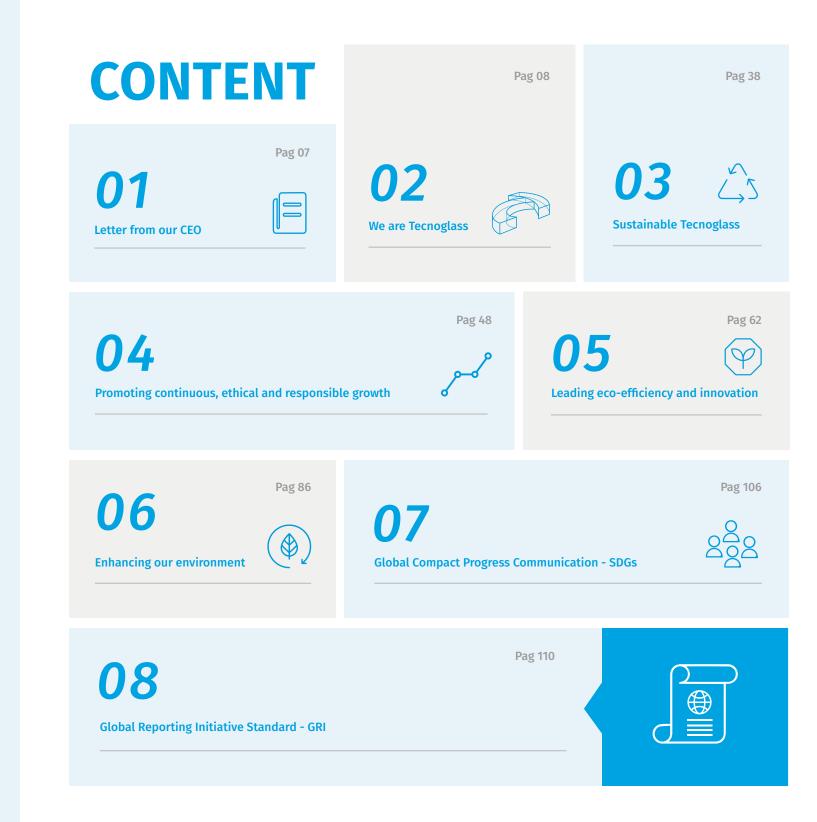
# SUSTAINABILITY REPORT 2024









For questions, comments, or feedback regarding this Sustainability Report, contact us at: sostenibilidad@tecnoglass.com

[GRI 2-3]

**Letter from our CEO** 



At Tecnoglass, we believe that building the extraordinary goes beyond glass and aluminum—it's about transforming skylines, communities, and lives through responsible innovation and relentless commitment.

2024 was a year of resilience, reinvention, and growth. In a world still shaped by uncertainty, our people rose to the occasion with strength, creativity, and purpose. Together, we broke sales records, expanded our footprint in the U.S., and advanced our mission to lead not only in products—but in principles.

We don't see sustainability as a checkbox. It's embedded in how we think, how we operate, and how we plan for the future. This year, we made key strides:

We enhanced our energy independence with expanded solar and natural gas generation.

We automated our greenhouse gas and water tracking systems to ensure better accountability.

We remained water-positive, even while scaling production.

And we grew—ethically and responsibly—by keeping safety, inclusion, and talent development at the core of our operations.

I'm proud that Tecnoglass is now one of the few manufacturers globally that combines vertical integration, sustainable production, and world-class design under one roof. Our alliance with Saint-Gobain, our automation efforts, and our presence across U.S. cities are not just operational moves—they are statements of who we are: bold, efficient, and forward-looking.

But what I'm most proud of? Our people. More than 9,600 professionals in Colombia, the U.S., and Latin America show up every day to deliver excellence—and they do it with heart. They are our greatest advantage, and our most important commitment.

Looking ahead, we will continue to push boundaries—not just in design and performance, but in how we take care of our planet and the people who share it. We are not here to follow trends. We are here to lead with intention.

Thank you for believing in Tecnoglass. The best is yet to come.

#### José Manuel Daes

Chief Executive Officer Tecnoglass Inc. [GRI 2-22; COP G1]





Sustainability Report 2024

# We are Tecnoglass



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We are Tecnoglass

# **About this** report [GRI 2-3, 2-4, 2-5; COP G13]

We are pleased to present our stakeholders with the 2024 Sustainability Report. This document outlines the actions and initiatives undertaken in the environmental. social, economic, and governance areas between January 1 and December 31, 2024.

The report is aligned with our sustainability strategy and follows the GRI 2021 Standards, the United Nations Global Compact's Ten Principles Communication on Progress (COP), the Sustainable Development Goals (SDGs), and the relevant SASB indicators for our industry.

To ensure the quality of the information, we adhere to verification standards. BDO Audit S.A.S. BIC conducted a limited assurance review of selected indicators, while PWC Contadores y Auditores S.A.S., our external auditor and statutory auditor, verified the financial data. In addition, our sustainability team carried out a thorough internal review.

At Tecnoglass, we maintain a strong commitment to transparency by publishing annual sustainability reports in the second quarter.

Visit our sustainability reports at: https://www.tecnoglass.com/sustainability-reports/

For questions, comments, or suggestions, please contact us through our usual channels or write to: sostenibilidad@tecnoglass.com



# About us [GRI 2-1, 2-2; COP G3.1]

Tecnoglass is a group of companies with nearly four decades of experience in the manufacturing, commercialization, and installation of windows, aluminum facades, and glass for residential and commercial projects. Since our beginnings, we have prioritized excellence by delivering products that meet the highest quality standards.

Today, we operate as the parent company of 8 affiliates, 18 subsidiaries, and one branch office, extending our commercial presence to Colombia, the United States, Peru, Bolivia, and Guatemala— with the United States being our most important market. Among our key subsidiaries are E.S Windows NY, LLC and E.S Windows California, LLC, all focused on meeting demand in their respective U.S. markets.

We manufacture at a facility of over 500,000 square meters located in Barranguilla, Colombia, ensuring full control and superior quality at every stage. In the United States, we operate from a 20,000-square-meter location in Miami, Florida, dedicated to management, warehousing, and distribution. In addition, we have opened showrooms in New York, Charlotte, and Houston. In 2025, we will open new locations in Arizona and California.

**United States** 

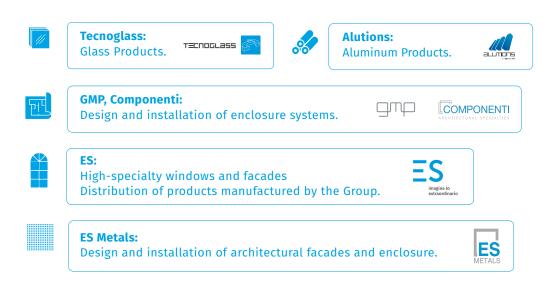
Guatemala

Panama

Colombia

Bolivia

#### The main companies and business units are:



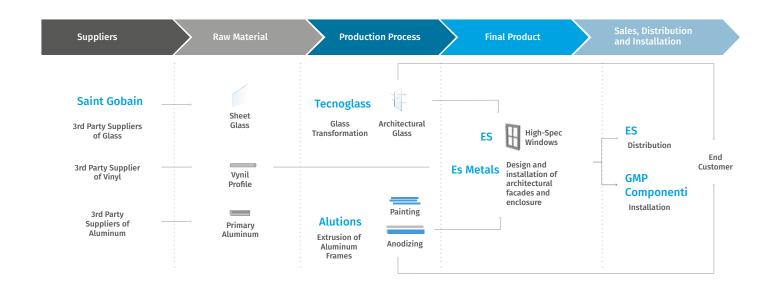
### TGLS Successful Geographic Expansion in the U.S.

To optimize our operations in the U.S., we have headquarters of approximately 20.000 square meters in Miami, Florida, where we manage administrative processes, storage, and dispatch. Additionally, we have leased showrooms in New York, Charlotte, and Houston as part of our expansion strategy, with plans to establish presence in Arizona and California in the near future.



Our strategic partnership with Saint-Gobain strengthens our vertical integration, positioning Tecnoglass as a leader in capturing the full value of the premium architectural glass production chain.

"Our vertical integration drives significant cost savings and sustainable operational agility."





At Tecnoglass Inc., we consider the safety and efficiency of our supply chain as a fundamental pillar of our international trade strategy. To ensure the integrity of our global operations, we, through our subsidiaries, comply with international standards such as the Customs-Trade Partnership Against Terrorism (C-TPAT) in the United States and the Authorized Economic Operator (AEO) program in Colombia. These certifications allow us to maintain high levels of security through ongoing evaluations of our business partners, cargo traceability, internal inspections, and a recurring training program.

We have adopted cutting-edge technologies to anticipate logistical risks and optimize our import and export processes. This digitalization has helped us strengthen

regulatory compliance, improve visibility across operations—from production planning to final delivery—and build trust with our clients and strategic partners. Additionally, we take advantage of special customs regimes in Colombia, such as the Vallejo Plan and the International Trading Company framework, which provide tax and customs benefits, boosting our competitiveness in the global market.

In Colombia, we have optimized our ground operations to import essential raw materials, such as float glass and molds, under the free trade zone regime. This strategy has enabled us to develop a more agile and sustainable supply chain, reducing delivery times and minimizing our environmental impact.

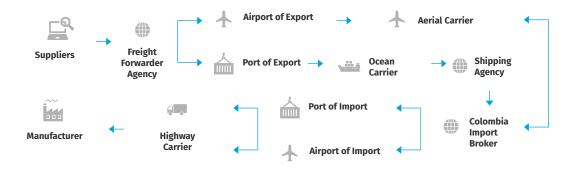
## Recognitions

Our export achievements were widely recognized in 2024.

On August 22, we were honored with the National Export Award in the category "Large Goods Exporting Company," granted by Analdex and ProColombia during the Analdex National Congress in Barranquilla. This award highlights our leadership in the manufacturing and commercialization of architectural glass at a global scale.

In November, we received the Portafolio Award in the category "Export Effort" for our initiative "Windows Without Borders." This project marked our successful entry into the U.S. market with vinyl (uPVC) windows, diversifying our portfolio beyond aluminum profiles and projecting annualized sales of USD 60 million. These milestones reflect our capacity for innovation and our commitment to sustainable growth.

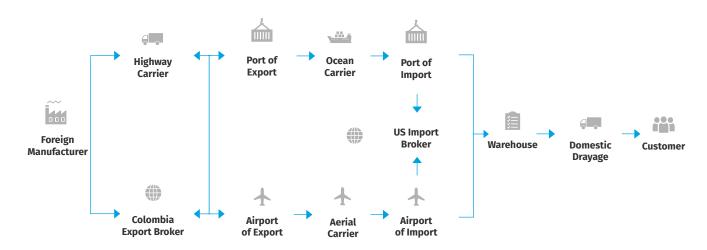
#### **Supply Chain International - Imports**



#### **Supply Chain International - Exports**

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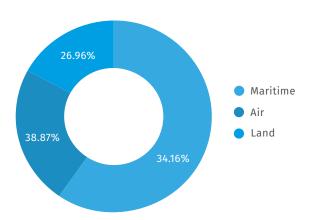
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#### **Exports and Imports**

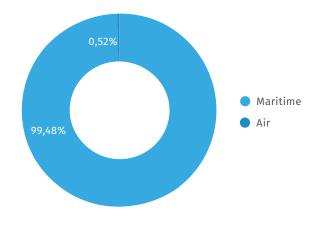


#### **Imports**



| Import  | Total | % Operations |
|---------|-------|--------------|
| <u></u> | 3,023 | 34.16%       |
| 8       | 3,440 | 38.87%       |
|         | 2,386 | 126.96%      |
| Total   | 8,849 | 100.00%      |

#### **Exports**



| Export   | Total  | % Operations |
|----------|--------|--------------|
| <u> </u> | 13,433 | 99.48%       |
|          | 70     | 0.52%        |
| Total    | 13,503 | 100,00%      |

#### **Exports from Colombia**

|               | FOB Export Value | Number of Operations |
|---------------|------------------|----------------------|
| Tecnoglass    | USD 73,189,441   | 3,934                |
| Energía Solar | USD 586,623,663  | 9,339                |
| ES Metals     | USD 15,115,082   | 230                  |
| Total         | USD 674,928,185  | 13,503               |
|               |                  |                      |

#### Imports to Colombia

|               | FOB Export Value | Number of Operations |
|---------------|------------------|----------------------|
| Tecnoglass    | USD 175,664,623  | 4,768                |
| Energía Solar | USD 70,913,702   | 4,027                |
| ES Metals     | USD 2,688,187    | 54                   |
| Total         | USD 249,266,512  | 8,849                |

#### **Supply Chain Security Activities**

At Tecnoglass Inc., we prioritize the security of our supply chain to ensure reliable and sustainable international operations. Below, we highlight our key activities and achievements in 2024, as well as our goals for 2025:

#### • Compliance with Global Standards:

- At ES Windows LLC, we maintained our Customs-Trade Partnership Against Terrorism (C-TPAT) certification in the Tier III category for U.S. importers, ensuring top-tier security practices and continuous monitoring in our import processes.
- At Tecnoglass S.A.S. and C.I. Energía Solar S.A.S., we renewed our Authorised Economic Operator (AEO) certifications in Colombia, in the security and facilitation categories for both export and import.

#### **Certification Expansion:**

• We initiated a plan for C.I. E.S. Metals S.A.S. to meet the requirements to apply for Authorized Economic Operator (AEO) Exporter status in 2025. This will optimize its logistics processes, reduce customs clearance times, and strengthen trust with international partners.

#### **Public-Private Collaboration:**

• We participated in the launch of the OEA 2.0 Regional North Strategy and joined the OEA Advisory Group in Colombia. These initiatives allow us to collaborate with government entities to improve OEA program standards and facilitate secure trade.

#### **Comprehensive Training:**

- We strengthened our team's competencies through specific programs:
- We trained 100% of new employees on security policies and supply chain risk management.

- We reinforced training on international standards, including ISO 17712 regulations for security seals, to prevent illicit activities.
- We conducted annual training on surveillance and security technologies for physical security staff.
- At our Miami warehouse, we introduced the principles of the C-TPAT program, its benefits, and the minimum security criteria. Additionally, we trained staff to identify warning signs that could indicate incidents and suspicious activities related to supply chain security, and to report them immediately through authorized communication channels.

#### **Operational Improvements:**

- We optimized container inspection procedures, seal management, and reporting of suspicious activities, increasing the efficiency and security of our operations.
- We conducted bi-monthly traceability and inventory audits to ensure cargo control.
- We carried out periodic traceability audits on containers from importers and exporters to identify and promote best control practices within the supply chain.

#### **Advanced Technology:**

• We operate a monitoring center equipped with a closed-circuit television (CCTV) system that oversees critical areas in real time, such as loading docks, warehouses, and perimeters, ensuring rigorous control.

#### **Proactive Assessment:**

 We updated our annual security study at the production plants, identifying and mitigating vulnerabilities in key areas to protect our supply chain.

#### **2025 Iniciatives**

We are Tecnoglass

- We will maintain our C-TPAT and **AEO certifications, implementing** continuous controls to raise security and efficiency standards in our international supply chain.
- We will support C.I. E.S. Metals S.A.S. in obtaining AEO Exporter certification, strengthening its logistics processes and global competitiveness.
- We will implement a digital tool to manage the onboarding and updating of international suppliers, optimizing integration with administrative and accounting requirements.
- These actions not only strengthen the security of our supply chain but also contribute to sustainability by improving operational efficiency, reducing risks, and consolidating trust with our global partners, especially in the U.S. market.

# Products and Brands (GRI2-61)

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We are Tecnoglass

We have a robust intellectual property portfolio with nearly 300 registrations, encompassing trademarks, copyrights, and patents. Among our most recognized brands are:

- Tecnoglass Alutions
- Tecnobend Tecnoair
- Tecnosmart Ultraview
- Energía Solar
- Ecomax

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 Ecowindows Multimax

In 2024, we undertook a significant rebranding with the launch of the new brand ES IMAGINE EXTRAORDINARY, reflecting our innovative approach and commitment to excellence. Additionally, we made progress in patenting, with one granted patent and five pending, reaffirming our commitment to innovation and sustainability as core pillars.

At Tecnoglass, we design and manufacture a wide range of products that integrate innovation, quality, and sustainability for high-impact architectural projects:



#### **High-Strength Glass:**

This includes tempered and laminated glass, up to four times stronger than conventional glass. It provides protection against hurricanes, controls noise and UV rays, and promotes energy efficiency for secure buildings.



#### **Decorative Glass**

Screen-printed and digitally printed glass that combines custom designs with durability, offering both aesthetic and sustainable functionality.



#### **Energy-Efficient Glass**

Our insulated and low-emissivity (Low-E) glass minimizes heat transfer, maximizes natural light, and enhances interior comfort, reducing energy consumption.



#### **High-Performance Windows and Doors**

Hurricane-resistant, with laminated and insulated glass for safety and thermalacoustic insulation, available in sliding and folding styles.



#### **Facade and Cladding Systems**

This includes phenolic panels, expanded meshes, metal fabrics, and louvers that regulate temperature, optimize ventilation, and elevate design, with low maintenance.



#### **Micro-Perforated Aluminum Cladding**

Standard or customized, this allows light and air control, ideal for sustainable facades and enclosures.





# **Featured Projects**

At Tecnoglass, we have contributed to prominent projects such as the 350 Bush building in San Francisco, California; 100 Hood Park in Boston, Massachusetts and Aston Martin Residences in Miami, Florida, among others.



100 Hood Park, Boston, MA.



350 Bush Building, San Francisco, CA.



Aston Martin Residences, Miami, FL.

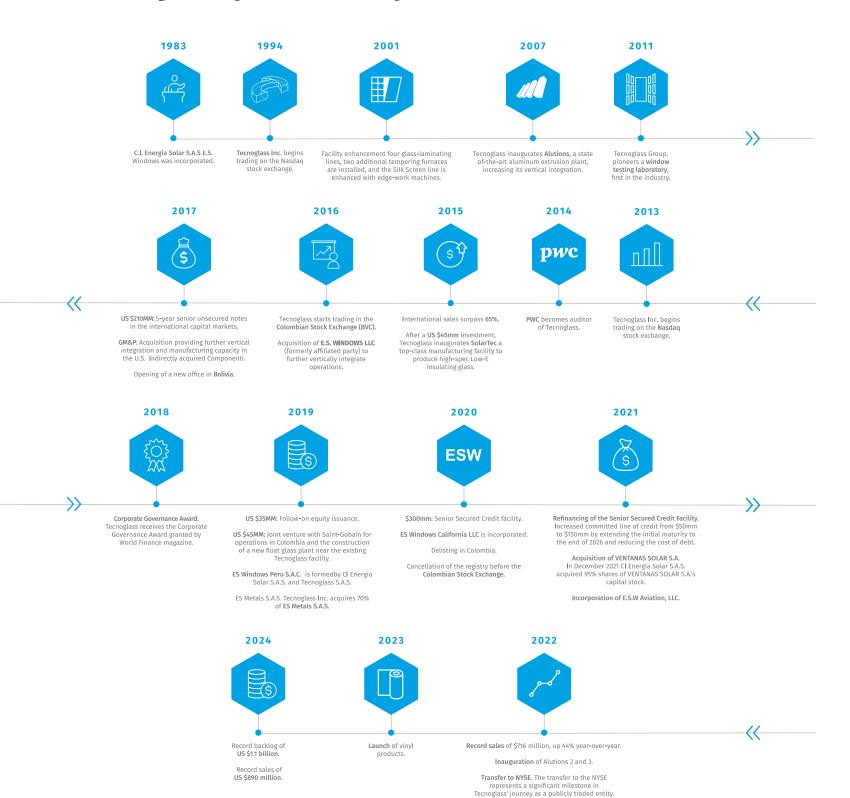


500 Alton Park, Miami, FL.



# **Company History**

We are Tecnoglass



# Tecnoglass in figures

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#### **Dollar figures**





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\$890 Total Sales





**\$1.016,6**Total Assets

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**EBITDA** 

\$275,8



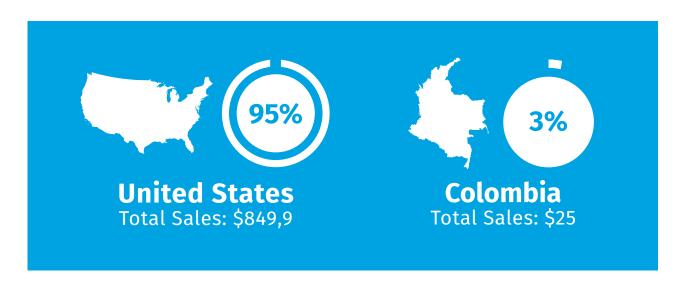
**Net Income** 

\$161,3



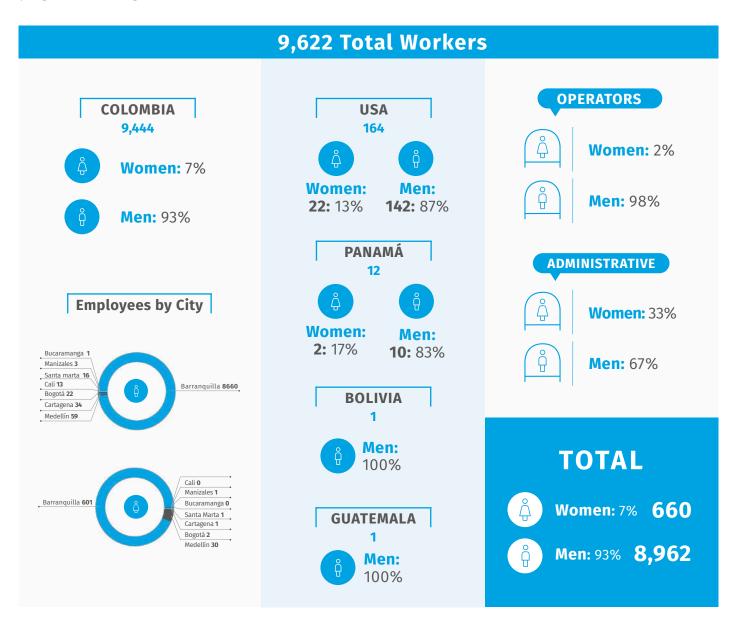
\$379,9

EBITDA increases by 14.5% year-over-year to a record of USD \$304.1 million or 36.5% of total sales.



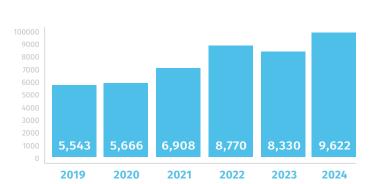
**Employee Growth and Well-Being Initiatives** [GRI 2-7]

At Tecnoglass, we believe that our greatest asset is the talent of those who are part of our organization. We are dedicated to fostering their professional growth, understanding that a skilled and motivated team drives our success and sustainability. For this reason, we generate consistent employment, reducing unemployment in the communities where we operate and strengthening the social fabric. By investing in the well-being and development of our people, we not only elevate our company but also contribute to the economic and social progress of the region.



We ensure that our employees have labor contracts that reflect our commitment to equity and wellbeing. Whether they work directly with our companies or through temporary service agencies for specific production needs, we strive to offer fair and respectful conditions. This flexibility allows us to maintain efficient operations while fostering an inclusive work environment that drives the sustainable development of our workforce and the communities where we operate.

We are Tecnoglass



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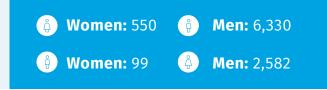
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Type of Employment Relationship Colombia

**Direct:** 6,941

**On mission:** 2,681



In the USA, Panama, and Bolivia, all employees are directly hired by the company.

| Direct Colom | bia   | Ŷ     | Ĝ   | Indirect Colo | mbia  | ő    |
|--------------|-------|-------|-----|---------------|-------|------|
| Barranquilla | 6,591 | 6,087 | 504 | Barranquilla  | 2,670 | 2,57 |
| Medellín     | 89    | 59    | 30  | Bogotá        | 2     | ,    |
| Bogotá       | 22    | 20    | 2   | Cartagena     | 1     |      |
| Cartagena    | 34    | 33    | 1   | Cali          | 4     |      |
| Cali         | 9     | 9     |     |               |       |      |
| Santa Marta  | 15    | 14    | 1   |               |       |      |
| Bucaramanga  | 1     | 1     |     |               |       |      |
| Manizales    | 4     | 3     | 1   |               |       |      |

We are committed to managing the information of our employees with efficiency and transparency. We use advanced tools, such as our internally developed human talent management system, along with the ERP SAP and Laserfiche, to manage employee data in a comprehensive and secure manner. These platforms allow us to organize and access information reliably, supporting informed decision-making and promoting transparency in our operations. Additionally, we strictly comply with data protection regulations, ensuring the privacy of our employees at all times.

# **Associations and Trade Organizations**

[GRI 2-28

We demonstrate our commitment to sustainability through strategic partnerships that elevate our environmental, social, and operational standards. Some of the group's subsidiaries are members of the following key associations:



**Colombian Sustainable Construction Council (CCCS),** Promotes innovative solutions for sustainable buildings, supporting the development of materials and designs that reduce environmental impact and enhance urban quality of life.



Colombian Federation of Logistics Agents in International Trade (FITAC), Strengthens the foreign trade supply chain with responsible practices, optimizing logistics processes to minimize emissions and improve efficiency in global transportation.



**National Association of Foreign international Trade (ANALDEX)** Advocates for policies that boost sustainable exports, helping position Colombian products in international markets with a focus on social and environmental responsibility.



Colombian Institute of Technical Standards and Certification (ICONTEC), Establishes quality and standardization benchmarks in industry, ensuring products like ours meet criteria for safety, durability, and sustainability.



**Colombian Association of Glazed Systems, (ACOLVISE)** Supports glazing systems that protect the environment and users, promoting technologies that enhance energy efficiency and safety in buildings.



**Fenestrations & Glazing Industry Alliance American (FGIA).** Sets high-performance standards for windows in the U.S., ensuring our solutions meet stringent requirements for energy efficiency and resilience in architectural projects.



**Aluminum Extruders Council (AEC)** Drives efficient aluminum use in North America, advocating for manufacturing processes that reduce resource consumption and support a circular economy.

asocarbono®

**Colombian Carbon Market Actors Association (ASOCARBONO)** Develops responsible carbon markets, encouraging initiatives that mitigate climate change and promote carbon neutrality in industry.



We are Tecnoglass

Our products are backed by certifications that highlight their quality and sustainability:



#### ISO 9001:2015

(Tecnoglass S.A.S. and C.I. Energía Solar S.A.S. E.S. Windows): We ensure a world-class quality management system.



#### Sarbanes-Oxley (SOX) Compliance (since 2017):

We ensure financial transparency to protect our shareholders.



#### **Authorized Economic Operator (Colombia):**

Certified as an exporter and importer in security and facilitation.



#### **C-TPAT Tier 3 (ES Windows LLC):**

Recognized for supply chain security in the U.S.



#### ISO 14001:2015

(Tecnoglass S.A.S. and C.I. Energía Solar S.A.S. E.S. Windows): We validate our commitment to environmental management.



#### ISO 45001:2018

(Tecnoglass S.A.S. and C.I. Energía Solar S.A.S. E.S. Windows): We prioritize workplace safety and health.

#### Our corporate certifications reinforce our leadership in sustainability and quality:

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NTC 1578:2011: Seal for safety glass in constructions.

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NTC 2409:1994: Seal for extruded aluminum profiles.



#### ANSI Z97.1-2015, CPSC 16 CFR 1201, CAN/CGSB 12.1-2022:

Laminated and tempered glass certified for safety.



#### **ASTM E2190:**

Insulated glass with references 5348 and 5349 for energy efficiency.



#### **Vitro Licensed Fabricator:**

Authorized to produce MSVD coatings in selected projects.



#### **Kuraray (SentryGlas, Butacite, Trosifol):**

Certified for handling high-quality products.



#### **PPG Industries:**

Recognized for superior application of coatings.



#### **CAP (Certified Applicator Program):**

We validate our excellence in technical applications.



#### **NFRC (National Fenestration Rating Council):**

Products certified for their energy performance.



#### **NOA (Notice of Acceptance) and FBC:**

Certified windows for hurricane resistance in Florida.

These certifications reflect our commitment to operating under the highest global standards, promoting sustainability, quality, and innovation in every aspect of our work.

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We are Tecnoglass

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# Governance [GRI 2-9, 2-13; COP 63, 69, 611]

At Tecnoglass, we understand that good corporate governance is key to making strategic decisions that ensure the long-term sustainability of the business, earning the trust of our stakeholders, and generating continuous value. Therefore, we have a clear governance structure, guided by our Corporate Governance Manual and our Delegation of Authority Manual.

Our Board of Directors, the sustainability strategy, and operations are supported by three permanent committees: Audit, Nominations, and Compensation and Corporate Governance. These committees address economic, environmental, social, and governance impacts, setting sustainable goals for our operations. The Corporate Governance Manual details the mission, structure, and responsibilities of the Board, ensuring transparent and efficient management.

To implement this strategy, we delegate the main responsibility to the Legal and Corporate Affairs Department, led by its director, who reports quarterly to the Board in formal meetings on sustainability-related matters. Additionally, we assign specific tasks to operational teams, such as the environmental and human resources departments, ensuring a comprehensive approach.

Furthermore, the Delegation of Authority Manual, approved by the Board, sets clear authorization levels by hierarchy and process type. This allows us to make agile and effective decisions, aligned with our goals, strengthening our commitment to a sustainable and responsible operation.



# Governance Structure [GRI 2-9; GRI 2-10]

#### Shareholders' **Assembly**



 The highest governing body. All shareholders are members.

#### **Officers**



• Elected by a majority vote of the independent members of the Board of Directors for the period deemed necessary.

#### Directors:

- + Chief Executive Officer (CEO)
- + Chief Operating Officer (COO)
- + Chief Financial Officer (CFO)
- + General Counsel, and Corporate Secretary.

#### **General Counsel** and Corporate **Secretary**

 Supports the directors and Board members in promoting the highest corporate governance standards and facilitates the effective functioning of the Board and its committees.



#### **Board of Directors**

- The main decision-making body, elected by the General Shareholders' Assembly.
- It consists of 7 members: 5 independent and 2 executive members, ensuring objectivity and transparency.
- It has 3 permanent committees made up of Board members.



#### **Audit Commitee**

- Ensures the integrity of financial statements and legal compliance.
- Assesses the independence and performance of external auditors.
- Approves transactions with related parties to ensure transparency.
- Monitors compliance with legal requirements



#### Compensation Committee

- Fulfills the Board's responsibilities related to the compensation of the Company's CEO and other senior executives.
- Manages compensation and incentive plans.
- Issues the Compensation Committee Report, which is included in the Company's annual report, as required by applicable rules and regulations. • Monitors ESG (Environmental, Social, and Governance) matters.



#### **Nominations and Corporate Governance** Committee

• Fulfills the Board's responsibilities related to determining the number of members, the functioning, and the needs of the Board, including the recruitment and retention of Board members, and the composition and structure of the committee.



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# **Our Executives**



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#### José Manuel Daes

CEO - TECNOGLASS INC

José Manuel, our Chief Executive Officer and Board member, brings over 40 years of experience leading businesses in Colombia and the U.S. As a co-founder of Tecnoglass since 1984, he has guided our growth with an ethical and sustainable approach, driving innovative products that meet the demands of the commercial and residential construction markets. His strategic vision fosters outstanding corporate governance practices, maximizing value for our shareholders while strengthening our commitment to sustainability and operational excellence.

#### **Christian Daes**

COO - TECNOGLASS INC

Christian, our Chief Operating Officer and Board member, is a co-founder of Tecnoglass and a cornerstone of our innovation. He leads automation initiatives that optimize resource usage and enhance efficiency, always prioritizing the safety of our workers and partners in the global supply chain. His visionary approach promotes advanced technologies and the use of renewable energy, while driving projects that benefit our communities. Christian is key to integrating sustainability and excellence into all our operations.



#### Santiago Giraldo

CFO - TECNOGLASS INC

Santiago, our Chief Financial Officer since 2016, drives our financial strategy with experience in capital markets, mergers and acquisitions, and treasury management. A cum laude graduate in Business Administration from Washburn University and holder of an MBA in Finance and International Business from California State University, Santiago combines academic rigor with practical vision. He strengthens investor confidence through transparent management, integrating key sustainability and governance indicators into strategic planning. His leadership drives responsible growth, ensuring lasting value for Tecnoglass and its stakeholders.

02.

# Our Board [GRI 2-9: 2-10, 2-11]

We are Tecnoglass

At Tecnoglass, we rely on a Board of Directors made up of highly qualified leaders who combine experience, diverse competencies, and strategic vision to lead the company towards a sustainable future. With deep knowledge in finance, operations, and business strategy, our directors provide a comprehensive perspective to address the challenges of today and tomorrow. Their commitment drives decisions that strengthen our ability to generate value for shareholders, employees, and communities. In February 2025, following the departure of Lorne Weil, we welcomed Jon Paul Pérez, president of Related Group, who brings his expertise in high-quality real estate developments.

Lorn Well had a 100% participation in the board meetings and committee sessions throughout the year 2024.

#### **Independent Members** of the Board



#### **Julio A. Torres**

**58 years - 2011** 

**Committee Attendance:** 100%

**Board Attendance:** 100%

#### **Experience:**

- General Director, Nexus Capital Partners (since March 2008) - General Director of Public Credit and Treasury, Ministry of Finance of Colombia (Apr 2006 - Feb 2008) - General Director, Diligo Advisory Group (Jun 2002 - Apr 2006) - VP, JPMorgan Chase Bank (Sep 1994 – Jun 2002).



#### **Luis Fernando Castro Vergara**

**58 years -** 2017

**Committee Attendance: 100%** 

**Board Attendance: 100%** 

#### Experience:

- Fund Administrator in agribusiness (since 2017) - Investment Supervisor: construction, infrastructure, agribusiness (since 2017) - Executive Director, Banco de Comercio Exterior de Colombia S.A. (2013–2017) - General Manager, Agrodex International SAS (2007–2008 & 2012–2013) - President, Regional Development Agency of the Barranquilla Chamber of Commerce (2008–2012) - General Director, Provyser S.A. - Board Member: Unimed Pharmaceuticals Limited, Accenorte S.A.S., Devimed S.A.S.



01.

#### **Carlos Alfredo Cure Cure** 80 years

2019

**Committee Attendance:** 100%

**Board Attendance:** 100%

#### **Experience:**

- External Advisor, Olympic Committee
- Chairman, Board of Ecopetrol S.A. -Employee at Cementos de Colombia & Venezuela - Financial Manager, Cementos del Caribe - General Manager, Cementos del Caribe - General Manager, Astilleros Unión - General Manager, Barranquilla Port Society - Board Member: Avianca (NYSE: AVH), Isagen - President, Bavaria S.A.



#### **Anne Louise Carricarte**

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58 years

2022

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**Committee Attendance:** 100%

**Board Attendance:** 100%

#### **Experience:**

- Board Member, Mathon Investments Corporation - COO, Amedex Holding Insurance Companies / USA Medical - CEO, Amedex International - Executive Director, Simple Results Inc. (since 2006) - Advisor, Grove Services (since 2004) - Advisor, Unity Groves (since 2004) - Board Member, Mathon Investments - Director of Operations, Amedex Holding Insurance Companies / USA Medical (1992-2006) - Executive Director, Amedex International (1992–2006)



05.

#### **Jon Paul Perez**

06.

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40 years

**Committee Attendance:** 

2025

N/A

**Board Attendance:** 

N/A

#### **Experience:**

- President, Related Group (since Oct 2020) - Developer, Related Group (since 2012) - Manager, The Related Companies of New York (2007–2012)
- Board Member, Big Brothers Big Sisters of Miami (current) - Advisor, SEO Scholars Miami (current) -Young Leader, United Way (current).

#### **Board Members**

Jose M. Daes - CEO Chairman of the board

**Christian Daes - COO** 

Santiago Giraldo - CFO

Julio A. Torres - Director

Luis Fernando Castro **Vergara - Director** 

**Carlos Alfredo Cure** Cure - Director

**Anne Louise Carricarte - Director** 



#### [GRI 2-12, 2-14]

The Board of Directors plays a fundamental role at Tecnoglass. It is responsible for selecting and overseeing senior executives in charge of daily operations, providing guidance to the CEO, and ensuring compliance with financial policies, internal controls, and applicable regulations through effective governance. Additionally, the Board delegated to the Legal and Corporate Affairs Department—led by its director—the responsibility of coordinating the company's sustainability (ESG) strategy, with regular reports submitted to the Board.

Board members have the authority to consult with executives and external advisors, as well as to retain legal, accounting, or independent support when deemed necessary. They have full access to executives, employees, and company records in order to oversee and make informed decisions. This enables them to evaluate operational and financial performance, identify improvement opportunities, and anticipate potential risks.

We are Tecnoglass

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We are Tecnoglass

Each year, the Board of Directors and its committees conduct a self-assessment to review both individual and collective performance. This process evaluates business knowledge, active participation, individual contributions, internal dynamics, and collaboration among members. The Corporate Secretary oversees this evaluation and presents the results to the Board, in line with best practices in corporate governance.



## Annual Pay Ratio [GRI 2-21]

At Tecnoglass Inc., we promote transparency in our compensation practices, aligning with the requirements of U.S. regulations, specifically Item 402(u) of Regulation S-K under the Securities Exchange Act. Below is the information corresponding to the annual pay ratio for fiscal year 2024:

- The median of the annual total compensation for all employees, excluding the CEO, was \$5,242.
- The annual total compensation for our Chief Executive Officer, José M. Daes, was \$4,445,280.

Based on this data, the annual pay ratio for 2024 between the CEO and the median employee compensation is 848 to 1.



## Compensation [GRI 2-19, 2-20]

Each year, the Compensation Committee sets the base salary for executive officers, ensuring it forms part of a package that adequately rewards their contribution to the company. This salary may be adjusted in accordance with the Committee's compensation philosophy. Additionally, appointed executives may receive annual bonuses based on financial performance and goal achievement. The Committee also determines, on an annual basis, the remuneration for the independent members of the Board.



## **Methodology Applied**

To determine the total annual compensation of both the median employee and the Chief Executive Officer, we followed a rigorous and consistent process:

- As of December 31, 2024, our workforce consisted of approximately 9,837 employees, including full-time, temporary, and seasonal workers hired on that date. This date was selected to coincide with the calendar year-end, allowing for efficient identification of employees.
- To identify the median employee, we used the wages recorded in our internal payroll records for the twelve-month period ending on December 31, 2024. These wages are consistent with those reported to tax authorities for the 2023 fiscal year.

Additionally, we considered other compensation elements, such as bonuses or benefits, where applicable, to calculate the total annual compensation for all employees.

- The compensation of approximately 2,622 full-time employees hired during 2024 and active as of December 31, 2024, was annualized to reflect a full year of work. It is important to note that we do not have part-time employees.
- This methodology was uniformly applied to identify the median employee. For the compensation of the Chief Executive Officer, we used the values reported in the 2024 Summary Compensation Table for appointed executives, annualizing the salary to reflect a full year of compensation.

This approach allows us to present a clear and comparable pay ratio, reflecting our commitment to fairness and transparency in managing our compensation policies.



Tecnoglass promotes ethical and transparent practices through clear policies on conflicts of interest, as defined in our Code of Conduct. Every year, all employees and executives are required to complete the Ethics and Compliance Commitment Certification, where potential conflicts are identified, and preventive measures are taken. In the event that a conflict arises, it is managed in accordance with applicable regulations, ensuring integrity in all our operations.

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Sustainability Report 2024

# Sustainable Tecnoglass



**Sustainable Tecnoglass** 

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# Sustainable Tecnoglass [GRI 2-23, GRI 2-24]

At Tecnoglass Inc., sustainability is the foundation of our strategy to create long-term value for our employees, customers, suppliers, communities, and strategic partners. We are committed to operating with excellence, promoting social well-being, environmental responsibility, and ethical governance. As such, we have developed a Sustainability Strategy, approved by our Board of Directors and aligned with our corporate policies, which is built on three fundamental pillars: Empowering Our Environment, Promoting Continuous, Ethical, and Responsible Growth, and Leading Eco-efficiency and Innovation. These pillars guide our actions in addressing the most relevant social, economic, governance, and environmental challenges for our business, ensuring a positive and sustainable impact.

#### **Promoting Continuous, Ethical, and Responsible Growth**

We pursue sustainable economic growth based on transparency and ethics, strengthening our competitiveness and building trust with all stakeholders.

#### **Leading Eco-efficiency and Innovation**

We strive to minimize our environmental impact through innovation and efficiency in our processes and products.

#### **Empowering Our Environment**

We believe in transforming lives by creating job opportunities, ensuring safe environments, and supporting our communities.



#### Promoting continuous, ethical, and responsible growth



Adapting our offerings and operations to new markets.



Conduct our business ethically, with integrity and transparency.



Adopt better corporate governance practices that facilitate decision making and accountability.



Consolidating and protecting our brand.

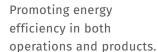


Position integrated risk management as a strategic factor for the organization



Build trusting relationships and communication mechanisms with our stakeholders.

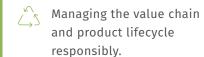
#### **Leading eco-efficiencies** and innovation





of our business.

Promoting the efficient use of materials and environmentally friendly technologies.





#### **Enhancing our** environment



Creating highquality employment opportunities.



Promoting and adopting the best labor and Human Rights practices.



Developing a wellrounded, innovativeminded workforce.



Fostering a work environment free of accidents, supported by a strong health and safety culture.



○○○ Generating value in the communities within our areas of influence.



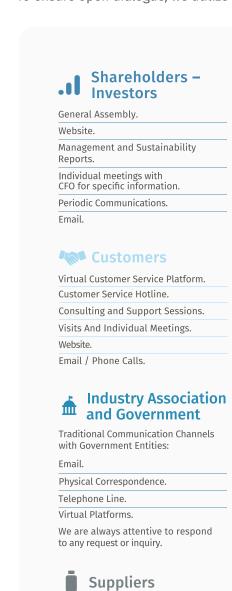




**Sustainable Tecnoglass** 

# Stakeholders [GRI 2-26, GRI 2-29]

To ensure open dialogue, we utilize a variety of communication channels:



Formal and Commercial Meetings.

Individual Visits.

Email / Phone Calls.



## **Employees**

Work Committees.

COPASST.

Ethic Hotline (accessible 24/7 via phone or platform).

Internal Communications

Information Bulletins.

Human Resources Department Email.

#### **©** Contractors

Formal and Commercial Meetings.

Individual Visits.

Website.

Email / Phone Calls.



Events.

Workshops.

Direct Communication Channels: Email and Phone.



Community Leaders.

Visits and Individual Meetings.

Tecnoglass Eswindows Foundation.

These channels allow us to understand their needs, share our progress, and strengthen mutual trust.





# Materiality Analysis [GRI 3-1]

In 2023, we updated our materiality analysis using a double materiality approach, evaluating both the impacts of our operations on the economy, environment, and society (impact materiality), as well as the effects of these factors on our financial sustainability (financial materiality). The process included the following stages:



# Context analysis

We examined global, sectoral, and national trends, as well as the company's internal priorities, using technological tools and benchmarking with national and international peers to identify emerging topics and best practices.



## Topic Prioritization

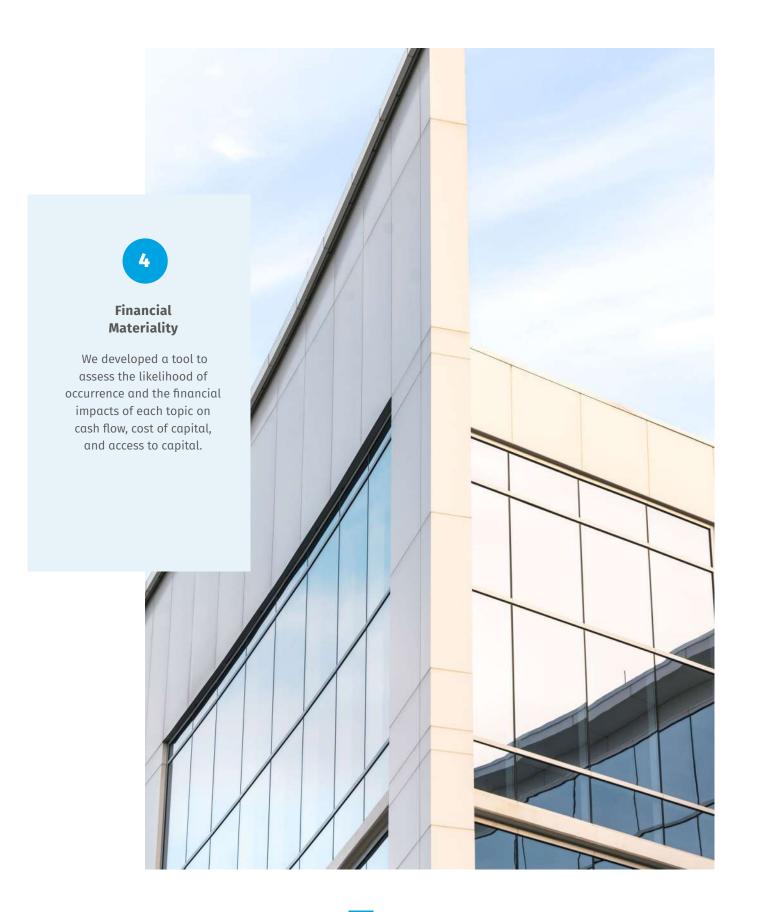
We selected 13 key topics based on their relevance to both impact and financial performance, consulting with our stakeholders and the finance department, and considering standards such as SASB and the outcomes of previous materiality assessments.



#### Materiality Assessment

Impact Materiality:
We conducted a survey with both internal and external stakeholders to measure the importance and impact of the prioritized topics in environmental, social, and governance (ESG) aspects.

#### Stakeholder participation Survey Response Internal stakeholders Shareholder and Investors 931 Employees **Survey Response** 17 Customers Customers - Suppliers 16 External Suppliers 492 stakeholders 42 Contractors Unions and goverment Community and educational entities 37 Certifying entities and others



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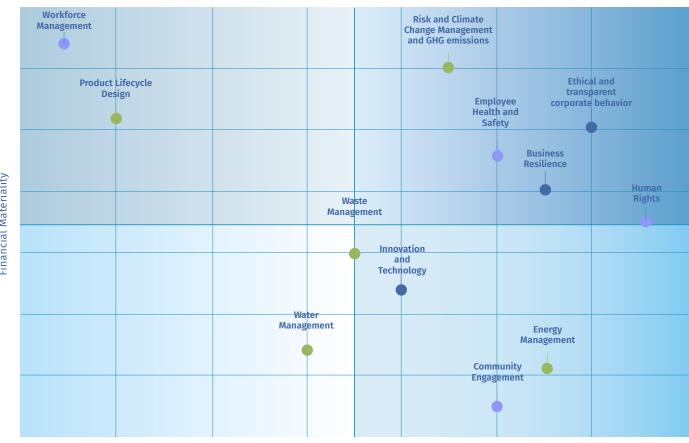
Sustainable Tecnoglass

Sustainable Tecnoglass

Through our double materiality analysis, we have identified the priority issues for Tecnoglass, as well as those that require continuous monitoring. In this sustainability report, we present these topics along with the strategies and actions we implement to manage them responsibly, aligned with the expectations of our stakeholders and global standards.

These are topics of high financial relevance, but not prioritized by stakeholders.

Topics prioritized and relevant to stakeholders and prioritized for their high financial relevance.



Impact Materiality

Issues not prioritized by stakeholders, nor from a financial point of view.

Relevant issues for stakeholders, but not prioritized due to their low financial relevance.

Environmental issues

Social topics

Governance issues

# Material and Monitoring Topics [GRI 3-2]

As a result, we have identified the following material topics that require priority management:

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Ethical and Transparent Corporate Governance.



Risk and Management of a Climate Change and GHG emissions.



Human Rights.



Business Resilience.



Occupational Health and Safety.

In addition, we have determined topics for continuous monitoring:



Energy Management.



Waste Management.



Workforce Management.



Product
Design Lifecycle.



Community Engagement.



Innovation and Technology.



Water Management.

#### **Our Commitment**

Our Sustainability Strategy, supported by these pillars and material topics, enables us to effectively address the most critical challenges. In 2025, we will continue to integrate sustainability into all our operations, actively listening to our stakeholders and measuring our progress, in order to build a more responsible and prosperous future.



Sustainability Report 2024

# Promoting Continuos, Ehtical and Responsible Growth



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Promoting continuous, ethical and responsible growth

Promoting continuous, ethical and responsible growth



At Tecnoglass, we drive continuous growth through ethical, transparent, and resilient practices. We conduct our business with integrity, adapting our offerings and operations to new markets to deliver innovative products that strengthen our brand. We adopt internationally recognized governance practices to enable clear decision-making and accountability, while positioning risk management as a strategic pillar. Our location in Barranguilla, combined with vertical integration and advanced manufacturing, allows us to navigate complex environments, ensuring value creation for our shareholders. We foster trust-based relationships with employees, customers, and stakeholders through effective communication channels, reinforcing our global reputation.

## Promoting continuous, ethical, and responsible growth



Adapting our offerings and operations to new markets.



Conduct our business ethically, with integrity and transparency.



Adopt better corporate governance practices that facilitate decision making and accountability.



Consolidating and protecting our brand.



Position integrated risk management as a strategic factor for the organization



Build trusting relationships and communication mechanisms with our stakeholders.

## **Ethical and Transparent Corporate Governance**

[GRI 3-3, GRI 2-23]

# **Area: Anti-corruption**Global Compact Principle 10:

03.

Business should work against corruption in all its forms, including extortion and bribery.



Conduct our business ethically, with integrity and transparency



Adopt better corporate Governance practices that facilitate decisión making and accountability

At Tecnoglass, we embed ethics and transparency into every aspect of our operations to promote responsible growth. We have strengthened our compliance policies, highlighting initiatives such as Ethics Month to align our practices with global standards. This commitment enhances the trust of our employees, customers, suppliers, and partners, protects our reputation, and mitigates risks—consolidating our leadership position in the market.

#### **Ethics and Compliance Program**

Our Ethics and Compliance Program establishes guidelines to prevent risks such as fraud, corruption, bribery, transnational bribery, money laundering, terrorism financing, and the proliferation of weapons of mass destruction (ML/TF/PWMD). Integrated with a risk matrix, the program identifies, analyzes, and monitors threats, applying controls aligned with national and international regulations to ensure transparent operations.

#### Code of Conduct and Compliance Manual.

The Ethics and Compliance Program is implemented based on the fundamental guidelines, principles, and policies outlined in:

**The Compliance Manual:** which strengthens mechanisms to mitigate ethical risks.

The Code of Conduct: which defines the expected behavior of all stakeholders, promoting a work environment grounded in the corporate values of integrity, respect, quality, and responsibility, along with ten key guidelines:



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Promoting continuous, ethical and responsible growth

#### We have 10 key guidelines:

**Avoid conflicts** of interest and

conduct.

promote honest

**Ensure transparency** in relationships by not accepting gifts or favors.

**Protect** Company

Assets.

Promoting continuous, ethical

and responsible growth

**Respect Human** Rights and labor Rights.

**Protect The Environment** and Our Stakeholders.

**Immediately** report any violations.

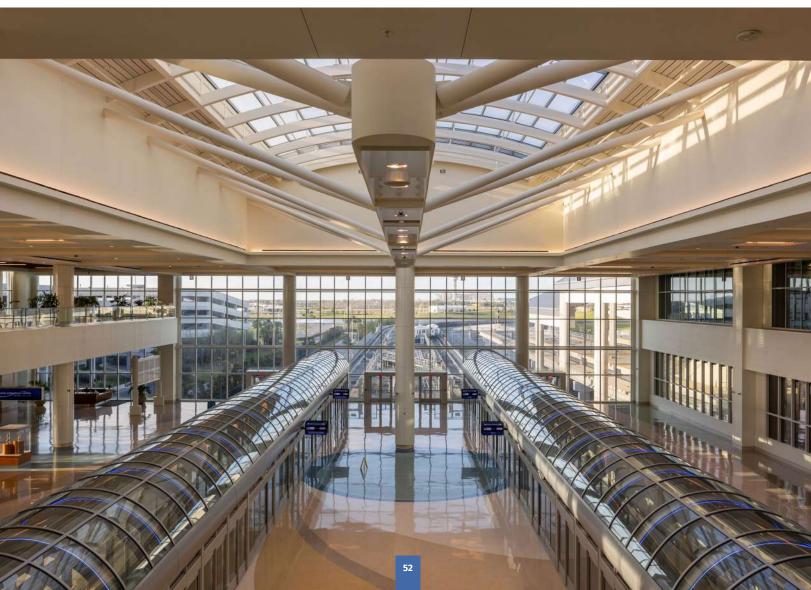
**Avoid unfair** competition and conduct business fairly.

Safeguard confidential information.

Prevent money laundering, terrorism financing, and the proliferation of weapons of mass destruction (ML/TF/ PWMD).

**Comply with** external reporting obligations.





### Ethics Month [GRI 205-2]

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Every October, we celebrate Ethics Month to strengthen our culture of integrity. In 2024, we implemented the following initiatives:

- 1. Interactive training sessions such as the "Detective Squad" for administrative employees.
- 2. In-person sessions held in Barranquilla, Medellín, Cartagena, Bogotá, Santa Marta, and the U.S., reaching both operational and administrative staff.
- 3. Specialized workshops for ethical leaders and key departments (procurement, finance, and human resources), led by external experts.
- 4. Large-scale awareness campaigns and engaging activities to promote corporate values.

These initiatives, which reached 7,780 employees, reinforce our "zero tolerance" policy toward unethical behavior.

#### **Trained Employees**















## **Reporting Channels** - Ethics Line [GRI 2-16]

We operate a 24/7 ethics line available in both Spanish and English, managed by NAVEX, to receive confidential reports of misconduct. The Compliance Officer reviews all cases and reports quarterly to the Audit Committee, with anonymity fully guaranteed. In 2024, we successfully resolved eight reports, with no cases of fraud, corruption, bribery, or money laundering, terrorism financing, or proliferation of weapons of mass destruction (ML/TF/PWMD).

#### **Reporting Line**



Step 1: Dial 01-800-911-0011 Step 2: When prompted, enter 855-881-7174



tecnoglass.ethicspoint.com



## **2024 Achievements**





100%

of new employees were trained on the Code of Conduct and ethical risk awareness.



100%

of ethical leaders were trained on due diligence and counterpart onboarding.



employees received training on the **Code of Conduct and Compliance** Manual.



100%

of ethics line reports were addressed and resolved satisfactorily.



We maintained zero reports of fraud, corruption, bribery, or money laundering, terrorism financing, or proliferation of weapons of mass destruction (ML/TF/PWMD).



We increased participation in Ethics Month through awareness campaigns and contests focused on ethics and corporate values.

Our ethical approach—driven by initiatives such as Ethics Month and open communication channels strengthens an environment of trust and transparency. In 2024, the effective resolution of all ethics reports and the absence of corruption or fraud cases further reinforce our reputation as a leader in integrity, ensuring strong relationships with all stakeholders and responsible market growth.



Promoting continuous, ethical

and responsible growth

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# Resilience in the Business Model [GRI 3-3]



#### Adapting our offerings and operations to new markets.

At Tecnoglass, we strengthen our ability to adapt to a volatile global environment through a resilient business model. Our strategy combines operational control, cost optimization, and financial stability to ensure business continuity, protect shareholder value, and effectively respond to economic, environmental, and social challenges. In 2024, we generated direct economic value of USD 890.2 million, representing a 6.2% increase over 2023 and demonstrating the strength of our approach.

#### Vertical Integration

We manage our entire value chain—from glass manufacturing to distribution—allowing us to reduce costs and ensure quality. Our partnership with Saint-Gobain secures a stable glass supply at predictable prices, enabling us to achieve a competitive gross margin relative to the industry. This integration allows us to quickly adapt to market fluctuations, maintaining a strong competitive advantage.

#### 2023A Gross Margin (%)



Our industrial base in Barranquilla enhances operational efficiency through:

#### Global Access

Direct connectivity to North, Central, and South America, the Caribbean, and the Pacific, with transportation costs 39% lower than competitors in the United States.

#### **Transportation Costs**



#### Skilled Labor

We pay 15% above the local minimum wage, yet our labor costs are eight times lower than in the United States.

#### **Labor Cost per Hour (US\$)**



#### • Energy Efficiency

Investments in photovoltaic energy and cogeneration with natural gas reduce energy costs by 56%.

#### **Energy Cost per kWh**



This strategic location enhances our competitiveness and operational stability.

#### State-of-the art Manufacturing

We have invested in automation to optimize production, reducing delivery times from 8 to 5 weeks, a 37.5% decrease compared to competitors in the United States. This efficiency strengthens our ability to meet market demands, maintaining quality and speed in both residential and commercial projects.

#### **Lead Times in Weeks**



#### Low Debt Level

We maintain minimal indebtedness, financing operations and investments without relying excessively on loans. This financial discipline reduces risks and enables us to navigate uncertain economic environments with confidence, ensuring flexibility for growth.



#### Strong Liquidity

We have USD 305 million in liquidity, including USD 134.9 million in cash and USD 170 million in a syndicated credit line. This financial strength prepares us to seize market opportunities and mitigate unforeseen events, consolidating our resilience.



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Promoting continuous, ethical and responsible growth

## **Economic Performance** [GRI 201-1]

Our resilience is reflected in our financial performance, with consistent growth:

| Figures in thousands of USD           | FY2024  | FY2023  | FY2022  |
|---------------------------------------|---------|---------|---------|
| 1. Direct Economic Value Generated    |         |         |         |
| Operating Revenues                    | 890,181 | 833,265 | 716,570 |
| Non-operating Revenues                | 5,858   | 5,131   | 4,218   |
| Total Direct Economic Value Generated | 896,039 | 838,396 | 720,788 |
| 2. Economic Value Distributed         |         |         |         |
| Operating Costs                       | 527,665 | 463,588 | 400,731 |
| Employee Wages and Benefits           | 135,515 | 109,915 | 89,424  |
| Payments to Providers of Capital      | 29,720  | 28,051  | 19,290  |
| Dividends Paid                        | 19,743  | 16,427  | 12,869  |
| Interest Payments                     | 9,977   | 11,624  | 6,421   |
| Payments to governments               | 86,602  | 107,150 | 27,191  |
| Community Investments                 | 1,353   | 1,403   | 610     |
| Total Distributed Economic Value      | 780,855 | 710,107 | 537,246 |
| 3. Retained Economic Value            | 115,184 | 128,289 | 183,542 |

In 2023, the direct economic value generated grew by 16.3% year-on-year to USD 838.4 million, driven by market penetration in the U.S. single-family residential sector and strong activity in commercial projects. In 2024, the 6.9% growth to USD 896.0 million reflects the continuation of these strategies, with an increase in operating costs and wages due to a larger operation.

## **Impact of Resilience**

Our resilient model generates multiple benefits:



**Economic** Record revenues of USD 890.2 million in 2024, driven by penetration in U.S. residential and commercial markets.



**Environmental** Innovative products, such as energy-efficient glass systems, support the fight against climate change.



**Social** We create dignified employment with competitive wages and contribute to community development in Barranquilla.

These strategies, supported by our vertical integration, strategic location, and advanced manufacturing, ensure continuous and stable growth in a dynamic global environment.





Sustainability Report 2024

# Leading Eco-efficiencies and Innovation



08.

**Leading Eco-efficency** and Innovation



Tecnoglass leads in eco-efficiency and innovation by integrating advanced technologies and responsible practices to optimize resources and minimize environmental impact across our operations, addressing key challenges such as climate change, energy, water, waste, and automation. In 2024, we implemented initiatives to enhance energy efficiency, manage waste responsibly, and automate processes, strengthening our value chain and ensuring a positive impact on the environment and the communities where we operate.

#### **Leading eco-efficiencies** and innovation



Promoting energy efficiency in both operations and products.



Preventing, mitigating, and offsetting the environmental impacts of our business.



Promoting the efficient use of materials and environmentally friendly technologies.



Managing the value chain and product lifecycle responsibly.



Embedding an innovation and quality-driven approach across all company processes.

# Climate Change [GRI 3-3; GRI 305-1, GRI 305-2]

#### **Area: Environment**

#### **UN Global Compact Principle 7:**

Businesses should support a precautionary approach to environmental challenges.



Preventing, mitigating, and offsetting the environmental impacts of our business.

#### **Climate Change and GHG Emissions Management**

Climate change, driven primarily by greenhouse gas (GHG) emissions resulting from human and industrial activities, stands as one of the most pressing challenges of our time. At Tecnoglass, we acknowledge its impact on ecosystems, biodiversity, and quality of life, and we take responsibility for mitigating our contribution through effective management of our emissions.

#### **GHG** Emissions Measurement

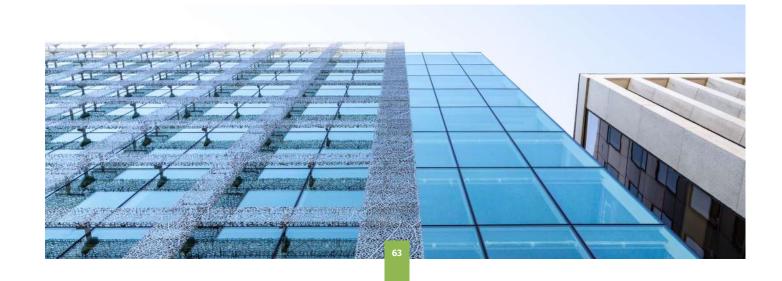
The measurement of our GHG emissions, carried out in 2024, is a fundamental tool for identifying our main emission sources and their volumes. This information enables us to set realistic reduction targets and design effective mitigation and adaptation strategies. This effort aligns with the commitments of the Paris Agreement and Colombia's national goals (a 51% reduction in GHG emissions by 2030 and carbon neutrality by 2050), reinforcing our path toward a resilient and sustainable business model.

#### **Emissions Inventory Methodology and Scope**

The GHG emissions inventory was calculated in accordance with the GHG Protocol – Corporate Accounting and Reporting Standard. It includes:

- Direct emissions (Scope 1)
- Indirect emissions from electricity consumption
- Biogenic emissions associated with biomass combustion and carbon sequestration.

The approach applied was operational control, under which Tecnoglass Inc. reports emissions from all companies within the corporate group, including: Tecnoglass S.A.S., C.I. Energía Solar S.A.S., C.I. ES Metals S.A.S., ESWindows LLC, GMP Consulting & Glazing, Componenti USA LLC, Ventanas Solar S.A., ES Windows NY LLC, and E.S.W Aviation LLC.



Leading Eco-efficency and Innovation

Leading Eco-efficency and Innovation

#### **2024 Climate Strategy**

In 2024, the key actions of our climate strategy focused on strengthening the measurement, management, and offsetting of our greenhouse gas (GHG) emissions, in alignment with the **GHG Protocol** Standard. These activities included:

- Updating the corporate GHG inventory using our digital platform for data capture and automated processing through the SureMetrics tool.
- Externally verifying the GHG inventory for the years 2021, 2022, and 2023 through the certifying body ICONTEC.
- Calculating the carbon footprint of our glass and aluminum products.
- Voluntarily offsetting direct emissions for the years 2022 and 2023 by acquiring carbon credits aligned with our carbon neutrality strategy.
- Consolidating our decarbonization strategy with the goal of achieving carbon neutrality certification.

# **Review and Recalculation of Historical Emissions** [GRI 2-4]

In line with the GHG Protocol's principle of consistency and transparency, adjustments were made to Scope 1 and 2 data for the years 2021 to 2023. These adjustments were the result of the external verification process carried out by ICONTEC, which identified opportunities for improvement in updating activity data and refining organizational boundary criteria.

#### **Emissions Base Year**

The year 2021 was established as the base year for the GHG inventory due to the representativeness and quality of its data. No events were identified that would require its recalibration.

#### 2024 Results

#### **Scope 1 and 2 Emissions**

In 2024, Tecnoglass Inc. reported a total of 95,407 tons of CO<sub>2</sub> equivalent for Scope 1 and 2 emissions:

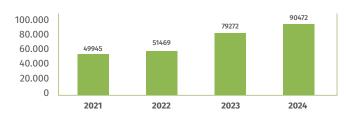
- Scope 1: 90,472 tCO<sub>2</sub>e (94.8%)
- Scope 2: 4,935 tCO<sub>2</sub>e (5.2%)

#### **Emissions GEI per year**



#### Direct GHG Emissions (Scope 1) [GRI 305-1] [SASB EM-CM-110a.1]

#### Scope 1 (tCO<sub>2</sub>eq) per year



#### **Main Sources of Emissions:**

The main sources of emissions are:

- Electricity consumed and/or self-generated (64.26%)
- Natural gas combustion in the furnaces of the aluminum extrusion plants (28.09%)
- Fossil fuels (3.99%)
- Use of refrigerants for air conditioning systems (3.65%)

The increase in emissions compared to the base year (2021) is linked to the expansion of our operations and a higher energy demand, which has been met primarily through self-generation using natural gas and diesel backup systems during power outages. This growth reflects our commitment to ensuring operational continuity.

#### **Gases and Emission Sources**

| Category              | Category of Emissions |
|-----------------------|-----------------------|
| CH <sub>4</sub>       | Self-generated Energy |
|                       | Stationary Sources    |
|                       | Mobile Sources        |
| CO <sub>2</sub>       | Self-generated Energy |
|                       | Stationary Sources    |
|                       | Mobile Sources        |
| Fluorinated Compounds | Fugitive emissions    |
| N <sub>2</sub> O      | Fugitive emissions    |
|                       | Stationary Sources    |
|                       | Mobile Sources        |

**Self-generated energy:** Energy consumed generated from natural gas and diesel power plants.

**Stationary sources:** Combustion of natural gas in furnaces and combustion of diesel in backup power generation plants.

Mobile sources: Diesel consumption for the operation of own vehicles used in internal material transport, forklifts, and golf carts.

Fugitive emissions: Refrigerant leaks during the use, maintenance, and repair of equipment.

#### **Biogenic Emissions**

In 2024, a total of **1.091 tCO₂e** of biogenic emissions were reported, derived from the use of diesel in both mobile and stationary sources, blended with 10% palm oil-based biodiesel.

#### **Emissions Calculation: Factors and Tools**

For the calculation of emissions, localized and updated emission factors were used, primarily sourced from the IPCC (2006), the U.S. EPA (2022), and technical documents from Colombia's Ministry of Environment. These factors were selected based on the type of source and the measured activity.

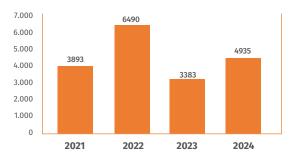
The estimation was carried out using Tier 1 standard methodologies, employing tools such as the Excel calculator developed by the consulting firm and the SIER environmental management platform provided by the Ministry of Environment. These tools enabled data consolidation, unit conversions, and ensured traceability of the results.

The final inventory was prepared on the SureMetrics platform, using data collected through the internal software Portal NOVA, which centralizes information from all companies within the Tecnoglass Inc. group.

# Indirect GHG Emissions from Energy Consumption (Scope 2) [GRI 305-2] [SASB EM-CM-110a.1]

In 2024, indirect emissions (Scope 2) totaled 4,935 tCO<sub>2</sub>e, resulting from electricity purchased from the national grid to meet the energy demand not covered by internal generation systems powered by gas, diesel, and photovoltaic sources. Consumption levels vary depending on production volumes and gas supply availability.

#### Scope 1 (tCO2eq) per year



65



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# **Energy Management**

#### **Area: Environment**

#### **UN Global Compact Principle 8:**

Businesses should undertake initiatives to promote greater environmental responsibility

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Tecnoglass drives energy management with a focus on efficiency and source diversification, aiming to reduce our environmental footprint and strengthen operational stability. We rely on key projects such as photovoltaic energy generation at our plants and cogeneration with natural gas, optimizing consumption and ensuring a reliable supply for our production processes.

This strategy includes the use of advanced technologies, such as absorption chillers that utilize waste heat for cooling during the manufacturing of glass and aluminum, and backup systems that minimize disruptions. A specialized team leads these initiatives, promoting practices that balance productivity with environmental stewardship, helping to mitigate climate change and preserve the ecosystems where we operate.

**Leading Eco-efficency** 

and Innovation



#### **Key Projects**

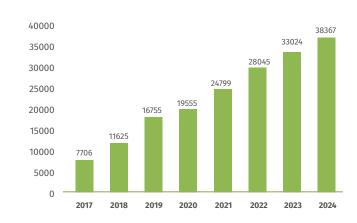
#### **Photovoltaic Energy**

Since 2017, our photovoltaic energy project has enabled the generation of clean energy through more than 15,000 solar panels installed on the rooftops of our plants in Colombia. This system optimizes the use of economic resources, reduces dependence on the power grid, and contributes to lowering greenhouse gas emissions.

In 2024, we are generating 3.4% of the energy consumed by the group's plants at zero cost through photovoltaic energy, with an installed capacity of 5 MWp.

By 2024, we have produced 38,367 MWh of clean energy since the project's inception, demonstrating our commitment to a more responsible energy model.

#### Photovoltaic Generation (Mwh)



#### **Natural Gas Generation**

**Leading Eco-efficency** 

and Innovation

Natural gas generation ensures stability and efficiency in our operations. We operate seven Cummins engines, each with a capacity of 10,350 kW, utilizing the thermal energy from exhaust gases across three plants and using three absorption chillers that produce 1,000 TR for the coated glass manufacturing and aluminum profile anodizing processes.

Our cogeneration system, featuring two Bergen engines of 4.5 MW each, reached a capacity of 9 MW of electricity and an electrical efficiency of 48% by 2023, producing 65.1 GWh annually. Additionally, one absorption chiller generated 300 refrigeration tons for coated glass and aluminum anodizing processes. By 2023, we had 19 MW of natural gas-based electrical generation, with the goal of reaching 21 MW by 2024. We also have diesel backup plants with a total capacity of 12,350 kW, which we aim to operate minimally in favor of cleaner energy sources.

Our electrical cogeneration system operates with two Bergen natural gas engines, each with 4.5 MW of capacity, totaling 9 MW of installed capacity, with an electrical efficiency of 48%. In 2024, it generated 69.8 GWh of electricity and, through an absorption chiller, produced 1,680,000 refrigeration tons for Production Processes. We reached 121,886 MWh of natural gas-based generation, meeting our expansion goal.

Although we have diesel backup plants with a total capacity of 12,350 kW, we prioritize the use of natural gas to minimize diesel consumption, ensuring electrical stability and leading in more efficient energy solutions.

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#### Consumption [GRI 302-1]

In 2024, the natural gas consumption for electricity generation was 38,841,365 m³, equivalent to 148,028.326 GJ, and diesel (ACPM) consumption in backup plants was 452,542 gallons, equivalent to 7,738.4 GJ.

The total electricity consumption was 20,230.46 MWh, and the total energy consumption within the organization reached 153,826 MWh, equivalent to 553,775 GJ.

We calculate natural gas consumption through meter readings, recorded in Excel files, using a conversion factor of 0.0038111 GJ/m³ (based on the calorific value indicated on the invoice). For diesel, we record the withdrawals from storage to the generators, applying a factor of 0.0171 GJ/gal (according to Thermodynamics by Yunus Çengel, 7th edition).

We present the organization's energy consumption over the past years, detailing the sources from which it is received.

#### **Energy Metrics**

[GRI 302-3; SAB EM-CM-130a.1]

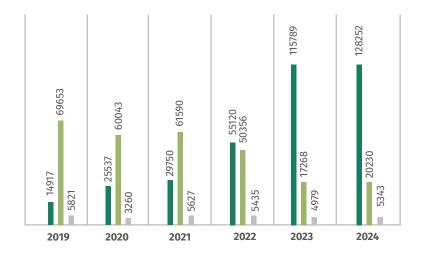
In 2024, we recorded the following energy metrics:

| INDICATOR                 | Gigajoules | Percentage |
|---------------------------|------------|------------|
| Total Energy<br>Consumed  | 553,775 Gj | 100%       |
| Percentage of electricity | 72,828 Gj  | 13.1%      |
| Percentage of renewables  | 19,234 Gj  | 3.4%       |

#### **Sources of Electricity**

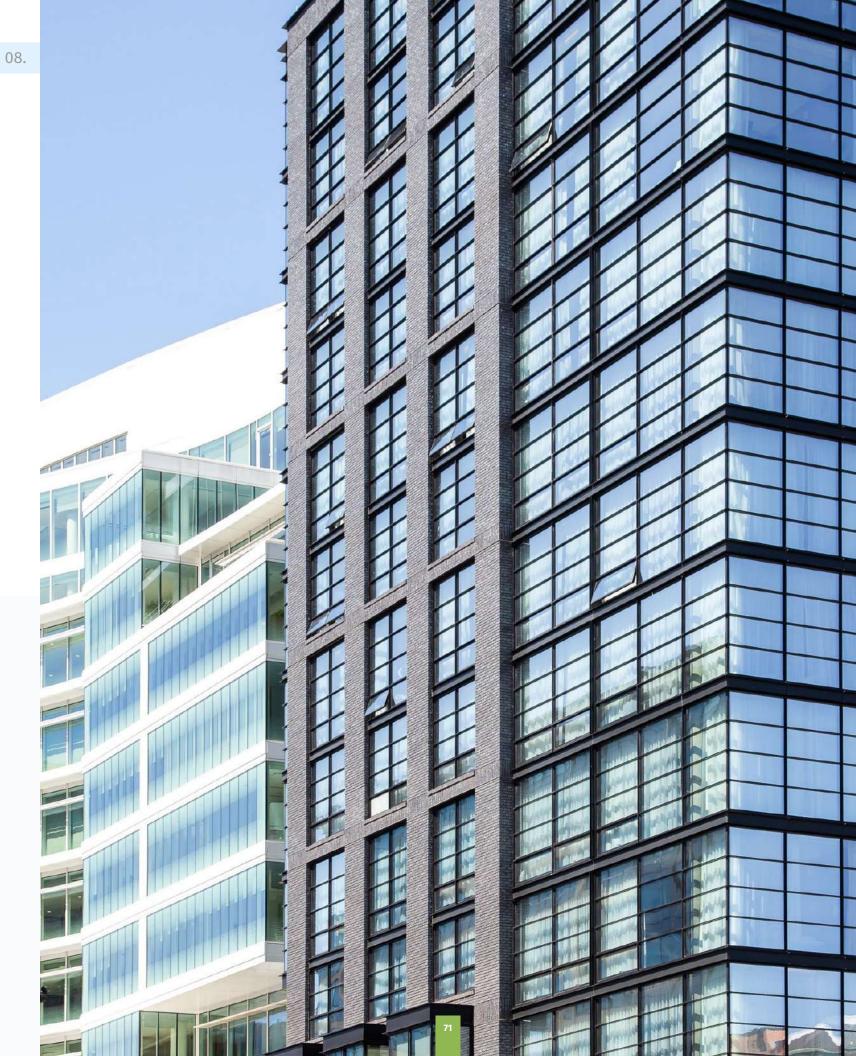
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- National Network
- Self-generated Electricity (Gas-Diesel)
- Photovoltaic Solar





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# **Water Management**

[GRI 303-1, GRI 303-2, GRI 303-4, SASB EM-CM-140a.1.]

Promoting the efficient use of materials and environmentally friendly technologies.

Tecnoglass is committed to responsible water management, recognizing water as an essential resource for both our operations and the communities where we operate. In 2024, our primary goal is to improve water use efficiency within our production processes. To achieve this, we have established a key performance indicator based on water consumption and implemented specific strategies, including: recording water consumption per square meter of production, monitoring all company water meters, applying daily water quality protocols, conducting comparative analyses of water consumption by

machine, evaluating the use of recycled water in new projects, performing weekly calibration of water quality measurement devices, raising employee awareness through signage and training sessions on efficient water use, storing recycled water for irrigation purposes, optimizing reverse osmosis processes, reusing recycled water in restrooms and gardens, recording and repairing leaks, and ensuring the storage of potable water for emergencies and cafeteria use. Senior management supports this commitment by allocating financial, human, and technological resources for the continuous improvement of our environmental management system, including investments in equipment, new water treatment facilities, monitoring systems, training programs, and strengthening the environmental teams.

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# **Water Interactions** [GRI 303-1]

The water used in our operations is sourced from the municipal water system and serves both domestic purposes (such as human consumption, facility cleaning, and facade washing) and production processes, primarily in the pretreatment and washing of materials, where high-quality water is required. To ensure these standards, the water undergoes filtration through activated carbon systems and reverse osmosis processes, guaranteeing its suitability for industrial activities. Water consumption is adjusted according to production needs, with a strong emphasis on efficient use.

We have identified that the primary water-related impact is associated with consumption volumes, which could result from process inefficiencies. To address this impact, we conduct periodic evaluations analyzing water use across all our operations, utilizing tools such as the Environmental Aspects and Impacts Matrix. These evaluations enable us to establish mitigation strategies, including staff training on proper valve management, optimization of reverse osmosis processes, daily monitoring of water consumption per machine, and leak detection. Currently, this impact is not

considered significant within our environmental matrix, thanks to the controls we have implemented.

We collaborate with stakeholders, including local authorities and the municipal water supplier, to promote responsible management of water as a shared resource. Our water consumption reduction goals are defined based on usage indicators per unit of production and the local context of water availability, aligning with public policies. In our main area of operation, water availability is not currently critical according to the Institute of Hydrology, Meteorology, and Environmental Studies (IDEAM); however, we maintain a proactive approach to prevent future impacts.

# Effluent Discharges and Impact Management

Our effluent discharges are directed to the municipal sewer system. Domestic wastewater, generated from activities such as human consumption and facility cleaning, is discharged without prior treatment, as it does not contain hazardous substances. Industrial wastewater, generated from production processes, is treated in our wastewater treatment plants (WWTP) through physical-chemical processes before discharge, complying with the quality parameters established by Colombia's Resolution 0631 of 2015, specifically Article

13, which regulates industrial activities. We conduct annual characterizations of treated wastewater through laboratories certified by IDEAM, ensuring that our discharges do not cause significant impacts on the sewer system or the surrounding environment. To minimize these impacts, we continuously monitor water consumption and we generate indicators based on production units, identifying opportunities for improvement and avoiding unnecessary consumption.

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# Monitoring and Continuous Improvement

We have implemented a rigorous monitoring system to optimize water use, which includes daily meter readings with consumption reports per machine, comparative analysis of consumption per production unit (square meters or tons), and daily monitoring to detect unusual consumption patterns that could indicate leaks or facility damages.

Every six months, we conduct water quality analyses at water dispensers to ensure the potability of the water for human consumption. Additionally, we promote employee awareness through regular campaigns focused on the rational use of water, contributing to the continuous improvement of our water management practices.





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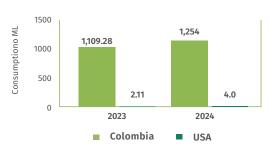
# **Water Consumption**

[GRI 303-5]

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In 2024, our operations consumed 1,258 ML of water globally, of which 1,254 ML corresponded to our facilities in Colombia and 4,0 ML to those located in the United States, reflecting differences in operational needs and the scale of our activities in each region. This information was collected through the analysis of water consumption invoices from all our industrial facilities, a method that ensures the accuracy of the data for evaluating our water performance.

# **Water Consuption**



It is important to highlight that we do not operate in areas with significant water stress, according to the water availability studies conducted by Colombia's Institute of Hydrology, Meteorology, and Environmental Studies (IDEAM). This allows us to make informed decisions regarding the use of this essential resource. Our robust water management system, aligned with international standards, reflects our commitment to responsible water stewardship, focusing on setting clear goals for efficient use and contributing to the well-being of the communities where we operate.

# **Water Footprint - Positive Water Impact.**

In 2024, the water footprint of our operations was 108,3 ML. This calculation was carried out following the guidelines of ISO 14046:2017, considering the direct water consumption from our industrial facilities. To determine the most significant parameters, we selected the indicator with the highest environmental impact, identifying sulfates as the reference due to the nature of our industrial activities.

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This environmental indicator measures the total volume of water used, and our positive result reflects a consumption significantly lower than the total quantified, positioning us as **WATER POSITIVE.** This achievement highlights the effectiveness of key strategies such as consumption reduction and the reuse of recycled water in secondary processes and the precise measurement of our water footprint, minimizing our environmental impact and reinforcing our commitment to sustainable water management.

# **Water Footprint**



■ Water consumption ■ Water footprint

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# **Waste Management - Circularity**

04.

[GRI 306-1, GRI 306-2]

# **Area: Environment**

# **Pacto Global Principio 9:**

Companies should support the development and diffusion of environmentally friendly technologies.



# Promoting the efficient use of materials and environmentally friendly technologies.

In 2024, we strengthened our commitment to the circular economy, a key pillar in advancing toward a more sustainable operation. This approach drives us to reduce, reuse, and recycle resources, minimizing the environmental impact of our activities and promoting responsible waste management. Through structured processes and clear objectives, we aim to protect the Environment and Contributing to a More Efficient and Circular Production Model

As part of our proactive approach, we updated our environmental aspects and impacts matrix, incorporating new production lines and specialized equipment. This evaluation identified aspects such as energy and water consumption, and the generation of recoverable and hazardous waste, all classified as non-significant thanks to effective operational controls. Additionally, we assessed new facilities, identifying potential impacts such as noise pollution, particulate matter, soil removal, and resource consumption, enabling us to implement preventive measures.

# **Comprehensive Waste Management**

Our waste management is governed by a comprehensive plan that establishes specific procedures for handling waste generated in our operations. We are guided by clear objectives, such as reducing solid waste sent to landfills, ensuring proper disposal of hazardous waste, and promoting its utilization. To achieve this, we implement training and employee awareness initiatives, along with continuous monitoring on production lines through the 5S program, an organizational methodology that optimizes waste classification and management.

# **Hazardous Waste Management**

We are committed to the sustainable management of hazardous waste, ensuring that its environmental impacts are minimized and local regulations are met. To achieve this, we have established specific processes:

- Minimization and Prevention: We reduce the generation of hazardous waste by applying environmental criteria in the selection of suppliers, controlling materials from their origin. We promote resource recovery by delivering lead batteries to authorized recyclers for recycling, used oils for conversion into energy inputs, and printing cartridges and toners for remanufacturing. Xylene Tanks to Suppliers for Reuse, and Xylene Waters to Managers for Use as Raw Materials After Solid Separation

Source Separation: We train staff and implement the 5S program to classify waste at its point of generation, supported by color codes and strategically placed collection centers that separate recyclable, non-recyclable, and hazardous waste.

Internal Transport and Storage: Daily, staff equipped with personal protective equipment collect waste using appropriate vehicles. These are temporarily stored in designated areas, labeled according to their compatibility and potential for recovery, complying with local regulations.

External Management and Final Disposal: We manage hazardous waste through selected suppliers under strict environmental criteria. We ensure that transportation complies with local regulations, verifying hazard labels, international codes, and emergency kits. Each supplier provides a certificate detailing the treatment or final disposal, ensuring traceability.

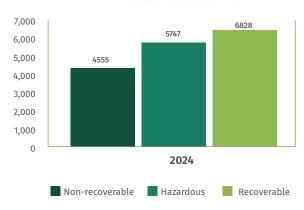


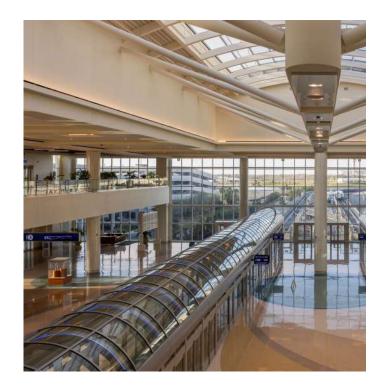
# **Waste generated**

[GRI 306-3 SASB- EM-CM-150a.1]

The waste generated in the year 2024 corresponds to: 4,555 Non-Recoverable Waste, 6,828 of Recoverable Waste and, 5,747 of Hazardous Waste.

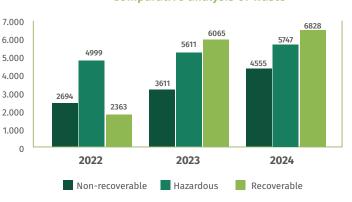






During the year 2023, we experienced a remarkable 13% increase in the amount of recoverable waste compared to the previous year. This achievement is the fruit of our continuous efforts to increase the efficiency of our organization's waste management.

# **Comparative analysis of waste**

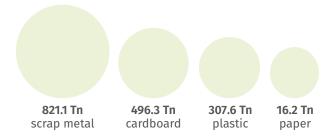


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# Waste Recover [GRI 306-4]

# We deliver for recycling to specialized organizations:



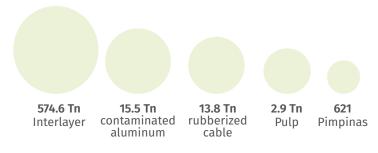
We reduced paper recycling by 13% due to the PaperLess project, which has automated and streamlined processes to minimize paper usage.

# We recovered



These products are used as raw material in the industrial process.

# We recycled





Used oils, batteries and WEEE are used for energy and technological purposes.

# **Destined for disposal** [GRI 306-5]

| Waste   | Tons  |
|---|-------|
| Oily Waters   | 1,038 |
| Solids Or Elements Impregnated With Paint And/Or Solvents | 609.2 |
| Containers Contaminated With Paint                        | 10    |
| Polysulfide Residues                                      | 16.8  |
| Silicone Residues   | 813.8 |
| Luminaires  | 0.1   |
| Refrigerant Cylinders                                     | 0.3   |
| Air Filters   | 1.1   |
| Oil Filters   | 1     |
| Expired Paints  | 11.1  |
| Wastes With Oils  | 2.67  |
| Expired Liquids   | 0.1   |
| Biosanitary   | 0.5   |
| Used Tires  | 16.1  |
| Sludge Contaminated With Chemicals                        | 156.1 |
| Used uniforms – security staff                            | 0.03  |
| Logos   | 0.2   |
| Seals and cables  | 0.05  |
| Ordynary waste  | 4555  |



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# **Product Design and Life Cycle**

# Managing the value chain and product lifecycle responsibly.

At our company, we integrate Life Cycle Assessment (LCA) as a strategic pillar to evaluate and minimize the environmental impacts of our architectural systems throughout all stages. This approach allows us to proactively manage inputs, outputs, and environmental effects from raw material sourcing to end-of-life disposal, in alignment with our commitment to leadership in sustainability and responsible design.

We prioritize key materials such as aluminum and glass—essential components of our products—and structure our analysis around the following core stages:

**Product** Design and Selection

We encourage collaboration among multidisciplinary teams to design products that balance innovation, functionality, and environmental responsibility. From the early stages, we incorporate sustainability and safety criteria, ensuring that every decision contributes to reducing environmental impact across the production chain.

**Raw Material** Acquisition

Our procurement and logistics teams carefully assess material needs, applying rigorous requirements to suppliers through our Life Cycle Environmental Aspects Matrix. This process ensures that raw materials meet environmental standards and support a more sustainable supply chain.

**Architectural** Systems Manufacturing

We stay at the forefront of global trends, developing architectural systems known for energy efficiency and innovative design. We integrate advanced technologies to optimize the thermal performance of our products, contributing to more sustainable buildings that meet international market demands.

Product **Distribution** 

We manage the global logistics of our products by prioritizing the reduction of CO<sub>2</sub> emissions associated with transportation. Whether through owned fleets or third-party services, we implement practices that minimize our carbon footprint, ensuring efficient and responsible distribution.

**Product Use** and End-of-Life Disposal We provide clients with detailed user and maintenance guides to maximize the durability and performance of our architectural systems. In addition, we offer guidance on end-of-life practices, promoting responsible disposal to close the product life cycle sustainably and reduce environmental impacts.

Through this comprehensive approach, we reaffirm our leadership in creating products that meet the highest standards of design and functionality, while also promoting responsible resource management and contributing to a more sustainable future for our operations and the communities we serve.

# **Innovation and Technology**

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# Embedding an innovation and quality-driven approach across all company processes.

In 2024, we have driven innovation and technology as key enablers to optimize our operations and advance our sustainability goals. Through digital solutions and smart automation, we are transforming processes, reducing environmental impacts, and enhancing the experience of our employees and stakeholders.

We implemented the following key initiatives:

# Access Control Project:

This technological solution manages and verifies authorized access to our internal systems, reducing unauthorized access risks, ensuring compliance with SOX controls and other security regulations, and automating permission reviews to drive continuous improvement in digital security.

# • Nova Platform - Carbon Footprint:

An internal tool that accurately measures and manages our carbon footprint, recording both direct emissions (from fuel consumption) and indirect emissions (from purchased energy). This enables the implementation of effective emissions reduction strategies and progress toward more sustainable operations.

# Operational Control Dashboard:

This system monitors the assembly, packaging, and product building stages in real time, identifying bottlenecks, optimizing production times, and improving demand planning. Integrated with our carbon footprint platform, it allows precise tracking

of environmental impact and adoption of measures to reduce emissions and optimize resource use. It is complemented by the implementation of customized Big Data-based reports and analytics, enabling more informed and efficient decision-

# • Digital Transformation:

This initiative drives the automation and digitization of key processes to enhance operational efficiency and reduce environmental impact. Examples include: integration of SAP technologies for real-time data access and operation automation; automation of repetitive tasks in logistics and project management to reduce human error and resource waste; optimized inventory management to avoid overproduction and excess stock; and the digitization of administrative processes such as invoicing to reduce paper use and operational errors.

# • RFID Technology Implementation:

Currently in the pilot phase, this project uses RFID technology to automate material tracking, reduce loss due to misplacement, streamline product location, and enhance distribution efficiency—ultimately lowering operating costs and energy consumption.

# • Internal Customer Service Project "LUCY":

An AI-based chatbot available 24/7 that streamlines internal request management through automated workflows. LUCY reduces response times, eases workload, and improves



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employee satisfaction, serving as a scalable solution that adapts to organizational growth.

# Paperless Project:

Since its launch, this project has advanced the digitalization of administrative processes, achieving the execution of 7,029 out of 7,031 project orders within the program, optimizing administrative management and significantly reducing paper use. In 2024, we continued to expand this initiative into new areas.

# • Impact on Management and Results

These technological initiatives have generated tangible benefits in our operations, including:

- Optimization of response times for internal requests and operational processes.
- Reduction of workload through automation of repetitive and administrative tasks.
- Increased employee satisfaction thanks to tools like LUCY, offering continuous and efficient service.
- Scalability of technological solutions, enabling adaptability to organizational growth and increased demand.
- Reduction of operating costs and energy consumption, freeing up resources for investment in sustainable practices.

# Looking Ahead 2025 Initiatives

Looking forward to 2025, we plan to strengthen our technology strategy with a sustainable focus, including:

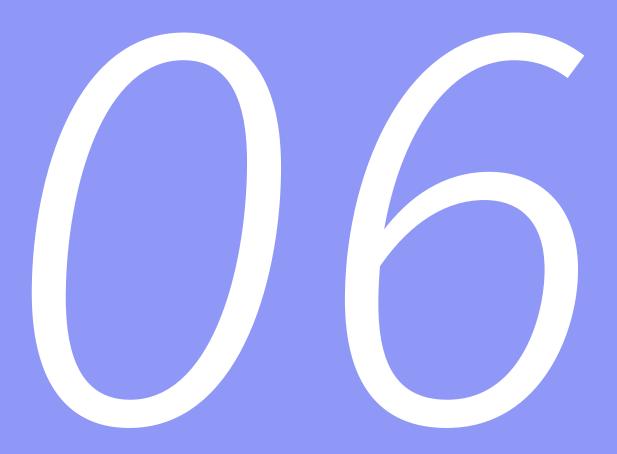
- Enhancing IT assurance infrastructure and tools to minimize risks and improve the operation of information and communication technologies (ICT).
- Integrating solutions to unify technology management, optimizing process interoperability and efficiency.
- Promoting access to and use of ICT and disruptive technologies (such as Big Data, AI, and the Internet of Things) among employees and the supply chain to ensure seamless and sustainable communication.
- Continuing the transformation of products, facilities, and processes based on sustainability criteria, encouraging eco-efficient practices.
- Investing in research and development (R&D) to drive technological innovation and the sustainable growth of our operations.





Sustainability Report 2024

# Enhancing our environment



08.

**Enhancing our environment** 



In 2024, we strengthened our commitment to the well-being of our stakeholders by working to create a positive impact that benefits both our operations and the surrounding environment. We focused on generating opportunities and improving quality of life, prioritizing the comprehensive development of our employees and the communities we engage with. Within our operations, we promote a safe, inclusive, and supportive work environment that fosters professional development. We implement health and safety programs and ensure respect for human rights across all our activities. Externally, we collaborate with initiatives that create value in local communities, supporting our employees, their families, and our areas of influence through projects that drive social and economic progress.

# **Enhancing our** environment



Creating highquality employment opportunities.



Promoting and adopting the best labor and Human Rights practices.



Developing a wellrounded, innovativeminded workforce.



Fostering a work environment free of accidents, supported by a strong health and safety culture.



Generating value in the communities within our areas of influence.

# Human Rights [GRI 3-3]

# **Area: Human Rights**

# Principle 1:

Businesses should support and respect the protection of internationally proclaimed human rights within their sphere of influence.

# Principle 2:

Businesses should make sure that they are not complicit in human rights abuses.

# Principle 3:

Businesses should uphold the freedom of association and the effective recognition of the right to collective bargaining.

# Principle 4:

Businesses should support the elimination of all forms of forced and compulsory labor.

# Principle 5:

Businesses should support the effective abolition of child labor.

# Principle 6:

Businesses should support the elimination of discrimination in respect of employment and occupation.



Creating high-quality employment opportunities.



Promoting and adopting the best labor and Human Rights practices.

Within our operations, we recognize the importance of promoting and respecting human rights across all our activities and business relationships. Accordingly, we have established a Human Rights Policy that reflects our commitment with fundamental principles such as freedom of association, the eradication of forced labor, the elimination of discrimination, and the prohibition of child labor and workplace harassment.

Our Policy is based on the following guidelines:

- · Conduct business in a manner that respects the human rights of every individual, in compliance with applicable laws and regulations.
- · Reject any form of forced labor, child labor, corporal punishment, or abuse.

- Reject all forms of discrimination in employment.
- Respect our employees' rights to form or join organizations, such as unions or other forms of association.
- Ensure high standards of health and safety in the workplace.
- · Reject any form of harassment, including physical, verbal, sexual, or psychological abuse, threats, or intimidation in the work environment.
- · Recognize fair wages as the foundation of just compensation, upholding the principle of equal pay for men and women.



# **Training**

In 2024, we reinforced our commitment to human rights through virtual training sessions offered to our employees. These sessions, offered through digital platforms, included both administrative and operational staff, who deepened their understanding of fundamental rights and the role of businesses in their promotion and protection. This effort reflects our dedication to fostering an organizational culture based on respect and inclusion, ensuring that all our employees are aligned with these principles.

# **Training**

| å            | Plant personnel        | 105 |
|--------------|------------------------|-----|
| <u>&amp;</u> | Administrative staff   | 651 |
| <b>(5)</b>   | Installation personnel | 119 |
|              | Total trained          | 875 |

# **Key Indicators**

# • No Reports of Human Rights Violations

Zero reports related to human rights violations, reflecting our commitment to their promotion and respect across all operations.

# No Unionization

Zero unionized employees, indicating a high level of job satisfaction and the effectiveness of our internal communication channels, while we continue to assess needs to ensure a fair and supportive work environment.

# Absence of Forced Labor

Zero reports of forced or coerced labor, ensuring a work environment where employees operate with freedom and autonomy.

# • Minimum Age Compliance

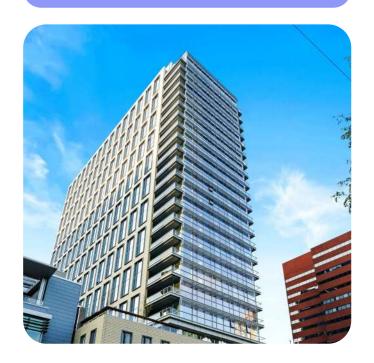
All our employees are of legal working age, with recruitment processes that guarantee no hiring of minors.

# • No Discrimination and Promotion of Inclusion

Zero reports of discrimination, with a strong commitment to equal opportunities, inclusion of individuals with disabilities, and support for the professional development of people with no prior experience.

# **Ongoing Commitment**

and practices to ensure an inclusive the coming years, we will continue expanding our training initiatives, equal opportunity to consolidate an respect and well-being in every



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# **Enhancing our environment**

# **Workforce management**



Generate quality employment opportunities.



Promote and adopt the best labor and human rights practices.



To build and develop an integrated and innovative work team.

At our company, we view human talent as an essential component of our long-term growth and success. We are committed to fostering a work environment that encourages the professional and personal development of our employees, promoting opportunities for learning, innovation, and mutual respect. We strive to attract and retain diverse talent, recognizing that a committed and well-trained team is key to strengthening our organization and achieving our strategic goals.

# **Professional Development**

In 2024, we reaffirmed our commitment to our employees' professional growth by awarding full scholarships to 26 team members to pursue MBA degrees at a business school in Miami. This initiative aims to strengthen leadership and strategic management skills, empowering our team to tackle global challenges and contribute to the success of our operations.



# New hires [GRI 401-1]

We continue to strengthen our workforce by welcoming new employees who bring diverse skills and perspectives to our operations. We are focused on promoting equal opportunity, ensuring that our recruitment process is inclusive and accessible to individuals of different ages, genders, and backgrounds. This effort reflects our commitment to building a diverse and dynamic workforce, prepared to face future challenges and contribute to the sustainable success of our organization.



|          | 3213 Employees            |      |
|----------|---------------------------|------|
| Ž        | Between 18 & 30 years old | 2255 |
|          | Between 30 & 50 years old | 949  |
| <b>P</b> | Over 50 years old         | 9    |
|          | Caribbean region          | 3103 |
|          | Andean region             | 97   |
|          | Pacific region            | 11   |
| Ĝ        | Female employee           | 212  |
| ĝ        | Male employee             | 3001 |

|                    | Ĝ   | å    |
|--------------------|-----|------|
| Entre 18 y 30 años | 142 | 2113 |
| Barranquilla       | 130 | 2074 |
| Bogota             | 1   | 10   |
| Medellin           | 10  | 18   |
| Santa Marta        |     | 2    |
| Cali               |     | 5    |
| Manizales          | 1   | 3    |
| Entre 30 y 50 años | 69  | 879  |
| Barranquilla       | 52  | 839  |
| Bogota             | 0   | 5    |
| Medellin           | 17  | 29   |
| Cali               |     | 6    |
| Pereira            |     |      |
| Mayores de 50      | 1   | 8    |
| Barranquilla       |     | 6    |
| Bogota             |     | 1    |
| Medellin           | 1   | 1    |



# **Benefits For All**

We offer our employees—both direct hires and contractors—a comprehensive set of benefits designed to support their well-being and that of their families. These benefits cover key areas such as:

# **Health and Safety Support**

- Life insurance and group policies with preferential rates (auto, funeral, home, and pet insurance).
- Health insurance or prepaid medical care assistance.
- On-site medical unit providing general medicine, optometry, dentistry, and pediatric consultations.
- Financial support for healthcare treatments for employees' children

# **Educational and Professional Development**

- Scholarships for undergraduate and postgraduate studies for employees and their children.
- Recreational activities for employees' children
- Long-service recognition.

# Financial and Housing Support

- Interest-free loans and financial assistance for purchasing or improving housing.
- Extra-legal bonuses and financial or in-kind support.
- Corporate agreements to access discounts and services.

# Well-being and Work-Life Balance

- Employee Assistance Program for emotional and psychological support.
- Wellness programs such as active breaks and access to a sports complex.
- Birthday celebrations and Christmas gifts for employees' children.
- Childbirth bonus and mobile plan to support communication.

# **Logistical Support**

- Transportation services, parking, and electric bicycles for sustainable mobility.
- On-site dining with subsidized rates and product vending machines.

These benefits reflect our commitment to the holistic development of our workforce, promoting a workplace culture that values employee contributions and supports their quality of life.

# Parental Leave [401-3]

We are committed to supporting our employees' well-being during key moments in their personal lives, such as the arrival of a child. To this end, we offer a parental leave program that allows our employees to spend quality time with their families during this important stage.

This program reinforces our approach to promoting a healthy work-life balance, contributing to the development of an inclusive and supportive work environment.

# Employees Eligible for and Who Took Parental Leave

| TOTAL |       | 420 |
|-------|-------|-----|
| Å     | Women | 21  |
| ê     | Men   | 399 |

Return to work rate 91% of employees



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# **Occupational Safety and Health**

# To provide an accident-free work environment, supported by health and safety culture.

Our Colombian industrial companies adhere to an Occupational Health and Safety System (OSH) compliant with Resolution 0312 of 2019 and ISO 45001:2018 standards. This comprehensive system encompasses all workers, suppliers, and contractors involved in our operations, ensuring safety across the design, manufacture, marketing, and installation of our products. We prioritize safety through specialized training, active worker participation in risk identification, and the integration of technological tools for safety management. Continual refinement of our procedures guarantees compliance with legal requirements and fosters a proactive approach to accident and illness prevention.

# Strategic Programs and Recognitions

We strengthened our prevention culture with programs such as the "School for Safe Glass Handling," training for the safe operation of autoclaves, hazardous energy control sheets, and mechanical risk management through interdisciplinary teams. The "Body Segments School" program reduced musculoskeletal injuries, and the Strategic Road Safety Plan (PESV) maintained strict controls. We achieved high participation in reporting unsafe conditions through digital tools. In 2024, we received:

- ORP Award in Santiago de Chile for a mechanical engineering project for risk prevention.
- Profe ARL Bolívar Award in Barranquilla for massive participation in training sessions.
- ANSELL EART Recognition to Tecnoglass for adopting products with environmental benefits.

With the commitment of senior management and the active participation of workers, we ensure proactive risk

management and continuous improvement, preventing accidents and occupational illnesses to promote a culture of safety and well-being.

# Hazard and Incident Identification and Assessment [GRI 403-2]

We ensure the safety of all workers, including direct employees and those whose workplace we control (such as contractors and suppliers), through systematic processes to manage occupational hazards and risks.

# Processes to identify hazards, assess risks, and implement controls

Workers report hazards through digital forms, communication with supervisors, platforms such as ARL's "Productivity Guardian," and WhatsApp groups, ensuring confidentiality and protection against retaliation.

# Withdrawal from hazardous situations and protection

Workers may withdraw from dangerous situations by notifying the Occupational Health and Safety area, activating immediate correction protocols..We protect them through quick inspections and training on their right to a safe and retaliation-free environment.

# **Incident Investigation and Corrective Measures**

We investigate incidents through immediate reporting to the Occupational Health and Safety (OHS) team, care for the affected individual, and analysis by a committee (direct supervisor, OHS, COPASST, maintenance), identifying risks, applying the hierarchy of controls, and determining improvements for the OHS Management System.

These processes strengthen a culture of prevention, protecting all workers through proactive risk management and continuous improvement.



# Worker Participation [GRI 403-4]

We actively involve all workers, including direct employees and those whose workplace we control (such as contractors), in the management of occupational health and safety, promoting a culture of prevention and continuous improvement.

# **Processes for Participation, Consultation, and Communication**

We facilitate worker participation in the development, implementation, and evaluation of the Occupational Health and Safety Management System (OHSMS) through hazard identification surveys, self-reports on health conditions, reports of substandard conditions (via QR formats, Guardián de la Productividad software, and safety circles), selection of personal protective equipment, safety talks, and training programs such as the Mechanical Risk School and the Ergonomics School. In 2024, we documented over 373 interventions at our plants, reflecting a significant increase in participation. We communicate relevant information about risks and preventive measures through training sessions, bulletins, information boards, email, mobile applications, and social media platforms like WhatsApp, ensuring constant access and feedback.

# **Formal Health and Safety Committees**

We have formal committees that represent all workers,

- Joint Committee on Occupational Health and Safety (COPASST)
- Workplace Coexistence Committee (CCL)
- Road Safety Committee
- · Labor Incident Investigation Committee
- Continuous Improvement Committee
- Mutual Aid Group
- Safety Leaders Committee
- Change Management Committee
- Emergency Brigade

These committees, which meet regularly (monthly or quarterly), address risks, investigate incidents, promote a healthy work environment, and prepare emergency responses, with shared authority to make decisions. All workers are represented through voting elections, ensuring equitable participation.

Through these mechanisms and committees, we strengthen our Occupational Health and Safety Management System (OHSMS), ensuring that workers have an active voice and access to key information for a safe working environment.

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# **Health and Safety Training** [GRI 403-5]

Our training programs, designed based on surveys, incident analysis, and current regulations, are divided into general and specific training. They are delivered by professionals from ARL Seguros Bolívar, SENA, and specialized centers during working hours and at no cost to employees.

General Training: Includes induction and re-induction on OHS, safety talks, first aid, emergency procedures, use of personal protective equipment (PPE), and awareness campaigns such as prevention of psychoactive substance use and road safety.

Specific Training: Focuses on occupational risks such as safe operation of overhead cranes, electric stackers, autoclaves, pneumatic guns, golf carts, working at heights, confined spaces, safe handling of machines, tools, and glass, chemical risks, and the body segments school. It also includes epidemiological surveillance programs (auditory, visual, respiratory, musculoskeletal) and specific campaigns such as "Safe Hands."

Brigade and Health Training: We train emergency brigadiers in topics such as rescue in confined spaces and first aid, and the health team in pre-hospital trauma care and alcohol management.

• Training plan effectiveness: 92%, with 4,634 workers trained in 420 sessions.

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- SGSST re-induction: 3,300 workers.
- "Safe Hands" campaign: 1,545 workers.
- Mechanical Risk School: 52% more coverage than in 2023, with 7,940 trained.

# **Tecnoglass:**

- SST induction and re-induction: 100% compliance (804 inductions for new personnel, 3,037 for contractors and plant staff).
- Safety talks: 90% coverage for critical staff (25 topics).
- Chemical risk: 80% compliance (991 trained).
- · Corporate Segments School: 300 workers.
- Safe Glass Handling: 350 trained.
- · Crane Operation: 380 trained.
- Road Safety (PESV): 2,386 workers in 95 activities.
- Emergency Brigade: 26 brigadists per session in 17
- Reduction in mechanical risk accidents: 23% (from 0.99% to 0.76%)



# Medical Unit

# **Occupational Health Services** [GRI 403-3]

An interdisciplinary team of occupational doctors, physiotherapists, psychologists, and nurses operates from our own Medical Unit, equipped to identify and mitigate occupational risks through:

- · Periodic medical evaluations and epidemiological surveillance programs (chromium, visual preservation, lifestyle, high temperatures, and return to work).
- Ergonomic advice and improvement of working conditions to reduce injuries.
- First aid and follow-up on cardiovascular risks.

# **Quality Assurance**

We ensure quality with trained professionals, periodic audits, and data protection (secure storage, restricted access, informed consent). We also facilitate access to services, which are available free of charge from Monday to Saturday during working hours.

# **Morker Health Promotion** [GRI 403-6]

We facilitate access to non-occupational medical services, such as general consultations, dentistry, and preventive check-ups (blood pressure), through alliances with EPS to ensure timely care for workers and their families.

We offer voluntary health promotion programs addressing nonoccupational risks such as diabetes, hypertension, and stress, through:

- Talks on healthy eating, stress control, and disease prevention.
- Active breaks and health days to promote physical and mental well-being.
- · Corporate Segments School (upper limbs) and monitoring of industrial noise exposure (EARfit testing).

Access is promoted through the integral management policy and allocated resources, ensuring universal coverage.

# Prevention and Mitigation of **Health and Safety Impacts through Business Relationships** [GRI 403-7]

We mitigate negative health and safety impacts related to our operations and business partners through:

- Hazard and risk identification with a Business Continuity Plan and evaluation procedures.
- Contractual Clauses Requiring Suppliers to Comply with Occupational Health and Safety Regulations.
- We carry out periodic audits and maintain collaborative communication to identify risks (such as workplace accidents, traffic accidents, occupational diseases) and apply corrective measures. This approach fosters a culture of shared responsibility within the value chain.

# **Wey Indicators (2024)**

- 10,935 employees received services in dentistry, optometry, general medicine, and psychology, representing a 73% increase compared to 2023.
- Common illness medical treatments: 8,631 in glass and aluminum plants.

These initiatives strengthen our SG-SST, promoting overall well-being and a safe working environment for all.



# System Coverage [GRI 403-8]

Our SG-SST achieves universal coverage, encompassing 100% of direct workers, contractors, temporary staff, visitors, and suppliers (approximately 5,000 people, estimated data) at all locations we control. It includes semi-annual internal audits and annual external audits that certify compliance, with no exclusions. Data is collected through software like Guardián de la Productividad and an Autoreport matrix to measure management indicators based on international standards.

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**Enhancing our environment** 

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# **Workplace Injury Data** [GRI 403-9] [SASB EM-CM-320A.1]

# Fatal accidents Severe Injuries:

11 Direct Employees: Temporary Employees: Rate

Direct Employees: 0.05% Temporary Employees: 0.17%

# LTIF with Lost Days:

**Direct Employees:** 158 Temporary Employees: 128 Rate Direct Employees: 1.88% Temporary Employees: 3.18%

# LTIF without Lost Days:

Direct Employees: Temporary Employees: 3 Rate Direct Employees: 0.05% Temporary Employees: 0.07%

# O Hours Worked:

Direct Employees: 16,778,223 Temporary Employees: 8.058.383

We identified high-risk hazards such as glass sheet transportation, glass cutting, machine entrapment, chemical contact, lifting, aluminum casting, and electrostatic painting, associated with safety (mechanical, workplace, traffic) and biomechanical conditions (overexertion, load handling). These risks were detected through the hazard and risk identification matrix, with no severe injuries reported in 2024 but addressed through the control hierarchy with specific programs, audits, and operational controls.

We implemented programs such as the Mechanical Risk School (based on human, machine, and process factors, with measures such as audiovisual generation, the V.A.R. strategy, technical staff per plant, and equipment improvements), Risk Task (operational controls, safety talks, and crane operation competency evaluations), and the Fall Protection Program for work at heights.

# Occupational Diseases [GRI 403-10]

In 2024, no fatalities were recorded due to occupational diseases or illnesses. A total of 4 cases were reported, with hearing-related conditions identified as the primary type. Exposure to industrial noise was noted as the main risk, identified through audits, environmental measurements, and the hazard and risk matrix.

In response, preventive measures were implemented, including awareness campaigns, monitoring of personal protective equipment (PPE) usage with the E-AR FIT system, semi-annual absenteeism analyses, and behavioral observations, following the hierarchy of controls. Additionally, the Hearing Epidemiological Surveillance Program (PVE) was strengthened with medical evaluations, follow-up on confirmed cases, and promotion of safe practices.

This report covers all employees, with no exclusions, and is based on medical reports, qualification boards, and internal monitoring, in compliance with local regulations and international standards.



# **Tecnoglass Eswindows Foundation**



# Generate value in the communities of the area of influence.

Over the past 18 years, we have developed social projects to create meaningful impact in communities near our operations, including Las Flores, La Playa, and Siape, as well as for our employees and their families. In 2024, we enhanced our social impact strategy through initiatives in education, community engagement, infrastructure, and well-being, designed to address critical needs, foster human development, equity, and sustainable well-being in all our actions.



# **Social intervention**

We strengthened our commitment to communities near our operations through social initiatives that foster well-being, inclusion, and sustainable development, addressing the critical needs of local populations.



# +5000 Children **Participating**

# Children's Day

Celebration at the iconic La Ventana al Mundo space, featuring live performances, dance activities, games, interactions with animals from El Solar de Mao, and a La Granja show, fostering an environment of joy and learning for children.



+100 Older Adults

# Support for the Las Flores Neighborhood

Health and nutrition day for older adults in the Las Flores neighborhood, offering glucose testing, blood pressure monitoring, and food basket distributions to enhance their well-being and quality of life.



32 Wheel **Chairs** 

# **Wheelchair Donation**

Delivery of wheelchairs to people with physical disabilities in vulnerable communities, in collaboration with W Radio, to enhance mobility, promote autonomy, and foster social inclusion.



Beneficiaries

# **Support for Women Entrepreneurs**

Quilla Emprende project to support women entrepreneurs, offering digital training workshops, participation in trade fairs at Buenavista Shopping Center and HEX Fest, and access to a marketplace, to drive economic and social development in the region.



Homes

# **Support for Las Flores Neighborhood Families**

Assistance to families affected by heavy rains and storms in the Las Flores neighborhood, providing materials to repair their homes' structures, ensuring safety and stability during critical times.

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+13.000
Beneficiaries

# **Recreational Activities**

05.

Delivery of Christmas gifts to families and children in nearby communities, covering 25 neighborhoods, strengthening community ties and promoting an environment of inclusion and well-being, with impact across various schools, ensuring a special Christmas.



+6000
Beneficiaries

# **Christmas Tree Lighting and Winter Show**

Event at the iconic La Ventana al Mundo and Ventana de Sueños spaces, featuring cultural performances by children from the Monseñor Víctor Tamayo Boarding School and the 2025 Carnival Kings, offering a winter-inspired show to kick off the holiday season.



# **Education for progress**

In 2024, we reaffirmed our commitment to education as a driver of development, implementing programs that promote access to quality educational opportunities for our employees, their families, and nearby communities.



4.000
Beneficiaries

# **Scholarship Programs**

We provided school kits to the children of our employees to start the school year with the necessary tools for their classes, fostering discipline and commitment to their studies. We also supported children in the Las Flores, La Playa, Siape, and other nearby communities with school supplies.



**530**Beneficiaries

# **University Scholarships**

We supported access to higher education for young people and adults, including employees and their children, through scholarships that advance their academic and professional growth. Additionally, 16 youths from the Las Flores neighborhood received scholarships to pursue degrees in fields such as Chemistry, Psychology, Medicine, Engineering, Architecture, and Physical Education, with life project mentoring through the ESKAALA Tu Vida program, which included 46 home visits and 6 workshops. Partnerships with over 15 accredited universities bolster these efforts. 530 beneficiaries (55 graduated with honors).

90% Undergraduate Studies / 6% English level / 4% Pursuing Diplomas / 30 Postgraduate Studies



51 Students Beneficiaries

# **Technical careers**

In partnership with the Corporación Unificada Nacional de Educación Superior (CUN), we offered scholarships for technical programs in Professional Technician in Process Registration and Professional Technician in Administrative Processes. We also established an agreement with Comfamiliar Atlántico to implement the Administrative Assistant Technician program. A 24/7 Telecampus was enabled with resources to support learning.



+305
Beneficiaries

# **Internal training**

We trained employees in topics such as Excel, Online Sales, Artificial Intelligence, Effective Communication, Household Finances, and Creativity with Artificial Intelligence, led by high-quality universities, to strengthen their professional and personal skills. 305 beneficiaries.



01.

120
Beneficiaries

03.

# **English Institute**

We launched an English course for employees to enhance their language skills and promote continuous learning, enabling them to perform more confidently in the language and continue growing professionally. 120 beneficiaries.



96
Beneficiaries

# **Monseñor Víctor Tamayo Boarding School**

05.

We provided comprehensive support to children and youth at the Monseñor Víctor Tamayo Boarding School for their development and education, implementing programs such as Reading Promotion, Cultural Training, Sports with the Gol 100 Foundation, Work Training Workshop, Camino de María Spiritual Counseling, Life Project, and Psychosocial and Educational Support at the IED El Pueblo. 96 beneficiaries.



142 Beneficiaries

# **Vacation Program at the Boarding School**

For five days, children and youth from the Monseñor Víctor Tamayo Boarding School and employees' children participated in a vacation program with recreational and learning activities, fostering values such as creativity and camaraderie in an inclusive environment.



38
Beneficiaries

# **IED Las Flores**

We raised educational standards through programs that included curriculum restructuring, preparation for the Saber 11 tests, and bilingualism and English workshops, promoting equity and equal opportunities in the education system.









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# **Social infrastructure**

We promoted the well-being of nearby communities and our employees through social infrastructure projects, including home improvements, sports facilities, educational institutions, and iconic monuments. These initiatives foster inclusion, access to safe spaces, and the strengthening of the social fabric, contributing to a better quality of life for all beneficiaries.



105
Beneficiaries

# **Home Improvements**

We honored the dedication of our employees by supporting their access to homeownership or home improvements, enhancing their families' well-being through 107 projects. 26 employees purchased their own homes 79 employees improved their homes.



Community

**Community Soccer Field** 

Inauguramos la cancha Cevillar para fomentar un uso positivo del tiempo libre y ofrecer acceso a instalaciones deportivas seguras, proporcionando un espacio adecuado para la práctica deportiva y el fortalecimiento de la comunidad.



800 Students

# IED Evelyn Abuchaibe de Daes

We began construction of a new school in the La Playa district, designed to be inclusive for people with disabilities, with a capacity for 800 students. It includes 4 preschool classrooms, 7 primary classrooms, 8 high school classrooms, a library, a bilingualism room, Physics, Chemistry, and Biology laboratories, a Technology, Innovation, and Multimedia workshop, a STEAM focus, a Technical and Artistic Drawing workshop, a multipurpose court, a kitchen, a dining hall, administrative areas, parking, and restrooms.



700k
Beneficiaries

#### Monuments

The La Ventana al Mundo, Ventana de Campeones, and Ventana de Sueños monuments have become iconic gathering points, offering spaces that unite the community and inspire unique moments.















# Social Well-Being

In 2024, we strengthened the well-being of our employees and their families through initiatives that promote health, sports, education, community integration, and economic and social development. These activities include celebrations, physical activity programs, incentives, recreational spaces for their children, and benefits provided by partner entities, such as subsidies and housing facilities, to foster a sense of belonging and improve their quality of life.



560 People

# Tecnoglass Family

We're committed to the overall well-being of our employees and their families by offering support in key areas like healthcare, nutrition and basic needs, sports, and education. Our goal is to help transform their lives and create a positive impact at home



+8000 Beneficiaries

# **Celebrating Our Employees' Lives**

We organized birthday celebrations with special touches to recognize and brighten the day for our team—reaching over 8,000 employees. These moments help strengthen our company culture and sense of belonging.



**7000** Employees

# **Energize Program**

We held 90 sessions aimed at promoting physical activity, including 48 active breaks and group dynamics, to encourage a healthy lifestyle among our team—reaching over 7,000 employees.



+9000 Employees

# **Well-Being**

We celebrated 16 key dates throughout the year—including Women's Day, Men's Day, World Physical Activity Day, International Monuments Day, Book Day, Mother's Day, Father's Day, Corona Fair, World Environment Day, Halloween, Grand Bazaar, Prevention Campaign "Take Care of Them," Brunch, Employee Recognition, Love and Friendship Day, Christmas Celebration, and Office Holiday Decorations—to promote team bonding and employee well-being.



30 Kids

# **Swimming Courses for Employees' Children**

In partnership with the compensation funds Combarranquilla and Comfamiliar, we offered free swimming lessons for our employees' 30 children—encouraging sports and helping them develop new skills.



30 Kids

# **Vacation Program**

In partnership with Comfamiliar, we organized an on-site vacation program for our employees' children, offering activities designed to foster creativity and development in a recreational space during the holidays.

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+450 Employees

# **Incentive Plan**

We highlighted the dedication of the high-performing production teams during the last months of the year, organizing a celebration with awards to recognize their effort and commitment.



Employees

# Employee Benefits - Compensation Funds (Combarranquilla and Comfamiliar)

We tracked employees who accessed benefits through Combarranquilla and Comfamiliar, including monetary, school, and university subsidies for employees and their families. Combarranquilla:

# Combarranquilla Monetary Subsidy:

- Hijos: 2.557
- Padres: 1.464
- Escolares Hijos: 2.501
- Universitarios: 1.147

# Comfamiliar Monetary Subsidy:

- Hijos: 582
- Padres: 359
- Escolares Hijos: 339
- Universitarios: 1752.534

# Total Monetary Subsidy:

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- Hijos: 5.058
- Padres: 2.611
- Hijos: 5.921
- Universitarios: xxx



18 Beneficiaries

# **Employee Benefits - Housing Subsidies and Loans**

We facilitated access to homeownership through partner entities such as CAMACOL, with the "Mi Techo Propio" program, and the Fondo Nacional del Ahorro, which offered housing loans.

5 Camacol 13 Fondo Nacional del Ahorro





























Sustainability Report 2024

# Global Compact Progress Communication SDGs



EGlobal Compact Progress Communication - SDGs EGlobal Compact Progress Communication - SDGs

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# Global Compact And Sustainable Development Goals

Committed to the principles of the Global Compact and the Sustainable Development Goals adopted by the United Nations, we present below their articulation in our sustainability initiatives:

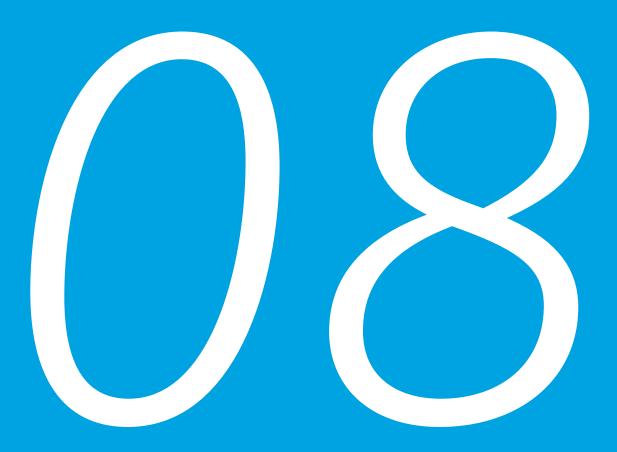
| Global Compact Principle   | Sustainable<br>Development Goals                     | Strategy<br>pillar               | Initiative   |
|--|--|----------------------------------|--|
| Principle 1: Businesses should support and respect the protection of universally recognized human rights within their sphere of influence. | PEACE, JUSTICE AND STRONG INSTITUTIONS               | Empowering<br>our<br>environment | Generate quality job opportunities.  Promote and adopt best labor and human rights practices.  To form and develop an integra and innovative work team.  To have an accident-free work environment, supported by a culture of health and safety. |
| Principle 2: Businesses should make sure that they are not complicit in human rights abuses.   |  | Empowering<br>our<br>environment | Promote and adopt best labor and human rights practices.   |
| Principle 3: Businesses should respect the freedom of association and the effective recognition of the right to collective bargaining.     | 5 GENDER EQUALITY  B DECENT WORK AND ECONOMIC GROWTH | Empowering<br>our<br>environment | Generate quality job opportunities  Promote and adopt best labor and human rights practices.   |
| Principle 4: Businesses should support the elimination of all forms of forced and compulsory labor.  | 10 REDUCED INEQUALITIES                              | Empowering<br>our<br>environment | Generate quality job opportunities  Promote and adopt best labor and human rights practices.   |

| Global Compact Principle   | Sustainable<br>Development Goals                             | Strategy<br>pillar                                    | Initiative  |  |
|--|--|---|---|--|
| <b>Principle 5:</b> Businesses should support the effective abolition of child labor.                            | 5 GENDER EQUALITY  8 DECENT WORK AND ECONOMIC GROWTH         | Empowering<br>our<br>environment.                     | Promote and adopt best labor and human rights practices.  |  |
| Principle 6: Businesses should support the abolition of discrimination in respect of employment and occupation.  | 10 REDUCED INEQUALITIES                                      | Empowering our environment.                           | Generate quality job opportunities.  Promote and adopt best labor and human rights practices.   |  |
| Principle 7: Businesses should support a precautionary approach to environmental challenges.                     | G CLEAN WATER AND SANITATION                                 | Leading eco-<br>efficiency and<br>innovation          | Prevent, mitigate and offset the environmental impacts of the business.  Responsible management of the value chain and the product life cycle.                    |  |
| Principio 8: Businesses should encourage initiatives that promote greater environmental responsibility.          | 12 RESPONSIBLE CONSUMPTION AND PRODUCTION  13 CLIMATE ACTION | Leading eco-<br>efficiency and<br>innovation          | Promote energy efficiency of operation and products.  Position a focus on innovation and quality in all company processes.  |  |
| Principle 9: Businesses should encourage the development and diffusion of environmentally friendly technologies. |  | Leading eco-<br>efficiency and<br>innovation          | Promoting the efficient use of environmentally friendly materials and technologies.   |  |
| Principle 10: Businesses should work against corruption in all its forms, including extortion and bribery.       | PEACE, JUSTICE AND STRONG INSTITUTIONS                       | Promoting continuous, ethical and responsible growth. | Conduct our business ethically, with integrity and transparency.  Adopt better corporate governance practices that facilitate decision making and accountability. |  |



Sustainability Report 2024

# Global Reporting Initiative Standard - GRI



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# **GRI Content Index**

Statement of use: Tecnoglass Inc has presented the information cited in this GRI content index for the period from January 1 to December 31, 2024, using the GRI Standards as a reference.

GRI 1 used: GRI 1: Fundamentos Estándares. Applicable GRI Sector Standard(s): N/A.

| GRI Standards         | Disclosure                            | Location                | Part Ommited                         | Reason                        | Explanation   |
|-----------------------|---------------------------------------|-------------------------|--------------------------------------|-------------------------------|---|
| General disclos       | ures                                  |                         |                                      |                               |   |
| The organization      | on and its reporting practices        |                         |                                      |                               |   |
|                       | 2-1 Organizational details            | Pag 11. Tecnoglass Inc  |                                      |                               |   |
|                       | 2-2 Entities included in the          |                         | Group has consolidated audited       |                               |   |
| CDLO                  | organization's sustainability         | financial statements p  |                                      |                               |   |
| GRI 2:                | reporting                             | maneral statements p    | ublished on the SEC                  |                               |   |
| General               | 2-3 Reporting period, frequency       | Pag 10. The Sustainabi  | lity Report is published annually    |                               |   |
| Disclosures           |                                       | _                       | idated financial statements were     |                               |   |
|                       | and contact point                     |                         | 28 on the SEC website and the        |                               |   |
| 2021                  |                                       | company's webpage.      |                                      |                               |   |
|                       | 2-4 Restatements of information       | Pag 64.                 |                                      |                               |   |
|                       | 2-5 External assurance                | Pag 10 - 116. The Repo  | t has the limited external           |                               |   |
|                       |                                       | verification of BDO au  | dit S.A.S BIC. The limited external  |                               |   |
|                       |                                       | verification process ai | ms to ensure the accuracy of the     |                               |   |
|                       |                                       | information contained   | in the report. The verification was  |                               |   |
|                       |                                       |                         | standards of ISAE 3000 and focused   |                               |   |
|                       |                                       | _                       | tors associated with issues relevant |                               |   |
|                       |                                       | to Tecnoglass and its   | takeholders.                         |                               |   |
| <b>Activities and</b> | workers                               |                         |                                      |                               |   |
| GRI 2:                | 2-6 Activities, value chain and other | Pag 14-18.              |                                      |                               |   |
| General               | business relationships                |                         |                                      |                               |   |
|                       | 2-7 Employees                         | Pag 24-25.              |                                      |                               |   |
| Disclosures 2021      | 2-8 Workers who are not employees     |                         |                                      | Information<br>not available: | Not all non-<br>employee worker<br>have been identi |
| Governance            |                                       |                         |                                      |                               | nave been identi                                    |
|                       | 2-9 Governance structure and          | Pag 30, 31, 34, and 3   | 5.                                   |                               |   |
|                       | composition.                          |                         |                                      |                               |   |
|                       | 2-10 Nomination and selection of the  | Pag 31, 34 and 35.      |                                      |                               |   |
|                       | highest governance body.              |                         |                                      |                               |   |
|                       | 2-11 Chair of the highest governance  | Pag 34. The Chairma     | n of the Board also                  |                               |   |
|                       | body.                                 | serves as the compa     |                                      |                               |   |
|                       | 2-12 Role of the highest governance   | Pag 35.                 | y 3 c2c.                             |                               |   |
|                       | body in overseeing the management     | 1 45 55.                |                                      |                               |   |
|                       | of impacts.                           |                         |                                      |                               |   |
|                       | 2-13 Delegation of responsibility for | Pag 30                  |                                      |                               |   |
|                       | managing impacts.                     | Pag 30.                 |                                      |                               |   |
|                       | 2-14 Role of the highest governance   | Pag 35. The contents    | of this report are                   |                               |   |
|                       | body in sustainability reporting.     | presented to the Bo     | ·                                    |                               |   |
|                       | 2-15 Conflicts of interest            | •                       | ara or Directors.                    |                               |   |
|                       | 2-16 Communication of critical        | Pag 37.                 | a Board of Directors                 |                               |   |
|                       |                                       |                         | e Board of Directors                 |                               |   |
|                       | concerns.                             | is presented with th    |                                      |                               |   |
|                       |                                       | through the hotline     |                                      |                               |   |
|                       | 2 47 Callactive knowledge of the      | and intervention, if    | ·                                    |                               |   |
|                       | 2-17 Collective knowledge of the      | Sustainability issue    | s are on the Board's                 |                               |   |
|                       | highest governance body.              | agenda.                 |                                      |                               |   |

| GRI Standards   | Disclosure                                | Location                      | Part Ommited | Reason           | Explanation                               |
|-----------------|---|-------------------------------|--------------|------------------|---|
|                 | 2-18 Evaluation of the performance of the | Pag 36.                       |              |                  |   |
|                 | highest governance body                   | 5                             |              |                  |   |
| -               | 2-19 Remuneration policies                | Pag 36.                       |              |                  |   |
| -               | 2-20 Process to determine remuneration.   | Pag 36.                       |              |                  |   |
| -               | 2-21 Annual total compensation ratio      | Pag 37.                       |              |                  |   |
|                 | Strategy, policies and practices.         | .5                            |              |                  |   |
| Strategy, pol   | icies and practices                       |                               |              |                  |   |
|                 | 2-22 Statement on sustainable developmen  | nt Pag 7.                     |              |                  |   |
|                 | strategy.                                 |                               |              |                  |   |
| -               | 2-23 Policy commitments.                  | Pag 40 and 51.                |              |                  |   |
| -               | 2-24 Embedding policy commitments.        | Pag 40.                       |              |                  |   |
| -               | 2-25 Processes to                         |                               |              | Information      | Tecnoglass is in the                      |
|                 | remediate negative                        |                               |              | unavailable      | process of preparir<br>the information to |
|                 | impacts.                                  |                               |              |                  | report this indicate                      |
| -               | 2-26 Mechanisms for seeking advice and    | Pag 38.                       |              |                  |   |
|                 | raising concerns.                         | .5                            |              |                  |   |
| -               | 2-27 Compliance with                      | We have no not present a      | nnv          |                  |   |
|                 | laws and regulations.                     | cases of non-compliance       | ,            |                  |   |
|                 |   | with law and regulations      |              |                  |   |
|                 |   | during the reporting peri     | od           |                  |   |
| -               | 2-28 Membership associations.             | Pag 18.                       | ou.          |                  |   |
| Stakeholder     | <u> </u>                                  |                               |              |                  |   |
| Statemotie      | 2-29 Approach to stakeholder              | Dag //2                       |              |                  |   |
|                 | engagement.                               | Pag 43.                       |              |                  |   |
| -               | 2-30 Collective bargaining                |                               |              | None             | No collective                             |
|                 | agreements.                               |                               |              | Non<br>aplicable | No collective<br>bargaining agreemer      |
| Material topi   |   |                               |              |                  |   |
| GRI 3:          | 3-1 Process to determine material         | Pag 44-46.                    |              |                  |   |
|                 | topics.                                   | rag 44 40.                    |              |                  |   |
| Material -      | 3-2 List of material                      | Dog / 7                       |              |                  |   |
| Topics 2021     | topics.                                   | Pag 47.                       |              |                  |   |
| Ethics and Co   | ompliance Program                         |                               |              |                  |   |
|                 |   | Pag 51.                       |              |                  |   |
| GRI 3:          | 3-3 Management of material topics         | 1 45 51.                      |              |                  |   |
| Material        |   |                               |              |                  |   |
| Topics 2021     |   |                               |              |                  |   |
|                 | 205-1 Operations assessed for risks       | Tecnoglass evaluates 100      | % of         |                  |   |
|                 | related to corruption.                    | the operations in corrupt     | ion          |                  |   |
|                 | •   | issues. In the matrix the     |              |                  |   |
|                 |   | inherent risk is high and     |              |                  |   |
|                 |   | the residual risk is mediu    | ım           |                  |   |
| <b>GRI 205:</b> |   | taking into consideration     |              |                  |   |
| Anti-corrup-    |   | all the controls that are     |              |                  |   |
| tion 2016       |   | implemented.                  |              |                  |   |
|                 | 205-2 Communication and training          | Pag 53.                       |              |                  |   |
|                 | about anti-corruption policies and        |                               |              |                  |   |
|                 | procedures.                               |                               |              |                  |   |
| -               | 205-3 Confirmed incidents of              | Pag 54. No confirmed          |              |                  |   |
|                 | corruption and actions taken 9.           | corruption cases in 2023.     |              |                  |   |
|                 | corruption and actions taken 3.           | 2011 ap 11011 cases 111 2023. |              |                  |   |

Global Reporting Initiative Standard - GRI

| GRI Standards       | Disclosure                                | Location                  | Part Ommited | Reason | Explanation |
|---------------------|---|---------------------------|--------------|--------|-------------|
| <b>Business Res</b> | ilience                                   |                           |              |        |             |
| GRI 3:              | 3-3 Management of                         | Pag 56 and 57.            |              |        |             |
|                     | material topics.                          |                           |              |        |             |
| Material -          | 201-1 Direct economic value generated and | Pag 58.                   |              |        |             |
| Topics 2021         | distributed.                              |                           |              |        |             |
| <b>Energy Mana</b>  |   |                           |              |        |             |
| <b>GRI 302:</b>     | 302-1 Energy consumption within the       | Pag 70.                   |              |        |             |
| Energy 2016         | organization.                             |                           |              |        |             |
|                     | 302-3 Energy Intensity.                   | Pag 70.                   |              |        |             |
|                     | EM -CM-130ª.1 Energy Management.          | Pag 70.                   |              |        |             |
| <b>Water Manag</b>  | ment                                      |                           |              |        |             |
| GRI 303:            | 303-1 Interactions with water as a        | Pag 72.                   |              |        |             |
| _                   | shared resource.                          |                           |              |        |             |
| Water and -         | 303-2 Management of water                 | Pag 72.                   |              |        |             |
| Effluents           | discharge-related impacts.                |                           |              |        |             |
|                     | 303-3 Water withdrawal.                   | Water is not extracted of | directly.    |        |             |
|                     | 303-4 Water discharge.                    | Pag 73. The discharge o   | f            |        |             |
|                     |   | wastewater from our pr    | roduction    |        |             |
|                     |   | processes and adminis     | trative      |        |             |
|                     |   | use is made directly to   | the          |        |             |
|                     |   | sewage system of Triple   | e A S.A.     |        |             |
|                     |   | E.S.P                     |              |        |             |
| _                   | 303-5 Water consumption.                  | Pag 75.                   |              |        |             |
| SASB                | EM-CM-140a.1 Water Management.            | Pag 72-75. The company    | / does       |        |             |
|                     |   | not directly extract fres | sh water;    |        |             |
|                     |   | all water is obtained fro | om the       |        |             |
|                     |   | aqueduct system. There    | e is no      |        |             |
|                     |   | information about recy    | cled         |        |             |
|                     |   | water. We do not opera    | te in        |        |             |
|                     |   | water-stressed areas.     |              |        |             |
| Climate Chan        | ge  |                           |              |        |             |
|                     |   | Pag 63.                   |              |        |             |
| GRI 3:              | 3-3 Management of material topics.        | 1 45 00.                  |              |        |             |
| Material            |   |                           |              |        |             |
| Topics 2021         |   |                           |              |        |             |
|                     | 305-1 Direct (Scope 1) GHG emissions.     | Pag 64 - 65.              |              |        |             |
| <b>GRI 305:</b> –   | 305-2 Energy indirect (Scope 2) GHG       | Pag 65 -66.               |              |        |             |
| <b>Emissions</b>    | emissions.                                | 1 45 05 00.               |              |        |             |
| 2016                | e1111551U115.                             |                           |              |        |             |
| SASB                | EM-CM-110 a.1 Greenhouse gas emissions.   | Pag 64 - 65.              |              |        |             |
|                     | gement and utilization                    |                           |              |        |             |
|                     |   |                           |              |        |             |
| <b>GRI 306:</b>     | Disclosure 306-1 Waste generation and     | Pag 76 -77.               |              |        |             |
| <b>Waste 2020</b> - | significant waste-related impacts.        |                           |              |        |             |
|                     | Disclosure 306-2 Management of            |                           |              |        |             |
| _                   | significant waste-related impacts.        | Pag 76-77.                |              |        |             |
|                     | 306-3 Waste generated.                    | Pag 77.                   |              |        |             |

| GRI Standards                      | Disclosure  | Location  | Part Ommited  | Reason                                 | Explanation |
|------------------------------------|---|---|---|--|-------------|
| GRI 306:                           | 306-4 Waste diverted from disposal                                    | Pag 78.   |   |  |             |
| Waste 2020                         | 306-5 Waste directed to disposal                                      | Pag 78.   |   |  |             |
| SASB                               | EM-CM-150a.1 Waste Management   | Pag 77.   |   |  |             |
| Human Rights                       |   |   |   |  |             |
| GRI 3: Material<br>Topics 2021     | 3-3 Management of material topics.                                    | Pag 87.   |   |  |             |
| Custom<br>Indicator                | Human Rights Training.  | Pag 89.   |   |  |             |
| Workforce manager                  | nent  |   |   |  |             |
|                                    | 401-1 New employee hires and employee turnover.                       | Pag 90.   |   |  |             |
|                                    | 401-3 Parental leave.   | Pag 92.   |   |  |             |
| Occupational healtl                | n and safety  |   |   |  |             |
| GRI 3: Material                    | 3-3 Management of   | Pag 94.   |   |  |             |
| Topics 2021                        | material topics.  | 1 45 7 1.                                       |   |  |             |
| GRI 403:                           | 403-1 Occupational health and safety management system.               | Pag 94.   |   |  |             |
| Occupational                       | 403-2 Hazard identification,  | Pag 94.   |   |  |             |
| Health and                         | risk assessment, and incident   |   |   |  |             |
| Safety 2018                        | investigation.  |   |   |  |             |
|                                    | 403-3 Occupational health services.                                   | Pag 97.   |   |  |             |
|                                    | 403-4 Worker participation,   | Pag 95.   |   |  |             |
|                                    | consultation, and communication on                                    |   |   |  |             |
|                                    | occupational health and safety.                                       | D 0.5   |   |  |             |
|                                    | 403-5 Worker training on occupational                                 | Pag 96.   |   |  |             |
|                                    | health and safety.  |   |   |  |             |
|                                    | 403-6 Promotion of worker health.  403-7 Prevention and mitigation of | Pag 97.   |   |  |             |
|                                    | occupational health and safety  |   | gate and prevent<br>ative impacts on  |  |             |
|                                    | impacts directly linked by business                                   | health and safe                                 | ety, risks are initially<br>e matrix and controls   |  |             |
|                                    | relationships.  | and measures<br>mitigate them.<br>are implement | are established to hel<br>Additionally, program<br>ed and activities are<br>prevent and avoid | р                                      |             |
|                                    | 403-8 Workers covered by an   | Pag 97.   |   |  |             |
|                                    | occupational health and safety  |   |   |  |             |
|                                    | management system.  |   |   |  |             |
|                                    | 403-9 Work-related injuries.  | Pag 98.   |   |  |             |
|                                    | 403-10 Work-related ill health.                                       | Pag 98.   |   |  |             |
| <b>SB</b>                          | EM-CM-320A.1  | Pag 98.   |   |  |             |
|                                    | EM-CM-320A.2  |   |   | Non applicable: Ou exposed to the Sili |             |
| Community Engage                   | ment  |   |   |  |             |
| GRI 413: Local<br>Communities 2016 | 413-1 Operations with local community engagement, impact              | Pag 99-104.                                     |   |  |             |

08.

Global Reporting Initiative Standard - GRI

Anexxes Anexxes



Shareholders and other stakeholders of Tecnoglass Inc.
Bogotá D.C., Colombia

INDEPENDENT LIMITED ASSURANCE REPORT

#### Scope

We have been engaged by the Management of Tecnoglass Inc. (hereinafter the Company) to perform a limited assurance engagement on the information detailed in annex A of this document (hereinafter, "the subject matter information"), which will be included in the Sustainability Report for the year ended December 31, 2024.

Our limited assurance engagement was conducted solely concerning the selected sustainability information included in Annex A. Our assurance report does not extend to prior periods, other information not included in the 2024 Sustainability Report, or any other information related to the Report that may contain images, audio, or videos.

#### Criteria applied by Tecnoglass Inc.

The criteria used by the Company's management to prepare the subject matter information detailed in annex A and which will be included in the 2024 Sustainability Report were established considering the concepts, requirements,

- The 2021 Global Reporting Initiative (GRI) Standards, in its "GRI-Referenced" reporting option.
- The criteria defined by the Company for the double materiality analysis methodology in effect in 2024.
- The criteria defined by the Company for its own 2024 indicators.

Responsibilities of Tecnoglass Inc.'s Management Regarding the Subject Matter Information that will be Included

The Company's management is responsible for the preparation and presentation of the subject matter information that will be included in the 2024 Sustainability Report, in accordance with the criteria mentioned above, detailed in the annex A. This responsibility includes the design, implementation, and maintenance of the internal control necessary to ensure that the subject matter information is free from material misstatements, whether due to fraud

#### Responsibilities de BDO

Our responsibility is to express a limited assurance conclusion on the subject matter information based on the procedures we have performed and the evidence we have obtained. We have conducted our limited assurance engagement in accordance with the International Standard on Assurance Engagements ISAE 3000 (Revised), "Assurance Engagements Other Than Audits or Reviews of Historical Financial Information," issued by the International Auditing and Assurance Standards Board (IAASB).

This standard requires us to conclude whether, based on the evidence obtained, anything has come to our attention that causes us to believe that the subject matter information is not presented fairly, in all material respects. In a limited assurance engagement, the practitioner performs procedures (primarily consisting of inquiries with management and other relevant personnel, as appropriate, and applying analytical procedures) and evaluates the

The procedures we performed were based on our professional judgment and included inquiries, understanding and observation of processes and evidence, recalculations, inspection of documents, analytical procedures, evaluation of the adequacy of quantification methods and reporting policies, and reconciliation with underlying records.

Given the nature of the engagement, we performed the following procedures:

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

Página 1 de 6

- b) Understanding of the tools used to generate, aggregate, and report the subject matter information through inquiries with those responsible for the related processes.
- c) Understanding, inquiring with the representatives delegated by the administration and verifying the process carried out by the Company in 2024 for the preparation/updating of its current double materiality analysis, including the participation of its stakeholders in this process.
- d) Interviews with the Company's personnel to understand its business operations and the process of preparing the 2024 Sustainability Report.
- e) Interviews with the Company's corporate-level staff responsible for the reported information, to understand the process of data collection, consolidation, and presentation of the subject matter
- f) Verification of the calculation criteria and their appropriate application in accordance with the methodologies described in the criteria for the assured indicators, as per the scope indicated in annex A.
- g) Execution of analytical procedures to support the reasonableness of the data
- h) Comparison of the information presented in the Sustainability Report with the corresponding underlying sources to determine whether it has been appropriately included in the 2024 Sustainability Report.
- i) Analysis of the data collection processes, and internal controls related to the quantitative data reflected in the Report, assessing the reliability of the information using analytical procedures and verification tests
- j) Reading of the information that will be included in the 2024 Sustainability Report to compare it against the criteria defined by GRI 1 - Foundation, GRI 2 - General Disclosures, and GRI 3 - Material Topics applicable according to the Company's declared reporting approach. The procedures were performed based on the version of the 2024 Sustainability Report provided by the Company to BDO on July 31, 2025.
- k) Application of substantive tests on a randomly selected sample of the subject matter information prepared by management to determine the standards and indicators and verify that the data has been measured, recorded, collected, and reported appropriately through:
  - Inspection of policies and procedures established by the Company.
- ii. Inspection of internal and external supporting documents
- iv. Comparisons of the content presented by Management against the criteria established in this report.

Annex A details the subject matter information included within the scope of our engagement.

Our limited assurance engagement was conducted solely concerning the subject matter information included in Annex A for the year ended December 31, 2024. We have not performed any procedures related to prior years, projections, or future targets, nor any other element of additional information included in the Sustainability Report for the year ended December 31, 2024. Therefore, we do not express any conclusion in this regard.

The procedures applied in a limited assurance engagement vary in terms of their nature and timing of application and are of a more limited scope compared to a reasonable assurance engagement. Consequently, the level of reliability obtained in a limited assurance engagement is substantially lower than that which would have been obtained if a reasonable assurance engagement had been conducted.

We consider that the evidence obtained is sufficient and appropriate to provide a basis for our limited assurance

#### Independence and Quality Management

We have complied with the ethical and independence requirements of the Code of Ethics for Professional Accountants issued by the International Ethics Standards Board for Accountants (IESBA), which is based on the principles of integrity, objectivity, professional competence and due care, confidentiality, and professional

Página 2 de 6

Anexxes



Our firm, BDO Audit S.A.S BIC, applies International Standard on Quality Management (ISQM) 1 and, therefore, maintains a comprehensive quality control system that includes documented policies and procedures related to compliance with ethical requirements, professional standards, and applicable laws and regulations.

# Inherent Limitations of AssuranceE ngagement

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

#### Limited Assurance Conclusion

Based on the procedures we have performed and the evidence we have obtained, nothing has come to our attention that causes us to believe that the subject matter information specified in Annex A of this report, and which will in turn be included in the Sustainability Report for the year ended December 31, 2024, of the Company, has not been prepared in accordance with the criteria set forth in this report.

# Restriction on Use of the Report

Our report is issued exclusively for the purpose stated in the first paragraph and should not be used for any other purpose or distributed to third parties separately. This report refers solely to the matters mentioned in the preceding sections and the subject matter information included in Annex A and does not extend to any other financial or non-financial information included in the Sustainability Report of the Companyf or the year ended December 31, 2024, nor to its financial statements as a whole.

#### **Action Plans**

BDO Audit S.A.S BIC provides the Company, through an additional report, with recommendations for future preparation of the Sustainability Report, which do not modify the conclusion expressed in this report, aiming to strengthen the process of developing, managing, measuring, reviewing, reporting, and communicating the Company'ss ustainability indicators.

Luis Fernando Gómez González Audit & Assurance Partner Certified Public Accountant TP 144.355

Member of BDO Audit S.A.S BIC Bogotá D.C., July 31, 2025.



# ANNEX A

# A.1. Scope of the Limited Assurance Engagement - Quantitative information

The GRI Standards indicators, the indicators defined by Management as its own, and the information from Tecnoglass Inc.'s double materiality analysis process covered by this assurance are detailed below.

These criteria form an integral part of our independent limited assurance report on Tecnoglass' Sustainability Report for the period from January 1 to December 31, 2024.

| GRI Standard | Description   | Value   |
|--------------|---|---|
| 2-7          | Employees   | Total employees: 9.622<br>Number of women: 660<br>Number of men: 8.962<br>Number of women in operations: 168<br>Number of men in operations: 7.966<br>Number of women in administration: 492<br>Number of men in administration: 996              |
| 201-1        | Direct economic value generated and distributed   | Direct economic value generated (USD):<br>\$896.039<br>Economic value distributed (USD): \$780.855<br>Economic value retained (USD): \$115.184  |
| 205-3        | Confirmed incidents of corruption and actions taken                                     | Number of confirmed corruption incidents: 0   |
| 302-1        | Energy consumption within the organization  | Total energy consumption within the organization (GJ): 553.775 Energy consumption - Non-renewable sources - Diesel (GJ): 7.738,4 Energy consumption - Non-renewable sources - Natural gas (GJ): 148.028,3 Electricity consumption (MWh): 20.230,5 |
| 303-5        | Water consumption   | Total water consumption (ML): 1.258,4<br>Total water consumption - Colombia (ML):<br>1.254,3<br>Total water consumption - USA (ML): 4,09  |
| 305-1        | Direct (Scope 1) GHG emissions  | Direct (Scope 1) GHG emissions (tCO2e): 90.472  |
| 305-2        | Energy indirect (Scope 2) GHG emissions   | Energy indirect (Scope 2) GHG emissions (tCO2e): 4.935  |
| 306-3        | Waste generated   | Total waste generated (Ton): 17.131,4<br>Recoverable waste generated (Ton): 6.828,4<br>Waste Non-recoverable waste generated<br>(Ton): 4.555,7<br>Hazardous waste generated (Ton): 5.747,4  |
| 306-4        | Waste diverted from disposal  | Waste diverted from disposal (Ton): 6.828,4   |
| 306-5        | Waste directed to disposal  | Waste directed to disposal (Ton): 10.303  |
| 401-3        | Parental leave  | Number of employees entitled to parental<br>leave: 420<br>Number of women entitled to parental leave:<br>21<br>Number of men entitled to parental leave:<br>399<br>Return to work rate of employees who took<br>parental leave: 91,65 %           |
| 403-4        | Worker participation, consultation, and communication on occupational health and safety | See section A.2 below. Scope of Limited Assurance - Qualitative Information.  |
| 403-6        | Promotion of worker health  | See section A.2 below. Scope of Limited   |

Página 4 de 6

Página 3 de 6

Anexxes **Anexxes** 



| GRI Standard  | Description  | Value   |
|---|--|---|
|   |  | Assurance - Qualitative Information.  |
| 403-9   | Work-related injuries                                      | LTIFR with major consequences: 0,22 LTIFR with disabilities: 2,29 LTIFR without disabilities: 0,06  |
| Own indicators  | Description  | Value   |
| Own   | Employee training on human rights policies or procedures   | Number of plant personnel trained in human rights: 105 Number of administrative personnel trained in human rights: 651 Number of installation personnel trained in human rights: 119 Total number of personnel trained in human rights: 875 |
| Materiality analysis  | Description Description                                    |   |
| Double Materiality A<br>Effective until 2024<br>process carried out | of the in 2023 and effective until 2024. For the 2024 sust | s Inc. for the double materiality analysis, carried out<br>ainability report, BDO conducted verification through<br>carried out in 2023.  |

#### A.2. Scope of the Limited Assurance Engagement - Qualitative information

# GRI 403-4

We actively involve all workers, including direct employees and those whose workplace we control (such as contractors), in occupational health and safety management, promoting a culture of prevention and continuous

# Participation, consultation, and communication processes

We facilitate worker participation in the development, implementation, and evaluation of the Occupational Health and Safety Management System (SG-SST) through hazard identification surveys, self-reports on health conditions, reports on substandard conditions (using QR forms, Guardian of Productivity software, and safety circles), selection of personal protective equipment, safety talks, and training such as the Mechanical Risk School and the Ergonomics School. In 2024, we recorded more than 373 documented interventions in our plants, reflecting a significant increase in participation. We communicate relevant information about risks and preventive measures through training, newsletters, information boards, email, mobile applications, and social networks such as WhatsApp, ensuring constant access and feedback.

# Formal health and safety committees

We have formal committees that represent all workers, such as:

- Joint Occupational Health and Safety Committee (COPASST).
   Workplace Coexistence Committee (CCL), Road Safety Committee
- Workplace Incident Investigation Committee
- □ Continuous Improvement Committee
- Mutual Aid Group
- Safety Leaders Committee
- Change Management Committee
- Emergency Brigade.

These committees, which meet regularly (monthly or quarterly), address risks, investigate incidents, promote a healthy work environment, and prepare emergency responses, with shared decision-making authority. All workers are represented through elections by vote, ensuring equitable participation.

Página 5 de 6

# BDO

Through these mechanisms and committees, we strengthen our SG-SST, ensuring that workers have an active voice and access to key information for a safe work environment.

We facilitate access to non-work-related medical services, such as general consultations, dentistry, and preventive checkups (blood pressure), through partnerships with EPS to ensure timely care for workers and their

We offer voluntary health promotion programs that address non-work-related risks, such as diabetes, hypertension, and stress, through:

- Talks on healthy eating, stress management, and disease prevention.
- Active breaks and health days to promote physical and mental well-being.
- Body Segment School (upper limbs) and monitoring of exposure to industrial noise (EARfit tests).

Access is promoted through a comprehensive management policy and allocated resources, ensuring universal coverage.

# ANNEX B

Sustainability Report 2024 of the Company.

Página 6 de 6





# **Phones:**

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# **Main Office:**

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# **Web Pages:**

www.tecnoglass.com www.eswindows.com www.gmpglazing.com www.es-metals.com www.componenti.com

# Social Media:

# Facebook:

@Tecnoglass @Tecnoglass Inc

@Energía Solar ES Windows

@ES Windows

# Instagram:

@tecnoglasssa

@tecnoglassinc

@eswenergiasola

@eswindows

# X:

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