



Kasih Sustainability Report

Dream, Dare, Deliver

Embedding Sustainable Practices for
Long-lasting Impact

2023



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WELCOME TO KASIH'S INAUGURAL SUSTAINABILITY REPORT.

THE REPORT CAN ALSO BE
CONSULTED ONLINE VIA
[KASIHFOOD.COM](https://kasihfood.com)

ABOUT THIS REPORT

At Kasih, sustainability is at the core of our business, and we are taking every necessary step to ensure we integrate sustainability throughout our operations. This report outlines our sustainability journey to date, highlighting the key initiatives, progress, and achievements made during 2023, and noting any challenges faced.

This report, and the associated material topics list and sustainability framework, have been approved by our Chief Executive Officer and Executive Management Team.

Forward-looking Statements

This report contains statements that may be deemed as "forward-looking statements" that express the way in which Kasih intends to conduct its activities. Forward-looking statements could be identified by the use of forward-looking terminology such as "plans", "aims", "assumes", "continues", "believes", or any variations of such words that certain actions, events or results "may", "could", "should", "might", "will", or "would" be taken or be achieved. Kasih has made every effort to ensure that this report is as accurate and truthful as possible. However, by their nature, forward-looking statements are qualified to inherent risks and uncertainties surrounding future expectations that could cause actual results to differ materially from these projected or implied statements. Such statements are subject to risks that are beyond Kasih's ability to control and therefore do not represent a guarantee that events implied in these forward-looking statements will actually occur.

REPORTING PERIOD

This report covers our activities from 1 January 2023 to 31 December 2023 and includes information and data from previous years where applicable.

REPORTING APPROACH

This report has been developed in accordance with the GRI Sustainability Reporting Standards and demonstrates our dedication to aligning our practices with the United Nations Sustainable Development Goals (UN SDGs), the Jordan Vision 2025, and the Economic Modernization Vision.

REPORT SCOPE

This report's scope covers Kasih's operations, which includes our offices and facilities in the Kingdom of Jordan.

INQUIRIES AND FEEDBACK

For any inquiries, feedback, or suggestions, please send your comments via the following channels:

Email: info@kasihfood.com

Phone: +962-6-4874050



THE STORY OF KASIH

Headquartered in Amman, Jordan, Kasih Food Production Company proudly upholds the Kasih family's nearly century-long legacy of delivering authentic Middle Eastern food since 1926. Driven by our passion for sharing Middle Eastern traditions, we aim to elevate our brand to a global level by offering delicious products in various countries worldwide. Our presence in over 42 countries showcases our excellence, with our products enjoyed across continents – from the Americas to Asia, from Scandinavia to the GCC.

WE ARE THE GO-GETTERS



VISION

We exist as we are passionate about championing the world of Middle Eastern Food.



MISSION

Consciously and constantly innovate to prepare authentic Middle Eastern food made from the choicest of ingredients, for the world to relish delicious healthy moments; anytime, anywhere.



VALUES

YALLA (which means “let’s go” in Arabic), The Go-Getters.

Y

YOU

THE CONSUMER
THE TEAM
THE PLANET
WE WILL ALWAYS PUT YOU FIRST

A

AGILE

WE ARE NIMBLE & QUICK
WE EMBRACE CHANGE

L

LEAD

WE LEAD BY EXAMPLE
WE ARE DRIVEN BY PASSION
WE CREATE NEW PATHS

L

LEGACY

WE TAKE PRIDE IN OUR HERITAGE
WE RECOGNIZE THAT WE HAVE A GREATER RESPONSIBILITY TO BE BOTH THE CUSTODIANS OF OUR HERITAGE AND THE CONSCIOUS MAKERS OF TOMORROW

A

ACTION-LEAD

WE SHOW, DON'T JUST TELL
WE DO, DON'T JUST THINK



A MESSAGE FROM THE CEO

We are extremely proud to be the leading global producer of Middle Eastern foods, sharing our love for this cuisine with families and communities. Kasih has come a long way in its ambition to share its products with the world, reflected in expanding global presence. Having a strong foundation and history, we aim to continue our journey to provide tasty, authentic, and healthy food to customers through innovation and modernity.

We believe that sustainability is at the forefront of our company's success. The development of ambient food products reflects our belief in sustainable product design and waste reduction. With that, it gives me great pleasure to present Kasih's 2023 Sustainability Report, capturing our journey and outlining ambitious plans as we continue to include environment, social, and governance factors into business highlighting our

efforts to mitigate climate change and leverage technological solutions to enhance our operations. We are also serious about our commitment to the highest standards of corporate governance, ensuring transparency, accountability, and ethical practices to build trust with our stakeholders and drive sustainable long-term value.

In 2023, significant strides were made through expanding our research and development and launching of new products achieving higher global visibility and brand equity. We are extremely proud of our team and recognize that a healthy workforce culture is paramount to success; being a family business, we consider our team to be part of this extended family providing a safe and inclusive work environment that supports diversity and personal growth. Our support also extends to the local communities as we believe in giving back and

fostering a sense of unity and shared purpose. We are determined to stay abreast of sustainability trends and developments and focus our efforts on areas key to our business.

We look ahead to 2024, with plans to expand our global offerings highlighting our dedication to culinary excellence. Our vision remains steadfast: to share the authentic taste of Middle Eastern cuisine with the world in an innovative and sustainable way. In closing, I would like to extend my sincere gratitude to all our stakeholders for their continued support and trust. I invite you to follow our company's sustainability journey and learn more about innovations we have incorporated throughout our operations and the significant milestones we achieved in 2023.

Khaled Kasih
Chief Executive Officer

01

OUR SUSTAINABILITY APPROACH

In line with Kasih's mission to innovate Middle Eastern food with the heartiest ingredients, offering the world access to healthy delicious food, the company's approach to sustainability strives to enhance its sustainability performance across all its operations including innovation, efficiency and reducing carbon footprint. Kasih has taken every step to understand the challenges that are key to its activities, people, the environment and the communities in which it operates.

In 2022, Kasih collaborated with experts to review its impacts across a range of environmental, social, and governance (ESG) topics and developed an initial list of material topics based on their significance to the business and operations embodying relentless determination to be the "Go-Getters" who drive excellence and innovation in all aspects of the company's work.



MATERIALITY ASSESSMENT

In 2023, a materiality refreshment exercise was conducted with reference to the methodology outlined by the GRI Sustainability Reporting Standards, considering the company's business context, industry, market position, and strategic objectives. A comprehensive employee engagement covering 13 departments helped identify and understand Kasih's impact on the economy, environment, and people, and evaluate the significance of these impacts and demonstrated a high level of employee engagement in sustainability efforts.

Below is the refreshed list categorized under four main themes:

Environmental

Social

Governance



Please refer to [Appendix B: Material Topics Definitions](#).

MATERIAL ESG TOPICS

ENVIRONMENTAL	
FOOD LOSS & WASTE REDUCTION	●
CLIMATE CHANGE & ENERGY EFFICIENCY	●
WATER CONSERVATION	●
SOCIAL	
PRODUCT QUALITY & NUTRITION	●
HUMAN CAPITAL	●
WORKER HEALTH & SAFETY	●
STAKEHOLDER & COMMUNITY ENGAGEMENT	●
EMPLOYEE ENGAGEMENT	●
GOVERNANCE	
INNOVATION & RESEARCH	●
GOVERNANCE & BUSINESS ETHICS	●
RISK MITIGATION & CONTINUOUS IMPROVEMENT	●
TECHNOLOGY & DATA PRIVACY	●
SUPPLY CHAIN & RESPONSIBLE SOURCING	●
ECONOMIC	
ECONOMIC PERFORMANCE	●



Most Important



Very Important



Important

SUSTAINABILITY FRAMEWORK

Kasih's sustainability framework comprises four pillars, each guided by a vision statement aligning with its **YALLA** strategy, meaning **"Let's Go"**, ensuring sustainability is blended into all aspects and enabling the company to create value creation for Kasih and its key stakeholders. Through this framework, Kasih has also outlined its ESG vision and sustainability commitments for the future.

DREAM, DARE, DELIVER.

A mindset of getting things done to embed sustainable practices for a long-lasting impact.

KEY Pillars



SAVOURING INNOVATION

Passionate about bringing middle eastern food to the world.

- Innovation and Research
- Technology and Data Privacy



HEALTHIER & BETTER TOGETHER

Nurturing our colleagues, consumers and communities.

- Product Quality and Nutrition
- Human Capital
- Stakeholder and Community Engagement
- Employee Engagement
- Worker Health and Safety



CONSCIOUS TRANSFORMATION

Embracing ambience and greener practices.

- Food Loss and Waste Reduction
- Climate Change and Energy Efficiency
- Water Conservation

FOUNDATION



AGILE & RESPONSIBLE LEADERSHIP

Ensuring ethical conduct and successful partnerships.

- Governance and Business Ethics
- Economic Performance
- Supply Chain and Responsible Sourcing
- Risk Mitigation and Continuous Improvement

02

HEALTHIER AND BETTER TOGETHER



HEALTHIER AND BETTER TOGETHER

Being a pioneer and a leading company for Middle Eastern quality, nutritious and delicious food, Kasih constantly strives to produce high-quality, plant based, ambient, safe, tasty food products that promote health and a balanced nutrition. Kasih is fully transparent in its labelling and information regarding ingredients and nutritional content and allergens, enabling consumers to make informed choices that cater to diverse dietary needs. This ensures that products not only meet customer expectations but also support a healthy, satisfactory, accessible and balanced lifestyle. The company is also fully dedicated to ensuring the well-being and development of its team. Supporting community growth is also an important aspect of its business.

SDGs Alignment



Material Topics Covered

- Product Quality and Nutrition
- Stakeholder and Community Engagement
- Human Capital
- Employee Engagement
- Worker Health and Safety

Highlights

Zero
incidents of
non-compliance
concerning product
labelling



55%
increase in
community investments
compared to 2022



100%
resolution rate for
customer complaints
over the past three years



15%
increase
in average training
hours per employee
compared to 2022



8%
increase
in female representation
in the workforce
compared to 2022



750
training hours to
600
employees on health and
safety related topics.



PRODUCT QUALITY AND NUTRITION

Product Nutrition and Health Benefits

Kasih's product development strategy is centered on delivering innovative, tasty Middle Eastern products to customers that are nutritious and high in quality. The company uses ambient processing technology to reach customers, and achieves this through a rigorous quality control process, ensuring that all existing and new products meet the highest standards, quality and innovation. In 2023, large investments were made in labs, research and development ensuring optimal processing of new products. The company emphasizes the use of the finest ingredients, transparency with clean labels, natural antioxidants, and stringent sterilization processes, all adhering to industry standards. Kasih prioritizes products that are plant-based, high in fiber, and essential nutrients while minimizing the use of oils.

Total Quality Management (TQM)

Kasih's TQM team is responsible for elevating quality control practices and operational efficiency. Utilizing a Document Management System (DMS) to create and maintain Standard Operating Procedures (SOPs), ensuring compliance, version control, and easy collaboration. This integration improves efficiency in drafting, revising, and accessing SOPs. In setting up and optimizing new production lines, such as the Mutabal Production Line, rigorous experimentation was conducted to achieve optimal product quality, leveraging cutting-edge testing technology to maintain the highest quality standards across its operation. A variety of certifications provide a framework for implementing effective processes and systems to support these efforts.

IN 2023, THERE WERE **ZERO INCIDENTS** OF NON-COMPLIANCE CONCERNING PRODUCT AND SERVICE INFORMATION LABELLING.

THESE CERTIFICATIONS INCLUDE:

ISO 9001:2015 Quality Management System certification



Hazard Analysis and Critical Control Points certification (HACCP)



Gluten-Free by GFCO: Gluten-Free certification



Halal by the Jordan Standards and Metrology Organization (JSMO)



Halal by KAS international (KASCERT)



Vegan by Controllor e-Certificazione (CCPB)



Non-GMO by Food ChainID



Brand Reputation Compliance Global Standard (BRCS) food safety certification, with an AA rating for 4 consecutive years



In 2023, Kasih began the application process for ISO 14000 Environment Management System certification. Additionally, preparations are underway to pursue ISO 17025 certification for its microbiology lab, marking a pivotal step in maintaining the highest standards of quality and reliability in its testing procedures.

STAKEHOLDER AND COMMUNITY ENGAGEMENT

Broad Stakeholder Engagement

Acknowledging the value that stakeholders bring to the organization, and working diligently to respect the needs, priorities, and expectations

of all these stakeholders, whether they can impact or be impacted by its business activities, the following is the categorization of Kasih's key stakeholders:



BUSINESS PARTNERS*



CONSUMERS



LOCAL COMMUNITIES



EMPLOYEES



SHAREHOLDERS & BOARD OF DIRECTORS



SUPPLIERS



GOVERNMENT & REGULATORS

*Business Partners refers to Kasih's Distributor, Retailers, and Wholesalers.

Shareholders & Board of Directors

All departments and employees are fully engaged and responsible for stakeholder management, engagement and relations. The CEO oversees all department interactions with key suppliers, employees, consumers, and distributors. The Board of Directors is also responsible for identifying and managing these relationships by assessing impacts of engagement with internal stakeholders and overseeing interactions with external stakeholders to assess the engagement process, scope, and outcomes.



Please refer to [to Appendix A: Stakeholder Engagement](#) for a detailed stakeholder map with specified methods of engagement with each stakeholder and their key ESG interests.

Business Partnerships

In response to the growing demand for Kasih's delicious food products, and as a result of its global expansion and offering of Middle Eastern food. A testament to this growth was the expansion of Kasih's network of international retailers and distributors achieved through forging strategic partnerships to deepen penetration in key markets. These collaborations have enhanced brand visibility further, built brand equity, and optimized distribution channels. Kasih successfully achieved market entry and drove growth in key regions by prioritizing strong relationships and adapting its products to meet market needs.

In 2023, Mezete®'s snacking range was launched in WHSmith stores across the United Kingdom. This expanded its global presence and accessibility to consumers seeking authentic Middle Eastern flavors. Mezete® also collaborated with SADAFCO to introduce Saudia by Mezete®, enhancing market penetration and brand recognition in Saudi Arabia.

Customer Satisfaction

Kasih is constantly innovating to meet and satisfy customers taste palates for delicious Middle Eastern food ensuring optimal quality in developing new products. With a focus on healthy, innovative, sustainable, nutritious plant-based products, customer satisfaction is a core driver and responsibility. Products are designed to balance nutrition and taste as well as extended shelf life, continuously expanding sustainable product lines to meet the needs of the customers. The company invested in a unique sensory lab in line with the established New Product Development (NPD) committee with the mission of enhancing existing products and creating new ones, focusing on innovative plant-based ingredients to expand product line and meet rising consumer demand for Middle Eastern options.

ACTIVITY HIGHLIGHT: LAUNCH OF NEW MUTABAL LINE

With a primary objective to satisfy customers taste, Kasih successfully launched its new and latest addition of “Mutabal /Baba Ghanouj”, underscoring its significance in the product lineup to meet its customers’ taste and needs.

The production of Baba Ghanouj is a lengthy process, whilst it is an authentic Middle Eastern dip that is popular among customers. **Kasih was the first to introduce an aseptic production line for this product, making it more readily available and**

ensuring extended shelf life without compromising quality.

The product was successful, as Kasih managed to achieve the desired texture, taste, and color, exceeding sales projections and receiving positive feedback from customers. The investment in advanced production facilities and equipment further strengthened operational efficiency, helping **reduce production time while maintaining the authenticity of the product.**



In the near future, the Mezete® range will be expanded to cater to evolving consumer preferences. This will include a full Middle Eastern Ready-to-Eat Range that will provide customers with authentic flavors and convenient meal options.

TO ENSURE CONTINUED INTERACTION WITH CUSTOMERS, KASIH HAS SUCCESSFULLY MAINTAINED A **100% RESOLUTION RATE** FOR CUSTOMER COMPLAINTS OVER THE PAST THREE YEARS.

Kasih has implemented various measures to improve customer satisfaction, minimize customer complaints, and streamline the resolution process through prompt complaint management, utilizing root cause analyses with tools like the 5-M (Fish Bone Diagram) to identify underlying issues with comprehensive Corrective Actions/Preventive Actions (CAPA) plans to address and track issues to resolution. Customer complaints are then systematically trended and monitored to facilitate ongoing improvement.

Consumers

Serving a diverse range of customers, including distributors, caterers, and end consumers, Kasih expanded its consumer reach in 2023 by focusing on

sales growth through e-commerce and the introduction of new product lines. Connections with new distributors were also established, such as SATCO in Kuwait, Hassani in the UAE, and Sysco in the USA.

Moreover, Kasih’s customer engagement focuses on enticing consumers to experience new offerings firsthand and highlighting unique advantages of new offerings through a blend of online and offline channels, including more than 100 interactive instore tasting activations to engage consumers with newly developed tastes. It utilizes public billboards (both digital and static) as key components of the company’s promotional strategy.

ACTIVITY HIGHLIGHT: LAUNCH OF MEZETE®

With the launch of Mezete® as the first Jordanian brand in Sysco’s cutting-edge solutions program, Kasih reached a wider audience. **The success was driven by Mezete’s® unique taste, proactive engagement, and the introduction of products in 1kg bags that meet customer needs.** Attractive packaging and robust supply chain management increased brand visibility and market reach, enhancing customer engagement and satisfaction. The positive feedback and growing loyalty highlight the potential for further expansion of the Mezete® product range and in different sizes, opening up opportunities for continued growth.

THESE EFFORTS HAVE REACHED OVER **6 MILLION INDIVIDUALS** ACROSS VARIOUS PLATFORMS AND GENERATED OVER **5 MILLION VIEWS.**



Community Engagement

Kasih actively encourages its employees to participate in impactful volunteering activities through the Kasih Social Committee. In 2023, committee members dedicated their time and resources to community-based activities, including supporting the King Hussein Cancer Foundation for Kids and contributing to Iftar meals at Tikiyet um Ali. These initiatives demonstrate a dedication to social responsibility and fostering positive impact both within the company and in the broader community.



ACTIVITY HIGHLIGHT: COMMUNITY SUPPORT

In 2023, Kasih demonstrated remarkable generosity, **with total community contributions amounting to JOD 247,085, reflecting a significant increase of 55% compared to 2022.** This included food donations and monthly monetary donations to various organizations, supporting critical causes such as food insecurity, medical research, social welfare, and humanitarian aid, underscoring the dedication to making a positive impact and fostering unity among community members.

The company strives to honor and integrate local culture and has engaged with the local community to create the Jordan Honor Festival in 2023. This initiative aims to foster a deep sense of belonging and affinity within the community and will continue to support the festival until 2025.

Engaging in these celebrations taps into community members' strong emotions and pride, strengthening emotional bonds and fostering long-term loyalty. Kasih also supports the Arab community around the world through its Facebook group with over 5,000 engaged Arab consumers, significantly strengthening the Arab community in Europe. By fostering meaningful engagement and connections within the Arab audience, a 10% increase in sales in Europe was observed coinciding with the page's creation.



In the near future, there are plans to unveil a comprehensive CSR strategy, leveraging its food manufacturing expertise for societal impact. In 2023 Kasih participated in Anuga food show with overwhelming praise, which created opportunities in China, Australia, New Zealand, Morocco, and France. In 2024, there are plans to participate in the SIAL food show, supporting a connection of shared culinary experiences to Arabs living abroad.



Community Investment

	2021	2022	2023
Community investment (JOD)	521,733	159,531	247,085
Community engagement activities (#)	4	5	3





HUMAN CAPITAL

Human Capital Management

Kasih prioritizes the strategic management of human capital through comprehensive HR policies, employee grievance mechanisms, and continuous training and development programs. The company upholds human rights and fair labor practices by ensuring equitable wages and reasonable working hours in line with international standards and local regulations.

In 2023, several strategic and operational objectives were successfully implemented. This included deploying and activating Kasih's Human Resources Management Systems (HRMS), including payroll, time attendance, and performance management modules. There was also a transition to a new computerized Learning Management System (LMS). The LMS manages and delivers educational and training programs, including assessments, learner progress tracking, and course content, to support compliance training and employee development activities.

Additionally, the Code of Ethics and Conduct Policy was updated to meet Supplier Ethical Data Exchange (SEDEX) requirements and developed several new policies, including:

- Employment Contract Management Policy
- Internship Program Policy
- Disciplinary Action Management Policy
- Performance Improvement Plan Policy
- Social Committee Policy
- Ethical Trade and Reasonable Sourcing Policy

ACTIVITY HIGHLIGHT: NEW HRMS DEPLOYMENT AND OPERATION

Kasih introduced a **new HRMS** to optimize HR operations and minimize errors. The new software unifies payroll, benefits, hiring performance reviews, training, and other HR tasks into a single centralized system. This has **improved transparency in employee management and expedited HR operations, reducing processing times and minimizing administrative effort**. The project followed extensive needs assessment, budgeting, approval from top management, and a thorough tendering process before selecting a vendor. The commissioning of the new HRMS system has **significantly reduced the time and effort needed for HR operations and enhanced overall efficiency**.



In 2024, Kasih is aiming to achieve SEDEX certification and has actively begun working on the certification requirements emphasizing four key pillars: labor standards, health and safety, environmental impact, and business ethics.

Grievances

All employee grievances are taken seriously, ensuring that every reported case of misconduct and grievances is thoroughly investigated and addressed with appropriate disciplinary actions. The Grievance Mechanisms Policy outlines the process clearly: the employee must submit a complaint within fifteen days of the incident, with a resolution period not exceeding fifteen working days, extendable to thirty if needed. If the grievance involves the employee's manager, it is submitted to a higher-level manager and continues to be escalated until it is resolved and signed by both parties.

Employee Attraction and Development

Kasih is dedicated to creating an atmosphere that attracts and retains exceptional individuals by fostering a culture that supports the long-term success of its team members. This is achieved through a rigorous Training and Development Policy, which includes proper orientation, employee-centric policies, professional development initiatives, and targeted strategies to improve skills, foster growth, and enable employees to succeed in their roles and beyond.

THE COMPANY IS GUIDED BY A DETAILED PERFORMANCE APPRAISAL POLICY, AND IN 2023, **87% OF OUR EMPLOYEES** RECEIVED REGULAR PERFORMANCE AND CAREER DEVELOPMENT EVALUATIONS.

In 2023, there was a 15% increase in training hours delivered. By fostering professional growth opportunities and conducting comprehensive performance assessments, empowering employees to thrive and contribute effectively to the company's collective success.

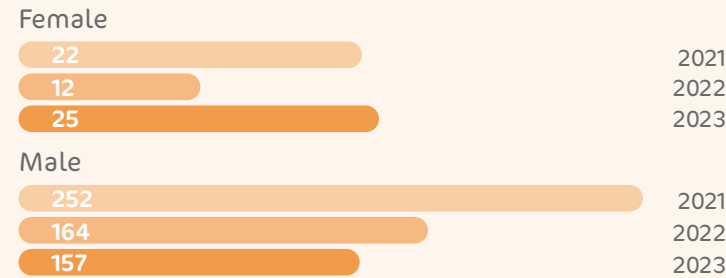
Labor and Human Rights

The Code of Ethics and Conduct Policy put in place addresses human rights, supported by various standard work procedures and audit programs to ensure compliance. Upholding human and labor rights is central to Kasih's ethical practices, with a strong focus on adhering to labor laws and eradicating child labor. In line with Jordanian Labor Law, employing individuals under 18 years old is strictly prohibited. The company's security personnel receive dedicated training to ensure human rights are consistently honored and maintained.



New Employee Hires

New Hires by Gender



Training and Development



*Data has been restated due to a change in calculation methodology.

EMPLOYEE ENGAGEMENT

Fostering Employee Engagement

Kasih has strengthened the role of its Social Committee to build stronger teams, increase collaboration, and boost company morale. This committee organizes various activities such as employee trips, Ramadan Iftar gatherings, Mother's Day events, and back-to-school activities. These initiatives create a more cohesive and motivated workforce. Hard work is rewarded and recognized through bonuses, operational incentives are calculated based on specific goals and distributed quarterly.

To promote employee well-being, transportation and communication allowances are provided to employees depending on job grade and needs, in addition to free meal coupons in the company cafeteria. Health insurance is provided for employees, their spouses, and children, along with cancer insurance for employees and their families. The social aid program supports employees with funds for events such as marriage, childbirth, the death of a relative, loans, and disasters, reflecting Kasih's dedication to the overall well-being of its workforce.

Inclusion and Diversity

Inclusion and diversity are essential to Kasih's work environment. The company is dedicated to giving each team member equal opportunities and ensuring they are treated fairly and with respect. Diversity within the workforce is a key priority, with a focus on hiring women and Jordanian nationals.

Fairness, non-discrimination, and equal opportunity are emphasized in all practices according to the internal HR Policy. Notably, there were zero reports of discriminatory incidents in 2023.

IN 2023, THERE WAS AN 8% INCREASE IN FEMALE REPRESENTATION IN THE WORKFORCE.



Workforce Profile

Workforce Size

	2021	2022	2023
Total number of employees	574	590	591
Full-time employees	574	590	591

Employees by Gender

Female full-time employees	98	93	100
Male full-time employees	476	497	491

Employees by Level

	2021	2022	2023
Senior management	12	12	20
Middle management	8	10	9
Staff	554	568	562



WORKER HEALTH AND SAFETY

Health and Safety Management

Kasih's comprehensive health and safety management system meets Occupational Safety and Health Administration (OSHA) criteria and adheres to Jordanian Occupational Health and Safety OH&S rules and regulations.

100% OF OUR WORKERS ARE COVERED BY THE HEALTH AND SAFETY MANAGEMENT SYSTEM.

The formal joint management-worker Health and Safety Committee that represents all workers is in compliance with Jordanian legal requirements. This committee, which convenes monthly, is responsible for reviewing safety performance, objectives, ongoing concerns, safety capital budget, and safety purchasing. Additional meetings are held for urgent safety issues, ensuring swift action. The Health and Safety Committee addresses all safety concerns, ensuring continual improvement and compliance while fostering a blame-free culture where incidents are evaluated, and corrective actions are implemented to prevent future occurrences.

Kasih operates an on-site clinic with a doctor and a 24/7 nurse, available in two shifts to offer immediate medical attention to employees. The company is proud to report that, year on year, there are fewer severe injuries.



Kasih aims to obtain ISO 45001 certification to align with international standards in occupational health and safety management systems.

To minimize exposure to occupational hazards, pre-hiring and periodic health examinations are conducted for all employees to ensure ongoing fitness and safety in the workplace. The company also ensures strict confidentiality of any employee health information.

Assessing Work-Related Hazards and Risks

Kasih identifies work-related hazards and assesses risks through frequent inspections and reviewing historical incident reports, alongside lessons from similar industries. All personnel carrying out these tasks receive specialized training in hazard analysis and safety risk assessments. Moreover, a Plan-Do-Check-Act methodology is in place to manage health and safety risks systematically, with all steps documented to promote ongoing learning. Through a confidential reporting system, workers can anonymously report issues under the General Safety headline through a whistleblower QR-code to enable investigation and take preventative actions.

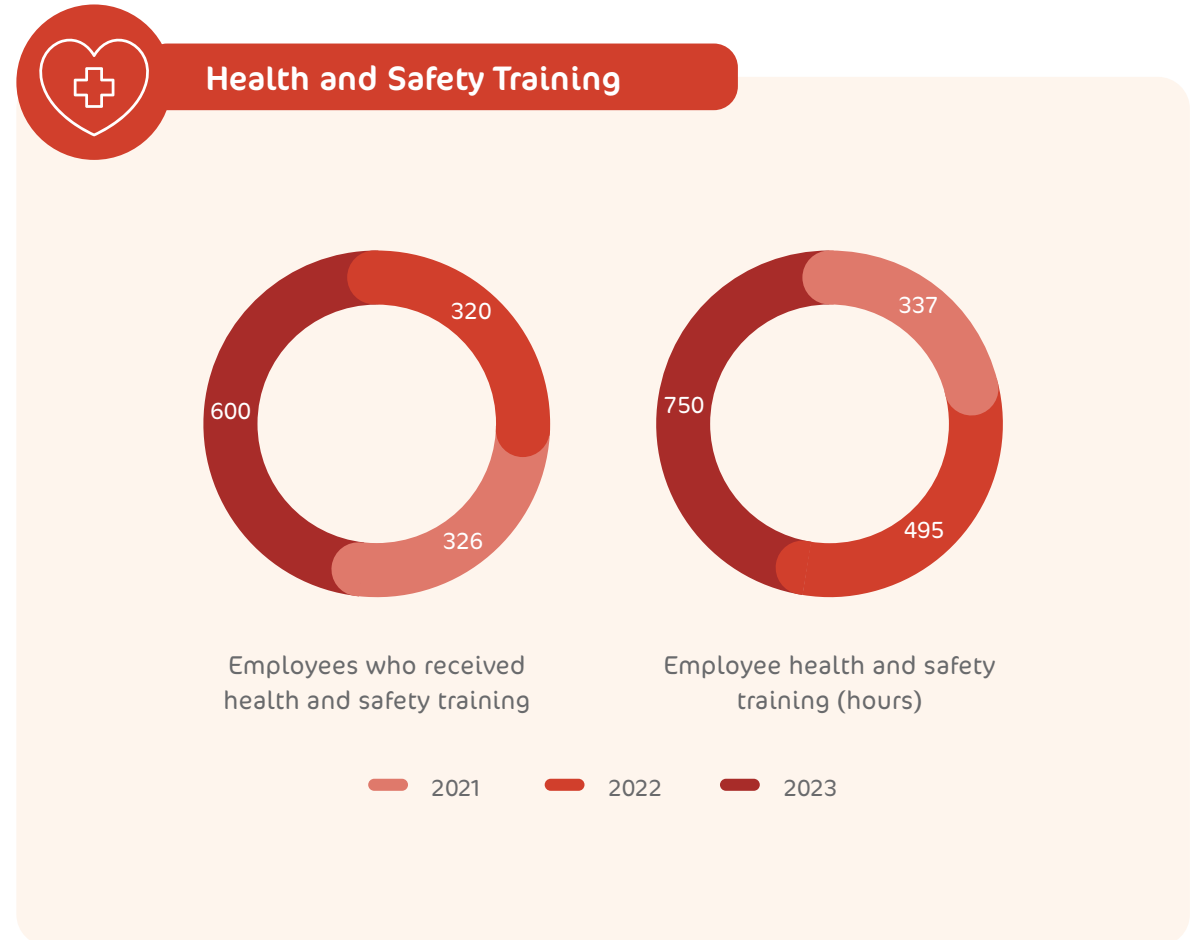




Health and Safety Training

As part of the health and safety program, Kasih conducts training courses annually. These courses cover a range of topics including:

- General safety and orientation
- First aid and CPR
- Lockout Tagout (LOTO) system training
- Electrical safety in the workplace
- Risk assessment and hazard identification
- Chemical hazards and spillage
- Working at height
- Fire drills and extinguishers
- Work permits instructions



IN 2023, **750 HOURS** OF HEALTH AND SAFETY WERE PROVIDED, MAKING PROGRESS IN ESTABLISHING A ROBUST SAFETY CULTURE AMONG ALL CORPORATE EMPLOYEES.

03

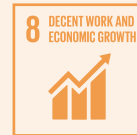
AGILE AND RESPONSIBLE LEADERSHIP



AGILE AND RESPONSIBLE LEADERSHIP

Kasih recognizes that to achieve its mission and vision as a leading global producer of high-quality, innovative Middle Eastern food and to meet customer demand, responsible and agile leadership is essential. This approach is key to creating a transparent, sustainable business that operates on ethical standards and business practices, forging solid and successful partnerships. Therefore, several areas are prioritized, including robust corporate governance, responsible conduct, high business standards, ethics, agility, strong economic performance, risk management, and supply chain management. This comprehensive approach to leadership has enabled the company to lay a foundation built on trust, integrity, and sustainable practices.

SDGs Alignment



Material Topics Covered

- Governance and Business Ethics
- Economic Performance
- Risk Mitigation and Continuous Improvement
- Supply Chain and Responsible Sourcing

Highlights

Revenues totaled

**JOD
42 million**



Established an

**Incident
Management Team**



to develop personnel in
risk management

Over

**50 continuous
improvement**



54%

of total procurement
spending was on local
suppliers



GOVERNANCE AND BUSINESS ETHICS

Corporate Governance and Ethical Practices

Kasih operates with a clear Code of Ethics and Conduct Policy that ensures integrity in its business practices. All our policies comply with Jordanian Labor Law and are regularly reviewed and updated. The Board of Directors plays a key role in ensuring good governance is implemented throughout the organization.

During a comprehensive risk assessment in 2023, no significant corruption risks were identified due to Kasih's robust control framework, as well as its overall culture of ethics and business integrity. The Anti-corruption Policy is communicated to all staff, who are expected to adhere strictly to it. A segregation of duties and a dual control mechanism is also in place to ensure appropriate authority distribution.

ESG Oversight and Corporate Governance

Kasih's Board has the ultimate responsibility over the company's ESG

initiatives and progress. While the Board makes the final decisions, various committees are required to provide recommendations. The management team reports Kasih's sustainability impacts to the Board at least five times a year, with additional reviews conducted by the Board committees. In 2022, Kasih started its ESG journey and issued its first Sustainability Report in line with the GRI Standards.

Governance Structure, Committees, and Processes

Kasih's structure is composed of shareholders, a Board of Directors (BOD) composed of seven members who meet quarterly and whenever necessary to oversee the company's overall direction, and key committees including the

Audit and Risk Committee

The Nomination, Remuneration and Governance Committee (NRG)

Digital Transformation Committee

The Chief Executive Officer leads the management team, making strategic decisions for sustainable growth.

Following best practices, the NRG Committee maintains a regularly updated skills matrix relevant to the Board of Directors. Based on this matrix, the committee nominates appropriate candidates, who are then elected by the shareholders. The nomination process considers several factors: diversity, leadership, independence, competencies, and Kasih's long-term strategy and needs.

Remuneration

Remuneration for senior executives includes basic benefits such as medical insurance, yearly bonuses, dedicated parking, transportation, cancer insurance, mobile devices, and a phone allowance. Remuneration for members of the Board is based on a fee structure. The policies for senior executives and Board members are tied to Key Performance Indicators (KPIs). The NRG Committee manages the design and determination of remuneration policies and oversees policy development, ensuring alignment with company objectives and market benchmarks.



Conflict of Interest

Conflicts of interest are addressed transparently in Board meetings. The Board ensures systems are in place to identify and report conflicts. Upon appointment, directors sign a Certificate of No-Conflict and Non-Disclosure, disclosing any other Board seats they might hold and affirming there are no current conflicts.

ECONOMIC PERFORMANCE

At Kasih, the economic achievements have paved the way for growth and distinction. In 2023 Kasih's local and international sales team accomplished their sales plans, reducing spending, meeting trade marketing objectives, and actively participating in business planning processes. Despite regional challenges, the Jordanian sales team achieved In Market Sales (IMS) targets, showcasing resilience and adaptability.

Despite rising interest rates, Kasih successfully negotiated lower rates with banks. In the export market, profitability was improved by renegotiating lower shipping rates with its distributors and benefiting from the favorable exchange rate between different currencies. The company also secured lower credit insurance rates and higher coverage for its distributors in export markets. There was major success in obtaining new facilities with banks under more favorable terms and updating the overhead allocation method for more accurate cost tracking. Kasih is currently working with International Development Banks for sustainability projects funding. Furthermore, the company enhanced its reporting and budgeting process by developing new reports that provide the management team with greater visibility into operations.

In 2023, Kasih received JOD 600,000 from the government as part of the export subsidy program. Additionally,

a grant of up to JOD 500,000 was secured, to be paid in installments based on project progress. This grant is designated for implementing a Manufacturing Execution System (MES) within the facility. The MES will oversee and manage factory floor operations, ensuring maximum production efficiency, enhanced quality assurance, and real-time tracking of materials and resources, ultimately contributing to improved operational performance.

Moving forward, there are plans to recruit highly skilled employees and improve the existing team's standards through updated policies to enhance the internal control environment, coaching and training. The focus is to improve overall profitability, revenue and cash flow and to reduce interest expenses. The Enterprise Resource Planning (ERP) system is set to be upgraded as part of future plans to enhance internal controls and the overall reporting system.

IN 2023, KASIH GENERATED JOD 42 MILLION IN REVENUE, A 2% INCREASE FROM 2022.



RISK MITIGATION AND CONTINUOUS IMPROVEMENT

Risk Management

Throughout 2023, Kasih made significant strides in implementing its Risk Management Framework, integrating risk considerations into decision-making and governance. This has established a robust risk management culture across the organization, increasing employees' awareness of their roles in identifying, assessing, and communicating risks.

The Risk Management Committee regularly convenes to analyze risk exposures and strengthen its internal control framework. Ongoing efforts focus on identifying, evaluating, and mitigating risks throughout the value

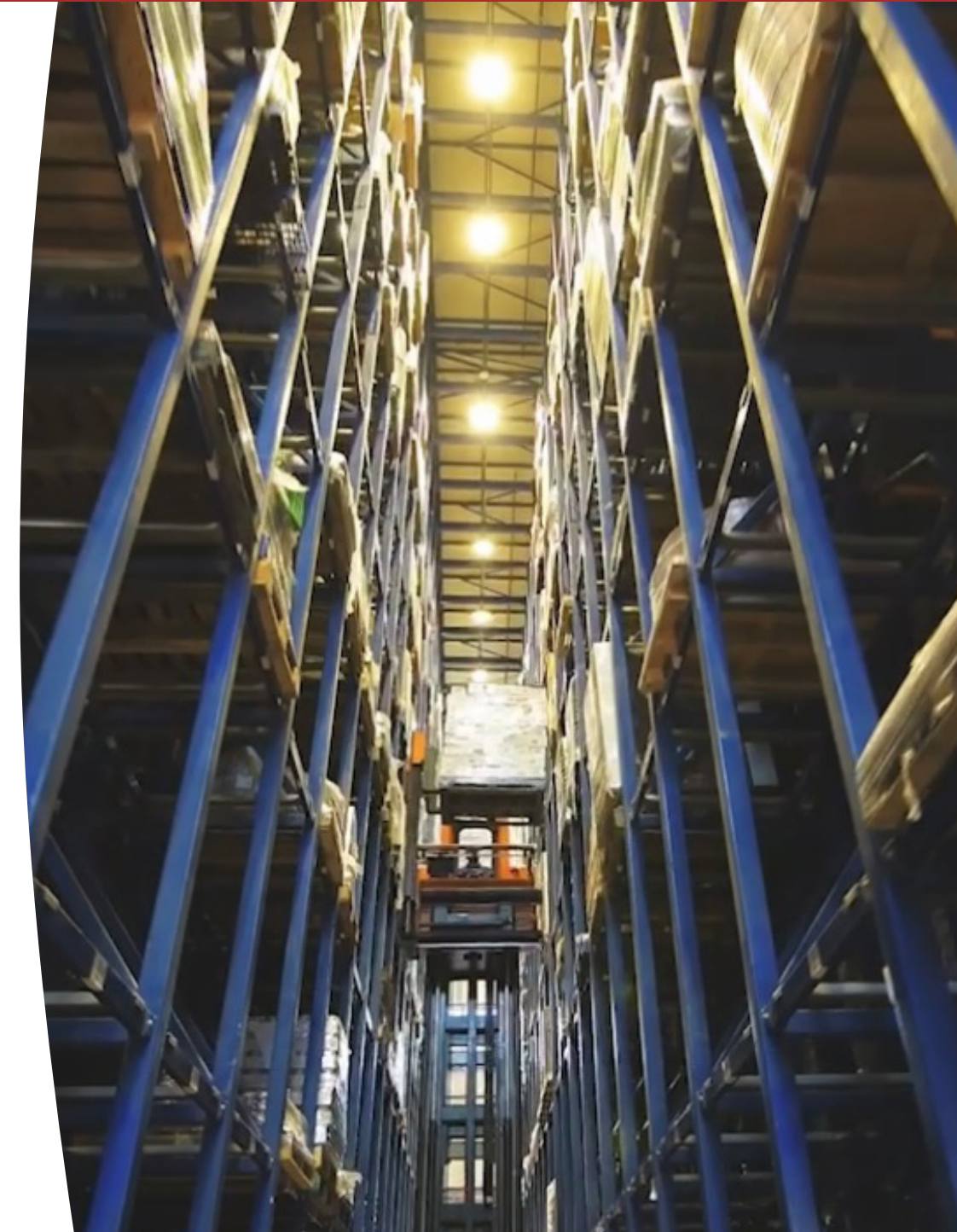
chain, including monitoring Key Risk Indicators (KRIs). Significant advances in risk reporting were achieved by leveraging an automated tool to document and analyze all risk-related incidents, enabling prompt corrective measures. Major incidents are reviewed within the risk management forum to develop proactive mitigation strategies. For unexpected risks, the committee convenes immediately to ensure timely and effective responses to safeguard Kasih's interests.

Also, a risk register has been developed for each division to identify risks and strengthen Kasih internal control framework.



ACTIVITY HIGHLIGHT: RISK REPORTING

Kasih adopted an automated tool, a **Task & Project Management software (CarrotCut®)**, to streamline incident reporting, enhancing economic performance and responsible operations. This initiative **improved risk identification, fostered a strong reporting culture, and promoted better interdepartmental communication.** Despite challenges concerning the use of tools, engaging employees, and accuracy in reporting, the project progressed successfully. The approach included engaging with a vendor, developing a manual template, making iterative adjustments, conducting training sessions, and digitizing the reporting template. **This led to increased staff engagement, continuous monitoring, proper categorization of risks, and smooth reporting to the management team.**





KRIs are monitored on a monthly basis, promptly escalating any deviations to the Risk Committee based on urgency. The Task & Project Management System notifies the CEO and Incidents Management team. Kasih aims to work towards achieving comprehensive, mature risk management. The company's practices are aligned with industry standards while fully implementing the latest Committee of Sponsoring Organizations of the Treadway Commission (COSO) standards for internal controls. For sustainability-related risks, Kasih currently includes some environmental, safety, health, governance, and social concerns in departmental risk profiles.

RECOGNIZING THE NEED FOR A THOROUGH APPROACH, A COMPREHENSIVE **ESG RISK ASSESSMENT** HAS BEEN INITIATED TO EVALUATE CURRENT CONTROLS AND RECOMMEND MITIGATION STRATEGIES, ALIGNING WITH INDUSTRY STANDARDS AND BEST PRACTICES.

Continuous Improvement

IN 2023, KASIH FOCUSED ON ENHANCING **CONTINUOUS IMPROVEMENT AND COST MANAGEMENT INITIATIVES** TO BUILD ON A STRATEGIC PROJECT ESTABLISHED IN 2022.

This project involved developing a structured framework within the organization, including training and certifications for employees from various departments. Kasih promoted continuous improvement awareness through engagement sessions led by the designated Continuous Improvement team and showcased successful projects on internal communication channels, fostering a culture of support and participation. An incentive program was initiated to boost employee engagement, leading to increased participation in continuous improvement projects.

Over 50 continuous improvement projects were successfully delivered in 2023, resulting in savings of around JOD 30,000. Several projects initiated this year will extend into 2024, with an anticipated total savings target of JOD 100,000.

ACTIVITY HIGHLIGHT: COST MANAGEMENT INITIATIVE

A cost management initiative was launched in 2023 to oversee operational costs with direct financial implications. Achieving operational stability, which involved **minimizing production variations**, was crucial for success. Close collaboration with the Finance department and operations, and the Factory Manager allowed for meticulous data collection, analysis, and tracking of operational metrics, bringing **greater visibility and control over costs**. This enabled Kasih to make more informed and strategic financial decisions and contributed to the **annual savings of JOD 30,000**.

SUPPLY CHAIN AND RESPONSIBLE SOURCING

Ethical Sourcing

Kasih understands the importance of ethical sourcing and shares its Responsible Sourcing Policy with suppliers, which includes measures to combat human rights violations. The company is dedicated to building strong partnerships with suppliers who share their values, and this policy serves as a foundation for a future where ethical sourcing becomes the norm. In 2023, Kasih initiated the development of a comprehensive Supplier Code of Conduct, set to be implemented in 2024. This code will outline expectations regarding ethical labor practices and environmental standards for all suppliers.

Moreover, stringent supplier audits and validations were conducted, which revealed no major instances of child labor or unsafe working conditions involving minors. Although monitoring fair pay outside of Kasih's direct value chain presents challenges, it is included in the Code of Conduct and will be monitored to the best of Kasih's ability.



Supply Chain Management

	2021	2022	2023
Total number of suppliers	83	85	100
Total local suppliers engaged	60	60	69
Total procurement spending* (Million JOD)	24.70	23.65	24.73
Procurement spending on local suppliers* (Million JOD)	15.14	12.16	13.37
Percentage of total procurement spending on local suppliers*	61%	51%	54%

*Does not include Spare Parts and Indirect Services Procurement

Kasih maintains a meticulous procedure for qualifying new suppliers, ensuring adherence to stringent quality and compliance standards. This process includes risk assessments of new suppliers and regular reassessments to reflect any changes in material quality. Annual on-site audits are determined based on assigned scores, with exemptions for BRCGS-certified suppliers to optimize resource allocation.

Annual supplier performance evaluations drive decision-making,

guiding actions such as continued monitoring for compliance or potential blacklisting, ensuring that suppliers maintain expected standards. Furthermore, rigorous assessment of food fraud risk informs the inclusion of suppliers in Kasih's annual testing plan, further safeguarding the integrity of its supply chain. External sample testing is conducted to validate and ensure the efficacy of its internal testing procedures. Kasih aims to address all supplier complaints promptly, reflecting its dedication to maintaining high standards of quality and compliance.

IN 2023, THE NUMBER OF LOCAL SUPPLIERS ENGAGED INCREASED BY 15% COMPARED TO LAST YEAR, AND 54% OF KASIH'S TOTAL PROCUREMENT SPENDING WAS ON LOCAL SUPPLIERS.

Supply Chain Security and Innovation

In 2023, potential disruptions in tomato concentrate and raw Jameed supplies were anticipated due to the political instability in the region. To mitigate these risks, the company diversified its supplier base by adding three new tomato concentrate suppliers and two new suppliers for Jameed, reducing reliance on regional supplier and conflict risks. This proactive approach ensured continued supply of essential materials despite external challenges. Additionally, Kasih validated a new sesame paste supplier, securing preferred pricing and reducing primary costs, further strengthening its supply chain.

Kasih's Research and Development team also made significant strides in recipe improvement, leading to ingredient substitutions.



In 2024, Kasih will implement a Warehouse Management System to maximize space use, reduce errors, and

improve supply chain efficiency. This software will optimize warehouse operations, including inventory management, location utilization, and stock movements.



In 2025, two new KPIs will be introduced to measure its progress. The first is supplier compliance with its Code of

Conduct and the second is the number of ethical sourcing audits conducted. Kasih plans to expand its supplier network to promote competition and sustainable solutions, collaborate with suppliers for cost-saving innovations, and extend its sustainability initiatives across the entire supply chain.

AGILE SOURCING STRATEGIES WERE IMPLEMENTED TO DIVERSIFY SUPPLIERS AND EXPAND SOURCING CAPABILITIES, ENSURING A CONSISTENT MATERIAL FLOW FOR **UPDATED RECIPES AND SUPPORTING ONGOING PRODUCT INNOVATION.**



04

SAVORING INNOVATION



SAVORING INNOVATION

Kasih is dedicated to fostering innovation to continuously refine its products and services, aiming to be the premier choice for Middle Eastern cuisine. By integrating cutting-edge technology across all operations, this not only enhances product quality but also consistently exceeds customer expectations. The focus on innovation, technology, research and development drives continued growth while keeping Kasih at the forefront of the food industry.


SDGs Alignment




Material Topics Covered

- Innovation and Research
- Technology and Data Privacy

Highlights

Established a 
Sensory Lab
to ensure testing consistency

Initiated a 
Factory Automation Project

Implemented a 
PLM software
to automate and control new product development

Zero 
data security breaches for **three** consecutive years



INNOVATION AND RESEARCH

Embedding Innovation

Kasih's efforts extend to optimizing production processes, reducing waste, and driving innovation in flavors, nutritional profiles, packaging, and sustainable ingredients. To further drive its mission of fostering innovation, a New Product Development (NPD) Committee was created. This committee's role is to review the annual innovation plan, which serves as a roadmap for introducing new products and enhancing existing ones.

Remarkable milestones in innovation have been achieved, particularly through the development of the Product Lifecycle Management software (PLM). This software has revolutionized Kasih's approach to the entire NPD cycle, seamlessly integrating all stages from ideation to commercialization.

IN 2023, KASIH SUCCESSFULLY EXPANDED ITS R&D LABS AND INVESTED JOD 118,969 IN RESEARCH AND DEVELOPMENT.

This expansion included the establishment of a large central lab equipped with essential tools enhancing precision and efficiency in recipe development. Additionally, an incubator for R&D purposes was established, facilitating systematic organization of experiment samples and aiding in shelf-life monitoring.

A dedicated Sensory Lab was also established, fortified with SOPs to ensure testing consistency. Additionally, Kasih integrated an advanced software with statistical analysis capabilities, enhancing its ability to interpret food science data gathered during taste sessions. The focus on quality has allowed for improvement of product consistency and better meet customer expectations. Strides have also been made in identifying and incorporating cost-effective, clean label ingredients that has elevated product standards while providing consumers with healthier and more transparent options.

The introduction of new and enhanced product variants like Mutabal, Muhammara and Shatta highlights the drive for innovation. The company strives to maintain taste and texture, exploring materials that align with market demands for plant-based and sustainable ingredients. Establishing consistent and accurate sensory evaluation policies for the panel team is an ongoing challenge. Kasih is actively working on formulating these policies to ensure the reliability of our sensory evaluations.

ACTIVITY HIGHLIGHT: : CREAMY HUMMUS

Kasih's recipe development of Creamy Hummus underscores a commitment to product innovation through intensive research and meticulous formulation. This investment in R&D, combined with comprehensive pilot testing, is set to yield a premium-quality product slated for launch in 2024. Looking ahead, Kasih plans to explore new production and marketing avenues to drive further growth and strengthen the brand positioning of Kasih and Mezete® as industry leaders.





Sustainable Packaging

Dedication to innovation extends far beyond products, encompassing a comprehensive approach to ensuring the safety, flavor, and overall excellence, shelf life and sustainability of its products.

CENTRAL TO THESE EFFORTS IS A FOCUS ON SUSTAINABLE PACKAGING SOLUTIONS, AIMED AT INNOVATION, RECYCLING AND UPCYCLING, PRESERVING PRODUCT QUALITY AND WASTE REDUCTION.

Several key projects were initiated, including recalibrating machines to reuse packaging waste for tomato packaging and transitioning to eco-friendly alternatives. Kasih also implemented advanced Ethylene Vinyl Alcohol (EVOH) layered thermoforming techniques to improve product quality, preserve freshness, and extend the shelf life of packaged products while minimizing waste.

Through frugal innovation, opaque packaging for the Mezete's® Dip and Go and Hummus and Hammousah has been replaced by transparent cups, significantly reducing packaging costs. Investments in cutting-edge tools, like the Oxygen Transmission Rate (OTR) device, have enabled precise evaluation of packaging effectiveness, ensuring optimal product preservation. Kasih has also undertaken rebranding and design efforts to rejuvenate its brand identity and enhance product appeal.

Ongoing future product development initiatives include packaging sweet corn and black olives in Tetra Pak packaging instead of metal cans, aiming to provide a more sustainable solution for consumers.

ACTIVITY HIGHLIGHT: : THE FIRST IN-FACTORY MACHINE TO MEASURE OXYGEN TRANSMISSION RATE IN THE MIDDLE EAST

In 2023, Kasih made a bold decision to procure an **OTR measuring device**, establishing itself as a pioneering food company in the Middle East to acquire this device. The device measures the rate at which oxygen permeates packaging materials, enabling precise evaluation of Kasih's packaging solutions' effectiveness in preserving product freshness and quality over the shelf life of the products. This ensures **sustainability, efficacy, and adequate shelf life of products**. The device improved **operational efficiency by reducing the time and cost associated with extensive packaging trials, making the process more cost-effective and streamlined**.

ACTIVITY HIGHLIGHT: INTRODUCING THERMOFORMING TRAYS TO REPLACE IMPORTED PLASTIC TRAYS FOR PRODUCT PACKAGING CUPS

Mezete® prioritized sustainability by introducing **thermoforming trays** to replace injected plastic trays that were much thicker, achieving a **70% reduction in plastic usage**. This change also helped ensure hygiene through in-place packaging and improved product preservation. By finalizing its re-branding packaging phase, Mezete® set the stage for a refreshed identity in 2024, aligning with the company's values of authenticity, sustainability and quality, positioning it as a frontrunner in the global food industry.

TECHNOLOGY AND DATA PRIVACY

Digital Transformation

The company strives to be a data-driven and digitally enabled organization, utilizing technology to streamline operations, enhance decisionmaking, track and measure progress, and improve overall performance. The Business Technology department provides innovative solutions that support its strategic objectives. This strategic shift empowers Kasih to adapt to changing market dynamics, make informed decisions, and remain competitive in the ever-evolving business landscape.

Kasih significantly increased its digital transformation maturity through strategic project selection and integration. Concurrent security and infrastructure upgrades ensured the delivery of reliable and secure business technology (BT) services across the enterprise. Noteworthy accomplishments included passing penetration testing, raising the digital transformation maturity level, maintaining high IT service reliability, and enhancing the capacity to meet growing service needs.

Over the past few years, several solutions were introduced as part of the digital optimization plan to improve operations across the company. In 2023, these efforts were continued and implemented through:

- An HRMS system to centralize HR tasks, enhancing employee management and streamlining HR operations.
- An archiving solution for safely organizing and storing old or inactive data and documents.
- A new LMS to manage and deliver educational and training programs.
- A Task and Project Management software (CarrotCut®) to organize workflow and ticketing solutions across the company and enhance the management of tasks and issue resolution, automating and optimizing corporate processes for better efficiency, accountability, and transparency.

ACTIVITY HIGHLIGHT: PRODUCT LIFECYCLE MANAGEMENT SYSTEM

In 2023, a dedicated team successfully implemented and launched the **PLM system** in collaboration with Centric Consultants. PLM serves as the **central platform for all product development activities**, replacing fragmented communication with streamlined management of recipes, materials, supplier information, and documents.

The PLM system enhances operational efficiency, drives

innovation, and ensures transparency and accountability throughout the supply chain. Key functionalities include product data and document management, workflow automation, collaboration tools, change and quality management, regulatory compliance, analytics, project management, design proofing, and ERP integration. These capabilities have resulted in **more efficient processes, faster time-to-market, and improved product quality.**

Kasih plans to implement an ERP system that integrates key business functions like supply chain management, finance, and procurement into a single system, simplifying operations and boosting productivity across the company. The selection phase is scheduled for Q4 2024, with implementation planned for 2025.

Moreover, a Factory Automation Project has been initiated to fully automate factory operations using MES. This project will streamline production processes, optimize resource utilization, and enhance overall efficiency, demonstrating Kasih's focus on innovation, sustainability, and operational excellence.



In 2024, a Laboratory Information Management System (LIMS) will be launched and designed

to manage laboratory operations, including data management, instrument integration, sample tracking, and regulatory compliance. Through LIMS, the efficiency and accuracy of scientific research and testing will increase. Additionally, in 2024 a Warehouse Management System will be introduced to help maximize space use, reduce errors, and improve supply chain efficiency by optimizing warehouse operations.





Data Security

Data security is a top priority for Kasih. As part of its digitization and automation initiative, the company has implemented an information security system and conducts audits twice a year to maintain a robust security infrastructure. Additionally, security awareness training is provided to the staff to enhance protection and ensure that employees are well-informed about potential threats.

In response to the increasing frequency and evolving nature of cyberattacks, the IT department revised the cybersecurity risk profile, evaluated existing security measures, and implemented several security-related projects, including biannual penetration tests. As a result, a two-year plan was developed to enhance security measures, successfully passing the first biannual penetration test without major findings. Security awareness training and data encryption are integral parts of the company's strategy, ensuring that its teams are well-informed, and its data is protected.

To handle incidents, a response and disaster recovery plan has been put in place. Identified security risks such as data leakage, phishing, social

engineering, malware, ransomware, insider threats, and third-party risks are mitigated through a combination of measures. These include:

- Data leakage prevention
- Access controls and encryption
- Regular security audits and monitoring
- Email screening and strong passwords
- Multi-factor authentication
- Antivirus software and software upgrades
- Intrusion detection systems and data backups
- User monitoring and background checks
- Clear access limits and security requirements in contracts

ACTIVITY HIGHLIGHT: DATA LEAKAGE PREVENTION SYSTEM

Kasih actively raises employee awareness of data collection, usage, and privacy through its **Data Leakage Prevention (DLP) system**. This system is designed to prevent private information from being misplaced, stolen, or revealed to unauthorized parties. The DLP system monitors, identifies, and prevents the use or transfer of sensitive data across networks, endpoints, and storage systems using contextual analysis, policy enforcement, and content inspection. This helps **mitigate risks** related to insider threats, data breaches, and compliance violations.

Awareness sessions about data classification and proper data handling practices are conducted for all employees. To further enhance security, Kasih evaluated employee awareness of cyberattacks and digital transformation initiatives, integrating these training sessions into the HR induction program. This approach ensures **regulatory compliance, secures proprietary information, and protects Kasih's reputation and intellectual property.**

THERE WERE ZERO DATA BREACHES REPORTED IN 2023.

05

CONSCIOUS TRANSFORMATION



CONSCIOUS TRANSFORMATION

Environmental stewardship is a responsibility shared by all those whose actions affect the environment. Kasih is aware of the need to reduce its environmental impact and is taking all necessary steps to reduce its ecological footprint by prioritizing food loss and waste reduction, addressing climate change, enhancing energy efficiency, and conserving water. The Environmental, Occupational Health, and Safety Policy and Environmental Conservation Policy highlight efforts toward this objective. By focusing on sustainable solutions, Kasih strives to set a leading example in the industry and positively contribute to addressing global environmental challenges.

SDGs Alignment




Material Topics Covered


- Food Loss and Waste Reduction
- Climate Change and Energy Efficiency
- Water Conservation

Highlights

Energy intensity
decreased
in 2023 to
2.52 GJ/ton
of production



42%
decrease
in Scope 3 emissions
from business travel
compared to 2022



**GHG emissions
intensity** and
**water consumption
intensity** remained
constant despite increased
production volumes




FOOD LOSS AND WASTE REDUCTION

Waste Management

Effective waste management and responsible recycling is a priority. By collaborating with suppliers on demand forecasting, storage practices, and standardized packaging, Kasih can optimize production, extend shelf-life, and minimize spoilage. Working with distributors to create flexible delivery schedules and joint promotional strategies helps reduce retail-level food waste. Additionally, educating consumers on food storage and handling raises awareness. These efforts lead to shared responsibility, innovative waste reduction, and increased efficiency and cost savings. Each department manager maintains a platform database that tracks efficiency, productivity, waste, manpower, and budget. These KPIs are regularly reviewed and discussed to ensure continuous improvement.

GOING FORWARD, KASIH AIMS TO OBTAIN ISO 14001 CERTIFICATION TO ALIGN WITH INTERNATIONAL STANDARDS IN ENVIRONMENTAL MANAGEMENT.

ACTIVITY HIGHLIGHT: REDUCING WASTE IN HUMMUS SAMPLING

Hummus samples are taken for quality control testing from the Aurum 2 Sterilizer at a rate of four samples per hour. The samples are withdrawn from a sampling point through a 5-meter-long pipe, requiring 15 seconds per collection. The residual hummus in the pipe, weighing 13.5 kilograms per hour, was discarded as waste. By shortening the sampling pipe by 2 meters, the weight of the wasted hummus was reduced to 4.5 kilograms per hour, and the sampling time was cut to 5 seconds. Testing confirmed that the new procedure had no impact on sample quality. **The total annual savings from reducing wasted hummus is JOD 39,000.** This initiative exemplifies how simple, cost-free changes can lead to measurable **improvements in resource management, reduced environmental impact, and operational efficiency.**

In 2023, total annual production was 27,846 metric tons and total food waste was 0.84%. This represented a slight increase in food waste compared to 2022, attributed to the introduction of new products, a new production line, and recipe development.

Waste management practices are implemented to promote sustainability across the entire operations:

- Waste materials such as organic, wood, metal, cartons, and plastic are sorted to facilitate proper disposal or recycling.
- Empty hazardous containers are returned to suppliers to minimize waste and prevent mixing with general waste.
- Metal waste and old machinery are segregated in a scrap area for use as spare parts instead of purchasing new components.
- Plastic buckets are cleaned and reused after returning them to the supplier.



Waste Management

Non-Hazardous Waste

	2021	2022	2023
Total Waste Generated (Metric tons)	540	525	540
Total Waste Recycled (Metric tons)	N/A	N/A	305

Production efficiency targets have been raised from 97% to 98%, while waste reduction targets have been set at 10% across all production lines.

Additionally, increasing the Minimum Order Quantity (MOQ) has been an instrumental tool, leading to reduced waste. Depending on the nature of

the product and machinery involved, a maximum production time is established to ensure that waste loss between sterilization and Cleaning-in-Place (CIP) is kept below 3%. By minimizing the production time of these processes, energy consumption is optimized.



Production

2021

2022

2023

Total Annual Production
(tons)

29,614

27,278

27,846

Packaging Waste

In 2023, a pilot program was launched to replace layer separators in secondary packaging with unused cartons. This innovative solution reduced waste and generated cost savings. Kasih also optimized its Packaging Material Stock Policy, which improved cash flow and reduced storage costs. The use of disposable plastic coats, hats, and gloves has been significantly reduced, resulting in substantial cost savings compared to the previous year.

Moving forward, Kasih is exploring shift to sustainable packaging solutions that incorporate biodegradable materials, demonstrating efforts to reduce the environmental impact of its products.

ACTIVITY HIGHLIGHT: SECONDARY PACKAGING OPTIMIZATION

Kasih used robust pallets with solid corners made from high-density fabric to ensure the safe transport of Kasih's stock across international borders. While effective, this added to operational costs and required manual effort. The Continuous Improvement team has explored **new pallet designs** that maintained stability while **reducing secondary packaging complexity, optimizing both efficiency and cost.**

Areas prone to damage were identified and the pallets were redesigned for better structural integrity. Rigorous tests confirmed the new design's effectiveness. The new pallet configuration is estimated to **save over JOD 18,000 annually, along with improved time efficiencies and reduced waste.**



CLIMATE CHANGE AND ENERGY EFFICIENCY

Energy Management

Kasih's Energy Committee carries out regular meetings to promote collaboration on energy management challenges and successes. SOPs have been developed for conducting energy audits to identify areas for introducing further energy-saving measures. This collective approach ensures streamlined efforts to drive progress and reduce energy consumption. Additionally, the Energy Committee oversees Kasih's energy projects and compiles an annual energy book that reflects the progress made on projects related to water, fuel, and electricity, demonstrating advancements and high-lighting areas for innovation. Kasih also engages its team in training programs to increase their knowledge and awareness of energy saving solutions in operations, which has started under its continuous improvement initiative. Kasih participated in an ISO 50001 internal audit course to enhance its energy management practices.

The company's energy management journey began after the 2020 energy audit, initially focusing on production

lines and machinery. In preparation for future audits, Kasih's approach has evolved to emphasize documentation of energy procedures.



In 2024, there are plans to set Science-Based Targets (SBTs) to reduce Scope 1, 2, and 3 emissions through the implementation of a five-year carbon reduction strategy aligned with the Science Based Targets initiative's FLAG (Forest, Land, and Agriculture) sector guidelines.

Energy efficiency techniques were reflected in product design and the enhancement of energy efficient packaging lines. The speed of the bottles' packaging line was increased from 1,200 to 2,500 pieces per hour through improved drying, a capping machine, and conveyor upgrades, resulting in a reduction of three required workers. On the 215g carton sleeving line, the speed was raised to 4,000-4,200 pieces per hour due to the addition of an inspection stamp device and an automated sticker applicator, allowing for one less worker.

ACTIVITY HIGHLIGHT: INSTALLING ENERSOL PLATES

For optimal energy conservation Kaish embarked on an initiative to install **Enersol Plates**, a Japanese technology to reduce conducted electricity losses and decrease electrical consumption. This technology, introduced in 2018, was applied after a thorough study and contracting with a Jordanian supplier to install the plates on roof utility panels powering air compressors, chillers, and pumps. By the second half of 2023, the project resulted in **an 8% reduction in electricity consumption for these panels, leading to measurable energy savings, reduced operational costs, and decreased environmental impact through lower carbon emissions.**

Another initiative was optimizing the Minimum Order Quantity (MOQ), which enhanced machine efficiency and operating times, further contributing to energy conservation and waste reduction. Additional improvements include insulating steam valves and fittings with jacket insulation.

The energy consumption in 2023 was higher than that recorded in the previous year due to the 2% increase in production volume in 2023 compared to 2022 in addition to the activation of a new production line in 2023.

ACTIVITY HIGHLIGHT: WAREHOUSE PHOTOVOLTAIC (PV) SYSTEM

Kasih embarked on a renewable energy initiative by seeking proposals to install and manage a **photovoltaic (PV) power system** on the available roof space of our existing building, with a target to cover a permissible power capacity of 200 kW. The renewable energy generated is expected to **cover 100% of the consumption for the administration building and approximately 80% for the finished goods warehouse, resulting in annual savings of around JOD 38,000.**

Moreover, this initiative is projected to **reduce indirect emissions by approximately 200 metric tons of CO₂eq annually.**

The project commenced with primary approvals from the Jordan Electric Power Company, followed by a tender process. After obtaining the necessary approvals from national institutes, a prominent solar energy company began project implementation, with the system expected to be fully operational by April 2024.



Energy Consumption

	2021	2022	2023
Direct energy consumption (GJ)	54,422	48,076*	47,937
Indirect energy consumption (GJ)	21,359	21,291*	22,284
Total energy consumption (GJ)	75,781	22,284	70,221

*Data has been restated due to a change in calculation methodology



Emissions

Total GHG emissions (Metric tons of CO₂eq)

6,772	2021
6,302*	2022
6,407	2023

*Data has been restated due to a change in calculation methodology

Greenhouse Emissions

Kasih acknowledges the importance of measuring and managing greenhouse gas emissions as a crucial response to climate change. To address this, several strategic initiatives have been implemented to manage and reduce its environmental impact.

Notably, sustainability has been integrated into product design by developing ambient products that require less energy for storage and transportation. The company considers the carbon footprint in all product development and packaging initiatives, ensuring environmental consciousness is a key aspect of every stage.

Moreover, water from Jameed washing is now transferred to a sewage treatment facility via a tanker, protecting drainage systems and reducing energy and consumables needed for individual treatment. Direct lubrication has been replaced with air lubrication and swapped oil-based media for water-compatible food-grade materials to enhance environmental sustainability. Kasih has also enhanced production line speed and automation with a focus on minimizing emissions.

IN 2023, DESPITE AN INCREASE IN PRODUCTION VOLUME COMPARED TO 2022 AND THE ACTIVATION OF A NEW PRODUCTION LINE, THE ENERGY INTENSITY WAS MAINTAINED AT 2.52 GJ PER TON OF PRODUCTION.

While Scope 1 and Scope 2 emissions did increase, there was a 42% decrease in Scope 3 emissions from business travel.



WATER CONSERVATION

Water Management

Water scarcity is a significant issue in the Middle East, especially in Jordan. Kasih continuously strives to develop effective strategies to prioritize better and more efficient water management. As part of this strategy, water management training and programs were introduced to raise awareness among employees and ensure they are equipped to champion sustainable water practices. This training is supported by third parties, such as the United States Agency for International Development (USAID), the German Corporation for International Cooperation GmbH (GIZ), and the Jordan Chamber of Industry (JCI).

Kasih was proactive in implementing several initiatives to reduce water consumption and maximize resource efficiency, to collect autoclave water from the production lines and recycle it. Traditional irrigation methods have been replaced with drip irrigation to further conserve water.

In 2023, despite an increase in production volume compared to 2022, water Intensity was maintained at 2.14 cubic meters per ton of production.

ACTIVITY HIGHLIGHT: RECYCLING AUTOCLAVE WATER FROM FACTORY PRODUCTION

To maximize resource efficiency and conserve water, especially given the water scarcity in the Middle East, Kasih launched an initiative to recycle the autoclave water from the factory. 50% of the recycled water was used for irrigation and outdoor cleaning through installing four tanks (8 cubic meters each) on the ground floor. The remaining 50% was utilized in the cooling and heating towers through placing six tanks on the roof. 50% goes back to cooling tower (12 cubic meters each) on the roof to supply the cooling tower and chilled system with makeup water. These efforts are expected to **save approximately 1,800 cubic meters of water annually, significantly reducing water consumption and improving operational efficiency.**

A wastewater treatment system has been constructed to improve the quality of drained water. This system consists of several filtration stages, including a sedimentation tank followed by sand and carbon filters. After passing through these stages, the treated water is collected in a tank and then pumped into the sewer system.

Kasih has also participated in a water sector program in collaboration with JCI to increase knowledge and experience in water management and conservation. Although there was an observed increase in water in 2023, this was attributed to new experiments on the production line. None-the less, efforts have been made to collect and reuse treated water from the factory for production line cleaning, resulting in a projected annual saving of around 1,200 cubic meters. Kasih has also implemented a water initiative by adding a heat exchanger to heat the makeup water for boilers. This system circulates water with a 480-liter buffer tank to maintain a reserve of hot water, reducing the need for fresh steam and saving around 50% of the associated costs.



Water and Effluents

	2021	2022	2023
Total water withdrawal (m³)	156,629	143,832*	148,754
Total water discharge (m³)	86,906	85,500*	89,000
Total water consumption (m³)	69,723	58,332*	59,754
Percentage of water recycling and/or reuse (%)	10	12	12
Water consumption intensity (m³/ tons of Production)	2.35	2.14	2.14

*Data has been restated due to a change in calculation methodology

06

APPENDICES



APPENDIX A: STAKEHOLDER ENGAGEMENT

Stakeholder	Engagement method	Key interests
Local Communities	<ul style="list-style-type: none"> - Social media - Facebook group for the community - Press releases - Social events and gatherings - NGO partnerships - Job fairs 	Community and Stakeholder Engagement Human Capital Environmental Stewardship*
Shareholders and Board of Directors	<ul style="list-style-type: none"> - Quarterly Board of Directors meetings - Quarterly performance reviews - Regular financial reporting 	Economic performance Governance and Business Ethics Risk Mitigation and Continuous Improvement Innovation and Research Technology and Data Privacy Environmental Stewardship*
Employees	<ul style="list-style-type: none"> - Employee satisfaction surveys - HR system - Emails and circulars - Meetings and social gatherings - Social Aid Committee 	Human Capital Worker Health and Safety Employee Engagement
Consumers	<ul style="list-style-type: none"> - Social media - Facebook group for the consumers - Social events and gatherings - Home visits for consumer engagement - Co-creation with consumers - Focus groups - Press releases - Nutritional health awareness - Special offers and contests - Product sensory evaluation and feed-back 	Product Quality and Nutrition Community and Stakeholder Engagement Innovation and research Technology and Data Privacy Environmental Stewardship*

APPENDIX A: STAKEHOLDER ENGAGEMENT

Stakeholder	Engagement method	Key interests
Government and Regulators	<ul style="list-style-type: none">- Plant tours- Audits and checks- Seminars- Regular meetings- Correspondences- Participating in special programs	<ul style="list-style-type: none">Human CapitalProduct Quality and NutritionGovernance and Business EthicsEconomic PerformanceInnovation and researchTechnology and Data PrivacyEnvironmental stewardship*
Suppliers	<ul style="list-style-type: none">- Relationship development meetings- Correspondences- Regular visits- Engagements and support- Events	<ul style="list-style-type: none">Supply Chain and Responsible SourcingEconomic Performance
Business Partners	<ul style="list-style-type: none">- In-store activations- Merchandizing and planograms- Regular visits- Commercial interactions	<ul style="list-style-type: none">Product Quality and NutritionSupply Chain and Responsible SourcingEnvironmental Stewardship*

*Environmental stewardship encompasses all environmental material topics.

APPENDIX B: MATERIAL TOPICS

Material topics	Category	Definition
Climate Change and Energy Efficiency	Environment	Addressing Kasih’s environmental impact by reducing greenhouse gas (GHG) emissions, conserving energy, and implementing sustainable practices throughout its operations. This includes setting ambitious climate goals, using renewable energy sources, and implementing energy-efficient technologies and packaging innovations. Continuous monitoring ensures progress toward targets and reinforces Kasih’s dedication to environmental responsibility.
Food Loss and Waste Reduction	Environment	Minimizing the amount of food that is discarded or lost throughout production, distribution, and consumption. This involves implementing efficient practices, technologies, and strategies that optimize resource use, and ensure the responsible handling of surplus food. Also, refers to Kasih's efforts to reduce its own waste consumption and production from its day-to-day operation.
Water Conservation	Environment	Responsibly managing water resources throughout Kasih’s operations and supply chain, ensuring that water is used efficiently and sustainably. This involves implementing water conservation measures, investing in water-efficient technologies, reducing water pollution, and collaborating with stakeholders to address shared water challenges in the communities where the company operates. By prioritizing water efficiency and sustainability, Kasih not only minimizes its environmental footprint but also contributes to safeguarding water resources and fostering resilience in water-stressed regions.
Human Capital	Social	The strategic management of human capital, encompassing HR policies, employee grievances, training, and development. This includes ongoing communication with employees, enhancing their skills through various programs, and ensuring fair labor practices like fair wages and reasonable working hours, and respect for human rights, in line with international standards and local regulations.
Employee Engagement	Social	Nurturing a supportive and inclusive work culture that values and celebrates the diverse attributes of every individual, providing equal growth opportunities. This encompasses creating a sense of belonging for all employees, regardless of their personal characteristics, and sustaining a motivated, engaged workforce aimed at being an employer of choice. Kasih focuses on continuous communication to understand and meet employee needs and aspirations, fostering positive, transparent, and respectful relationships.
Worker Health and Safety	Social	Upholding the dignity and safety of all employees by implementing fair labor practices and maintaining a secure working environment. This includes providing fair wages, enforcing reasonable work hours, and strictly prohibiting forced or child labor, in accordance with both international and local standards. It also involves adopting preventive safety measures and conducting training to ensure workplace safety.
Stakeholder and Community Engagement	Social	Fostering positive relationships with local communities, engaging in responsible corporate social responsibility (CSR) initiatives, and contributing to food security by providing accessible food products. By actively engaging in meaningful dialogue, supporting community initiatives, and addressing local needs, Kasih aims to create shared value and strengthen its social license to operate. Integral to these efforts is the measurement of customer satisfaction, which helps Kasih understand and respond to community preferences and concerns, thereby enhancing trust and loyalty among stakeholders.

APPENDIX B: MATERIAL TOPICS

Material topics	Category	Definition
Product Quality and Nutrition	Social	Ensuring the production of high-quality and safe food products, aligned with a focus to health and balanced nutrition. This encompasses a dedication to high-quality, safe food production that not only satisfies customer expectations but also prioritizes healthy, balanced nutrition. By providing clear information about nutritional content and allergens, Kasih enables informed choices, catering to diverse dietary needs.
Governance and Business Ethics	Governance	Establishing and maintaining a robust governance framework that ensures transparency, accountability, and adherence to the highest ethical standards. This involves implementing policies and procedures that guide decision-making, promote responsible business practices, and emphasize a culture of integrity.
Supply Chain and Responsible Sourcing	Governance	Implementing responsible and transparent practices in managing Kasih’s supply chain, while promoting local content and supporting local suppliers where it operates. This involves ethically sourcing materials and products while considering the social, environmental, and ethical impacts throughout the supply chain as well as maintaining a traceability system that enables the tracking of raw materials and final products, from their source and origin to production conditions.
Innovation and Research	Governance	Investing in the development of new technologies, products, and processes that improve efficiency, sustainability, and overall performance within the food and beverages sector. By fostering a culture of innovation and supporting research initiatives, the company aims to stay competitive in the market, meet evolving customer needs, and address environmental and social challenges.
Risk Mitigation and Continuous Improvement	Governance	The proactive efforts to identify, assess, and minimize risks in Kasih’s processes while continuously seeking opportunities for improvement. This involves implementing strategies and practices to reduce potential threats to operations and enhance efficiency and effectiveness. It emphasizes learning from past experiences, adapting to new challenges, and making iterative adjustments to optimize performance across all aspects of the organization.
Technology and Data Privacy	Governance	The strategic use of technological advancements to optimize operations and enhance efficiency within Kasih, while simultaneously ensuring the security and protection of digital assets and sensitive information. This encompasses deploying advanced technologies such as data analytics, automation, and monitoring systems to improve operational capabilities. In terms of data privacy, it involves implementing robust cybersecurity measures such as encryption, firewalls, and intrusion detection systems to guard against cyber threats and unauthorized access.
Economic Performance	Economic	Kasih’s financial performance and sustainability, encompassing its ability to generate profits, manage costs, and maximize returns on investment. It reflects Kasih’s value creation, revenue generation, and resource allocation, contributing to its overall stability and growth.

APPENDIX C: DISCLOSURE TABLES

HEALTHIER AND BETTER TOGETHER

Food Safety	Unit	2021	2022	2023
Percentage of production volume from sites certified to internationally recognized food safety standards	%	100	100	100
Number of recalls issued for food safety reasons	#	0	0	0
Total volume of products recalled	#	0	0	0
High-risk food safety violation rate	#	0	0	0
Product and services health and safety incidents of non-compliance breakdown	Unit	2021	2022	2023
Incidents of non-compliance with regulations resulting in a fine or penalty	#	0	0	0
Incidents of non-compliance with regulations resulting in a warning	#	0	0	0
Incidents of non-compliance with voluntary codes	#	0	0	0
Marketing and Labelling	Unit	2021	2022	2023
Total number of incidents of non-compliance with regulations and/or voluntary codes concerning product and service information and labelling	#	0	0	0
Incidents of non-compliance with regulations resulting in a fine or penalty	#	0	0	0
High-risk food safety violation rate	#	0	0	0
Community Investment	Unit	2021	2022	2023
Amount of community investment	JOD	521,733	159,531	247,085
Number of community engagement activities	#	4	5	3

APPENDIX C: DISCLOSURE TABLES

HEALTHIER AND BETTER TOGETHER

Customer Relationship Management	Unit	2021	2022	2023
Number of customer* complaints	#	27	12	14
Number of customer* complaints resolved	#	27	12	14

*Customers mean distributors, not end-consumers.

Workforce Profile	Unit	2021	2022	2023
Workforce size	#	574	590	591
Total Number of Employees				
Full-time employees	#	574	590	591
Employees by Gender				
Female full-time employees	#	98	93	100
Male full-time employees	#	476	497	491
Employees by Level				
Senior management	#	12	12	20
Middle management	#	8	10	9
Staff	#	554	568	562

APPENDIX C: DISCLOSURE TABLES

HEALTHIER AND BETTER TOGETHER

Workforce Profile	Unit	2021	2022	2023
Employees by Age				
Total employees aged 18-30				
Female	#	42	36	53
Male	#	277	273	279
Total employees aged 31-50				
Female	#	49	51	41
Male	#	175	191	179
Total employees aged 51+				
Female	#	7	9	6
Male	#	24	29	33
New Employee Hires	Unit	2021	2022	2023
New Hires by Gender				
Females	#	22	12	25
Males	#	252	164	157

APPENDIX C: DISCLOSURE TABLES

HEALTHIER AND BETTER TOGETHER

New Employee Hires	Unit	2021	2022	2023
New Hires by Age				
New employee hires aged 18-30	#	235	141	146
New employee hires aged 31-50		38	35	35
New employee hires aged 51+	#	1	0	1
Employees Turnover	Unit	2021	2022	2023
Employee Turnover by Gender				
Female	#	16	15	26
Male	#	222	148	158
Employee Turnover by Age				
Aged 18-30	#	191	125	140
Aged 31-50	#	43	38	40
Aged 51+	#	4	0	4
Nationalization	Unit	2021	2022	2023
Nationals among total full-time workforce	#	530	534	553
National full-time employees in senior management	#	9	12	12

APPENDIX C: DISCLOSURE TABLES

HEALTHIER AND BETTER TOGETHER

Nationalization	Unit	2021	2022	2023
Nationalization by gender				
Female	#	92	90	95
Male	#	438	444	458
Parental Leave				
Total Number of Employees Entitled to Parental Leave				
Female	#	50	48	44
Male	#	228	230	232
Total Number of Employees that Took Parental Leave				
Female	#	1	2	7
Male	#	38	37	38
Total Number of Employees Who Returned to Work After Parental Leave Ended				
Female	#	1	2	7
Male	#	38	37	38

APPENDIX C: DISCLOSURE TABLES

HEALTHIER AND BETTER TOGETHER

Parental Leave	Unit	2021	2022	2023
Total Number of Employees Returned from Parental Leave Who Were Still Employed Twelve Months After Return to Work				
Female	#	1	2	5
Male	#	38	37	35
Return to work rate	%	100	100	92
Retention rate	%	100	100	92
Performance Review	Unit	2021	2022	2023
Total number of employees who received a regular performance and career development review	#	484	508	512
Employees Who Received a Regular Performance Review, by Gender				
Male	#	399	425	435
Female	#	85	83	77
Employees Who Received a Regular Performance Review, by Employee Category				
Senior Management	#	8	9	9
Middle Management	#	7	11	11
Staff	#	469	488	492
Training and Development	Unit	2021	2022	2023
Total training hours delivered	Hours	8,323	9,705	11,146
Average training per employee	Hours	14.50*	16.45*	18.86

APPENDIX C: DISCLOSURE TABLES

HEALTHIER AND BETTER TOGETHER

Training and Development	Unit	2021	2022	2023
Average Training Per Employee, By Gender				
Male Employees	Hours	14.55	16.50	18.98
Female Employees	Hours	14.20	16.17	18.26
Average Training Per Employee, By Employee Category				
Senior Management	Hours	80.77	12.66	18.86
Middle Management	Hours	57.46	15.11	15.72
Staff	Hours	10.95	11.21	18.66

*Data has been restated due to a change in calculation methodology

Diversity and Equal Opportunity	Unit	2021	2022	2023
Ratio of basic salary/ remuneration of women to men	#	N/A	0.89	0.91
Ratio of basic salary/ remuneration of women to men in senior management	#	N/A	0.68	0.63
Ratio of basic salary/ remuneration of women to men in middle management	#	N/A	0.88	0.92
Ratio of basic salary/ remuneration of women to men staff	#	N/A	0.89	1.00
Market Presence	Unit	2021	2022	2023
Ratio of male entry level wage to minimum wage	#	1.29	1.31	2.30
Ratio of female entry level wage to minimum wage	#	1.50	1.55	2.09

APPENDIX C: DISCLOSURE TABLES

HEALTHIER AND BETTER TOGETHER

Remuneration	Unit	2021	2022	2023
Ratio of annual total compensation for the organization's highest-paid individual to the median annual total compensation for all employees (excluding the highest-paid individual)	#	11.08	16.57	16.49
Health and Safety Management System	Unit	2021	2022	2023
Workers covered by the health and safety management system	#	574	590	591
Total workers covered by the health and safety management system	%	100	100	100
Health and Safety	Unit	2021	2022	2023
Total employee manhours	#	1,465,832	1,444,408	1,430,800
Employee fatalities as a result of work-related injury	#	0	0	0
Employee fatalities rate as a result of work-related injury	Rate	0	0	0
Contractor fatalities as a result of work-related injury	#	0	0	0
Contractor fatalities rate as a result of work-related injury	%	0	0	0
Employees lost time injuries	#	31	33	16
Employee lost-time injury rate (per 1 mln man-hours)	per 1 mln man-hours	N/A	22.15	11.18
Cases of recordable work-related ill health	#	3*	2*	1

*Data has been restated due to a change in calculation methodology

APPENDIX C: DISCLOSURE TABLES

HEALTHIER AND BETTER TOGETHER

Health and Safety Training	Unit	2021	2022	2023
Employees who received health and safety training	#	326	320	600
Employee health and safety training	Hours	337	495	750

AGILE AND RESPONSIBLE LEADERSHIP

Governance Structure	Unit	2021	2022	2023
Total number of board members	#	8	7	7
Independent vs. Non-Independent				
Independent members of the Board of Directors	#	3	4	4
Non-independent members of the Board of Directors	#	5	3	3
Executive vs. Non-Executive				
Executive members of the Board of Directors	#	3	1	1
Non-executive members of the Board of Directors	#	2	2	2
Gender Profile				
Female members of the Board of Directors	#	1	1	1
Male members of the Board of Directors	#	7	6	6

APPENDIX C: DISCLOSURE TABLES

AGILE AND RESPONSIBLE LEADERSHIP

Supply Chain Management	Unit	2021	2022	2023
Total number of suppliers	#	83	85	100
Total local suppliers engaged	#	60	60	69
Total procurement spending*	Million JOD	24.70	23.65	24.73
Procurement spending on local suppliers*	Million JOD	15.14	12.16	13.37
Percentage of total procurement spending on local suppliers*	%	61	51	54

*Does not include Spare Parts and Indirect Services Procurement

Direct Economic Value Generated and Distributed	Unit	2021	2022	2023
Revenue	Million JOD	37	41	42
Operating Costs	Million JOD	33.75	36.70	39
Employee wages and benefits	Million JOD	5.00	5.64	5.98

SAVORING INNOVATION

Research and Development	Unit	2021	2022	2023
The company's annual R&D budget as a percentage of total revenue	%	0.2	0.4	0.3
Amount of investment dedicated to research and development of packaging innovations	JOD	17,029	163,405	118,969

APPENDIX C: DISCLOSURE TABLES

SAVORING INNOVATION

Data Privacy	Unit	2021	2022	2023
Total Substantiated complaints received concerning breaches of customer	#	0	0	0
Number of data breaches	#	0	0	0

CONSCIOUS TRANSFORMATION

Production	Unit	2021	2022	2023
Total annual production	tons	29,614	27,278	27,846
Energy Consumption within the Organization	Unit	2021	2022	2023
Non-Renewable Fuel Consumed				
Heavy fuel oil consumption from operations and vehicles	Ton	1,250	1,105*	1,102
LPG consumption from operations and vehicles	L	10,172	21,699	13,250
Electricity Purchased for Consumption	Unit	2021	2022	2023
Electricity purchased for consumption (office, storage, facilities, etc.)	kWh	5,933,186	5,914,179*	6,190,178
Energy Consumption	Unit	2021	2022	2023
Direct energy consumption	GJ	54,422	48,076*	47,937
Indirect energy consumption	GJ	21,359	21,291*	22,284
Total energy consumption	GJ	75,781	69,367	70,221
Energy Intensity	GJ/ Tons of Production	2.56	2.54	2.52

APPENDIX C: DISCLOSURE TABLES

CONSCIOUS TRANSFORMATION

Emissions	Unit	2021	2022	2023
Direct GHG emissions (Scope 1)	Metric tons of CO ₂ eq	4,036	3,555*	3,548
Indirect GHG emissions (Scope 2)	Metric tons of CO ₂ eq	2,720	2,711*	2,838
Other indirect GHG emissions (Scope 3) resulting from business travel	Metric tons of CO ₂ eq	16	36	21
Total GHG emissions	Metric tons of CO ₂ eq	6,772	6,302*	6,407
GHG emissions intensity	Metric tons of CO ₂ eq/ tons of Production	0.22	0.23	0.23
Water and Effluents	Unit	2021	2022	2023
Total water withdrawal	m ³	156,629	143,832*	148,754
Total water discharge	m ³	86,906	85,500*	89,000
Total water consumption	m ³	69,723	58,332*	59,754
Percentage of water recycling and/or reuse	%	10	12	12
Water consumption intensity	m ³ / tons of Production	2.35	2.14	2.14

*Data has been restated due to a change in calculation methodology

APPENDIX C: DISCLOSURE TABLES

CONSCIOUS TRANSFORMATION

Waste Management		Unit	2021	2022	2023
Total Waste Generated					
Non-hazardous waste	Metric tons	540	525	540	
Total Waste Recycled					
Non-hazardous waste	Metric tons	N/A	N/A	305	
Materials		Unit	2021	2022	2023
Packaging waste reduction rate	%	N/A	1.04	1.04	
Percentage of packaging made from recycled and/or renewable materials	%	0	0	0	
Food Loss		Unit	2021	2022	2023
Total weight of food loss	Metric tons	115	225*	235	
Percentage of food loss	%	21	43	44	

*Data has been restated due to a change in calculation methodology

APPENDIX D: GRI CONTENT INDEX

For the Content Index – Essentials Service, GRI Services reviewed that the GRI content index has been presented in a way consistent with the requirements for reporting in accordance with the GRI Standards, and that the information in the index is clearly presented and accessible to the stakeholders. The service was performed on the English version of the report.



CONTENT INDEX ESSENTIALS SERVICE

2024

Statement of use	Kasih Food Production Co. has reported in accordance with the GRI Standards for the period of 1/1/2023 till 31/12/2023
GRI 1 used	GRI 1: Foundation 2021
Applicable GRI Sector Standard(s)	None

APPENDIX D: GRI CONTENT INDEX

GRI STANDARD / OTHER SOURCE	DISCLOSURE	LOCATION/ DIRECT ANSWER	OMISSION
			REQUIREMENT(S) OMITTED
GRI 2: General Disclosures 2021	2-1 Organizational details	4	
	2-2 Entities included in the organization's sustainability reporting	3	
	2-3 Reporting period, frequency and contact point	3	
	2-4 Restatements of information	16, 39, 40, 52-53, 57-58	
	2-5 External assurance	Kasih doesn't seek external assurance	
	2-6 Activities, value chain and other business relationships	4, 26, 27	
	2-7 Employees	16, 17, 47-49	
	2-8 Workers who are not employees	26	
	2-9 Governance structure and composition	22, 54	
	2-10 Nomination and selection of the highest governance body	22	
	2-11 Chair of the highest governance body	22	
	2-12 Role of the highest governance body in overseeing the management of impacts	22, 24	
	2-13 Delegation of responsibility for managing impacts	22, 24	
	2-14 Role of the highest governance body in sustainability reporting	3	
	2-15 Conflicts of interest	23	

APPENDIX D: GRI CONTENT INDEX

GRI STANDARD / OTHER SOURCE	DISCLOSURE	LOCATION/ DIRECT ANSWER	OMISSION
			REQUIREMENT(S) OMITTED
GRI 2: General Disclosures 2021	2-16 Communication of critical concerns	15	
	2-17 Collective knowledge of the highest governance body	22, 52	
	2-18 Evaluation of the performance of the highest governance body	22, 51	
	2-19 Remuneration policies	22	
	2-20 Process to determine remuneration	22	
	2-21 Annual total compensation ratio	53	
	2-22 Statement on sustainable development strategy	5	
	2-23 Policy commitments	15, 16	
	2-24 Embedding policy commitments	15, 16	
	2-25 Processes to remediate negative impacts	15	
	2-26 Mechanisms for seeking advice and raising concerns	15, 18	
	2-27 Compliance with laws and regulations	46	
	2-28 Membership associations	14	
	2-29 Approach to stakeholder engagement	12, 42, 43	
	2-30 Collective bargaining agreements	Kasih complies with the laws and regulations applied in Jordan	

APPENDIX D: GRI CONTENT INDEX

GRI STANDARD / OTHER SOURCE	DISCLOSURE	LOCATION/ DIRECT ANSWER	OMISSION
			REQUIREMENT(S) OMITTED
MATERIAL TOPICS			
GRI 3: Material Topics 2021	3-1 Process to determine material topics	6, 7	
	3-2 List of material topics	7, 44, 45	
Economic Performance			
GRI 3: Material Topics 2021	3-3 Management of material topics	23	
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	23, 55	
GRI 202: Market Presence 2016	202-1 Ratios of standard entry level wage by gender compared to local minimum wage	52	
Governance & Business Ethics			
GRI 3: Material Topics 2021	3-3 Management of material topics	22	
GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption	22	
Human Capital			
GRI 3: Material Topics 2021	3-3 Management of material topics	15-17	
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	16, 48-49	
	401-3 Parental leave	50-51	
GRI 202: Market Presence 2016	202-2 Proportion of senior management hired from the local community	17, 49	

APPENDIX D: GRI CONTENT INDEX

GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	16, 51-52	
	404-2 Programs for upgrading employee skills and transition assistance programs	16, 18, 19, 33	
	404-3 Percentage of employees receiving regular performance and career development reviews	51	
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	54	
	405-2 Ratio of basic salary and remuneration of women to men	52	
GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	17	
GRI 408: Child Labor 2016	408-1 Operations and suppliers at significant risk for incidents of child labor	16	
GRI 410: Security Practices 2016	410-1 Security personnel trained in human rights policies or procedures	16	
Employee Engagement			
GRI 3: Material Topics 2021	3-3 Management of material topics	16	
GRI 401: Employment 2016	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	16	
GRI 403: Occupational Health and Safety 2018	403-6 Promotion of worker health	16	
Worker Health & Safety			
GRI 3: Material Topics 2021	3-3 Management of material topics	18, 19	
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	18, 53	
	403-2 Hazard identification, risk assessment, and incident investigation	18	
	403-3 Occupational health services	18	

APPENDIX D: GRI CONTENT INDEX

GRI 403: Occupational Health and Safety 2018	403-4 Worker participation, consultation, and communication on occupational health and safety	18	
	403-5 Worker training on occupational health and safety	19, 54	
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	18	
	403-8 Workers covered by an occupational health and safety management system	18, 53	
	403-9 Work-related injuries	53	
	403-10 Work-related ill health	53	
Stakeholder & Community Engagement			
GRI 3: Material Topics 2021	3-3 Management of material topics	12-14	
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	14, 46	
Technology & Data Privacy			
GRI 3: Material Topics 2021	3-3 Management of material topics	32-33	
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	33, 56	
Product Quality & Nutrition			
GRI 3: Material Topics 2021	3-3 Management of material topics	11	
GRI 3: Material Topics 2021	417-1 Requirements for product and service information and labeling	11	
	417-2 Incidents of non-compliance concerning product and service information and labeling	46	

APPENDIX D: GRI CONTENT INDEX

Supply Chain & Responsible Sourcing			
GRI 3: Material Topics 2021	3-3 Management of material topics	26-27	
GRI 204: Procurement Practices 2016	204-1 Proportion of spending on local suppliers	26, 55	
Climate Change & Energy Efficiency			
GRI 3: Material Topics 2021	3-3 Management of material topics	38-39	
GRI 302: Energy 2016	302-1 Energy consumption within the organization	39, 56	
	302-2 Energy intensity	39, 56	
	302-4 Reduction of energy consumption	39, 40	
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	39, 57	
	305-2 Energy indirect (Scope 2) GHG emissions	39, 57	
	305-3 Other indirect (Scope 3) GHG emissions	57	
	305-4 GHG emissions intensity	57	
Water Conservation			
GRI 3: Material Topics 2021	3-3 Management of material topics	40	

APPENDIX D: GRI CONTENT INDEX

GRI 303: Water and Effluents 2018	303-1 Interactions with water as a shared resource	40	
	303-2 Management of water discharge-related impacts	40	
	303-3 Water withdrawal	40, 57	
	303-4 Water discharge	40, 57	
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