At our cement plant in Honduras, waste is transformed into an opportunity. Through co-processing, we optimize resources without compromising quality and move towards a cleaner and more sustainable operation.

05

ANNEXES

176 Consolidated financial statements and notes

289 Separate financial statements and notes

382 Glossary

387 Independent assurance memorandum

399 Certification of the Company's Legal Representative

GLOSSARY OF TERMS

A

Alternative fuel
Fuel used in industrial processes, derived from renewable sources or waste with energy potential, that partially or totally replaces conventional fossil fuels in thermal systems such as kilns and calciners.

Anti-competitive and monopolistic practices
Actions by the organization that may lead to collusion, the creation of barriers to entry, or any other collusive behavior that restricts competition.

Anti-competitive behavior
Actions by the organization or its employees that may lead to collusion with potential competitors, with the purpose of limiting competition in the market.

B

Baseline
Reference point used for making comparisons.

Baseline year
Historical data (e.g., year) against which a measurement is tracked over time.

Bunker
A high-viscosity fossil fuel with high calorific value, derived from the oil refining process. It is obtained as a heavy residue after the distillation of lighter fractions such as gasoline or diesel and is mainly used in industrial furnaces, power generation plants, and large-scale engines, including maritime transport.

Business partner
Entity with which the organization has some form of direct and formal engagement to achieve its business objectives.

Business relationships
Relationships that the organization maintains with business partners, entities in its value chain (including beyond the first tier), and any other entities directly related to its operations, products, or services.

C

Charter agreement
A legal agreement in maritime transport under which a shipowner agrees to make a vessel available to another party (the charterer) to transport goods or passengers in exchange for financial compensation. This agreement may be for a specific number of trips r a defined period agreed by both parties.

Circularity measures
Actions taken to preserve the value of products, materials, and resources and to extend their use for as long as possible with the lowest carbon and resource footprint, thereby reducing the extraction of raw materials and avoiding waste generation.

Climate change
Long-term change in temperature and other climate patterns. These changes may be natural or due to persistent human activities that alter the composition of the atmosphere or land use.

Clustered housing
Social interest initiative, especially in rural areas or small towns.

Collective negotiation
All negotiations that take place between one or more employers or employer organizations on the one hand and one or more worker organizations on the other.

Compensation
Base salary plus any additional amounts paid to a employee.

Confirmed corruption case
A corruption case that has been proven to be substantiated.

Note: confirmed corruption cases do not include cases under investigation during the reporting period.

Conflict of interest
A situation in which a person is required to choose between the requirements of their organization and other personal interests or responsibilities.

Contributions to political parties and/or representatives
Financial or in-kind support provided directly or indirectly to political parties, their elected representatives, or individuals seeking public office.

Co-processing
A process that leverages the heat-generating capacity and mineral content of various wastes in clinker production, replacing conventional fuels such as coal and *petcoke*, which have higher CO_2 emission factors than most alternative fuels.

Corruption
Abuse of entrusted power for private gain, which may be instigated by individuals or organizations.

Customer privacy
The right to privacy and personal data protection of the customer.

Customer privacy violation
Noncompliance with current legal provisions and (voluntary) standards related to the protection of customer privacy.

D

Discrimination
The action and result of treating people unequally by imposing unequal burdens or denying benefits.

Due diligence
The process of identifying, preventing, mitigating, remediating, and communicating how an organization addresses its potential and actual negative impacts.

E

Effluent
Treated or untreated wastewater that is discharged.

Employee
A person who has an employment relationship with the organization, in accordance with national practice or legislation.

Employee turnover
Employees who leave the organization voluntarily or due to dismissal, retirement, or death.

Energy reduction
Amount of energy no longer used or required to perform the same processes or tasks.

Environmental laws and regulations
Legislation and regulations related to all types of environmental matters applicable to the organization.

F

Fiscal year applicability
Within the framework of the Works for Taxes mechanism, it refers to the specific fiscal year to which the income tax payment is attributed that a company decides to pay in advance through the execution of a public investment project.

Fleet mix
Composition and variety of vehicles (or transport equipment) that a company uses to carry out its logistics or transportation operations.

Flux and mineralizing compound
A chemical (mineral) substance that serves a dual function: it lowers the melting temperature of other materials and accelerates the formation of desired crystalline phases, facilitating flow, impurity removal, and improving the properties of the final product.

FOB prices
Also known as Free On Board (FOB), it is an international trade term that defines the point at which responsibility and cost for goods are transferred from the seller to the buyer. It includes all costs until the goods are loaded on board the vessel at the designated port of shipment.

Freedom of association
The right of employers and employees to join, form, and manage their own organizations without prior authorization or interference from the state or any other entity.

G

Greenhouse effect
A phenomenon in which the accumulation of gases forms a thick layer in the atmosphere that traps the sun's heat, thereby increasing the planet's temperature.

Greenhouse Gas (GHG)
Gases that contribute to the greenhouse effect.

Greenhouse Gas (GHG) trading
The purchase, sale, or transfer of emission rights or offsets related to greenhouse gas (GHG) emissions.

Grievance mechanism
A structured process through which complaints can be raised and remediation requested.

Groundwater
Water stored in an underground formation from which it can be extracted.

H

Hazardous waste
Waste that exhibits any of the characteristics listed in Annex III of the Basel Convention or is considered hazardous under national legislation.

High biodiversity value area
Area not subject to legal protection but recognized by various governmental and non-governmental organizations for its significant biodiversity.

Highest governance body
The governing body with the highest authority in an organization.

Human rights
Rights inherent to all human beings, including at a minimum those set out in the International Bill of Human Rights of the United Nations and the principles concerning fundamental rights included in the International Labour Organization (ILO) Declaration on Fundamental Principles and Rights at Work.

I

Impact
Effect caused by a company's activities and its value chain on the environment, people, and the economy. It may be positive, negative, actual, or potential.

Incineration
Controlled burning of waste at high temperatures.

International supply chain
A complex and global network of activities coordinated to deliver a product or service from its conception to the final consumer, crossing national borders.

I-REC
Renewable Energy Certificate, also known as I-REC, is a global certificate that verifies energy generation from renewable sources. Each I-REC certificate guarantees that 1 MWh of energy was generated from renewable sources.

L

Layout
Reconfiguration of the production operation involving the redistribution of equipment and processes to concentrate operations in the horizontal mill. This change includes modifications to certain operations, such as decommissioning the crane and implementing a new transport system using belts and buckets.

Local community
People or groups of people who live or work in areas that are affected or could be affected by the organization's activities.

Local minimum wage
Minimum compensation for employment per hour or other legally permitted unit of time.

Local supplier
Organization or individual that provides a product or service to the reporting organization and is based in the same geographic market as the reporting organization (i.e., no international payments are made to a local supplier).

M

Marine waters
Water from a sea or ocean.

Mass-market business
Commercial model aimed at a high volume of customers in the distribution and self-construction channels, with frequent purchases, short payment terms, and high portfolio turnover.

Material issues
Topics representing the organization's most significant impacts on the economy, the environment, and people, including impacts on human rights.

Minor
A person under 15 years of age or under the age for completion of compulsory schooling, whichever is higher.

Mitigation
Actions taken to reduce the severity of a negative impact.

N

Net Promoter Score (NPS)
A methodology used to measure both customer perception of a brand and their intention to continue purchasing its products and services. It is measured based on a customer experience rating on a scale from 1 to 10, where 1 is the lowest and 10 is the highest. The percentage of "promoters" (ratings of 9 or 10) is then calculated and the percentage of "detractors" (ratings of 1 to 6) is subtracted to obtain the NPS score.

Non-renewable energy source
An energy source that cannot be replenished, reproduced, developed, or generated within a short period of time through ecological cycles.

Non-renewable material
A resource that does not renew within short timeframes.

O

Operation with significant actual or potential negative impacts on local communities
An operation considered independently or in conjunction with the characteristics of local communities that has a higher-than-average potential to cause negative impacts, or that has actual negative impacts on the social, economic, or environmental well-being of local communities.

Opportunity
Internal and external factors that can enhance the development of operations and the achievement of the value proposition.

P

Petcoke
Petroleum coke, commonly known as petcoke, is a by-product of oil refining. It refers to all types of carbonaceous solids obtained from petroleum processing. It is used as a fuel in the cement, metal, and brick industries.

Product or service category
A group of related products or services that share certain characteristics and meet the specific needs of a given market.

Production and logistics network
Network a company has in terms of its production and distribution operations. It is a way to visualize and analyze the extent, location, and configuration of its assets and infrastructure related to production and logistics.

Protected area
Area protected from any damage arising from operational activities, where the environment remains in its original state, with a healthy and functional ecosystem.

R

Recovery
Any operation in which products, product components, or materials that have become waste are prepared to fulfill a function instead of using new products, components, or materials that would otherwise be used for that function.

Recycling
Reprocessing of products or product components that have become waste to create new materials.

Remediation
Measures to counteract or repair a negative impact or to provide a remedy.

Renewable energy source
An energy source that can be replenished in a short period of time through ecological cycles or agricultural processes.

Renewable material
Material derived from abundant resources that are replenished rapidly through ecological cycles or agricultural processes, ensuring that the services provided by these and related resources are not at risk and remain available for future generations.

Reporting period
The time period covered by the information presented.

Responsible water management
Water use that is socially equitable, environmentally sustainable, and economically beneficial. This is achieved through stakeholder engagement, which involves adopting measures related to facilities and the receiving watershed.

Restored area
Area affected by operational activities where remediation measures have restored the environment to its original state or to a condition with a healthy and functional ecosystem.

Retail
Subsegment of the mass business corresponding to sales to retail outlets (hardware stores and specialty shops) aimed at the final consumer and small-scale construction.

Risk
Factor that may arise from the same company impacts that could affect financial performance, value generation capacity, or achievement of strategic goals.

S

Scope 1 CO_2 emissions
Emissions generated from Argos' production operations.

Scope 2 CO_2 emissions
Emissions generated from the purchase and consumption of electricity in Argos' operations.

Scope 3 CO_2 emissions
Other indirect emissions generated across Argos' value chain.

Severity (of an impact)
The severity of an actual or potential negative impact is determined by its scale (how serious it is), its scope (how widespread it is), and its irremediability (how difficult it is to counteract or repair the resulting damage).

Significant impact on biodiversity
An impact that may negatively affect the integrity of a region or geographic area, directly or indirectly, by substantially altering its characteristics, structures, and ecological functions over the long term, such that habitats, population levels, and species that make the habitat significant can no longer be sustained.

SOCless scheme
Automation, using artificial intelligence and workflow design, of cybersecurity incident response to ensure the fastest possible reaction.

Stakeholders
People or groups with interests that are affected or could be affected by the organization's activities.

Supplier
An upstream entity of the organization (i.e., within the organization's Supply chain) that provides a product or service used in the development of the organization's own products or services.

Supplier evaluation and selection
A formal or documented process by which a set of performance criteria is applied to determine whether to establish a relationship with a supplier.

Supply chain
The different activities carried out by upstream entities of the organization that provide products or services used in the development of the organization's own products or services.

Surface water
Water naturally present on the Earth's surface in the form of ice sheets, ice cover, glaciers, icebergs, swamps, ponds, lakes, rivers, and streams.

Sustainable development
Development that meets the needs of the present without compromising the ability of future generations to meet their own needs.

T

Third-party water
Municipal water suppliers and municipal wastewater treatment plants, public or private utilities, and other organizations involved in the supply, transport, treatment, disposal, or use of water and effluents.

Trading
Activities related to the purchase and sale of goods, raw materials, or finished products among different actors in the chain, aimed at meeting market demand. It is a crucial part of logistics and Supply chain management, especially in international markets.

V

Value chain
The different activities carried out by the organization, and by upstream and downstream entities, to bring the organization's products and services from conception to final use.

Vulnerable group
A group of people with specific conditions or characteristics (e.g., economic, physical, political, social) that may experience the negative impacts of the organization's activities more severely than the general populationtas.

W

Waste
Anything a person discards, wishes to discard, or is required to discard.

Water consumption
The total amount of water withdrawn and incorporated into the production process.

Water discharge
Sum of effluents, used water, and unused water released into surface water, groundwater, marine waters, or third-party water sources that the organization will no longer use during the reporting period.

Water storage
Water retained in water storage facilities or reservoirs.

Water stress
The capacity, or lack thereof, to meet human and ecological water demand.

Water withdrawal
The total amount of water extracted from surface water, groundwater, marine water, or third parties for any use during the reporting period.

Sirs.
Shareholders and other stakeholders of
Cementos Argos S.A.
Medellín - Antioquia

Independent Practitioner's Limited Assurance Report

Scope

We have performed a limited assurance engagement on the information detailed in Appendix A to this document (hereinafter, the 'assured information') of Cementos Argos S.A. (the 'Company'), which will be included in the Integrated Report for the period from January 1 to December 31, 2025.

Our limited assurance engagement was performed only in relation to the selected sustainability information included in Appendix A. Our assurance report does not extend to information from prior periods nor to other information of the Integrated Report not included in Appendix A, nor to any other related information that may contain images, audio or video.

Responsibility of Cementos Argos S.A.'s Management

Management is responsible for the preparation of the assured information, in accordance with the following applicable criteria in force in 2025:

- Global Reporting Initiative (GRI) Standards – 'With reference to GRI' option.
- Sustainability Accounting Standards Board (SASB) Standards for the Building Materials & Products sector.
- Global Cement and Concrete Association (GCCA) environmental indicator criteria.
- Criteria for externalities indicators under the Value Added to Society (VAS) model.
- Company-defined criteria for proprietary indicators.
- Company-defined criteria for the full development of the double materiality analysis process.

Management is also responsible for selecting the applicable criteria used.

Preparing the assured information requires Management to establish and interpret the criteria, determine the relevance of information to be included, and make estimates and assumptions that affect the reported information. Management's selection of different but acceptable measurement techniques, estimates, or assumptions may result in materially different amounts or metrics. Obtaining sufficient and appropriate evidence to support our limited assurance conclusion does not reduce the inherent uncertainty in the amounts and disclosures.

Management is also responsible for internal control as it determines necessary to enable the preparation of the assured information that is free from material misstatement, whether due to fraud or error.

Our Independence and Quality Management

We have complied with the Code of Ethics for Professional Accountants issued by the International Ethics Standards Board for Accountants (IESBA), together with the relevant ethical requirements in Colombia, and we have fulfilled other applicable ethical responsibilities, which are based on the fundamental principles of integrity, objectivity, professional competence and due care, confidentiality, and professional behavior.

Our firm applies International Standard on Quality Management (ISQM) 1 - Quality management for firms that perform audits or reviews of financial statements, or other assurance or related services engagements, which requires the firm to design, implement, and operate a system of quality management that includes policies or procedures addressing compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements.

Our Responsibility

Our responsibility is to express a limited assurance conclusion on the assured information based on the procedures we have performed and the evidence we have obtained. We conducted our limited assurance engagement in accordance with International Standard on Assurance Engagements 3000 (Revised), Assurance Engagements Other than Audits or Reviews of Historical Financial Information, issued by the International Auditing and Assurance Standards Board (IAASB). This standard requires us to conclude whether anything has come to our attention that causes us to believe that the information detailed in Appendix A has not been prepared, in all material respects, in accordance with the applicable criteria.
A limited assurance engagement is substantially less in scope than a reasonable assurance engagement in terms of the nature, timing, and extent of procedures performed, including the level of risk assessment and the depth of evidence obtained.

Our engagement included, among others, the following procedures performed:

a) Through inquiries, obtaining an understanding of the Company's relevant control environment and information systems; we did not evaluate the design of specific control activities nor obtain evidence of their implementation, nor test their operating effectiveness.

b) Understanding the tools used to generate, aggregate, and report the assured information through inquiries with process owners.

c) Understanding, inquiry with management's delegated representatives, and verification of the process carried out by the Company in 2025 for the complete development of its current double materiality analysis, including stakeholder participation.

d) Interviews with Company personnel to understand its business and the preparation process of the 2025 Integrated Report.

e) Interviews with Company personnel at the corporate level responsible for the information to be reported to understand the process of collection, consolidation, and presentation of the assured information.

f) Verification of calculation criteria and their appropriate application in accordance with the methodologies described in the criteria of the indicators subject to assurance, as indicated in Appendix A.

g) Performance of analytical procedures to support the reasonableness of the data.

h) Comparison of the information presented in the Integrated Report with the corresponding information from relevant underlying sources to determine whether it has been included in the 2025 Integrated Report.

i) Review of the processes for data collection and internal control over quantitative data reflected in the Report, in terms of information reliability, using analytical procedures and verification tests based on sampling.

j) Reading of the information to be included in the 2025 Integrated Report to compare it against the criteria defined by GRI 1 – Foundations, GRI 2 – General Disclosures, and GRI 3 – Material Topics applicable under the Company's declared 'with reference' approach. These procedures were performed based on the version of the 2025 Integrated Report provided by the Company to BDO on February 23, 2026.

k) Application of substantive testing on a random selective basis of the assured information prepared by Management to determine the standards and indicators and to corroborate that data was properly measured, recorded, collected, and reported through:

   (i) Inspection of Company policies and procedures
   (ii) Inspection of internal and external supporting documents
   (iii) Recalculations
   (iv) Comparison of the contents presented by Management to those established in the criteria section of this report.

Appendix A details the assured information included within the scope of our work.

The procedures performed in a limited assurance engagement vary in nature and timing and are less extensive than in a reasonable assurance engagement. Consequently, the level of assurance obtained is substantially lower than would have been obtained had a reasonable assurance engagement been performed.

We believe that the evidence obtained is sufficient and appropriate to provide a reasonable basis for our conclusion.

Significant Inherent Limitations

The selected sustainability information is subject to inherent uncertainty due to the use of non-financial information, which is subject to greater inherent limitations than financial information given the nature of the methods used to determine, calculate, sample, or estimate such information. In preparing the selected information, the entity makes qualitative interpretations about the relevance, materiality, and accuracy of the information that are subject to assumptions and judgments.

Limited Assurance Conclusion

Based on the procedures performed and the evidence obtained, nothing has come to our attention that causes us to believe that the assured information indicated in Appendix A to this report, which will be included in the Company's 2025 Integrated Report for the period from 1st of January to 31st of December, 2025, has not been prepared, in all material respects, in accordance with the applicable criteria mentioned in Appendix A.

Other Matter
Our assurance engagement does not extend to information relating to prior periods.

Restriction on Use of this Report

Our report is issued solely for the purpose stated in the first paragraph and should not be used for any other purpose nor distributed to third parties separately. This report relates only to the matters mentioned in the preceding sections and to the assured information included in Appendix A and does not extend to any other financial or non-financial information included in the Company's Integrated Report for the period from January 1 to December 31, 2025, nor to the Company's consolidated financial statements.

Action Plans

BDO Audit S.A.S BIC provides the Company, through a separate report, recommendations for future preparation of the Integrated Report that do not modify the conclusion expressed in this report, aimed at enhancing the Company's processes for compiling, managing, measuring, reviewing, reporting, and communicating its sustainability-related information.

Luis Fernando Gomez Gonzalez

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Luis Fernando Gómez
Audit and Assurance Partner
Certified Public Accountant TP 144.355

Member of
BDO Audit S.A.S BIC
Bogotá D.C., March 2, 2026

APPENDIX A

Below are the detail of the assurance criteria and the qualitative and quantitative information subject to assurance, which form an integral part of our independent limited assurance report on Cementos Argos S.A.'s Integrated Report for the period from January 1 to December 31, 2025.

A.1. Scope of the Limited Assurance - Quantitative Information

GRI Standard	Description	Value
2-7	Employees	3,931
2-8	Workers who are not employees	195
204-1	Proportion of spending on local suppliers in significant locations of operation	86.95 %
205-3	Confirmed incidents of corruption and actions taken	5
301-1	Materials used by weight and volume	27,928,834.82 t
302-1	Energy consumption within the organization	21,652,792.56 GJ
302-4	Reduction of energy consumption	188,919,461.59 MJ
303-3	Water withdrawal by source across all areas	3,885,869.2 m^3
303-4	Water discharge by destination across all areas	514,976.096 m^3
303-5	Water consumption	3,376,295.96 m^3
101-6	Water consumption	3,376,295.96 m^3 3,376.29 ML
304-1	Active and assessed operations with significant impacts on biodiversity or located within, adjacent to, or containing protected or high biodiversity value areas and that have an implemented biodiversity management plan.	675.23ha
304-4	IUCN Red List species and national conservation list species with habitats in areas affected by operations	162
101-2	Compensated areas	753.93 ha
101-5	Active and inactive quarries with high biodiversity value that have a biodiversity management plan	100 %
305-1	Direct GHG emissions (Scope 1)	4,165,062.41 tCO_2/year
305-2	Indirect GHG emissions – Scope 2 (market-based)	58,121 tCO_2 / year
305-2	Indirect GHG emissions – Scope 2 (location-based)	86.827 tCO2/ year
305-3	Other indirect GHG emissions – Scope 3	3,331,467 tCO_2/ year
305-4	Gross specific direct CO2 emissions	590 $kgCO_2$/t cementitious material
305-7	Specific PM emissions	71.189 gMP/tClinker
305-7	Specific NOx emissions	1,440.99 gNOx/tClinker
305-7	Specific SO2 emissions	262.39 tSO_2/tClinker
305-7	Nitrogen oxides (NOx)	6,408.88 tNOx/ year
305-7	Sulfur oxides (SOx) and other significant air emissions	3,422.92 tSO_2/ year
305-7	Particulate matter (PM) emissions	493.675 t/ year
305-7	Absolute Hg emissions	172.06 kgHg/ year
305-7	Absolute VOC/THC emissions	2.18 tVOC/ year
305-7	Absolute PCDD/PCDF emissions	17.78 mgPCDD/ year
305-7	Absolute HM1 emissions (Cd + Tl)	385.65 kgHM1/year

GRI Standard	Description	Value
305-7	Absolute HM2 emissions (Sum of Sb, As, Pb, Cr, Co, Cu, Mn, Ni, V)	1,992.27 kgHM2/year
306- 3	**Waste generated and its management**	
	Total non-hazardous waste and by category	152,375.40 t
	Total hazardous waste and by category	401.375 t
308-1	Suppliers that have passed selection filters per environmental criteria: suppliers assessed in sustainability over the last 3 years	75 %
308-2	**Environmental impacts and actions:**	
	• # suppliers assessed regarding environmental impacts	275
	• # suppliers identified with significant negative environmental impacts (potential and actual)	13
	• % of suppliers identified with significant negative environmental impacts (potential and actual) with whom improvements were agreed as a result of an assessment	76.92 %
	• % of suppliers identified with significant negative environmental impacts (potential and actual) with whom the relationship was terminated as a result of the assessment	0 %
401-1	Total number and rate of employee hires, by age group, gender, and region	258
	New hires by gender – female	62
	New hire rate by gender – female	24,03
	New hires by gender – male	196
	New hire rate by gender – male	75.97
	New hire rate by age – under 30	38.76
	New hire rate by age – 30 to 40	41.47
	New hire rate by age – 40 to 50	16.28
	New hire rate by age – 50 to 60	3.10
	New hire rate by age – over 60	0.39
	New hires – direct employees (Colombia)	130
	New hires – Central America	36
	New hires – Caribbean	92
401-1	Total number and average employee turnover rate, by age group, gender and region	14.9
	Employee turnover rate – female	2.70
	Employee turnover rate – male	12.19
	Turnover rate – under 30	1.73
	Turnover rate – 30 to 40	4.12
	Turnover rate – 40 to 50	3.18
	Turnover rate – 50 to 60	2.39
	Turnover rate – over 60	3.46
	Turnover rate – Colombia	15.75
	Turnover rate – Central America	10.24
	Turnover rate – Caribbean	12.89
403-5	Employee training hours on occupational health and safety	63,654.58 h
403-9 403-10	**Work-related injuries**	
	Total hours worked (THW)	11,808,850

GRI Standard	Description	Value
	Number of work-related injuries	8
	Number of cases of occupational disease	24
	Number of short/long-term disability cases due to common illness	3,100
	Lost days due to work-related injuries	290
	Lost days due to occupational disease	245 days
	Short/long-term disability days due to common illness	18,250 days
	Number of fatalities	0
403-9	Employee frequency rate	0.68
	Employee severity rate	19.65
	Company consolidated TIRF	4.51
403-9	Contractor frequency rate	0.26
	Contractor severity rate	5.06
404-1	Average annual training hours by type of training and employee, broken down by gender and job category	33.62
405-2	**Ratio of basic salary and remuneration of female to male**	
	Ratio for job category level 2 – managerial	0.68
	Ratio for job category level 3 – directors	0.88
	Ratio for job category level 3 – specialists	0.97
	Ratio for job category level 4 – operational	0.88
414-1	New suppliers that have passed social criteria filters / Suppliers evaluated in sustainability in the last 3 years	75
414-2	**Social impacts and actions**	
	• # suppliers assessed for social impacts	431
	• # suppliers identified with significant negative social impacts (potential and actual)	124
	• % of identified suppliers with significant negative social impacts (potential and actual) with whom improvements were agreed as a result of an assessment	60.48 %
	• % of identified suppliers with significant negative social impacts (potential and actual) with whom the relationship was terminated as a result of an assessment	0 %

SASB Standard	Description	Value
EM-CM-110a.1	Gross Scope 1 emissions	4,165,062.41 tCO_2/ year
	Percentage covered by emissions-limiting regulations	37.09 %
EM-CM-120a.1	**Air emissions of the following pollutants**	
	(1) NOx	6,408.88 tNOx/ year
	(2) SOx	3,422.92 tSO_2/ year
	(3) Particulate matter (PM)	493,675 tMP/ year
	(4) VOC/THC	2,1861 tVOC/ year
	(5) Dioxins and Furans (PCDD/PCDF)	17.78 mgPCDD/ year
	(5) Mercury (Hg)	172.06 kgHg/ year
	(6) Heavy metals HM1 (Cd + Tl)	385.66 kgHM1/ year
	(7) Heavy metals HM2 (Sum of Sb, As, Pb, Cr, Co, Cu, Mn, Ni, V)	1,992.27 kgHM2/ year
EM-CM-130a.1	1) Total energy consumed	21,652,792.56 GJ
	(2) percentage from grid electricity	8.42 %
	(3) percentage alternative	3.01 %
	(4) percentage renewable	3.58 %
EM-CM -140a.1	1) Water withdrawal by source	3,885,869.2 m^3
	(2) Water withdrawal in water-stressed areas	0 m^3
	(3) Water consumption in water-stressed areas	0 m^3
EM-CM-150a.1	Percentage of generated waste that was recycled	48.009%
	Percentage of hazardous waste generated	0.26%
	Percentage of hazardous waste that was incinerated	0.04%
EM-CM-160a.2	Area of disturbed land	2,469.16 ha
	Percentage of released areas rehabilitated in active and inactive quarries	78.96 %
EM-CM-320a.2	Number of silicosis cases	1
EM-CM-410a.1	Percentage of products meeting green building design and construction certification credit requirements	43.6 %

Own Indicator	Description	Value
OWN A-EC1	Net specific direct CO2 emissions	583 kgCO_2/t cementitious material
OWN A-EC2	Alternative raw materials in cement (%)	4.2 %
OWN A-EC3	Supplementary Cementitious Materials in concrete (%)	5.56 %
OWN A-EC6	Direct and indirect GHG emissions – location-based method	4,251,889.05 tCO_2/year
	Direct and indirect GHG emissions – market-based method	4,223,183.35 tCO_2/year
OWN A-BI1	Active and inactive quarries with high biodiversity value that have a biodiversity management plan	100 %
OWN A-BI2	Released areas rehabilitated in active and inactive quarries (%)	78.96 %
OWN A-BI3	% of active facilities within, adjacent to, or containing protected or high biodiversity value areas with a biodiversity management plan	84.62 %
OWN A-BI4	Active and inactive quarries with an established closure plan	100 %

Own Indicator	Description	Value
OWN A-BI5	Number and area of active and assessed facilities	94
OWN A-BI6	Number of active facilities within, adjacent to, or containing protected or HBV areas	13
OWN A-BI6	Area of active facilities within, adjacent to, or containing protected or HBV areas	675.23 ha
OWN A-BI7	Number and area of active facilities within, adjacent to, or containing protected or HBV areas with BMP	13
OWN TNFD	Total area affected by quarries	2,304.91 ha
OWN TNFD	Quantity of high-risk natural products (tons) obtained from land/ocean/freshwater by type, including share of total natural products.	13,896,307
OWN A-EC5	Market-based Scope 2 indirect specific CO2 emissions (kg CO2/t cementitious material)	8.66 $kgCO_2$/t cementitious material
OWN A-ENE1	Thermal substitution rate of fossil fuels with alternatives (%)	3.92 %
OWN A-A1	Specific water consumption – Concrete	202.12 L/m^3
OWN A-A1	Specific water consumption – Cement	278.79 L/t cement
OWN A-A1	Specific water consumption – Aggregates	23.95 L/t
OWN A-A3	Specific freshwater withdrawal – Cement	377.12 L/ cementitious material
OWN A-A3	Specific freshwater withdrawal – Concrete	191.42 L/m3
OWN A-A3	Specific freshwater withdrawal – Aggregates	24.31 L/t
OWN CSA	Capital expenditures	31,223,773,424.92 COP
OWN CSA	Operating expenses	34,609,120,205.65 COP
OWN CSA	Savings, avoided costs, revenues, tax incentives, etc.	10,887,356,043.42 COP
OWN A-COM1	Social investment	45,119,229,865.19 COP
OWN CSA	**Supplier profiling:**	
	Total number of tier-1 suppliers	4,392
	Total number of significant tier-1 suppliers	172
	Total number of significant non-tier-1 suppliers	0
	Total number of significant suppliers (tier-1 and non-tier-1)	172
	Total spend on significant tier-1 suppliers	1,368,509,845,153.53 COP
OWN CSA	**Significant suppliers assessed in sustainability:**	
	Significant suppliers assessed through desktop/site assessments	140
	Significant suppliers with actual/potential substantial negative impacts	19
	Significant suppliers with substantial negative impacts for whom the contract was terminated	0
OWN CSA	**Support for corrective action plans in significant suppliers:**	
	Total suppliers supported in applying corrective action plans (#)	5
	% of assessed suppliers with substantial negative impacts that received support in applying corrective action plans	26.32 %
OWN CSA	**Capacity-building programs with significant suppliers:**	
	Total suppliers in capacity-building programs (#)	0
	% of significant suppliers in capacity-building programs (%)	0 %
OWN A-TM4	% of organizational leadership positions held by women	39 %
OWN A-SI1 A-	OIFR illness frequency index	2.22

Own Indicator	Description	Value
SI2	OIFR illness severity index	26.9
	Employee frequency rate	0.680
	Employee severity rate	19,650
	TRIR employees	0.677
OWN A-SI3 A-SI4 A-SI6 A-SI7	High-risk situations timely addressed	94.00
	Absenteeism due to illness – direct employees	290
	Number of serious injuries (employees and contractors)	11.00
	Number of injuries per million work hours	290
OWN A-AR1	Materializations of risks to the community	0
OWN A-AR2	Operations with high and critical risks of impact on communities	2
OWN A-CC2	Recurring complaints	0
OWN A-GO1	Leveraged resources	272,475,908,963.28 COP
OWN A-GO2	Beneficiaries impacted	1,304,005
OWN A-COM7	Corporate volunteering	555
OWN A-CS1	Revenue from sustainable products and solutions	2,656,150,745,884 COP
OWN A-CS2	% of revenue from sustainable products and solutions	44 %
OWN A-IM1	Customer recommendation rate	78.4 %

GCCA Standards	Description	Value
GCCA	Total water discharge	514,976.09 m^3
	Total water consumption	3,376,295.96 m^3
	Specific water consumption (cement)	317.29 L/t cementitious material
	Number and percentage of active, inactive and closing quarries with high biodiversity value that have a biodiversity management plan	100 %
	Number and percentage of released areas rehabilitated in active and inactive quarries	78.96 %
	Percentage of active and inactive quarries with an established closure plan	100 %
	IUCN Red List and national conservation list species present in areas affected by operations	162
GCCA	Total CO2 emissions – gross	3,903,743 tCO_2/year
	Total CO2 emissions – net	3,860,845 tCO_2/year
	Specific CO2 emissions – gross	590 $kgCO_2$/t cementitious material
	Net specific direct CO2 emissions	583 $kgCO_2$/t cementitious material
	Specific thermal energy consumption of clinker production	3,682.79 MJ/tClinker
	Alternative fuel rate	3.28 %
	Biomass as fuel rate	0.63 %
	Clinker/cement factor	69.879 %
GCCA	Absolute PM emissions (kilns only)	301.76 t/year
	Specific PM emissions	71,189 gMP/tClinker
	Absolute NOx emissions (kilns only)	6,108.20 tNOx/year

GCCA Standards	Description	Value
	Specific NOx emissions	1,440.99 gNOx/tClinker
	Absolute SO2 emissions (kilns only)	1,112.22 tSO_2/year
	Specific SO2 emissions	262.39 gSO_2/tClinker
	Absolute dioxins/furans emissions	17.78 mgPCDD/year
	Specific dioxins/furans emissions	6.42 mgPCDD/ tClinker
	Absolute VOC/THC emissions	2.19 t/year
	Specific VOC/THC emissions	1,0693 gVOC / tClinker
	VOC/THC coverage rate	48.23 %
	Absolute mercury (Hg) emissions	172.06 kgHg/year
	Specific mercury (Hg) emissions	45.92 mgHg/tClinker
	Mercury (Hg) coverage rate	88.40 %
	Absolute heavy metals HM1 (Cadmium Cd + Thallium Tl)	385.66 kgHM1/year
	Specific heavy metals HM1 (Cadmium Cd + Thallium Tl)	139.22 mgHM1/ tClinker
	HM1 (Cd + Tl) coverage rate	65.35 %
	Absolute HM2 emissions (Sum of Sb, As, Pb, Cr, Co, Cu, Mn, Ni, V)	1,992.3 kgHM2/year
	Specific HM2 emissions (Sum of Sb, As, Pb, Cr, Co, Cu, Mn, Ni, V)	719.2 mgHM2/ tClinker
	HM2 coverage rate (Sum of Sb, As, Pb, Cr, Co, Cu, Mn, Ni, V)	65.35 %
	Coverage with continuous emissions monitoring (percentage of clinker produced in kilns covered by CEMS for PM, NOx, SO2)	75.75 %
	Total coverage (percentage of clinker produced in kilns covered by monitoring systems, continuous or discontinuous, for PM, NOx, SO2, VOC/THC, heavy metals)	25.18 %
GCCA	**Work-related injuries**	
	Total hours worked (THW)	10,832,231
	Number of work-related injuries	8
	Number of cases of occupational disease	24
	Number of short/long-term disability cases due to common illness	3,100
	Lost days due to work-related injuries	290 days
	Lost days due to occupational disease	245 days
	Short/long-term disability days due to common illness	18,250 days
	Number of fatalities	0
	Frequency and Severity Index - Employees	
	Employee frequency rate	0.68
	Employee severity rate	19.65
	Company consolidated TIRF	4.51
	Frequency and Severity Index - Contractor	
	Contractor frequency rate	0.26
	Contractor severity rate	5.06

GCCA Standards	Description	Value
	Employee fatalities	0
	Contractor fatalities	0

Value Added to Society (VAS) Indicators

The Value Added to Society (VAS) model has been built using the following indicators that were verified and previously listed. These include:

Description
Direct GHG emissions (Scope 1); Indirect GHG emissions from purchased energy (Scope 2, location-based).
Alternative materials and fuels: volume of material used, volume of material avoided, waste avoided.
Average salary – men and women.
Total number of employees; number of employees leaving Argos by gender – women; number of employees leaving Argos by gender – men.
Average exit age by gender; average retirement age; average exit age
Total number of training hours.
Areas with extreme water scarcity; scarcity areas; water-stressed areas; sufficient water reserves; water abundance areas.
Water consumption in scarcity areas; water consumption in extreme scarcity areas; water consumption in water-stressed areas.
Net impacts on biodiversity by ecosystem type (areas affected, restored, compensated).
Significant air emissions: particulate matter, NOx, SOx, Hg.
Number of lost-time injuries – short absence; number of lost-time injuries – prolonged absence; number of occupational diseases; number of fatalities.
Supplier spend – Energy and fuels; Raw materials; Services and mining operations; Industrial and MRO; Logistics; Corporate and professional services; IT/Telecom; Administrative; Packaging.
Social investment: Community infrastructure – business initiatives with social impact; community investment; donations. Educational infrastructure – business initiatives with social impact; community investment; donations. Housing: business initiatives with social impact; community investment; donations. Scholarships. Quality education.

A.2. Scope of the Limited Assurance – Qualitative Information

Standard(s)	Description
GRI 201-2	Financial implications and other risks and opportunities due to climate change. **Assured text:** The Company identifies and evaluates climate-related risks and opportunities. For quantification, it analyzes context and trends and estimates financial impacts, incorporating the estimation of potential financial impact (in COP and USD) and the costs associated with management, including the cost of response for risks and the implementation cost for opportunities (in COP and USD), according to the fields defined for the indicator. For physical risks, it considers measures associated with natural events (e.g., insurance policies) and factors such as droughts through water management and efficiency actions. For transition risks, it incorporates carbon mechanisms and regulatory changes in different jurisdictions, as well as costs and investments (capex/opex) related to energy efficiency, reduction of thermal and electrical consumption, and the potential increase in the cost of fossil fuels. Additionally, it considers market and customer behavior risks due to the need to respond to greater demand for sustainable materials and solutions, and energy-related risks due to the uncertainty of energy markets. Regarding opportunities, it includes the purchase and use of low-emission energy, the development of low-carbon goods and services (e.g., circularity initiatives such as green bags), the use of supplementary cementitious materials (SCMs) through specific projects, and efficiency improvements in facilities and processes.

Standard(s)	Description
SASB EM-CM-110a.2	Analysis of the short- and long-term strategy or plan to manage Scope 1 emissions, emissions reduction targets, and analysis of results against those targets. **Assured text:** Managed through a decarbonization approach in the short and long term, with differentiated measures: • Scope 1—actions associated with process decarbonization (e.g., thermal efficiency, fuels, substitution/reduction of fossil fuels and migration to alternatives). • Scope 2—mitigation actions and procurement/management of electricity, product development, and participation in industry/trade associations.
SASB EM-CM-160a.1	Description of environmental management policies and practices for active facilities. **Assured text:** Management is carried out in accordance with the obligations established in the granted mining titles, in compliance with the Environmental Management Plans (EMP) approved by the competent authorities. These policies and practices include measures to prevent, mitigate, correct, and compensate environmental impacts.
Management approach – Innovation topic	**Assured text:** In 2025, Cementos Argos manages innovation as a driver to develop lower-emission products and sustainable construction solutions from a life-cycle perspective, aligned with its decarbonization strategy and operational efficiency. The topic is managed through validation and implementation of technologies and projects aimed at improving production process performance, optimizing the use of energy and resources, and reducing the clinker/cement ratio. Cementos Argos strengthened its innovation agenda through partnerships, technology and pilots, including biological capture and biofuels initiatives, and a strategic collaboration with Sika focused on formulation optimization, footprint measurement, and additive development to advance the reduction of emissions associated with production.

Concept	Process applied by the Company	Assurance scope
Current double materiality analysis available in 2025	Complete development of Cementos Argos S.A.'s double materiality analysis during 2025.	Verification procedures through observation, inquiry and document inspection regarding: • The methodological process defined by the Company for its 2025 double materiality analysis, which included participation of internal and external stakeholders, identification and prioritization of sustainability impacts, risks and opportunities, the calculations to define materiality thresholds, and the final construction of the matrix with topics under impact materiality, financial materiality and double materiality.

APPENDIX B
Company's 2025 Integrated Report.

Certification of the Company's Legal Representative

In my capacity as Legal Representative of Cementos Argos S.A. ("Cementos Argos"), I hereby certify that the 2025 Integrated Report contains the information required under External Circular 012 of 2022 issued by the Superintendencia Financiera de Colombia with respect to the year-end periodic report and includes all material aspects of the business as of December 31, 2025.

This was carried out in compliance with the process for identifying and evaluating the controls and procedures used by Cementos Argos for the recording, processing, and analysis of the information required for the purpose of reporting the 2025 year-end report through the Registro Nacional de Valores y Emisores (RNVE).

Felipe Aristizábal Restrepo
Legal Representative
Financial Vice President

The GRUPO ARGOS Cement Company