

Appendix 1: ESG Approach



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1.1 Stakeholders

GRI 2-29

Grupo Lamosa recognizes that sustainable value creation is only possible through continuous, transparent and constructive dialogue with its stakeholders. The company maintains a proactive approach to identifying the needs and expectations of each stakeholder group, integrating them into its business strategy and the definition of its material topics.

The following section outlines the value proposition and main communication and engagement channels established for each stakeholder group during 2025:

SUMMARY OF STAKEHOLDER ENGAGEMENT MECHANISMS		
Stakeholders	Value Propositions	Engagement Channels
Investors, stockholders and other capital providers	<p>Generate long-term economic value through the disciplined execution of the business strategy, ensuring the company’s financial sustainability over time.</p> <p>Ensure transparency in the disclosure of financial and ESG performance, proactively managing risks and opportunities.</p>	<ul style="list-style-type: none"> • General Stockholders’ Assembly • Investor Relations Area • Quarterly and annual reports • Analyst meetings • Corporate website (Investor Relations Section) • Rating agency questionnaires
Distributors	<p>Drive joint growth through a portfolio of innovative, high-quality products.</p> <p>Facilitate commercial management through digital tools and ensure timely product availability to meet market demand.</p>	<ul style="list-style-type: none"> • Commercial and distribution agreements • Visits by commercial advisors by region or product • Trade conventions and exhibitions • B2B digital platforms • Technical training programs • Transparency Hotline

SUMMARY OF STAKEHOLDER ENGAGEMENT MECHANISMS

Stakeholders	Value Propositions	Engagement Channels
Customers (end users, technicians and construction professionals)	<p>Provide construction solutions that enhance quality of life, comfort and space aesthetics, contributing to sustainable construction and energy efficiency.</p>	<ul style="list-style-type: none"> • Points of sale and showrooms • Customer service lines • Visits by commercial advisors • Brand websites, applications and visualization tools • Social media and digital campaigns • Focus groups and market research • Transparency Hotline
Employees	<p>Create a safe, inclusive and diverse work environment that fosters comprehensive development, well-being and a sense of belonging.</p> <p>Offer professional growth opportunities and competitive compensation.</p>	<ul style="list-style-type: none"> • Organizational climate surveys • Internal communication platforms (Intranet, newsletters) • Training programs • Transparency Hotline
Suppliers	<p>Establish ethical, fair and long-term business relationships.</p> <p>Promote the development of the local supply chain and align practices in quality, compliance and sustainability.</p>	<ul style="list-style-type: none"> • Supplier portal • Negotiations, purchase orders and contracts • Local supplier and SME development programs • Performance evaluations and audits • Transparency Hotline
Government	<p>Operate in full compliance with legal and regulatory requirements in all jurisdictions where the company operates.</p> <p>Contribute to economic development through timely tax payments and investment.</p>	<ul style="list-style-type: none"> • Permitting and regulatory procedures • Audits and regulatory reporting • Participation in forums and consultation processes • Responses to regulatory requests

SUMMARY OF STAKEHOLDER ENGAGEMENT MECHANISMS

Stakeholders	Value Propositions	Engagement Channels
Academia	<p>Foster open innovation and talent development.</p> <p>Collaborate on research projects that advance technology in materials and construction processes.</p>	<ul style="list-style-type: none"> • Agreements for research projects, partnerships and/or internships • Joint research projects • Participation in university job fairs • Academic conferences and forums
Media	<p>Provide accurate, timely and relevant information on the company's performance and initiatives, while respecting the role of the media.</p>	<ul style="list-style-type: none"> • Press releases and press conferences • Executive interviews • Corporate events and product launches • Public information on the corporate website
Communities	<p>Operate as a responsible corporate citizen, minimizing environmental impacts and contributing to the social and economic development of the neighboring communities.</p>	<ul style="list-style-type: none"> • Corporate volunteer programs • Donations and social investment projects • Direct dialogue with community representatives • Transparency Hotline



1.2 Materiality Analysis

GRI 3-1, 3-2

Grupo Lamosa’s sustainability strategy is based on a rigorous assessment of the issues that are critical both to business success and to the well-being of company stakeholders. The company operates under a double materiality approach, which considers two complementary perspectives:



1. Impact materiality (environmental and social)

Evaluates the most significant positive and negative effects of the company’s operations on the environment and society.



2. Financial materiality

Identifies ESG risks and opportunities that may influence the company’s financial performance and long-term value creation.

Identification, Prioritization and Validation Process

The current materiality analysis followed a methodology aligned with the standards of the Global Reporting Initiative (GRI) and the Sustainability Accounting Standards Board (SASB) of the IFRS Foundation, which provides industry-specific standards developed through international analyses and consultation processes.

Specifically, the standards applied correspond to the sectors in which Grupo Lamosa operates:

Construction Materials



Building Products and Furnishings



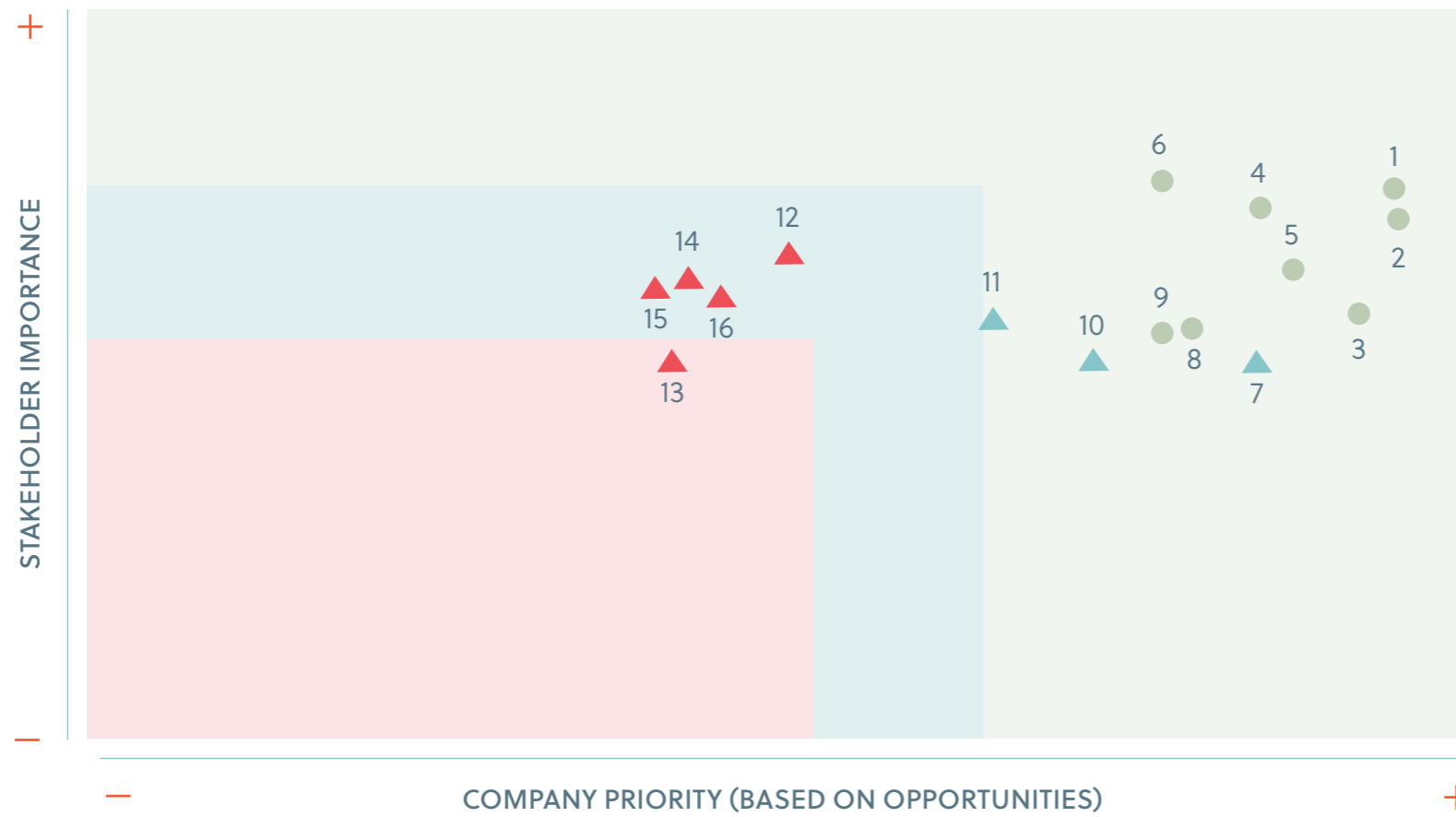
Chemicals



The process included an analysis of global trends in the construction sector, consultations with key stakeholders (senior management, employees, customers, distributors and suppliers) and validation by senior management.



The integrated materiality matrix – incorporating both environmental and social impacts, as well as financial considerations – shown below was subsequently developed.



- 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 Strategy and Distributor Relationships
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 Opportunities in the Workforce

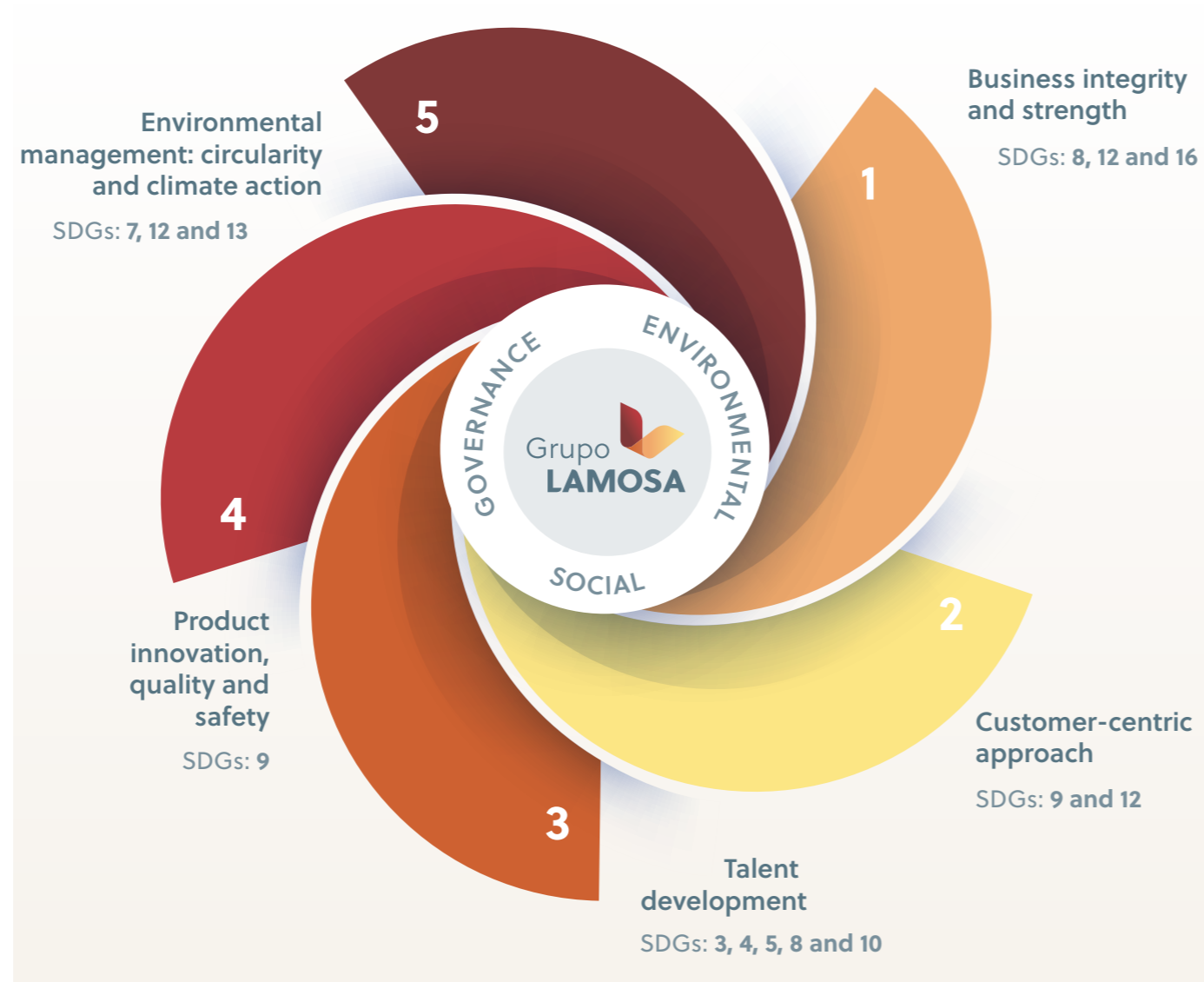
During 2025, through ongoing monitoring of strategic risks and continuous stakeholder engagement, the company reaffirmed the relevance of its identified material topics, while observing increased importance in areas such as energy management, cybersecurity and technological innovation.

1.3 ESG Strategy and Governance

Grupo Lamosa has integrated sustainability as a fundamental pillar of its corporate strategy, recognizing that long-term value creation requires a balance between economic performance, environmental stewardship and social well-being.

Strategic Sustainability Model NIS C.5

The company's ESG strategy is structured around a sustainability model composed of five strategic focus areas, defined based on the materiality analysis. Each focus area includes specific lines of action that guide operational management and investment initiatives.



Sustainable Development Goals (SDGs) most relevant to Grupo Lamosa's Strategy:



Lines of Action

- 1.1 Corporate Governance
- 1.2 Compliance Culture
- 1.3 Supply Chain
- 2.1 Sustainable Housing
- 2.2 Customer Experience
- 3.1 Health and Safety
- 3.2 Employee Development
- 3.3 Work Environment
- 3.4 Community Engagement
- 4.1 Materials and Technology
- 5.1 Climate Action: Energy and Emissions
- 5.2 Circularity: Water and Waste



SUMMARY OF THE GRUPO LAMOSA SUSTAINABILITY MODEL

Strategic Focus	Value Proposition	Related Material Topics
1. Business Integrity and Strength	Ensure the company's sustainability through decisions that incorporate a comprehensive value proposition for all stakeholders over the medium and long term, by promoting ethical practices and a culture of compliance across all levels of the organization, including the supply chain.	<ul style="list-style-type: none"> • Economic performance • Supply chain
2. Customer-centric Approach	Enhance customers' quality of life through products tailored to their needs, while contributing to more sustainable homes and workplaces (e.g., through reduced energy consumption).	<ul style="list-style-type: none"> • Customer service • Omnichannel strategy and distributor relationships • Data protection
3. Talent Development	Ensure the safety, health and well-being of employees, while fostering their professional and personal development. Promote strong teams in a positive work environment based on trust, and encourage employee participation in community development as part of the company's responsibility as a good corporate citizen.	<ul style="list-style-type: none"> • Employee health and safety • Talent attraction and retention • Work environment • Workforce diversity and inclusion
4. Product Innovation, Quality and Safety	Offer products that meet the highest quality standards, ensuring customer safety and product durability, while leveraging technology to enhance process efficiency and product innovation.	<ul style="list-style-type: none"> • Digital transformation • Product innovation • Product quality • Operational process automation and efficiency • Management of chemicals in products
5. Environmental Management: Circularity and Climate Action	Optimize energy use and reduce GHG emissions intensity to minimize environmental impact. Promote circularity principles in the design of processes, products and services, minimizing waste generation.	<ul style="list-style-type: none"> • Energy consumption management • Product life cycle

ESG Targets 2035

To achieve its sustainability vision, Grupo Lamosa has established quantitative targets with a 2035 horizon. Objectives are periodically monitored and guide investment decision-making.

SUMMARY OF GRUPO LAMOSA'S SUSTAINABILITY MODEL

Axis	Objective	Baseline (2023)	Result (2025)	Target (2035)	KPI
Climate Action	Reduce CO ₂ e emissions intensity (Scope 1 and 2) by 25% .	33.0	25.7	24.8	Tons of CO ₂ e per millions of pesos of revenue.
Circularity (Waste)	Maintain a 95% waste reuse rate in the production processes.	95%	98%	95%	Percentage of waste material reused in the production process.
Water Management	Reduce water withdrawal intensity by 50% .	72.6	56.2	36.3	Liters per thousands of pesos of revenue.
Health and Safety	Reduce the workplace accident rate by 50% .	1.17	0.90	0.59	Total Frequency Index IFT ¹ .
Diversity	Increase the proportion of women in the workforce by 20% .	17.8%	18.5%	21.4%	Percentage of women in the total workforce.

¹ Total Frequency Index: includes all accidents with and without lost time.

Note: The 2023 baseline was adjusted in accordance with updates from business units.



Sustainability Committee (ESG)

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

Oversight and direction of the ESG strategy are entrusted to a formal governance structure that ensures the inclusion of the identified topics at the highest level of decision making. The primary objective of Grupo Lamosa’s Sustainability Committee is to monitor risks, opportunities and impacts related to the Company’s key material topics.

The Committee is composed of the Chief Executive Officer, the Chief Financial and Administrative Officer, the Human Resources Vice President, and the Vice Presidents of the Tile, and Adhesives and Insulation Businesses, as well as their respective industrial and human resources directors who, together with Strategic Planning and Business Development, act as facilitators.

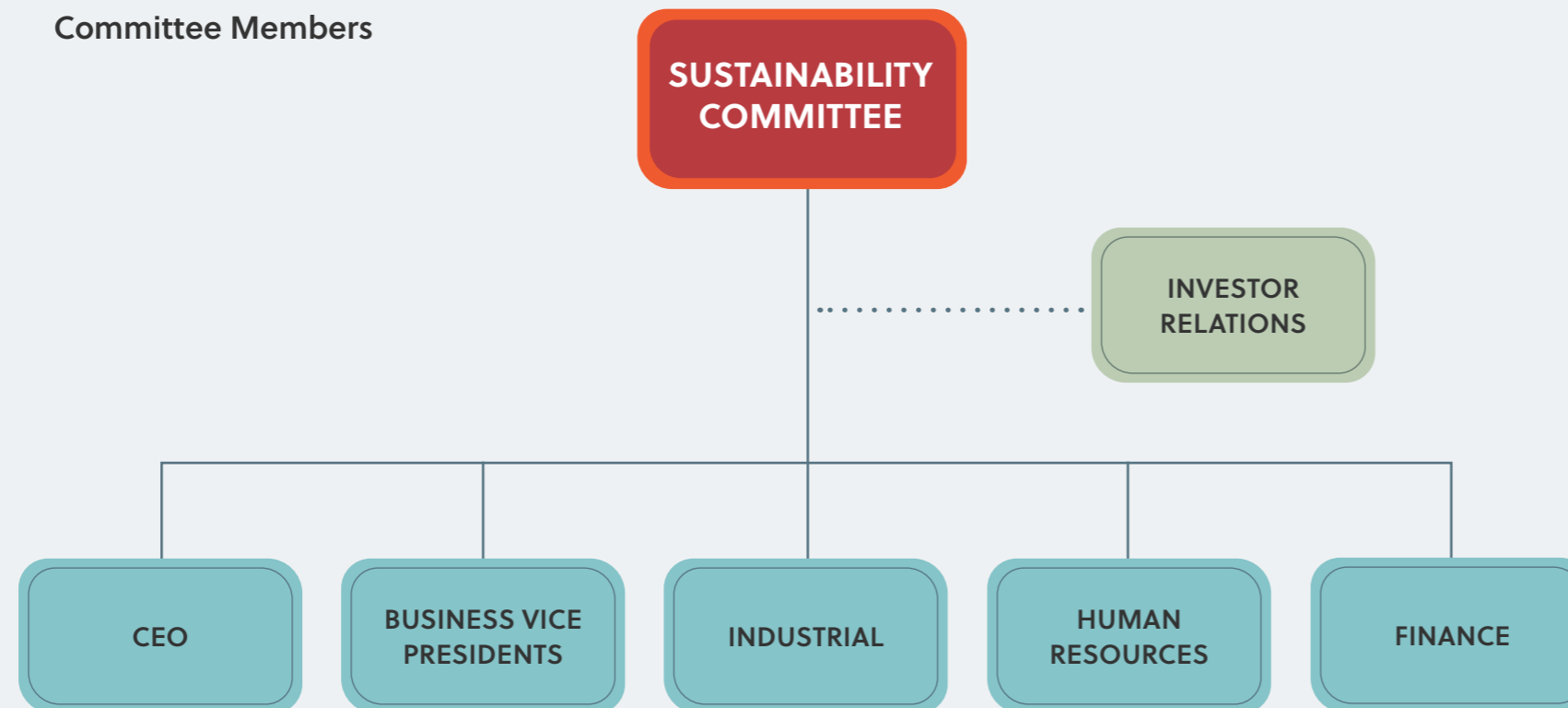
The Sustainability Committee reports on the progress of the sustainability strategy to the Audit Committee, which in turn reports to the Board of Directors, ensuring proper oversight and alignment with corporate governance.

During 2025, the Committee held two meetings to follow up on the company’s main environmental, social and governance matters.

- In its first session, the Committee reviewed sustainability indicators and progress toward the 2035 targets.
- In its second session, strategic topics were addressed, including the integration of the new IFRS S1 and S2 standards, an analysis of Scope 3 emissions, and the identification of climate-related and sustainability risks and opportunities.

The topics reviewed were subsequently presented to the Audit Committee of the Board of Directors to ensure proper oversight and alignment with corporate governance.

GRUPO LAMOSA’S SUSTAINABILITY COMMITTEE



2 sessions of the Sustainability Committee per year.

1.4 Associations, Initiatives, Certifications and Recognitions

GRI 2-28

Participation in Industry Associations

Grupo Lamosa recognizes the value of collaboration with other organizations in the sector as a way to expand the reach of its initiatives and strengthen its positive impact on the communities where it operates. Through strategic alliances, the company promotes joint actions aimed at developing shared solutions that contribute to sustainable development.

Organization	Country
Tile Council of North America (TCNA)	USA / Mexico
CAINTRA (Mexican Chamber of Industry and Manufacturing)	Mexico
COPARMEX (Mexican Federal Employers' Confederation)	Mexico
CANACO (Mexican Chamber of Trade, Services and Tourism)	Mexico
CCMX (Mexican Competitiveness Center)	Mexico
Cámara de Pisos y Revestimientos Cerámicos de Argentina (Argentinean Chamber of Ceramic Floor and Wall Tiles)	Argentina
Asociación Civil Construya (Civil Building Association)	Argentina
ANFACER (National Association of Ceramic Tile Manufacturers)	Brazil
ABRACE (Brazilian Association of Energy Consumers)	Brazil
SINDILOUÇAS (Glass, Ceramics and Related Industries Union – Paraná)	Brazil
FIEP (Federation of Industries of the State of Paraná)	Brazil
ABNT (Brazilian Association of Technical Standards)	Brazil
CCB (Ceramic Center of Brazil)	Brazil
ISO TC/189 (Ceramic Tiles Technical Committee)	Brazil

Initiatives

Business Alliance for Technical Education

Promoted by CAINTRA, this initiative brings together leading companies in the Mexican state of Nuevo León to enhance the training of technical personnel. Through a comprehensive intervention model, the alliance gives students of the National College of Technical Professional Education (CONALEP) comprehensive support for completing their studies and developing competencies that facilitate their entry into the workforce.

It also incorporates a gender equity approach, promoting the participation and technical training of women.

Grupo Lamosa participates through volunteer programs where employees share professional knowledge and soft skills with students, as well as through financial contributions for the payment of tuition and school supplies.

Empresa Contigo

This initiative supports companies in Nuevo León and across Mexico in implementing actions to improve working conditions across four key areas: living wage, health, education and diversity, and equity and inclusion.

Grupo Lamosa continues to lead the program, which, two years after its launch, involves more than 580 registered companies across 28 states in Mexico, with over 170 companies having implemented more than 470 initiatives, benefiting approximately 24,000 employees.

As part of this initiative, Grupo Lamosa has instigated an internal program to provide high school and university scholarships for employees and their children, as well as emotional health support programs.

Empresa Contigo is promoted by 27 business organizations, including COPARMEX, CAINTRA, CANACO and INDEX, and continues expanding nationwide to improve employees' quality of life and strengthen the business outcomes of Mexican companies.





Firenze Entremuros Prizes

Since 2015, Grupo Lamosa, through its Firenze porcelain tile brand, has collaborated with **Entremuros**—a magazine specializing in architecture and interior design—to organize an annual competition recognizing excellence in architectural and interior design projects.

The **Firenze Entremuros Prizes** recognize outstanding projects in the following categories: Corporate Buildings, Public Architecture, Residential Buildings, Commercial Interior Design, Residential Interior Design and Sustainable Architecture.

By promoting new generations of architects and designers, and by disseminating best practices and emerging trends, the Firenze Entremuros Prizes have become a key platform for fostering innovation and continuous development in the construction industry.

Government Partnerships for Sustainability

In addition to its participation in industry associations, through its Insulation and Lightweight Materials Business and in coordination with various government entities, Grupo Lamosa actively promotes thermal insulation as a key strategy to improve energy efficiency in buildings.

In collaboration with the Mexican Ministry of Energy (*Secretaría de Energía*), the company contributed to the development of the manual “Design Recommendations for Buildings in the Climates of Sonora.” It also participated in workshops for construction professionals in Hermosillo and Caborca, focused on the application of NOM-020 and the proper selection of materials.

At the municipal level, Grupo Lamosa worked with the Hermosillo Municipal Energy and Climate Change Agency on the Solar Shield program, building three pilot homes incorporating thermal insulation systems. In addition, in collaboration with the CEELA¹ project, the company promoted incentive proposals for sustainable construction aimed at reducing costs and streamlining administrative processes.

¹ The Enhancing Energy Efficiency in Buildings in Latin America (CEELA) project aims to train and support industry professionals to promote energy-efficient buildings with adaptive comfort and low or zero CO₂ emissions.



In the Municipality of Hermosillo, in partnership with local and national organizations, including FIDE, CONUEE, the University of Sonora and the Sonora Energy Cluster, the “Prepare Your Home” awareness program was launched to promote a culture of insulation. The first phase of the program included radio outreach and an official launch at Tecnológico de Monterrey’s Sonora Campus, as part of the forum “Living and Coping with Extreme Heat.” The program also has a dedicated website and active social media presence.



Participation in Trade Fairs

In 2025, the Tile Business participated in various trade fairs to promote its products and innovative solutions, establish strategic partnerships and strengthen its industry positioning.

INTERNATIONAL TRADE FAIRS		
Event	Country	Participating Brands
Coverings	United States	Lamosa USA, Roca
Revestir	Brazil	Roca, Incepa
CEVISAMA	Spain	Roca, Baldocer
CERSAIE	Italy	Roca, Baldocer

LOCAL TRADE FAIRS		
Event	Country	Participating Brands
OBRA BLANCA EXPO	Mexico	Porcelanite, Lamosa, Firenze
Expo Camacol Expoconstrucción	Colombia	Cerámica San Lorenzo
Edifica	Chile	Cerámica San Lorenzo, Cordillera
Expodeco	Peru	Cerámica San Lorenzo



Certifications and Recognitions

As a result of its sustained efforts to improve production processes and integrate responsible practices into its operations, Grupo Lamosa has received various certifications and distinctions that reaffirm its commitment to sustainable development and shared value creation.

Certification / Recognition	Issuing Institution	Scope / Purpose
Green Squared	Tile Council of North America (TCNA)	Certification granted to diverse Tile Business products, confirming compliance with high sustainability standards.
PTCA Certification	Porcelain Tile Certification Agency (PTCA)	Certification that Tile Business products meet water absorption levels below 0.5%.
Greenguard Certification	UL Environment	Certification awarded to certain Adhesives products, confirming that they are free from volatile organic compounds (VOCs).
Company Promoting Dignified Work Distinction	Tlaxcala State Government	Recognition of the Gres, Pavillion, Keramika and Porcel plants for promoting training, gender equality, living wages, the elimination of child labor and the protection of youth employment.
Nuevo León Competitiveness Award	Nuevo León State Government, CCM and CAINTRA	Recognition awarded to the CREST brand for its operational excellence and commitment to quality and innovation.
SASO Product Certificate – Porcelain BLa	Saudi Standards, Metrology and Quality Organization (SASO)	Confirmation of compliance with SASO quality and safety standards through audits and laboratory testing.

Certification / Recognition	Issuing Institution	Scope / Purpose
INMETRO Certificate	Ceramic Center of Brazil (CCB)	Validation of compliance with Brazilian safety and quality standards for ceramic products and construction materials.
Qualification Certificate (Atestado de Qualificação)	PSQ / ANFACER / CCB	Certification of adherence to industrial best practices, product quality and recognized standards, before the authorities, before customers and before other stakeholders.
Paraná Climate Seal (Selo Clima Paraná)	Ministry of Sustainable Development (SEDEST)	Public recognition of organizations committed to measuring, reducing and offsetting GHG emissions, promoting sustainable practices and mitigating global warming.
iF Design Award	Expo Revestir 2025	Recognition of the design and presentation of the Roca Brazil stand at Expo Revestir 2025, highlighting the immersive experience in the design and innovation of its presentation.



1.5 Contribution to the SDGs

As part of its sustainability commitment, Grupo Lamosa actively contributes to the 2030 Agenda through initiatives aligned with the United Nations Sustainable Development Goals (SDGs).

Through the materiality analysis conducted in 2022, Grupo Lamosa identified the priority issues for its businesses and the SDGs where it generates the most significant impact. The following section presents its main contributions in this regard.

SDG	3 GOOD HEALTH AND WELL-BEING	4 QUALITY EDUCATION	5 GENDER EQUALITY	7 AFFORDABLE AND CLEAN ENERGY
CONTRIBUTION	<p>The company boasts a proprietary occupational health and safety management system based on OSHA 18001 guidelines and focused on preventing workplace accidents.</p>	<p>Grupo Lamosa develops key skills for the effective execution of functions through differentiated training programs:</p> <ul style="list-style-type: none"> • Leadership Model: development of strategic capabilities and management of executives. • Advanced Technical School: strengthening of technical, operational and leadership skills for plant managers. • Operational Technical School: formation and continuous training for plant personnel, with an emphasis on operational excellence and safety. 	<p>The promotion of female talent and gender equity are strategic axes for the company. It implements initiatives to ensure an inclusive environment and equal opportunity practices.</p>	<p>The company promotes energy efficiency through self-generated renewable energy (solar) and process optimization. An example of cogeneration in the Tile Business is where excess heat from the kilns is reused to atomize the product. Grupo Lamosa continuously invests in the maintenance and renovation of equipment in order to improve the energy performance of its operations.</p>
INDICATORS	<p>Total Frequency Index (TFI):</p> <ul style="list-style-type: none"> • Tiles: 1.08 • Adhesives: 0.23 • Insulation and Lightweight Materials: 0.62 	<p>Average training:</p> <p>Women: 9.3 hours</p> <p>Men: 6.0 hours</p>	<p>18% women in the workforce</p> <p>30 beneficiaries of "Women in Development"</p>	<p>14% of the energy the Tile Business consumes comes from cogeneration</p> <p>11% of the energy the Insulation and Lightweight Materials Business consumes is solar energy</p>

SDG					
CONTRIBUTION	<p>Grupo Lamosa creates job opportunities across its global operations, with satisfaction monitoring in all businesses.</p>	<p>The Tile and Adhesives Businesses have developed products with sustainability attributes, with some products boasting international certifications (PTCA, UL GREENGUARD) for their environmental performance.</p>	<p>Grupo Lamosa participates in the Business Alliance for Technical Education in the state of Nuevo León, supporting economically vulnerable youth through scholarships and mentoring, thereby contributing to talent development and the industrial employment pool.</p>	<p>All operations reduce waste and resource use through waste management, recycling and reuse, and water treatment and reuse processes.</p>	
INDICATORS	<p>10,960 total employees across nine countries</p> <p>83% employee satisfaction in 2025</p>	<p>\$2,240 million pesos in certified Tile Business products</p> <p>\$858 million pesos in certified Adhesives Business products</p>	<p>200 participants supported in 2025</p>	<p>Waste</p> <p>Tile Business:</p> <p>100% of non-hazardous and 7% of hazardous waste given value</p> <p>93% of hazardous waste eliminated by a specialized third party</p> <p>Adhesives Business:</p> <p>12% of non-hazardous waste given value</p> <p>100% of hazardous waste eliminated by a specialized third party</p>	<p>Insulation and Lightweight Materials Business:</p> <p>74% of non-hazardous waste given value</p> <p>100% of hazardous waste eliminated by a specialized third party</p> <p>Water Management</p> <p>37% of water reused in the Tile Business</p> <p>1% of water reused in the Insulation and Lightweight Materials Business</p>

SDG	<p>13 CLIMATE ACTION</p> 	<p>16 PEACE AND JUSTICE STRONG INSTITUTIONS</p> 
CONTRIBUTION	<p>Grupo Lamosa mainly uses natural gas, a fuel with a lower impact than the alternatives, in its operations.</p> <p>The Tile Business has introduced thinner porcelain tiles with the same level of quality, reducing fuel use in the firing process and thereby the associated emissions.</p>	<p>The company maintains a strong compliance culture, aligned with its corporate values, Code of Ethics and internal policies, all of which are periodically communicated to employees and commercial partners. Suppliers and distributors formalize in writing their commitment to observe and apply the Code of Ethics.</p>
INDICATORS	<p>Emissions intensity (S1+S2):</p> <p>Tiles: 0.0043 (tCO₂e/m²)</p> <p>Adhesives: 0.0035 (tCO₂e/Ton)</p> <p>Insulation and Lightweight Materials: 1.2450 (tCO₂e/Ton of EPS)</p>	<p>100% employees trained in ethics</p> <p>408 hotline cases addressed in 2025</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 declaration of human rights established by the United Nations General Assembly across all its operations and areas of activity in the countries where it operates.	<ul style="list-style-type: none"> The Code of Ethics establishes the organization’s commitment to respecting human rights. To view the document, please click here.
Principle 2. Businesses should make sure that they are not complicit in human rights abuses.	Grupo Lamosa is committed to encouraging more business partners, such as suppliers and distributors, to adhere to its Code of Ethics.	<ul style="list-style-type: none"> The Code of Ethics establishes the organization’s commitment to respecting human rights. To view the document, please click here.
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 collective labor association rights to which employees are legally entitled in the countries where it operates.	<ul style="list-style-type: none"> As of the end of 2025, 56% of Grupo Lamosa personnel belonged to a labor association. The company respects the decision of employees to join or leave labor associations.
Principle 4. Businesses should eliminate all forms of forced and compulsory labor.	Grupo Lamosa does not allow forced labor under any circumstances at any of its work centers.	
Principle 5. Businesses have the responsibility to abolish child labor.	Grupo Lamosa does not allow child labor under any circumstances at any of its work centers	
Principle 6. Businesses should support the elimination of discrimination with respect to employment and occupation.	The company is committed to addressing cases of discrimination through due process and to implementing measures to address them.	<ul style="list-style-type: none"> Grupo Lamosa employees and other stakeholders can access a Transparency Hotline for managing potential cases of discrimination and implementing corrective measures. 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 acting in accordance with environmental legislation to avoid any negative impact of its operations.

- Care is taken to ensure that production processes are carried out with minimal environmental and social adverse effects.

Principle 8. Businesses should undertake initiatives to promote greater environmental responsibility.

Grupo Lamosa is committed to fostering an environmental culture among its employees.

- The company has implemented an Operational Excellence Model aimed at promoting innovation and efficiency in operational processes. Employees can propose new ideas and ways of working to lower the environmental impact.

Principle 9. Businesses should promote the development and diffusion of environmentally friendly technologies.

Grupo Lamosa is committed to continue to promote practices that contribute to reducing the environmental impact of its operations.

- Products with sustainable characteristics.
- Cogeneration and self-generation of energy in production processes.
- Innovation projects to identify new, more sustainable fuel types.
- Innovations in production processes to reduce fuel consumption.
- Projects to reduce water extraction.

ANTI-CORRUPTION

Principle

Commitment

Actions

Principle 10. Businesses should work against corruption in all its forms, including extortion and bribery.

Grupo Lamosa is committed to continue promoting its corporate values with employees and business partners, and strengthening mechanisms for preventing and managing non-compliance.

- The company has an ethical Transparency Hotline available for employees and stakeholders to manage potential cases of corruption and implement corrective measures.
- The Ethics Committee is responsible for monitoring reported cases of non-compliance.
- For more information, please refer to the [Transparency Hotline](#).

1.7 Key ESG Indicators

1. Environmental Dimension¹

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

ENERGY

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

	FUEL CONSUMPTION 2025								
	Tiles			Adhesives			Insulation and Lightweight Materials		
	Total (m ³)	Total (Gj)	Total (kWh)	Total (m ³)	Total (Gj)	Total (kWh)	Total (m ³)	Total (Gj)	Total (kWh)
	407,721,859	14,162,050	3,933,902,791	734	19,526	5,423,932	6,707,603	293,273	81,464,707
Gasoline	28	954	264,991	0	0	0	457	16,132	4,481,050
Diesel	2,079	77,569	21,546,854	28	1,010	280,618	1,253	47,796	13,276,666
Natural Gas	407,709,081	13,819,064	3,838,628,879	0	0	0	6,705,725	224,930	62,480,592
LP Gas	10,671	264,463	73,462,068	706	18,516	5,143,313	169	4,415	1,226,399

Note: Fuel consumption (m³) was converted into Megajoules and subsequently into Gigajoules and Kilowatt-hours based on corresponding calorific values, following IPCC guidelines and national references.

¹ Data update: ESG figures from prior years have been adjusted to incorporate updated operational data and more recent emission factors.

**YEAR-OVER-YEAR COMPARISON OF FUEL CONSUMPTION BY BUSINESS UNIT
2023–2025**

	2023	2024	2025	% Change
Tiles - Total (m³)	408,883,150	401,078,944	407,721,859	2%
Gasoline (m ³)	46	65	28	-56%
Diesel (m ³)	2,194	1,921	2,079	8%
Natural Gas (m ³)	408,870,195	401,069,081	407,709,081	2%
LP Gas (m ³)	10,714	7,877	10,671	35%
Adhesives - Total (m³)	664	665	734	10%
Gasoline (m ³)	5	3	0	-100%
Diesel (m ³)	49	26	28	8%
Natural Gas (m ³)	0	0	0	
LP Gas (m ³)	611	636	706	11%
Insulation and Lightweight Materials- Total (m³)	7,040,591	7,242,372	6,707,603	-7%
Gasoline (m ³)	89	435	457	5%
Diesel (m ³)	442	1,261	1,253	-1%
Natural Gas (m ³)	7,039,975	7,240,505	6,705,725	-7%
LP Gas (m ³)	85	171	169	-1%

**YEAR-OVER-YEAR COMPARISON OF FUEL ENERGY CONSUMPTION BY BUSINESS UNIT
2023–2025**

	2023	2024	2025	% Change
Tiles				
kWh	4,113,901,338	3,996,219,846	4,046,109,091	1%
GJ	14,810,045	14,386,391	14,565,993	1%
Adhesives				
kWh	4,980,553	4,921,196	5,423,932	10%
GJ	17,930	17,716	19,526	10%
Insulation and Lightweight Materials				
kWh	101,625,887	117,513,091	114,563,852	-3%
GJ	365,853	423,047	412,430	-3%

Note: Includes all types of fuel used by Grupo Lamosa businesses.

**YEAR-OVER-YEAR COMPARISON OF ELECTRICITY CONSUMPTION BY BUSINESS UNIT
2023–2025**

	2023	2024	2025	% Change
Tiles - Total (kWh)	535,187,129	532,584,391	545,946,998	3%
Cogeneration (%)	17%	15%	14%	-1%
Self-generation (solar) (%)	0%	2%	2%	0%
Public utility (%)	52%	4%	4%	0%
Other providers (%)	31%	79%	80%	1%
Adhesives - Total (kWh)	9,072,203	8,922,092	9,080,601	2%
Cogeneration (%)	-	-	-	-
Self-generation (solar) (%)	-	-	-	-
Public utility (%)	100%	100%	100%	-
Other providers (%)	-	-	-	-
Insulation and Lightweight Materials - Total (kWh)	12,952,654	12,684,089	12,700,909	0%
Cogeneration (%)	-	-	-	-
Self-generation (solar) (%)	10%	10%	11%	1%
Public utility (%)	60%	82%	60%	-22%
Other providers (%)	30%	8%	29%	21%

**YEAR-OVER-YEAR COMPARISON OF ELECTRICAL ENERGY CONSUMPTION
BY BUSINESS UNIT 2023–2025**

	2023	2024	2025	% Change
Tiles				
kWh	535,187,129	532,584,391	545,946,998	3%
GJ	1,926,674	1,917,304	1,965,409	3%
Adhesives				
kWh	9,072,203	8,922,092	9,080,601	2%
GJ	32,660	32,120	32,690	2%
Insulation and Lightweight Materials				
kWh	12,952,654	12,684,089	12,700,909	0%
GJ	46,630	45,663	45,723	0%

**YEAR-OVER-YEAR COMPARISON OF ENERGY CONSUMPTION
BY SOURCE AND TOTAL 2023–2025**

	2023	2024	2025	% Change
Total fuel energy consumption (kWh)	4,220,507,779	4,118,654,134	4,166,096,874	1%
Total electricity consumption (kWh)	557,211,986	554,190,572	567,728,508	2%
Total energy consumption (kWh)	4,777,719,764	4,672,844,706	4,733,825,382	1%

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

YEAR-OVER-YEAR COMPARISON OF PERCENTAGE OF TOTAL ENERGY CONSUMPTION BY BUSINESS UNIT 2023-2025

	2023	2024	2025
Tiles	97.3%	96.9%	97.0%
Adhesives	0.3%	0.3%	0.3%
Insulation and Lightweight Materials	2.4%	2.8%	2.7%

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

YEAR-OVER-YEAR COMPARISON OF INTENSITY OF FUEL ENERGY CONSUMPTION BY BUSINESS UNIT 2023-2025

	2023	2024	2025	% Change
Tiles (kWh/m ²)	21.1	20.5	20.2	-2%
Adhesives (kWh/Ton)	3.6	3.4	3.6	6%
Insulation and Lightweight Materials (kWh/Ton)	3,522.8	4,591.8	4,443.7	-3%

YEAR-OVER-YEAR COMPARISON OF INTENSITY OF ELECTRICAL ENERGY CONSUMPTION BY BUSINESS UNIT 2023-2025

	2023	2024	2025	% Change
Tiles (kWh/m ²)	2.75	2.73	2.72	0%
Adhesives (kWh/Ton)	6.61	6.18	6.05	-2%
Insulation and Lightweight Materials (kWh/Ton)	449.0	495.6	492.6	-1%

GREENHOUSE GAS (GHG) EMISSIONS

BREAKDOWN OF SCOPE 1, 2 AND 3 CO₂e EMISSIONS 2025

	Source / Category	Emissions (tCO ₂ e)	Contribution by Source (%)	Contribution by Scope (%)
Scope 1	Fixed Sources	853,120	98%	53%
	Mobile Sources	16,223	2%	
Scope 2	Electrical Energy	36,548	100%	2%
Scope 3	Category 1	421,656	58.2%	44%
	Category 3	159,524	22.0%	
	Category 4	54,239	7.5%	
	Category 5	3,392	0.5%	
	Category 9	86,230	11.9%	
		1,630,932	-	100%

Scope 1 and Scope 2

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

Greenhouse Gas (GHG) emissions data are presented in CO₂e units and 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 SCOPE 2 EMISSIONS GRUPO LAMOSA 2025			
	Scope 1	Scope 2	Total (S1 + S2)
Total (tCO₂e)	869,343	36,548	905,891
Tiles (%)	96.7%	75.6%	95.9%
Adhesives (%)	0.2%	10.7%	0.6%
Insulation and Lightweight Materials (%)	3.1%	13.7%	3.5%

YEAR-OVER-YEAR COMPARISON OF CO₂e EMISSIONS BY BUSINESS UNIT 2023–2025

	2023	2024	2025	% Change
Tiles (tCO₂e)	1,009,053	861,104	868,599	1%
Scope 1	859,885	833,925	840,961	1%
Scope 2	149,168	27,180	27,639	2%
Adhesives (tCO₂e)	5,148	4,996	5,194	4%
Scope 1	1,181	1,159	1,277	10%
Scope 2	3,967	3,837	3,918	2%
Insulation and Lightweight Materials (tCO₂e)	28,513	32,533	32,098	-1%
Scope 1	23,459	27,535	27,106	-2%
Scope 2	5,055	4,998	4,991	0%
TOTAL (tCO₂e)	1,042,714	898,633	905,891	1%

PERCENTAGE SCOPE 1 AND SCOPE 2 EMISSIONS FOR THE DIFFERENT BUSINESS UNITS 2025¹

	Scope 1	Scope 2	Total (S1 + S2)
Tiles	96.8%	95.8%	95.9%
Adhesives	0.5%	0.6%	0.6%
Insulation and Lightweight Materials	2.7%	3.6%	3.5%

¹ Scope 1 and Scope 2 emissions were taken into consideration.

INTENSITY OF SCOPE 1 AND SCOPE 2 EMISSIONS BY BUSINESS UNIT 2025

	Scope 1	Scope 2	Total (S1 + S2)
Tiles (tCO ₂ e/m ²)	0.0042	0.0001	0.0043
Adhesives (tCO ₂ e/Ton)	0.0009	0.0026	0.0035
Insulation and Lightweight Materials (tCO ₂ e/Ton of EPS)	1.0514	0.1936	1.2450

YEAR-OVER-YEAR COMPARISON OF INTENSITY OF SCOPE 1 AND SCOPE 2 EMISSIONS BY BUSINESS UNIT 2023–2025

	2023	2024	2025	% Change
Tiles (tCO ₂ e/m ²)	0.0052	0.0044	0.0043	-2%
Adhesives (tCO ₂ e/Ton)	0.0037	0.0035	0.0035	0%
Insulation and Lightweight Materials (tCO ₂ e/Ton)	0.9884	1.2712	1.2450	-2%

YEAR-OVER-YEAR COMPARISON OF CO₂e PRODUCED THAT IS REGULATED BY SOME TYPE OF MANDATE 2023–2025¹

	2023	2024	2025	% Change
tCO ₂ e	8,759	52,794	57,813	10.0%
Percentage of Grupo Lamosa's total emissions	0.8%	5.9%	6.4%	0.5%

¹ Corresponds to the tile production plants of Roca and Baldocer in Spain

GREENHOUSE GAS (GHG) EMISSIONS

Scope 3

GRI 305-3

For the reporting period, the estimation of Scope 3 greenhouse gas (GHG⁴) emissions considered the following categories, based on the recommendations of the Greenhouse Gas Protocol Technical Guidance:

- Category 1
- Category 3
- Category 4
- Category 5
- Category 9

SCOPE 3 CO₂e EMISSIONS BREAKDOWN 2025

Scope 3 Category	Emissions (tCO ₂ e)	Contribution by Source (%)
Category 1	421,654	58%
Category 3	159,807	22%
Category 4	54,239	8%
Category 5	3,391	0%
Category 9	86,230	12%
Total	725,321	100%

PERCENTAGE SCOPE 3 EMISSIONS BY BUSINESS UNIT 2025

Tiles	54%
Adhesives	41%
Insulation and Lightweight Materials	5%

MATERIALS

GRI 301-2

YEAR-OVER-YEAR COMPARISON OF PERCENTAGE RECYCLED MATERIALS USED IN PRODUCTION

	2023	2024	2025
Insulation and Lightweight Materials	14.9%	13.6%	12.0%



WASTE

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

YEAR-OVER-YEAR COMPARISON OF NON-HAZARDOUS WASTE PRODUCTION BY BUSINESS UNIT 2023–2025

	2023	2024	2025	% Change	
Tiles	Valorized Waste (Tons)	185,866	268,124	323,051	20%
	Reused (%)	96%	98%	98%	0%
	Recycled (%)	4%	2%	2%	0%
	Disposed Waste (Tons)	6,137	12,833	1,613	-87%
	Landfill Disposal (%)	100%	100%	100%	0%
	Incineration without Energy Recovery (%)	0%	0%	0%	0%
Adhesives	Valorized Waste (Tons)	427	471	548	16%
	Reused (%)	0%	0%	0%	0%
	Recycled (%)	100%	100%	100%	0%
	Disposed Waste (Tons)	1,874	2,498	3,851	54%
	Landfill Disposal (%)	100%	100%	100%	0%
	Incineration without Energy Recovery (%)	0%	0%	0%	0%
Insulation and Lightweight Materials	Valorized Waste (Tons)	3,217	3,203	2,178	-32%
	Reused (%)	75%	77%	68%	-9%
	Recycled (%)	25%	23%	32%	9%
	Disposed Waste (Tons)	667	794	752	-5%
	Landfill Disposal	100%	100%	100%	0%
	Incineration without Energy Recovery (%)	0%	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.

YEAR-OVER-YEAR COMPARISON OF HAZARDOUS WASTE PRODUCTION BY BUSINESS UNIT 2023–2025

	2023	2024	2025	% Change	
Tiles	Valorized Waste (Tons)	121	74	32	-57%
	Reused (%)	5%	31%	2%	-93%
	Recycled (%)	95%	69%	98%	42%
	Disposed Waste (Tons)	399	373	413	11%
	Landfill Disposal (%)	100%	100%	76%	-24%
	Incineration without Energy Recovery (%)	-	-	24%	-
Adhesives	Valorized Waste (Tons)	-	-	-	-
	Reused (%)	-	-	-	-
	Recycled (%)	-	-	-	-
	Disposed Waste (Tons)	32	3	210	-
	Landfill Disposal (%)	100%	100%	100%	-
	Incineration without Energy Recovery (%)	-	-	-	-
Insulation and Lightweight Materials	Valorized Waste (Tons)	-	-	-	-
	Reused (%)	-	-	-	-
	Recycled (%)	-	-	-	-
	Disposed Waste (Tons)	45	43	52	19%
	Landfill Disposal (%)	100%	100%	86%	-14%
	Incineration without Energy Recovery (%)	-	-	14%	-

Note: Hazardous waste generated 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 COMPARISON OF WATER WITHDRAWAL BY BUSINESS UNIT AND SOURCE TYPE 2023–2025

	2023	2024	2025	% Change
Tiles (m³)	2,126,252	1,893,908	1,825,776	-4%
Municipal Supply	8%	8%	11%	3%
Well	85%	87%	86%	-1%
Other sources	7%	4%	3%	-1%
Adhesives (m³)	12,260	13,737	16,368	19%
Municipal Supply	77%	77%	80%	2%
Well	0%	0%	0%	0%
Other sources	23%	23%	20%	-2%
Insulation and Lightweight Materials (m³)	152,747	154,384	135,741	-12%
Municipal Supply	45%	50%	68%	18%
Well	51%	44%	22%	-22%
Other sources	4%	5%	10%	5%

YEAR-OVER-YEAR COMPARISON OF WATER DISCHARGE BY BUSINESS UNIT AND DESTINATION 2023–2025

	2023	2024	2025	% Change
Tiles				
Total (m³)	96,946	70,266	63,215	-10%
Surface Water (%)	39%	41%	38%	-3%
Groundwater (%)	40%	35%	35%	0%
Third Parties (%)	21%	24%	27%	3%
Adhesives				
Total (m³)	10,716	9,125	11,545	27%
Surface Water (%)	0%	0%	0%	0%
Groundwater (%)	4%	3%	2%	-1%
Third Parties (%)	96%	97%	98%	1%
Insulation and Lightweight Materials				
Total (m³)	44,969	42,603	39,266	-8%
Surface Water (%)	0%	0%	0%	0%
Groundwater (%)	7%	8%	8%	0%
Third Parties (%)	93%	92%	92%	1%

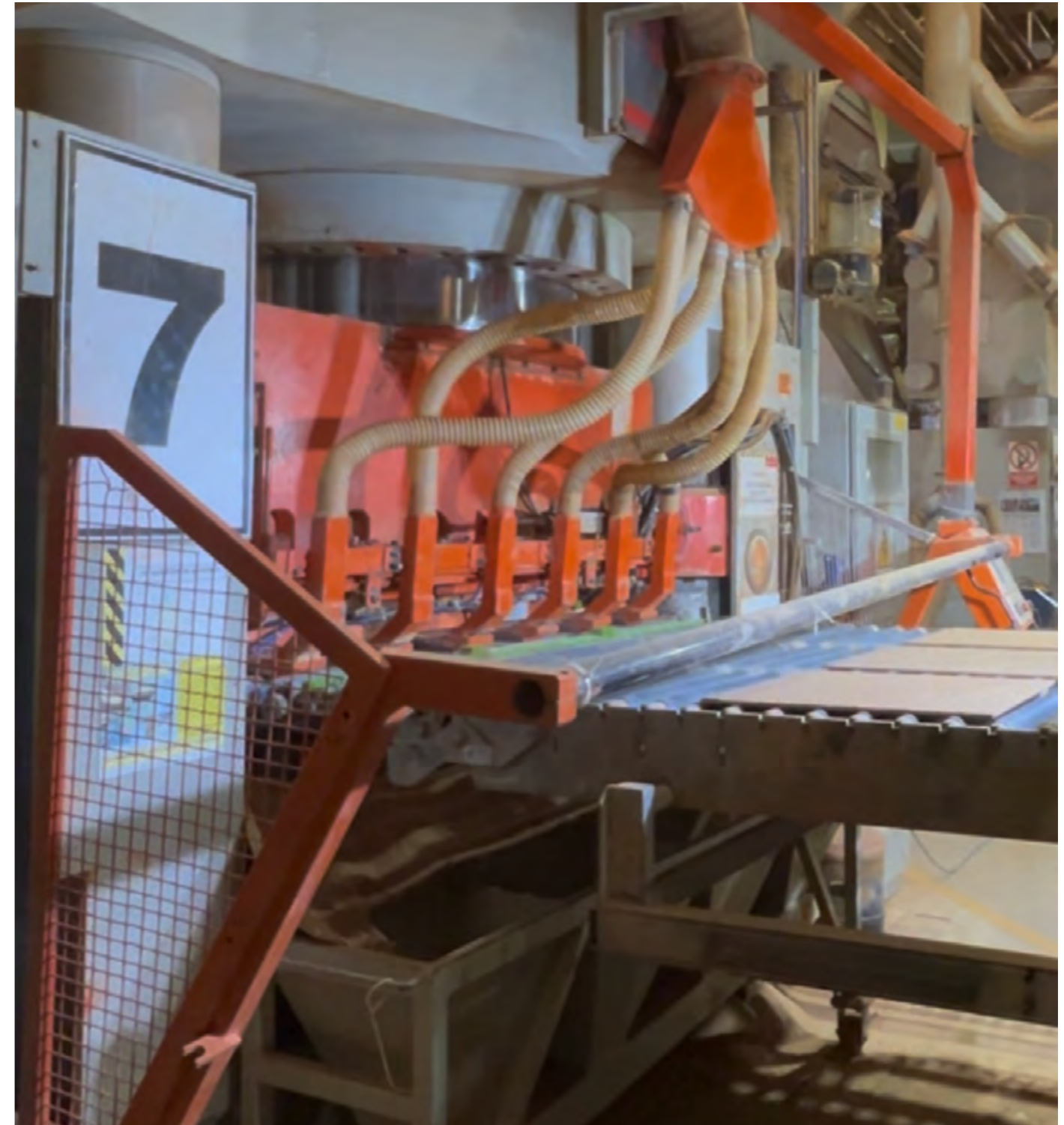
Note: Grupo Lamosa carries out water treatment processes using specialized systems directly at its production facilities.

**YEAR-OVER-YEAR COMPARISON OF WATER CONSUMPTION AND REUSE
BY BUSINESS UNIT AND SOURCE TYPE 2023–2025**

	2023	2024	2025	% Change
Tiles				
Total Water Consumption (m ³)	2,029,306	1,823,642	1,762,561	-3%
Total Water Reused (%)	40%	33%	37%	4%
Adhesives				
Total Water Consumption (m ³)	1,545	4,612	4,823	5%
Total Water Reused (%)	0%	0%	0%	0%
Insulation and Lightweight Materials				
Total Water Consumption (m ³)	107,777	111,781	96,475	-14%
Total Water Reused (%)	5%	5%	1%	-4%

**YEAR-OVER-YEAR COMPARISON OF WATER CONSUMPTION PER UNIT OF PRODUCT
BY BUSINESS UNIT 2023–2025**

	2023	2024	2025	% Change
Tiles (m³/m²)	0.011	0.010	0.009	-6%
Adhesives (m³/Ton)	0.009	0.010	0.011	15%
Insulation and Lightweight Materials (m³/Ton of EPS)	5.3	6.0	5.3	-13%



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 BREAKDOWN 2025

WORKFORCE DEMOGRAPHICS BY WORK CENTER: GENDER, AGE GROUP AND POSITION 2025						
Age Group	Under 30		30-50		Over 50	
	Women	Men	Women	Men	Women	Men
Corporate	9	19	23	57	8	31
Executives	-	-	1	12	1	17
Employees	9	19	22	45	7	14
Tiles	338	1,316	861	3,938	189	1,201
Executives	-	-	14	58	8	45
Employees	117	344	470	1,544	95	435
Operators	221	972	377	2,336	86	721
Adhesives	49	328	163	833	28	156
Executives	-	-	-	9	-	18
Employees	38	135	151	438	22	92
Operators	11	193	12	386	6	46
Insulation and Lightweight Materials	100	276	233	585	23	196
Executives	-	1	5	29	-	13
Employees	62	52	167	214	10	46
Operators	32	223	61	342	13	137
Total	496	1,939	1,280	5,413	248	1,584

TOTAL NUMBER OF GRUPO LAMOSA EMPLOYEES 2025: 10,960

WORKFORCE COMPOSITION AND YEAR-OVER-YEAR COMPARISONS 2023-2025

WORKFORCE COMPOSITION BY KIND OF CONTRACT AND GENDER 2023-2025

	2023	2024	2025	% Change
Corporate	163	137	147	7%
Permanent contracts	163	137	147	7%
<i>Women</i>	39	37	40	8%
<i>Men</i>	124	100	107	7%
Temporary contracts	-	-	-	-
<i>Women</i>	-	-	-	-
<i>Men</i>	-	-	-	-
Tiles	8,515	7,733	7,843	1%
Permanent contracts	7,625	6,982	7,221	3%
<i>Women</i>	1,264	1,202	1,306	9%
<i>Men</i>	6,361	5,780	5,915	2%
Temporary contracts	890	751	622	-17%
<i>Women</i>	153	145	82	-43%
<i>Men</i>	737	606	540	-11%

	2023	2024	2025	% Change
Adhesives	1,333	1,485	1,557	5%
Permanent contracts	1,285	1,458	1,550	6%
<i>Women</i>	190	210	240	14%
<i>Men</i>	1,095	1,248	1,310	5%
Temporary contracts	48	27	7	-74%
<i>Women</i>	2	1	-	-100%
<i>Men</i>	46	26	7	-73%
Insulation and Lightweight Materials	1,532	1,474	1,413	-4%
Permanent contracts	1,415	1,367	1,309	-4%
<i>Women</i>	382	354	333	-6%
<i>Men</i>	1,033	1,013	976	-4%
Temporary contracts	117	107	104	-3%
<i>Women</i>	27	21	26	10%
<i>Men</i>	90	86	81	-6%

YEAR-OVER-YEAR COMPARISON OF UNION WORKFORCE

	2023	2024	2025
% union personnel	57%	55%	56%

**YEAR-OVER-YEAR COMPARISON OF GENDER DEMOGRAPHICS
BY BUSINESS UNIT 2023–2025**

	2023	2024	2025	% Change
Corporate	163	137	147	7%
Women	39	37	40	8%
Men	124	100	107	7%
% Women	24%	27%	27%	
Tiles	8,515	7,733	7,843	1%
Women	1,417	1,347	1,388	3%
Men	7,098	6,386	6,455	1%
% Women	17%	17%	18%	
Adhesives	1,333	1,485	1,557	5%
Women	192	211	240	14%
Men	1,141	1,274	1,317	3%
% Women	14%	14%	15%	
Insulation and Lightweight Materials	1,532	1,474	1,413	-4%
Women	409	375	356	-5%
Men	1,123	1,099	1,057	-4%
% Women	27%	25%	25%	
Total	11,543	10,829	10,960	1%
% Women	18%	18%	18%	

**YEAR-OVER-YEAR COMPARISON OF NEW HIRES
BY AGE GROUP AND GENDER 2023–2025**

Age	2023	2024	2025	% Change
Under 30	1,610	1,077	1,493	39%
Women	283	194	292	51%
Men	1,327	883	1,201	36%
30–50	1,471	1,009	1,590	58%
Women	265	195	302	55%
Men	1,206	814	1,288	58%
Over 50	118	91	126	38%
Women	18	15	24	60%
Men	100	76	102	34%

**YEAR-OVER-YEAR COMPARISON OF TURNOVER RATE BY AGE GROUP AND GENDER
2023–2025**

Age Group		2023	2024	2025
Under 30				
	Women	37%	39%	34%
	Men	49%	55%	43%
30–50				
	Women	23%	23%	21%
	Men	24%	24%	23%
Over 50				
	Women	16%	14%	18%
	Men	15%	14%	19%

YEAR-OVER-YEAR COMPARISON OF OVERALL TURNOVER RATE 2023–2025

	2023	2024	2025
Total turnover	28%	29%	26%

TRAINING AND CAREER DEVELOPMENT

GRI 404-1, 404-2

**YEAR-OVER-YEAR COMPARISON OF TRAINING HOURS
BY JOB CATEGORY AND GENDER 2023-2025**

	2023	2024	2025	% Change	
Executives	2,986	4,269	2,635	-38%	
	Women	953	866	263	-70%
	Men	2,003	3,403	2,372	-30%
Employees	7,812	50,659	50,510	0%	
	Women	2,850	15,059	17,353	15%
	Men	4,962	35,600	33,157	-7%
Operators	1,696	40,290	19,107	-53%	
	Women	143	3,895	1,129	-71%
	Men	1,553	36,395	17,978	-51%
Total	12,494	95,219	72,251	-24%	

AVERAGE TRAINING HOURS BY GENDER AND TOTAL 2025

Women	9.3
Men	6.0
Total	6.6

WORK ENVIRONMENT

YEAR-OVER-YEAR COMPARISON OF OVERALL JOB SATISFACTION 2023–2025

	2023	2024	2025
% job satisfaction	84%	83%	83%

EMPLOYEE HEALTH AND SAFETY

GRI 403-9; SASB EM-CM-320A.1, RT-CH-320A.1, RT-CH-540A.1

YEAR-OVER-YEAR COMPARISON OF OCCUPATIONAL HEALTH AND SAFETY 2023–2025

	2023	2024	2025	% Change
Tiles				
Employee Fatalities (number)	0	0	1	-
Total Recordable Incident Rate (TRIR)*	1.25	1.12	1.08	-4%
Adhesives				
Employee Fatalities (number)	0	0	0	-
TRIR	0.32	0.43	0.23	-50%
Insulation and Lightweight Materials				
Employee Fatalities (number)	0	0	0	-
TRIR	1.62	0.78	0.62	-20%

*Formula for TRIR: (Total number of recordable incidents x 200,000) / Total hours worked – in accordance with OSHA methodology.

3. Governance

BOARD OF DIRECTORS

GRI 2-9

BOARD COMPOSITION 2023-2025

	2023	2024	2025	% Change
Total number of board members	12	12	12	-
Number of independent directors	6	6	6	-
Meeting attendance rate (%)	93%	90%	97%	7%
Average seniority (years)	19	20	21	5%

INTEGRITY

GRI 205-3, 406-1

YEAR-OVER-YEAR COMPARISON OF TRANSPARENCY HOTLINE REPORTS 2023-2025

	2023	2024	2025	% Change
Number of reports handled through the Transparency Hotline	345	372	408	10%
Policy violations (%)	41%	42%	45%	3%
Inappropriate conduct (%)	36%	36%	37%	0%
Conflicts of interest (%)	13%	10%	12%	1%
Theft / Misuse of information (%)	8%	10%	7%	-3%
Other	2%	2%	0%	-2%

Grupo Lamosa is committed to fostering a culture of ethics and integrity, grounded in the company's core values. Accordingly, it closely follows up on any incidents reported, guaranteeing appropriate attention and resolution.

Upon receiving a report, a thorough investigation is conducted to determine the validity of the corresponding claim 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. Corrective action is also taken 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 2023-2025

	2023	2024	2025
% 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 the commercial agreements with the company.



4. Operational Data

OPERATIONAL QUALITY

PERCENT OF PRODUCTS ISO 9001 QUALITY CERTIFIED BY BUSINESS UNIT AND BY REGION 2024-2025

	2024	2025	% Change
Tiles – Mexico (% of m ²)	100%	100%	0%
Tiles – LatAm (% of m ²)	0%	0%	0%
Tiles – Brazil (% of m ²)	100%	100%	0%
Adhesives (% of tons)	77%	75%	-2%
Insulation and Lightweight Materials (% of tons)	8%	10%	2%

PRODUCTS WITH SUSTAINABILITY CERTIFICATIONS

SASB CG-BF-250A.2, EM-CM-410A.1, RT-CH410-A.1

REVENUE FROM PRODUCTS WITH SUSTAINABILITY CERTIFICATIONS 2024-2025

	2024	2025
Tiles		
GREEN SQUARED Certification (millions of Mexican pesos)	\$2,500	\$2,240
Products (SKUs)	476	461
Adhesives		
UL GREENGUARD Certification (millions of Mexican pesos)	\$486.3	\$697.9
Products (SKUs)	21	21
NOM-018-ENER-2011 (millions of Mexican pesos)	\$124.1	\$160.4
Products (SKUs)	8	8

INNOVATION

REVENUE FROM PRODUCTS WITH SUSTAINABILITY CERTIFICATIONS 2024-2025

	2024	2025
Tiles		
Products (SKUs)	840	718
Percent of total sales	14.4%	16.9%
Adhesives		
Products (SKUs)	32	27
Percent of total sales	1.2%	2.5%

ECONOMIC VALUE GENERATED AND DISTRIBUTED

GRI 201-1

YEAR-OVER-YEAR COMPARISON OF ECONOMIC VALUE GENERATED AND DISTRIBUTED 2023-2025 (MILLIONS OF MEXICAN PESOS)

	2023	2024	2025	% Change
Direct economic value generated	32,044	34,115	35,281	3%
Total income	31,572	33,945	35,218	4%
Financial income	472	170	-64	-138%
Other income	0	0	0	
Economic value distributed	29,825	32,093	34,457	7%
Cost of sales	18,251	19,908	21,114	6%
Operating expenses (includes wages, salaries and benefits)	8,260	9,146	9,633	5%
Income taxes	1,701	570	988	73%
Dividends	509	621	685	10%
Financial expenses	976	1479	1525	3%
Other expenses	128	368	513	39%
Economic value retained	2,219	2,022	824	-59%

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

GRI 2: GENERAL DISCLOSURES 2021

GRI Standard	GRI Content	GRI Disclosure	Pages/URL/Comments	Reasons for Omission		
				Omission	Reason	Explanation
Organizational Profile and Reporting Practices	2-1	Organizational details	Page 4			
	2-2	Entities included in the organization's sustainability reporting	Page 40			
	2-3	Reporting period, frequency and point of contact	Page 40			
	2-4	Restatements of information		a	Not applicable	Data has not been updated
	2-5	External assurance		a, b	Information not available	A third party has not verified the company's non-financial information
Activities and Workers	2-6	Activities, value chain and other business relationships	Pages 4, 29			
	2-7	Employees	Page 73			
	2-8	Workers who are not employees		a, b, c	Not applicable	All company workers are in its employ

GRI Standard	GRI Content	GRI Disclosure	Pages/URL/ Comments	Reasons for Omission		
				Omission	Reason	Explanation
Governance	2-9	Governance structure and composition	Pages 15, 16, 77			
	2-10	Nomination and selection of the highest governance body	Page 15			
	2-11	Chair of the highest governance body	Page 15			
	2-12	Role of the highest governance body in overseeing impact management	Pages 8, 15, 52			
	2-13	Delegation of responsibility for impact management	Pages 8, 15, 52			
	2-14	Role of the highest governance body in sustainability reporting	Page 40			
	2-15	Conflicts of interest	Grupo Lamosa operates with a conflict of interest policy			
	2-16	Communication of critical concerns		a, b	Information not available	The highest organ of governance has no process in place for communicating, evaluating and responding to critical concerns
	2-17	Collective knowledge of the highest governance body		a	Information not available	The company has no mechanisms in place for guaranteeing the training of the highest organ of governance in sustainable development
	2-18	Evaluation of the highest governance body's performance		a, b, c	Information not available	Top management is evaluated, but the details are not published
	2-19	Remuneration policies	Page 15			
2-20	Process to determine remuneration	Page 15				
2-21	Annual total compensation ratio		a, b, c	Confidential information	Confidential information	



GRI Standard	GRI Content	GRI Disclosure	Pages/URL/Comments	Reasons for Omission		
				Omission	Reason	Explanation
Strategy, Policies and Practices	2-22	Statement on sustainable development strategy	Pages 3, 52			
	2-23	Commitments and policies	Pages 18, 19			
	2-24	Embedding commitments and policies	Pages 18, 19			
	2-25	Processes to remediate negative impacts	Pages 18, 19			
	2-26	Advice and concerns mechanisms	Pages 18, 19			
	2-27	Compliance with laws and regulations	Page 18			
	2-28	Memberships in associations	Page 53			
Stakeholder Engagement	2-29	Approach to stakeholder engagement	Page 44			
	2-30	Collective bargaining agreements	Page 73			
GRI 3: MATERIAL TOPICS 2021						
	3-1	Process to determine material topics	Page 47			
	3-2	List of material topics	Page 47			
	3-3	Management of material topics	See the following table with GRI content by material topic			



GRI CONTENT BY MATERIAL TOPIC

DOUBLY MATERIAL TOPICS

Topic	GRI Standard	Content	GRI Disclosure	Pages/URL/Comments	Reasons for Omission		
					Omission	Reason	Explanation
Talent Attraction and Retention	GRI 3: Material topics 2021	3-3	Management of material topics	Page 31			
		401-1	New employee hires and turnover	Page 73			
	GRI 401: Employment 2016	401-2	Benefits for full-time employees not provided for temporary/part-time employees		a, b	Information not available	All employees receive full benefits according to the law, but details are not available
		401-3	Parental leave		a, b, c, d, e	Information not available	Details of parental leave are not available
		404-1	Average training hours per employee	Page 76			
	GRI 404: Training and education 2016	404-2	Programs for skills management and lifelong learning	Page 76			
		404-3	Percentage of employees receiving performance reviews and career development		a	Information not available	Percentage evaluation data are not available

Topic	GRI Standard	Content	GRI Disclosure	Pages/URL/Comments	Reasons for Omission		
					Omission	Reason	Explanation
Supply Chain	GRI 3: Material topics 2021	3-3	Management of material topics	Page 29			
	GRI 204: Procurement practices 2016	204-1	Proportion of spending on local suppliers		a, b, c	Information not available	Percentage spending data are not available
	GRI 308: Supplier environmental assessment 2016	308-1	New suppliers screened using environmental criteria		a	Information not available	Formal environmental evaluations of suppliers are not currently made
		308-2	Negative environmental impacts in the supply chain and actions taken		a, b, c, d, e	Information not available	Formal environmental evaluations of suppliers are not currently made
	GRI 414: Supplier social assessment 2016	414-1	New suppliers screened using social criteria		a	Information not available	Formal social evaluations of suppliers are not currently made
		414-2	Negative social impacts in the supply chain and actions taken		a, b, c, d, e	Information not available	Formal social evaluations of suppliers are not currently made
Energy Consumption Management	GRI 3: Material topics 2021	3-3	Management of material topics	Page 38			
	GRI 302: Energy 2016	302-1	Energy consumption within the organization	Page 63			
		302-2	Energy consumption outside the organization		a, b, c	Information not available	Energy consumption outside the organization is not monitored



Topic	GRI Standard	Content	GRI Disclosure	Pages/URL/Comments	Reasons for Omission		
					Omission	Reason	Explanation
Energy Consumption Management	GRI 302: Energy 2016	302-3	Energy intensity	Page 63			
		302-4	Reduction in energy consumption	Page 63			
		302-5	Reduction in the energy requirements of products and services		a, b, c	Information not available	Reduction information is not available
	GRI 305: Emissions 2016	305-1	Direct GHG emissions (Scope 1)	Page 67			
		305-2	Indirect GHG emissions from energy consumption (Scope 2)	Page 67			
		305-3	Other indirect GHG emissions (Scope 3)		a, b, c, d, e, f, g	Information not available	Scope 3 emissions are not monitored
		305-4	Intensity of GHG emissions	Page 67			
		305-5	Reduction in GHG emissions	Page 67			
		305-6	Emissions of ozone-depleting substances		a, b, c, d	Information not available	Data with the required quality are not available
		305-7	Emissions of nitrogen oxides (NOx), sulfur oxides (SOx) and other significant air emissions		a, b, c, d	Information not available	Data with the required quality are not available



IMPACTFUL MATERIAL TOPICS							
Topic	GRI Standard	Content	GRI Disclosure	Pages/URL/Comments	Reasons for Omission		
					Omission	Reason	Explanation
Customer Service	GRI 3: Material topics 2021	3-3	Management of material topics	Page 30			
Innovation	GRI 3: Material topics 2021	3-3	Management of material topics	Page 24			
Digital Transformation	GRI 3: Material topics 2021	3-3	Management of material topics	Page 27			
Economic Performance	GRI 3: Material topics 2021	3-3	Management of material topics	Page 10			
	GRI 201: Economic performance 2016	201-1	Direct economic value generated and distributed	Page 79			
Occupational Health and Safety	GRI 3: Material topics 2021	3-3	Management of material topics	Page 35			
	GRI 403: Occupational health and safety 2018	403-1	Occupational health and safety management system	Page 35			

Topic	GRI Standard	Content	GRI Disclosure	Pages/URL/Comments	Reasons for Omission		
					Omission	Reason	Explanation
Occupational Health and Safety	GRI 403: Occupational health and safety 2018	403-2	Hazard identification, risk evaluation and incident investigation	Page 35			
		403-3	Health services in the workplace	Page 35			
		403-4	Worker participation, consultation and communications on health and safety in the workplace	Page 35			
		403-5	Worker training on health and safety in the workplace	Page 35			
		403-6	Promotion of worker health	Page 35			
		403-7	Prevention and mitigation of worker health and safety impacts directly linked to the working relationship	Page 35			
		403-8	Coverage of health and safety management system in the workplace	Page 35			
		403-9	Work-related injuries	Page 77			
		403-10	Work-related ill health		a, b, c, d, e	Information not available	Data with the required quality are not available
		Product Quality (Customer Health and Safety)	GRI 3: Material topics 2021	3-3	Management of material topics	Page 30	

Topic	GRI Standard	Content	GRI Disclosure	Pages/URL/Comments	Reasons for Omission		
					Omission	Reason	Explanation
Product Quality (Customer Health and Safety)	GRI 416: Customer health and safety 2016	416-1	Assessment of health and safety impacts of product and service categories	Page 30			
		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 2025			
Omnichannel Strategy and Distributor Relations	GRI 3: Material topics 2021	3-3	Management of material topics	Page 28			
Automation and Efficiency of Operational Processes	GRI 3: Material topics 2021	3-3	Management of material topics	Page 28			

IMPACTFUL MATERIAL TOPICS

Data Protection	GRI 3: Material topics 2021	3-3	Management of material topics	Page 23			
	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 2025; internal incidents of inappropriate data management are disclosed on page 77			
Diversity and Inclusion in the Workforce	GRI 3: Material topics 2021	3-3	Management of material topics	Page 34			



Topic	GRI Standard	Content	GRI Disclosure	Pages/URL/Comments	Reasons for Omission		
					Omission	Reason	Explanation
Diversity and Inclusion in the Workforce	GRI 405: Diversity and Inclusion in the workforce 2016	405-1	Diversity of governance bodies and employees	Page 73			
		405-2	Ratio of basic salary and remuneration of women and men		a, b	Confidentiality restrictions	Confidential information
Work Environment	GRI 3: Material topics 2021	3-3	Management of material topics	Page 33			
Chemical Management in Products	GRI 3: Material topics 2021	3-3	Management of material topics	Page 30			
Product Lifecycle	GRI 3: Material topics 2021	3-3	Management of material topics	Pages 38, 39			
	GRI 301: Materials 2016	301-2	Recycled input materials used	Pages 39, 69			
		303-1	Interaction with water as a shared resource	Page 39			
	GRI 303: Water and effluents 2018	303-2	Management of water-discharge impacts	Page 39			
		303-3	Water withdrawal	Page 71			
		303-4	Water discharge	Page 71			
303-5		Water consumption	Page 71				



Topic	GRI Standard	Content	GRI Disclosure	Pages/URL/Comments	Reasons for Omission		
					Omission	Reason	Explanation
Product Lifecycle	GRI 306: Waste 2020	306-1	Waste generation and significant related impacts	Page 39			
		306-2	Management of significant waste-related impacts	Page 39			
		306-3	Waste generated	Page 69			
		306-4	Waste diverted from disposal	Page 69			
		306-5	Waste directed to disposal	Page 69			
OTHER GRI STANDARDS							
	GRI 205 Anticorruption 2016	205-2	Communication and training in anticorruption policies and procedures	Pages 18, 19			
		205-3	Confirmed incidents of corruption and measures taken	Page 77			
	GRI 406 Non-discrimination 2016	406-1	Incidents of discrimination and corrective actions taken	Page 77			



SASB METRICS INDEX

BUILDING PRODUCTS AND FURNISHINGS					
SASB Topic	Code	Description of Accounting or Activity Metric	Unit of Measure	Pages/URL/Comments	Omission
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
Energy Management in Manufacturing	CG-BF-130a.1	(1) Total energy consumed, (2) percentage grid electricity, (3) percentage renewable	Gigajoules (GJ), percentage (%)	Page 63	
	CG-BF-250a.1	Discussion of processes to assess and manage risks or hazards associated with chemicals in products	N/A	Page 30	
Management of Chemicals in Products	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	
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	Pages 30, 39	
	CG-BF-410a.2	(1) Weight of end-of-life material recovered, (2) percentage of recovered materials recycled	Metric tons (t), percentage (%) by weight	Page 39	1) Information not available



SASB Topic	Code	Description of Accounting or Activity Metric	Unit of Measure	Pages/URL/Comments	Omission
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
CONSTRUCTION MATERIALS					
Activity Metric	EM-CM-000.A	Production by main product line	Metric tons (t)		Information not available
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 (%)	Page 67	
	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	Page 67	
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 (%)	Page 63	

SASB Topic	Code	Description of Accounting or Activity Metric	Unit of Measure	Pages/URL/Comments	Omission
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	Thousands of 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	
Waste Management	EM-CM-150a.1	Amount of waste generated, percentage hazardous, percentage recycled	Metric tons (t), percentage (%)	Page 69	
Biodiversity Impacts	EM-CM-160a.1	Discussion of environmental management policies and practices for active facilities	N/A		Information not available
	EM-CM-160a.2	Land area altered, percentage of affected area recovered	Acres (ac), percentage (%)		Information not available
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	Page 77	(1) Information not available (2) the IFR is reported by Business
	EM-CM-320a.2	Number of reported cases of silicosis	Number	Grupo Lamosa reported no such cases	
Product Innovation	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
	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
Pricing Transparency and Integrity	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	

CHEMICAL SUBSTANCES					
SASB Topic	Code	Description of Accounting or Activity Metric	Unit of Measure	Pages/URL/Comments	Omission
Activity Metric	RT-CH-000.A	Production by segment	Cubic meters (m ³) or metric tons (t)		Information not available
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 (%)	Pages 38, 67	
	RT-CH-110a.2	Discussion of long- and short-term strategies or plans for managing Scope 1 emissions, emission reduction targets and performance against those targets	N/A	Page 67	
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 (%)	Page 63	
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	Thousands of 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
	RT-CH-140a.2	Number of non-compliance incidents related to water quality permits, standards and regulations	Number	Grupo Lamosa reported no violations related to water use or management	

SASB Topic	Code	Description of Accounting or Activity Metric	Unit of Measure	Pages/URL/Comments	Omission
Water Management	RT-CH-140a.3	Description of water-related risks and discussion of strategies and practices for their mitigation	N/A	Pages 39, 71	
Hazardous Waste Management	RT-CH-150a.1	Quantity of hazardous waste generated, percentage recycled	Metric tons (t), percentage (%)	Page 69	
Community Relations	RT-CH-210a.1	Discussion of stakeholder engagement processes used to manage risks and opportunities associated with community interests	N/A	Page 36	
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	Page 77	(1) The Injury Frequency Rate (IFR) is reported by business unit
	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	Page 35	
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 of Accounting or Activity Metric	Unit of Measure	Pages/URL/Comments	Omission
Management of Chemicals 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	Percentage (%) of revenue	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 2025, 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	Discussion of the strategy for 1) managing chemicals of concern and 2) development of alternative substances with reduced impact on human health or the environment	N/A		
Legal and Regulatory Environment Management	RT-CH-530a.1	Discussion of corporate positioning on government regulations or proposed policies addressing environmental and social factors affecting the industry	N/A	Page 37	
Operational Safety, Emergency Preparedness and Response	RT-CH-540a.1	Process Safety Incidents Count (PSIC), Process Safety Total Incident Rate (PSTIR), and Process Safety Incident Severity Rate (PSISR)	Number, Rate	Page 77	
	RT-CH-540a.2	Number of transportation-related incidents	Number		Information not available



NIS METRICS INDEX

A. ENVIRONMENTAL AREA								
Topic	Indicator	Page or Direct Response			Omission / Notes	SDG	GRI	
		Absolute Value	Relative Value	Page				
GHG Emissions	A1	Scope 1 GHG Emissions (tCO ₂ e)	869,343.00	24.68	38	Goals: 9, 13; Targets: 9.4.1, 13.2.2	305-1	
	A2	Scope 2 GHG Emissions (tCO ₂ e)	36,548.00	1.04	38	Goals: 9, 13; Targets: 9.4.1, 13.2.2	305-2	
	A3	Scope 3 GHG Emissions (tCO ₂ e)	725,041.00	20.59	38	Goals: 9, 13; Targets: 9.4.1, 13.2.2	305-3	
Energy Consumption	A4	Energy Consumption (kWh)	4,733,825,382.00	134,414.94	38	Goal: 7; Target: 7.2.1	302-1 302-3	
	A5	Renewable Energy Consumption (kWh)				Information not available	Goal: 7; Target: 7.2.1	302-1
Sustainable Activities	A6	Sustainable Investment		Relative value not required		Information not available	Goal: 7; Target: 7.2.1	201-1
Sustainable Water Use	A7	Water Withdrawal (m ³)	1,977,885.00	56.16	39	Goal: 6; Target: 6.4.1	303-3 303-5	
	A8	Water Reuse (m ³)	1,863,859.00	52.92	39	Goal: 6	303-5	
	A9	Wastewater Discharge (m ³)	114,026.00	3.24	39	Goal: 6	303-4	
	A10	Treated Wastewater Discharge (m ³)				Wastewater is treated but no breakdown is available	Goal: 6; Target: 6.3.1	303-4
	A11	Water Withdrawal from Water-Stressed Areas (m ³)				Information not available	Goal: 6; Target: 6.4.2	303-3



Topic	Indicator	Page or Direct Response			Omission / Notes	SDG	GRI
		Absolute Value	Relative Value	Page			
Biodiversity	A12	Land Use Within or Near Biodiversity Risk Areas (m ²)				No Grupo Lamosa operations are located within or near biodiversity risk areas	Goal: 15; Target: 15.5 304-1
Ozone-Depleting Substances	A13	Dependence on Ozone-Depleting Substances (kg CFC-11)				Grupo Lamosa uses substances with low impact on the ozone layer	Goal: 12; Target: 12.4 305-6
Waste Management	A14	Waste Generated (tons)	332,744.00	9.45	39		Goal: 12; Target: 12.5 306-3
	A15	Waste Recovered (tons)	325,809.00	9.25	39		Goal: 12; Target: 12.5.1 306-4
	A16	Hazardous Waste (tons)	752	0.02	39		Goal: 12; Target: 12.4.2 306-5
B. SOCIAL AREA							
Equal Opportunities and Dignity at Work	B1	Promotion of Equal Opportunities and Dignity in the Workplace	Grupo Lamosa maintains a Code of Ethics, a Diversity Policy, and a Disability Inclusion Policy aimed at fostering an inclusive and non-discriminatory workplace		34		Goals: 5, 8; Targets: 5.1, 5.5, 8.5 405-1
	B2	Salary Gap		0.00	34		Goals: 5, 8; Targets: 5.1, 5.5, 8.5 405-2
Human Capital Investment	B3	Training Hours	72,251.00	6.59	31		Goal: 4; Target: 4.3 404-1
	B4	Employee Performance Evaluation and Professional Development				Information not available	Goals: 5, 8, 10; Targets: 5.1, 8.5, 10.3 404-2 404-3

Topic	Indicator	Page or Direct Response			Omission / Notes	SDG	GRI
		Absolute Value	Relative Value	Page			
Occupational Health and Safety	B5	Occupational Health and Safety	The company has developed its own safety model focused on prevention, aligned with the recommendations of the Occupational Safety and Health Administration (OSHA)		35	Goals: 3, 8; Targets: 3.8, 8.8	403-1
	B6	Work-related Accidents and Occupational Illnesses Resulting in Disability or Death	1	0.00		Goal: 8; Target: 8.8.1	403-9 403-10

C. GOVERNANCE AREA

Corporate Governance	C1	Board of Directors	The Board of Directors defines and oversees the company's strategy and appoints and evaluates members of the executive team. It is composed of twelve directors, six of whom are independent		15	Goal: 16; Target: 16.6	2-9
	C2	Women on the Board of Directors	0	0.00	There are currently no women on the Board of Directors	Goal: 5; Target: 5.5.2	2-9



Topic	Indicator	Page or Direct Response			Omission / Notes	SDG	GRI
		Absolute Value	Relative Value	Page			
Corporate Governance	C3	Independent Oversight Body	The Audit Committee informs the Board of Directors about the performance of the internal control system, the follow-up of corrective actions, and the results of internal and external audits			Goal: 16; Target: 16.6	2-18
Sustainable Business Management	C4	Risk Management Policy	The Company applies a systematic methodology for the identification, assessment, and mitigation of risks that may affect business continuity and the achievement of its objectives			Goal: 12; Target: 12.6	
	C5	Sustainability Strategy	Grupo Lamosa has established a sustainability strategy composed of five strategic focus areas			Goal: 12; Target: 12.6	2-22



Topic	Indicator	Page or Direct Response			Omission / Notes	SDG	GRI
		Absolute Value	Relative Value	Page			
Responsible Business Conduct	C6	Code of Integrity and Ethics	The company has a Code of Ethics that establishes expected standards of conduct for employees, executives, suppliers and other stakeholders, aligned with its corporate values		18	Goal: 16; Targets: 16.5, 16.6	205-2
	C7	Data Security	Grupo Lamosa has a Corporate Information Security, Risk Management and Confidentiality Policy that defines the guidelines necessary to ensure the proper use and protection of the data and assets under its management		23	Goal: 16; Target: 16:3	418-1
	C8	Data Protection and Privacy of Third Parties	The company has a privacy strategy that protects information, manages risks and ensures the confidentiality, integrity and availability of data		23	Goal: 16; Target: 16.3	418-1
Revenue for the period of January 1 to December 31, 2025 (millions of pesos)			\$ 35,218.00				