



ANNUAL SUSTAINABILITY REPORT **2025**





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WELCOME MESSAGE

Welcome to the Annual Sustainability Report (ASR).

This report reflects our commitment to sustainable development and long-term value creation for our stakeholders. In these pages, we share our progress, challenges, and key environmental, social, and governance (ESG) actions along with how sustainability is embedded in our business strategy and daily operations.

The Annual Sustainability Report (ASR) reflects collaborative work across the organization and our commitment to operating responsibly, ethically, and in alignment with national and international best practices. It also reaffirms our responsibility to support the well-being of the communities where we operate and to protect the environment.

We invite you to explore this report and join us on our path toward sustainable growth.



2025 ACHIEVEMENTS



Environmental recertification under ISO 14001 at Central Region Calidra Plants



More than 100,000 reforested seedlings



Implementation of an Equity, Diversity and Inclusion action plan, with 675 voluntary participants and 175 executive and managerial positions trained

89%

of the workforce with completed performance evaluations (the highest rate since its implementation in 2019) and creation of 134 Individual Development Plans

0

Lost Time Incidents in Distribution Centers and Pacific Region



Logistics infrastructure expansion with 4 new Distribution Centers

569

training courses delivered through the Calidra Educational Classrooms, impacting 265 people (72% women)

+1000

volunteers across 71 activities

13

Plant nurseries in operation



Construction of a plant nursery in San Juan, Argentina, with the capacity to produce over 20,000 seedlings annually



MESSAGE FROM THE CHIEF EXECUTIVE OFFICER

In January 2025, I had the honor of assuming the role of Chief Executive Officer of Grupo Calidra with humility, respect for our history, and the conviction that our future will be built by delivering on our vision: to be the world's most competitive producer of lime, Ready-Mix products, and carbonates and the largest in the Americas.

At Calidra, results matter. But above all, our values and principles guide us keeping us focused on our mission to be a competitive, sustainable company with global reach. This enables us to meet the needs and expectations of our customers, employees, shareholders, and society with integrity and excellence.

At Calidra, we work to deliver sustainable solutions that improve quality of life supporting our employees, the communities where we operate, our customers, and society as a whole.

Sustainability is central to our mission, values, and purpose. It is integrated across our decisions, processes, and culture. It is part of our DNA: creating value responsibly while generating a positive impact on people, the environment, and the communities where we operate.

This report is an exercise in transparent accountability. It is a tool to share progress, identify areas for improvement, and reaffirm our commitment to sustainable development.

The progress we achieved this year reflects the dedication and professionalism of our employees, as well as strong collaboration with suppliers, customers, and partners.

In 2025, we took the step of formalizing our value of safety by stating: we live a people-centered safety culture. This value is a guiding principle that does not depend on context; it is the way we do things at Calidra.

We planted more than 100,000 trees, exceeding our annual target and reaching the highest figure since the program began. We also strengthened our nurseries and inaugurated the nursery in San Juan, Argentina.

We carried out the "Safety Challenge" at 10 sites, promoting safety both in the workplace and at home. We encouraged a healthy lifestyle through the Health Program and obtained ISO 45001 certification at the plants in Hermosillo, Torreón, Minorte, San Luis Potosí, Pozos, Tecolotlán, Santa

Cruz, Zapotiltic, and Aguascalientes. Additionally, as Grupo Calidra, we were awarded the "Socially Responsible Company" recognition granted by CEMEFI.

We are advancing toward a circular economy. With the start-up of the Ready-Mix, aggregates, and carbonate plant in Monterrey, we achieved that 52% of our electricity consumption comes from renewable sources, the highest level in the last eight years. Through the Social Investment Plan, we benefited neighboring communities by participating in more than 494 activities, with 2,280 people engaged in volunteer initiatives.

We acknowledge that challenges remain and that this year left us valuable lessons. Therefore, we reaffirm our commitment to continuous improvement and to a clear agenda toward the future: safety and health, mitigation of environmental impact, regulatory compliance, and responsible supply chain management.

I invite our employees, customers, and partners to keep building together. We are proud of what we achieved and committed to what comes next.

Sincerely,



It is part of our DNA: to create value responsibly, generating a positive impact on people, the environment, and the communities where we operate.



Nikolas Riefkohl Arnaud
Chief Executive Officer Grupo Calidra



CALIDRA GROUP

For more than a century, we have positioned ourselves as leaders in the lime industry. Thanks to the dedication of our employees, we have grown while maintaining our commitment to delivering high-quality products to customers across industries and geographies.

We invest in professional development by strengthening skills through continuous learning. Our employees bring our values to life every day, helping us meet the needs of the Group and its stakeholders.



PHILOSOPHY

We are guided by integrity, ethics, and honesty in every aspect of the company. Likewise, we believe in continuous improvement, discipline, and responsibility towards our commitments characteristics that are found in all our employees.

PURPOSE

Always be there to generate sustainable solutions and contribute to a better quality of life.

MISSION

To be a globally competitive and sustainable company that allows us to fulfill the reasonable needs and expectations of our customers, personnel, shareholders, and society in an exemplary manner.

VISION

To be the world's most competitive producer of lime, Ready-Mix products, and carbonates, and the largest in the Americas.

VALUES



We act with **integrity** and **honesty** in all aspects of the business.



We achieve results by taking **responsibility** for the commitments we make.



We have the **discipline** to meet our obligations; we do so with **austerity, simplicity** and **moderation**, while taking care of our resources.



We treat customers, suppliers, coworkers, and, in general, every person related to the company with **respect**.



We live a people-centered **safety culture**.

HOW DO WE LIVE OUR VALUES?

“For me, the value of **responsibility** means fulfilling what we agree to, anticipating and responding on time in order to achieve tangible results. It also means being present for my family and friends, keeping my word and offering support when needed.” **Alfredo Roque, ARG.**

“**Integrity and honesty** mean acting with ethics and transparency, doing the right thing even when no one is watching. In my role, I strive to be truthful when presenting results and to ensure that processes comply with established standards.” **David Nieto, COL.**

“For me, **discipline** is key to safety and efficiency. As an electrician, I apply it by strictly following procedures, maintaining order and cleanliness, and performing timely maintenance to prevent failures and ensure everyone’s safety.” **Juan Palli, PER.**

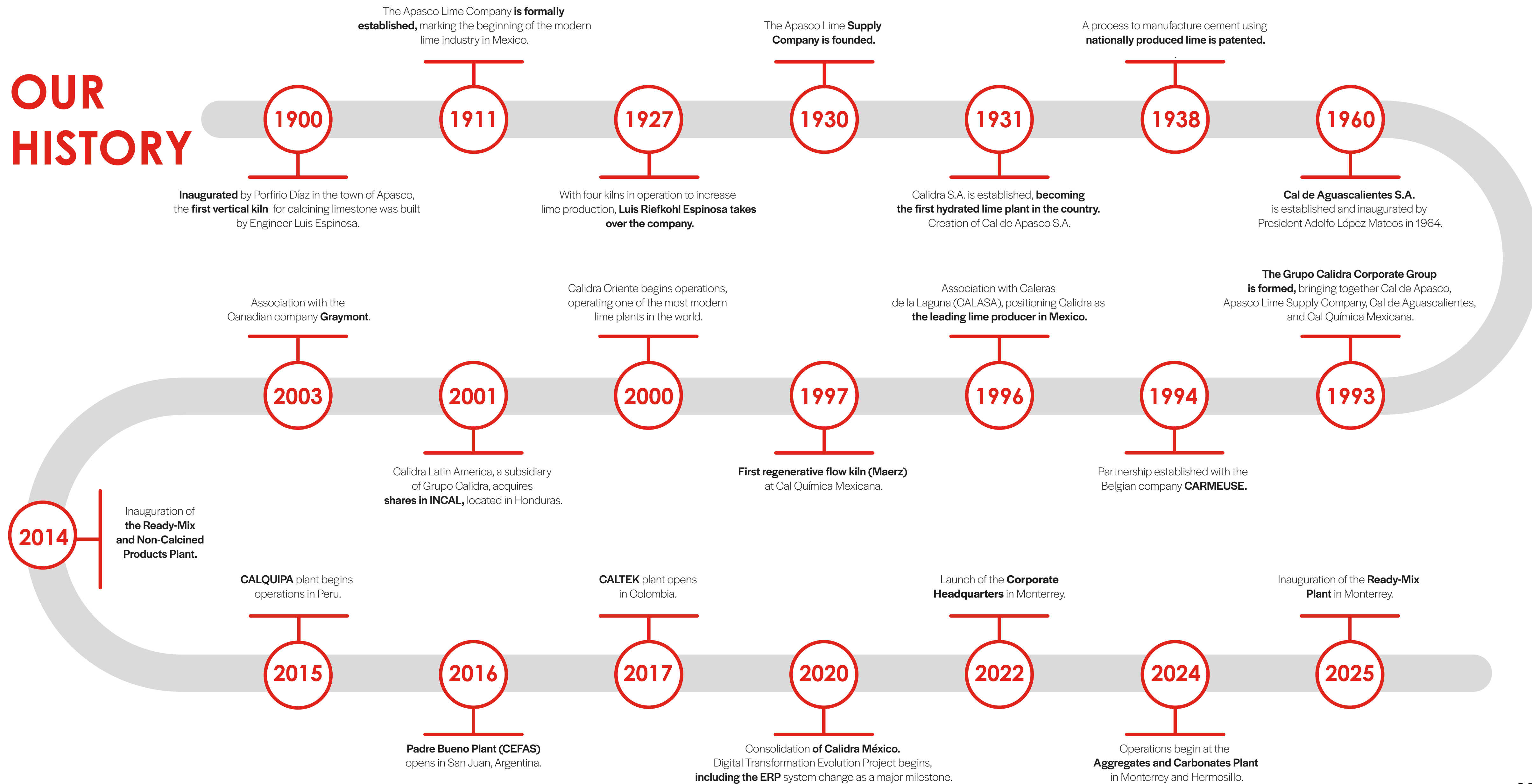
“The value of **respect** means listening to and valuing others. I practice it by giving space to opinions and being considerate in my daily life. At Calidra, it is reflected in addressing colleagues’ concerns impartially, building trust and better agreements.” **Vanessa Rodríguez, CHI.**

“Living a **people-centered safety culture** means putting everyone’s well-being first. I apply it by working in the safest way possible and supporting my coworkers, both at work and at home, becoming more aware and sharing it with my family. At Calidra, it is reflected in continuous training and in having the necessary tools to work safely.”

Álvaro Baltazar, MÉX.



OUR HISTORY





SOUTH AMERICA

WHERE ARE WE?

We have operations in 6 American countries.



Operative Plants



Distribution Centers



Offices

MEXICO



Mexico
16 Operative Plants
24 Distribution Centers
3 Offices

Honduras
1 Operative Plant
1 Distribution Center
1 Office

Peru
1 Operative Plant
1 Distribution Center
1 Office

Colombia
1 Operative Plant
1 Distribution Center
1 Office

Chile
1 Operative Plant
4 Distribution Centers
1 Office

Argentina
5 Operative Plants
2 Distribution Centers
2 Offices





OUR PRODUCTS



Ready-mix products



Hydrated Lime



Quicklime



Carbonates

LIME PRODUCTION PROCESS



1

EXTRACTION

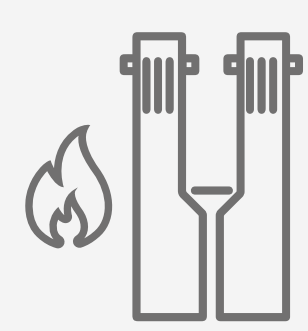
Limestone is extracted from quarries in accordance with approved mining plan.



2

CRUSHING

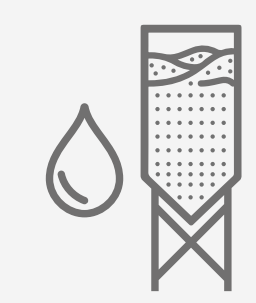
Limestone is reduced in size and homogenized.



3

CALCINATION

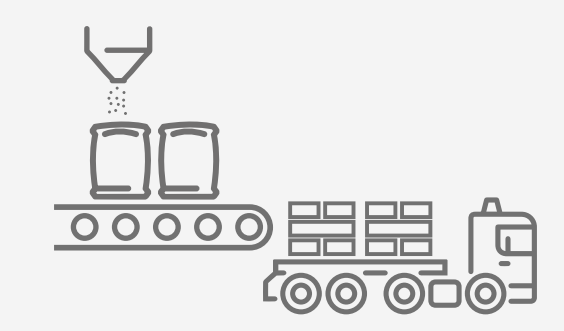
Quicklime (calcium oxide) is produced by heating limestone in kilns using hot air flows.



4

HYDRATION

Water is added to quicklime, transforming it into hydrated lime through an exothermic reaction that releases steam.



5

PACKAGING

Lime is transferred to packaging hoppers, bagged and transported via conveyor systems to the final means of delivery.



PARTNERSHIPS AND COMMITMENTS

Strategic Partnerships

Partnerships play a fundamental role for Calidra, fostering the exchange of challenges, knowledge, and new technologies, while also allowing us to showcase our products and the multiple benefits of lime.





SUSTAINABILITY MODEL

At Calidra, sustainability is a core part of our business model. We integrate it as a cross-cutting approach across the organization, guided by our Sustainability Model, developed based on a Materiality Assessment conducted in 2021.

The Calidra Materiality Assessment consists of three phases, in which the stakeholder groups with the greatest impact on the organization participated.

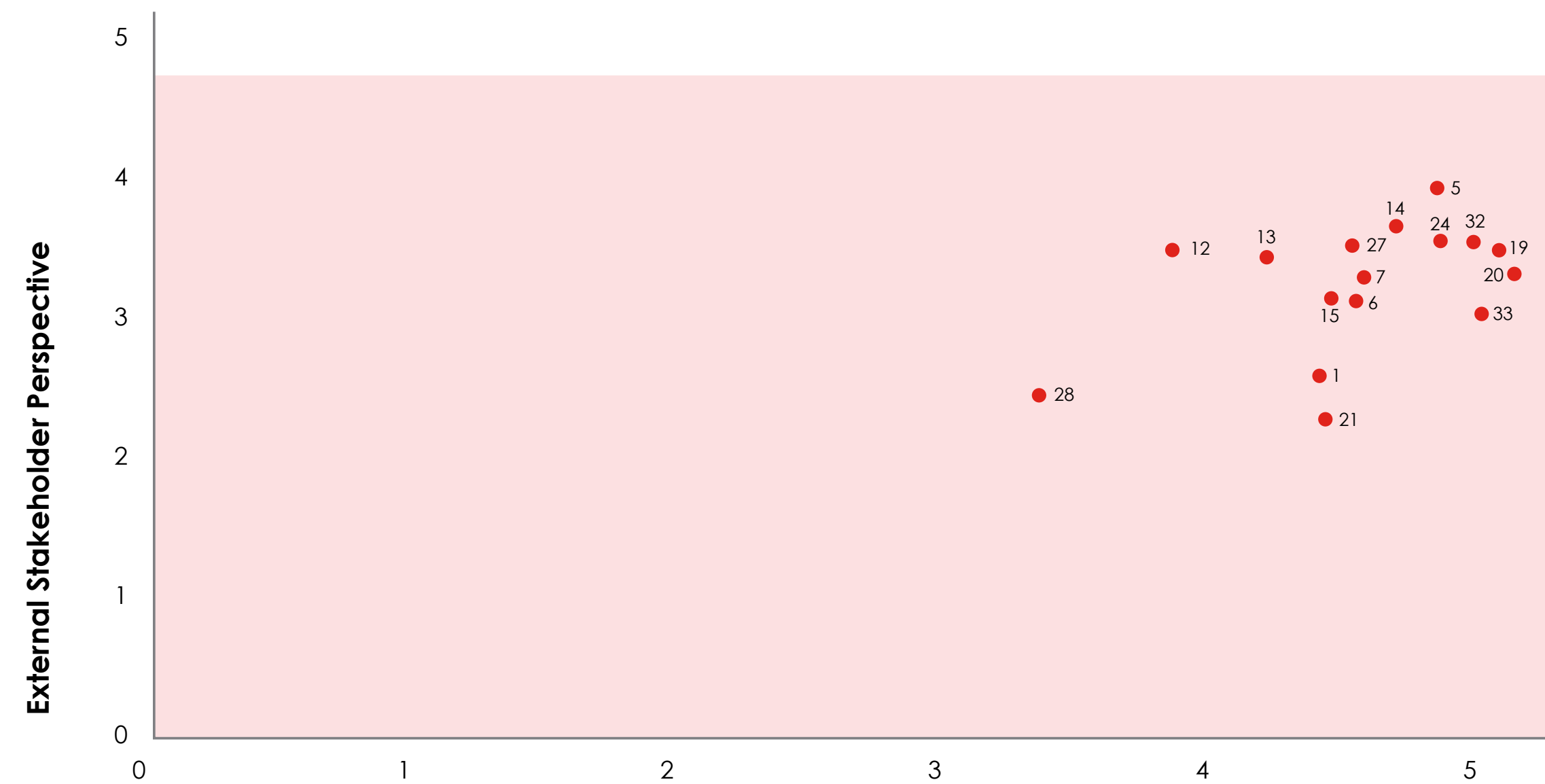
1 Identification 2 Prioritization 3 Validation and Review

The identification of potentially relevant topics was carried out through documentary reviews and a reference framework aligned with comparable companies in the sector. This process resulted in a list of topics supported by sector-priority bibliography, the context of the company's activities, and existing consultations.

The prioritization of topics was conducted by considering the opinions of the different relevant stakeholder groups for Grupo Calidra, as well as the company's strategic vision. This was achieved through surveys, interviews, and workshops addressed to employees, customers, suppliers, community relations representatives, executives, and stakeholders.

The materiality matrix was developed, and identified topics were validated, defining the set of material topics, as well as their alignment and correlation with the Sustainable Development Goals (SDGs).

Materiality Matrix

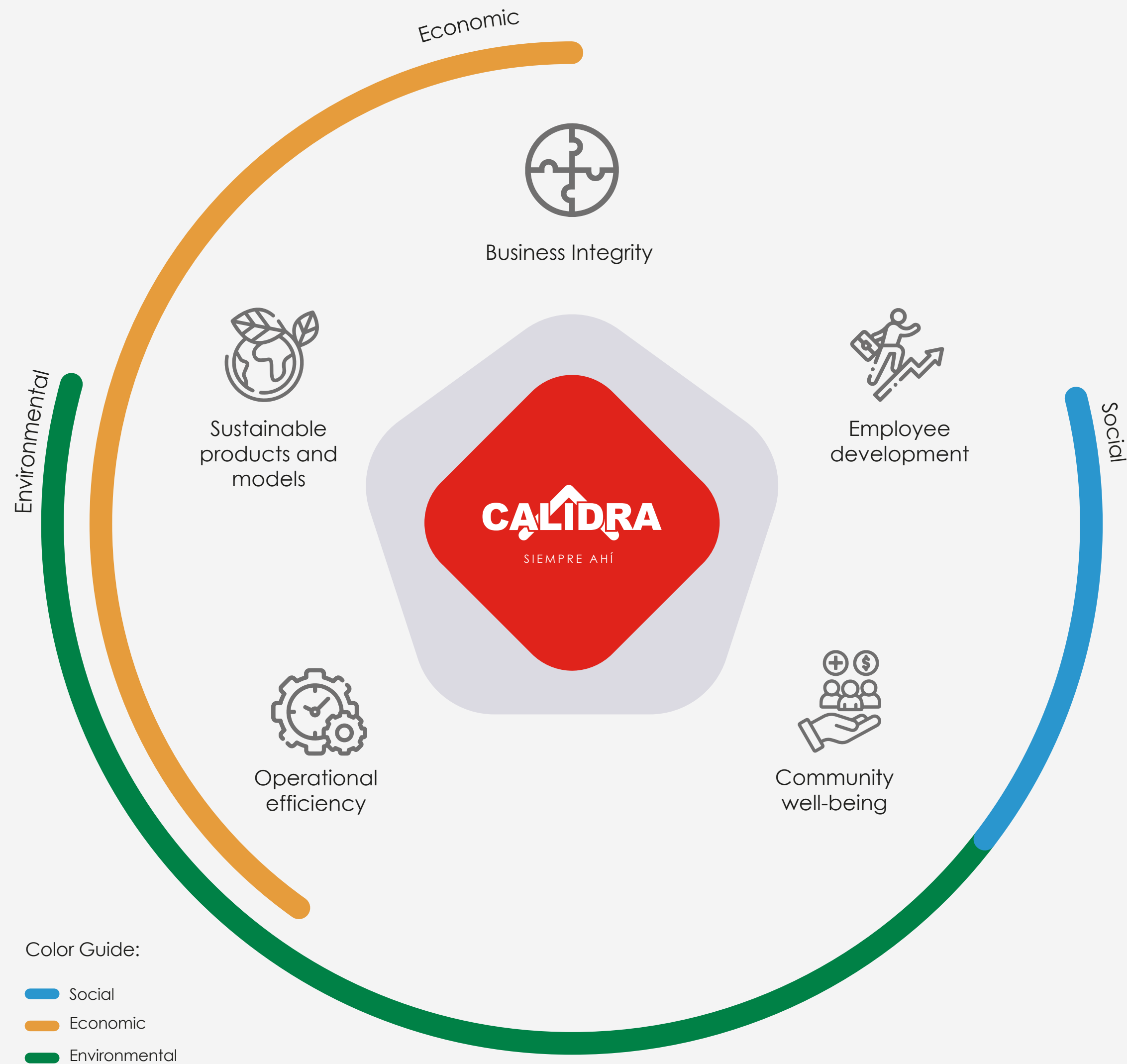


Internal Stakeholder Perspective

Material Subjects

- 5 Occupational health and safety
- 33 Other emissions (air quality)
- 21 Corporate governance
- 19 Regulatory compliance (including environmental)
- 7 Health and safety of neighboring communities
- 28 Water management
- 32 Emissions management
- 6 Community engagement
- 24 Corporate reputation
- 15 Innovation in products and services
- 20 Ethics and anti-corruption
- 13 Product quality and packaging
- 14 Customer service and satisfaction
- 1 Training and development opportunities
- 27 Energy efficiency and lower-impact fuels
- 12 Transportation and distribution impacts

Sustainability Model



Lines of Action

ODS

- 1 Business Integrity**
 - 1.1 Corporate governance structure
 - 1.2 Ethics and compliance culture
 - 1.3 Supply chain management
 - 1.4 Risk management
- 2 Sustainable Products**
 - 2.1 Sustainable use of lime
 - 2.2 Development of product lines
 - 2.3 Quality
- 3 Employee Development**
 - 3.1 Health and safety protection
 - 3.2 Professional development opportunities
 - 3.3 Diversity
- 4 Community Well-Being**
 - 4.1 Social investment and development
 - 4.2 Prevention and mitigation of environmental impacts
- 5 Operational Efficiency**
 - 5.1 Environmental management integration
 - 5.2 Energy management
 - 5.3 Operational circularity



Chapter

01

Business Integrity

- 1.1 Corporate Governance
- 1.2 Ethics and Compliance
- 1.3 Responsible Supply Chain

Protecting the company's assets and strengthening stakeholder trust through the adoption of ethical practices and a culture of compliance, promoting informed decision-making and the integration of ESG criteria into business management.



1.1 Corporate Governance

Boards of Directors

Calidra operates through **seven Boards of Directors:** one in each country where it has operations and one at the Group level. This structure enables **specific direction and feedback**, aligned with the particularities of each operating environment. The Boards are composed of **Shareholders and Independent Board Members**, who contribute their experience and knowledge to ensure proper organizational management.

The Boards of Directors of Grupo Calidra stand out for their **diversity in age, gender, and nationality**, which strengthens decision-making and the company's strategic vision. The Board of Directors includes two women, one of whom is independent.

Additionally, Grupo Calidra has **three committees** made up of company executives and members of the Board of Directors who are specialists in their respective areas. These committees meet periodically to monitor the progress of their agendas and objectives, and they report their results to the Board for oversight and proper implementation:

- Audit Committee
- Talent, Recruitment and Selection Committee
- Sustainability Committee



1.2 Ethics and Compliance





Honesty Line

The Honesty Line exists to listen, to protect and support each of our employees, helping to maintain an environment where actions reflect our values.

If any employee observes behavior that does not reflect our values or that violates our culture, they are responsible for reporting it. Each voice matters, the direct supervisor, speaking up is not only a right, but also an act of integrity and commitment to our community.

This reporting channel is secure, confidential, and free from retaliation. It is available at any time in every country where we operate. The Ethics Committee reviews each case to ensure an objective, respectful, and consistent process.



Harassment and Violence Free Workplaces

At Calidra, we are committed to maintaining a safe, respectful workplace free from harassment and violence. Any behavior, comment, or insinuation of a sexual nature that is offensive, humiliating, or intimidating is strictly prohibited.

At Calidra, everyone has the right to be treated with dignity and respect. Harassment will not be tolerated and must be reported through the available channels: the direct supervisor, the People Area, or the Calidra Honesty Line.

Regulatory Compliance

Regulatory compliance is essential to ensure the responsible and sustainable operation of Grupo Calidra. It not only prevents economic and legal sanctions that could affect the financial viability and operation of our plants, but also protects employees and

natural resources, minimizes negative impacts, and preserves ecosystems for future generations.

To ensure effective and systematic compliance, Grupo Calidra has specialized tools such as

subscriptions to Norlex regulatory bulletins and the Worldex software, which enable continuous monitoring of regulatory updates at the federal, state, and municipal levels.

Reporting Channels

Web Assistant: The reporter accesses the form, and a dynamic web assistant guides them through adding details, attaching evidence, drafting, and classifying the report, providing the information necessary for the investigation.

<https://lineadehonestidadcalidra.ethicsglobal.com/>

E-mail: reportecalidra@ethicsglobal.com

Telephone: (toll-free)

- Mexico 800-04-Etica (38422)
- Colombia 01-800-5189191
- Honduras 800-2791-9106
- Argentina: 0800-345-5478
- Perú 7052233
- Chile 800-914-501

Mobile App:

1 Download the Ethics Global App

2 Scan the QR Code or enter the image code



3 Add your comment

In-App Chat: Connect with a specialist who will listen, advise you, and ask key questions so the case can be properly investigated. Additionally, the specialist will indicate how to submit evidence, if available.



1.3 RESPONSIBLE SUPPLY CHAIN

In 2025, a more robust, efficient, and competitive logistics network was consolidated. Advances in infrastructure, inventory optimization, cost management, standardization, exports, synergies, talent professionalization, and operational discipline position Calidra for 2026 with greater response capacity, reliability, and growth in both national and international markets. The process was supported by a strong commitment from the plants in the allocation of personnel and equipment, ensuring a standard of control and continuous improvement.



Operational Efficiency

Standardized practices were established at plants, promoting a disciplined approach to compliance, visibility, and process improvement across CEDIS and CASC, resulting in significant advances in service consistency, punctuality, and reliability.

Service levels showed a notable improvement during 2025 thanks to close coordination among Logistics, CASC, and CEDIS, enabling greater consistency, on-time performance, and reliability in customer deliveries. From Logistics, operational discipline was strengthened by improving loading times, documentation, and incident prevention. CEDIS reinforced key controls, improving daily execution through continuous supervision and compliance with service windows. In turn, CASC made a decisive contribution through close monitoring of scheduling, timely escalation of incidents, and constant communication with customers and commercial areas, reducing open cases and accelerating closures.



Operational planning strengthened decision-making through indicators that enabled anticipation of needs and avoidance of disruptions. The current planning structure allowed better coordination of daily operations, risk identification,

assurance of availability, and support for strategic initiatives such as exports and the opening of new CEDIS.

Key achievements included:

- Service speed by market type (Industry, Construction, Ready-Mix).
- Transportation costs per ton-kilometer, both across the internal network and customer routes.
- Safety stock levels at plants and CEDIS.
- Continuous analysis of deviations from optimal origin, enabling the definition of more efficient routes.
- Zero lost-time incidents at CEDIS in 2025.

Team professionalization was one of the pillars of the year. Efforts focused on:

- Continuous training in Data Governance, Power BI, analytical tools, logistics operations, response times, customer service, CRM, and case diagnosis.
- Role updates and functional analyses across CEDIS, CASC, and Logistics.
- Harmonization of operational, administrative, and supervisory profiles, as well as operational monitoring through performance indicators.



In the Southern Cone:

35% reduction in average dwell time (from >3.4 hours to 2.1 hours)

40% reduction in average inventory levels, with regional stock decreasing from approximately 65,000 t to 38,000 t, because of improvements in plant productivity, investments made, and more agile demand-aligned planning.

Improved compliance with the supply plan, increasing from 52% to 68%, following the implementation of a new transportation slotting strategy.

International Transportation Slotting Strategy

For the first time, a joint process between Logistics and Procurement was implemented to renegotiate and formalize transportation slots. Logistics provided operational expertise on route cycles (rotation, required units, and timing follow-up), while Procurement led the economic negotiation and contractual formalization.

This effort strengthened supply security and improved operational compliance, advancing framework agreements with strategic carriers and laying the foundation for a second phase in 2026 focused on rate optimization.

Logistics Infrastructure Expansion

In response to coverage needs, agility, and commercial penetration, the Logistics Department expanded its national network through the opening of new CEDIS (Distribution Centers), optimizing distances, capacities, and delivery times.

CEDIS Perote

Opening: July 2025

Its commissioning strengthened supply in the Eastern region, improved delivery windows, and reduced dependency on distant plants. It represents a strategic hub for Veracruz, Puebla, and surrounding industrial zones.



CEDIS Santa Catarina

Opening: March 2025

Integrated into the Northern network with a focus on packaged product deliveries, enabling more competitive response times in the Monterrey metropolitan area and its surroundings.



CEDIS León

Opening: March 2025

This center was incorporated as a supply hub for the Bajío region, integrating equipment, digital tools, and operations from its launch. Its operational performance enabled load redistribution and improved inventory availability

Exports

2025 marked a decisive expansion in international logistics, with new flows, infrastructure, and key customers, including a new rail export flow. This represents progress toward a more competitive supply chain for our North American customers.





Operational Logistics: Freight Costs, Suppliers, and Initiatives

One of the areas most strengthened in 2025 was transportation operational management, with a focus on costs, control, suppliers, and routes.

Strategic Freight Cost Management

In 2025, an analytical model was consolidated that made it possible to:

- Evaluate cost per kilometer in OV, OT, and intercompany operations, keeping rate increases below 5%.
- Analyze weighted cost per ton.
- Review the impact of empty trips.
- Measure deviations between freight paid and tariff rates.
- Identify opportunities by region, vehicle type, plant, and route.

This enabled cost containment, negotiation of better conditions, and optimization of carrier usage in key regions.

Professionalization of Transportation Suppliers

Calidra strengthened its supplier base through:

- Standardized qualification and structured classification.
- Mandatory document validation.
- Regularization of commercial agreements.
- Integration of new suppliers to expand capacity.
- Evaluation of operational and administrative performance.



Comprehensive Supplier Evaluation

Supplier evaluations incorporate criteria related to operational performance, regulatory compliance, safety, environmental management, and service quality.

This process enabled the organization to:

- Identify opportunities for improvement in supplier management.
- Promote compliance with technical specifications, delivery times, and agreed volumes.
- Strengthen expectations **regarding occupational safety, health, and environmental management.**
- Encourage responsible practices throughout the supply chain.

Evaluations were applied to goods and service suppliers across different Group operations, ensuring a consistent approach aligned with Calidra’s sustainability and operational efficiency principles.

During 2025, work continued on a project known as the Supplier Portal, conceived as a formal interaction channel that ensures standardized, traceable administrative management aligned with Calidra’s internal guidelines.

Driving Sustainability and Responsibility Across the Supply Chain

Calidra consolidated its role as a strategic player in responsible supply chain management, strengthening the integration of environmental, social, and governance criteria in supplier relationships, under a shared responsibility and continuous improvement approach. We promoted the adoption of best practices in areas such as:

- Responsible waste management.
- Preparedness and response to potential environmental emergencies.
- Compliance with applicable legal requirements.
- Safe operating conditions and proper use of personal protective equipment

These actions seek to ensure that Grupo Calidra’s supply chain operates consistently with the corporate sustainability strategy, reinforcing risk prevention and generating a positive operational impact.





Forklift Project in Chile

Implementation of Electric Forklifts at Noviciado Plant, Chile

During this year, the incorporation of two electric forklifts into operations at the Noviciado plant was evaluated and implemented. Throughout the assessment, the following main benefits were identified:

- **Cost Efficiency:** Electric forklifts have lower energy consumption compared to those powered by fossil fuels. Preventive and corrective maintenance costs were also reduced.
- **Sustainability and Regulatory Compliance:** Electric forklifts are zero-emission at the point of use, contributing to Grupo Calidra's environmental objectives and compliance with ISO 45001.
- **Noise Reduction:** Silent operation allows use indoors and during night shifts, facilitating and streamlining operations.



Safety Benefits :

- Risk reduction, including run-overs and collisions. Forklifts are equipped with built-in camera systems supported by Artificial Intelligence, ensuring pedestrian detection whether stationary or in motion.
- Visual and audible support during loading and unloading maneuvers. Rear and side cameras provide 140° visibility coverage for operators. Additionally, maneuvers can be recorded to generate operational data and investigate potential incidents.
- Increased confidence and safety for operators and internal auditors when present on site.



Evaluation Framework

Criterion	Suggested Indicator	Observation
Energy cost	kWh per operating hour	Comparison vs. equivalent liters of diesel/LPG
Maintenance	Monthly cost per unit	Spare parts and labor
Availability	Availability percentage	Downtime for charging and refueling
Safety / environment	Incidents and findings	Compliance with indoor operation standards
Noise	dB during operation	Impact on comfort and communication





Chapter

02

People Centered Culture

- 2.1 Calidra Talent
- 2.2 Diversity and Inclusion
- 2.3 Development and Training
- 2.4 People-Centered Safety Culture
- 2.5 Health and Well-Being

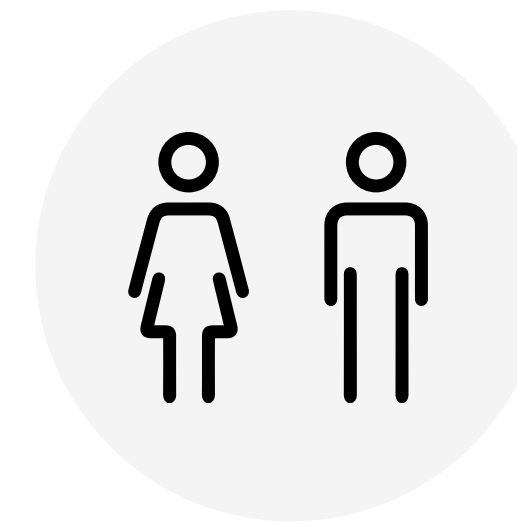
Enhancing the talent of our employees through training and career development, providing safe workplaces and adequate working conditions, while fostering respect and promoting diversity within teams.



2.1 Calidra Talent

At Calidra, we are committed to the professional development of our people, promoting the strengthening of their skills and the continuous improvement of their performance through ongoing training processes. We also seek to foster a strong service-oriented mindset across all employees, contributing to the achievement of the company's objectives and the satisfaction of our customers' expectations.

Calidra's organizational structure is made up of **2,810 employees**, 99.8% of whom are full-time employees.



14% of our workforce are women.
69% of them hold middle-management, managerial, or executive positions.

Employee Breakdown by Age Range and Position.

Age Range	Executive Positions			Middle Management			Operational Positions			Total
	Men	Women	Total	Men	Women	Total	Men	Women	Total	
18-40	21	6	27	448	187	627	914	89	1003	1665
41-64	76	11	87	333	71	404	614	34	648	1139
65+	1	1	2	2	0	2	1	1	2	6
Total	98	18	116	783	258	1041	1529	124	1653	2810



2.2 Diversity and Inclusion



Equity, Diversity and Inclusion (EDI)

At Calidra, Equity, Diversity and Inclusion are part of who we are. We value what makes us different, ensure fair treatment, and create spaces where everyone can participate and contribute. In doing so, we strengthen a culture that recognizes, respects, and integrates every voice in the construction of our day-to-day work. At Calidra, EDI is not imposed—it is lived every day.

We have an Equity, Diversity and Inclusion Committee that promotes actions and initiatives to strengthen a respectful, inclusive, and people-centered culture. Our collaborators actively participate in initiatives that encourage dialogue, openness, and understanding. In this way, EDI is a natural part of how we work and relate to one another.

During 2025, Grupo Calidra strengthened its Equity, Diversity and Inclusion agenda through measurable cultural actions. 175 people in executive and managerial positions were trained in conscious leadership, including topics such as bias, inclusion, and psychological safety in the workplace.

In addition, we carried out virtual awareness campaigns on EDI topics, complemented by a webinar on inclusive language and acceptable/respected behaviors within the organization. Each month, awareness activities with voluntary participation were conducted, reaching 675 participants.

This year, we also published our Diversity and Inclusion Policy and updated our Code of Ethics and reporting channels for inappropriate conduct or actions that do not align with Calidra’s values. These publications and updates were communicated through the Calidra Ideario campaign, a document that reflects our identity, values, and commitment to providing a fair and dignified work environment.

At Grupo Calidra, we promote equal opportunities for all employees, maintaining a gender pay gap of 20%.

In our workplaces, efforts were strengthened to open lactation rooms, providing working mothers with safe, dignified, and private spaces that enable them to exercise

their right to breastfeed under appropriate conditions. These initiatives contribute to promoting well-being, equal opportunities, and an organizational culture that recognizes and supports the different stages of life of our people.



Supplier Composition by Gender of Legal Representation

The distribution of suppliers by gender of legal representation shows higher participation of male-led companies; however, 23% of Calidra’s suppliers are companies led by women, reflecting significant progress and a growing trend toward greater diversity within our supply chain.

This result allows us to recognize existing gaps while highlighting opportunities to continue strengthening supplier inclusion. For Calidra, this analysis supports the consolidation of a more equitable, diverse, and sustainability-aligned value chain.

23%

of Calidra’s suppliers are companies led by women.

2.3 Development and Training

As part of our strategic objectives, we conduct performance evaluations for each of our employees. These evaluations are a key tool to align individual and collective efforts and also help us strengthen talent management and promote continuous improvement. Through this process, achievements are recognized, areas of opportunity are identified, and development plans are defined, driving the professional growth of our people while contributing to the efficiency, productivity, and sustainability of the business.

In 2025, Calidra consolidated the process for defining objectives and conducting performance evaluations across all regions. 89% of the workforce was evaluated, exceeding participation levels from previous years (85% in 2024). The creation of objectives reached significant coverage, with Mexico at 92% (1,640 people) and the Andean Region at 91%.

Performance evaluations concluded with an average rating of 3 (on a 1–5 scale), where 74% of employees met their objectives, 12% exceeded them, and 14% identified areas for improvement. These results reinforce performance management and a culture of accountability and continuous improvement. During 2025, Calidra significantly expanded its digital training offering through the growth of its virtual course catalog. A total of 138 e-learning



+142

thousand training hours, with an average of **46.73 training hours** per employee.

Percentage of Employees Receiving Periodic Performance Reviews

(GRI 404-3)

Category	Executive Positions	Middle Management Positions	Operational Positions
Men	91%	93%	91%
Women	94%	92%	77%

courses are available 24/7 to 100% of employees, strengthening continuous access to learning. New content was added, including key programs on safety, risk prevention, personal protective equipment, and hazardous substance management.

Noteworthy courses include fire emergency response, machinery safety, signage, risk identification, and facility protection. This expansion reinforces a culture of prevention, self-care, and capability development throughout the organization.

Development Programs

Some of our 2025 development programs included:

- **Management School:** This program aimed to provide comprehensive training for professionals, equipping them with the knowledge and skills needed to face challenges and address organizational needs. Participants were encouraged to consciously assume their roles and responsibilities in achieving business objectives through efficient plant management. Developed in collaboration with the Universidad Iberoamericana, the program included 46 subjects covering key areas such as Operations, Sustainable Development, Community Relations, Administration and Finance, Customer Service, Legislation, and Leadership. It also strengthened soft skills and offered Diploma-level academic value.
- **Mentoring Program:** A voluntary Grupo Calidra program in which mentors share objectives and experiences with mentees to exchange learning and strengthen professional development.
- **Certifications:** We certified employees in key Sales and Customer Service positions, ensuring they have the necessary competencies to perform their roles effectively within our platform.





Training and education at Calidra are managed through a Training Needs Assessment, conducted in the month of June to plan the following year based on performance evaluation results. Support is provided for formal education, ranging from basic levels through postgraduate studies.

Training Hours by Position (GRI 404-1)

Executive Positions	Middle Management Positions	Operational Positions
7,296	55,614	83,658

In 2025, we implemented programs focused on the development of our employees' competencies, particularly those professional skills required to perform effectively in their daily roles.

Courses

- CASC Program – 7 Modules:
 - CASC Service
 - CASC Management
 - Emotional Intelligence
 - Negotiation
 - Leadershift
 - Coaching Fundamentals
- Internal Instructor Program: Development of qualified internal instructors and presenters
- Industry | Construction Sales Program
- Middle Management Program
- Change Management Skills Development
- Mining and Geology Workshop
- Management School

Calidra's Participation in the ILA Health and Safety Awards

This year, we submitted our UnivCal project as a candidate for the Health and Safety Award granted by the International Lime Association (ILA). As part of this application, the UnivCal training program focused on Health and Safety was presented as a project entitled "Learning to Protect." The submission was made in the Technology and Prevention Culture categories.



With a commitment to strengthening the comprehensive development and safety of our employees, Calidra identified the need to implement a more effective, accessible, and operationally aligned training strategy. In response, Calidra Virtual University (UnivCal) was established in 2009 as a digital platform that transformed how learning takes place within the organization and became a strategic pillar of the safety culture.

UnivCal was designed to facilitate access to knowledge without compromising quality, optimizing operational time and providing relevant, up-to-date, and workplace-contextualized content. This initiative enabled training to be integrated naturally into productive processes,

strengthening risk prevention and the safe execution of operations.

The platform is supported by innovative methodologies such as micro-learning, self-directed learning, and scenario simulation, allowing for dynamic learning experiences that are accessible from any device and aligned with local regulations, international standards, and internal best practices. Currently, 100% of employees have access to UnivCal from their workplaces, fostering a continuous learning community.

The main objective of this strategy is to ensure effective, wide-reaching training that strengthens the organizational safety culture, ensuring that

no critical task is carried out unless personnel fully understand the associated procedures, risks, and controls. Under the principle of "knowledge first, then action," UnivCal complements in-person training and promotes safe behaviors in a practical and timely manner.

The implemented solution includes interactive digital content based on internal procedures and applicable regulations, as well as specialized courses in Safe Process Administration, operational best practices, maintenance, safe product use, leadership, and safety standards for critical work, such as working at heights, confined spaces, lock-

out/tagout, rigging, electrical work, cutting, and welding. These standards are also integrated into the onboarding process, establishing a strong prevention foundation from the first day.

From an innovation perspective, UnivCal represents an evolution compared to traditional training schemes by combining educational technology, interactive content, and just-in-time access. Its approach does not replace face-to-face training; rather, it enhances it through continuous, flexible learning closely connected to daily operations.

The results have been significant and sustained: more than 50,000 virtual training hours per year, over 30,000 courses completed annually, increased employee participation, reduced training time and instructor costs, improved understanding of risks and procedures, and a direct contribution to the reduction of accident rates.

Overall, UnivCal has been consolidated as a strategic tool that reflects Calidra's commitment to safety, talent development, and operational excellence.



2.4 People-Centered Safety Culture

During 2025, the Occupational Safety Department strengthened its performance through various strategic initiatives. Beyond compliance with established work programs, engagement was consolidated through participation in government-led programs such as VELAVO and PASST, promoted by the Mexican Ministry of Labor and Social Welfare.

This participation enabled close monitoring of continuous improvement and significant progress in the prevention of occupational accidents. As a result, the organization obtained certifications such as “Safe Company”, in compliance with the applicable regulatory framework.

In parallel, coordinated efforts were carried out to achieve and maintain certifications in ISO 14001, ISO 45001, and ISO 9001 management systems, strengthening collaboration among key areas to ensure people’s integrity, facility protection, and product quality. This comprehensive approach reaffirms the company’s commitment to sustainability, safety, and operational excellence.

Likewise, one of the most relevant advances in 2025 was the consolidation of specialized committees, composed of representatives from different production areas at each Grupo Calidra plant. These committees have been instrumental in improving processes, equipment, and tasks, enabling thorough identification and analysis of risks associated with production processes.

Thanks to this collaborative work, more efficient controls have been established, progressively adapted to the organizational safety culture. Overall, these efforts consolidate a vision of sustainable, preventive occupational safety, focused on the comprehensive protection of people.



Tecolotlán Plant :

A packaging and palletizing project was carried out, together with a finished-product warehouse and a bagging system.

As part of the project, a prior 3D virtual walkthrough was conducted before on-site execution, allowing timely tracking of findings from the planning stage. Subsequently, physical and documentary inspections were performed, applying the 14 ASP elements.



3D layout used for the virtual walkthrough.

Throughout the project, physical walkthroughs were conducted, identifying findings and ensuring follow-up through the SISSEI system.



Photos from on-site walkthroughs.



Safe Process Administration (ASP)

In 2025, we strengthened our Safe Process Administration (ASP) methodology, which has been a fundamental pillar in preserving the integrity of our employees and ensuring business continuity. Thanks to the adopted approach, specialized working networks were consolidated, responsible for implementing and providing measurable follow-up to each of the elements that make up this methodology.

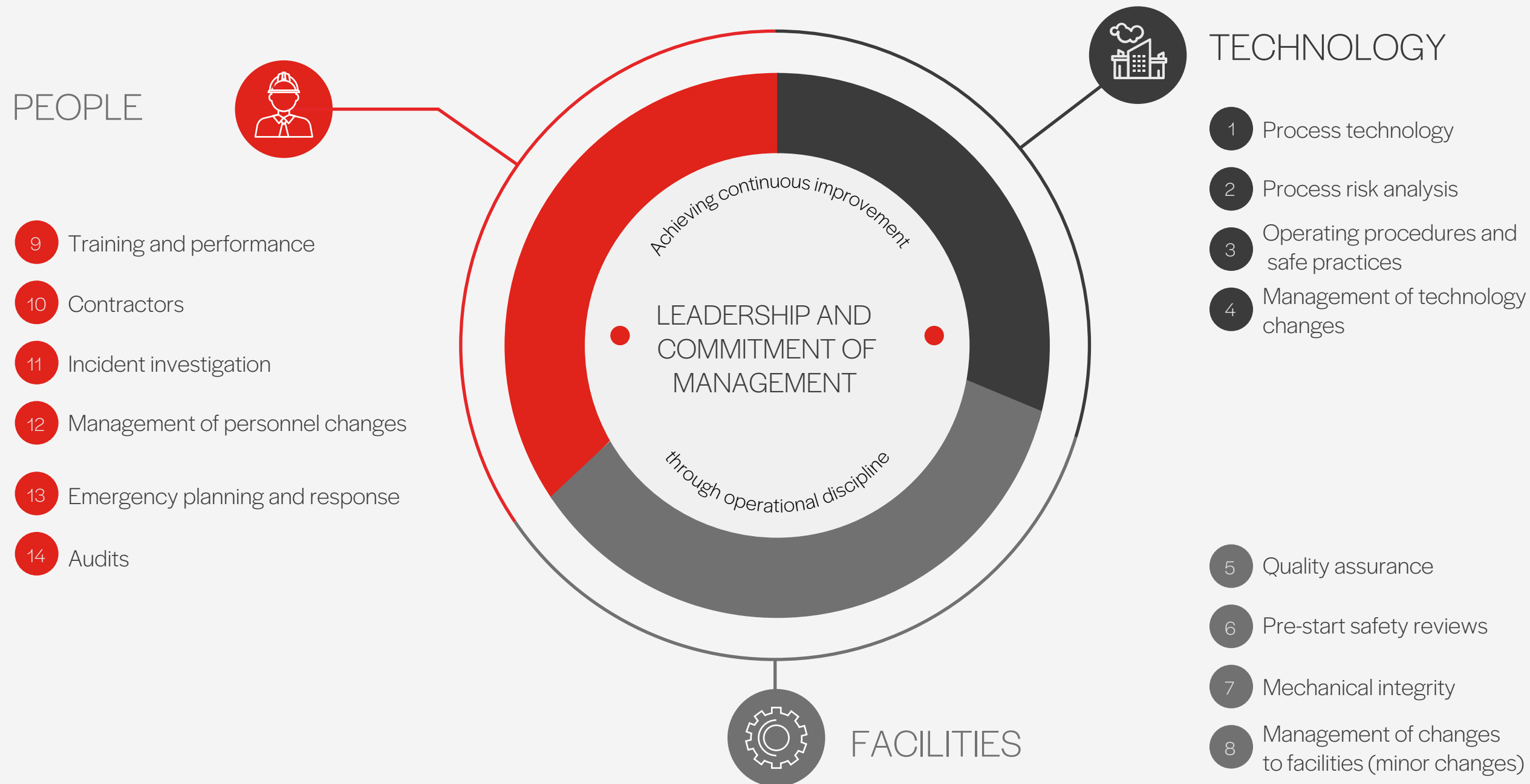
These elements enable the identification of gaps and the implementation of comprehensive solutions for the control of critical risks, addressing key aspects of Safe Process Administration, such as:

- Definition and updating of design bases, technical information, and equipment manuals.
- Management of mechanical integrity through preventive and corrective maintenance programs that ensure operational reliability.
- Incorporation of new technologies and innovations aimed at risk reduction and strengthening process safety.
- Development and application of standardized operating procedures, adapted to the specific conditions of each process.
- Training and competency development of personnel, ensuring safe performance and operational discipline.
- The implementation of emergency response plans and protocols in each business unit.

0 Lost-Time Incidents (LTI) in the Pacific Region and CEDIS during the year.

In 2025, we recorded 18 Lost-Time Incidents. The following plants accumulated more **than 430 days without lost-time incidents:**

Plant	Days without LTIs
Santa Cruz	1428
Pozos	1204
Zapotiltic	968
Cantera	760
Hermosillo	745
Tecolotlán	646
Aguascalientes	430





2.5 Health and Well-Being (GRI 403-1, 403-3, 403-4, 403-6)

The Occupational Health Program at Calidra is supported by healthcare professionals (physicians, nurses, and paramedics) who carry out activities focused on prevention, with the aim of maintaining operational continuity and preventing the occurrence of occupational and non-occupational illnesses among employees. In addition, there is a corporate health area that provides guidance and standardizes programs and campaigns across all sites.



The strategy prioritizes health promotion programs both inside and outside the workplace, ensuring that the workforce remains healthy. Each topic is addressed through specific activities and strategic indicators that allow performance measurement in health matters. Our commitment is to offer a healthy work environment for everyone at Calidra, with the goal of fostering a culture of personal self-care, both at work and beyond.



INDUSTRIAL HYGIENE

To identify and mitigate health risks in the workplace, Calidra works through two main lines of action.

The first focuses on identifying and analyzing risks through monitoring of contaminants that may be present in operations, using periodic measurements and evaluations. This is complemented by planned on-site walkthroughs conducted by the health team, as well as the tracking and closure of findings in coordination with management and site personnel.

In 2025, monitoring activities were carried out at all plants, and measures were implemented to control and eliminate points that were outside regulatory limits.

For each identified risk, there are specific programs designed to ensure compliance with legal requirements, including training for employees. During 2025, a global communication



strategy was launched using infographics distributed through various channels to all personnel.

The second line of action focuses on epidemiological surveillance, carried out through medical examinations to assess employees' health status. In 2025, approximately 2,000 periodic medical examinations were conducted among Occupationally Exposed Personnel (OEP). Based on these results, programs were designed to prevent the development of occupational diseases and to identify personnel with early-stage conditions in order to implement preventive measures.

That same year, a medical check-up program was implemented for the management and executive team, with the objective of detecting pathologies or preventing the onset of illnesses that could put employees' health and business continuity at risk.



HEALTH

Since 2021, with the objective of improving the health of employees with chronic conditions, a two-month nutrition and physical activation program called “Build Your Best Version” has been implemented.

This initiative sought to improve habits through expert guidance, digital tools, and health monitoring.

In 2025, in order to move toward a permanent program rather than a limited-duration initiative, the Health Area and the People Department began a collaboration with the provider Betterfly, which through gamification and challenges promotes the adoption of healthy habits among employees.



The program includes indicators such as steps walked, weight loss, minutes of physical activity, and minutes of meditation, among others.

Thanks to employees’ interest in improving their health, in 2025 participation exceeded 30% of the workforce, that is, 860 people, who averaged:



The platform also offers consultations with specialists in psychology, nutrition, general medicine, and veterinary care, available every day of the year. On average per month, 40 general medicine consultations, 33 nutrition consultations, and 24 psychology consultations were recorded. In addition, Calidra was recognized in Mexico as one of the five healthiest companies due to its participation with Betterfly.

To encourage physical activity, Calidra runs were organized, and participation in the Bimbo race took place, achieving total attendance of 1,086 employees. In addition, a soccer tournament was organized, with 657 participants over several weeks.



Complementarily, and as part of the commitment to promoting mental health, psychological follow-up was provided to employees who faced traumatic events, as well as situations of work-related or personal stress. Approximately 70 employees received specialized support over several months, with the objective of supporting timely symptom management and contributing to their overall well-being.

Based on a comprehensive health assessment applied to the entire workforce, programs focused on risk prevention and early intervention were designed and implemented. These actions made it possible to reduce by 1% the population classified as at risk, defining continuous improvement of this indicator as a target for the following year.



In 2024, an eye protection campaign was launched, through which the type of personal protective equipment (PPE) used for safety glasses was changed, with the objective of reducing the risk of eye injuries. As a result, in 2025 the goal of zero eye incidents was achieved. In addition, eye examinations were carried out, achieving that 98% of employees requiring vision correction have goggles provided by the organization. Another annual program focuses on disease prevention through vaccination, with the objective of reducing lost workdays and health complications. In 2025, vaccines against Influenza, COVID-19, and Tetanus were administered to 961 employees across Grupo Calidra, strengthening their immune systems against potential contagion.



Chapter

03

Community Well-Being

- 3.1 Community Well-Being
- 3.2 Education, Culture, and Sports
- 3.3 Development and Entrepreneurship
- 3.4 Infrastructure and Services

Contributing to the well-being and safety of neighboring communities by seeking to generate a positive impact and fostering local development through collaboration and social investment.



3.1 Community Well-Being

At Grupo Calidra, we view Community Well-Being as a strategic pillar of our sustainability approach and a key component for building shared value in the locations where we operate.

This approach is based on the responsible management of our relationship with neighboring communities, promoting conditions that strengthen quality of life, the social fabric, and local development in Mexico, ACC, and the Southern Cone.

In 2025, we implemented the Social Investment Plan, with actions focused on the priority needs of communities, aligned with our Social Investment Model. Throughout the year, we carried out 494 initiatives, with a consolidated budget of USD 560,000, benefiting more than 148,000 people. In addition, over 2,000 volunteers participated in community activities.



Community Engagement Model (CEM)

This model aims to maintain, strengthen, and build sustainable relationships with the communities where we operate.

It prioritizes communication, commitment, and trust between both parties, recognizing that Grupo Calidra is an active member of the community.

CEM implementation was carried out at plants located in Mexico, analyzing how we interact with communities. This model seeks to define a Social Plan that generates meaningful value for communities, aligned with the objectives established for each plant, facility, or work center.

The Community Engagement Model is supported by an internal, multidisciplinary team responsible for ensuring that each session concludes with the installation and strengthening of social intelligence, integrated into the development of operational plans and local strategies. This enables a cross-cutting alignment of community needs and business objectives.



Lines of Action and Contribution to Community Well-Being

The execution of the Social Investment Plan focused mainly on three strategic lines of action:

3.2 Education, Culture, and Sports

Firmly believing that education is the central driver of community transformation, in 2025 we carried out 191 activities, benefiting more than 30,000 people.

We continue to promote the “Adopt a School” program, Educational Classrooms, student visits to our facilities, and workshops and activities designed to share practical knowledge about the applications of lime. We also promote cultural and sports initiatives that encourage coexistence, participation, and a healthy lifestyle.



+30 K
benefited from our education, culture, and sports initiatives in 2025.





3.3 Development and Entrepreneurship

In 2025, activities focused on development and entrepreneurship were carried out, benefiting more than 2,000 people, with the objective of strengthening productive capacities and promoting local economic development.

At Grupo Calidra, we are aware that Community Well-Being is built and strengthened through the combination of efforts and strategic alliances. During the year, 2,091 people—including students, teachers, community members, employees, authorities, and organizations—actively participated in volunteering programs, collectively carrying out 71 activities related to cleaning, painting, maintenance, and restoration of common areas, directly benefiting their communities.



+2000

participated in our programs in 2025.



3.4 Infrastructure and Services



ESR® Distinction in San Luis Potosí

In 2025, our operations in San Luis Potosí obtained the Socially Responsible Company (ESR®) Distinction, granted annually by the Mexican Center for Philanthropy (Cemefi). This recognition distinguishes organizations that voluntarily integrate social responsibility and sustainability into their business strategy.

The distinction reflects Calidra's commitment to ethical, transparent management, aligned with best practices in the environmental, social, labor, and governance spheres.

Obtaining the ESR® Distinction is the result of a systematic evaluation pro-

cess that considers evidence related to ethics and governance, employee well-being, social engagement, environmental care, as well as compliance with indicators aligned with national legislation and international standards.

In this regard, San Luis Potosí strengthened its policies, programs, and management mechanisms to consolidate an organizational culture based on integrity, risk prevention, respect for human rights, and contribution to the sustainable development of the communities where it operates.

The component with the greatest reach in 2025 was Infrastructure and Services, with 288 registered activities and 110,000 people benefited. Initiatives focused on improving basic living conditions, including road and access improvements, rehabilitation and

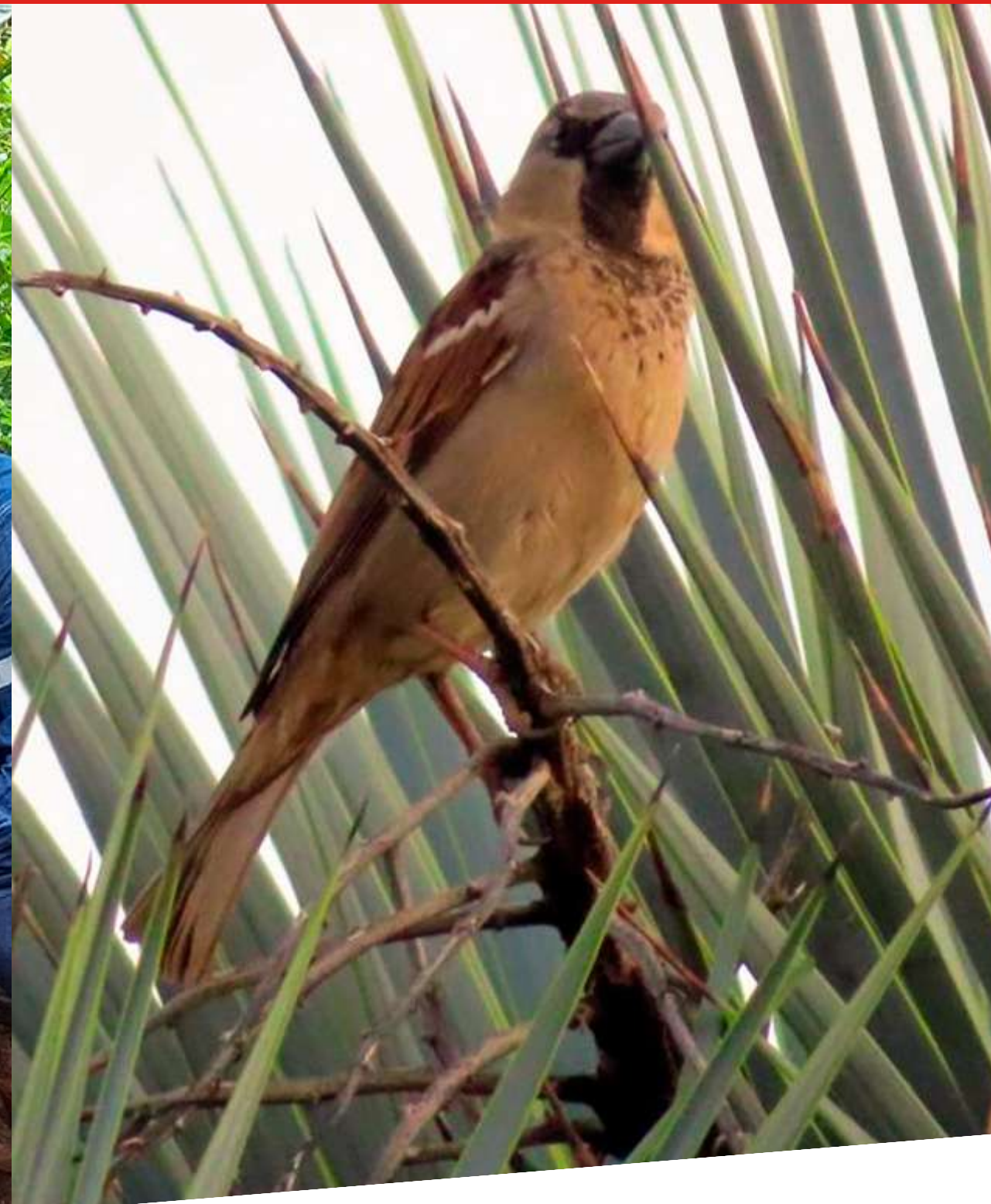


maintenance of community spaces, installation and upgrading of lighting, and support for essential services, among others. These types of interventions directly contribute to improved safety, mobility, and functionality of the community environment.

Likewise, as part of this process, the company formally adhered to the rules for use of the ESR® Brand, reaffirming its commitment to continuously maintain and improve its social responsibility practices.

This recognition represents not only an institutional milestone for San Luis Potosí, but also reinforces the alignment of its operations with Grupo Calidra's sustainability strategy, contributing to stronger stakeholder trust and the generation of long-term value.





Chapter

04

Operational Efficiency

- 4.1 Decarbonization
- 4.2 Water
- 4.3 Waste
- 4.4 Biodiversity

Strengthening our processes through the adoption of technologies that improve energy efficiency, reduce emissions, and optimize the management of environmental aspects, seeking the maximum use of resources. We manage our operations ethically and transparently, implementing innovative strategies aimed at exceeding global environmental and social standards.



4.1 Decarbonization

Climate Action (GRI 302 – Energy)

At Calidra, we are committed to the reduction of greenhouse gas (GHG) emissions in order to contribute to compliance with the Paris Agreement. For this reason, in 2025 we developed our decarbonization roadmap in collaboration with the Inter-American Development Bank (IDB) and the consulting firm ERM.

This strategy highlights actions such as monitoring environmental impact measurements, increasing the use of renewable energy, efficient energy utilization, and being prepared to adopt emissions-reduction technologies once they become economically viable, enabling us to reach carbon neutrality by 2050.

- 100% of our active kilns are equipped with Parallel Flow Regenerative Kiln (PFRK) technology, the most efficient and sustainable technology currently available worldwide. PFRK kilns are designed to maximize the use of combustion gas heat, reducing thermal losses by 5%.
- We prioritize the use of natural gas at plants where infrastructure is available. In 2025, natural gas represented 55% of our fuel consumption, compared to 45% petroleum coke, which has a higher emissions factor per unit of energy than natural gas.
- We achieved the highest share of energy consumption from renewable sources in the last nine years (58%). This commitment applies across all countries in which we operate.

*These emissions are not counted as offsets nor deducted from the emissions inventory.

*Assuming trees with two years of growth.

•*In 2025, we avoided:

229,535

tons of CO₂e from the use of natural gas

51,931

tons of CO₂e through the use of renewable energy

11,766

tons of CO₂e from the production of precipitated calcium carbonate (PCC), a Calidra product manufactured using CO₂ from our kilns

293,232

tons of CO₂e avoided overall. This is equivalent to planting 44 million trees, removing 83 million cars from circulation, or supplying electricity to 93,000 homes*.

These efforts have resulted in Calidra currently having one of the lowest carbon intensities across the American continent, and performing among the best when compared to the European lime industry.

In 2025, we reduced our carbon intensity by 2% compared to our 2023 base year. This also translates into more sustainable lime production with lower emissions, achieving a reduction of 10 kg CO₂e per ton of lime versus the base year. This positions Calidra as the most sustainable lime producer in the Americas, where North American lime producers average 1.4 tons of CO₂e per ton of lime, and among the top performers compared to Europe, where average intensities are 1.06 tons of CO₂e per ton of lime.

In practical terms, compared to average lime produced in the United States, Calidra lime allows customers to avoid up to 340 kg of CO₂e per ton purchased.



Emissions and Climate Management



At Grupo Calidra, we recognize the importance of measuring, reducing, managing, and reporting risks and opportunities related to climate change. That is why, since 1995, we have quantified our carbon footprint (Scopes 1 and 2) using the GHG Protocol methodology across all our plants. Since 2020, our GHG inventories have been verified by a validation and verification body accredited by the Mexican Accreditation Entity (EMA), ensuring the transparency and reliability of our calculations.

In 2025, we measured the material Scope 3 categories for the lime industry. Based on this analysis, Category 9 – Transportation and Distribution of Sold Products was prioritized due to its relative relevance. Even so, it was concluded that our short-term efforts should focus on Scope 1 emissions, mainly in the limestone calcination process. Additionally, at our plants we monitor ozone-depleting substances (ODS), confirming their absence in our operations.

In terms of fuels, we prioritize the use of natural gas at plants where availability and infrastructure exist. As a result, in 2025 our fuel consumption was composed of

55% natural gas and 45% petroleum coke, the latter having up to 58% higher emissions per unit of energy compared to natural gas.

That same year, we achieved our highest electricity consumption from renewable sources in the last nine years, reaching 58%. Across all countries where we operate, we actively promote the use of renewable energy.

80% of the renewable energy we consume is solar energy
16% is solar energy
4% is hydropower
 4% is wind energy.

73%

of our Scope 1 emissions are generated by lime production (chemical reaction).

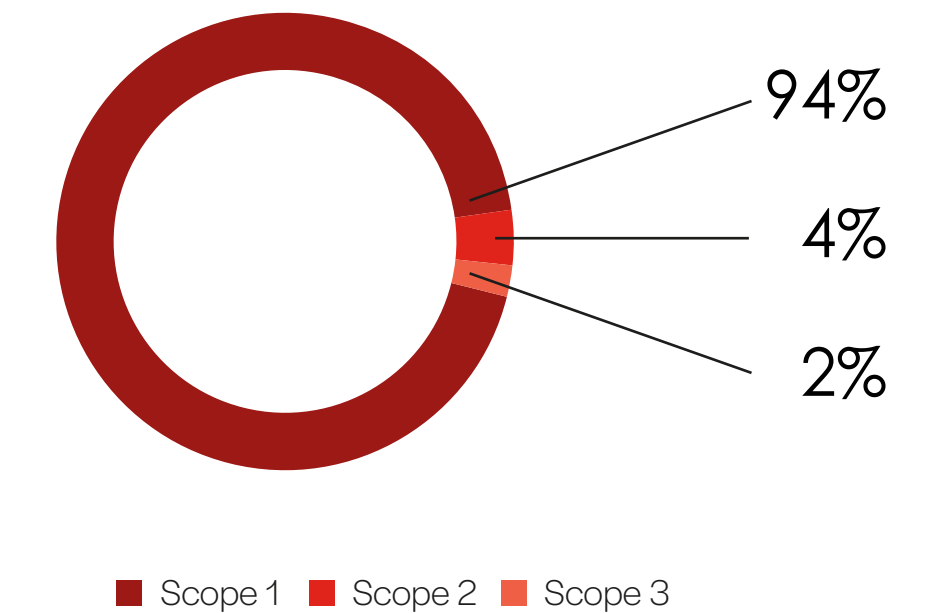
27%

are generated by the use of fossil fuels.

Share of Petroleum Coke and Natural Gas Use (2025)

Category	2025
Petroleum coke	45%
Natural gas	55%

GHG Emissions by Scope 1, 2 y 3



Taking into account the emissions inventory, we calculate our carbon intensity based on lime production, using tons of lime as the denominator, in accordance with GRI Standard 305-4 (GHG Emissions Intensity).

Direct GHG Emissions – Scope 1 (GRI 305-1)

Category	2025
Lime production (chemical reaction)	72.73%
Fuels	27.26%

During 2026, our emissions in Mexico will be verified; therefore, 2025 values may be subject to adjustment.

Electricity Consumption by Source (302-1)

Category	2025
Electricity from fossil sources	42%
Electricity from renewable sources	58%

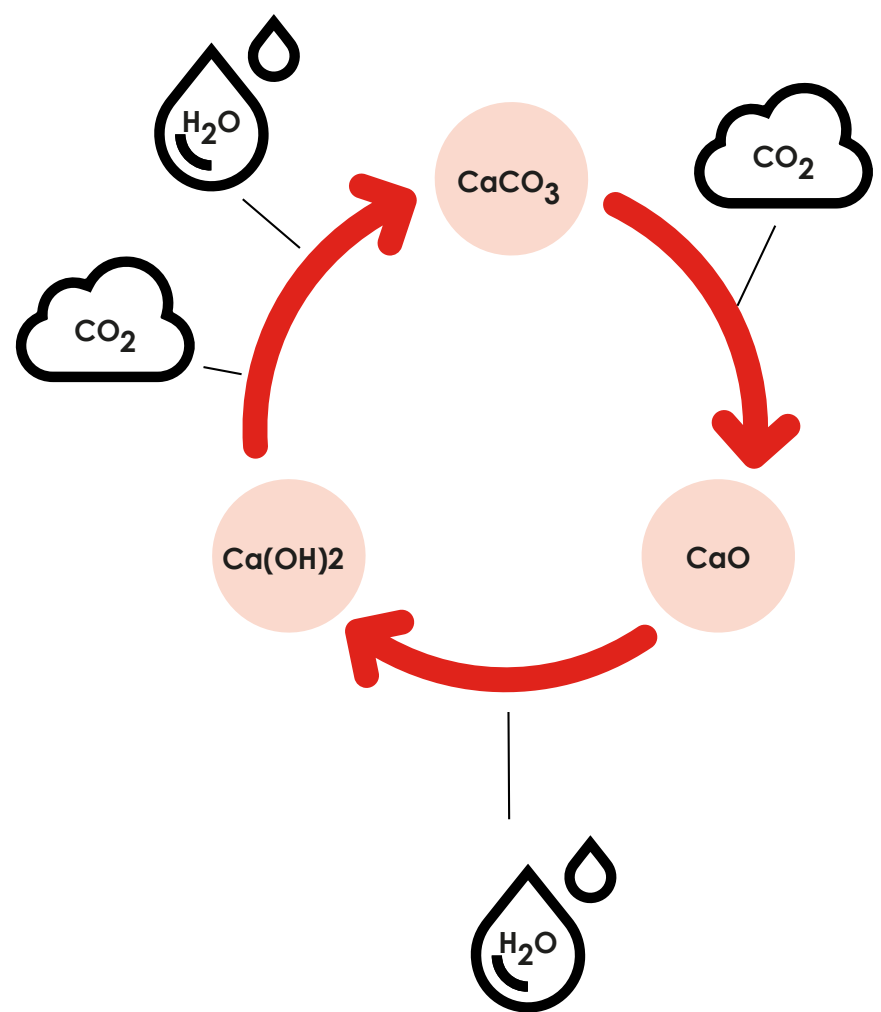
Carbon Intensity (GRI 305-2)

Category	2024	2025
Carbon intensity (tCO ₂ e/ton CaO)	1.06	1.06



Lime Is the Solution

Unlike other materials whose carbon footprint is concentrated mainly during the manufacturing phase, lime has a distinctive property: during its useful life, it can absorb part of the CO₂ previously emitted by undergoing recarbonation, transforming calcium hydroxide (Ca(OH)₂) into calcium carbonate (CaCO₃).



This property is known as recarbonation, which can occur naturally (as long as lime-based materials are exposed to ambient air) and can also be enhanced by modifying conditions to increase the rate and magnitude of CO₂ capture.

Since 2021, Grupo Calidra, as a member of ANFACAL, has collaborated with the National Autonomous University of Mexico (UNAM) and Oregon State University. Through applied research, we have been able to quantify the amount of greenhouse gas (GHG) emissions that our lime products reabsorb, highlighting the following findings:

- Captured CO₂ remains stored for more than 1,000 years, given that temperatures between 900–1,200°C are required to calcine calcium carbonate.
- 95% of the CO₂ emitted from the chemical decomposition of calcium carbonate during production is rapidly reabsorbed during the first year, depending on the final application of the product.
- Recarbonation rates vary by application, but on average, 33% of process CO₂ emissions from the lime industry are permanently captured during the use stage.
- 100% lime mixtures used in construction can achieve up to 90% recarbonation within a 100-year horizon, while lime–cement mixtures can achieve up to 40%, depending on lime content.



Internal Efforts

High-Pressure Fans

As part of operational improvements within the calcination process, air blowers in our kilns were replaced with high-pressure fans, which improved electrical efficiency by 12%. Our objective is to replace 42 blowers in the coming years.

The installation of this technology generated benefits in the following areas:

- Air quality
- Thermal comfort
- Increased lifespan of machinery
- Lower energy consumption
- Humidity Control
- Risk Prevention

These findings demonstrate that lime products and blends can act as a partial CO₂ sink during their use phase. While recarbonation does not completely eliminate process emissions, it represents a real, science-based mechanism for potential net carbon footprint reduction.

Choosing lime products allows them to continue interacting with atmospheric CO₂ for decades, making a natural chemical process part of the climate solution.

Climate Action Partnerships

Grupo Calidra highlights lime as a natural carbon sink. As members of ANFACAL’s Climate Change Committee, we seek recognition of lime recarbonation as a contributor to climate action.

At the international level, we have joined efforts with other associations such as ILA, EULA, NLA, and other lime manufacturers across Europe, the Americas, Asia, and Oceania to ensure this spontaneous and accelerated recarbonation process is properly quantified and recognized. As part of ANFACAL, since 2020, we have participated in the United Nations Global Compact, with the goal of promoting and implementing the Sustainable Development Goals (SDGs) within our organization and the communities where we operate. Since 2023, we have publicly shared progress communications demonstrating our sustainability results.

Also since 2020, we have been members of Mexico’s Emissions Trading System Advisory Committee (COCOSCE). This group brings together public and private stakeholders to provide technical consultations, guidance, and advisory support for the implementation of the emissions trading system and related public policies.

In addition to partnerships, achieving carbon neutrality in the Mexican lime industry requires:

1. Technological upgrades in lime kilns to more efficient technologies such as Parallel Flow Regenerative Kilns (PFRK) – a technology already implemented at 100% of our operations.
2. Recognition of renewable energy by the Federal Government as a zero-emission factor.
3. Recognition of alternative fuels, such as biomass, as zero-emission factors.
4. Public and private incentives to deploy emissions-reduction technologies, including electric kilns and carbon capture and storage (CCS).
5. Clear regulations, permits, and infrastructure support to enable CCS transport and storage.
6. Formal recognition of lime recarbonation within national greenhouse gas inventories.



4.2 Water

Calidra manages water resources through a comprehensive strategy focused on water efficiency and regulatory compliance. We operate rainwater harvesting and recovery systems, as well as steam recovery systems that capture steam released to the atmosphere during the hydration process, achieving up to a 40% reduction in water consumption per ton of lime.



Additionally, we operate Wastewater Treatment Plants (WWTPs) at our sites to ensure that water used is properly treated and, where possible, reused for internal purposes. This strategy is complemented by the timely and transparent payment of water usage, ensuring administrative and environmental responsibility. Together, these actions allow Calidra to optimize water use, reduce its water footprint, and move toward more sustainable operations.

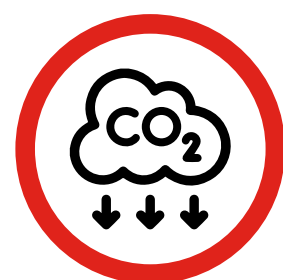
In 2025, 36,290 m³ of water were reused at wastewater treatment plants. 71,751 m³ of water were discharged, of which 55,407 m³ were treated and reused internally for road and garden irrigation. A total of 1,191,795 m³ of water were extracted.

Water Withdrawal (GRI 303-3)

2025	Megaliters
Surface water	103.85
Groundwater	1019.12
Produced water	36.29
Third-party water	32.49

Strengthening ESG Performance Through High-Efficiency Equipment

The incorporation of the Hybrid Front Loader 988 XE at the San Luis Potosí plant reinforces our environmental commitment by significantly reducing the site's operational footprint. This technology enables up to a 37% reduction in CO₂ emissions and a 30% decrease in fuel consumption, directly contributing to corporate goals for energy efficiency and environmental impact mitigation. These benefits support the transition toward cleaner operations aligned with our ESG strategy.



Up to 37% less CO₂ emissions



Up to 30% reduction in fuel consumption



Up to 5% increase in productivity



Up to 10% reduction in maintenance costs



Up to 10% faster excavation cycles



4.3 Waste

Raw Materials and Inputs

At Calidra, the main raw materials and inputs for our process are primarily packaging materials, water, and limestone. Below are the quantities expressed in metric tons.

Raw Materials Used (metric tons) (GRI 305-1)

Materials Used (Tons)	2025
Paper bags (renewable material)	34,322.1
Water (renewable material)	1,191,795
Limestone (non-renewable material)	10,036,600

In summary, these are the consumed quantities classified as renewable and non-renewable materials.

Raw Materials Classified as Renewable and Non-Renewable (metric tons) (GRI 305-1)

Category	2025
Total renewable materials	1,226,117.1
Total non-renewable materials	10,036,600

At Grupo Calidra, we promote waste prevention and integrated waste management through the implementation of corporate guidelines and standards that ensure responsible, safe handling, aligned with our sustainability principles. Waste management is carried out in a comprehensive and controlled manner, ensuring proper classification, temporary storage, collection, and final disposal through authorized service providers. All waste streams—municipal solid waste, special handling waste, and hazardous waste—are separated at the point of generation and stored in properly identified containers, supervised and maintained in compliance with regulatory requirements.

Likewise, each of our plants has designated and conditioned areas for temporary waste storage, and we operate under a waste generation reduction approach, prioritizing management plans and avoiding, whenever possible, the use of single-use materials.

All waste is tracked from generation to final disposal, ensuring traceability through logs and/or manifests.

Special Handling Waste Workshop



Personnel responsible for waste management receive annual training, and periodic inspections and records are conducted to verify compliance with applicable environmental regulations and prevent environmental impacts. As a result of these actions, during 2025, 183 tons of paper bags were sent for recycling, reaffirming Calidra’s commitment to the circular economy and responsible resource management.

Paper Bag Recycling



Our goal is to send to landfill only those wastes that cannot be recovered. In 2025, we continued strengthening operational waste control, improving the volume of waste sent to recycling. As a result of these actions, 183 tons of paper bags were diverted from landfill, as they were sent for recycling, contributing directly to the reduction of environmental impacts.

During 2025, various strategies were implemented to improve waste management performance, including:

- Environmental diagnostics to identify opportunities for improvement and implement action plans.
- Workshops focused on proper waste separation and classification.

- Campaigns to avoid disposable materials, including the distribution of reusable containers to all personnel.
- Utilization of organic waste through vermicomposting, with the objective of reducing the amount of waste sent to landfill.



Non-Hazardous Waste Generated

The following table shows waste generation. It should be noted that some waste streams experienced a considerable increase, due to the acquisition of two new plants, which are currently implementing improvement programs that include scrap and cleanup initiatives to comply with Calidra’s standards, aligned with the 5S program across the Group.

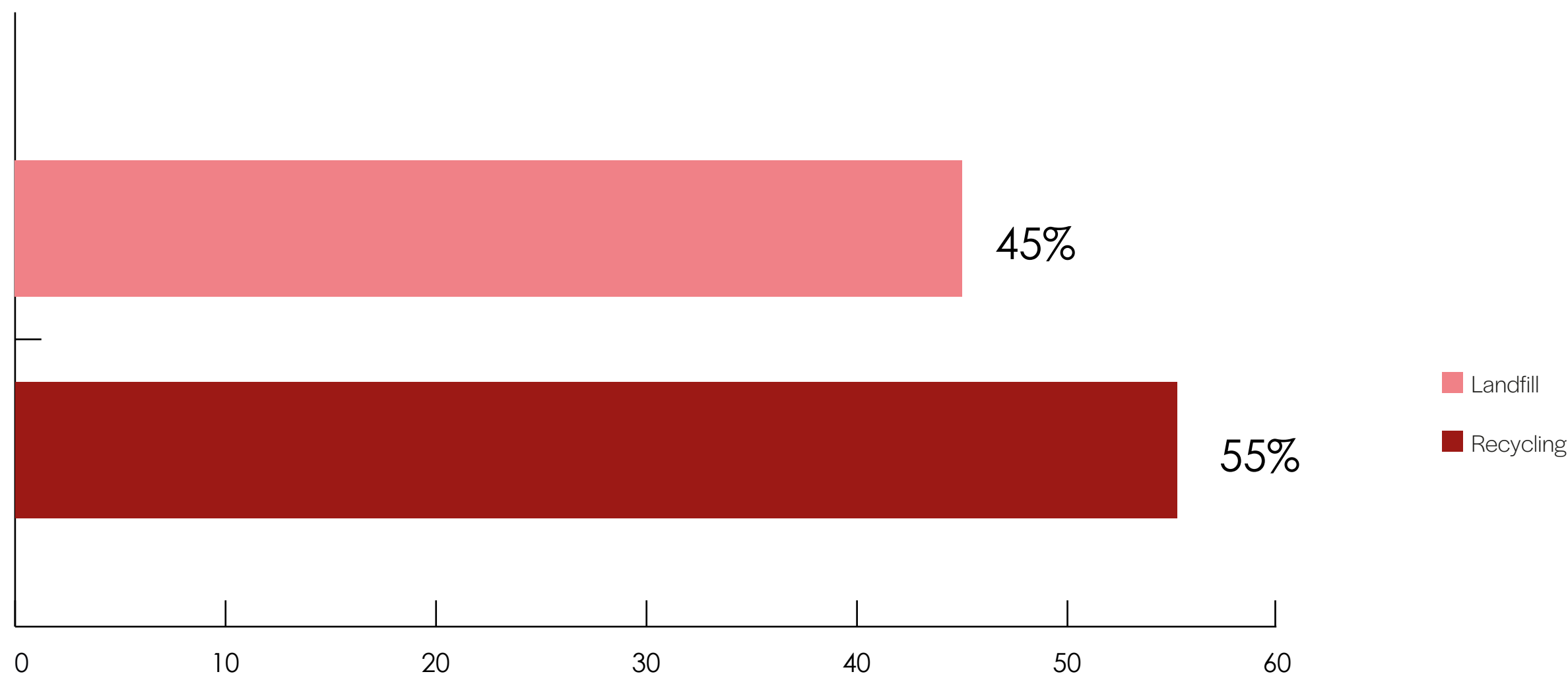
Waste (Tons)	Final Disposal (Reuse, recycling, landfill, other)	2025
Paper and cardboard	Recycling	182.8
PET	Recycling	12.1
Metals	Recycling	1,079
Wood	Recycling	461.6
Plastics	Landfill	407.6
Construction waste	Landfill	479.9
MSW	Landfill	516.9

Hazardous Waste Generated

In the case of Hazardous Waste, behavior was very similar to that of Special Handling Waste. During 2025, a noticeable increase was recorded, due to the acquisition of new plants, where remodeling and maintenance work was carried out, as well as cleaning activities aligned with the 5S methodology.

Waste type	Storage Method	2025
LIQUIDS (M³)	Container	96.70
SOLIDS (TONS)	Container	40.70
OTHERS (TONS)	Container	246.60

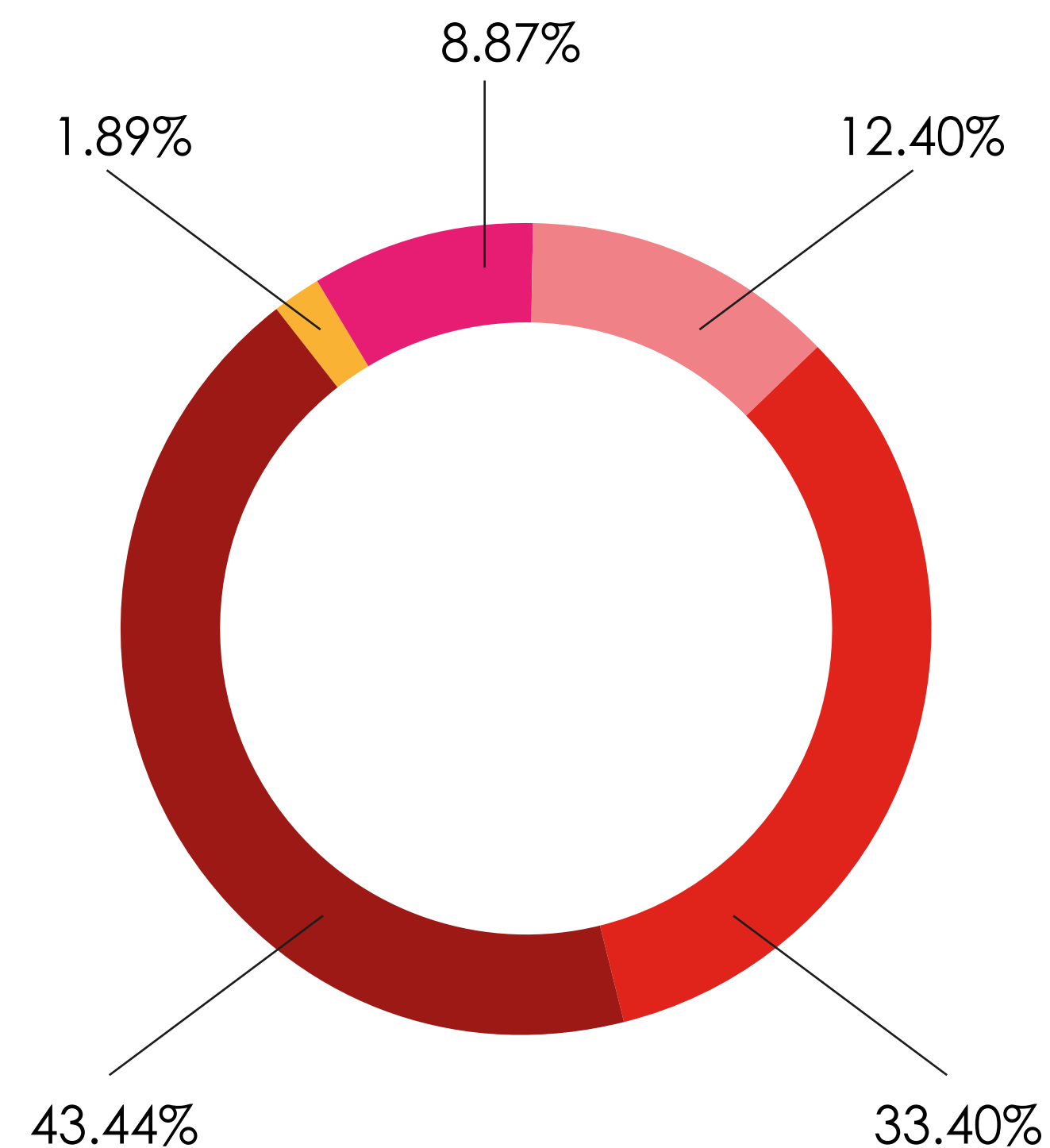
Non-Hazardous Waste

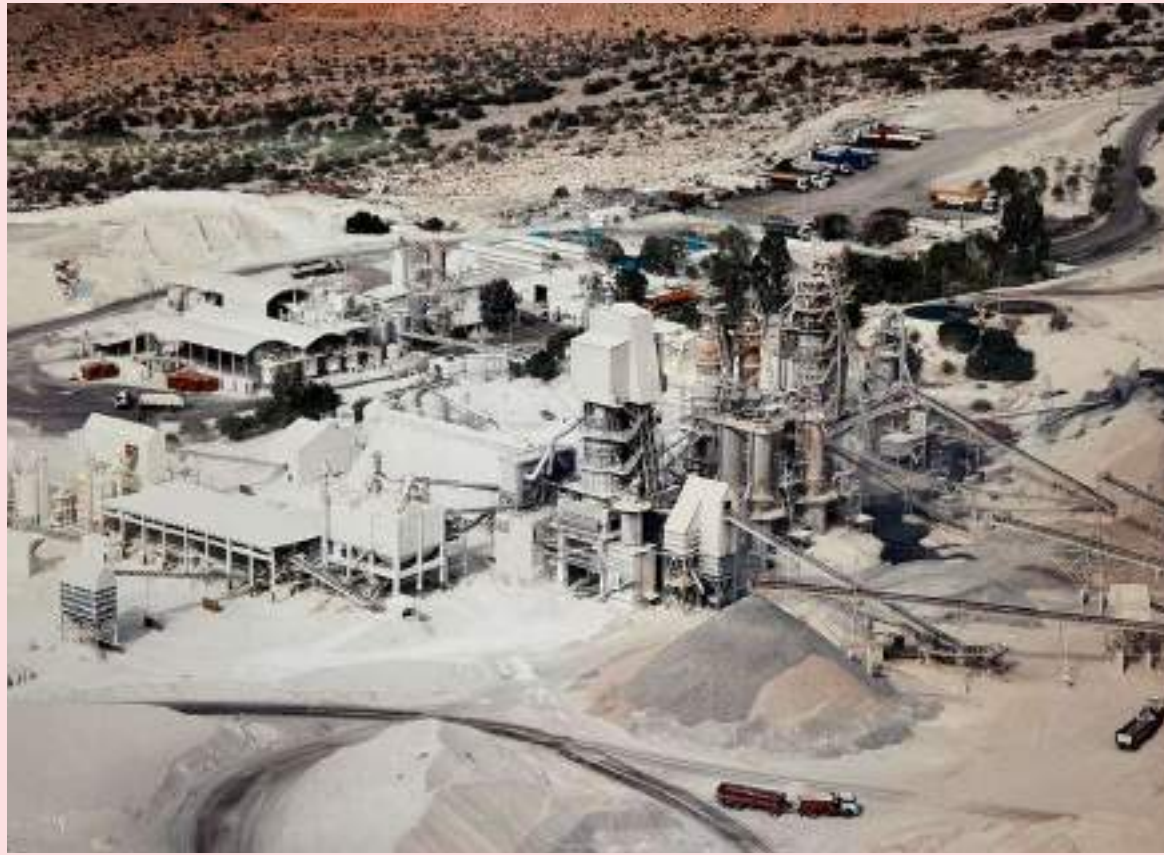


Hazardous Waste

Regarding the final destination of hazardous waste, the following distribution is shown:

- Recycling
- Incineration
- Co-processing
- Confinement
- Other





Facility Dismantling and Site Cleanup Project – La Laja, Los Berros and Padre Bueno

The project was carried out at the **La Laja Plant (Albardón, San Juan)** and secondarily at **Los Berros and Padre Bueno**. Obsolete installations were removed, areas were cleaned, and the final disposal of scrap and debris was managed in accordance with environmental protocols.

Methodology and Controls

- Survey of facilities no longer in use and phased decommissioning plan.
- Supervision of activities by Calidra personnel within the plant.
- Reduction of scrap from obsolete structures and equipment, following established protocols.
- Demolition of buildings down to debris level and removal from the site.

Roles and Responsibilities

Party and responsibility:

- **Grupo Mitre:** Dismantling and reduction to scrap, removal logistics
- **Acindar:** Scrap reception and purchase
- **Procurement / Projects / Plant Management:** Planning, contracting, supervision, safety, and environment

Deliverables and Evidence

- Scrap and debris removal records
- Before-and-after photographic reports
- Area conformity and order/cleanliness compliance (5S)

Calidra's Commitment to the Circular Economy

Since October 2024, Grupo Calidra has strengthened its sustainability commitment through a strategic alliance with the Mexican company Bio Pappel, a leader in paper manufacturing and paper products in Mexico and North America. This collaboration is part of a circular economy project focused on waste valorization, with the main objective of reincorporating materials into the productive cycle and reducing the environmental impacts associated with final disposal.

Through this initiative, more than 165 tons of discarded paper bags have been sent for recycling, achieving that 100% of the waste generated at our largest plant is diverted from landfill. This action not only contributes directly to waste reduction, but also prevents additional waste generation and promotes the efficient use of resources, aligned with circularity principles and environmental responsibility.

Likewise, the correct management and recycling of these materials help mitigate greenhouse gas emissions associated with waste decomposition at disposal sites, reinforcing Calidra's efforts to reduce its environmental footprint.

Through these types of projects, the company advances in consolidating a more sustainable waste management model, fosters alliances with strategic suppliers, and reaffirms its commitment to the transition toward a more circular and resilient economy.





4.4 Biodiversity

During 2025, Grupo Calidra strengthened its commitment to ecosystem well-being. The implementation of programs focused on the conservation and restoration of ecosystems has been of vital importance throughout this journey, whose overarching goal is sustainable development.



One of the most significant actions carried out by Grupo Calidra during 2025 was the planting of more than 105,000 plants, distributed across all the regions where the company operates. To provide a clearer understanding of this initiative, the most relevant aspects of the project are outlined below.

Grupo Calidra is committed to ecosystem health; therefore, all reforestation activities are conducted exclusively using native species from each region. One of the largest reforestation projects took place in Coahuila, where more than 100 hectares were restored.

Reforestation projects are designed based on the specific needs of each location, using species whose ecosystem services best match local requirements.



Monitoring reforestation efforts is essential. For this reason, Grupo Calidra is committed to tracking reforestation projects with the objective of maximizing plant survival rates. For Grupo Calidra, biodiversity conservation is a priority. Promoting

respect for all forms of life is considered a core value, which is why relevant information on this topic is shared with all employees.

With sustainable development as its goal, Grupo Calidra is committed to



diversifying actions aimed at ecosystem restoration. Evidence of this commitment is the allocation of technical and financial resources to the implementation of programs, among which the following stand out:

In support of restoration efforts, Grupo Calidra operates 12 forest nurseries dedicated to the production of native plants used in reforestation projects. In 2025, approximately 93,000 native plants were produced across these nurseries, which together cover 1,900 m² of nursery area.

During 2025, multiple ecosystem restoration projects were implemented.

Among the most significant was the restoration of ecological potential on a 100-hectare site in the area known as “La Colonia”, located in Torreón, Coahuila. This project used native species such as mezquite (*Neltuma glandulosa*) and lechuguilla (*Agave lechuguilla*) for reforestation activities. By the end of the year, 50% of the area had been recovered, using approximately 32,000 plants. Additionally, other ecological restoration techniques were applied, including the creation of contour trenches to reduce water erosion and promote water infiltration. This project also generated employment opportunities for residents of nearby communities.



Throughout 2025, Grupo Calidra focused on implementing environmental best practices, giving greater importance to projects aimed at the conservation of natural resources, as described below.

Soil Resource Protection :

Key actions were implemented to conserve soil, including the use of plants with shallow root systems—such as agaves, nopales, and herbaceous species—planted in designs that prevent soil erosion. These practices were complemented by soil conservation works, such as check dams and contour trenches.

Protection and Conservation of Biodiversity

Continuous surveillance is carried out at all Grupo Calidra properties to ensure that illegal practices, unlawful extraction, and trafficking of wildlife specimens do not take place. We operate industrial facilities located within protected natural areas, including a State Natural Area in Sierra de Álvarez (San Luis Potosí), another in Sierra la Paila (Coahuila), and one in the Sierra El Fraile (San Miguel, Nuevo León, Mexico).

Priority Conservation for Key Species

Grupo Calidra is committed to the care of all species; additionally, specific projects are carried out to conserve species whose ecological role is critical to ecosystem health. The use of plant species that promote the abundance of pollinators,

ex-situ reproduction of declining plant species, and the prohibition of invasive plant species in green areas among other actions, demonstrate Calidra’s commitment to conserving priority species.

Elimination of Harmful Substances and Adoption of Eco-Friendly Alternatives

The elimination of any chemical substances that persist in the environment is one of the most important commitments in safeguarding water and soil resources. For this reason, Grupo Calidra uses organic fertilizers and pesticides exclusively, promotes composting, natural alternatives, and the sustainable use of resources.

Ecosystem Services Valuation

For Grupo Calidra, the valuation of ecosystem services is fundamental; therefore, promoting ecosystem health is a priority. To achieve resilient ecosystems, Calidra invests in technical and financial resources and provides training to its employees in areas such as Forest Fire Control, Wildlife Management, and Integrated Pest and Forest Disease Management.

Within the geographic areas where Grupo Calidra operates, a wide diversity of species is present. Most of these species fall under the “Least Concern” category according to the International Union for Conservation of Nature (IUCN); however, some species are classified under



“Vulnerable” or “Endangered” categories.

Species such as biznaga burra (*Echinocactus platyacanthus*), Sierra laurel (*Litsea glaucescens*), and peyote (*Lophophora williamsii*)—among others—are rescued and relocated, following strict internal protocols to ensure their survival.

Additionally, measures are implemented to ensure the safety of wildlife, with special emphasis on species at conservation risk according to the IUCN, such as the cotton-top tamarin monkey (*Saguinus leucopus*) in Antioquia, Colombia. To mitigate the effects of ecosystem

fragmentation, wildlife crossings are established, and flowering plant species are used as temporary refuges for pollinators, especially for the monarch butterfly (*Danaus plexippus*) during its migratory route.

Likewise, the capture and relocation of wildlife to safe sites is a common practice at Grupo Calidra, supported by an internal protocol designed to ensure the least possible impact on fauna.



Chapter

05

Lime and Sustainability

- 5.1 Calidra Products
- 5.2 Lime in Industries
- 5.3 Quality Assurance
- 5.4 Management Systems

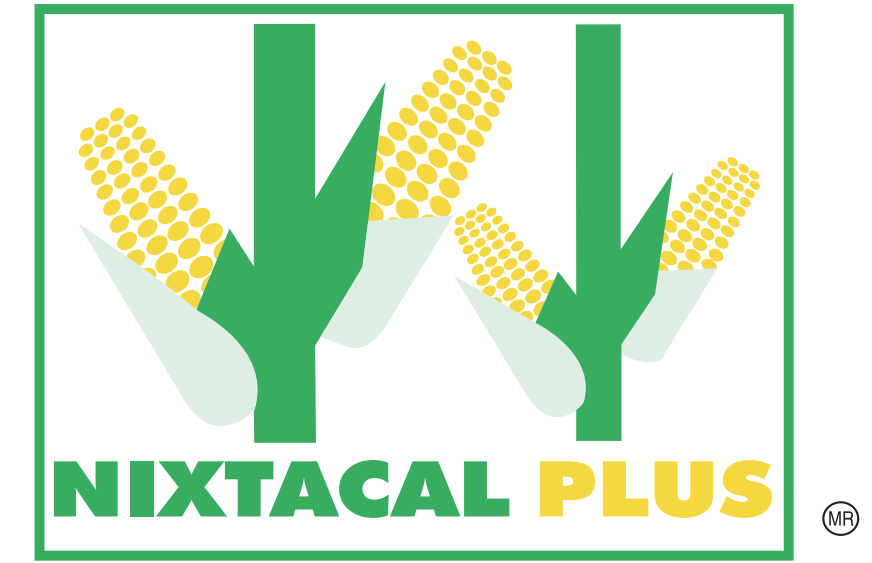
Promoting access to environmentally responsible solutions that support our customers in reducing their environmental footprint, through the use of lime and its derivatives, while simultaneously delivering an efficient and reliable purchasing and service experience.



5.1 Calidra Products

Based on a natural resource such as lime, Calidra develops products and technologies that address key needs of everyday life and a wide range of industrial sectors, contributing to more efficient, safer, and environmentally responsible processes.

Thanks to the chemical properties of lime and Calidra's technical expertise, these solutions are applied in activities such as nixtamalization, disinfection, pest control, odor elimination, crop protection, water treatment, and soil improvement, among many others. In this way, lime becomes an enabler of well-being, productivity, and environmental care.





5.2 Lime in Industries

Lime plays a fundamental role in multiple value chains, functioning as a key technical input to improve process efficiency, ensure final product quality, and comply with increasingly demanding regulatory standards.

In construction and infrastructure, lime contributes to the production of mortars, concrete, and specialized mixes that offer greater durability, workability, and structural performance, while promoting more efficient use of materials.

In the food industry, high-purity lime is indispensable for processes such as corn nixtamalization, sugar clarification, and pH adjustment, ensuring food safety, quality, and innocuity.

In agriculture, lime improves soil structure and fertility, optimizes nutrient availability, and contributes to more efficient water use, strengthening field productivity.

Likewise, in industries such as mining, steelmaking, and chemicals, lime is essential for process control, impurity separation, neutralization of acidic streams, and by-product treatment, supporting safer operations with lower environmental impact.

5.3 Sustainable Uses of Lime

Grupo Calidra actively participates in environmental protection through solutions that leverage the natural characteristics of lime: low toxicity, high efficiency, and broad availability. These properties make lime a key ally in addressing environmental challenges related to water, soil, and air.

Water Management and Treatment

In water treatment, lime performs essential functions such as disinfection, neutralization, coagulation, and precipitation of dissolved contaminants. Its use facilitates the removal of heavy metals, sludge stabilization, and improvement of water quality at different stages of the hydrological cycle.

Lime is used in:

- Drinking water treatment
- Municipal and industrial wastewater treatment
- Water conditioning for thermoelectric plants and boilers
- Agricultural use and irrigation systems
- Acid rain neutralization
- pH adjustment in lakes and lagoons
- Filtration in rivers and water streams

Benefits of Lime in Water Treatment

The use of lime makes it possible to remove silica, sulfates, phosphates, hardness, and heavy metals, while also reducing odors, lowering microorganism presence, and facilitating processes such as softening, flocculation, and neutralization.



Soil and Air

Lime plays a key role in preparing land for sanitary landfills, as it prevents soil contamination and limits the proliferation of harmful organisms.

In solid waste management, lime contributes to the neutralization of acidic streams and pH adjustment, significantly reducing environmental impacts.

Main Applications:

- Waste management in municipal sanitary landfills
- Industrial waste disposal
- Industrial waste management in mining operations
- Compost production
- Remediation of soils contaminated with hydrocarbons
- Sludge stabilization

Benefits of Lime in Soil Treatment

- Neutralizes acidic compounds
- Safe and easy-to-handle material
- Very low toxicity
- Helps counteract the effects of acid rain

In terms of emissions control, lime contributes to the neutralization of acidic and greenhouse gases, preventing their release into the atmosphere and reducing and mitigating negative environmental impacts.



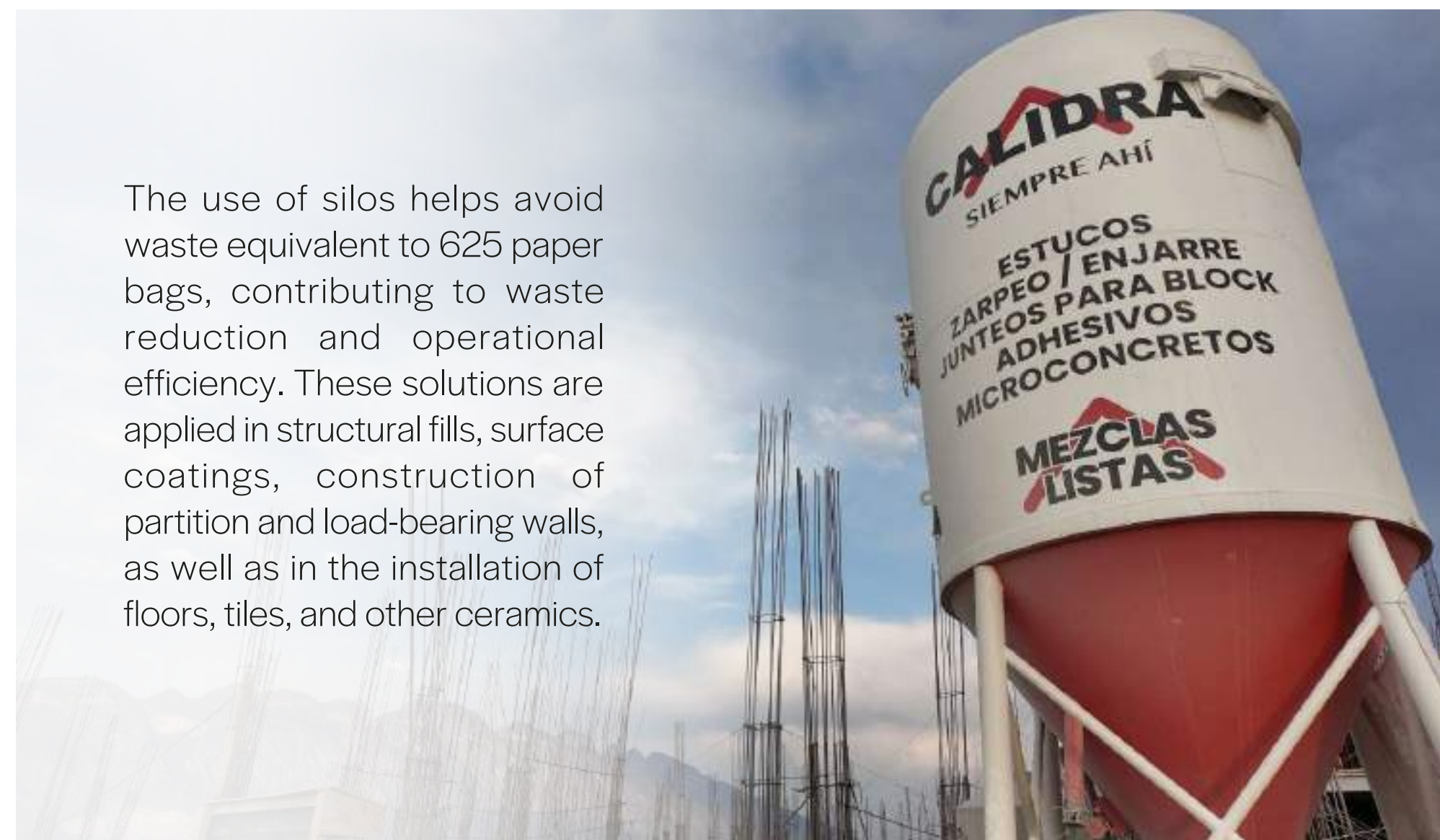
Ready-Mix Products

The Ready-Mix Products line addresses the needs of the construction industry through solutions that enable faster, more efficient construction processes with high quality standards. These products are manufactured using carefully controlled binders and aggregates, and may include precisely dosed additives at the plant.

The mixes are supplied in bags or silos and only require the addition of water on site to obtain a homogeneous mixture. Thanks to the technology applied in their development, they meet the technical requirements of designers and builders.

Main objectives of Ready-Mix Products:

- Reduce execution times
- Improve construction quality
- Optimize logistics
- Generate cost savings
- Reduce material waste



The use of silos helps avoid waste equivalent to 625 paper bags, contributing to waste reduction and operational efficiency. These solutions are applied in structural fills, surface coatings, construction of partition and load-bearing walls, as well as in the installation of floors, tiles, and other ceramics.



5.4 Quality Assurance

At Grupo Calidra, product quality and safety are core pillars that guide every stage of global operations. The company maintains a strong commitment to ensuring that all products it manufactures, packages, and markets comply with current legal and regulatory requirements, while positioning itself as a sector benchmark.

This commitment aims to safeguard consumer health and safety, as well as to strengthen customer confidence in the solutions offered by the company.

Calidra's Safety and Quality Policy is based on the following principles:

- **Product safety:** Ensuring that manufactured and commercialized products are safe for their intended use and comply with applicable legislation and standards.
- **Packaging safety:** Protecting the consumer's physical integrity through packaging designed and manufactured in accordance with legal and regulatory requirements.
- **Responsible marketing and labeling:** Establishing internal procedures to guide, evaluate, and authorize communications and environmental claims, aligned with international standards.
- **Good manufacturing practices and risk management:** Implementing good manufacturing practices and assessing risks at each stage of the product life cycle, ensuring compliance with national and international standards.



Quality

In addition to lime intended for the construction sector, Grupo Calidra manufactures a wide variety of calcium-based products for different industries, including the chemical and food sectors, in which it has established itself as a leader in the production of high-purity calcium hydroxide.

Calidra's plants are recognized worldwide for their specialization in producing high-specification limes, enabling the company to supply diverse markets and serve international customers.

The plants located in Torreón and Acajete operate with state-of-the-art technology, allowing them to meet the most stringent requirements established by the U.S. Food and Drug Administration (FDA) for food-grade products, ensuring high levels of safety and quality.

Grupo Calidra products hold recognized certifications, including:

- Food Chemicals Codex (FCC), 11th Edition
- Kosher Pareve Certification
- OMRI Certification



In addition, the plants are equipped with high-specialization laboratories that ensure product control and quality, supported by certifications such as FDA, ISO 22000, and Good Manufacturing Practices (GMP) endorsed by AIB.

Benefits of Calidra Lime

- High versatility in production processes
- Minimal waste generation
- ❖ Higher performance and lower consumption compared to other limes



5.5 Management Systems

Grupo Calidra has a third-party-managed platform through which all employees can, at any time, submit a report to the Integrity Hotline, either anonymously or with their name. Once a report is received, it is analyzed by the Ethics Committee. Cases involving conflicts between individuals are investigated by the People Department (People Damage – DDP), while cases involving financial or asset damage are investigated by Internal Audit.

The organization evaluates risks related to nonexistent, poorly designed, or inadequately implemented controls, as well as inherent risks tied to the nature of accounts, inventories, accounts receivable, accounts payable, among others. These include internal control policies and procedures, which are evaluated annually by randomly selecting operating companies.

The internal training provided by Calidra is delivered through a digital learning platform, where every year all personnel are invited to take various online courses. These courses are assessed through a short knowledge test, with a minimum passing score of 8.

Effective communication is ensured through internal communications, which inform employees about relevant topics and organizational changes.

During 2025, a comprehensive evaluation of all operations was conducted in relation to corruption-related risks, covering three operations, which represented 100% of the defined scope. This analysis led to the identification of significant risks, primarily associated with potential billing overcharges, mainly carried out by food service providers and transactions with modified sales orders.

Additionally, during the period, three cases of corruption were confirmed, in all of which appropriate disciplinary measures were applied, including termination of employment, with no cases of contract non-renewal recorded. These actions reflect Calidra’s ongoing commitment to the prevention, detection, and resolution of practices that contravene its Code of Ethics, as well as to the strengthening of an organizational culture based on integrity and transparency.

In parallel, actions related to communication and training on anti-corruption policies and procedures were reinforced. These efforts covered members of the governing body as well as employees at different hierarchical levels, including executives, managers, coordinators, and administrative staff.





GRI Index

Statement of Use

Grupo Calidra has reported the information cited in this GRI Content Index for the period from January 1, 2024 to December 31, 2025, using the GRI Standards as the reference framework.

GRI Used

GRI 1: Foundation 2021

GRI Standard	Content	Location
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General Disclosures

GRI 2: General Disclosures 2021

2-1 Organizational details		Pages 4-7
2-2 Entities included in the organization’s sustainability reporting		
2-3 Reporting period, frequency, and contact point		Page 4
2-4 Restatements of information		No information restatements are reported.
2-5 External assurance		This report has not been subject to external assurance.
2-6 Activities, value chain, and other business relationships		Page 7, 8
2-7 Employees		Page 18-19
2-9 Governance structure and composition		Page 12
2-22 Statement on sustainable development strategy		Page 3
2-26 Mechanisms for seeking advice and raising concerns		Page 13
2-28 Membership associations		Page 8
2-29 Approach to stakeholder engagement		Page 9

Material Topics

GRI 3: Material Topics 2021

3-1 Process to determine material topics		Page 9
3-2 List of material topics		Page 10

Business Integrity

GRI 3: Material Topics 2021

3-3 Management of material topics		Pages 11-13
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GRI Standard	Content	Ubicación
Sustainable Products		
GRI 3: Material Topics 2021	3-3 Management of material topics	Pages 40-44
Employee Development		
GRI 3: Material Topics 2021	3-3 Management of material topics	Pages 18-26
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	Pages 23-26
	403-2 Hazard identification, risk assessment, and incident investigation	Page 24
	403-3 Occupational health services	Pages 25-26
	403-5 Worker training on occupational health and safety	Page 23
	403-6 Promotion of worker health	Pages 25-26
	403-9 Work-related injuries	Page 24
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	Pages 21-22
Community Well-Being		
GRI 3: Material Topics 2021	3-3 Management of material topics	Pages 27-29
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	Pages 27-29
Operational Efficiency		
GRI 3: Material Topics 2021	3-3 Management of material topics	Pages 30-39
GRI 101: Biodiversity	101-1 Policies to halt or reverse biodiversity loss	Pages 38-39
	01-2 Management of impacts on biodiversity	Pages 38-39
	101-4 Identification of impacts on biodiversity	Pages 38-39
GRI 301: Materials 2016	301-1 Materials used by weight or volume	Page 35
	301-2 Recycled input materials used	Page 35
	301-3 Reclaimed products and packaging materials	Page. 36



GRI Standard	Content	Ubicación
GRI 302: Energy 2016	302-1 Energy consumption within the organization	Page 32
GRI 303: Water and Effluents 2018	303-3 Water withdrawal	Page 34
	303-4 Water discharge	Page 34
	303-5 Water consumptiona	Page 34
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	Page 32
	305-2 Energy indirect (Scope 2) GHG emissions	Page 32
	305-4 GHG emissions intensity	Page 32
GRI 306: Waste 2020	306-3 Waste generated	Page 35, 37
	306-4 Waste diverted from disposal	Page 35, 37
	306-5 Waste directed to disposal	Page 35, 37



SUSTAINABILITY INFORMATION STANDARDS (NIS)

This section provides an informative summary based on the Sustainability Information Standards (NIS), formally adopted by the organization as of fiscal year 2025. Due to its summary nature within this sustainability report, the content presented here does not replace the full compliance statement included in our annual Financial Statements.

Quantitative IBSO

IBSO Name	Page
A. ENVIRONMENTAL AREA	
Greenhouse gas emissions	31
Energy consumption	31
Sustainable investment	
Sustainable water use	33
Biodiversity	38-39
Ozone-Depleting Substances (ODS)	32
Waste management	36-37
B. SOCIAL AREA – Human Capital	
Equal opportunities and decent work	20
Investment in human capital	20-21
Occupational health and safety	23-27
C. GOVERNANCE AREA	
Corporate governance	12

Qualitative IBSO

Indicator	Reporting Period
SOCIAL AREA – Human Capital	
B.1 Management of equal opportunities and decent work	✓
B.5 Occupational health and safety management	✓
GOVERNANCE AREA	
C.1 Board of Directors	✓
C.3 Independent oversight body	✓
C.4 Risk management policy	✓
C.5 Sustainability strategy	✓
C.6 Integrity and ethics code	✓
C.7 Information security	✓
C.8 Protection and privacy of third-party data	✓



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