

COMMITMENT THAT *TRANSFORMS*

SUSTAINABILITY REPORT

2025



A Propósito
de Futuro



Yo Creo en la
Construcción
de Mi Futuro

corona

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President's message



ROBERTO JUNGUITO POMBO
PRESIDENT CORONA ORGANIZATION

I am very pleased to present Corona Organization's 2025 Sustainability Report, prepared in accordance with the Global Reporting Initiative (GRI) standards, and aligned with the principles of the UN Global Compact and the Sustainable Development Goals (SDGs). This report reflects our firm commitment and summarizes our progress, achievements, and challenges across our triple bottom line.

2025 marked key strategic decisions to strengthen Organización Corona's future. In a demanding environment, we optimized our business portfolio and focused on what we do best: manufacturing and commercializing materials for construction and home improvement.

As part of this process, we made two important decisions. We completed the repurchase of Corona Industrial shares from Victoria Capital Partners, regaining full ownership of the company. Second, we sold our stake in Falabella Colombia, Banco Falabella, Seguros Falabella, and ABC de Servicios to Grupo Falabella, in line with the Shareholders' Agreement.

At the same time, we continued to strengthen our partnership with Grupo Falabella in Homecenter Colombia, where we maintain a 51% stake. We are confident in this business's potential to transform homes and improve the quality of life for thousands of people.

These decisions strengthened our financial position and provided us with greater resources to invest in our businesses and continue growing on the platforms we have built. They also enable us to accelerate high-potential initiatives, develop products and services that create greater value for our customers, and advance our social and environmental strategy toward 2030.

From a financial perspective

The year was shaped by global trade tensions and geopolitical challenges. Even in this environment, Organización Corona delivered positive results, supported by the gradual recovery of the Colombian economy and stronger domestic consumption.

Organización Corona closed the year with operating revenues of USD 2,532 million dollars, representing a 14% increase compared to the previous year. Beyond the figures, these results reflect our ability to adapt and execute with discipline.

Corona Industrial achieved sales growth of 8.4%, reaching USD 938 million dollars, driven by a partial recovery in the construction sector. On the other hand, Homecenter also benefited from stronger consumption dynamics, reaching USD 1,702 million dollars in sales.

From a social perspective

Our commitment continues to generate value for our stakeholders and the countries where we operate. We provided our employees with benefits exceeding USD 49.6 million dollars, including USD 3.6 million dollars in educational support to promote their growth and that of their families.

We also strengthened our community outreach through initiatives such as *Compromiso Bogotá*, which promotes collaboration between the public and private sectors to create development and well-being. We supported more than 72% of our strategic suppliers in strengthening their sustainability capabilities, while keeping customers at the center through innovative solutions that transform their spaces and projects.



From an environmental perspective

We made progress across our environmental agenda, with clear results in energy, climate, water, and the circular economy. Today, 98% of the energy used in our stores and distribution centers comes from certified renewable sources, complemented by our own solar generation.

In our operations, we implemented the single-fire cycle at Corona Tableware, reducing emissions by approximately 25%. In addition, the Retail Corona and Sodimac locations achieved Carbon Neutral certification, meaning they reached net-zero emissions in their operations.

In water management and the circular economy, we strengthened partnerships to protect strategic water sources in Bogotá. We managed more than 1,900 tons of construction waste, closing the production cycle and avoiding emissions associated with final disposal. These advances reflect an environmental strategy focused on concrete impacts, operational efficiency, and the generation of sustainable value in the territories where we operate.

The decisions we made, the results we achieved, and the progress we delivered have made us a stronger and more focused organization, better prepared to face future challenges. We have a clear portfolio, a committed team, and a vision that transcends short-term gains.

We look toward 2030 with confidence and responsibility. We know the environment will continue to change, but we also know that our ability to adapt, innovate, and act with purpose is our greatest strength.

I invite you to explore this Sustainability Report and learn more about the results and commitments that continue to guide our purpose of creating long-term value for people, communities, and the country.

ROBERTO JUNGUITO POMBO
President Corona Organization

Our Organization

**We create
lasting value.**



About this report

(2-2, 2-3)

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

The report covers the period from January 1 to December 31, 2025. Content developed under GRI standards includes notes that explain the methodology and assumptions used in the calculations. It covers information from the operations controlled by Organización Corona, specifically Corona Industrial and Sodimac Colombia (Homecenter and Constructor).

We present the Materiality Matrix, developed through a double-materiality approach. It reflects international standards, our strategy and risks, and the priorities and expectations of our stakeholders.

Finally, the acronyms, where applicable, refer to the companies, business divisions, commercial units, and cross-functional support areas within the Organization.

OC
ORGANIZACIÓN
CORONA
(2-1)

CI
CORONA
INDUSTRIAL

Business divisions

**K&B** | Kitchen & Bath

**CT** | Corona Tableware

**SM&P** | Surfaces, Materials and Paints

**IS&E** | Industrial Supplies and Energy

Commercial units

**CC** | Comercial Corona

**RC** | Retail Corona

Independent division

**ALIÓN**

Cross-functional support areas

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

GTC (Industrial Technology)

Integral Human Resources Management

Corporate Affairs

SDC
SODIMAC
COLOMBIA

Retail Formats

**Homecenter**

**Constructor**

1. This report includes information from operations controlled by Organización Corona: Corona Industrial, Sodimac Colombia, and ALIÓN.

2. The codes used in this report follow GRI standards numbering, as well as internal references used by the Organization.

Organización Corona⁽²⁻¹⁾

CORONA INDUSTRIAL S.A.S.

A Colombian multinational with more than 140 years of business history. We manufacture and commercialize products for the home, construction, industry, agriculture, and the energy sector.

Business divisions

Kitchen & Bath

Develops and distributes products that provide integrated solutions for kitchens and bathrooms in Colombia, the United States, Mexico, and Central America. Our brands include Corona, Grival, American Standard, Ambiance, Mansfield, and Vortens.



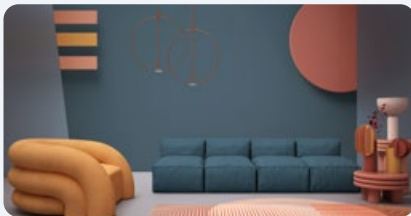
Corona Tableware

One of the oldest and most recognized tableware manufacturers in Latin America, with the brands Vajillas Corona and LC (in Argentina and Mexico). Commercializes glassware and cutlery, which complement our tableware offering.



Surfaces, Materials, and Paints

Develops and distributes construction and remodeling products, including tiles, paints, and building materials, and provides construction solutions and systems.



Industrial Supplies and Energy

- **Industrial Supplies:** Processes and transforms non-metallic minerals, adding value to supply a wide range of industries, including ceramics (Organización Corona), glass, oil, food and animal nutrition, infrastructure, construction materials, paint, and paper, among others.
- **Agromil:** Develops products that add value and are transforming plant nutrition, driving growth and competitiveness in agriculture.
- **Gamma:** Manufactures and commercializes ceramic, polymeric, polyethylene, and glass insulators for energy companies and electrical equipment manufacturers across the Americas.
- **Erecos:** We produce, commercialize, and install refractory materials for the thermal industry.



Commercial units

Comercial Corona

Consolidates the sales force for Kitchen & Bath and Superficies, materiales y pinturas, business divisions.



Retail Corona

Operates retail and e-commerce channels that offer solutions for floors, bathrooms, and kitchens. Provides affordable designs across all styles, flexible financing options, and home-improvement services.



Cross-functional support areas

Provides support services to business divisions and commercial units:

- Financial, strategy, and services
- Corporate Affairs
- GTC (Industrial Technology)
- Integrated Human Management



Independent division

ALIÓN

Includes the management of the following companies: Empresa Colombiana de Cementos S.A.S., Insumos y Agregados de Colombia S.A.S., and Concretos ALIÓN S.A.S. For this report, the ALIÓN brand serves as the reference for all entities, maintaining an integrated view of operations.



SODIMAC COLOMBIA S.A.

A Colombian-Chilean company with more than 30 years of Colombian operations. Ownership is distributed as follows: 51% Organización Corona and 49% Inversiones Falabella de Colombia S.A., part of Grupo Falabella (Chile). It operates through two retail formats:

Retail formats

HOMECENTER

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



CONSTRUCTOR

The country's largest store chain focused on construction professionals, offering a broad, comprehensive range of products and services in one place.



At Corona, we create value

Resources

Social resources

Human resources

Financial resources

Operational assets

Digital transformation and innovation

1 global sourcing office in China

30 plants

25 in Colombia 2 in Central America
1 in the United States 2 in Mexico

109 points of sale (retail)

42 Centro Corona stores 5 Pinturera stores
42 Homecenter stores 5 American Standard stores
10 Servi-Grival (PSA) 5 Red Azul stores

Environmental resources

Natural capital

Raw materials, energy, and water



144 years of business history

Results and impacts

Financial resources

Revenue Operating **USD 2,532 million dollars**
Exports **40 countries**

Social resources

Direct employees **16,849**
Extra-legal benefits (non-wage) for employees **USD 49.6 million dollars**
Beneficiaries of social programs **356,971**

Environmental resources

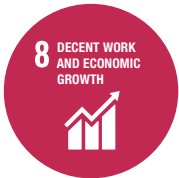
Emissions from industrial and retail divisions **305,965 t CO₂ eq**
Emissions ALIÓN **721,748 t CO₂ eq**
Recirculated water **73%**
Hectares conserved **691**
By-products reincorporated into the production process **111,090 tons**

Sustainable Development Goals

Our commitment to the SDG goals



SDGS related to economic management



8.5 - 8.6 - 8.8

- Job creation and decent work



9.4 - 9.5

- Innovation in processes, products, and services



12.2 - 12.4 - 12.5 - 12.6

- Water use efficiency and wastewater management
- Waste reduction, reuse, and resource recovery
- Use of alternative materials in manufacturing
- Colombian Environmental Seal
- Environmental Product Declarations (EPDs)

SDGS related to social management



1.2

- Access to adequate housing



4.a

- Infrastructure improvement



5.1 - 5.5

- Gender equity and inclusion initiatives



11.1 - 11.4

- Housing improvement projects
- Corona Pro Habitat Award

SDGS related to environmental management



6.3 - 6.6

- Water use efficiency and wastewater management
- Rainwater harvesting at the Madrid industrial park
- Protection and conservation of wetlands: Corona Sopó and Guali
- Partnership with the Bogotá Water Fund Bogotá.
- Development of green infrastructure corridors



7.2

- Energy management system
- Implementation of renewable energy (solar)
- Procurement of certified renewable electricity



13.2

- Hogar project – Corona Tableware
- Carbon Neutral operations



15.3 - 15.4

- Land restoration in areas impacted by mining
- Network of private natural reserves
- Implementation of Payments for Environmental Services (PES)

Organización Corona

Sustainability framework

Purpose

Promotes inclusive and sustainable growth, competitiveness, and strong institutions in the countries where it operates. Achieved through profitable, evolving businesses that improve stakeholders’ quality of life while building respectful, trust-based, long-term relationships.

Stakeholders

Triple Bottom Line



Economic

Focuses on ensuring profitable, sustainable growth by strengthening existing markets and expanding into new ones. Promotes innovation and growth platforms to expand the portfolio and strengthen the value proposition.



Social

Implements initiatives that create shared value and strengthen the social license to operate by leveraging organizational capabilities and applying best practices in stakeholder engagement.



Environmental

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

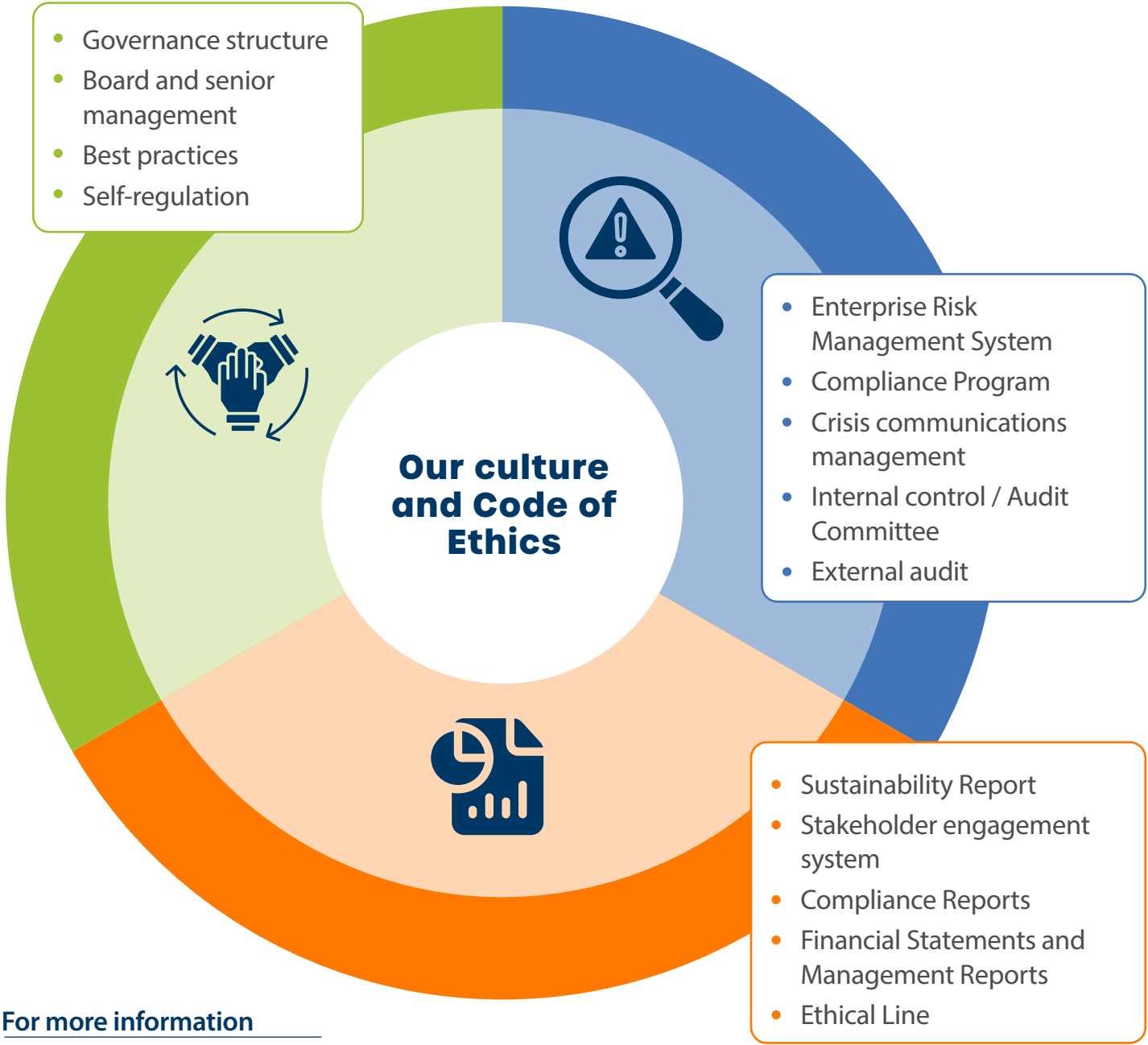
Corporate Governance

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

Corporate Governance (3-3)

Organización Corona has a Corporate Governance System (CGS), built on a framework of principles, policies, and practices that guide the business’s management. It supports strategy execution, value creation for stakeholders, accountability, and transparent engagement.

This system is grounded in the values, behaviors, and attributes that define the organization’s culture. These are reflected in the *Code of Ethics* and guide the conduct of all employees. The culture and the *Code of Ethics* also promote respect for human rights and value individuality and inclusion, contributing to a more equitable society.



[For more information](#)

Key actions

- Completed the fourth cohort of the Women and Leadership mentoring program, strengthening women’s professional development.
- Developed and published the Artificial Intelligence Governance Policy.
- Implemented SARLAFT at Despachadora Internacional de Colombia S.A.S., in line with the requirements of the Transport Superintendence, replacing the previous SIPLAFT and strengthening the risk management system.
- In the 2025 Corruption Risk Management Assessment (MGERC) by Transparencia por Colombia, Corona Industrial S.A.S. achieved an overall score of 83.15, indicating satisfactory performance. Representing an improvement over 2023 and is well above the average score for evaluated companies (74%), reflecting the organization’s commitment to ethical management, transparency, and the prevention of corruption risk.
- Implemented a new Ethics Line technology platform, aligned with advanced security, confidentiality, and whistleblower protection standards.

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.

Estructura de propiedad

Organización Corona S.A. is a Colombian holding company and the parent entity of the business group. Its bylaws define its governance structure in accordance with applicable law.

Authorized capital		Subscribed and paid-in capital	
Value	COP 25,038,624,212	Value	COP 24,732,138,753
Number of shares	COP 4,193,372	Number of shares	COP 4,142,043
Par value	COP 5,971	Par value (In COP)	COP 5,971

Note: Information based on the Certificate of Incorporation and Legal Representation issued by the Bogotá Chamber of Commerce.



Corporate governance structure

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

Shareholders meet in the General Shareholders’ Meeting in accordance with the company’s bylaws. During In 2025, meetings were held as follows:

- | | |
|--|---|
| • 1 ordinary meeting
100% quorum | • 1 extraordinary meeting
100% quorum |
|--|---|

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

Corporate Counsel

The Corporate Council of Organización Corona includes independent members elected by the General Shareholders’ Meeting based on their profiles, knowledge, and experience, promoting a diverse governing body. (2-10 b)

Shareholders define the organization’s vision and purpose. The Corporate Council is responsible for putting them into action through its decisions on projects and investments, among other responsibilities. Senior management implements them in day-to-day operations. (2-12 a)

The Corporate Council defines the overall policy of Organización Corona, reviews reports submitted by senior management on the company’s economic and administrative performance, and continuously monitors the actions and measures in place to ensure proper management. It also defines any required adjustments. (2-12 c)

The Audit, Risk, and Compliance Committee of the Corporate Council channels critical stakeholder concerns through reporting mechanisms such as the Ethics Line. In addition, the Compliance Officers responsible for SAGRILAF, PTEE, and the Personal Data Protection Program submit reports to the Corporate Council twice a year, highlighting events that have required or may require attention. (2-16 a)

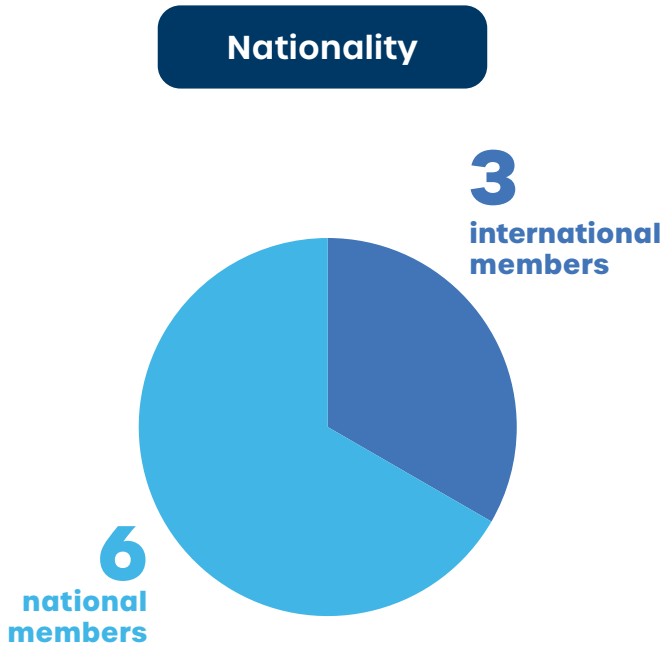
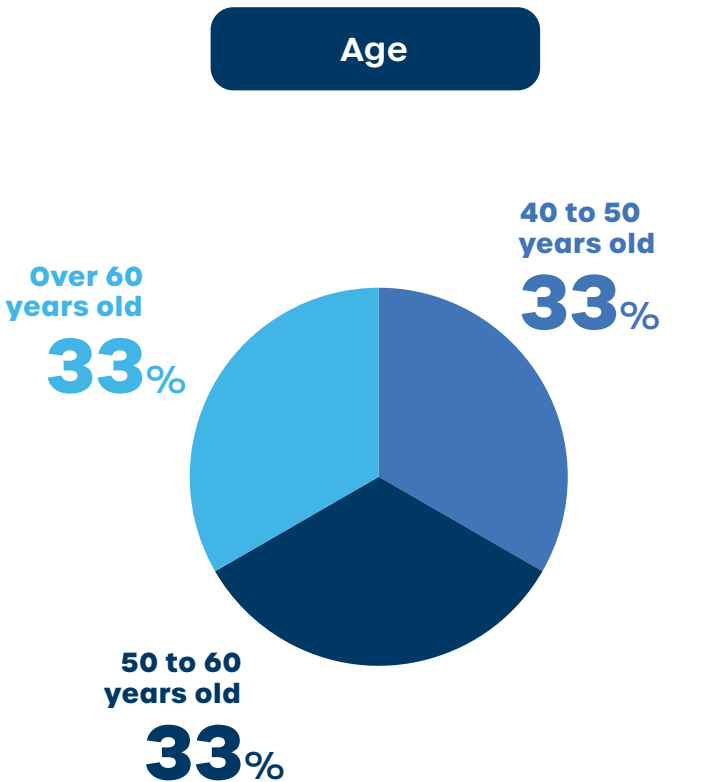
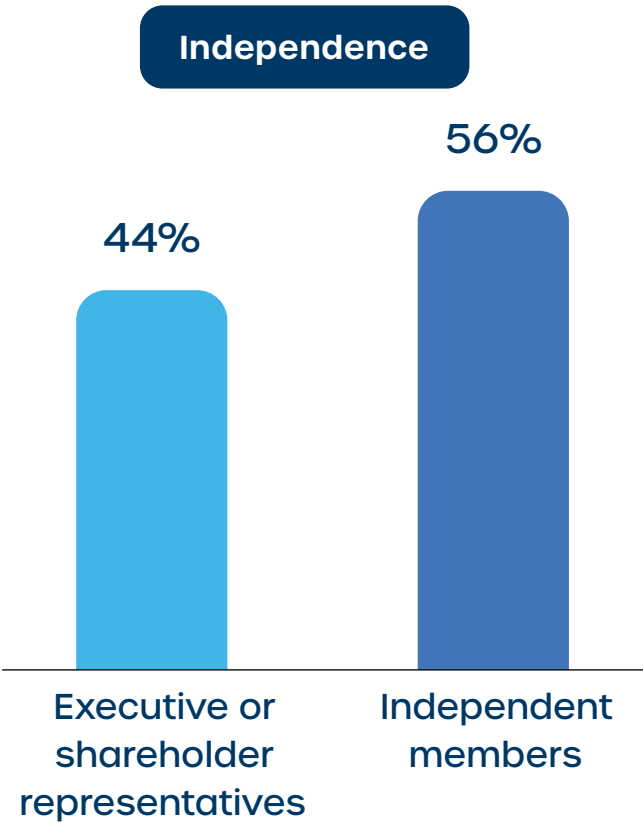
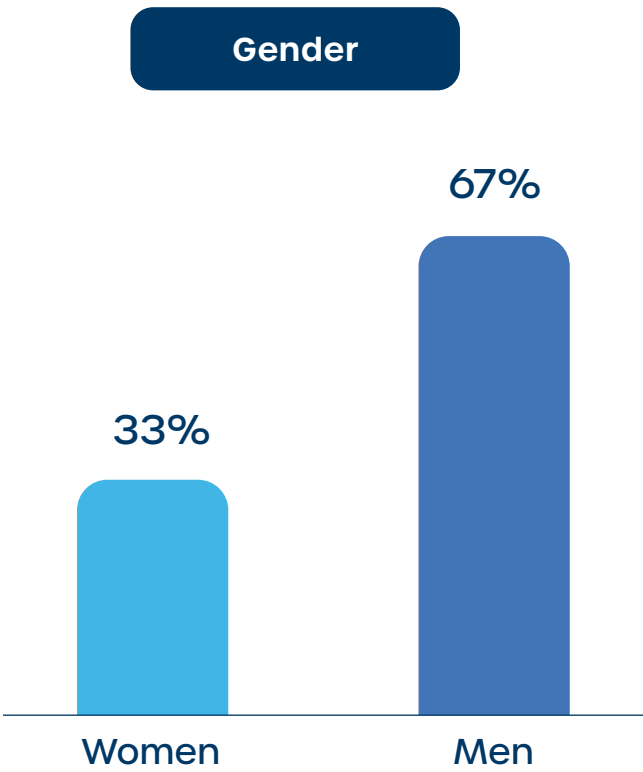
Senior management regularly provides Corporate Council members with information on the latest trends and best practices in sustainable development. These topics are also presented during regular meetings of this governing body. (2-17 a)

Diversity criteria

The Corporate Council is composed of 9 members:



The use of different forms of capital, such as financial, physical, intellectual, human, social, relational, and natural, is aligned with the organization’s strategy, culture, ethics, and values.



Meetings

In 2025, the Corporate Council met 7 times:

- **6 ordinary meetings**
Average 88.88% quorum.
- **1 extraordinary meeting**
With a quorum of 88.88%.

The Corporate Council delegates to senior management the administration and management of the organization’s risks and impacts, and ensures compliance with the policies and guidelines established for this purpose. (2-13a)

Ordinary meetings of the Corporate Council are held 6 times a year. During these meetings, the Presidency and, as applicable, the different business divisions, commercial units, and cross-functional support areas present key matters relevant to the organization, including impact management. (2-13b)

Remuneration (2-19)

The General Shareholders’ Meeting determines the remuneration of Corporate Council members annually, taking into account market benchmarks and the responsibilities they assume.



Committees (2-9 c 2-10)

- | | |
|--|---|
| <ul style="list-style-type: none">• 7 meetings of the Governance, Sustainability, and Human Talent Committee
Met with the required quorum to deliberate and make valid decisions.• 4 meetings of the Audit, Risk, and Compliance Committee
Met with the required quorum to deliberate and make valid decisions. | <ul style="list-style-type: none">• 4 meetings of the Investment Committee
Met with the required quorum to deliberate and make valid decisions.• 4 meetings of the Venture Capital Advisory Committee
(all with quorum). |
|--|---|

Corporate Council and committee bylaws

The Corporate Council and its committees oversee the proper identification, prevention, mitigation, and management of actual and potential negative impacts and adopt the necessary measures. (2-12 b)

Conflict of Interest Reporting and Commitment to the Code of Ethics

Corporate Council members reaffirm their commitment to the *Code of Ethics* every two years, with the most recent confirmation in 2024. In 2025, the Company reported no potential conflicts of interest.

To ensure transparency, potential conflicts of interest are disclosed in the directors’ matrix (published on the website), which includes members’ participation on other boards. In addition, the incorporation and legal representation certificate available on the website reflects the group structure, while financial statements and their notes disclose related-party relationships. (2-15b)

Declaration of Independence

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

Evaluation (2-18 a b)

In 2025, the Corporate Council was evaluated with the support of external advisors. The evaluation is conducted annually and individually for each member.

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.

The organization delivers on this purpose through a diverse portfolio of products and services offered across its businesses.

Controlled companies

The company has affiliates and subsidiaries in Colombia, the United States, Mexico, Costa Rica, Guatemala, Honduras, and Nicaragua, as well as a representative office in China.

Corporate Governance Structure (2-9 a)

General Shareholders' Meeting

Shareholders of Corona Industrial meet at the General Shareholders' Meeting in accordance with the company's bylaws.

In 2025, meetings were held as follows:

- **1 ordinary meeting**
100% quorum
- **1 extraordinary meeting**
100% quorum

Remuneration (2-19)

The General Shareholders' Meeting determines the remuneration of Board members annually, taking into account market benchmarks and the responsibilities they assume.

Executive Team

Our Executive Team manages the businesses and ensures the implementation of the Corporate Governance System.

Management profiles



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

Board of Directors

Meetings

In 2025, the Board of Directors met 6 times:

- **6 ordinary meetings**
Average 90% quorum.
- **No extraordinary meetings were held**

Conflict of interest reporting and commitment to the Code of Ethics

Board members reaffirm their commitment to the *Code of Ethics* every two years, with the most recent confirmation in 2024. In 2025, the Company reported no potential conflicts of interest.

Declaration of Independence

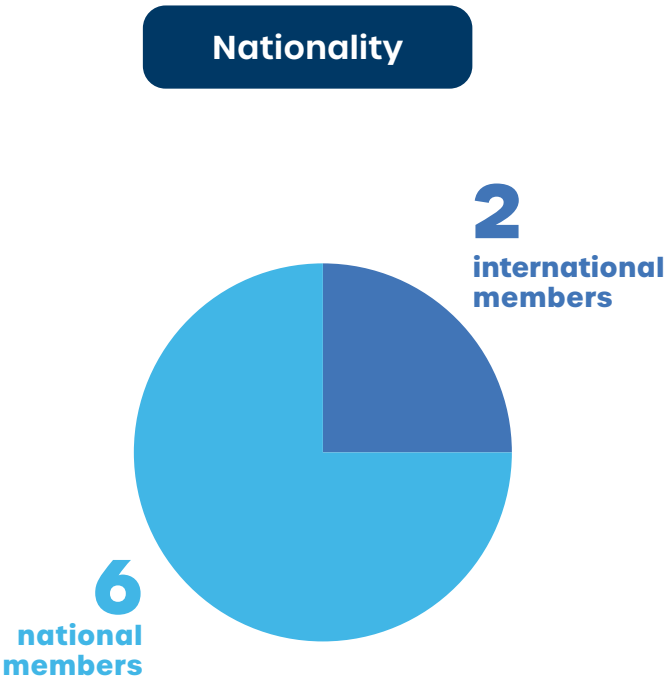
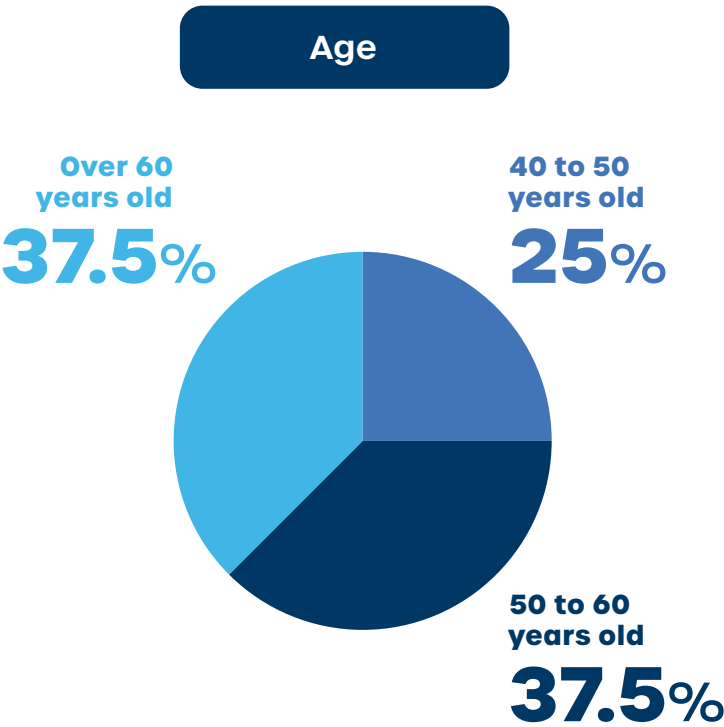
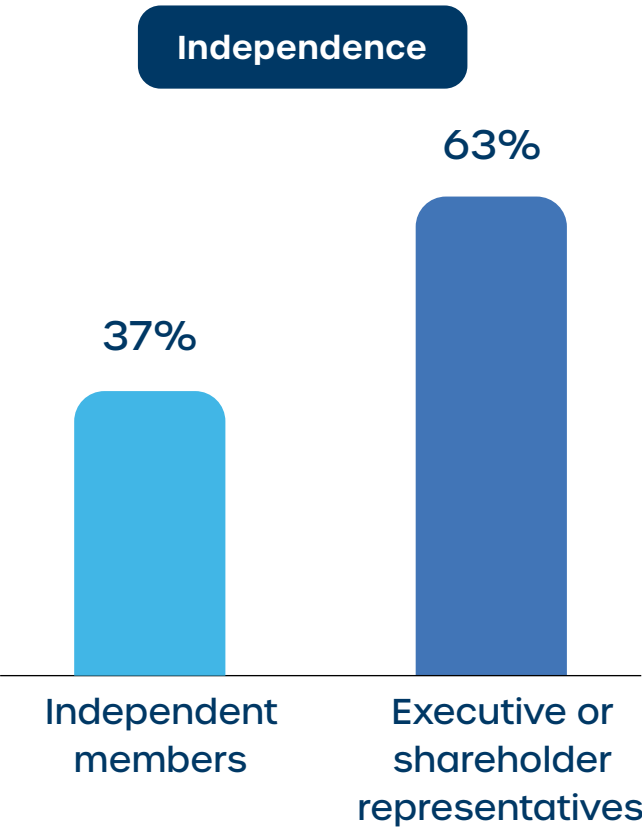
Independent members of the Board of Directors sign a declaration confirming their independence.

Committees (2-9 c 2-10)

- **4 meetings of the Audit, Risk, and Compliance Committee**
Met with the required quorum to deliberate and make valid decisions.
- **6 meetings of the Integrated Human Management Committee**
Met with the required quorum to deliberate and make valid decisions.

Diversity criteria (405-1)

The Board of Directors is composed of 8 members:



ALIÓN

A division that includes the management of Empresa Colombiana de Cementos S.A.S., Insumos y Agregados de Colombia S.A.S., and Concretos ALIÓN S.A.S. For this report, the ALIÓN brand is used as the reference for all entities, maintaining an integrated view of operations.

Communication and training on anti-corruption policies and procedures (205-2)

Members of the governing body.	12
Members of the governing body to whom the company's anti-corruption policies and procedures have been communicated.	6
Percentage of governing body members to whom the company's anti-corruption policies and procedures have been communicated.	50%



Empresa Colombiana de Cementos S.A.S.

General Shareholders'

Meetings

In 2025, the General Shareholders' Meeting met 3 times:

- 1 ordinary meeting
100% quorum.
- 2 extraordinary meetings
100% quorum.

Board of Directors

Meetings

In 2025, the Board of Directors met 6 times:

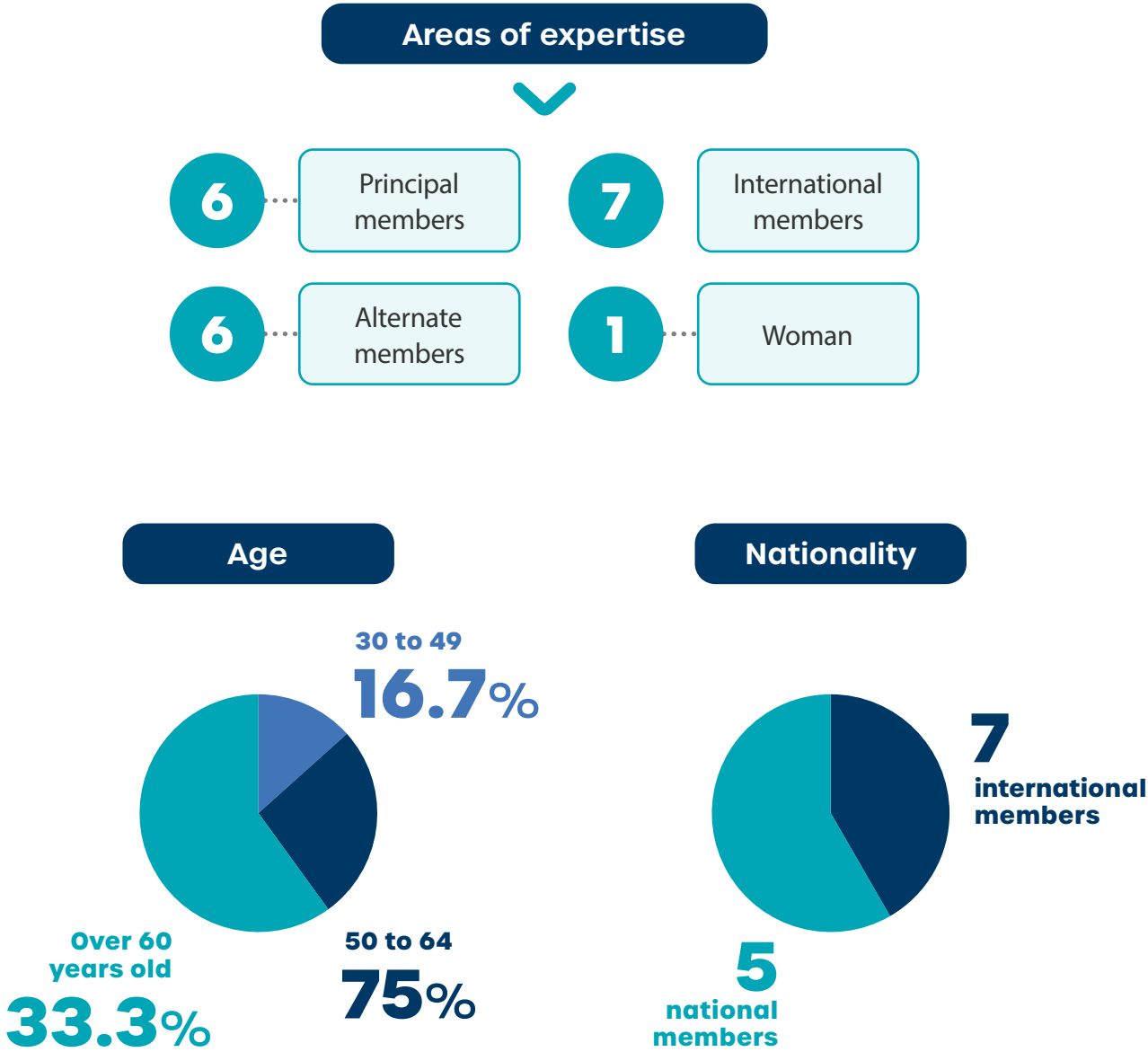
- 4 ordinary meetings
- 2 extraordinary meetings

Remuneration policy of the Board of Directors and administrators

All Board members are employees of the company and do not receive additional remuneration beyond that established for their roles. For administrators, remuneration includes a salary policy and variable compensation based on results.

Diversity criteria (405-1)

The Board of Directors is composed of 12 members:



Insumos y Agregados
de Colombia S.A.S.

General Shareholders’

Meetings

In 2025, the General Shareholders’ Meeting met 2 times:

- 1 ordinary meeting
100% quorum.
- 1 extraordinary meeting
100% quorum.

Board of Directors

Meetings

In 2025, the Board of Directors met 5 times:

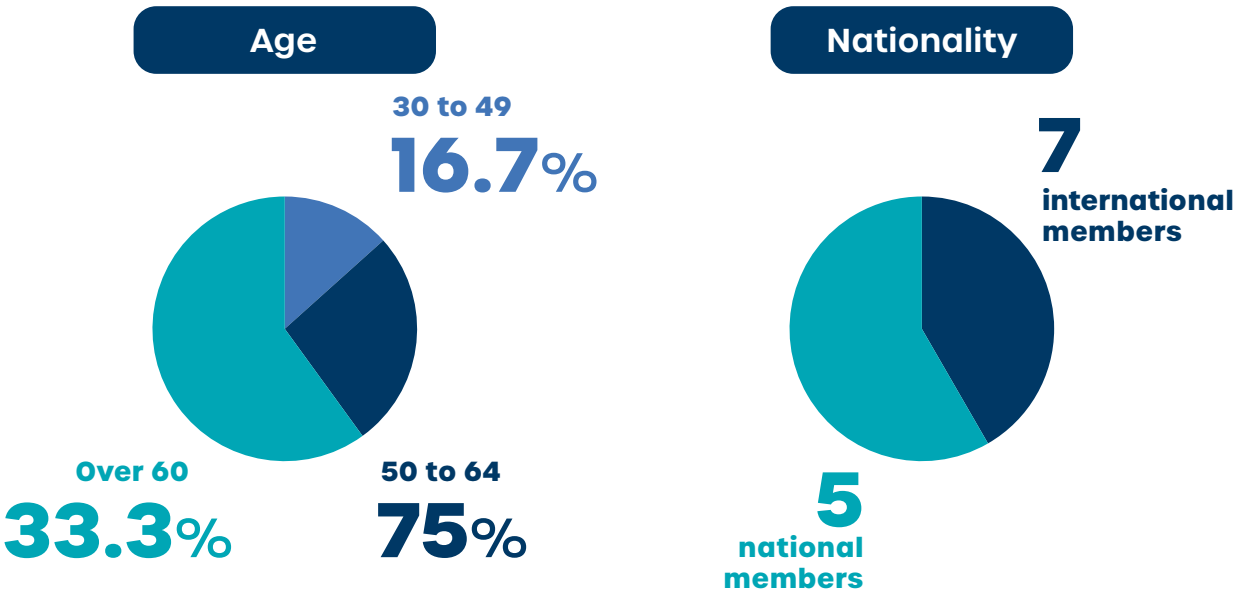
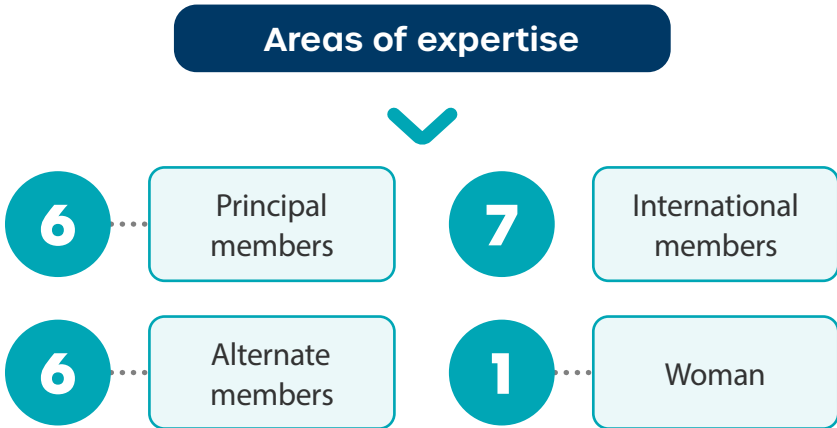
- 4 ordinary meetings
- 1 extraordinary meeting

Remuneration policy of the Board of
Directors and administrators

All Board members are employees of the company and do not receive additional remuneration beyond that established for their roles. For administrators, remuneration includes a salary policy and variable compensation based on results.

Diversity criteria (405-1)

The Board of Directors is composed of 12 members:



Concretos ALIÓN S.A.S.

General Shareholders’

Meetings

In 2025, the General Shareholders’ Meeting met 3 times:

- 1 ordinary meeting
100% quorum.
- 2 extraordinary meetings
100% quorum.

Board of Directors

The company does not have a Board of Directors.

Remuneration policy for the Board of
Directors and Administrators

The remuneration of the administrators includes a salary policy and variable compensation based on results.



Sodimac Colombia S.A.

General Assembly

Meetings

In 2025, the General Assembly met 3 times:

- **1 ordinary meeting**
100% quorum.
- **2 extraordinary meetings**
100% quorum.

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

Meetings

In 2025, the Board of Directors met 6 times:

- **6 ordinary meetings**
Average 100% quorum
- **No extraordinary meetings were held**

Remuneration policy of the Board of Directors and administrators

Board members receive remuneration determined on a per-meeting-attended basis, as established by the General Shareholders’ Meeting. For administrators, the company applies a salary and compensation policy that includes performance-based bonuses for all employees.

Committees

- **4 meetings: Audit, Risk, and Compliance Committee (100% quorum)**
75% quorum in each meeting.
- **1 meeting of the Corporate Governance Committee**
100% quorum.
- **1 meeting of the Directors Committee**
100% quorum.
- **4 meetings of the Talent, Compensation, and Development Committee**
100% quorum in each meeting.

Evaluation

Board members completed the Board Evaluation Survey. The results were presented to the Corporate Governance Committee in December 2025, where they were reviewed and analyzed, and later presented to the full Board in January 2026.

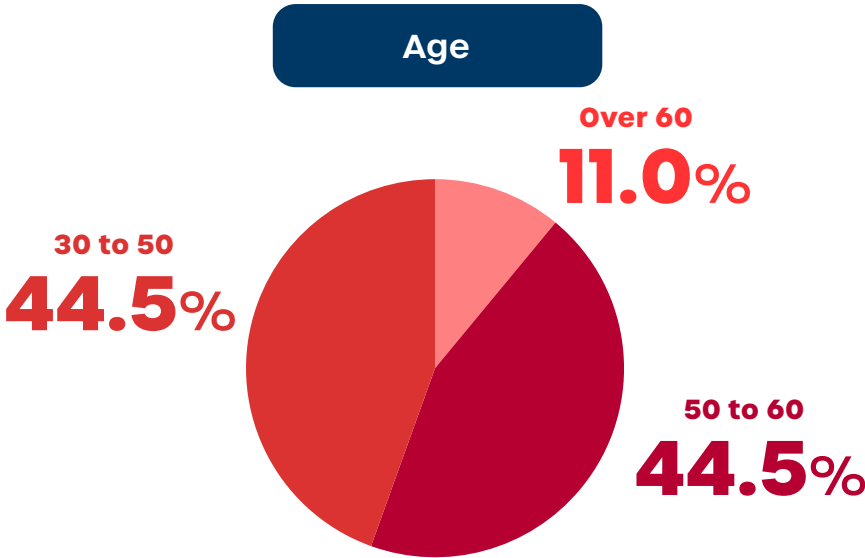
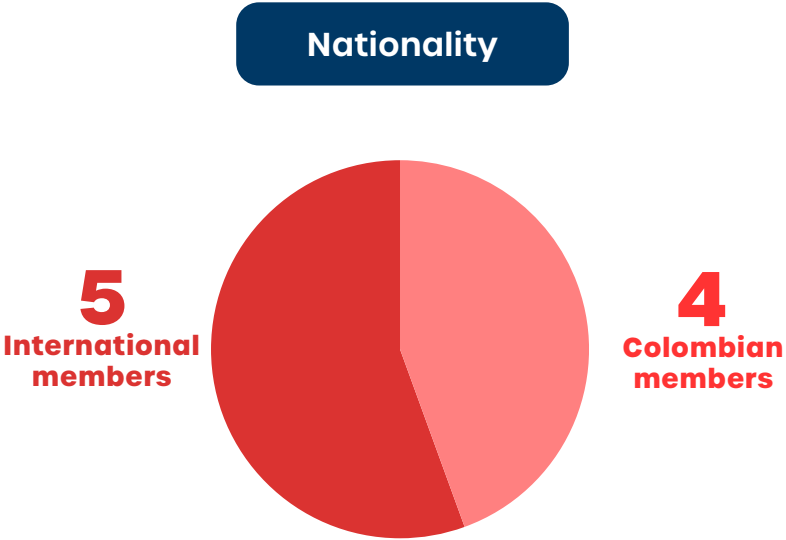
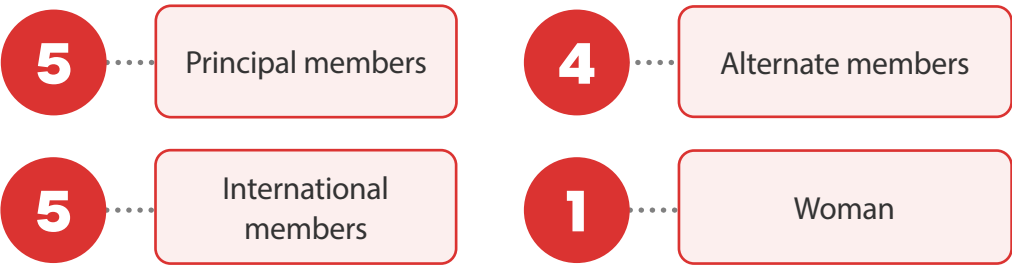
Corporate Governance Report

Sodimac Colombia S.A. issued this report as a regulated securities issuer.

Senior Management

Diversity criteria (405-1)

The Board of Directors is composed of 9 members:



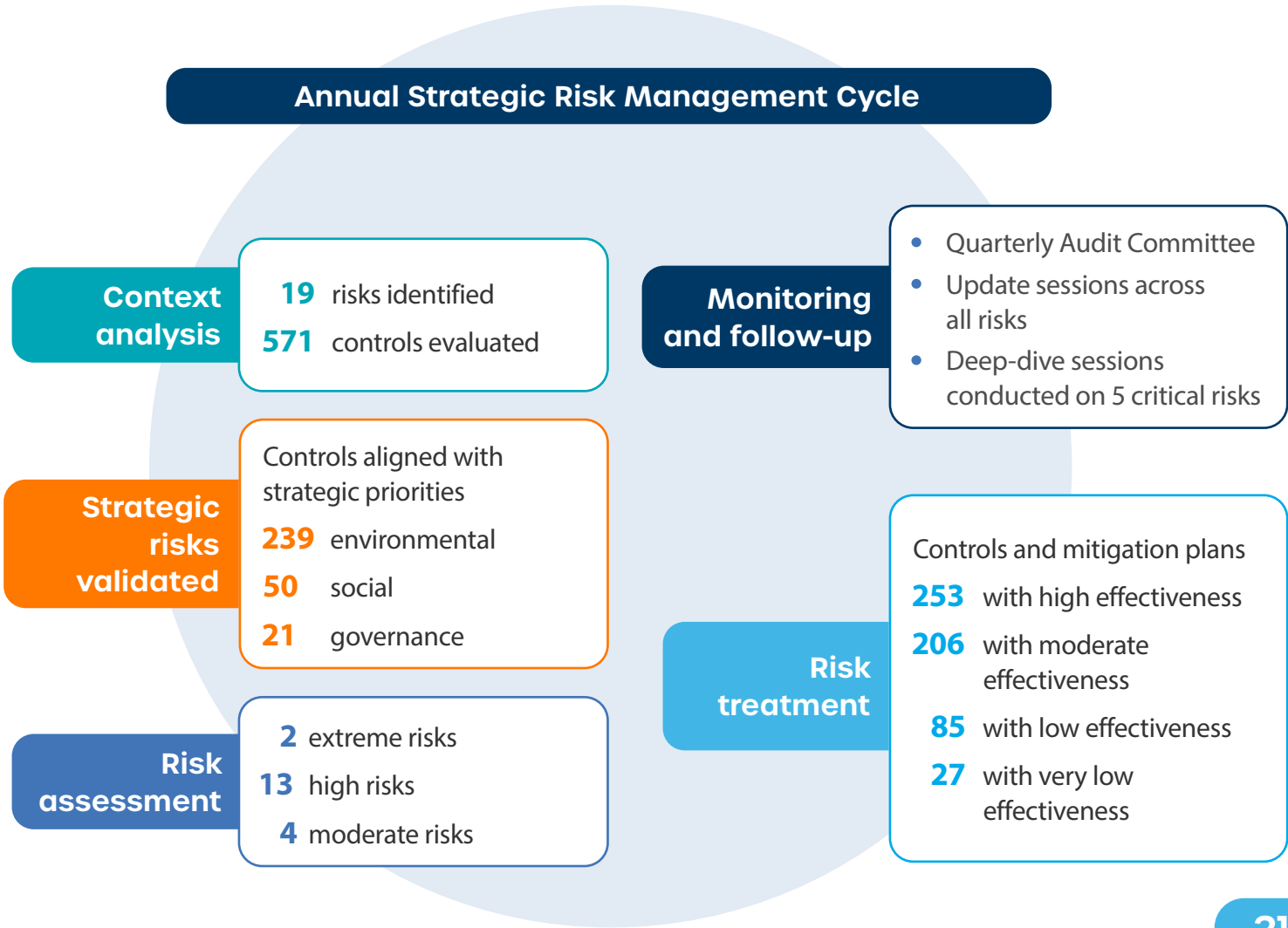
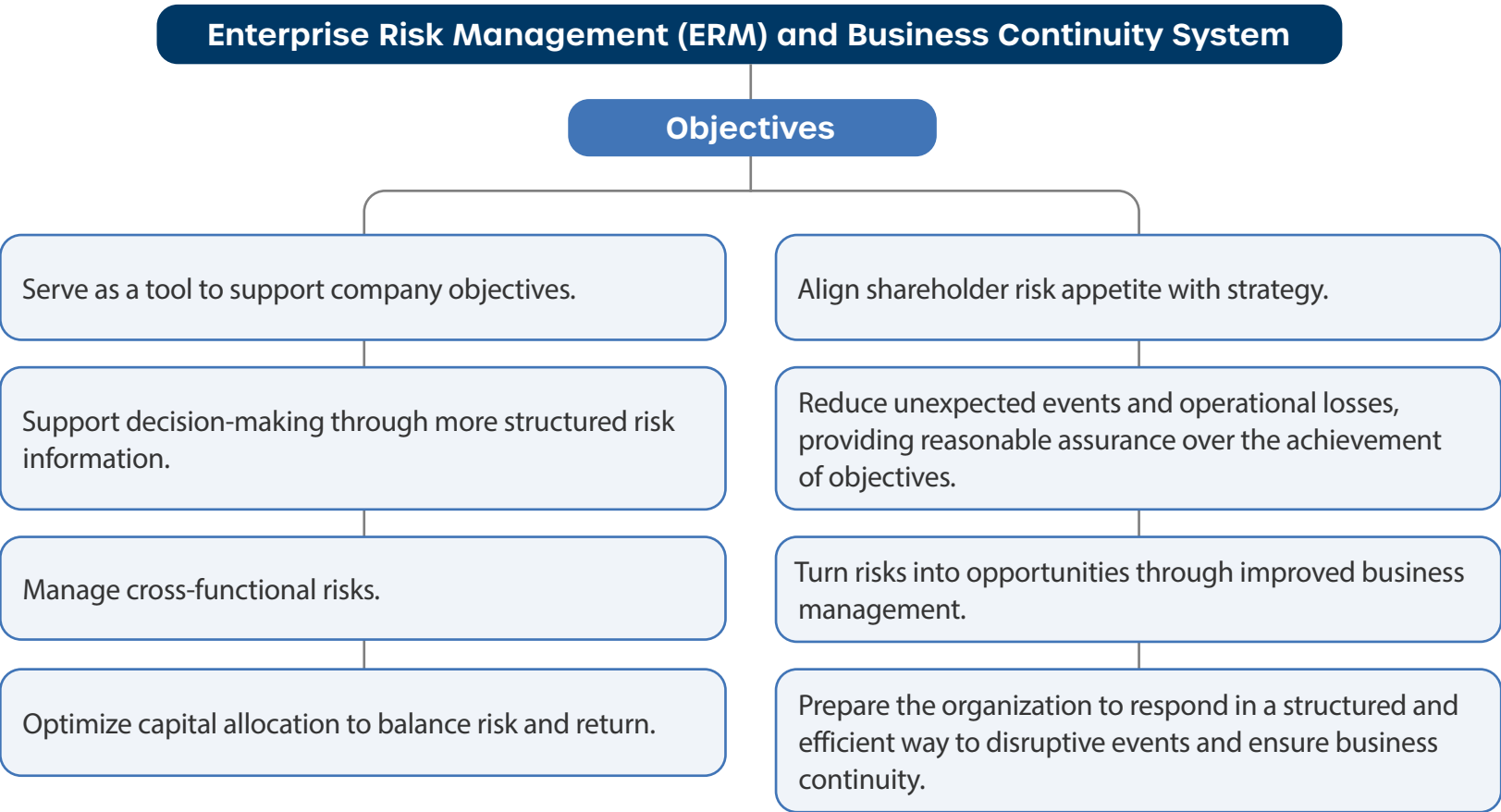
Risk management

The organization has an integrated risk management system that addresses risk management and the timely implementation of control measures to reduce the likelihood of occurrence and minimize impact.

Corona Industrial

The organization has an integrated risk management system that addresses risk management and the timely implementation of control measures to reduce the likelihood of occurrence and minimize impact. To strengthen resilience, Corona identifies potential operational,

financial, and support risks, as well as those related to disruptions in production, distribution, and sales. It also seeks to maintain operational, commercial, administrative, and control capabilities to ensure business continuity and minimize the impact of a crisis.



Corona Industrial - Risk Matrix

KEY RISKS	IMPACT	MITIGATION AND MANAGEMENT
Energy supply shortages and/or cost increases	• Environmental • Operational • Financial	• Development of strategies for self-generation of electricity • Optimization of electricity and gas consumption (energy efficiency) • Development of alternative fuels and diversified energy sources
Political, legal, social, or economic environment	• Social • Operational • Financial • Regulatory • Supply chain	• Establishment of a Crisis Committee. • Participation in industry associations and decision-making forums (ANDI, ACM, Comité Cerámico, Camacol) • Regulatory monitoring and participation in public consultations • Participation in anti-corruption and institutional strengthening initiatives (Transparencia por Colombia, <i>Compromiso Bogotá</i>, Obras por Impuestos) • Participation in local development programs in areas of influence (<i>Corona es tu casa</i>, Buenos Vecinos, social programs such as volunteering, in-kind donations).
Shortage of raw materials, supplies, transport, and key services due to supplier closures, breach of agreements or cost increases	• Operational • Financial • Supply chain	• Supplier evaluation and development programs to strengthen performance • Development of collaborative projects and partnerships (open innovation)
Business competitiveness	• Competitiveness • Financial	• Differentiation through value-added offerings aligned with megatrends • Development of new business models focused on services and integrated solutions • Channel Transformation and delivery of superior customer experience (e.g., Red Azul).
Occupational illnesses or workplace accidents	• Human resources • Operational • Financial	• Strengthening of skills training in key operations • Excellence in Occupational Health and Safety Management System • • Implementation of the Operations Management System (OMS)
Workplace climate deterioration	• Human resources • Operational • Reputational	• Employee value proposition and strengthening the Corona culture • Participation model • Work environments free from harassment
Internal and external cyberattacks	• Security • Operational • Financial • Reputational	• Continuous security testing in IT development processes • Implementation of security models based on industry best practices • Governance of access control across business applications
Climate change	• Environmental • Operational • Financial • Regulatory	• Identification and monitoring of transition risks (regulatory, financial, and market) related to climate scenarios • Monitoring of environmental management plan execution

Sodimac Colombia s.A.



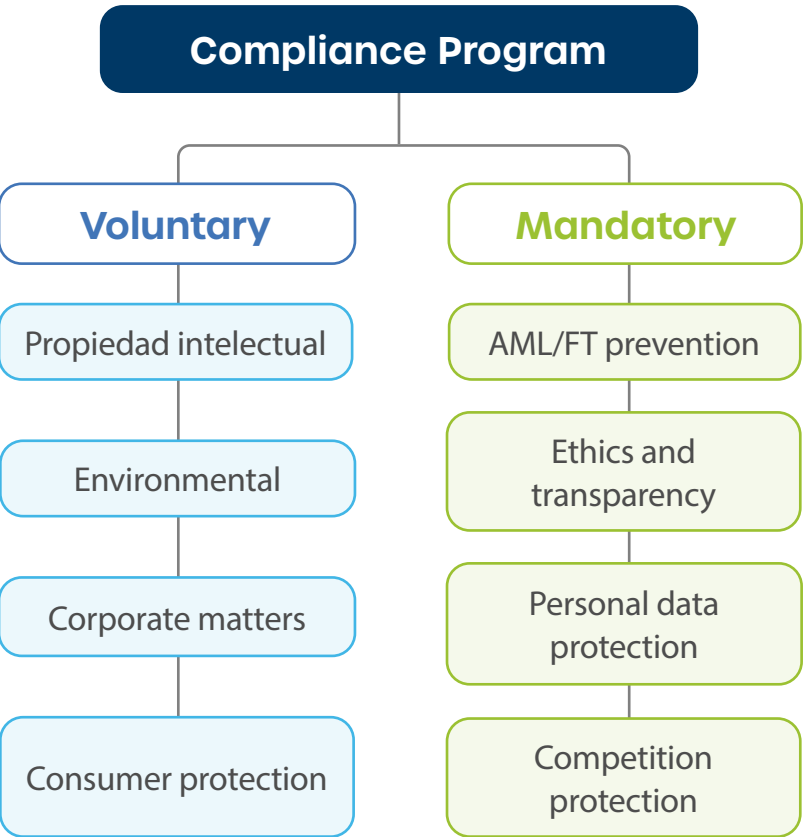
Sodimac Colombia - Risk matrix

KEY RISKS	IMPACT	MITIGATION AND MANAGEMENT	
Operational disruption due to unauthorized access or large-scale cyberattacks	- Security - Operational - Financial - Reputational	- Implementation of access controls. - Monitoring for detection and blocking of attacks. - Incident and vulnerability management. - Security testing (ethical hacking, phishing) and Cyber DRP.	- Strengthening of training programs, culture, and internal training. - Assessment of supplier information security risks and controls. - Vulnerability remediation and incident containment.
Personal Data Management	- Operational - Financial - Regulatory	- Data protection training. - Customer inquiries and complaints (CIC) management. - Execution of regulatory reporting (RNBD and CICs).	- Implementation of self-service tools and DPIA (Data Protection Impact Assessment). - Monitoring of regulations issued by the SIC and industry associations.
New regulations or changes to existing regulations	- Operational - Financial - Regulatory	- Ongoing regulatory monitoring. - Coordination with internal teams and industry associations.	- Training to address regulatory requirements. - Timely implementation of regulatory changes and technology adjustments to ensure compliance.
Operational disruption due to failures in critical supplier systems	- Operational - Financial - Competitiveness	- Identification and assessment of critical suppliers. - Requirement of business continuity plans, contractual controls, and contingency plans.	- Assessment of operational and cybersecurity risks. - Use of the Security Scorecard and adjustments in contracting processes.
Non-compliance with environmental regulations	- Environmental - Financial - Reputational	- Policies and guidelines for the management of spills, hazardous waste, and environmental contingencies. - Training for stakeholders and awareness campaigns.	- Monitoring through indicators, inspections, and assessments. - Participation in working groups with FENALCO and ANDI on new or updated environmental regulations.
Volatility in exchange rates and interest rates	- Financial - Competitiveness	Market monitoring, exchange hedging, use of derivative instruments, and management with financial entities.	Follow-up in committees, implementation of hedge accounting, and contract negotiation.
Inadequate management of climate change	- Environmental - Financial - Reputational	- Energy efficiency actions, carbon footprint reduction, and climate risk management. - Regulatory monitoring.	Implementation of efficient technologies, renewable energies, resilient infrastructure, and adaptation systems.
Loss of market share due to the entry of new competitors	- Operational - Financial	Market and competitor analysis, innovation, and expansion.	Adjustments in value propositions, commercial strategies, and execution of projects to improve sales.
Damage to physical assets and risks to employee and customer safety during protest events	- Operational - Financial - Reputational	Monitoring of public order, physical security management, and store protection protocols.	Simulations, intelligence monitoring, and early warning systems.

Compliance Program

Through the Compliance Program, the Organization manages risks related to legal compliance, internal compliance policies, and business best practices.

In addition to the policies and procedures that these programs are required to include, the Compliance Program also voluntarily incorporates additional critical topics.



[For more information](#)

Absence of monetary sanctions

During 2025, Organización Corona S.A., its affiliates, and subsidiaries were not subject to monetary sanctions arising from legal proceedings related to fraud, insider trading, anti-competitive behavior, market manipulation, negligence, or violations of other applicable laws or industry regulations.

Internal audit

Audilimited CP S.A.S. serves as the internal auditor for Organización Corona S.A., its affiliates, and subsidiaries.

External audit

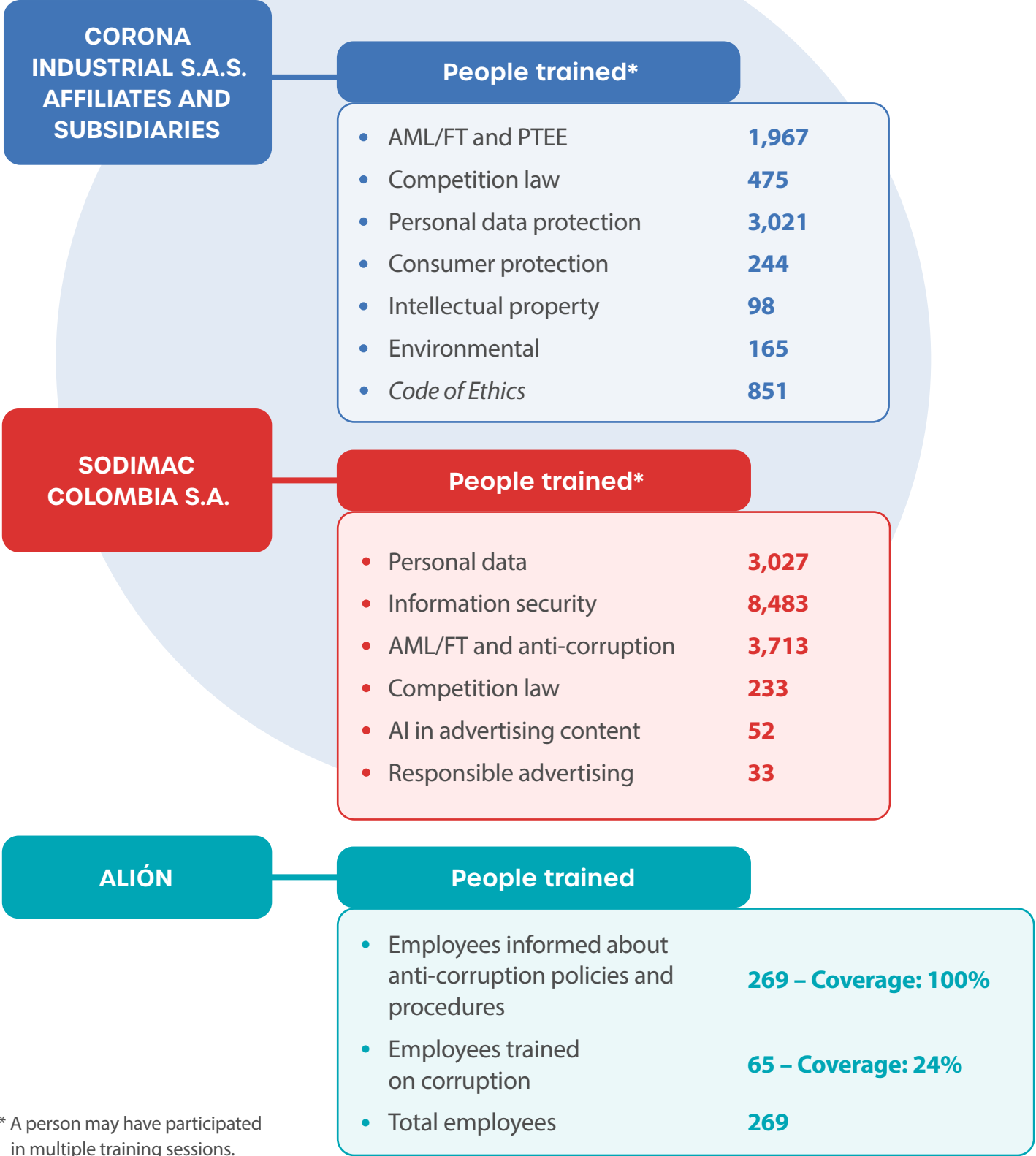
Since 2023, PWC Contadores y Auditores S.A. has served as the external auditor for Organización Corona S.A., its affiliates, and subsidiaries.

Crisis communication management

The Organization has procedures in place to manage communications effectively in crises that may impact corporate reputation.

Initiatives to strengthen the culture of legal compliance

Communication and training on anti-corruption policies and procedures (205-2)



* A person may have participated in multiple training sessions.

Reporting and transparency

The Organization maintains ongoing, transparent communication channels with its stakeholders, thereby building trust. Contact mechanisms are available, including the Ethics and Anti-Corruption Line.

Financial statements and management report

Each year, management presents financial statements and management reports for approval by governance bodies, in accordance with applicable laws and the triple bottom line approach.

Sustainability Report

As part of its reporting and transparency initiatives, the Organization presents this Sustainability Report, which senior management previously submitted to the Corporate Council for consideration. [\(2-14 a 2-14 b\)](#)

Related-party transactions [\(2-15\)](#)

In 2025, the Company did not enter into any transactions with related parties outside the ordinary course of business or on non-market terms. Details of transactions between companies within the Organization are included in the special report prepared under Article 29 of Law 222 of 1995, which forms part of the General Shareholders' Meeting documentation, and in the notes to the financial statements.

Culture and ethics management

The Organization has human management leaders, ethics committees, and designated leaders responsible for addressing questions and reports related to compliance with the *Code of Ethics*. In addition, internal and external legal advisors support the resolution of compliance-related inquiries. Any person may report conduct that goes against ethical standards by contacting: lineaeticayanticorrupcion@corona.com.co

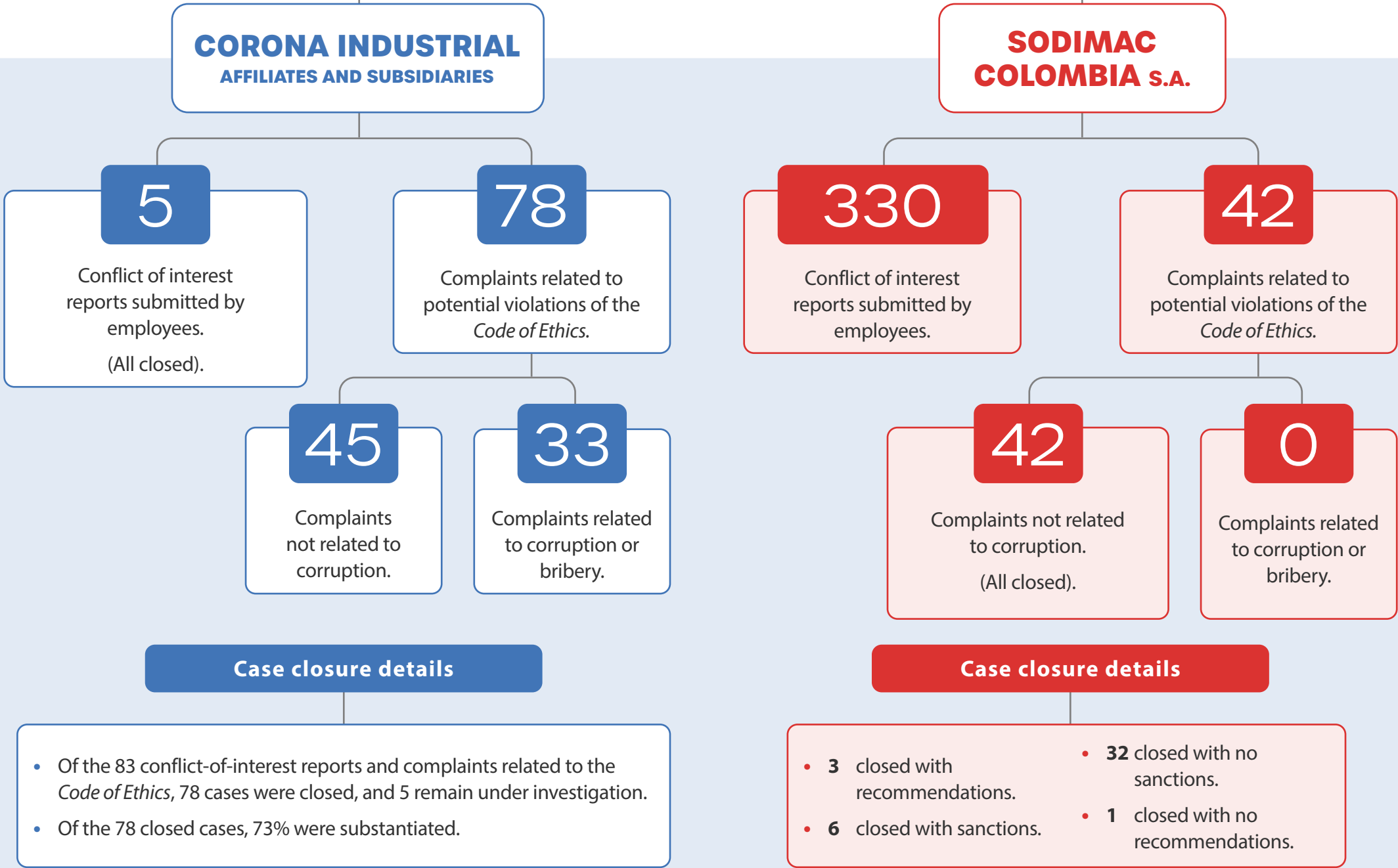
Ethics and Anti-Corruption Line

Code of Ethics





Reports of conflicts and complaints

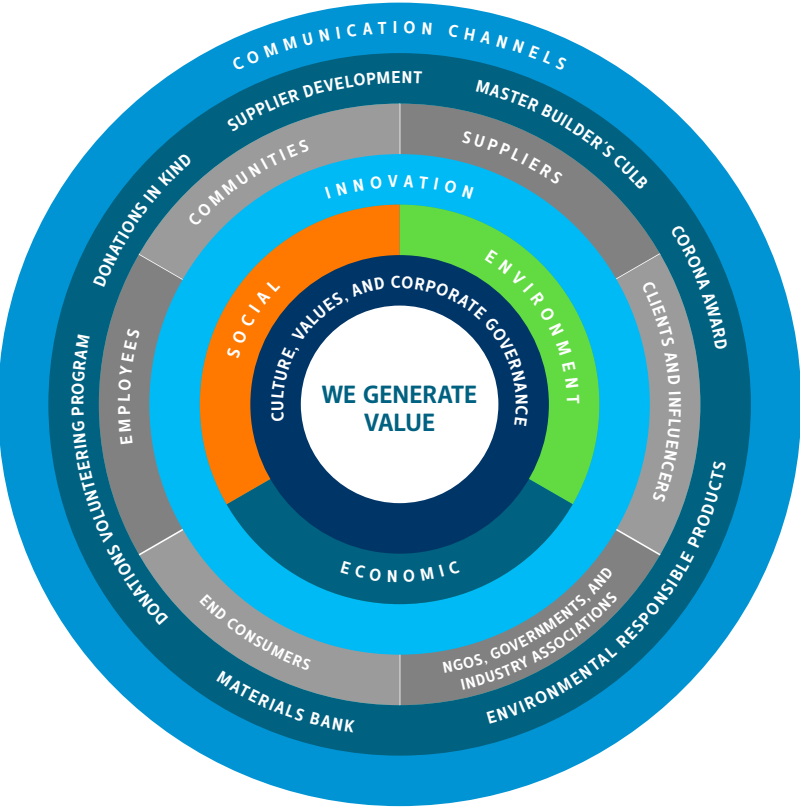


Stakeholder engagement system

(2-25d)

The stakeholder engagement model is built on the consistent practice of core values and principles, including service mindset, integrity, simplicity, respect, and responsible behavior toward society.

It is a dynamic and evolving system that integrates material topics and promotes the exchange of ideas with stakeholders, supported by innovation as a strategic capability.



- Through multiple channels, the Organization builds strong relationships and maintains ongoing, two-way communication that helps identify synergies and develop partnerships focused on:
- Mitigating organizational risks
 - Strengthening democracy, transparency, and competitiveness
 - Creating positive impact in communities
 - Supporting the development of employees and their families

Stakeholders	Commitment	Communication channels	
Employees	Improve the quality of life for employees and their families.	• Coexistence committee • Natural groups • COPASST • Family in Factory • Internal communication channels	• Sustainability Report • Collective negotiation spaces
Communities	Improve the quality of life in areas of influence through social development programs.	• Corona / Sumicol Es tu Casa. • Good neighbor newsletter • Sustainability Report	• Working meetings • ICC (inquiries, complaints, and claims)
Suppliers	Support supplier development and promote sustainability across the supply chain.	• Supplier meetings • Synergy workshops • Sustainability Report	• Supplier portal • Newsletter
NGOs, Government, Industry associations	Support public policy and partnerships that create shared value.	• Industry committees • Corona / Sumicol Es tu Casa.	• Sustainability Report
Customers and influencers	• Skilled workers (builders, plumbers, painters): support skills development and employability. • Architects: support sustainable housing and Colombian talent through the Corona Pro Hábitat Award.	• Customer satisfaction surveys • Website • Social media	• Loyalty programs (Corona Grival, Círculo de Especialistas) • Surveys • Customer service lines
End consumers	Promote sustainable consumption and product lifecycle practices.	• Consumer satisfaction surveys • Website and social media	• Customer service lines

Materiality matrix (3-1)

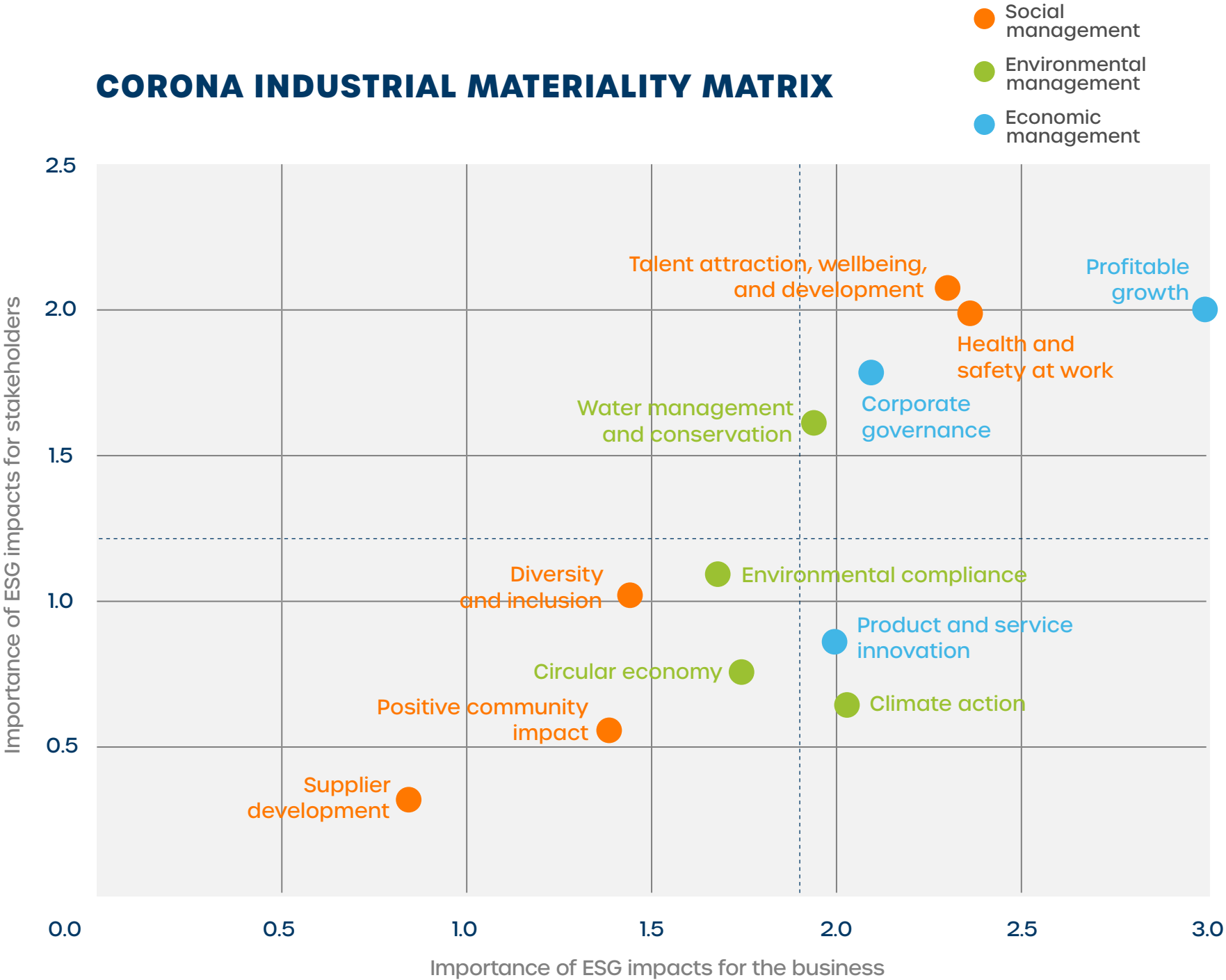
The materiality analysis identifies the priority topics that affect the Organization’s ability to create value in the short, medium, and long term. It considers both stakeholder relevance and the impact of external conditions on business performance.

Corona Industrial has conducted materiality assessments since 2012. Since 2021, these have followed a double materiality approach. The company completed the latest update in 2023. Homecenter updated its analysis in 2024, with support from Deloitte Colombia and a multidisciplinary team led by Sustainability.

- 1 Internal and external context analysis
- 2 Stakeholder engagement
- 3 Prioritization and consolidation of results



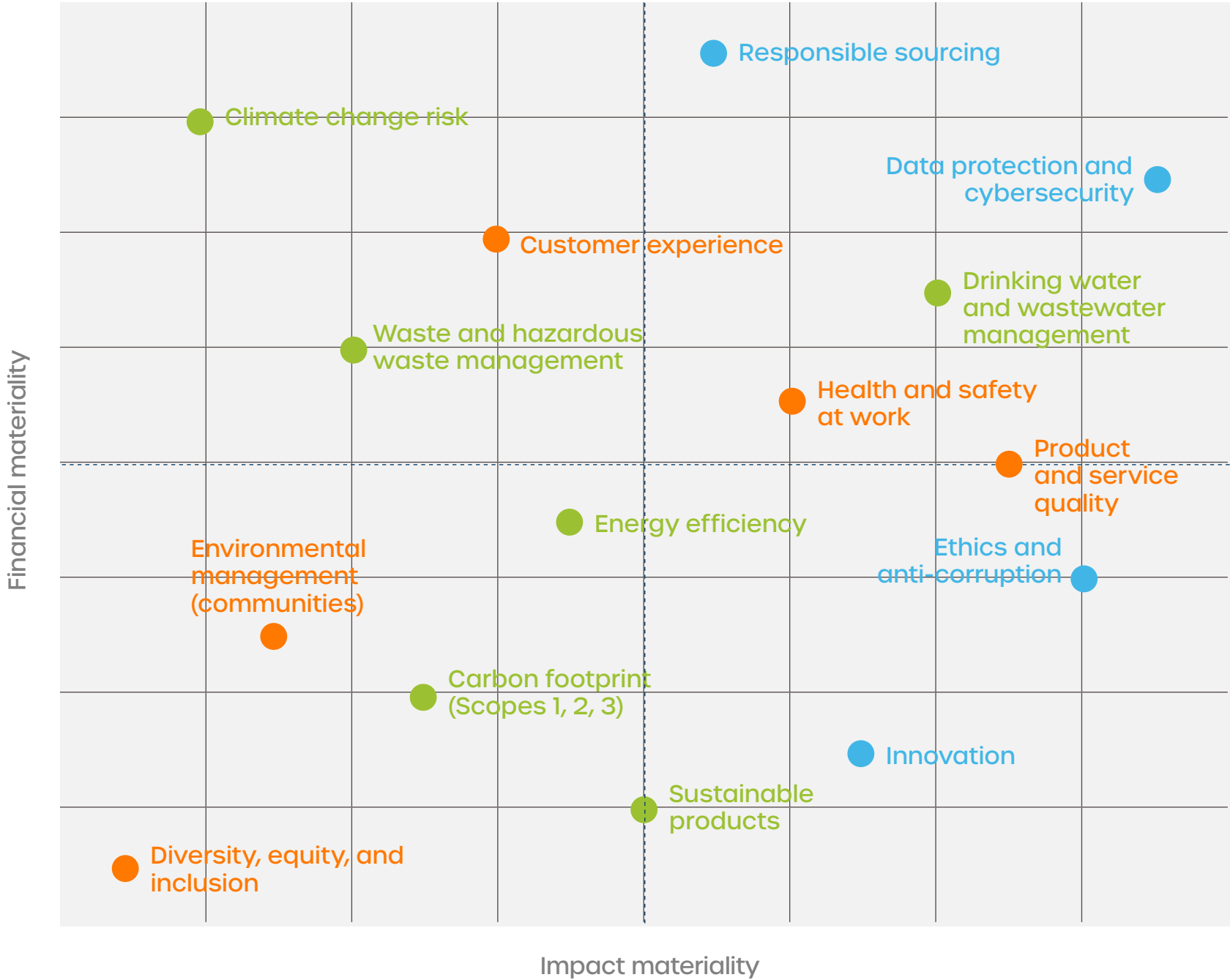
CORONA INDUSTRIAL MATERIALITY MATRIX



The prioritization of material topics used different tools to evaluate results. As a result, 12 key material topics were identified for Corona Industrial and Homecenter. These were validated by the Board of Directors and the Corporate Affairs Vice Presidency. These topics have a significant internal and external impact and directly influence decision-making and value creation for the organization.

SODIMAC COLOMBIA MATRIX

- Social management
- Environmental management
- Economic management



In 2025, to assess the consistency of our material topics, the Organization conducted a benchmarking exercise with 33 national and international companies across the sectors in which it operates, as well as with leading sustainability organizations. This analysis also considered international standards and frameworks, including TCFD, TNFD, SASB, and CSRD.

The exercise confirmed that the topics prioritized in the materiality matrix are aligned with best practices and international standards, and remain strategically consistent with the 2030 Plan.

Recognitions

ORGANIZACIÓN CORONA



We reaffirmed our position at 11th place in the Corporate Reputation Business Monitor (Merco), leading the industrial sector and ranking among the three companies most recognized by social experts. In addition, we were recognized as one of the six most responsible companies in Colombia by Merco ESG.

We achieved a “Very High” rating in three of the five dimensions evaluated in the Private Social Investment Index (IISP) conducted by Arteaga Latam.

HOMECENTER

We were awarded the *Construimos a la Par/Oportunidades para el Talento* Award by Camacol for our program, *Yo Creo en la Construcción de mi Futuro*.

We also received the ANDESCO Sustainability Award for our initiative *Canchas Libres de Estereotipos*.

We ranked 10th in the Latin American Inclusive Companies Ranking by the Chamber of Diversity.

We were finalists for the Portafolio Social Responsibility Award with our program, *Yo Creo en la Construcción de mi Futuro*.

We were included in the Inspiring Companies List of the ANDI Foundation.

CORONA INDUSTRIAL

At the Economic Forum of the municipality of Funza, we received the Green Business Seal for our environmental and circular-economy initiatives, thereby contributing to the region’s sustainable development.

Our brand campaign *Vamos por partes* won an Effie Colombia Award in the Digital Commerce category, demonstrating that remodeling, space by space, is achievable with Corona.

Corona ranked among the top five sanitary ceramics manufacturers worldwide, according to Ceramic World Review.

Minciencias once again recognized us as a Highly Innovative Company for the third consecutive year.

At the Innpacta 2025 Awards, Corona and Agromil, through their brand Crento, received the Emerald distinction, the highest recognition of the event. Corona was recognized as Most Innovative Large Company, and Agromil–Crento as Most Innovative SME.

Our Cascade One-piece toilet received the iF Design Award 2025 in the Product – Bathrooms category, reinforcing its excellence in design and functionality. In addition, under our 1200 Corona brand, we received the German Design Award 2025 in Excellent Product Design for the Arrecife tableware collection.

The Municipality of Sopó also recognized us for creating value through social and environmental initiatives that contribute to the well-being and development of communities in Cundinamarca.



Economic management

We innovate to stay
competitive.



Management approach₍₃₋₃₎

Economic management material issues

- 1

Profitable sales growth
- 2

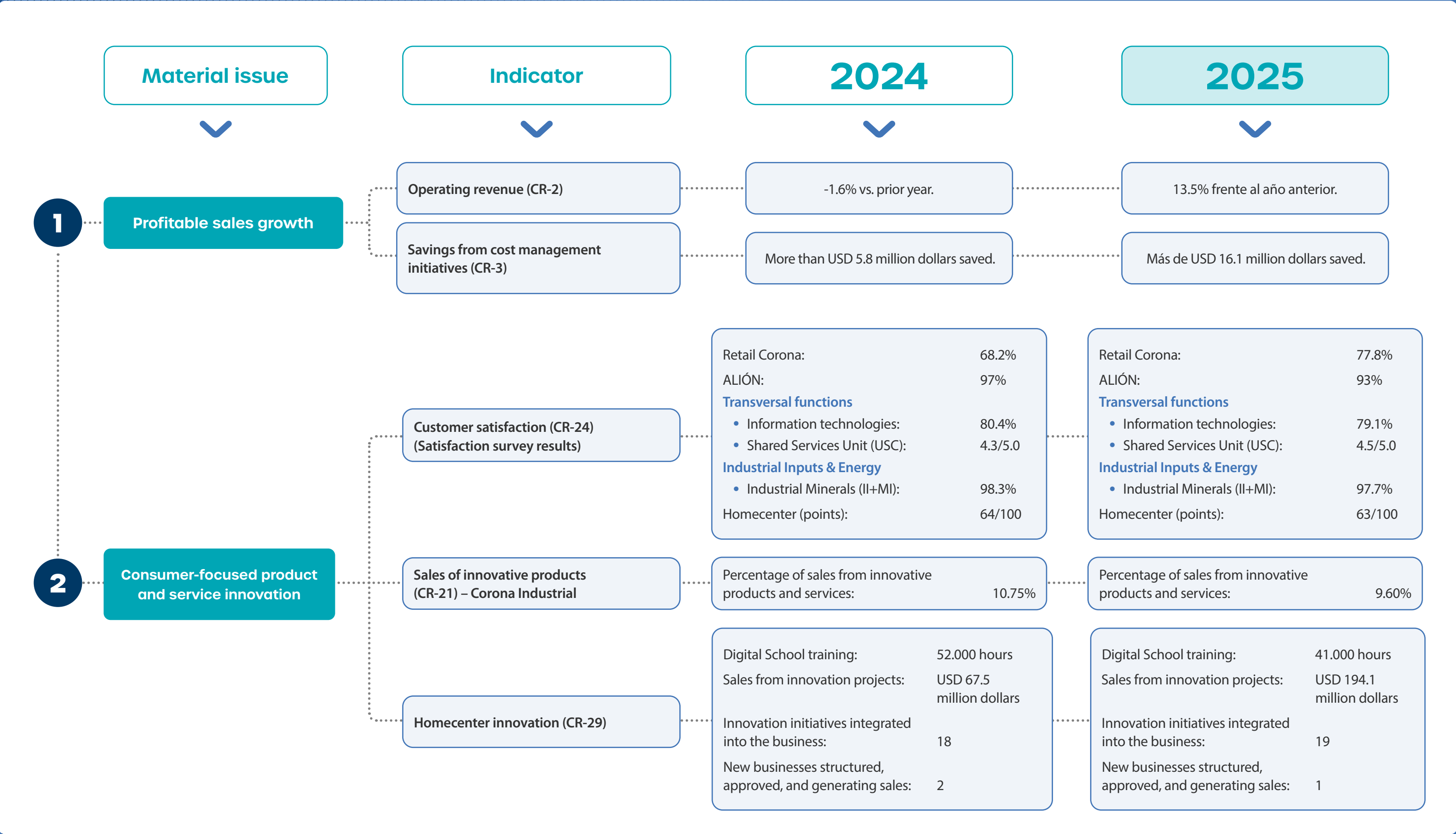
Consumer-focused product and service innovation



We drive profitable, sustainable growth by strengthening our presence in existing markets and expanding strategically into new territories and segments. To do so, we promote innovation and the development of growth platforms that expand our portfolio, strengthen our value proposition, and reinforce our leadership in manufacturing and commercializing solutions for the home, construction, and industry.

At the same time, we develop value chains and efficient processes that enhance organizational synergy, optimize resources, and strengthen our competitiveness, ensuring sustainable results over time.

Material issues and indicators



Profitable sales growth

CORONA INDUSTRIAL

Key actions

- We successfully completed the technology upgrade project at our tableware plant in the municipality of Caldas.
- In Bathrooms and Kitchens, we successfully launched the American Standard vanities line in Central America, expanding our value proposition and strengthening the brand's position in the region.
- In Surfaces, Materials, and Paints, we developed new body formulations and porcelain tile categories with stronger competitiveness against imported products, under the Porcelanato® and Porcelatech® brands. This progress leverages the capabilities of the Prestigio II plant and strengthens our differentiated market offering.
- We also initiated a manufacturing agreement for polymer distribution insulators under the Newell brand, part of the PGC Power Grid Components group, strengthening our presence in high-value electrical solutions.
- We closed the year with 5 Red Azul retail locations in operation, generating sell-out sales of more than COP 8,000 million, and 3 additional locations under construction in Villavicencio, Acacías, and La Ceja, scheduled to open in the first quarter of 2026.
- On the commercial front, we opened 2 new Centros Corona in Barranquilla and Ibagué and modernized 11 locations nationwide, renewing store environments and creating 190 new inspiration spaces to enhance the customer experience and strengthen our commercial offering.



- We also closed 2025 with 5 Pinturera stores in operation (3 in Cundinamarca and 2 in Antioquia). In addition, we updated the Pinturera store format in Centros Corona locations in Suba, Santa Lucía, Venecia, Universidad de Antioquia, Apartadó, Ideo Cali, and Ibagué.

Key achievements

- We recorded sales growth across most business units, reflected in improved profitability and strong cash flow generation.
- The remodeling segment was a key growth driver for Coatings, Bathrooms and Kitchens Colombia, Materials, Corlanc, and Retail Corona, strengthening our position in this market.



8.4%

Growth in operating revenue compared to 2024

Economic performance – Organización Corona

(COP million, except percentages and ratios)

Indicator	Concept	2024	2025	Variation
201-1	Operating revenue (Sales)	9,041,337	10,264,442	13.5%
	Operating costs	-5,931,387	-6,801,045	14.7%
	Employee salaries and benefits	-842,922	-940,535	11.6%
	Community investment expenses	-5,869	-8,755	49.2%
	Income tax expense	-205,687	-238,104	15.8%
	Economic value generated and distributed (Other, non-GRI requested)	-1,914,910	-1,998,091	4.3%
	Net profit	141,394	277,912	96.6%
201-4	Financial assistance received from the government	1,679	1,936	15.3%
202-1	Ratio of legal minimum wage to Company minimum wage	1.41	1.31	-7.1%
	Company basic monthly minimum wage (COP)	1,827,000	1,858,613	1.7%

HOMECENTER

Key actions

- We continued to focus on delivering a strong value proposition for customers and suppliers, driving growth in the core business, and expanding our ecosystem, including the opening of our first specialized pet store and the structuring of new inorganic business opportunities.
- We advanced process simplification initiatives and AI-driven innovation, while reinforcing our commitment to talent development and sustainability actions.
- We successfully implemented pallet movement automation at the Distribution Center, improving logistics productivity for both stores and end customers.
- We strengthened our partner ecosystem, reaching 1,160 active suppliers on the HUB, our central platform for information and management.

Key achievements

- We recorded 15.9% sales growth, with strong increases across all channels:
 - Remote sales increased by 34%
 - Physical retail sales increased by 13%
 - Homecenter Empresas increased by 14%
- We reached more than 210 million digital visits (+14%), 600,000 omnichannel customers, and 42% growth in the Homecenter App.
- Through Sodimac Media, our advertising and data solution for sellers, we generated COP 15,550 million in revenue (+29%).

ALIÓN

Direct economic value generated and distributed in 2025 reached COP 517,768 million.

We achieved record efficiencies in clinker factor and energy consumption, and despite market price pressures, results reflected strong operational performance and financial discipline.

We also consolidated the integrated commercial structure for cement and concrete, improving coverage and efficiency, which resulted in 8.8% sales growth compared to 2024.

Direct economic value generated and distributed ⁽²⁰¹⁻¹⁾

(COP millions)

Economic performance	2025
Economic value generated	517,768
Operating revenue	517,768
Economic value distributed	403,816
Operating costs	66,757
Employee salaries and benefits	46,682
Payments to capital providers	176,449
Payments to the government	112,820
Community investments	1,108
Economic value retained	113,952

Builders, plumbers, painters, and construction professionals

CORONA INDUSTRIAL

Key actions

- In 2025, we strengthened our profitable growth strategy by investing in the professionalization of construction workers and building a stronger community:
- We invested USD 98.2 thousand dollars in technical training, benefiting 2,473 construction workers and granting 582 certifications in partnership with SENA.
 - We delivered more than 17 thousand dollars in rewards and added over 1,500 new members to the community.
 - Our digital community closed the year with 14,992 members on Facebook and 25,900 subscribers on YouTube, expanding reach and engagement through accessible, easy-to-consume content.

Key achievements

- We delivered 1,262 hours of training for builders and plumbers through our distributor network and the Corona Grival Builders Club, a 36% increase compared to 2024.
- We launched the Skills Training School for large-format installation in partnership with SENA Medellín, certifying 43 participants. We also conducted 10 technical visits to our locations in Antioquia and Cundinamarca, with 80 attendees.
- With support from the Sustainability team, we carried out a volunteer housing-improvement initiative for a family in Chocontá (Cundinamarca), with participation from the *Corona Grival Builders Club*, Comercial Corona, and the Red Azul distributor Comfer, certifying 24 builders.

The Company delivered

1,262

hours of training to builders and plumbers through its distributor network and the Corona Grival Builders Club.



Builders, plumbers, painters, and construction professionals

SPECIALISTS CIRCLE

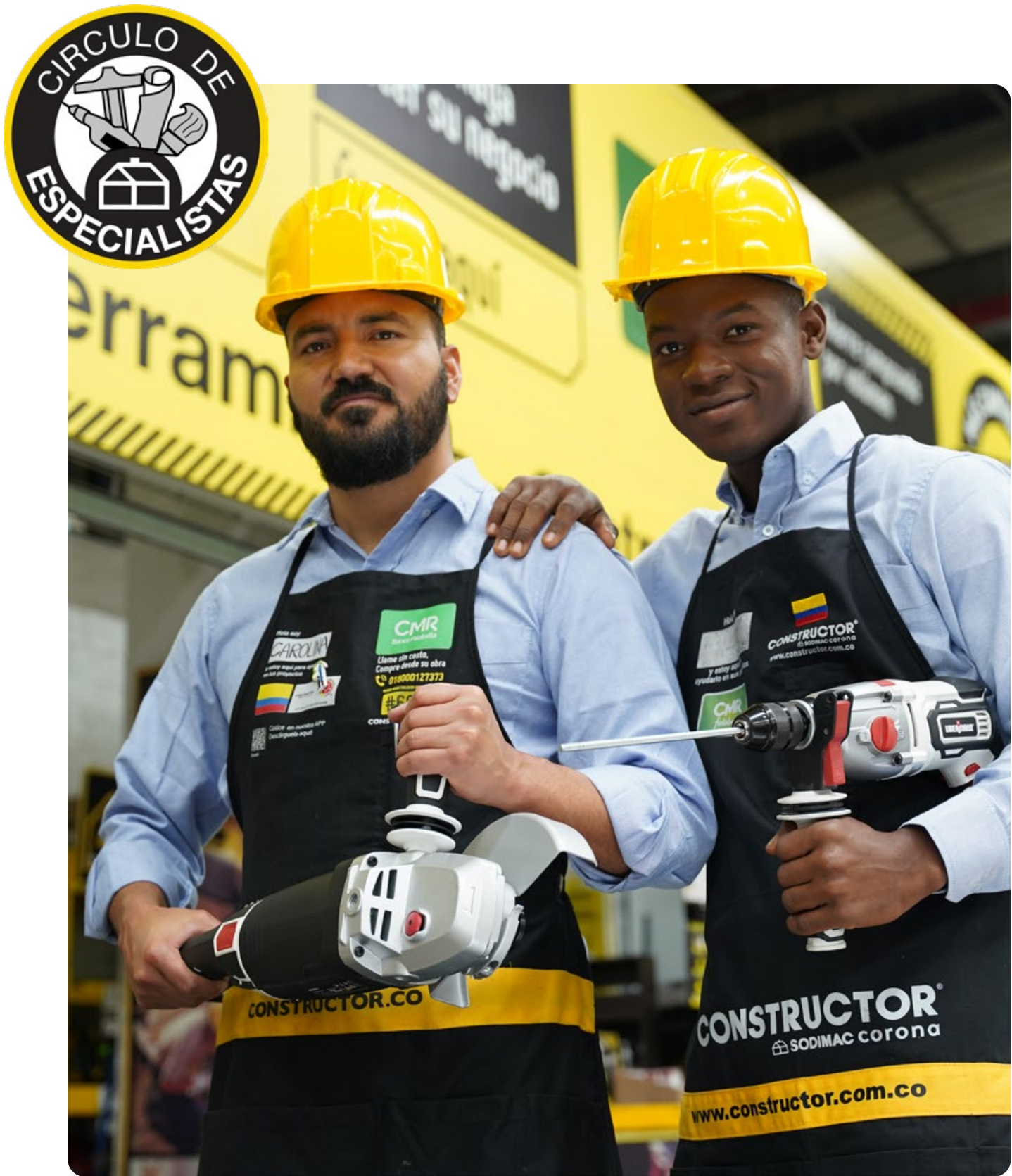
HOMECENTER

Key actions

- We drove growth in the professional customer segment by adapting our value proposition to their needs.
- We launched the first employment fair for the construction sector, in partnership with public and private institutions.
- We strengthened private label brands, increased automation in advertising production (+300%), and held the Specialists Training Fair, with a focus on sustainability in construction.

Key achievements

- We surpassed 660,000 registered members in the Specialists Circle, with 41% participation in PRO sales and more than 100,000 active members.
- Professional customers accounted for 41.5% of total sales, up 21 percentage points from 2024.
- The *Gran Feria de la Capacitación* (Training Fair) recorded more than 200,000 virtual connections and 4,000 in-person attendees, while the Employment Fair offered more than 500 job openings, strengthening the construction sector ecosystem.



Trends

By 2030, profitable growth will depend on stricter regulatory, economic, and technological conditions. Sustainable construction will become a requirement, calling for stronger technical expertise and a portfolio of efficient, high-performance solutions.

Digitalization and advanced analytics will continue to transform commercial management, while the shortage of skilled labor will require strengthening technical communities and supporting generational renewal. In this context, integrated value propositions, along with regional consolidation and strategic partnerships, will be key to maintaining competitiveness.

Risks and opportunities

The 2026 environment presents risks driven by higher costs, regulatory pressure, and a sector slowdown, which we will manage through operational efficiencies and greater traceability of commercial impact. At the same time, the professionalization of the trade, strengthening the PRO customer segment, omnichannel capabilities, advanced analytics, and sustainability represent key opportunities to drive profitable growth and competitive differentiation.

Consumer-oriented product and service innovation

Innovation is a strategic pillar for Corona. In 2025, we expanded our portfolio with sustainable solutions that improve the customer experience and generate a positive impact.

CORONA INDUSTRIAL

At Corona Industrial, innovation is embedded as both a strategic and cultural capability, enabling shared value and profitable growth. This approach is structured around the PRISMA model, built on five pillars that are part of our employees' DNA, the POETAS.

Key actions

- We invested 1.6% of sales in Science, Technology, and Innovation (STI) activities.
- We executed 135 innovation projects in collaboration with universities, technology centers, startups, and customers, strengthening strategic partnerships and the development of innovative solutions.
- We had 391 full-time employees dedicated to innovation (118 women and 273 men), strengthening internal capabilities.
- We launched the CRENTO portfolio, functionalized minerals for agriculture that optimize fertilization, improve soil conditions, and reduce the use of chemical inputs and carbon footprint.
- We incorporated advanced technologies (Big Data, AI, IoT, robotics, and nanotechnology) into production processes to improve efficiency, traceability, and waste reduction.
- We promoted open innovation and corporate venturing models, developing projects in the circular economy and reverse logistics.

PRISMA

POETA

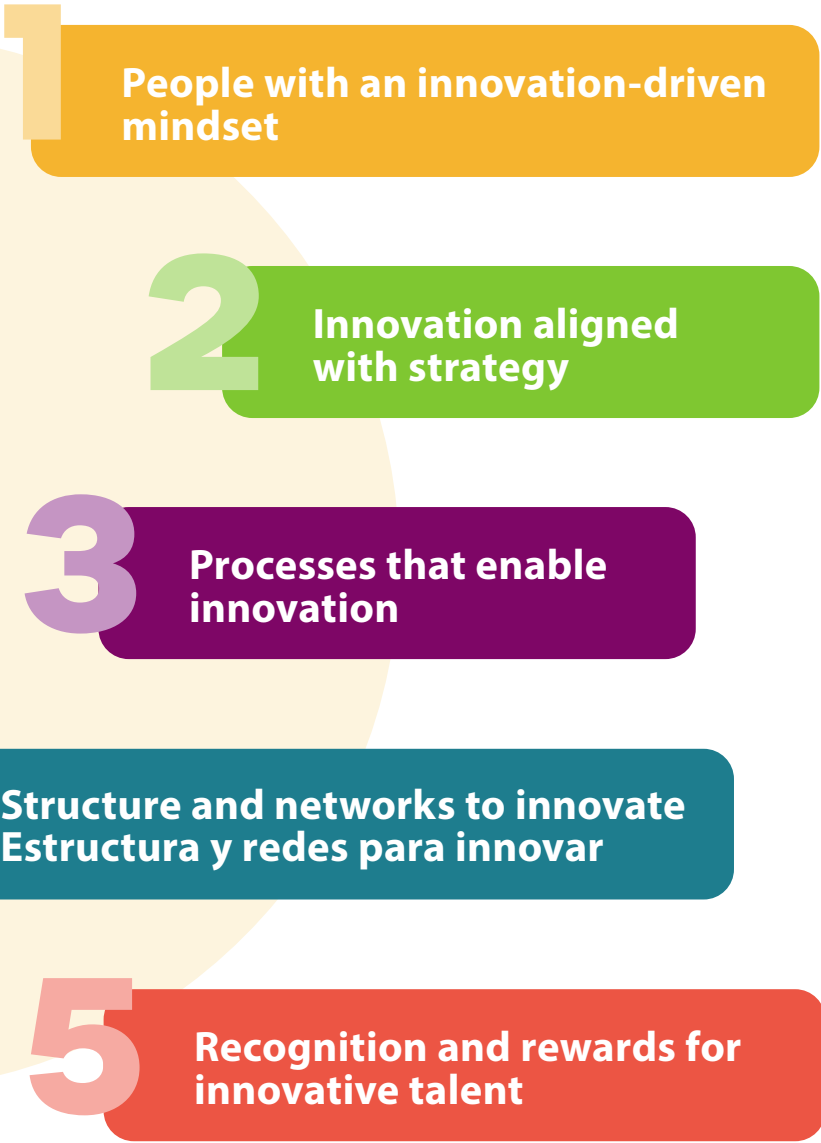
Pregunta Observa Experimenta Trabaja en red Asocia

(Question – Observe – Experiment – Network – Associate)

Key achievements

- We were recognized at the *Impacta Innovation Awards 2025*, receiving three distinctions.
- 10% of our sales came from innovative products, generating USD 52 million, supported by the launch of 348 new products.
- We developed 149 intellectual property protection mechanisms, including 1 invention patent, 1 utility model patent, and 10 trademark registrations.

The five pillars of our innovation culture



ALIÓN

Key actions

- We approved *Roadmap 3.0* as a strategic framework to prioritize high-impact initiatives and align innovation with business strategy.
- We advanced cultural transformation through *INNOVALIÓN* by encouraging team participation in generating ideas and developing solutions.
- We made progress in developing Environmental Product Declarations (EPDs).
- We also developed the *Germany Technical Mission 2025*, focused on knowledge transfer and strengthening technical capabilities to support future competitiveness.



HOMECENTER

Key actions

In 2025, we consolidated innovation as a driver of growth, omnichannel experience, and operational efficiency:

- We launched the Petizoo format, opening the first specialized pet store at Homecenter Cedritos (Bogotá).
- We implemented the new Home and Construction App, with upgraded technology and personalized features for PRO customers.
- We expanded the Credicrea financing ecosystem with four new partners, extending financing options to stores, contact centers, and remote payments.
- We advanced the automation of pallet movement at the Funza Distribution Center, automating 28 logistics flows and enabling higher operational volumes with fewer errors.

Key achievements

- Petizoo reached COP 2,556 million in sales (annualized COP 3,432 million), with a 27% margin, above the category average at Homecenter.
- The new Home and Construction App has generated COP 135,987 million in sales since July 2025, with 40% growth and 120% of the target achieved.
- Through Credicrea, we financed COP 57,159 million, adding 5,200 new customers and 9,300 reactivated customers.
- We implemented the third photovoltaic roof, bringing total annual generation to 1.5 million kWh across three stores.

Trends

Innovation will continue to advance through deeper integration of digitalization, automation, and artificial intelligence, strengthening operational efficiency and data-driven decision-making to maintain competitiveness.

At the same time, the circular economy, smart materials, open innovation, and corporate venture will drive the development of new products and business models.

Risks and opportunities

The reduction of government incentives and rapid technological change pose risks to the sustainability of innovation projects and the continuous development of internal capabilities.

To address these challenges, the Organization will diversify funding sources, strengthen strategic partnerships, and adopt new technologies progressively, supported by specialized training.

It will also prioritize stronger integration with the innovation ecosystem and continuous monitoring of budgets and competition, ensuring that investment focuses on high-impact, high-return initiatives.



Featured case

Technological transformation
in Vajillas Corona:
innovation, efficiency,
and sustainability

In 2025, Vajillas Corona took a major step in its industrial evolution by fully modernizing its tableware production process, shifting from a traditional bi-firing system to a single-firing model. This transformation, one of the most significant in the history of the Tableware Division, represents a milestone within Corona’s 2030 strategy and raises standards of quality, efficiency, and sustainability in ceramic production in Colombia.

The Company completed the transition without interrupting operations or affecting supply to national and international markets. In its first month, the new system produced 350,000 pieces, supported by a state-of-the-art kiln, digital decoration technology, robotic automation, and new glazing lines that optimize production flow.

Quality, design, and international competitiveness

The new process eliminates the “edge mark,” improving finishes, glaze definition, and the user experience. Digital decoration also enables the development of more innovative collections, with greater color accuracy and alignment with global trends, strengthening competitiveness and international positioning.

Productivity with lower environmental impact

The modernization reduced firing time from 12–13 hours to 7.5 hours and consolidated operations from three kilns into one, optimizing energy consumption and resource use.

As a result, CO₂ emissions were reduced by up to 25%, along with a significant reduction in refractory material use and improved energy efficiency per unit produced.

Technology supporting talent and expansion

The redesigned process improves ergonomic conditions, reduces noise exposure, and strengthens team capabilities through training in advanced technologies.

This transformation also reinforces Vajillas Corona’s export capacity, now present in more than 25 countries, and supports growth in key markets, including Mexico, the United States, and Europe.

This transformation reflects a clear commitment to purpose-driven innovation, integrating sustainability, competitiveness, and Colombian talent to continue bringing the quality of Vajillas Corona to global markets.



Social Management

We create value for our
stakeholders.



Management approach

(3-3)

Our social management



At Corona, we are committed to improving the quality of life of our employees and the communities in our areas of influence. Based on our business strengths, we promote initiatives that generate value for our stakeholders.

We have a stakeholder engagement system and a social sustainability plan with 2030 targets that guide our programs and strategic projects. Our priority areas include housing and habitat improvement, training of construction specialists, strengthening strategic suppliers in sustainability, and corporate volunteering.



Material issues and indicators

	Material issue	Indicator	2024	2025
1	Talent attraction, well-being, and development	Work environment (CR-5)	Corona Industrial: Assessed every 2 years. Next measurement in 2025 Homecenter: 86.7% (Work environment and emotional well-being survey – proprietary methodology)	Corona Industrial: 71.5% Very satisfied <i>Great Place to Work®</i> Homecenter: 85.9% (Work environment and emotional well-being survey – proprietary methodology)
2	Occupational health and safety	Lost-time injury index (LTI) Corona Industrial (CR-10)	0.042	0.136
		LTIF – Lost Time Injury Frequency ALIÓN	3.8	2.63
3	Diversidad e inclusión	Diversity and Inclusion Plan compliance (CR-27)	100%	100%
4	Positive community impact	Beneficiaries of social programs (CR-28)	341,043	356,971
5	Supplier development	Percentage of strategic suppliers engaged in sustainability (proprietary methodology) (CR-19)	Corona Industrial: 69% Homecenter: 4.2% (Commercial suppliers only)	Corona Industrial: 72.4% Homecenter: 3.6% (Commercial suppliers only)

Employee attraction, well-being, and development



We are committed to improving the quality of life of our employees and their families, supporting both personal and professional growth. We actively invest in talent development, health protection, and strong working conditions to create an environment that supports overall well-being. Our approach includes benefits that go beyond legal requirements, as well as the promotion of transformational leadership that unlocks the potential of each employee. All actions are guided by an ethical culture and grounded in our corporate values.



Attraction, evaluation, and promotion

CORONA INDUSTRIAL

Key actions

- We implemented an integrated talent model designed to drive employee development by aligning individual goals with organizational objectives.
- We integrated performance evaluation with development, ensuring objective assessments, exposure to new challenges, and continuous feedback.
- We carried out the annual talent planning process, focusing on identifying critical roles and strengthening internal succession.
- We continued leadership programs across all business units, strengthening management and leadership capabilities.

Key achievements

- We filled 33% of critical role movements with internal talent, strengthening succession and reducing reliance on external hiring.
- More than 80 leaders actively participated in leadership programs, expanding strategic and management capabilities.
- We achieved over 220 internal promotions, supporting mobility, professional development, and talent retention.
- We made progress in strengthening the leadership team, contributing to organizational stability and long-term strategic continuity.

ATTRACTION, EVALUATION, AND PROMOTION

HOMECENTER

Key actions

- We digitalized talent attraction and management processes with solutions focused on the employee experience.
- We consolidated *Casa del Colaborador* (in-house ERP) as an integrated human management platform for more than 8,900 employees and apprentices.
- We implemented a recruitment chatbot that automates the end-to-end hiring process.
- We developed a geolocation model to relocate employees closer to their place of residence, promoting well-being and productivity.

Key achievements

- We hired 167 employees at the Funza Distribution Center (CEDIS) through the chatbot, using a 100% digital process.
- We executed a geolocation pilot with 38 employees across Cedritos, Mall Plaza NQS, and Soacha stores, achieving an average 45% reduction in commuting distances.
- We processed more than 59,000 transactions on Casa del Colaborador, achieving 93% satisfaction and contributing to digital transformation and improving the employee experience.

ALIÓN

Key actions

- We structured a competency-based recruitment model, strengthened inclusive hiring practices, and established a partnership with a specialized young talent provider to support strategic projects starting in 2026.
- We strengthened performance management through a competency-based model that improves visibility of individual and team contributions to business objectives.
- We promoted internal talent, strengthening retention, development, and succession pipelines in the cement and concrete businesses.

Key achievements

- We filled 10 vacancies with internal talent, achieving 120% of the internal mobility target.
- We completed 8 internal promotions in the cement business and the first 2 internal promotions in concrete.



Performance evaluation and employee development

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

Employees receiving performance and development evaluations (404-3)

	Men	Women	Total
Colombia	7,480	3,536	11,016
Central America	26	27	53
Mexico	23	40	63
United States	8	11	19
Employees receiving performance evaluations	7,537	3,614	11,151
Total workforce	12,036	4,813	16,849
Percentage of employees evaluated	63%	75%	66%

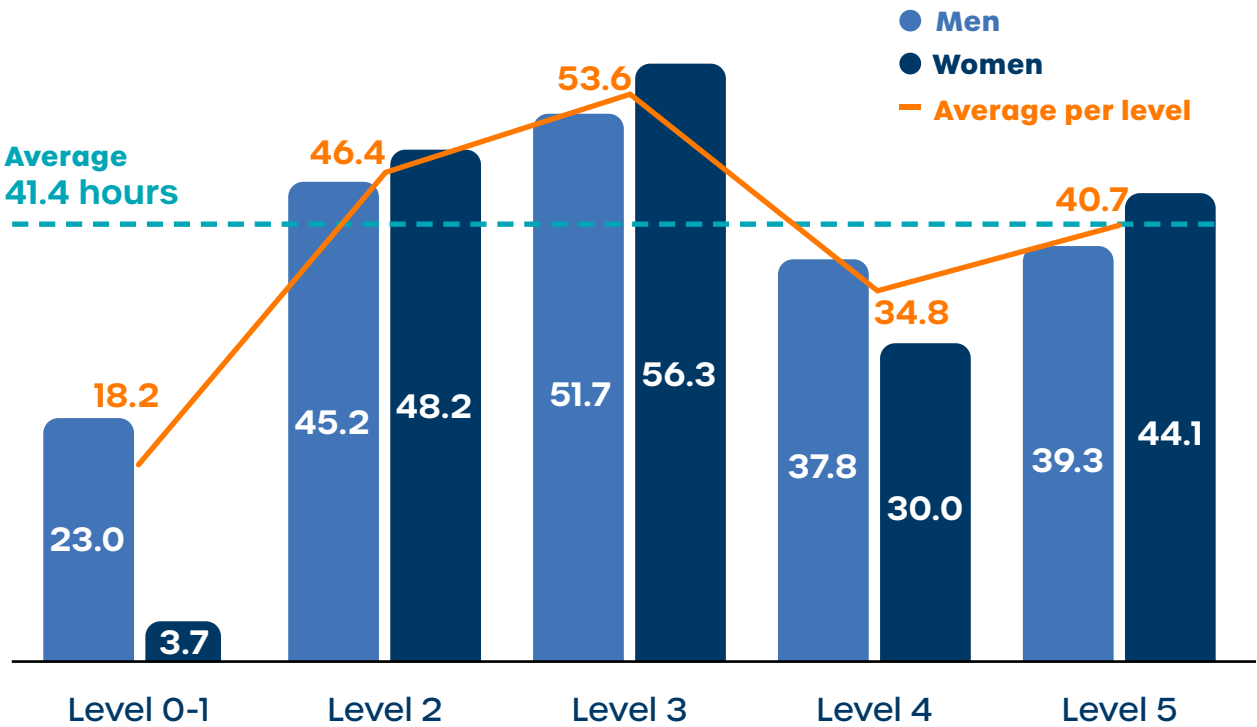
Training and development

Training and capability building are key to strengthening our talent, ensuring operational excellence, and responding to an increasingly dynamic environment. In 2025, we consolidated a training offering focused on technical skills, leadership, innovation, and digital transformation, prioritizing applied learning and knowledge transfer as drivers of competitiveness and sustainability.

Average training hours - Distribution by company

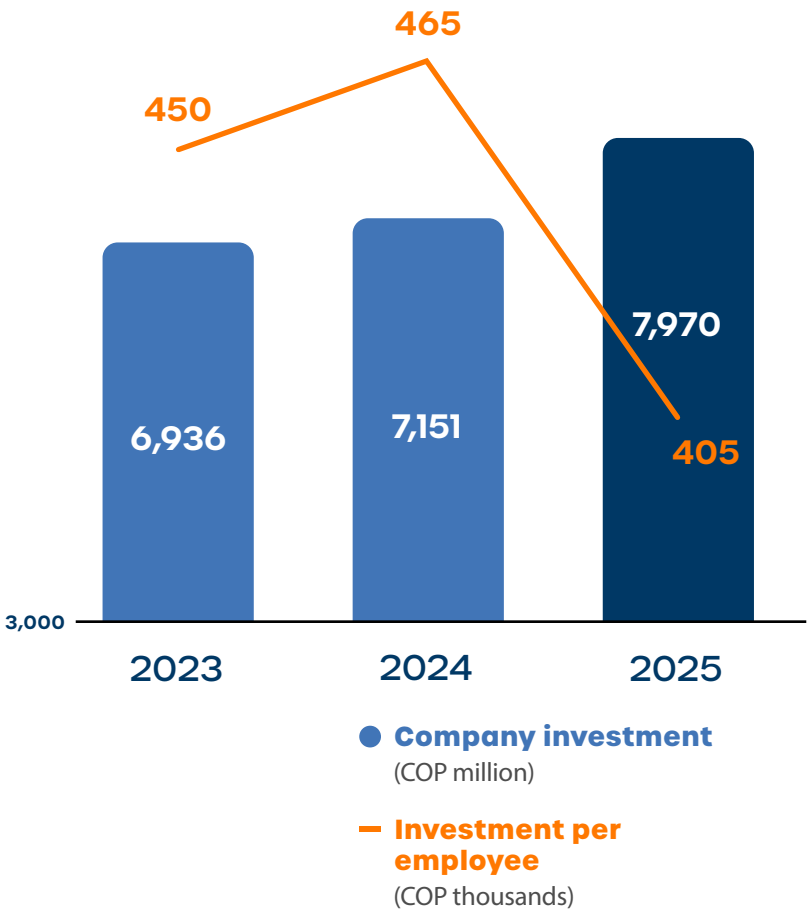
	Organización Corona			Corona Industrial			Corona International			Corona Colombia			Homecenter		
	Men	Women	Avg.	Men	Women	Avg.	Men	Women	Avg.	Men	Women	Avg.	Men	Women	Avg.
President, managers, area leads	23.0	3.7	18.2	21.9	3.7	16.7	7.5	0.0	7.5	24.8	3.7	18.0	27.4	0.0	27.4
Middle management, heads, superintendents	45.2	48.2	46.4	9.8	11.9	10.7	6.0	4.0	5.5	10.0	12.0	10.9	81.1	87.2	83.5
Specialists, team leads, coordinators	51.7	56.3	53.6	16.7	12.2	15.1	7.5	13.0	7.8	17.8	12.2	15.6	68.8	72.3	70.4
Analysts, assistants, support roles	37.8	30.0	34.8	10.5	11.6	10.9	5.9	5.1	5.7	10.8	11.9	11.2	59.4	38.6	50.2
Operators, entry-level roles	39.3	44.1	40.7	19.3	20.5	19.6	4.8	7.2	5.0	20.5	21.0	20.6	54.8	52.3	54.1
Overall average	40.2	43.8	41.4	18.2	17.6	18.0	5.2	7.0	5.4	19.2	18.0	18.9	57.6	54.3	56.6

Organización Corona
The average training hours per employee (404-1)



Training hours were slightly higher for women (43.8 hours) compared to men (40.2 hours), reflecting a balanced, equitable approach to learning across the workforce.

Training investment (CR-8)



In 2025, total investment in training increased by 11.4% compared to 2024. However, the average investment per employee decreased by 12%, driven by a higher number of employees trained. Broader program reach enables the Organization to impact a larger share of the workforce.



CORONA INDUSTRIAL

Key actions

- We strengthened technical and commercial capabilities through partnerships with SENA.
 - We launched the *Skills Training School* in Antioquia, training 40 builders and apprentices.
 - Through 32 mobile classrooms, we trained 799 people across Antioquia, Cundinamarca, and Boyacá.
- We advanced our multi-skilling strategy in manufacturing, enabling mobility across operations in Colombia and Mexico.
- We strengthened international talent mobility to the Ramos Arizpe plant in Mexico, promoting knowledge transfer.

Key achievements

- We delivered 105,640 training hours, averaging 18.0 hours per employee. The greatest impact was at the operational level, with an average of 19.6 hours per employee.
- We developed 9 multi-skilled instructors, certified 34 new instructors, and trained 16 Skills School leaders.
- Through the *Corona Anti frágil* program, we delivered more than 3,804 training hours, engaged over 90 leaders, activated innovation pipelines, and strengthened a culture of applied learning.

TRAINING AND DEVELOPMENT



HOMECENTER

Key actions

- We strengthened the *Soy un Crack Sodimac* leadership model by designing and implementing the *Cliente 360: todos somos experiencia* workshop, reinforcing the idea that everyone contributes to the customer experience.
- We promoted internal talent development through the *Crece en Casa* program, supporting internal mobility and career growth.
- We designed and implemented AI- and hyperlearning-based training programs to close digital skill gaps and accelerate digital transformation.
- We developed around 150 e-learning modules, mostly produced in-house, strengthening scalability and standardization.

We increased the **total number of training hours by 39%** compared to 2024 and **our investment by approximately 26%,** thereby establishing learning as a strategic lever.

Key achievements

- We increased total training hours by 39% vs. 2024 and investment by approximately 26%, consolidating learning as a strategic driver.
- We reached a potential coverage of more than 2,400 employees in AI training, with an 80% completion rate in hyperlearning.
- We consolidated Eureka as the central platform for occupational health and safety training, increasing training hours by more than 110% vs. 2024.

ALIÓN

Key actions

- We delivered training in Pyroprocess Technology for middle management in the Industrial Division, strengthening kiln operation and energy efficiency at the Río Claro plant.
- We implemented an operational training plan for critical roles in the cement plant to strengthen technical learning pathways.
- We launched Aprende con ALIÓN, an e-learning platform to strengthen cross-functional, technical, and operational skills, supporting upskilling and reskilling.
- We certified employees as Concrete Delivery Professionals (PEC) under a *Train-the-Trainers* model, improving service quality and customer value.

Key achievements

- We achieved 100% certification of 35 employees in Pyroprocess Technology through The Cement Institute, delivering 2,778 training hours and directly impacting efficiency and sustainability.
- We reached 103% execution of the operational training plan, delivering 3,316 hours.
- We achieved 100% certification of the PEC-trained team, delivering 240 training hours, and successfully launching the program.



Organizational culture

Our organizational culture connects purpose and strategy with the way we work. In 2025, we strengthened leadership and promoted simpler, more collaborative, and more human work environments as the foundation for long-term sustainability.

We certified 46 change agents who supported strategic initiatives and promoted the adoption of new organizational practices.

CORONA INDUSTRIAL

Key actions

- We defined the behaviors linked to the 3x3 Cultura en Movimiento framework, a key enabler of the 2030 strategy. We implemented AI training programs, enabling access to tools such as Copilot and the corporate AI suite.
- We integrated the elements of the Operations Management System into a unified model, strengthening leadership, alignment, and management maturity through a digital platform.

Key achievements

- GPTW 2025 results showed positive progress, maintaining “very satisfactory” levels with improvements in engagement, leadership, and work environment.
- 634 employees completed the AI learning path as digital citizens, strengthening analytical and technological capabilities.
- We certified 46 change agents to support strategic initiatives and organizational transformation.



ORGANIZATIONAL CULTURE

HOMECENTER

Key actions

- We launched the *SimplificarT* project, aimed at making work more agile, human, and efficient, based on a participatory diagnosis involving 735 employees and the development of a Simplicity Manifesto and an Anti-Manifesto.
- We implemented a long-term project to strengthen our employer brand, align internal teams, and build a strong employee value proposition.
- We implemented the ATS Magneto platform, integrating psychometric and values-based assessments into one system, improving recruitment efficiency and employer branding.

Key achievements

- We increased training hours under the *Soy un Crack* model by 68% and the number of participants by 94%.
- We engaged more than 3,620 people through job fairs and employer branding initiatives, and 915 students through university fairs.
- We recorded more than 382,000 applications through the new JobSite with ATS Magneto.
- In the culture survey, we achieved #1 regional ranking in Engagement and NPS for the fourth consecutive year, with continued improvement in leadership and work environment.



ALIÓN

Key actions

- We deployed the ALIÓN Culture Model, centered on Trust, Communication, and Collaboration.
- We strengthened the Culture Committee to align workplace climate, performance, and strategy.
- We conducted a culture and engagement survey, achieving 96% participation and an outstanding climate index.

Key achievements

- We reached a Climate Index of 81 points, exceeding the GPTW benchmark (73.4), with strong results in: Trust: 87.6%, Communication: 88%, Collaboration: 90%
- We successfully executed the 2025 Culture Plan and defined the ON communication model, which will drive cultural transformation in 2026.

Well-being of our people

Employee and family well-being is a priority. We promote initiatives that strengthen the quality of life and support healthy, safe work environments.



We defined the **Corona 2030 Well-being Roadmap** to guide our actions across social, professional, and family dimensions.

CORONA INDUSTRIAL

Key actions

- We launched the third cohort of *Ruta Progreso* and the *Construyendo Futuro* pilot, promoting family well-being and progress habits.
- We strengthened mental health support through the *Red de Amor* initiative, in partnership with Comfama.
- We supported 130 employees transitioning to retirement through the *Nueva Etapa* program.
- We launched *Jueves de Bienestar*, with 754 participations in sessions on finance, parenting, resilience, and emotional education.
- We held nationwide housing fairs with 1,275 participants.

Key achievements

- We delivered 935 well-being initiatives, increasing coverage by 50% vs. 2024.
- We implemented 195 family-focused initiatives to strengthen the connection between employees and their families.
- We recorded 19,539 participations in integration activities.
- We launched 32 work-life balance initiatives to promote healthier environments.
- We recognized 932 employees with up to 40 years of service.
- We generated 6,673 participations in diversity and inclusion initiatives, reinforcing our commitment to equitable workplaces.

WELL-BEING OF OUR PEOPLE



HOMECENTER

Key actions

- We strengthened the #JuntosCuidandoNuestraSalud Mental program, focused on emotional well-being.
- We enhanced Vive+ Vive Mejor, a comprehensive support program for employees and families, covering mental health, legal advice, nutrition, finance, and more.
- Through the Family Entrepreneurship Program, we supported employees’ family members’ skill development, expanding income opportunities.

Key achievements

- We improved the mental health category by +2.1 points in the employee survey.
- We delivered 524 mental health activities, with 19,594 participations.
- We provided 3,537 comprehensive support services to employees and families.
- We benefited 90 family members, strengthening development opportunities.
- We executed 3,526 workplace well-being activities, reaching over 150,000 employee participations and 9,185 family participations.
- We strengthened the employee value proposition through: 5,000+ benefits granted, 200 loans, 1,000 severance withdrawals, and benefits for 9,600+ employees through variable pay and commissions, in recognition of their performance and contribution to the company’s results.

Housing

CORONA INDUSTRIAL

Key actions

- Through our *Todos trabajando por tu hogar* program, we partnered with financial institutions, compensation funds, and employee funds to support housing acquisition, construction, and improvement.
- Through the Materials Bank, we provided employees with products free of charge to help remodel or complete their homes. We delivered more than 33,400 m² of flooring and wall materials, 475 bathroom sets with fixtures, and 155 bathroom cabinets.

Key achievements

- We disbursed 52 housing and home-improvement loans totaling USD 1.3 million dollars and contributed USD 181 thousand dollars in interest rate subsidies.
- We provided USD 145 thousand dollars in product discounts for direct employees.
- Through the Materials Bank, we benefited 365 employees and their families (1,527 people in total).

HOMECENTER

Key actions

We strengthened the *Juntos por Tu Hogar* program, which aimed to improve housing conditions for employees and their families through partial and full home interventions, in partnership with suppliers, allies, and employee funds.

Key achievements

- We implemented Phase 3 of the program, benefiting 57 employees and their families in Bogotá and Sincelejo.
- We achieved 100% coverage across Homecenter locations, exceeding the 2030 corporate target with 260 homes improved (104% achievement).
- We granted USD 1.9 million dollars in housing loans and USD 142.6 thousand dollars in product discounts, supporting housing improvements and quality of life.

We improve the housing conditions of our employees and their families through the *Banco de Materiales* and *Juntos por Tu Hogar* programs.

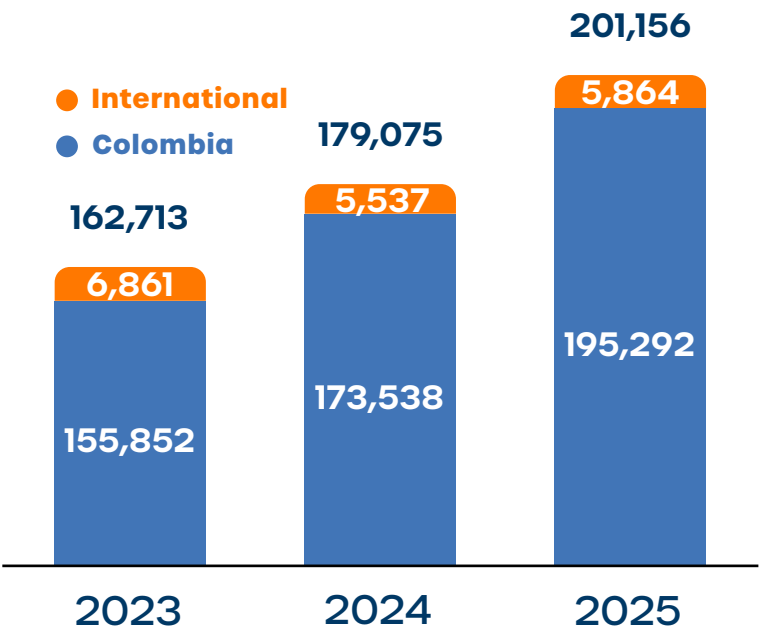


Non-wage benefits (401-2)

Our employees receive non-wage benefits that go beyond legal requirements, including support for primary, secondary, and higher education (for employees and their children), as well as health insurance, housing loans, and other benefits.

Full-Time Employee benefits (401-2)

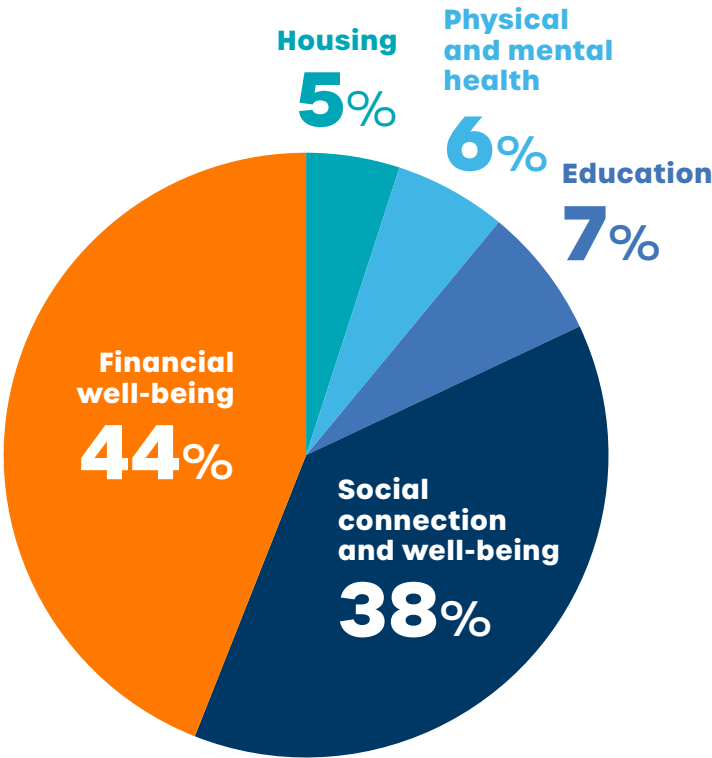
(COP million)



In 2025, Organización Corona provided more than USD 49.6 million dollars in non-wage benefits, representing a 12% increase compared to 2024.



Distribution of benefits
by purpose



In-kind benefits

Social connection
and well-being

- Transportation routes and special transport services
- Company-provided meals
- Paid birthday leave
- Vacation homes
- Tableware gift for marriage
- Family events and celebrations
- Additional leave based on tenure (quinquenios)

Housing

- Materials Bank
Juntos por tu Hogar program



Monetary benefits

Financial well-being

- Extra Christmas bonus
- Seniority bonus
- Multi-purpose savings program
- Pension bonus
- Contributions to voluntary pension funds
- Performance bonus
- Emergency loans
- Life insurance policy

Social connection
and well-being

- Vacation bonus
- Additional transportation allowance for sales staff
- Support for sports and training courses
- Bereavement support for employees and family members

Physical and mental
health

- Eyewear allowance
- Health insurance subsidy
- Company-recognized medical leave

Education (employees
and children)

- School allowance
- Grants and forgivable loans for higher education
- Specialization support
- Foreign language learning support

Housing

- Interest rate subsidy for home purchase
- Housing loans
- Product discounts

Trends

Talent management at Organización Corona will continue evolving toward a digital and data-driven model, supported by artificial intelligence and automation to strengthen productivity, improve the employee experience, and enhance decision-making. Culture, consistent leadership, and overall well-being will remain key differentiators. Attracting new generations, strengthening diversity and inclusion, and adapting to regulatory frameworks will be critical to delivering the 2030 strategy.

Risks and opportunities

Accelerated technological change and the adoption of artificial intelligence pose challenges, including pressure on internal capabilities, risks from unmanaged AI use, competition for specialized talent, regulatory changes, and cultural gaps.

At the same time, this environment creates opportunities to optimize processes, increase productivity, and improve the employee experience through analytics and AI.

Internal mobility, continuous training, inclusion, and access to housing for employees will continue to be key drivers of well-being, social impact, and long-term sustainability.

Occupational health and safety

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

At Organización Corona, **protecting the life and well-being** of our employees, contractors, subcontractors, suppliers, and customers is a fundamental pillar of our sustainability strategy.



Hazard identification, risk assessment, and incident investigation (403-2)

This process follows the Colombian Technical Guide GTC 45. The hazard identification and risk assessment matrix is reviewed at least once a year and whenever there are changes in processes, equipment, or machinery, or when workplace accidents or occupational illnesses require updates. The results are used to adjust the OHS Management System and implement corrective and preventive actions.

All employees are responsible for reporting any condition or behavior that may pose a risk, through established channels such as the Operations Management System (SGO) or the COPASST committee.

For high-potential incidents, workplace accidents, and occupational illnesses, the Organization uses the TapRoot® methodology (for Corona Industrial), a root cause analysis system that identifies underlying factors in a structured manner. A committee conducts these investigations, including the affected employee, their direct supervisor, a COPASST representative, witnesses, and the OHS team.

Occupational health services (403-3)

The Organization has qualified personnel to provide occupational health services. A lead occupational physician defines guidelines for managing work-related health conditions, based on the risks employees may face. In addition, nurses, trainers, therapists, occupational physicians, and physiotherapists, all assigned through the ARL, ensure proper care and confidentiality of health information.

Worker participation, consultation, and communication on occupational health and safety (403-4)

We have multiple participation and consultation mechanisms that support continuous improvement in Occupational Health and Safety (OHS), facilitate risk identification, prevent incidents, and strengthen the work environment. These spaces enable employees, leaders, contractors, and other stakeholders to participate actively in preventive management and decision-making on OHS matters.

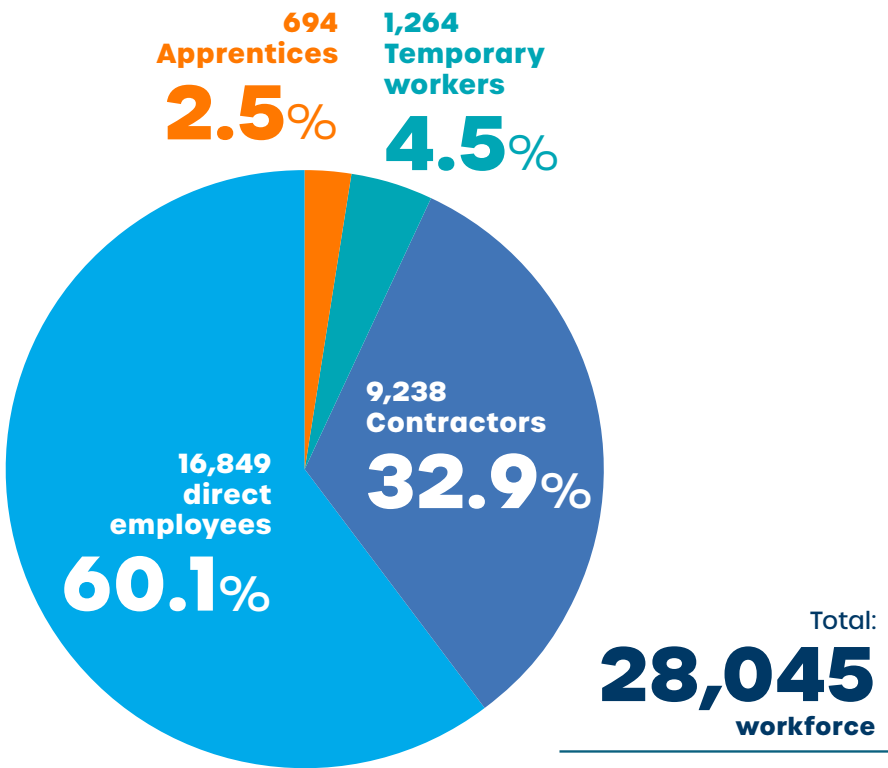
Key mechanisms include the COPASST committee, safety leaders and SGO networks, team-level discussions with direct supervisors, safety campaigns and inspections, reporting and management of unsafe conditions and behaviors, contractor meetings, the Workplace Coexistence Committee, and focus groups for organizational climate and psychosocial risk management. Together, these mechanisms strengthen a culture of self-care, open communication, and shared responsibility for protecting life and workplace well-being.

OCCUPATIONAL HEALTH AND SAFETY MANAGEMENT SYSTEM (OHS)

We have a health team led by an **occupational health specialist physician**, who designs preventive strategies focused on daily operational risks.

Coverage of the OHS Management System (403-8)

Our system covered 28,045 workers across Organización Corona (as of December 31, 2025), regardless of their employment type (direct or indirect).



Training on occupational health and safety (403-5)

We have an OHS training program across all work sites. This program is defined and updated annually based on accident trends, employee health conditions, and hazard identification and operational risk.

Promotion of employee health (403-6)

All individuals working at Organización Corona, regardless of employment type, are enrolled in the national healthcare system through EPS providers, which are responsible for non-work-related health conditions. In addition, we implement health promotion and prevention programs that address cardiovascular risk, nutrition, mental health, and alcohol and substance use in the workplace.

Prevention and mitigation of OHS impacts linked to business relationships (403-7)

At Corona Industrial, we apply a model based on individual behavior, shared responsibility, and risk awareness. We maintain a hazard and risk matrix by role to guide targeted preventive actions.

At Homecenter, preventive management of chemical products from suppliers includes identification mechanisms, compatibility matrices, emergency response cards, training programs, and controls for supplier and product coding. We also ensure access to safety data sheets (SDS) for each product and implement proper labeling in storage areas and spill response zones.

OCCUPATIONAL HEALTH AND SAFETY MANAGEMENT SYSTEM (OHS)

At Corona Industrial, we continue to reinforce a model based on **individual behavior, shared responsibility, and risk awareness.**

Workplace accidents (403-9)

Workplace accidents in 2025 were mainly associated with mechanical, ergonomic, road-safety, chemical, and particulate-matter hazards. To mitigate these risks, Organización Corona implemented prevention, training, and awareness initiatives focused on self-care, safe behaviors, and risk awareness, protecting the health and safety of employees.

Workplace injury rates

	Corona Industrial*	Homecenter**
Hours worked (direct and temporary employees)	19,914,483	17,276,954
Total number of accidents	126	397
Recordable injury rate	1,471	22.98
High-consequence accidents	5	2
High-consequence injury rate	0.058	0.12
Fatal accidents	1	0
Fatality rate	0.012	0

* Accident rates for Corona Industrial are calculated based on 232,500 hours worked (in transition due to Colombian regulation).

** Accident rates for Homecenter are calculated based on 1,000,000 hours worked (international standard).

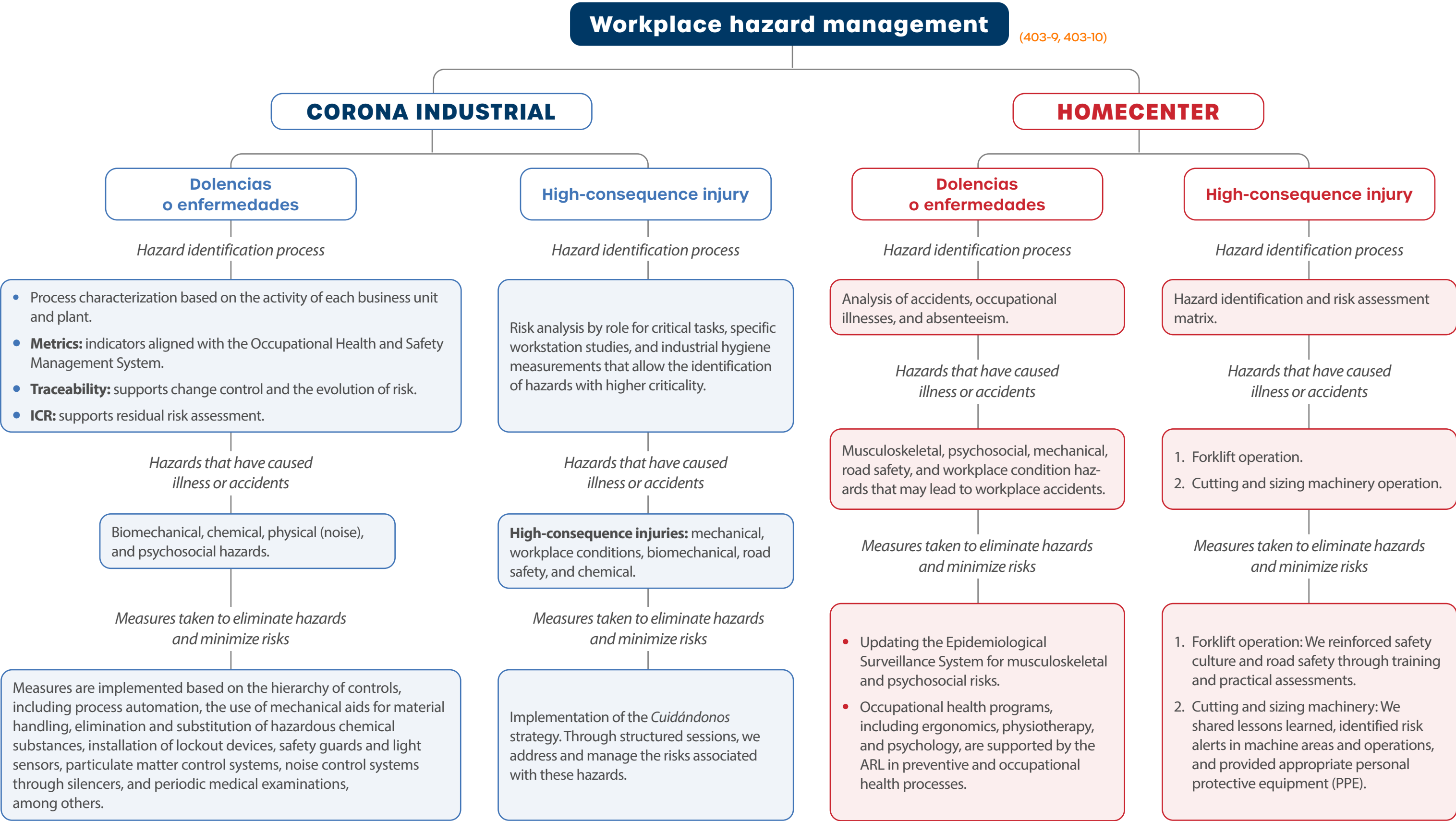


Occupational illnesses and diseases (403-10)

We regularly provide all employees with the personal protective equipment (PPE) required to prevent work-related illnesses. In 2025, we diagnosed 116 musculoskeletal conditions, a 13% increase compared to 2024. Of these cases, 86.6% were linked to biomechanical risk and 13.4% to other conditions. When required, we support return-to-work processes through job analysis and, when necessary, reassign employees to suitable roles.

Occupational disease cases

	Organización Corona	Corona Industrial	ALIÓN	Homecenter
Fatalities from occupational disease	0	0	0	0
Recordable occupational disease cases	117	59	1	57
Main types of occupational illnesses	Primarily musculoskeletal conditions affecting upper limbs and lower back, along with some cases related to exposure to particulate matter and other environmental factors in operations.			



OCCUPATIONAL HEALTH AND SAFETY MANAGEMENT SYSTEM (OHS)

CORONA INDUSTRIAL

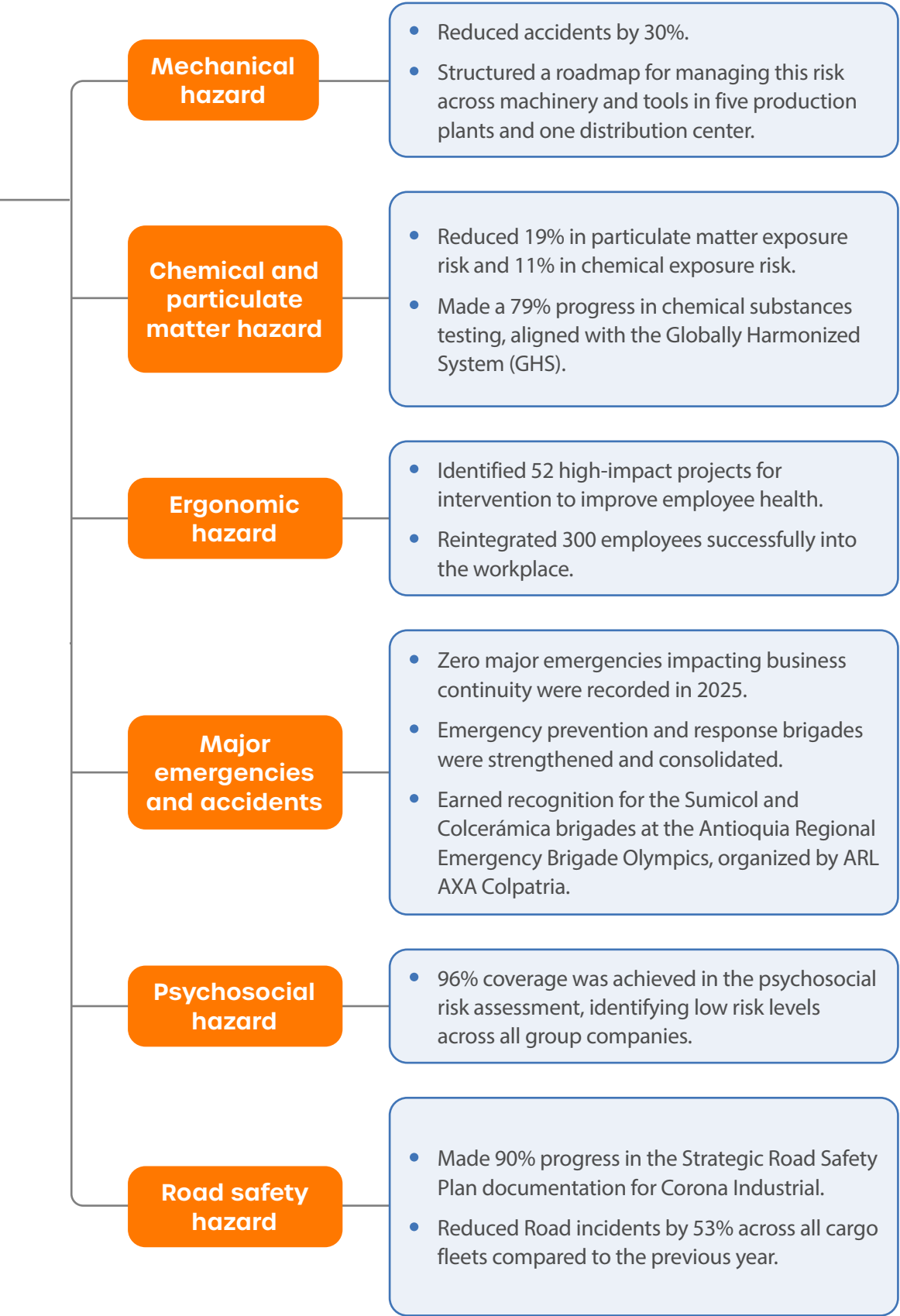
Key actions

- We implemented the *Cuidándonos* strategy, promoting zero tolerance for deviations through pillars focused on reliability and leadership empowerment: OHS governance, operational management, trust-based culture, and communication.
- We developed 13 milestones during the implementation phase, strengthening the cultural foundation and supporting adoption. The model includes a central governance team led by the Presidency and 10 working groups led by business leaders.
- We achieved strong alignment across operations in Colombia, Central America, and Mexico, standardizing technical and strategic criteria.
- We advanced digital transformation within the Industry 4.0 ecosystem by integrating platforms and tools to improve risk and information management.
- We strengthened psychosocial risk management, focusing on identification, monitoring, and intervention with a well-being and development approach.
- We integrated emergency response and risk management plans across all businesses through the PARE platform, enabling a more comprehensive approach to risk prevention and business continuity.

Key achievements

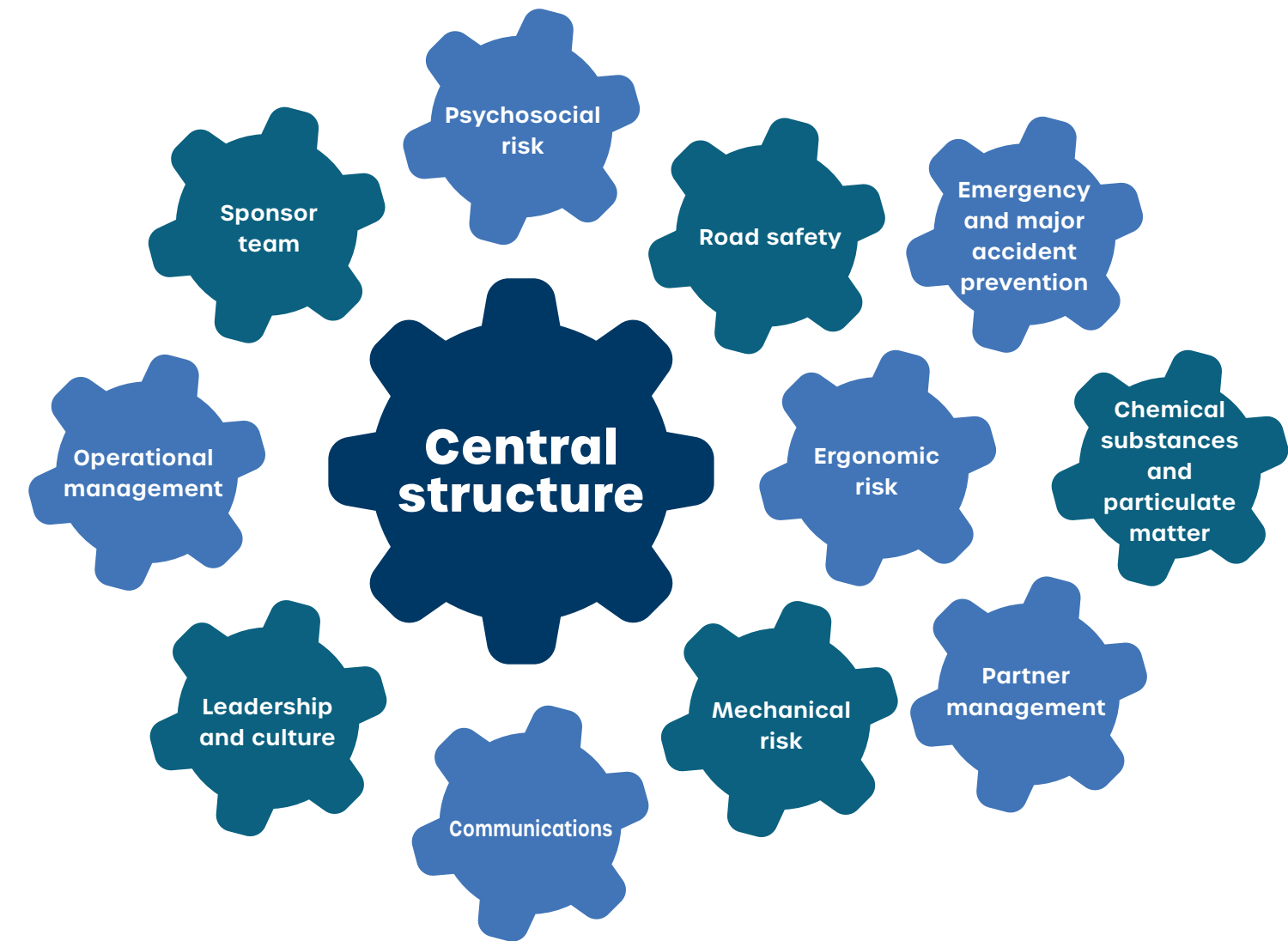
- The *Cuidándonos* strategy reached 89% implementation in its first year, with participation from more than 64 senior leaders.
- In Guatemala, we professionalized emergency brigades; in Costa Rica, we achieved zero workplace accidents; and in Mexico, we strengthened OHS teams and the management system.
- Accident frequency decreased by 36% and severity by 63% compared to 2024, with support from strategic partners.
- Introduced monthly OHS reporting, combining reactive and proactive indicators, and prioritized 46 critical processes for daily monitoring of proactive reliability (vital signs).
- Received the 2025 Safe Work Award from ARL AXA Colpatria in the Innovation category.
- Incorporated computer vision and advanced analytics to identify unsafe behaviors and emerging risks.
- Achieved significant results through critical risk management workstreams. *(see concept map)*.

Significant results from
critical risk workstreams



OCCUPATIONAL HEALTH AND SAFETY MANAGEMENT SYSTEM (OHS)

Cuidándonos strategy



- 1

Central committee
Led by the President of the company
- +20

Focus areas
Defined to be addressed by the workstreams
- 1

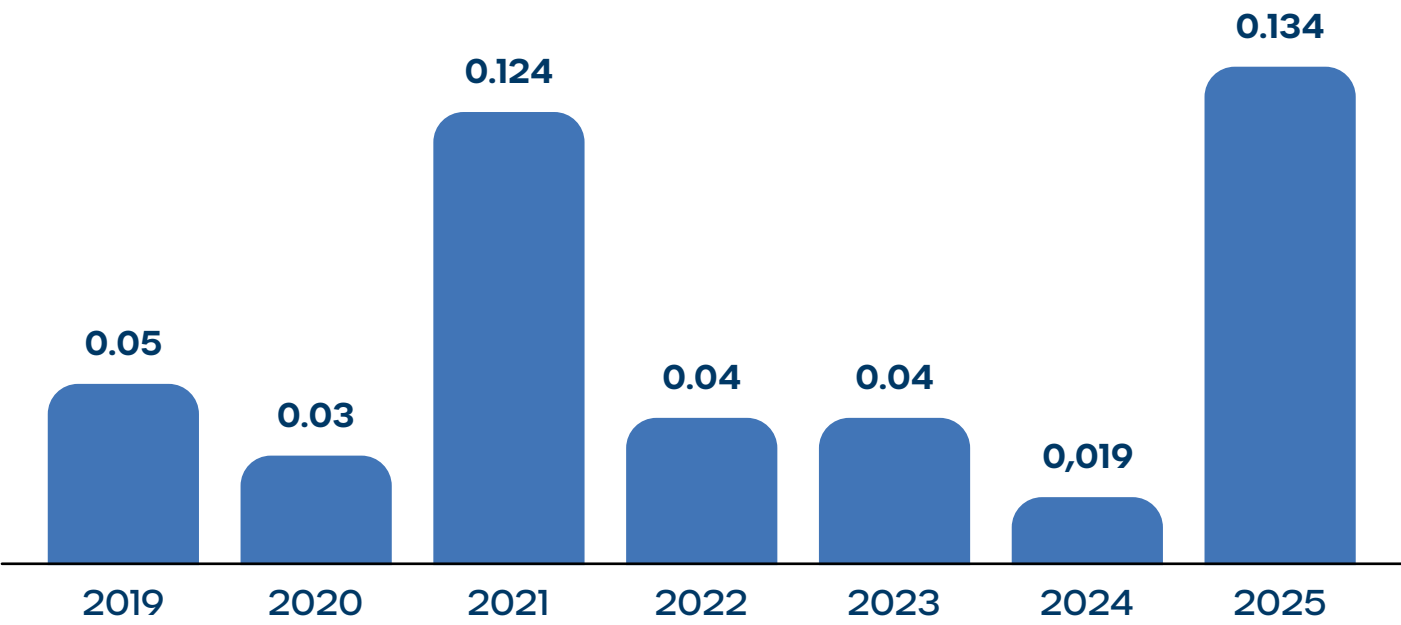
Sponsor team
Responsible for the Cuidándonos strategy, with monthly follow-up
- +64

Key leaders
Participating as members of the workstreams
- 10

Workstreams
Established and actively operating
- 6

OHS technical advisors
Supporting and guiding the workstreams

Lost-time injury index (ILI) (CR-10)



In 2025, Corona Industrial did not meet the accident rate target established under the ILI indicator.



OCCUPATIONAL HEALTH AND SAFETY MANAGEMENT SYSTEM (OHS)

HOMECENTER

Key actions

- Developed new technological integration into the SIGOVER platform, enabling real-time access to OHS Management System data across all work sites.
- Supported OHS change management for the Arthur CEDIS project to automate storage processes at the Distribution Center.
- Replaced Forklifts in stores, incorporating real-time monitoring technologies to identify operators and reduce operational risk.
- Created an Infrastructure Committee to periodically review improvements in conditions impacting employee safety, strengthening cross-functional integration, and continuous improvement.

Key achievements

- Updated 100% of OHS leaders nationwide through training sessions on occupational health and safety.
- Completed 18 inspections from the Ministry of Labor with no significant findings (compared to 6 in 2024).
- Developed QlikSense dashboards for monitoring accident rates, findings, and absenteeism.
- Enabled public access to Safety Data Sheets (SDS) for hazardous chemical products on the company website.



- Applied the psychosocial risk assessment, resulting in a medium risk level, managed through the Psychosocial Surveillance System.
- Implemented Processes in line with national regulations, including medical examinations and control of alcohol, tobacco, and substance use.
- Implemented a new Night Brigade model in 100% of stores without fire detection or suppression systems.

ALIÓN

Key actions

- Reinforced Safety as a core value through the Momento Seguro program, promoting shared leadership, self-care, and prevention in daily operations.
- Strengthen Value chain management through Rueda Firme, a two-way communication model with the transport network that enhanced trust, mitigated road safety risk, and improved operational efficiency.
- Strengthened operational discipline and preventive performance by integrating the PILAS Legions into core operations, raising OHS standards.
- Integrated the concrete business into the Organization's Management System under a unified model, strengthening risk management, administrative efficiency, and a consistent safety approach across all business lines.

Key achievements

- Closed the year with zero fatalities and zero high-consequence accidents.
- Achieved a Lost Time Injury Frequency Rate (LTIFR) of 2.63, exceeding the strategic target of 3.17 and maintaining a consistent improvement trend over the past two years.
- Reduced the Road Traffic Accident Frequency (RTAF) index to 0.37, the lowest in ALIÓN's history. This milestone reflects the maturity of the road safety management model and the transport team's strong alignment with higher safety standards.
- The PILAS model was consolidated as a driver of preventive agility and operational discipline, strengthening safety management.
- Made Progress on positioning Concretos ALIÓN as a benchmark for safe operations.

Trends

Occupational Health and Safety management will continue evolving toward more preventive, predictive, and integrated approaches, in a context shaped by increasing regulatory demands, technological transformation, and operational changes. In this environment, the Organization will continue to strengthen a life-care culture by anticipating risks, standardizing practices, and leveraging digital tools and data analytics, thereby improving operational reliability and decision-making across all businesses.



Mental health and psychosocial risk management are consolidating as **strategic priorities** in response to both regulatory changes and employee health trends.

Starting in 2026, the *Cuidándonos* (Taking Care of Each Other) strategy will enter its implementation phase, consistently deploying defined practices, initiatives, and standards. This phase will focus on leadership alignment, team mobilization, the adoption of new habits and routines, and the reinforcement of operational discipline. The objective is to ensure stronger alignment between processes and the principles of the life-care culture, as well as consistency across operations in Colombia, Central America, and Mexico.

At the same time, the Company will continue to prioritize mental health and psychosocial risk management in response to regulatory developments and employee health trends. Operational challenges, such as natural gas supply constraints and the use of alternative sources, such as LPG, will require strengthened controls and emergency response capabilities. In this context, the Organization will continue to advance the Industry 4.0 digital ecosystem and implement preventive and control strategies to ensure business continuity, employee well-being, and a comprehensive, sustainable approach to occupational health and safety.



Risks and opportunities

The highly volatile regulatory framework poses a major risk. Frequent, often sudden legal shifts demand that we constantly update our OHS Management System and technical capabilities. Behavior-based safety models also risk uneven cultural adoption, especially if leaders and employees across diverse regions fail to take consistent ownership of the process.

At the same time, important opportunities exist to strengthen OHS performance. Advances in emerging technologies, advanced analytics, and artificial intelligence enhance risk control, forecasting, and prediction capabilities, improving decision-making and enabling a more preventive and efficient approach to safety management.

Diversity and inclusion (405-1)

At Organización Corona, we value diversity and actively promote inclusion as a fundamental pillar for contributing to a more equitable society with greater opportunities for all. Individuality is respected, and internal and external practices align with universally accepted principles aimed at preventing any form of exclusion or discrimination. We strengthen a sense of belonging when people experience a work environment based on fairness, respect, and trust, one where they can express themselves, act, and think freely, feeling included and valued.

In 2025, diversity and inclusion were consolidated as a strategic pillar of talent development, fostering a safe and respectful organizational culture and supporting the business’s long-term sustainability. Through programs, diagnostics, training initiatives, and measurement mechanisms, we expanded opportunities, closed structural gaps, and strengthened well-being and organizational cohesion, in alignment with the Corporate Strategy 2030.



CORONA INDUSTRIAL

Key actions

- The Young Talent Program (ages 18–28) is advanced, aimed at strengthening a diverse culture and developing the capabilities of new generations.
- Managed the direct placement of student interns across different areas of the organization.
- Continued monitoring gender equity processes within the diversity and inclusion strategy.
- Delivered the fourth cohort of the Women and Leadership mentoring program, strengthening capabilities, professional growth, and career progression for female employees.
- Advanced the measurement and implementation of the ELSA model (Harassment-Free Spaces) in Colombia and Mexico, strengthening prevention systems and organizational climate.
- Enabled training spaces for leaders aligned with the internationalization strategy, strengthening competencies in managing diverse teams, intercultural leadership, and organizational cohesion across contexts.
- Conducted a comprehensive intervention in Mexico to strengthen a culture of workplace harassment prevention. Developed an employer branding diagnosis and action plan in response to a highly competitive talent market.

Key achievements

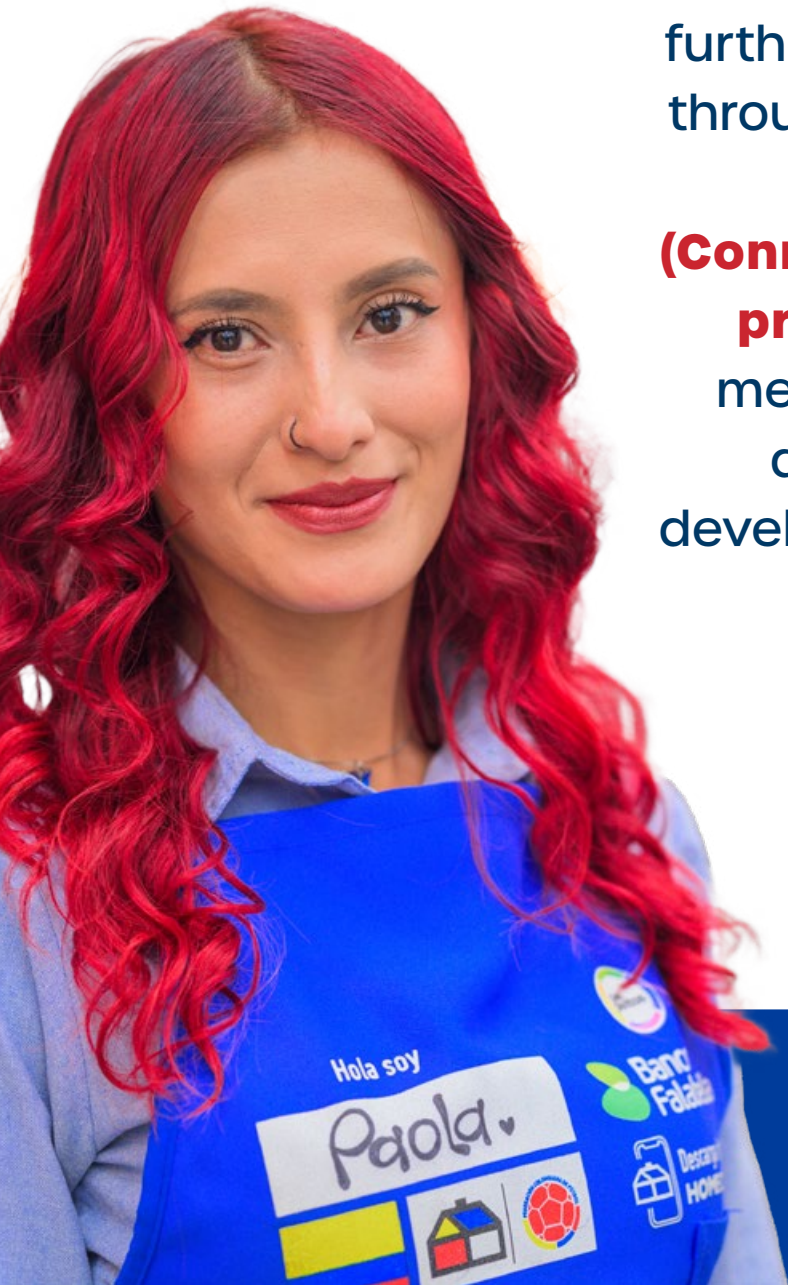
- Achieved 35% of direct hires from young talent (ages 18–28) in 2025, reinforcing the long-term sustainability of the talent pipeline.
- Transitioned 36 interns into permanent roles upon completion of their internships.
- Maintained a workforce distribution of 35% women and 65% men, based on 291 hires at Corona Industrial by the end of 2025.
- Completed the strategic employer branding diagnosis in Mexico, identifying key factors to strengthen competitiveness in the labor market.
- Advanced ELSA measurement results, with improvements in prevention systems and trust in case management (both scoring 83.4); overall scores reached 61 in Colombia and 41 in Mexico, establishing a clear roadmap to strengthen a harassment-free culture.
- Engaged more than 90 leaders in learning spaces focused on global leadership and the internationalization strategy.
- Sustained 38 active mentoring pairs in the Women and Leadership program in 2025, in partnership with ALIÓN.
- Strengthened the capabilities of 80 leaders through programs such as Conscious Leadership and A Leader Is Born, delivering up to 15 hours of virtual and in-person training.

Cases of discrimination and corrective actions taken (406-1)

	Organización Corona	Corona Industrial	Homecenter
Number of cases	0	0	0

No cases of discrimination were reported across the Organization in 2025. This result reflects ongoing efforts to ensure a safe, inclusive, and discrimination-free workplace for all employees.

Female leadership was further strengthened through the **Mujeres Conectadas (Connected Women) program**, through mentoring, training, and professional development spaces.



HOMECENTER

Key actions

- The *Trained Hands* program continued to be promoted, focused on the labor inclusion of people with physical, cognitive, and/or sensory disabilities, in partnership with the Best Buddies Foundation. This initiative integrates Amigos del Alma (AA), their families, and internal teams.
- Female leadership was strengthened through the *Mujeres Conectadas* (Connected Women) program, through mentoring, training, and professional development spaces.
- The *Hombres Sin Límites* (Men Without Limits) program was relaunched for administrative staff, promoting reflection on gender stereotypes and the role of men as allies in advancing equity.
- The *Inclusive Language Guide* was updated and implemented as a practical tool to reduce bias and promote respectful and consistent communication across all levels of the Organization.

Key achievements

- The number of *Amigos del Alma* participants increased from 124 to 126 (+1.6%), across 37 work sites and 18 cities. Of these, 58% belong to low-income segments (levels 1 and 2), and 40% are over 40 years old.
- In *Mujeres Conectadas*, an extended community was consolidated with 55 additional participants, reaching 101 hours of mentoring, three virtual sessions with external speakers, training challenges, and two volunteer initiatives with the ANDI Foundation.
- In *Hombres Sin Límites*, two virtual sessions were held with participation from more than 100 employees, addressing topics such as emotional intelligence, personal finance, and life purpose.
- The second edition of the *Inclusive Language Guide* was presented during the hybrid session “Every Word Matters: Discover the Power of Inclusive Language”, with participation from 139 attendees, reinforcing inclusive communication practices.





ALIÓN

Key actions

- Advanced the update of the *Sexual and Workplace Harassment Policy*, defining and communicating a new protocol aligned with sector best practices.
- Conducted the ELSA survey, identifying barriers, risk perceptions, and improvement opportunities, and integrating results into the Diversity, Equity, and Inclusion action plan.
- Carried out a comprehensive assessment in partnership with Pacto de Productividad to identify enablers and barriers in hiring processes for people with disabilities.
- Implemented training initiatives on labor inclusion, disability, and harassment prevention, with support from specialized partners such as Comfama and Pacto de Productividad.
- Continued the women’s mentoring pathway for five employees, strengthening their development and representation in leadership roles in coordination with Corona Industrial.

The year closed with
**full implementation
of the Diversity and
Inclusion plan.**

Key achievements

- The 2025 workplace climate survey, conducted through Great Place to Work (GPTW), showed highly positive results:
 - 100% of employees reported being treated fairly, regardless of sexual orientation.
 - 99% reported no racial discrimination.
 - 97% reported no gender-based discrimination.

These results strengthen a respectful, inclusive workplace aligned with organizational values.

- Communicating the Workplace and Sexual Harassment Policy and Protocol, together with targeted training, strengthened organizational understanding and helped mitigate legal, reputational, and workplace climate risks.
- The year closed with full implementation of the Diversity and Inclusion plan.
- Progress was made in diagnosis, legal training, reasonable accommodation review, and identification of strategic partners to support the inclusion of people with disabilities.

Trends

Social, labor, and cultural dynamics continue to evolve rapidly, creating new challenges and opportunities for managing diversity and inclusion. In this context, expectations from new generations are increasing, particularly around working for organizations with purpose, responsible practices, and a genuine commitment to well-being, including mental health.

In Colombia, regulatory developments such as Law 2466 of 2025 reinforce the hiring of people with disabilities in companies with more than 100 employees, validating existing inclusive practices while requiring further strengthening and alignment of organizational processes.

At the same time, advances in artificial intelligence and digital technologies introduce new challenges in talent attraction, development, and management, driving the adoption of ethical, inclusive, and people-centered solutions.



Risks and opportunities

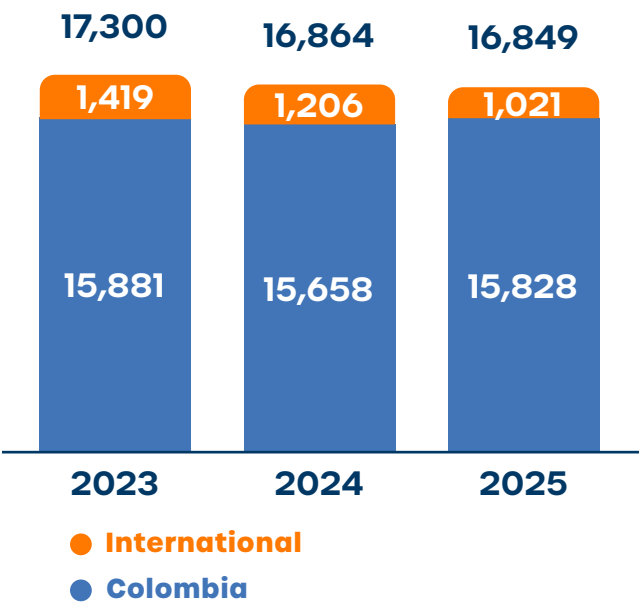
Diversity, Equity, and Inclusion management faces risks related to regulatory changes, cultural gaps, and unconscious bias, which may affect effective implementation—particularly in areas such as disability inclusion, harassment prevention, and alignment of practices across international operations. These risks require continuous adjustments in processes, training, and internal capabilities to ensure regulatory compliance and cultural consistency.

At the same time, Diversity, Equity, and Inclusion represent a strategic opportunity to strengthen talent sustainability, an inclusive culture, and the employee value proposition, contributing to long-term business performance and sustainability.

Workforce indicators (405-1)

Employees of the Organization (2-7)

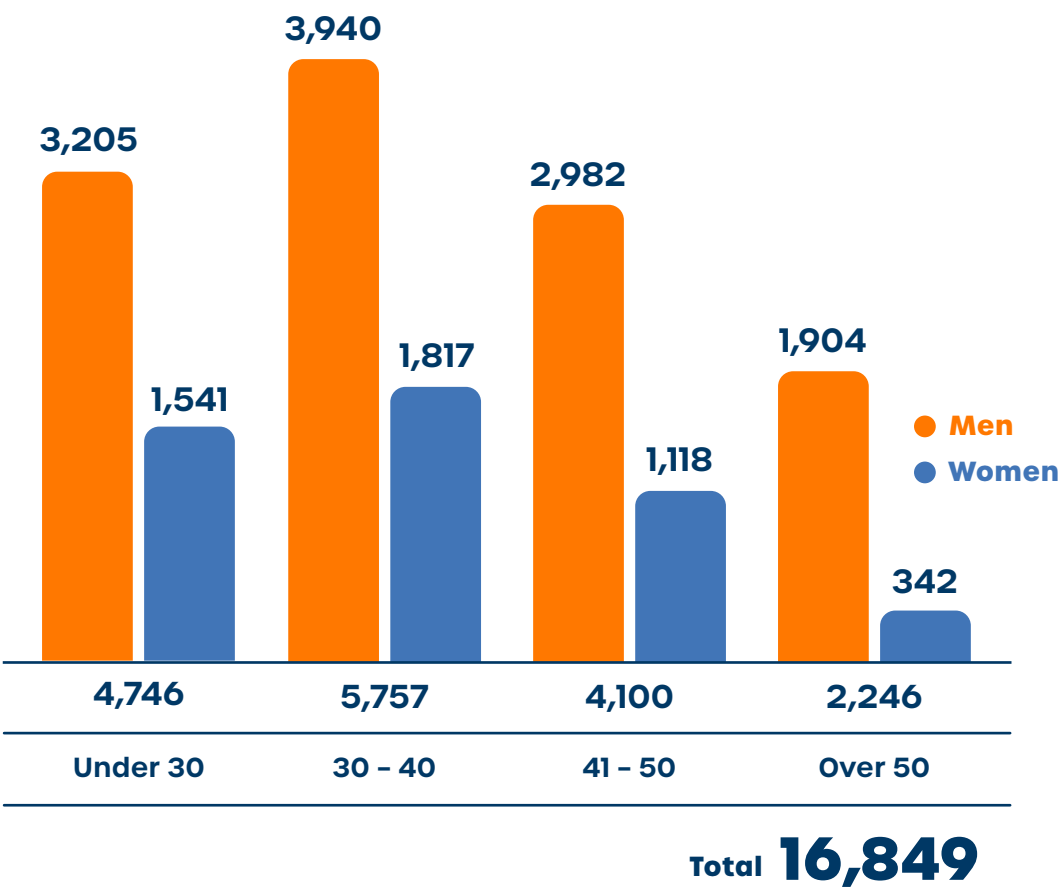
Number of direct employees



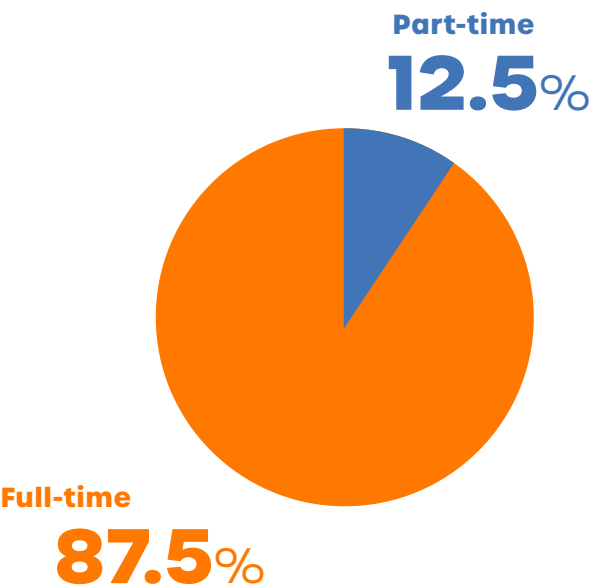
Employees by gender and region

Region	Men	Women	Total
Colombia	11,154	4,674	15,828
Central America	286	31	317
Mexico	539	89	628
United States	40	21	61
China	12	3	15
Total employees	12,031	4,818	16,849

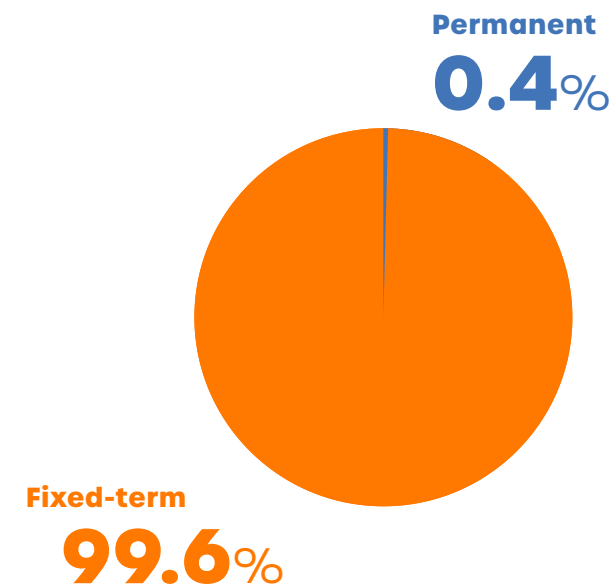
Employees by gender and age



Work schedule distribution



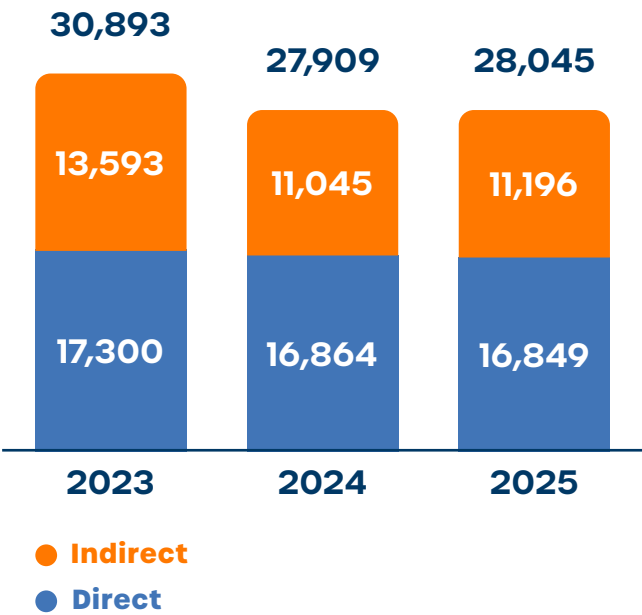
Contract type distribution



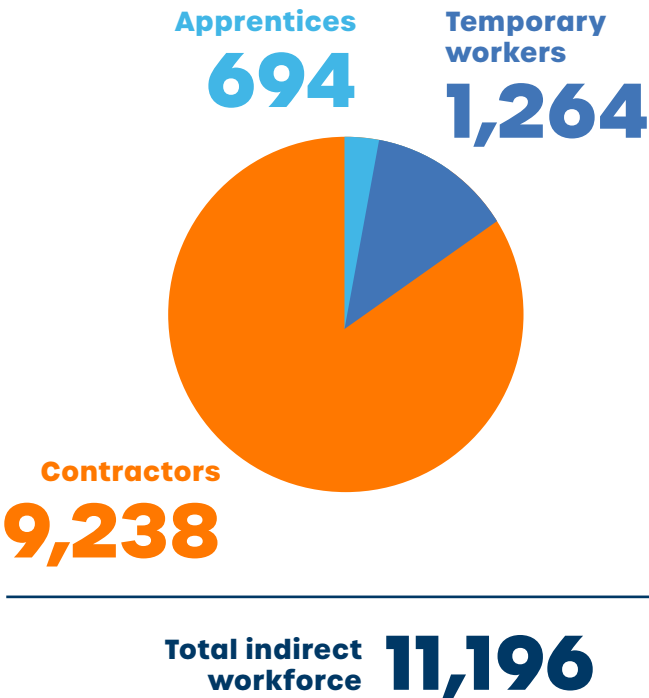
The year 2025 closed with **16,849 direct employees.**

Indirect workforce (2-8)

Number of direct or indirect employees (2-8)

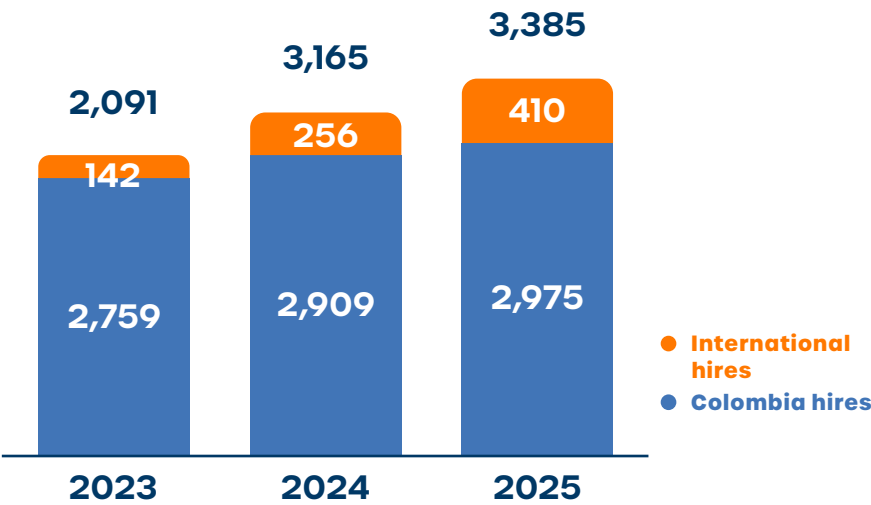


Indirect workforce distribution

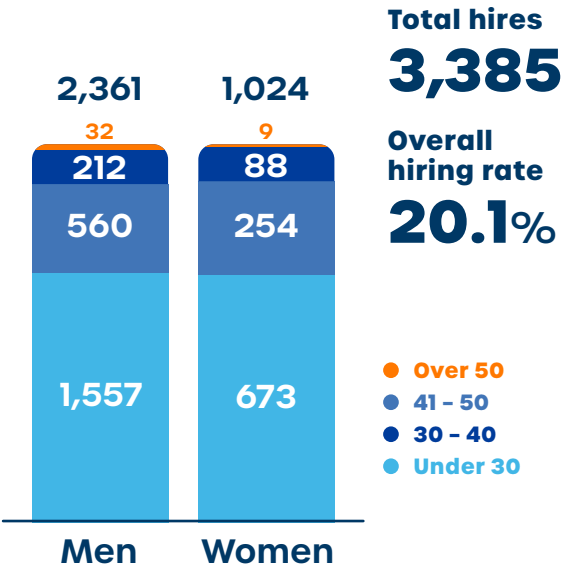


Hiring of new employees (401-1)

New workforce
Number and rate of new employees hired



Hiring rate by age and gender



The number of new hires increased by 7% compared to 2024, continuing a three-year trend, driven mainly by the opening of Homecenter stores and Corona Centers.

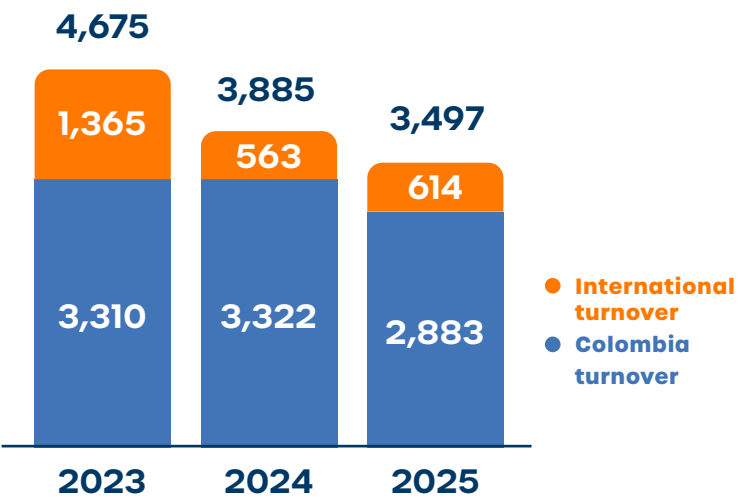
New hires by gender and age group, by organization

	Organiz.Corona		Corona Colombia		Corona Intern.		Homecenter	
	Men	Women	Men	Women	Men	Women	Men	Women
Under 30	1,557	673	174	92	172	45	1,211	536
31 - 40	560	254	222	93	86	24	252	137
41 - 50	212	88	80	31	55	11	77	46
Over 50	32	9	9	2	15	2	8	5
Total	2,361	1,024	485	218	328	82	1,548	724
	3,385		703		410		2,272	

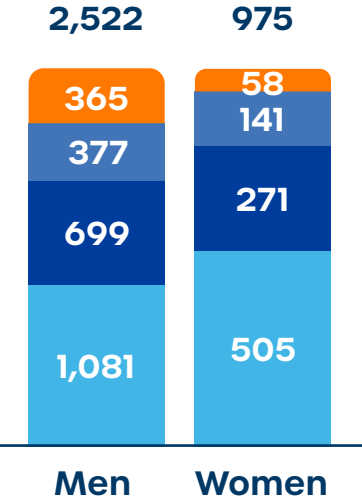


Employee turnover (401-1)

Number and turnover rate



Turnover rate by age and gender



Total employees who left the organization
3,497

Overall turnover rate
20.8%

Staff turnover at Corona decreased by 10% between 2024 and 2025, demonstrating significant progress in job stability, talent retention, and the development of a better workplace.

Employee turnover by gender and age group, by organization

	Org. Corona		Corona Colombia		Corona Internac.		Homecenter	
	Men	Women	Men	Women	Men	Women	Men	Women
Under 30	1,081	505	114	45	112	21	855	439
31-40	699	271	254	101	139	17	306	153
41-50	377	141	119	41	154	28	104	72
Over 50	365	58	202	34	135	8	28	16
Total	2,522	975	689	221	540	74	1,293	680
	3,497		910		614		1,973	

Positive impact on communities

The Organization recognizes its responsibility to create value and contribute to sustainable community development, strengthening its social license to operate. To this end, initiatives are promoted to improve well-being, expand access to opportunities, and enhance quality of life. These actions help build trust-based relationships, support local development, and contribute to a more equitable and sustainable society.

Corporate volunteering (CR-6)

Through this program, employee social engagement is promoted through collaborative initiatives with partner companies, local authorities, and civil society organizations, generating integrated actions with a positive community impact.



Beneficiaries of social programs 2025 (CR-28)

Focus area	Beneficiaries	Description
Habitat improvement	320,527	Includes in-kind donations, corporate volunteering, and improvements to educational and community infrastructure.
Community strengthening	13,045	Includes leadership training, support for community organizations, and programs such as <i>Caminos del Agua</i> and <i>Construyendo de la Mano de la Comunidad</i> .
Education and employability	23,355	Includes training for construction workers (builders, plumbers, painters), youth programs, and inclusive employment initiatives.
Environmental services payments (1% investment)	44	Includes mandatory 1% environmental investment

Total: **356,971**
beneficiaries

CORONA INDUSTRIAL

Key actions

- In partnership with Homecenter, Enel Colombia, Compensar, BBVA, Gabrica, Fundación Alquería Cavelier, and Fundación Catalina Muñoz, educational infrastructure improvement initiatives were carried out in Bogotá, Medellín, Zipaquirá, and Cajicá, combining stakeholders' capabilities to generate collective impact.
- Participation as a strategic member of RedV Colombia, alongside Gabrica, Fundación Corfi, Fundación Argos, and HandsOn Colombia, promoting collaboration, learning, and a volunteering culture. In 2025, the third edition of Expovoluntariado brought together organizations from the private, public, and social sectors.

HOMECENTER

Key actions

- Participation in eight knowledge transfer initiatives in partnership with ANDI, aimed at vulnerable communities. Topics included soft skills, communication, business models, strategic planning, and support for business formalization.
- Two housing improvement initiatives were carried out for employees under the *Juntos por Tu Hogar* program, strengthening well-being and sense of belonging.

Volunteer program



28,500	beneficiaries
10,246	volunteer hours
1,182	volunteers
16	educational infrastructure initiatives
10	housing improvement initiatives
10	knowledge transfer initiatives
9	environmental initiatives
6	Intercompany initiatives
6	housing construction initiatives
USD 52,180	Investment

Donations

Cash, in-kind, and social program contributions 2025 (CR-17)

(COP million, except percentages)

Organización Corona	2024	2025	Change
Cash donations	7,797	11,092	42.2%
In-kind donations	1,616	2,002	23.9%
Investment in social programs	5,123	7,082	38.3%
Total contributions	14,536	20,176	38.8%

Nota: Homecenter customers donated COP 99 million through checkout change contributions, all of which were allocated to the *Mi Hábitat* housing improvement program.

Cash donations

Financial contributions supported organizations promoting democracy, justice, transparency, and competitiveness, strengthening initiatives aligned with national development and positive impact.



The renovation of La Meseta School’s façade in Girardota, Antioquia, was completed through in-kind donations.

Product donations

In-kind donations helped improve the quality of life in the communities served. We provided materials for housing projects, community infrastructure, healthcare, water treatment, and basic sanitation.

CORONA INDUSTRIAL

Key actions

- A total of 138 in-kind donations were made for housing, community infrastructure, healthcare, water, and sanitation projects. Deliveries included 29,724 m² of flooring, 9,367 m² of wall coverings, 801 toilets, 657 sinks, 199 urinals, 37 bathroom cabinets, 102 paint buckets, and more than 30,200 individual tableware pieces.
- Materials were also provided for strategic Homecenter programs. For *Juntos por Tu Hogar*, 420 m² of wall coverings, 900 m² of flooring, 30 sinks, and 36 bathroom cabinets were delivered, benefiting 52 employees. For *Mi Hábitat*, 451 m² of wall coverings, 1,013 m² of flooring, 22 toilets, and 22 sinks were contributed, supporting the completion of 30 homes in Circasia (Quindío).

Key achievements

- 216,000 people benefited.
- 66% of donated products were allocated to high-impact projects focused on vulnerable populations.

Donations made by Organización Corona contribute to national development and positively impact stakeholders.

HOMECENTER

Key actions

- The *Productos que Cumplen Sueños* program was strengthened—a circular economy model that extends the useful life of products with minor imperfections, reducing operational waste and environmental impact while generating social value.
- Through this program, a significant contribution was also made to the *Mi Hábitat* program, supporting the equipment of 30 homes in Circasia (Quindío).

Key achievements

- In-kind donations reached USD 249,366 (+37.6% vs. 2024).
- The partner network expanded from 83 to 91 foundations.
- 21,059 people benefited.
- Participation from 30 Homecenter stores.

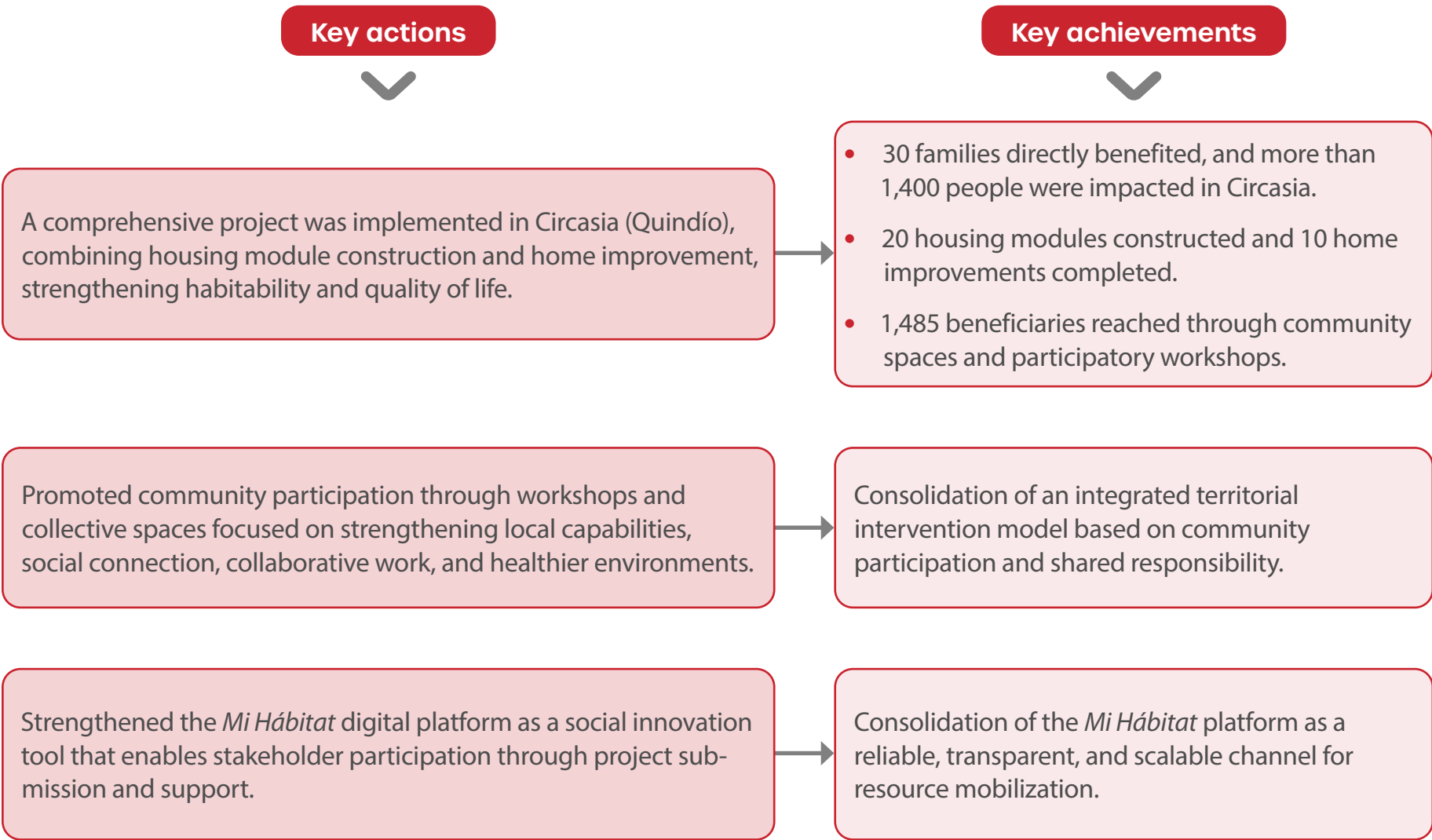
DONATIONS

HOMECENTER

Comprehensive habitat improvement

Mi Hábitat

Through this program, living conditions for vulnerable communities are improved through housing construction and improvements, community space recovery, and participatory workshops, in partnership with Fundación Catalina Muñoz. Interventions are defined based on territorial mapping, which helps identify priority needs and design integrated actions.



Mi Hábitat program benefited more than **30 families** and **1,400 people** in Circasia, Quindío.

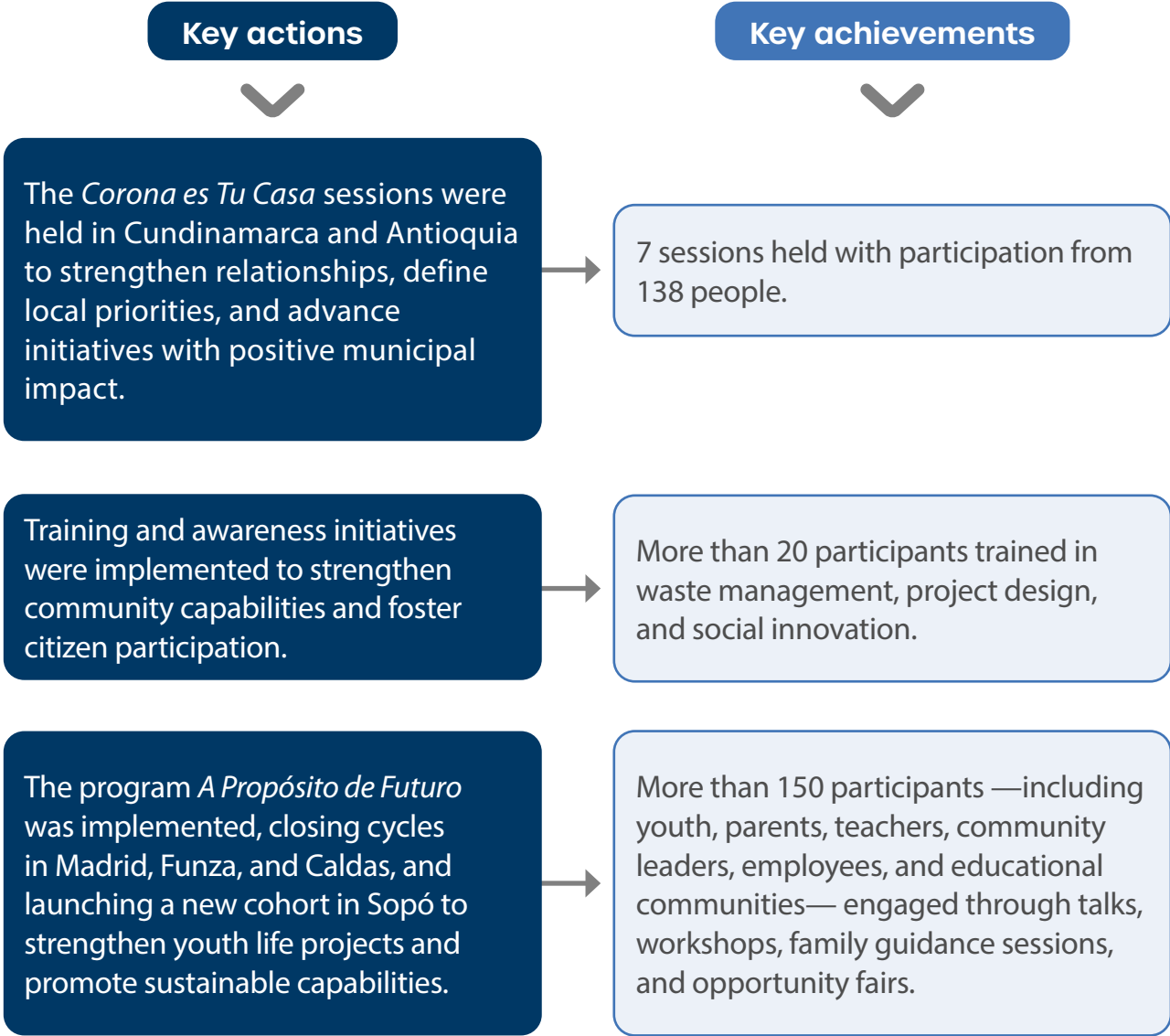


Community strengthening and territorial development

The *A Propósito de Futuro* program **was implemented to strengthen youth life projects** and promote sustainable capabilities across the territories.



In 2025, the company strengthened its territorial development approach through dialogue, coordination, and joint work with communities, local authorities, and other strategic stakeholders within its areas of influence. This approach contributes to trust-based relationships, sustainable development, and the strengthening of the social license to operate, in alignment with the Corporate Strategy 2030.



Featured case

HOMECENTER

Yo creo en la construcción de mi futuro

(I Believe in Building My Future)



Training is recognized as a driver of social transformation. For this reason, the *Yo creo en la construcción de mi futuro* (I Believe in Building My Future) program was developed in partnership with Universidad Piloto de Colombia and Fundación Texmodas to strengthen the skills of young people aged 18 to 28 and support their entry into the construction sector.

In 2025, the initiative was consolidated as a strategic platform for youth employability and gender gap reduction, with presence in six cities and a new focus on training for entry-level construction roles aligned with sector needs.

During the year, 800 young people were trained, exceeding the annual target, and 176 participants secured employment, marking significant progress toward the 2030 goals. The program was recognized with the Construimos a la Par award by Camacol and nominated for the Portfolio Award – Social Responsibility.

Through this initiative, the company was committed to providing opportunities for development and support to sustain national growth.



COMMUNITY STRENGTHENING AND TERRITORIAL DEVELOPMENT

Tax-deductible donations

Since the implementation of the Works for Taxes (Oxl) mechanism in Colombia in 2018, Corona has used this tool to drive high-impact social projects in territories prioritized under the Peace Agreement and post-conflict framework. Through this mechanism, a portion of the organization’s tax contribution was allocated to social and community projects that contribute to territorial development and the generation of shared value.

To date, these initiatives have benefited more than 19,000 people through projects focused on education, access to drinking water, technology, and community infrastructure, helping close social gaps and strengthening Corona’s presence in strategic communities.



Technology provision to support one-on-one education at La Danta Educational Institution – Jerusalén campus.	- Contributor: ALIÓN - Value: COP 2,811,549,749 - Location: Sonsón, Antioquia
Provision of school furniture, kitchen equipment, and utensils for 106 public schools in Cundinamarca.	- Contributor: Sumicol - Value: COP 4,260,590,245 - Location: Cabrera, Silvania and Viotá, Cundinamarca
Strengthening of arts and cultural education environments in schools located in ZOMAC municipalities in the Oriente subregion and the municipality of Segovia (Antioquia).	- Contributors: Sumicol and ALIÓN - Value: COP 2,500,000,000 - Other contibutions: COP 5,570,650,097 (Corporación Empresarial de Oriente)
Implementation of an environmental conservation strategy (PSA) in environmentally significant areas of the Regional Integrated Management District (DRMI) Páramo de Vida Maitamá – Sonsón.	- Contributors: Sumicol and ALIÓN - Value: COP 4,709,200,664 - Location: Sonsón and San Francisco, Antioquia

In 2025, a pioneering environmental project titled “Implementation of an environmental conservation strategy (PSA) in environmentally significant areas of the Regional Integrated Management District (DRMI) Páramo de Vida Maitamá – Sonsón, Antioquia” was approved. This is the second Payments for Environmental Services (PSA) project under the Works for Taxes mechanism in Colombia. This initiative is aimed at conserving strategic ecosystems, protecting water sources, and generating economic incentives for rural communities that contribute to territorial protection.

Participation in the Works for Taxes mechanism strengthens the Organization’s social license to operate in strategic territories. It reinforces its reputation as a company committed to sustainable territorial development, integrating education, social infrastructure, and environmental conservation within a long-term vision.

The projects approved in 2025 are presented below. These are currently in the preparation phase for execution during 2026, except the PSA project, whose implementation will extend through 2029.

COMMUNITY STRENGTHENING AND TERRITORIAL DEVELOPMENT

Work with Corona Foundation

The Corona Foundation has strengthened its capabilities to drive social development, improve the quality of life, and promote equity in Colombia. In 2025, joint actions built on shared strengths and experience as strategic partners, advancing initiatives that generate social value and amplify impact.

Socio-occupational guidance methodology

Cundinamarca

- Supported the consolidation of partnerships with the Cundinamarca Department of Education and the municipalities of Sopó and Madrid, enabling the transfer of the methodology.
- Implemented the methodology in 50 educational institutions across 32 municipalities in Cundinamarca, benefiting 5,892 students.
- Achieved the rollout of the methodology in four educational institutions in Sopó, benefiting 870 students.
- In Madrid, the methodology will be implemented in 2026.

Antioquia

- Conducted the methodology transfer to Proaburrá Norte for implementation in educational institutions across the municipalities of Bello, Girardota, Copacabana, and Barbosa.

Opportunity conversations with youth

Two workshops were conducted for 1,044 students (grades 8 to 11) from Zoraida Cada-vid School in Madrid and Gerardo Molina School in the Suba district. A total of 62 volun-teers from Corona, Fundación Corona, Sodexo, Fundación Grupo Social, and Fundación Otero Liévano facilitated activities that helped students explore their interests, expecta-tions, and educational and career opportunities within their territories.

Fundación Corona updated its 2030 strategy, **focusing on expanding educational, employment, and free-choice opportunities** and strengthening youth participation and impact.



COMMUNITY STRENGTHENING AND TERRITORIAL DEVELOPMENT



Compromiso Bogotá

Inspired by the Compromiso Valle experience, *Compromiso Bogotá* was created as a collaborative initiative between the private sector, community leaders, and social organizations to promote development in communities with limited access to opportunities, under a collective impact and shared responsibility approach.

In 2025, the initiative was consolidated in Suba as a permanent coordination space among local stakeholders. Meetings were held between business leaders and community representatives to build trust, identify shared challenges, and promote collective solutions that amplify social impact in the territory.

A key pillar was the strengthening of community leadership through the *Public Transformational Leadership Program*, developed by Fundación Origen in partnership with Fundación Corona. This training process enabled the development of a shared vision of the territory and strengthened leadership, participation, and collaboration capabilities, highlighting trust as a driver of local development.

Additionally, Organización Corona promoted volunteering initiatives as spaces for collective action, bringing together companies, social organizations, and communities to improve educational environments.

Compromiso Bogotá aims to establish itself as a replicable model of collaboration in other neighborhoods across the city, helping to **build a more equitable and supportive Bogotá with greater opportunities.**

Key achievements

- 100 business leaders participated in 50 sessions with community leaders in Suba, generating more than 100 connections and collaborations to amplify social impact.
- Trained 110 community leaders through the *Public Transformational Leadership Program*, with improvements across all trust indicators.
- More than 100 collaborations were developed among diverse communities, involving 50 companies, 30 social organizations, and 50 community initiatives, reflecting a shift from competition to collaboration.
- 150 volunteers participated in improvement initiatives at Gerardo Molina School, benefiting more than 3,500 students by enhancing educational spaces. This initiative was made possible through the joint efforts of *Compromiso Bogotá*, Fundación Grupo Social, Sodimac, Gabrica, BBVA, Sodexo, Enel, Compensar, Fundación Corona, and Corona Industrial.

- A session was held with 10th and 11th-grade students, in partnership with multiple organizations, to inspire informed decision-making about their future.

These results reflect significant progress in territorial coordination in Suba, strengthening trust as a central driver of local development.

Looking ahead to 2026, *Compromiso Bogotá* aims to consolidate itself as a replicable collaboration model across other districts in the city, contributing to a more equitable, inclusive, and opportunity-driven Bogotá.



COMMUNITY STRENGTHENING AND TERRITORIAL DEVELOPMENT

ALIÓN

In 2025, progress was made in strengthening strategic partnerships focused on social, educational, and productive development in areas of influence. These actions enhanced local capabilities and improved the community’s quality of life.

The company was allocated USD 940 thousand dollars under the Works for Taxes (OxI) mechanism (2025 cycle). These resources will be invested in social projects in 2026 and offset against income tax.

Social investment 2025

(COP million)

Category	Total value
Employment training	333
Community development	418
Infrastructure improvement	155
Environmental services payments*	230
PMA compliance measure	228
Total	1,364

* Projects, programs, or activities that are part of the mandatory 1% investment

Key actions

- **Strengthening educational quality:** A 10-year agreement was signed with Fundación Manuelita, endorsed by departmental and municipal education authorities, to implement the *One-to-One* Education program at IER La Danta’s Jerusalén campus. The program aims to improve education quality, close gaps between public and private education, and expand access to higher education.
- **Community infrastructure improvement:** In line with local work plans, seven community projects were upgraded through cement donations, strengthening essential infrastructure for community well-being.
- **Income generation:** A two-year agreement was formalized with the Municipality of Sonsón and CODESPA to develop a productive strategy for 60 Tahiti lime-producing families, with shared investment between ALIÓN and the municipality.
- **Hechos Firmes volunteering program:** High-impact social and environmental initiatives were promoted, including:
 - Enhancement of educational institutions in La Estrella and Caldas.
 - Recovery of public spaces in Bilbao (Suba).
 - A Day as a Recycler” initiative in Moravia (Medellín).
 - Improvements at San Luis School – Madre Laura campus.



Key achievements

- 9,061 people benefited.
- 645 volunteer hours.
- 7 community projects benefiting more than 17,000 people.
- Launch of long-term agreements that strengthen education quality and development opportunities.

COMMUNITY STRENGTHENING AND TERRITORIAL DEVELOPMENT

Social programs – Industrial Inputs and Energy
(Mining Operations)

Through the *Caminos del Agua* and *Construyendo de la Mano con la Comunidad* programs, comprehensive community development is promoted by strengthening well-being, infrastructure, and local capabilities through a participatory approach. At the same time, the Organization reinforces its commitment to environmental conservation, advancing projects that improve water infrastructure, protect water sources, and promote environmental education.



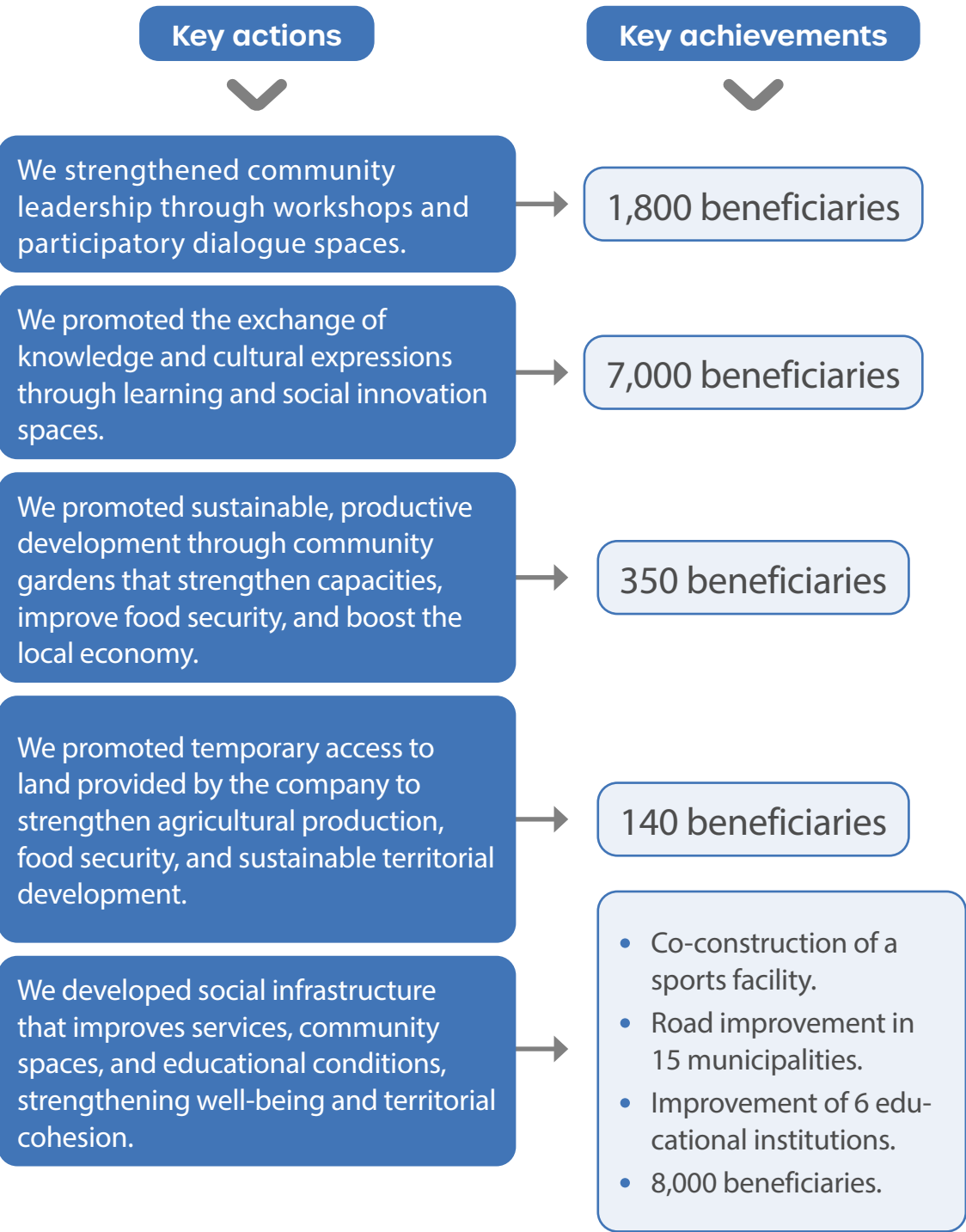
Caminos del agua

(Ways of the water)



Construyendo de la Mano con la Comunidad

(Building Hand in Hand with the Community)



Corona Pro-Hábitat Award 2025
Student Call

Eco-efficient urban
housing

In 2025, we held a new edition of the Corona Pro-Hábitat Award, an initiative with a 43-year history that promotes innovative solutions for social housing and environmental sustainability, connecting university talent with the country’s real challenges.

Key actions

- A national call invited students of Architecture, Engineering, and Industrial Design to design eco-efficient urban housing (60–90 m²) that features water self-sufficiency (max. 50 liters per person per day), fossil-fuel-free operation, bioclimatic design, and a minimal carbon footprint.
- Projects were evaluated based on criteria such as innovation, design quality, technical and economic feasibility, local relevance, replicability, and sustainability.
- The Corona Lecture Series showcased “The magic of designing housing and infrastructure with purpose,” led by architect Óscar Ocampo, as a space for reflection on the application of sustainability to design.

Key achievements

- More than 100 university teams actively participated in the call.

The projects demonstrated that it is possible to develop eco-efficient, affordable, and replicable urban housing by integrating bioclimatic design, responsible water management, and low-carbon footprint materials.

This edition reaffirms our leadership in promoting innovative solutions for habitat, contributing to more resilient and sustainable cities.



First place
Re-Lab

Sustainable housing and urban
recycling lab

Galería Alameda, Cali, Valle del Cauca

Students

- Juan Esteban Meneses Portillo, Arquitectura
- Carolina Ortiz Conde, Arquitectura
- Carlos Fernando Reyes Riascos, Arquitectura
- Ricardo Jesús Navia Bedoya, Ingeniería de Materiales
- Ivette Liliana Díaz Cuchala, Diseño Industrial

Project director

- Juan Jacobo Sterling Sadovnik



Second place
Renova

Vivienda urbana

Comuna San José, Manizales, Caldas

Students

- Juan David Cabrera Erazo, Arquitectura
- Sthive Santiago Benavides Narváez, Arquitectura
- Raúl Mateo Flechas Riaño, Arquitectura
- Bayron Alejandro Solarte Maya, Arquitectura

Project director

- Gustavo Jiménez Obando

Trends

Work with communities will increasingly evolve toward collective impact models, social innovation, rigorous impact measurement, and shared responsibility among companies, communities, and the public sector. The Organization will continue strengthening partnerships, territorial intervention methodologies, and results, in line with the 2030 Corporate Strategy. It will also focus on improving planning, monitoring, and evaluation capabilities, as well as maintaining an ongoing understanding of the social, economic, and environmental contexts of the territories where it operates.

Risks and opportunities

Work with communities involves risks related to the long-term sustainability of interventions, the management of stakeholder expectations, and effective coordination among public, private, and community actors. Changes in territorial priorities, local institutional limitations, or inadequate communication may affect the continuity, ownership, or scalability of social programs. To mitigate these risks, ongoing engagement with communities and local authorities is strengthened, along with the promotion of dialogue and co-creation spaces, and the consolidation of territorial intervention methodologies.

At the same time, the focus on generating a positive community impact represents an opportunity to continue creating shared value, strengthen the social license to operate, and position the Organization as a strategic partner in territorial development.

Obras por Impuestos, Sonsón, Antioquia



Supplier development (CR-19)

In 2025, **supplier development management was strengthened** through a comprehensive approach focused on improving capabilities, ESG risk management, regulatory compliance, and shared value creation across the supply chain.

CORONA INDUSTRIAL

Key actions

- A portfolio of programs was consolidated: En Cadena Mining, Primeros Pasos, Cero Emissions, and Encadenamiento Productivo, with strategic partners such as Colombia Productiva, Universidad Externado, Cecodes, and the Bogotá Chamber of Commerce.
- 63 strategic suppliers were supported in strengthening their productive, environmental, and management capabilities.
- Sustainability documentation from 45 suppliers was validated, strengthening transparency and ESG risk management.
- Monthly Sustainability Synergy Sessions were held to align internal teams.
- The Supplier Meeting was held in Medellín, with more than 100 participants.

Key achievements

- 238 strategic suppliers engaged in sustainability initiatives.
- Sustainability index: 72.4%

HOMECENTER

Key actions

- A comprehensive training plan for suppliers was developed, including 9 webinars on topics such as cybersecurity, inclusion, environmental reporting, SAGRILIFT, and innovation, reaching 189 companies.
- In partnership with Universidad Externado, the *Primeros Pasos en RSE* and *Plan Padrinos* programs were implemented.
- In coordination with the Bogotá Chamber of Commerce and partner companies, the *Todos Unidos* program was implemented, benefiting 96 suppliers through training in sales, marketing, sustainability, and human resources, strengthening their competitiveness.
- Through the *Impactum* program, a total of 14 direct suppliers and 21 indirect suppliers were trained in ESG topics.
- The sixth edition of the Visión Sostenible Award was held, with 58 suppliers registered and 28 projects submitted. Among the winners were Groupe SEB Andean, EW Tech, CI RTA Design, and Galaxy Pack for their leadership in sustainability.

Key achievements

- 622 suppliers trained
- 727 suppliers benefited





Prospectivas y tendencias

Supply chain management will increasingly be influenced by global trends that are transforming how organizations engage with their suppliers and manage risks. Among these, inclusive sourcing, human rights due diligence, climate change management, circularity, and the strengthening of transparency and traceability stand out. These trends respond to both new regulatory requirements and growing expectations from markets and stakeholders.

At the same time, digitalization, cybersecurity, and the progressive adoption of advanced analytics and artificial intelligence tools are becoming key enablers of more efficient, secure, and responsible value chain management.

Risks and opportunities

For Organización Corona, supplier development involves risks related to variability in supplier capabilities across the supply chain and to the sustainability of improvements implemented through development programs. While these initiatives have enabled progress in process improvement and gap closing, there is a risk that these advances may not be sustained over time once the support ends, particularly among suppliers with lower maturity levels or high dependence on external support.

At the same time, supplier development represents a strategic opportunity to strengthen the supply chain's reliability, resilience, and competitiveness.

In this context, the Organization will continue to strengthen supplier capabilities through training programs in sustainability, risk management, and the transition to more responsible practices.

Environmental management

**Progress was made
on a transformational
environmental plan.**



Management approach₍₃₋₃₎

Key aspects of our environmental management



The Organization recognizes the importance of generating environmental value for all stakeholders connected to its operations, intending to go beyond regulatory compliance.

For this reason, alongside the identification and management of impacts and the handling of dependencies on services and resources, efforts are made to align with sector trends and outlooks, recognizing the risks faced and how opportunities can be realized.

In 2025, progress continued in the implementation of the Environmental Sustainability Plan with a 2030 horizon, structured around four areas:

- 1. Climate action
- 2. Water managementy conservación de la biodiversidad
- 3. Circular economy
- 4. Environmental compliance

During the year, important challenges were faced, including the risk of natural gas supply shortages and limitations in material reuse due to operational constraints. However, opportunities were also realized, including the use of certified renewable energy, aligned with carbon neutrality in retail; the development of collective actions in water basins that contribute to water regulation; the implementation of industrial symbiosis schemes with third parties to close the loop on waste and by-products; and the development of technical environmental information to support the environmental attributes of products.



Climate action

Global warming, caused by the accumulation of greenhouse gases (GHG) over recent decades, represents a significant threat to society and ecosystems worldwide. In this context, companies and other social actors have become more aware of the need to reduce these emissions in a sustained manner.

At Corona, our central decarbonization target is to reduce GHG emissions by 40% by 2030, using 2019 as the base-line (360,119 tCO₂e for the Industrial Division). Although important progress has been made, the energy supply crisis currently affecting operations in Colombia underscores the need to intensify decarbonization efforts.

To address this challenge, the organization implemented an energy management model based on three pillars:

- 1 Energy reliability and security
- 2 Energy competitiveness
- 3 Energy transition

This model has guided key investments and strategic decisions that strengthen operations across all business units of the Organization.

Key actions

Energy reliability and security: priority to ensure operational continuity
Strengthening energy resilience

Strengthening energy resilience

The organization implemented timely actions under a continuity risk management Framework Plan to address the risk of natural gas supply shortages due to 2025 contract expirations. As a result, alternative LPG supply agreements were negotiated with strategic suppliers, ensuring operational continuity in the regions of Cundinamarca and Antioquia.

Investments were made in several plants to adapt processes for operation with propane air, and an LPG Operations Control Tower was established to ensure operational continuity, safety, efficiency, and cost control. These actions were complemented by training more than 450 employees and strengthening maintenance plans, thereby consolidating a robust response to the country's energy challenges.



Procurement of certified electricity

In line with the 2030 emissions reduction target and to strengthen long-term electricity supply security, manufacturing plants in Colombia and Sodimac Corona retail locations began operating on certified renewable electricity (REC). Each kilowatt-hour (kWh) consumed was generated from renewable sources, reducing annual emissions by up to 8.4%.

As a result, total energy consumption in Sodimac Corona stores and distribution centers came 98% from renewable sources (green energy validated through IREC certificates from The International Tracking Standard Foundation in partnership with EPM) and 2% from on-site photovoltaic generation.

Energy competitiveness:
efficiency that drives
productivity

**Hogar Transformation
Project – Corona Tableware Division**

We completed the implementation of the Hogar Transformation Project in the Corona Tableware division, optimizing the tableware manufacturing process through a single firing cycle. Once we fully stabilize the project and reach the projected demand, emissions from all production division processes are expected to reduce by 25%. This project represents one of the most significant advances in energy efficiency within Corona during the reporting period.



Energy transition:
building the matrix
of the future

**Implementation of solar
energy systems**

In 2025, execution continued on the strategic plan for solar energy growth, aiming for 20% of Corona’s energy consumption to be sourced from photovoltaic self-generation. Currently, three new solar parks are under development: Madrid Plant, Corlanc Pinturas, and Colorificio Sopó.

The solar park located in Sopó completed its first year of operation with 12,540 solar panels installed over an area of 55,000 m². During 2025, it generated approximately 4,866,532 kWh of clean energy and avoided the emission of 1,396 tons of CO₂, directly contributing to the 2030 decarbonization target.

The solar park in Madrid, Cundinamarca, is scheduled to begin operations in March 2026. This project will include 9,252 solar panels, an installed capacity of 3,800 kW, and an estimated annual production of 7,172 MWh. It will also integrate 19 inverters and cover 39,559 m².

Between 2024 and 2025, in Sodimac Corona’s retail operations, three new photovoltaic rooftop systems were installed in the Cartagena La Popa, Ibagué, and Cali Sur stores. This initiative, developed in partnership with AYURA, included the installation of 3,272 solar panels. The estimated annual generation is 1.5 million kWh, equivalent to the average annual electricity consumption of 786 four-person households.



The decarbonization target is
to **reduce GHG emissions from
industrial operations by 40%** by
2030, using 2019 as the baseline.

In addition to energy management, progress was made in the following areas:

Carbon Neutral certification

Retail locations and distribution centers of Almacenes Corona (ALCO) and Sodimac Corona have obtained Carbon Neutral certification from ICONTEC, achieving a net-zero GHG emissions balance across their operations.

In the case of ALCO, this result was made possible through the adoption of low-energy lighting technologies, the electrification of handling equipment in storage areas, and the use of fire extinguishers with low CO₂ content. Additionally, 790 tons of CO₂ were offset by purchasing carbon credits from a conservation project in the Colombian Amazon. This initiative integrates environmental mitigation with social impact in a key biodiversity region.

Emission reduction in ALIÓN

In 2025, ALIÓN's carbon footprint was reduced to 540 kg of CO₂ per ton, representing a 17% improvement compared to 654 kg of CO₂ in the 2020 baseline year. This result was achieved by using supplementary cementitious materials, reducing the clinker factor, and incorporating alternative fuels to replace coal. These actions are part of the roadmap toward 2030 defined by the cement business and are aligned with global industry trends and outlooks.

The carbon footprint of
ALIÓN was reduced to
540 kg of CO₂ per ton,
a 17% improvement over
2020 results.



Key achievements

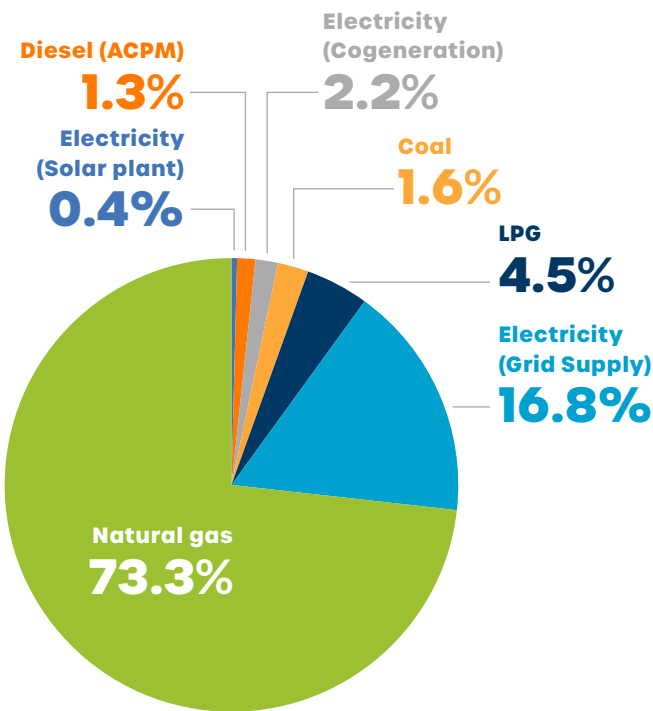
Indicators associated with the energy efficiency model

Total energy consumption (302-1)
(Figures in terajoules)



During 2025, total energy consumption across the Organization’s businesses in Colombia increased by 1.9% compared to the previous year. This variation is mainly explained by a 7.3% increase in manufacturing production and a 10.7% increase in mining activity.

Energy consumption by source (302-1)



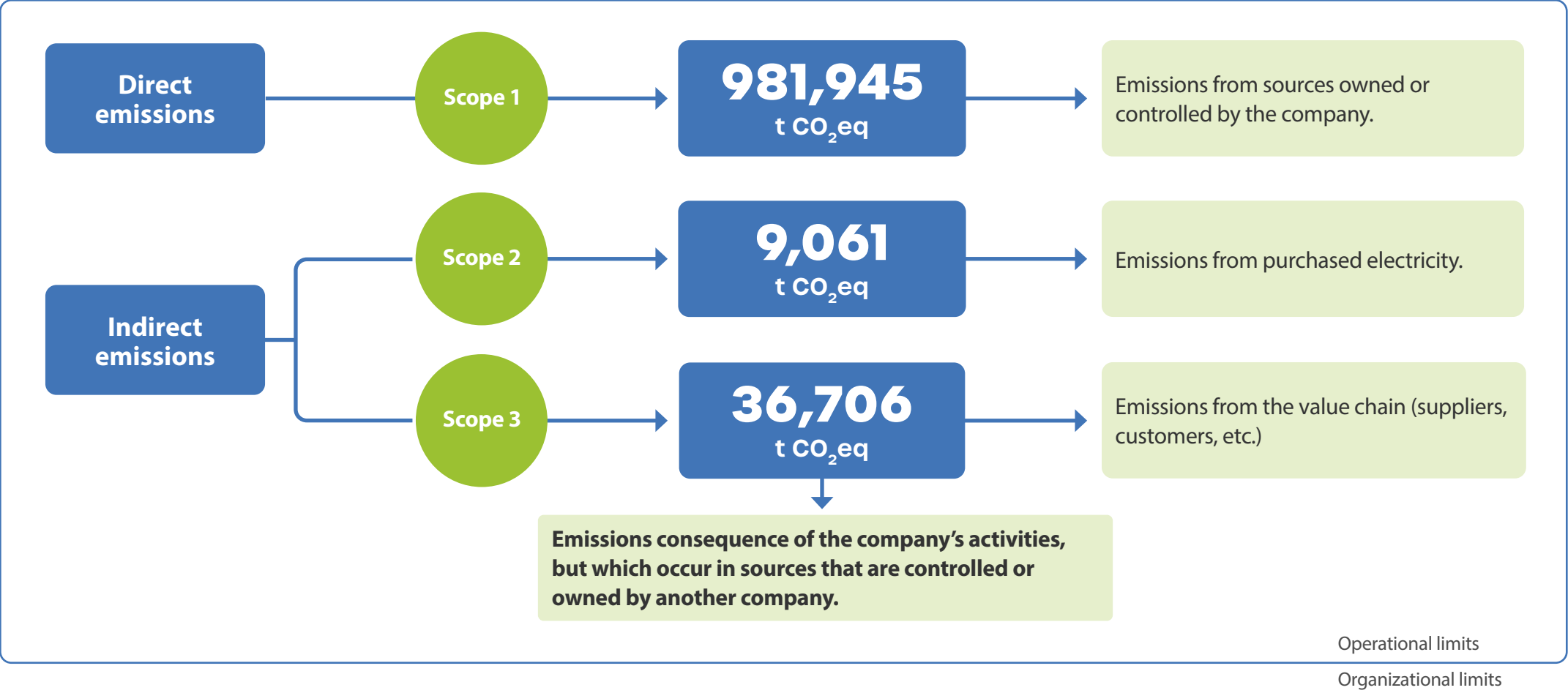
In 2025, energy consumption across the Organization’s businesses in Colombia was concentrated mainly on natural gas, which accounted for 73% of the total and is the key fuel in the ceramic process. Electricity is used in the preparation and grinding stages of raw materials, as well as for lighting in production areas and storage facilities. The 17.51 TJ generated at the Sopó Industrial Park represents 0.4% of total energy consumption. Coal use is limited exclusively to the operation of the Calcination Plant of the Industrial Inputs division, located in La Unión.



External energy consumption (302-2)

This consumption corresponds to the transportation of raw materials and finished products carried out by external companies and partners contracted by the Logistics and Transportation area. Diesel fuel used by vehicles not belonging to the Organization’s own fleet amounts to 3.31 million gallons, which is considered energy consumed outside the Organization.

Direct and indirect greenhouse gas emissions (305-1, 305-2, 305-3)



The following emissions were generated by Organización Corona's operations:

- Scope 1**
 - Includes emissions from the use of fossil fuels such as natural gas, LPG, and diesel, as well as, to a lesser extent, emissions associated with the raw materials used in production processes.
- Scope 2**
 - This refers to emissions associated with electricity consumption. The reduction in emissions within this scope compared to 2024 is primarily due to the commissioning of solar farms and the use of electricity certified through RECs.
- Scope 3**
 - 70% of these emissions are associated with logistics operations carried out with long-term partners, 23% with logistics operations involving transportation companies, and 7% with emissions resulting from the disposal of non-recyclable waste.

Emissions resulting from company activities but occurring from sources owned or controlled by another company

Emissions (tCO ₂ e)	Corona Industrial Colombia	Corona Internacional	ALIÓN	Homecenter
Scope 1	238,908	20,656	720,178	2,204
Scope 2	531	6,906	1,570	54
Scope 3	36,706	-	-	-
Total	276,145	27,562	721,748	2,257

Energy consumption reduction (302-4)

This information is presented in the climate action workstream.

Energy intensity (302-3)

(Figures in GJ/T)

Operation	2022	2023	2024	2025
Manufacturing + Mining	2.03	2.06	2.11	1.98

The specific energy consumption of Corona Industrial in Colombia decreased by 6.0% compared to 2024, mainly due to the distribution of energy consumption across a higher production volume. Total production increased by 8.6% compared to 2024.

Energy consumption of international operations (302-1)

(Figures in terajoules)

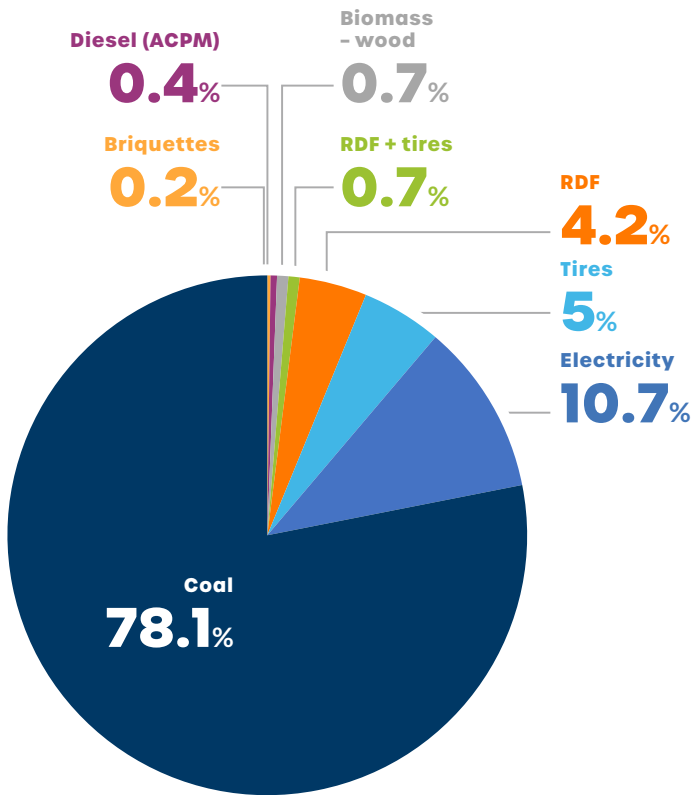
Operations	2022	2023	2024	2025
United States	391	240	-	-
Central America	159	110	99	83
Costa Rica	5	4	4	4
Guatemala	75	63	63	79
Nicaragua	79	43	32	-
Mexico	515	464	438	295
Total	1,065	814	537	378

Reported energy consumption covers operations in Mexico and Central America, including Incesa and Porcelana Corona México.

In 2025, total energy consumption of international operations was 378 TJ, reflecting a 30% reduction compared to 2024. This decrease is mainly due to the suspension of operations in Nicaragua and Mexico (Monterrey).

Energy consumption distribution of ALIÓN by source (302-1)

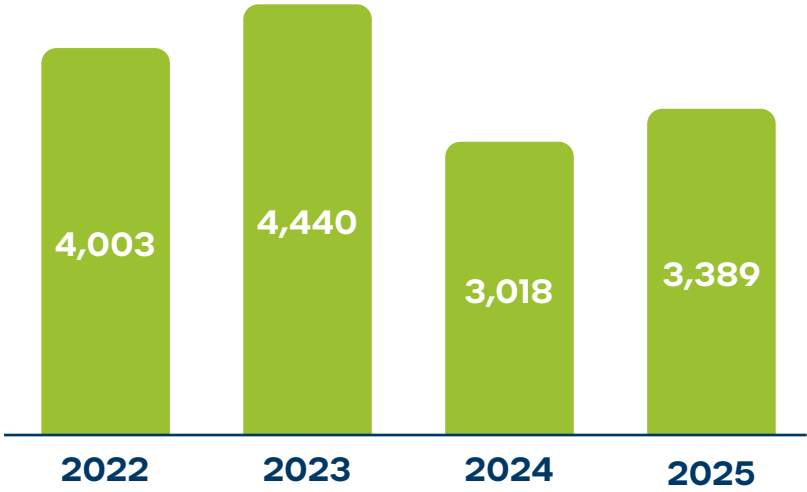
Energy consumption at ALIÓN is primarily driven by thermal energy from coal combustion, representing 78% of the total. Around 11% corresponds primarily to electricity use for lighting and other operational processes.



Energy consumption at ALIÓN (302-1)

The division's energy consumption rose by 12.3% compared to 2024, directly associated with a 7.2% increase in production during the period.

(Figures in terajoules)



Trends

Organizations are increasingly integrating climate sustainability into their business models, driven by stricter regulations, the potential allocation of carbon costs—particularly in Colombia and Mexico, where carbon market discussions are advancing—and the need to manage emissions-related risks. In addition to improvements in energy efficiency, optimization of kilns and production processes, and the gradual transition to renewable energy sources, it is essential to strengthen the measurement, management, and reporting through digital tools that enable more accurate, data-driven decision-making.

In the short and medium term, a greater focus is expected on managing physical and transition climate risks, integrating them into financial planning and investment decisions. For emissions that are difficult to eliminate in the short term, voluntary offsetting through verified carbon credits will continue to consolidate as a complementary mechanism. Overall, climate action drives competitiveness, operational resilience, and long-term sustainability at Corona.

Risks and opportunities

Climate change poses a material risk to the Organization. This is reflected in volatility and potential disruptions to energy supply, rising energy and gas costs, and increased exposure to extreme weather events that may affect infrastructure, logistics, and operational continuity. In addition, regulatory frameworks on emissions, carbon pricing, and reporting obligations continue to strengthen, resulting in new operational requirements.

At the same time, relevant opportunities are emerging, including the implementation of energy efficiency strategies, the decarbonization of processes, the development of products with lower carbon footprints and impacts, and access to sustainable financing instruments. These elements strengthen the organization's competitiveness and its alignment with global climate commitments, emerging trends, and international standards.

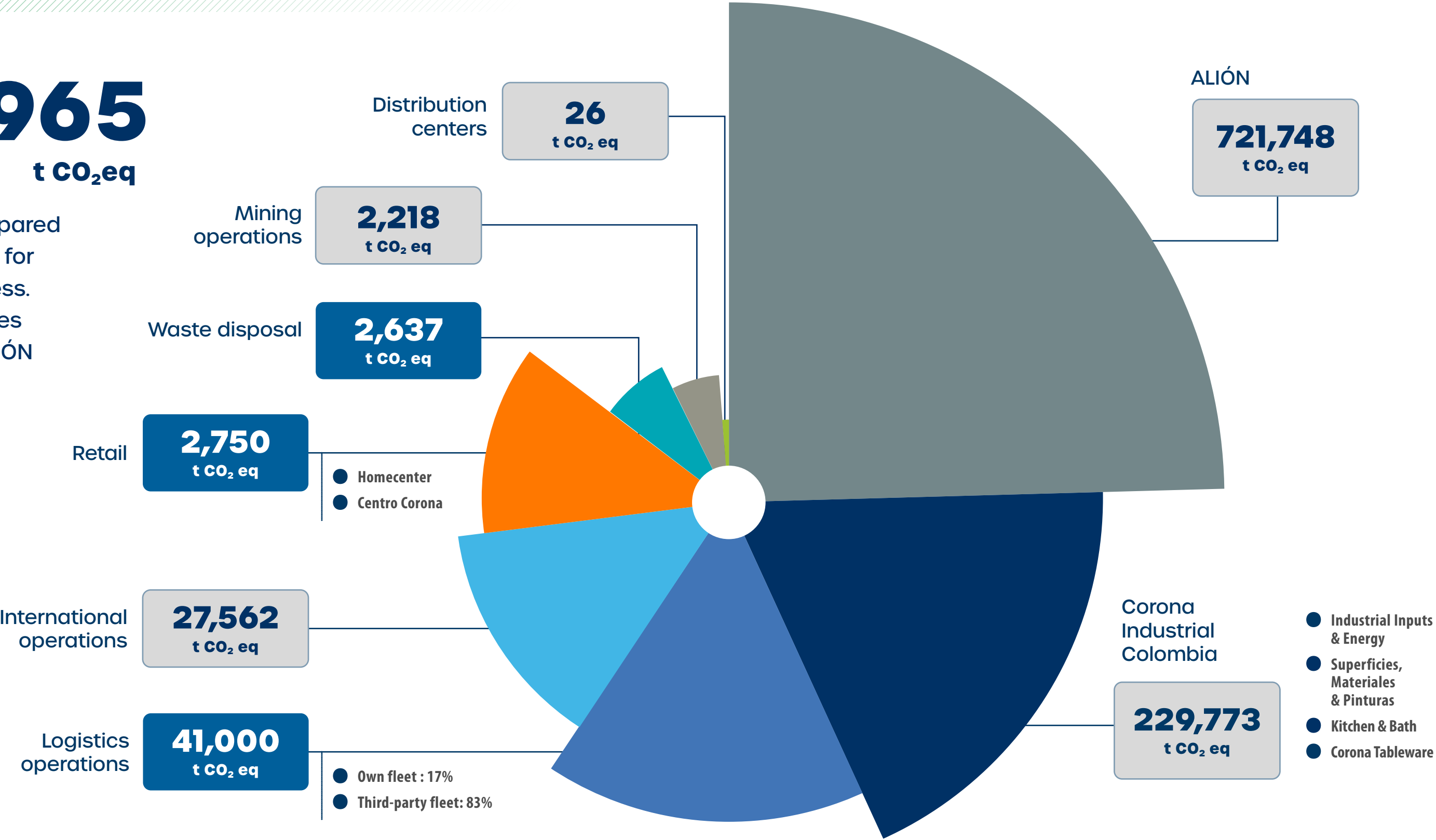
Carbon footprint

305,965
t CO₂eq

30% reduction compared to the 2019 baseline for the industrial business. The baseline excludes Homecenter and ALIÓN operations.

■ Upstream

■ Downstream



Water management and biodiversity conservation

Water resource management is structured around two strategic axes:

- 1

Operational improvement focused on reducing consumption
- 2

Watershed management

This approach enables the Organization to prepare for climate variability scenarios or regulatory restrictions that may affect productivity and increase costs. It also strengthens relationships with communities and local authorities through conservation actions and responsible use of the resource.

Key actions

Water recirculation cycles (zero discharge)

With the operation of Electroporcelana Gamma in Sabaneta, Antioquia, progress has been made toward the zero-discharge objective by replacing drinking water with treated water, achieving an average recirculation of 397 m³ per month. Through these systems, domestic and non-domestic wastewater is reintegrated and reused in industrial processes.

Currently, there are 18 plants with industrial zero-discharge systems and 8 plants with domestic zero-discharge systems.

Bogotá Water Fund

We completed the first year of the agreement with the Bogotá Water Fund, contributing to the conservation of 204.65 hectares that regulate 152,143 m³/year of water. This amount represents 68% of the new water required for Surfaces, Kitchen & Bath operations in Cundinamarca.

Among the actions carried out are:

- The implementation of nature-based solutions (NbS) in the Guerrero páramo.
- Collaborative work with local communities, especially rural aqueducts, as a micro-watershed conservation strategy.

In 2026, the model will expand to the Antioquia region.

Ensuring potable and industrial water quality

During 2025, at the Madrid Plant, we carried out a comprehensive upgrade of water storage tanks for domestic and industrial use. The intervention included removing the existing coating, sealing leaks, waterproofing, and installing covers to prevent cross-contamination with the environment. As a result, the organization ensured that 300 m³ of stored water met the required physicochemical conditions and process quality standards.

Completed the first year of the Bogotá Water Fund agreement, contributing to 204.6 hectares of conserved land, regulating 152,143 m³ of water annually.



Wastewater treatment system optimization
at Sodimac Corona

Following a technical, economic, and regulatory assessment, we decided to shut down 11 WWTPs (wastewater treatment plants) that, due to low flow rates, were not efficient from an operational, maintenance, or environmental performance standpoint. At these sites, we implemented an alternative wastewater management approach that relies on controlled storage followed by transport via vacuum trucks to authorized municipal treatment plants.

This measure ensured regulatory compliance, optimized water resource management, and strengthened our commitment to environmental protection. In addition, we conducted testing of the 23 WWTPs that remain in operation, measuring 728 parameters and achieving 100% compliance with the permissible limits established in Resolution 631 of 2015.

Water and biodiversity management
in cement operations

In terms of biodiversity, we achieved two key milestones:

- 1

We structured and obtained approval for a Works for Taxes project to protect more than 600 hectares of the Vida Maitamá páramo in Sonsón, Antioquia.
- 2

We secured approval for adjustments to the biodiversity offset program for Iacol and ALIÓN, ensuring effective ecosystem restoration and aligning these actions with agricultural land-use activities.



Collective actions in watersheds and
biodiversity preservation

We maintained conservation and preservation actions across the network of Civil Society Nature Reserves, covering 90.39 hectares in the departments of Antioquia, Boyacá, Cundinamarca, and Tolima.

We recovered and restored 4.1 hectares affected by mining activities, bringing the total to 155.5 hectares restored to date.

Under the Green Corridors program, focused on protecting the banks of the La Piedra River (La Unión), the La Cebada River (Arcabuco), and the Hoyo Hondo stream (Nemocón), we planted more than 17,700 trees and seedlings across over 12.7 hectares through ecological restoration and revegetation efforts.

In 2025, we carried out maintenance on 2,819 trees planted in 2023, supporting the protection and restoration of the Gualí wetland in the Pozo Hondo area of Funza, Cundinamarca. In Sopó, Cundinamarca,

we complemented the compensation of 2,500 trees with species such as Arrayán, Tíbar, Chilco, Amargoso, Rauche, and Rodamonte, among others, in the Capellanía district, strengthening the Cerro Pionono ecological corridor and reforesting areas previously affected by wildfires.

Stormwater channel
restoration – Madrid Plant

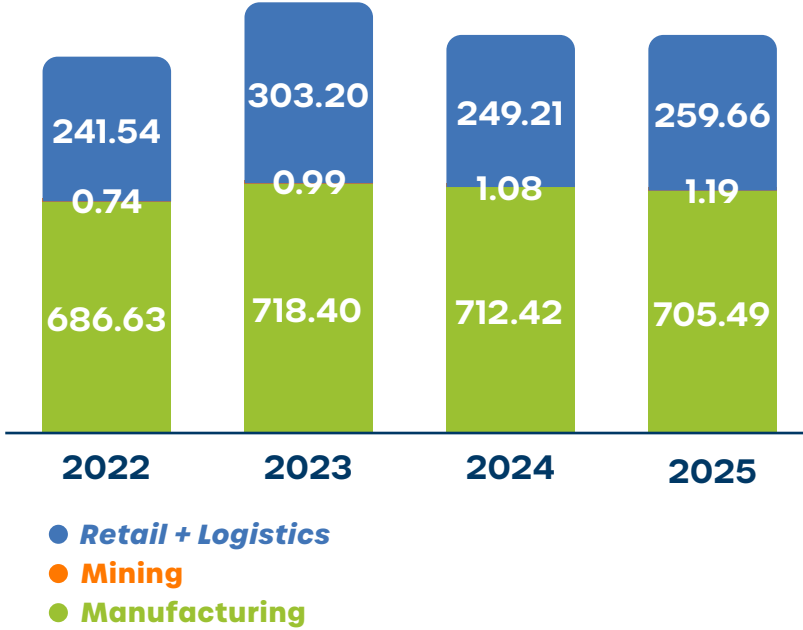
The Madrid Plant redirected its stormwater channel to a system of constructed wetlands that discharge into the Subachoque River. This intervention addressed blockages caused by materials and sediments that disrupted flow and led to flooding within the plant.

The objective of this intervention was to restore the internally constructed wetlands and integrate them into the area’s ecological corridors as temporary habitat for birdlife, contributing to ecosystem recovery.

Key achievements

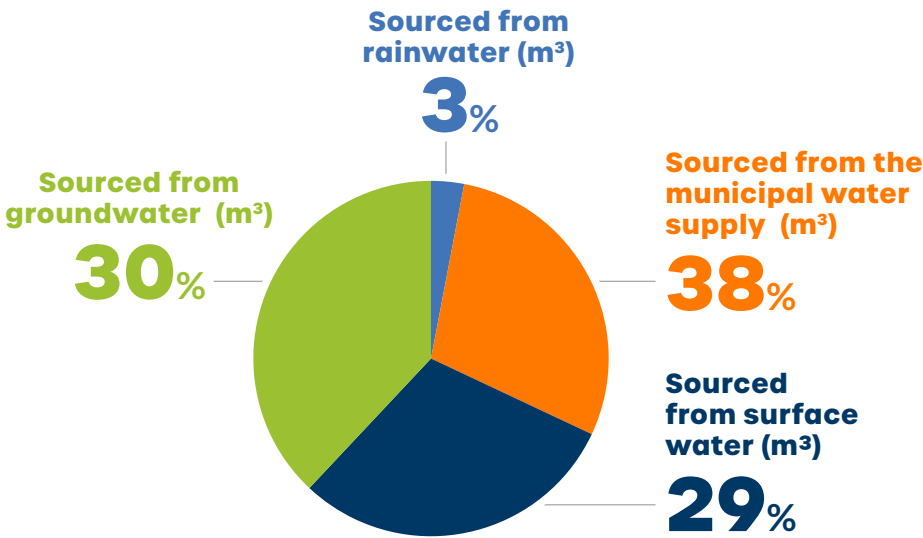
Indicators associated
with water management

Water withdrawal (303-3)
(In megaliters)



In 2025, water withdrawal at Organización Corona Colombia increased by 0.4% compared to 2024, driven by a 4.0% increase in water consumption within the retail operation.

Water withdrawal - distribution
by the company (303-3)



The main water sources used by the Organization’s businesses in Colombia are:

- Municipal water supply, representing 38%
- Surface water, representing 29%

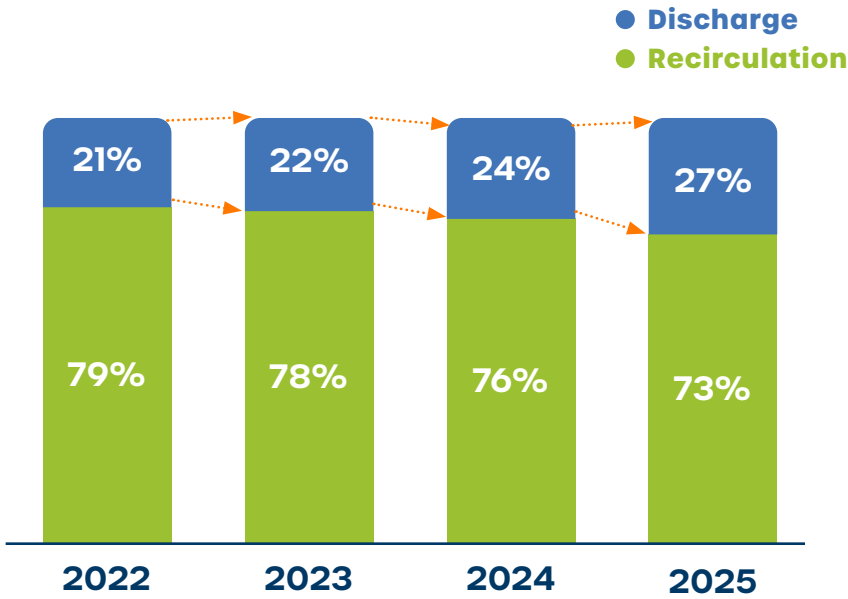
In mining operations, water use (1.19 megaliters) is allocated exclusively to domestic use; The organization does not use water for mineral extraction.

Water withdrawal - distribution by the company
(In megaliters)

Water withdrawal source	Corona Industrial Colombia	Homecenter
Municipal water supply	140.78	230.78
Surface water	277.86	-
Groundwater	292.62	-
Rainwater	9.26	15.03
Total	720.53	245.81

The main water withdrawal sources used by the Organization’s businesses in Colombia are: municipal water supply (38%) and groundwater (30%). In mining operations, water use (1.19 megaliters) is allocated exclusively to domestic use; The organization does not use water for mineral extraction.

Use of recycled and reused water



In 2025, the organization recorded a 3% decrease in the recirculation rate compared to 2024, driven by the shutdown of the Girardota Surfaces operation, which reduced recirculation by 0.05 m³ per m³ withdrawn.

Water consumption – distribution by company

(303-5)

(In megaliters)

Water	Corona Industrial Colombia	Homecenter
Withdrawal	720.53	245.81
Recirculation	1,189.14	-
Total	1,909.68	245.81

Total water consumption in Organización Corona Colombia was 2,156 megaliters.



Withdrawal y consumo de agua

de la operación internacional (303-3, 303-5)

(In megaliters)

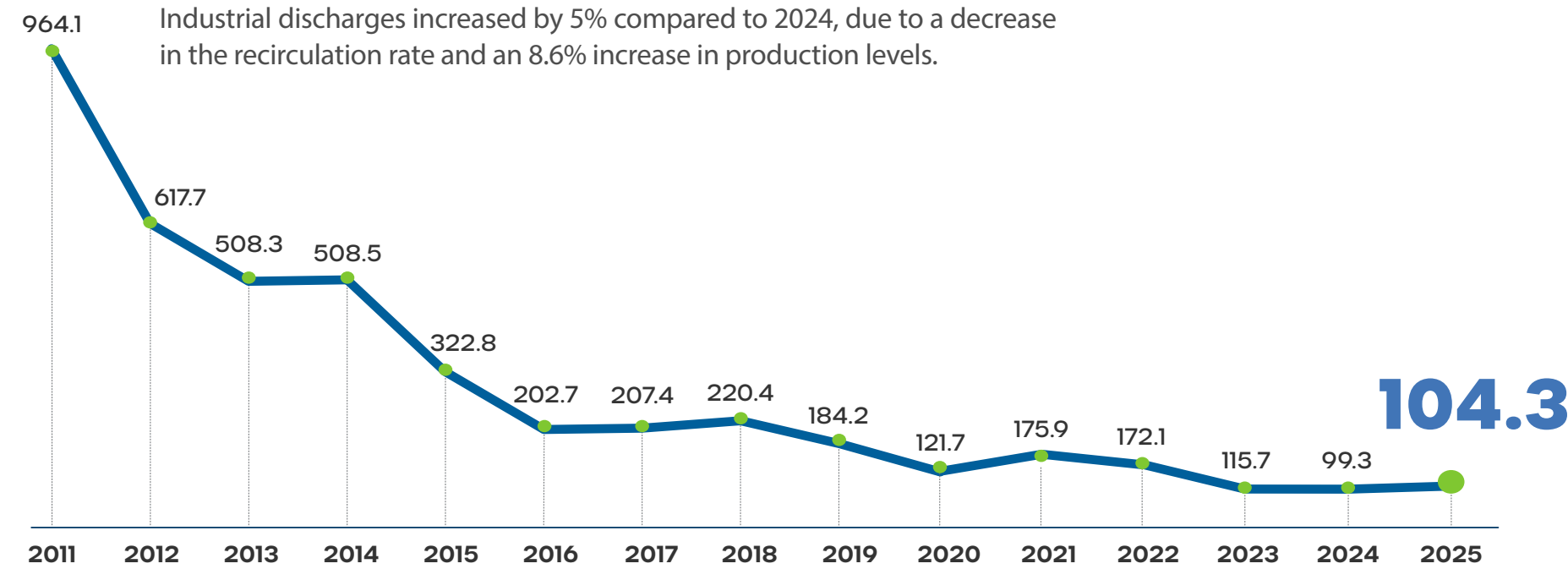
Operations	2022	2023	2024	2025
United States	92.72	63.42	-	-
Central America	34.59	31.70	28.15	16.80
Costa Rica	3.98	3.96	3.45	3,999
Guatemala	12.08	10.41	12.26	12,805
Nicaragua	18.52	17.33	12.44	-
Mexico	103.60	73.13	113.17	53.58
Total	230.91	168.25	141.32	70.38

Water withdrawal from operations in Mexico and Central America is reported, including Incesa and Porcelana Corona México.

Total withdrawal was 70.38 megaliters, representing a 50.2% reduction compared to 2024. As with energy indicators, this decrease is mainly due to the suspension of operations in Nicaragua and Mexico (Monterrey). Water consumption in these operations totaled 72.89 megaliters, including recirculated water across different processes.

Industrial discharges (303-4)

(In megaliters / year - baseline)

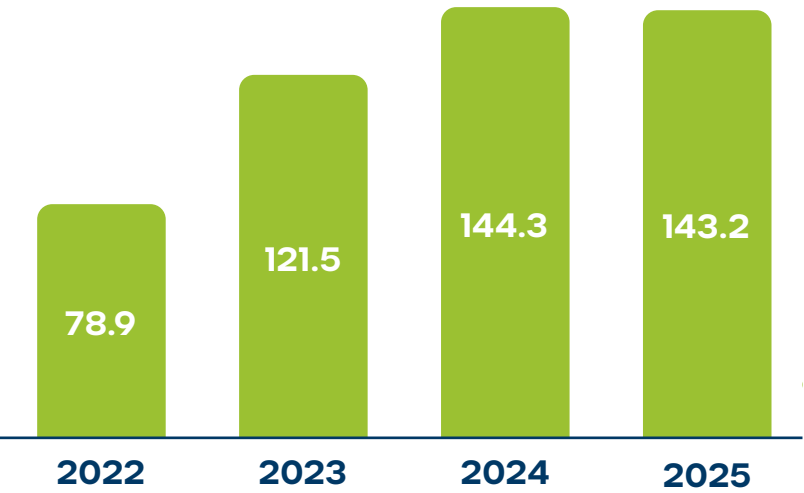


Cement Division

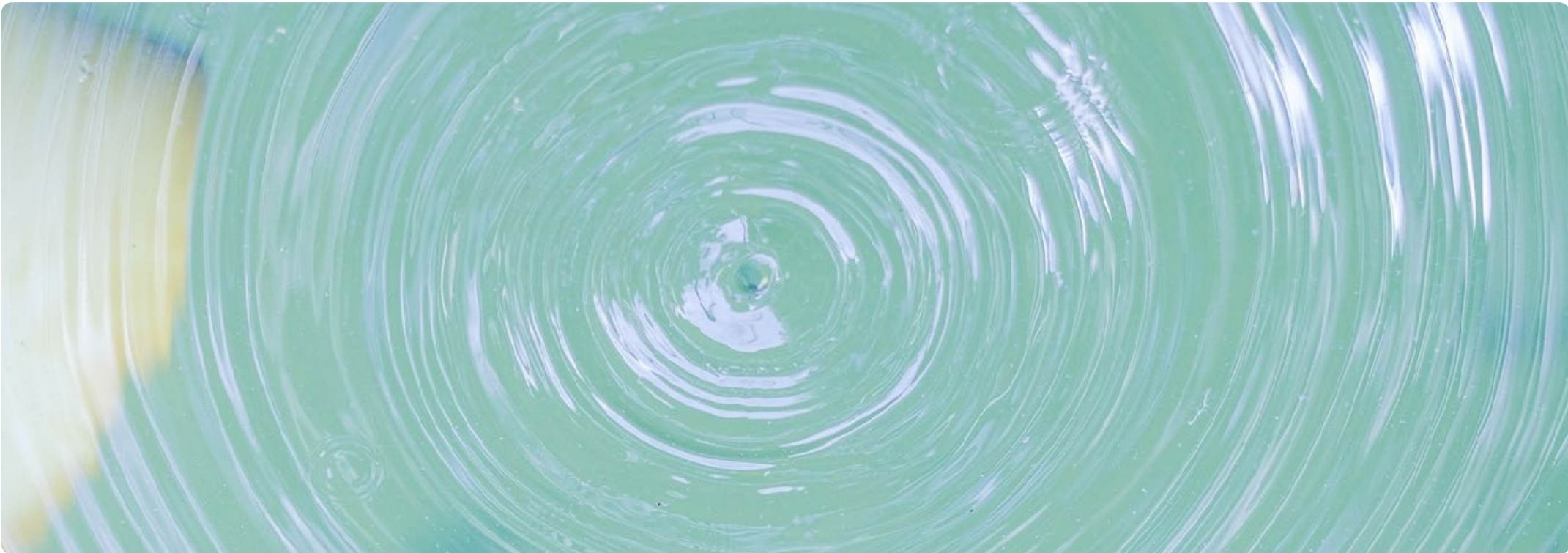
ALIÓN

ALIÓN water withdrawal and consumption (303-3 - 303-5)

(In megaliters)



Water consumption totaled 143.17 megaliters; it showed significant variations compared to 2024, despite production increasing by approximately 7.2%.



Trends

Water management is evolving toward an integrated approach where water security and resilience to scarcity are becoming our corporate sustainability core pillars. This approach combines reducing the water footprint, promoting water reuse, protecting watersheds and ecosystems, and returning water to nature. At the same time, technology-driven solutions based on digitalization, artificial intelligence, and real-time monitoring are advancing, enabling more efficient and forward-looking management.

From a regulatory perspective, trends point toward further development of public-private collaboration schemes focused on water governance, risk management, and transparent reporting. Water is becoming a critical sustainability indicator, comparable to carbon, driving circular business models that integrate water management with ecosystem conservation and supply chain security. In regions such as Colombia’s Caribbean Coast and the Bogotá savanna, maintaining voluntary actions focused on aquifer management and recharge will be key to ensuring water availability under climate variability scenarios.

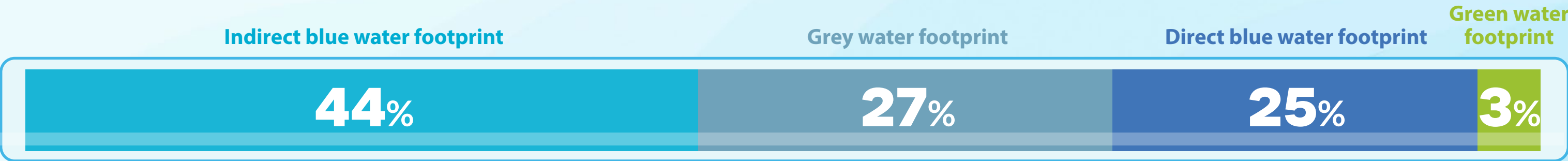
Risks and opportunities

Water management and biodiversity conservation involve risks related to climate variability, rising tariffs and treatment costs, water scarcity, potential rationing, and contamination of water sources. These factors may affect operational continuity, regulatory compliance, and relationships with communities and authorities.

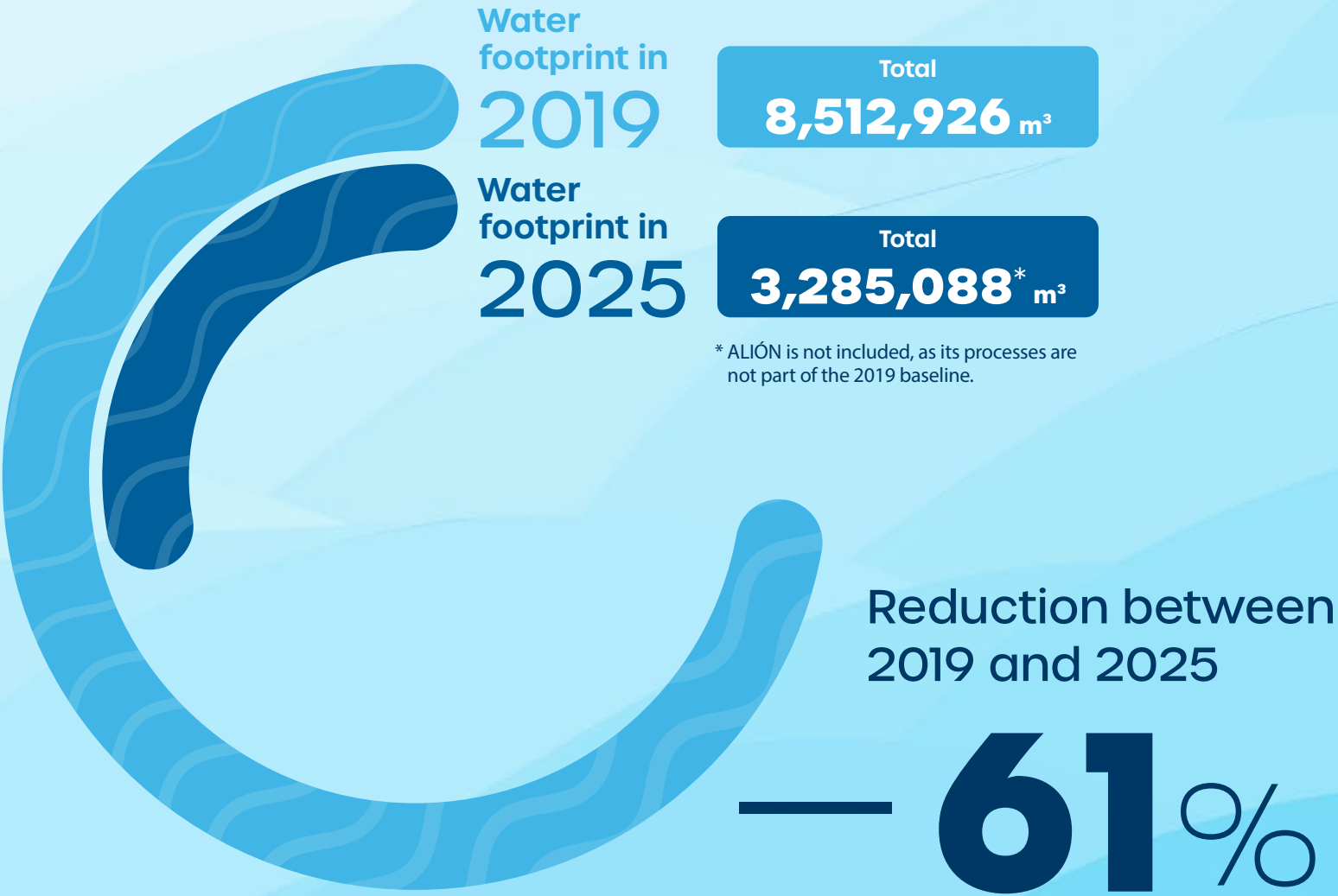
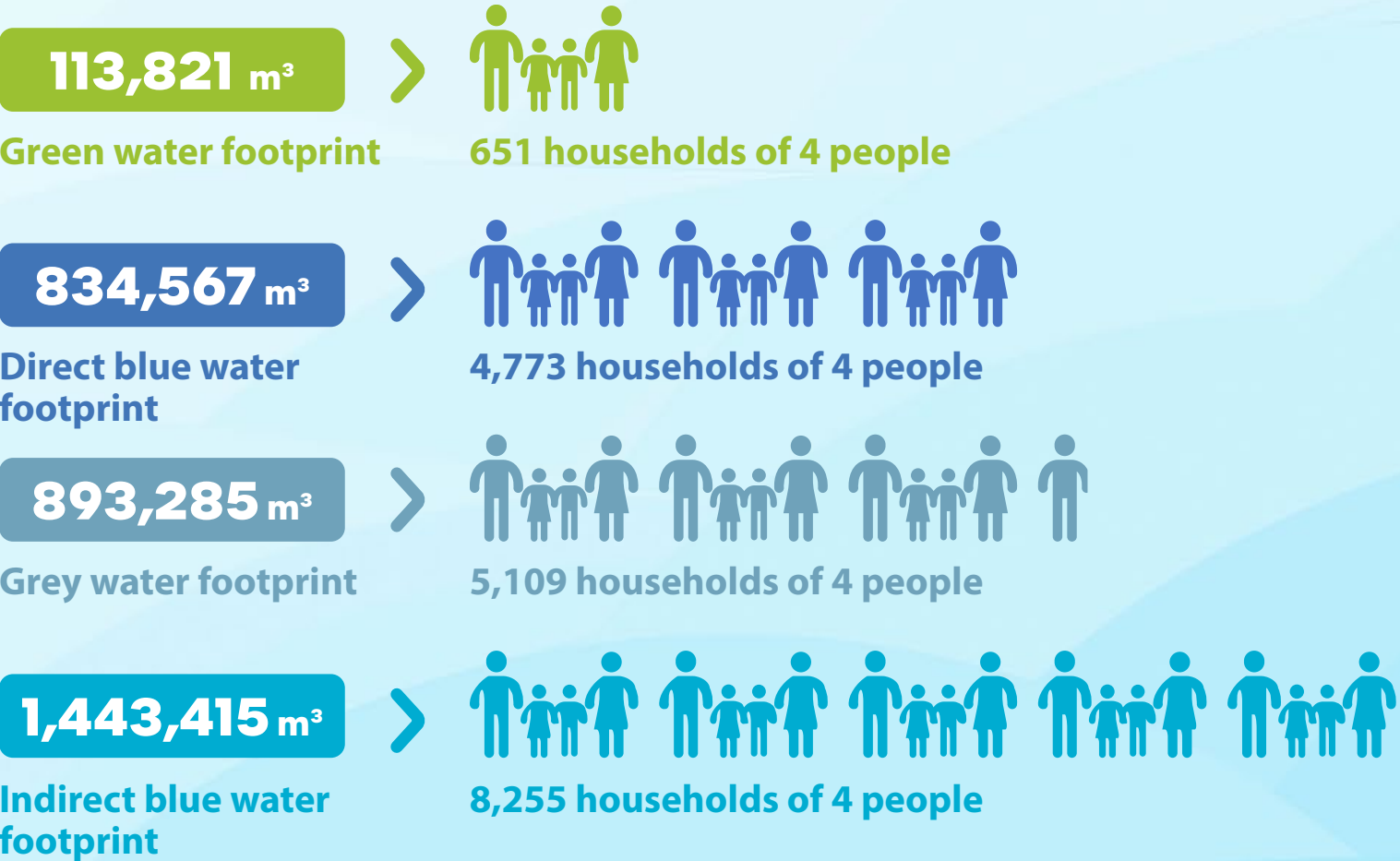
At the same time, increasing pressure on ecosystems and biodiversity leads to greater regulatory, environmental, and social requirements for organizations.

In this context, the organization identifies opportunities through five key approaches: water use optimization; recirculation and zero-discharge strategies; rainwater use; nature-based solutions; and stronger territorial collaboration. These actions contribute to improving operational adaptability, protecting ecosystems, and creating long-term value.

Water footprint



Equivalente al consumo anual de agua de:



Circular economy

At Corona, circular models have enabled more efficient use of resources, reduced environmental impacts by closing waste and by-product cycles, and enhanced product attributes. This approach aligns with regulatory requirements and market volatility, while improving environmental performance, reputation, and long-term competitiveness.

The organization must embed the circular economy into operational priorities—efficiency, cost reduction, compliance, and innovation—while strengthening collaboration with suppliers, customers, and value chain stakeholders.

Key actions

Use of alternative materials in ALIÓN and in Industrial Materials and Energy

In clinker production, we replaced 12.1% of fossil fuels with alternative sources, including tires and refuse-derived fuels (RDF). This enabled the energy recovery of 14,500 tonnes of external biosanitary and hazardous waste.

In the Industrial Materials and Energy division, we continued the RDF project to harness the calorific value of waste generated in the Sabaneta industrial park. We recovered 26,355 kilograms, equivalent to 7% of the ordinary waste generated annually in the park.



Construction and demolition waste (CDW) recovery

In 2025, we managed 1,923 tonnes of drywall waste, construction dust, and wood through partnerships with Sodimac Corona stores and construction-sector companies across the Aburrá Valley Metropolitan Area, the Bogotá Region, Cali, Pereira, and Barranquilla.

These materials were reincorporated into production processes, closing their lifecycle and avoiding disposal in landfills or dumping sites. The recovery of these 1,923 tonnes prevented the emission of 40 tonnes of CO₂.

Hazardous and special waste recovery at Funza Plant

Since 2022, we have increased hazardous waste recovery through circular economy initiatives that improve efficiency and significantly reduce final disposal. In 2025, one of the main initiatives was the recovery of filings generated in the casting process, which, through a third-party partnership, are collected and transformed into brass ingots for reuse as raw material in the same production process. During the year, 20.42 tonnes were recovered.

Recovery of polishing waste at Caldas Plant

We conducted testing and delivered materials, including sponges, filter press fabrics, and refractory plates, for use in new value chains.

As a result of this process:

- 1

We extended the useful life of sponges by incorporating them into artisanal tableware production.
- 2

We transformed the fabrics into plastic wood.

Through these actions, we reduced final waste disposal and moved closer to the landfill zero waste goal.



Packaging

We collected and recovered more than 2,700 tonnes of packaging waste through the Visión Circular business collective, meeting regulatory targets in Colombia and helping extend the life cycle of these materials. Corona actively participates on the Board of Directors of this program, which is the country’s largest extended producer responsibility scheme.

Environmental Product Declarations at ALIÓN

We developed Environmental Product Declarations (EPDs) for ALIÓN and Concretos ALION to provide customers with transparent, verifiable information on the materials’ lifecycle and environmental impact.

The EPDs have been prepared and are currently undergoing international verification, covering:

- **3 cement references** (UG, ART, and FIBRO) from the cement plant.
- **115 mix references** from the Rionegro concrete plant.
- **135 mix references** from the Norte plant, in the municipality of Bello.

Key achievements



Colombian Environmental Seal

344 faucet references and 35 sanitaryware references remain certified under the Colombian Environmental Seal (SAC), a standard that distinguishes sustainable product manufacturing.

By-product recovery

- 53,012 tonnes of fired ceramic waste and mineral processing residues from the Surfaces, Materials and Paints, Industrial Materials and Energy, Kitchen & Bath, Tableware, and Retail. The organization used by-products from Corona divisions as raw materials in cement, base, and subbase layers, as well as in other construction products.
- Recovered a total of 2,841 tonnes of recyclable waste (including cardboard, plastic, and metal) across different recycling value chains.
- Reused a total of 111,091 tonnes of waste and by-products within industrial operations. At Sodimac Corona, recovery reached 4,211 tonnes, an 11% increase compared to 2024, driven by strengthened source separation practices.

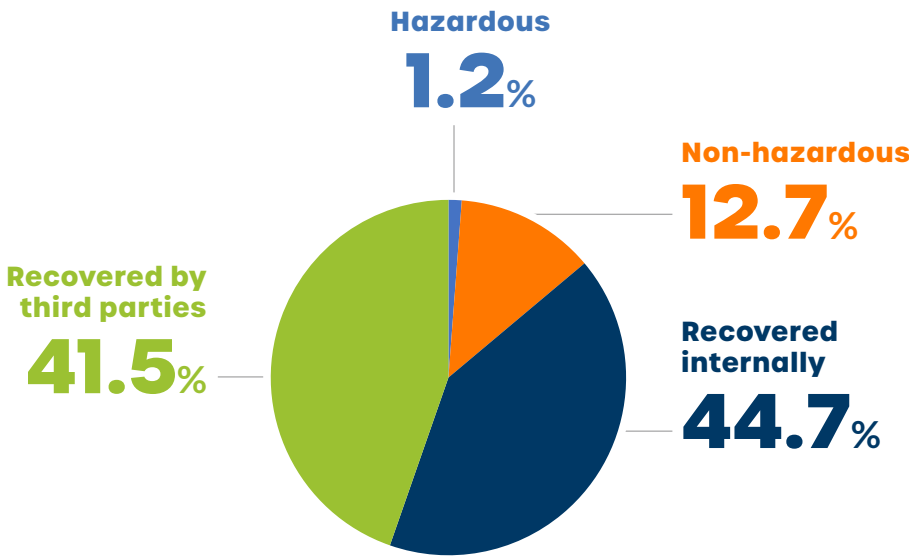
In 2025, total waste generated across Organización Corona (excluding ALIÓN) amounted to 248,557 tonnes. During the year, quantification of fine material sent from the Agromil plant to the Gualanday plant for recovery began, significantly increasing reported waste generation compared to 2024.

By recovering most of the waste and by-products generated, the organization maintains a recovery rate of nearly 87%.

Key achievements

Indicators related to
waste management

Waste by type and disposal method (306-3)



Waste by type and disposal method
distribution by company (306-3)

(In tonnes)

Waste type	Corona Industrial Colombia	Corona Internacional	Homecenter
External recovery	97,154	1,549	4,430
Internal recovery	92,044	19,047	-
Non-hazardous	25,767	5,690	-
Hazardous	616	6	2,254
Total	215,581	26,292	6,684

Trends

The circular economy is consolidating as a strategic priority amid resource scarcity, regulatory risks, and growing stakeholder expectations. This context is driving the adoption of models based on eco-design, reuse, by-product recovery, and service-based approaches to improve efficiency and close material loops. However, global circularity remains limited, with only 6.9% of materials reintroduced into the production system.

In this context, regulatory and market trends are promoting stronger measurement of circular performance, greater transparency in reporting, and the coordination of multi-stakeholder initiatives to mobilize investment and scale high-impact solutions.

Risks and opportunities

In the sector in which the Organization operates, the main risks associated with the circular economy include:

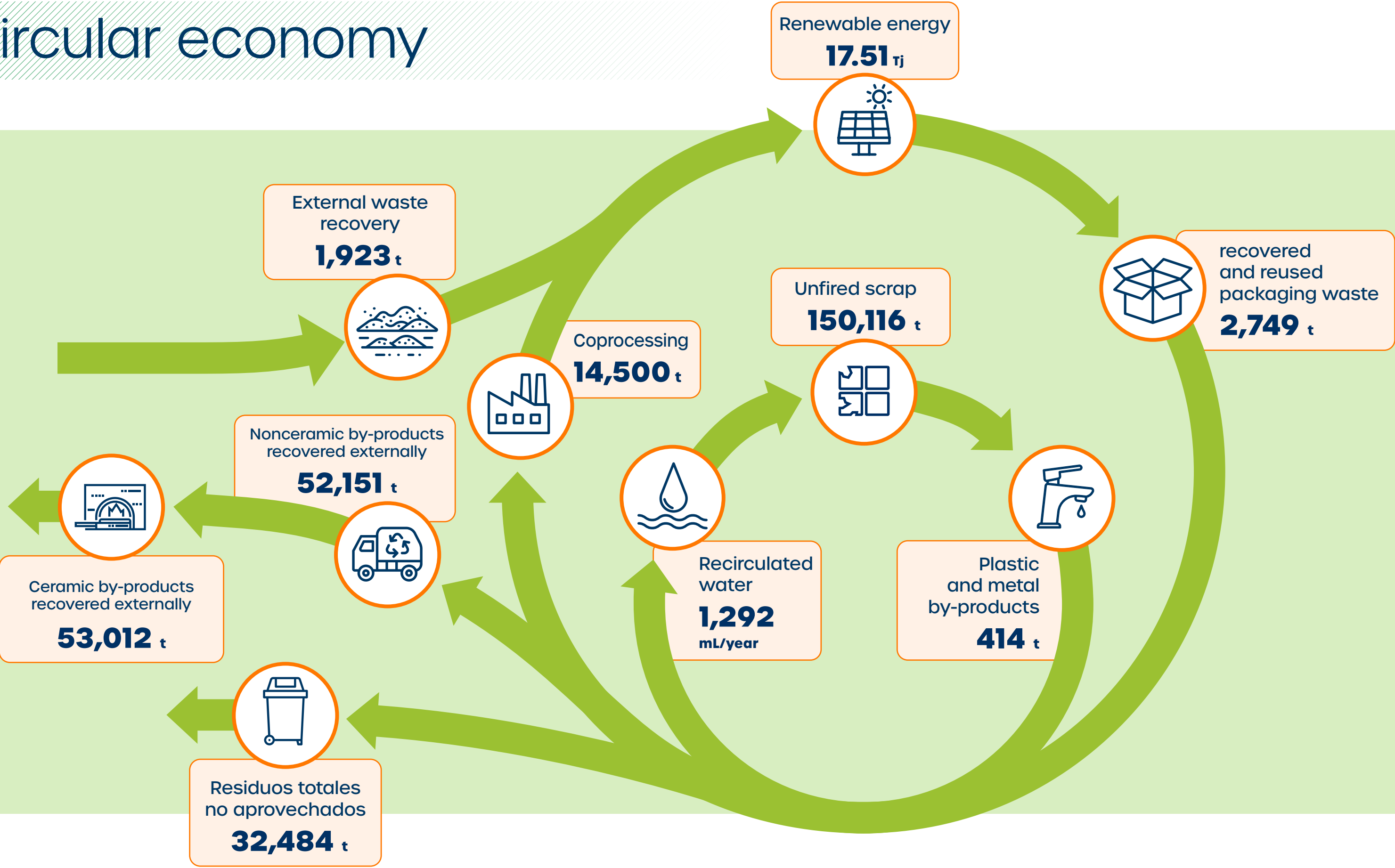
- High initial investments are required to adapt processes and technologies.
- Limited availability of recycled materials with sufficient quality and traceability.
- Logistical complexity in recovering and reintegrating waste.

These factors may affect costs, implementation timelines, and the expected return on circular investments.

In contrast, key opportunities include:

- Reducing the consumption of virgin raw materials by strengthening alternative supply chains
- Lowering waste disposal costs
- Improving operational efficiency
- Driving product innovation through eco-design, the use of by-products, and recycled materials

Circular economy



Compliance

Environmental compliance has been essential to ensuring business continuity, reducing legal risks, and mitigating operational contingencies. This approach has enabled the Organization to anticipate regulatory changes, improve efficiency, and strengthen trust with employees, customers, and consumers.

Key actions

SOx control at the Calcination Plant

We completed the commissioning of the SOx (sulfur oxides) control project at the La Unión calcination plant. The system uses filters (FIVA) to capture sulfur released during combustion, reducing sulfur concentration by more than 70%.

ISO 14001:2015 certification

Corona Industrial renewed ISO 14001:2015 certification across its main mining and industrial operations within the Industrial Inputs and Energy division, as well as in its manufacturing plants for Surfaces, Materials and Paints, Kitchen & Bath, and Corona Tableware in Colombia. ALIÓN maintained this certification for the second consecutive year. Similarly, Sodimac Corona renewed certification under this standard for its 40 stores and 3 distribution centers.



ALIÓN environmental certification

The environmental authority CORNARE granted official certification for environmental control and improvement of the pozzolan project, optimizing the use of sustainable mineral additives that reduce the carbon footprint.

Additionally, we obtained a modification to the environmental license for the process, a key step in constructing the second production line in accordance with applicable technical standards.

Alliance for air quality improvement

We participated in CORNARE's Alliance for Air Quality Improvement, a public-private-academic initiative in Eastern Antioquia aimed at creating a monitoring network for air quality, noise, and odors, to protect public health and ecosystems through real-time measurement.

Decarbonization of value chains

From Logistics and Transport, we participated in the sectoral decarbonization roundtable led by Logyca, focused on developing a collaborative monitoring framework based on data analysis, aligned with the 2030 Agenda, the Paris Agreement, and Colombia's climate commitments.

Recognition for social and environmental performance (Sopó Environmental Authority)

At the second business awards ceremony in Sopó (Cundinamarca), our operations received recognition for collaborating with local authorities on action plans that benefit the community and strengthen sustainable growth.



Key achievements

Recognition for Innovative and Sustainable Logistics

Logyca recognized our Logistics and Transport operation in the “Innovative and Sustainable Logistics” category for promoting efficient resource use both internally and with business partners.

Recognition at the 12th Sustainability Workshop

At the 12th Sustainability Workshop led by Gaia Servicios Ambientales, under the theme “From strategy to action: real solutions for a sustainable future,” we were recognized for our water and environmental management practices.

Green Business Seal recognition

The Municipality of Funza (Cundinamarca), through the Secretariat of Economic Development and Competitiveness, invited our Funza Plant to participate in the 1st Forum on Opportunities and Economic Development, where we presented circular economy initiatives aimed at maximizing efficiency and creating value from hazardous and special waste. These initiatives were recognized with the Green Seal Award, achieving first place in the large companies category.



Trends

Trends point toward greater integration of regulatory compliance with sustainability and ESG criteria, so that organizations not only meet legal requirements but also respond to stakeholder and market expectations for transparent, responsible environmental performance.

There is increasing demand for:

- Environmental impact reporting
- Environmental governance
- Alignment with global reporting frameworks
- Due diligence in supply chains

These factors drive efficiency, reduce legal risks, and strengthen reputation.

Risks and opportunities

Risks associated with environmental compliance are structured in two main areas:

1 Regulatory complexity

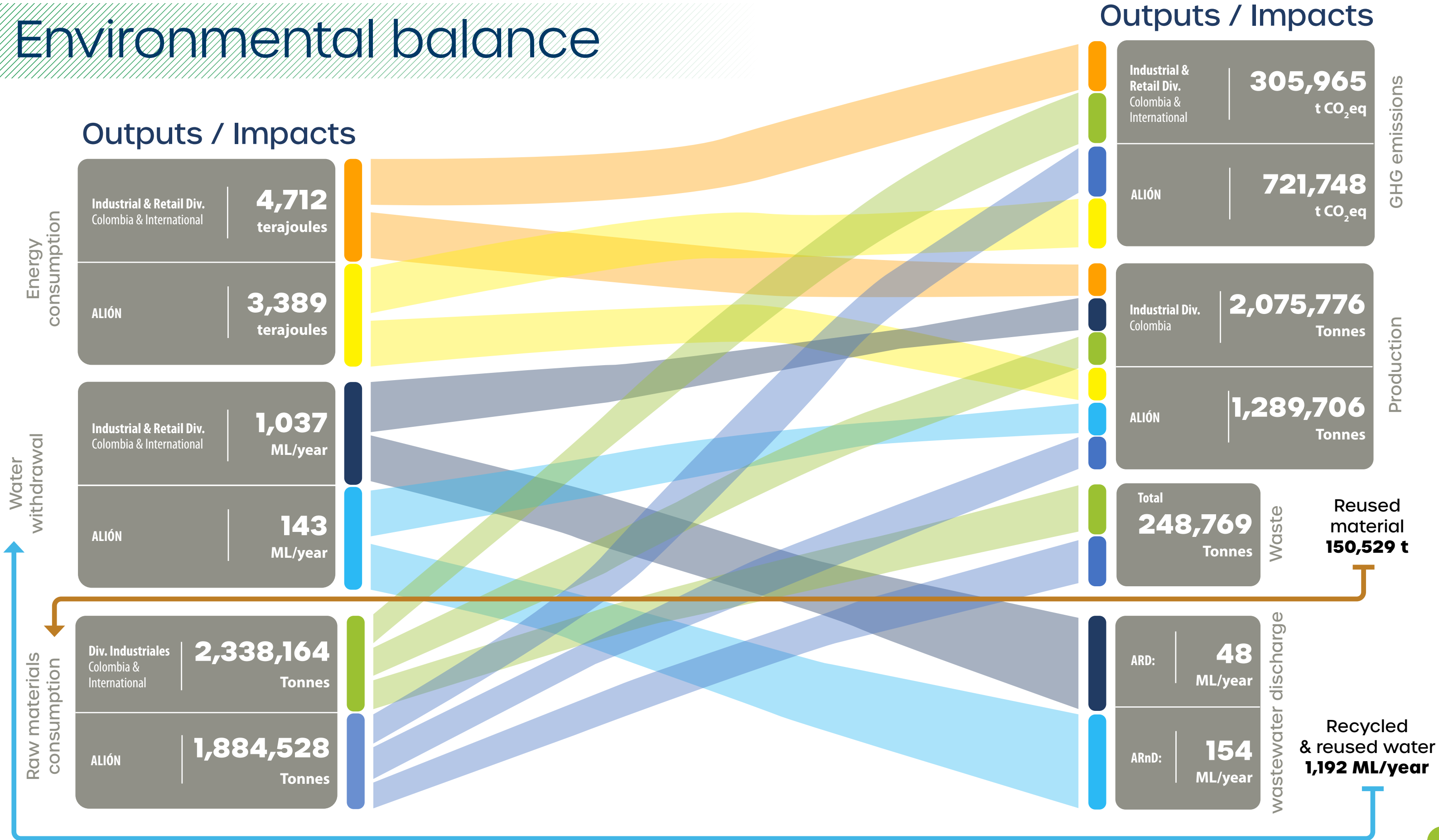
The multiplicity of regulations, combined with the need to adapt to new reporting requirements and ESG standards continuously, increases costs and administrative burden.

2 Technical limitations

Limited tools and reliable data may hinder effective measurement, monitoring, and management of environmental obligations, reducing the ability to respond to audits or regulatory assessments.

In contrast, significant opportunities emerge: verifiable environmental performance facilitates access to more demanding markets, supply chains with stricter criteria, and ESG-linked financing, expanding the Organization’s competitive potential.

Environmental balance



Verification memorandum

(General indicators)



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Informe de seguridad limitada de los profesionales Independientes

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 para **Organización Corona S.A.**, que consolida con **Sodimac Colombia S.A., Corona Industrial S.A.S. y Alión**, que a su vez comprende la información de **Empresa Colombiana de Cementos S.A.S., Insumos y Agregados de Colombia S.A.S. y Concretos Alión S.A.S.**, (en adelante “el Informe”), para el año terminado al 31 de diciembre de 2025. El Informe 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 para el año terminado el 31 de diciembre de 2025 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 el estándar del Global Reporting Initiative (GRI), estándar internacional diseñado para informar al público general sobre los impactos económicos, ambientales y sociales relacionados con las empresas y los indicadores propios bajo la metodología de **Organización Corona S.A.**

Los contenidos cubiertos para **Organización Corona S.A.**, que consolida con **Sodimac Colombia S.A., Corona Industrial S.A.S. y Alión** por el trabajo de seguridad limitada son:

Estándar	Contenido	Información del “informe de sostenibilidad 2025”	Indicador asegurado para la entidad
GRI 2	2-7 Empleados	Información cuantitativa y cualitativa, ver página 110 y páginas 2-3 en la Tabla GRI del Informe.	Alión
GRI 201	201-1 Valor económico directo generado y distribuido	Información cuantitativa, ver página 36 del Informe.	Alión
GRI 205	205-2 Comunicación y formación sobre políticas y procedimientos anticorrupción	Información cuantitativa, ver páginas 18, 25 y 110 y páginas 10-11 en la Tabla GRI del Informe.	Alión
GRI 302	302-1 Consumo de energía dentro de la organización	Información cuantitativa y cualitativa, ver páginas 93 y 110 y páginas 11-12 en la Tabla GRI del Informe.	Sodimac Colombia S.A. y Alión
GRI 303	303-3 Extracción de agua	Información cuantitativa, ver páginas 97 y 110 y página 13 en la Tabla GRI del Informe.	Corona Industrial S.A.S
GRI 303	303-5 Consumo de agua	Información cuantitativa, ver páginas 98, 99 y 110 y página 14 en la Tabla GRI del Informe.	Corona Industrial S.A.S. y Alión
GRI 305	305-4 Intensidad de las emisiones de GEI - Emisiones de CO2 Gross	Información cuantitativa y cualitativa, ver página 110 y páginas 16-17 en la Tabla GRI del Informe.	Alión
GRI 305	305-4 Intensidad de las emisiones de GEI - Emisiones de CO2 Net	Información cuantitativa y cualitativa, ver página 110 y páginas 16-17 en la Tabla GRI del Informe.	Alión
GRI 306	306-3 Residuos generados	Información cuantitativa, ver páginas 103 y 110 y páginas 17-18 en la Tabla GRI del Informe.	Corona Industrial S.A.S. y Sodimac Colombia S.A.
GRI 401	401-1 Contrataciones de nuevos empleados y rotación del personal	Información cuantitativa, ver páginas 69, 70 y 110	Corona Industrial y Sodimac

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Estándar	Contenido	Información del “informe de sostenibilidad 2025”	Indicador asegurado para la entidad
		y páginas 19-20 en la Tabla GRI del Informe.	
GRI 401	401-2 Prestaciones para los empleados a tiempo completo que no se dan a otros empleados	Información cualitativa, ver página 55 y 110 y página 20 en la Tabla GRI del Informe.	Corona Industrial S.A.S.
GRI 403	403-9 Lesiones por accidente laboral	Información cuantitativa y cualitativa, ver páginas 59, 60 y 110 y página 21 en la Tabla GRI del Informe.	Corona Industrial S.A.S. y Sodimac Colombia S.A.
GRI 403	403-10 Las dolencias y enfermedades laborales	Información cuantitativa y cualitativa, ver páginas 59, 60 y 110 y página 21 en la Tabla GRI del Informe.	Corona Industrial S.A.S.
GRI 404	404-1 Promedio de horas de formación al año por empleado	Información cuantitativa, ver página 47 del Informe.	Corona Industrial S.A.S. y Sodimac Colombia S.A.
GRI 406	406-1 Casos de discriminación y acciones correctivas emprendidas	Información cuantitativa y cualitativa, ver página 66 del Informe.	Sodimac Colombia S.A.
Propio	Voluntariado corporativo	Información cuantitativa y cualitativa, ver página 80 del Informe.	Alión
Propio	Incidente con pérdida de tiempo (LTI)	Información cuantitativa, ver página 44 del Informe.	Alión
Propio	Tasa de valoración de residuos (% sustitución de combustibles alternativos)	Información cuantitativa, ver página 110 y página 19 en la Tabla GRI del Informe.	Alión

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 Informe de Sostenibilidad de **Organización Corona S.A.**, al 31 de diciembre de 2025 no estén preparados, en todos sus aspectos materiales, de acuerdo con los estándares del Global Reporting Initiative (GRI) y los indicadores propios de la compañía, 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 (IAASB). 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.

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

Verification memorandum

(General indicators)



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.

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 informe;
- 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 informe 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 Informe, 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, en la información presentada en el informe 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 informe, 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 con **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 Informe para el año terminado al 31 de diciembre de 2025.
- 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 Informe para el año terminado el 31 de diciembre de 2025 a través del desarrollo de muestreo aleatorios de la información presentada para cada indicador.
- Aplicación de procedimientos 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.

JOSE BORIS FORERO CARDOSO

Digitally signed by JOSE BORIS FORERO CARDOSO

Date: 2026.03.30 11:39:17 -05'00'

Jose Boris Forero Cardoso

Socio

KPMG S.A.S.

30 de marzo de 2026

Verification memorandum

(Carbon footprint indicators)



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Informe de seguridad limitada de los profesionales Independientes

Para **Organización Corona S.A.**

Informe sobre el aseguramiento limitado con relación a los parámetros y contenidos de gases de efecto invernadero incluidos en la conclusión de este informe, presentados en el Informe de Sostenibilidad para **Organización Corona S.A.**, que consolida con **Sodimac Colombia S.A., Corona Industrial S.A.S. y Alión**, que a su vez comprende la información de **Empresa Colombiana de Cementos S.A.S., Insumos y Agregados de Colombia S.A.S. y Concretos Alión S.A.S.**, (en adelante “el Informe”), para el año terminado al 31 de diciembre de 2025. El Informe resume las acciones adelantadas por **Organización Corona S.A.**, en materia de gases de efecto invernadero 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 gases de efecto invernadero incluidos en el Informe de Sostenibilidad para el año terminado el 31 de diciembre de 2025 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 el estándar del Global Reporting Initiative (GRI), estándar internacional diseñado para informar al público general sobre los impactos económicos, ambientales y sociales relacionados con las empresas.

Los contenidos cubiertos para **Organización Corona S.A.**, que consolida con **Sodimac Colombia S.A., Corona Industrial S.A.S. y Alión** por el trabajo de seguridad limitada son:

Estándar	Contenido	Información del “Informe de sostenibilidad 2025”	Indicador asegurado para la entidad
GRI 305	305-1 Emisiones directas de GEI (alcance 1)	Información cuantitativa y cualitativa, ver páginas 92 y 110 y páginas 14-16 en la Tabla GRI del Informe.	Corona Industrial S.A.S, Sodimac Colombia S.A. y Alión
GRI 305	305-2 Emisiones indirectas de GEI asociadas a la energía (alcance 2)	Información cuantitativa y cualitativa, ver páginas 92 y 110 y páginas 14-16 en la Tabla GRI del Informe.	Corona Industrial S.A.S., Sodimac Colombia S.A. y Alión

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 gases de efecto invernadero relacionados anteriormente y que se encuentran incluidos en el Informe de Sostenibilidad de **Organización Corona S.A.**, al 31 de diciembre de 2025 no estén preparados, en todos sus aspectos materiales, de acuerdo con los estándares del Global Reporting Initiative (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*, emitida por el International Auditing And Assurance Standards Board (IAASB). 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.



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.

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 informe;
- 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 informe 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 gases de efecto invernadero incluidos en el Informe, 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, en la información presentada en el informe 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 informe, 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 con **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 Informe para el año terminado al 31 de diciembre de 2025.
- Revisión de los contenidos de gases de efecto invernadero 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 gases de efecto invernadero incluidos en el Informe para el año terminado el 31 de diciembre de 2025 a través del desarrollo de muestreo aleatorios de la información presentada para cada indicador.
- Aplicación de procedimientos 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.

JOSE BORIS FORERO CARDOSO
Socio
KPMG S.A.S.
30 de marzo de 2026

Digitally signed by JOSE BORIS FORERO CARDOSO
Date: 2026.03.30 11:39:47
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GRI Contents

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