Kasih كسيح
لتصنيع الأطعمة
FOOD PRODUCTION CO.

2024 Sustainability Report

Dream, Dare, Deliver.

A Legacy of Taste. A Future of Sustainability

About This Report

Welcome to Kasih Food Production Co's third annual Sustainability Report.

Sustainability is integral to how we do business and we work continually to embed it into our operations. This report highlights the progress we made on our sustainability journey in 2024, detailing key initiatives and achievements along with the challenges we met.

Reporting Period

This report covers our activities from 1 January 2024 to 31 December 2024 and includes information and data from previous years where applicable.

Reporting Approach

This report has been developed in accordance with the GRI Standards and showcases our commitment to aligning our practices with the United Nations Sustainable Development Goals (UN SDGs), the Jordan Vision 2025, and the Economic Modernization Vision. The report, and the associated material topics list and sustainability framework, have been approved by our Chief Executive Officer and Executive Management Team.

Report Scope

The scope of this report covers all Kasih's operations, including our offices and facilities in the Hashemite Kingdom of Jordan.

Inquiries and Feedback

We welcome any inquiries, feedback, or suggestions about the content of this report. Comments can be sent to us via the following channels:

+962-6-4874050

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.

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The Story of Kasih

Kasih Food Production Company is proud to maintain the Kasih family's legacy of delivering authentic Middle Eastern food since 1926. We are passionate about sharing Middle Eastern traditions and aim to elevate our brand to a global level by offering delicious products in countries around the world. Headquartered in Jordan, and with a presence in over 40 countries, showcases our products are enjoyed across Asia, Europe and the Americas.

We're the Go-Getters!

Vision

To bring the authentic taste of Middle Eastern cuisine to the world, creating delightful culinary moments anytime, anywhere.

Mission

Rooted in our rich heritage and driven by innovation and passion, we provide natural, healthy, and delicious choices, ensuring worldwide satisfaction with care and leadership.

Values

YALLA (which means "let's go" in Arabic), The Go-Getters.

Y – You

- We invest time and effort in caring for our people, consumers, suppliers and communities alike.
- We learn and grow together, and everyone matters – regardless of position or status.
- We empower each other and value differing opinions and thoughts.
- We always strive to give back and make a positive impact wherever we are.

A – Agile

- We are quick to adapt and thrive in a constantly changing environment.
- We embrace change as an opportunity to improve and better serve our consumers.
- We actively share knowledge and experience to help us learn and grow together.
- We value quality, punctuality and planning.

L – Leadership

- We lead by example.
- We approach each situation with the attitude of 'how can I make this better?'
- Our passion and resilience as one team, drive us to achieve our goals as a company.
- We deliver our best work through collaborating team efforts across the company.

L – Legacy

- We honor and take pride in our heritage, while building a conscious, sustainable tomorrow.
- We hold ourselves accountable acting with honesty and integrity.
- We do the right thing even when no one is watching.
- We are aware of the impact our behavior has on others and the legacy we are creating.

A – Action-Lead

- We dare to dream and continuously innovate, encouraging intelligent risk taking to bring creative ideas and solutions.
- We are committed to continuous improvement and innovative problem solving, while creating clear working systems and processes.
- We learn from our mistakes.
- We express our thoughts and observations without blame or pointing fingers.

CEO Message

I am honored to welcome you to Kasih Food's third annual Sustainability Report. We are proud to be the leading global producer of Middle Eastern food products.

Our quest to share Middle Eastern cuisine is a journey that has seen us grow into an international company with activities spread around the world, from our home in the Middle East across Asia and Europe to the Americas. To achieve this success, we have continually innovated and modernized, but we have always stayed true to our roots of delivering tasty, authentic, healthy foods to all our customers. Whilst there are many factors underlying our consistent success, there is no doubt that a commitment to sustainability lies at the heart. Our aim as a company is to produce ambient food products through sustainable processes that focus on minimizing our global footprint and protecting natural resources, while adding value for all our stakeholders. This report details the progress we made towards those aims in 2024 and the environmental, social and governance factors we addressed during the year.

Throughout 2024, Kasih made considerable strides on its sustainability journey. Our digital transformation continued, with new warehouse management and laboratory information systems that will streamline our activities in those areas. As part of our goal to attract and retain the best talent, we launched a new recruitment platform and an internship program to help develop bright young graduates and address youth unemployment levels. Our occupational health and safety efforts were rewarded with ISO 45001 certification and the launch of "We Are Quality" emphasized our dedication to ensuring the highest quality standards across our business. In our supply chains, we achieved SEDEX certification and increased the number of local suppliers by 31%, supporting the local economy. We also increased our donations to and support for the wider community. Meanwhile, thanks to further expansion into new markets, Kasih's revenues increased by 17% in the year, testimony to our approach. Our reputation was further enhanced by securing inclusion in the Jordanian Customs Department's Golden List of trusted suppliers.

> **"Our aim as a company is to produce ambient food products through sustainable processes that focus on minimizing our global footprint and protecting natural resources, while adding value for all our stakeholders."**

As I reflect on another successful year for Kasih, I know that our goal of sharing the authentic taste of Middle Eastern cuisine in innovative and sustainable ways is the right one. I thank all our dedicated colleagues whose hard work contributed so much to our success and progress in the year and to all our stakeholders for their ongoing support. I invite you to read about these highlights and milestones in this report, and to continue to be part of our journey as we look ahead.

Khaled Kasih
Chief Executive Officer

Our Sustainability Approach

We aim to embed sustainability in all our operations. We continually seek to improve our sustainability performance and reduce our carbon footprint through innovation and efficiency. To do so, we take care to understand the issues and challenges that are of most importance to our activities, our people, the communities in which we operate, and the wider environment.

Materiality Assessment

To help us better understand these issues, in 2022 we undertook a materiality assessment in collaboration with independent experts. The aim was to identify the environmental, social and governance (ESG) topics of most importance to our business and stakeholders.

In 2023, we conducted a materiality refreshment exercise in line with GRI methodology, taking account of the company's business context, industry, market position, and strategic objectives. Comprehensive employee engagement across the entire company helped identify and understand our business's impact on the economy, environment, and people, and to evaluate the significance of these impacts.

The list of topics identified is:

Most important

- Product Quality and Nutrition
- Innovation and Research
- Governance and Business Ethics
- Economic Performance
- Food Loss and Waste Reduction
- Human Capital
- Climate Change and Energy Efficiency
- Risk Mitigation and Continuous Improvement
- Worker Health and Safety
- Technology and Data Privacy
- Stakeholder and Community Engagement
- Supply chain and responsible sourcing
- Employee Engagement
- Water Conservation

Important

E S G g

Please refer to Appendix B: Material Topics Definitions.

Sustainability Framework

Kasih's sustainability framework is built upon four pillars. Each pillar is guided by a vision statement aligning with the company's YALLA strategy, ensuring sustainability is integrated into our business and enabling the company to create value for all its stakeholders. This framework also outlines Kasih's ESG vision and sustainability commitments for the future.

Dream, Dare, Deliver

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

Savouring Innovation
Passionate about bringing middle eastern food to the world

Healthier and Better Together
Nurturing our colleagues, consumers, and communities.

Conscious Transformation
Embracing ambience and greener practices.

Agile and Responsible Leadership
Ensuring ethical conduct and successful partnerships.

Key pillar's material issues

Savouring Innovation
- Innovation and Research
- Technology and Data Privacy

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

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

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

Healthier and Better Together

As a leading Middle Eastern food producer, Kasih strives to produce high-quality, plant-based food products that promote health and a balanced nutrition. Kasih wants its customers to be able to make informed choices about the food they eat as part of a healthy, balanced diet, and is committed to transparent labelling and information regarding ingredients and nutritional content and allergens. The company also works hard to nurture the health, well-being and development of its people and of the communities where it operates.

SDGs Alignment

3 GOOD HEALTH AND WELL-BEING

4 QUALITY EDUCATION

5 GENDER EQUALITY

10 REDUCED INEQUALITIES

Material Topics

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

Highlights

Zero
incidents of non-compliance concerning product and service information labelling

38%
increase in community investments compared to 2023

100%
resolution rate for customer complaints for four consecutive years

12,540
training hours delivered to employees

28%
increase in female representation in the workforce compared to 2023

1,082
hours of health and safety training provided to employees in 2024

Product Quality and Nutrition

Kasih's product development strategy focuses on delivering innovative, tasty, nutritious and safe Middle Eastern food products to its customers. We use ambient processing technology which enables products to be stored at room temperature without refrigeration while preserving quality and safety to reach customers, involving the seamless integration of technology to enhance its operations.

A rigorous quality control process ensures that all existing and new products meet the highest standards. The company reinforces this by using the finest ingredients and stringent hygiene processes. Kasih also prioritizes products that are plant-based, high in fiber, and essential nutrients while minimizing the use of oils.

Acitivity highlight

Launch of "We Are Quality"

In 2024, we launched the "We Are Quality" project, aiming to embed a culture of quality across the entire company. The project will enhance quality and efficiency by providing continuous training and support for all employees, particularly in production, supply chain, warehousing, and packaging, while the Quality Control Department enforces its team of specialists to advance the quality culture in the business.

In 2024, there were

0%

Zero incidents

of non-compliance concerning product and service information labelling.

Product Testing and Analysis

Every product at Kasih undergoes rigorous testing and analysis to guarantee it meets the highest quality standards.

Raw Material Analysis

Incoming raw materials undergo thorough testing and analysis to assess their quality and compliance with required specifications. Key parameters such as moisture content, pH, and acidity are evaluated to maintain consistency and ensure that only high-quality ingredients are used in production.

In-Process Testing

Throughout the production process, quality control teams conduct in-process testing to monitor and verify product consistency and quality. This includes checks for temperature, viscosity, microbial load, and other relevant parameters specific to each product, ensuring adherence to quality benchmarks.

Shelf Life and Stability Testing

To ensure product integrity throughout its shelf life, Kasih conducts stability testing under controlled storage conditions, with periodic analyses to evaluate sensory qualities and confirm product quality over time.

Finished Product Testing

Once production is complete, comprehensive testing is performed on finished products to evaluate essential quality attributes, including taste, texture, color, and aroma. Additionally, rigorous assessments for microbial safety are conducted to ensure compliance with regulatory standards and food safety requirements.

Advances in Packaging and Sealing Integrity

Recognizing the critical role of packaging in food safety and product preservation, Kasih is implementing advanced testing methods such as the Oxygen Transmission Rate Instrument. These technologies enable precise assessment of packaging effectiveness in preventing leaks and maintaining optimal oxygen levels, crucial for extending product freshness and integrity. By integrating these cutting-edge techniques, Kasih upholds the highest standards of packaging reliability and food safety across its entire product range.

Product Quality Advances

Significant advances have been made in product development, laboratory innovation, and automation to enhance efficiency, quality, and response capabilities.

In 2024, a state-of-the-art Polymerase Chain Reaction (PCR) laboratory was planned for establishment and is set to be fully implemented in 2025. The lab will support DNA analysis and bacterial identification, drastically reducing microbiological testing time from 21 days to just seven. Kasih will be among the first companies to adopt this advanced technology across all product lines, accelerating product release without compromising safety.

100%

of production volume certified to internationally recognized food safety standards

Acitivity highlight
Laboratory Information Management System

In 2024, Kasih launched its Laboratory Information Management System (LIMS) to enhance operational efficiency and data accuracy. The system replaces paper-based processes, enabling real-time access to quality control data, streamlined sample tracking, and improved decision-making. By year-end, the implementation was 90% complete, with all relevant staff trained to ensure effective use of the system.

Quality Control and Certifications

Standard operating procedures (SOP) are created and maintained via a document management system ensuring compliance, version control, easy collaboration, and improved SOP drafting and revision processes.

All industry requirements are incorporated into our procedures and documents, and our system ensures all updates are included. Periodic audits verify compliance with applicable standards and regulations, and internal documents are reviewed annually against these standards to address any non-conformities identified in audits.

In 2024, Kasih deployed a new barcode generator system, which has eliminated the risk of duplication in barcode descriptions and generated numbers. This has enhanced product traceability and helped maintain product legality. The system also contributed to the company's achievement of an AA rating in the BRCGS 9.0 audit by strengthening traceability controls.

Kasit holds a range of certifications confirming the effectiveness of its quality systems, including:

- ISO 9001
- ISO 45001
- ISO 14001
- Gluten-Free (Gluten-Free Certification Organization)
- Halal (Jordan Standards and Metrology Organization)
- Halal (KASCERT International)
- Halal (KASCERT International)
- Non-GMO by Food ChainID.

In addition, we have completed an audit for FSSC 22000, and certification is pending.

Stakeholder and Community Engagement

Kasih has identified the following key stakeholders for its business:

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

Shareholders & Board of Directors

All departments and employees are engaged with and responsible for stakeholder management. The Board of Directors identifies and manages stakeholder relationships by assessing impacts of engagement with internal stakeholders and overseeing interactions with external stakeholders. The CEO oversees the interactions of departments with key stakeholders, consumers, and distributors. Please refer 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

Kasih's global expansion has driven growth in key regions and entry into new markets. In line with this, the company has grown its network of international retailers and distributors through the establishment of strategic partnerships. This growth has been built on tailoring our offerings to meet diverse consumer preferences while maintaining the authenticity of our brand. In 2024, Kasih was proud to secure placement on the Jordanian Customs Department's Golden List, enhancing trade facilitation, streamlining transactions and reinforcing the company's reputation as a trusted and compliant business partner.

Sustainability is on the agenda of every top distributor and retailer globally. Increasingly, it's something we see our top customers wanting not just to talk about, but to MEASURE – and that's a good thing.

Mark Pataky – Mezete
GM International

Customer Satisfaction

Customer satisfaction is a key driver for Kasih. The company constantly innovates to expand its product lines to meet customers' requirements while ensuring optimal quality. Products are designed to balance nutrition and taste as well as extended shelf life.

Building on 2023 investments, 2024 marked the full activation of our dedicated sensory lab. The lab includes developing a diverse range of flavors, convenient formats and health-conscious options, all of which reflects the rich culinary heritage of the Middle East.

Kasih has maintained a 100% resolution rate for customer complaints for four years. The company employs a range of measures to improve customer satisfaction, minimize customer complaints, and streamline the resolution process, including root cause analysis and comprehensive Corrective Actions/Preventive Actions plans to address and track issues to resolution. Customer complaints are systematically trended and monitored to ensure continual improvement.

Sustainability is important to our end costumers, so it needs to be important to us as manufacturers. Beyond that, it's just the right thing to do.

Jim Dragovich
Mezete Senior Sales Director – USA Foodservice

Communities

JOD 339,072
Amount of community investment

5 **Number of community engagement activities**

In 2024, the community demonstrated remarkable generosity through total contributions amounting to 340,000 JOD. This included: **JOD 100,000 in food donations**

A **JOD 10,000 loan fund** to enable university students to pursue their education

JOD 25,000 for SOS Palestine supporting the cause adapted by Hammous and Hammousah to support Gaza Children

JOD 190,000 in donations to various organizations, including the Cancer Foundation, Tkiyet Um Ali, SOS, Aydi Wa3deh, Fayhaa, and Hematna

Community Investment

Amount of community investment (JOD)

2022	159,531
2023	247,085
2024	339,072

Number of community engagement activities

2022	5
2023	3
2024	5

These contributions reflect Kasih's efforts to support critical causes such as food insecurity, social welfare, and humanitarian aid; underscoring the company's commitment to making a positive impact and fostering solidarity among its members.

Kasih is developing a new brand and corporate CSR strategy, in partnership with independent specialists. The new strategy, which will be implemented in 2025, will leverage our food manufacturing expertise to drive meaningful societal impact by aligning our core strengths with causes that resonate deeply within our industry. We will report in more detail on the new strategy in our 2025 report.

Acitivity highlight
Campaign for Gaza children

As part of our commitment to both community and cause-driven initiatives, Kasih launched a campaign around its Hammous and Hammousah product lines in collaboration with SOS Palestine and Jordan to support children in Gaza. Many of these children have found refuge in SOS Children's Villages, where they receive safety, care, and essential support. All profits from Hammous and Hammousah were dedicated to SOS Palestine, ensuring direct aid for these vulnerable children. The campaign made a tangible impact, as sales more than doubled, reflecting strong consumer engagement and ultimately leading to a JOD 25,000 donation to support children in need.

To maintain transparency, the impact of contributions was shared monthly by SOS Palestine and the Hammous and Hammousah social media platforms. The campaign sent both love and practical support to the children of Gaza, proving that every purchase can make a meaningful difference.

Human Capital

The well-being, development and effective management of our employees is a kay priority for Kasih. The company has a comprehensive suite of HR policies as well as employee grievance mechanisms and provides continuous training and development through a range of programs. Kasih upholds human rights, and fair labor practices and ensures equitable wages and reasonable working hours in line with international standards and local regulations.

Employee Attraction and Retention

Kasih aims to attract and retain exceptional individuals by supporting their long-term success.

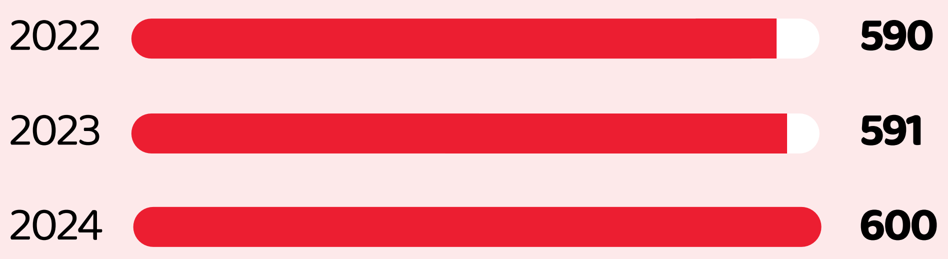
The company has a clear recruitment policy aimed at attracting qualified candidates who align with the company's objectives. Kasih's policy applies to all staff members and potential candidates and includes a structured approach from planning recruitment to employee orientation.

In 2024, we successfully launched a state-of-the-art recruitment platform, integrated into our company website's Careers section, to enhance the effectiveness of our hiring process. The platform enables us to post job vacancies, customize application forms, and efficiently collect and track applications helping centralize and accelerate recruitment efforts.

Workforce Profile

Workforce size

Full-time employees



Employee development is monitored through a detailed Performance Appraisal Policy. In 2024, 521 employees (87%) received a regular performance and career development review, including 87 females and 434 males.

Full-time employees receive competitive benefits, including health and cancer insurance, performance-based bonuses, training courses, yearly increments, meals, employee trips, and social activities.

Acitivity highlight
On-Site Nursery Supporting Working Mothers

To strengthen employee support and foster a family-friendly work environment, Kasih introduced an on-site nursery in 2024. The facility accommodates up to eight children, providing professional care for infants and toddlers during working hours. This initiative directly supports working mothers, helping reduce absenteeism and improve productivity, while reinforcing Kasih's position as an inclusive employer of choice. It also enhances the company's ability to attract and retain female talent seeking a balanced and supportive workplace.

"The nursery has been a true support system—providing a safe, nurturing space for our children while allowing us, as working mothers, to stay focused and productive. It reflects a deep commitment to employee well-being, especially for women, and has strengthened our trust, and sense of belonging within the company."

Working mothers at Kasih

Acitivity highlight
Kasih's Internship Program

Kasih launched a new internship program in 2024, in partnership with the Jordan Engineers Association (JEA). The initiative was designed to bridge the gap between academic learning and practical experience, helping new graduates transition into the workforce. Focused on providing practical experience, we created a structured learning environment in which employees could mentor the interns while learning from the graduates' fresh perspectives and skills.

In its first year, 22 interns joined the scheme in various departments. Looking ahead, we aim to continue the collaboration with JEA to attract more talented graduates and expand the program to include more positions and departments.

In 2024,

521 employees (87%)

received a regular performance and career development review, including 87 females and 434 males.

Employee Training and Development

At Kasih, we believe that employees are the foundation of the company's success. Therefore, we invest in their development, supporting employees to grow and ensuring their continued professional development and ability to contribute to our goals. Through the training and development programs we offer, we aim to equip employees with the necessary skills that create personal growth and drive the success of the business.

We offer a variety of tailored programs to upgrade employee skills, including technical training to enhance job-specific skills, soft skills development programs to improve communication, leadership, and teamwork, and compliance training to ensure commitment to standards and regulations. We also provide specialist training for areas such as IT, human resources and quality control.

Additionally, we offer workshops and e-learning courses to support continuous learning and professional growth. Our e-learning platform, Kasih Training Academy, provides 24/7 access to training materials via mobile devices and laptops, enabling flexible learning opportunities.

Grievances

All employee grievances are taken seriously at Kasih, following the procedures set out in the company's Grievance Mechanism Policy. Every reported case of misconduct and grievance is thoroughly investigated and addressed where appropriate with disciplinary actions. Where 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.

Labor and Human Rights

Kasih is committed to upholding human rights across all its operations, ensuring ethical labor practices and compliance with international and national regulations. The policy applies to all employees and aligns with the Ethical Trade Initiative and the Code of Ethics and Conduct Policy, emphasizing human dignity, equality, and justice. The company has a strong focus on adhering to labor laws and eradicating child labor. In line with Jordanian Labor Law, employing individuals under the age of 18 is strictly prohibited. Kasih's security personnel receive dedicated training to ensure human rights are consistently honored and maintained.

Employee Engagement

Fostering Employee Engagement

Kasih has a Social Committee to foster communication between employees and management, strengthen workplace relationships, and organize social and recreational activities. The committee also ensures that employees receive relevant services and facilities in accordance with company policies and legal regulations.

The Social Committee arranges events such as national celebrations, religious holidays, and marking employee milestones. It also runs a monthly Employee Recognition Program to acknowledge and reward employees for outstanding performance.

Such activities foster a strong social culture, Kasih enhances employee well-being, engagement, and teamwork, reinforcing a positive and inclusive work environment.

Acitivity highlight

Strengthening Culture Through Celebration

In 2024, "Kasih Day" was introduced—an annual event dedicated to fostering connection, recognition, and shared purpose among its more than 600 employees. Held at the Kasih Factory, the inaugural Kasih Day marked several important milestones, including the launch of the company's new corporate identity and values—YALLA as well as the celebration of the 30th anniversary of Kasih Foul, one of the brand's flagship products. Designed to cultivate a sense of belonging, the event featured interactive activities, and recognition ceremonies, reinforcing team spirit across all levels of the organization.

Preparing for Kasih Day is more than organizing a celebration — it's a heartfelt tribute to the spirit of Kasih. It reflects who we are, what we believe in, and the joy we share as one family.

Ayhan Ameen
Kasih Marketing & Brand Manager

Inclusion and Diversity

Kasih is committed to developing an inclusive and diverse workplace in which everyone enjoys equal rights and is treated with fairness and respect. In pursuit of this, we prioritize the recruitment of women and Jordanian nationals. In 2024, the number of newly hired female employees increased by 28%, with a total of 23 female and 83 male nationals hired during the year.

There were **zero** reports of discriminatory incidents in 2024.

Workforce Profile

Female full-time employees

2022	93
2023	100
2024	102

Male full-time employees

2022	497
2023	491
2024	498

102
Female full-time employees

498
Male full-time employees

Senior management

2022	12
2023	20
2024	16

Middle management

2022	10
2023	9
2024	19

Staff

2022	568
2023	562
2024	565

Worker Health and Safety

Compliance with International H&S standards

Kasih operates a comprehensive health and safety management system that covers every employee and that adheres to Jordanian Occupational Health and Safety OH&S rules and regulations. The importance of health and safety is led by senior management, with HSE principles embedded into the company's strategic direction.

Workers are represented by a joint management-worker Health and Safety Committee, in line with Jordanian legal requirements. This committee meets monthly to review safety performance, objectives, ongoing concerns, safety capital budget, and safety purchasing. Additional meetings are held for urgent safety issues, ensuring swift action. The Committee addresses all safety concerns, ensuring continual improvement and compliance while nurturing a blame-free culture in which incidents are evaluated, corrective actions put in place, and learning points noted to prevent future occurrences.

An on-site clinic, staffed 24/7 by a doctor and nurse, provides immediate medical attention. Covered by insurance, it also approves sick leaves and has significantly reduced the need for external clinic and hospital visits.

In 2024, Kasih achieved ISO 45001 (Occupational Health and Safety Management) certification, recognizing its adherence to international standards for workplace safety. This process included extensive training and awareness sessions for employees to help reinforce a culture of safety across the organization.

The company also implemented a job-rotation program to minimize workers' exposure to potential occupational hazards. Workers also receive periodic health examinations to safeguard their wellbeing, as well as pre-hiring medical screenings.

Incident Management & Reporting

Kasih employs a comprehensive risk identification process involving frequent inspections, historical incident reports, industry benchmarks, and workplace experience. This proactive approach ensures that potential hazards are systematically identified and addressed before they escalate into serious safety concerns. Employees are also empowered to be proactive in identifying and addressing hazards. Workers have the right to stop work if they assess a situation as unsafe and hazards can be reported through numerous formal communication channels provided.

Formal risk assessment is conducted using a probability and severity matrix, enabling the company to prioritize risks effectively and develop a structured risk register. This framework ensures that hazards are identified, evaluated and categorized based on their likelihood and potential impact, enabling targeted mitigation strategies. A Plan-Do-Check methodology is used to manage risks systematically, and employees undergo job hazard analysis and safety risk assessment sessions.

In 2024, Kasih introduced comprehensive emergency response plans to ensure preparedness for any unforeseen situations and conducted a number of workshops to enhance employee awareness of safety protocols and sustainability practices.

Health and Safety Training

To reinforce health and safety across the company's operations, Kasih conducts an annual training program, covering topics such as:

- 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 Spill Management
- Working at Heights
- Fire Drills and Fire Safety
- Fire Extinguisher Training
- Work Permit Instructions
- Hand Safety Awareness
- ISO 14001 Awareness
- ISO 45001 Awareness
- Internal Audit Program

In 2024, 1,082 hours of health and safety training were provided, making progress in establishing a robust safety culture among all employees.

Health and Safety Training

Employees who received health and safety training (#)

Employee health and safety training (Hours)

2

Agile and Responsible Leadership

Responsible and agile leadership is essential if Kasih is to fulfil its mission and vision. This approach creates a transparent, sustainable business that operates to ethical standards and business practices. To achieve this, the company prioritizes good corporate governance, responsible conduct, high business standards, ethics, agility, strong economic performance, risk management, and good supply chain management.

SDGs Alignment

8 DECENT WORK AND ECONOMIC GROWTH

16 PEACE, JUSTICE AND STRONG INSTITUTIONS

Material Topics

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

Highlights

Revenues totaled
JOD 49 million
a **17%** increase from 2023

Established a new
Warehouse Management System

64%
of total procurement spending was on local suppliers

JOD 50,000
in total savings from over
70 continuous improvement projects

Governance and Business Ethics

Corporate Governance and Ethical Practices

Kasih has a Code of Ethics and Conduct Policy to ensure integrity in its business practices. All relevant company 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

In the company's most recent risk assessment exercise, no significant corruption risks were identified, due to Kasih's robust control framework. Kasih's Anti-corruption Policy is communicated to all staff, who are mandated to adhere strictly to it. A segregation of duties and a dual control mechanism are 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, a number of committees support the Board in its duties. 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.

Governance Structure, Committees, and Processes

The board consists of seven members, including four independent members and three non-independent members, all of whom are elected by shareholders. The Board meets at least quarterly. The Board provides Kasih's overall leadership and sets its strategic direction. The effectiveness of the Board's processes is reviewed at least annually or when required

There are three committees to support the Board in fulfilling its duties:

Remuneration

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

Conflict of Interest

Kasih has a Conflict of Interest Policy that applies to all employees, contracted personnel, consultants and Board members. The policy ensures that personal, financial, or social interests do not interfere with company operations and mandates full disclosure of any actual or potential conflicts. Upon appointment, all 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.

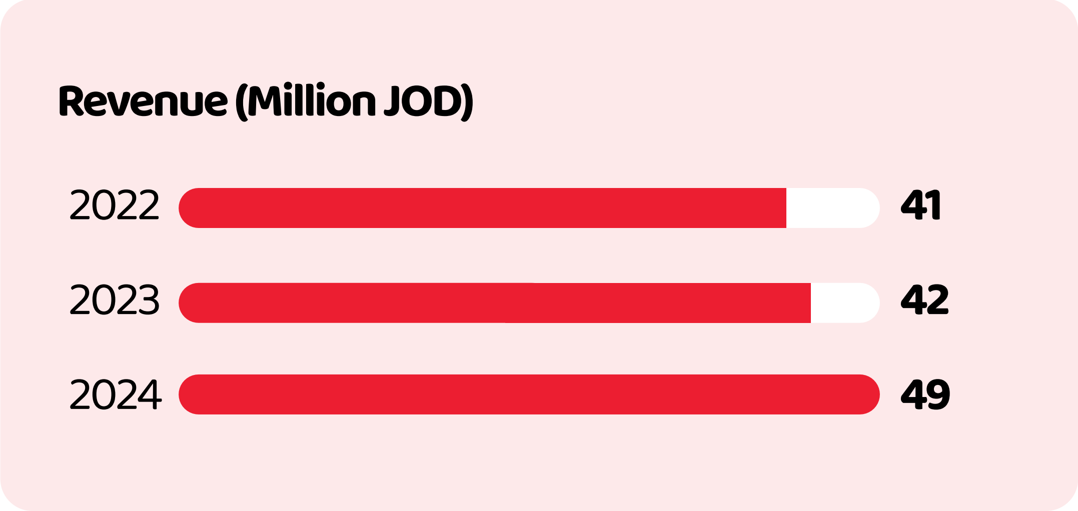
Economic Performance

In 2024 Kasih generated JOD 49 million in revenue, a 17% increase from 2023 due to organic market growth in addition to opening up new markets and portfolio expansion as well.

Kasih also secured tenders with humanitarian organizations such as WCK, which resulted in volume growth that had a positive impact on manufacturing costs.

Kasih secured a grant of USD 300,000 from an international financial development institution to finance sustainability projects. The grant will help to finance four projects with a total cost of USD 2 million, a filtration unit to reduce waste and reuse water in production, a biodegradable packaging solution), a Manufacturing Execution System (MES), and a new photovoltaic system. The due diligence process has been completed and the grant approved, with the agreement to be confirmed and signed in 2025.

Also in 2024, Kasih was awarded JOD 500,000 under the "Incentives through Outcomes Program," funded by the Jordanian Ministry of Industry and Trade. JOD 100,000 was received during the year, with the remainder expected in 2025. The funding supports investments in assets that aim to boost sales and exports, increase employment, and reduce waste in line with agreed performance targets. Looking ahead, we anticipate improved pricing and profitability in the export market resulting from a planned price increase and other initiatives. Kasih's working capital will be further optimized through inventory reduction, and the company is developing a more tax-efficient structure to reduce its tax liability.



JOD 49 Million

Revenue

Risk Mitigation and Continuous Improvement

Risk Management

Kasih identifies its risk by the use of KRIs. Key risk indicators (KRIs) play a crucial role in our risk management framework by providing early warning signs of potential risks. These indicators are monitored monthly, and any deviations or breaches are promptly escalated to the risk committee, with the level of urgency determined by the criticality of the situation. In the event of risk incidents, our automated reporting tool facilitates immediate notification to both the CEO and the risk management. Upon receipt, these incidents undergo thorough analysis to understand their implications. Critical risks identified are then promptly reported to the relevant risk committee for further assessment and action. This streamlined escalation procedure ensures that significant risks are swiftly addressed and mitigated, thereby safeguarding an effective control over risk exposures.

During 2024, Kasih implemented a number of strategic risk management initiatives, including conducting a comprehensive ESG Risk Assessment, performing an ISO 31000 Gap Analysis to prepare for certification in 2025, and developing a risk maturity roadmap.

Other initiatives to strengthen the company's Risk Management Framework includes:

- Implementing an automated risk management tool to systematically capture and document all risk-related incidents.
- In-depth analysis and periodic reviews of incidents, KRIs, and risk profiles, leading to the timely implementation of control and corrective measures.
- Establishing a Key Risk Indicators monitoring system, ensuring proactive risk detection and mitigation.
- Developing departmental and process-level risk profiles.
- Ensuring that major incidents undergo structured documentation, discussion, and resolution within the Risk Management Forum, promoting a proactive risk culture.
- Adopting an Information Classification Framework to enhance data protection based on confidentiality levels.

A Risk Champions Team was established during the year, with members acting as risk ambassadors within their respective departments. The Risk Team was also strengthened with the recruitment of a new Risk and Audit professional, along with an experienced risk consultant to enhance risk oversight and governance.

Sustainability Risk Management

Kasih recognizes the need for a more thorough approach to addressing ESG-related risks. To enhance our engagement in this area, we initiated a comprehensive ESG assessment. This will provide a detailed examination of current controls and offer recommendations for effective mitigation strategies, aligned with industry standards and best practices. By dedicating focused attention to ESG considerations, we aim to better identify and manage risks associated with these critical areas.

A number of ESG risks have been identified that will need to be addressed in the years ahead, including:

- **Regulatory Compliance and Costs:** Such costs are rising due to stricter environmental regulations on packaging, emissions, and waste disposal, necessitating investment in sustainable materials and production processes.
- **Supply Chain Disruptions:** Climate-related disruptions are already causing volatility in raw material availability, driving up procurement costs. Looking ahead, building more resilient supply chains by prioritizing local sourcing, adopting regenerative agriculture practices, and diversifying suppliers to reduce dependency on vulnerable regions will be essential.
- **Consumer Preferences and Brand Reputation:** Consumers are increasingly demanding eco-friendly, responsibly sourced, and ethically produced products. Transparency and ESG commitments will become even more influential in shaping brand loyalty.
- **Energy and Resource Costs:** Rising energy and water costs are prompting a need for greater resource optimization. Moving forward, there will be a stronger push towards circular economy principles, energy-efficient operations, and the adoption of alternative energy sources to reduce long-term costs and carbon emissions.
- **Waste Management Challenges:** A transition toward recyclable, biodegradable, and reusable packaging solutions is underway to align with sustainability targets. In the future, Kasih will likely need to invest in circular recycling systems, form partnerships with waste management firms, and enhance consumer education on responsible disposal to meet regulatory and market expectations.

By addressing these sustainability challenges proactively, Kasih can enhance its long-term resilience, reduce operational risks, and strengthen its market position in an increasingly sustainability-driven economy.

Continuous Improvement

In 2024, our focus was on improving gross margins in an inflationary environment, enabling us to achieve reductions in raw material costs and improved margins in major markets. Over 70 continuous improvement projects were completed during the year. While some of these projects led to direct cost savings, others were aimed at enhancing productivity, increasing line, shipping, and storage capacity, and improving operational efficiency. Several technical initiatives also contributed to optimizing machine functionality, making equipment easier to handle and maintain.

As a result of these efforts, total savings in 2024 amounted to approximately JOD 50,000.

Cost management initiatives are still in progress, and we are working on many initiatives to reduce costs, such as longer production planning periods, reductions in labor cost through automation, and SKU rationalization).

Acitivity highlight

Ultra-High Temperature (UHT) Plant Maintenance Optimization

In 2024, Kasih extended the maintenance interval for one UHT plant sterilizer from every 1,500 to 2,000 working hours by enhancing monitoring and checks. This reduced planned maintenance from four to three downtimes per year, saving JOD 11,000 in spare parts and enabling the production of an additional 720,000 units. The change improved efficiency while lowering operational costs.

Supply Chain and Responsible Sourcing

Ethical sourcing is an essential element of Kasih's ESG efforts. We operate a Responsible Sourcing Policy with suppliers, which includes measures to combat human rights violations. In 2024, Kasih implemented a comprehensive Supplier Code of Conduct, which defines the company's expectations regarding the ethical labor practices and environmental standards for all its suppliers.

Kasih maintains meticulous procedures that must be met by new suppliers, including risk assessments and regular reassessments to reflect any changes in material quality. Annual on-site audits are conducted along with supplier performance evaluations to ensure that suppliers maintain expected standards.

Also, during 2024, Kasih achieved SEDEX certification recognizing our efforts to build and ethical supply chain. We will build on this success by focusing on four pillars: labor standards, health and safety, environmental impact and business ethics.

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 validates and ensures the efficacy of the company's internal testing procedures.

Any supplier complaints are addressed promptly by Kasih, in line with the company's commitment to maintaining high standards of quality and compliance.

In 2024, the number of local suppliers engaged was maintained at 69, consistent with 2023, and 64% of Kasih's total procurement spending was on local suppliers.

Supply Chain Management

Total procurement spending* (Million JOD)

2022	23.65
2023	24.73
2024	27.09

Procurement spending on local suppliers* (Million JOD)

2022	12.16
2023	13.37
2024	17.45

Percentage of total procurement spending on local suppliers* (%)

2022	51%
2023	54%
2024	64%

*Does not include Spare Parts and Indirect Services Procurement

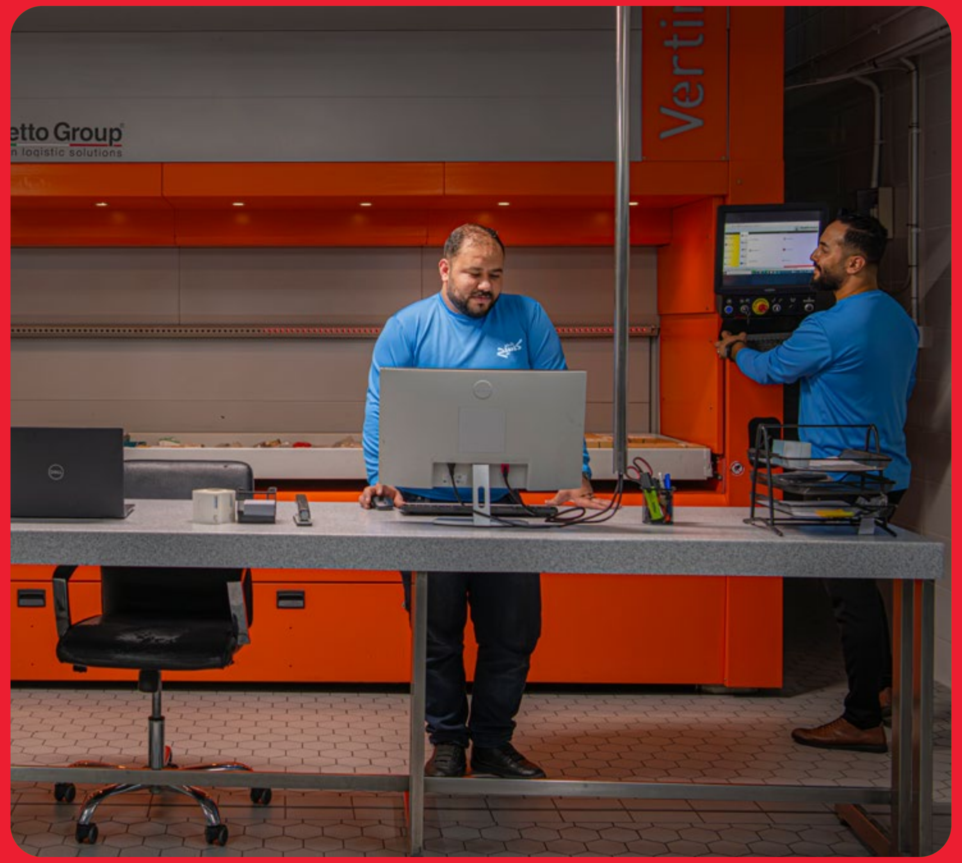
However, local procurement costs rose during the year, due to logistics risks in the Red Sea and Kasih's efforts to expand its supplier base to ensure a more stable and efficient supply chain.

Million JOD 27.09
Total procurement spending*

Million JOD 17.45
Procurement spending on local suppliers*

Acitivity highlight
Warehouse Management System

In 2024, Kasih implemented a new Warehouse Management System (WMS) to maximize the use of space, reduce errors, and improve supply chain efficiency. The system will optimize warehouse operations, including inventory management, location utilization, and stock movements. Since implementation, Kasih has observed a 10% improvement in the utilization of raw and packaging materials through defined put-away strategies, reduced manual errors and faster traceability due to automation, and improved planning accuracy enabled by real-time stock transaction data.



3 Savoring Innovation

In pursuit of its goal to be the premier choice for Middle Eastern cuisine, Kasih continually innovates to refine its products and services. Integrating cutting-edge technology across its operations enhances product quality and enables Kasih to exceed customer expectations.

SDGs Alignment

9 INDUSTRY, INNOVATION AND INFRASTRUCTURE

Material Topics

Innovation and Research

Technology and Data Privacy

Highlights

Total sales revenue rose to **12.5%** up from 4% in 2023

Over 8 NPDs completed and numerous new recipes developed

35% increase in R&D investments compared to 2023

Zero data security breaches for four consecutive years

AI-driven threat detection and response systems deployed in cybersecurity

Innovation and Research

Embedding Innovation

Kasih's continually aims to optimize production processes, reduce waste, and drive innovation in flavors, nutritional profiles, packaging, and sustainable ingredients. Central to this is new product development, as we strive to create and bring to market new products and flavors to better serve our consumers. In 2024, the New Product Development (NPD) efforts reached a high level, with over 8 NPDs completed and numerous new recipes developed.

In 2024, the contribution of newly developed products to total sales revenue increased to 12.5% from 4% in 2023. This growth was driven by key launches such as Mutabal and Creamy Hummus, which were developed in line with the consumer insights and continuous feedback that lie at the heart of our innovation process.

The year also saw the creation of a product lifecycle risk profile to identify potential risks that could impact brand reputation, customer perception, and product success at various stages of development, launch, and ongoing growth. These risks include market shifts, competitive pressures, supply chain disruptions, regulatory changes, and communication missteps along with mitigation strategies and contingency plans tailored to mitigate them effectively. Adapting this risk profile forward will allow continuous monitoring and reassessment to evolving market dynamics and maintaining the integrity and resilience of our brand and product portfolio.

Kasih further expanded its research and development (R&D) labs in 2024, increasing its investment in research and development by 35% compared to 2023. This was driven by our strategic focus on developing products to meet growing market demand. Kasih now has nine specialized laboratories to support the development of new products and processes.

With consumer preferences evolving, a need was identified to expand our portfolio beyond plant-based offerings and introduce high-protein products. This presented a number of challenges, including higher ingredient costs, the need for extensive trials, and rigorous scientific research to ensure taste, nutrition, shelf-life stability, and food safety. Unlike plant-based products, protein-based formulations require advanced processing technologies, strict hygiene control, and regulatory compliance to maintain quality and safety standards. To achieve this, we increased investment in product trials, testing, supplier collaborations and process development.

Research and Development

Amount of investment dedicated to research and development of packaging innovations (JOD)

2022	163,405
2023	118,969
2024	160,817

JOD 160,817

Amount of investment dedicated to research and development of packaging innovations

Sustainable Packaging

Kasih is committed to developing eco-friendly packaging and innovative solutions to reduce waste and lower its carbon footprint. Our focus is on developing sustainable alternatives that minimize environmental impact while maintaining product quality and safety.

Solutions can vary from redesigning packages to reducing the pack size and using less material, to using different or new materials. Kasih took a major step by becoming one of the first food companies in the Middle East to install an in-factory Oxygen Transmission Rate (OTR) measuring device. This allows for precise evaluation of packaging performance, helping to improve shelf life, reducing product loss. Looking ahead, we continue to explore and implement solutions such as reducing pack size, optimizing material use, and adopting biodegradable packaging solutions.

Technology and Data Privacy

Digital Transformation

Kasih aims to be a data-driven and digitally enabled business. Throughout its operations, the company utilizes technology to streamline operations, enhance decision-making, monitor progress, and improve overall performance. This enables Kasih to adapt to changing market dynamics, make informed decisions, and remain competitive in an ever-evolving business landscape.

The company's automation and digitization initiative aims to drive greater efficiency, productivity, and reliability. This involves the roll-out of new digital systems identified in the company's digital roadmap. In addition, internal capabilities will be developed to accelerate the implementation of new systems, enable effective knowledge transfer, and enhance the customizability of systems. Cybersecurity is also a key concern addressed, and security risks need to be clearly mapped and mitigated.

In 2024, we made significant progress toward achieving our digital roadmap, with key achievements including:

- Increased digital transformation maturity level through new systems and training
- New warehouse management system to optimize resources, automate processes, and provide analytics tools
- Deployed AI in cybersecurity to better detect threats and enhance real-time security monitoring
- Updates business technology policies in preparation for ISO 27001 certification

These achievements represent major milestones and acceleration in our quest to adopt new technologies and achieve process automation across our operations.

Data Security

Ensuring the security of the data we hold is a top priority for Kasih. We implemented an information security system as part of our digitization and automation initiative, and conduct audits twice a year to ensure a robust security infrastructure is maintained. This is supported by regular security awareness training for employees to enhance protection and ensure all staff are well-informed about potential threats.

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

To handle any incidents that might arise, the company operates a response and disaster recovery plan has been put in place.

During 2024, Kasih's security measures were effective in protecting customers and regulatory bodies from being compromised or leaked with zero incidents reported and zero claims received.

Acitivity highlight

Deploying AI Agents in Cybersecurity

In 2024, Kasih strengthened its digital resilience by deploying AI-driven threat detection and response systems as part of its cybersecurity efforts. These advanced AI agents enhance real-time monitoring, enabling faster and more accurate identification of potential cyber threats. The system allows for automated threat response and mitigation, significantly reducing response time and minimizing risks to business operations.

zero

incidents reported and zero claims received

4

Conscious Transformation

Protecting the environment is something for which we all share responsibility. At Kasih, we continually strive to reduce the environmental impact of our activities and to reduce the company's ecological footprint. This is achieved by prioritizing food loss and waste reduction, addressing climate change, enhancing energy efficiency, and conserving water. Kasih's efforts are guided by its Environmental, Occupational Health Policy Safety Policy and Environmental Conservation Policy. By placing a focus on sustainable solutions, the company seeks to set an example within the industry and make a positive contribution to addressing global environmental challenges. As part of this, Kasih obtained ISO 14001 certification to align its efforts with international standards for environmental management.

SDGs Alignment

7 AFFORDABLE AND CLEAN ENERGY

12 RESPONSIBLE CONSUMPTION AND PRODUCTION

13 CLIMATE ACTION

Material Topics

Food Loss and Waste Reduction

Climate Change and Energy Efficiency

Water Conservation

Highlights

Obtained **ISO 14001** certification

15% reduction in total food waste compared to 2023

8% decrease in water consumption intensity compared to 2023

Food Loss and Waste Reduction

Waste Management

Kasih aims to achieve responsible waste management and recycling. To help achieve this, the company works closely with suppliers on supply chain elements such as demand forecasting, storage and packaging, which can all help to optimize production, extend product shelf life and minimize spoilage. Kasih also works with distributors to on delivery schedules and promotional strategies that can help reduce retail food waste.

Kasih takes a range of actions to minimize and mitigate potential negative waste impacts within its operations, including:

Risk assessment and monitoring

Regular assessments are conducted to identify potential negative impacts, followed by the implementation of proactive monitoring systems.

Sustainable sourcing and materials

Kasih has transitioned to environmentally friendly materials and partnered with suppliers committed to sustainable practices.

Process optimization

Enhanced production efficiency minimizes waste, reduces emissions, and optimizes resource consumption.

To collect and monitor waste, the company has a four-stage process:

1 Waste segmentation

Categorizing waste into food waste, packaging waste, by-products, and hazardous waste.

2 Source identification

Mapping waste generation points across production, storage, and distribution stages.

3 Weighing systems

Using automated or manual scales at different stages to measure waste quantities for raw materials

4 Manual logging

Employees record waste data using digital or paper-based logs, capturing the type, quantity, and cause of waste.

We also implement various waste management practices. Waste such as organic materials, wood, metal, cartons, and plastic are sorted to facilitate proper disposal or recycling, while metal waste and old machinery are segregated in a scrap area for use as spare parts instead of purchasing new components. Empty hazardous containers and plastic buckets are returned to suppliers for reuse.

To reinforce accountability, waste reduction and efficiency enhancement have been integrated into the factory department's KPIs, ensuring a structured approach to minimizing waste. Furthermore, waste reduction progress and results are now a key topic in monthly meetings, solidifying waste management as a core focus area for continuous improvement and optimization.

In 2024, Kasih increased its total production by 10%, reaching 30,560 metric tons, while simultaneously achieving a 15% reduction in food waste compared to 2023—reflecting the impact of ongoing efficiency measures.

Production

Total annual production (tons)

2022	27,278
2023	27,846
2024	30,560

Waste Management

Total non-hazardous waste generated (Metric tons)

2022	525
2023	540
2024	564

Total non-hazardous waste recycled (Metric tons)

2022	N/A
2023	305
2024	199

Minimum Order Quantity

Minimum Order Quantity (MOQ) is an important toll in reducing 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 is kept below 3%.

Acitivity highlight
Jameed Filtration Initiative

As part of our ongoing efficiency initiatives, Kasih has implemented a filtration mechanism designed to capture suspended Jameed particles that would otherwise be lost in washing water. This allows solid Jameed particles to be recovered and reused which effectively improves cost and efficiency in the production process.

Implementation of this new filtration system began in 2024, with full operation expected by mid-2025. Once fully operational, the system is anticipated to recover approximately 2% of suspended Jameed particles, further supporting our waste reduction goals.

Acitivity highlight
GAIN Initiative-Recycling of Humus Waste

Kasih is collaborating with the GAIN initiative, supported by the German development agency GIZ, to transform chickpea production waste—typically discarded during hummus manufacturing—into a nutritious and affordable livestock feed. This initiative supports waste reduction, improves resource efficiency, and creates a potential new revenue stream, while contributing to sustainable agriculture.

While the initiative has made significant progress, further steps are required before full-scale implementation. To meet livestock nutritional needs, the final feed product must be blended with other components, adding complexity to the process. Additionally, some farmers require support in feed preparation, prompting Kasih to explore solutions such as training programs and simplified equipment.

As the project nears completion, it holds great promise for enhancing operational efficiency, reducing environmental impact, and supporting local economic development.

Packaging Waste

Packaging is an important area for potential waste reduction. Kasih works continually to find ways of optimizing packaging and seeking more sustainable solutions.

In 2024, we implemented a number of waste reduction initiatives:

- Switching from injection plastic trays (ready trays) to thermoforming, reducing plastic usage by 4g per tray.
- Reducing the thickness of the plastic film (shrink) by 10 microns for all films used in carton packaging.
- Replacing plastic buckets with stainless steel drums in high-usage areas, such as for caustic soda, acid, and hot glue.

Acitivity highlight
Transition to Thermoforming for Ready Trays

In 2024, Kasih transitioned from outsourced injection-molded trays to in-house thermoformed trays for its Ready Trays product line. This shift enhanced product quality and hygiene through improved control over manufacturing, reduced defects, and alignment with production timelines. The new trays, now incorporating an Ethylene Vinyl Alcohol (EVOH) barrier layer, significantly extend shelf life by reducing oxygen permeability. The change also improved line speed by 20% and lowered tray production costs by over 50%, delivering both operational efficiency and cost savings.

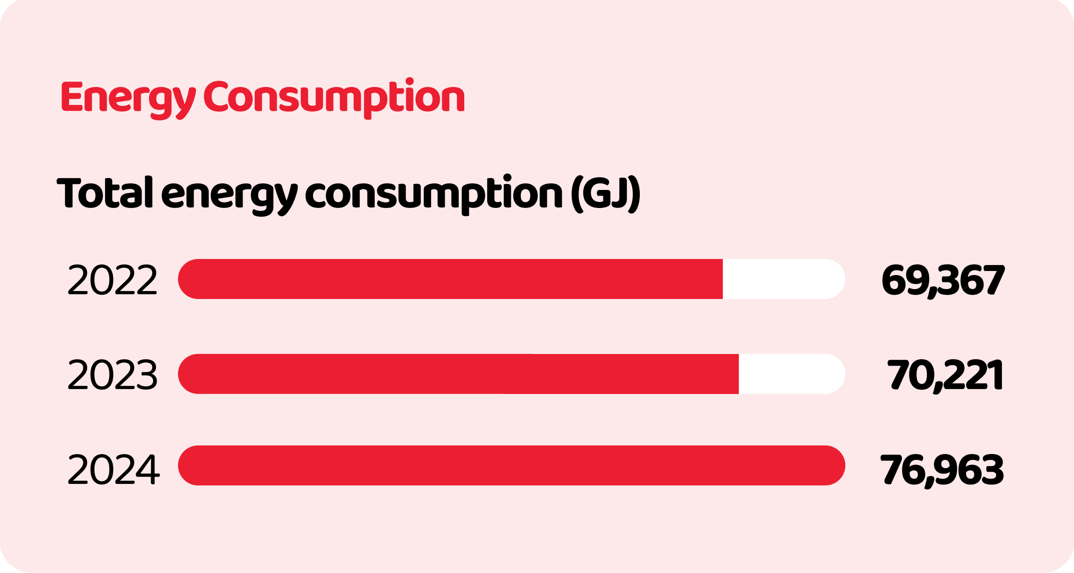
Climate Change and Energy Efficiency

Energy Management

As a food manufacturing company, Kasih recognizes the critical role of reducing energy consumption while maintaining high production efficiency. To help achieve this, Kasih has begun implementing an Energy Management System (EnMS). The system aims to improve energy efficiency by supporting planning, monitoring, and implementing energy-saving initiatives through enhanced operational efficiency. By optimizing energy usage in this way, the factory can lower production costs, reduce its carbon footprint, and improve overall resource management.

In 2024, Kasih successfully completed the installation and operation of a solar photovoltaic (PV) power system. This involved the installation of sufficient solar panels to generate 200 kW of electricity, covering Kasih's administrative building and the newly completed warehouse building. The array will meet 75-80% of the company's total energy consumption including the maximum electrical consumption load of the factory building. Additionally, a warehouse system with a total capacity of 103.24 kW peak was installed, along with a management system with a capacity of 157.18 kW peak. After six months of operation, the PV system's efficiency was calculated at 73%, resulting in electricity savings of approximately 184,000 kWh. In 2025, the system's capacity will be expanded by 7% through the addition of new panels.

Total energy consumption in 2024 was 76,963 GJ, an increase of 9.6% on 2023. This was primarily due to higher production volumes and an increased number of product trials. Despite this, energy intensity remained unchanged at 2.52 GJ per tonne of production.



76,963 GJ
Total energy consumption

Acitivity highlight
Heat Exchanger Installation

Kasih installed a heat exchanger in 2024 to recover lost thermal energy and utilize it to preheat the makeup water feeding the boiler. By raising the temperature of the water in the main tank, the system enhances overall energy efficiency. This improvement not only optimizes boiler performance and combustion processes but also led to a reduction in fuel consumption by up to 2% in 2024, contributing to lower operational costs and improved environmental performance.

Greenhouse Emissions

The Photovoltaic (PV) solar energy system installed on the finished goods warehouse in May 2024 has significantly contributed to emission reductions. By generating 184,000 kWh of clean electricity by the end of 2024, the project has reduced CO_2 emissions by 84 metric tonnes. This transition to renewable energy replaces fossil-fuel-based electricity, reducing greenhouse gas emissions and supporting sustainability efforts.

Efforts to reduce thermal energy losses resulted in a 2% reduction in fuel consumption, achieved through steam pipe insulation, steam trap maintenance, and the development of a heat exchanger. Key initiatives included insulating new and damaged steam pipes to minimize heat loss, maintaining steam traps to prevent steam leakage, and utilizing an economizer to filter and collect black carbon particles from the chimney. Additionally, a heat exchanger was developed to heat makeup water using recovered heat instead of fresh steam. These measures collectively saved 24 tons of Heavy Fuel Oil (HFO), leading to a reduction of 77 metric tonnes of CO_2 emissions.

In 2024, Kasih signed a contract with an international sustainability research firm and SaaS platform specializing in measuring environmental footprints in the food industry. Initially, the project covers a select number of Mezete products, with plans to expand to the entire Kasih product portfolio over time. The results will be analyzed during 2025–2026 to support data-driven decision-making and guide broader implementation. This initiative will also contribute to a more comprehensive assessment of Scope 1, 2, and 3 emissions across Kasih's operations.

Overall, the company's GHG emissions rose by 9.4% in 2024 to 7,008 metric tonnes of CO2eq. GHG emissions intensity remained unchanged at 0.23 MT per CO2eq.

Emissions

Direct GHG emissions (Scope 1)
(Metric tons of CO2eq)

2022	3,591
2023	3,569
2024	3,960

Direct GHG emissions (Scope 2)
(Metric tons of CO2eq)

2022	2,711
2023	2,838
2024	3,048

Direct GHG emissions (Scope 3)
(Metric tons of CO2eq)

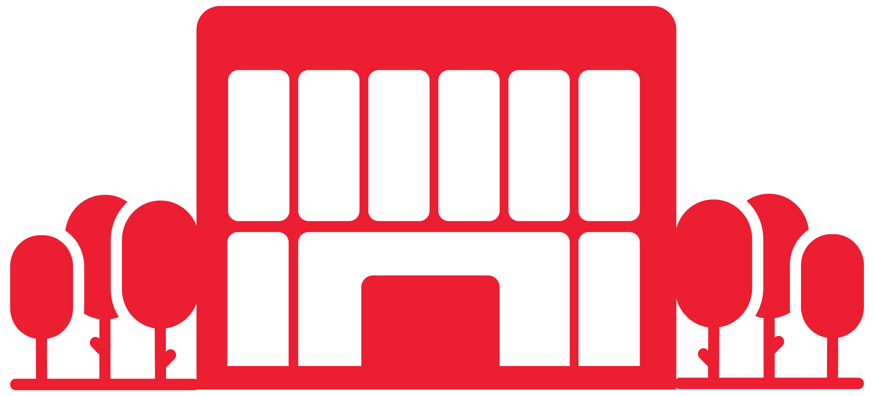
2022	6,302*
2023	6,407
2024	7,008

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

3,960
Metric tons of CO2eq
Direct GHG emissions (Scope 1)

3,048
Metric tons of CO2eq
Direct GHG emissions (Scope 2)

7,008
Metric tons of CO2eq
Direct GHG emissions (Scope 3)



Water Conservation

Water Management

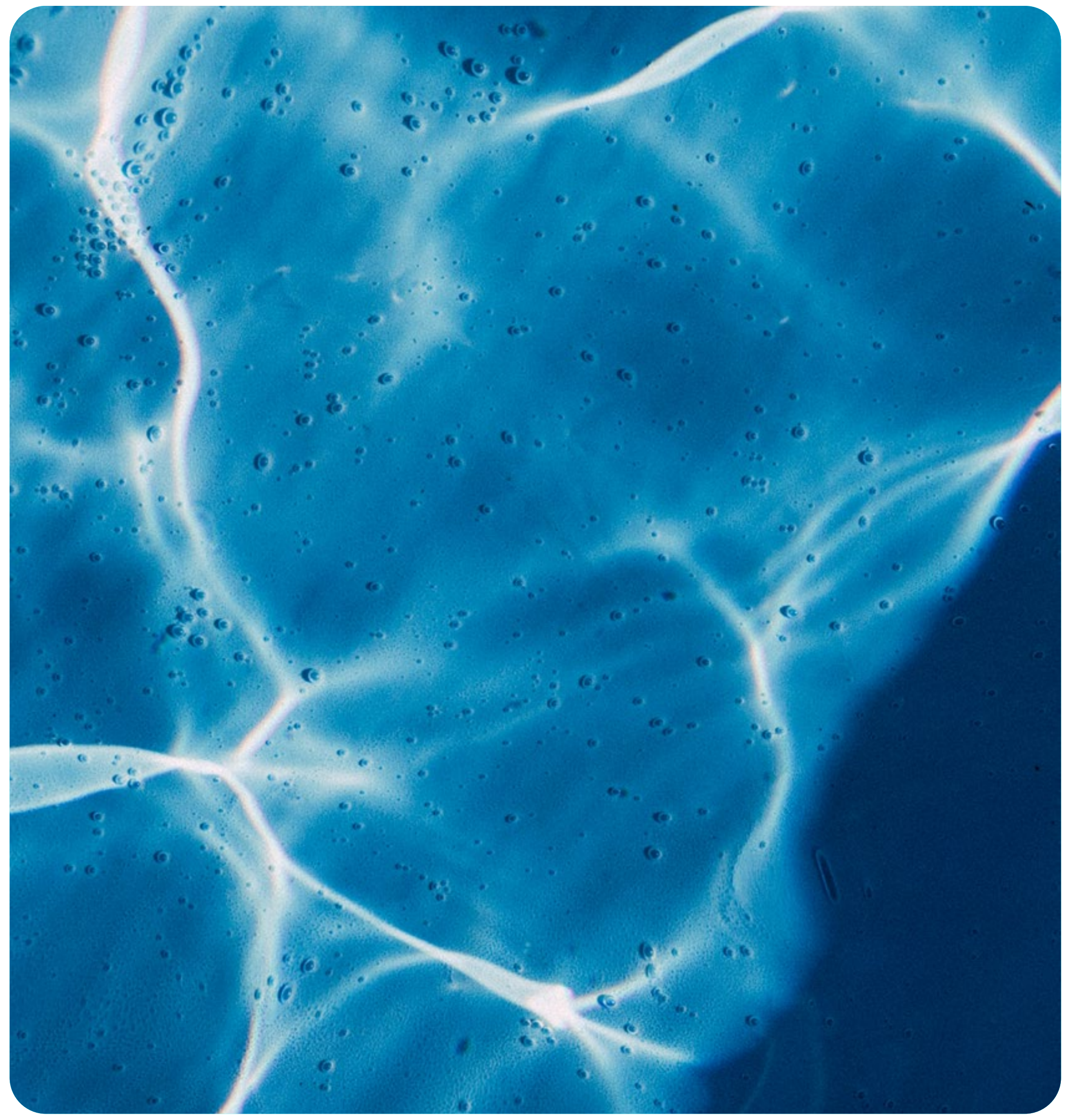
Water scarcity is a significant issue in the Middle East, especially in Jordan. To mitigate this, Kasih implements a range of initiatives to prioritize better and more efficient water management.

Our Clean Water Collection and Consumption Rationalization system has been in place since 2021. In 2024, we launched a new project, the largest so far, to collect clean Cleaning in Place (CIP) water. This requires specialized equipment, such as a conductivity meter and a three-way valve, and is expected to be completed in the first quarter of 2025.

To enhance water security and reduce the risk of business disruptions, Kasih aims to diversify its water sources rather than relying on a single supplier. This approach not only strengthens supply reliability but also encourages competition among providers. In 2024, we contracted a second water supplier, with plans to engage a third in 2025.

The company has also improved its irrigation system by adopting drip irrigation technology, replacing the previously used traditional method. This efficient solution conserves water by delivering it directly to tree roots, minimizing waste and improving overall water use efficiency. The transition has also reduced manual labor needs, improved agricultural productivity, and streamlined irrigation processes.

Employee awareness campaigns on the importance of water conservation were conducted throughout 2024. The key messages emphasized our shared responsibility to use water wisely and sustainably. To support this, internal publications were distributed with practical guidelines for reducing water consumption across daily operations, including sanitary facilities and production lines. Additionally, workshops and awareness sessions were held to explain the environmental and operational impacts of water waste, encouraging employees to adopt more sustainable water usage practices.



To ensure responsible discharge of used water, Kasih has a wastewater treatment system consisting of multiple filtration stages. These include a sedimentation tank, followed by sand and carbon filters. The treated water is collected in a dedicated tank and then safely pumped into the sewer system, improving the overall quality of discharged water.

Total water consumption rose by 0.8% in 2024 to 60,212 m3. However, water consumption intensity fell, from 2.14 m³ per tonne of production to 1.97.

Water and Effluents

Total water consumption (m³)

2022	58,332
2023	59,754
2024	60,212

Percentage of water recycling and/or reuse (%)

2022	12
2023	12
2024	12

60,212 m³
Total water consumption

12%
Percentage of water recycling and/or reuse

5 Appendices

Appendix A: Stakeholder Engagement

Stakeholder	Engagement method	Key interests
Local Communities	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	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	Employee satisfaction surveys; HR system; Emails and circulars; Meetings and social gatherings; Social Aid Committee	Human Capital; Worker Health and Safety; Employee Engagement
Consumers	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 feedback	Product Quality and Nutrition; Community and Stakeholder Engagement; Innovation and research; Technology and Data Privacy; Environmental Stewardship*
Government and Regulators	Plant tours; Audits and checks; Seminars; Regular meetings; Correspondences; Participating in special programs	Human Capital; Product Quality and Nutrition; Governance and Business Ethics; Economic Performance; Innovation and research; Technology and Data Privacy; Environmental stewardship*
Suppliers	Relationship development meetings; Correspondences; Regular visits; Engagements and support; Events	Supply Chain and Responsible Sourcing; Economic Performance
Business Partners	In-store activations; Merchandizing and planograms; Regular visits; Commercial interactions	Product Quality and Nutrition; Supply Chain and Responsible Sourcing; Environmental Stewardship*

*Environmental stewardship encompasses all environmental material topics.

Appendix B: Material Topics Definitions

Material Topic	Definition
Climate Change and Energy Efficiency	Managing environmental impact by reducing GHG emissions, conserving energy, and adopting energy-efficient, packaging innovations and renewable technologies across operations.
Food Loss and Waste Reduction	Minimizing food waste across production and distribution through efficient practices, technologies, and internal waste-reduction initiatives.
Water Conservation	Ensuring sustainable water use through conservation measures, water-efficient technologies, and engagement with communities on shared water challenges.
Employee Engagement	Creating a positive and inclusive workplace by encouraging open communication, recognizing contributions, and supporting employee growth and satisfaction.
Worker Health and Safety	Maintaining a safe and healthy work environment through preventive measures, regular training, and adherence to occupational health and safety standards.
Stakeholder and Community Engagement	Building strong relationships with communities and stakeholders through meaningful engagement, CSR initiatives, and customer feedback mechanisms.

Material Topic	Definition
Product Quality and Nutrition	Delivering safe, high-quality food products that promote health and nutrition, supported by transparent labeling and rigorous quality controls.
Governance and Business Ethics	Ensuring transparency, accountability, and ethical behavior through a strong governance structure, clear policies, and responsible decision-making at all levels.
Supply Chain and Responsible Sourcing	Promoting ethical sourcing, supporting local suppliers, and ensuring traceability across the supply chain to meet quality and sustainability standards.
Innovation and Research	Driving continuous improvement through investment in R&D, new product development, and technologies that enhance sustainability and efficiency.
Risk Mitigation and Continuous Improvement	Identifying and managing operational and ESG risks while continuously improving systems, processes, and performance outcomes.
Technology and Data Privacy	Leveraging digital tools to optimize operations while ensuring data security through robust privacy policies and cybersecurity measures.
Economic Performance	Maintaining strong financial performance through efficient cost management, revenue growth, and long-term value creation for stakeholders.

Appendix C: Disclosure Tables

Healthier and Better Together

Community Investment	Unit	2022	2023	2024
Amount of community investment	JOD	159,531	247,085	339,072
Number of community engagement activities	#	5	3	5

Customer Relationship Management	Unit	2022	2023	2024
Number of customer* complaints	#	12	14	14
Number of customer* complaints resolved	#	12	14	14

* Customers mean distributors, not end-consumers.

Workforce Profile	Unit	2022	2023	2024
Workforce size	#	590	591	600
Full-time employees	#	590	591	600
Female full-time employees	#	93	100	102
Male full-time employees	#	497	491	498

Workforce Profile	Unit	2022	2023	2024
Senior management	#	12	20	16
Middle management	#	10	9	19
Staff	#	568	562	565
Total employees aged 18-30				
Female	#	36	53	42
Male	#	273	279	257
Total employees aged 31-50				
Female	#	51	41	51
Male	#	191	179	205
Total employees aged 51+				
Female	#	9	6	8
Male	#	29	33	37

New Employee Hires	Unit	2022	2023	2024
New Hires by Gender				
Females	#	12	25	32
Males	#	164	157	164
New Hires by Age				
New employee hires aged 18-30	#	141	146	160
New employee hires aged 31-50		35	35	36
New employee hires aged 51+	#	0	1	0

Employees Turnover	Unit	2022	2023	2024
Employee Turnover by Gender				
Female	#	15	26	23
Male	#	148	158	144
Employee Turnover by Age				
Aged 18-30	#	125	140	122
Aged 31-50	#	38	40	41
Aged 51+	#	0	4	4

Nationalization	Unit	2022	2023	2024
Nationals among total full-time workforce	#	534	553	558
National full-time employees in senior management	#	12	12	12
Nationalization by gender				
Female	#	90	95	94
Male	#	444	458	464

Parental Leave	Unit	2022	2023	2024
Total number of employees entitled to parental leave				
Female	#	48	44	45
Male	#	230	232	239
Total number of employees that took parental leave				
Female	#	2	7	4
Male	#	37	38	23
Total number of employees that returned to work in the reporting period after parental leave ended				
Female	#	2	7	4
Male	#	37	38	23
Total number of employees that returned to work after parental leave ended that were still employed 12 months after their return to work				
Female	#	2	5	4
Male	#	37	35	23
Return to work rate (%)	%	100	92%	100%

Performance Review	Unit	2022	2023	2024
Total number of employees who received a regular performance and career development review	#	508	512	521
Male	#	425	435	434
Female	#	83	77	87
Senior Management	#	9	9	17
Middle Management	#	11	11	19
Staff	#	488	492	485

Training and Development	Unit	2022	2023	2024
Total training hours delivered	Hours	9,705	11,146	12,540
Average training per employee	Hours	16.45*	18.86	20.32
Average Training Per Employee, By Gender				
Male Employees	Hours	16.50	18.98	20.18
Female Employees	Hours	16.17	18.26	13.41

Training and Development	Unit	2022	2023	2024
Average Training Per Employee, By Employee Category				
Senior Management	Hours	12.66	18.86	12.68
Middle Management	Hours	15.11	15.72	13.72
Staff	Hours	11.21	18.66	20.10

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

Diversity and Equal Opportunity	Unit	2022	2023	2024
Ratio of basic salary/ renumeration of women to men	#	0.89	0.91	0.94
Ratio of basic salary/ renumeration of women to men in senior management	#	0.68	0.63	0.67
Ratio of basic salary/ renumeration of women to men in middle management	#	0.88	0.92	0.95
Ratio of basic salary/ renumeration of women to men staff	#	0.89	1.00	0.93

Market Presence	Unit	2022	2023	2024
Ratio of male entry level wage to minimum wage	#	1.31	2.30	1.74
Ratio of female entry level wage to minimum wage	#	1.55	2.09	1.74

Remuneration	Unit	2022	2023	2024
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)	#	16.57	16.49	11.16

Health and Safety Management System	Unit	2022	2023	2024
Workers covered by the health and safety management system	#	590	591	600
Total workers covered by the health and safety management system	%	100%	100%	100%

Health and Safety	Unit	2022	2023	2024
Total employee manhours	#	1,444,408	1,430,800	1,770,000
Employees lost time injuries	#	33	16	7
Employee lost-time injury rate (per 1 mln man-hours)	per 1 mln man-hours	22.15	11.18	2.4
Cases of recordable work-related ill health	#	2*	1	0

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

Health and Safety Training	Unit	2022	2023	2024
Employees who received health and safety training*	#	320	600	866
Employee health and safety training	Hours	495	750	1,082

* Some employees participated in more than one training session

Agile and Responsible Leadership

Governance Structure	Unit	2022	2023	2024
Total number of board members	#	7	7	7
Independent vs. Non-Independent				
Independent members of the Board of Directors	#	4	4	4
Non-independent members of the Board of Directors	#	3	3	3
Executive vs. Non-Executive				
Executive members of the Board of Directors	#	1	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	#	6	6	6

Supply Chain Management	Unit	2022	2023	2024
Total number of suppliers	#	85	100	95
Total local suppliers engaged	#	60	69	69
Total procurement spending*	Million JOD	23.65	24.73	27.09
Procurement spending on local suppliers*	Million JOD	12.16	13.37	17.45
Percentage of total procurement spending on local suppliers*	%	51%	54%	64%

*Does not include Spare Parts and Indirect Services Procurement

Direct Economic Value Generated and Distributed	Unit	2022	2023	2024
Revenue	Million JOD	41	42	49
Operating Costs	Million JOD	36.70	39.00	46.51
Employee wages and benefits	Million JOD	5.64	5.98	6.94

Savoring Innovation

Research and Development	Unit	2022	2023	2024
The company's annual R&D budget as a percentage of total revenue	%	0.4	0.3	0.32
Amount of investment dedicated to research and development of packaging innovations	JOD	163,405	118,969	160,817

Data Privacy	Unit	2022	2023	2024
Total Substantiated complaints received concerning breaches of customer	#	0	0	0
Number of data breaches	#	0	0	0

Conscious Transformation

Production	Unit	2022	2023	2024
Total annual production	tons	27,278	27,846	30,560

Energy Consumption within the Organization	Unit	2022	2023	2024
Non-Renewable Fuel Consumed				
Heavy fuel oil consumption from operations and vehicles	Ton	1,105*	1,102	1,219
LPG consumption from operations and vehicles	L	21,699	13,250	15,116

Electricity Purchased for Consumption	Unit	2022	2023	2024
Electricity purchased for consumption (office, storage, facilities, etc.	kWh	5,914,179*	6,190,178	6,688,169

Energy Consumption	Unit	2022	2023	2024
Direct energy consumption	GJ	48,076*	47,937	53,026
Indirect energy consumption	GJ	21,291*	22,284	23,937
Total energy consumption	GJ	69,367	70,221	76,963
Energy Intensity	GJ/ Tons of Production	2.54	2.52	2.52

Emissions	Unit	2022	2023	2024
Direct GHG emissions (Scope 1)	Metric tons of CO2eq	3,591*	3,569*	3,960
Indirect GHG emissions (Scope 2)	Metric tons of CO2eq	2,711*	2,838	3,048
Total GHG emissions	Metric tons of CO2eq	6,302*	6,407	7,008
GHG emissions intensity	Metric tons of CO2eq/ tons of Production	0.23	0.23	0.23

Water and Effluents	Unit	2022	2023	2024
Total water withdrawal	m^3	143,832*	148,754	172,043
Total water discharge	m^3	85,500*	89,000	111,827
Total water consumption	m^3	58,332*	59,754	60,212
Percentage of water recycling and/or reuse	%	12	12	12.5
Water consumption intensity	m^3/ tons of Production	2.14	2.14	1.97

Waste Management	Unit	2022	2023	2024
Total waste generated				
Non-hazardous waste	Metric tons	525	540	564
Total waste recycled				
Non-hazardous waste	Metric tons	N/A	305	199

Materials	Unit	2022	2023	2024
Packaging waste reduction rate	Percentage	1.40*	1.04	1.00
Percentage of packaging made from recycled and/or renewable materials	%	90*	90*	90

Food Loss	Unit	2022	2023	2024
Total weight of food loss	Metric tons	225*	235	199
Percentage of food loss	%	43	44	35

*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.

GRI CONTENT INDEX ESSENTIALS SERVICE 2025

Statement of use	Kasih Food Production Co. has reported in accordance with the GRI Standards for the period of 1/1/2024 till 31/12/2024
GRI 1 used	GRI 1: Foundation 2021
Applicable GRI Sector Standard(s)	None

GRI STANDARD / OTHER SOURCE	DISCLOSURE	LOCATION/ DIRECT ANSWER	OMISSION
			REQUIREMENT(S) / OMITTED
General disclosures			
GRI 2: General Disclosures 2021	2-1 Organizational details	4,5	
	2-2 Entities included in the organization’s sustainability reporting	2	
	2-3 Reporting period, frequency and contact point	2	
	2-4 Restatements of information	41,48, 49, 50, 51	
	2-5 External assurance	Kasih doesn't seek external assurance	
	2-6 Activities, value chain and other business relationships	4, 5, 29	
	2-7 Employees	17, 46	

GRI STANDARD / OTHER SOURCE	DISCLOSURE	LOCATION/ DIRECT ANSWER	OMISSION REQUIREMENT(S) / OMITTED
General disclosures			
GRI 2: General Disclosures 2021	2-8 Workers who are not employees	29	
	2-9 Governance structure and composition	25, 49	
	2-10 Nomination and selection of the highest governance body	25	
	2-11 Chair of the highest governance body	25	
	2-12 Role of the highest governance body in overseeing the management of impacts	25, 27	
	2-13 Delegation of responsibility for managing impacts	25, 27	
	2-14 Role of the highest governance body in sustainability reporting	2	
	2-15 Conflicts of interest	25	
	2-16 Communication of critical concerns	18	
	2-17 Collective knowledge of the highest governance body	25, 48	
	2-18 Evaluation of the performance of the highest governance body	25,48	
	2-19 Remuneration policies	25	
	2-20 Process to determine remuneration	25	

GRI STANDARD / OTHER SOURCE	DISCLOSURE	LOCATION/ DIRECT ANSWER	OMISSION REQUIREMENT(S) / OMITTED
General disclosures			
GRI 2: General Disclosures 2021	2-21 Annual total compensation ratio	49	
	2-22 Statement on sustainable development strategy	6	
	2-23 Policy commitments	17, 18	
	2-24 Embedding policy commitments	17, 18	
	2-25 Processes to remediate negative impacts	18	
	2-26 Mechanisms for seeking advice and raising concerns	18, 21	
	2-27 Compliance with laws and regulations	13	
	2-28 Membership associations	16	
	2-29 Approach to stakeholder engagement	14, 44	
	2-30 Collective bargaining agreements	Kasih complies with the laws and regulations applied in Jordan	
Material topics			
GRI 3: Material Topics 2021	3-1 Process to determine material topics	7	
	3-2 List of material topics	7, 45	
Economic Performance			
GRI 3: Material Topics 2021	3-3 Management of material topics	26	

GRI STANDARD / OTHER SOURCE	DISCLOSURE	LOCATION/ DIRECT ANSWER	OMISSION
			REQUIREMENT(S) / OMITTED
Economic Performance			
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	26, 50	
GRI 202: Market Presence 2016	202-1 Ratios of standard entry level wage by gender compared to local minimum wage	49	
Governance & Business Ethics			
GRI 3: Material Topics 2021	3-3 Management of material topics	25	
GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption	25	
	205-2 Communication and training about anti-corruption policies and procedures	25	
Human Capital			
GRI 3: Material Topics 2021	3-3 Management of material topics	17-18	
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	17, 47	
	401-3 Parental leave	47	
GRI 202: Market Presence 2016	202-2 Proportion of senior management hired from the local community	47	

GRI STANDARD / OTHER SOURCE	DISCLOSURE	LOCATION/ DIRECT ANSWER	OMISSION
			REQUIREMENT(S) / OMITTED
Human Capital			
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	18,48, 49	
	404-2 Programs for upgrading employee skills and transition assistance programs	18,22,34	
	404-3 Percentage of employees receiving regular performance and career development reviews	17, 48	
GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	20	
GRI 408: Child Labor 2016	408-1 Operations and suppliers at significant risk for incidents of child labor	18	
GRI 410: Security Practices 2016	410-1 Security personnel trained in human rights policies or procedures	18	
Employee Engagement			
GRI 3: Material Topics 2021	3-3 Management of material topics	19,20	
GRI 401: Employment 2016	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	19	
GRI 403: Occupational Health and Safety 2018	403-6 Promotion of worker health	19	
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	49	
	405-2 Ratio of basic salary and remuneration of women to men	48	

GRI STANDARD / OTHER SOURCE	DISCLOSURE	LOCATION/ DIRECT ANSWER	OMISSION REQUIREMENT(S) / OMITTED
Worker Health & Safety			
GRI 3: Material Topics 2021	3-3 Management of material topics	21, 22	
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	20,49	
	403-2 Hazard identification, risk assessment, and incident investigation	18	
	403-3 Occupational health services	18	
	403-4 Worker participation, consultation, and communication on occupational health and safety	18	
	403-5 Worker training on occupational health and safety	22,49	
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	21	
	403-8 Workers covered by an occupational health and safety management system	20,49	
	403-9 Work-related injuries	49	
	403-10 Work-related ill health	49	
Stakeholder & Community Engagement			
GRI 3: Material Topics 2021	3-3 Management of material topics	14,15,16	
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	16,46	

GRI STANDARD / OTHER SOURCE	DISCLOSURE	LOCATION/ DIRECT ANSWER	OMISSION
			REQUIREMENT(S) / OMITTED
Technology & Data Privacy			
GRI 3: Material Topics 2021	3-3 Management of material topics	34	
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	34, 50	
Product Quality & Nutrition			
GRI 3: Material Topics 2021	3-3 Management of material topics	11,12,13	
GRI 417: Marketing and Labeling 2016	417-1 Requirements for product and service information and labeling	11	
	417-2 Incidents of non-compliance concerning product and service information and labeling	11	
Supply Chain & Responsible Sourcing			
GRI 3: Material Topics 2021	3-3 Management of material topics	29	
GRI 204: Procurement Practices 2016	204-1 Proportion of spending on local suppliers	29, 50	
Climate Change & Energy Efficiency			
GRI 3: Material Topics 2021	3-3 Management of material topics	40,41	
GRI 302: Energy 2016	302-1 Energy consumption within the organization	40, 50, 51	
	302-4 Reduction of energy consumption	40, 50, 51	

GRI STANDARD / OTHER SOURCE	DISCLOSURE	LOCATION/ DIRECT ANSWER	OMISSION REQUIREMENT(S) / OMITTED
Climate Change & Energy Efficiency			
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	41, 51	
	305-2 Energy indirect (Scope 2) GHG emissions	41, 51	
	305-4 GHG emissions intensity	41, 51	
Water Conservation			
GRI 3: Material Topics 2021	3-3 Management of material topics	42	
GRI 303: Water and Effluents 2018	303-1 Interactions with water as a shared resource	42	
	303-2 Management of water discharge-related impacts	42	
	303-3 Water withdrawal	42, 51	
	303-4 Water discharge	42, 51	
	303-5 Water consumption	42, 51	
Food Loss & Waste Reduction			
GRI 3: Material Topics 2021	3-3 Management of material topics	37, 38, 39	
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	38	

GRI STANDARD / OTHER SOURCE	DISCLOSURE	LOCATION/ DIRECT ANSWER	OMISSION
			REQUIREMENT(S) / OMITTED
Food Loss & Waste Reduction			
GRI 306: Waste 2020	306-2 Management of significant waste-related impacts	37, 38, 39	
	306-3 Waste generated	38, 51	
GRI 301: Materials 2016	301-2 Recycled input materials used	38, 51	

Kasih also report on topics that are not covered by the GRI standards

Innovation & Research			
GRI 3: Material Topics 2021	3-3 Management of material topics	32, 33	
Risk Mitigation & Continuous Improvement			
GRI 3: Material Topics 2021	3-3 Management of material topics	27, 28	

Kasih

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