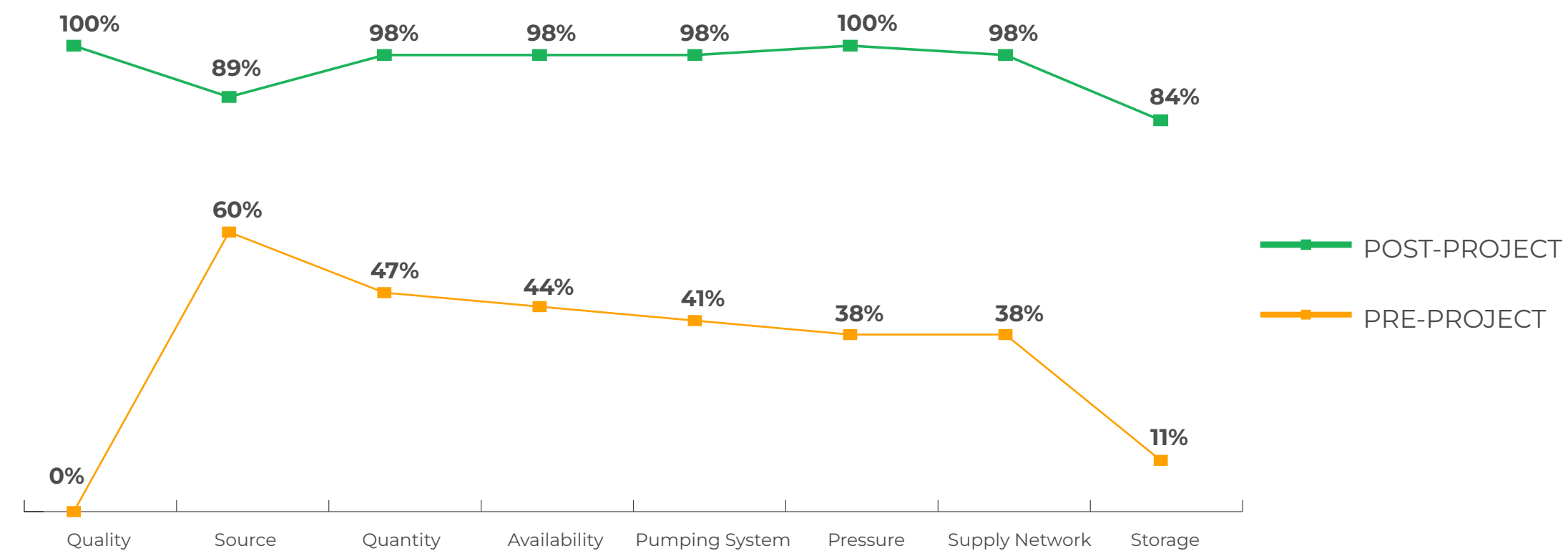
With these actions, AGUA 10 not only improves the health of the students, preventing gastrointestinal diseases that affect their school attendance, but also contributes to better academic performance and the continuity of their education.

**951 students benefited**  
from Agua 10 program.

Furthermore, the supply network complies with national and international standards. We also guarantee the potability of the water through physical, chemical, and bacteriological analyses, as well as tests for heavy metals and pesticides.

The following chart shows the compliance with water access standards in the 56 schools served by the Agua 10 program since 2018.

Indicators that measure the standard of access to water in schools



In 2024, total investment in schools reached USD 178 941.30. Of this amount:

- CASSA contributed USD 94 931.30 for infrastructure, ensuring access, quality, and proper use of water
- FEPADE, with the support of USAID and through the Educar & Convivir (Educate & Coexist) program, allocated USD 84 010.00 to initiatives that strengthen community and school relations



**AGUA 10**  
Total investment during 2024:  
**USD 178 941.30**

#### Schools participating in AGUA 10 program

Municipality	School	Students
San Julián	Los Ángeles	97
Sonsonate	La Bolsona	112
	Hacienda Canadá	41
Tecoluca	Gregoria Herminia	56
Zacatecoluca	La Luchita	257
San Luis Talpa	Chagüitón	60
Usulután	Piedra Ancha	40
	Iglesia Vieja	100
San Miguel	San Carlos	188
<b>Total</b>		<b>951</b>



## Developing talent and knowledge - with our people

### High Performance to achieve new goals

Driving the CASSA Development Engine requires the implementation of a high-performance culture that supports and guides our employees in reaching and surpassing the company's objectives, fostering a highly motivated and committed work environment.

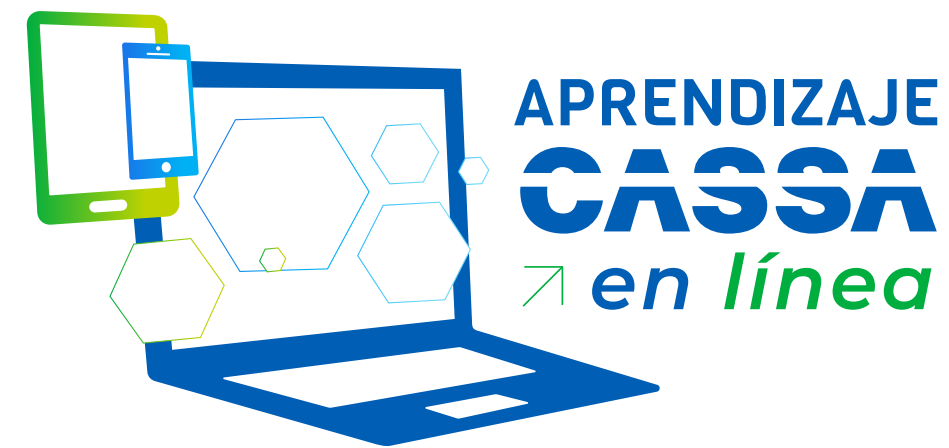
79% of administrative staff are currently being evaluated through the Performance Management System.

### Zafra del conocimiento 23-24

At CASSA, our organizational development strategy focuses on two main areas: Talent and Knowledge Management.

The "Zafra del Conocimiento" program has solidified its role in 2024 as a key pillar for employee training. Featuring an online learning platform, the program underwent a complete update in 2024, not only enhancing its technology but also renewing all its courses.

The platform is now more intuitive and user-friendly, with an improved interface and a new mobile application that allows employees to take courses directly from their smartphones.



### Available training categories:

- Onboarding for new employees
- CASSA culture
- Technical knowledge
- Sustainability (BONSUCRO, OHS, environment, community relations, safety, and quality)
- Human skills
- Virtual library



**59 300**  
Hours of training



500 Training courses delivered, including both open and in-house courses.



2,200 Employees benefited from the training.



26 Average hours of training per employee.

## Developing talent and knowledge - with our allies

The "Escuelas cañeras" (Sugarcane Schools) program aim to train community leaders in best agricultural practices for cultivating sugarcane and other community crops, while also addressing misinformation about our operations. These practices include:

- Aerial applications
- Sugarcane harvesting
- Crop management
- Integrated water management (introduced in 2024)

To enhance learning, in 2024, we introduced video master classes for each topic, extending our reach and impact.



**103**  
workshops



**36**  
communities



**1306**  
leaders actively participating and well-informed



## Securing Water Resources with the MAS Project

For the second consecutive year, we are continuing the implementation of the Water Safety Program, expanding it to three new communities, bringing the total to nine.

This project is carried out in collaboration with our commercial partner, EDF & MAN LIQUID PRODUCTS, as part of the MÁS Impact Program.

Through this initiative, we ensure access to water for various community activities, currently benefiting 80 families.

Community	Homemade filters	Improvement of artisanal wells	Family rainwater harvesting	Vegetable irrigation	
				Projects	Benefited families
Nuevo México	25	2	5	1	8
Tihuilocoyo	20	2	5	1	3
El Cauca	20	1	5	1	4
<b>Total</b>	<b>65</b>	<b>5</b>	<b>15</b>	<b>3</b>	<b>15</b>

## Eradiation of child labor

Since 2002, with the support of FUNDAZUCAR, the Salvadoran sugar sector has been actively committed to eradicating child labor in sugarcane production.

The first step was to assess the extent of the issue by collecting data on its prevalence and identifying the main affected areas and root causes.

Based on these findings, in 2007, the sector adopted a **Zero Tolerance Policy on Child Labor**, strictly prohibiting the participation of individuals under 18 years of age.

Over the years, these actions have been reinforced through strategic partnerships with the Ministry of Labor and Social Welfare, the International Labour Organization (ILO), the World Bank, and the Inter-American Development Bank (IDB).

Each year, we also participate in the regional campaign “Yo te cuido” (I Look Out for You), promoted by the Association of Sugar Producers of the Central American Isthmus (AICA).

As a result of these sustained efforts, in 2022, the Government of El Salvador officially declared the **sugar sector free from child labor in the cultivation and harvesting of sugarcane**, a recognition that reaffirms our unwavering commitment to responsible and sustainable production.



Política de Cero Tolerancia al Trabajo Infantil en el cultivo y cosecha de caña de azúcar

- 

**Sensibilización permanente**  
Plan de sensibilización anual a nivel nacional.
- 

**Estandarización de acciones**  
• Cláusulas en contratos de compra-venta de caña de azúcar.  
• Protocolo de actuación.
- 

**Alianzas público-privadas**  
Con el sector gubernamental a través de Instituciones como el Ministerio de Trabajo y Previsión Social, Ministerio de Educación, Ministerio de Salud, entre otros.
- 

**Monitoreo**  
• Contratación de auditoría externa.  
• Monitoreo y seguimiento de FUNDAZUCAR.
- 

**Comunicación**  
Participación en foros a nivel Internacional, con el objetivo de compartir la experiencia sobre erradicación del trabajo infantil.

*Initiatives implemented and communicated by El Salvador's sugar sector to support the eradication of child labor.*





## Chapter 6

# SUSTAINABLE ENVIRONMENTAL MANAGEMENT

**CASSA is part of a larger agroecosystem, making us jointly responsible for protecting the natural resources that nurture and sustain the land where sugarcane is cultivated.**

2024 | SUSTAINABILITY AND MANAGEMENT REPORT



# Management of environmental impact

**BONSUCRO: more than a standard, our way of working**

This certification is the leading global platform and sustainability standard specifically designed for the sugarcane industry.

With more than three hundred members across over fifty-five countries, BONSUCRO sets rigorous criteria that ensure a balance between production efficiency, environmental protection, and social welfare throughout the sector’s value chain.

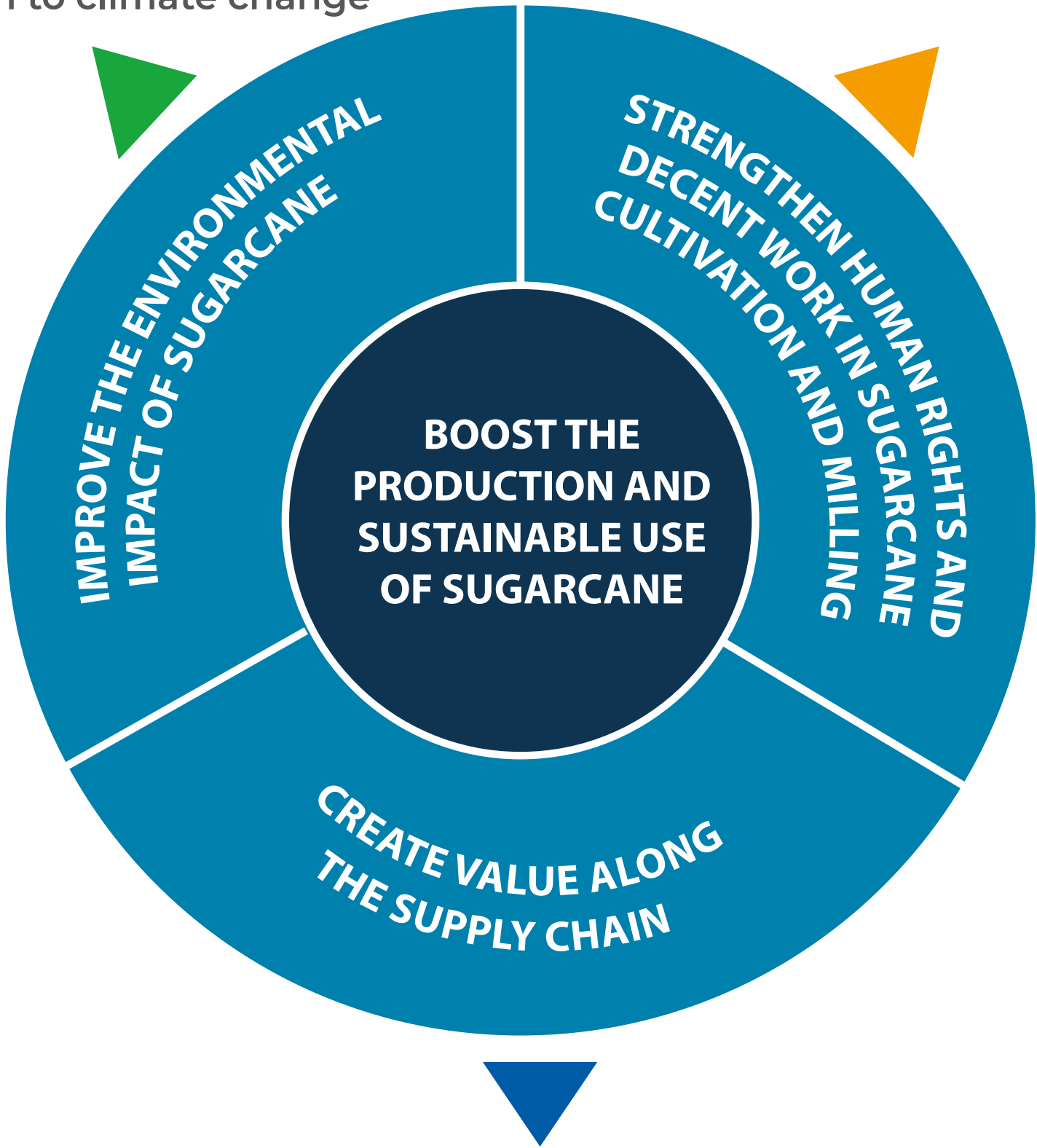
**Our business model aligns with the BONSUCRO standard**  
(Purpose and strategic objectives 21-26)

**SUSTAINABLE ENVIRONMENTAL MANAGEMENT:**

- Management of environmental impact
- Renewable energy generation
- Adaptation to climate change

**RELATIONSHIPS FOR GROWTH:**

- Dialogue for growth
- Alliances for well-being
- Talent and Knowledge development



**DEVELOPMENT ENGINE:**

- Economic drive
- Profitable Agri – industrial business model
- Competitive commercial offering

**Sustainable water management: every drop counts**

At CASSA, we adopt a territorial approach, making decisions with full respect for our environment. We recognize that water is not just a resource for our operations, but the cornerstone that connects everything: land use, community life, and the long-term sustainability of our business.

**River basin districts where we operate:**

**Central Izalco:**

- Grande de Sonsonate Banderas

**Ingenio Chaparrastique**

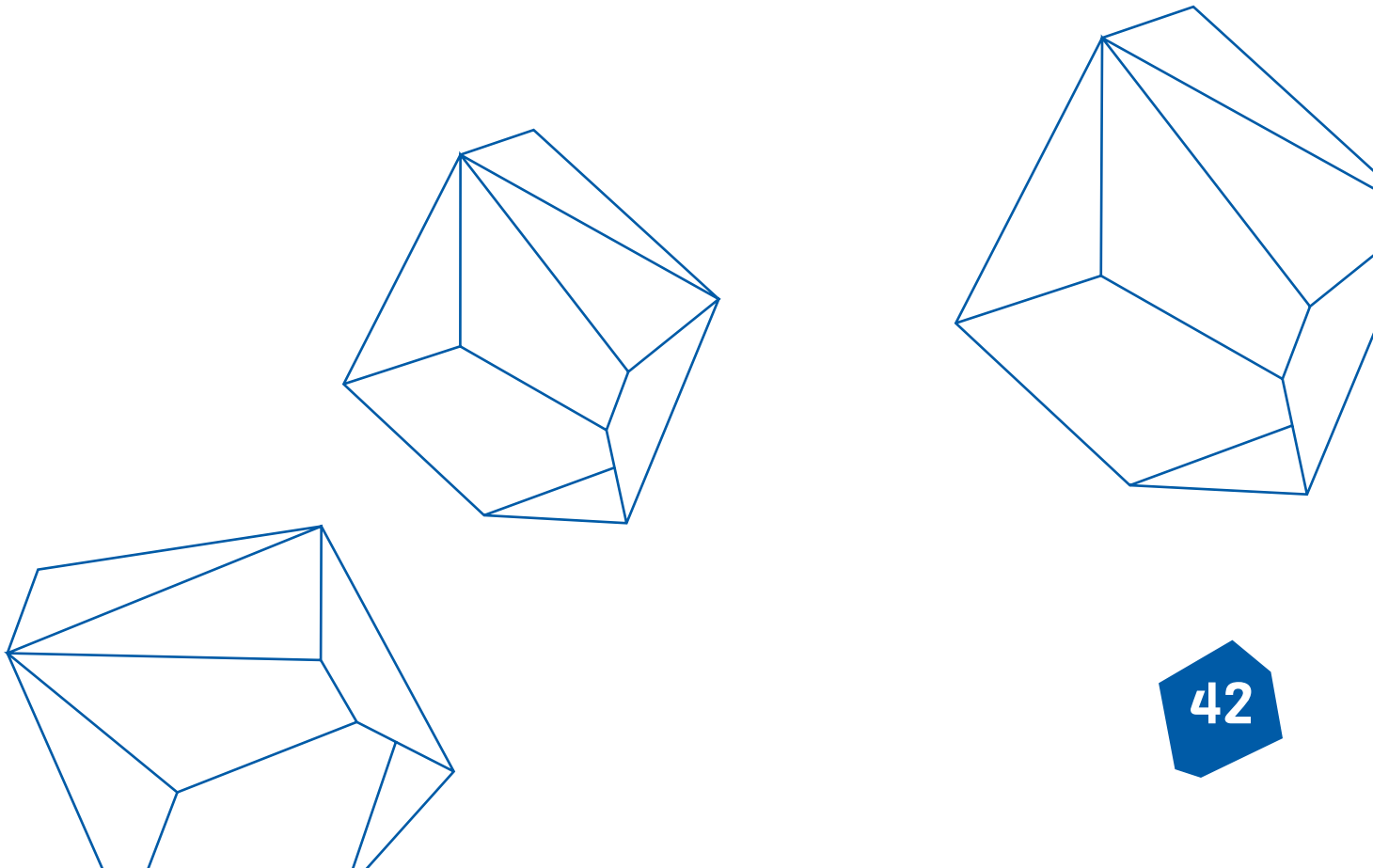
- Grande de San Miguel

**Sugarcane crops:**

- Paz
- Cara Sucia-San Pedro
- Grande de Sonsonate Banderas
- Lempa
- Mandinga Comalapa
- Jiboa-Estero de Jaltepeque
- Bahía de Jiquilisco
- Grande de San Miguel



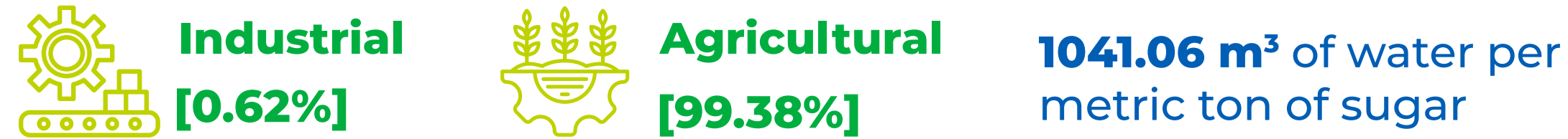
CASSA, certified since 2017



**Key actions of our water management**

<p><b>Compliance with current legislation</b>, with all the permits required for the use of surface and groundwater sources.</p>	<p><b>Water management and self-regulation</b>, based on the understanding that water is a shared resource and key to the balance of the ecosystem.</p>
<p><b>Design of agricultural plots</b>, that favor efficient water collection and distribution.</p>	<p><b>Irrigation systems</b> adapted to crop conditions, to avoid waste.</p>
<p><b>Management of agricultural work</b> with a focus on water conservation and efficiency.</p>	<p><b>Treatment and reuse of wastewater</b>, eliminating 100% of discharges into water bodies and public sewers.</p>

The impact of our water management is measured through data. CASSA calculates its **water footprint** annually. In 2024, our total consumption yielded the following result:



Our agricultural and industrial water protection practices, combined with operational efficiency, directly influence each other to achieve optimal results.

**The global average water consumption for sugar production ranges from 1,666 to 1,782 m<sup>3</sup> per tonne (Hoekstra & Mekonnen, 2011), and CASSA's water consumption is 42% lower than the global maximum average.**

In addition to our actions to optimize water consumption at all levels, CASSA has been managing two major initiatives for over 10 years, which year after year contribute to the adequate management of water resources, recharging the aquifers in the area through the infiltration of rainwater:

**371 hectares of protected Forest, located in Chilanguera**

Forest protection in alliance with the Ministry of Environment and Natural Resources, situated in the Grande de San Miguel Hydrographic Region, same as Chaparrastique Mill.

**Infiltration system**

Collecting water from the facilities of the thermoelectric power plant in Chaparrastique Mill.



These actions benefit various users located near the sub-basins of the projects.

**Controls and monitoring for cleaner air**

We continuously monitor air quality in the areas surrounding our production plants to assess the concentration of the following:

- Total suspended particles (TSP)
- Particles with an average diameter of less than 10 µm (PM10)
- Particles with an average diameter of less than 2.5 µm (PM2.5)

This ensures compliance with Salvadoran regulations on atmospheric emissions (Proposed regulation: Salvadoran Regulation NSO 13.11.01:01 Ambient Air Quality and Atmospheric Emissions).

Also, thanks to the cogeneration of renewable energy, in the 23-24 period, we avoided the emission of **235 868.92 tons of CO<sub>2</sub>**.

Our thermoelectric plants are equipped with automated systems that optimize bagasse combustion, enhancing both energy generation and distribution efficiency. To maintain adequate air quality, impurities are captured using wet scrubber technology at Central Izalco and electrostatic precipitator technology at Chaparrastique Mill before combustion gases are released.

The **carbon footprint** serves as our key indicator for measuring emissions. The integrated emissions from our operations during the reporting period were as follows:

**0.327 metric tons of CO<sub>2</sub>** equivalent per metric ton of sugar, resulting from both industrial and agricultural activities.

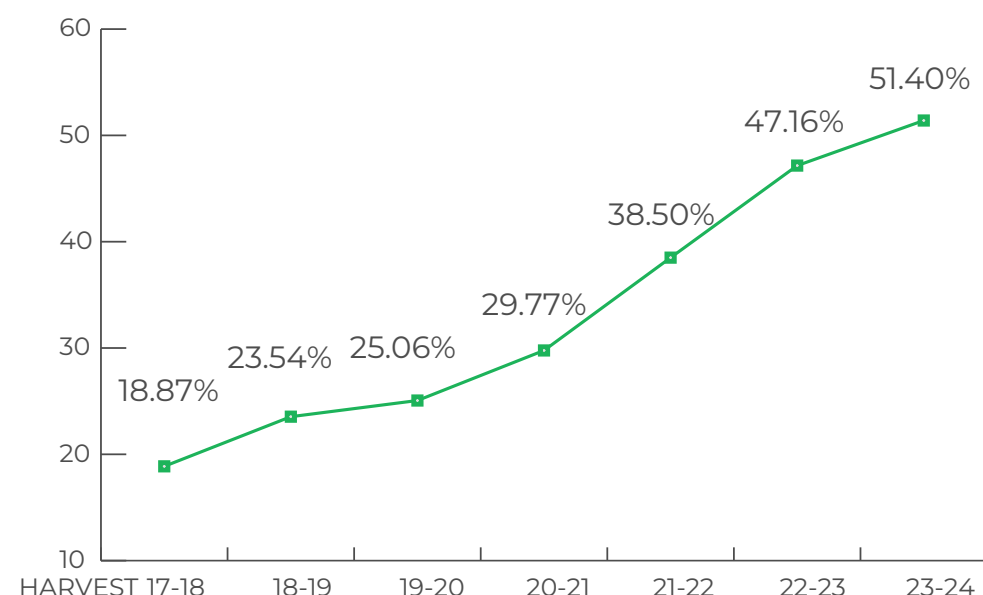


### Green harvest

This project demonstrates our commitment to environmental protection by progressively increasing the mechanized harvesting of sugarcane each year. As a result, we are reducing the practice of cane burning and promoting the proper management of crop residues (stubble).

To achieve these goals, we continue to strengthen our action plan through close collaboration with the Ministry of Environment and Natural Resources, the Ministry of Agriculture and Livestock, cane growers, and the national sugar industry.

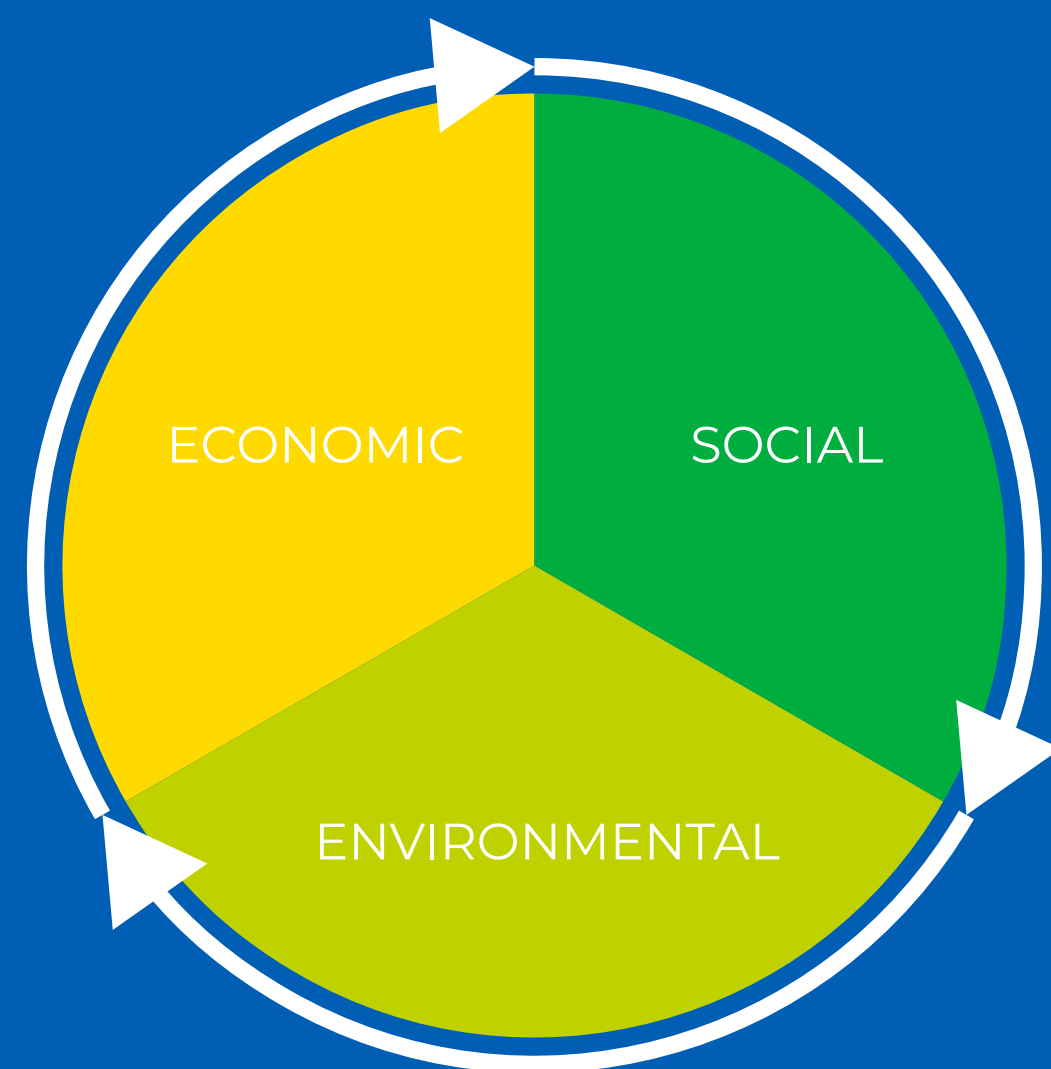
### Increase in mechanized harvesting over the seasons



**24-25 mechanized harvesting projection: 58.00%**



### No-burn sugarcane harvesting: a cycle of positive impacts



#### ECONOMIC

- Reduced irrigation costs
- Lower weed control expenses
- Long-term efficiency and profitability in production

#### SOCIAL

- Improved air quality in surrounding areas
- Decreased health risks related to sugarcane burning for local communities

#### ENVIRONMENTAL

- Lower emissions from cane burning
- Conservation of wildlife habitats
- Enhanced soil fertility through organic material and nutrient recycling
- Reduced erosion
- Decreased reliance on herbicides

## Safe and responsible handling of agrochemicals and their containers

We operate with a focus on reducing the chemical load in our agricultural operations, strictly complying with current national and international regulations and minimizing environmental impact.

We only use products approved by bodies such as the World Health Organization (WHO), the Stockholm Convention, the Rotterdam Convention, and the Montreal Protocol.

In 2024, a use of 2.21 kg of active ingredient per hectare per year was achieved, less than the limit established by the BONSUCRO standard of 5 kg AI/ha/year, which represents 56% below said limit. This achievement was due to the following measures:

### Incorporation of trifloxysulfuron sodium

- Selective pre-emergent and post-early herbicide for weed management.
- Minimum chemical load [ $< 50$  g/ha].
- It has made it possible to reduce other treatments and improve soil health.

### Biological borer control

- Main pests of sugarcane.
- Releases of wasps that prey on borer eggs.
- Significant reduction of this invasive species.

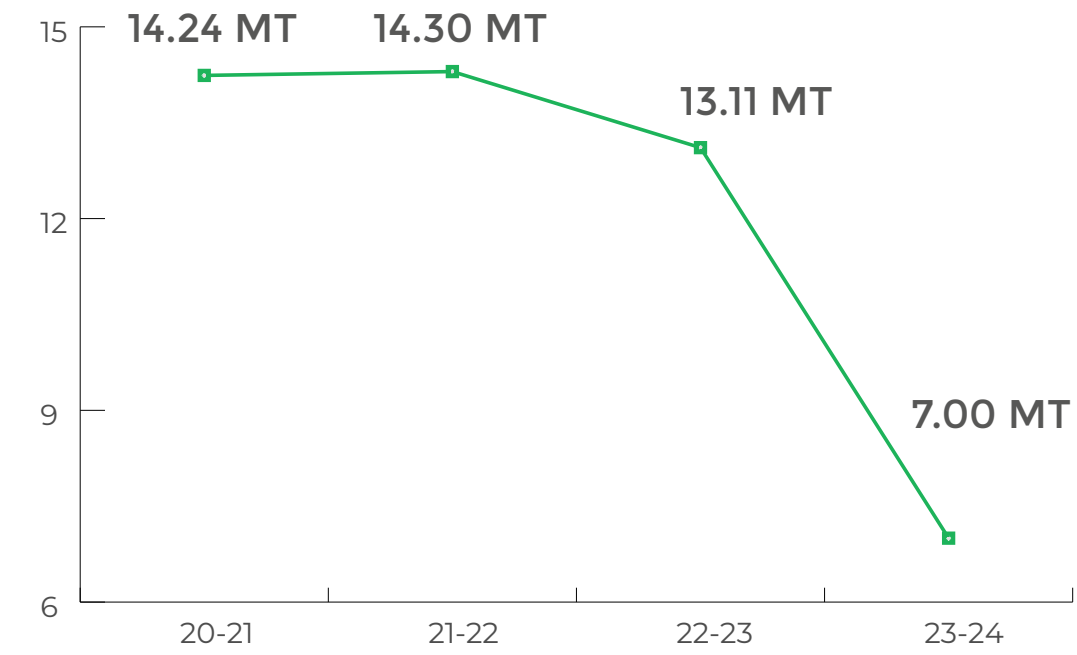
### Prevention of cochineal

- 2021, driven by climatic conditions, it affected nearly 5,000 hectares of cane.
- Research and continuous monitoring.
- In the 23-24 harvest, it was possible to reduce its incidence to zero.
- CASSA's own development in collaboration with the Sugarcane Research and Training Center [CENGICAÑA by its initials in Spanish].

### Ensure final disposal according to national environmental legislation

- Triple washing.
- Collection and transportation to collection centers.
- Final destruction.

## Historical record of agrochemical container collection



The reduction in the collection of agrochemical containers is mainly due to the decreased use of agrochemicals, driven by more efficient application practices and strengthened traceability across 10 collection points within the sugarcane growers' network.

## Adaptation to Climate Change

### Alliance with the ICC to strengthen territorial resilience

In 2024, we continued to strengthen our strategic partnership with the Institute for Climate Change (ICC), a leading organization dedicated to research and the implementation of projects aimed at mitigating and adapting to climate change in Mesoamerica.

Founded in 2010, the ICC operates in Guatemala and El Salvador, applying a technical and community-centered approach to its initiatives.

Through this collaboration, we have implemented key actions this year to enhance adaptation to climate change across our areas of influence:

- **Project: “Contributing to the Socio-Ecological Landscape Resilience to Climate Change for Family Prosperity and Nutrition in Guatemala and El Salvador.”**
- **Project: “Corporate and Community Ecological Restoration”.**
- **Project: “Generation and Dissemination of Meteorological Data”.**
- **Project: “Monitoring of River Flow and Groundwater Levels in Artisanal Wells”.**





# GRI Indicators Table

**Statement of use** CASSA Group has reported in accordance with the GRI Standards for the period between November 2023 and October 2024.

GRI 1: Foundation 2021

<b>GRI STANDARD</b>		<b>DISCLOSURE</b>	<b>LOCATION</b>	<b>PAGE NUMBER</b>
GRI 2: General Disclosures 2021	2-1	Organizational details	Chapter 2	7
	2-2	Entities included in the organization's sustainability reporting	Chapter 2	9
	2-3	Reporting period, frequency and contact point	Table of contents	2
	2-6	Activities, value chain and other business relationships	Chapter 4	15-29
	2-7	Employees	Chapter 3	13
	2-9	Governance structure and composition	Chapter 2	8
	2-22	Statement on sustainable development strategy	Message from the President	3
	2-27	Compliance with laws and regulations	Chapter 2	6
	2-28	Membership associations	Chapter 2	9
GRI 3: Material Topics 2021	3-2	List of material topics	Capítulo 2	10
GRI 201: Economic Performance 2016	201-1	Direct economic value generated and distributed	Chapter 3	12
GRI 204: Procurement Practices 2016	204-1	Proportion of spending on local suppliers	Chapter 4	28
GRI 301: Materials 2021	301-3	Reclaimed products and their packaging materials	Chapter 6	45
GRI 101: Biodiversity 2024	101-5	Locations with biodiversity impacts	Chapter 6	43
GRI 101: Biodiversity 2016	304-3	Habitats protected or restored	Chapter 6	43
GRI 302: Energy 2016	302-1	Energy consumption within the organization	Chapter 3 and 4	12 and 24
	302-2	Energy consumption outside the organization	Chapter 4	24
	302-3	Energy intensity	Chapter 4	24
GRI 303: Water and Effluents 2018	303-1	Interactions with water as a shared resource	Chapter 5 and 6	43 and 45
GRI 305: Emissions 2016	305-1	Direct (Scope 1) GHG emissions	Chapter 6	44
	305-2	Energy indirect (Scope 2) GHG emissions	Chapter 6	44
	305-4	GHG emissions intensity	Chapter 4	24
GRI 401: Employment 2016	401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	Chapter 5	37

<b>GRI STANDARD</b>		<b>DISCLOSURE</b>	<b>LOCATION</b>	<b>PAGE NUMBER</b>
GRI 403: Occupational Health and Safety 2018	403-1	Occupational health and safety management system	Chapter 5	35-37
	403-2	Hazard identification, risk assessment, and incident investigation	Chapter 5	35 and 36
	403-3	Occupational health services	Chapter 5	34
	403-4	Worker participation, consultation, and communication on occupational health and safety	Chapter 5	36
	403-5	Worker training on occupational health and safety	Chapter 5	34-36
	403-6	Promotion of worker health	Chapter 5	34 and 37
	403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Chapter 4	29
	403-8	Workers covered by an occupational health and safety management system	Chapter 5	34-37
GRI 404: Training and Education 2016	404-1	Average hours of training per year per employee	Chapter 5	39
	404-2	Programs for upgrading employee skills and transition assistance programs	Chapter 5	39
	404-3	Percentage of employees receiving regular performance and career development reviews	Chapter 5	39
GRI 408: Child Labor 2016	408-1	Operations and suppliers at significant risk for incidents of child labor	Chapter 5	40
GRI 413: Local Communities 2016	413-1	Operations with local community engagement, impact assessments, and development programs	Chapter 5	33 and 38
	413-2	Operations with significant actual and potential negative impacts on local communities	Chapter 5	33
GRI 414: Supplier Social Assessment 2016	414-1	New suppliers that were screened using social criteria	Chapter 4	29

# SUSTAINABILITY AND MANAGEMENT REPORT | 2024

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