corona

Allances that build the future

2024 SUSTAINABILITY REPORT

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Letter from the President



ROBERTO JUNGUITO POMBO
CORONA ORGANIZATION PRESIDENT

'm pleased to share with you Corona's 2024 Sustainability Report, prepared in line with the Global Reporting Initiative (GRI) standards. This report reflects our firm commitment to the principles of the UN Global Compact and to advancing the Sustainable Development Goals (SDGs). This work summarizes our progress, achievements, and challenges in managing our Triple Bottom Line.

In 2024, the global economy began to show signs of stabilization, driven by a gradual reduction in inflation and some easing of monetary policies in various countries. However, geopolitical tensions, fiscal risks, and economic uncertainty had a notable impact on Latin America.

In Colombia, the recovery was modest, marked by a decline in inflation and lower interest rates. However, key sectors such as construction, manufacturing, and trade faced difficulties, which impacted the Organization's economic performance.

Our businesses operated in a challenging environment that required us to make significant operational adjustments and improve our efficiency to ensure longterm sustainability.

Governance and Economic Management

Throughout 2024, we continued to strengthen our Corporate Governance System, implementing best practices that promote a culture of ethics and legal compliance, support strategic execution, enable timely risk management (including legal, operational, and reputational risks), and create value for our stakeholders.

We delivered the annual training and communication plan on our Code of Ethics and Compliance Program. We also updated key policies and manuals under SAGRILAFT and the Business Transparency and Ethics Program (PTEE), and made substantial improvements to our third-party due diligence process.

Regarding our financial results, Organización Corona closed 2024 with operating revenue of nearly USD 2.220 millon dollars, a 1.6% decrease from the previous year. Although we initially expected the economic slowdown to ease after the first half of the year, it persisted for nine months, impacting our business units in different ways. Even in this challenging environment, we continued to invest in improving our service, supporting our customers, and building a stronger foundation for future growth.

I want to thank our employees for their dedication and our leadership teams for guiding us forward with innovation and resilience. Their efforts helped us close the year in a stronger position despite the challenges.

In the Industrial Division, sales fell by 10.9% to USD 857 millon dollars, mainly due to a downturn in the construction sector. Still, we achieved several milestones that will help drive future performance:

- We opened four new Centro Corona in Tuluá, Montería, Mall 80, and Toberín, along with 2 new Tiendas Pintureras.
- We stabilized production at the Prestigio II project and launched a solar park at our Sopó plant, reinforcing our commitment to renewable energy and emission reduction.
- We have implemented a significant technology upgrade in our tableware production to enhance efficiency and reduce our carbon footprint.

In our Cement Division, production exceeded 1.2 million tons, resulting in a 10.1% market share.

Homecenter delivered a strong performance, especially in the last quarter of 2024, supported

by targeted promotions and loyalty programs that helped revive consumer demand. We also optimized inventory and logistics costs, improving overall efficiency. Revenue rose to nearly USD 1.474 millon dollars — a 4.2% increase year over year. We opened a new store at Cali Mall Plaza, bringing our total to 42 locations across 26 cities. We also completed Stage 3 of the Funza Distribution Center expansion, significantly enhancing our logistics capacity. At the same time, we continued to advance our digital initiatives to improve our online presence.

Social Responsibility

By the end of 2024, our workforce included over 27,000 direct and indirect employees. We continued to focus on improving their quality of life through housing support, educational assistance, and other Social programs. Corona Industrial, through its Banco de Materiales, benefited over 392 people, while Homecenter's "Building a Better Home Together" supported more than 103 employees.

We also made a meaningful impact in our communities, reaching more than 341,000 people through donation programs, volunteering, tax-incentivized public works, and community development projects.

We trained more than 23,000 professionals — including formen, painters, and plumbers — through the Homecenter Circulo de Especialistas and Corona Grival's Maestros program. Homecenter's Yo creo en la Construcción de mi Futuro initiative trained 800 people, with 156 securing employment.

I would like to highlight our participation in Compromiso Bogota. This multi-stakeholder

initiative brings together businesses, community leaders, and social organizations to promote leadership, income generation, mental health, sports, and culture throughout Bogotá. The initiative launched in Suba, and both Homecenter and Corona Industrial plan to continue supporting it through their social programs in 2025.

Environmental Commitment

We made substantial environmental gains in 2024. At Corona Industrial, we launched our solar park in the Sopó Industrial Park, adding renewable energy to our operations and cutting greenhouse gas emissions by an estimated 1,266 tons of CO₂. We also offset 5% of our 2023 carbon footprint by purchasing 18,762 carbon credits, while Almacenes Corona fully offset its Scope 1 and 2 emissions.

Our Surfaces and Bath & Kitchen divisions in Cundinamarca joined the Fondo del Agua de Bogotá, supporting projects focused on watershed protection and regional water security in key ecosystems.

We earned new Sello Ambiental Colombiano for 214 additional faucet products and recertified 35 sanitaryware models.

Ecoldecem replaced 7.5% of fossil fuels with alternative energy sources and improved its product formulas to reduce clinker use, further lowering emissions per ton.

Homecenter renewed its carbon neutrality certification for the third consecutive year, certified two new stores under ISO 14001, and secured recertification for the entire chain through 2027. Two new rooftop solar systems also started operations, generating more than 700,000 kWh in 2024.

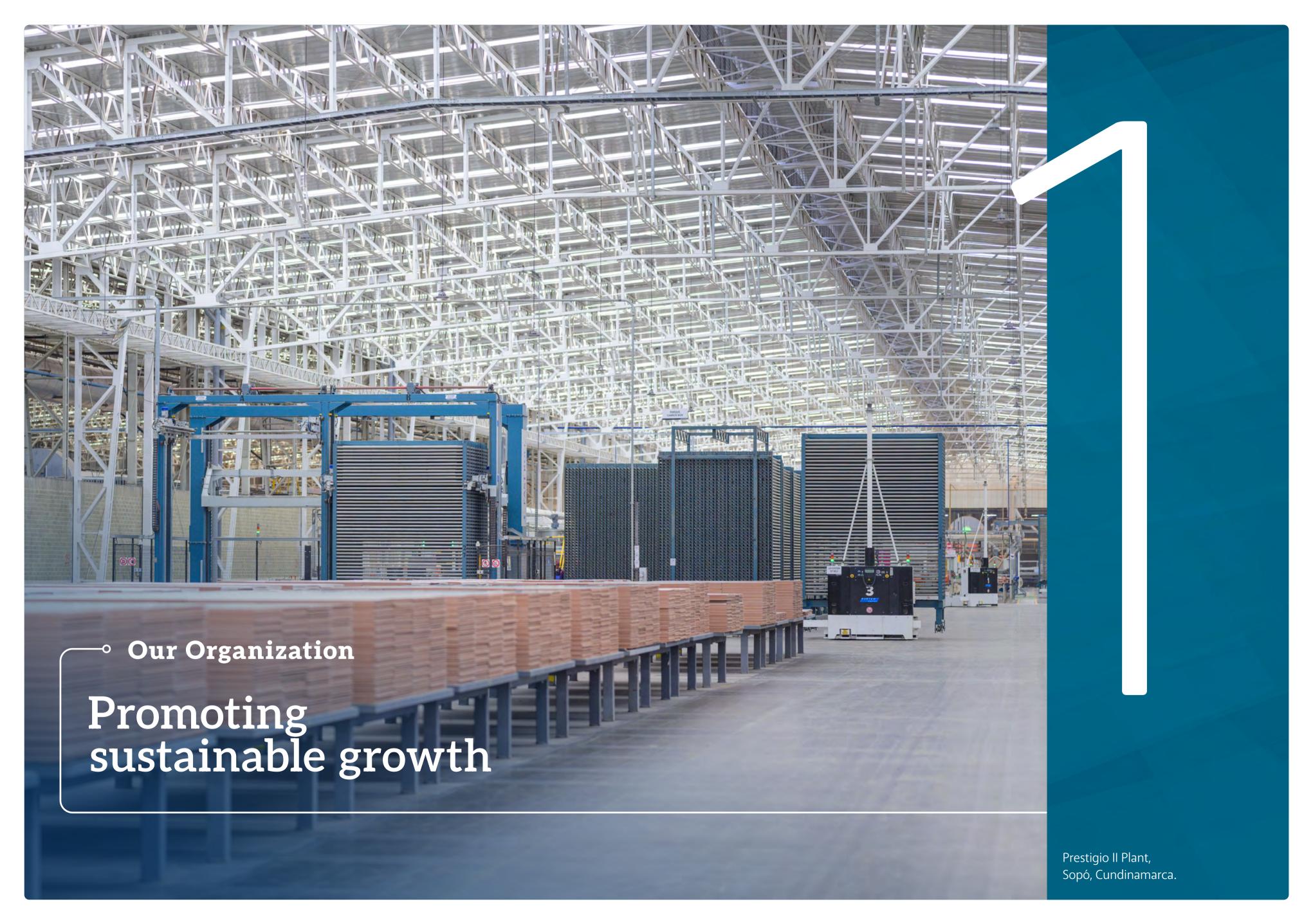


Looking ahead, we remain committed to driving positive impact in Colombia and across the regions where we operate. With determination and resilience, we're prepared to face the challenges of 2025. I invite you to explore this report, which shares the progress, lessons, and vision that shape our path forward.

Warm regards,

ROBERTO JUNGUITO POMBO

President Organización Corona



- About this report (2-2, 2-3)

Organización Corona

his report¹ was prepared in alignment with Corona's corporate strategy and following Global Reporting Initiative (GRI)² standards. It also follows the guidelines of the UN Global Compact, including its Communication on Progress (COP) requirements, and supports the Sustainable Development Goals (SDGs).

The reporting period covers January 1 to December 31, 2024. The GRI content includes comments that explain the methodology and assumptions used in the calculations. The report contains data from operations under the control of Corona Corporation, specifically Corona Industrial and Sodimac Colombia (Homecenter and Constructor).

We present our Materiality Matrix, developed using a double materiality approach and based on international standards, Corona's strategy and risk analysis, as well as the priorities and expectations of our stakeholders.

We also report on the indicators defined by the World Economic Forum in its framework Measuring Stakeholder Capitalism: Towards Common Metrics and Consistent Reporting of Sustainable Value Creation, which reflects our environmental, social, and governance (ESG) performance for 2024.

Lastly, abbreviations throughout this report refer to Corona's companies, business divisions, commercial units, and cross-functional support areas, as appropriate.

Corona ∞ **Industrial**

Colombia

Business Divisions



B&K Bath & Kitchen



Corona Tableware



SM&P

Surfaces, Materials, and Paints



IS&E

Industrial Supplies and Energy

Commercial Units



Comercial Corona Colombia



AC

Almacenes Corona (Corona Stores)

Independent division



Ecoldecem

Colombian Cement Company

Cross-functional support areas



Finance, Strategy, and Services (USC, Logistics and IT)



GTC (Industrial Technology)



Human Resources Management



Corporate Affairs

Retail Formats



Homecenter



Constructor -**Builder channel**

Corona Industrial and Sodimac Colombia.

^{1.} Includes information from operations under Organización Corona's control:

^{2.} Referenced codes throughout this report follow the numbering established by GRI standards.

Corona Organization (2-1)

Corona

Industrial s.a.s.

A Colombian multinational with over

140 years of history, dedicated to the

manufacturing and marketing of house-

hold products, construction, industry,

agriculture, and energy sectors.

Business Divisions



Bath & Kitchen

Develops and distributes integrated kitchen and bath solutions across Colombia, the United States, Mexico, and Central America under the brands Corona, Grival, American Standard, Ambiance, Mansfield, and Vortens.



Corona Tableware

One of the oldest and most recognized tableware manufacturers in Latin America, offering products under the Corona Tableware (Vajillas Corona) and LC brands (in Argentina and Mexico). It also markets glassware and cutlery to complement its table settings.



Surfaces, Materials, and Paints

Develops and distributes products for construction and remodeling, including coatings, paints, and materials, offering comprehensive building solutions and systems.



Industrial Supplies and Energy

Industrial Supplies: Processes and transforms non-metallic minerals into value-added inputs for a wide range of industries, including ceramics (for Organización Corona), glass, oil, food, animal nutrition, infrastructure, building materials, paint, and paper.

Agromil: Produces innovative plant nutrition products that drive growth and competitiveness in agriculture.

Gamma: Manufactures and distributes ceramic, polymeric, polyethylene, and glass insulators for energy companies and electrical equipment manufacturers across the Americas.

Erecos: Manufactures, markets, and installs refractory materials for the thermal industry.

Commercial Units



Commercial Corona Colombia

Unifies the sales force in Colombia for the Kitchen & Bath and Surfaces, Materials & Paints divisions.



Centros Corona

Retail and e-commerce operations offering remodeling solutions for floors, bathrooms, and kitchens. The stores provide affordable design options, financing plans, personalized advice, and related services.

Cross-functional services



Provide centralized support to business divisions and commercial units:

- Financial, strategy and services
- Corporate Affairs
- GTC (Industrial Technology).
- Integral Human Resources Management

Independent Division



Empresa Colombiana de Cementos (Ecoldecem)

A joint venture between Cementos Molins (Spain) and Corona Industrial (since 2015), focused on producing and marketing cement and concrete in Colombia under the Alion brand.

Organización Corona (2-1)



Sodimac Colombia s.A.

A Colombian-Chilean company with more than 25 years in Colombia. Organización Corona holds a 51% stake, and Inversiones Falabella de Colombia S.A. (owned by Chile's Falabella Group) holds 49%. It operates two retail formats:



Homecenter

Provides everything consumers need for small and large home improvement and construction projects.



Constructor

The largest retail chain in Colombia serving construction professionals, offering the widest assortment of materials and services under one roof, backed by a "low price, always" guarantee.



Falabella de Colombia s.A.

Falabella Retail is the leading omnichannel retail network in South America, specializing in fashion, technology, and home products. A pioneer in e-commerce since 2000, Falabella serves over 15 million customers through its physical and online stores. With more than 100 stores across Chile, Peru, and Colombia, the company employs over 24,000 people.



Banco Falabella s.A.

A retail banking institution that began operating in Colombia in 2005. It has 66 branches, 1.61 million active clients, and 1.7 million credit cards in circulation. It is the fourth-largest credit card issuer in the country.



Seguros Falabella

Founded in 2006 to offer Colombians a wide range of insurance products.



ABC de Servicios s.a.s.

Manages collections for Banco Falabella, runs the CMR Points loyalty program, and handles data for Falabella and its partners in Colombia.

At Corona, we create value

Resources

Financial

Innovation

Digital transformation

Operating Assets

Plants

31

- 1 in the United States
- 3 in Mexico
- 3 in Central America
- 24 in Colombia

PVD retail

95

- 5 American Standard stores
- 42 Centros Corona
- 6 Tiendas Pintureras
- **42** Homecenter Stores
- 1 Global sourcing office in Asia

Social Resources

Human Talent

Environmental Resources

Natural capital

Raw Materials / Energy / Water

143 years of corporate history



Results and impacts

Operational Revenue USD 2.220 millon dollars

Exports to

46 countries

Direct jobs

16,864

Employee Benefits (beyond legal minimum) USD 44 millons dollars

Beneficiaries of Social Programs

341,043

Total Emissions*

352,782 t CO₂ eq

By-products Reused in Production

84,086

Recirculated Water

76%

Land Conservation
Area

90.39 hectares

^{*} Does not include emissions from the cement division.

Organización Corona

Sustainability framework

Purpose

We promote inclusive and sustainable growth, competitiveness, and strong institutions in the countries where we operate. We achieve this through profitable, constantly evolving businesses that aim to enhance the quality of life for our stakeholders, fostering respectful, trustworthy, and long-term relationships.

Stakeholders

Triple Bottom Line Approach



Economic

We focus on ensuring profitable and sustainable growth by strengthening current markets and expanding into new ones. We drive innovation and build growth platforms to broaden our portfolio and enhance our value proposition.



Social

We implement projects that generate shared value and strengthen our social license to operate, leveraging our organizational strengths and adopting best practices in stakeholder engagement.



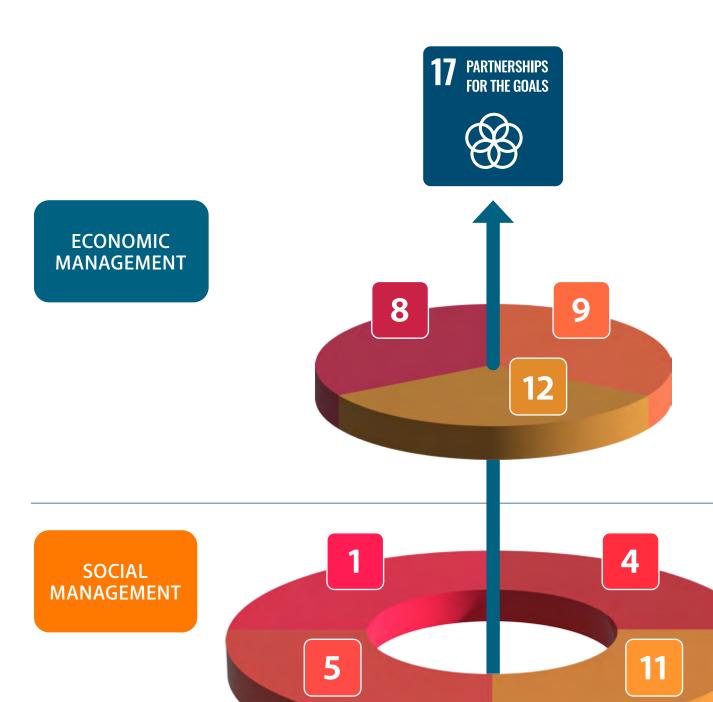
Environmental

We adopt environmental best practices to optimize the use of natural resources, reduce our carbon footprint, deliver environmentally responsible products, minimize operational risks, and improve operational efficiency.

Corporate Governance

Our System provides a framework of principles, policies, and practices that guide the administration and management of our businesses. Supporting strategic execution, stakeholder value generation, accountability, and transparent engagement.

Sustainable Development Goals (3-1)



Our commitment to the SDG targets



8.5 - 8.6 - 8.8

- Job Creation
- Training and employment pathways for young people in construction



9.4 - 9.5

Innovation models in processes, products, and services



12.2 - 12.4 - 12.5 - 12.6

- Water recirculation, with no discharge to public drainage
- Waste recovery and value creation
- Products certified with the Colombian Environmental Seal.
- Sustainability Report



1.2

Housing donations



Improving educational infrastructure



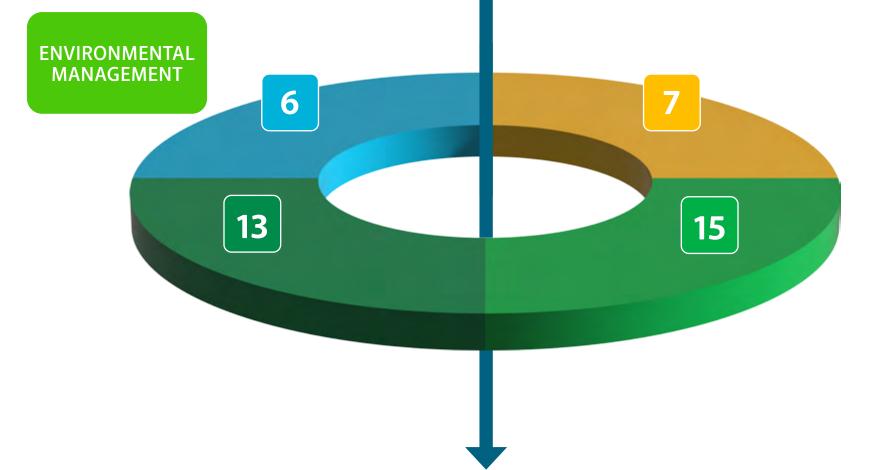
5.1 - 5.5

 Gender Equality Initiatives



11.1 - 11.4

- Housing improvement projects
- Corona Pro Habitat Award





6.3. y 6.6.

- Water recirculation with no
 Energy management discharge into municipal systems
- Wetland maintenance in Sopó, Gualí, and Rupestre
- Partnership with the Bogotá Water Fund to protect strategic ecosystems
- Establishment of green corridors along Río Piedras, La Cebada, and Quebrada Hoyo Hondo



7.2

- system
- Energy efficiency projects
- Energy transition initiatives



13.2

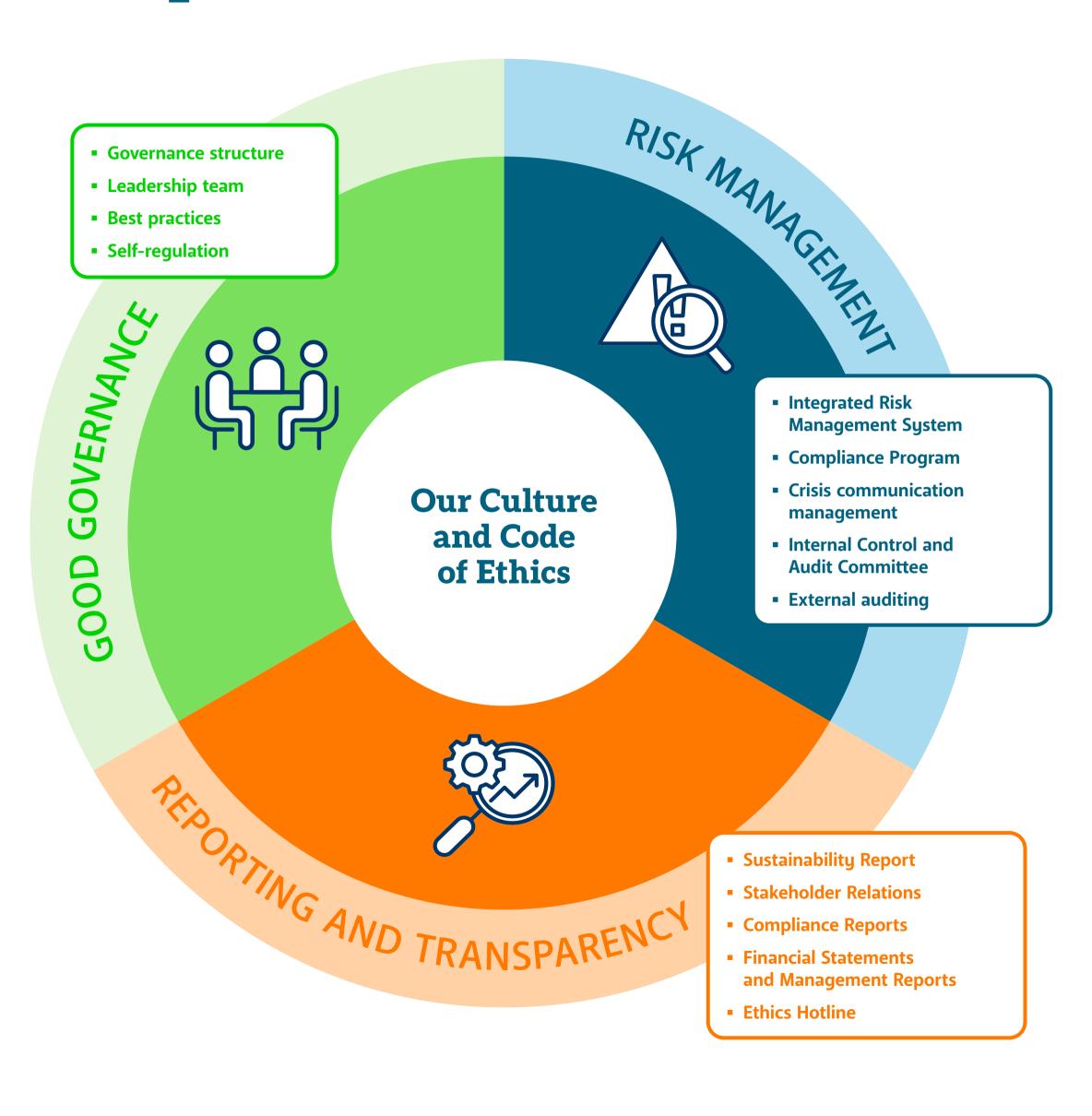
offset greenhouse gas emissions (GHG)



15.3 y 15.4

- Actions to reduce andLand restoration in former mining areas
 - Civil Society Nature Reserves
 - Implementation of Payments for Environmental Services in the Cement Division

Corporate Governance (SGC) (3-3)



t Corona, we manage our businesses through a Corporate Governance System (CGS) built on clear principles, policies, and practices. Our system drives strategic execution, creates value for our stakeholders, promotes accountability, and ensures transparent engagement.

Our system is founded on the values, behaviors, and attributes that shape our culture, as outlined in our Code of Ethics. It guides the conduct of all employees and promotes respect for human rights, individual dignity, and inclusion, contributing to a more equitable society.

Key Highlights

- We participated in the Business Commitment Against Corruption initiative led by Transparencia por Colombia, with support from USAID.
- We continued benchmarking to identify and implement best practices in corporate governance, including the application of the Conflict of Interest Decree 046 of 2023.
- We updated our Lobbying Activities Policy and Donations and Sponsorships Policy under the Business Transparency and Ethics Program (PTEE).
- We updated our Data Protection Policy and Personal Data Management Manual.
- We updated the Due Diligence Manuals under SAGRILAFT and PTEE.
- 87% of our employees renewed their 2024 Ethical Commitment.
- With support from CECODES, we conducted a Human Rights Risks and Impact Assessment for Corona Industrial, involving employees from Colombia and Central America, as well as neighboring communities, clients, and suppliers.
- Sylvia Escovar appointed as Chair of the Corporate Council.

CLICK HERE Code of Ethics

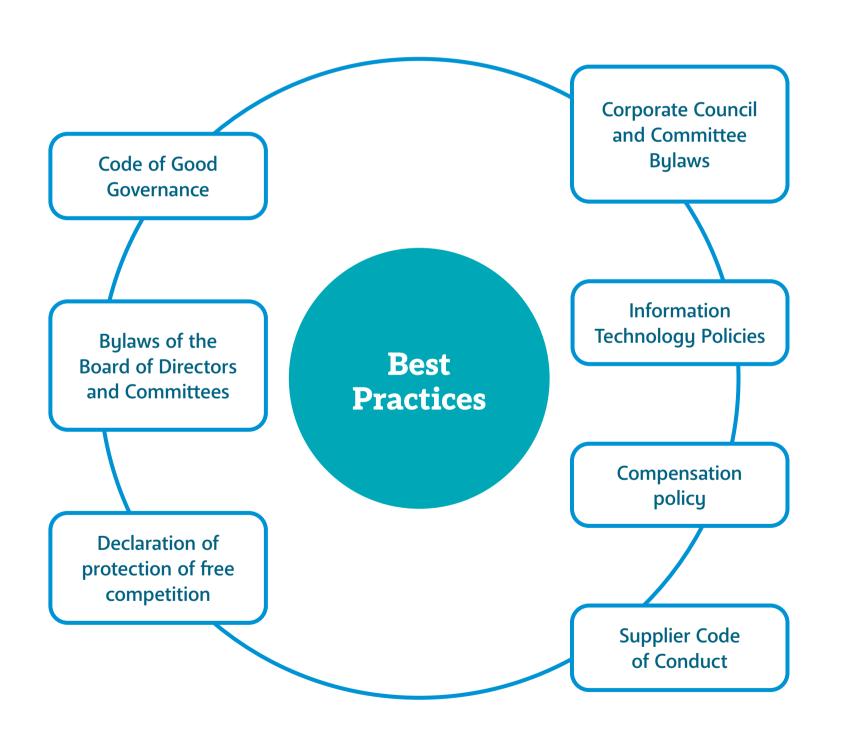
CLICK HERE Diversity and Inclusion Policy

CLICK HERE Human Rights Policy

CLICK HERE Human Rights Declaration

Good Governance

Good governance is a set of rules, procedures, and practices that guide decision-making in the management of our companies, promote trust, and strengthen risk management.



Organización Corona s.A.

Ownership structure

Organización Corona S.A. is a Colombian holding company and the controlling entity of the business group. Its bylaws establish its governance structure in compliance with the law.

AUTHORIZED CAPITAL VALUE \$25,038,624,212 **NUMBER OF SHARES** 4,193,372 NOMINAL VALUE PER SHARE \$5,971 SUBSCRIBED AND PAID CAPITAL **VALUE** \$24,732,138,753 **NUMBER OF SHARES** 4,142,043 NOMINAL VALUE \$5,971

* Source: Certificate of Existence and Legal Representation issued by the Bogotá Chamber of Commerce.

Corporate Governance CLICK HERE Structure (2-9 a)

Controlled companies

Organización Corona S.A. controls:

- Corona Industrial S.A.S., its affiliates, and subsidiaries in Colombia, Central America, and the United States.
- Sodimac Colombia S.A.

General Shareholders' Meeting

The shareholders of Organización Corona meet in accordance with the company's bylaws. In 2024 2024, they met as follows:

1 Ordinary Meeting

100% quorum.

2 Extraordinary Meetings

100% quorum.



Corporate Counsel

(2-9 c / 2-10 a / 2-11 a b)

The Corporate Council includes independent members elected by the General Shareholders' Meeting based on their profiles, expertise, and experience, ensuring a diverse board composition. (2-10 b)

The shareholders define the organization's vision and purpose, while the Corporate Council implements them by approving key projects, investments, and decisions. Management is responsible for implementing them in day-to-day operations. (2-12 a)

The Corporate Council sets the overall policy for Organización Corona, reviews management reports on the company's financial and administrative performance, continuously monitors the actions and measures in place to ensure effective management, and recommends any necessary adjustments. (2-12 c)



Diversity Criteria

The Corporate Council is composed of 10 members.

Areas of Expertise



The Audit, Risk, and Compliance Committee serves as a channel for addressing concerns from stakeholders. Reporting mechanisms include the Ethics Hotline. Compliance Officers for SAGRILAFT, PTEE, and the Personal Data Protection Program submit reports to the Corporate Council twice a year, highlighting key matters that require attention. (2-16 a)

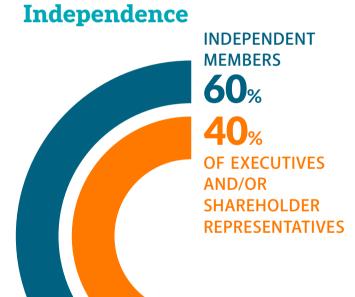
operations

Gender Composition



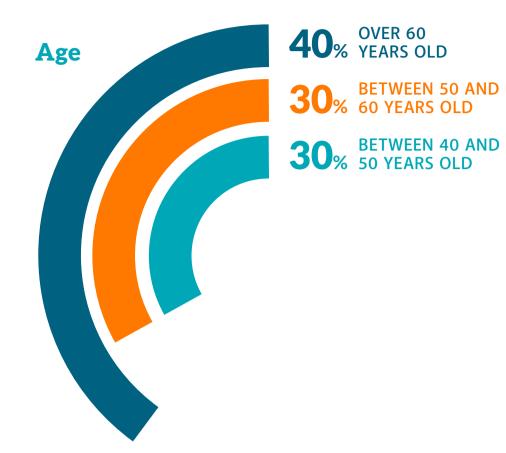
Nationality







We align our use of capital—financial, physical, intellectual, human, social, relational, and natural—with our strategy, culture, ethics, and values.



Meetings

In 2024, our Corporate Council met seven times:

6 Ordinary Meetings

average quorum 98%

1 Extraordinary Meeting

100% quorum

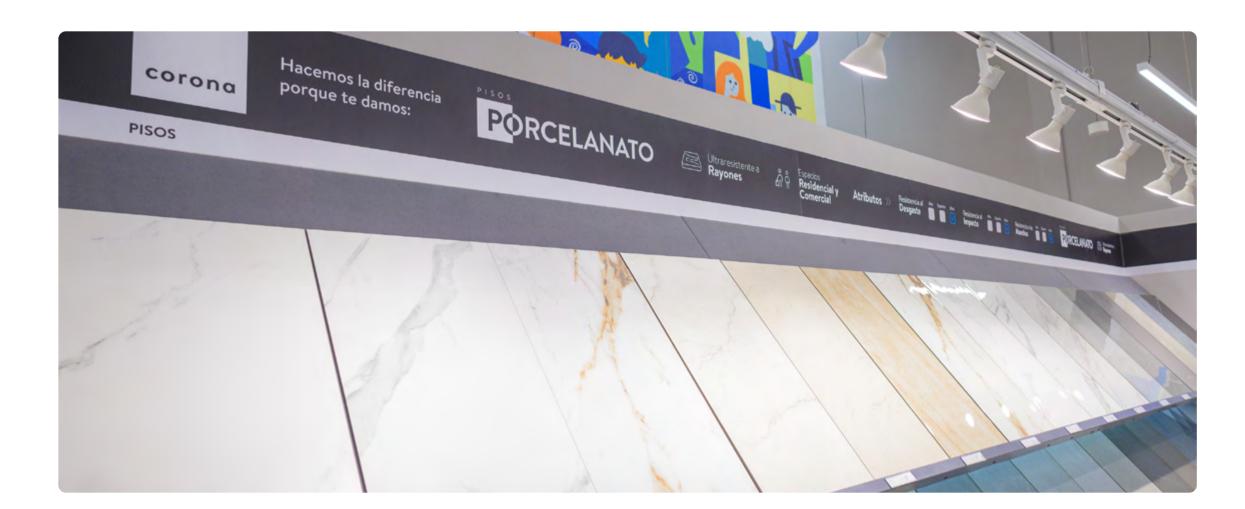
The Corporate Council delegates risk and impact management to Senior Management, ensuring the policies and guidelines are properly executed. (2-13 a)

At the Corporate Council's regular meetings, the President, along with the Business Divisions, Commercial Units, and Cross-Functional Support Areas as applicable, presents key matters affecting the Organization, including impact management. (2-13 b)

Compensation (2-19) CLICK HERE

The General Shareholders' Meeting sets annual compensation for Corporate Council members, based on market benchmarks and the responsibilities they assume.

Committees (2-9 c 2-10)



CLICK HERE

6 Governance, Sustainability, and Human Talent Committee

The meetings were held with the necessary quorum for valid deliberation and decision-making.

4 meetings: Audit, Risk, and Compliance Committee

The meetings were held with the necessary quorum for valid deliberation and decision-making.

7 meetings: Investment Committee

The meetings were held with the necessary quorum for valid deliberation and decision-making.

5 meetings: Venture Capital Advisory Committee

The meetings were held with the necessary quorum for valid deliberation and decision-making.



Corporate Council and Committee Bylaws CLICK HERE

The Council and its committees oversee the process of identifying, preventing, mitigating, and managing potential and actual negative impacts. (2-12 b)

Conflict of Interest Reporting and Commitment to our Code of Ethics

Corporate Council members renew their commitment to the Code of Ethics every two years. In 2024, two members disclosed potential conflicts of interest.

To disclose any potential conflicts of interest, the director matrix published on our website includes information about members' participation on other boards. Similarly, the certificates of existence and legal representation published on our website outline the structure of the business group. At the same time, the financial statements and their accompanying notes disclose related-party relationships. (2-15 b)

Declaration of Independence

Independent Corporate Council members sign a formal declaration confirming their independence.

Evaluation (2-18 a b)

In 2024, an external consultant evaluated the Corporate Council's performance. Each member underwent an individual annual assessment.



Corona Industrial S.A.S.

Ownership structure

Corona Industrial S.A.S. is a Colombian company controlled by Organización Corona S.A.

Our purpose

"Improving lives by transforming spaces"

We bring our purpose to life through a diverse range of products and services developed across all our businesses.

Controlled companies

Corona Industrial S.A.S. has subsidiaries and affiliates in Colombia, the United States, Mexico, Costa Rica, Guatemala, Honduras, Nicaragua, and El Salvador, as well as a representative office in China.

Corporate Governance Structure

CLICK HERE (2-9 A)

General Shareholders' Meeting

Corona Industrial's shareholders meet in a general assembly, as outlined in its bylaws. In 2024:

1 Ordinary Meeting

100% quorum

1 Extraordinary Meeting

100% quorum

Compensation (2-19)

CLICK HERE

The General Shareholders' Meeting annually sets the compensation for the Board of Directors, taking into account market benchmarks and the responsibilities assumed by the Board of Directors.

Executive Team CLICK HERE

Our Executive Team manages the businesses and ensures the implementation of the Corporate Governance System. In 2024, we appointed a new Vice President for Commercial Corona.



Board of Directors (2-9 c / 2-10 a / 2-11 a b)

Meetings

Meetings In 2024, our Board of Directors met seven times:

6 Ordinary Meetings

average 95% quorum

2 Extraordinary Meetings

100% quorum

Conflict of Interest and Code of Ethics Commitment

Board members reaffirm their commitment to the Code of Ethics every two years. In 2024, all members reaffirmed their commitment, with no conflicts of interest reported.

Declaration of Independence

Independent board members submit a formal declaration of their independence.

Committees (2-9 c 2-10) CLICK HERE

4 meetings: Audit, Risk, and Compliance Committee

all with quorum

6 meetings: Comprehensive Human Management Committee

all with quorum

6 meetings: Investment Committee

all with quorum

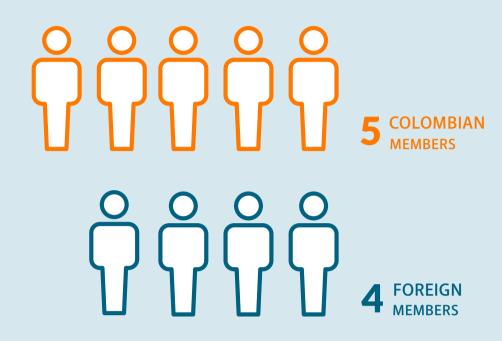
Diversity Criteria

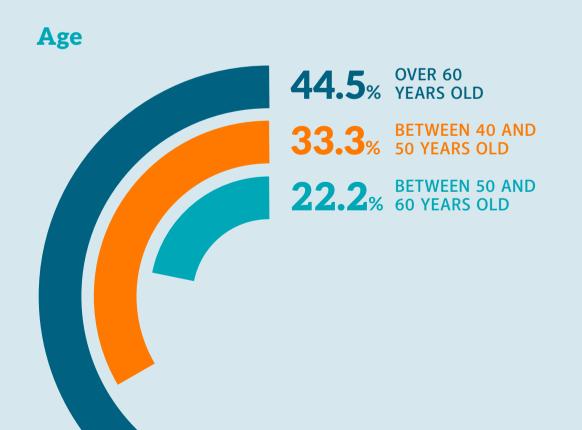
The Board of Directors has 9 members

Areas of Expertise

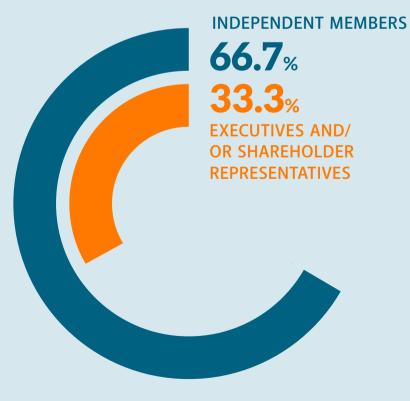


Nationality





Independence



Sodimac Colombia s.A.

General Shareholders' Meeting

Meetings

During 2024, the General Assembly met three times:

1 Ordinary Meeting

100% quorum

2 Extraordinary Meetings

100% quorum

Board of Directors CLICK HERE

(2-9 c / 2-10 a / 2-11 a b)

Meetings

In 2024, the Board of Directors met six times:

6 Ordinary Meetings

average 80% quorum

Extraordinary meetings No extraordinary meetings held.

Board and Management Compensation Policy

When electing board members, the Shareholders' Meeting determines their compensation based on the number of meetings attended. For senior management, Sodimac employs a compensation and bonus policy tied to performance, which applies to all employees.

Committees

4 meetings: Audit, Risk, and **Compliance Committee 100% quorum**

100% quorum

1 meeting: Corporate Governance Committee

66% quorum

1 meeting: Directors' Committee

100% quorum

4 meetings: Talent, Compensation, and Development Committee

100% quorum

Assessment

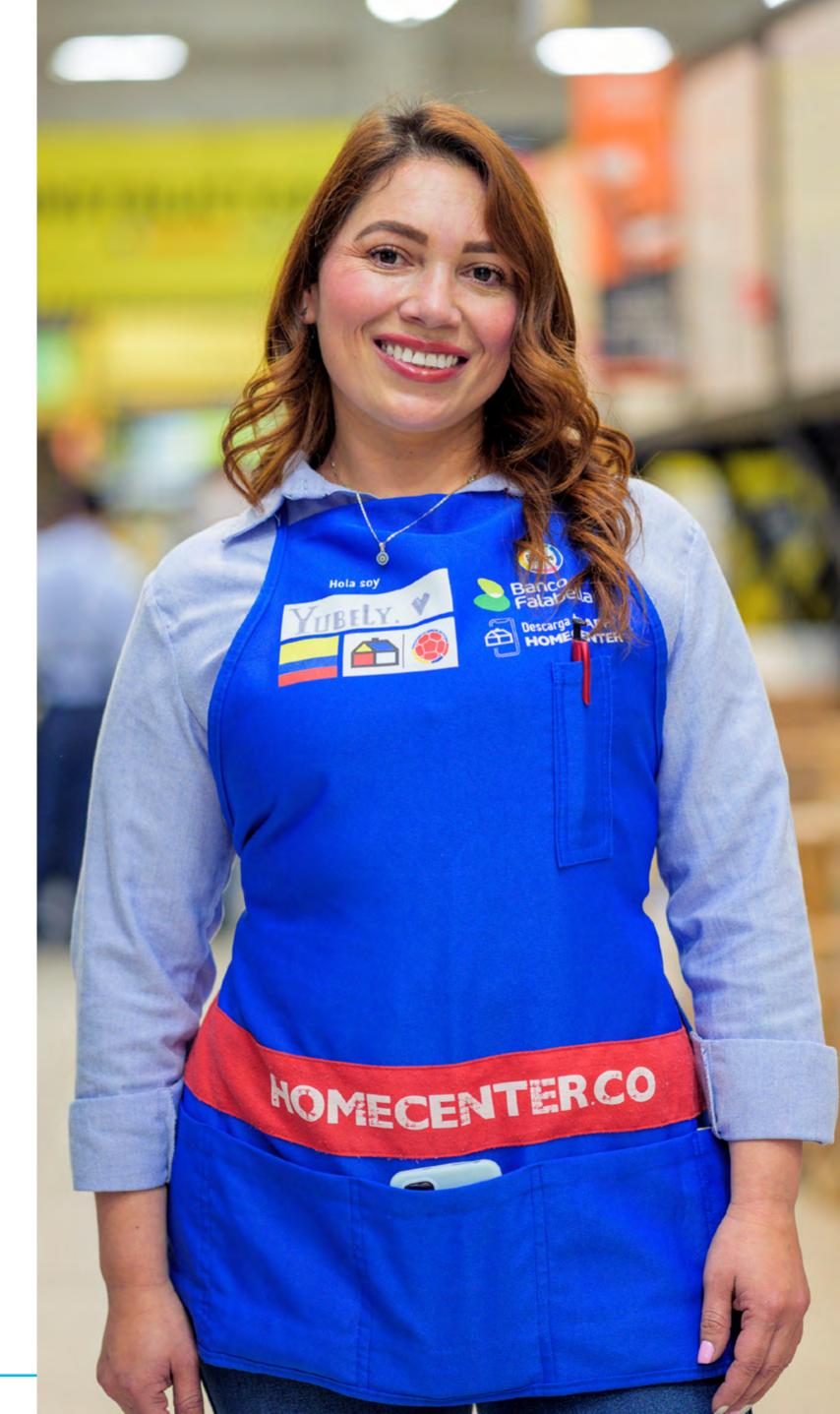
In 2024, board members completed the Board Evaluation Survey. The results were presented to the Corporate Governance Committee in December 2024, analyzed, and shared with the full Board in January 2025.

Corporate Governance Report CLICK HERE

Sodimac issued this report as a regulated securities issuer.

Senior Management Profiles CLICK HERE

Get to know our senior management team.



Diversity criteria

The Board of Directors has nine members:

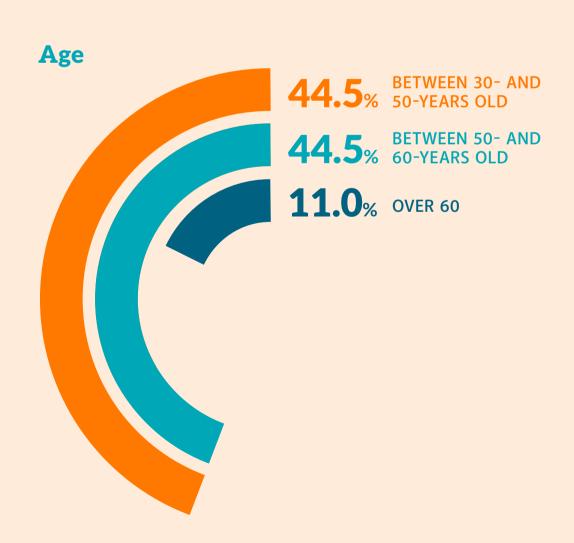


Nationality











Risk management

We have a comprehensive risk management system with control measures designed to minimize the impact of potential events.

Corona Industrial s.A.s.

At Corona Industrial and its subsidiaries, we recognize the importance of identifying, analyzing, evaluating, mitigating, and monitoring risks related to our strategy and objectives in a timely manner. We are committed to building a strong risk management culture.

We also value organizational resilience across our operational, support, and strategic processes. To strengthen resilience, we focus on identifying operational, financial, and support risks, as well as risks associated with disruptions in production, distribution, and sales. We aim to maintain operational, commercial, administrative, and control capacities that ensure business continuity with minimal disruption in the event of a crisis.



Our Integrated Risk and Business Continuity Management System Aims to:

- Support the company in achieving its objectives.
- Align the shareholders' risk appetite with corporate strategy.
- Facilitate decision making to respond to different risk scenarios with more structured information.
- The goal is to reduce unexpected events and operating losses, while ensuring reasonable assurance that objectives are met.

- Manage cross-functional risks.
- Turn risks into opportunities through better business management.
- Optimize capital allocation to strike a balance between risk and return.
- Prepare the company to respond efficiently and recover operations after a disruptive event.



Annual Strategic Risk Management Cycle

CONTEXT ANALYSIS

16 risks identified

243 controls evaluated

RISK VALIDATION

Controls aligned with strategic commitments

41 environmental

33 social

64 governance

97 customer/ competitiveness

RISK ASSESSMENT

5 high risks

8 moderate risks

3 low risks

RISK TREATMENT

Controls and mitigation plans

36 strong controls

167 moderate controls

21 weak controls

19 controls pending implementation

MONITORING AND FOLLOW-UP

- Audit Committee reviews Quarterly
- In-depth monitoring sessions for 4 critical risks

Corona Industrial - 2024 Risk Matrix

KEY RISKS	IMPACTS	MITIGATION AND MANAGEMENT		
	EnvironmentalOperativeFinancial	Developed strategies for self-generation of electricity (e.g., solar parks). Corona launched a solar park at the Sopó Industrial Park in 2024.		
Shortages or rising costs of energy		Optimized electricity and gas consumption through energy efficiency initiatives.		
		Developed alternative fuel and energy source strategies.		
	Social	Establishment of a Crisis Committee.		
		Participated in industry associations (Andi, ACM, Comité Cerámico, Camacol).		
Political, legal, social, or	Operational	Monitored regulatory changes and engaged in public consultations.		
economic instability	FinancialRegulatorySupply chain	Participated in anti-corruption, infrastructure, education, and citizen oversight initiatives (e.g., Transparencia por Colombia, Compromiso Bogotá, Obras por Impuestos).		
		Participation in local development activities in our direct areas of influence, including programs like Corona es tu Casa, Buenos Vecinos, and social initiatives such as volunteering and product donations.		
Shortages of raw materials, supplies, transportation services, or other key	OperationalFinancialSupply chain	Implemented supplier evaluation and development programs.		
services due to supplier closures, contract breaches, or rising costs.		Development of collaborative projects or alliances - Open innovation.		
		Developed value-added differentiation and aligned value propositions with megatrends.		
Business competitiveness	CompetitivenessFinancial	Created new business models focused on services and full-service solutions.		
		Enhanced customer experience through channel transformation (e.g., Red Azul).		
	Human TalentOperationalFinancial	Strengthened skill-building schools at key operations.		
Occupational illnesses or workplace accidents		Achieved Occupational Health and Safety Management System excellence.		
		Implemented the Operations Management System (OMS).		
	Human TalentOperationalReputational	Reinforced Corona's Employee Value Proposition.		
Workplace climate deterioration		Strengthened participatory models.		
	- Reputational	Promoted harassment-free work environments.		
Cubous surity throats	Security On antique!	Integrated continuous security testing into quality processes for information technology development.		
Cybersecurity threats (internal and external)	OperationalFinancialReputational	Implemented security models aligned with best practices.		
		Strengthened access control governance.		
Climate change risks	EnvironmentalOperationalFinancialRegulatory	Identified and monitored transition risks (regulatory, financial, market) linked to climate change.		
		Followed environmental management plans.		



Sodimac Colombia s.A.

At Sodimac Colombia, we are committed to proactive risk management that supports our strategic objectives. We identify, measure, and monitor economic, political, and social factors that may impact the company, providing senior management with timely information to inform their decision-making.

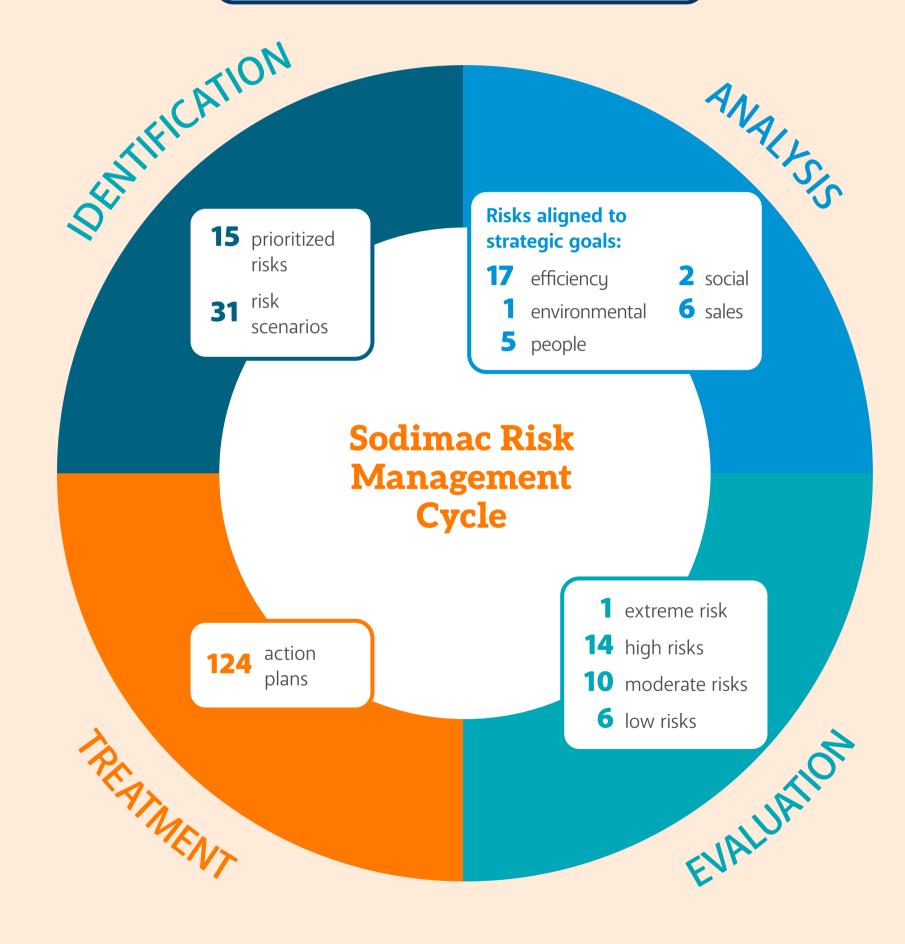
Sodimac Colombia continuously monitors risks through its Risk and Compliance Committee, enabling the company to manage uncertainty and seize opportunities.

It also conducts monthly action plan monitoring defined to mitigate business risks, which are reviewed and validated quarterly by the Audit, Risk, and Sustainability Committee and the Board of Directors.

The Risk and Compliance Committee continually monitors risks to manage uncertainty and capitalize on opportunities.

ONGOING MONITORING

- Ongoing monitoring by the Risk and Compliance Management Team
- Monthly monitoring by the Risk and Compliance Committee
- Quarterly monitoring by the Board's Audit, Risk, and Sustainability Committee.
- Annual monitoring by the Board of Directors.



Sodimac Colombia - 2024 Risk Matrix

KEY RISK	IMPACT	MITIGATION AND MANAGEMENT		
Internal and External Cybersecurity Threats	SecurityOperationalFinancialReputational	 Access controls. Security training and awareness programs. Incident and vulnerability management procedures. Cloud security controls. Ethical hacking Phishing simulations. 		
Failure to meet ESG goals	EnvironmentalFinancialReputationalCompetitiveness	 Execution of ESG programs. Talent attraction, retention, and development strategies. Transparency and Ethics Program enforcement. 		
Personal data management risks	OperationalFinancialRegulatory	 Annual data protection training. Complaint and FAQ handling training. Review, validation, and follow-up reviews for projects involving personal data. Monitoring of SIC regulations on its web page and in collaboration with associations. 		
Regulatory monitoring through SIC and industry groups.	OperationalFinancialRegulatory	 Ongoing regulatory monitoring. Coordination with relevant areas to implement new regulations or changes. Training in the methodology to attend regulatory visits and requirements. 		
Loss of market share due to the entry of new competitors	OperationalFinancialCompetitiveness	 Market share monitoring and action planning. Track visitor traffic and market share, and set corresponding action plans. Strategies to increase market share among professional customers. Strengthening personalized advisory services. 		
Environmental impact	EnvironmentalFinancialReputational	 Policies for waste management, handling hazardous material, and environmental contingencies. Environmental training for employees. Internal and external environmental audits. Monitoring of environmental regulations 		
Exchange and Interest Rate Volatility	FinancialCompetitiveness	 Monitoring the volatility of the peso against other currencies. Coverage. Contract negotiations. Bank monitoring and relationship management. 		
Slow adoption of AI	OperationalFinancialSecurity	 Identification and prioritization of strategic Al projects. Evaluation of Al tools to drive efficiencies. Identifying innovation opportunities in areas that can benefit from Al. 		
Physical threats to facilities, employees, and customers	OperationalFinancialReputational	 Monitoring public safety and security. Alerts based on event behavior. Reinforced security at stores. Physical risk management practices. 		
Talent gaps in critical roles	Human TalentOperationalFinancial	 Talent retention and development programs. Strengthening our employer brand to attract and retain key talent. Develop Training Programs within the company to prepare talent for critical roles. 		

Absence of monetary sanctions

In 2024, Organización Corona and its subsidiaries were not subject to legal sanctions related to fraud, insider trading, antitrust, market manipulation, negligence, or industry-specific violations.

External Audit

Since 2023, PwC Contadores y Auditores S.A. has served as the external auditor for Organización Corona and its subsidiaries.

Internal audit

We have Audilimited CP S.A.S., which provides internal auditing services, as our internal auditor for Organización Corona S.A., its subsidiaries, and affiliates.

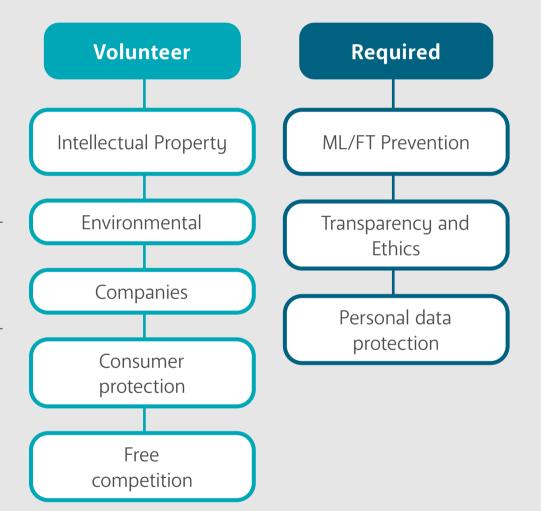
Crisis Communication Management

We have defined procedures for managing communication crises to protect the corporate reputation.

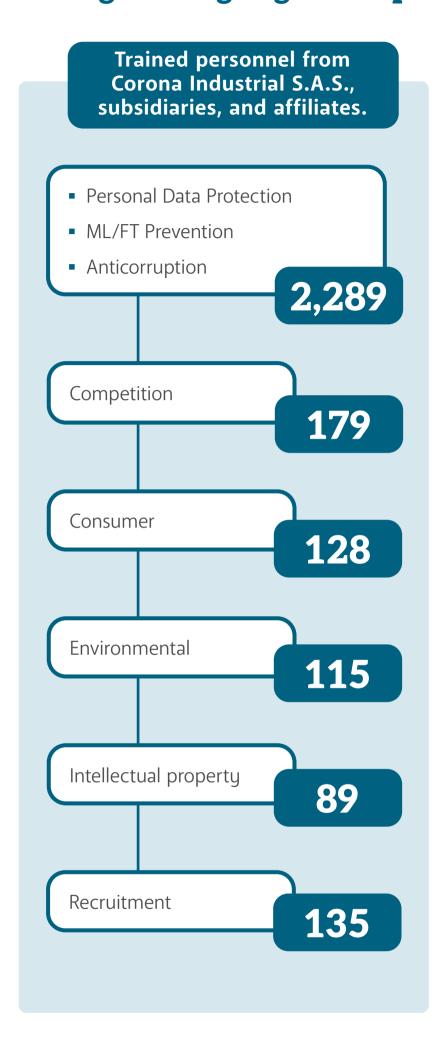
Compliance Program

Through our Compliance Program, we manage legal, internal policy, and best practice risks across all business activities.

In addition to the mandatory policies and procedures, our Compliance Program voluntarily includes additional critical topics that strengthen our risk management efforts.



Strengthening Legal Compliance Culture (205-2)





SAGRILAFT CLICK HERE AND PTEE

Total:

13,344 people trained

Transparency and Reporting

We maintain permanent and transparent communication channels with our stakeholders, building trust through platforms such as the Ethics and Anti-Corruption Hotline. We provide our contact channels and the Ethics and Anti-Corruption Hotline for your use.

Management Report and Financial Statements CLICK HERE

Each year, management submits the Management Reports and Financial Statements for approval by the governing bodies, in accordance with applicable laws and in accordance with the triple bottom line approach.

Sustainability Report

As part of our reporting and transparency initiatives, we present this Sustainability Report, which was previously submitted to the Corporate Board for consideration by Senior Management. (2-14 a 2-14 b)

Ethics Hotline CLICK HERE

Related party transactions (2-15)

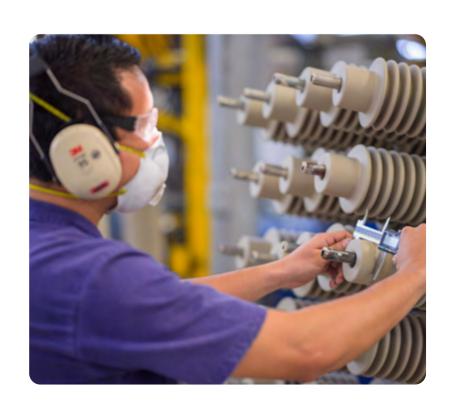
In 2024, no related-party transactions were carried out outside the ordinary course of business or under non-market conditions. Details of the transactions carried out between the Organization's companies are included in the Special Report prepared under Article 29 of Law 222 of 1995, which forms part of the documentation for the General Shareholders' Meeting and the Notes to the Financial Statements.

Culture and Ethics Management

Our businesses have Human Resources Managers, Ethics Committees, and Leaders to address compliance questions and concerns. We also have internal and external legal advisors to support compliance matters.

Anyone can report unethical conduct through our email: *lineaeticayanticorrup-cion@corona.com.co*

Code of Ethics CLICK HERE





Conflicts and complaints reports (205-1)

Corona Industrial, its subsidiaries, and affiliates

7

Conflict of interest reports filed by our employees.

Conflict reports (all closed)

127

Complaints filed for alleged Code of Ethics violations.

52

Complaints related to situations not involving corruption.

75

Complaints related to corruption or bribery.

Case closure details

- Of the 134 conflict of interest reports and complaints for violations of the Code of Ethics, 119 cases have been closed, and 15 remain under investigation.
- Of the 119 closed cases, 77.3% of the cases were substantiated.



Sodimac Colombia S.A.



986

conflict of interest reports

(all closed)

53

ethics complaints (none related to corruption)

ethics complaints (none related to corruption)

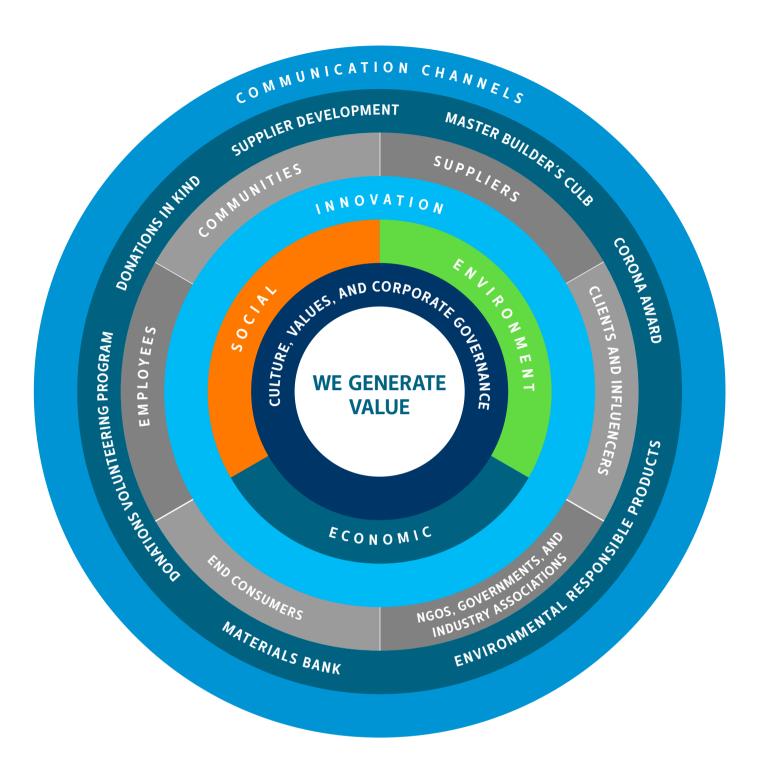
Allegations of corruption or bribery

Case Closure Details

- 12 closed without sanctions
- 12 contract terminations
- 4 referred to other departments
- 25 closed with action plans

0

Stakeholder Engagement System (2.25d)



he relationship system is based on the constant practice of our values and principles, among which the following stand out: passion for service; integrity, austerity, simplicity and respect; and being responsible with society.

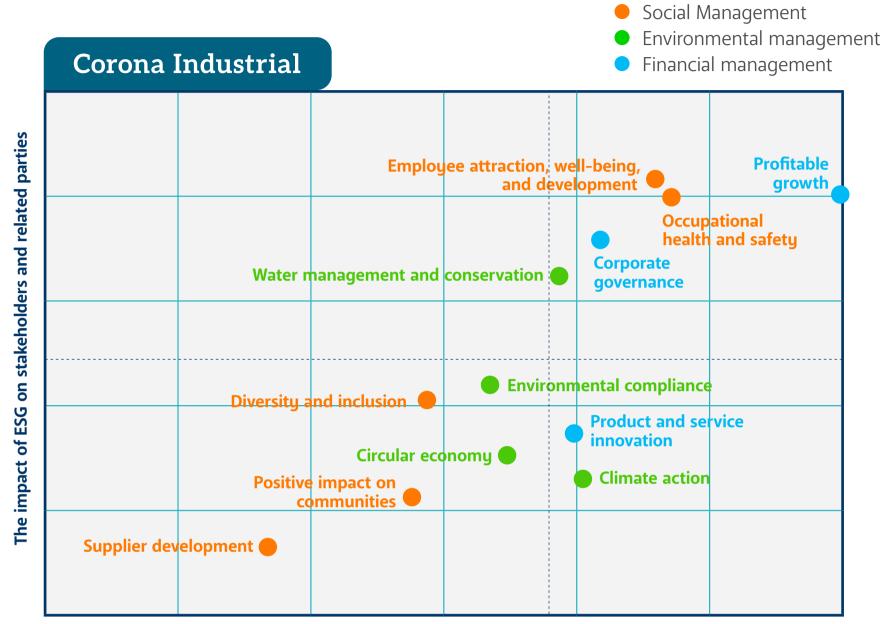
This model is a dynamic and constantly evolving system that integrates the organization's material issues and fosters the exchange of ideas with our stakeholders, supporting innovation as a strategic capability. Through various channels, we manage effective relationships and consolidate two-way and continuous communication, which allows us to identify synergies and develop strategic alliances

focused on the implementation of programs and initiatives that contribute to:

- Mitigate organizational risks.
- Strengthen democracy, justice, transparency and competitiveness.
- Generate positive impacts in the communities where we exert influence.
- Promote the development of our employees and their families.

STAKEHOLDERS	COMMITMENT	COMMUNICATION CHANNELS	
Employees	Improve the quality of life for employees and their families.	 Workplace Coexistence Committees Natural groups. (COPASST) Family in Factory Program Internal communication channels (digital and physical) Sustainability Report Spaces for negotiating collective bargaining agreements. 	
Communities	Promote quality of life in our areas of influence by identifying and implementing programs that support social development.	 Corona/Sumicol es Tu Casa Program Good Neighbor (Buenos Vecinos) Newsletter. Sustainability Report. Work meetings. PQRS (Petitions, Complaints, Requests, and Suggestions) system 	
Suppliers	Support supplier development by promoting supply chain sustainability.	Supplier meeting.Synergy Roundtables.Sustainability Reports.Supplier portal.Newsletter.	
NGO / Government / Industry Associations	Support the development of public policy and public-private partnerships to create shared value. Participation in trade committees.	 Work meetings. Corona / Sumicol es Tu Casa. Participation forums. ISustainability Report. 	
Clients and Influencers	FORMEN, PLUMBERS, AND PAINTERS Strengthen quality of life by helping people develop technical skills that boost their employability. ARCHITECTS Promote sustainable housing and Colombian talent through the Corona Pro Hábitat Award.	 Customer satisfaction surveys Website and social media Corona Grival and Circle of Master Builders Loyalty Programs Surveys Customer service lines. 	
Final consumers	Promote sustainable consumption practices throughout the product life cycle.	Consumer satisfaction surveysWebsites and social mediaCustomer service hotlines	

Materiality matrix (3-1)



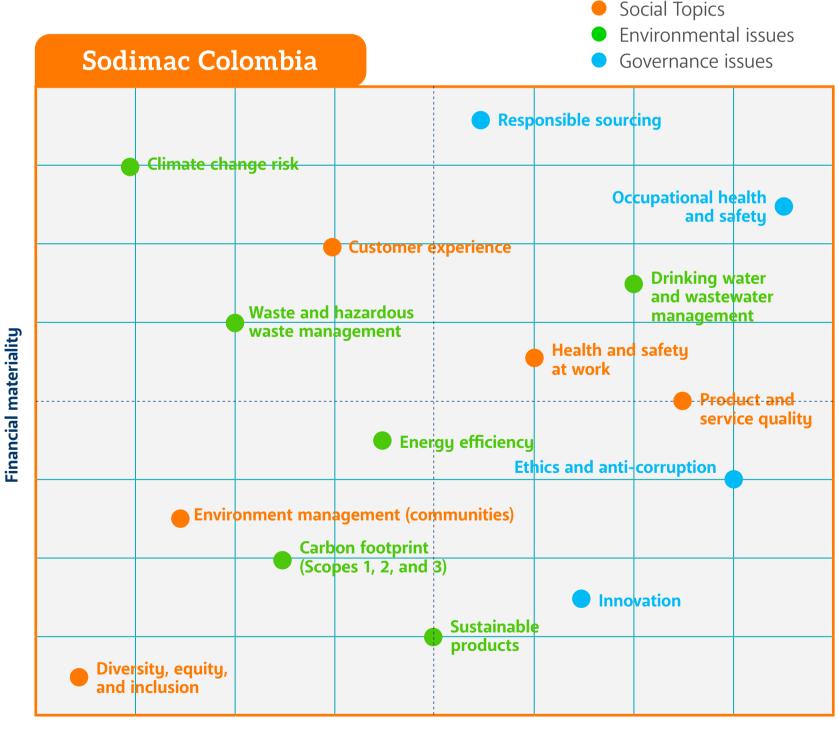
The Importance of ESG Impacts on Business Performance

Our materiality analysis identifies the key topics that impact the company's ability to create value in the short, medium, and long term. In 2023, the Organization updated this analysis by adopting a double materiality approach, which considers both the relevance and impact of sustainability topics on our stakeholders and the effects of the external environment on the company's performance. This analysis was carried out in three stages:



- 1. We considered the material topics from the various operational sectors, as outlined in international standards such as the Global Reporting Initiative (GRI), the SASB Materiality Map, and the Dow Jones Sustainability Index. Additionally, a benchmark analysis was conducted with national and international companies, considering risks, trends, and the organization's strategic priorities.
- 2. Various engagement activities with stakeholders, including interviews and surveys, were conducted to gather relevant information to support the analysis.
- 3. Tools were developed and applied to prioritize material topics, and the results were evaluated. Twelve key material topics were identified for Corona Industrial and Sodimac Colombia, and these were validated by the Board of Directors and the Corporate Affairs Vice Presidency. These topics have a significant impact both externally and internally, influencing decision-making and the creation of value.

In 2024, Sodimac Colombia S.A., as an entity overseen by the Colombian Financial Superintendency, developed a work plan to implement Circular 031 of 2021. The result is this double materiality matrix.



Impact materiality

Recognition

- In the latest Merco ESG ranking, which evaluates environmental, social, ethical, and governance practices, we reinforced our leadership in the industrial sector, climbing from 12th to 6th place among Colombia's 100 most responsible companies.
- We also ranked 14th in the Private Social Investment Index, which recognizes the private sector's efforts as a driver of social change and national development.

Corona Industrial



ICONTEC Zero Waste Certification for our Kitchen & Batch, and Surfaces production plant in Madrid, Cundinamarca.

We maintained our leadership as the #1 company in the Merco Talent ranking, which recognizes the best companies in Colombia for attracting, developing, and retaining talent.

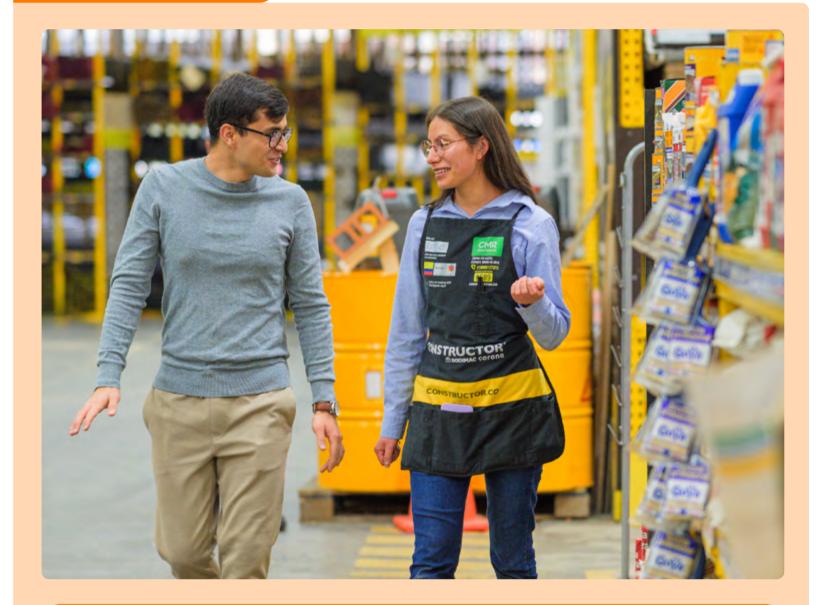
Ranked 5th globally among the leading sanitary ceramics producers, according to the Italian magazine Ceramic World Review.

Finalist in the Portafolio Awards – Export Effort Category.

Sopó's Mayor's office recognized Corona's commitment to the community by awarding two honors: one for environmental and social responsibility, and another for technological innovation.

Through the Líder Progresa Program, Cornare recognized Empresa Colombiana de Cementos with a Bronze award, and the Industrial Minerals and Sumicol Kaolin plants with Gold awards, for their strong commitment to sustainable development and environmental leadership in the region.

Homecenter



Featured among the success stories in the National Inclusive Employment Report (INEI).

Recognized by ANDI with the IN Seal and included in the ranking of companies committed to youth engagement (OIJ & DCH).

Host of the Fenalco 2024 International Congress – Business visits showcasing best practices.

Finalist among the Top 15 companies in the Portafolio Awards – Corporate Social Responsibility Category for the Comprehensive Habitat Improvement Project.

Finalist in the 2024 XPosible Awards with the project I Believe in Building My Future.



→ Management Approach (3-3)

e focus on ensuring the profitable and sustainable growth of our businesses. We drive innovation and the development of growth platforms that enable us to diversify our portfolio, enhance our value proposition, and strengthen our leadership in manufacturing and marketing products and services for the home, construction, industry, energy, and agribusiness sectors. We optimize our value chains and processes to maximize synergies and organizational capabilities, swiftly implementing best management practices.





Material issues and indicators

MATERIAL TOPIC	INDICATOR	2023	2024	
	Operating revenue	-4.2% compared to the previous year.	■ -1.6% compared to the previous year.	
PROFITABLE SALES GROWTH	Savings from management projects focused on cost reduction and control (Corona Industrial)	USD 9.7 millon dollars	USD 5.8 mllon dollars	
	Customer satisfaction (Survey results)	Industrial Supplies and Energy + Industrial Minerals: 91.9% Corona Stores: 60.6% USC: 4.3/5 Ecoldecem: 92.9% Homecenter (points): 66/100 Corporate IT NPS: 76.0%	Industrial Supplies and Energy + Industrial Minerals: 98.3% Corona Stores: 68.2% USC: 4.37/5 Ecoldecem: 96% Homecenter (points): 64/100 NPS Corporate IT: 80.4% of agricultural GDP	
INNOVATION IN CONSUMER-ORIENTED PRODUCTS AND SERVICES	CUMER-ORIENTED Percentage of sales from innovative		10.75%	
	Homecenter Innovation Initiatives	Training hours at the Digital School: 52,000 hours Sales from innovation projects: COP \$215,505 million Innovation initiatives incorporated into the business: 14 projects New structured, approved, and active businesses: 3 projects	Digital School Training: 36,000 hours Sales of innovation projects: COP 274,582 million Innovation initiatives incorporated into the business: 18 projects New business structured, approved, and sold: 2 projects	

Profitable Sales Growth

024 was a year of challenges and opportunities for Organización Corona. We strengthened our presence in both domestic and international markets, expanded our product portfolio, and improved the customer experience. Sustainability remained a central pillar of our operations, ensuring that every economic achievement contributes to society's well-being and environmental protection.

Our strategy toward 2030 defines our competitive plans and ESG roadmap, reinforcing our market position and guiding the execution of key projects aimed at achieving profitable and sustainable growth targets.



Corona Industrial

Export Leadership

In 2024, we reinforced our export leadership, closing the year with approximately 4,450 containers shipped, equivalent to 98,000 tons of products exported. The United States, Mexico, Chile, and ten other countries across Latin America and the Caribbean — including El Salvador, Guatemala, and the Dominican Republic — have become our primary international markets.

This reflects the strength of our logistics network, supported by eleven strategically located storage and distribution centers across nine municipalities in Colombia, spanning a total of 105,000 square meters of operational space. Thanks to this infrastructure, we guarantee efficient supply to both national and international markets.

We also strengthened our commitment to sustainability by adopting intermodal transportation, which helps reduce CO₂ emissions by optimizing the logistics chain, including the transportation of fertilizer containers by rail.

50 years of Corona Stores

We celebrated the 50th anniversary of our Corona Stores with the launch of new products and retail centers, accompanied by a special recognition from the Bogotá Chamber of Commerce for our impact and commitment to Colombia's economic development.

We opened four new Corona Centers (Tuluá, Montería, Mall 80, and Toberín) and two new Pinturera stores (Rionegro and Envigado). These formats play a crucial role in Colombian remodeling projects and continue to position us as the primary ally for families transforming and enhancing their living spaces.

New chrome plating plant in Funza

At our Grival plant in Funza, we installed two fully manual plastic chrome plating lines to meet growing market demand. This new project, along with the incorporation of this technology, will enable us to achieve significant improvements in quality control and competitiveness. With a monthly capacity of 2.5 million square decimeters, the facility will not only meet Corona's internal needs but also open a new business line to serve external clients, including manufacturers of appliances, auto parts, and motorcycle parts.



Corona Industrial

Master builders, plumbers, painters, and construction professionals

Through various initiatives, we have transformed construction workers into brand ambassadors by offering ongoing training and professional development in different construction and remodeling fields. Our goal is to contribute to improving their quality of life by supporting the development of technical, soft, and commercial skills, increasing their employability.

In 2024, over 23,000 construction workers, plumbers, and painters participated in our training programs.

We have three strategic fronts (see diagram) to engage different influencer groups, allowing us to offer wide coverage tailored to the needs of construction professionals.

These actions strengthen our relationship with the sector, promote the professionalization of workers, and reinforce our leadership.

How We Do It

- Practical and theoretical training sessions
- Plant visits
- Free certifications through SENA (National Training Service)
- Development of products that protect people's health
- Specialized professional directories
- Personalized support services
- Promotional activities
- Recognition of special dates (Construction Workers' Day, Father's Day)

Commercial Expansion through Red Azul

We launched the Red Azul concession model, an innovative initiative within the Retail Channel. This model enables our clients to integrate their sales points into a network that provides a differentiated shopping experience, aligning with the attributes of the Corona and Grival brands. As a result, clients have gained exclusive benefits and increased customer loyalty. Our first partner to adopt this format was Districerámicas Blaper in Madrid, Cundinamarca.

Organización Corona - Economic Performance

(Figures in COP millions, except where percentages and ratios are indicated)

INDICATOR	CONCEPT	2023	2024	VARIATION
	Operating revenue	9,185,953	9,041,337	-1.6%
	Operating costs	-6,010,987	-5,931,387	-1.3%
	Employee salaries and benefits	-787,294	-842,941	7.1%
201-1	Community investment expenses	-6,720	-5,869	-12.7%
201-1	Income tax	-228,609	-205,687	-10.0%
	Economic value generated and distributed (Other indicators not explicitly requested under the GRI standard)	-2,032,571	-1,914,059	-5.8%
	Net income	119,773	141,394	18.1%
201-4	Governmental Financial Assistance	1,438	1,679	16.8%
202-1	Comparison between the national minimum wage and Corona's base salary	1.36	1.41	3.7%
202-1	Company's basic monthly minimum salary (in COP)	1,579,000	1,827,000	15.7%



Corona Store Club

• **Focus:** Architects, engineers, and designers

Highlights

- 821 professionals trained.
- 15 professionals visited our plants.
- 127 awards for top buyers.

maestros clientes	corona	GRIVAL

Master Builders network

 Focus: Master builders across all specialties

Highlights

- 4,699 master builders trained
- 747 hours of training delivered
- Participation in ExpoCamacol and the Gran Feria de la Capacitación
- 672 virtual certifications through SENA
- 811 master builders trained through CES
- 82 master builders certified through the Bogotá Mobile Classroom
- 50 master builders visited our plants

club maestros corona GRIVAL

Club Maestros Corona Grival

• **Focus:** Master builders and plumbers

Highlights

- 155 hours of training for 2,300 members.
- 651 members listed in a specialized directory across 25 departments
- 95% satisfaction rate with the club.
- 831 videos on YouTube and 24,100 subscribers.
- 14,540 members on Facebook,
 39% are active, and the platform sees a 6% engagement rate.



Homecenter

In 2024, Homecenter achieved a 4% sales growth compared to 2023, driven by a strong performance in digital channels, which saw double-digit growth. Additionally, we expanded our store network, implemented innovative technologies, and developed new lines of business.



Growth and Digitalization Strategy Highlights

Retail digital sales grew by 20%, reaching COP 908.5 million, driven by: App growth: +38%, In-store digital screens: +29%, Online sales: +24%, and the Store-in-store model on www.falabella.com: +119%

We strengthened ties with professional customers, who now represent 40% of sales and increased their monthly spend by 4%, exceeding one million active clients.

Opened a new store at Mallplaza Cali, reaching 42 stores across 26 cities, with five more stores in development.

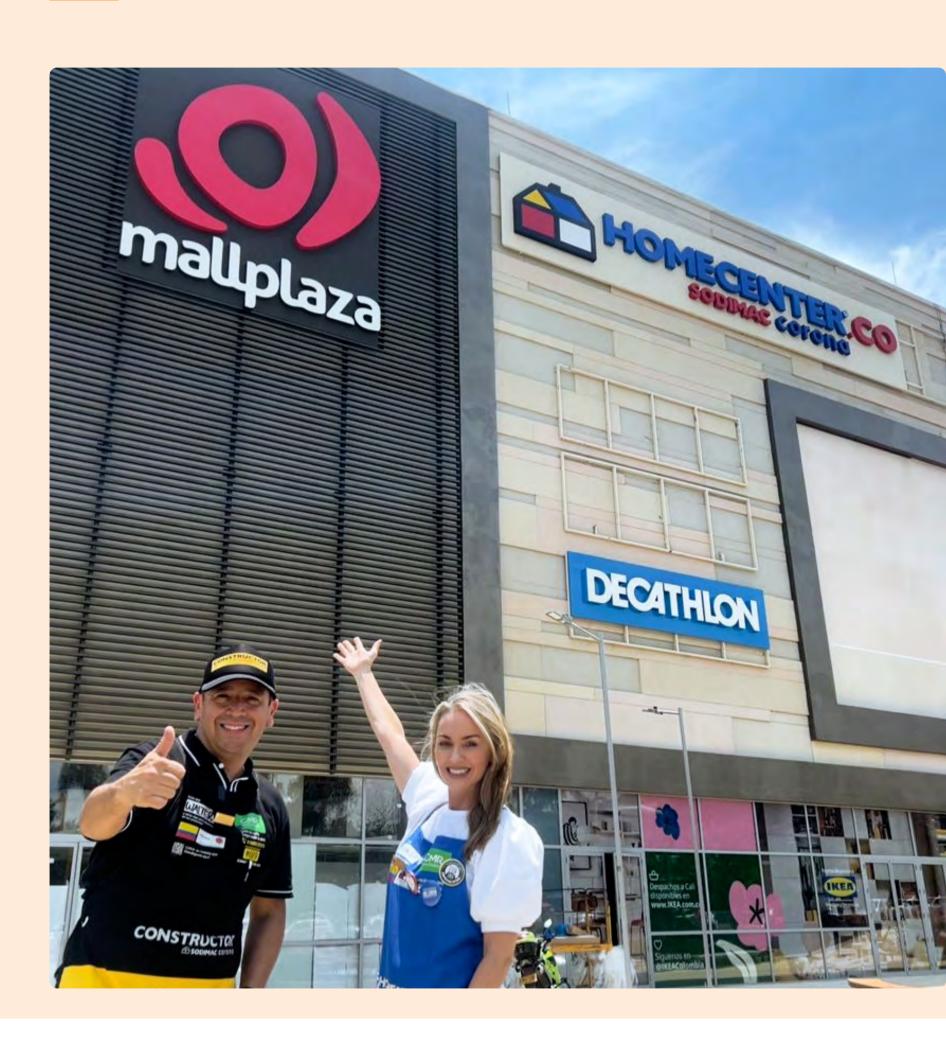
Our Wholesale sales grew 308%, generating COP 11.5 million, while Sodimac Media grew 37%, reaching COP 12.100 million in revenue.

We launched new installation and tool rental software with omnichannel capabilities and next-generation technology.

We introduced CrediCrea, a digital multi-vendor financing solution for Home and Pro clients.

Our loyalty program, CMR Puntos, achieved a 59% penetration rate, serving 4.1 million clients, with approximately 600,000 clients redeeming points.

4% Sales growth, with a remarkable performance of digital channels.



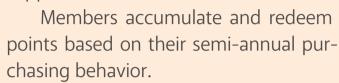
Homecenter

At Homecenter, we recognize the value of our professional clients and their contributions to the development of the construction, remodeling, and maintenance sectors.



Circulo de Especialistas Program

(Círculo de Especialistas) is Homecenter's loyalty program for professional builders, offering exclusive benefits that enhance their knowledge and support their work.



In 2024, our Contractor Academy trained 15,725 members, totaling 87,122 hours of training. 7,932 people benefited from training via streaming, with access to 18 virtual courses and 134 topics in our live sessions. 222 individuals benefited from Constructor Scholarships.

Through the Program, we reaffirm our commitment to supporting the growth and development of professional clients, helping to drive the sector's dynamism.

Great Training Fair

It is the country's largest training event for construction sector specialists. Each year, attendees participate in training sessions and discussions led by national experts on topics such as sustainability, business management, and technical specialties. Led by the Constructor brand and the Círculo de Especialistas, and supported by SENA and various suppliers. The event reached 180,000 participants in 2024.

Empresa Colombiana de Cementos



We consolidated our growth and strengthened our market position, maintaining a 10% market share by expanding into new regions and optimizing our service model through improvements in marketing and logistics. The launch of a new Northern Concrete Plant led to a 79% increase in production volume and a corresponding gain in market share.

We also enhanced production efficiency by reducing energy consumption, minimizing unplanned downtime, and optimizing the use of key materials, such as clinker and grinding additives.

On the other hand, we strengthened financial stability by refinancing debt under sustainable performance indicators, securing competitive interest rates, and improving liquidity.

FEATURED CASE

Wholesale Sales Model:

Growth model with our strategic allies

Organización
Corona continues
to strengthen
relationships with
strategic partners,
driving initiatives that
create shared value.

Wholesale model







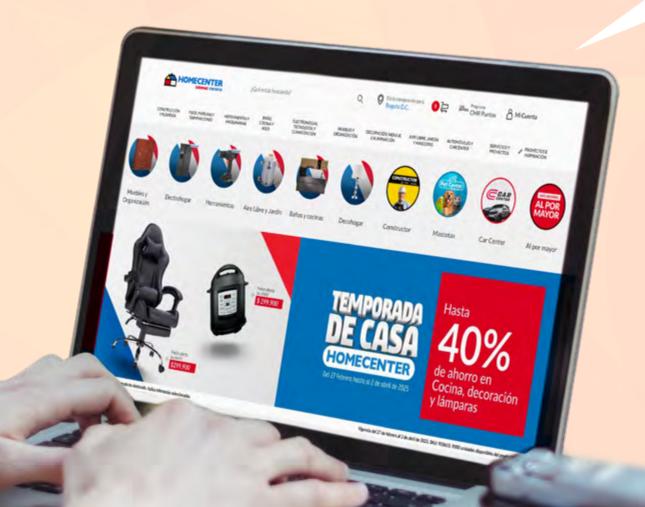


Constructor

Pets

Car Center

Wholesale



his model has created a strategic opportunity to strengthen the presence of allied brands, deliver added value to customers, and consolidate a sales channel that meets the needs of today's market. It allows specialized brands to have their own dedicated spaces within Homecenter, offering a more personalized shopping experience, greater visibility, and a differentiated value proposition for customers seeking wholesale purchases.

This approach has enabled allied companies to achieve significant sales growth, optimize logistics processes, and improve supply chain efficiency. It has also facilitated customer access to high-quality products, promoted responsible purchasing, and provided economic benefits through volume-based discounts.

 Sebastián Castro, General Manager at MHA, highlights how the evolution of the channel and logistics improvements have made wholesale sales more attractive, creating a better customer experience and driving growth in specific product lines:

For us, it's a win-win; the more volume we sell, the more we benefit.

Andrea Rojas, Commercial Director at Yale
 Assa Abloy, highlights the rapid impact of
 the model, noting an increase in sales since
 its implementation in December:

Since joining this model, we have experienced a significant increase in sales. This clearly shows that end consumers were already looking to buy wholesale; it was a real market need."

 Mauricio Ferro, KAM at Ilumax, explains how the model has helped diversify their portfolio and expand beyond physical stores, leveraging digitalization and new consumption trends:

"All suppliers need to adopt this model because the world has changed — everything has gone digital, and today we know that if you're not in marketplaces and large-volume channels, you'll fall behind."

Innovation in Consumer-Oriented Products and Services (3-1)

nnovation is a strategic pillar for Organización Corona. Throughout 2024, we continued to expand our portfolio with sustainable products and solutions that enhance the consumer experience and promote a positive environmental impact. Prisma, Corona Industrial's innovation model, is built on five pillars that form the core of our innovation culture. In addition to driving our growth strategy, the model fosters and develops the innovative DNA of our employees, known internally as POETAS (Spanish acronym for:









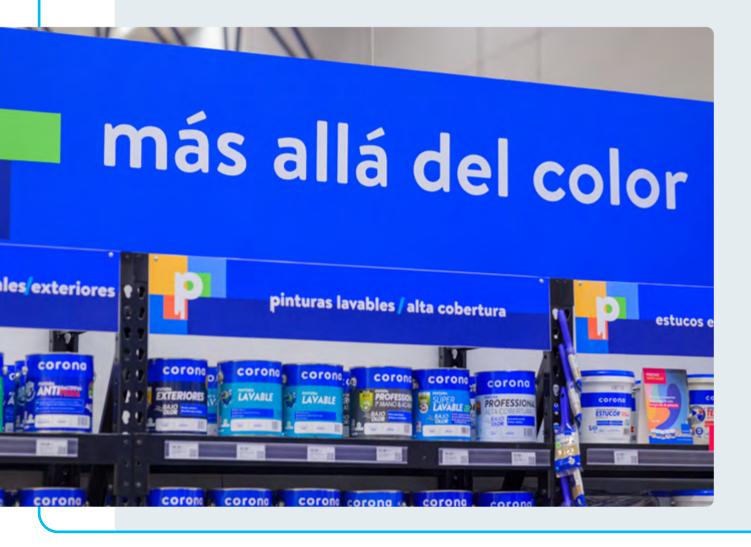


Corona Industrial

Prisma Innovation Model

We have consolidated innovation as a dynamic and strategic capability, making it an essential enabler for achieving outstanding results. This approach enables us to generate shared value and ensure profitable growth that aligns with our corporate strategy.

Over recent years, innovation has evolved to become a cultural cornerstone of our organization and our people. Our PRISMA model is structured around five core pillars that define our innovative culture and the DNA of our collaborators, the POETAS.







Corona Industrial

Key Achievements in 2024

We ranked 8th in the ANDI Innovation Ranking in Colombia, consolidating our position as one of the country's most innovative companies over the past decade.

We invested 4% of sales in science, technology, and innovation (STI) activities.

11% of our sales came from newly launched innovative products, generating USD 60 million in revenue with the introduction of 409 new products.

We conducted 88 innovation projects in collaboration with universities, technology centers, startups, and clients, strengthening strategic alliances and developing innovative solutions.

We generated 36 intellectual property protections, including 12 invention patents.

367 employees worked full-time on innovation initiatives: 246 men and 121 women.

Through the Sodimac Corona Accelerator Project, we successfully addressed strategic challenges in areas such as circular economy, reverse logistics, and eco-efficient housing. Thanks to collaborations with startups like MiVolco and Teana, we closed critical operational gaps, optimized internal processes, and strengthened our value proposition.

We structured and launched a major technological transformation project for home tableware production, aimed at increasing competitiveness, improving product quality, and significantly reducing our carbon footprint. We ranked eighth in the Andi innovation ranking in Colombia, consolidating our position as one of the most innovative companies in the country.

Casa Corona: A Sustainable Living Space

In response to environmental challenges and new trends in sustainable housing, we launched Casa Corona, A Sustainable Living Space. This innovative modular housing concept is built on the principles of sustainability, connectivity, and energy efficiency. With an area of 46.33 square meters, the Casa Corona incorporates water- and energy-saving technologies, including solar panels, low-consumption faucets, and rainwater reuse systems.

In addition, its modular and adaptable design facilitates assembly and minimizes material waste. The furniture is sourced from sustainable forests and recycled materials, reinforcing our commitment to responsible construction.

We presented Casa Corona at Expocamacol 2024, COP 16, and other key events, reinforcing our position as a leader in sustainable housing solutions.





Homecenter

We innovated across:

Customer experience at every brand interaction

Organizational processes and practices.

Products, services, projects, and complete solutions.

Business models.

Environmental and social issues.

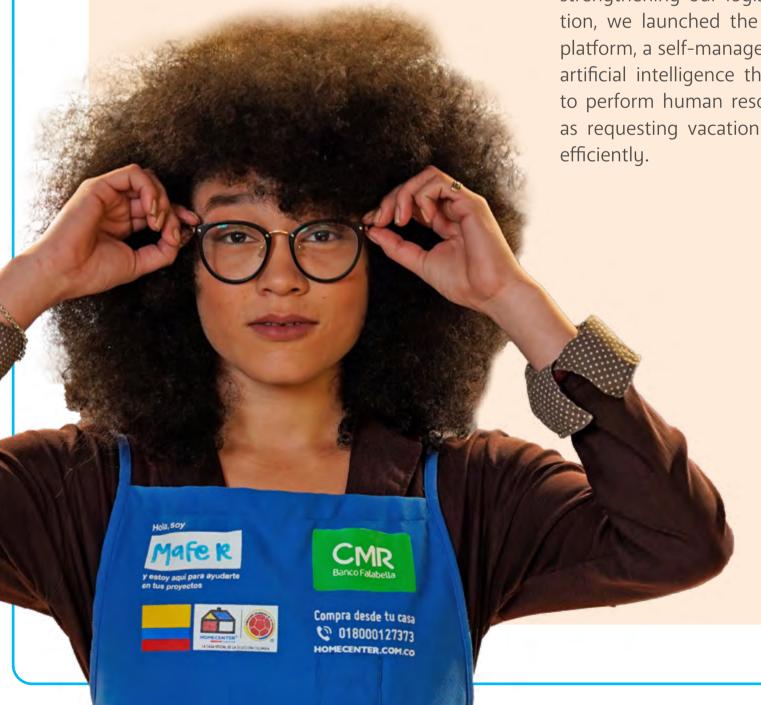
In 2024, innovation management marked a significant milestone in our company's transformation, particularly during the second half of the year, when sales performance improved substantially due to the implementation of innovative and technological initiatives aimed at enhancing the customer experience.

Among the main actions, we highlight the implementation of new software solutions for installations and tool rentals, as well as the launch of CrediCrea, a multi-vendor digital financing solution that, since November, has exceeded established targets, benefiting both home and professional customers.

On the operational side, we incorporated 30 new robots at the Funza distribution center and deployed the TEVO robot in 14 stores, strengthening our logistics capacity. In addition, we launched the Casa del Colaborador platform, a self-management tool powered by artificial intelligence that enables employees to perform human resources processes, such as requesting vacation or leave, quickly and efficiently.

To further promote innovation, we hosted two in-person Digital Fest events, where various areas of the company showcased digital transformation projects and new co-creation initiatives designed to enhance the customer experience and streamline internal processes. At the same time, in our Digital Transformation School, we delivered 36,439 training hours, integrating concepts such as artificial intelligence and encouraging hands-on learning among 3,659 employees, consolidating a culture of innovation throughout the organization. Other notable achievements include onboarding startups as suppliers (open innovation), structuring and promoting the development and utilization of artificial intelligence, and enhancing our positioning and engagement efforts (both internal and external) in the field of innovation.

We view innovation as an opportunity to transform and enhance the experiences of our customers, suppliers, vendors, and employees.







Management approach (3-3)

t Corona, we are committed to contributing to the country's development by working to improve the quality of life for our employees and the communities in which we have an influence. We promote initiatives that leverage our business strengths to create value for our stakeholders. To achieve this, we have developed a stakeholder engagement system and a social sustainability plan with goals set for 2030, which guide our strategic programs and projects. Some of our priority areas include improving employee housing and community living conditions, training construction specialists, strengthening strategic suppliers in sustainability practices, and promoting corporate volunteering.



Material topics and indicators

MATERIAL TOPIC	INDICATOR	2023	2024
EMPLOYEE ATTRACTION,	CR5	Very satisfactory: 74.1 Great Place to Work (GPTW) Methodology	Corona Industrial (survey conducted every two years; next in 2025)
WELL-BEING, AND DEVELOPMENT	Work environment	Homecenter: 82.36% Work environment and emotional health survey.	Homecenter: 86.7% Work environment and emotional health survey.
OCCUPATIONAL HEALTH AND SAFETY	CR10 Disabling Injury Index (ILI*)	0,073	0,042
DIVERSITY AND INCLUSION	Compliance with the Diversity and Inclusion Plan	100%	100%
POSITIVE COMMUNITY IMPACT	People benefiting from social programs	279,990	341,043
SUPPLIER DEVELOPMENT	Percentage of Strategic Suppliers Impacted on Sustainability Topics**	Corona Industrial: 65% Homecenter: 4.6% (Indicator adjusted to include only commercial suppliers)	Corona Industrial: 69% Homecenter: 4.2%

^{*} According to Law 2101, the base number of working hours decreased from 240,000 in 2022 to 235,000 in 2023.

^{**} Based on our methodology.

Employee attraction, well-being, and development

e are committed to enhancing the quality of life for our employees and their families, fostering their personal and professional growth. We actively work on talent development, health protection, and strengthening workplace conditions to ensure an environment that promotes overall well-being.

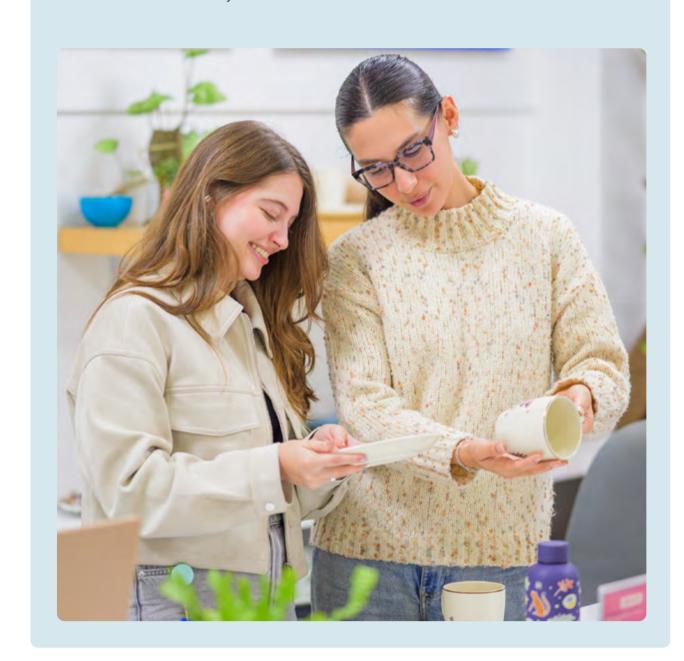
Our approach includes providing benefits that exceed legal requirements, as well as promoting transformational leadership to unlock the full potential of each employee. All our actions are guided by an ethical culture and grounded in our corporate values.

We work on talent development, health and safety, and strengthening workplace conditions.

Attracting young talent

Corona Industrial

229 employees between the ages of 18 and 28 joined the company, representing 36% of hires in 2024, in partnership with compensation funds, the Colombo-American Chamber of Commerce, and SENA. Additionally, 369 students from different educational programs completed internships across our businesses, and we hired 47 top-performing interns for their first jobs.



Homecenter positioned itself as an attractive company for university students.

Homecenter

Homecenter positioned itself as an attractive company for university students seeking their first work experience through the program La Casa para Construir tu Futuro ("The House to Build Your Future"). Key actions included participating in university fairs, modernizing the corporate booth, posting strategic publications on various platforms, promoting job vacancies, creating a database with over 250 profiles, organizing welcome activities, and establishing new agreements with universities.



Employee well-being

At Organización Corona, employee well-being and that of their families is a top priority. We promote initiatives that enhance quality of life, encourage personal and professional growth, and cultivate a healthier workplace environment.

Homecenter

Mental health



We held 569 mental health prevention and care activities, reaching 27,000 employees. Through content on Workplace and WorkVivo, as well as the expansion of the Caring for Mental Health program to stores and distribution centers, we improved the Work Environment and Emotional Health survey score by six points, from 79 points in 2023 to 85 points in 2024. The culture survey also reflected an 11-point increase over the previous year in this area.

Family Entrepreneurship

With the support of Fundación Colombia Comparte, we delivered theoretical and practical courses, as well as coaching sessions, to family members of employees with business ideas. These complement basic entrepreneurship and trade skills training under our program.

Live + Live better

We relaunched this program, offering employees counseling and guidance on a range of topics, including legal, psychological, nutritional, financial, and diversity issues.

Empresa Colombiana de Cementos

Promoted employee well-being through the Quality of Life Plan, focused on health, financial stability, and family well-being.

In 2024

- We renewed the Flexible Benefits Program, reaching 100% of employees and consolidating it as a key tool for talent attraction and retention.
- We achieved a 98% execution rate of the Health Plan through the Siento Program, which focuses on physical and mental well-being and offers free psychological support to employees and their families.
- We strengthened emotional salary through special celebrations and employee recognition, promoting a positive and motivating work environment.

Corona Industrial

Multidimensional quality of life

We measured the Quality of Life Index in Colombia, Mexico, and Central America, finding that 92% of employees in Colombia and 89% in Mexico and Central America have a quality of life above the regional average. These results provide valuable insights to strengthen our plans and programs, enabling us to continue improving the quality of life for our people.

Building the Future (Ruta Progreso)

In Antioquia, 47 participants completed the first cohort of Ruta Progreso, and 36 participants completed the second cohort. The program develops habits that promote the care and well-being of employees and their families. In Madrid and Funza, the Construyendo Futuro ("Building the Future") program was launched with 18 employees and their families.

In 2024

- We carried out 472 cross-company initiatives focused on social and professional development.
- We engaged employee families through 101 well-being and training activities designed to enhance their quality of life.
- 21,405 employees participated in integration activities, strengthening team connections.
- We organized 63 Years of Service Recognition activities.
- We held two Homeownership Fairs, bringing 1,500 employees closer to achieving home ownership.
- We conducted 29 inclusion and diversity activities to strengthen our organizational culture.
- We supported 140 employees transitioning into retirement, in gratitude for their lifetime contributions to Corona.



Housing

One of our objectives at Organización Corona is to ensure that our employees have access to decent housing. We offer them different types of support.

Corona Industrial

Todos Trabajando por tu Hogar (Housing Program)

We formed alliances with financial institutions, compensation funds, and employee funds to facilitate financing for home purchases, construction, and improvements.

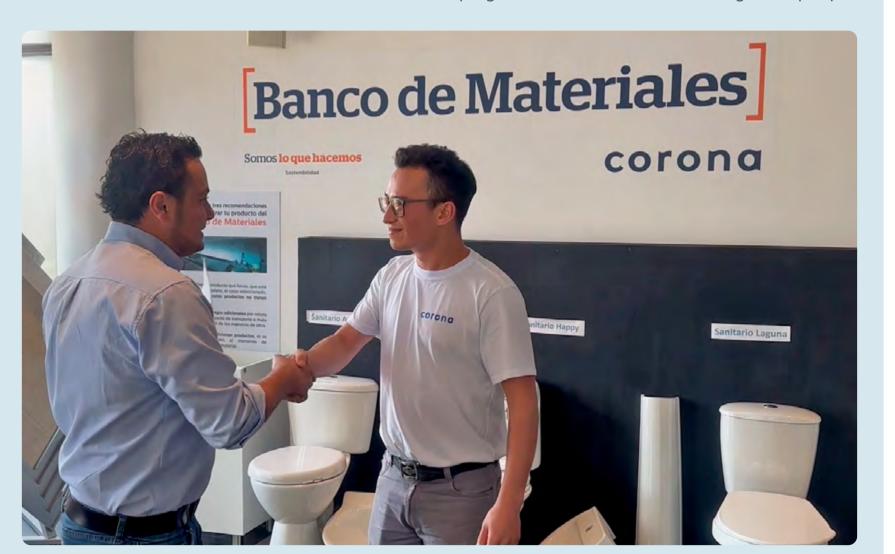
In 2024, we disbursed 37 mortgage and home improvement loans totaling COP 2,869 million. Corona contributed COP 846 million as interest rate subsidies. Since 2013, we have disbursed COP 76,104 million through this program.

Merchandise discounts

We provided COP 981 million in discounts for Corona-branded products to direct employees.

Bank of Materials

We donated building materials to employees for their home remodeling or completion projects. In 2024, we delivered over 37,000 square meters of flooring and wall materials, 501 bathroom sets, and 116 bathroom furniture units, benefiting 392 employees and their families, totaling 1,527 people.



Homecenter

Juntos por tu Hogar

We contributed to improving employee homes that were under construction or renovation. In 2024, 103 employee families from 18 stores across Antioquia, Cundinamarca, Boyacá, Quindío, Caldas, Risaralda, Santander, Norte de Santander, Tolima, and Huila benefited from this program.

Housing Loans

We provided direct financing for employees to purchase or improve their homes, granting loans totaling COP 10,631 million.

Merchandise discounts

We granted COP 1,610 million in discounts on merchandise across our national stores.

Improving housing enhances the quality of life for our employees and their families.



Organizational culture

At Corona, we strengthen our organizational culture to promote leadership, innovation, and digital transformation, aligning with our Mega 2030 vision.



Corona Industrial

- Over the past year, we have impacted more than 300 leaders, equipping them with the tools to foster effective leadership through self-awareness and personal development. Additionally, the Executive Team redefined its focus on the cultural attributes necessary to achieve strategic objectives.
- Based on the 2023 Great Place to Work (GPTW) survey, we developed and implemented programs in 2024 to address, support, and assess the work environment. We also conducted PULSOS (Pulse Surveys), improving Work Environment Index scores in participating areas.
- We advanced the implementation of Objectives and Key Results (OKRs) in the Industrial Inputs and Energy division to promote agility and results-driven management, with plans to expand to other divisions in 2025. We pushed forward our digital organization plan, strengthening connectivity, cybersecurity practices, and driving the transformation process.
- We also launched an analytic capability development plan to ensure our talent is prepared for future challenges.

Homecenter

- We conducted our corporate culture and work environment survey, achieving excellent results: a 13-point increase in engagement compared to 2023, which placed us second in the regional ranking. Our eNPS (Employee Net Promoter Score) increased by 4 points, maintaining our position as a leader in the region.
- In terms of leadership, we began adapting our Leadership School to the updated Liderazgo Crack Sodimac model. This program successfully consolidated leadership skills aligned with our organizational culture and strengthened team members' sense of belonging. Additionally, we expanded the scope of our Strategic Model of Management by Commitments to encompass all company employees.



Voluntary benefits (401-2)

Our direct employees receive voluntary benefits, including support for primary, secondary, and higher education for themselves and their children, as well as medical insurance and housing loans, among others.

Voluntary benefits (401-2)



Financial Health Support

- Extra Christmas bonus
- Seniority bonus
- Multipurpose savings plan
- Pension bonus
- Contributions to voluntary pension funds
- Performance bonus

Coexistence and Well-Being

Vacation bonus

corrne

- Additional transportation allowance for commercial staff
- Assistance for sports and courses
- Assistance in case of a family member's death

Physical and Mental Health

- Eyeglasses allowance
- Health insurance subsidy
- Company-Recognized Sick Leave

Cash benefits

Housing

- Interest rate subsidy for home purchase (Corona Industrial)
- Home loans (Homecenter)
- Product Discounts

Employee and Child Education

- Educational Assistance
- Higher education support and forgivable loans
- Specialization support allowance
- Foreign language learning support

Additional coexistence and well-being benefits

- Special transportation and shuttle services
- Company-provided meals
- Paid birthday leave
- Vacation homes
- Wedding gift (tableware set)
- Family events and celebrations

In-kind Benefits

Housing (social programs)

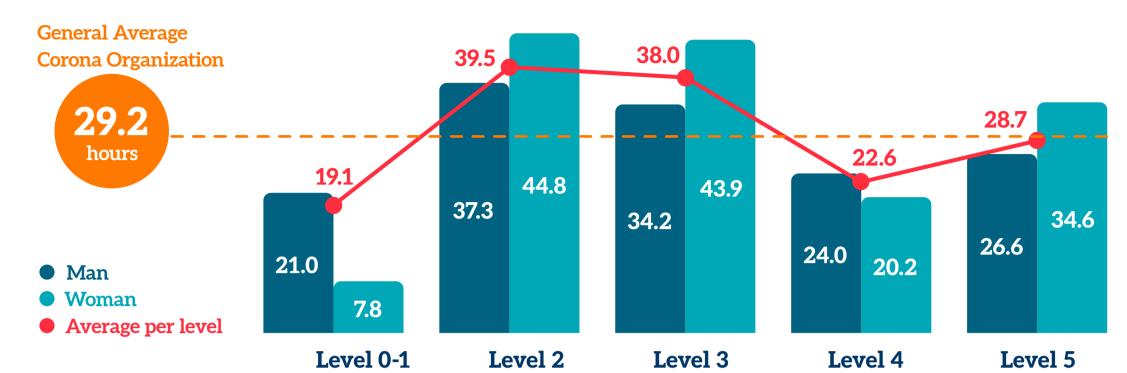
 Bank of Materials & Juntos por Tu Hogar

Training and development (404-1)

In 2024, we strengthened our learning and development model with initiatives designed to enhance talent and operational efficiency. These actions have strengthened our employees' competencies, driven innovation, and improved operational efficiency across the organization.

At Organización Corona, we achieved a total of 449 thousand hours of training per year.

Average Training Hours per Employee (404-1)



Corona Industrial

Skills school

We consolidated 17 skills schools, optimizing employee training and reducing learning curves. We fine-tuned the operational model of our Corona Stores (C-More) and expanded the multifunctional project across different plants.

Alliance with SENA

We relaunched two mobile classrooms in Antioquia and Boyacá, reaching over 1,000 people across 130 municipalities. In the Corona Retail, more than 90 employees were certified in workplace competencies.

Corona Learns

We refreshed our corporate onboarding program and introduced a new compliance course, which reached nearly 1,000 employees. Our LXP platform closed the year with 5,507 active users and over 50,000 training hours completed.

Professionals in training

We consolidated 11 talent seedbeds in chemical, process, materials, and mechanical engineering, delivering over 1,200 hours of training.

Change Agent Training

We certified 15 new Black Belts and 68 Green Belts; We also began training 206 employees in continuous improvement tools.

Retail school

We optimized training for sales advisors by implementing more efficient learning pathways and utilizing Gabriel AI to enhance technical advisory services.

Digital organization

We promoted a more digital culture by training employees in cybersecurity and new work methodologies.

Generative AI program

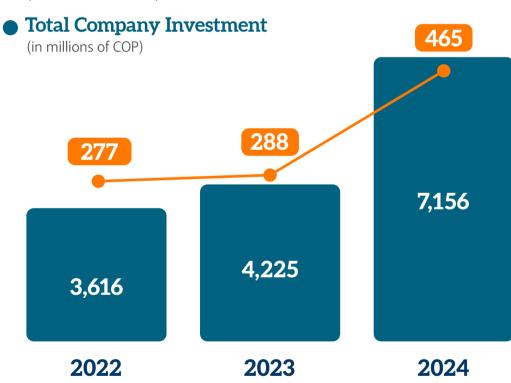
We trained 80 employees from key areas in Generative Al through Platzi, developing specialized learning tracks and identifying use cases to scale up the use of this technology in 2025.

Platzi - A More Digital Organization

More than 100 leaders completed 5,904 hours of training and participated in the development of 25 real-world problem-based learning projects.

Training Investment

Investment per Employee (in thousands of COP)



- Delivered an average of 29.2 training hours per employee in 2024.
- Invested an average of COP 465,000 per employee.
- 88.7% of employees received training.
- Broader national reach thanks to the strengthening of digital platforms.
- The investment figure increased because Corona included operating expenses that had not been accounted for in previous years.

Training and Development (continuation)

Homecenter

We focused our efforts on renewing our learning model, strengthening our platforms and processes, and implementing strategic regional initiatives. Through an employee-centric approach, we directly impact business results and our employees' experience.

Eureka World

We renewed our Corporate University with a student-centered approach, launching a dedicated communication channel and enhancing content and management practices. In 2024, we delivered 363,898 training hours (+19.1% compared to 2023), with an investment of over COP 3,043 million (+26.3% per employee).

Sena Partnership

Through this agreement, we secured COP 118.4 million in co-financing for employee training in critical business skills.

Management by commitments

We expanded our strategic management model by offering virtual modules for all employees.

Digital Transformation School

We created a dedicated space on Workplace to promote learning in technology and innovation.

Digital Fest

550 employees participated in this event, showcasing digital transformation projects across the company.

Regional training HUB

We consolidated this platform as a venue for sharing best practices across Sodimac's operating countries. Highlighted initiatives include Maestrazos, Venta Proyecto, and Service Excellence.



Empresa Colombiana de Cementos

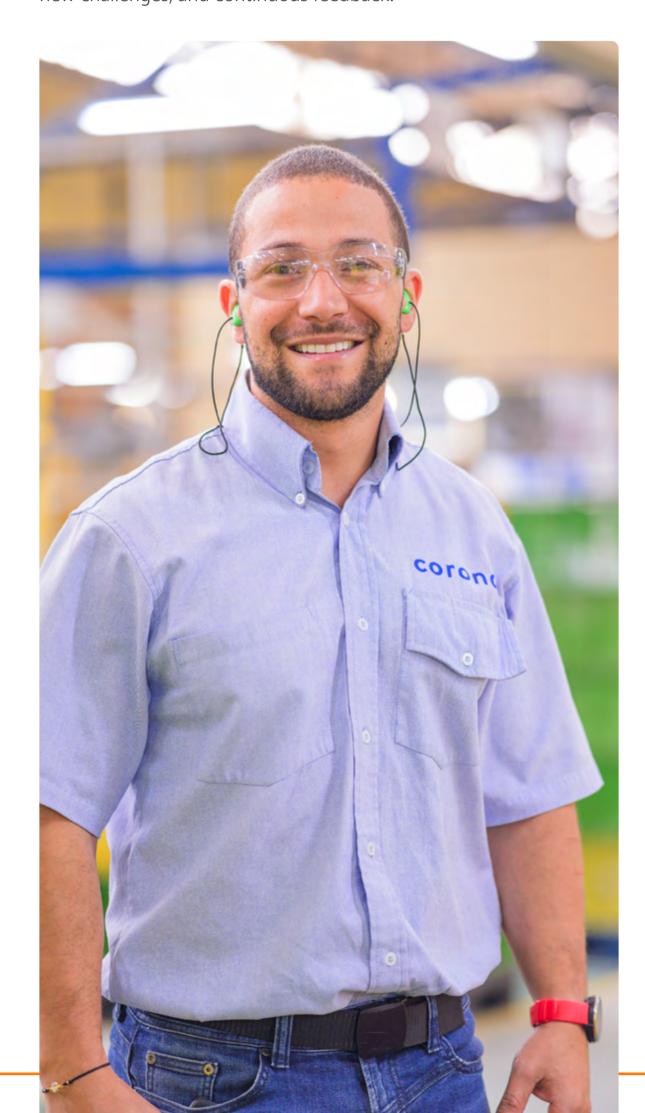
Training remains crucial for strengthening operations, ensuring regulatory compliance, and fostering a cohesive company culture. In 2024, we achieved 87% fulfillment of the Training Plan, focusing on three strategic areas:

- We certified 14 employees in Cement Chemistry and Clinker Microscopy in partnership with The Cement Institute of Portland. We also launched the Crushing and Materials Handling module, which 36 participants attended.
- We trained 93 operational employees in industrial processes and maintenance, with 85% achieving a score of over 60% on technical evaluations, resulting in 23 internal promotions.
- We opened new training spaces for commercial staff to develop skills in negotiation, communication, and time management.



Performance Evaluation and Employee Development (404-3)

Our talent model is designed to foster employee development and drive business results by strategically aligning individual goals with organizational objectives. This model integrates performance evaluation and development, ensuring objective assessments, exposure to new challenges, and continuous feedback.



Corona Industrial

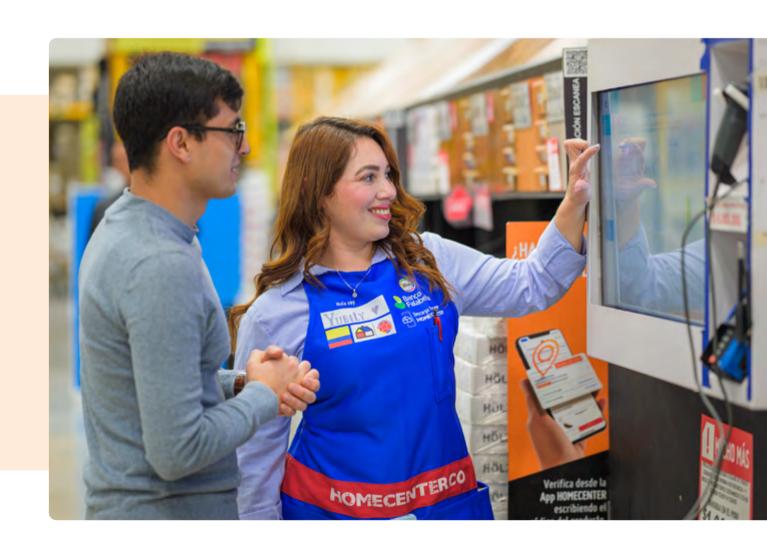
- As a result of our talent planning process, 82% of critical open positions were filled internally.
- We impacted over 300 leaders through learning spaces focused on developing integrated and conscious leadership.
- We achieved over 220 internal promotions, strengthening our talent pipeline.
- At the executive level, there were three promotions and one external hire reporting directly to the President.

Organización Corona - Regular Performance Evaluations

REGION	MEN	WOMEN	TOTAL
COLOMBIA	9,094	3,817	12,911
CENTRAL AMERICA	159	42	201
MEXICO	46	40	86
UNITED STATES	13	8	21
EMPLOYEES WITH A PERFORMANCE EVALUATION	9,312	3,907	13,219
TOTAL HEADCOUNT	12,084	4,780	16,864
EMPLOYEES BY GENDER (%)	77%	82%	78%

Homecenter

- A total of 293 employees were promoted through initiatives such as internal competitions, succession plans, and performance management, reinforcing our commitment to talent development.
- We launched a new version of our Pride for Your Home (El Orgullo de Nuestra Casa) recognition program, consolidating initiatives like The Friendliest Team of the Month and the distribution of pins to highlight employees recognized through Your Passion Matters (Tu Pasión Cuenta).



Occupational Health and Safety

Occupational Health and Safety Management System (OHSMS) (403-1)

At Organización Corona, protecting the life and well-being of our employees, contractors, subcontractors, and customers is a fundamental pillar of our sustainability strategy. We have developed a comprehensive Occupational Health and Safety Management System (OHSMS) that is aligned with national regulations and international best practices.

Our system enables us to prevent, address, and mitigate risks across all operations.



Hazard Identification, Risk Assessment, and Accident Investigation (403-2)

This process follows the Colombian Technical Guide GTC 045. Our hazard and risk identification matrix is reviewed at least once a year, or whenever there are changes to processes, equipment, or machinery, or when work accidents occur that warrant updates.

Findings from hazard identification and risk assessments are used to adjust the SG-SST and implement corrective and preventive measures based on newly identified risks. This feedback cycle ensures ongoing improvement.

All employees are responsible for reporting any condition or behavior that could endanger themselves or others, using established channels such as the COPASST committee.

Additionally, all workplace incidents are investigated by a dedicated Investigation Committee, composed of the affected employee, their immediate supervisor, a COPASST member, and an Occupational Health and Safety representative. The committee's goal is to identify root causes and define appropriate corrective actions.



Occupational Health Services (403-3)

We have a team of qualified medical staff to provide on-site healthcare. A leading occupational physician establishes guidelines for managing health conditions resulting from workplace situations, based on identified hazards and risks. Nursing assistants and insurance advisors from Occupational Risk Insurance Provider (ARL) also support medical care and ensure confidentiality in health information management.

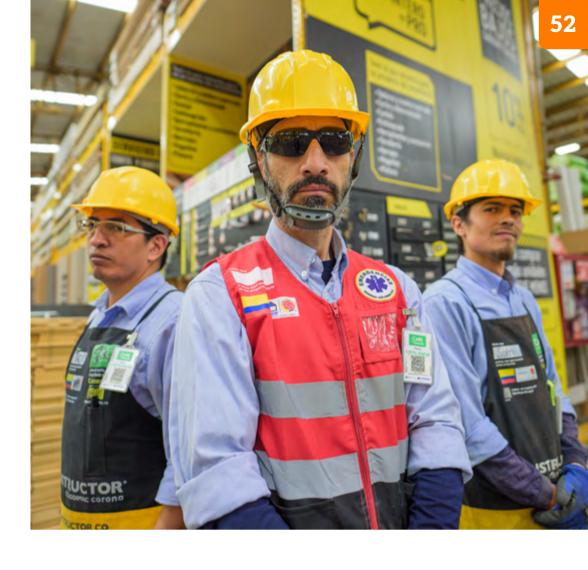
All individuals working for or providing services to the company are affiliated with health promotion entities (EPS) and ARLs, ensuring full health coverage in the event of contingencies.

Employee Participation, Consultation, and Communication on Occupational Health and Safety (403-4)

We have established Occupational Health and Safety Joint Committees (COPASST) tasked with promoting and monitoring compliance with OHS regulations. These committees meet at least once a month, participate in training processes, and develop work plans to fulfill their duties.

We also maintain confidential, non-retaliatory channels for reporting unsafe conditions, behaviors, or processes — including QR codes and our Ethics Line. These include the use of QR codes to report unsafe conditions, processes, and acts, as well as our ethics hotline.

We implement health promotion and disease prevention programs for all employees.





Employee Training on Occupational Health and Safety (403-5)

At Corona Industrial, we maintain an annual training program on Occupational Health and Safety across all work centers. The program is updated based on accident records, health conditions, and hazard and risk assessments for high-risk tasks.

At Homecenter, we operate a dedicated Occupational Health and Safety School, prioritizing topics based on the most significant risks identified for each role.

The School covers onboarding, re-skilling, and continuous training processes.

Promotion of Employee Health (403-6)

At Organización Corona, all individuals who provide services, regardless of their contract type, are enrolled in the public health system provided by the national government through EPS (Health Promotion Entities), which are responsible for addressing non-work-related health conditions.

We also implement health promotion and disease prevention programs that address topics such as cardiovascular risk, nutrition, and prevention of alcohol and psychoactive substance use in the workplace.

Prevention and Mitigation of Health and Safety Impacts Among Employees Workers Directly Connected to Commercial Activities (403-7)

At Corona Industrial, we implemented a model based on individual behavior, shared responsibility for mutual care, and improved risk awareness. We maintain a hazard and risk matrix by role, from which we derive various intervention actions.

At Homecenter, preventive management of chemical products supplied by vendors is handled through identification mechanisms, compatibility matrices, emergency cards, training programs, and supplier/product coding controls. We also guarantee access to each product's safety data sheet and implement appropriate signage in storage and spill containment areas.

Occupational Health and Safety Management System Coverage (403-8)

As of December 31, 2024, our Occupational Health and Safety Management System covered 27,909 individuals at Organización Corona, regardless of their affiliation type.

Apprentices and interns



Industrial accidents (403-9)

Workplace accidents in 2024 were mainly associated with location-related, biomechanical, and chemical hazards. To prevent such accidents, we developed various risk management programs.

Number of occupational accidents at the Organización Corona

429

Hours worked

(direct and temporary personnel)

40,918,149

Fatal accidents

0

Occupational diseases and illnesses (403-10)

We periodically provide all employees with personal protective equipment to prevent work-related illnesses.

In 2024, a total of 103 cases were classified, representing a 2% increase in incidence compared to 2023. 41% of diagnoses corresponded to Corona Industrial, mostly related to musculo-skeletal and respiratory illnesses. 59% of cases corresponded to Homecenter, mainly related to musculoskeletal illnesses.

For all cases, we guarantee job reintegration, conducting workplace analyses, and reassigning employees to new roles when necessary.

Direct employees 16,864

Temporary employees 1,206

Contractors 9,187

652

We promote a culture of shared responsibility for safety and heightened risk awareness.



Hazard Management (403-9, 403-10)

	Corona I	ndustrial	Homecenter	
	Ailments or diseases (403-10)	Injury by accident with major consequences (403-9)	Ailments or diseases (403-10)	Injury by accident with major consequences (403-9)
How Hazards Are Determined:	 Process characterization based on each business unit and the plant's activity. Metrics: Indicators are aligned with the OHSMS. Traceability: Ensures change control and risk evolution tracking. Residual Risk Control Index (ICR): assesses residual risk. 	Risk Analysis: By critical task, workplace-specific studies, and hygiene measurements to detect high-risk hazards.	Accident, occupational illness, and absenteeism analysis.	Hazard Identification and Risk Assessment Matrix.
Hazards Associated with Illnesses and/or Accidents:	Biomechanical, chemical, physical (noise), psychosocial	Mechanical hazards cause the most severe consequences, followed by biomechanical and chemical hazards.	Musculoskeletal, psychosocial, mechanical, road-related, and locative hazards can all lead to workplace accidents.	 Forklift operation. Operation of cutting and sizing machines.
Actions Taken to Eliminate Hazards and Minimize Risks:	According to the control hierarchy, actions include process automation, acquisition of mechanical aids for load handling, elimination and substitution of high-hazard chemicals, installation of locking devices and safety guards, light beam sensors, particulate control systems, noise control systems using silencers, and regular medical examinations, among other measures. Additional measures include providing mechanical aids for load handling, automating processes promoting task versatility, scheduling effective breaks acro various areas, implementing physical conditioning programs for critical roles, developing biomechanical profiles, maintain epidemiological surveillance, conducting regular medical examinations, and following up on cases. In chemical risk management, we have eliminat and substituted hazardous substances, implemented contr systems (such as bag filters and gas scrubbers), enhanced medic surveillance, and ensured the		We have updated the Epidemiological Surveillance System to include musculoskeletal and psychosocial risks. Additionally, we implemented occupational therapy, ergonomics, physiotherapy, and psychology programs, with support from the ARL (Occupational Risk Insurance Provider), as part of preventive and occupational health initiatives.	 Forklift Operation: Training and practical evaluations in traffic and road safety culture were reinforced. Cutting and Sizing Machine Operation: Lessons learned were shared, and alerts were identified regarding machine zones and operational safety. Provision of adequate PPE (Personal Protective Equipment) for this type of machinery.

provision and proper use of Personal Protective

Equipment (PPE).



Corona Industrial

In 2024, we implemented the *Cuidándonos* strategy, aiming to achieve "zero tolerance" for deviations through the connection and empowerment of the various process leaders, with the ultimate premise of *Care for Life*. The strategy encompasses a comprehensive governance model for occupational health and safety management, as well as several initiatives designed to ensure a safe and healthy work environment.

Key Actions

Accident Frequency and Severity Rates

Accident rates have shown a continuous downward trend. In 2024, we recorded the lowest accident frequency rate in the last seven years and the lowest severity rate over the previous three years, excluding 2020, the year of the pandemic.

Absenteeism Due to Medical Causes

Absenteeism increased by 11%, mainly linked to cancer, cardiovascular, and digestive issues. However, the number of lost days decreased, reflecting the effectiveness of monitoring and reintegration processes for employees with medical recommendations.

Regulatory Compliance and Audits

We completed a comprehensive OHSMS audit covering the 11 NITs of Corona Industrial Colombia, as per Decree 1072 of 2015, achieving an overall score of 91%. As of December 2024, all NITs were 94% compliant with the minimum standards under Resolution 0312 of 2019.

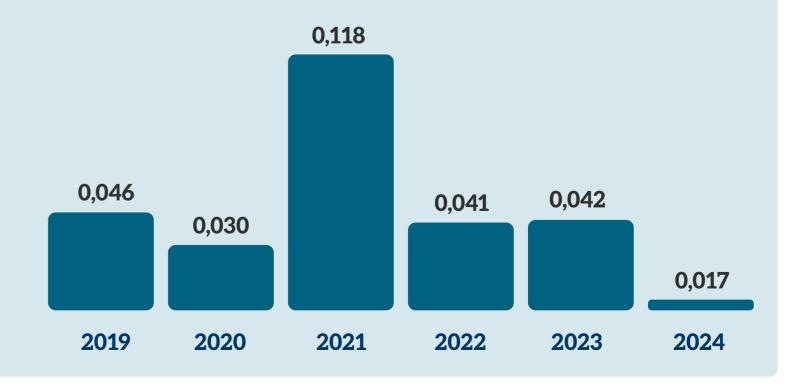
Work Plan Compliance

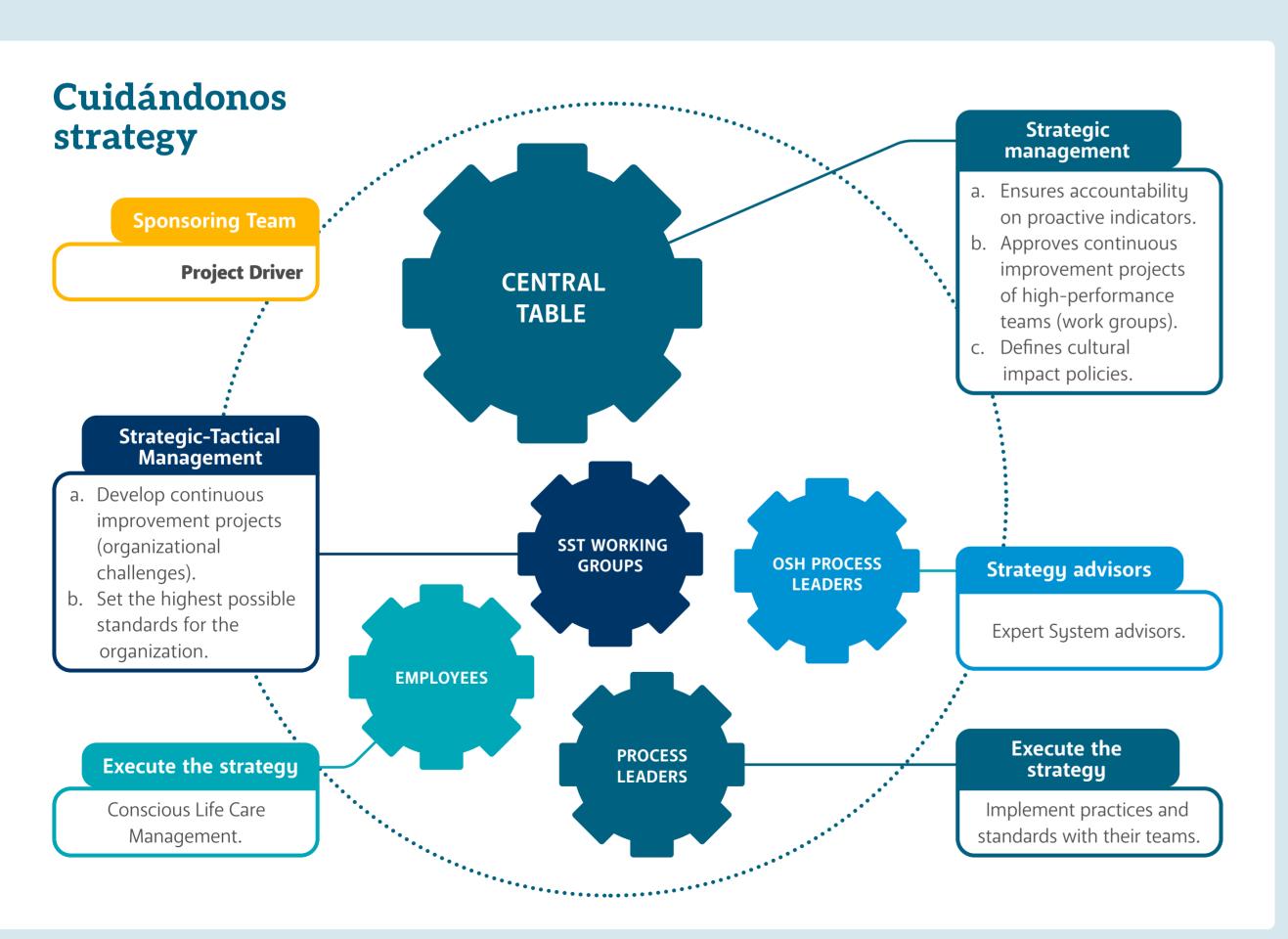
We achieved 97% compliance with work plans and training activities, all of which were aligned with legal requirements and risk assessments.

Incapacitating Injury Rate (ILI)

Outstanding 2024 result: ILI = 0.017, surpassing prevention and control targets.

Incapacitating Injury Rate (ILI) (2-7)

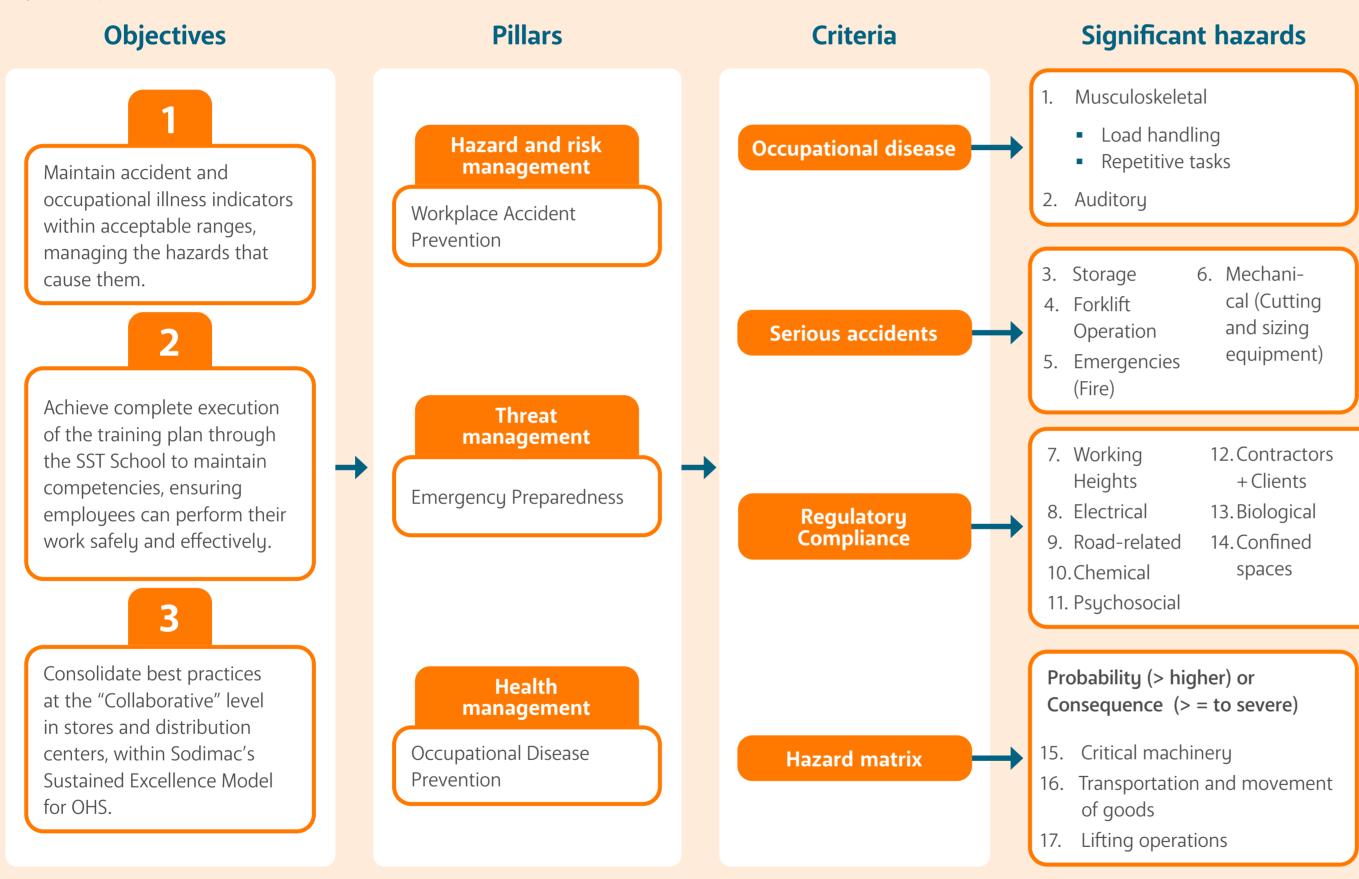




Homecenter

Occupational Health and Safety Management System

At Homecenter, we have strengthened our Occupational Health and Safety Management System model, whose objectives, pillars, and criteria are:



The integrated efforts across hazard, threat, and health management areas enabled us to achieve significant results, including:

- Implemented a new onboarding platform for third parties with digital badge generation with 909 companies and 15,622 workers inducted to date.
- Updated the Technical Guide for Third Parties.
- Created a dedicated Homecenter landing page with third-party information.
- Trained 411 emergency brigadiers in psychological first aid.
- Successfully organized Mental Health Week.

Empresa Colombiana de Cementos

Our goal is to ensure that all employees can work in a safe environment with responsible practices. We continually enhance our safety standards and foster employee engagement through our Safe Culture Program, PILAS. Thanks to this commitment, in 2024, we completed all high-risk and critical tasks, concluding the year with zero incidents related to these activities.

In road safety, we maintained safe operations, achieving an RTAF (Road Traffic Accident Frequency) lower than our target of 0.56. This result reflects the commitment of our logistics operators and the continuous monitoring and feedback processes we have implemented to ensure optimal performance.

In the second half of the year, we launched The Safety Moment, an interactive space at the Cement Plant where we shared lessons learned from events and introduced new operational standards, thereby strengthening communication and collaborative learning among all employees.

We also achieved a 96% compliance rate in our occupational health and safety management system.



Diversity and inclusion (405-1)

t Corona, we value diversity and are committed to inclusion, working to build a more equitable society with greater opportunities for all. We respect individuality and promote internal and external practices that align with universally accepted principles to prevent exclusion and discrimination. We foster a strong sense of belonging when employees consistently feel that their work environment is fair and that they can express themselves freely, feeling truly included.



We work for a more equitable society with greater opportunities for all.

Corona Industrial

Women's Leadership Development Program

In 2024, we continued this program with learning and mentoring initiatives focused on key talents.

Women in Executive Positions

At the close of 2024:

20% of the Executive Team were women.41.8% of leadership positions reported directly to the Executive Team.

Women held 39.2% of management roles. (29 women out of 74 managerial positions)

Training and Awareness

We trained Workplace Coexistence Committees, process leaders, and the Human Resources team on preventing workplace and sexual harassment. We also organized webinars for employees and their families covering topics such as building empathetic and safe spaces, resilience, and mental health.

Reporting Pathways

We established and communicated a formal pathway for reporting and investigating harassment cases, sharing it with Workplace Coexistence Committees and Ethics Committees.



Homecenter

3,570 employees participated in diversity, equity, and inclusion initiatives.

Key Achievements:

Skilled Hands Program

We ended the year with 125 individuals with cognitive disabilities and vulnerable socioeconomic backgrounds integrated into our work centers, in partnership with Best Buddies Foundation.

Spaces and Celebrations

We created reflection spaces around gender roles, unconscious biases, and stereotypes. We celebrated Equity Month, participated in Pride marches in Bogotá and Medellín, and hosted a series of activities during Diversity Week.

Connected Women

We organized female empowerment and leadership events, with 110 women participating in the third edition. The third edition had 110 women participants.

Connected Generations

We promoted initiatives for generational diversity and two-way mentorship programs.

Employee Training

We trained 6,818 people in diversity, equity, and inclusion.

Yo Creo en la Construcción de mi Futuro

We trained and employed young people in the construction sector with a focus on gender: 63% of the 800 trained beneficiaries were women. In addition,156 young people secured employment through public-private partnerships.

Stereotype-free Spaces

Supporting over 700 female soccer players across eight cities through mental skills workshops for overcoming both sporting and everyday life challenges.





FEATURED CASE

Training and Employment Pathway in the Construction Sector

his program aims to create economic development opportunities and improve the quality of life for young people who are neither studying nor working, or who are engaged in informal employment. Through a comprehensive job training process, participants acquire both technical and soft skills, enabling them to access formal employment in the construction sector.

In 2024, 89 young people participated in the program, receiving training in key areas such as painting, plumbing, coating, occupational health and safety, and sales skills. They also strengthened their social and emotional skills, including effective communication, teamwork, and problem-solving — all of which are fundamental to their professional development.

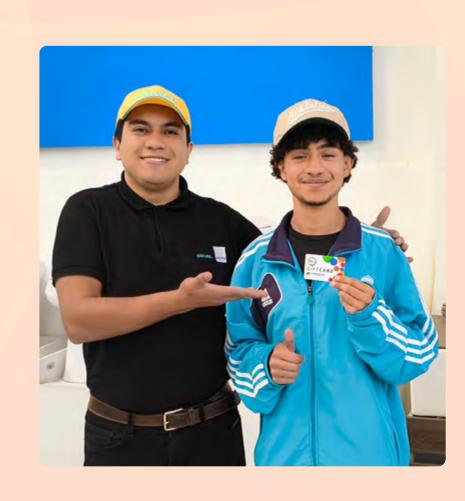
The program also supports them to enter the labor market. By December 2024, 17 trained and certified young participants secured formal employment with companies such as Cusezar, Amarilo, Constructora Capital, and Constructora Bolívar.

This initiative is the result of a strategic alliance between Corona, Homecenter, and its brand Constructor, Camacol Nacional, Camacol Bogotá, and Cundinamarca, Fundación Corona, and Global Opportunity Youth Network (GOYN) Bogotá, with support from SENA, the Employment Agency, the Training Center for Work, the Secretariat of Economic Development, and the Secretariat of Social Integration, as well as sponsorship from Dow and USAID.

Through this collaboration, we are helping to make the construction sector a more inclusive space by creating job opportunities for young people and promoting the sector's growth through a skilled workforce.

This program aims to create economic development opportunities and improve the quality of life for vulnerable youth, equipping them with technical and soft skills that enable them to access formal employment in the construction sector.



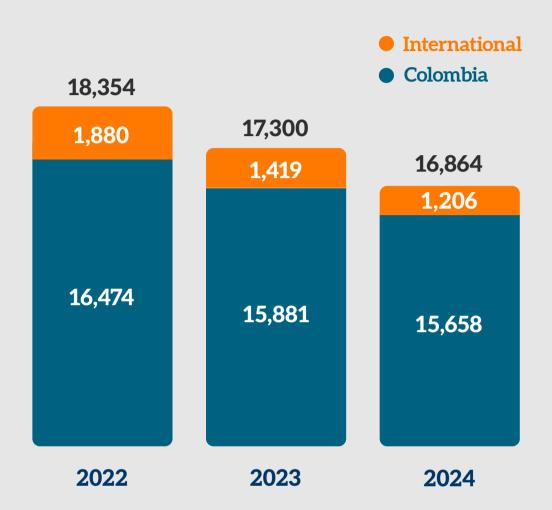




Labor Management Indicators

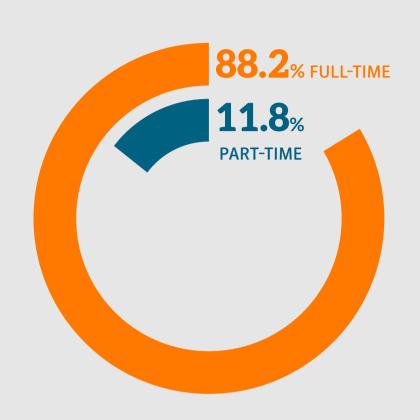
Organization Employees

Total Direct Jobs (2-7)



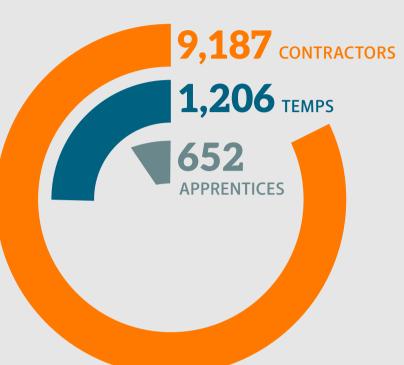
Workforce Distribution

Schedule Contract





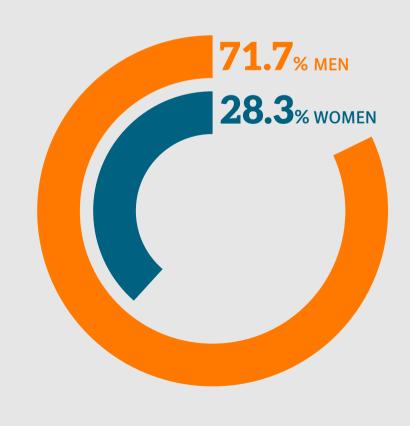
Indirect Employees (2-8)



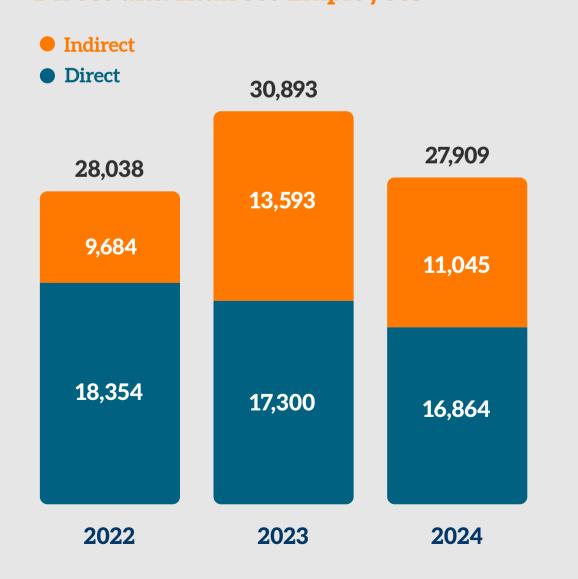
Direct Employment by Region and Gender

REGION	MEN	WOMEN	TOTAL
COLOMBIA	11,051	4,607	15,658
CENTRAL AMERICA	283	32	315
MEXICO	695	116	811
UNITED STATES	43	23	66
CHINA	12	2	14
TOTAL EMPLOYEES	12,084	4,780	16,864

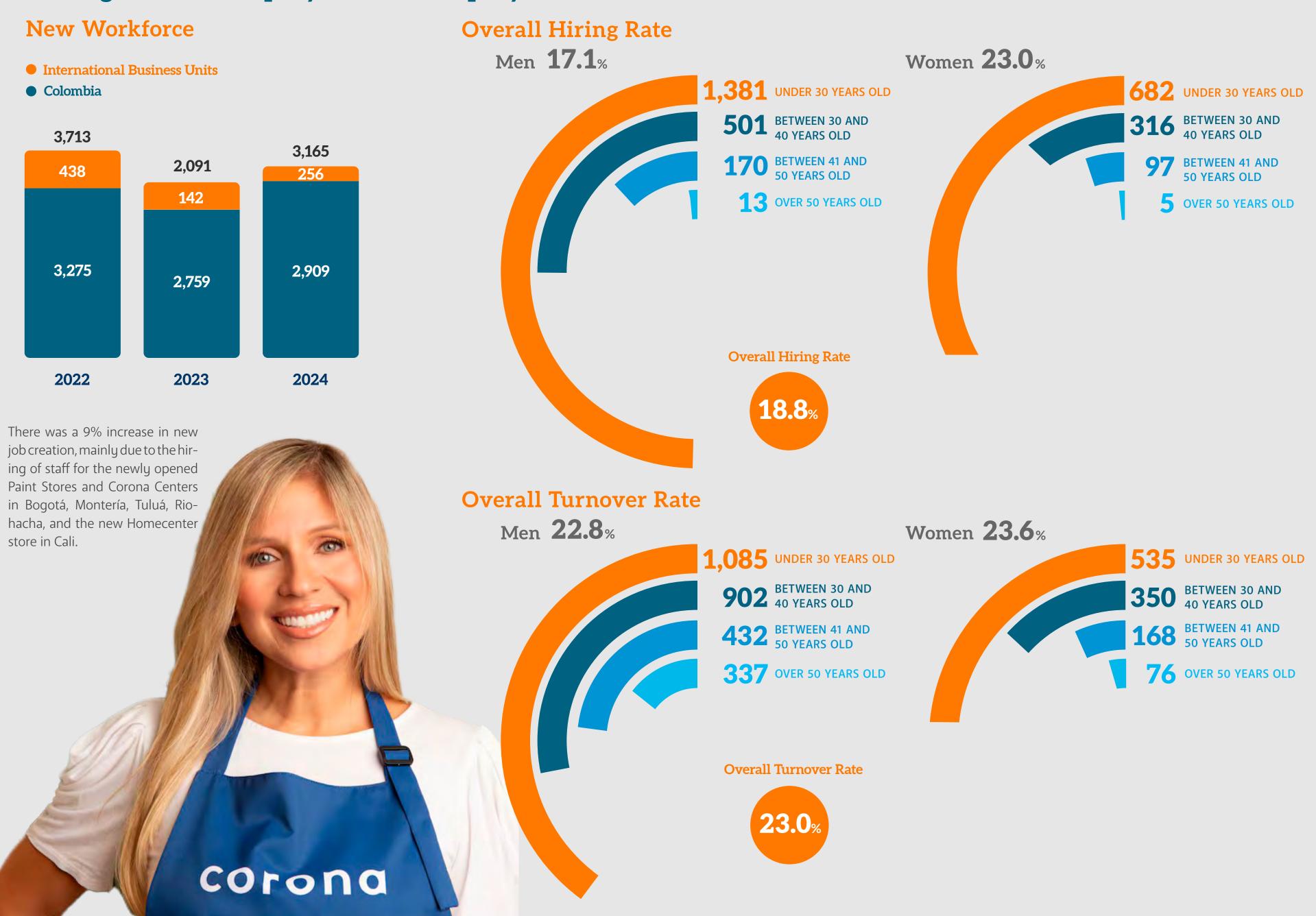
Employment Gender Distribution



Direct and Indirect Employees



Hiring of New Employees and Employee Turnover (401-1)



Positive Impact on Communities (CR28)

e recognize our responsibility to create shared value and contribute to the sustainable development of the communities in which we operate, thereby strengthening our social license to operate. For this reason, we promote initiatives that enhance well-being, expand access to opportunities, and improve the quality of life for people. These actions enable us to foster trust, stimulate local development, and make a tangible contribution to creating a more equitable and sustainable society.

Corporate Volunteering (cr6)

This program encourages employee engagement and social responsibility, supporting our stakeholders. It serves as a collaborative space for working jointly with other companies, local authorities (such as education and infrastructure departments), and civil society organizations. This approach has enabled the execution of broader, higher-impact actions.

Key Initiatives

1

Corona Industrial has been a member of RedV Colombia for three years, alongside companies like Gabrica, PwC, HandsOn Colombia, Teleperformance, and Corficolombiana. This network aims to promote collaboration, maximize impact, and create spaces for knowledge-sharing and dialogue that strengthen the culture of corporate volunteering. In 2024, we held the third edition of the Corporate Volunteering Congress.

2

Corona Industrial and Homecenter, together with companies such as Enel Colombia, Sura, Constructora Bolívar, Alquería, and Grupo Nutresa, participated in three volunteer events aimed at improving the infrastructure of public schools in Funza, Sopó, and Girardota. These events enabled the exchange of experiences and knowledge with other companies, boosting volunteer motivation and participation.

3

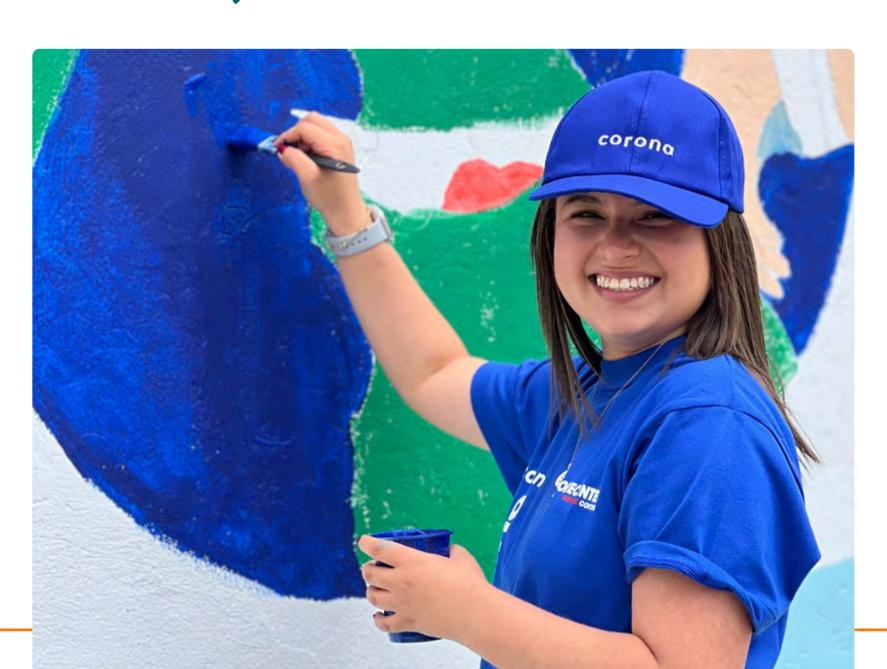
We implemented various methodologies and knowledge-sharing spaces where our employees shared their expertise to support the growth of small and medium-sized enterprises (SMEs) and entrepreneurs. Through the Todos Unidos initiative and in partnership with the Bogotá Chamber of Commerce and 12 other companies, Corona Industrial and Homecenter helped strengthen the competitiveness of small and medium-sized enterprises (SMEs) through personalized mentoring by executives. In 2024, we supported more than 70 SMEs through personalized consulting, advisory committees, and webinars.

Social Program Beneficiaries

WORKSTREAM	2024	DESCRIPTION	
HABITAT IMPROVEMENT	292,880	Includes in-kind donation programs, corporate volunteering, and the improvement of educational and community infrastructure.	
COMMUNITY STRENGTHENING	12,253	Includes leadership training, support for community action boards, and the water community programs like "Caminos del Agua and Construyendo de la Mano de la Comunidad" from the Industrial Materials and Energy Division.	
EDUCATION AND TRAINING FOR EMPLOYMENT	35,674	Includes training for builders, plumbers, and painters, programs to support youth, and inclusive employment initiatives, among others.	
PAYMENT FOR ENVIRONMENTAL SERVICES 1% INVESTMENT	236	Includes mandatory 1% investment.	

Total:

341,043 Beneficiaries





FEATURED CASE

Intercompany Volunteer Days

United Hands "Manos Unidas"

ince 2022, Corona Industrial and Homecenter, together with companies such as Enel Colombia, Fundación Sura, Constructora Bolívar, Alquería, Grupo Nutresa, Tigo, Schneider Electric, and Protección, with the support of Fundación Catalina Muñoz, have carried out volunteer initiatives in public educational institutions across Cundinamarca, Antioquia, Atlántico, and Valle del Cauca, benefiting 10,300 students in nine municipalities.

These volunteer days have included:

- Improvement of educational infrastructure through painting, cleaning, and tree planting activities.
- Knowledge transfer sessions for students, covering topics such as environmental care and preservation, life planning, and personal financial management.

More than 1,200 volunteers from various participating companies have joined these activities, fostering the exchange of experiences and knowledge that has helped boost motivation and commitment among participants.

"Manos Unidas is the materialization of the shared purpose of 15 major Colombian companies, bringing communities a robust and comprehensive social intervention program through beautification and maintenance days, as well as knowledge transfer sessions on topics ranging from environmental care, health, physical well-being, and the responsible and creative use of the internet, to financial education."



VIVIANA CANO

Communications and
Sustainability Director, Tigo



"At Enel Colombia, we join forces to generate a positive impact that transforms communities and improves people's lives. When different players unite for a common purpose, a multiplier effect is created, adding value. Our participation in Manos Unidas reflects our commitment to social change and to the fundamental right of children to receive a quality education."



External Relations and Sustainability Manager, Enel Colombia

Donations (CR-17)

Monetary Donations

Through financial contributions to various organizations and entities, Organización Corona seeks to promote democracy, justice, transparency, and competitiveness.

Product Donations

The purpose of this program is to improve the quality of life in communities by donating products for projects related to habitability, community infrastructure improvement, healthcare, water purification, and basic sanitation. We also aim to strengthen our relationships with communities and work alongside public, private, and third-sector organizations to maximize the impact of our actions.

Corona Industrial, we made 161 product donations, benefiting more than 214,000 people. These donations included 6,900 m² of wall tiles, 27,765 m² of flooring, 313 toilets, 324 sinks, 126 urinals, 40 bathroom cabinets, and 56,428 loose tableware pieces.

Through the Products that Fulfill Dreams program, Homecenter made 196 product donations to nonprofit organizations. Highlights Corona Industrial Homecenter

Monetary Donations, Product Donations, and Social Program Investments - 2024

(Amounts in COP millions)

ORGANIZACION CORONA	2023	2024	VARIATION
MONETARY DONATIONS	9,686	7,797	-19.5%
PRODUCT DONATIONS	1,237	1,616	30.6%
INVESTMENT IN SOCIAL PROGRAMS	4,191	5,123	22.2%
TOTAL CONTRIBUTIONS	15,115	14,536	-3.8%

Note: We received COP 82 million in customer donation rounds at Homecenter, which were allocated to the Mi Hábitat housing improvement program.

Key Actions

Corona Industrial

- We donated 500 m² of floor tiles, 100 m² of wall tiles, and 3 sanitary kits to expand the facilities of the Centro Integral de Inclusión Social (Ceder) in Manizales, which supports individuals and families through health, education, and employability services. This initiative benefits 7,000 people. This initiative benefits 7,000 people.
- Ten families from various environmental recycling associations in Tocancipá, Gachancipá, Zipaquirá, and Cogua, Cundinamarca, received ceramic materials to improve their homes.
- We also contributed to Homecenter's Juntos por tu Hogar program, providing 563 m² of wall tiles, 1,380 m² of floor tiles, 38 sinks, and 40 bathroom vanities, which helped improve the housing conditions of 40 employees and their families.

Homecenter

Mi Hábitat Program

This program aims to build and improve housing, furnish community spaces, beautify parks, and run workshops focused on healthy living environments. Two key 2024 initiatives include:

- 1. Pasacaballos, Cartagena: Built 20 new homes and improved 10 others, with the support of 36 volunteers from our two local stores. Corona Industrial donated 331 m² of wall tiles, 966 m² of floor tiles, 13 toilets, and 13 sinks.
- 2. Carolina del Príncipe, Antioquia: Built eight housing modules, improved ten homes, furnished five community spaces, and held five healthy living workshops with the support of four strategic partners. Corona Industrial contributed 218 m² of wall tiles, 940 m² of floor tiles, eight toilets, and eight sinks.



Social Program Investment

These investments benefit vulnerable populations in our areas of influence and focus primarily on:

- Habitat improvement
- Community strengthening
- Education and job training
- Payments for environmental services



Community Empowerment

Our Community Empowerment Program is tailored to local agendas for each municipality where Corona Industrial operates, including Girardota, Rionegro, La Estrella, Caldas, Funza, Madrid, and Sopó.

These agendas reflect the priorities raised by the Community Action Boards (JACs) during Corona es Tu Casa sessions—collaborative spaces that strengthen relationships and reaffirm our commitment to local development.

In 2024, we conducted workshops for JAC leaders and members to provide them with practical tools to enhance their management and leadership skills.

Key Actions

Community Leadership

We hosted a workshop in partnership with Transparencia por Colombia focused on citizen participation mechanisms and anti-corruption practices.

Design and Management of Community Projects

We ran the third workshop in this line of work, focused on monitoring and evaluation using the MGA methodology. The goal was to help Community Action Boards manage their projects and access resources for their initiatives.

A Propósito del Futuro Program

This initiative aims to foster the exchange of ideas, provide development opportunities for young people and communities, and enhance the social fabric. It also seeks to empower young leaders as key drivers in building fairer, more inclusive, and more united societies. In 2024, we launched the program in Caldas and Funza, with 40 volunteers from Corona Industrial and 40 students from local public schools. The

program continued in Madrid with the development of Cátedra por el Futuro. Colegio Gabriel Echavarría will utilize this virtual learning tool to teach students about citizenship, dignity, and trust.

Household Economy and Personal Finance

In partnership with employee funds in Girardota and Sopó, we provided tools to improve financial decision-making, promote saving, and strengthen personal money management.



Works For Taxes

Sumicol and Empresa Colombiana de Cementos (Ecoldecem) carried out a Works for Taxes project aimed at improving the education system and developing skills among school-age children in San Francisco, San Luis, Sonsón, and Amalfi (Antioquia), all areas where both companies operate.

11,935
students
benefited
in Antioquia





The project involved delivering 39,838 items of furniture, kitchenware, and equipment for school cafeterias; 272 furniture pieces and 22 supply kits for science labs; and 489 additional furniture items. Materials were distributed to 107 urban and rural schools, located in municipalities classified as ZOMAC or PDET by the Colombian government.

Of the 11,935 students who benefited, 6,916 participated in the National School Meals Program (PAE). Distribution was based on local diagnostics

aligned with the Ministry of Education's official equipment guidelines.

The project was completed with an investment of COP 3,924 million, achieving a 16% cost savings compared to the approved budget of COP 4,736 million, thanks to efficient execution.

This effort reflects our long-standing commitment to education and social development in Antioquia.

Social Programs - Industrial Materials and Energy / Mining Operations

Through Building Together with the Community and Water Paths, we support comprehensive community development by enhancing infrastructure, improving quality of life, and fostering local capabilities. We also reaffirm our commitment to environmental responsibility by protecting water sources, restoring ecosystems, and promoting environmental education.

1. Caminos del Agua

Roots of Life, forest nurseries, sustainable green corridors, and Civil Society Nature Reserves.

We promote environmental sustainability through conservation and ecosystem restoration, actively involving communities in these efforts. These projects protect 90.4 hectares of Civil Society Nature Reserves located in Nemocón, Guasca, La Unión, Ibaqué, and Arcabuco.

2,956 beneficiaries

(Tierras para la vida)

We provided temporary land access at affordable prices to farmers, helping improve their living conditions and support sustainable rural development.

56 families benefited





2. Building Together with the Community

Dialogue and Leadership for Stronger Social Bonds

Through training and participatory activities, we promoted ethical leadership, developed community skills, and supported transparent, people-centered governance.

1,540 beneficiaries

Education and Culture for Social Change

We promoted social innovation by supporting education and cultural development, encouraging lifelong learning, creativity, and community engagement.

7,000 beneficiaries

Local Economic Development and Food Security

We supported food security through projects that enhance productive capacity and promote responsible practices, including home gardens, irrigation systems, aquaponics, poultry farming, and mushroom cultivation.

438 beneficiaries

Infrastructure and Local Development Capacity

We develop infrastructure projects to enhance the well-being of communities, organizations, and economic sectors, with a focus on constructing, rehabilitating, and maintaining essential spaces and services, including schools, roads, and housing.

3,715 beneficiaries

Each initiative we implement responds to the real needs of local communities, creating a lasting and meaningful impact. Together, we are building a stronger present and a future with greater opportunities for all.

Boyacá

Cundinamarca

Departments Reached

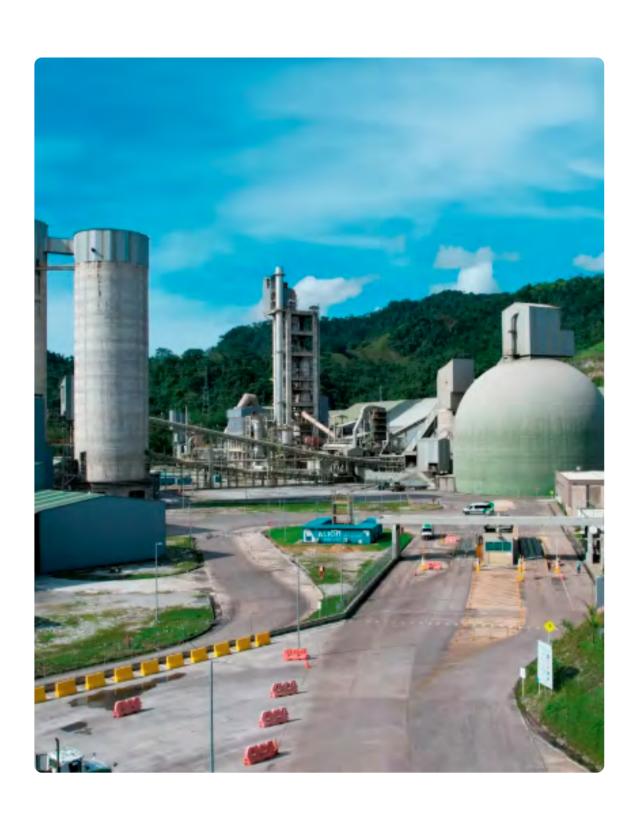
Antioquia

Tolima

Caldas

Empresa Colombiana de Cementos - ALION **Ecoldecem**

Ecoldecem through its ALION brand, creates value for its employees and the surrounding communities by developing programs and projects that enhance the quality of life.



2024 Social Investment

	Amount (COP million)
JOB TRAINING	\$73.0 millon
COMMUNITY DEVELOPMENT	\$149.5 millon
INFRASTRUCTURE IMPROVEMENTS	\$484.8 millon
PAYMENT FOR ENVIRONMENTAL SERVICES*	\$521.4 millon
TOTAL	\$1,228.8 millon

^{*} Mandated 1% environmental investment.

Education

We supported La Danta Educational Institution in Sonsón, Antioquia, through several initiatives:

- We worked with more than 60 teachers across its 12 campuses, promoting educational leadership and offering training and development spaces.
- With Comfama's support, we trained parents of preschool and first-grade students at the Jerusalén campus, helping them build practical parenting and caregiving skills.
- At the same campus, we launched the Peace and Sustainability class for 39 eighth-grade students to encourage leadership in environmental, social, and cultural matters.

We also began technical training in welding and logistics operations in partnership with SENA. Over 70 local community members took part, gaining access to free, high-quality vocational education. We invested more than COP 20 million in training materials and equipment.

Infrastructure improvements

In partnership with local authorities and the community, we delivered high-impact projects across our areas of influence. Through cement and ceramic donations, we supported:

- Funded the renovation of the cultural and sports center in the Jerusalén district. Financed the 100% of the project, set to open in 2025.
- Construction of the Río Claro community Center.
- Improvements to the road leading to the senior center and maintenance of a rural access road in San Francisco, including the construction of a retention wall.
- Additional road maintenance for routes serving the rural communities of La Esperanza and Farallones.
- Upgrades to the IER Pablo VI school in Puerto Triunfo.

Firm foundations (hechos firmes) volunteer program

In 2024, we contributed 490 volunteer hours to the following initiatives:

- Twenty-three employees participated in three volunteer days led by Corona Industrial to enhance school infrastructure in Girardota, La Estrella, and Madrid.
- In Puerto Triunfo, 26 employees, 60 members of the school community, and 30 local officials joined efforts to paint and renovate the IER Pablo VI secondary school.

Job creation

We created 400 local jobs, both through direct hiring and third-party contractors.

Our Work with Fundación Corona

The Fundación Corona's mission is to strengthen capabilities that drive social development, improve quality of life, and promote equity in Colombia. Its vision is to be a leader in creating innovative, scalable, integrated, and sustainable models. In line with these objectives, we've carried out joint initiatives that leverage our strengths and experience as strategic allies, driving impact and creating value for society.

Key Actions

Implementation of the Career and Life Orientation Methodology

This methodology, developed by the Fundación Corona was implemented in 2024 in municipalities where Corona Industrial operates, such as Caldas and Rionegro in Antioquia. We also supported the signing of a strategic agreement with the Sopó Education Department in Cundinamarca to implement the methodology in four public schools starting in 2025. Additionally, a formal agreement was signed with the Cundinamarca Department of Education to roll out the initiative across 50 public schools between 2025 and 2027, benefiting approximately 4,000 students.

Youth Workshops

Fundación Corona designed and led a workshop utilizing the socio-occupational guidance methodology to help students explore their post-high school career paths. In this space for reflection, 15 Corona volunteers led activities with 196 students from Fundación Zoraida Cadavid School in Madrid, Cundinamarca. The sessions helped students explore their interests, expectations, and local educational and job opportunities.



Compromiso Bogotá

A partnership to build trust, collaboration, opportunity, and hope in Bogotá.



Inspired by the success of Compromiso Valle, Compromiso Bogotá was launched in 2024 as a collaborative effort between the private sector, community leaders, and social organizations to support development in underserved areas. Based on a collective impact model, the initiative began in the Suba district, involving over 150 social leaders, 75 business leaders, and 20 foundations. It focuses on four pillars: leadership development, income generation (through jobs and entrepreneurship), mental health support, and cultural and sports promotion.

In 2024, over 20 gatherings were held, totaling more than 150 hours of activity and benefiting over 300 people. These spaces helped build trust and foster dialogue between key actors, enabling joint work on solutions that create progress and wellbeing. Organización Corona has played an active role in this initiative, reaffirming our commitment to Bogotá's sustainable development.

Compromiso Bogotá shows how the private sector can contribute to sustainable urban development, with shared responsibility and co-creation as drivers of social change.

"Our goal with Compromiso Bogotá is to help people build a life with purpose—and to make this city a place where trust fuels ideas that lead to real progress."

ROBERTO JUNGUITOPresident of Organización Corona

Corona Pro Hábitat Award / 2024 Professional Call

Eco-Efficient, Low-Cost Service Modules for Rural Coffee-Growing Homes



The Corona Pro Habitat Award—a knowledge platform focused on affordable housing and environmental sustainability—partnered with the National Federation of Coffee Growers of Colombia, a trade association that champions the prosperity and collective interests of coffee producers. Together, we launched a call for proposals to advance the research and development of innovative, eco-efficient, and low-cost construction solutions for Colombia's rural coffee regions.

The initiative focused on encouraging proposals that promote water and energy efficiency, responsible waste management, and the protection of rural cultural heritage and landscapes, ensuring harmony with the environment.

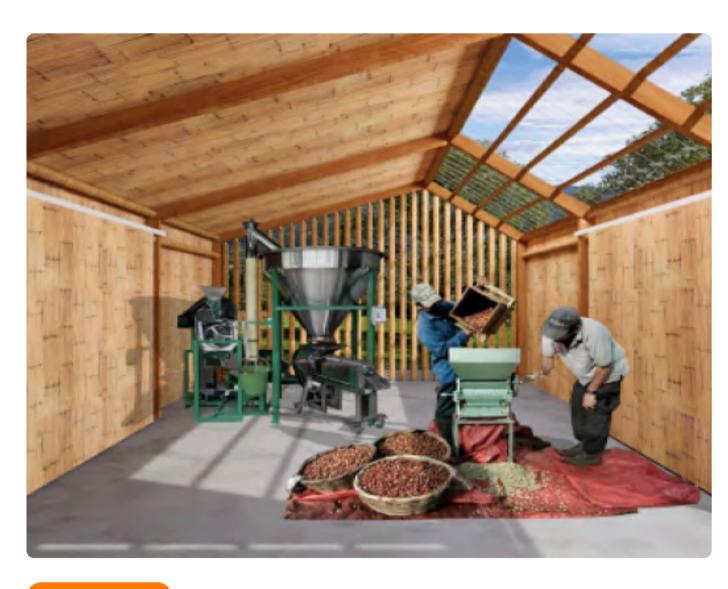
A total of 23 proposals were submitted and evaluated based on design quality, feasibility, relevance, scalability, innovation, and environmental impact.

As part of the awards event, we hosted a Corona Chair Lecture on Sustainable Ecotechnologies and Energy Poverty.

First Place

MS 125

Cabijio, Cauca



Architects

- José David López Pinilla
- Valentina Ruiz Samboní
- Sebastián Camilo Rojas Parada

A multipurpose space designed to support various stages of coffee processing and agricultural work. It emphasizes comfort through the creation of open, naturally lit, and well-ventilated areas.

Second Place

Modular Coffee Add-On Module A: Bathroom + Processing Area

Cabijio, Cauca



Architects

- Theset Arquitectos S.A.S.
- Óscar David Ely Caro
- Jharol Damián Salgado Gómez
 José Manuel Tabares Pinto

Designed to function independently from the existing home, this structure enables hygienic coffee processing and storage while maintaining household routines. The separation improves workflow without disrupting daily life.

Supplier Development (CR-19)

B uilding a strong, competitive supply chain is a top priority for the long-term sustainability of our business. By working closely with our suppliers and strategic partners, we advance joint initiatives focused on environmental, social, and governance practices.

We continue to invest in programs that enhance the capabilities and resilience of our suppliers.

Key actions

Primeros Pasos

This program, developed in partnership with the UN Global Compact Local Network and Universidad Externado de Colombia, supports responsible growth for micro, small, and medium-sized enterprises. In 2024, four Corona Industrial and one Homecenter supplier joined the program, bringing the total number of participating suppliers with sustainability action plans to over 106.

Todos Unidos

A total of 21 Corona suppliers and 16 Homecenter suppliers took part in personalized consulting, roundtables, and training webinars. In total, 102 hours of targeted support were provided.



Corona Industrial

Supplier Meeting

We hosted a forum with 180 suppliers to exchange knowledge and celebrate standout practices in management and sustainability.

Sustainability Diagnostics

With support from Anthesis, we completed diagnostics and developed sustainability indexes for nine strategic suppliers, bringing the total number of Corona suppliers assessed through this process to more than 63.

Synergy Tables

These roundtables were designed to close ESG-related performance gaps identified through the diagnostics. In 2024, three sessions were held, focusing on:

- Human rights
- Carbon footprint
- Youth talent attraction and retention

Training in Sustainability

Five suppliers successfully completed training in carbon footprint measurement and sustainability reporting in line with GRI standards. This training was delivered by the Business Council for Sustainable Development (Cecodes).

Homecenter

Supplier Awards

We held the third edition of our Supplier Awards, which took place in person for the first time, with 22 participating suppliers. We picked three winners.

Supplier Training

We provided webinar-based training to 462 suppliers on topics including diversity, equity, and inclusion, customer experience, innovation, and SAGRILAFT, among others.

Impactum Program

We launched the first edition of this program, aimed at indirect suppliers, offering training on social, environmental, and governance issues.

Ethical and Socially Responsible Practices

53 suppliers were assessed through the Sedex platform, which objectively evaluates ethical and socially responsible business practices.

ECO Project Implementation

We continued to implement the ECO project, which offers sustainable product options to our customers. By the end of the year, we had 5,216 available SKUs.

FEATURED CASE

Corona, Grival, and Local Governments Join Forces to Save Water

s part of their commitment to sustainability and addressing water scarcity in Colombia, Corona and Grival donated high-efficiency faucets to thousands of families in different regions of the country.

We distributed 12,200 ultra-efficient faucets in Bogotá and in municipalities across Cundinamarca and Antioquia, in coordination with local governments and through door-to-door outreach campaigns that ensured the products reached beneficiary families.

These faucets are part of the latest Special Edition of Corona–Grival Faucets, featuring innovative water-saving technology that reduces consumption to just 5.7 liters per minute for sinks and kitchen taps, and 7.3 liters per minute for showers, representing up to 30% water savings compared to national technical standards.

This effort not only provided tools for more efficient water use but also helped promote a culture of environmental responsibility in local communities.

Partnerships between companies, local authorities, and communities are essential to tackling today's environmental challenges. Through actions like these, Corona and Grival continue to support collective well-being and sustainable development, driving a more resilient and environmentally responsible future.

We delivered 12,200 highefficiency faucets in Bogotá and the municipalities of Cundinamarca and Antioquia.





Management Approach (3-3)

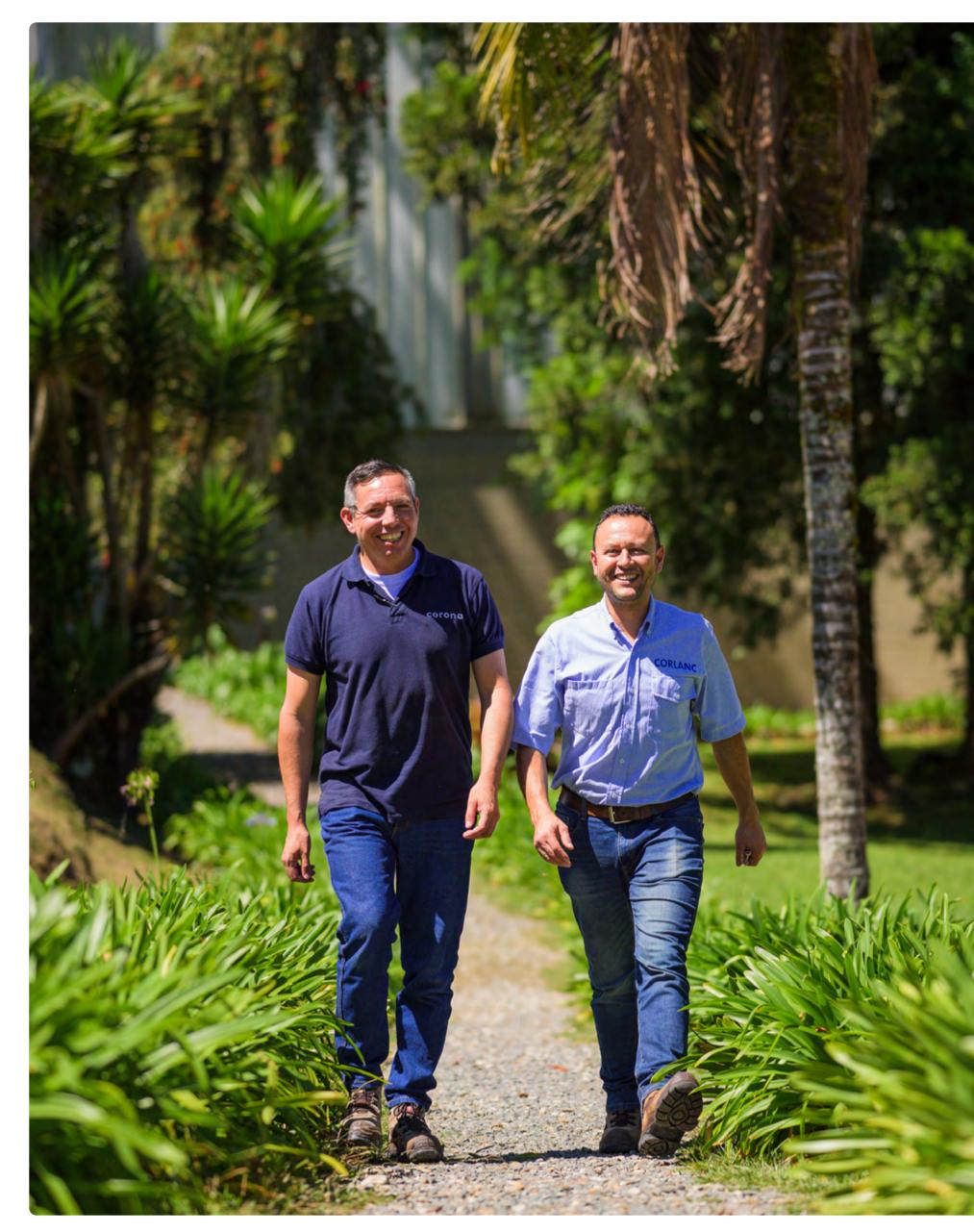
e understand the importance of creating and delivering environmental value for all stakeholders connected to our operations, beyond regulatory compliance. That's why, in addition to identifying and controlling potential impacts, we've assessed risks and acknowledged our dependence on ecosystem services, especially on resources like energy, water, and raw materials, which are critical to our mining, industrial, and retail processes.

In 2024, we continued implementing our Environmental Sustainability Plan for 2030, structured around four focus areas:

To advance this plan, we've carried out actions such as technological upgrades and optimization, the adoption of alternative energy sources, emissions offsetting, the conservation of environmentally sensitive areas, and the closing of the loop on waste and by-products.

As in previous years, these initiatives—aligned with our sustainability strategy—enable us to tackle significant challenges, such as decarbonization and water security.





Commitments and Focus Areas

FOCUS AREAS	COMMITMENT	2023	2024
CLIMATE ACTION	Reduce greenhouse gas (GHG) emissions.	 A 10% emission offset target was set based on the 2022 carbon footprint, to be executed in 2024. Homecenter renewed its Icontec carbon-neutral certification for Scopes 1 and 2 of its carbon footprint. Corona Centers offset 100% of their carbon footprint: 540 tCO₂e (Scopes 1 and 2). 	 The solar park at the Sopó Industrial Park has become operational, supplying renewable energy and reducing greenhouse gas (GHG) emissions by approximately 12,762 tCO₂e. We offset 16,762 tCO₂e by acquiring carbon credits, equivalent to 31% of our 2023 carbon footprint. Homecenter maintained its Icontec carbon-neutral certification for Scopes 1 and 2. Corona Centers continued to offset 100% of their carbon footprint: 540 tCO₂e (Scopes 1 and 2).
WATER MANAGEMENT	Reuse water and promote efficient consumption.	 In Colombia, 78% of water was recirculated through closed-loop systems in manufacturing operations. We restored 11 hectares previously impacted by mining operations. Ecological restoration included planting 3,127 trees across the Sopó, Gualí, and Fuquené wetlands. We received the Gold Award from El Espectador's Bibo Prize for our Civil Society Nature Reserves. 	 78% of water is recirculated through closed-loop systems in Colombian manufacturing operations. Continued recovery and restoration of 11 hectares of former mining areas. Maintained tree cover with 600 trees planted in the Sopó, Gualí, and Fuquené wetlands. Executed a partnership agreement with the Bogotá Water Fund to preserve 250 hectares of critical water ecosystems.
CIRCULAR ECONOMY (MATERIALS, PRODUCTS, AND WASTE)	Reuse industrial and retail waste and use raw materials efficiently in manufacturing.	 Reused 146,000 tons of internal and external ceramic waste to produce ceramic surfaces and process minerals. Reintegrated 1,659 tons into the injection process of plastic and metal products in Kitchen & Bath. Reused 26,800 tons of ceramic scrap, slurry, and customer renovation waste as alternative raw material in architectural products and brick manufacturing. Recovered 75,000 tons of waste through recycling and external reuse. Calculated the Circularity Index for 262 product SKUs using the Circular Indicators Initiative methodology. Maintained the Colombian Environmental Seal certification (NTC 5757) for 21 sanitaryware SKUs and 130 faucets and accessories. 	 Reused 70,000 tons of internal and external ceramic waste in ceramic surfaces and mineral processing. Reintegrated 576 tons into the injection process for plastic and metal products in Kitchen & Bath. Reused 22,000 tons of ceramic scrap, slurry, and customer renovation waste in architectural products and brick production. Recovered 34,000 tons of waste through recycling and external reuse. Maintained the Sello Ambiental Colombiano certification (NTC 5757) for sanitaryware and 144 faucet and accessory SKUs.
ENVIRONMENTAL COMPLIANCE	 Prevent, mitigate, reduce, and/or eliminate environmental impacts along the value chain. Ensure compliance with environmental regulations. 	 Maintained ISO 14001:2015 certification across key mining and manufacturing operations in Colombia. Homecenter maintained certification for all 40 stores and 3 distribution centers under this standard. 	 Continued ISO 14001:2015 certification for all major mining and manufacturing operations in Colombia. Homecenter maintained certification for its 40 stores and 3 distribution centers. Empresa Colombiana de Cementos obtained ISO 14001:2015 certification for its manufacturing operations for the first time.

Climate Action

he industrial sector plays a crucial role in achieving global decarbonization targets, as it is one of the primary sources of greenhouse gas (GHG) emissions. To meet the goals of the Paris Agreement, which aims to limit global temperature rise to 1.5°C above pre-industrial levels, our sector must adopt strategies and technologies that significantly cut carbon emissions.

At Corona Industrial, we have set a target to reduce our greenhouse gas (GHG) emissions by 40% by 2030, using 2019 as our baseline. We aim to achieve this goal through production transformation projects, energy efficiency measures, a transition to renewable energy sources such as solar power, and voluntary carbon offset initiatives.

Solar Energy at Sopó Industrial Park and Homecenter

At our ceramic tile production facility in Sopó, Cundinamarca, we have launched a solar power plant that supports both sustainability and competitiveness through the use of clean energy. The system features 12,540 panels installed across 55,000 m² and

supplies 20% of the electricity used at the Corona Industrial Park in Sopó, reducing CO₂ emissions by 1,266 tons per year.

Homecenter also installed solar systems at its Cali Sur, Cartagena La Popa, and Mosquera stores, with another system underway at the Ibagué location. Together, these systems generated 757,717 kWh of electricity in 2024.

Corona Tableware: Home Transformation Project

We launched the Home Transformation Project within the Tableware Division to optimize dishware production by introducing a single-firing process. This innovation is expected to reduce CO₂ emissions by 25% across the division's operations.

Carbon Offsetting and Carbon Neutrality

Corona Industrial offset more than 18,000 tCO₂eq in 2024 by purchasing carbon credits from the Crima Forest Conservation Project in

Putumayo and Andoque de Aduche. These efforts move us closer to our 2030 emissions reduction target.

That same year, Homecenter offset 100% of its Scope 1 and Scope 2 emissions across all 42 stores and 3 distribution centers in Colombia, maintaining its carbon neutrality certification from Icontec.

Centro Corona stores also offset their entire Scope 1 and 2 emissions in 2024. In 2025, we aim to secure carbon neutrality certification for this operation for the first time.

Emission Reductions at Empresa Colombiana de Cementos

Empresa Colombiana de Cementos achieved a 13% reduction in specific CO₂ emissions, reaching 569 kg CO₂ per ton of cementitious material, compared to 2019, the year operations began. This enables us to offer a cement product aligned with Colombian regulations and sustainability standards.

Reactive Energy Reduction

We implemented a project to reduce reactive energy use at our industrial parks in Madrid and Sopó by installing new dynamic compensators and reactivating capacitor panels on idle kiln lines.

Efficient Driving Training

98% of drivers in our fleet and mining operations have completed training in fuel-efficient driving. The program has helped:

Promote a sustainable driving culture.

Increase awareness of how fuel use contributes to GHG emissions.

Improve driver skills in engine efficiency, route planning, and preventive maintenance.





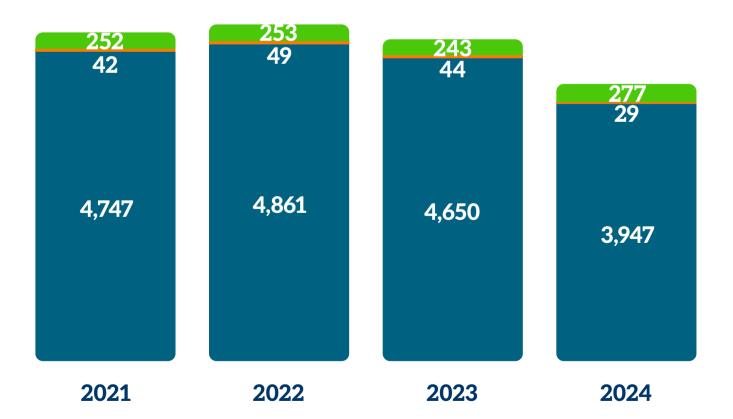
Energy Efficiency Indicators

In Colombia, 71% of our total energy consumption comes from natural gas.

Total Energy Consumption (302-1)

(Figures in terajoules)

- Retail
- Mining
- Manufacturing

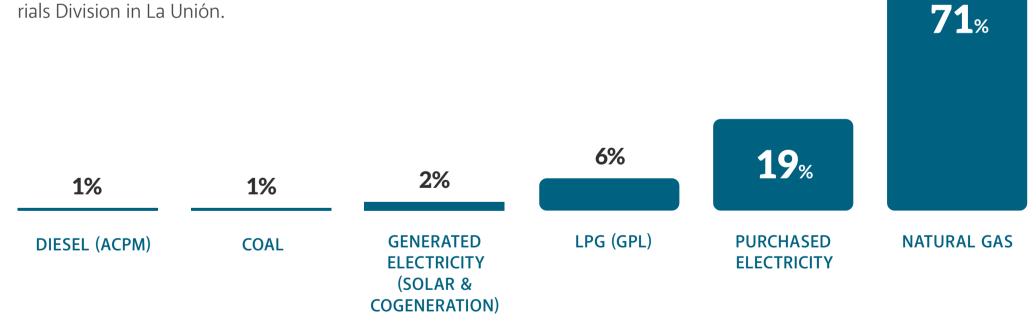


In 2024, total energy consumption across Organización Corona's operations in Colombia decreased by 13.8% compared to 2023. This decline was primarily due to a 13.5% decrease in manufacturing production and a 23.1% decline in mining activities.



Energy Consumption by Source (302-1)

71% of the organization's energy use in Colombia comes from natural gas, the primary fuel for ceramic manufacturing processes. Electricity is used for grinding and preparing raw materials, as well as for lighting in production and warehouse areas. Coal is used exclusively at the Calcination Plant in the Industrial Raw Materials Division in La Unión.



External Energy Use (302-2)

External energy refers to the fuel used by third-party transport providers for raw materials and finished goods. Diesel used by these external fleets totaled 3.18 million gallons in 2024.

Direct and Indirect Greenhouse Gas Emissions (305 1-2-3)

Corona's operations in Colombia generated the following emissions:

- Scope 1: Direct emissions from fossil fuel use (natural gas, LPG, diesel) and raw materials.
- Scope 2: Indirect emissions from purchased electricity.
- Scope 3: Indirect emissions from third-party logistics and non-recycled waste disposal (accounts for 9.9% of total emissions).

Energy Consumption Reduction (302-4)

This information is covered under the climate action workstream.





Organizational limits

Energy Intensity (302-3)

Specific energy consumption in Corona Industrial Colombia increased by 2.4% in 2024 due to lower production volumes. Total output decreased by 1.4% compared to 2023.

	GJ/T				
OPERATIONS	2021	2022	2023	2024	
MANUFACTURING + MINING	2.01	2.03	2.06	2.11	

Solar Park at Corona

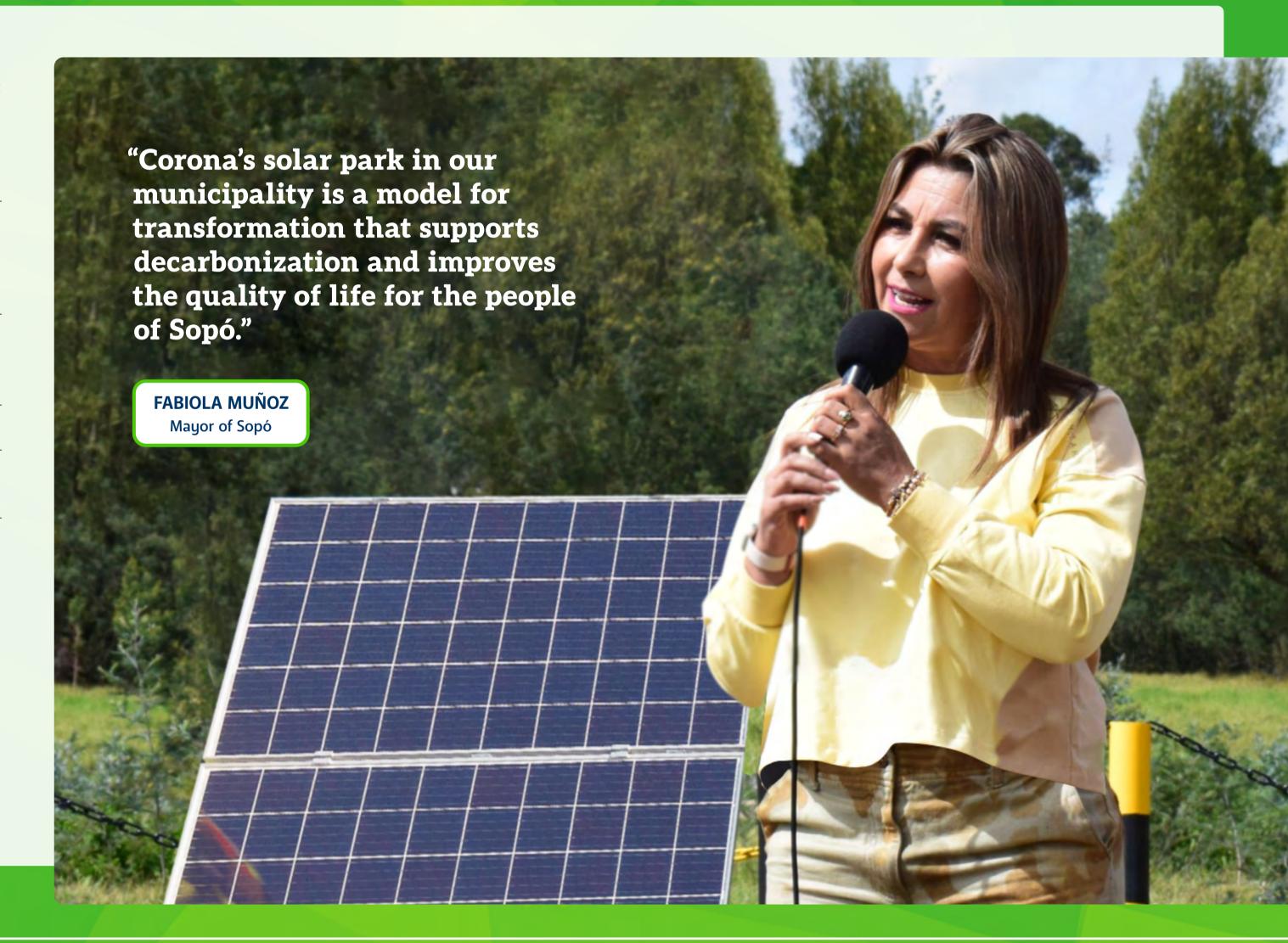
Sopó, Cundinamarca

n October 2024, Corona Industrial announced the launch of a photovoltaic solar park at its floor tile manufacturing plant in Sopó, Cundinamarca.

Developed in partnership with Enel Colombia through its business line Enel X, the project features 12,540 monofacial and bifacial solar panels installed on a 55,000 m² plot next to the plant. The system will generate 7,323,779 kWh of electricity annually—equivalent to the energy used by 4,015 four-person households in one year.

It is estimated that the plant will avoid 1,266 tons of CO_2 emissions in its first year, equivalent to the carbon captured by 66,960 oak trees.

This project is part of our commitment to modernizing our energy matrix and reducing our environmental footprint by using renewable, self-generated solar energy.



Carbon Footprint

Total emissions in 2024 Commercialization 352,782 t CO2eq Raw materials **Manufacturing Exports of Finished Goods Imports and** procurement **Distribution** Center Homecenter 117 t CO2eq **CORONA PRODUCTS** Mining operations Logistics 1,884 t CO2eq **Operations** 38,461 t CO₂eq **Almacenes** Corona International **Cement Corona Industrial** Operation **Operation** 17,382 t CO₂eq 77 Surfaces, Materials Industrial & Energy, Bath & Corona **Waste disposal** and Paints **Materials** Kitchen **Tableware** 2,099 t CO2eq 264,607 t CO₂eq 36,683 t CO₂eq 750,238 t CO₂eq

UPSTREAM DOWNSTREAM

Water Management and Conservation

Balancing industrial water use and resource preservation is a key challenge for sustainable development.

Water is essential to the production sector—not only as a process input but also as a key factor in regional development. However, intensive use in production, combined with water pollution and overexploitation, threatens its availability in many regions. In this context, water management requires a balance between industrial demand and the preservation of water resources, one of the key challenges for sustainable development.

At Corona, we focus on optimizing water use through two main approaches:



Operational efficiency is achieved by implementing recirculation systems and progressively reducing specific water consumption.

2

Ecosystem restoration and conservation, to strengthen water security in the regions where we operate and highlight our dependence on biodiversity.



Closed-Loop Water Recirculation – Zero Discharge

For over 15 years, we've implemented recirculation systems that enable the reuse of domestic and industrial wastewater in production processes. As a result, we've achieved recirculation rates exceeding 76% in our Colombian operations, thereby minimizing new water intake, eliminating wastewater discharge, and significantly reducing our water footprint.

Homecenter is the only retail chain in Colombia with 24 wastewater treatment plants, all of which are fully compliant with national discharge standards. Samples are taken annually as required by regulation.

Domestic Discharge Closure at Agromil and Gualanday Plants

We installed evapotranspiration beds at Agromil and Sumicol Gualanday in Ibagué, Tolima. The system harnesses the transpiration of Phragmites plants and the metabolic activity of introduced microorganisms, including bacteria and fungi, to break down pollutants in wastewater into safe, non-harmful byproducts. It has a treatment capacity of 7.5 cubic meters per day.

Hydrocarbon and Silicone Wastewater Treatment

At our Faucets and Fittings plant in Funza, Cundinamarca, we have implemented a new process for treating contaminated water that includes hydrocarbons and silicones. Thanks to strategic partnerships, the system uses physical separation methods based on density and filtration to recover both the oily phase and the treated water. This waste stream previously accounted for approximately 66% of all hazardous waste generated at the plant.



Upgraded Reverse Osmosis System - Corona Tableware Division

We upgraded our reverse osmosis system in the Tableware division, improving hydraulic and electrical components, boosting reliability, and reducing maintenance needs. Thanks to our optimization efforts, the plant now treats over 1,500 m³ of wastewater per month, reducing our demand for clean water by the same amount.

We also maintained 18 industrial plants and 12 domestic sites under a closed-loop, zero-discharge water treatment model.

Restoring Watersheds and **Protecting Biodiversity**

At Corona Industrial, we continue to restore, conserve, and partner with others to protect environmentally significant areas, building on the initiatives we've developed over previous years.

1

We evaluated ecosystem services across our Civil Society Nature Reserves, 90.39 hectares of protected land. The study confirmed a significant environmental impact, with carbon capture rates of 150 tCO₂eq per hectare per year, exceeding the national average.

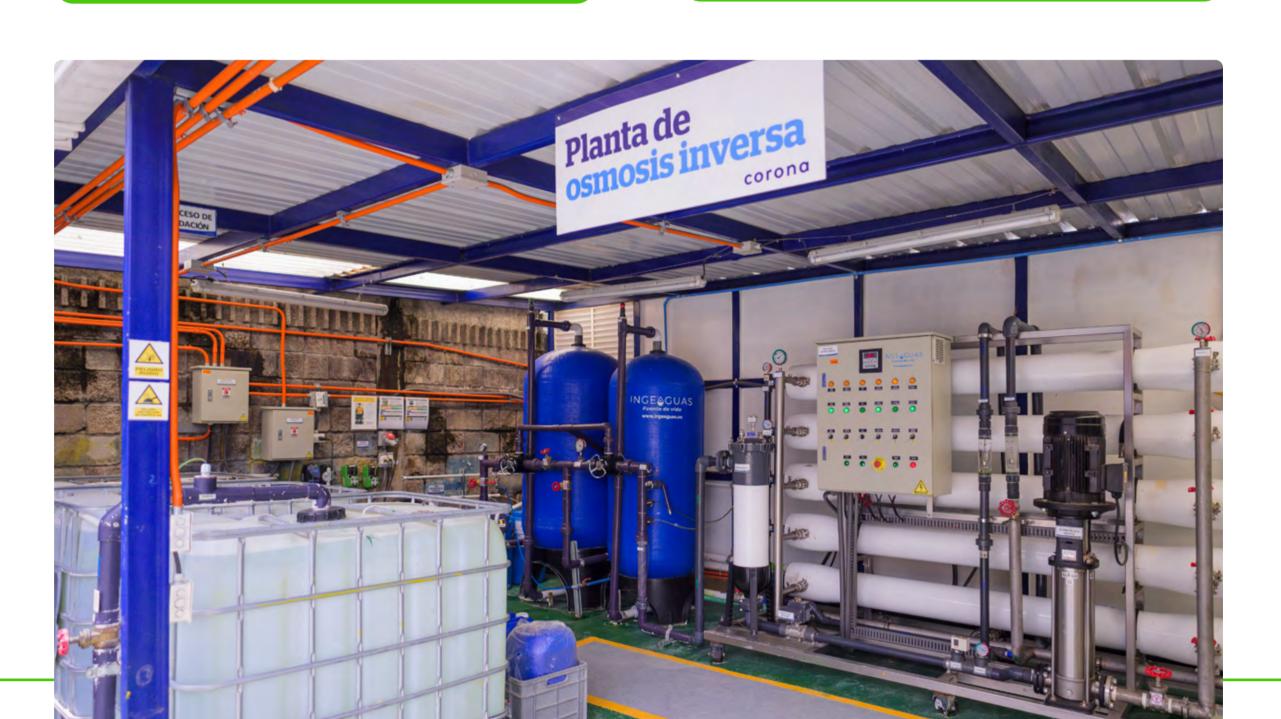
2

Through the Green Corridors program, we've planted more than 31,000 trees and seedlings along rivers and creeks in La Unión, Arcabuco, and Nemocón, restoring over 12.7 hectares of land.

3

We also restored 1.1 hectares of land affected by mining, bringing the total to 142 hectares restored to date.

In Gualí Wetland, Funza, we maintained 600 trees planted in 2023, helping preserve this vital ecosystem.



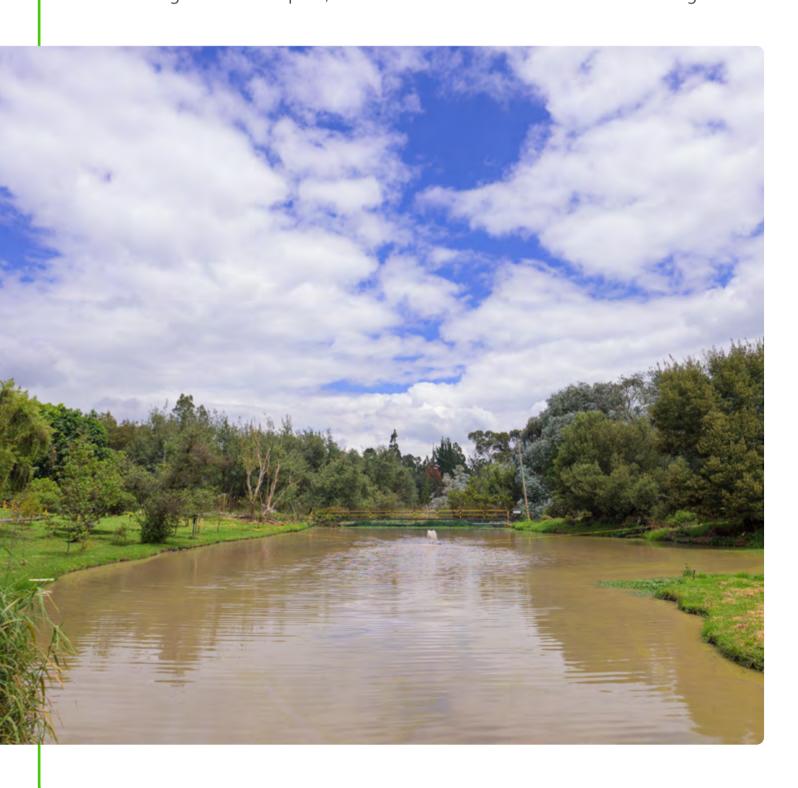
Joining the Fondo del Agua de Bogotá

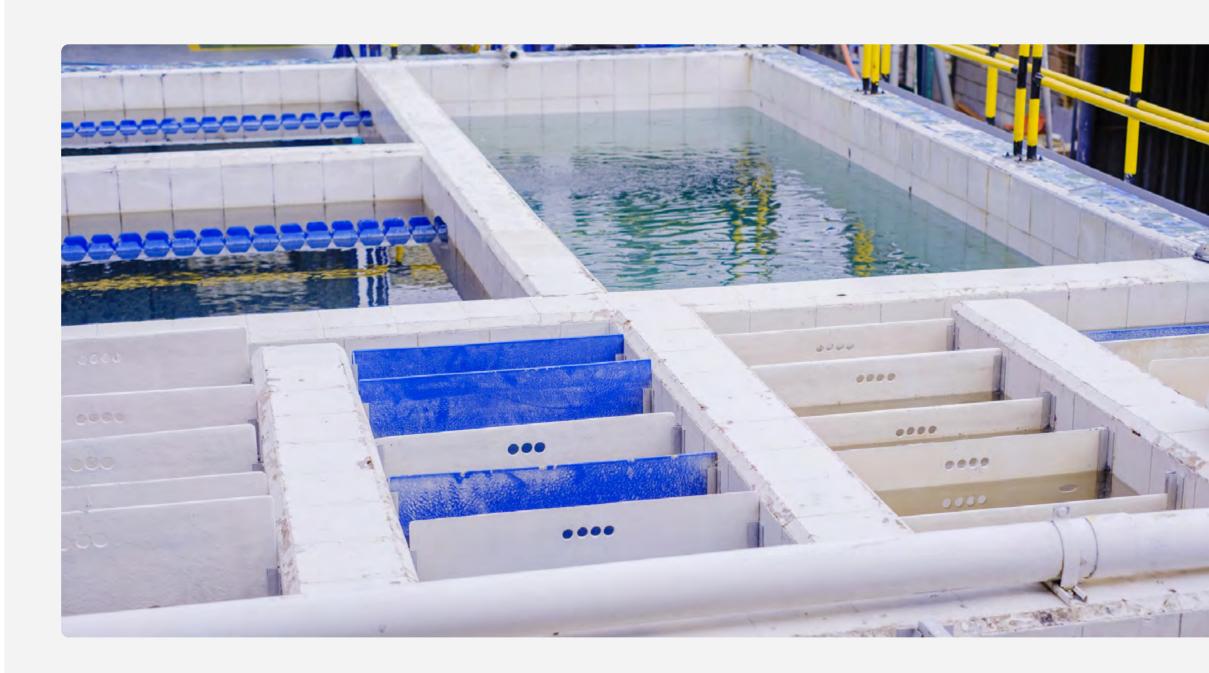
In response to water supply concerns in Bogotá's savannah, we joined the Fondo del Agua de Bogotá. This initiative supports the conservation of 350 hectares of critical ecosystems, helping recharge 261,000 m³ of water annually. It includes nature-based solutions in the Guerrero páramo and hands-on work with local communities.

Water and Biodiversity at Empresa Colombiana de Cementos

At The Colombian Cement Company (ALION), we've optimized water use, reaching a specific consumption rate of 120 liters per ton of cement, well below the industry standard of 200 to 250 liters. That includes both operational and administrative use of the water sources.

At the Biodiversity COP16 in Cali, we presented our conservation efforts: Protecting 1,500 hectares of forest through BanCO₂, applying a mitigation hierarchy, and documenting new species, such as Aiphanes cogollo sp. and a newly identified reptile, reinforces our commitment to biodiversity.





Wastewater Treatment in Río Claro and Puerto Triunfo

1

In Río Claro, San Francisco, Antioquia, we installed a new domestic wastewater treatment plant that now serves 80 families and helps protect the local river.

2

In Puerto Triunfo, we established eight biodigesters in collaboration with the municipal government, Novatio, and local farming families. These systems treat animal waste, generate biogas, and prevent pollution in nearby water sources.

We remain active in the Fondo del Agua de Bogotá working to preserve 350 hectares of vital water ecosystems.

Water Management Indicators

Water Withdrawal (303-3)

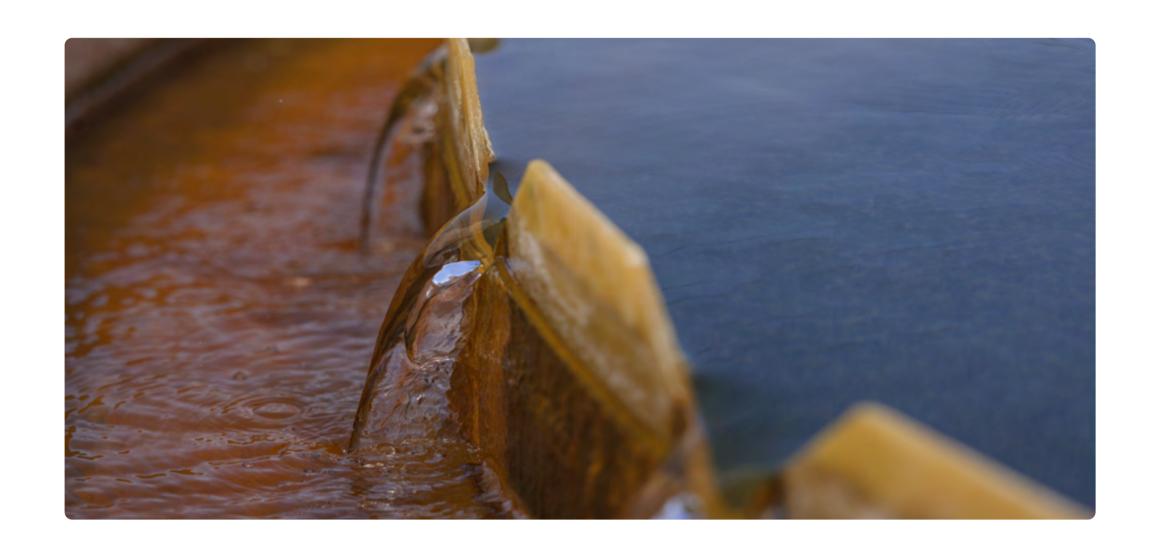
(Figures in megaliters)

- Retail
- Mining
- Manufacturing



Note: No data was reported for Mining operations in 2021

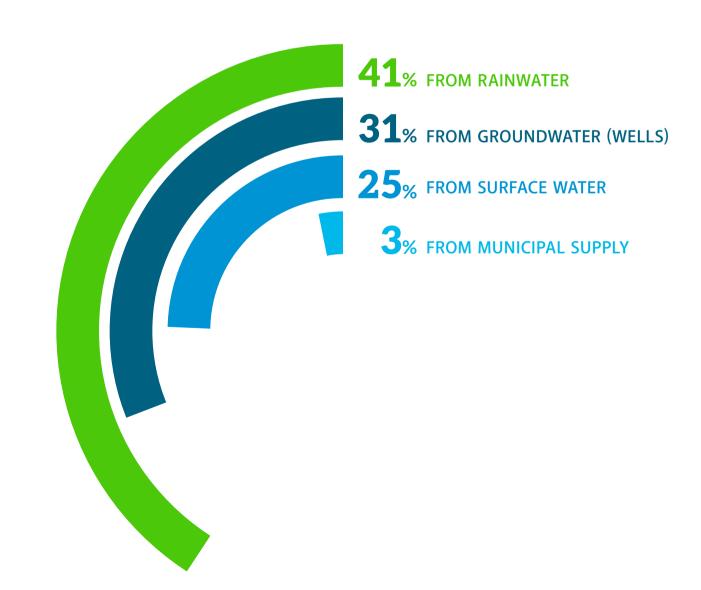




Water Consumption Overview (303-3)

In 2024, Organización Corona reduced its overall water consumption by 6.2% compared to 2023. This was mainly due to lower production volumes in manufacturing and a decrease of nearly 58 megaliters in water use across the retail division.

In mining, water consumption totaled 1.08 megaliters, used exclusively for domestic purposes. No water was used in mineral extraction processes.

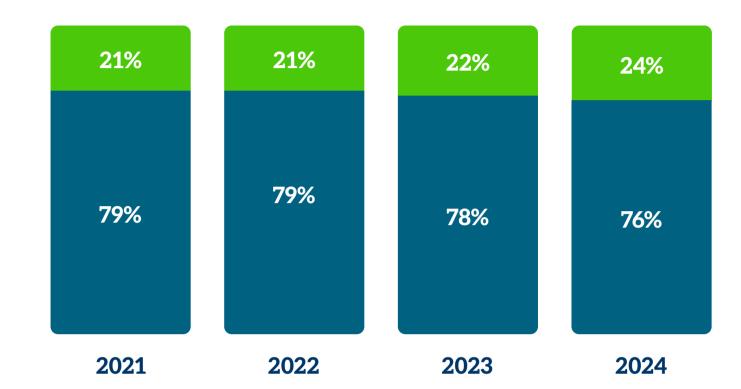


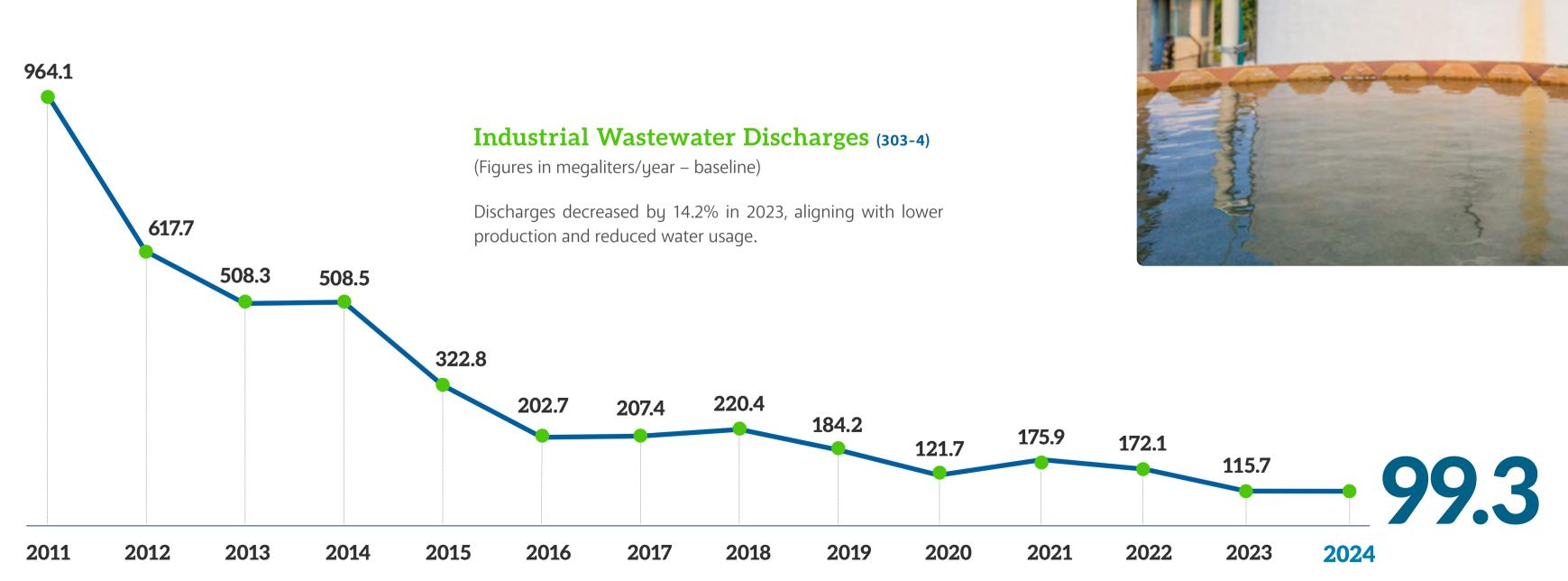
Organización Corona had a 6.2% drop in total consumption, which was matched by a 14.2% decrease in industrial wastewater discharges.

Water recirculation also declined in 2024 due to an 8% increase in surface water use at the La Unión manufacturing plant. Reduced rainfall limited the plant's ability to reuse water. Total water consumption in Colombia (2024): 2,200 megaliters

Recycled and Reused Water (303-5)

- Industrial Discharges
- Water Recirculated





^{*} This information compares the non-domestic wastewater discharges of the businesses belonging to the 2011 baseline. It excludes new acquisitions, retail, and international operations.

Water Footprint

Organización Corona - 2024



62%

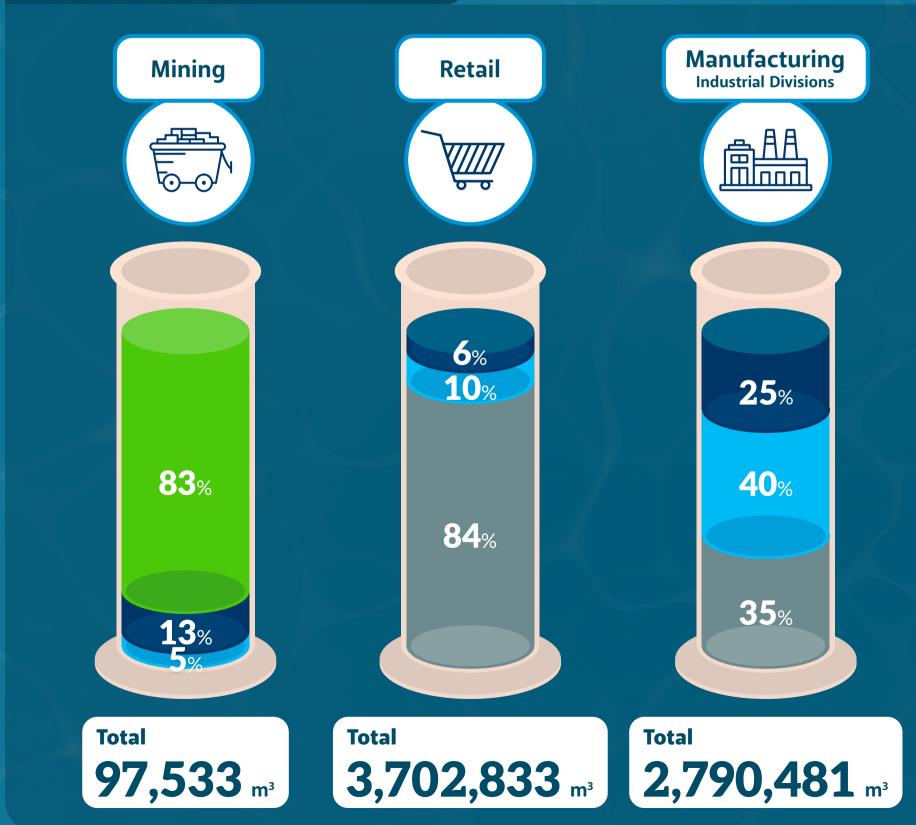
Grey Water

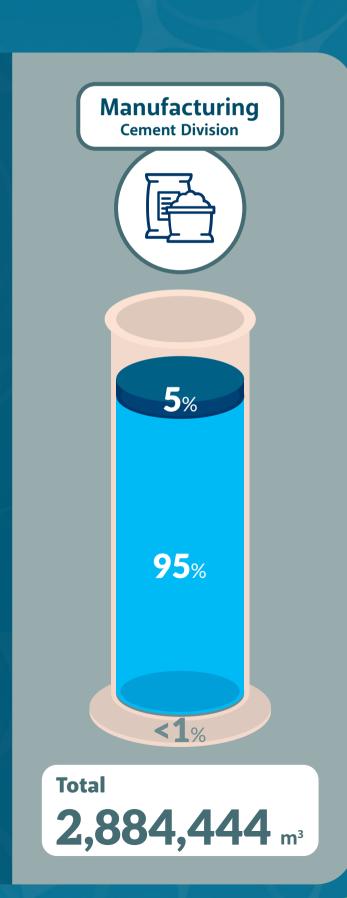
Total Water Footprint in 2024 6,590,848 m³

Water Footprint Reduction (2019–2024)



Water Footprint by Process





Circular Economy

The circular economy has been a key pillar in transforming our production models at Corona. We focus on reusing materials, embedding environmental features into our products and services, and closing the loop on waste and by-products. This approach enables more innovative processes, reduces environmental impact, and meets the expectations of regulators, the market, and society.

In 2024, we continued to strengthen our waste and by-product recovery strategies both internally and externally. We also expanded our eco-labeled product lines, enabling customers to make informed, sustainable choices throughout the product lifecycle. Additionally, we worked with our supply chain to source materials with a lower environmental impact.

Use of Alternative Materials - Cement and Industrial Materials Divisions

- In clinker production, we replaced 7.5% of fossil fuels with alternative sources, including tires and refuse-derived fuels (RDF). This allowed us to recover energy from 8,400 tons of external hazardous and biosanitary waste.
- The Industrial Raw Materials and Energy Division launched a new RDF project to recover energy from waste generated at the Sabaneta Industrial Park. On average, 80% of ordinary waste (7,775 kg) was diverted from landfills and instead used as fuel, thanks to sorting and pre-treatment.





Packaging and Containers

- We met our 16% recovery target for packaging and containers placed on the market, in line with Resolution 1407 of 2018 and extended producer responsibility programs.
- We recovered 2,249 tons of packaging through the collective plan Visión 30/30 (ANDI).
- We have updated our baseline for packaging placed on the market in 2023 to 13,847 tons, now including figures from the Empresa Colombiana de Cementos.
- At Homecenter, we advanced the implementation of our packaging and container management plan, in partnership with the Lumina collective program.

Sello Ambiental Colombiano (SAC)

 We certified 214 faucet models and 14 sanitaryware references under the Sello Ambiental Colombiano (SAC), which recognizes sustainable manufacturing practices. We continue to strengthen our strategies to close the loop on waste and by-products.

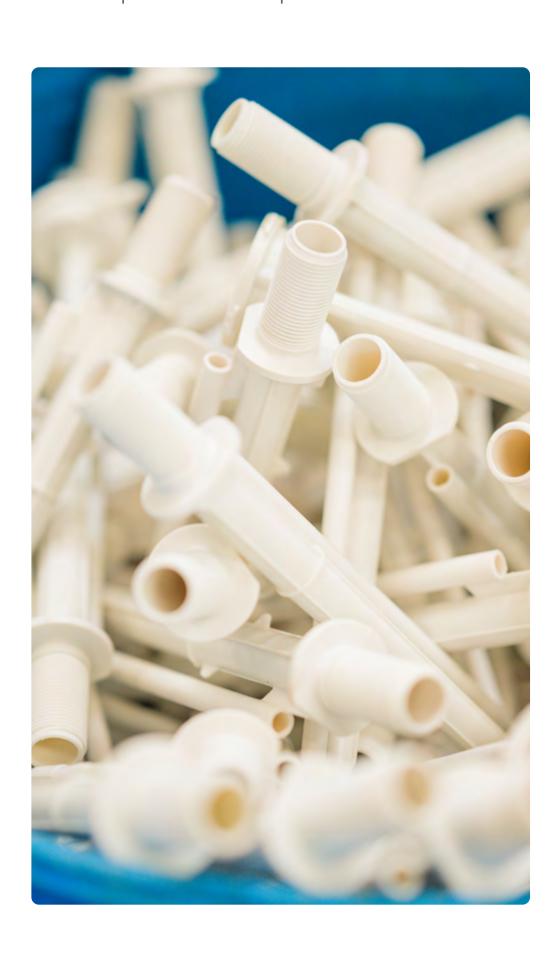


Zero Waste Certification

• Icontec awarded our Madrid Plant a Gold-level Zero Waste Management certification, recognizing achievements in solid waste reduction, reuse, and recycling.

Plastic and Metal Waste Recovery

In 2024, we continued reusing 576 tons of plastic waste from injection processes and discarded metal components for faucet production.



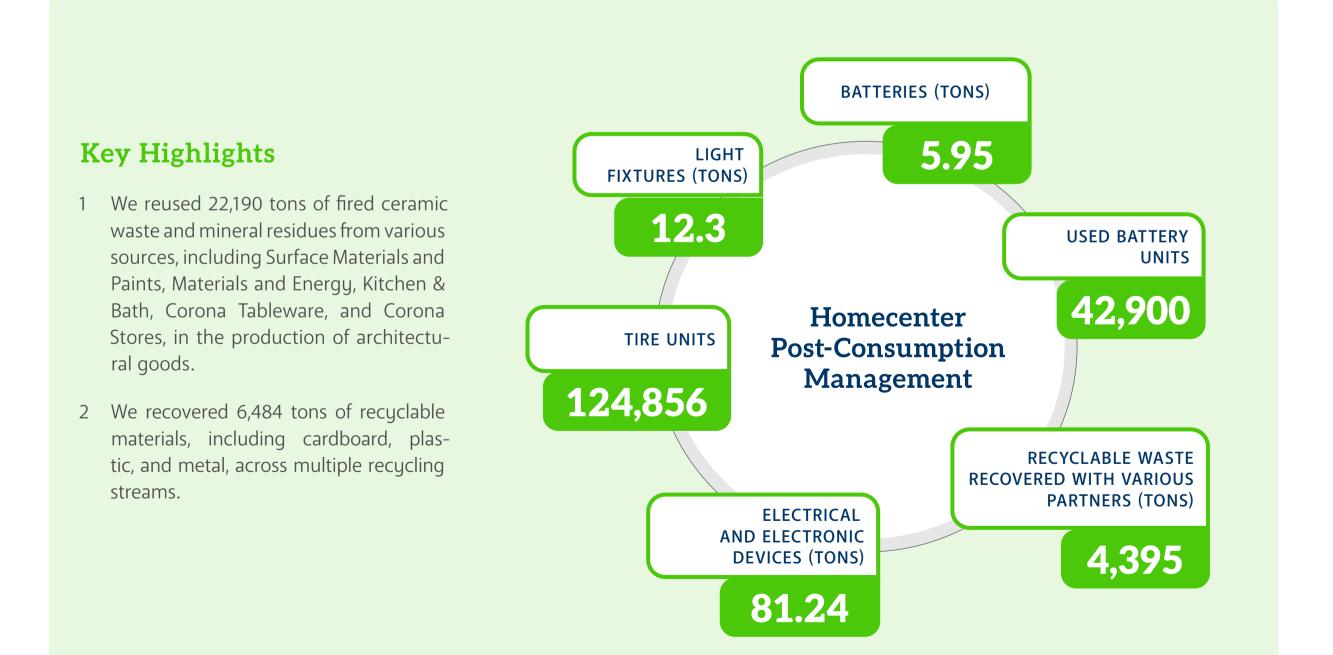
By-product recovery at Funza Plant

- We recovered 49.9 tons of a by-product previously considered unusable, consisting of dust, sand and resins.
- Through a separation and screening process, we were able to recover each component, increasing the percentage of waste recovery to 68% at the Funza Faucets and Accessories plant.

Waste recovery

We achieved an 80% waste recovery rate in our operations in Colombia through internal and external waste management.





Waste Management Indicators

Most of the waste and by-products generated at Corona are recovered, allowing us to maintain a recovery rate of approximately 80%.

Waste by Type and Disposal Method (306-3)



International operation controlled by Corona

We report the water and energy consumption and waste generation of our operations in Mexico and Central America, including Incesa and Porcelana Corona Mexico.

Energy Consumption – International Operations (302-1)

(Figures in terajoules)

OPERATIONS	2021	2022	2023	2024
UNITED STATES	419	391	240	-
CENTRAL AMERICA	159	159	110	99
COSTA RICA	5	5	4	4
GUATEMALA	82	75	63	63
NICARAGUA	72	79	43	32
MEXICO	554	515	464	438
TOTAL	1,132	1,065	814	537

In 2024, energy consumption in our international operations totaled 537 terajoules, a 34% decrease compared to 2023. Water withdrawal reached 141.33 megaliters, down 16% from the previous year. These reductions were primarily driven by the suspension of operations in the United States and lower production volumes in Nicaragua and Mexico (Monterrey).

Water Withdrawal – International Operations (303-3)

(Figures in megaliters)

OPERATIONS	2021	2022	2023	2024
UNITED STATES	142.83	92.72	63.42	-
CENTRAL AMERICA	30.73	34.58	31.70	28.16
COSTA RICA	3.73	3.98	3.96	3.45
GUATEMALA	11.65	12.08	10.41	12.26
NICARAGUA	15.35	18.52	17.33	12.44
MEXICO	120.48	103.60	73.13	113.17
TOTAL	294	230.90	168.26	141.33



Circular Economy

At Corona, we embrace the circular economy model by rethinking how we design and manufacture products, reducing packaging, reusing materials, and recovering by-products.

198 t

tons of drywall and gypsum waste processed through grinding and milling.

2,790 t

tons of partner by-products reused in ceramic paste.

100%

recycled cardboard packaging used at Sopó and Madrid plants.

100%

of PET plastics reused in faucet packaging.

Rethink tons of recovered ceramic scraps and materials reused internally. Reduce

310333

Repair

* Recover

Reuse

Recycle

76,467 t

co-processed waste Manufacturing used in cement production. Remanufacture

8,400 t

terajoules of cogenerated energy.

tons of

96 Tj

tons of recovered plastic and metal by-products reincorporated.

576t

of water used in manufacturing is recirculated.

76%

tons of ceramic waste repurposed into architectural products.

22,190 t

tons of recovered and reused packaging waste.

Colombian Environmental Seal certifications

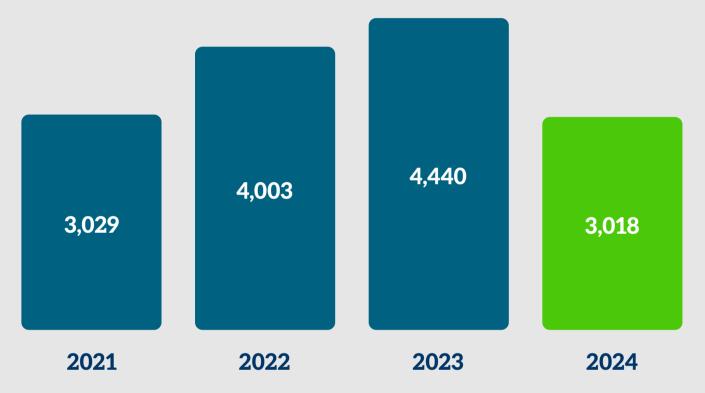
- 35 for sanitaryware
- 344 for faucets and accessories

Cement Division - Empresa Colombiana de Cementos

Water and Energy Consumption, Waste Generation – 2024

Energy Consumption (302-1)

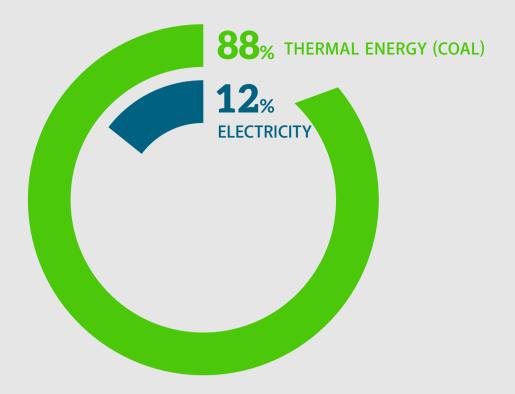
(Figures in terajoules)



Energy use in the Cement Division decreased by 32%, directly related to an 8.6% drop in production.



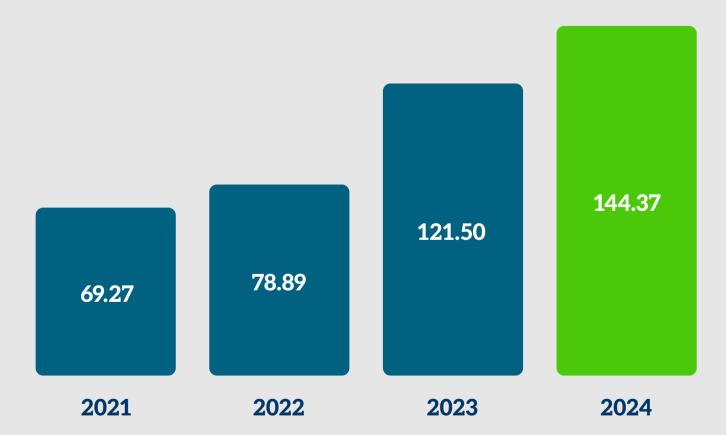
Energy Source Breakdown (302-1)



Due to the nature of cement operations, most of the energy used comes from thermal processes involving coal combustion, with electricity used mainly for lighting and auxiliary systems.

Water Withdrawal (303-3)

(Figures in megaliters)



Water use reached 144.37 megaliters, an 18.8% increase compared to 2023. The rise was caused by new equipment that initially had higher water intensity, which was corrected in the second half of the year.

Environmental Compliance

e believe that going beyond regulatory requirements not only reduces risk—it also drives innovation, operational efficiency, competitive advantage, and access to new markets and financing.

ISO 14001:2015 Certification

Corona Industrial maintained its ISO 14001:2015 certification across its main mining and manufacturing operations in Colombia, including Surface Materials & Paints, Bath & Kitchen, and Tableware.

The Colombian Cement Company received ISO 14001:2015 certification for the first time, reflecting the maturity of its environmental management practices.

Homecenter also renewed this certification for its 40 stores and 3 distribution centers.

Líder Progresa Program (Cornare)

The regional environmental authority, Cornare, awarded Bronze recognition to the Cement Division and Gold to the Industrial Minerals and Sumicol Kaolin plants for their commitment to sustainable development and environmental management.

SOx Emissions Control at the Calcination Plant

We continued progressing on the SOx (sulfur oxides) control project at the La Unión calcination plant. This includes installing FIVA filter systems that will cut sulfur concentrations in emissions by over 50%, keeping us well below regulatory limits.

management systems, we create and economic value for society.





Sustainable Mobility Plans (MES)

We implemented sustainable mobility strategies to reduce our carbon footprint and improve transport efficiency.

Operations Management System Standarization

With the rollout of our environmental Operations Management System, we aim to prevent, reduce, and mitigate the environmental impact of our processes. This system ensures full regulatory compliance and unifies practices, tools, and metrics across all divisions.



Environmental Balance



Industrial and Retail Divisions COLOMBIA AND INTERNATIONAL

352,782 t CO₂eq **Cement Division**

750,238 t CO₂eq



Inputs

Energy consumption

Industrial and Retail Divisions COLOMBIA AND INTERNATIONAL

Cement Division

4,793_{Tj} 3,018_{Tj}

Industrial and Retail Divisions COLOMBIA AND INTERNATIONAL

Water withdrawal

1,105 ML/year 144 ML/year

Cement Division

Industrial Divsions COLOMBIA AND INTERNATIONAL

Cement Division

1,949,596 t 1,378,878 t

Raw material consumption



Reused material

Industrial Divsions COLOMBIA AND INTERNATIONAL

84,086 t

Manufacturing



CORONA PRODUCTS

Production

Total Industrial Divisions

COLOMBIA AND INTERNATIONAL

1,885,587 t

Cement Division

• • • • • • • • •

••••••

1,203,525 t



Waste

Total

142,318 t



Water discharges

Treated wastewater ARD:

61 ML/year

Non-treated wastewater ARnD: 358_{ML/year}

Recycled and recirculated water

Industrial Divsions COLOMBIA AND INTERNATIONAL

1,258 ML/year

Corona Organization

ESG Performance Indicators

(Environmental, Social, and Governance)

Core Purpose

Organización Corona is a multinational company that manufactures and markets products for the home, construction, industry, agriculture, and energy sectors.

We promote inclusive and sustainable growth, competitiveness, and institutional development in the countries where we operate. We do this through profitable, ever-evolving businesses that aim to improve the quality of life of the various stakeholders with whom we build respectful, trustworthy, and long-term relationships. We optimize the use of natural resources, strive to go beyond legal compliance, and maintain sound risk management practices.

1. GOVERNANCE

INDICATOR	TYPE	UNIT	2023	2024	VARIATION	GRI CONTENT
COMPOSITION OF THE GOVERNING BODY	Core	Description	 Corporate Council: 9 members (6 independent) Term: 1 year Men: 67% Women: 33% 	 Corporate Council: 10 members (6 independent) Term: 1 year Men: 70% Women: 30% 	10%	2-9
ETHICAL BEHAVIOR AND ANTI-CORRUPTION	Core	%	 Training on anti-corruption and bribery issues Total: 5,765 employees trained Other training: AML/CFT, antitrust protection 	 Training on anti-corruption and bribery issues Total: 4,297 employees trained Other training: AML/CFT, antitrust protection 	34%	205-2
PROTECTED REPORTING AND ADVISORY MECHANISMS	Core	Description	 Ethics lines to report misconduct: Corona: lineaeticayanticorrupcion@corona.com.co Sodimac: lineaeticayanticorrupcion@homecenter.co 	Ethics lines available to employees and related individuals Corona: lineaeticayanticorrupcion@corona.com.co Sodimac: lineaeticayanticorrupcion@homecenter.co		2-26
GOVERNING BODY REMUNERATION	Expd	Description	Based on market benchmark	Based on market benchmark		2-19 2-20
LOBBYING STRATEGY AND POLICIES	Expd	Description	Public policy issues addressed through contributions to NGOs. No political donations made.	Same: public policy sector work with no political donations		415-1

2. PLANET

Key material topics for stakeholders

We work to achieve environmental sustainability across our value chain and implement improvement projects to optimize the use of natural resources.

Focus areas: mitigation and adaptation to climate change, water management, circular economy, and compliance.

INDICATOR	ТҮРЕ	UNIT	2023	2024	VARIATION	GRI CONTENT
GHG EMISSIONS	Core	t CO ₂ eq	Industry & Retail: 419,143Cement: 1,062,143	Industry & Retail: 352,782Cement: 750,238	Industry & Retail: (-) 15.8%Cement: (-) 29.4%	305-1, 305-2 305-3

INDICATOR	ТҮРЕ	UNIT	2023	2024	VARIACIÓN	CONTENIDOS GRI
LAND USE	Core	На	1.28	0.31	(-) 75.8%	304-3
WATER EXTRACTION IN WATER-STRESSED AREAS	Core	m³	Colombia: 447,119International: 73,134	Colombia: 384,516.International: 113,171.	Colombia: (-) 14.0%International: (+) 54.7%	303-3
AIR POLLUTION	Expd	Ton	Colombia: SOx: 1.12 NOx: 258.48 International: SOx: 0.17 NOx: 39.31	Colombia: SOx: 0.89 NOx: 205.0 International: SOx: 0.11 NOx: 24.9	Colombia: SOx: (-) 20.5% NOx: (-) 20.7% International: SOx: (-) 35.3% NOx: (-) 36.6%	305-7
SOLID WASTE	Expd	Ton	Recovery Rate: Colombia: 92% International: 70%	Recovery Rate: Colombia: 80% International: 69%	Colombia: (-) 12%International: (-) 1%	306-3
RESOURCE AVAILABILITY	Expd	Ton	Colombia: 123,728International: 23,585	Colombia: 62,709International: 21,377	Colombia: (-) 149.3%International: (-) 9.4%	301-2

3. PEOPLE

Material issues important for the parties

We have a relationship system and a social sustainability plan where strategic programs and projects for each stakeholder group are framed. We do this in order to create positive impacts on employees and society in general.

Issues: Employee attraction, well-being and development, Occupational Health and Safety, Diversity and Inclusion, Positive impact on communities and Supplier development.

INDICATOR	ТҮРЕ	UNIT	2023	2024	VARIATION	GRI CONTENT
DIVERSITY & INCLUSION	Core	Num.	Employees with disabilities: 155Women employed: 27%	Employees with disabilities: 161Women employed: 28.3%	Disabilities: 4%Women: 2%	405-1
CHILD OR FORCED LABOR	Expd		• Cases: 0	• Cases: 0	0	408-1 409-1
DISCRIMINATION & HARASSMENT INCIDENTS	Expd	Num.	 Cases: 0 Resolved: 0 Under investigation: 0 	 Cases: 0 Resolved: 0 Under investigation: 0 	0	406-1
FREEDOM OF ASSOCIATION & COLLECTIVE BARGAINING	Expd	%	 34% of employees covered by collective bargaining agreements and unions Sintrasodimac, Sintrahomecenter: Homecenter Colombia. Sintravacor: Mesa Servida, Gamma, SMP-Girardota Sutimac: SMP, Bath & Kitchen, Madrid Sintrametal: Industrial Minerals International operations included 	 30.4% covered: Same unions and divisions as 2023, including international operations Sintrasodimac y Sintrahomecenter: Homecenter Colombia Sintravacor: Mesa Servida, Gamma, SMP-Girardota Sutimac: SMP, Bath & Kitchen, Madrid Sintrametal: Industrial Minerals International International operations included 	-4% Due to reduced headcount in Retail and International divisions	2-30

INDICATOR	ТҮРЕ	UNIT	2023	2024	VARIATION	GRI CONTENT
LIVING WAGE	Expd	%	 Ratio between base salary and legal minimum: 1.36 	 Ratio between base salary and legal minimum: 1.34 	-2%	202-1
EMPLOYEE WELL-BEING	Expd	Num.	Total additional benefits: USD 38 millon dollars	Total additional benefits: USD 44 millon dollars	9.1%	401-2
HEALTH & SAFETY	Core	Num.	 Lost days - Work injury: 4,456 Lost days - General illness: 86,076 Lost days - Occupational illness: 2,510 Work accidents: 509 New occupational illnesses: 55 Fatal accidents: cero (0) Incapacitating Injury Index (ILI): 0,073 	 Lost days - Work injury: 3,032 Lost days - General illness: 79,667 Lost days - Occupational illness: 1,771 Work accidents: 429 New occupational illnesses: 43 Fatal accidents: cero (0) Incapacitating Injury Index (ILI): 0,042 	 LD-WI: (-) 28.0% LD-GI: (-) 7.4% LD-OI: 29.4% Accident: (-) 2.5% New illnesses: (-) 21.8% Fatal: 0.0% ILI: Not comparable due to legal change (Law 2101) 	403-2 403-3 403-6 403-9 403-10
TRAINING – AVG. HOURS & INVESTMENT	Expd	Num.	 Employees trained: 15,275 Avg. training hours/employee: 27.9 hours Training investment: COP 4,225 million 	 Employees trained: 15,387 Avg. training hours/employee: 29.2 hours Training investment: COP 7,156 million 	Trained: 0.7%Avg. hours: 4.7%Investment: 3.2%	404-1 404-3
NEW EMPLOYMENT RATE	Core	%	• Hiring rate: 16.8%	• Hiring rate: 18.8%	2, pp	401-1
MONETIZED IMPACTS – LABOR INCIDENTS (ARL)	Expd	Num.	Total ARL payments: COP 11,228 million	Total ARL payments: COP 10,935 million	(-) 3.1% * Due to headcount reduction	403-2

4. PROSPERITY

Material topics important to stakeholders

We aim to ensure profitable and sustainable growth by strengthening our current markets and expanding into new ones. Internationally, we promote innovation and growth platforms to broaden our portfolio and complement our value proposition.

Focus Areas: Profitable sales growth, Consumer-oriented product and service innovation.

INDICATOR	ТҮРЕ	UNIT	2023	2024	VARIATION	GRI CONTENT
EMPLOYEES HIRED AND TURNOVER	Core	Num.	Direct employees: 17,300Turnover rate: 27%	Direct employees: 16,864Turnover rate: 23.0%	Direct employees: (-) 2.5%Turnover: (-) 4%	102-8 401-1
ECONOMIC CONTRIBUTION	Core	Num.	 Revenue: COP 9.186.000 millones Net income: COP 120.000 millones Salaries and benefits: COP 923.925 billion 	 Revenue: COP 9.041.337 millones Net income: COP 140.562 millones Salaries: COP 842.922 millones 	 Revenue: -1.6% Net income: 17.1% Salaries: (-) 8.8% 	201-1 201-4
TOTAL TAXES PAID	Core	Num.	Taxes paid: COP 1.292.003 millones de pesos	Taxes paid: COP 1.222.700 millones	-5%	406-1

INDICATOR	TYPE	UNIT	2023	2024	VARIATION	GRI CONTENT
INFRASTRUCTURE AND SERVICES INVESTMENT	Expd	Description	 Social projects: COP 963 millones Environmental: COP 551 millones Job education: COP 1.027 millones Total: COP 2.541 millones 	 Social projects: : COP 975 millones Environmental: COP 694 millones Job education: COP 1.998 millones Total: COP 3.667 millones 	• Total investment: 44.3%	413-1
SIGNIFICANT INDIRECT ECONOMIC IMPACTS	Expd	Description	 Influencer training: COP 1.650 millones Maestros Grival and Círculo de especialistas loyalty programs: trains foremans, plumbers and painters on various topics to improve their skills. Loyalty programs Transporters: 1,371 5 nature reserves (90.4 ha) Nature Reserve: Arrayán Alto en Guasca (Cund.), Piedra Pintada en Nemocón (Cund), La Estrella en Ibagué (Tolima), La Cabaña en Arcabuco (Boyacá) y Lusitania en La Unión (Antioquia). Corridors with 25k+ trees in 12.6 ha 	 Influencer training: COP 1.446 millones Programas de lealtad Maestros Grival y Círculo de Especialistas: capacitan a maestros, plomeros y pintores en diversos temas para mejorar sus habilidades. Loyalty programs Transporters: 1,437 Ecosystem services analysis: 90.39 ha Carbon capture: 150 tCO₂eq/ha/year 	Program adjustments and continuity	203-1
SOCIAL VALUE CREATED	Expd	Description	Low-VOC Pegacor and paint for mason health	Low-VOC Pegacor and paint for mason health	No change	413-1
PORTFOLIO VITALITY INDEX (CVI)	Expd	%	N/A	10.75%	New indicator	
			Digital School training: 52,000 hrs	Digital School training: 36,000 hrs	• Digital school training: (-) 30.8%	
HOMECENTER INNOVATION	Expd	Description	Sales from innovation: COP 215.500 millones	Sales from innovation: COP 275.000 millones	 Sales for innovative projects innovadores: 27.9% 	
			 New initiatives: 14 New businesses with sales: 3 	 New initiatives: 18 New businesses with sales: 2 	Initiatives: 28.6%Businesses: (-) 33.3%	

Verification Memorandum

(General Indicators)



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Informe de seguridad limitada de los profesionales Independientes para Organización Corona S.A.

Para Organización Corona S.A.

Informe sobre el aseguramiento limitado con relación a los parámetros y contenidos de sostenibilidad incluidos en la conclusión de este informe presentados en el Informe de Sostenibilidad de Organización Corona S.A. (en adelante "el Reporte") para el año terminado al 31 de diciembre de 2024. El Reporte resume las acciones adelantadas por **Organización Corona S.A.** en materia de sostenibilidad con la finalidad de que sus grupos de interés conozcan su gestión.

Conclusió

Hemos realizado un trabajo de seguridad limitada sobre si los contenidos de sostenibilidad incluidos en el Informe de Sostenibilidad (en adelante el Reporte) para el año terminado el 31 de diciembre de 2024 de **Organización Corona S.A.**, multinacional colombiana que se dedica a la fabricación y venta de productos para el hogar, la construcción, la industria, la agricultura y la energía, se han preparado de conformidad con los estándares del Global Reporting Initiative (GRI), estándares internacionales diseñadas para informar al público general sobre los impactos económicos, ambientales y sociales relacionados con las empresas.

Los contenidos cubiertos por el trabajo de seguridad limitada son:

Estándar	Contenido
GRI 301	301-2 Insumos reciclados utilizados
GRI 302	302-1 Consumo de energía dentro de la organización
GRI 303	303-3 Extracción de agua
GRI 303	303-5 Consumo de agua
GRI 306	306-3 Residuos generados
GRI 401	401-1 Contrataciones de nuevos empleados y rotación del personal
GRI 401	401-2 Prestaciones para los empleados a tiempo completo que no se dan a los empleados a tiempo parcial o temporales
GRI 403	403-9 Lesiones por accidente laboral
GRI 403	403-10 Las dolencias y enfermedades laborales
GRI 404	404-1 Promedio de horas de formación al año por empleado

Basados en los procedimientos realizados y la evidencia obtenida, no ha llegado a nuestro conocimiento ningún asunto que nos lleve a considerar que la información sobre los contenidos de sostenibilidad relacionados anteriormente y que se encuentran incluidos en el Reporte de **Organización Corona S.A.** al 31 de diciembre de 2024 no estén preparados, en todos sus aspectos materiales, de acuerdo con los estándares del Global Reporting Iniatiative (GRI), según lo detallado en los requerimientos del Estándar GRI 1 que incluye la fiabilidad de los datos, la adecuación de la información presentada y la ausencia de desviaciones y omisiones significativas.

Fundamentos para la conclusión

Realizamos nuestro trabajo de conformidad con la Norma Internacional sobre Trabajos de Aseguramiento (ISAE) 3000 (Modificada), Trabajos de Aseguramiento Distintos de Auditorías o Revisiones de Información Financiera Histórica emitida por el International Auditing And Assurance Standards Board (IASSB). Nuestras responsabilidades bajo estas normas se describen con más detalle en la sección "Nuestras Responsabilidades" de nuestro informe.

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KPMG

Hemos cumplido con los requisitos de independencia y otros requisitos éticos del Código Internacional de Ética para Contadores Profesionales (incluyendo las Normas Internacionales de Independencia) emitidas por el Internal Ethics Standards Board for Accountants (IESBA).

Nuestra firma aplica la Norma Internacional de Control de Calidad (ISQM) 1, Gestión de Calidad para Firmas que Realizan auditorías o Revisiones de Estados financieros, u otros Trabajos de Aseguramiento o Relacionados con estos, emitida por el IAASB. Esta norma requiere que la firma diseñe, implemente y opere un sistema de gestión de calidad, que incluya políticas o procedimientos acerca del cumplimiento de los requisitos éticos, las normas profesionales y los requisitos legales y regulatorios aplicables.

Consideramos que la evidencia que hemos obtenido es suficiente y adecuada para proporcionar una base para nuestra conclusión.

Propósito y restricciones de uso de Nuestro Reporte

De acuerdo con los términos de nuestro trabajo, este informe de aseguramiento ha sido preparado para **Organización Corona S.A.**, con el propósito de asistir a **Organización Corona S.A.** en determinar si los parámetros objeto de aseguramiento limitado están preparados y presentados de forma adecuada.

Este informe no debe considerarse apropiado para ser usado o basarse en él, por cualquier tercero que quiera adquirir derechos contra KPMG diferente a **Organización Corona S.A.** para ningún propósito o en cualquier otro contexto. Cualquier tercero diferente a **Organización Corona S.A.** que obtenga acceso a nuestro informe o una copia de este y determine basarse en él, o en cualquier parte de este lo hará bajo su propio riesgo. En la mayor medida de lo posible, según lo permitido por ley, no aceptamos ni asumimos responsabilidad ante terceros diferentes a **Organización Corona S.A.**, por nuestro trabajo, por este informe de aseguramiento limitado, o por las conclusiones a las que hemos llegado.

Nuestro informe se entrega a **Organización Corona S.A.** sobre la base de que no debe ser copiado, referido o divulgado, en su totalidad (salvo por los fines internos propios de **Organización Corona S.A.**) o en parte, sin nuestro consentimiento previo escrito. Nuestra conclusión no se modifica con respecto a este asunto.

No se modifica nuestra conclusión con respecto a este asunto.

describir adecuadamente a los criterios usados; y

Responsabilidades por la información sobre la materia a evaluar

La administración de **Organización Corona S.A.** es responsable de la Declaración de los contenidos indicados en la sección de conclusión de este informe, así como de:

- Diseñar, implementar y mantener el control interno pertinente para la preparación de los contenidos asegurados tal que estén exentos de representaciones incorrectas materiales, ya sea debido a fraude o error,
- Seleccionar o desarrollar criterios adecuados como base para la Declaración de los contenidos asegurados y referirse o
- Declarar razonablemente los contenidos asegurados de acuerdo con los estándares incluidos en la conclusión de este
- Realizar juicios y estimaciones que sean razonables en las circunstancias;
- Prevenir v detectar fraudes:
- Seleccionar el contenido de la información sobre la materia a evaluar, incluyendo identificar a los usuarios previstos y
 comprometerse con ellos para entender sus necesidades de información;
- Establecer objetivos, metas y otras medidas de desempeño, e implementar medidas para alcanzar esos objetivos, esas metas y medidas de desempeño;
- Asegurar que las personas involucradas en la preparación y presentación del reporte están apropiadamente capacitadas y sus sistemas de información se actualicen adecuadamente.
- Garantizar la veracidad de la información puesta a nuestra disposición y relacionada a los parámetros incluidos en la conclusión de este informe.
- Desarrollar criterios adecuados para preparar los contenidos de sostenibilidad incluidos en el Reporte, de manera que estos cumplan con los principios para la elaboración de informes según el estándar GRI 1: Fundamentos (precisión, equilibrio, claridad comparabilidad, exhaustividad, contexto de sostenibilidad, puntualidad y verificabilidad.



Limitaciones inherentes

Dadas las limitaciones inherentes de cualquier estructura de control interno es posible que errores o irregularidades, información prospectiva que pueda generar diferencias entre los resultados previstos y los reales o incertidumbre significativa de medición o evaluación en la información presentada en el reporte puedan ocurrir y no ser detectadas. Nuestro encargo no está diseñado para detectar todas las debilidades de control interno sobre la preparación y presentación del reporte, dado que el encargo no ha sido ejecutado continuamente a través del período y los procedimientos fueron llevados a cabo con base en pruebas selectivas.

Nuestras responsabilidades

Somos responsables de:

- Planificar y realizar el trabajo para obtener seguridad limitada sobre si los contenidos asegurados en este informe están exentos de representaciones incorrectos materiales, ya sea debido a fraude o error;
- Formarnos una conclusión independiente, con base en los procedimientos que hemos realizado y la evidencia que hemos extendos en los procedimientos que hemos realizado y la evidencia que hemos extendes en los procedimientos que hemos realizado y la evidencia que hemos extendes en los procedimientos que hemos realizado y la evidencia que hemos entre en los procedimientos que hemos realizado y la evidencia que hemos entre en los procedimientos que hemos realizado y la evidencia que hemos entre en los procedimientos que hemos realizado y la evidencia que hemos entre en los procedimientos que hemos realizado y la evidencia que hemos entre en los procedimientos que hemos realizado y la evidencia que hemos entre en los procedimientos que hemos entre en los procedimientos que hemos entre en los procedimientos en los procedimien
- Informar de nuestra conclusión a Organización Corona S.A.

Resumen del trabajo que hemos realizado como base para nuestra conclusión

Ejercimos nuestro juicio profesional y mantuvimos el escepticismo profesional durante el trabajo. Diseñamos y realizamos nuestros procedimientos para obtener evidencia acerca de los contenidos asegurados incluidos en la sección de conclusión de este informe y que estos sean suficientes y adecuados para proporcionar una base para nuestra conclusión. Nuestros procedimientos seleccionados dependieron de nuestro entendimiento de los contenidos evaluados y otras circunstancias del trabajo, y nuestra consideración de áreas en las que probablemente surjan representaciones incorrectas materiales. Al realizar nuestro trabajo, los procedimientos que realizamos consistieron principalmente en:

- Indagaciones a Organización Corona S.A. para obtener un entendimiento del proceso llevado a cabo para determinar los objetivos, alcance y datos presentados en los contenidos asegurados en este informe desarrollados por Organización Corona S.A. e incluidos en el Reporte para el año terminado al 31 de diciembre de 2024.
- Revisión de los contenidos de sostenibilidad reportados bajo los estándares GRI para garantizar que estos revelen la totalidad de la información solicitada por el estándar.
- Validación de la integridad de los datos presentados bajo los contenidos de sostenibilidad incluidos en el Reporte para el año terminado el 31 de diciembre de 2024 a través del desarrollo de muestreo aleatorios de la información presentada para cada indicador.
- Aplicación de procedimientos analíticos y sustantivos sobre las áreas donde puedan surgir errores materiales.

Los procedimientos aplicados en un trabajo de aseguramiento limitado difieren en su naturaleza y oportunidad, y su alcance es menor que para un trabajo de seguridad razonable. En consecuencia, el grado de seguridad obtenido en un trabajo de seguridad limitada es sustancialmente menor que el grado de seguridad que se hubiera obtenido si hubiéramos realizado un trabajo de seguridad razonable.



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Fabián Echeverría Junco TP 62943 – T Socio KPMG Advisory, Tax & Legal S.A.S. 28 de marzo de 2025

Verification Memorandum

(Carbon Footprint Indicators)



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Informe de seguridad limitada de los profesionales Independientes para Organización Corona S.A.

Para Organización Corona S.A.

Informe sobre el aseguramiento limitado con relación a los parámetros y contenidos de sostenibilidad incluidos en la conclusión de este informe presentados en el Informe de Sostenibilidad de Organización Corona S.A. (en adelante "el Reporte") para el año terminado al 31 de diciembre de 2024. El Reporte resume las acciones adelantadas por **Organización Corona S.A.** en materia de sostenibilidad con la finalidad de que sus grupos de interés conozcan su gestión.

Conclusión

Hemos realizado un trabajo de seguridad limitada sobre si los contenidos de sostenibilidad incluidos en el Informe de Sostenibilidad (en adelante el Reporte) para el año terminado el 31 de diciembre de 2024 de **Organización Corona S.A.,** multinacional colombiana que se dedica a la fabricación y venta de productos para el hogar, la construcción, la industria, la agricultura y la energía, se han preparado de conformidad con los estándares del Global Reporting Initiative (GRI), estándares internacionales diseñadas para informar al público general sobre los impactos económicos, ambientales y sociales relacionados con las empresas.

Los contenidos cubiertos por el trabajo de seguridad limitada son:

Estándar	Contenido
GRI 305	305-1 Emisiones directas de GEI (alcance 1)
GRI 305	305-2 Emisiones indirectas de GEI asociadas a la energía (alcance 2)

Basados en los procedimientos realizados y la evidencia obtenida, no ha llegado a nuestro conocimiento ningún asunto que nos lleve a considerar que la información sobre los contenidos de sostenibilidad relacionados anteriormente y que se encuentran incluidos en el Reporte de **Organización Corona S.A.** al 31 de diciembre de 2024 no estén preparados, en todos sus aspectos materiales, de acuerdo con los estándares del Global Reporting Iniatiative (GRI), según lo detallado en los requerimientos del Estándar GRI 1 que incluye la fiabilidad de los datos, la adecuación de la información presentada y la ausencia de desviaciones y omisiones significativas.

Fundamentos para la conclusión

Realizamos nuestro trabajo de conformidad con la Norma Internacional sobre Trabajos de Aseguramiento ISAE 3410, *Trabajos de Aseguramiento sobre Declaraciones de Gases con Efecto Invernadero*, Trabajos de Aseguramiento Distintos de Auditorías o Revisiones de Información Financiera Histórica emitida por el International Auditing And Assurance Standards Board (IASSB). Nuestras responsabilidades bajo estas normas se describen con más detalle en la sección "Nuestras Responsabilidades" de nuestro informe.

Hemos cumplido con los requisitos de independencia y otros requisitos éticos del Código Internacional de Ética para Contadores Profesionales (incluyendo las Normas Internacionales de Independencia) emitidas por el Internal Ethics Standards Board for Accountants (IESBA).

Nuestra firma aplica la Norma Internacional de Control de Calidad (ISQM) 1, Gestión de Calidad para Firmas que Realizan auditorías o Revisiones de Estados financieros, u otros Trabajos de Aseguramiento o Relacionados con estos, emitida por el IAASB. Esta norma requiere que la firma diseñe, implemente y opere un sistema de gestión de calidad, que incluya políticas o procedimientos acerca del cumplimiento de los requisitos éticos, las normas profesionales y los requisitos legales y regulatorios aplicables.

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Consideramos que la evidencia que hemos obtenido es suficiente y adecuada para proporcionar una base para nuestra conclusión.

Propósito y restricciones de uso de Nuestro Reporte

De acuerdo con los términos de nuestro trabajo, este informe de aseguramiento ha sido preparado para **Organización Corona S.A.**, con el propósito de asistir a **Organización Corona S.A.** en determinar si los parámetros objeto de aseguramiento limitado están preparados y presentados de forma adecuada.

Este informe no debe considerarse apropiado para ser usado o basarse en él, por cualquier tercero que quiera adquirir derechos contra KPMG diferente a **Organización Corona S.A.** para ningún propósito o en cualquier otro contexto. Cualquier tercero diferente a **Organización Corona S.A.** que obtenga acceso a nuestro informe o una copia de este y determine basarse en él, o en cualquier parte de este lo hará bajo su propio riesgo. En la mayor medida de lo posible, según lo permitido por ley, no aceptamos ni asumimos responsabilidad ante terceros diferentes a **Organización Corona S.A.**, por nuestro trabajo, por este informe de aseguramiento limitado, o por las conclusiones a las que hemos llegado.

Nuestro informe se entrega a **Organización Corona S.A.** sobre la base de que no debe ser copiado, referido o divulgado, en su totalidad (salvo por los fines internos propios de **Organización Corona S.A.**) o en parte, sin nuestro consentimiento previo escrito. Nuestra conclusión no se modifica con respecto a este asunto.

No se modifica nuestra conclusión con respecto a este asunto.

Responsabilidades por la información sobre la materia a evaluar

La administración de **Organización Corona S.A.** es responsable de la Declaración de los contenidos indicados en la sección de conclusión de este informe, así como de:

- Diseñar, implementar y mantener el control interno pertinente para la preparación de los contenidos asegurados tal que estén exentos de representaciones incorrectas materiales, ya sea debido a fraude o error,
- Seleccionar o desarrollar criterios adecuados como base para la Declaración de los contenidos asegurados y referirse o
 describir adecuadamente a los criterios usados: y
- Declarar razonablemente los contenidos asegurados de acuerdo con los estándares incluidos en la conclusión de este
- Realizar juicios y estimaciones que sean razonables en las circunstancias;
- Prevenir y detectar fraudes;
- Seleccionar el contenido de la información sobre la materia a evaluar, incluyendo identificar a los usuarios previstos y comprometerse con ellos para entender sus necesidades de información;
- Establecer objetivos, metas y otras medidas de desempeño, e implementar medidas para alcanzar esos objetivos, esas metas y medidas de desempeño:
- Asegurar que las personas involucradas en la preparación y presentación del reporte están apropiadamente capacitadas y sus sistemas de información se actualicen adecuadamente.
- Garantizar la veracidad de la información puesta a nuestra disposición y relacionada a los parámetros incluidos en la conclusión de este informe.
- Desarrollar criterios adecuados para preparar los contenidos de sostenibilidad incluidos en el Reporte, de manera que estos cumplan con los principios para la elaboración de informes según el estándar GRI 1: Fundamentos (precisión, equilibrio, claridad comparabilidad, exhaustividad, contexto de sostenibilidad, puntualidad y verificabilidad.

Limitaciones inherentes

Dadas las limitaciones inherentes de cualquier estructura de control interno es posible que errores o irregularidades, información prospectiva que pueda generar diferencias entre los resultados previstos y los reales o incertidumbre significativa de medición o evaluación en la información presentada en el reporte puedan ocurrir y no ser detectadas. Nuestro encargo no está diseñado para detectar todas las debilidades de control interno sobre la preparación y presentación del reporte, dado que el encargo no ha sido ejecutado continuamente a través del período y los procedimientos fueron llevados a cabo con base en pruebas selectivas.



Nuestras responsabilidades

Somos responsables de:

- Planificar y realizar el trabajo para obtener seguridad limitada sobre si los contenidos asegurados en este informe están exentos de representaciones incorrectos materiales, ya sea debido a fraude o error;
- Formarnos una conclusión independiente, con base en los procedimientos que hemos realizado y la evidencia que hemos obtenido: e
- Informar de nuestra conclusión a Organización Corona S.A.

Resumen del trabajo que hemos realizado como base para nuestra conclusión

Ejercimos nuestro juicio profesional y mantuvimos el escepticismo profesional durante el trabajo. Diseñamos y realizamos nuestros procedimientos para obtener evidencia acerca de los contenidos asegurados incluidos en la sección de conclusión de este informe y que estos sean suficientes y adecuados para proporcionar una base para nuestra conclusión. Nuestros procedimientos seleccionados dependieron de nuestro entendimiento de los contenidos evaluados y otras circunstancias del trabajo, y nuestra consideración de áreas en las que probablemente surjan representaciones incorrectas materiales. Al realizar nuestro trabajo, los procedimientos que realizamos consistieron principalmente en:

- Indagaciones a Organización Corona S.A. para obtener un entendimiento del proceso llevado a cabo para determinar los objetivos, alcance y datos presentados en los contenidos asegurados en este informe desarrollados por Organización Corona S.A. e incluidos en el Reporte para el año terminado al 31 de diciembre de 2024.
- Revisión de los contenidos de sostenibilidad reportados bajo los estándares GRI para garantizar que estos revelen la totalidad de la información solicitada por el estándar.
- Validación de la integridad de los datos presentados bajo los contenidos de sostenibilidad incluidos en el Reporte para el año terminado el 31 de diciembre de 2024 a través del desarrollo de muestreo aleatorios de la información presentada para cada indicador.
- Aplicación de procedimientos analíticos y sustantivos sobre las áreas donde puedan surgir errores materiales.

Los procedimientos aplicados en un trabajo de aseguramiento limitado difieren en su naturaleza y oportunidad, y su alcance es menor que para un trabajo de seguridad razonable. En consecuencia, el grado de seguridad obtenido en un trabajo de seguridad limitada es sustancialmente menor que el grado de seguridad que se hubiera obtenido si hubiéramos realizado un trabajo de seguridad razonable.



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Fabián Echeverría Junco

TP 62943 – T

KPMG Advisory, Tax & Legal S.A.S. 28 de marzo de 2025



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