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APPENDIX 1

1.1 STAKEHOLDERS

GRI 2-29

Grupo Lamosa maintains a continuous and close dialogue with its stakeholders to identify and address their needs and expectations. This proactive approach fosters the creation of strong and trusting relationships, as well as the generation of shared value.

The table below details the value proposition and main channels for each stakeholder group:

Stakeholders	Value Proposition	Channels
Investors, stockholders and other capital providers	Generate economic value by ensuring the company's long-term financial sustainability, progressing in accordance with the approved strategic plan. Identify and address risks and opportunities. Be transparent about results, including ESG performance.	<ul style="list-style-type: none"> • Stockholders' Assemblies • Investor relations area • Transparency Hotline • Meetings with analysts • Earnings reports
Distributors	Work jointly to facilitate product reach to the end consumer, with coordinated inventory management, innovative products and brand support.	<ul style="list-style-type: none"> • Distribution agreements • Visits from area or product managers
Customers	Contribute to improved living and working spaces with quality materials that meet diverse needs. Innovatively address lifestyle changes.	<ul style="list-style-type: none"> • Third-party stores • Visits from sales advisors • Grupo Lamosa brand websites and commercial apps • Transparency Hotline • Focus groups and other consultations

Stakeholders	Value Proposition	Channels
Employees	Provide job and professional development opportunities, ensuring health and safety. Build teams that consider employee well-being and promote engagement.	<ul style="list-style-type: none"> • Workplace climate assessments • Intranet • Transparency Hotline
Suppliers	Partner to deliver quality products with aligned principles and values. Develop efficient relationships that ensure Grupo Lamosa’s production continuity and the corresponding financial return for suppliers.	<ul style="list-style-type: none"> • Transparency Hotline • Contracts and purchase orders • Local and SME supplier development
Government	Operate legally and ethically.	<ul style="list-style-type: none"> • Participation in thematic meetings and consultation forums • Response to requirements
Academia	Provide opportunities to materialize innovation in materials, technology and products, while creating jobs for different kinds of professionals.	<ul style="list-style-type: none"> • Agreements for research projects or internships • Participation in job fairs • Presence at thematic events
Media	Respect their interest in operations and stakeholder relations. Report the company’s performance in ways that increase stakeholder reach.	<ul style="list-style-type: none"> • Press conferences • Press releases • Participation in reports and interviews
Communities	Be a good neighbor, creating job and development opportunities, without harming living conditions and protecting the environment.	<ul style="list-style-type: none"> • Transparency Hotline • Donation programs • Dialogue with neighbors • Volunteer projects

1.2 MATERIALITY ANALYSIS

GRI 3-1, 3-2

In order to improve its sustainability performance, Grupo Lamosa conducted its first materiality analysis in 2022. This exercise enabled the company to identify ESG priorities that are key to its business strategy.

The analysis methodology applied the concept of double materiality, which evaluates: the most significant impacts the company generates externally, on the environment, society and other stakeholders (environmental and social materiality); and also the ESG aspects most likely to influence the company's operational and financial performance, responding to market and investor expectations (financial materiality).

The identification of material impact topics was carried out following the methodology of the Global Reporting Initiative (GRI). To properly understand the sector's sustainability expectations, a global analysis of ESG trends was conducted by reviewing international documentation and references.

Once the potentially material topics had been identified, stakeholders were consulted through interviews, focus groups and surveys. These methods were applied to various groups, such as senior management, employees, customers, distributors and suppliers, with the objective of prioritizing the selected topics and ensuring they reflected the expectations and priorities of company's key actors.

This consultation process produced a list of 16 material topics, which senior management validated internally.

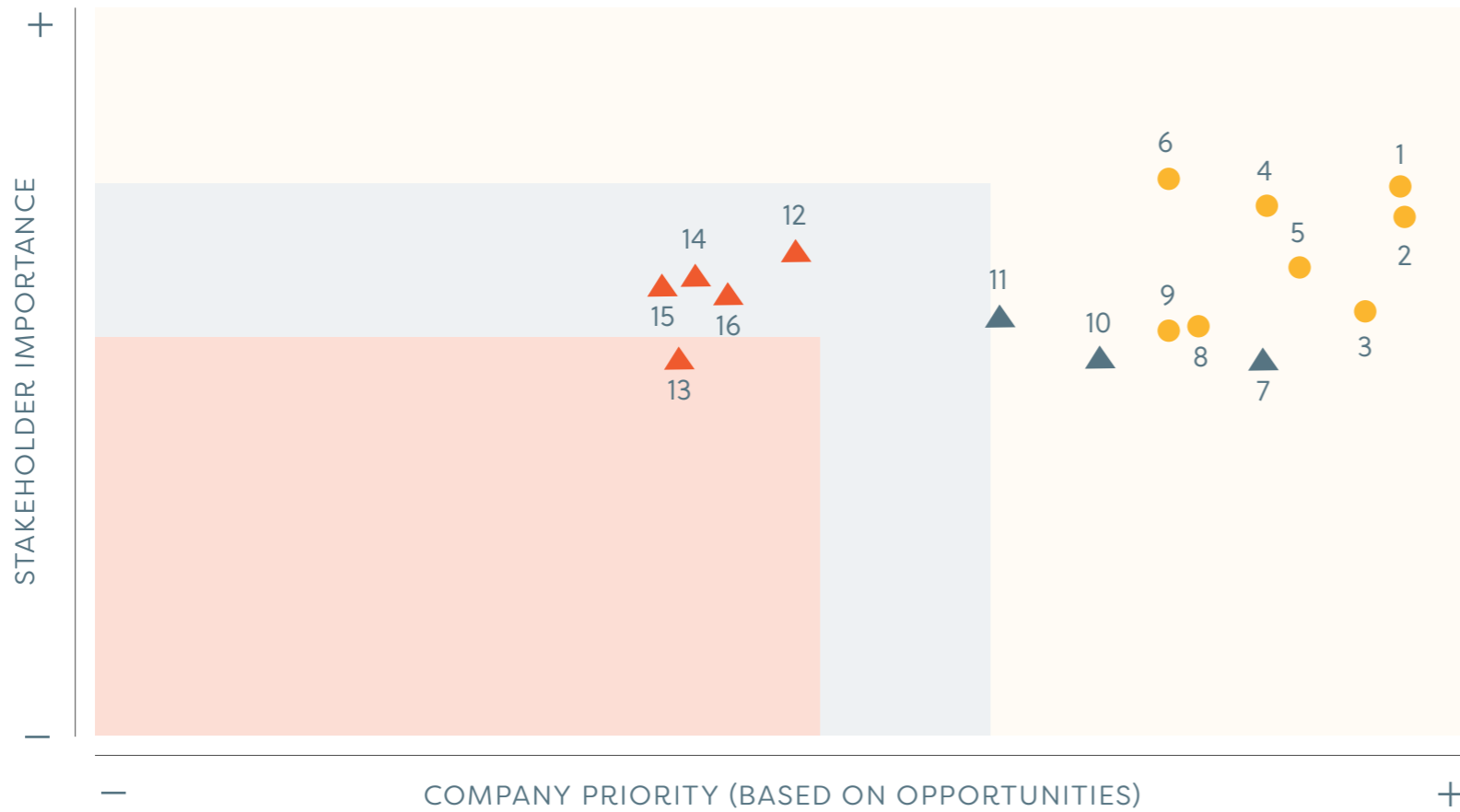
Additionally, the financial materiality recommended by the Sustainability Accounting Standards Board (SASB) of the IFRS Foundation was incorporated. This organization provides a series of industry-specific standards defined through an international analysis and consultation process. Specifically, the recommended standards for the sectors in which Grupo Lamosa operates were applied, being:

- Construction Materials
- Building Products and Furnishings
- Chemicals

To identify additional indicators not covered by the aforementioned standards, key operational aspects were also reviewed, such as main sources of income and inputs for value creation, as well as the operating environment, which includes economic, regulatory, operational and business factors.



Finally, both processes were consolidated to develop the integrated materiality matrix, including environmental, social and financial impact topics, which is presented below:



- Material topics with socio-environmental impact
- ▲ Financially material topics
- ▲ Doubly-impacting material topics

Materiality		Material topics
Socio-environmental	1	Customer Service
Socio-environmental	2	Product Innovation
Socio-environmental	3	Digital Transformation
Socio-environmental	4	Employee Health and Safety
Socio-environmental	5	Economic Performance
Socio-environmental	6	Quality Products (Customer Health)
Doubly impacting	7	Talent Attraction and Retention
Socio-environmental	8	Omnichannel and Distributor Relations
Socio-environmental	9	Automation and Operational Process Efficiency
Doubly impacting	10	Supply Chain Management
Doubly impacting	11	Energy Consumption Management
Financial	12	Data Protection
Financial	13	Product Lifecycle
Financial	14	Work Environment
Financial	15	Management of Chemicals in Products
Financial	16	Diversity and Equal Opportunity in the Workforce

1.3 ESG STRATEGY

Grupo Lamosa has identified the most important Environmental, Social and Governance (ESG) aspects for its operations. These priorities were outlined through a previously-conducted materiality analysis, allowing the company to establish a strategic sustainability model composed of five pillars, each with different lines of action.

SUSTAINABLE DEVELOPMENT GOALS (SDGs) RELATED TO THE STRATEGY



Grupo Lamosa's strategic sustainability model is shown below:



Focus Area	Purpose	Relationship to Material Topics
1. Business Integrity and Soundness	Ensure the medium- and long-term sustainability of the company by making decisions that deliver holistic value to all stakeholders, promoting ethical practices and a culture of compliance at all levels of the organization, including the supply chain.	<ul style="list-style-type: none"> • Economic performance • Supply chain
2. Customer Focus	Improve customers' quality of life by offering products suited to their needs that also contribute to creating more sustainable homes/workplaces (e.g., using fewer energy resources).	<ul style="list-style-type: none"> • Customer service • Omnichannel distribution and distributor relations • Data protection
3. Talent Development	Ensure the safety, health and well-being of employees while fostering their professional and personal development. Create teams in a positive work environment based on trust. Involve employees in community development as part of being a good neighbor.	<ul style="list-style-type: none"> • Employee health and safety • Talent attraction and retention • Work climate • Workforce diversity and inclusion
4. Innovation and Product Quality and Safety	Offer products aligned with the highest quality standards, ensuring customer safety and durability. Leverage technology to increase process efficiency and innovate the product portfolio.	<ul style="list-style-type: none"> • Digital transformation • Product innovation • Quality products • Operational efficiency and automation • Management of product chemicals
5. Environmental Management: Circularity and Climate Action	Optimize energy use and reduce greenhouse gas (GHG) emissions for a lower environmental impact. Operate under circularity principles in process, product and service design to minimize waste generation.	<ul style="list-style-type: none"> • Energy consumption management • Product life cycle






2035 ESG GOALS

During 2024, Grupo Lamosa worked on defining five strategic sustainability goals focused on issues critical to both its business strategy and stakeholder expectations. The establishment of these goals is the result of an internal awareness and maturity initiative that was implemented in recent years.

The process began in 2022 with the company's first materiality analysis, which identified the most important issues for the company. In 2023, quantitative indicators related to previously identified material topics were determined. This exercise helped foster a culture of non-financial information management and reporting across the different departments and production sites. In March of that same year, Grupo Lamosa published its first Integrated Annual Report.

During the second half of 2023, a digital platform was developed to facilitate the capture of quantitative and qualitative data. Finally, in the same year, the Sustainability Committee was institutionalized.

The goals established, as reviewed and approved by the members of the Sustainability Committee, are shown in the figure on the right:

Goal	2023 Baseline	2035 Target	Key Performance Indicator KPI
 Reduce CO ₂ emissions (Scope 1 and 2) by 25%	31.9	23.9	Tons of CO ₂ e / thousand pesos
 Maintain waste reused in the production process at 95% ¹	95%	95%	% of materials reused in the production process
 Decrease the volume of water extracted by 50%	63.6	31.8	Liters / thousand pesos
 Reduce the occupational accident rate	1.17	0.59	TRIR ²
 Increase the proportion of women in the workforce by 20%	18%	21%	% of women in the workforce

1 Applicable to the Wall and Floor Tile and Insulation and Lightweight Materials operations.

2 TRIR considers all incidents, with and without lost time, and is applicable to the operations of the Wall and Floor Tile, and Insulation and Lightweight Materials Businesses.

ESG COMMITTEE

GRI 2-12, 2-13, 2-22

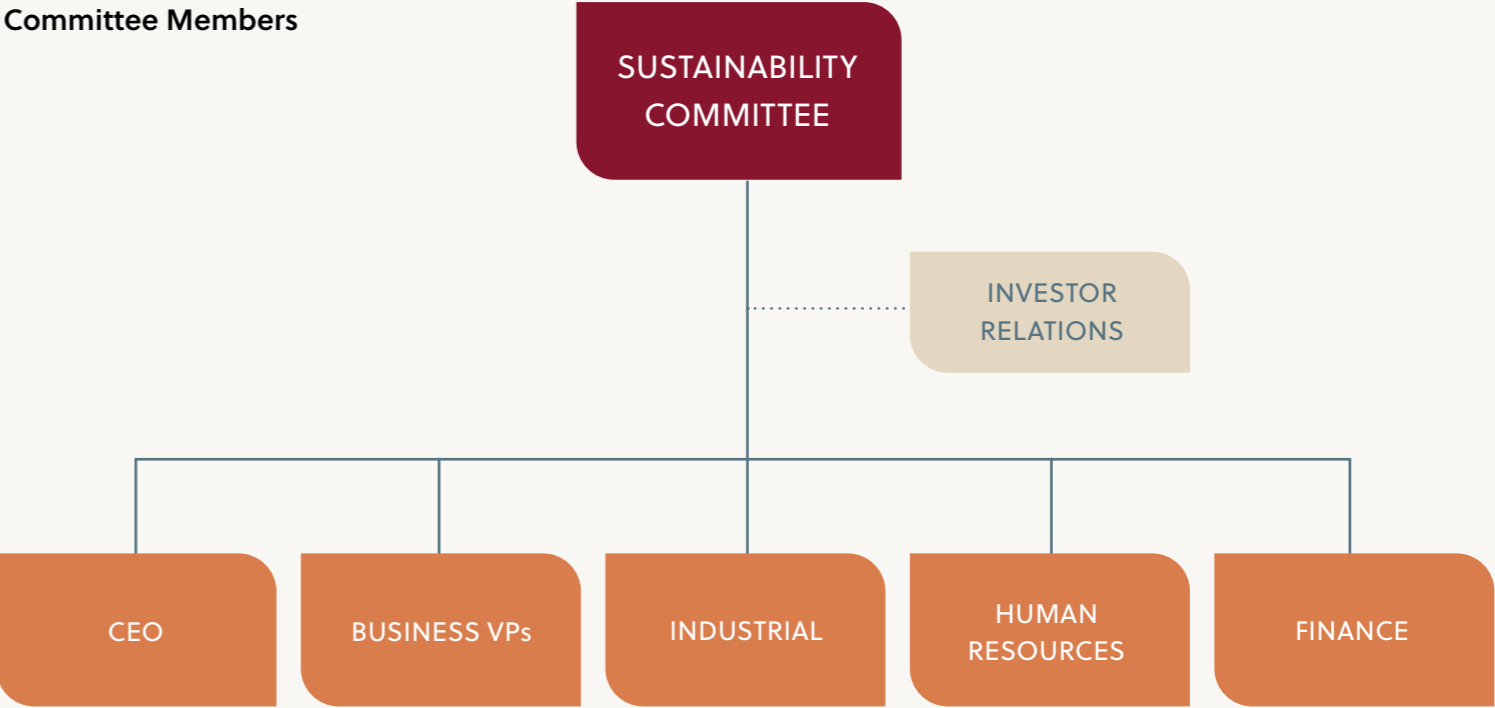
In 2023, Grupo Lamosa formalized its Sustainability Committee, whose primary objective is to monitor risks, opportunities and impacts related to the company's most material topics. Additionally, the committee is the highest authority responsible for overseeing the process of reaching the established sustainability goals.

The committee is composed of the CEO, the Chief Financial Officer and the VPs of Human Resources, Tiles and Adhesives, along with their respective Industrial and HR Directors. These members partner with the company's Strategic Planning and Development department to facilitate the process.

In 2024, the committee held two sessions in which it tracked the traceability of social and environmental indicators to be reported in Grupo Lamosa's Integrated Annual Report. One of the committee's key achievements was the approval of the company's 2035 sustainability goals. The committee also addressed issues related to new sustainability-related regulations.

The Sustainability Committee reports its progress and resolutions to the Audit Committee, which in turn reports to the Board of Directors.

GRUPO LAMOSA SUSTAINABILITY COMMITTEE



2 Sustainability Committee sessions per year

1.4 APPENDIX 1.4 ASSOCIATIONS, INITIATIVES, CERTIFICATIONS AND AWARDS

GRI 2-28

Participation in Business Chambers

Grupo Lamosa acknowledges the importance of collaborating with other organizations in its sector to maximize the impact of its efforts and create positive change in the regions where it operates. Through strategic alliances, it seeks to amplify its actions and contribute to collective solutions that foster sustainable development.

Name	Country
Tile Council of North America (TCNA)	United States / Mexico
Mexican Chamber of Industry (Cámara de la Industria y Transformación, CAINTRA)	Mexico
Mexican Employers' Confederation (Confederación Patronal de la República Mexicana, COPARMEX)	Mexico
Mexican Chamber of Commerce, Services and Tourism (Cámara de Comercio, Servicios y Turismo, CANACO)	Mexico

Initiatives

Business Alliance for Technical Education: Promoted by CAINTRA, this initiative brings together the most important companies in the state of Nuevo León to foster the development of qualified technical personnel. Through its intervention model, it supports students of the National College of Technical Professional Education (CONALEP), helping them to complete their studies and acquire solid training for successful labor-market integration. The alliance also promotes gender equity in the workplace through a special track aimed at increasing technical training for women.



Grupo Lamosa contributes to this initiative through employee volunteer time dedicated to training students on professional and socio-emotional topics and financial donations covering tuition and school supplies.

Empresa Contigo: This initiative aims to motivate companies in Nuevo León and Mexico to implement actions that improve their employees' working conditions in four areas: Fair wages; Health; Diversity, equity and inclusion; and Education.

Grupo Lamosa actively participates in *Empresa Contigo*, promoted by COPARMEX in collaboration with other companies, organizations and business chambers, including CAINTRA and CANACO.

The initiative promotes practices that improve employees' quality of life and well-being, thereby enhancing business results and contributing to Mexico's development.

Currently, more than 300 companies have adopted best practices in these four areas.



Firenze Awards:

Since 2015, Grupo Lamosa, through its porcelain tile brand Firenze, has collaborated with Entremuros, a publication specializing in architecture and interior design, to organize an award that recognizes Mexico’s best architectural and interior design projects in the following categories:

- Corporate Buildings
- Public Architecture
- Residential Buildings
- Commercial Interior Design
- Residential Interior Design
- Sustainable Architecture

Thanks to its support for new generations of architects, designers and interior decorators—as well as its promotion of best practices and emerging trends in the construction industry—the Firenze Awards have become a key platform for fostering the sector’s continuous development.

Government partnerships for sustainability

In addition to its collaboration with business chambers, Grupo Lamosa has made a great effort to promote thermal insulation as a key strategy for energy efficiency in buildings, through its Insulation and Lightweight Materials Business, in partnership with local Mexican governments.

In partnership with the Mexican Ministry of Energy, the company contributed to the creation of the “Design Recommendations for Buildings in Sonoran Climates” manual and provided training sessions for construction professionals in Hermosillo and Caborca on NOM-020 and the appropriate selection of materials.

At the municipal level, it worked with the Hermosillo Municipal Energy and Climate Change Agency on the “Escudo Solar” program, where three pilot thermally-insulated homes were built. Additionally, together with the CEELA project¹, Grupo Lamosa supported the proposal of incentives for sustainable construction aimed at reducing costs and expediting permitting procedures.

The company also participated in the IMPLAN² Citizen Consultation, where it proposed verification mechanisms for compliance with insulation regulations in construction permits. Finally, at the World Solar Energy Forum, it gave presentations and workshops on energy efficiency, highlighting thermal insulation as a key sustainability factor.

Trade show participation

The following table outlines the main trade shows in which the Tile Business participated during the year. These events were essential for promoting its innovative products and solutions, establishing strategic partnerships and strengthening the company’s position in the industry.

INTERNATIONAL TRADE SHOWS

Trade Show	Country	Participating Brands
Coverings	United States	Lamosa USA, Roca
Revestir	Brazil	Roca, Incepa
CEVISAMA	Spain	Roca, Baldocer
CERSAIE	Italy	Roca, Baldocer

LOCAL TRADE SHOWS

Trade Show	Country	Participating Brands
OBRA BLANCA EXPO	Mexico	Porcelanite, Lamosa, Firenze
Expo Camacol Expoconstrucción	Colombia	San Lorenzo
Edifica	Chile	San Lorenzo, Cordillera
Expodeco	Peru	San Lorenzo

1 The Strengthening Capacities for Energy Efficiency in Buildings in Latin America (CEELA) project aims to train and advise sector professionals to promote energy-efficient buildings with adaptive comfort and low or zero CO₂ emissions.

2 IMPLAN is a decentralized public agency that seeks to provide the urban planning framework to guide the short-, medium- and long-term development of the Municipality of León.

Certifications and awards

As a result of its continued efforts to improve production processes and adopt responsible practices, Grupo Lamosa has received various certifications and awards that reflect its commitment to sustainable development and the creation of shared value.





Certification / Award	Issuing Institution	Purpose / Focus
Green Squared	Tile Council of North America (TCNA)	Certain Grupo Lamosa tile products are certified under this standard, affirming that they comply with the highest sustainability standards.
PTCA Certification	Porcelain Tile Certification Agency (PTCA)	This certification verifies that Grupo Lamosa's tile products have a water absorption rate below 0.5%.
Greenguard	UL Environment	Some adhesive products are thus certified as low-emission and free from volatile organic compounds (VOCs).

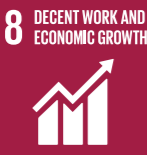




Certification / Award	Issuing Institution	Purpose / Focus
"Company Promoting Decent Work" Award	Government of Tlaxcala	The Gres, Pavillion, Keramika and Porcel Plants were recognized for promoting training, gender equality, fair wages and youth labor protection.
Nuevo León Competitiveness Award	Government of Nuevo León, CCM and CAINTRA	CREST was hereby honored for operational excellence and its commitment to quality and innovation.
Innovation and Sustainability Award	TecnAwards	Grupo Lamosa received this award for 2023–2024 technological investments that promote innovation in products, processes and environmental care.
Best in Show Award	Coverings	ROCA/Lamosa USA were recognized for the innovation and creativity of their booth design.
"Top Compliance Company" Recognition	Infonavit	FANOSA was recognized in 2024 for full compliance with labor obligations.
Best Global Implementation Strategy	Cornerstone	Grupo Lamosa's HR team was recognized for successfully implementing a management system across nine countries.

1.5 COMMITMENT TO THE SDGs

In line with its commitment to sustainability, Grupo Lamosa actively contributes to the 2030 Agenda through the implementation of actions and initiatives that support the Sustainable Development Goals (SDGs).

As part of the materiality assessment conducted in 2022, the company identified the most important topics for its business operations, as well as the SDGs where it has a significant impact. The main contributions made by the company are shown below:

SDG	3 GOOD HEALTH AND WELL-BEING 	4 QUALITY EDUCATION 	5 GENDER EQUALITY 	7 AFFORDABLE AND CLEAN ENERGY 
Contribution	Implementation of an in-house occupational health and safety management system based on OSHAS 18001 guidelines and focused on accident prevention.	<p>Training focused on skill development for effective job performance:</p> <ul style="list-style-type: none"> • Leadership Model: executive-level soft skills training. • Advanced Technical School: technical and leadership training for plant managers. • Operational Technical School: workforce training and development. 	Female empowerment and gender equality are core pillars for the company. Various initiatives promote inclusion and ensure equal opportunities. Grupo Lamosa has set the goal of increasing women's participation in its workforce by 20%.	The company uses renewable energy, primarily self-generated through solar panels, in the Insulation and Lightweight Materials Business. In the Tile Business, energy consumption is optimized through cogeneration processes that reuse excess heat from firing in the spray-drying process. Grupo Lamosa continuously invests in equipment maintenance and renewal to improve energy efficiency.
Indicators	<p>Total Recordable Incident Rate (TRIR):</p> <p>Tiles: 1.12</p> <p>Adhesives: 0.43</p> <p>Insulation and Lightweight Materials: 0.78</p>	<p>Average training hours:</p> <p>Women: 10.06</p> <p>Men: 8.51</p>	18% of the workforce is female .	<p>15% of the energy used in the Tile Business is from cogeneration.</p> <p>10% of the energy used in the Insulation and Lightweight Materials Business is self-generated via solar panels.</p>

SDG	 <p>8 DECENT WORK AND ECONOMIC GROWTH</p>	 <p>9 INDUSTRY, INNOVATION AND INFRASTRUCTURE</p>	 <p>12 RESPONSIBLE CONSUMPTION AND PRODUCTION</p>	 <p>13 CLIMATE ACTION</p>	 <p>16 PEACE, JUSTICE AND STRONG INSTITUTIONS</p>
Contribution	<p>Employment opportunities are created through the company's national and international presence. The company conducts surveys to monitor employee satisfaction across its business units.</p>	<p>Grupo Lamosa offers sustainable products in the Tile and Adhesives Businesses, many of which are certified by agencies such as the Porcelain Tile Certification Agency (PTCA) and UL GREENGUARD.</p>	<p>A comprehensive waste management process is in place to reduce waste and maximize material reuse and recycling. Efficient water use is prioritized through reuse and treatment processes.</p>	<p>Grupo Lamosa's primary energy source is natural gas, which has a lower environmental impact than other fuels. Recent efforts in the Tile Business have focused on reducing tile thickness (without compromising quality), thereby lowering emissions by reducing the fuel required during firing.</p>	<p>The company has a strong compliance culture aligned with its corporate values, Code of Ethics and internal policies. Suppliers and distributors are required to formally commit to adhering to its Code of Ethics.</p>
Indicators	<p>10,829 employees in nine countries</p> <p>83% employee satisfaction rate in 2024</p>	<p>Grupo Lamosa is currently identifying revenue generated from certified products.</p>	<p>WASTE</p> <p>Tiles:</p> <ul style="list-style-type: none"> 95% of non-hazardous waste is recovered 17% of hazardous waste is recycled 83% of hazardous waste is managed by a specialized third party <p>Adhesives:</p> <ul style="list-style-type: none"> 16% of non-hazardous waste is recovered 100% of hazardous waste is managed by a third party <p>Insulation and Lightweight Materials:</p> <ul style="list-style-type: none"> 80% of non-hazardous waste is recovered 100% of hazardous waste is managed by a third party <p>Water Management:</p> <ul style="list-style-type: none"> 34% of water is reused in the Tile Business 5% of water is reused in the Insulation and Lightweight Materials Business. 	<p>Emission Intensity (A1+A2):</p> <ul style="list-style-type: none"> Tiles: 0.0045 (tCO₂e / m²) Adhesives: 0.0035 (tCO₂e / Ton) Insulation and Lightweight Materials: 1.0370 (tCO₂e / Ton de EPS) 	<p>100% of employees have received ethics training.</p> <p>372 reports were addressed via the Transparency Hotline in 2024.</p>

1.6 COMMITMENT TO THE UNITED NATIONS GLOBAL COMPACT

HUMAN RIGHTS

Principle	Commitment	Actions
Principle 1. Businesses should support and respect the protection of internationally proclaimed human rights within their sphere of influence.	Grupo Lamosa is committed to respecting and upholding the Universal Declaration of Human Rights issued by the United Nations General Assembly across all its operations and jurisdictions.	<ul style="list-style-type: none"> The company's Code of Ethics outlines its commitment to human rights. <p>To view the document, click here.</p>
Principle 2. Businesses should make sure that they are not complicit in human rights abuses.	Grupo Lamosa is committed to ensuring that a growing number of its business partners—such as suppliers and distributors—adhere to its Code of Ethics.	<ul style="list-style-type: none"> The company's Code of Ethics outlines its commitment to human rights. <p>To view the document, click here.</p>

LABOR STANDARDS

Principle	Commitment	Actions
Principle 3. Businesses should uphold the freedom of association and the effective recognition of the right to collective bargaining.	Grupo Lamosa is committed to respecting the legal right to collective labor association in all countries where it operates.	<ul style="list-style-type: none"> As of year-end 2024, 55% of the workforce belonged to a union. The company respects each employee's decision regarding union affiliation.
Principle 4. Businesses should eliminate all forms of forced and compulsory labor.	Grupo Lamosa strictly prohibits forced labor in any of its workplaces under any circumstances.	
Principle 5. Businesses should support the effective abolition of child labor.	Grupo Lamosa does not permit child labor under any circumstances.	
Principle 6. Businesses should eliminate discrimination in employment and occupation.	The company is committed to addressing cases of discrimination through due process and to implementing preventive measures.	<ul style="list-style-type: none"> The Transparency Hotline is available for employees and stakeholders to report suspected cases of corruption or other violations, which may lead to corrective action procedures. For more information, please refer to the Transparency Hotline.

ENVIRONMENT

Principle	Commitment	Actions
Principle 7. Businesses should support a precautionary approach to environmental challenges.	Grupo Lamosa is committed to always operating in accordance with environmental regulations to avoid any negative impact.	<ul style="list-style-type: none"> The company ensures that its production processes result in no adverse environmental effects.
Principle 8. Businesses should take steps to promote environmental responsibility.	Grupo Lamosa promotes environmental awareness among its employees.	<ul style="list-style-type: none"> The company's Operational Excellence Model encourages innovation and process efficiency. Employees are encouraged to suggest new, lower-impact ways of working.
Principle 9. Businesses should encourage the development and use of environmentally friendly technologies.	Grupo Lamosa remains committed to advancing practices that reduce the environmental impact of its operations.	<ul style="list-style-type: none"> Products designed with sustainability criteria. Cogeneration and self-generation of energy in production. Innovation projects to explore alternative, more sustainable fuels. Production process improvements to reduce fuel consumption.

ANTI-CORRUPTION

Principle	Commitment	Actions
Principle 10. Businesses should oppose corruption in all its forms, including extortion and bribery.	Grupo Lamosa is committed to continually promoting its corporate values among employees and business partners, while strengthening its prevention and compliance mechanisms.	<ul style="list-style-type: none"> The Transparency Hotline is available for employees and stakeholders to report suspected cases of corruption, supported by corrective action protocols. The Ethics Committee oversees the investigation and resolution of reported violations. For more information, please refer to the Transparency Hotline.

1.7 MAIN ESG INDICATORS

1. Environmental dimension¹

The environmental data presented covers 100% of the scope of the operations of Grupo Lamosa and its subsidiaries.

ENERGY

GRI 2-4¹, 302-1, 302-3, 302-4; SASB CG-BF-130A.1; EM-CM-130A.1, RT-CH-130A.1

FUEL CONSUMPTION 2024

	Tiles			Adhesives			Insulators and Lightweight Materials		
	Total (m ³)	Total (Gj)	Total (kWh)	Total (m ³)	Total (Gj)	Total (kWh)	Total (m ³)	Total (Gj)	Total (kWh)
	395,145,030	13,744,701	3,817,972,392	665	17,716	4,921,196	7,241,326	271,675	75,465,394
Gasoline	65	2,246	623,812	3	111	30,695	94	3,305	918,119
Diesel	1,921	71,928	19,979,981	26	937	260,343	542	20,675	5,743,030
Natural Gas	395,135,168	13,468,055	3,741,126,392	-	-	-	7,240,505	242,868	67,463,410
LP Gas	7,877	202,472	56,242,207	636	16,669	4,630,158	185	4,827	1,340,835

Note: Cubic meters of fuel used were changed to Megajoules and the equivalents in Gigajoules and Kilowatts, on the basis of their corresponding calorific values. Calorific values of the different fuels were obtained using the guidelines of the Intergovernmental Panel on Climate Change (IPCC) and using domestic data.

¹ Data Update: The 2023 information on energy consumption by fuel type and electricity, as well as Scope 1 and 2 emissions, was modified due to an internal change in the methodology used for their calculation. Similarly, 2023 data on water and waste management were revised.

YEAR-OVER-YEAR BREAKDOWN OF FUEL CONSUMPTION BY BUSINESS UNIT (2022–2024)

	2022	2023	2024	Change %
Tiles - Total (kWh)	426,411,817	403,591,048	395,145,030	-2%
Gasoline (m³)	28	46	65	41%
Diesel (m³)	2,308	2,194	1,921	-12%
Natural Gas (m³)	426,405,059	403,578,094	395,135,168	-2%
LP Gas (m³)	4,421	10,714	7,877	-26%
Adhesives	30	664	665	0%
Gasoline (m³)	0	5	3	-36%
Diesel (m³)	30	49	26	-47%
Natural Gas (m³)	-	-	-	
LP Gas (m³)	-	611	636	4%
Insulators and Lightweight Materials	7,113,421	7,040,591	7,241,326	3%
Gasoline (m³)	-	89	94	6%
Diesel (m³)	-	442	542	23%
Natural Gas (m³)	7,113,421	7,039,975	7,240,505	3%
LP Gas (m³)	-	85	185	117%

YEAR-OVER-YEAR BREAKDOWN OF FUEL ENERGY CONSUMPTION BY BUSINESS UNIT (2022–2024)

	2022	2023	2024	Change %
Tiles				
kWh	4,046,598,033	3,858,801,332	4,064,789,969	5%
GJ	14,567,753	13,891,685	14,633,244	5%
Adhesives				
kWh	4,804,698	4,848,755	4,980,553	3%
GJ	17,297	17,456	17,930	3%
Insulators and Lightweight Materials				
kWh	66,279,298	67,026,997	101,625,887	52%
GJ	238,605	241,297	365,853	52%

**YEAR-OVER-YEAR BREAKDOWN
OF ELECTRICITY CONSUMPTION BY BUSINESS UNIT (2022–2024)**

	2022	2023	2024	Change %
Tiles - Total (kWh)	558,983,329	535,964,305	532,122,499	-1%
Cogeneration (%)	12%	17%	15%	-2%
Self-generation (solar) (%)	-	0	2%	2%
Public utility (%)	45%	52%	10%	-42%
Other providers (%)	42%	31%	74%	43%
Adhesives - Total (kWh)	9,033,294	9,072,203	8,922,092	-2%
Cogeneration (%)	-	-	-	-
Self-generation (solar) (%)	-	-	-	-
Public utility (%)	100%	100%	100%	-
Other providers (%)	-	-	-	-
Insulation and Lightweight Materials - Total (kWh)	13,639,744	12,952,654	12,693,471	-2%
Cogeneration (%)	-	-	-	-
Self-generation (solar) (%)	12%	10%	10%	0%
Public utility (%)	71%	60%	82%	22%
Other providers (%)	17%	30%	8%	-22%

**YEAR-OVER-YEAR COMPARISON
OF ELECTRICAL ENERGY CONSUMPTION BY BUSINESS UNIT (2022–2024)**

	2022	2023	2024	Change %
Tiles				
kWh	558,983,329	535,964,305	532,122,499	-1%
GJ	2,012,340	1,929,471	1,915,641	-1%
Adhesives				
kWh	9,033,294	9,072,203	8,922,092	-2%
GJ	32,520	32,660	32,120	-2%
Insulators and Lightweight Materials				
kWh	13,639,744	12,952,654	12,693,471	-2%
GJ	49,103	46,630	45,696	-2%

YEAR-OVER-YEAR COMPARISON OF TOTAL ENERGY CONSUMPTION (2022–2024)

	2022	2023	2024	Change %
Total fuel energy consumption (kwh)	4,117,693,429	4,171,396,409	4,054,349,210	-3%
Total electricity consumption (kwh)	581,656,367	557,989,162	553,738,062	-1%
Total energy consumption (kwh)	4,699,349,797	4,729,385,571	4,608,087,272	-3%

Note: Includes energy consumption from fuel and electricity across all three business units.

**YEAR-OVER-YEAR PERCENTAGE COMPARISON
OF TOTAL ENERGY CONSUMPTION BY BUSINESS UNIT 2022–2024 (kWh)**

	2022	2023	2024
Tiles	98.0%	97.1%	97.2%
Adhesives	0.3%	0.3%	0.3%
Insulators and Lightweight Materials	1.7%	2.6%	2.5%

Note: Includes energy consumption from fuel and electricity across all three business units.

**YEAR-OVER-YEAR COMPARISON
OF FUEL ENERGY INTENSITY BY BUSINESS UNIT 2022-2024 (kWh)**

	2022	2023	2024	Change %
Tiles (kWh/m ²)	19.0	20.9	20.2	-3%
Adhesives (kWh/Ton)	3.4	3.6	3.4	-6%
Insulators and Lightweight Materials (kWh/Ton)	2,360.6	3,522.8	3,808.5	8%

**YEAR-OVER-YEAR COMPARISON
OF ELECTRICAL ENERGY INTENSITY BY BUSINESS UNIT (kWh)**

	2022	2023	2024	Change %
Tiles (kWh/m ²)	2.6	2.75	2.73	-1%
Adhesives (kWh/Ton)	6.4	6.61	6.18	-6%
Insulators and Lightweight Materials (kWh/Ton)	485.8	449.0	453.3	1%

GHG EMISSIONS

Scopes 1 and 2

GRI 305-1, 305-2, 305-4, 305-5; SASB EM-CM-110A.2, RT-CH-110A.1, RT-CH-110A.2

Greenhouse Gas (GHG) emission data is presented in CO₂e units, which include the following gases: carbon dioxide (CO₂), methane (CH₄) and nitrous oxide (N₂O). Emission factors and global warming potentials by type of fuel were considered for Scope 1 emissions. Electricity emission factors by country were taken into account for Scope 2 emissions.

TOTAL SCOPE 1 AND 2 EMISSIONS GRUPO LAMOS A 2024

	Scope 1	Scope 2	Total (A1 +A2)
Total (tCO ₂ e)	847,495	55,236	902,731
Tiles (%)	97.0%	84.3%	96.2%
Adhesives (%)	0.1%	6.9%	0.6%
Insulators and Lightweight Materials (%)	2.9%	8.8%	3.2%

YEAR-OVER-YEAR COMPARISON OF tCO₂e EMISSIONS BY BUSINESS UNIT 2022–2024

	2022	2023	2024	Change %
Tiles (tCO₂e)	1,073,448	999,131	868,697	-13%
Scope 1	916,453	849,963	822,158	-3%
Scope 2	156,996	149,168	46,539	-69%
Adhesives (tCO₂e)	5,009	5,148	4,996	-3%
Scope 1	1,134	1,181	1,159	-2%
Scope 2	3,875	3,967	3,837	-3%
Insulation and Lightweight Materials (tCO₂e)	20,166	28,551	29,038	2%
Scope 1	15,069	23,496	24,178	3%
Scope 2	5,097	5,055	4,861	-4%
TOTAL (tCO₂e)	1,098,623	1,032,829	902,731	-13%

YEAR-OVER-YEAR COMPARISON OF PERCENTAGE SCOPE 1 AND 2 EMISSIONS FOR THE DIFFERENT BUSINESS UNITS 2022–2024

	2022	2023	2024
Tiles	97.7%	97.6%	96.5%
Adhesives	0.5%	0.5%	0.5%
Insulators and Lightweight Materials	1.8%	2.0%	3.0%

SCOPE 1 AND 2 EMISSIONS BY BUSINESS UNIT 2024

	Scope 1	Scope 2	Total (A1 +A2)
Tiles (tCO ₂ e/m ²)	0.0042	0.0002	0.0045
Adhesives (tCO ₂ e/Ton)	0.0008	0.0027	0.0035
Insulators and Lightweight Materials (tCO ₂ e /Ton of EPS)	0.8634	0.1736	1.0370

YEAR-OVER-YEAR COMPARISON OF TOTAL SCOPE 1 AND 2 EMISSION INTENSITY BY BUSINESS UNIT 2022–2024

	2022	2023	2024	Change %
Tiles (tCO ₂ e/m ²)	0.0050	0.0051	0.0045	-13%
Adhesives (tCO ₂ e/Ton)	0.0036	0.0037	0.0035	-8%
Insulators and Lightweight Materials (tCO ₂ e/Ton)	0.7182	0.9897	1.0370	5%

YEAR-OVER-YEAR COMPARISON OF CO₂e TONS REGULATED BY ANY TYPE OF MANDATE 2022–2024

Tons of CO ₂ e	49,634.2
Percentage of Grupo Lamosa's total emissions	5.5%

Note: Corresponds to the production plants of Roca and Baldocer in Spain.

MATERIALS

GRI 301-2; SASB CG-BF-410A.2

YEAR-OVER-YEAR COMPARISON OF RECYCLED MATERIALS USED IN PRODUCT MANUFACTURING BY BUSINESS UNIT

	2022	2023	2024
Insulators and Lightweight Materials	15.8%	14.9%	13.6%

WASTE

GRI 306-1, 306-2, 306-3, 306-4, 306-5; SASB EM-CM-150A.1, RT-CH-150A.1

YEAR-OVER-YEAR BREAKDOWN OF NON-HAZARDOUS WASTE PRODUCTION BY BUSINESS UNIT 2022–2024

	2022	2023	2024	Change %
Tiles				
Valorized Waste (Tons)	94,144	188,856	253,362	34%
Reused (%)	92%	96%	98%	-
Recycled (%)	8%	4%	2%	-
Disposed Waste (Tons)	5,635	6,137	13,416	119%
Landfill Disposal (%)	99%	100%	100%	-
Incineration without Energy Recovery (%)	1%	0%	0%	-
Adhesives				
Valorized Waste (Tons)	518	427	471	10%
Reused (%)	0%	0%	0%	-
Recycled (%)	100%	100%	100%	-
Disposed Waste (Tons)	3,208	1,874	2,498	33%
Landfill Disposal (%)	100%	100%	100%	-
Incineration without Energy Recovery (%)	0%	0%	0%	-
Insulation and Lightweight Materials				
Valorized Waste (Tons)	3,071	3,217	3,091	-4%
Reused (%)	75%	75%	76%	-
Recycled (%)	25%	25%	24%	-
Disposed Waste (Tons)	638	667	790	18%
Landfill Disposal (%)	100%	100%	100%	-
Incineration without Energy Recovery (%)	0%	0%	0%	-

Note: Recycled waste includes wood, cardboard and scrap metal. Reused waste includes waste generated from production processes that is reused as a raw material. As of 2023, data include 100% of production facilities.

YEAR-OVER-YEAR BREAKDOWN OF HAZARDOUS WASTE PRODUCTION BY BUSINESS UNIT 2022–2024

	2022	2023	2024	Change %
Tiles				
Valorized Waste (Tons)	38	121	74	-39%
Reused (%)	0%	5%	31%	-
Recycled (%)	100%	95%	69%	-
Disposed Waste (Tons)	509	399	369	-7%
Disposal by Specialized Third Party (%)	100%	100%	100%	-
Incineration without Energy Recovery (%)	-	-	-	-
Adhesives				
Valorized Waste (Tons)	0	0	0	-
Reused (%)	-	-	-	-
Recycled (%)	-	-	-	-
Disposed Waste (Tons)	4	32	3	-91%
Disposal by Specialized Third Party (%)	100%	100%	100%	-
Incineration without Energy Recovery (%)	-	-	-	-
Insulation and Lightweight Materials				
Valorized Waste (Tons)	0	0	0	-
Reused (%)	-	-	-	-
Recycled (%)	-	-	-	-
Disposed Waste (Tons)	35	45	43	-4%
Disposal by Specialized Third Party (%)	100%	100%	100%	-
Incineration without Energy Recovery (%)	-	-	-	-

Note: Hazardous waste includes used lubricating oils, hydraulic oils and contaminated solids, among others.

WATER

GRI 303-3, 303-4, 303-5; SASB RT-CH-140A.1, RT-CH-140A.3, EM-CM-140A.1

YEAR-OVER-YEAR BREAKDOWN OF WATER WITHDRAWAL BY SOURCE TYPE 2022–2024

	2022	2023	2024	Change %
Tiles				
Total (m³)	2,218,749	2,086,840	1,888,272	-10%
Municipal Supply (%)	7%	9%	9%	-
Well (%)	90%	86%	88%	-
Tanker Truck (%)	3%	5%	2%	-
Adhesives				
Total (m³)	18,017	12,260	14,370	17%
Municipal Supply (%)	89%	77%	78%	-
Well (%)	0%	0%	0%	-
Tanker Truck (%)	11%	23%	22%	-
Insulation and Lightweight Materials				
Total (m³)	141,239	152,747	153,711	1%
Municipal Supply (%)	50%	45%	41%	-
Well (%)	50%	51%	54%	-
Tanker Truck (%)	0%	1%	2%	-

**YEAR-OVER-YEAR BREAKDOWN
OF WATER DISCHARGE BY BUSINESS UNIT AND DESTINATION 2022–2024**

	2022	2023	2024	Change %
Tiles				
Total (m³)	92,875	96,946	93,463	-4%
Surface Water (%)	43%	39%	31%	-
Groundwater (%)	33%	40%	26%	-
Third Parties (%)	24%	21%	43%	-
Adhesives				
Total (m³)	16,441	10,716	12,496	17%
Surface Water (%)	0%	0%	0%	-
Groundwater (%)	2%	4%	2%	-
Third Parties (%)	98%	96%	98%	-
Insulation and Lightweight Materials				
Total (m³)	29,306	44,979	42,529	-5%
Surface Water (%)	0%	0%	0%	-
Groundwater (%)	10%	7%	8%	-
Third Parties (%)	90%	93%	92%	-

Note: Grupo Lamosa carries out water treatment processes directly at production facilities using specialized systems.

**YEAR-OVER-YEAR BREAKDOWN
OF WATER CONSUMPTION AND REUSE BY BUSINESS UNIT AND SOURCE TYPE 2022–2024**

	2022	2023	2024	Change %
Tiles				
Total Water Consumption (m ³)	2,125,873	1,989,895	1,794,809	-10%
Total Water Reused (%)	32%	41%	34%	-
Adhesives				
Total Water Consumption (m ³)	1,576	1,545	1,874	21%
Total Water Reused (%)	0%	0%	0%	-
Insulation and Lightweight Materials				
Total Water Consumption (m ³)	111,933	107,767	111,182	3%
Total Water Reused (%)	0%	5%	5%	-

YEAR-OVER-YEAR BREAKDOWN OF WATER WITHDRAWAL INTENSITY 2022–2024

	2022	2023	2024	Change %
Tiles (m ³ /m ²)	0.010	0.011	0.010	-10%
Adhesives (m ³ /Ton)	0.013	0.009	0.010	12%
Insulation and Lightweight Materials (m ³ /Ton of EPS)	5.0	5.3	5.5	4%



2. Social dimension

WORKFORCE DEMOGRAPHICS

GRI 2-7, 2-30, 401-1, 405-1

The information presented on the workforce includes the various subsidiaries of Grupo Lamosa, S.A.B. de C.V.

WORKFORCE COMPOSITION DETAILS 2024

WORKFORCE DEMOGRAPHICS BY WORK CENTER: GENDER, AGE GROUP AND POSITION 2024

	Under 30 years		30-50 years		Over 50 years	
	Women	Men	Women	Men	Women	Men
Corporate	9	16	22	55	6	29
Executives			1	10		14
Employees	9	16	21	45	6	15
Operators						
Tiles	305	1,312	869	3,937	173	1,137
Executives			16	59	8	36
Staff	117	364	473	1,694	88	438
Operators	188	948	380	2,184	77	663
Adhesives	35	346	150	786	26	142
Executives			0	11		16
Staff	29	124	143	410	21	90
Operators	6	222	7	365	5	36
Insulation and Lightweight Materials	112	283	228	617	35	199
Executives		1	8	36		17
Staff	80	54	161	209	18	43
Operators	32	228	59	372	17	139
TOTAL	461	1,957	1,269	5,395	240	1,507

Total number of Grupo Lamosa employees in 2024: 10,829

WORKFORCE COMPOSITION AND YEAR-OVER-YEAR COMPARISONS 2022–2024

BREAKDOWN OF EMPLOYEES BY CONTRACT TYPE AND GENDER 2022–2024

	2022	2023	2024	% Change
Corporate	148	163	137	-16%
Permanent contracts	148	163	137	-16%
Women	34	39	37	-5%
Men	114	124	100	-19%
Temporary contracts	-	-	-	-
Women	-	-	-	-
Men	-	-	-	-
Tiles	8,398	8,515	7,733	-9%
Permanent contracts	8,025	7,625	6,982	-8%
Women	1,293	1,264	1,202	-5%
Men	6,732	6,361	5,780	-9%
Temporary contracts	373	890	751	-16%
Women	80	153	145	-5%
Men	293	737	606	-18%
Adhesives	1,334	1,333	1,485	11%
Permanent contracts	1,297	1,285	1,458	13%
Women	186	190	210	11%
Men	1,111	1,095	1,248	14%
Temporary contracts	37	48	27	-44%
Women	1	2	1	-50%
Men	36	46	26	-43%
Insulation and Lightweight Materials	1,419	1,532	1,581	-4%
Permanent contracts	1,290	1,415	1,474	4%
Women	360	382	375	-2%
Men	930	1,033	1,099	6%
Temporary contracts	129	117	107	-9%
Women	17	27	21	-22%
Men	112	90	86	-4%

YEAR-OVER-YEAR COMPARISON OF UNION WORKFORCE

	2022	2023	2024
% union personnel	55%	57%	55%

Note: Across the different countries where it operates, 5,928 people work for Grupo Lamosa under a collective labor contract.

YEAR-OVER-YEAR BREAKDOWN OF GENDER DEMOGRAPHICS BY WORK CENTER 2022–2024

	2022	2023	2024	% Change
Corporate	148	163	137	-16%
Women	34	39	37	-5%
Men	114	124	100	-19%
% Women	23%	24%	27%	3%
Tiles	8,398	8,515	7,733	-9%
Women	1,373	1,417	1,347	-5%
Men	7,025	7,098	6,386	-10%
% Women	16%	17%	17%	1%
Adhesives	1,334	1,333	1,485	11%
Women	187	192	211	10%
Men	1,147	1,141	1,274	12%
% Women	14%	14%	14%	0%
Insulation and Lightweight Materials	1,419	1,532	1,474	-4%
Women	377	409	375	-8%
Men	1,042	1,123	1,099	-2%
% Women	27%	27%	25%	-2%
TOTAL	11,299	11,543	10,829	-6%
% Women	17%	18%	18%	0%

YEAR-OVER-YEAR BREAKDOWN OF NEW HIRES BY AGE GROUP AND GENDER 2022–2024

	2022	2023	2024	% Change
Under 30 years	1,150	1,610	1,077	-33%
Women	189	283	194	-31%
Men	961	1,327	883	-33%
30-50 years	914	1,471	1,009	-31%
Women	210	265	195	-26%
Men	704	1,206	814	-33%
Over 50 years	60	118	91	-23%
Women	14	18	15	-17%
Men	46	100	76	-24%

YEAR-OVER YEAR BREAKDOWN OF TURNOVER RATE BY AGE GROUP AND GENDER 2022–2024

	2022	2023	2024
Under 30 years			
Women	41%	37%	39%
Men	33%	49%	55%
30-50 years			
Women	13%	23%	23%
Men	12%	24%	24%
Over 50 years			
Women	5%	16%	14%
Men	11%	15%	14%

YEAR-OVER YEAR COMPARISON OF OVERALL TURNOVER RATE 2022–2024

	2022	2023	2024
Total turnover %	23%	28%	29%

TRAINING AND CAREER DEVELOPMENT

GRI 2-4, 404-1¹

TRAINING HOURS BY JOB CATEGORY AND GENDER 2024

	2024
Executives	4,269
Women	866
Men	3,403
Employees	50,659
Women	15,059
Men	35,600
Operators	40,290
Women	3,895
Men	36,395
TOTAL	95,219

AVERAGE TRAINING HOURS BY GENDER AND TOTAL 2024

	2024
Women	10.06
Men	8.51
TOTAL	8.79

¹ Due to the implementation of a new digital human capital management platform, data are only presented for 2024.



WORKPLACE CLIMATE

YEAR OVER YEAR COMPARISON OF OVERALL JOB SATISFACTION 2022–2024

	2022	2023	2024
% job satisfaction	84%	84%	83%

EMPLOYEE HEALTH AND SAFETY

GRI 2-4², 403-9, 403-10; SASB EM-CM-320A.1, RT-CH-320A.1

OCCUPATIONAL HEALTH AND SAFETY 2022–2024

	2022	2023	2024	% Change
Tiles				
Employee Fatalities (number)	0	0	0	-
Total Recordable Incident Rate (TRIR)*	1.81	1.25	1.12	-10%
Adhesives				
Employee Fatalities (number)	0	0	0	-
TRIR	1.59	0.32	0.43	34%
Insulation & Lightweight Materials				
Employee Fatalities (number)	0	0	0	-
TRIR	7.74	1.62	0.78	-52%

* Formula for TRIR: (Total number of recordable incidents x 200,000) / Total hours worked – in accordance with OSHA methodology. As part of its sustainability goal-setting, Grupo Lamosa has adopted the Total Recordable Incident Rate (TRIR) as its main safety metric, replacing the previously reported Partial Frequency Index (PFI) used through 2022.

3. Governance

BOARD OF DIRECTORS

GRI 2-9

BOARD COMPOSITION

	2022	2023	2024	% Change
Total number of board members	12	12	12	-
Total number of independent directors	6	6	6	-
Meeting attendance rate (%)	88%	93%	90%	-
Average seniority (years)	18	19	20	5.2%

INTEGRITY

GRI 205-3, 406-1

YEAR-OVER-YEAR BREAKDOWN OF TRANSPARENCY HOTLINE REPORTS

	2022	2023	2024	% Change
Number of reports handled through the Transparency Hotline	269	345	372	8%
Policy violations (%)	38%	41%	42%	-
Inappropriate conduct (%)	35%	36%	36%	-
Conflicts of interest (%)	13%	13%	10%	-
Theft / Misuse of information (%)	8%	8%	10%	-
Other	6%	2%	2%	-

Grupo Lamosa is committed to fostering a culture of ethics and integrity, grounded in the company's core values. Nonetheless, the company closely monitors and follows up on any incidents reported.

Upon receiving a report, a thorough investigation is conducted to determine the validity of the claims and take appropriate action where necessary which, depending on the nature of the case, may be disciplinary action against employees, suppliers or other involved parties. The company also takes corrective action to prevent future non-compliance.

Special attention is given to cases involving corruption and discrimination. These are handled with appropriate measures based on their severity and are reported under the category of "Inappropriate conduct."

CODE OF ETHICS TRAINING

	2022	2023	2024
% of employees trained in the Code of Ethics	100%	100%	100%

Note: Grupo Lamosa's clients and suppliers commit to the company's Code of Ethics through contractual clauses included in commercial agreements.

4. Operational data

ECONOMIC VALUE GENERATED AND DISTRIBUTED

GRI 201-1

**YEAR-OVER-YEAR BREAKDOWN
OF ECONOMIC VALUE GENERATED AND DISTRIBUTED (MILLIONS OF MEXICAN PESOS)**

	2022	2023	2024	% Change
Direct economic value generated	35,704	32,044	34,115	6%
Total income	35,412	31,572	33,945	8%
Financial income	221	472	170	-64%
Other income	71	0	0	-
Economic value distributed	31,831	29,825	32,092	8%
Cost of sales	20,423	18,251	19,908	9%
Operating expenses (includes wages, salaries and benefits)	8,293	8,260	9,146	11%
Income taxes	1,927	1,701	570	-66%
Dividends	411	509	621	22%
Financial expenses	777	976	1479	52%
Other expenses	0	128	368	188%
Economic value retained	3,873	2,219	2,023	-9%

Economic value retained is calculated as direct economic value generated minus total economic value distributed.



1.8 REPORTING STANDARDS

GRI DISCLOSURES INDEX

UNIVERSAL STANDARDS

GRI 1: FOUNDATION 2021

Guides the application of the GRI Standards throughout the report.

GRI 2: GENERAL DISCLOSURES 2021

Section	GRI Content	GRI Disclosure	Reason for Omission	Page/s
Organizational Profile and Reporting Practices	2-1	Organizational details		5
	2-2	Entities included in the organization's sustainability reporting		43
	2-3	Reporting period, frequency and point of contact		43
	2-4	Restatements of information		61, 72
	2-5	External assurance	Not applicable. Third-party assurance is not provided for the company's non-financial information.	
Activities and Workers	2-6	Activities, value chain and other business relationships		5
	2-7	Employees		69
	2-8	Workers who are not employees	Information not available	
Governance	2-9	Governance structure and composition		73
	2-10	Nomination and selection of the highest governance body		17
	2-11	Chair of the highest governance body		17
	2-12	Role of the highest governance body in overseeing impact management		53
	2-13	Delegation of responsibility for impact management		53
	2-14	Role of the highest governance body in sustainability reporting		43
	2-15	Conflicts of interest		17

Section	GRI Content	GRI Disclosure	Reason for Omission	Page/s
Governance	2-16	Communication of critical concerns		17
	2-17	Collective knowledge of the highest governance body	Information not available	
	2-18	Evaluation of the highest governance body's performance	Information not available	
	2-19	Remuneration policies		17
	2-20	Process to determine remuneration		17
	2-21	Annual total compensation ratio	Confidential information	
	2-22	Statement on sustainable development strategy		3, 53
Strategy, Policies and Practices	2-23	Commitments and policies		20
	2-24	Embedding commitments and policies		20
	2-25	Processes to remediate negative impacts		20
	2-26	Advice and concerns mechanisms		20
	2-27	Compliance with laws and regulations		20
	2-28	Memberships in associations		54
Stakeholder Engagement	2-29	Approach to stakeholder engagement		46
	2-30	Collective bargaining agreements		69
GRI 3: MATERIAL TOPICS 2021				
	3-1	Process to determine material topics		48
	3-2	List of material topics		48
	3-3	Management of material topics	See the table of GRI content by material topic	

GRI CONTENT BY MATERIAL TOPIC – TOPIC-SPECIFIC STANDARDS

Topic	GRI Standard	GRI Disclosure	Reason for Omission	Page/s
Economic Performance	GRI 3 Material topics 2021	GRI 3-3: Management of material topics		12
	GRI 201 Economic performance 2016	201-1: Direct economic value generated and distributed		74
Supply Chain	GRI 3 Material topics 2021	GRI 3-3: Management of material topics		25
	GRI 204 Procurement practices 2016	204-1 : Proportion of spending on local suppliers	Information not available	
	GRI 308 Supplier environmental assessment 2016	308-1: New suppliers screened using environmental criteria	Information not available	
	GRI 308 Supplier environmental assessment 2016	308-2: Negative environmental impacts in the supply chain and actions taken	Information not available	
	GRI 414 Supplier social assessment 2016	414-1: New suppliers screened using social criteria	Information not available	
	GRI 414 Supplier social assessment 2016	414-2: Negative social impacts in the supply chain and actions taken	Information not available	
Customer Service	GRI 3: Material topics 2021	GRI 3-3: Management of material topics		31
Digital Transformation	GRI 3: Material topics 2021	GRI 3-3: Management of material topics		28
Omnichannel Strategy and Distributor Relations	GRI 3: Material topics 2021	GRI 3-3: Management of material topics		32
Data Protection	GRI 3: Material topics 2021	GRI 3-3: Management of material topics		24
	GRI 418 Customer privacy 2016	418-1: Substantiated complaints concerning breaches of customer privacy and losses of customer data	No third-party complaints were reported in 2024; internal incidents are disclosed on page 73.	73

Topic	GRI Standard	GRI Disclosure	Reason for Omission	Page/s
Occupational Health and Safety	GRI 3: Material topics 2021	GRI 3-3: Management of material topics		38
	GRI 403: Occupational health and safety 2018	403-1: Occupational health and safety management		38
	GRI 403: Occupational health and safety 2018	403-2: Hazard identification, risk evaluation and incident investigation		38
	GRI 403: Occupational health and safety 2018	403-3: Health services in the workplace		38
	GRI 403: Occupational health and safety 2018	403-4: Worker participation, consultation and communications on health and safety in the workplace		38
	GRI 403: Occupational health and safety 2018	403-5: Worker training on health and safety in the workplace		38
	GRI 403: Occupational health and safety 2018	403-6: Promotion of worker health		38
	GRI 403: Occupational health and safety 2018	403-7: Prevention and mitigation of worker health and safety impacts directly linked to the working relationship		38
	GRI 403: Occupational health and safety 2018	403-8: Coverage of health and safety management system in the workplace		38
	GRI 403: Occupational health and safety 2018	403-9: Work-related injuries		72
	GRI 403: Occupational health and safety 2018	403-10: Work-related ill health	Information not available	
Talent Attraction and Retention	GRI 3:Material topics 2021	GRI 3-3: Management of material topics		34
	GRI 401 Employment 2016	401-1: New employee hires and turnover		69
	GRI 401 Employment 2016	401-2: Benefits for full-time employees not provided for temporary/ part-time employees	Information not available	
	GRI 401 Employment 2016	401-3: Parental leave	Information not available	

Topic	GRI Standard	GRI Disclosure	Reason for Omission	Page/s
Talent Attraction and Retention	GRI 404 Training and education 2016	404-1: Average training hours per employee		71
	GRI 404 Training and education 2016	404-2: Programs for skills management and lifelong learning		35
	GRI 404 Training and education 2016	404-3: Percentage of employees receiving regular performance reviews	Information not available	
Workplace Climate	GRI 3: Material topics 2021	GRI 3-3: Management of material topics		36
Diversity and Inclusion in the Workforce	GRI 3: Material topics 2021	GRI 3-3: Management of material topics		36
	GRI 405 Diversity and Inclusion in the workforce 2016	405-1: Diversity of governance bodies and employees		69
	GRI 405 Diversity and Inclusion in the workforce 2016	405-2: Ratio of basic salary and remuneration of women to men	Information not available	
Chemical Management in Products	GRI 3: Material topics 2021	GRI 3-3: Management of material topics		33
Product Innovation	GRI 3: Material topics 2021	GRI 3-3: Management of material topics		26
Product Quality (Customer Health and Safety)	GRI 3: Material topics 2021	GRI 3-3: Management of material topics		33
	GRI 416 Customer health and safety 2016	416-1: Assessment of health and safety impacts of product and service categories		33
	GRI 416 Customer health and safety 2016	416-2: Incidents of non-compliance concerning the health and safety impacts of products and services	No violations or third-party claims were reported in 2024.	
Automation and Process Efficiency	GRI 3: Material topics 2021	GRI 3-3: Management of material topics		26, 28
Talent Attraction and Retention	GRI 3: Material topics 2021	GRI 3-3: Management of material topics		41
	GRI 302: Energy 2016	302-1: Energy consumption within the organization		61
	GRI 302: Energy 2016	302-2: Energy consumption outside the organization	Information not available	

Topic	GRI Standard	GRI Disclosure	Reason for Omission	Page/s
Energy Consumption Management	GRI 302: Energy 2016	302-3: Energy intensity		61
	GRI 302: Energy 2016	302-4: Reduction in energy consumption		61
	GRI 302: Energy 2016	302-5: Reduction in the energy requirements of products and services	Information not available	
	GRI 305: Emissions 2016	305-1: Direct GHG emissions (Scope 1)		64
	GRI 305: Emissions 2016	305-2: Indirect GHG emissions from energy generation (Scope 2)		64
	GRI 305: Emissions 2016	305-3: Other indirect GHG emissions	Information not available	
	GRI 305: Emissions 2016	305-4: Intensity of GHG emissions		64
	GRI 305: Emissions 2016	305-5: Reduction in GHG emissions		64
	GRI 305: Emissions 2016	305-6: Emissions of ozone-depleting substances	Information not available	
	GRI 305: Emissions 2016	305-7: Emissions of nitrogen oxides (NOx), sulfur oxides (SOx) and other significant air emissions	Information not available	
Product Lifecycle	GRI 3: Material topics 2021	GRI 3-3: Management of material topics		41, 42
	GRI 301: Materials	301-2 301-2: Recycled input materials used		65
	GRI 303 Water and effluents 2018	303-1: Interaction with water as a shared resource		42
	GRI 303 Water and effluents 2018	303-2: Management of water-related impacts		42
	GRI 303 Water and effluents 2018	303-3: Water withdrawal		67
	GRI 303 Water and effluents 2018	303-4: Water discharge		67
	GRI 303 Water and effluents 2018	303-5: Water consumption		67
	GRI 306: Waste 2020	306-1: Waste generation and significant related impacts		42
	GRI 306: Waste 2020	306-2: Management of significant waste-related impacts		42
	GRI 306: Waste 2020	306-3: Waste generated		66

Topic	GRI Standard	GRI Disclosure	Reason for Omission	Page/s
Product Lifecycle	GRI 306: Waste 2020	306-4: Waste diverted from disposal		66
	GRI 306: Waste 2020	306-5: Waste directed to disposal		66
OTHER GRI STANDARDS				
	GRI 205 Anti-corruption 2016	205-1: Operations assessed for risks related to corruption	Information not available	
	GRI 205 Anti-corruption 2016	205-2: Communication and training about anti-corruption policies and procedures		20
	GRI 205 Anti-corruption 2016	205-3: Confirmed incidents of corruption and actions taken		74
	GRI 406 Non-discrimination 2016	406-1: Incidents of discrimination and corrective actions taken		74
	GRI 413 Local communities 2016	413-1: Operations with local community engagement, impact assessments and development programs	Information not available. Grupo Lamosa is actively working to measure the impact of its external social initiatives.	
	GRI 413 Local communities 2016	413-2: Operations with significant negative impacts, real or potential, on local communities	Information not available. Grupo Lamosa is actively working to measure the impact of its external social initiatives.	

SASB METRICS INDEX

BUILDING PRODUCTS AND FURNISHINGS STANDARD – VERSION 2023					
SASB Topic	Code	Description	Unit of Measure	Reason for Omission	Page/s
ACTIVITY METRICS					
Activity Metric	CG-BF-000.A	Annual production	Unit of measure used by the entity	Information not available	
Activity Metric	CG-BF-000.B	Area of manufacturing facilities	Square meters (m ²)	Information not available	
ACCOUNTING METRICS					
Energy Management in Manufacturing	CG-BF-130a.1	(1) Total energy consumed, (2) percentage grid electricity, (3) percentage renewable	Gigajoules (GJ), percentage (%)		61
Management of Chemicals in Products	CG-BF-250a.1	Discussion of processes to assess and manage risks or hazards associated with chemicals in products	N/A		33
	CG-BF-250a.2	Percentage of eligible products meeting volatile organic compound (VOC) emissions and content standards	Percentage (%) by revenue	While only a percentage of Adhesives products are UL GREENGUARD certified, 100% of our portfolio complies with VOC limit standards.	33
Environmental Impacts of Product Lifecycle	CG-BF-410a.1	Description of efforts to manage product lifecycle impacts and meet demand for sustainable products	N/A		41
	CG-BF-410a.2	(1) Weight of end-of-life material recovered, (2) percentage of recovered materials recycled	Metric tons (t), percentage (%) by weight	1) Information not available	2) 65
Wood Supply Chain Management	CG-BF-430a.1	(1) Total weight of wood fiber materials purchased, (2) percentage from third-party certified forests, (3) percentage by standard, (4) percentage certified to other wood fiber standards, (5) percentage by standard	Metric tons (t), percentage (%) by weight	Not applicable. Grupo Lamosa does not use wood as a raw material.	

SASB METRICS INDEX

BUILDING PRODUCTS AND FURNISHINGS STANDARD – VERSION 2023						
SASB Topic	Code	Description	Unit of Measure	Reason for Omission	Page/s	
ACTIVITY METRICS						
Activity Metric	EM-CM-000.A	Production by main product line	Metric tons (t)	Not available		
ACCOUNTING METRICS						
Greenhouse Gas Emissions	EM-CM-110a.1	Gross global Scope 1 emissions, percentage covered under emissions-limiting regulations	Metric tons (t) CO ₂ e, percentage (%)		65	
	EM-CM-110a.2	Discussion of long- and short-term strategies or plans to manage Scope 1 emissions, emission reduction targets and analysis of performance against those targets	N/A		41, 64	
Air Quality	EM-CM-120a.1	Air emissions of the following pollutants: (1) NO _x (excluding N ₂ O), (2) SO _x , (3) particulate matter (PM ₁₀), (4) dioxins/furans, (5) volatile organic compounds (VOCs), (6) polycyclic aromatic hydrocarbons (PAHs) and (7) heavy metals	Metric tons (t)	Information not available		
Energy Management	EM-CM-130a.1	(1) Total energy consumed, (2) percentage grid electricity, (3) percentage alternate energy, (4) percentage renewable	Gigajoules (GJ), percentage (%)		61	
Water Management	EM-CM-140a.1	(1) Total fresh water withdrawn, (2) percentage recycled, (3) percentage in regions with high or extremely high baseline water stress	Thousand cubic meters (m ³), percentage (%)	(1) Total water withdrawn by source is presented, (2) percentage of water reused for the three businesses is presented, (3) information not available.	67	
Waste Management	EM-CM-150a.1	Amount of waste generated, percentage hazardous, percentage recycled	Metric tons (t), percentage (%)		66	

SASB Topic	Code	Description	Unit of Measure	Reason for Omission	Page/s
Biodiversity Impacts	EM-CM-160a.1	Discussion of environmental management policies and practices for active facilities	N/A	Not applicable	
	EM-CM-160a.2	Land area altered, percentage of affected area recovered	Acres (ac), percentage (%)	Not applicable	
Occupational Health and Safety	EM-CM-320a.1	(1) Total recordable incident rate (TRIR) and (2) incident frequency rate (IFR) for (a) full-time employees and (b) contract employees	Rate	(1) Information not available Grupo Lamosa reports indicators similar to standardized ones, such as the Partial Frequency Index (PFI) which is the rate of accidents with working days lost.	72
	EM-CM-320a.2	Number of reported cases of silicosis	Number	Information not available	
	EM-CM-410a.1	Percentage of products meeting the requirements for sustainable building design and construction certification credits	Percentage (%) by annual sales revenue	Information not available	
Product Innovation	EM-CM-410a.2	Total addressable market and market share of products that reduce energy, water and material impacts during use and production	Reporting currency, percentage (%)	Information not available	
	EM-CM-520a.1	Total amount of monetary losses as a result of legal proceedings associated with anticompetitive behavior regulations	Reporting currency	Grupo Lamosa did not incur monetary losses for this reason.	

SASB METRICS INDEX

CHEMICAL SUBSTANCES STANDARD – VERSION 2023					
SASB Topic	Code	Description	Unit of Measure	Reason for Omission	Page/s
ACTIVITY METRICS					
Activity Metric	RT-CH-000.A	Production by segment	Cubic meters (m ³) or metric tons (t)	Information not available	
ACCOUNTING METRICS					
Greenhouse Gas Emissions	RT-CH-110a.1	Gross global Scope 1 emissions, percentage covered by emission-limiting regulations	Metric tons (t) CO ₂ e, percentage (%)		65
	RT-CH-110a.2	Analysis of long- and short-term strategies or plans for managing Scope 1 emissions, emission reduction targets and performance against those targets	N/A		41
Air Quality	RT-CH-120a.1	Atmospheric emissions of the following pollutants: (1) NO _x (excluding N ₂ O), (2) SO _x , (3) volatile organic compounds (VOCs) and (4) hazardous air pollutants (HAPs)	Metric tons (t)	Information not available	
Energy Management	RT-CH-130a.1	(1) Total energy consumed, (2) percentage grid electricity, (3) percentage renewable, (4) total self-generated energy	Gigajoules (GJ), percentage (%)		61

SASB Topic	Code	Description	Unit of Measure	Reason for Omission	Page/s
Water Management	RT-CH-140a.1	(1) Total water withdrawn, (2) total water consumed, (3) percentage of each in regions with high or extremely high baseline water stress	Thousand cubic meters (m ³), percentage (%)	(1) Total water withdrawn is presented by source type, (2) water reuse percentage is presented for all three business units, (3) Not available.	67
	RT-CH-140a.2	Number of non-compliance incidents related to water quality permits, standards and regulations		Grupo Lamosa reported no violations related to water use or management.	
	RT-CH-140a.3	Description of water-related risks and analysis of strategies and practices for their mitigation	N/A		43
Hazardous Waste Management	RT-CH-150a.1	Quantity of hazardous waste generated, percentage recycled	Metric tons (t), percentage (%)		63
Community Relations	RT-CH-210a.1	Analysis of stakeholder engagement processes used to manage risks and opportunities associated with community interests	N/A		39
Workforce Health and Safety	RT-CH-320a.1	(1) Total recordable incident rate (TRIR) and (2) fatality rate for a) direct employees and b) contracted workers	Rate	(1) The Lost-Time Injury Frequency Rate (LTIFR) is reported by business unit, (2) zero fatalities were reported.	72
	RT-CH-320a.2	Description of initiatives undertaken to assess, monitor and reduce the exposure of employees and contractors to long-term (chronic) health risks	N/A		38
Product Design for Use-Phase Efficiency	RT-CH-410a.1	Revenue from products designed for resource efficiency during the use phase	Reporting currency	Information not available	

SASB Topic	Code	Description	Unit of Measure	Reason for Omission	Page/s
Chemical Management for Health and Environmental Safety	RT-CH-410b.1	1) Percentage of products containing hazardous chemicals affecting human health or the environment, classified as Categories 1 and 2 under the Globally Harmonized System (GHS), 2) percentage of such products assessed for risk		100% of new products are evaluated to ensure they are made from non-hazardous raw materials and that the properties of the finished products have minimal environmental impact. As of the end of 2024, no Grupo Lamosa products contained hazardous or concerning substances. During the past year, the Adhesives Business has focused on optimizing formulations to reduce dust emissions.	
	RT-CH-410b.2	Analysis of the strategy for 1) managing chemicals of concern and 2) developing alternative substances with reduced impact on human health or the environment	N/A		
Genetically Modified Organisms (GMOs)	RT-CH-410c.1	Percentage of products, by revenue, that contain genetically modified organisms	Percentage (%) of revenue	Not applicable. Grupo Lamosa does not manage products, materials or inputs with these characteristics.	
Legal and Regulatory Environment Management	RT-CH-530a.1	Analysis of corporate positioning on government regulations or proposed policies addressing environmental and social factors affecting the industry.	N/A		40
Operational Safety, Emergency Preparedness and Response	RT-CH-540a.1	Process Safety Incidents Count (PSIC), Total Process Safety Incident Rate (PSTIR), and Process Safety Incident Severity Rate (PSISR)	Number, Rate	Grupo Lamosa reports indicators similar to standard metrics, such as the Partial Frequency Index (PFI), which represents the incident rate resulting in lost workdays.	72
	RT-CH-540a.2	Number of transportation-related incidents	Number	Information not available	