



SEGURA®

# Sustainability Report

2025

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01

# Introduction

GRI Reference: This section addresses GRI disclosures GRI 2-1: Organizational details, GRI 2-3: Reporting period, frequency and contact point, GRI 2-5: External assurance, GRI 2-6: Activities, value chain and other business relationships, and GRI 2-28: Membership associations.



# About Segura®

Segura® exists to inspire healthier, more sustainable spaces by making responsible construction and home improvement accessible, practical, and trustworthy. We believe the spaces we inhabit shape our quality of life, and that every decision, whether building, renovating, or repairing at home, has the power to enhance personal wellbeing and positively impact the world around us.

We support individuals, professionals, businesses, and institutions at every stage of their projects, offering construction and home improvement materials, tools, and solutions that balance performance, durability, and environmental responsibility. Beyond products, we guide our customers with clear information and expert advice, enabling informed choices that are healthier for their spaces and better for the planet.

Founded in 2020, Segura® was built on a clear conviction: sustainability should be a practical, transparent, and achievable standard. Our portfolio is designed to reduce environmental impact while delivering real value, connecting innovation, circular solutions, and responsible sourcing with everyday construction, DIY, and maintenance needs. At Segura®, we see sustainability not as a trend, but as a long-term commitment, one that brings people, materials, and ideas together to create better places to live.

## 2024-2025 at a Glance



Corporate Sustainability Award 2024

Bogota Chamber of Commerce -  
Círculo de Afiliados

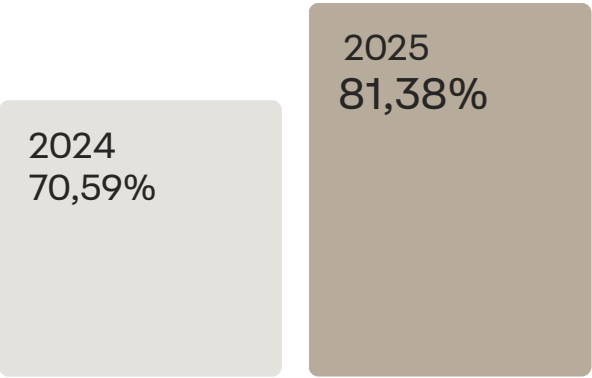
100% transition to LED lighting completed.

Commitment to emissions reduction signed through The Climate Pledge.

SME Climate Hub Advisory Committee Member.

Adoption of the TNFD framework to report nature-related impacts and dependencies.

## Sustainability Ranking Performance



# CEO's Statement

2025 marked a historic milestone in Segura®'s journey toward corporate sustainability. As the result of a systematic, multidisciplinary effort deeply rooted in our values, we achieved an overall sustainability performance score of 81.38%. This result was independently verified through an external audit conducted by ICONTEC, as part of the Sustainability Ranking led by the Bogotá Chamber of Commerce, where Segura® was recognized as a Sustainability Leader Company, the highest distinction awarded.

This recognition is no coincidence. It reflects five years of consistent, intentional work since our founding in 2020, when we defined as a strategic priority the development of a business model that balances economic performance with environmental and social responsibility. Throughout 2025, we strengthened our corporate governance framework, deepened our environmental management practices, expanded our engagement with communities, and raised transparency standards across all stakeholder groups.

On the climate front, we reaffirmed our commitment to action by reporting our 2024 greenhouse gas emissions through the SME Climate Hub platform, of which we are signatories. Our total emissions amounted to 6.13 tCO<sub>2</sub>e across Scopes 1, 2, and 3. In parallel, by joining The Climate Pledge, we established a solid baseline for our commitment to reduce absolute Scope 1 and 2 emissions by 50% by 2030 and to achieve net-zero carbon emissions by 2040.

Looking ahead, we are proud to announce our formal adherence to the Taskforce on Nature-related Financial Disclosures (TNFD), committing to begin disclosures aligned with this framework starting in 2027. This strategic decision reflects our conviction that protecting nature and biodiversity is not optional, but essential to the long-term sustainability of our industry and the wellbeing of future generations.

Aligned with our long-term vision, we continue to move decisively toward circular economy models, expand our portfolio of sustainable products, and strengthen innovative initiatives such as our Tool Rental Program and the pilot project for the purchase and resale of second-hand tools, scheduled to launch in 2026.

This report, prepared with reference to GRI (Global Reporting Initiative) standards, reflects our unwavering commitment to ethical, transparent management and to the creation of sustainable value for all our stakeholders, employees, customers, suppliers, communities, and the planet we share.

**Javier Segura G.**

# About this Report

This report was developed through a participatory process that included: data collection across multiple areas of the company; a materiality assessment conducted through consultations with internal and external stakeholders; impact assessments; external verification by ICONTEC; and review and validation by Executive Management and the Sustainability Committee.

## Contact and Feedback

Segura® welcomes feedback from all stakeholders regarding this report and our sustainability practices. For inquiries, please get in touch:

[contacto@ferresegura.com.co](mailto:contacto@ferresegura.com.co)

# Reporting Scope and Period

This Sustainability Report covers Segura®’s operations from January 1 to December 31, 2025. It includes both quantitative and qualitative data related to our operations in Bogota, Colombia, as well as relevant information from our value chain..

# External Verification

The performance reported in the Bogota Chamber of Commerce Sustainability Ranking (81.38% overall compliance) was verified through an external audit conducted by ICONTEC during the third quarter (Q3) of 2025. Greenhouse gas emissions data were calculated and reported through the SME Climate Hub platform.

# Alignment with International Standards

This report has been prepared with reference to the GRI Standards (Global Reporting Initiative), the most widely used sustainability reporting framework worldwide. While this is our first formal publication aligned with GRI, we have incorporated the core disclosures applicable to our organizational and sectoral context, which are identified at the beginning of each chapter of this report.

In addition, Segura® has committed to the TNFD framework (Taskforce on Nature-related Financial Disclosures) for nature- and biodiversity-related disclosures beginning in 2027, and reports annually on progress in measuring emissions and advancing climate targets through the SME Climate Hub platform.

As a young company founded in 2020, we are in an ongoing process of strengthening and maturing our reporting systems. This report reflects our commitment to progressive transparency and continuous improvement.

# Sustainability Strategic Framework

Guided by our purpose, and fully aware of the need to assume stronger leadership in addressing environmental, social, and governance (ESG) challenges, we have defined our sustainability strategy. This approach is aligned with global principles such as the Sustainable Development Goals (SDGs), which aim to generate positive impact and support our stakeholders in building a better future for all.

Our sustainability framework is built around three core strategic pillars that create value for the company. For each pillar, we have established clear commitments, supported by concrete objectives and metrics, to ensure that our actions drive real and meaningful change.

## Planet

We address climate change through a comprehensive decarbonization strategy. We promote the circular economy by transforming waste into resources and ensure sustainable procurement by working with environmentally responsible suppliers.



## Consumers

We promote circular business models and responsible consumption through solutions such as tool rental and our econstruction green product portfolio. We actively educate our customers by providing accessible information that enables them to integrate sustainability into their DIY and construction projects.



## People

We engage with and support local communities through initiatives designed to generate positive social impact. At the same time, we build a responsible value chain by fostering partnerships with suppliers who share our values and by committing to responsible purchasing policies.



# Commitment to Global Initiatives



# Commitment to Global Initiatives

## The Climate Pledge ↗

The Climate Pledge is a global commitment to achieve net-zero carbon emissions by 2040, a full decade ahead of the Paris Agreement’s 2050 target. Segura® is committed to meeting this goal by reducing emissions across its operations and value chain, while driving sustainable innovation in the construction and home improvement sector.

As a signatory to The Climate Pledge, Segura® commits to measure and regularly report its emissions, implement decarbonization strategies, and neutralize remaining emissions through additional, measurable, real, and permanent carbon offsets with social benefits, in order to achieve annual net-zero carbon emissions before 2040.

## SME Climate Hub ↗

The SME Climate Hub is a global initiative whose platform supports small and medium-sized enterprises (SMEs) in taking science-based climate action, providing tools, resources, and recognition for companies committed to reducing emissions and achieving net zero.

As part of our commitment as signatories, Segura® pledges to cut greenhouse gas emissions by 50% by 2030, reach net zero by 2040, and measure and report emissions and progress annually.

## TNFD ↗

The Taskforce on Nature-related Financial Disclosures (TNFD) is a global framework that enables organizations to assess, manage, and disclose nature-related dependencies, impacts, risks, and opportunities.

As part of our adoption of this framework, Segura® commits to integrating nature-related considerations and impacts into strategic decision-making, contributing to the conservation and restoration of ecosystems, and publishing disclosures aligned with the TNFD framework.

# Sustainability Performance

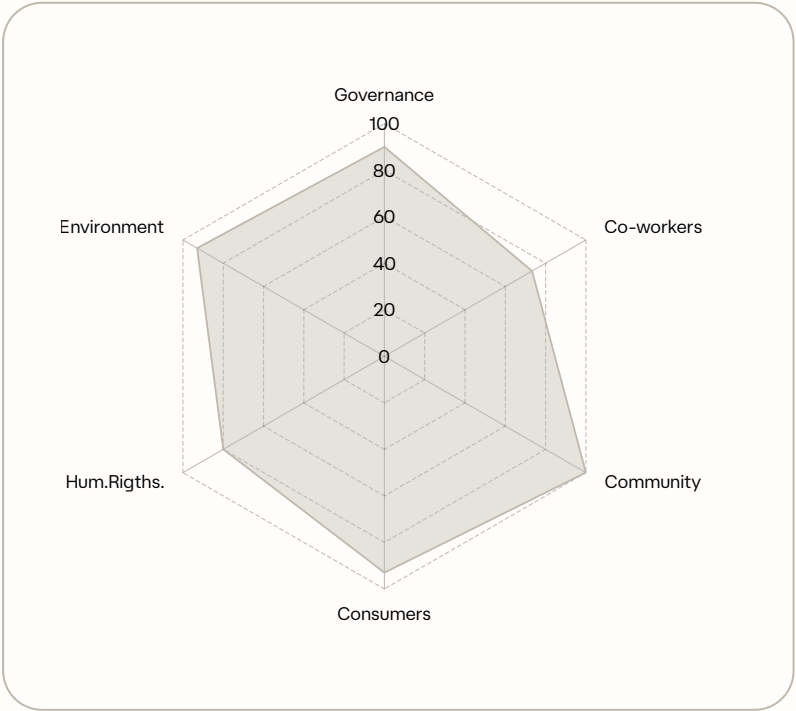
As part of the Bogota Chamber of Commerce Sustainability Ranking, Segura® was selected to undergo an external audit conducted by ICONTEC. This in-depth assessment evaluated our practices and progress across the various dimensions of the Ranking, validating the maturity and depth of our commitment to corporate sustainability and resulting in the highest possible distinction: Sustainability Leader.

This external verification provides third-party assurance regarding the accuracy and reliability of the data reported, strengthening the credibility and robustness of our sustainability disclosures. The verification process included:

- Documentary review of policies, procedures, and evidence of compliance.
- Verification of quantitative data.
- Validation of management systems.
- Interviews with employees.

| Dimensión            | Cumplimiento       |
|----------------------|--------------------|
| Corporate Governance | 90%                |
| Co-workers           | 73.3%              |
| Community            | 100%               |
| Consumers            | 93.3%              |
| Human Rights         | 80%                |
| Environment          | 93.3%              |
| Overall Performance  | 81.3% <sup>1</sup> |

While the results are strong, we identified opportunities for improvement, particularly in training hours per employee and in the implementation of more structured professional development programs.



02

# Corporate Governance and Business Ethics

This section addresses to the following GRI disclosures: GRI 2-9 (Governance structure and composition), GRI 2-12 (Role of the highest governance body in overseeing the management of impacts), GRI 2-23 (Policy commitments), GRI 2-24 (Embedding policy commitments), GRI 2-25 (Processes to remediate negative impacts), GRI 2-26 (Mechanisms for seeking advice and raising concerns), GRI 205 (Anti-corruption), GRI 3-1 (Process to determine material topics), GRI 3-2 (List of material topics), GRI 3-3 (Management of material topics), and GRI 414 (Supplier social assessment).



# Corporate Governance Framework

At Segura®, corporate governance is grounded in the principles of transparency, integrity, accountability, and respect for the rights of all stakeholders. We recognize that a strong governance structure is the foundation upon which trust is built, risks are managed, and long-term sustainable value is created.

In January 2025, we updated our Corporate Governance Code, which consists of three core elements: the Code of Ethics and Conduct, the Responsible Procurement Code for Suppliers, and the Sustainability Code. Together, these instruments establish a robust framework that guides the company’s strategic and operational decision-making. This Code is aligned with international best practices and is available to all employees and external stakeholders.

## Governance Structure

Segura® has a clearly defined governance structure that includes Executive Management and specialized advisory bodies. Strategic decisions are made through an integrated approach that considers economic, environmental, and social impacts.

## Sustainability Committee

Established in 2024, the Sustainability Committee is responsible for overseeing the implementation of the sustainability strategy, reviewing ESG indicators on a quarterly basis, and proposing opportunities for continuous improvement. The Committee reports directly to Executive Management and is composed of multidisciplinary representatives.

## Governance Performace in 2025

In 2025, Segura® achieved a 90% compliance score in the Corporate Governance dimension, reflecting significant progress in consolidating governance structures, policies, and procedures.

## Internal Audits

During 2025, Segura® participated in two internal audits to verify compliance with policies, procedures, and ethical standards. These audits were done alongside ICONTEC as part of the verification process for the Bogota Chamber of Commerce Sustainability Ranking.

# Materiality and Due Diligence

Segura® recognizes that the responsible management of environmental, social, and governance (ESG) impacts requires a systematic approach to due diligence, rigorous regulatory compliance, and a deep understanding of the material topics that affect both our business and our stakeholders. This chapter outlines our processes, key findings, and commitments across these critical areas.

## ESG Materiliaty Analysis

The materiality analysis is the process through which Segura® identifies, assesses, and prioritizes the most significant economic, environmental, and social topics for the company and its stakeholders. This analysis serves as a foundation for our sustainability strategy, guides our reporting efforts, and informs resource allocation.

## Materiality Methodology

During 2024–2025, Segura® conducted its first formal materiality assessment, following the principles of the GRI Standards and incorporating the concept of double materiality, which considers both financial materiality and impact materiality.

The process consisted of four main phases:

- Phase 1: Identification of Potential Topics.
- Phase 2: Relevance Assessment.
- Phase 3: Prioritization and Evaluation.
- Phase 4: Strategic Integration.

# Identified Material Topics

Through the materiality assessment process, Segura® identified eight material topics that require priority attention.

## Interpretation of Materiality

Topics classified as “High–High” (significant double impact) represent absolute priorities for Segura® and receive preferential resource allocation, enhanced oversight, and detailed reporting. Topics rated as “High–Medium” and “Medium–High” are also actively managed through targeted programs and regular monitoring.

| Material Topic                        | Category                | Financial Impact | Material Impact |
|---------------------------------------|-------------------------|------------------|-----------------|
| Climate Change and GHG Emissions      | Environment             | High             | High            |
| Circular Economy and Waste Management | Environment             | High             | High            |
| Responsible Supply Chain              | Social/<br>Environment  | High             | High            |
| Biodiversity and Natural Capital      | Environment             | Medium           | Medium          |
| ESG Transparency and Reporting        | Corporate Governance    | Medium           | Medium          |
| Sustainable Innovation                | Economy/<br>Environment | High             | Medium          |
| Human Right and Equity                | Social                  | Medium           | High            |
| Impact on Local Communities           | Social                  | Medium           | High            |
| Co-workers Development and Wellbeing  | Social                  | High             | Medium          |

# Due Diligence Processes

## Due Diligence Framework

### Integration and Commitment

Due diligence is embedded in Segura®’s corporate policies, including the Human Rights Policy and Corporate Governance Codes, and is supported by Executive Management.

### Identification and Impact Assessment

Segura® conducts systematic assessments of actual and potential risks and impacts across: Direct operations; business relationships; products and services. These assessments consider the scale, scope, and remediability of impacts.

### Prevention and Mitigation

Measures are implemented to prevent and mitigate identified impacts, including: Supplier selection based on ESG criteria; employee training on human rights and sustainability; audits, and continuous improvement processes.

### Tracking and Monitoring

The effectiveness of mitigation measures is verified through: Quantitative ESG performance indicators; internal and external audits; stakeholder feedback, and quarterly review by the Sustainability Committee.

### Communication and Reporting

Segura® communicates transparently on findings, actions, and performance through: The Annual Sustainability Report; targeted disclosures to specific stakeholder groups, and responses to third-party inquiries.

### Remediation Mechanisms

Where Segura® causes or contributes to adverse impacts, or where impacts are directly linked to its operations, products, or business relationships, remediation mechanisms include grievance and complaints procedures, impartial investigations, proportionate corrective actions, and, where appropriate, compensation or restitution.

# Regulatory Compliance System

Segura® maintains a robust regulatory compliance system that covers all laws, regulations, and applicable standards governing our operations in Colombia.

To ensure effective implementation of this system, Executive Management, with the support of the Sustainability Committee, maintains an up-to-date compliance matrix that is audited semiannually. This matrix identifies all applicable regulatory requirements and their specific obligations, covering seven main categories:

- Environmental
- Labor and Occupational Health and Safety
- Tax and Fiscal
- Consumer Protection
- Data Protection
- Anti-Money Laundering
- Commercial and Competition Law

During 2025, Segura® demonstrated outstanding performance within its regulatory compliance framework, recording zero fines, sanctions, or unmet legal obligations.

## Complaints and Claims Mechanisms:

Segura® recognizes that, despite strong preventive efforts, adverse impacts may still occur. For this reason, we have established accessible mechanisms that allow stakeholders to report concerns and receive timely and effective responses through the following channels:

- Customer service hotline.
- Customer service email.
- In-person service at point of sale.

All petitions, complaints and claims are handled through a standardized process and are subject to a response timeframe of three to five business days.

# Supply Chain Due Diligence

Recognizing that a significant portion of our impacts occurs across the value chain, Segura® has implemented a structured supplier due diligence process that includes the following components:

- All potential key suppliers are required to undergo an initial assessment that evaluates legal compliance, labor practices, environmental management systems, business ethics, and the existence of relevant certifications, ensuring alignment with Segura®’s sustainability and governance expectations from the outset of the relationship.
- Based on the results of the initial assessment, suppliers are classified into three risk categories—High, Medium, or Low—according to their potential ESG risks, allowing Segura® to apply a proportionate and risk-based approach to supplier management.
- In line with their risk classification, suppliers may be subject to annual audits, scheduled or unannounced on-site visits, and verification of certifications, with the objective of validating compliance, identifying improvement opportunities, and strengthening responsible practices throughout the supply chain.

# ESG Risk Management

Segura® has developed a systematic approach to identifying, assessing, and managing environmental, social, and governance (ESG) risks that may affect business sustainability and long-term value creation. These risks are integrated into our overall risk management processes and are addressed through targeted mitigation measures.

## Identified ESG Risks and Mitigation Measures

|                          |                                                            |                                                                               |
|--------------------------|------------------------------------------------------------|-------------------------------------------------------------------------------|
| Climate Change           | Extreme weather events; climate-related regulations.       | Emissions measurement, decarbonization plan, adherence to global commitments. |
| Supply Chain             | Unsustainable supplier practices; human rights violations. | Supplier ESG assessments, prioritization of local suppliers, audits.          |
| Regulatory Compliance    | Changes in environmental and labor regulations.            | Continuous monitoring, training, specialized legal advice.                    |
| Reputational             | Failure to meet sustainability commitments.                | Transparent reporting, external verification, proactive communication.        |
| Environmental Operations | Waste generation; energy consumption.                      | Efficiency programs, circular economy initiatives, quantified targets.        |

# Ethics and Business Integrity

Segura® maintains a zero-tolerance approach to corruption, bribery, fraud, and any form of unethical conduct. Our commitment to integrity is reflected in clear policies, robust control mechanisms, and an organizational culture that values transparency and honesty.

## Business Integrity Policy

Segura® maintains a zero-tolerance stance toward corruption, bribery, fraud, money laundering, and any form of unethical conduct.

This commitment is formalized through our Business Integrity Policy, which prohibits improper or facilitation payments to public or private officials, requires the reporting of any suspected unethical behavior, and provides protection for whistleblowers. The policy also establishes proportionate disciplinary measures for non-compliance and is supported by regular corruption risk assessments across our operations and business relationships, reinforcing a culture of transparency, accountability, and ethical conduct.

## Transparency

Transparency is a fundamental value at Segura®. We are committed to communicating our performance in a clear, accurate, and timely manner to all stakeholders.

This commitment is reflected in the publication of our Annual Sustainability Report, with reference to GRI Standards and made publicly available; the annual disclosure of our greenhouse gas emissions across Scopes 1, 2, and 3; and, starting in 2027, the publication of annual TNFD-aligned disclosures addressing our dependencies and impacts on nature.

02

# Climate and Environmental Management

This section addresses to the following GRI 2021 environmental disclosures: GRI 301 (Materials), GRI 302 (Energy), GRI 303 (Water and Effluents), GRI 304 (Biodiversity), and GRI 305 (Emissions), including disclosures related to greenhouse gas (GHG) emissions across Scopes 1, 2, and 3 and emission reduction initiatives.



# Environmental Performance

Environmental management at Segura® is grounded in our commitment to climate action, the circular economy, and the protection of natural capital. We recognize that our operations and value chain generate environmental impacts that must be measured, reduced, and—where possible—regenerated. This section outlines our environmental performance during 2025 and our commitments toward a net-zero carbon future.

As a signatory to the SME Climate Hub and The Climate Pledge, Segura® formally commits to:

- Reducing absolute Scope 1 and Scope 2 emissions by 50% by 2030 (base year: 2024).
- Achieving net-zero carbon emissions by 2040.
- Measuring and transparently reporting emissions on an annual basis.

## Climate Action and GHG Emissions Management

Climate change represents one of the most pressing challenges of our time. Segura® acknowledges both the climate-related risks it faces and its responsibility to reduce the greenhouse gas (GHG) emissions generated by its activities.

## 2024 GHG Emissions Inventory

In 2024, Segura® completed its first comprehensive GHG emissions inventory across all three scopes, in accordance with the GHG Protocol methodology. This inventory establishes our emissions baseline and enables the definition of quantified emission reduction targets.

| Scope                  | Description                        | Emissions (tCO <sub>2</sub> e) |
|------------------------|------------------------------------|--------------------------------|
| Scope 1                | Direct emissions                   | 1.61                           |
|                        |                                    |                                |
| Scope 2                | Indirect emissions                 | 0.072                          |
|                        |                                    |                                |
| Scope 3                | Supply chain emissions             | 4,447                          |
|                        | Purchased Goods and Services       | 1.50                           |
|                        | Capital Goods                      | 0.71                           |
|                        | Fuel and Energy Related Activities | 0.46                           |
|                        | Employee Commuting and Teleworking | 1.77                           |
|                        |                                    |                                |
| Total 2024 (base year) |                                    | 6.13 tCO <sub>2</sub> e        |

[See full report](#) ↗

This report was prepared using the Small Business Carbon Calculator, developed by Equipoise in collaboration with the SME Climate Hub.

# Emissions Reduction Initiatives

Recognizing our responsibility in addressing climate change, Segura® is taking tangible actions to reduce emissions generated by our activities. The initiatives outlined below form part of our decarbonization plan, designed to close the gap between our current emissions profile and our emissions reduction targets and net-zero commitment for 2040.

■ Energy Efficiency in Facilities (Scope 2)

Our energy efficiency program aims to significantly reduce electricity consumption across all facilities. As an initial measure, we completed the transition to 100% LED lighting in all operational and administrative areas, achieving energy savings of up to 75% in lighting compared to conventional technologies.

■ Transportation and Logistics Efficiency (Scope 1 + Scope 3)

Optimizing logistics operations is critical to reducing both direct emissions and value chain emissions. To this end, Segura® has implemented route planning systems that minimize delivery distances, thereby reducing fuel consumption and associated emissions.

In addition, we promote sustainable mobility among employees through teleworking options where feasible, as well as incentives for the use of public and alternative transportation, contributing to lower emissions associated with employee commuting.

■ Sustainable Supply Chain Management (Scope 3)

Given that approximately 73% of our total emissions come from Scope 3, active engagement with our supply chain is a key priority. Segura® is working to foster a culture of emissions measurement and reduction among suppliers by sharing best practices and providing training materials. As part of our supplier selection process, we increasingly prioritize local suppliers, certified suppliers, and those with formal environmental commitments.

■ Green Portfolio and Sustainable Products (Scope 3)

We are expanding our offering of products with recycled content, verified environmental certifications, and a lower documented carbon footprint across their full life cycle. In 2025, 13% of our sales corresponded to products with sustainability certifications, and our goal is to reach 20% by 2026. This portfolio includes tools manufactured with recycled materials, low or zero VOC paints, FSC-certified wood, and products with Environmental Product Declarations (EPDs) verified by third parties.

■ Sustainable Packaging (Scope 3)

Recognizing that packaging represents a significant source of waste and environmental impact, Segura® is actively transitioning toward more responsible packaging solutions. A concrete example of this effort is the adoption of the “Metal Recycles Forever” label on paint cans, reflecting our strategic shift from plastic to metal packaging due to metal’s superior recyclability, as it can be recycled indefinitely without loss of quality.

# Circular Economy

Segura® is advancing toward a circular economy by focusing on how products and materials are used, reused, and kept in circulation for as long as possible. Our approach aims to reduce waste, limit dependence on virgin resources, and lower environmental impacts throughout the value chain.

We see circularity and climate action as closely connected. Improving resource efficiency, extending product lifespans, and choosing more sustainable materials all play a direct role in reducing emissions across both our operations and our broader ecosystem.

By promoting solutions such as tool rental, refurbishment, and the reintegration of used materials into the market, we help avoid unnecessary production and the emissions associated with raw material extraction, manufacturing, and transport. These initiatives deliver measurable environmental benefits while also strengthening long-term business value.

## Tool Rental Program

Our tool rental offering allows customers to access high-quality equipment without the need for ownership, helping reduce the production of new tools and supporting more efficient resource use. All rental tools are professionally maintained to ensure performance, safety, and extended service life.

### 2025 Performance:

- ~30 tool SKUs available for rental.
- Extension of product life through professional maintenance and servicing.



## “Second Life” Pilot Project

Advancing toward a truly circular economy requires going beyond recycling at end of life; it requires keeping products and components in use for as long as possible. The “Second Life” Pilot Project brings this principle to life by establishing a structured system for the purchase, refurbishment, certification, and resale of used tools.

## Circular Product Strategy

As a retailer and distributor, Segura® plays a key role in shaping circular outcomes through the products we offer. Our selection strategy favors solutions designed for longevity and responsible material use, including products with recycled content, proven durability, available spare parts, and credible environmental certifications. Packaging choices are also considered, with preference given to recyclable or compostable formats.

This approach enables high-quality products to circulate multiple times in the market before reaching end of life, reducing resource demand and emissions associated with manufacturing new products.

Key components of the pilot project include:

- Purchase of used tools in good condition.
- Refurbishment and quality certification.
- Resale with warranty.
- Responsible recycling of tools that cannot be reused.

# Biodiversity and Natural Capital – TNFD

Segura® recognizes that both the global economy and our own business depend on healthy natural systems, including clean water, stable climate conditions, biodiversity, and functioning ecosystems. The degradation of nature poses material risks to our operations and value chain, and addressing these risks is a responsibility we take seriously.

In 2025, Segura® formally committed to the Taskforce on Nature-related Financial Disclosures (TNFD), becoming one of the first companies in our sector in Colombia to adopt this framework. This commitment reflects our intention to better understand, manage, and transparently disclose our nature-related risks, dependencies, and opportunities in alignment with emerging international standards.

## Our Commitment

Segura® is committed to integrating nature-related considerations into strategic decision-making, contributing to the conservation and restoration of ecosystems, completing an assessment under the LEAP approach (Locate, Evaluate, Assess, Prepare), and publishing our first TNFD-aligned disclosures by 2027.

## About TNFD

The Taskforce on Nature-related Financial Disclosures (TNFD) provides a global framework to help organizations identify, assess, and act on nature-related impacts and dependencies. It complements climate-focused disclosures such as TCFD by addressing biodiversity, water, soils, and other dimensions of natural capital.

To ensure a robust and credible implementation of the TNFD framework, Segura® is currently participating in a preparatory program supported by the [World Business Council for Sustainable Development \(WBCSD\)](#) <sup>7</sup>, a global network of over 200 leading companies working collaboratively to accelerate the transition toward a more sustainable and nature-positive economy.

03

# People and Communities

This section addresses the following GRI 2021 social disclosures: GRI 401 (Employment), GRI 403 (Occupational Health and Safety), GRI 404 (Training and Education - 404-1: Omitted: Training tracking system not yet implemented), GRI 405 (Diversity and Equal Opportunity), GRI 406 (Non-discrimination), GRI 408 (Child Labor), GRI 409 (Forced or Compulsory Labor), GRI 413 (Local Communities), GRI 416 (Customer Health and Safety), GRI 417 (Marketing and Labeling), and GRI 418 (Customer Privacy).



Our social performance reflects our commitment to employee wellbeing, full respect for human rights, positive engagement with local communities, and the satisfaction and safety of our customers. This section outlines our policies, programs, and results across the social dimensions of sustainability.

In 2025, Segura® achieved 100% compliance in the Communities dimension, 93.3% in Consumers, 90% in Corporate Governance (including social aspects), 80% in Human Rights, and 73.3% in Labor practices. These results, which were externally verified, demonstrate our genuine commitment to people and provide a clear roadmap for continued improvement in areas where opportunities for growth remain.

## Training and Professional Development

Segura® invests in the continuous development of its employees, recognizing that learning is essential for both individual growth and business innovation and competitiveness. During 2025, our teams received training across a wide range of topics relevant to their roles and to the company’s sustainability strategy, including circular economy, innovation, technical product knowledge, digitalization, human rights, and occupational health and safety.

While we have not yet implemented a formal system to quantify training hours per employee, a gap we plan to address in 2026, our goal is to measure and achieve at least 45 hours of training per employee per year. We are working toward establishing a structured learning program that combines technical training with soft skills development, alongside a formal performance management system that includes regular evaluations, feedback, and individual development plans aligned with both employee career aspirations and the company’s strategic needs.

## Occupational Health and Safety

Co-workers health and safety are fundamental to how Segura® operates. We maintain a comprehensive Occupational Health and Safety Management System (SG-SST) aligned with Colombian regulatory requirements, designed to prevent workplace incidents and promote a safe and healthy working environment. The system is fully documented, supported with dedicated resources, and governed through clearly defined roles and responsibilities. Risk prevention is embedded in our daily operations.

We regularly assess workplace hazards across ergonomic, safety, and psychosocial dimensions, updating our risk assessments as conditions evolve. These insights inform targeted training programs focused on safe work practices, proper handling of tools and equipment, accident prevention, and personal protection. Through this proactive approach, we aim to foster a strong safety culture and continuous improvement in occupational health and wellbeing.

# Human Rights and Equity

Segura® is firmly committed to the full respect of fundamental human rights across all our operations and business relationships.

In January 2025, we formally adopted our Human Rights and Equity Policy, marking an important milestone in our journey toward world-class practices in this critical area. We recognize that respecting human rights is not only a legal and ethical obligation, but also a cornerstone for maintaining social legitimacy and building trust with all our stakeholders.

## Human Rights and Equity Policy

Our policy sets out clear and binding commitments that guide decision, making and day-to-day practices throughout the organization. Its core pillars include:

- Non-discrimination: We maintain zero tolerance for discrimination of any kind. All decisions related to hiring, promotion, compensation, and continued employment are based solely on merit, skills, and performance.
- Prohibition of child labor and forced labor: This commitment extends throughout our value chain. We include explicit contractual clauses with suppliers prohibiting child labor and forced labor, and we verify compliance through our human rights due diligence and supplier assessment processes.
- Gender equality: We are committed to pay equity for equivalent roles, equal access to professional development opportunities, and the prevention and elimination of gender bias in all employment practices.
- Privacy and personal data protection: We strictly comply with all applicable data protection and privacy laws. Personal data collected from co-workers, customers, and suppliers is handled securely and responsibly, with appropriate safeguards in place to ensure confidentiality, integrity, and respect for individuals’ rights to access, correct, update, or delete their information.

## Human Rights Performance

Segura® achieved 80% compliance in the Human Rights dimension of the Sustainability Ranking of the Bogota Chamber of Commerce. We consider this a solid result for the first year of formal implementation of policies and management systems in this area.

The main opportunity for improvement identified for 2026 relates to supplier-focused human rights training. To address this, we plan to develop targeted training workshops and practical guidance materials aimed at strengthening awareness, understanding, and implementation of human rights standards across our entire value chain.

## Impact on Local Communities

Segura® achieved 100% compliance in the Communities dimension of the Sustainability Ranking. This result reflects our consistent and genuine commitment to the social and economic development of the communities where we operate. We recognize that businesses are an integral part of the social fabric, and that long-term success depends on thriving, resilient communities. Our community engagement efforts include:

### Sustainable Construction

We provide technical guidance to help individuals and communities make informed choices about materials, solutions, and finishes that are safe, durable, healthy, and accessible. In addition, we develop and share practical content on sustainable construction, basic home repairs, and preventive maintenance. These initiatives aim to empower people to care for and improve their spaces in a responsible way.

### Sustainability Education

We actively promote awareness and learning around circular economy principles, waste management, climate action, and sustainable construction practices. Our efforts are designed to encourage more responsible behaviors among customers and communities, and we plan to expand this work by supporting sustainability education initiatives within schools and other educational institutions.

## Consumer and Customer Relations

With 93.3% compliance in the Consumer dimension, Segura® demonstrates a strong commitment to quality, safety, transparency, and customer satisfaction. Our customers are essential partners in advancing healthier living spaces, sustainable construction practices, and responsible consumption.

### Product Quality and Safety

As a retailer of tools and construction materials, our primary responsibility is to ensure that the products we offer are safe, reliable, and appropriate for their intended use. While we do not manufacture these products, we apply strict selection criteria and oversight throughout our supply chain, ensuring that the materials and tools we offer meet defined quality, safety, and compliance standards.

We work exclusively with suppliers that fully comply with all applicable legal and regulatory requirements, including small and medium-sized vendors. We verify that all products meet the technical certifications required for their category, such as RETIE for electrical products, Colombian Technical Standards, and/or ISO certifications, among others.

We also maintain appropriate storage conditions to preserve product quality, including temperature control, humidity protection, and proper inventory rotation, ensuring that all products remain within their intended shelf life.

Our customers have access to clear, comprehensive information about the products and materials we offer. This includes detailed technical data sheets outlining specifications, composition, and performance; user and installation manuals; safety warnings; and guidance on responsible use, disposal, or continued use at the end of a product’s life cycle, where applicable.

In addition, we have implemented traceability systems that allow us to track product origins and respond effectively to any manufacturer-led recalls or market withdrawals. Incoming and outgoing goods are subject to inspection to ensure they meet quality standards, enabling us to identify and remove defective products before they reach the end customer and ensuring a reliable, high-quality service experience.

Transparency and Customer Communication

Transparency is central to our relationship with customers and is reflected in every commercial interaction. This begins with clear and honest pricing, ensuring that the price displayed or quoted is the final price, with no hidden conditions. It extends to how we communicate product features, where we deliberately avoid exaggeration or claims that cannot be substantiated.

Transparency becomes even more strategic when communicating sustainability credentials. We actively highlight products with verified environmental certifications such as FSC certification, recycled content, and low or zero VOC formulations within our econstruction portfolio, and we provide supporting documentation for customers who wish to explore these attributes in greater depth. At the same time, we are equally transparent when a product does not carry formal certifications, even if it represents the best technical solution available. This honest approach strengthens trust and allows our customer relationships to evolve beyond individual transactions into long-term partnerships grounded in shared values.

Looking Ahead: Strengthening our Social Impact

While our social performance in 2025 was strong, particularly in the Communities dimension, Segura® recognizes that meaningful impact requires continuous improvement. Building on our current results, we have identified clear priorities to further strengthen our social performance and translate commitments into measurable outcomes.

| Area                    | 2026 Commitment                              | Measurable Target                     |
|-------------------------|----------------------------------------------|---------------------------------------|
| Human Capital           | Implement a performance management system.   | 100% of co-workers evaluated.         |
| Training                | Establish minimum annual training hours.     | 45h/co-worker/year                    |
| Diversity and Inclusion | Conduct D&I assessment and define policy.    | Disaggregated data and formal policy. |
| Customers               | Implement customer satisfaction measurement. | NPS system in place.                  |

These commitments represent specific, measurable goals that will be monitored quarterly by our Sustainability Committee, with progress transparently reported in our 2026 Sustainability Report.



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# GRI Content Index



# GRI Content Index

## About this Index

This GRI Content Index maps every GRI Standard disclosure cited in this report to its location and provides a description of how each requirement is addressed. For disclosures not yet reportable, a formal omission reason and a target year are stated. This index has not been externally assured. Segura® reports with reference to GRI Standards 2021, in accordance with GRI’s definition of this claim.

| Disclosure                      | Title                                                    | Location                         | Description                                                                                                                                                                                                                                                                                                                                                                                                                                                            | Status   |
|---------------------------------|----------------------------------------------------------|----------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|
| GRI 2: GENERAL DISCLOSURES 2021 |                                                          |                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |          |
| 2-1                             | Organizational details                                   | About Segura®, p.5               | Segura® is a private company founded in 2020 and headquartered in Bogotá,, Colombia. The company retails and distributes construction materials, hardware, paints, adhesives, solvents, and tools to the construction and home improvement sector.                                                                                                                                                                                                                     | Reported |
| 2-2                             | Entities included in sustainability reporting            | About Segura®, p.5               | This report covers Segura® as a single legal entity. No subsidiaries, joint ventures, or other controlled entities exist. The reporting boundary is identical to the company's financial reporting boundary.                                                                                                                                                                                                                                                           | Reported |
| 2-3                             | Reporting period, frequency and contact point            | About this Report, p.7           | This report covers 1 January 2025 to 31 December 2025, published in 2026. Segura commits to annual sustainability reporting. Feedback and inquiries: <a href="mailto:contacto@ferresegura.com.co">contacto@ferresegura.com.co</a> .                                                                                                                                                                                                                                    | Reported |
| 2-4                             | Restatements of information                              | Carbon Chapter, p.21             | This is Segura®'s first sustainability report. No restatements of prior-period information apply.                                                                                                                                                                                                                                                                                                                                                                      | Reported |
| 2-5                             | External assurance                                       | Sustainability Performance, p.11 | ICONTEC conducted an external audit of Segura®’s performance under the Bogota Chamber of Commerce Sustainability Ranking, resulting in a score of 81.38% and the 'Sustainability Leader' distinction. This verification covers the Ranking's evaluation criteria and does not constitute external assurance of the GHG inventory or GRI disclosures. GHG data was reported via the SME Climate Hub platform. Independent GRI/GHG assurance is a medium-term objective. | Reported |
| 2-6                             | Activities, value chain and other business relationships | About Segura®, p.5 - value chain | Segura® retails construction materials, hardware, paints, adhesives, solvents, and tools in Bogotá. Upstream: manufacturers and wholesalers in Colombia and internationally. Downstream: construction companies, contractors, and individual consumers. The company operates from a single premises. Supply chain due diligence processes are described in the Governance chapter.                                                                                     | Partial  |

| Disclosure | Title                                                                       | Location                                               | Description                                                                                                                                                                                                                                                                                                                                                                           | Status   |
|------------|-----------------------------------------------------------------------------|--------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|
| 2-7        | Employees                                                                   | People Chapter, p.26                                   | Segura® employs a small team of full-time employees in Bogotá under indefinite-term contracts, in full compliance with Colombian labour law. No temporary or part-time workers were employed during the reporting period. Detailed headcount by gender or age is not yet disaggregated; target: 2026 report.                                                                          | Partial  |
| 2-9        | Governance structure and composition                                        | Governance Chapter, p.13                               | Segura® is governed by its legal representative (CEO) and shareholder(s) .No separate board of directors exists at this stage. A Sustainability Committee, established in 2024, oversees the sustainability strategy and reviews ESG indicators quarterly, reporting directly to Executive Management.                                                                                | Reported |
| 2-12       | Role of the highest governance body in overseeing the management of impacts | Governance Chapter, p.13-14                            | Executive Management, supported by the Sustainability Committee, has oversight responsibility for identifying and managing ESG impacts. The Committee reviews ESG indicators quarterly, oversees the due diligence framework, and validates the annual sustainability report before publication.                                                                                      | Reported |
| 2-14       | Role of highest governance body in sustainability reporting                 | CEO Letter, p.6; Governance, p.13                      | The CEO personally reviewed and approved this report prior to publication. Executive Management holds overall accountability for the accuracy and completeness of all sustainability disclosures.                                                                                                                                                                                     | Reported |
| 2-22       | Statement on sustainable development strategy                               | CEO Letter, p.6;                                       | The CEO's letter articulates Segura®'s sustainability strategy across four pillars: climate action, nature, social well-being, and governance. The company achieved an 81.38% sustainability ranking score in 2025 and made formal commitments to The Climate Pledge, SME Climate Hub, and TNFD.                                                                                      | Reported |
| 2-23       | Policy commitments                                                          | Governance chapter, p.18-19; Climate Commitments, p.10 | Segura® has adopted: a Corporate Governance Code (updated January 2025) comprising a Code of Ethics and Conduct, a Responsible Procurement Code, and a Sustainability Code; a Human Rights and Equity Policy (January 2025); a Business Integrity Policy; and a zero-tolerance anti-corruption stance. Climate commitments include the SME Climate Hub pledge and The Climate Pledge. | Reported |

| Disclosure | Title                                              | Location                               | Description                                                                                                                                                                                                                                                                                                                                                                                                              | Status   |
|------------|----------------------------------------------------|----------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|
| 2-24       | Embedding policy commitments                       | Governance chapter, p.13-19            | Policy commitments are embedded through the Corporate Governance Code applicable to all employees, supplier contractual requirements (Responsible Procurement Code), the Sustainability Committee's quarterly oversight, a compliance matrix audited semiannually, and employee training covering human rights, sustainability, and ethical conduct.                                                                     | Reported |
| 2-25       | Processes to remediate negative impacts            | Governance chapter, p.17               | Segura®'s remediation mechanisms include customer service hotlines and email for complaints, in-person service at point of sale, and a standardized grievance process with a 3-5 business day response commitment. Supplier-related impacts are addressed through due diligence assessments and corrective action protocols.                                                                                             | Reported |
| 2-26       | Mechanisms for seeking advice and raising concerns | Governance chapter, p.17-18            | Employees and stakeholders may raise concerns through: customer service email (contacto@ferresegura.com.co), customer service hotline, and in-person at the point of sale. The Business Integrity Policy provides whistleblower protection for those who report suspected unethical conduct.                                                                                                                             | Reported |
| 2-28       | Membership associations                            | Commitment to Global Initiatives, p.10 | Segura® is a signatory to: SME Climate Hub (global initiative supporting SME climate action, including Advisory Committee participation); The Climate Pledge (net-zero by 2040); and has formally adopted the TNFD framework. The company participates in the WBCSD preparatory programme for TNFD implementation.                                                                                                       | Reported |
| 2-29       | Approach to stakeholder engagement                 | Governance chapter, p.14-15            | Segura®conducted its first formal materiality assessment in 2024-2025, following GRI Standards and incorporating double materiality. The process engaged internal and external stakeholders through workshops and direct consultation, identifying eight material topics. Stakeholders include employees, customers, suppliers, local communities, and regulatory bodies. preparatory programme for TNFD implementation. | Reported |
| 2-30       | Collective bargaining agreements                   | People chapter, p.26                   | No collective bargaining agreements are in place. This is consistent with Segura®'s size and applicable Colombian labour law provisions for small enterprises. All employees are covered by individual employment contracts in compliance with the Colombian Labour Code.                                                                                                                                                | Reported |

| Disclosure                    | Title                                                     | Location                    | Description                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | Status   |
|-------------------------------|-----------------------------------------------------------|-----------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|
| GRI 3: MATERIAL TOPICS 2021   |                                                           |                             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |          |
| 3-1                           | Process to determine material topics                      | Governance chapter, p.14-15 | Segura® conducted its first formal materiality assessment in 2024-2025, applying GRI Standards principles and double materiality (financial materiality + impact materiality). The four-phase process comprised: (1) identification of potential topics; (2) relevance assessment; (3) prioritisation and evaluation; and (4) strategic integration. Both internal and external stakeholders were consulted.                                                                                              | Reported |
| 3-2                           | List of material topics                                   | Governance chapter, p.15-16 | Eight material topics were identified: GHG Emissions (High/High); Waste Management (High/High); Responsible Supply Chain (High/High); Natural Capital and Biodiversity (Medium/Medium); ESG Transparency and Reporting (Medium/Medium); Sustainable Innovation (High/Medium); Human Rights and Equity (Medium/High); Impact on Local Communities (Medium/High); Co-worker Development and Wellbeing (High/Medium).                                                                                        | Reported |
| 3-3                           | Management of material topics                             | All chapters                | Each material topic is managed through dedicated programmes and policies described in the relevant chapters: GHG emissions (Carbon chapter); supply chain (Governance chapter — due diligence); biodiversity (TNFD section); human rights (People chapter — Human Rights Policy); community impact (People chapter — Community section); co-worker development (People chapter — Training section). The Sustainability Committee conducts quarterly reviews of ESG indicators across all material topics. | Reported |
| GRI 205: ANTI-CORRUPTION 2016 |                                                           |                             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |          |
| 205-1                         | Operations assessed for risks related to corruption       | Governance chapter, p.18-19 | Segura® conducts regular corruption risk assessments across its operations and business relationships, as established in the Business Integrity Policy. The compliance matrix — audited semiannually — covers anti-money laundering and commercial and competition law requirements. In 2025, zero fines, sanctions, or unmet legal obligations were recorded.                                                                                                                                            | Reported |
| 205-2                         | Communication and training about anti-corruption policies | Governance chapter, p.18-19 | The Business Integrity Policy and Code of Ethics and Conduct are applicable to all employees. Training on human rights, sustainability, and ethical conduct is provided, though formal quantification of anti-corruption training hours by employee category is not yet in place. Target: 2026.                                                                                                                                                                                                           | Partial  |

| Disclosure                        | Title                                               | Location                  | Description                                                                                                                                                                                                                                                                                                                                                                          | Status   |
|-----------------------------------|-----------------------------------------------------|---------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|
| 205-3                             | Confirmed incidents of corruption and actions taken | Governance chapter, p.19  | Zero confirmed incidents of corruption, bribery, fraud, or unethical conduct were recorded during the 2024 reporting period.                                                                                                                                                                                                                                                         | Reported |
| GRI 301: MATERIALS 2016           |                                                     |                           |                                                                                                                                                                                                                                                                                                                                                                                      |          |
| 301-1                             | Materials used by weight or volume                  | --                        | Omission reason: A system to track the weight or volume of operational materials (packaging, consumables) was not in place during the 2024 reporting period. As a retailer, primary material flows relate to products purchased for resale, reported under Scope 3 Category 1. A materials tracking system is planned for 2025. Target disclosure: 2026 Sustainability Report.       | Omitted  |
| GRI 302: ENERGY 2016              |                                                     |                           |                                                                                                                                                                                                                                                                                                                                                                                      |          |
| 302-1                             | Energy consumption within the organization          | --                        | Omission reason: Total electricity consumption in kWh was not formally tracked during 2024. The LED lighting transition was completed in 2024, achieving estimated savings of up to 75% in lighting consumption. Electricity costs are captured in financial records and will support back-calculation for 2025. Quantitative disclosure planned for the 2026 Sustainability Report. | Omitted  |
| 302-4                             | Reduction of energy consumption                     | Environment chapter, p.22 | Completion of the full LED transition across all operational and administrative areas in 2024 is estimated to have reduced lighting energy consumption by up to 75% compared to the prior fluorescent/incandescent baseline. Absolute kWh savings will be confirmed once metered data is available for 2025.                                                                         | Partial  |
| GRI 303: WATER AND EFFLUENTS 2018 |                                                     |                           |                                                                                                                                                                                                                                                                                                                                                                                      |          |
| 303-5                             | Water consumption                                   | --                        | Omission reason: Segura® operates from a single urban retail premises connected to the Bogotá municipal water supply (EAAB). Water consumption was not tracked in 2024. Given no industrial processes, consumption is assessed as likely immaterial. Data will be obtained from utility invoices from 2026. Target disclosure: 2026 Sustainability Report.                           | Omitted  |

| Disclosure                 | Title                                                                       | Location                       | Description                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | Status   |
|----------------------------|-----------------------------------------------------------------------------|--------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|
| GRI 304: BIODIVERSITY 2016 |                                                                             |                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |          |
| 304-1                      | Operational sites in or near protected areas and areas of high biodiversity | Environment chapter, p.24      | Segura® operates from a single retail premises in urban Bogotá. No operational sites are located in or adjacent to protected areas, biodiversity-sensitive zones, or areas of high conservation value. As part of TNFD adoption, a formal LEAP assessment (Locate, Evaluate, Assess, Prepare) will identify nature-related dependencies and impacts across the value chain. First TNFD-aligned disclosures planned for 2027.                                                                              | Partial  |
| 304-3                      | Habitats protected or restored                                              | Environment chapter, p.24      | Omission reason: No formal habitat protection or restoration programmes were in place during 2024 since TNFD adoption was made in 2025. Nature-related impact assessment under the TNFD LEAP approach is planned; outcomes will inform future commitments. Target disclosure: 2027 (first TNFD disclosure).                                                                                                                                                                                               | Omitted  |
| GRI 305: EMISSIONS 2016    |                                                                             |                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |          |
| 305-1                      | Direct (Scope 1) GHG emissions                                              | Carbon chapter, p.21           | Total Scope 1 emissions: 1.612 tCO <sub>2</sub> e (2024 base year). Source: mobile combustion from delivery vehicle fleet in Bogotá. Gases: CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O. Emission factors: Based on Brazil’s available information on Equipoise calculator. Boundary: operational control. Tool: Equipoise SME Carbon Calculator.                                                                                                                                                | Reported |
| 305-2                      | Energy indirect (Scope 2) GHG emissions                                     | Carbon chapter, p.21           | Total Scope 2 emissions (location-based): 0.072 tCO <sub>2</sub> e (2024). Source: electricity at Bogotá retail premises. Market based: not calculated (no RECs held). Note: low figure reflects small single-premises footprint post-LED transition; to be verified against utility invoices for 2026.                                                                                                                                                                                                   | Reported |
| 305-3                      | Other indirect (Scope 3) GHG emissions                                      | Carbon chapter, p.21; Appendix | Total Scope 3 emissions: 4.44 tCO <sub>2</sub> e (2025), representing approximately 73% of total emissions. Categories included: Cat.1 Purchased Goods & Services (1.50 tCO <sub>2</sub> e); Cat.2 Capital Goods (0.71 tCO <sub>2</sub> e); Cat.3 Fuel & Energy Related Activities (0.46 tCO <sub>2</sub> e); Cat.7 Employee Commuting (1.77 tCO <sub>2</sub> e). Remaining categories assessed in Scope 3 Category Assessment table (Appendix). Priority assessments for 2026: Categories 4, 11, and 12. | Partial  |

| Disclosure                                   | Title                                            | Location                                   | Description                                                                                                                                                                                                                                                                                                                                                                                     | Status   |
|----------------------------------------------|--------------------------------------------------|--------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|
| 305-4                                        | GHG emissions intensity                          | Carbon chapter                             | Total emissions: 6.13 tCO <sub>2</sub> e against Segura®'s employee headcount as denominator. A revenue-based intensity ratio will be added once multi-year trend data is available.                                                                                                                                                                                                            | Partial  |
| 305-5                                        | Reduction of GHG emissions                       | Carbon chapter, p.21-22; Commitments, p.10 | 2024 is the first inventory year (base year). No year-on-year reduction is reportable at this stage. Emission reduction initiatives active in 2024: full LED transition (Scope 2); route optimisation for delivery fleet (Scope 1); promotion of public transport for employee commuting (Scope 3 Cat.7). Targets: 50% absolute Scope 1+2 reduction by 2030; net-zero by 2040 (base year 2024). | Reported |
| GRI 401: EMPLOYMENT 2016                     |                                                  |                                            |                                                                                                                                                                                                                                                                                                                                                                                                 |          |
| 401-1                                        | New employee hires and employee turnover         | —                                          | Omission reason: New hire and turnover data were not formally tracked by rate or by age, gender, or region during the 2024-25 reporting period. A performance management system is planned for implementation in 2026 to enable disaggregated workforce data.                                                                                                                                   | Omitted  |
| 401-2                                        | Benefits provided to full-time employees         | People chapter, p.26                       | All Segura® employees receive legally mandated benefits under Colombian labour law, including social security, paid annual leave, severance provisions, and occupational health and safety coverage under the SG-SST system. No additional voluntary benefits beyond legal requirements are in place at this stage.                                                                             | Reported |
| 401-3                                        | Parental leave                                   | —                                          | Omission reason: Parental leave data (eligibility, uptake, return rates) were not tracked during 2024. All employees are entitled to legally mandated maternity and paternity leave under Colombian law. Quantitative disclosure planned for 2026.                                                                                                                                              | Omitted  |
| GRI 403: OCCUPATIONAL HEALTH AND SAFETY 2018 |                                                  |                                            |                                                                                                                                                                                                                                                                                                                                                                                                 |          |
| 403-1                                        | Occupational health and safety management system | People chapter, p.27                       | Segura® operates a comprehensive Occupational Health and Safety Management System (SG-SST) aligned with Colombian regulatory requirements (Resolution 0312/2019 and Decree 1072/2015). The system is fully documented, supported with dedicated resources, and governed through clearly defined roles and responsibilities.                                                                     | Reported |

| Disclosure | Title                                                                              | Location                 | Description                                                                                                                                                                                                                                                                                                  | Status   |
|------------|------------------------------------------------------------------------------------|--------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|
| 403-2      | Hazard identification, risk assessment, and incident investigation                 | People chapter, p.27     | Segura® regularly assesses workplace hazards across ergonomic, safety, and psychosocial dimensions, updating risk assessments as conditions evolve. These assessments inform targeted training and preventive measures. An incident investigation process is in place consistent with Colombian regulations. | Reported |
| 403-3      | Occupational health services                                                       | People chapter, p.27     | Occupational health services are provided in accordance with the SG-SST framework, including access to the occupational risk manager (ARL) for medical assessments, workplace health surveillance, and emergency response protocols.                                                                         | Reported |
| 403-4      | Worker participation, consultation, and communication on OHS                       | People chapter, p.27     | The SG-SST framework includes mechanisms for employee participation in safety matters. The formation of a Copasst (Joint Health and Safety Committee) or Safety Officer designation is maintained in accordance with Colombian law, proportionate to Segura®'s workforce size.                               | Reported |
| 403-5      | Worker training on occupational health and safety                                  | People chapter, p.26–27  | OHS training is provided to all employees, covering safe work practices, proper handling of tools and equipment, accident prevention, and personal protection. Training topics are informed by the workplace risk assessment. Frequency and hours are not yet formally quantified; target: 2026.             | Partial  |
| 403-6      | Promotion of worker health                                                         | People chapter, p.27     | Segura®'s SG-SST promotes worker health through psychosocial risk assessment and management, ergonomic workstation evaluations, and access to ARL health promotion programmes. No additional voluntary health promotion initiatives are in place at this stage.                                              | Reported |
| 403-7      | Prevention and mitigation of OHS impacts directly linked by business relationships | Governance chapter, p.17 | Segura®'s supplier due diligence process evaluates labour practices, including OHS, as part of the initial supplier assessment. High-risk suppliers may be subject to annual audits and on-site visits to verify OHS compliance.                                                                             | Reported |
| 403-8      | Workers covered by an OHS management system                                        | People chapter, p.27     | 100% of Segura®'s employees are covered by the SG-SST. All are employed directly. No workers are excluded from OHS coverage.                                                                                                                                                                                 | Reported |

| Disclosure                                    | Title                                                  | Location             | Description                                                                                                                                                                                                                                                                                                                                                                                                             | Status   |
|-----------------------------------------------|--------------------------------------------------------|----------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|
| 403-9                                         | Work-related injuries                                  | —                    | Omission reason: Formal tracking of work-related injury rates, lost-day rates, and near-miss incidents was not in place during the 2024 reporting period. The SG-SST incident reporting process is operational. Quantitative OHS performance data (injury rates, severity rates) will be reported in the 2026 Sustainability Report.                                                                                    | Omitted  |
| 403-10                                        | Work-related ill health                                | —                    | Omission reason: Formal tracking of work-related ill health cases and occupational disease rates was not in place during 2024. Target disclosure: 2026 Sustainability Report.                                                                                                                                                                                                                                           | Omitted  |
| GRI 404: TRAINING AND EDUCATION 2016          |                                                        |                      |                                                                                                                                                                                                                                                                                                                                                                                                                         |          |
| 404-1                                         | Average hours of training per year per employee        | —                    | Omission reason: Segura® invested in training in 2024, including product knowledge workshops, OHS training, circular economy, human rights, and customer service programmes. A formal system to record training hours per employee was not in place. A training register started to be implemented in 2025. Target: 45 hours per employee per year; quantitative disclosure planned for the 2026 Sustainability Report. | Omitted  |
| 404-2                                         | Programs for upgrading employee skills                 | People chapter, p.26 | Training covered: circular economy, sustainable innovation, technical product knowledge, digitalization, human rights, and OHS. Manufacturer-led workshops and external certification programmes were used. A structured learning programme combining technical and soft skills, alongside a formal performance management system, is planned for 2025–2026.                                                            | Reported |
| GRI 405: DIVERSITY AND EQUAL OPPORTUNITY 2016 |                                                        |                      |                                                                                                                                                                                                                                                                                                                                                                                                                         |          |
| 405-1                                         | Diversity of governance bodies and employees           | —                    | Omission reason: Disaggregated diversity data (by gender, age group, minority status) for governance bodies and employees was not formally tracked in 2024. A diversity and inclusion (D&I) assessment and formal policy are planned for 2025, with disaggregated data targeted for the 2026 Sustainability Report.                                                                                                     | Omitted  |
| 405-2                                         | Ratio of basic salary and remuneration of women to men | —                    | Omission reason: Segura® is committed to pay equity for equivalent roles, as stated in its Human Rights and Equity Policy. However, a formal gender pay analysis was not conducted during 2024. This analysis is included in the 2025 D&I assessment scope. Target disclosure: 2026.                                                                                                                                    | Omitted  |

| Disclosure                         | Title                                                                                    | Location                                  | Description                                                                                                                                                                                                                                                                                                                                                                                                                      | Status   |
|------------------------------------|------------------------------------------------------------------------------------------|-------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|
| GRI 406: NON-DISCRIMINATION 2016   |                                                                                          |                                           |                                                                                                                                                                                                                                                                                                                                                                                                                                  |          |
| 406-1                              | Incidents of discrimination and corrective actions taken                                 | People chapter, p.27-28                   | Zero incidents of discrimination were recorded during the 2024 reporting period. Segura® maintains zero tolerance for discrimination of any kind under its Human Rights and Equity Policy. All employment decisions are based solely on merit, skills, and performance. A grievance mechanism is in place for employees to report concerns.                                                                                      | Reported |
| GRI 408: CHILD LABOR 2016          |                                                                                          |                                           |                                                                                                                                                                                                                                                                                                                                                                                                                                  |          |
| 408-1                              | Operations and suppliers at significant risk for incidents of child labor                | People chapter, p.27-28; Governance, p.17 | Segura®'s direct operations present no risk of child labour given the nature of retail operations and full compliance with Colombian labour law minimum age requirements. Supplier contracts include explicit clauses prohibiting child labour. Compliance is verified through the supplier due diligence process. No incidents of child labour were identified in 2024-25.                                                      | Reported |
| GRI 409: FORCED OR COMPULSORY 2016 |                                                                                          |                                           |                                                                                                                                                                                                                                                                                                                                                                                                                                  |          |
| 409-1                              | Operations and suppliers at significant risk for incidents of forced or compulsory labor | People chapter, p.27-28; Governance, p.17 | No significant risk of forced or compulsory labour is identified in Segura®'s direct operations. Supplier contracts include explicit prohibitions on forced labour, verified through due diligence assessments. No incidents were identified in 2024. Risk in the upstream supply chain will be further assessed as part of enhanced supplier ESG evaluations in 2025-26.                                                        | Reported |
| GRI 413: LOCAL COMMUNITIES 2016    |                                                                                          |                                           |                                                                                                                                                                                                                                                                                                                                                                                                                                  |          |
| 413-1                              | Operations with local community engagement, impact assessments, and development programs | People chapter, p.28                      | Segura® achieved 100% compliance in the Communities dimension of the Bogota Chamber of Commerce Sustainability Ranking. Community engagement includes: sustainable construction guidance and technical advisory to individuals and communities; sustainability education on circular economy, waste management, and climate action; and planned expansion of sustainability education into schools and educational institutions. | Reported |

| Disclosure                               | Title                                                                                  | Location                 | Description                                                                                                                                                                                                                                                                                                                                                                                                                     | Status   |
|------------------------------------------|----------------------------------------------------------------------------------------|--------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|
| 413-2                                    | Operations with significant actual and potential negative impacts on local communities | People chapter, p.28     | No significant negative impacts on local communities were identified in Segura®'s direct retail operations. Given the small urban single-site footprint, the company's material community interactions are through product provision, technical guidance, and sustainability education. Community risks are reviewed as part of the ESG risk management framework.                                                              | Reported |
| GRI 414: SUPPLIER SOCIAL ASSESSMENT 2016 |                                                                                        |                          |                                                                                                                                                                                                                                                                                                                                                                                                                                 |          |
| 414-1                                    | New suppliers that were screened using social criteria                                 | Governance chapter, p.17 | All new suppliers undergo an initial assessment evaluating: legal compliance, labour practices, environmental management systems, business ethics, and relevant certifications. Suppliers are classified into High, Medium, or Low ESG risk categories. High-risk suppliers are subject to annual audits and on-site visits. This process was implemented and applied during 2024.                                              | Reported |
| 414-2                                    | Negative social impacts in the supply chain and actions taken                          | Governance chapter, p.17 | Omission reason: Formal tracking of the number of suppliers assessed and the number with identified negative social impacts was not in place during 2024-25. The due diligence framework is operational; quantitative supplier assessment outcomes will be reported in the 2026 Sustainability Report.                                                                                                                          | Omitted  |
| GRI 416: CUSTOMER HEALTH AND SAFETY 2016 |                                                                                        |                          |                                                                                                                                                                                                                                                                                                                                                                                                                                 |          |
| 416-1                                    | Assessment of the health and safety impacts of product and service categories          | People chapter, p.29     | Segura® applies strict product selection criteria to ensure safety, reliability, and compliance with applicable technical standards, including RETIE for electrical products, Colombian Technical Standards (NTC), and ISO certifications. All products are subject to incoming inspection and appropriate storage conditions. Technical data sheets, safety warnings, and user guides are provided for all product categories. | Reported |
| 416-2                                    | Incidents of non-compliance concerning product health and safety                       | People chapter, p.29     | Zero incidents of non-compliance with product health and safety regulations, voluntary codes, or manufacturer recalls affecting Segura®'s products were recorded during the 2024 -25 reporting period. Traceability systems are in place to enable rapid response to any future manufacturer-led recalls.                                                                                                                       | Reported |

| Disclosure                           | Title                                                                               | Location                               | Description                                                                                                                                                                                                                                                                                                                                                                                     | Status   |
|--------------------------------------|-------------------------------------------------------------------------------------|----------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|
| GRI 417: MARKETING AND LABELING 2016 |                                                                                     |                                        |                                                                                                                                                                                                                                                                                                                                                                                                 |          |
| 417-1                                | Requirements for product and service information and labeling                       | People chapter, p.29                   | Segura® provides customers with: detailed technical data sheets, user and installation manuals, safety warnings, composition and performance specifications, and guidance on responsible use and disposal. Environmental certifications (FSC, recycled content, low/zero VOC) are prominently communicated for the econstruction portfolio, with supporting documentation available on request. | Reported |
| 417-2                                | Incidents of non-compliance concerning product and service information and labeling | People chapter, p.29                   | Zero incidents of non-compliance with regulations or voluntary codes related to product and service information, labelling, or marketing were recorded during the 2024-25 reporting period.                                                                                                                                                                                                     | Reported |
| 417-3                                | Incidents of non-compliance concerning marketing communications                     | People chapter, p.29                   | Segura® maintains a transparency-first approach to marketing communications, avoiding unsubstantiated sustainability claims (greenwashing). Zero incidents of non-compliance with regulations or voluntary codes concerning marketing communications were recorded in 2024-25.                                                                                                                  | Reported |
| GRI 418: CUSTOMER PRIVACY 2016       |                                                                                     |                                        |                                                                                                                                                                                                                                                                                                                                                                                                 |          |
| 418-1                                | Substantiated complaints concerning breaches of customer privacy                    | People chapter, p.28; Governance, p.17 | Segura® strictly complies with all applicable Colombian data protection legislation. Personal data from employees, customers, and suppliers is handled securely with appropriate safeguards. Zero substantiated complaints concerning breaches of customer privacy or losses of customer data were recorded during the 2024-25 reporting period.                                                | Reported |

Scope 3 coverage note: A full assessment of all 15 GHG Protocol Scope 3 categories is provided in the Scope 3 Category Assessment table in the Appendix, including rationale for categories not included in the 2024-25 inventory.



SEGURA®

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# Building a sustainable future, together

We welcome feedback on this report and our sustainability practices at:  
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🌐 Learn more: [ferresegura.com.co](https://ferresegura.com.co) ➤

