litoplas

TRANS FORMING WITH PURPOSE, CREATING VALUE

2025 SUSTAINABILITY AND MANAGEMENT REPORT

Prepared in accordance with the GRI Standards 2021


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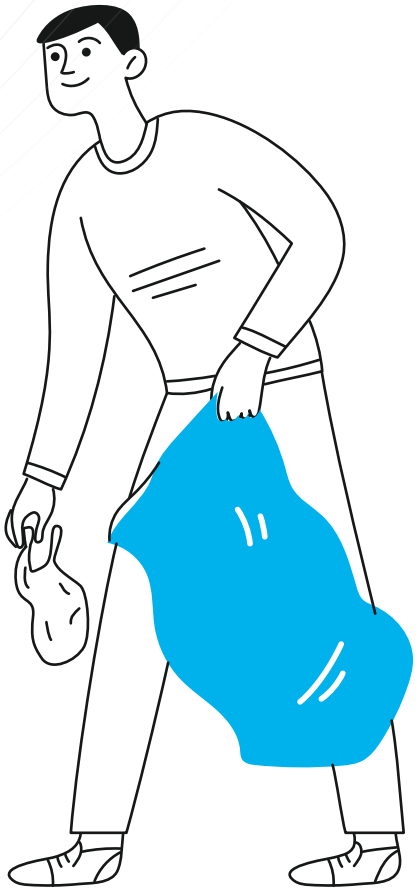
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01 MESSAGE FROM THE PRESIDENT

GRI [2-22]

Since our beginnings at Litoplas, we understood that our purpose went beyond just making packaging and containers. We wanted to contribute something greater to society.

We set out to make it easier to carry our customers' products, protect them, and make sure they reached every home in the right condition. Over time, we realized that our responsibility is even bigger. Today we know that, through our work, we protect what really matters: food, health, people's well-being, our society, and our planet

In this context, sustainability has become a central part of our strategy. Every decision we make aims to create environmental, social, and economic value, convinced that companies play a key role in building a more sustainable future.

To move forward with this purpose, we structured our strategy around four pillars that guide our management: product, people, planet, and organization. These pillars direct our actions and allow us to generate real impacts that transform our industry and strengthen our organization.

We are aware of the role we play within the value chain. That's why we aim to go beyond the start of the process and position ourselves as a key player in the shift toward more sustainable models. Our goal is clear: that plastic packaging doesn't get left behind but reaches the end of its cycle to be transformed into new opportunities.

With the creation of our spin-off Polyrec, we take a decisive step toward closing the loop and building a true circular economy.

During 2025, we made significant progress on this path.

In the environmental field, we reached a major milestone by obtaining plastic-neutral certification for our packaging, offsetting over 1,000 tons through Polyrec. Additionally, we continue to develop more sustainable solutions with packaging that incorporates recycled raw materials and single-material designs that make recycling easier.





Likewise, we define our decarbonization plan, aiming to reduce our carbon footprint by 19% by 2030, reaffirming our commitment to climate action.

From the social dimension, we continue strengthening our work with communities and recyclers, fundamental allies in the value chain. Today, we work with more than 16 recycler associations, creating new collection opportunities and promoting the recycling of flexible packaging and containers. Thanks to this collaboration with Polyrec, we managed to recycle more than 7,000 tons, showing that teamwork is key to transforming waste and protecting our environment.

In the economic field, we continue to consolidate steady growth. We have expanded our presence in new markets and strengthened our operations in Guatemala, reflecting the solidity of our regional vision and the pride of bringing our country's talent to new territories.

I invite you to check out our Sustainability Report, a reflection of the commitment of our employees, suppliers, clients, and strategic partners. Behind every progress, there is work, passion, and conviction.

We keep moving forward with a clear purpose: to build, from our industry, a more sustainable future for society and the planet.



José Luis Mora Montero
Litoplas President

02 ORGANIZATIONAL PROFILE

2.1 Who Are We?

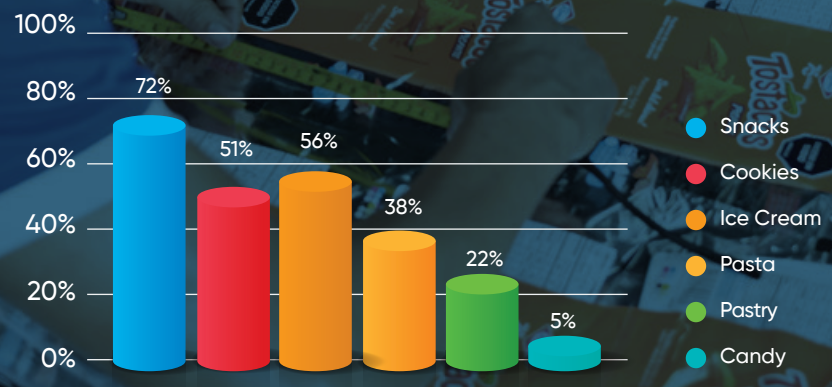
GRI [2-1] [2-6] [2-28]

We are a company committed to the global pact, We innovate in the design and manufacturing of flexible packaging, using science to create portability and uniquely protect the identity and value created by our clients, so their products can reach the end consumer with the smallest possible carbon and plastic footprint.

We are part of industry associations like Acoplásticos and have built partnerships with Chambers of Commerce that allow us to work together to promote business growth and sustainable development.

Market | Flexible Markets in Colombia

CATEGORY	MARKET SHARE TOTAL
Snacks	72%
Cookies	51%
Ice Cream	56%
Pasta	38%
Pastry	22%
Candy	5%





We are located in:

- **Barranquilla, Colombia**
- **Amatitlán, Guatemala**





Highlights 2025

We are the only company that manufactures flexible packaging with Invima approval to use post-consumer recycled material in containers intended to come into contact with food and beverages for human consumption; a milestone that reflects our commitment to eco-design strategies to make our packaging more sustainable.



We received the SURA Recognition 2025 - Leadership and Culture Category, highlighting best business practices in human talent management and competitiveness, being winners with the presentation of our High-Performance Leaders Program that boosts the development and strengthening of key skills and abilities to achieve outstanding results.

CER- SS-24-028

Platinum Sustainability Seal: For the second year in a row, we received the sustainability seal, which recognizes organizations that work for sustainability and are committed to the country's and the Multilatina region's economic, social, and environmental development, including various sources and benchmarks that set the standard in sustainability worldwide.



Best Suppliers Award: Recognition given by Productos Ramo for the second consecutive year for significantly contributing to the success and efficiency of their operations, evaluating criteria such as cost competitiveness, sustainability, innovation, environmental impact, and service quality.



Recognition as PepsiCo suppliers at the PEPSupplierSummit2025, where, being the only converter, we were recognized among the three finalists for PepsiCo's Global Supplier of the Year.



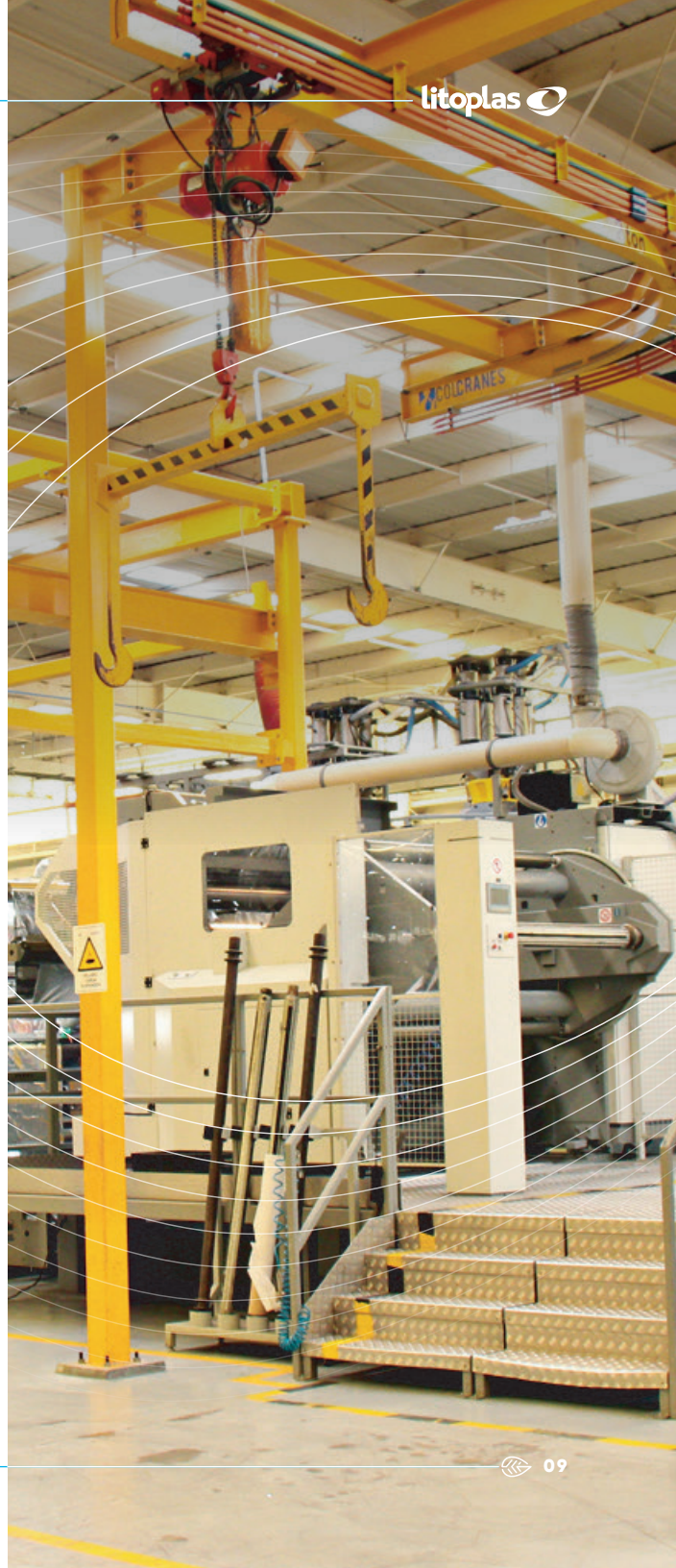
We define the decarbonization plan, our roadmap to 2030 with initiatives that will allow us to reduce our carbon footprint.

True Green Seal: Recognition for the sixth (6th) consecutive year for our commitment to environmental sustainability.

We obtained recertification in version 6 of this standard, being one of the only 4 converters in Colombia that have it.

CNM-2025- 89045

We received the Plastic Neutral Product certification from Icontec, reflecting our commitment to mitigating plastic footprint and ensuring a circular economy, and being the only flexible packaging company with this certification.



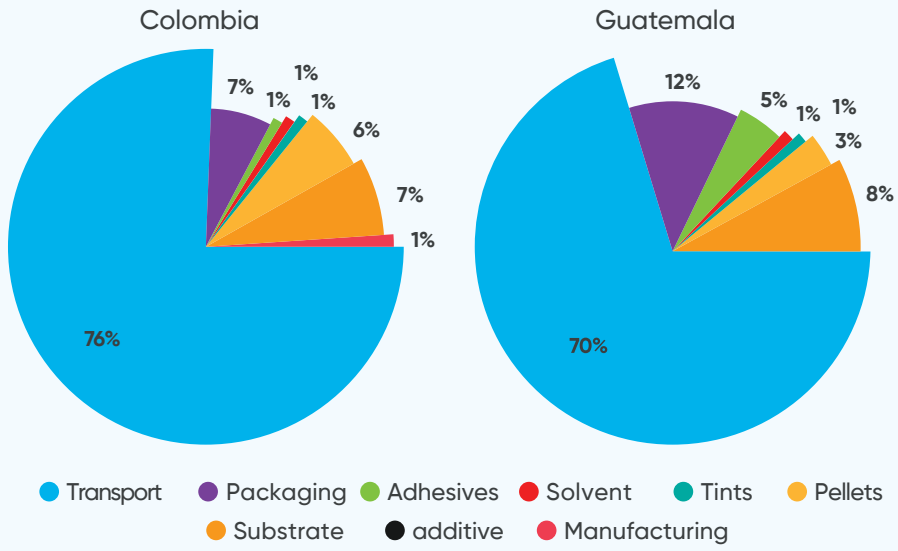
2.2 Our Value Chain

GRI [2-6]

Our value chain is made up of suppliers, collaborators, processes, and concrete actions that, through design and development, make it possible to manufacture flexible packaging that makes it easier for our customers' products to reach end consumers. Later, these packages, when recycled, can reach professional recyclers and close the loop in our spin-off, Polyrec. In this process, Litoplas, through its commitment to sustainability, acts as the central link that connects the whole chain, highlighting the role of each player and strengthening their integration to ensure a circular economy.



372 Suppliers, of which 305 are for Litoplas Colombia and 67 for Litoplas Guatemala



Design, Development, and Manufacturing of Packaging:

2 Production plants:
Colombia and Guatemala

Production:

Colombia:
13.499 Tons **+4,6% vs. 2024**

Guatemala:
1.611 Tons **+36,6% vs. 2024**

Processes:

Prepress, Extrusion, Printing, Lamination, Extrusion-Lamination, Cutting and Sealing.

Following the best practices of operational excellence and risk management for the production of flexible packaging.



Logistics:

5 Land Transport Providers (4 Colombia – 1 Guatemala).

5 Air Transport Providers

25 Freight Agents, Shipping Companies, and Shipping Agents.

Closing the cycle and making the most of it:

7.802
Tons of recycled plastic through our spin-off Polyrec.

97%
Recyclable waste in Guatemala.

79%
Recyclable waste in Colombia.

57,5%
Raw material reintroduced in Colombia.

90%
Solvent recovery in Colombia.

680.190
Tons of reused water.

03 ABOUT THIS REPORT

3.1 Who are we?

GRI [2-2] [2-3] [2-5]

We invite you to read our 2025 Sustainability Report, in which we present the progress made regarding the ten principles of the Global Compact and the Sustainable Development Goals (SDGs). It also includes the results of our management over the year, reflecting our, commitment to sustainable development and showing how we work to achieve the objectives and targets we have set, in order to continue generating value and trust for all our stakeholders.







Temporality

This report is prepared and published annually, with this version corresponding to the period from January 1 to December 31, 2025, in line with the financial reports.

Reach

Include the results of the management of Litoplas S.A and Litoplas Guatemala S.A.

Methodology

This report has been prepared in accordance with the Global Reporting Initiative (GRI) Standards, 2021 version, and the administrative recommendations on the implementation of the corporate sustainability program, contained in Chapter XV of the basic legal circular issued by the Superintendence of Companies; it was finally approved by the management team and later by the Board of Directors for publication in August 2026, as part of our commitment to transparency.

In order to ensure the reliability of the information presented in this report, our financial statements have been audited by the Statutory Audit.

Assurance

Contact:

If you have any questions about the content of this report, you can contact:

Juliana Rincón Jaramillo
Director of Sustainability and Corporate Communications
jrincon@litoplas.com

04 OUR SUSTAINABILITY STRATEGY

GRI [2-22] [2-23]

For our organization, sustainability is one of the key strategic issues for the development of our business.

We continue believing in Sustainability as a pillar that supports business success, basing our strategy on four management pillars: Products & Services, People, Planet, and Organization; which are aligned with the 10 principles of the Global Compact and the 17 Sustainable Development Goals





DEVELOP MAXIMUM POTENTIAL AND INDEPENDENCE

SAFE PRODUCTS AND SERVICES

PROCESSES AND PEOPLE WHO PROTECT THE PLANET

Management based on these four pillars has allowed us to achieve the following results:

PRODUCTS AND SERVICES:
ODS 2, 8 and 9

- We are the only company that manufactures flexible packaging with Invima approval to use post-consumer recycled material in containers meant to come into contact with food and beverages for human consumption;
- We obtained the Plastic Material Neutrality certification, granted by ICONTEC.
- 25% of Sales come from innovation.
- 85% of the company's portfolio has high recyclability potential.
- We obtained the FSSC 22000 re-certification at our plant in Colombia; only 4 converters have it in the country.
- Development of monomaterial structures.
- Polyethylene with Ecodesign certification in category A – Loop Seal, being the only converter that has it.
- We developed 7 new applications in innovation.

PEOPLE:
ODS 1, 3, 4, 8, 12 and 16

- More than 14,000 hours of training for our team members
- Work Well-being: We provide 2 housing loans, support 5 employees in their studies, and reward 2 employees' children for their academic results in the Saber Tests

PLANET:
ODS 12 and 13

- Over 7,000 tons of waste transformed through our partnership with Polyrec.
- 97% of the waste generated in Guatemala and 79% of the waste generated in Colombia was reused, preventing it from ending up in landfills.
- We installed the first 62 solar energy panels, equivalent to 13,241 kW of clean energy.
- We defined a decarbonization plan as a roadmap to reduce our footprint by 19% by 2030.
- We helped turn more than 17 events in the city into sustainable spaces
- The Germinar program reached over 1,500 students
- We launched our guide for recycling flexible plastics
- More than 16 recycler associations in Barranquilla, with over 1,000 recyclers, benefited from our initiatives under the Recyclers as Industry Suppliers program
- Over 3,600 people benefited from our social programs
- During Carnival, we raised awareness among more than 100,000 people about proper waste disposal
- Over 40 tons of waste were collected at events, ecosystem clean-ups, and biocircular gathering.

ORGANIZATION:

ODS 8, 9, 16 and 17

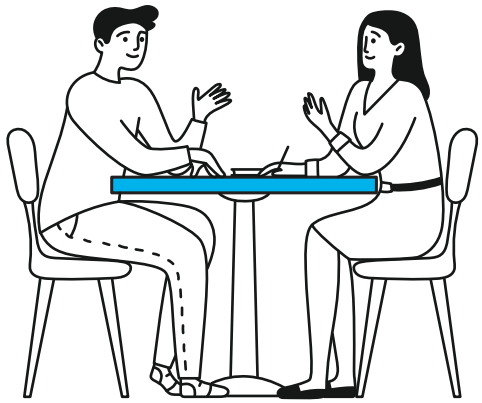
- We obtained the Sustainability Seal - Platinum Category from ICONTEC for the second consecutive year.
- We obtained the True Green Seal for the sixth consecutive year.
- Acknowledgment given to our CEO in the Global Minds edition by the Barranquilla Chamber of Commerce.
- We obtained the Product Carbon Neutral certification, granted by ICONTEC, being the only flexible packaging company in the country to have it.
- We obtained BASC recertification for the third consecutive year.
- Winners of the SURA 2025 Recognition for our High-Performance Leaders program.
- We obtained the ISCC PLUS certification for the second consecutive year.
- We obtained the second recertification of the Non-Discrimination Seal.
- Recognition as PEPSI-CO suppliers at the PEPSupplier Summit 2025, where we were acknowledged as the only converter among the three finalists for PepsiCo's Global Supplier of the Year.
- Best Suppliers Award: Recognition granted by Productos Ramo for the second consecutive year.
- Growth of over a thousand tons produced.
- 15,110 tons manufactured (+1,000 tons vs. 2024).
- 10% EBITDA margin in Colombia and 23.1% in Guatemala.
- Presence in 6 countries.
- Export sales growth was 13.8%.
- The share of export sales over total sales



4.1 Stakeholder Groups and Materiality Analysis

GRI [2-23] [2-29] [3-1] [3-2]

2025 was a year of significant progress, in which we incorporated the material topics defined in the double materiality analysis and our stakeholders' consultations into each of our actions. This allowed us to strengthen our sustainability strategy, framed around four pillars: product, people, planet, and organization. Throughout the year, the 11 material issues continued to be our roadmap, guiding organizational performance and generating positive impacts both internally and externally. In 2026, we will continue engaging with our stakeholders to validate the material issues we have defined and make the necessary adjustments to keep our roadmap on track.



METHODOLOGY USED

1. To know the context
2. Identify and prioritize the G.I.
3. Identify the company's priorities
4. Identify stakeholder impacts
5. Evaluate impact
6. Select material issues
7. Planning the management of material matters

INTEREST GROUPS CONSULTED

PARTNERS
Corporative
Goverment

CLIENTS
Food and non-food

BOARD OF DIRECTORS
Corporate Governance

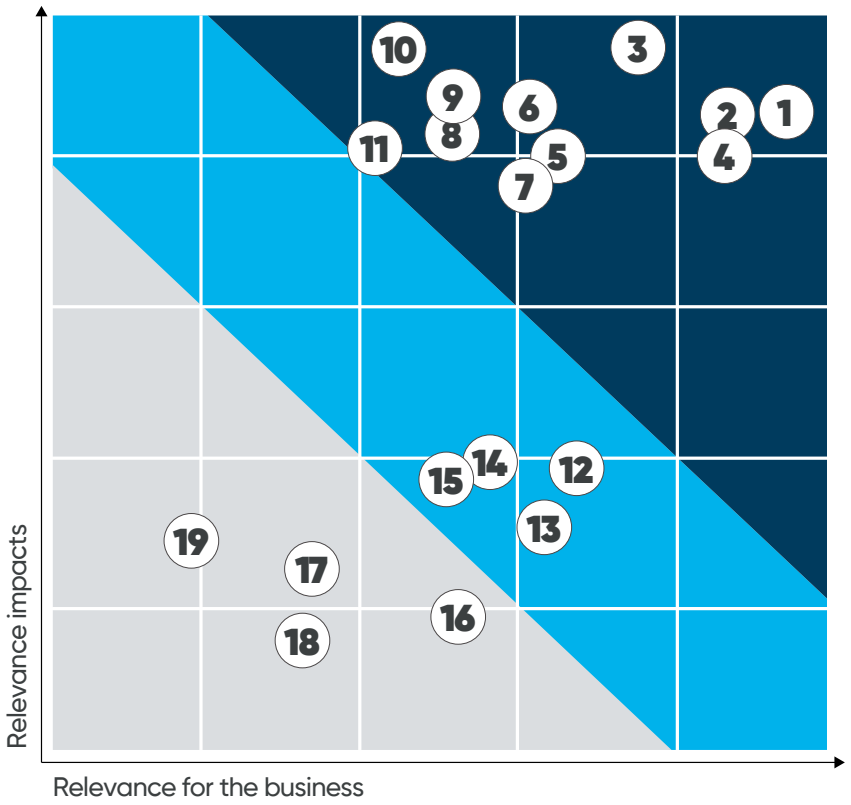
EMPLOYEES
Regular Contributors

GOVERMENT AND AGENCIES
Certifying bodies

BANK
Financing

SUPPLIERS
Goods suppliers

ALLIES
Retrievers



FINAL LIST OF MATERIAL TOPICS:

1. Eco-design and recyclability.
2. Corporate governance and ethics.
3. Growth and financial strength.
4. Partnerships and alliances.
5. Workplace well-being.
6. Innovation and development practices.
7. Responsible sourcing.
8. Decarbonization of the product portfolio.
9. Product quality and safety.
10. Community building.
11. Communication and presence in the market.

12. Heritage protection.
13. Labor competitiveness.
14. Portfolio diversification.
15. Human rights in the value chain.

16. Diversity in inclusion in the value chain.
17. Internal environmental culture.
18. Consumer responsibility
19. Water resource management.

Strategic Pillar	Material Issue	Areas of Impact
Planet	Decarbonization of the portfolio.	Environmental, financial.
	Community Building.	Social, economic.
Products and service	Eco-design and Recyclability.	Environmental, financial.
	Innovation and Development.	Financial, social, economic.
	Product Safety and Quality.	Social, financial.
People	Workplace Well-being.	Social, financial.
Organization	Corporate Governance and Ethics.	Governance, financial.
	Financial Growth and Stability.	Economic, financial, social.
	Partnerships and Alliances.	Economic, financial, social.
	Responsible Sourcing.	Financial, economic.
	Communication and Market Presence.	Financial.

PILLAR 1

05 PLANET

GRI [3-3]

We continue to be convinced that plastic is the most suitable material for packaging production, as it has all the necessary characteristics to protect our customers' products and make them easy to carry. However, we recognize the importance of our role in focusing efforts on developing structures with a higher content of sustainable raw materials and that are increasingly recyclable. Likewise, we promote strategies that encourage a recycling culture in communities and among recyclers, contributing to their development as industry suppliers. In this way, we aim to ensure that flexible plastic and other reusable waste are properly disposed of and integrated into a circular economy, generating positive impacts on the environment, preserving ecosystems, and promoting biodiversity.

At the same time, we implement eco-management and circularity programs that reflect the importance of the 9Rs, including Reduce, Reuse, and Recycle, showing the efficient use and repurposing of materials. These actions are in line with our commitment to continue neutralizing our plastic footprint and implementing the roadmap defined in our decarbonization plan.

Material topics:
*Decarbonization of the portfolio.
*Community building.

5.1 Decarbonization of the Portfolio

GRI [3-3][302-3] [305-1] [305-2] [305-3] [305-4] [305-5] [306-3] [306-4]] [306-5]

Our commitment to protecting the planet drives us to incorporate circular economy strategies into everything we do. This is reflected in the efficiency of our processes, the reuse of materials, the use of waste, and measuring our footprint to reduce environmental impact. In this way, we ensure that plastics are transformed into new opportunities, helping to preserve ecosystems and strengthen biodiversity.

USE OF WASTE

In 2025 we recover through our spin-off Polyrec

7.802

tons of plastic transformed by Polyrec

+69

tons vs. 2024 as part of our effort to neutralize the plastic footprint

It corresponds to

57,8%

from the production of our plant in Colombia

-2,5%

vs. 2024 due to changes in machines that were made to increase operational capacity

All these projects with a view to achieving neutrality **100%**

We achieve the plastic neutrality of materials by products with

1.030

tons through our spin-off Polyrec

icontec Neutralidad de Plástico

CNM-2025- 89045



Waste management, recycling, and product recovery in Colombia and Guatemala

They were generated

5.092,2

Tons of waste

4.957,4 Tons in Colombia

134,8 Tons in Guatemala

Colombia

4.007,6

Tons of hazardous waste

949,8 **Tons** of hazardous waste

The **10.4% increase compared to 2024** is mainly explained by the rise in production levels, the intensification of maintenance activities, and the higher consumption of raw materials. These factors together led to an increase in the amount of waste produced.

79%

of the waste in Colombia, they were utilized, which represents a -3% compared to 2024. This variation is due to the increase in packaging materials and waste with art from our clients to mitigate fraud risks and food defense; therefore, they could not be utilized.

641,8

tons of hazardous waste were recycled in Colombia, corresponding to containers of inks and solvents sold. **+0.91% vs. 2024** due to an increase in waste generated as a result of higher production.

590

Tons of waste were sent for disposal +40% vs. 2024 due to an increase in generated waste associated with higher production.

295,1

tons of hazardous waste were disposed of in secure landfills outside the facilities. +80% vs. 2024 due to an increase in the generation of flammable waste like inks, ink waste, solvents, and solvent waste that are part of our raw materials.

295,8

Tons of non-hazardous waste were disposed of in sanitary landfills outside the facilities +15% vs. 2024 due to the increase in operational and support activities.

90%

of the solvent used in our operations was recovered. No change vs. 2024, with the equipment running at its maximum efficiency.



0%

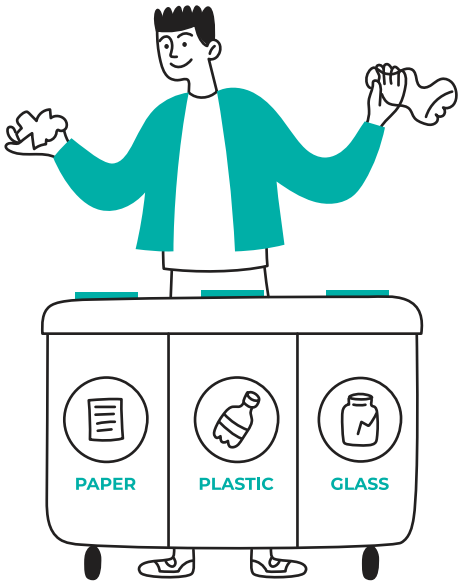
Significant spills in Colombia and Guatemala. No change vs. 2024.

Guatemala

114.9

Tons of Non-Hazardous Waste

19.9 **Tons** of hazardous Waste



97%

Of the waste in Guatemala, were used, which represents a **+2%** due to an improvement in waste sorting.

15,3

tons of hazardous waste were recovered in Guatemala with a **2% variation compared to 2024** due to the implementation of waste recovery measures associated with buckets and empty drums

4,6

tons of hazardous waste were sent for disposal with a **-10% variation vs. 2024** due to the implementation of initiatives to make use of this waste, specifically through the economic valuation of waste like empty buckets and drums

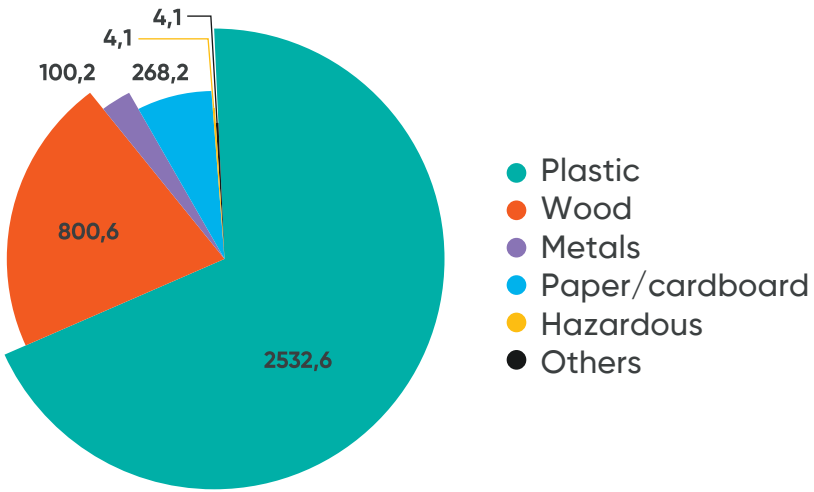
Waste Utilization in Colombia and Guatemala

3.820,6
tons of waste recovered

3.705,7 Tons
in Colombia

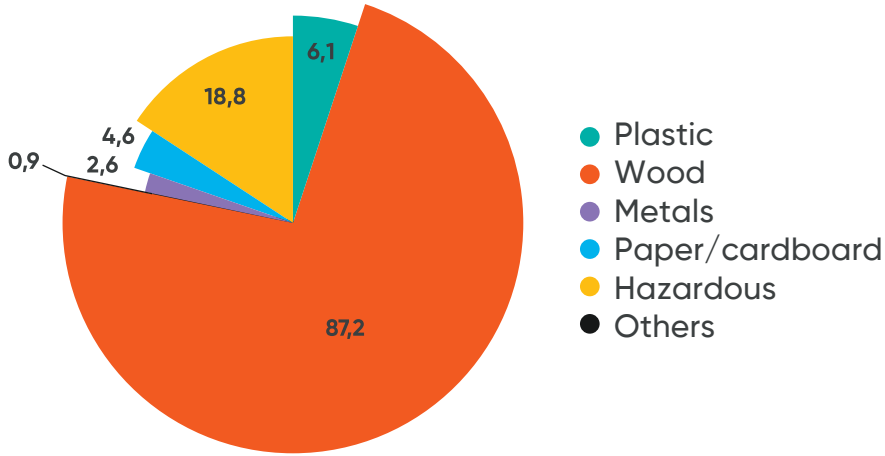
114,9 Tons
in Guatemala

USAGE BY TYPE OF MATERIAL COLOMBIA (Tons)



By 2025, there was an increase in the total amount of non-hazardous waste sent for recycling. This result was mainly driven by greater recovery and sorting of materials, thanks to the strengthening of internal source separation practices. These actions allowed for more precise identification of the waste generated in operations and made it possible to use it more efficiently, contributing to sustainability and the responsible use of resources.

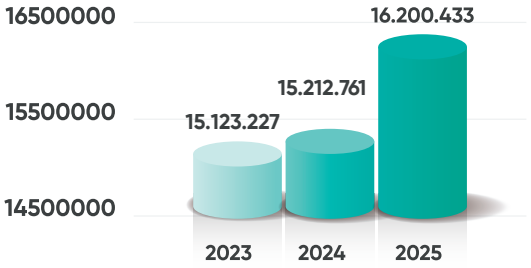
USE BY TYPE OF MATERIAL GUATEMALA (Tons)



By 2025, there was a 24% increase in the generation of non-hazardous waste being utilized. This rise is directly related to the growth of productive activities, driven by higher market demand.

Use of resources in Colombia and Guatemala

Energy consumption in Colombia (Kw/h)



+ 6.5% vs. 2024 due to the company's increased production in the required years, however, analyzing the intensity shows a consumption trend of:

0,045 KW/m² produced

Energy intensity **+0.29% vs. 2024** due to an increase in the production rate.

3.823.322 m³

-8% compared to 2024 in natural gas consumption is mainly due to the maintenance processes carried out during the year, which helped reduce consumption.

0,001 m³/m² No change since 2022.

The consumption corresponds to 100% energy from the grid.

Energy consumption in Guatemala

734.936 KW/h

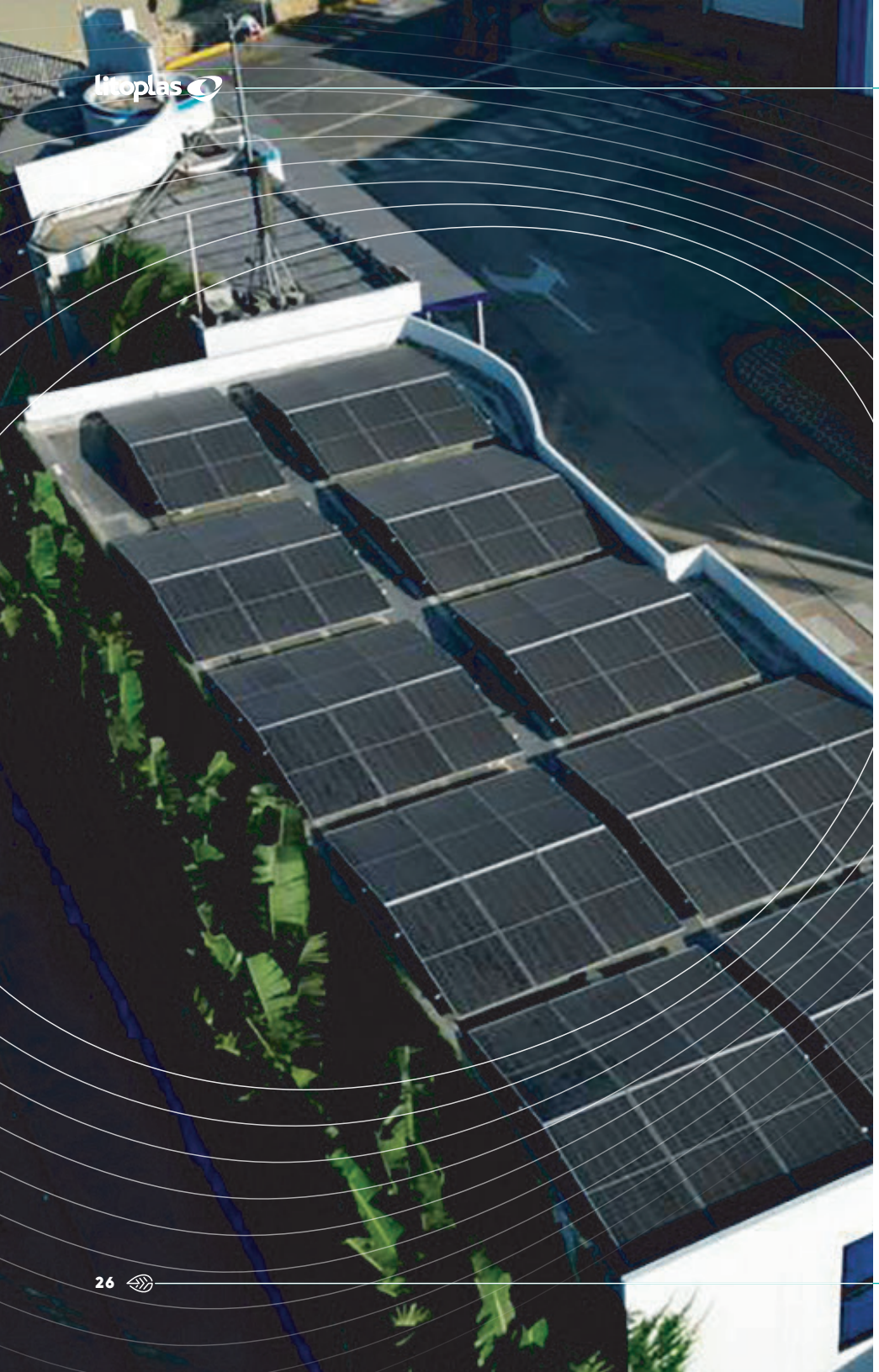
With a variation of +17% vs. 2024 due to the increase in production.

0,006 KW/m² produced

Energy intensity Guatemala.

Despite the increase in total consumption, a 12.34% reduction in consumption intensity was achieved compared to 2024, reflecting greater operational efficiency and a more responsible use of resources.

*In Guatemala, gas consumption does not apply



We took a step towards the energy transition

In 2025 we took a step towards the energy transition and installed

62 solar panels

in one of the buildings of our organization as a 36 KW pilot project with the aim of reducing our CO2 emissions and paving the way for a cleaner operation.

The installation of these panels is equivalent to planting

211 trees / year

and to the reduction of

25.2 tons / year

of emissions.



"This is the first of many smart buildings in Litoplas. With this initiative, we are moving forward toward our strategic goals of circularity, energy efficiency, and sustainability, integrating technology that supports a responsible future."

José Ricardo Mora, Project Manager

Since its installation, from September 2025 to December 2025

we have generated

13.241 kW

Of clean energy

Changes that make operations more sustainable:

The renewal of a forklift fleet with over 15 years of operation was carried out, migrating from lead-acid batteries to lithium technology, which shows **energy efficiencies over 90%.**

This modernization made it possible to achieve significant results in operational and environmental terms:

- An estimated reduction of approximately 15 tons of CO2 per month was achieved, equivalent to a decrease of about 65% in indirect emissions associated with the operation of material handling equipment (Scope 2).
- Maintenance activities such as refilling water, balancing, and battery changes were eliminated, which helps reduce environmental risks and strengthen operational safety.
- Equipment availability increased by more than 20%, improving efficiency and continuity of operations.
- In addition, the incorporation of telemetry systems allows real-time monitoring of equipment use and performance, facilitating data-driven decision-making

Overall, this initiative strengthens key sustainability indicators, boosts energy efficiency, and establishes a safer, more efficient operation aligned with the company's sustainability goals.



Intensity and GHG Reduction in COLOMBIA and Guatemala

(Gases: CO2, CH4, N2O) Scopes 1, 2, and 3 for the year 2025 under the GHG Protocol methodology.

ORGANIZATION'S FOOTPRINT INTENSITY

(Scope 1 and 2)

0,022 **kgCO2eq/m²**
Produced in Colombia

-5% compared to 2024 due to the reduction in direct emissions (Scope 1) and the optimization of energy resource use, the launch of a renewable energy and raw materials generation project. Although Scope 2 showed a temporary increase due to specific operational conditions, the overall performance confirms progress in efficiency and strengthens management focused on decarbonization and continuous improvement.

0,006 **kgCO2eq/m²**
Produced in Guatemala



AVOIDED EMISSIONS

22.748,45 **tCO2eq avoided**

1,407 tCO2eq internal – 21,341.13 tCO2eq from our spin-off Polyrec

-13.1% vs. 2024 due to the decrease in tons utilized by our Polyrec spin-off 28



GHG Emissions COLOMBIA and Guatemala

(Gases: CO2, CH4, N2O) 2025 under the GHG Protocol standard.

67.152,97
tCO2eq

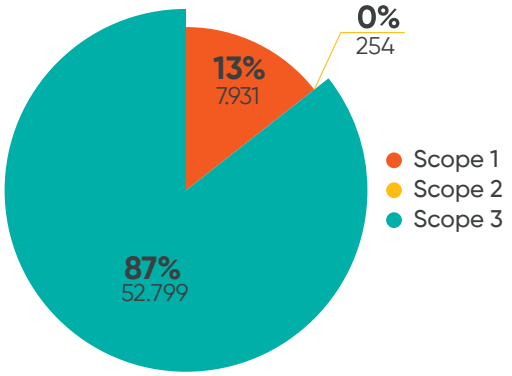
60.984,03
tCO2eq Colombia

6.168,93
tCO2eq Guatemala*



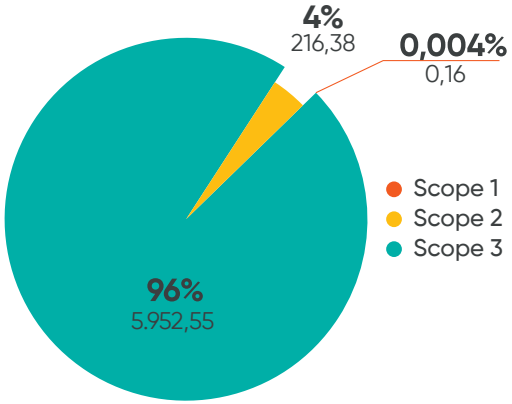
0.59% vs. 2024 at the Colombia plant due to the increase in raw materials, however, it is acknowledged that there was a decrease in Scope 1

Carbon footprint by Scope Plant Colombia



Of the Scope emissions, 0.06 tCO2eq correspond to the use of biogenic fuels (Palm Biodiesel), which represents an approximate reduction of -94.2% vs. 2024 due to lower fuel use in the backup plant.

Carbon footprint by Scope Guatemala Plant



In Guatemala, there are no biogenic emissions. Scope 3 emissions include flights, transportation, waste, raw materials, and inputs. The approach chosen for emissions consolidation is operational control.



Decarbonization Plan:

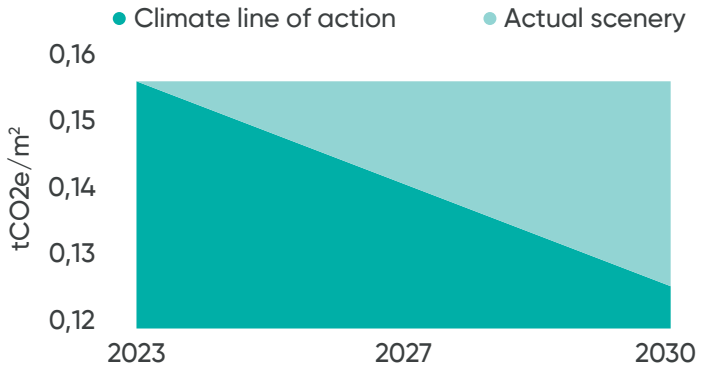
For the past six years, at Litoplas we have been committed to continuously measuring our carbon footprint, with the goal of identifying and reducing our greenhouse gas (GHG) emissions. Since 2024, we decided to proactively move forward on this path, developing our own Decarbonization Plan aligned with Science-Based Targets (SBT), which allows us to make a meaningful contribution to the fight against climate change.

Through this plan, we not only aim to reduce our GHG emissions but also to inspire the industry and our strategic partners to join in this important effort. We envision an operating model that minimizes environmental impact while ensuring the continuity and efficiency of our production processes and our customers' satisfaction.

This is how we set intensity targets for our plan, with a short-to-medium timeline of 8 years, taking 2023 as the base year and setting the targets for 2030.

LINES OF ACTION

Increase efficiency in our processes and operations	• Energy efficiency studies • Management plans and efficient use of resources • Efficient operation protocol
Use of renewable energy in our operation	• On-site renewable energy project plant rooftops • On-site renewable energy project commercial area
Gradually increase the use of recycled plastic	• Incorporation of recycled material in our secondary packaging • Investment in R+D to incorporate subjects • Low-carbon premiums • Promoting low-carbon operation with customers and suppliers
Reduction in the consumption of raw materials and supplies	• Recirculation and/or recovery of supplies in our operations • Use of new technologies • Marketing of low-carbon packaging • Eco-design of packaging • Working with suppliers



Scope 1, 2 & 3 Goal: By 2030 we will reduce GHG emissions by 19% per m^2 produced (vs. 2023)

As a company, we are committed to increasingly reducing the carbon footprint of our direct and indirect operations and determined to lessen the impact of our actions on the environment. Climate change is one of the biggest challenges of our era, with impacts that threaten life and the planet's balance. As a packaging and plastic container company, we have the responsibility and the opportunity to lead a transformation toward more sustainable practices, and we know that acting today not only protects our environment but also inspires trust, innovation, and the future. This is a first step to take action in the next 5 years; we will work to raise our goals and establish the roadmap to 2050.

SCOPE 1 & 2 GOAL

By 2030, we will reduce GHG emissions by 29% per m^2 produced (vs. 2023)

SCOPE 3 GOAL

By 2030, we will reduce GHG emissions by 17% per m^2 produced (vs. 2023)

Get to know our Decarbonization Plan





ACHIEVEMENTS

- 10.7% reduction per kg processed in carbon footprint intensity at Litoplas Colombia.
- We installed renewable energy in the first building with 62 solar panels of 36 kW, equivalent to planting 211 trees.
- We received the Green Seal from Verdad for the sixth time as recognition of our environmental commitment.
- We defined our Decarbonization Plan, the roadmap to mitigate our carbon footprint by 2030.
- We offset 1,031 tons through our spin-off Polyrec and obtained the Plastic Material Neutrality certification from ICONTEC, being the only flexible packaging manufacturer to achieve it.
- We continue with our Zero Waste certification in the Gold category for the third consecutive year.

5.2 Community Building

GRI [3-3] [2-25] [413-1] [413-2]

Through our social development program, we aim to positively impact employees, nearby communities, informal recyclers, and strategic partners, promoting a culture of recycling and the value of packaging. Our actions are focused on increasing recycling rates, strengthening the development of recyclers as industry suppliers, and boosting the social capital of nearby communities. At the same time, we work on connecting all the players in the chain to ensure the fulfillment of a circular economy and create positive impacts both for communities and the planet.

During 2025, we focused our efforts on supporting informal recyclers, building partnerships to organize sustainable events in the city, providing educational tools that ensure proper waste disposal, and promoting initiatives that contribute to the overall well-being of our communities.

These actions were successfully integrated into the previously structured programs, strengthening our commitment to sustainability and creating shared value.

Sustainable entrepreneurship program:

We support the productive development of recycling activities, helping to increase the income and quality of life of artisans and recyclers:

ATLANTIC HANDICRAFTS PROJECT

3 Communities Linked
No change vs. 2024

83 Connected artisans
No change vs. 2024

98%
Mothers benefiting from this program.
No change compared to 2024.

225 kg
of donated plastic waste for transformation into crafts -32% vs. 2024 due to a special project carried out for the beneficiaries of this program.



+100.000
People aware of waste separation.

+35
tons of waste recovered and reused
+67% vs. 2024

3
Environmental talks held in schools teaching about recycling **+470 boys and girls made aware**



Educarte Program:
We help develop the skills of nearby communities by promoting their access to education. The beneficiaries of this program are children from the city of Barranquilla, especially those living in the 7 de Abril neighborhood or surrounding areas.



In partnership with Recicla Latam, we carry out our

GERMINATE PROGRAM



1.500

Students trained in recycling
+706% vs. 2024

2

Recycling stations donated for the collection of flexible packaging.
+100% vs. 2024

1.184 kg

from recovered waste and donated to allied recycler associations.
+31% vs. 2024

CULTURAL DANCE PROYECT

187 children

We contribute to the donation of dance classes throughout the year to the children of Milagro 7 April School in support of cultural development

We donated 70 Kits

school supplies to use in the playroom

We launched our Guide for Recycling Flexible Plastics, an educational tool designed to teach how to identify this type of material, the proper ways to recycle it, and the importance of handing it over to professional recyclers. This way, they can channel it to transforming companies like Polyrec, where the transformation process takes place that turns plastics into new opportunities.

- During the period, the donation of 1 native tree was also made in commemoration of Tree Day, highlighting the importance of taking care of the environment.
- In celebration of Children's Day, the kids from Milagro 7 de Abril School showed what they had learned in dance class.



Red Unidos Program:
We promote the well-being of nearby communities through supportive and voluntary actions that aim to meet social and environmental needs.
In partnership with the Barranquilla Mayor's Office, the public services office, and other companies, we take part in more than 17 city events that have become sustainable.

+40

Tons of waste recovered.
Among these, we participated as partners in Rigo's Giro so that 50 professional recyclers could collect the usable waste resulting from the race.

16

Recycling associations in Barranquilla with more than 1,000 recyclers were benefited by our initiatives under the program Recyclers as Industry Suppliers.

+480

people who benefited from education, food, recreational activities, and Christmas gifts.

+200

boys and girls benefited from food donations.

+60

mangroves planted at the Orilla Viva event held in partnership with Universidad del Norte and Grupo Cayena.

+35

+35 senior citizens were benefited from the food donations

+100

Recyclers by profession benefited from the donation of food on Recycler Recognition Day.



100%

Our operations (production plants) have social and environmental impact assessments. No change vs. 2023

50%

Our operations (production plants) have programs in place for local community involvement.

No change compared to 2023, we are still structuring the program in Colombia to scale it to the Guatemala operation starting in 2026.

We carried out an assessment of the impacts generated

During this year, no real negative impacts were identified in the local communities surrounding the Barranquilla and Amatitlán plants either.

Identified potential impacts: depletion of natural resources due to energy consumption, air pollution from emissions, and over-pressure in landfills from waste generation; which we properly manage through the implementation of programs and controls that mitigate and prevent these impacts.

0

Community complaints
No change since 2022







ACHIEVEMENTS:

- More than 100,000 people were made aware of proper waste disposal.
- More than 40 tons of waste were collected during events, ecosystem cleanups, and biocircular gatherings.
- More than 16 recycler associations with over 1,000 professional recyclers benefited from our initiatives.
- Over 3,600 people were helped by our social programs.

We will continue building initiatives that strengthen the social capital of our surrounding communities and boost our program for developing professional recyclers as industry suppliers. With these actions, we aim to increase recycling rates and keep working on neutralizing our plastic footprint, reaffirming our commitment to sustainability.

PILLAR 2

06 PRODUCTS AND SERVICES

GRI [3-3]

At Litoplas, we believe that packaging plays an essential role: protecting what we value most, like food, health, and well-being. Plastic has been a great ally thanks to its portability, safety, high recyclability, and lower environmental footprint. At the same time, we acknowledge the environmental challenges that arise if strategies are not implemented to ensure its proper management.

That's why we work on eco-design initiatives, the incorporation of recycled material, and more sustainable processes that increase the recyclability of our packaging and, moreover, close the loop, contributing to our goal of maintaining plastic neutrality.

In 2025, we strengthened this commitment with innovation strategies, research, new developments, and through partnerships with different players in the value chain, ensuring the incorporation of post-consumer recycled material in our packaging, while guaranteeing the safety of the products we protect.

Material topics:
- Eco-design & Recyclability
- Innovation and development practices
- Product Safety and Quality





6.1 Eco-design and recyclability

GRI [3-3] [301-2] [301-3]

At Litoplas, innovation is an essential part of our organization. We constantly strive to develop new applications, technologies, and incorporate materials that allow us to offer increasingly sustainable packaging. In 2025, we took a significant step by incorporating post-consumer recycled (PCR) plastic into two of our structures derived from chemical recycling. These have INVIMA approval to ensure their safe use in direct contact with food, making us the only flexible packaging manufacturer in the country to have it. We also continue using recycled raw materials from mechanical recycling through our spin-off Polyrec, intended for secondary packaging that does not come into direct contact with food.

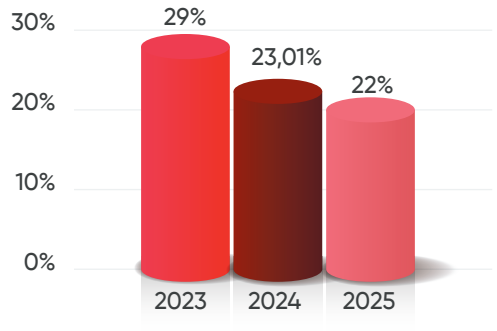
These initiatives not only increase the recyclability of our containers and packaging, but they also help reduce waste in ecosystems, promote recycling, and strengthen the circular economy. In this way, we make efforts with our spin-off Polyrec to ensure that we create a positive impact that goes beyond the environment and is also reflected in social and economic benefits, reaffirming our commitment to innovate to protect what we value most.

Likewise, we continue to be committed to the collective packaging and container management plan of ACOREP, contributing to the achievement of national targets in terms of utilization.

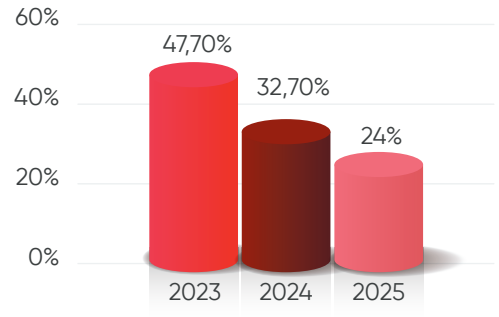


Reintegrated and Reused Materials in Colombia

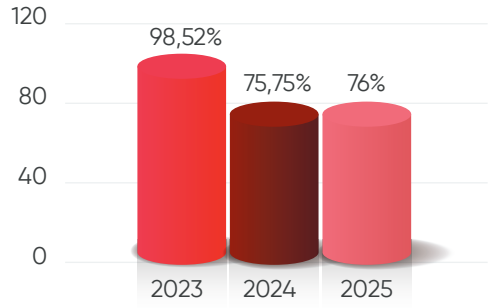
Use of reintroduced plastic



Recovered packaging and containers



Tons of containers and packaging recovered from the market



19,02%

of the plastic inputs were recycled in the last year.

-17.38% compared to 2024 due to the restrictions imposed by the use of materials like adhesives and inks in recycling.

76

tons of containers and packaging were recovered through ACOREP's collective plan, representing a 147% recovery of the baseline.

-9.29% compared to 2024 due to a decrease in reported rates according to the current regulatory changes.

-7

Tons vs. 2024 due to the adjustment resulting from the current regulatory change. From this update on, the regulation requires reporting collection specifically by type of material, rather than in a consolidated way as was done before. This new scheme changes the way data is accounted for and creates an apparent variation in the total figures.



DID YOU KNOW...?

Our "Polyrec Spin-off" managed to recycle over 7,000 tons of plastic, making investments to reach the goal of transforming 20,000 tons in the next 3 years



ACHIEVEMENTS:

- Through the collective packaging and container management plan, we managed to recover and make use of 147% of the packaging and container material from our 2024 baseline, which amounts to 76 tons.
- We are the only flexible packaging manufacturer in Colombia approved by Invima to use post-consumer recycled material in packaging that comes into contact with food and beverages for human consumption.
- We neutralized 1,031 tons through our spin-off Polyrec and obtained the Plastic Material Neutrality certification from ICONTEC, being the only flexible packaging company in Colombia with this certificate.
- We also received ISCC PLUS certification for the second consecutive year.

We will continue working on developing partnerships to maximize the use of plastic containers and packaging, as well as other materials, so that they can be part of a circular economy.

6.2 Innovation and Development Practices

GRI [3-3]

At Litoplas, we are convinced that implementing innovation and development practices in our processes creates a positive impact for the organization, driving new strategies and opening up market opportunities. During 2025, we focused on designing structures with higher recyclability rates and on developing new applications that allowed us to reach other markets.

At the same time, we internally promoted a culture of innovation that gives our team members the chance to present projects capable of making a positive impact and turning our processes into more efficient and sustainable systems.

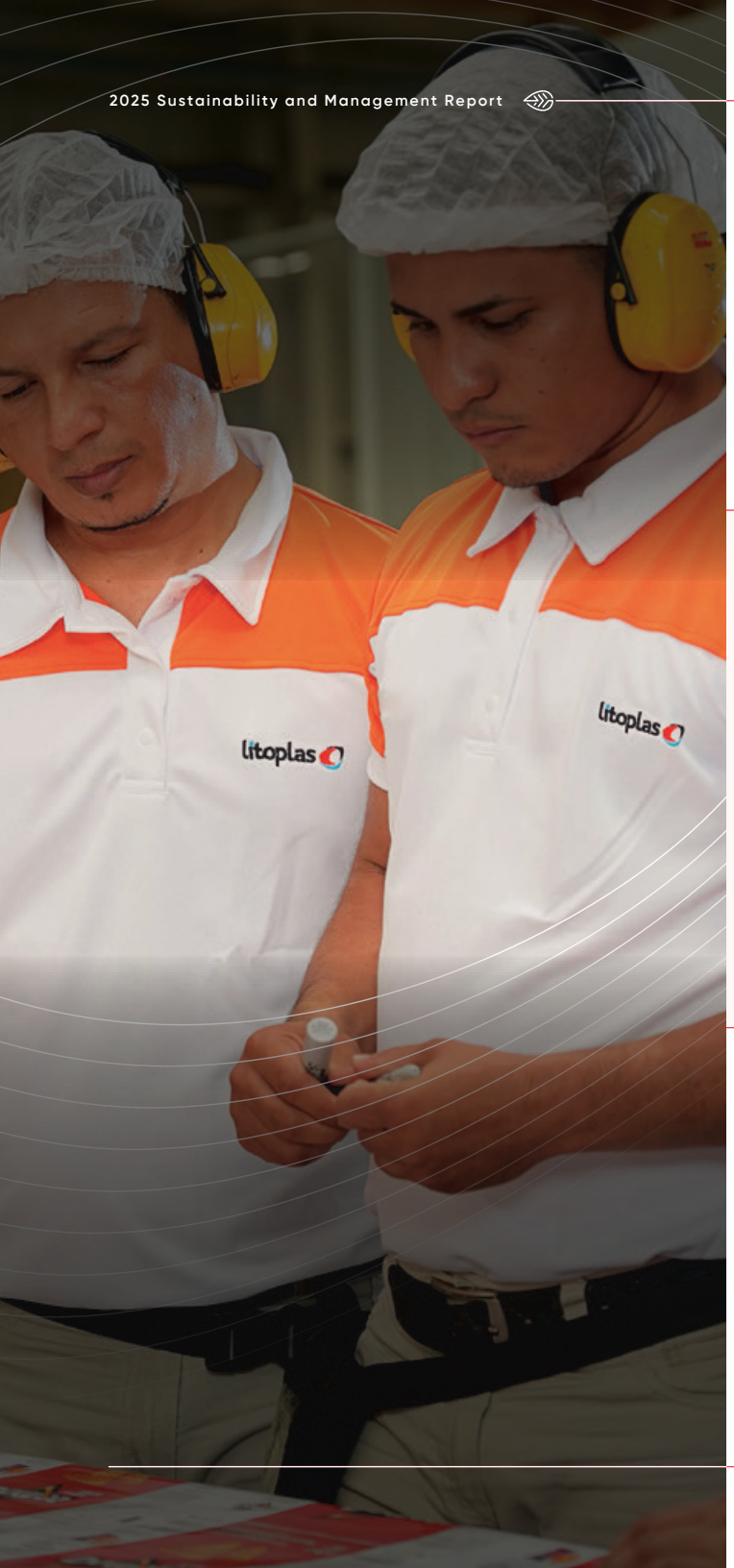
Product innovation in Colombia and Guatemala

7 New applications developed

75% vs. 2024 because we have done strong work on our innovation strategy by implementing new materials, technologies, and incorporating recycled material.



The 2-percentage-point decrease compared to 2024 is mainly associated with trends in market dynamics and customer requirements, rather than a drop in the creation of new solutions. The innovation portfolio remains mature and constantly evolving, adapting to market needs and continuing to contribute to the company's growth strategy.





ACHIEVEMENTS:

- Development of monomaterial Polyethylene structures with Ecodesign certification in category A – Loop Seal, we are the only converter in the country with this seal.
- 25% of sales come from innovation.
- 85% of the company's portfolio has high recyclability potential.
- We developed 7 new applications.

At Litoplas, we are convinced that innovation is the way to ensure the development of increasingly sustainable structures, maximizing the use of post-consumer recycled (PCR) resins so that they achieve higher recyclability rates and maintain our commitment to plastic neutrality. Likewise, we will continue working on the development of new applications that make a difference, offering solutions that take care of what we value most while also reducing environmental impact.



6.3 Product quality and safety

GRI [3-3] [416-1] [416-2]

We continue with a thorough review of our processes to ensure the quality and safety of our packaging, incorporating new inspection technologies that allow us to detect defects and the presence of foreign objects.
At the same time, we have strengthened our team to ensure stricter process control and a constant evaluation of quality standards, with the goal of protecting food and preventing potential public health risks.

Regulatory compliance in Colombia and Guatemala

0 cases

Regulatory non-compliance associated with impacts on the health and safety of clients and consumers. No change since 2022.

We have a favorable opinion issued by Invima regarding compliance with resolutions 683 and 4143 of 2012 for operating in Colombia, and a food safety management system certified by an independent third party in Colombia and Guatemala.

0 cases

Product recall in the market. No change since 2022.
There have been no incidents related to the safety of our product that would require

Impact assessment in Colombia and Guatemala

100%

Our products and services are evaluated for their impact on consumers' health and safety.

We define appropriate controls to mitigate the risks and impacts associated with the safety of our product. No changes since 2022.

ACHIEVEMENTS:

- Our plant in Colombia achieves FSSC 22000 recertification and follow-up for our plant in Guatemala in version 6 of this standard. Only 4 converters in the country have this certification.



We will continue focusing our efforts on implementing good safety and quality practices in the development of our packaging and containers. At the same time, we will strengthen our team to provide new technical skills that drive efficiency and differentiation in our products, making sure these are applied effectively throughout the organization, creating value and sustainability in every process.

PILLAR 3

07 PEOPLE

GRI [3-3]

We firmly believe that people are the heart of our organization, and we have a team that transforms with genuine commitment and responsibility, taking every action and decision with professional pride. For this reason, we continue to strengthen our programs aimed at promoting the well-being and satisfaction of our team members, encouraging continuous holistic development that ensures an ethical, healthy, safe environment, free from discrimination and harassment. In this way, we aim to maintain a balance between productivity and happiness, showing that with talent and dedication, it is possible to continue transforming, innovating, and creating value.

Material topics:
- Workplace well-being



7.1 Work Well-being

GRI [2-7] [3-3] [202-2] [401-1] [401-2] [401-3] [403-1] [403-2] [403-3] [403-4] [403-5] [403-6] [403-7] [403-8] [403-9] [403-10][404-1] [404-2] [404-3] [405-1] [406-1] [407-1] [408-1] [409-1]

At Litoplas, we know that workplace well-being is a priority to ensure our employees have a healthy, diverse, and inclusive work environment. That's why we continue strengthening our development programs aimed at enhancing skills and abilities, adapting spaces that promote vitality and satisfaction, offering a benefits package, driving initiatives for closeness and active listening to address their needs, while also reducing potential risks associated with unsafe conditions in order to have a positive impact on the quality of life and stability of our teams.

The year 2025 was a period of reflection on the suitability of our organizational structure and the impact of performance evaluation processes on the transformation our business model requires. This exercise allowed us to identify opportunities that kicked off a process of redesigning the structure, the descriptors and contribution indicators for each role, as well as strengthening leadership skills that encourage generative dialogues and a greater impact on people and processes.

We are

608 **Workers**

577 **Colombia**

31 **Guatemala**



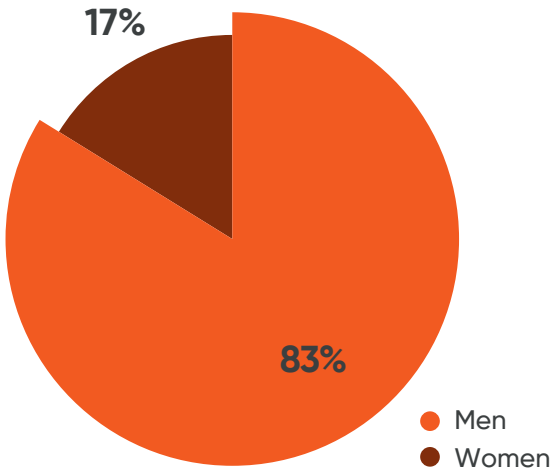
That, through genuine commitment and the use of our talents, we guarantee the effectiveness of each of our operations.

With a variation of 3.7% vs. 2024 due to the increase in employees in Colombia especially

100%

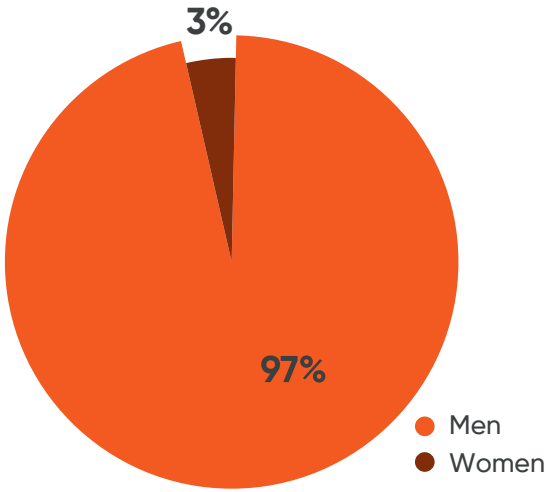
Our collaborators in Colombia and Guatemala are receiving the legal minimum wage or more depending on their role. **No changes since the 2024 report.**

Employees by gender in COLOMBIA



98 women and 479 men

Employees by gender in GUATEMALA



85%

Some of the collaborators have a direct contract. Temporary hires respond to specific needs arising from demand spikes.

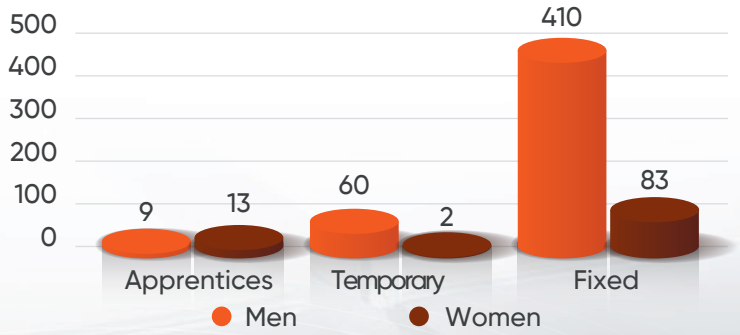
There was a variation of 1.9% compared to 2024, due to an increase in direct position hires as a result of adjustments in the organizational structure.

100%

Of the collaborators from Guatemala, they are hired directly with a variation of 3.33% because the number of collaborators increased.



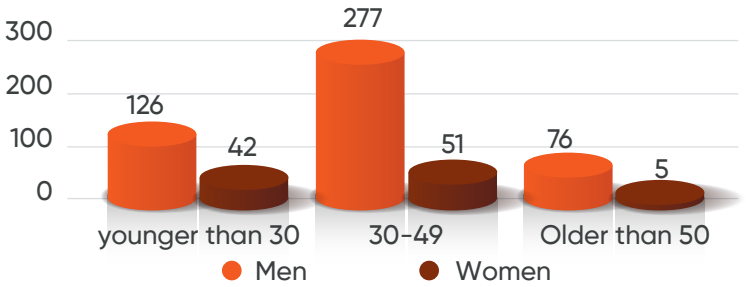
Employees by type of contract in Colombia



+21 employees vs. 2024 due to growth related to organizational structure adjustments.



Employees by gender and age in Colombia



50% Administrative women

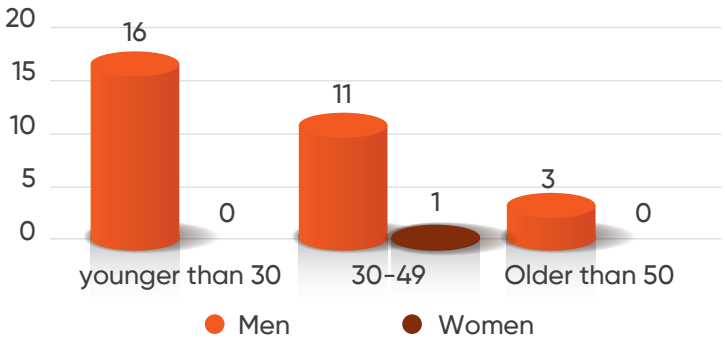
No change since 2024 due to an increase in the proportion of men with the new hires.

99,31%

of the top executives* are hired in the local community where the company carries out its operations in Colombia. With a variation of 2.71% vs. 2024 due to the increase in top executives by the end of 2025.

**Senior executives refers to positions from the tactical level*

Employees by gender and age in Guatemala



16,7% Administrative women

It decreased by 3.3 percentage points due to an increase in administrative staff compared to 2024.

96,7%

Some of the employees are hired from the local community of the operation in Guatemala.

0%

of the top executives* are hired in the local community of the operation in Guatemala.

0

Employees belong to collective labor agreements in Guatemala. No change since the 2023 report

New hires in Colombia

74 people

They were contracted during 2025.
-8.6% vs 2024.

17 Women

57 Men



36 people

Under 30 years old **-20% compared to 2024** for new hires.

38 peole

Between 30 - 50 years old **5.5% vs. 2024** of the new hires.

0 people

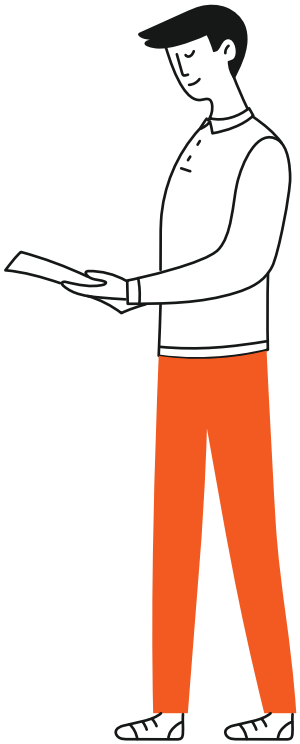
Over 50 years old **0%** of new hires **-100% vs. 2024.**

The variations are due to the transparency in our selection process.

New hires in Guatemala

15 people

They were hired during 2025. +7.14% people vs. 2024 due to internal staff movements



7 people

Under 30 years old **30%** of new hires vs.2024

6 people

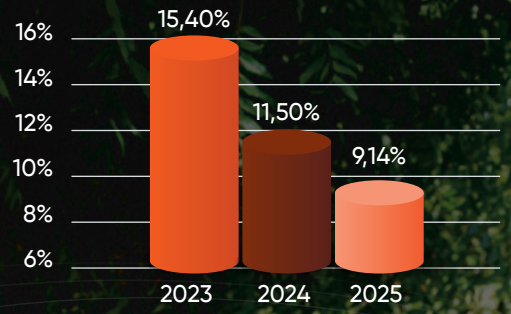
Between 30 - 50 years old **50%** of new hires vs. 2024

2 new people

Older than 50 years old.



Rotation in Colombia



2.36% vs. 2024 due to a reduction in withdrawals and an increase in direct employees

14,7%
Women
5,88% vs. 2024

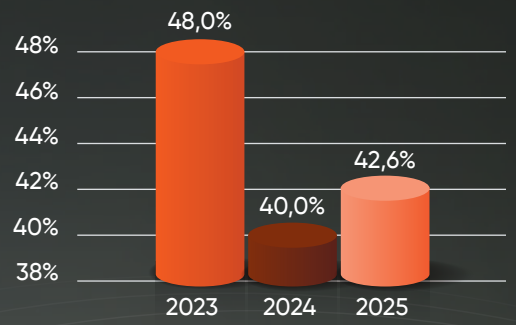
8,02%
Men
1,04% vs. 2024

Younger than 30 years old **11,2%** 1,6% vs. 2024

Between 30 - 50 years old **36,1%** 24,1 % vs. 2024

Older tha 50 years old **0%** No change since 2023.

Rotation in Guatemala



2.6% vs. 2024 due to a reduction in withdrawals and an increase in direct employees



0%

Women
No change vs. 2024

44%

Men
4,76% vs. 2024

The main reasons for turnover include resignations and layoffs

Younger than 30 years old	37,5%	75% vs. 2024
Between 30 - 50 years old	58,3%	-4,4% vs. 2024
Older tha 50 years old	N/A	

Parental leave in Colombia and Guatemala

	Colombia		Guatemala	
	Men	Women	Men	Women
Number of employees with rights	479	98	43	1
Number of employees who have taken the leave	22	5	1	0
Total number of employees who have returned after finishing parental leave	22	5	N/A	N/A
The number of employees who are still employed 12 months after returning to work	22	5	N/A	N/A
Return rate of employees who took parental leave	100%	100%	N/A	N/A
Employee retention rate for those who took parental leave	100%	100%	N/A	N/A

Salary difference between Colombia and Guatemala

Job category	Colombia		Guatemala	
	Men	Women	Men	Women
Management team: president and managers	1,4	1,0	N/A	N/A
Tactical team: Bosses	2,1	1,3	N/A	N/A
Coordination team: Coordinators, professionals, and specialists	2,2	1,6	1,2	1,0
Operational team: Operator, Analyst, Assistant, Helper	3,2	3,05	1,7	1,0

Salaries are determined according to the contribution of each position in the organization, so salary differences are due to the variety of roles within each category.
The changes compared to the 2024 period are due to the progressive growth of the workforce and salary updates.

Human rights and employee experience in Colombia and Guatemala

0 cases of discrimination
No change since the report from 2022

0 violation cases
of the right to freedom of association.
No change since the 2022 report.

0 cases of child labor
or young people exposed to hazardous work in our own operations and those of suppliers.
No change since the 2022 report.

0 cases of forced labor
No change since the 2022 report.

0 Complaints
Since the report from 2022

Benefits in Colombia and Guatemala

WE GRANT

2 Housing Loans

During this year, we contributed to the growth and strengthening of our employees' social capital, providing benefits that positively impact their well-being, personal development, and the stability of their families. In this regard, we granted two housing loans that support the dream of owning a home, creating greater security and peace of mind for them and their loved ones.

5 Employee Education Scholarships

Through our Exceptional Talent initiative, we support the professional development of our employees by giving a financial contribution to five team members so they can continue advancing in their technical and professional studies, thus strengthening their growth opportunities.

2 Academic Awards for Employees' Children

with academic excellence

Finally, through the Academic Excellence initiative, we awarded two children of our employees who obtained the best results in the ICFES tests, recognizing their effort, dedication, and commitment to education, and reaffirming our interest in also supporting the future of their families.



In the same way, we expand our benefits portfolio in order to comprehensively improve the quality of life of those who are part of our organization.

We invite you to learn more about our benefits here: **Litoplas Sustainability**

At Litoplas, we promote the creation of better opportunities for the future of our extended value network. That's why we make sure our temporary employees enjoy the same benefits as our full-time staff, reaffirming our commitment to fairness, inclusion, and the overall well-being of our entire workforce.

Training - Transition in Colombia and Guatemala

14.860
total training hours

14.358 hours Colombia
502,3 hours Guatemala

COLOMBIA		GUATEMALA	
Men	**Women**	**Men**	**Women**
22,77	35,19	15,9	22,5
Hours per person.	Hours per person.	Hours per person.	Hours per person.

-17.3% compared to 2024, due to adjustment of hourly intensity of training oriented to subsystems and psychosocial risk.

20,54 **Training hours per employee**

24,88 hours Colombia – **16,2** hours Guatemala.

- 33% compared to 2024 due to strategy changes in training and with more focus on subsystems.

Implemented programs

Programs implemented to improve employee skills covering the plants in Colombia and Guatemala:

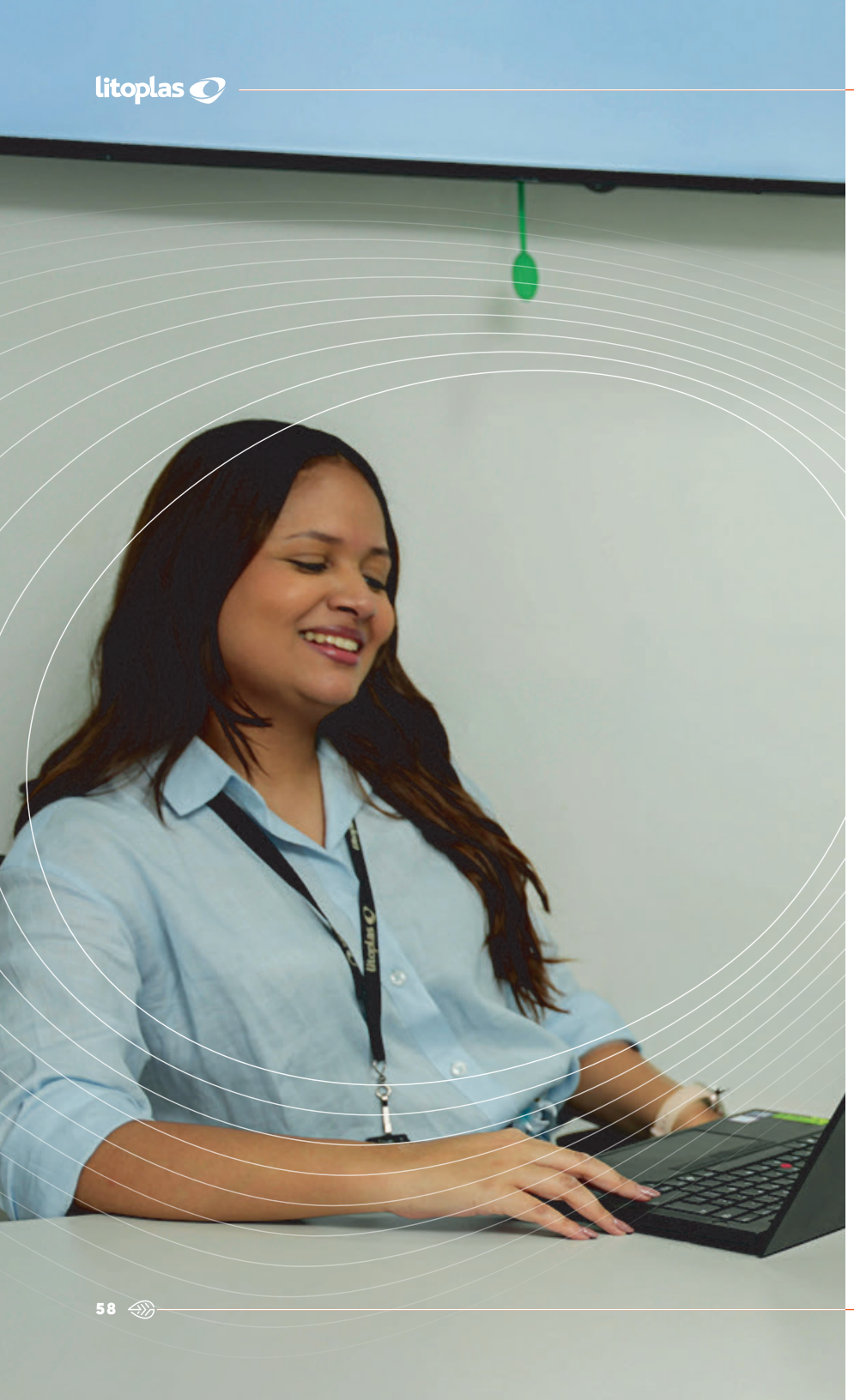
- **Organizational competencies:** which includes our organizational development model, world-class practices (risk management by subsystem), and competencies linked to values.
- **Job-related competencies:** which includes individual development programs, induction, re-induction, and exceptional talent benefits (study scholarships).
- **Technical competencies:** which includes training focused on strengthening the technical knowledge specific to the role.

The schools or areas that demanded the most investment were the following:

- **Occupational Health and Safety Risk Prevention:** 3,881 hours of training in Colombia and 82 in Guatemala.
- **Management subsystems:** Safe trade, Food safety, Environmental, Quality.

We also have an outplacement program and a pre-retirement program that supports the transition processes for employees leaving the company.

All of the above is based on learning methodologies that use gamification, which are free for the worker.



Training hours by positions in Colombia and Guatemala

COLOMBIA

Presidents and managers

38,83

hours / person
+71,5% vs. 2024

Tacticians, bosses, and specialists

113,7

hours / person
20,6% vs. 2024

Coordinators and professionals

47

hours / person
-23% vs. 2024

Operations

17,71

hour / person
-22% vs. 2024

GUATEMALA

Presidents and managers

N/A

Tacticians, bosses, and specialists

0

hours / person
-100% vs.2024

Coordinators and professionals

29,5

hours / person
-47,9% vs. 2024

Operations

16

hours / person
-38% vs. 2024



SG-SST Colombia and Guatemala

COVERAGE

100%

The Vitality Policy, as well as the SG-SST in its entirety, applies to employees, visitors, suppliers, and contractors.

No worker is excluded from the SST content.

SCOPE

100%

It reaches all workers, contractors, visitors, and the workplaces where they carry out tasks related to the production plants in Colombia and Guatemala.

Likewise, as part of our responsible sourcing policies, we only do business with suppliers who provide safe and decent working conditions in compliance with legal requirements and human rights.

COMPLIANCE

100%

In accordance with the standards of Resolution 0312 of 2019 and meeting the requirements of the ISO 45001 Standard, obtaining the certificate of this system for the Barranquilla plant in 2023.

This management model has been scaled up to the Guatemala plant, meeting the requirements established in Government Agreement 229 of 2014 and its amendments applicable to this country.



As part of our health and safety management system at work, we carry out the identification of hazards and the ongoing assessment of the risks associated with each of our activities. Our goal is to prevent work-related injuries and illnesses by strengthening a culture of care and applying the hierarchy of controls, ensuring safer and more responsible work environments.

Participation and Consultation

We have various spaces for participation, including COPASST in Colombia and the Bipartite Health and Safety Committee (SSO) in Guatemala, as well as the employee service and the development committee. These mechanisms allow employees to actively participate and stay informed about the status of relevant issues related to the occupational health and safety management system, as well as the identification of hazards and risks.

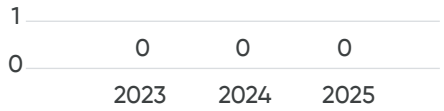
COPASST and SSO meet monthly, while the employee service and development committee operate continuously to receive concerns, requests, complaints, and suggestions regarding OHS. All requests are directed to the responsible processes for management and are followed up in subsequent meetings, ensuring transparency and effectiveness in the response.

Diseases Colombia and Guatemala

(Certified during the year)

CASES OF WORK-RELATED ILLNESSES

Work-related illnesses direct employees Colombia



The result remains at 0 No change vs. 2024* also applicable to the Guatemala plant

Indirect 0 No change since 2022

Death from a work-related illness

Direct 0 No changes since 2022

Indirect 0 No changes since 2022

As a result of identification, analysis, and evaluation, it has been identified that the main hazards that pose risks of occupational diseases are lifting and moving loads, which are mitigated by applying a hierarchy of controls.



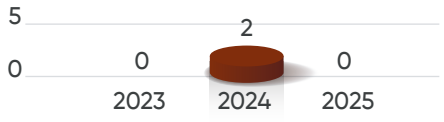
Accidents Colombia and Guatemala

0 Deaths from direct and indirect work accidents

No change since 2022*

Serious accidents direct staff Colombia

(not including death)



0 Accidents and accident rate of direct personnel in Guatemala

With a 100% reduction vs. 2024

0 Serious accidents (not including death) indirect

No change since 2022*

Direct working hours in Colombia

905.538

-7.87% compared to 2024, the reduction in hours is due to the decrease in the workweek in 2025 from 46 to 44 working hours

Direct working hours in Guatemala

73.216

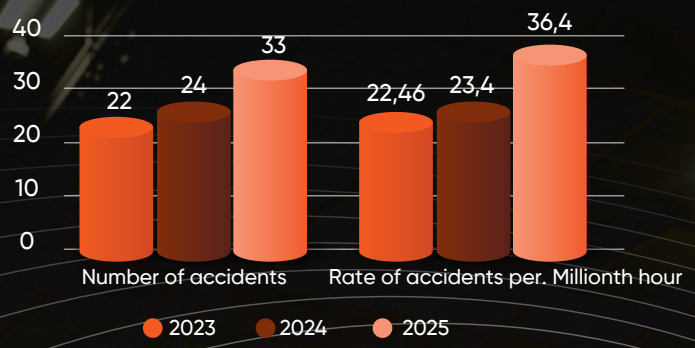
+38.7% vs. 2024 due to the increase in staff compared to the previous year and the higher number of production runs, which allowed the plant to stay operational for longer.

Indirect hours in Colombia

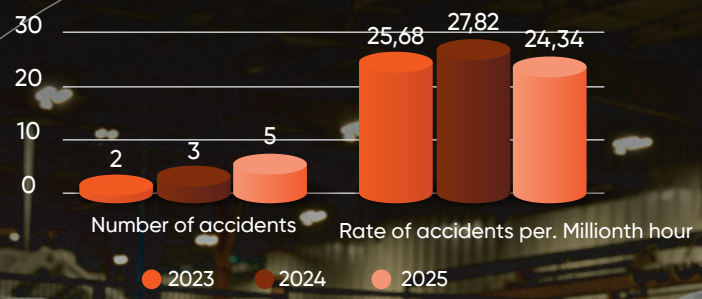
205.350

+90,3% vs. 2024

Number and rate of direct accidents in Colombia



Number and rate of indirect accidents in Colombia





Accidents Colombia and Guatemala

Severity index

39,09 Direct Colombia
-25,9% vs. 2024

0 Direct Guatemala
N/A*

26,5 Indirect Colombia
-66,9% vs. 2022

N/A Indirect Guatemala
N/A*

Frequency index

6,65 Direct Colombia
37,1% vs. 2024

0 Direct Guatemala
N/A*

4,1 Indirect Colombia
84,4% vs. 2022

N/A Indirect Guatemala
N/A*



In the last period, there was a 56% increase in the accident rate of direct personnel, while events with major consequences were reduced by 100%. This behavior is mainly associated with the increase of unsafe practices and behaviors identified in the operations.

As a result of the identification, analysis, and assessment process, it has been determined that the hazards most likely to cause injuries are mechanical and biomechanical risks. Likewise, hazards with the potential for serious consequences were identified, such as falls from working at heights, burns or injuries from hot work, collisions during forklift operation, and entrapments in machinery. For these and other risks, the hierarchy of controls is applied in order to ensure their proper mitigation.

*In Guatemala, all the collaborators are hired directly



ACHIEVEMENTS:

- **2.36% reduction** in employee turnover in Colombia and 2.6% in Guatemala.
- We obtained the **second re-certification of the No Discrimination Seal** for the second consecutive year.

Next year we will continue working on finishing the organizational redesign process, updating the performance evaluation tool, and strengthening programs in favor of human rights, especially non-discrimination and occupational health and safety, in order to prevent the negative effects associated with turnover, the impact on employees' well-being, quality of life, and job stability.

PILLAR 4

08 ORGANIZATION

GRI [3-3]

From our Organizational pillar, we aim for ethics to be at the core of every action and operation, ensuring transparency and avoiding negative reputational, regulatory, or legal impacts. Likewise, we work to reflect financial strength, promote responsible sourcing, and build valuable partnerships that boost our business's competitiveness in the short, medium, and long term.

Material topics:

- Corporate governance and ethics,
- Growth and financial strength,
- Partnerships and alliances,
- Responsible sourcing.

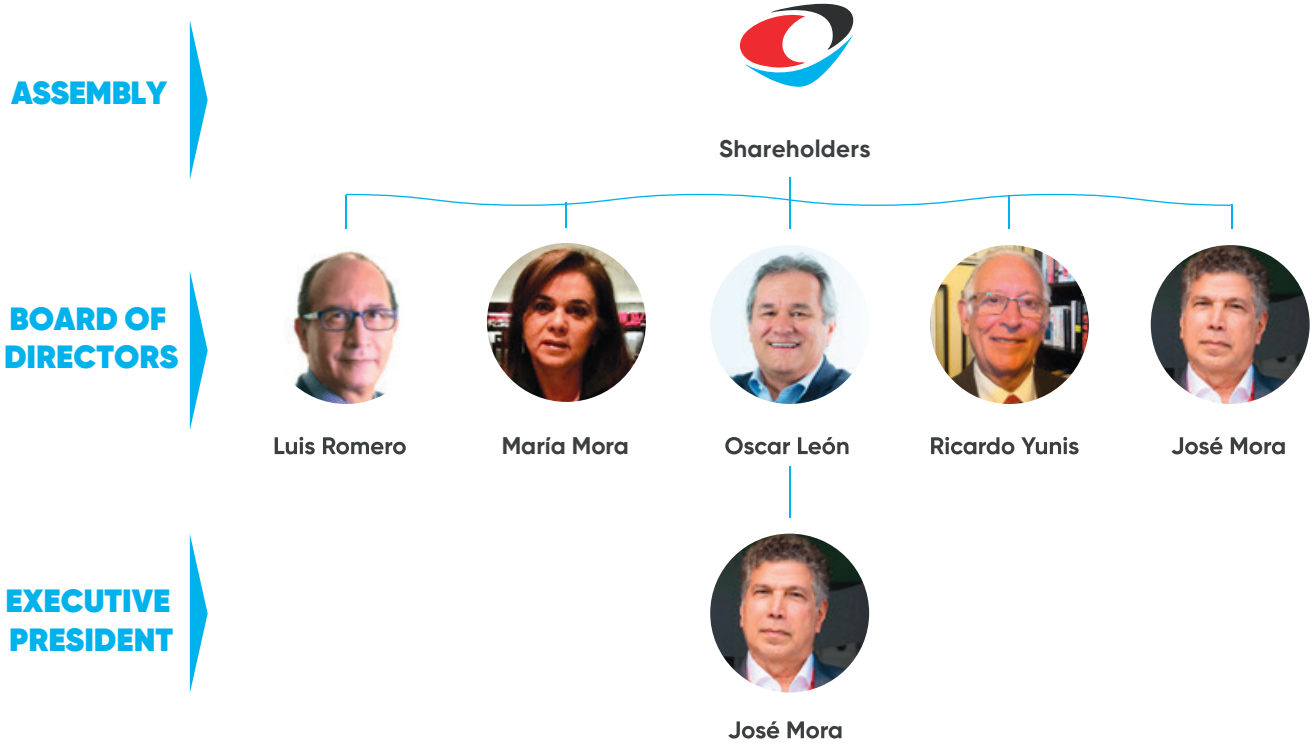


8.1 Corporate Governance and Ethics

GRI [2-9] [2-10] [2-12] [2-13] [2-14] [2-15] [2-16] [2-18] [2-19] [2-20] [2-24] [2-25] [2-27] [3-3] [205-1] [205-2] [205-3] [206-1] [405-1] [418-1]

The highest governing body of the organization, elected by the General Assembly of Shareholders, is the Board of Directors. Both bodies actively participate in due diligence processes as key stakeholders for decision-making. The Assembly is responsible for defining long-term economic, financial, and corporate governance decisions, while the Board of Directors is in charge of reviewing and approving strategies, policies, and disclosures related to economic, environmental, and social aspects, including material issues.

The Board has three support committees specialized in managing financial, commercial, and organizational and human development matters, made up of the chair, board members, and managers according to their area of expertise. These committees are responsible for handling joint decisions, representing stakeholders in the sustainability strategy, and reporting at least once a year on the performance of that strategy and important events, including addressing concerns related to potential negative impacts.



During 2025, the Board met 4 times in March, July, October, and December. Fees paid during 2025 were 57,299,074, which are determined according to the number of sessions held, with their remuneration fees being fixed.



60% **Of the Board members, they are independent**

43% **Of the members of the Board of Directors (main + alternate), are women**

1 of 7 **Of the members of the Board of Directors, he/she is an executive of the organization**

100% **The members of the Board of Directors are over 50 years old**

+20 **Average years of board members' involvement in the company**

Since 2024, we have updated our Code of Ethics and Comprehensive Conduct, a tool that prevents and manages behaviors in all our activities and business relationships that could affect our principles, healthy coexistence, compliance with the law and applicable regulations, relationships with our partners, and the commitments made with our value network, including conflicts of interest.

We invite you to check out our code of conduct here





Through the ethical management of our processes, we maintained in Colombia and Guatemala:

0 confirmed cases of corruption
No change since 2022

0 cases of conflict of interest reported.
No change since 2022

0 cases of risk materialization for money laundering
of assets, terrorism financing, proliferation of weapons of mass destruction, or other crimes.
No changes since 2022.

0 critical concerns present and communicated
to the highest governing body

0 Legal actions regarding jurisdiction
disloyal and violations of applicable law. No change since 2022

0 Cases of leaks, thefts, or loss of customer data
No change since 2022

0 Claims
related to customer privacy breaches. No change since 2022

0 Significant breaches of the legislation and the
regulations, including intellectual property and copyright during the period covered by the report.
No changes since 2022





The organization's risk assessment procedures regarding corruption

100%

Our operations in Colombia and Guatemala were evaluated for corruption risk. There was no change compared to the previous year, as the controls implemented in 2023 that reduce the likelihood of those risks occurring were maintained.

Among the identified risks is the practice of promising, offering, or granting a gift or unjustified benefit to executives, managers, employees, or advisors of a company, association, or foundation, with the aim of obtaining a favor for oneself or for a third party, to the detriment of the organization.

100%

The organization's policies and procedures were communicated to our stakeholders.

- **Governing bodies:** The organization's anti-corruption policies and procedures were communicated to 7 people, covering 100% of the main members of the governing body of Litoplas Colombia and Guatemala.
- **Employees:** The organization's anti-corruption policies and procedures were communicated to a total of 577 employees, covering 100% of the employees in Colombia. An increase of 3.8% compared to 2024 due to the rise in employees in Colombia.
- **Business partners:** The organization's anti-corruption policies and procedures were communicated to a total of 164 business partners in Colombia and Guatemala, with a variation of +62.4% compared to 2024 due to the increase in partners.

ACHIEVEMENTS:

- We received the Sustainability Seal - Platinum Category from ICONTEC for the second consecutive year
- Recognition awarded to our CEO in the Global Minds edition of the Barranquilla Chamber of Commerce
- We obtained the Product Plastic Neutral certificate from ICONTEC
- We obtained BASC recertification for the third consecutive year
- We obtained ISCC PLUS certification for the second consecutive year
- We obtained the second recertification of the Non-Discrimination Seal
- SURA 2025 recognition for our High-Performance Leaders program
- Recognition as PEPSICO suppliers at the PEPSupplier Summit 2025, where we were recognized as the only converter among the three finalists for PepsiCo's Global Supplier of the Year

In the short and medium term, we will continue working to keep unethical events at zero and to ensure compliance with ethical and safe commerce standards, as well as strengthening our subsystem through the implementation of world-class standards related to information security.

8.2 Growth and financial strength

GRI [3-3] [201-1] [201-4]

We efficiently manage resources to achieve a high return on investment for our partners

Litoplas in numbers: Our Financial Performance

Direct economic value generated (revenue)

COLOMBIA

$324.079

Millions COP

+2.44% vs. 2024, due to an increase in the volume of tons billed.

GUATEMALA

$38.907

Millions COP

+26.2% vs. 2024 due to an increase in billed tonnage.

EBITDA Margin

10,0%

+26.5% vs. 2024 due to an increase in Operational costs.

EBITDA Margin

23,1%

+109.6% vs. 2024 due to business growth.

In 2025, we received $33,280,000 from the Government as an incentive for creating and keeping new formal jobs.

Retained economic value:

$6.460

Millions COP

$6.450

Millions COP



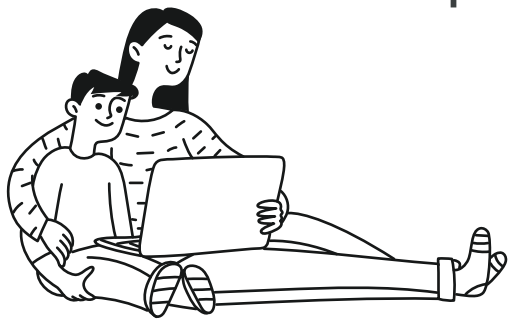
To find out more information about our sales,assets, and other financial indicators, we invite you to click here

Financial Statements

litoplas

Distributed value

At Litoplas, we believe that distributed value is not just a way to achieve sustainability, but also a goal in itself, promoting fairness, equity, and participation in decision-making for all our stakeholders.



Operating Costs

COLOMBIA	GUATEMALA
$264.140 Millions COP	$29.826 Millions COP
6,2% vs. 2024	9,4% vs. 2024

They are our expenses related to the operation of the business

Payments to Litoplers

COLOMBIA	GUATEMALA
$42.590 Millions COP	$1.841 Millions COP
+7.7% vs. 2024	+18.5% vs. 2024

Payment of salaries and benefits to our employees for their work done at the company

Payments to the Government and local entities

COLOMBIA	GUATEMALA
$10.847 Millions COP	$790 Millions COP
-14,1% vs. 2024	+27.010% vs. 2024

Money we pay to contribute to the State in supporting public spending

Donations

COLOMBIA	GUATEMALA
$41 Millions COP	N/A
-69,4% vs. 2024	

Money we give to the government to help pay for public services



ACHIEVEMENTS:

- Export sales growth was 13.8%.
- The share of export sales in total sales was 9.9%.
- Growth of 26.2% in value generated in Guatemala and 2.44% in Colombia.
- Increase of 12.1 percentage points in EBITDA margin in Guatemala.

We will continue strengthening the efficiency of our processes to ensure sustainable profitability and growth margins. At the same time, we will work on scaling our business model with the goal of doubling sales by 2030, thus consolidating our roadmap and ensuring solid and competitive long-term development.



8.3 Partnership and alliances

GRI [3-3]

We are convinced of the importance of building strong partnerships with our clients and suppliers to strengthen the level of collaboration and work together in creating value. We will continue developing strategies that allow us to achieve our goals and, at the same time, build relationships based on trust and joint growth.

69,5%

Partnership with strategic suppliers in Colombia and Guatemala. +4.5% vs. 2024 due to better alignment with the value chain. This year we started working together with our suppliers, and in addition to evaluating the competitiveness, reliability, availability, joint development, and compliance model, we are working with our suppliers to encourage them to adopt sustainable practices that help them reduce their environmental impact and strengthen their commitment to social and environmental responsibility.

94%

Our clients are at a level 3-4 Partnership in Colombia and Guatemala. +3.3% vs. 2024 due to higher growth with clients who have a high level of engagement. In the coming years, we will continue working on initiatives that promote the development of partnerships and joint growth.

8.4 Responsible Sourcing

GRI [3-3] [204-1] [308-1] [308-2] [414-1] [414-2]

We continue working on the sustainability and competitiveness of our supply chain, focusing our efforts on developing sustainability projects and protecting working capital and the country's economic development by maintaining a higher proportion of local purchases.

Domestic Purchases in Colombia and Guatemala

Purchases are made based on merit and quality criteria, without geographic location being a determining factor. However, when conditions are equivalent, preference is given to local, inclusive, and entrepreneurial suppliers, thus strengthening the economic and social development of our community.

Selection of suppliers in Colombia and Guatemala

100% **they passed environmental criteria filters**
No change vs. 2024 report

100% **they went through filters with social criteria**
No change vs. 2024 report

82,94%

Of our purchases at the Colombia plant, are domestic*

-3.56% vs. 2024 due to the lack of availability of certain substrates in the national market and the growth in the volume of products that require imported inputs, the need to make purchases abroad has increased to ensure the continuity and quality of production.

4.29%

Of our purchases at the Guatemala plant, 61% are national compared to 2024 due to an increase in production and growth in the volume of substrate imports, which is the material with the most weight in our structures. *Purchased in the country of operation, that is, where the production plants are located.

Supplier evaluation in Colombia and Guatemala

10 Assessed in relation to environmental impacts. -70.6% vs. 2024 for the supplier compliance evaluation monitoring strategy.

13 Assessed in relation to social impacts. -66.7% vs. 2024 due to the follow-up strategy for evaluating our suppliers' compliance.

0 Identified as suppliers with potentially significant negative environmental impacts due to low compliance with the evaluated requirements. -100% vs. 2024 due to the progress in the maturity of our suppliers.

0 Suppliers with negative impacts presented an improvement plan because no suppliers with negative impacts were identified, so there was no need to request action plans.

0 suppliers with negative social impacts as a result of these evaluations no suppliers with potential and actual negative social impacts have been identified.

Over the next few years, we will continue strengthening our responsible sourcing program and developing initiatives for the growth of our suppliers.



8.5 Communication and presence in the market

GRI [3-3]

In 2025, we strengthened our communication channels as a strategic mechanism to effectively reach our stakeholders. Through them, we shared relevant information that allowed us to showcase our strategy, the progress and results achieved, as well as reaffirm our commitment to sustainability through informational capsules. These spaces not only facilitated interaction and dialogue with our stakeholders but also consolidated the relationships and gave us the opportunity to invite them to follow closely what we do and to be an active part of our transformation.



Our presence on social media

5.113 **Interactions on LinkedIn**
+47 % vs. 2024

+50.000 **Views on Instagram**
+ 500 new followers

During the reporting period, significant progress was made in the digital communication strategy and institutional positioning. An inbound marketing strategy was implemented aimed at strengthening the company's presence in Central America, achieving the generation of more than five qualified leads per semester. Additionally, the organization actively participated in six specialized forums on sustainability and packaging at the national level, reinforcing dialogue with key industry players and promoting the exchange of best practices. Likewise, a communication strategy was carried out that increased the company's visibility in national and sectoral media such as Portafolio, La República, and El Empaque, contributing to positioning the organization as a reference in innovation and sustainability within the packaging and container sector.

In the coming years, we will continue working to improve our customers' experience and make the most of our communication channels in order to strengthen our connection with our stakeholders, inviting them to be an active part of what we do. In doing so, we will increase interaction, build stronger relationships, and create bonds of trust that allow us to grow together, becoming a reference that inspires, engages, and adds value at every touchpoint.

ACHIEVEMENTS:

- onsolidation of the relational marketing strategy.
- Recognition given to our CEO in the Global Minds edition of the Barranquilla Chamber of Commerce.
- Participation as spokespersons in more than 6 specialized forums on sustainability, innovation, and communications.
- Presence in more than 97 media publications.



IMPORTANT EVENTS THAT OCCURRED AFTER THE EXERCISE

As of the date this report was prepared, we are not aware of any significant events that occurred after December 31, 2025.



PREDICTABLE EVOLUTION OF SOCIETY

By 2026, a 13.5% growth in produced square meters is projected, which in absolute terms will represent an increase of about 5.3% in sales.

In this context, at Litoplas we will continue focusing our efforts on initiatives that strengthen trust and value for our stakeholders, optimizing operations and meeting social commitments. In this way, we aim to ensure the company's sustainability and maintain stable profit margins, supported by a responsible management model focused on the long term.



PROFIT DISTRIBUTION AND/OR LOSS ABSORPTION PROJECT

Given that for the fiscal year 2025, the Company generated accounting profits of $4,674,461,261 and that there are accumulated profits amounting to $11,995,693,856, it is proposed to distribute COP$600,000,000 (six hundred million pesos).



TRANSACTIONS CARRIED OUT WITH PARTNERS AND MANAGERS

During the period covered by the report, no transactions were carried out with the company's partners or managers; however, the company has a conflict of interest policy that sets the guidelines for transactions between the company and its partners or managers.



SPECIAL REPORT FROM BUSINESS GROUP

By the end of 2025, the LITO-CORP Business Group was made up of 2 companies, grouped for operational and administrative purposes as follows: Litoplas Guatemala S.A and Litoplas S.A (Colombia).

In compliance with the provisions of Colombian legislation, Article 29 of Law 222 of 1995, Litoplas S.A.-Colombia, as the parent company of the Business Group, declares that it has not received goods or dividends from its subsidiaries during the period covered by this report.

Likewise, in 2025, Grupo LITOCORP neither made nor refrained from making decisions to serve the interest or under the influence of its subsidiary company, and the subsidiary neither made nor refrained from making decisions to serve the interest or under the influence of Grupo LITOCORP.



DECLARATION USED	Litoplas has prepared the report according to the GRI Standards for the period from January 1 to December 31, 2025
GRI 1 USED	GRI 1: Foundations 2021
APPLICABLE GRI SECTOR STANDARDS	They are not available for our sector

GRI STANDARD OWN INDICATOR	CONTENT	LOCATION / DIRECT RESPONSE	OMISSIONS		
			Omitted requirements	Motive	Explanation
General Content					
GRI 2 General Contents: 2021	2-1 Organizational Details	A. Litoplas and Litoplas Guatemala. B. Litoplas S.A. and Litoplas Guatemala S.A. are both privately held corporations whose shareholders with an ownership interest of 25% or more are: Grupo Mora Morales S.A.S., Grupo HCM S.A.S., Inversiones Becam S.A.S., and Inversiones Moleb S.A.S. C. Litoplas S.A., the parent company, is headquartered in Barranquilla, Colombia. D. Litoplas S.A. operates in Barranquilla, Colombia, while Litoplas Guatemala operates in Amatitlán, Guatemala.			
	2-2 Entities included in the sustainability reporting	A. This report contains the results of Litoplas S.A and Litoplas Guatemala corporation. B. There are no differences between the list of entities and the financial information available elsewhere.			

GRI STANDARD OWN INDICATOR	CONTENT	LOCATION / DIRECT RESPONSE	OMISSIONS		
			Omitted requirements	Motive	Explanation
General Content					
GRI 2 General Contents: 2021	2-2 Entities included in the sustainability reporting	C. The information is presented broken down by each entity. When consolidating the information, sums are applied for the GRI contents and accounting standards for the presentation of group financial statements. I. The information is not adjusted for minority interests. II. Mergers, acquisitions, and spin-offs are not presented. III. Changes between the way contents are presented and material topics are not presented.			
	2-3 Period of the report, frequency, and point of contact	See Chapter 3. About this report			
	2-4 Update of the information	The following updates are presented: A. In content 2-25, the percentage of Complaints was reported as the percentage of RSCC (requests, suggestions, claims and complaints) received from employee services, a concept that includes requests, suggestions, claims, and complaints. Therefore, starting from the 2024 report, it was decided to separate the indicator for greater clarity. With this adjustment, a complaint is defined as the expression of dissatisfaction regarding human, labor, or environmental rights, or social impacts of the company, related to reports of harassment, discrimination, violations of labor rights, environmental impacts, or inadequate governance practices. With this conceptual adjustment, the number of Complaints for the periods 2024, 2023, and 2022 reported in previous versions of this			

GRI STANDARD OWN INDICATOR	CONTENT	LOCATION / DIRECT RESPONSE	OMISSIONS		
			Omitted requirements	Motive	Explanation
General Content					
GRI 2 General Contents: 2021	2-4 Updating the information	B. The content related to donated value from chapter 5.2 Community Building is removed because it is redundant with information presented in chapter 8.2 Growth and financial strength. C. The content on processed tons is removed from chapter 8.2 Growth and Financial Strength, as it is redundant with the information presented in chapter 2.6 Value Chain. D. In the indicator for Level of Partnership with clients and suppliers reported in chapter 8.3 Partnerships and Alliances, starting in 2024 the calculation formula for supplier partnership level was changed, switching to reporting the average fulfillment of evaluated attributes as a percentage. E. Starting in 2024, in content 401-1 the way the new hiring rate is calculated is adjusted due to reinterpretation of what is required in the content; moving from reporting the percentage that each age group represents in the hires made during the year, to reporting the percentage of new people out of the total number of people in the organization at the end of the year in each age group.			
	2-5 External assurance	See Chapter 3. About this report			

GRI STANDARD OWN INDICATOR	CONTENT	LOCATION / DIRECT RESPONSE	OMISSIONS		
			Omitted requirements	Motive	Explanation
General Content					
GRI 2 General Contents: 2021	2-6 Activities, value chain, and other business relationships	See chapter 2.2 Our value chain			
	2-7 Employees	A, B, D, and E. See Chapter 7.1. Workplace well-being. The company does not hire on an hourly or part-time basis. C. The figures presented correspond to the staff on the payroll as of December 31, 2025.			
	2-8 Workers Who Are Not Employees	See chapter 7.1 Workplace well-being. The figures presented correspond to the staff as of December 31, 2025.			
	2-9 Governance structure and composition	See chapter 8.1 Corporate Governance and Ethics. There is no participation from underrepresented social groups. For more information about the commitments and skills of the board members, consult the 2023 management and sustainability report available at: https://litoplas.com/wp-content/uploads/Informe-de-sostenibilidad-2023.pdf			
	2-10 Designation and selection of the highest governing body	A. See chapter 8.1 Corporate Governance and Ethics. B. Board members are chosen based on merits according to the required profile.			

GRI STANDARD OWN INDICATOR	CONTENT	LOCATION / DIRECT RESPONSE	OMISSIONS		
			Omitted requirements	Motive	Explanation
General Content					
GRI 2 General Contents: 2021	2-10 Designation and selection of the highest governing body	To learn more information about the selection and evaluation of the members of the top governing body, we invite you to check out the 2023 management and sustainability report available at: https://litoplas.com/wp-content/uploads/In- forme-de-sostenibilidad-2023.pdf			
	2-11 President of the highest governing body	The president and the secretary are elected at each meeting by vote. For more information, consult the 2023 management and sustainability report available at: https://litoplas.com/wp-content/uploads/In- forme-de- sostenibilidad-2023.pdf			
	2-12 Role of the top governing body in overseeing the management of impacts	See chapter 8.1 Corporate Governance and Ethics.			
	2-13 Delegation of responsibility for managing impacts	See chapter 8.1 Corporate Governance and Ethics.			
	2-14 Role of the highest governing body in sustainability reporting	See chapter 8.1 Corporate Governance and Ethics.			

GRI STANDARD OWN INDICATOR	CONTENT	LOCATION / DIRECT RESPONSE	OMISSIONS		
			Omitted requirements	Motive	Explanation
General Content					
GRI 2 General Contents: 2021	2-15 Conflicts of Interest	See Chapter 8.1 Corporate Governance and Ethics. For more information on the conflict of interest policies applicable to partners and board members, as well as the management measures for violations of the established guidelines, we invite you to check out our comprehensive code of ethics and conduct, which is available at: https://litoplas.com/nosotros/			
	2-16 Communication of critical concerns	See Chapter 8.1 Corporate Governance and Ethics.			
	2-17 Collective knowledge of the highest governing body	During 2025, we had a session with the board members where the progress, goals, and sustainability strategy defined by the organization were shared.			
	2-18 Performance evaluation of the highest governing body	The management of the board members is evaluated annually by the assembly through the review and approval of the management report. Depending on the results, the assembly has the authority to reappoint or remove members from their positions.			
	2-19 Compensation Policies	See chapter 8.1 Corporate Governance and Ethics for the members of the highest governing body. For senior executives, there is a fixed salary and a variable one based on the organization's economic results.			
	2-20 Process for determining compensation	See chapter 8.1 Corporate Governance and Ethics			

GRI STANDARD OWN INDICATOR	CONTENT	LOCATION / DIRECT RESPONSE	OMISSIONS		
			Omitted requirements	Motive	Explanation
General Content					
GRI 2 General Contents: 2021	2-21 Annual Total Compensation Ratio		2-21	Confidential information	It's sensitive information for the privacy and security of our team members.
	2-22 Statement on the sustainable development strategy	See chapter 1. Message from the president and chapter 4. Our sustainability strategy			
	2-23 Commitments and Policies	A, B, C, D See chapter 4. Our sustainability strategy and 4.1 Stakeholders and Materiality Analysis. To learn more about our policies and commitment to human rights, we invite you to check out our code of ethics and conduct, available at: https://litoplas.com/nosotros/ which has been approved by our president, as the main legal representative, basing its content on the guidelines of the International Labour Organization (ILO), the Universal Declaration of Human Rights adopted by the United Nations General Assembly, and the technical reference to prevent and eliminate any type and form of discrimination from the Ministry of the Interior of Colombia. E. The policies of our code apply to all activities and relationships of our organization, its employees, partners, and board members. From this code, a code of ethics and conduct for suppliers is derived, which extends the minimum requirements for interacting with this stakeholder group.			

GRI STANDARD OWN INDICATOR	CONTENT	LOCATION / DIRECT RESPONSE	OMISSIONS		
			Omitted requirements	Motive	Explanation
General Content					
GRI 2 General Contents: 2021	2-23 Commitments and Policies	F. The human rights policy and the comprehensive code of ethics and conduct are communicated from the start of the relationship with employees through physical delivery, training, and a commitment agreement, with at least an annual refresher. Changes to the code are communicated through both physical and digital means, and versions of this document are available in our internal document management software and on our website. Additionally, suppliers are given the code and asked to declare their compliance at the beginning of the relationship, and their compliance is continuously evaluated. Both codes, the Litoplas one and the suppliers' one, are available in Spanish and English to make their communication and dissemination easier.			
	2-24 Incorporation of commitments and policies	See chapter 8.1 Corporate Governance and Ethics To learn more about our policies, including our commitment to human rights, responsibilities, and applicability, we invite you to check out our code of ethics and conduct, available at: https://litoplas.com/nosotros/ For more information about the formation of our code, see content 2-23			

GRI STANDARD OWN INDICATOR	CONTENT	LOCATION / DIRECT RESPONSE	OMISSIONS		
			Omitted requirements	Motive	Explanation
General Content					
GRI 2 General Contents: 2021	2-25 Processes to remediate negative impacts	A, C Any act or impact that goes against our principles and ethics and conduct policies is investigated so that measures are taken according to what happened, including remediation. B, D We invite you to get to know the different mechanisms available for our stakeholders on page 43 of the 2023 management and sustainability report, available at: https://litoplas.-com/wp-content/uploads/In- forme-de-sostenibilidad-2023.pdf E. See Complaints received in chapter 5.2 Community Building See chapter 2-23 for information on communication and training regarding the code of ethics and conduct, which includes the ethics line as a mechanism applicable to all stakeholders. To learn about our guarantee of anonymity, we invite you to check our code of ethics and conduct, available by clicking here.			
	2-26 Mechanisms for requesting advice and raising concerns	To learn more about our mechanisms, we invite you to check out our code of ethics and conduct, available by clicking here.			
	2-27 Compliance with laws and regulations	See chapter 8.1 Corporate Governance and Ethics			

GRI STANDARD OWN INDICATOR	CONTENT	LOCATION / DIRECT RESPONSE	OMISSIONS		
			Omitted requirements	Motive	Explanation
General Content					
GRI 2 General Contents: 2021	2-28 Membership in associations	See chapter 2.1 Who we are			
	2-29 Approach for the participation of stakeholder groups	See chapter 4.1 Stakeholders and Materiality Analysis. For more information, check the 2023 management and sustainability report available by clicking here.			
	2-30 Collective bargaining agreements	See chapter 7.1 Employee well-being. B. For employees who are not covered by collective bargaining agreements, indicate whether the organization determines their working conditions and the terms of their employment based on the collective bargaining agreements that cover the rest of the employees or based on the collective bargaining agreements of other organizations.			
Material Topics					
GRI 3: Material Topics 2021	3-1 Process of determining material topics	See chapter 4.1 Stakeholder Groups and Materiality Analysis. For more information, check the 2023 management and sustainability report available at: https://litoplas.com/wp-content/uploads/Infor me-de-sostenibilidad-2023.pdf			
	3-2 List of material topics	See chapter 4.1 Stakeholder Groups and Materiality Analysis			

GRI STANDARD OWN INDICATOR	CONTENT	LOCATION / DIRECT RESPONSE	OMISSIONS		
			Omitted requirements	Motive	Explanation
Eco-design and Recyclability					
GRI 3: Material Topics 2021	3-3 Management of material issues	See chapter 4.1 Stakeholders and Materiality Analysis and 5.1 Ecodesign and Recyclability. For additional information on the existing policies for product design and development, we invite you to check out our products and services policy, which is part of our comprehensive code of ethics and conduct available at: https://litoplas.com/nosotros/ To learn more about the context of the beliefs that supported the reported strategies, we invite you to check out the previous period's report, available at: https://litoplas.-com/wp-content/uploads/Informe-de-sostenibilidad-2023.pdf			
GRI 301: Materials 2016	301-2 Recycled inputs used	See chapter 6.1 Ecodesign and Recyclability	301-2 for Guatemala	Information does not proceed	Because within Guatemala's production processes, there is no capacity to process pelletized products, which are the ones reintroduced at the plant in Colombia.

GRI STANDARD OWN INDICATOR	CONTENT	LOCATION / DIRECT RESPONSE	OMISSIONS		
			Omitted requirements	Motive	Explanation
Eco-design and Recyclability					
GRI 301: Materials 2016	301-3 Recovered Packaging Products and Materials	A. See chapter 6.1 Eco-design and Recyclability B. Report corresponding to the collective plan report of ACOREP,	301-2 for Guatemala	Information not available	With the start of operations at the Guatemala plant, we are in the process of implementing the various environmental programs in this plant that ensure eco-design strategies. To get general information about utilization by type of material, see chapter 5.1 Decarbonization of the portfolio.
Own indicator	Tons of packaging and container recovery	See chapter 6.1 Ecodesign and Recyclability	301-2 for Guatemala	Information not available	With the start of operations at the Guatemala plant, we are implementing the different environmental programs in this plant that allow us to ensure ecodesign strategies. For general information on the use by type of material, see chapter 5.1 Decarbonization of the portfolio. -

GRI STANDARD OWN INDICATOR	CONTENT	LOCATION / DIRECT RESPONSE	OMISSIONS		
			Omitted requirements	Motive	Explanation
Corporate governance and ethics					
GRI 3: Material Topics 2021	3-3 Management of material issues	See chapter 4.1 Stakeholders and Materiality Analysis and 8.1 Corporate Governance and Ethics. For additional information on existing policies related to ethics, we invite you to check out our Ethics and Transparency Policy, which is part of our comprehensive Code of Ethics and Conduct available at: https://litoplas.com/nosotros/ To better understand the beliefs that supported the reported strategies, we invite you to consult the previous period's report, available at: https://litoplas.com/wp-content/uploads/Informe-de-sostenibilidad-2023.pdf			
GRI 205: Anti-Corruption 2016	205-1 Operations evaluated based on risks related to corruption	See chapter 8.1 Corporate Governance and Ethics			
	205-2 Communication and training on anti-corruption policies and procedures	See chapter 8.1 Corporate Governance and Ethics			
	205-3 Confirmed corruption incidents and actions taken	See chapter 8.1 Corporate Governance and Ethics			

GRI STANDARD OWN INDICATOR	CONTENT	LOCATION / DIRECT RESPONSE	OMISSIONS		
			Omitted requirements	Motive	Explanation
Corporate governance and ethics					
GRI 206: Unfair Competition 2016	206-1 Legal actions related to unfair competition and monopoly practices and against free competition	See chapter 8.1 Corporate Governance and Ethics			
405: Diversity and Equal Opportunities 2016	405-1 Diversity of governing bodies and employees	A. I and II See chapter 8.1 Corporate Governance and Ethics III. Other diversity indicators do not apply			
GRI 418: Customer Privacy 2016	418-1 Fundamental claims regarding customer privacy violations and customer data loss	See chapter 8.1 Corporate Governance and Ethics			
Own indicator	Cases of realized risks of money laundering, terrorist financing, proliferation of weapons of mass destruction, or other crimes.	See chapter 8.1 Corporate Governance and Ethics			

GRI STANDARD OWN INDICATOR	CONTENT	LOCATION / DIRECT RESPONSE	OMISSIONS		
			Omitted requirements	Motive	Explanation
Corporate governance and ethics					
Own indicator	Compliance with intellectual property and copyright rules by the company	See chapter 8.1 Corporate Governance and Ethics			
Growth and financial strength					
GRI 3: Material Topics 2021	3-3 Management of material issues	See chapter 4.1 Stakeholder Groups and Materiality Analysis and chapter 8.2 Growth and Financial Strength. To learn more about the beliefs that underpinned the reported strategies, we invite you to check the previous period's report, available at: https://litoplas.com/wp-content/uploads/Informe-de-sostenibilidad-2023.pdf			
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	See chapter 8.2 Growth and financial solidity			
	201-4 Financial assistance received from government	See chapter 8.2 Growth and financial solidity			
Own indicator	EBITDA margin	See chapter 8.2 Growth and financial solidity			

GRI STANDARD OWN INDICATOR	CONTENT	LOCATION / DIRECT RESPONSE	OMISSIONS		
			Omitted requirements	Motive	Explanation
Partnership and alliances					
GRI 3: Material Topics 2021	3-3 Management of Material Topics	See chapter 4.1 Stakeholder Groups and Materiality Analysis and 8.3 Partnerships and Alliances For additional information on existing policies related to our engagement with stakeholders, we invite you to check out our comprehensive Code of Conduct available at: https://litoplas.com/nosotros/ To understand more about the beliefs that underpinned the strategies reported, we invite you to consult the previous period's report, available at: https://litoplas.com/wp-content/uploads/Informe-de-sostenibilidad-2023.pdf			
Own indicator	Level of Partnership with clients and suppliers	See chapter 8.3 Partnership and alliances			

GRI STANDARD OWN INDICATOR	CONTENT	LOCATION / DIRECT RESPONSE	OMISSIONS		
			Omitted requirements	Motive	Explanation
Work well-being					
GRI 3: Material Topics 2021	3-3 Management of Material Topics	See chapter 4.1 Stakeholder Groups and Materiality Analysis and chapter 7.1 Workplace Well-being For additional information on policies related to workplace well-being, we invite you to check out our well-being and human development policy, which is part of our comprehensive Code of Ethics and Conduct available at: https://litoplas.com/-nosotros/ To get more context on the beliefs that supported the reported strategies, we invite you to consult the previous period's report, available at: https://litoplas.com/wp-content/uploads/Informe-de-sostenibilidad-2023.pdf			
GRI 401: Employment 2016	401-1 Hiring of new employees and staff turnover	See chapter 7.1 Employee well-being			
	401-2 Benefits for full-time employees that are not given to part-time or temporary employees	A. See chapter 7.1 Workplace well-being and check our website to find out the benefits applicable to all employees, including temporary staff: https://litoplas.-com/sostenibilidad/accion-social/ We suggest complementing the information by consulting our report for the year 2023, which is available at: https://litoplas.com/wp-content/uploads/Informe-de-sostenibilidad-2023.pdf			

GRI STANDARD OWN INDICATOR	CONTENT	LOCATION / DIRECT RESPONSE	OMISSIONS		
			Omitted requirements	Motive	Explanation
Work well-being					
GRI 401: Employment 2016	401-2 Benefits for full-time employees not given to part-time or temporary employees	B. Countries where the production plants are located are considered significant operational locations.			
	401-3 Parental leave	See chapter 7.1 Workplace well-being			
GRI 202: Market Presence 2016	202-2 Ratio of senior executives hired from the local community	See chapter 7.1 Workplace well-being			
GRI 403: Occupational Health and Safety 2016	403-1 Occupational Health and Safety Management System	See chapter 7.1 Workplace well-being			
	403-2 Hazard identification, risk assessment, and incident investigation	See chapter 6.1 Work well-being of the report corresponding to the year 2023 available at https://litoplas.com/wp-content/uploads/Informe-de-sostenibilidad-2023.pdf			

GRI STANDARD OWN INDICATOR	CONTENT	LOCATION / DIRECT RESPONSE	OMISSIONS		
			Omitted requirements	Motive	Explanation
Work well-being					
GRI 403: Occupational Health and Safety 2016	403-3 Occupational health services	See chapter 6.1 Work well-being of the report corresponding to the year 2023 available at https://litoplas.com/wp-content/uploads/Informe-de-sostenibilidad-2023.pdf			
	403-4 Worker participation, consultations, and communication on occupational health and safety	See chapter 7.1 Employee well-being			
	403-5 Training of workers on health and safety at work	See chapter 7.1 Employee well-being			
	403-6 Promotion of workers' health	See chapter 7.1 Workplace Well-being. For more information about health promotion programs, we invite you to check chapter 6.1 Workplace Well-being in the 2023 Management and Sustainability Report, available at https://litoplas.com/wp-content/uploads/Informe-de-sostenibilidad-2023.pdf			

GRI STANDARD OWN INDICATOR	CONTENT	LOCATION / DIRECT RESPONSE	OMISSIONS		
			Omitted requirements	Motive	Explanation
Work well-being					
GRI 403: Occupational Health and Safety 2016	403-7 Prevention and mitigation of health and safety impacts at work directly linked through business relationships	See chapter 7.1 Workplace well-being			
	403-8 Coverage of the occupational health and safety management system	See chapter 7.1 Workplace well-being			
	403-9 Injuries from work accidents	A, B, C, D and E See chapter 7.1 Workplace well-being F. There are no excluded workers			
	403-10 Work-Related Ailments and Illnesses	A, B, C, and E See chapter 7.1 Workplace well-being D. There are no excluded workers			

GRI STANDARD OWN INDICATOR	CONTENT	LOCATION / DIRECT RESPONSE	OMISSIONS		
			Omitted requirements	Motive	Explanation
Work well-being					
404: Training and Education 2016	404-1 Average training hours per year per employee	See chapter 7.1 Workplace well-being			
	404-2 Programs to develop employees' skills and transition assistance programs	See chapter 7.1 Workplace well-being			
	404-3 Percentage of employees who receive regular evaluations of their performance and career development		404-3	Information not available	During 2024, a process of organizational redesign begins, continuing into 2025, which affects indicators, mechanisms, and evaluation tools, so the processes are postponed until the adjustments are completed. For more context about the change and its reasons, see chapter 7.1 on workplace well-being in this report. It is expected to be completed in 2026.

GRI STANDARD OWN INDICATOR	CONTENT	LOCATION / DIRECT RESPONSE	OMISSIONS		
			Omitted requirements	Motive	Explanation
Work well-being					
405: Diversity and Equal Opportunities 2016	405-1 Diversity of governing bodies and employees	See chapter 7.1 Workplace well-being			
	405-2 Ratio between basic salary and the pay of women and men	See chapter 7.1 Workplace well-being			
406: No Discrimination 2016	406-1 Cases of discrimination and corrective actions taken	See chapter 7.1 Workplace well-being			
407: Freedom of association and collective bargaining 2016	407-1 Operations and suppliers where the right to freedom of association and collective bargaining could be at risk	See chapter 7.1 Workplace well-being			
408: Child Labor 2016	408-1 Operations and suppliers with risk and significant cases of child labor	See chapter 7.1 Workplace well-being			

GRI STANDARD OWN INDICATOR	CONTENT	LOCATION / DIRECT RESPONSE	OMISSIONS		
			Omitted requirements	Motive	Explanation
Work well-being					
409: Forced or compulsory labor 2016	409-1 Operations and suppliers with a significant risk of forced or compulsory labor	See chapter 7.1 Workplace well-being			
Own Indicator	Frequency and severity of accidents	See chapter 7.1 Workplace well-being			
Innovation and development practices					
GRI 3: Material Topics 2021	3-3 Management of Material Topics	See chapter 4.1 Stakeholder Groups and chapter 6.2 Innovation and Development Practices for additional information on existing policies for product design and development. We invite you to check out our products and services policy, which is part of our comprehensive Code of Ethics and Conduct, available at: https://litoplas.com/-nosotros/ To get more context on the beliefs that supported the reported strategies, we invite you to consult the previous period's report, available at: https://litoplas.com/wp-content/uploads/Informe-de-sostenibilidad-2023.pdf			
Own indicator	Number of new apps and technologies	See chapter 6.2 Innovation and development practices			

GRI STANDARD OWN INDICATOR	CONTENT	LOCATION / DIRECT RESPONSE	OMISSIONS		
			Omitted requirements	Motive	Explanation
Innovation and development practices					
Own indicator	Innovation sales percentage	See chapter 6.2 Practices of innovation and development			
Responsible sourcing					
GRI 3: Material Topics 2021	3-3 Management of Material Topics	See chapter 4.1 Stakeholders and chapter 8.4 Responsible sourcing. For additional information on the existing policies for responsible sourcing, we invite you to check the Ethics and Integrity Policy, under the responsible sourcing item, which is part of our comprehensive Code of Ethics and Conduct, available at: https://litoplas.com/nosotros/ To get more context on the beliefs that supported the reported strategies, we invite you to consult the previous period report, available at: https://litoplas.com/wp-content/uploads/Informe-de-sostenibilidad-2023.pdf			
GRI 204: Supply Practices 2016	204-1 Proportion of spending on local suppliers	See chapter 8.4 Responsible supply			
GRI 308: Environmental Assessment of Suppliers 2016	308-1 New suppliers who have passed selection filters according to environmental criteria	See chapter 8.4 Responsible supply			

GRI STANDARD OWN INDICATOR	CONTENT	LOCATION / DIRECT RESPONSE	OMISSIONS		
			Omitted requirements	Motive	Explanation
Responsible sourcing					
GRI 308: Environmental Assessment of Suppliers 2016	308-2 Negative environmental impacts in the supply chain and measures taken	A, B, C, D See chapter 8.4 Responsible sourcing E. During the period, no relationships were terminated due to negative environmental impacts			
GRI 414: Social Assessment of Suppliers 2016	414-1 New suppliers who have passed selection filters according to social criteria	See chapter 8.4 Responsible sourcing			
	414-2 Negative social impacts in the supply chain and measures taken	See chapter 8.4 Responsible sourcing			

GRI STANDARD OWN INDICATOR	CONTENT	LOCATION / DIRECT RESPONSE	OMISSIONS		
			Omitted requirements	Motive	Explanation
Decarbonization of the portfolio					
GRI 3: Material Topics 2021	3-3 Management of material issues	See chapter 4.1 Stakeholder Groups and chapter 5.1 Portfolio Decarbonization For additional information on existing policies, we invite you to consult the Planet Commitment Policy, which is part of our comprehensive Code of Ethics and Conduct available at: https://litoplas.com/nosotros/ To learn more about the beliefs that underpinned the reported strategies, we invite you to check the previous period's report, available at: https://litoplas.com/wp-content/uploads/Informe-de-sostenibilidad-2023.pdf See our decarbonization plan here			
GRI 302: Energy 2016	302-3 Energy Intensity	A, B See Chapter 5.1 Decarbonization of the portfolio C. Includes electricity from the grid and generated for Colombia and from the grid for Guatemala. D. Includes consumption within the organization.			
GRI 305: Emissions 2016	305-1 Direct GHG emissions (scope 1)	A, B, C, F, and G. See chapter 5.1 Decarbonization of the portfolio. G. Base year 2022 for Colombia as it is the year of the first verification of the footprint. In the case of Guatemala, 2024 is the first measurement.			

GRI STANDARD OWN INDICATOR	CONTENT	LOCATION / DIRECT RESPONSE	OMISSIONS		
			Omitted requirements	Motive	Explanation
Decarbonization of the portfolio					
GRI 305: Emissions 2016	305-1 Direct GHG emissions (scope 1)	H. For the identification of emission sources, the selection of emission factors was carried out in the following order of priority: *National emission factors: Official sources of the country are used for fossil fuels (2016).			
	305-2 Indirect GHG emissions associated with energy (scope 2)	A, B, C, F, and G See chapter 5.1 Decarbonization of the portfolio D. Base year 2022 for Colombia as it is the year of the first verification of the footprint. In the case of Guatemala, this is the first measurement in 2024, becoming the base year. E. For the identification of emission sources, the selection of emission factors was carried out in the following order of priority: *National emission factors: The country's official sources for electricity (2024) are used. *International emission factors: IPCC guidelines are used for refrigerant gas leaks.			
	305-3 Other indirect GHG emissions (scope 3)	A, B, D, and G. See chapter 5.1 Decarbonization of the portfolio C. There are no biogenic emissions in this scope.			

GRI STANDARD OWN INDICATOR	CONTENT	LOCATION / DIRECT RESPONSE	OMISSIONS		
			Omitted requirements	Motive	Explanation
Decarbonization of the portfolio					
GRI 305: Emissions 2016	305-3 Other indirect GHG emissions (scope 3)	E. Base year 2022 for Colombia since it was the year of the first footprint verification. In the case of Guatemala, this is the first measurement, making it the base year. I. *International emission factors: The ICAO model is used for corporate flights, IDEMA-TAPP for printing and stationery supplies, DEFRA for waste disposal, and Ecoinvent for raw material consumption.			
	305-4 Greenhouse Gas Emissions Intensity	See chapter 5.1 Portfolio decarbonization			
	305-6 Emissions of ozone-depleting substances (ODS)	We don't produce, import, or export ozone-depleting substances (ODS)			
GRI 306: Waste 2020	306-3 Generated waste	A. See chapter 5.1 Decarbonization of the portfolio B. Data obtained from our system			
	306-4 Waste not intended for disposal	See chapter 5.1 Portfolio decarbonization			
	306-5 Waste destined for disposal	See chapter 5.1 Portfolio decarbonization			

GRI STANDARD OWN INDICATOR	CONTENT	LOCATION / DIRECT RESPONSE	OMISSIONS		
			Omitted requirements	Motive	Explanation
Decarbonization of the portfolio					
Own indicator	Recovered plastic	See chapter 5.1 Portfolio decarbonization			
Own indicator	Equivalent of recovered plastic production	See chapter 5.1 Portfolio decarbonization			
Own indicator	Solvent recovery percentage	See chapter 5.1 Portfolio decarbonization	Solvent recovery percentage Guatemala	Doesn't hold up	There is no solvent recovery in this plant.
Own indicator	Percentage of waste utilization	See chapter 5.1 Portfolio decarbonization			
Own indicator	Energy consumption	See chapter 5.1 Portfolio decarbonization			
Own indicator	Gas consumption	See chapter 5.1 Portfolio decarbonization	Gas consumption in Guatemala	Doesn't hold up	There is no gas consumption at the Guatemala plant.

GRI STANDARD OWN INDICATOR	CONTENT	LOCATION / DIRECT RESPONSE	OMISSIONS		
			Omitted requirements	Motive	Explanation
Product quality and safety					
GRI 3: Material Topics 2021	3-3 Management of Material Topics	chapter 6.3 Product Quality and Safety. For additional information on the quality and safety policies of our packaging, we invite you to check out the products and services policy and the human wellness and development policy, which are part of our comprehensive code of ethics and conduct available at: https://litoplas.com/nosotros/ To get more context on the beliefs that supported the reported strategies, we encourage you to consult the report from the previous period, available at: https://litoplas.com/wp-content/uploads/Informe-de-sostenibilidad-2023.pdf			
GRI 416: Customer Health and Safety 2016	416-1 Assessment of the health and safety impacts of product and service categories	See chapter 6.3 Product quality and safety			
	416-2 Cases of non-compliance related to the impacts of product and service categories on health and safety	See chapter 6.3 Product quality and safety			

GRI STANDARD OWN INDICATOR	CONTENT	LOCATION / DIRECT RESPONSE	OMISSIONS		
			Omitted requirements	Motive	Explanation
Product quality and safety					
Own indicator	Number of cases of product collection in the market	See chapter 6.3 Product quality and safety			
Community building					
GRI 3: Material Topics 2021	3-3 Management of material issues	See chapter 4.1 Stakeholder Groups and chapter 5.2 Community Building For more information on social development policies, we invite you to check out the welfare and human development policy, which is part of our comprehensive code of ethics and conduct available at: https://litoplas.com/nosotros/ To get more context on the beliefs that guided the reported strategies, we invite you to consult the report from the previous period, available at: https://litoplas.com/wp-content/uploads/Informe-de-sostenibilidad-2023.pdf			
GRI 413: Local Communities 2016	413-1 Operations with programs for local community participation, impact evaluations, and development	See chapter 5.2 Community building			

GRI STANDARD OWN INDICATOR	CONTENT	LOCATION / DIRECT RESPONSE	OMISSIONS		
			Omitted requirements	Motive	Explanation
Community building					
Own indicator	413-2 Operations with significant negative impacts - real or potential - on local communities	See chapter 5.2 Community building			
Own indicator	Communities and linked people	See chapter 5.2 Community building			
Own indicator	Recovered waste (donated, collected)	See chapter 5.2 Community building			
Communication and presence in the market					
GRI 3: Material Topics 2021	3-3 Management of material issues	See chapter 4.1 Stakeholders and chapter 8.5 Communication and Market Presence. To get more context about the impacts generated and the beliefs that supported the reported strategies, we invite you to consult the report from the previous period, available at: https://litoplas.com/wp-content/uploads/Informe-de-sostenibilidad-2023.pdf			
Own indicator	Number of people affected by social media	See chapter 8.5 communication and market presence			



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