GRUPO AG

# Horizon
# *of a Legacy*

WE GROW WITH MORE THAN 81 MILLION STORIES

GRUPO AG

## Sustainability *Report* 2025

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# Message from the CEO

MESSAGE FROM THE CEO

# Message from *the CEO*

On behalf of the Board of Directors and the executive team of Grupo AG, it is my pleasure to present our fifth Sustainability Report, **Horizon of a Legacy** — a document that comprehensively reflects how we understand value creation: not only through financial results, but also through non-financial indicators that evidence our culture, our decisions, and our way of doing business.

The year 2025 is undoubtedly an inflection point in the history of Grupo AG. We achieved record results across multiple operational and financial indicators, with the majority of our plants surpassing their historical production levels.

This performance is the result of disciplined execution, the commitment of our entire value chain, and above all, the trust of our customers, who continue to be the central axis of our strategy. We saw extraordinary growth in key segments, accompanied by sustained expansion across the rest of our customer base.

This performance unfolded in a challenging context. Constraints in port availability in Guatemala demanded an agile and coordinated response. Thanks to collaborative work with authorities and the commitment of our teams, we were able to implement solutions that optimized unloading times and ensured an efficient supply of raw materials. Nevertheless, we maintain a self-critical view and acknowledge that significant opportunities for improvement remain on this front.

One of the year's most significant milestones was the consolidation of our geographic expansion. Integrating new operations and learning from our entry into markets such as Costa Rica, Ecuador, and Venezuela not only strengthened our regional presence but also enriched our operational and cultural capabilities. These acquisitions and expansions represent a firm step in executing our growth strategy, positioning us as an increasingly relevant player in the region and expanding our capacity to generate sustainable value across multiple geographies.

At the center of this evolution are our employees. During the year, we managed to reduce voluntary turnover —reflecting a stronger value proposition and an organization that promotes long-term development. Likewise, a significant percentage of our vacancies were filled through internal promotions, advancing our aspiration for our employees to thrive.

In terms of safety, although we recorded a meaningful reduction in lost-time accidents, we did not reach our established target. This outcome reinforces our conviction that safety is non-negotiable and drives us to redouble our efforts, with increasingly direct involvement from leadership and the executive team as active sponsors of our occupational health and safety system.

In the operational area, we faced specific challenges at our steel mill stemming from an electrical transformer failure, which impacted the availability of domestic billets. Despite this, we maintained our commitment to responsible environmental management, ensuring our operations remained within established limits. Reducing our environmental footprint, improving energy efficiency and water consumption, and valorizing waste continue to be strategic priorities fully integrated into our business.

Compliance and integrity continue to be fundamental pillars. During 2025, we advanced in consolidating robust systems that strengthen transparency and trust throughout our entire value chain, aligned with the expectations of our stakeholders and international industry standards.

Our economic contribution also strenghted. We increased our fiscal contribution and expanded our indirect impact through the hiring of local suppliers, reaffirming our commitment to the development of the economies where we operate. This approach is complemented by a close relationship with our customers across the 13 countries where we are present, as well as by strengthening our suppliers as strategic allies in building sustainable growth.

We also continued advancing our social initiatives, most notably the **"De Hoy Para Siempre"** ("From Today, Forever") program, which reflects our conviction that business development must go hand in hand with positive societal transformation.

The name of this report, **Horizon of a Legacy**, represents the conviction that our future is built on the strength of our history — but also on the capacity to project it toward new frontiers. Today, we are the result of millions of individual journeys that converge around a common purpose.

We speak of **81 million stories**: those of our employees, our customers, our suppliers, and the communities in the countries where we operate. Each new operation, each country we reach, broadens that horizon and enriches the legacy we are building together. This number is not only reflects a scale; it represents the collective potential to transform realities, generate opportunities, and positively impactregion across an increasingly integrated and prosperous region.

That is the true scope of our legacy: not only what we have built, but everything that — with discipline, responsibility, and vision — we can still become.

Sincerely,

Rodrigo Gabriel

CEO, Grupo AG

Cap.

# 01

# About this *Report*



GRUPO AG

# 1. About this *Report*

We are proud to present Grupo AG's fifth Sustainability Report, which represents our ongoing commitment to sustainability and the generation of value for society.

This report captures the main actions, progress, and results of our companies in **Guatemala, El Salvador, and Honduras** during the period from January 1 to December 31, 2025.

Through this document, we reaffirm our commitment to acting with transparency, integrity, and responsibility toward our stakeholders. We are driven by our purpose: **"Together, we improve lives to transform our society,"** which guides our decisions and is reflected in our values — the foundation of our identity and the way we operate.

At the end of the day, what drives us is knowing that every step we take today helps build a better world for future generations through every decision we make under the conviction that, by working with integrity, we can leave a positive footprint.

Likewise, in the following pages we share the progress that has transformed our purpose into real and sustainable actions. In this process, the AG Management System has played a key role as a guarantor of tax compliance and transperency, not only for our operations, but also for those of our suppliers, the complete steel chain, and other construction materials.

At Grupo AG, we understand that our impact is materialized through strategic business lines that operate under a shared vision of sustainability. For the purposes of this report, they are structured as follows:

**Steel AG:** the business unit that has made us the largest steel producer and industrial recycler in the region. It integrates the operations of SIDEGUA in Guatemala, DISTUN in Guatemala, Aceros de Guatemala S.A., TUBEX S.A. (TUBAC brand), and AG de Honduras in Honduras.

In a complementary way, we strengthen our value proposition through **AG Construction Solutions**, a group of comprehensive services for the construction sector that brings together the talent and operational capacity of Megaproductos, S.A. and Cal de Guatemala, S.A.

Finally, **Innovarise**, the unit that turned innovation into a sustainability model for our business, our society, and our planet. It is the entrepreneurship factory and the growth engine of Grupo AG.

This report has been prepared with reference to the Global Reporting Initiative (GRI) Standards, version 2021, with the objective of providing clear, comparable, and relevant information about our economic, social, and environmental performance.

We continue strengthening our commitment to responsible management and the generation of positive impact in society and the environment. We deeply value the contribution of our employees, partners, and stakeholders, whose participation and support make these advances possible and motivate us to continue positively transforming our environment.

**For any questions or comments regarding this report, you may contact the Sustainability Management team at: mordonez@somosgrupoag.com**

Cap.

02

# Our Vision & Strategy



GRUPO AG

# 2. Our *Vision & Strategy*

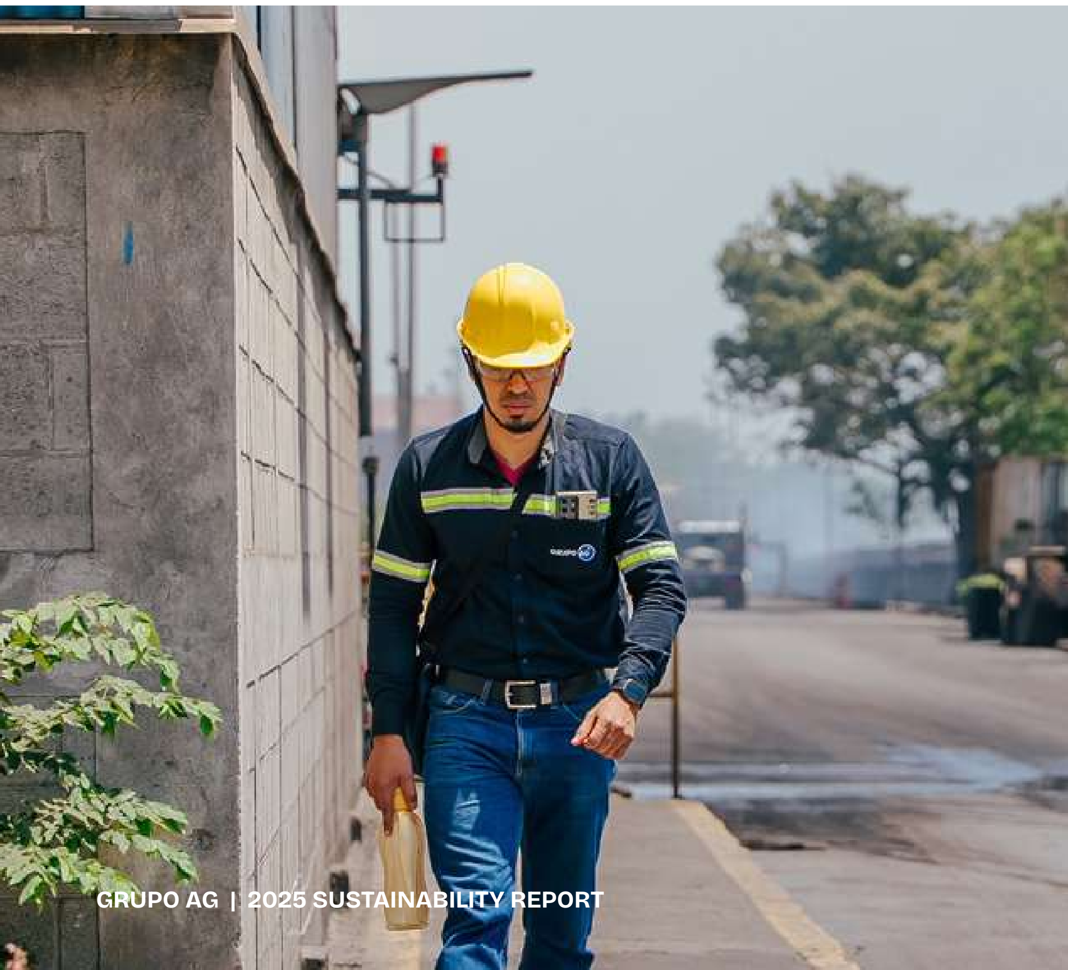
At Grupo AG, we understand that growth is not only about advancing into new territories; it is about honoring the path that brought us here and responding responsibly to everything that journey represents.

Our history is made of hard work, trust, long-term relationships, and decisions that, generation after generation, have contributed to building communities, businesses, and opportunities. That is why, when we speak of strategy, we also speak of legacy.

We grow alongside more than **81 million stories** — a figure that enbraces the total population of the countries where we operate and symbolizes our connection to society. This number is not only operational scale; it represents the roots of those who build homes, start businesses, and transform our plants into opportunities. In this way, we honor our past to project growth that transcends compliance, generating lasting human and environmental value.

# In 2025, we continued advancing as a Group with a strategy that takes different aspects into consideration.

Sustainability accompanies the business strategy — always aligned with materiality and with a traceability that began with the **Sustainable Future Plan 2022–2025**. For us, sustainability constitutes the core of our corporate growth strategy and the common language that articulates our operations.



**Product**

Focused on managing a responsible supply chain and elevating the customer experience through standards of quality and transparency.

**Planet**

Focused on environmental regeneration through recycling, efficient water management, climate action, energy optimization, waste management, and sustainable co-production processes.

**People**

Oriented toward holistic well-being through occupational health and safety, the promotion of diversity and inclusion, and ensuring decent work for all our employees.

**Prosperity & Advocacy**

Based on ethics and compliance, together with investment and social impact that generates shared value in the communities where we operate.

By 2028, we will have integrated the financial and non-financial strategies into a **single multidimensional management model,** where economic growth and good governance, social, and environmental criteria advance with equal strength.

**This forward-looking vision rests on four fundamental pillars that allow us to shape the Group we want and lead the prosperity of our region:**

01 **Innovation & Excellence**
Challenging the limits of quality solutions

02 **Customer at the Heart**
Prioritizing lasting and satisfying relationships

03 **Global Impact**
Through strategic alliances and competitiveness

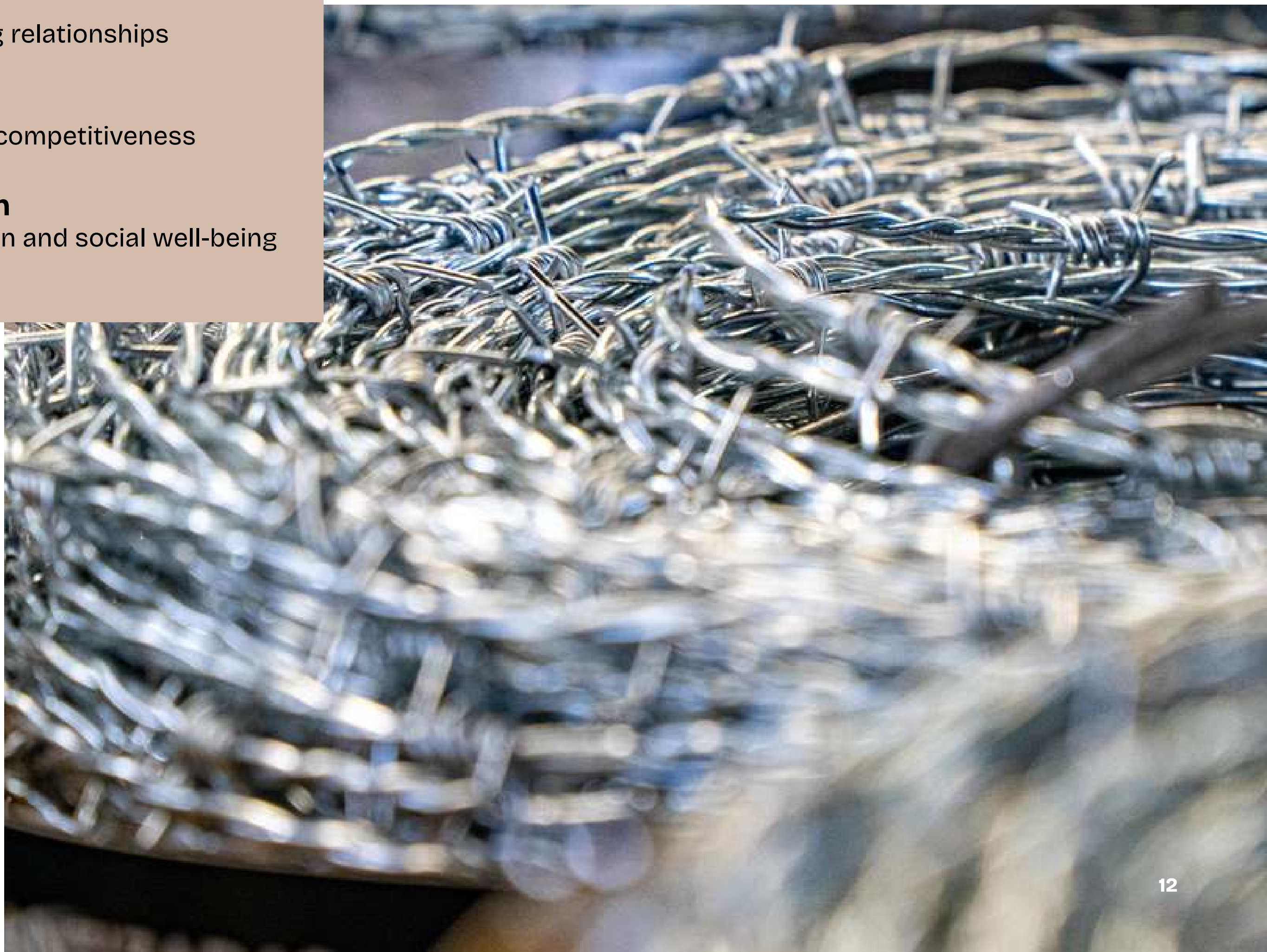
04 **Sustainable Transformation**
Leading environmental protection and social well-being

Under this approach, the organization goes beyond the traditional measurement of progress to implement qualitative and quantitative goals and indicators that will be evaluated directly by the board of directors and the executive team, **ensuring the highest level of commitment to future development**.

We are pleased to present the results of 2025, a historic year in which we consolidated our presence in Central America and achieved strategic expansion into the Andean region.

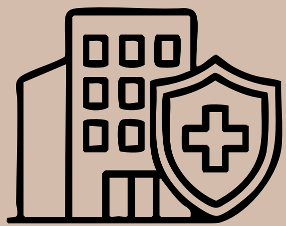
This process not only involved integrating new operations, but also harmonizing cultures, capabilities, and practices under a shared vision of sustainability and value creation. In a year of unprecedented expansion, we evolved from being leaders in steel manufacturing to consolidating ourselves as an industrial and innovative ecosystem. This new scale broadens our responsibility and requires us to approach sustainability from an increasingly broad, preventive, and transformative perspective.

Under this logic, we continue moving forward consistently around our **four fundamental management pillars**, which guide our strategic decisions and reflect our impact priorities:



## 01 We Care for the Planet

We recognize that growing responsibly means operating within the limits of the environment we share. We work to strengthen our resilience against climate change through emissions reduction and optimization in water use. This pillar is addressed in the section **“Within the Limits.”**

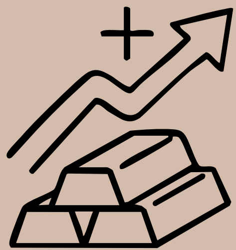


## 02 Our Organization Is Healthy

We know that no legacy endures without solid foundations. We promote responsible governance and sustainable economic growth that strengthens the solidity and transparency of our organization. This approach is developed in the section **“Integrity as Architecture.”**

## 03 Our employees are thriving

Our legacy is also built from within, with the people who give their all to this organization every day. We prioritize the safety, health, and quality of life of our employees. This commitment is developed in the section **“The Talent We Are.”**

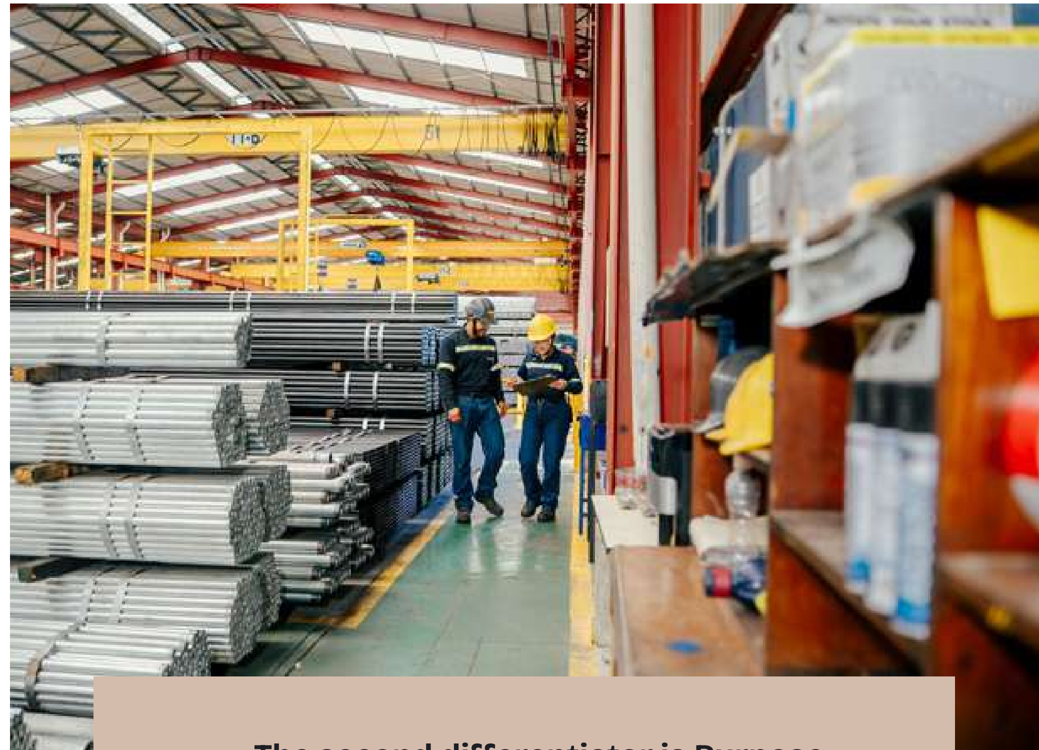


## 04 We Add Value to Our Customers, Suppliers, and Communities

Our capacity to grow also depends on the strength of our relationships with external audiences, clients, suppliers, communities, and allies. We seek to generate value through bonds of trust, through an increasingly solid experience in which value is generated to grow in both directions in a sustainable and responsible manner. Additionally, 2025 was a year in which we decided to commit to a social program that would generate value and that would represent a determined commitment to early education as a driver of development. This approach is presented in the section **“Development that transcends.”**

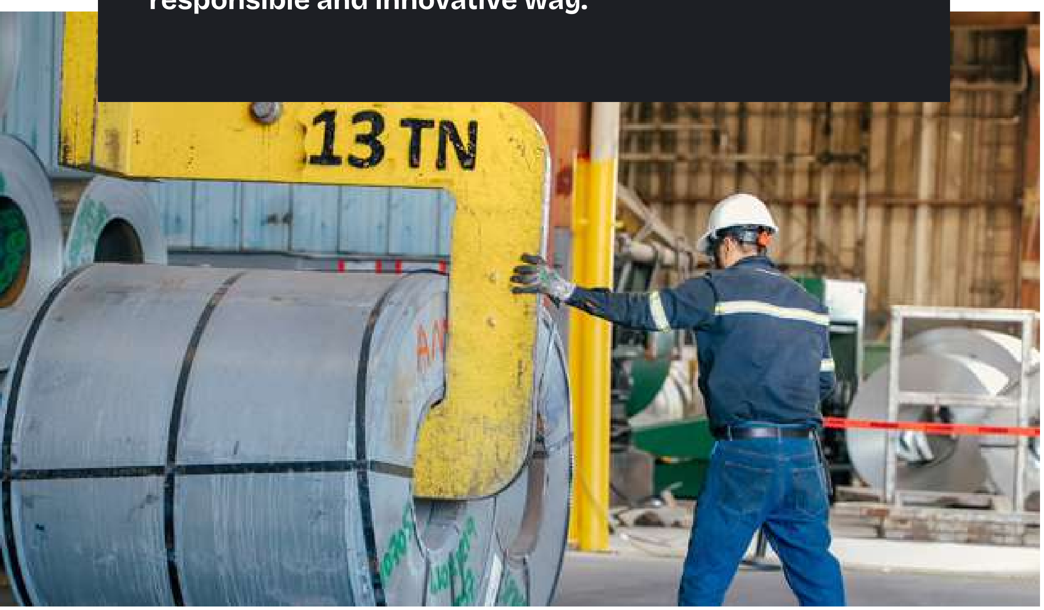
# Strategy:

We are moving toward a systemic transformation, supported by three major competitive differentiators in sustainability:



## 01 The first is **Industrial Symbiosis & Eco-Efficiency** as a Business Model.

We do not conceive environmental management solely as a cost center but as a driver of profitability, innovation, and resilience. Through technology, we systematically control and reduce our environmental impacts — including the integration of artificial intelligence models to optimize energy consumption at our steel mills. At the same time, we lead large-scale circular economy models and strengthen cross-sector strategic alliances that allow us to make better use of resources. Our objective is to **transform waste into strategic inputs** for other industries and close the production cycle in **a responsible and innovative way.**

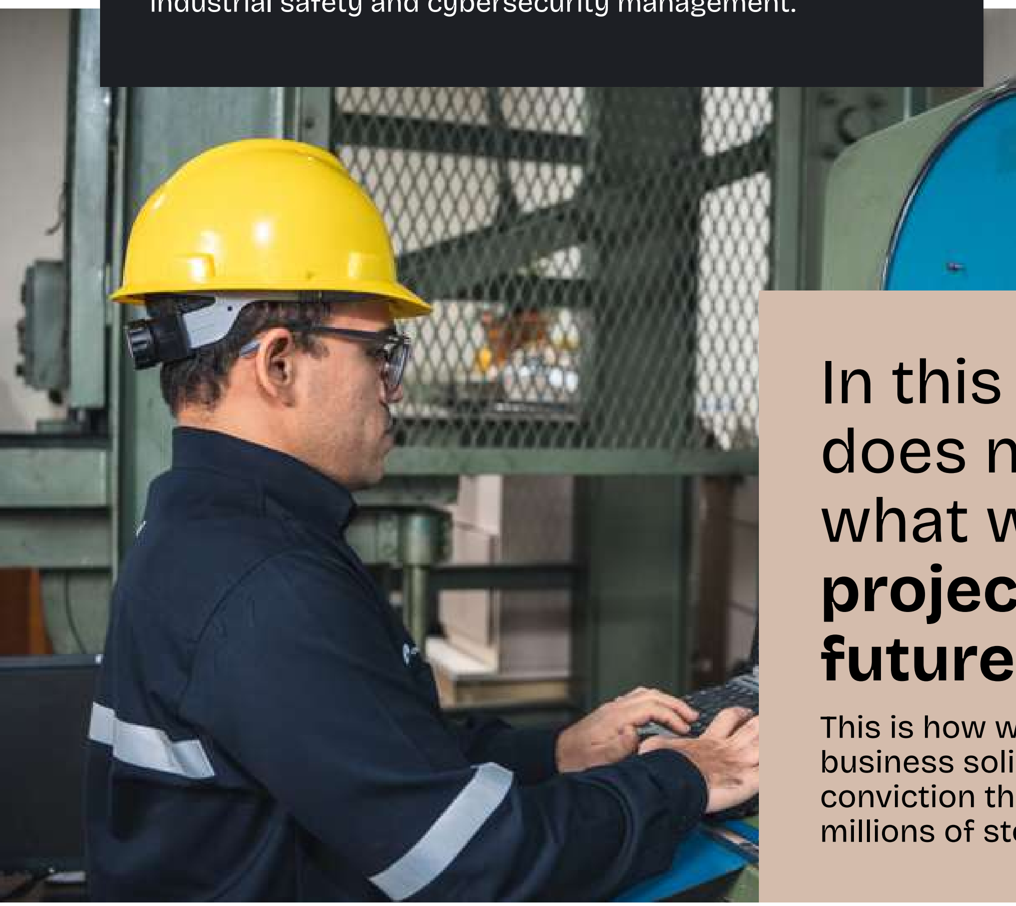



## 02 The second differentiator is Purpose-driven Innovation, material through InnovArise, our corporate venture builder.

We know that the structural challenges of Latin America cannot be solved solely through traditional approaches. Therefore, we promote a business vision capable of incubating, testing, and scaling solutions with real impact. We allocate venture capital, specialized talent, and financial discipline to respond to the region's systemic challenges, such as the shortage of decent housing or the lack of operational predictability in small and medium-sized enterprises. This model allows us to validate hypotheses in real environments, invest agilely in high-potential solutions, and redirect resources when an initiative does not meet the defined criteria.

## 03 The third differentiator is Preventive Governance with Security & Operational Resilience.

Under this premise, we integrate each operation with high standards of transperency and comprehensive protection. We have strengthened our environment through investment in infrastructure and training, recognizing that achieving excellence in accident prevention is a constant challenge. Our priority remains **safeguarding operations and protecting the lives of our people** through robust industrial safety and cybersecurity management.



In this context, honoring our legacy does not only consist of recognizing what we have built, but also of **projecting it responsibly toward the future.**

This is how we continue strenghtening a way of growing that integrates business solidity, human impact, and environmental commitment, with the conviction that true growth happens when we move forward together with millions of stories that continue to be written every day.

Cap.

# 03

# Horizon in *motion*

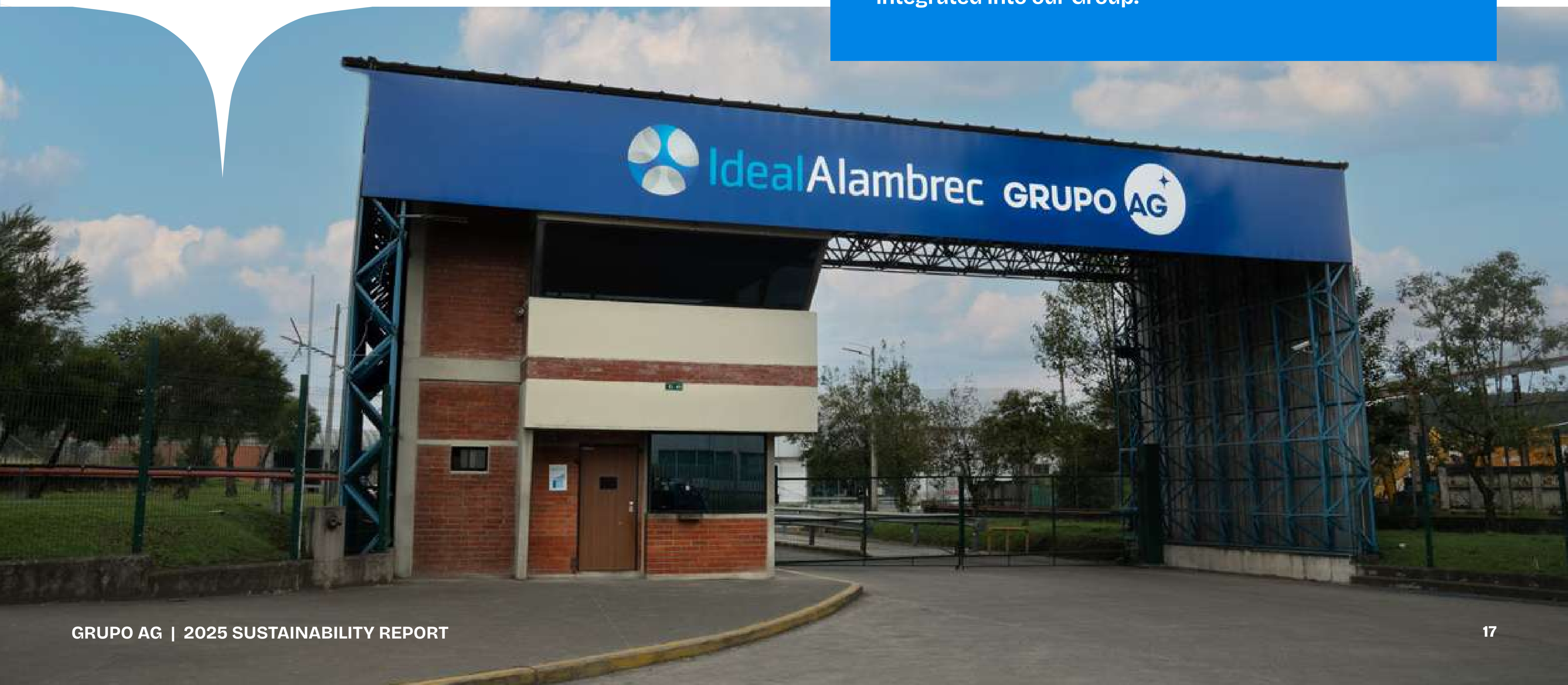
HORIZON IN MOTION

GRUPO AG

# 3. Horizon in *motion*

As part of our vision of growth and consolidation in the Latin American market, Grupo AG has strengthened its regional presence through the acquisition of three companies— incorporations that expand our operational capacity and integrate technical expertise together with a diversified portfolio that allows us to serve key sectors such as construction, agriculture, mining, and infrastructure in Ecuador, Venezuela, and Costa Rica. This is the result of the vision that was communicated at the close of 2023.

**Below are the three business units that have been integrated into our Group:**




## Ideal Alambrec

With a solid track record in the wire-drawing industry, it is the leading company in Ecuador for steel wire production. It stands out for its technical excellence and its specialized focus on the agricultural and industrial sectors.

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**Focus:** Production of high-resistance solutions for agriculture (barbed wire, electric fences, and trellising systems), industry, and mining.

**Leading Brands:** Motto®, Iowa®, Fort®, and Cebú.

**Presence:** Operates through three strategic locations in Quito, Guayaquil, and Cuenca, ensuring comprehensive logistical coverage throughout the country.

100% mattresses recovered

## Alliance for the Preservation of the Galápagos

Our consolidation in Ecuador through IdealAlambrec not only expands our productive capacity but integrates globally impactful sustainability practices into our corporate ecosystem. We understand that expanding into new geographies carries the responsibility of protecting their heritage and most vulnerable ecosystems.

Under this vision, we lead a strategic multi-sector alliance alongside Chaide, Geocycle, and the GAD of Santa Cruz to address the critical challenge of bulky waste in the Galápagos Islands. Through a reverse logistics and co-processing model, we transform environmental liabilities into valuable resources, protecting this World Natural Heritage Site while closing the loop of our value chain.

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**1000 mattresses recovered** during the initial phase on Santa Cruz Island.

**430 tons of bulky waste** diverted from landfills and rivers nationwide.

**1.5 tons of CO2** avoided for every ton of waste managed**.**

**100% metal recovery** steel springs return as secondary raw material for our production.

**Zero waste** textile fibers are transformed into alternative fuel for cement kilns

# AI in Service of Human Safety: Innovation That Saves Lives

We are transforming industrial safety by integrating Artificial Intelligence with emotional well-being. By addressing critical states such as fatigue and haste, our technology not only detects risks but also strengthens a  culture of prevention in real-time, demonstrating that innovation is the backbone of our operational excellence.

**615 days without lost-time accidents (LTA)** as of the end of January 2025.

**92% accuracy** in the AI system for detecting risk conditions.

**30 cameras** with preventive algorithms deployed across 7 critical plant areas.

**0 injury incidents** in the Wire Drawing B area, historically the highest-risk zone.

**Historic reduction:** Total incident rate reduced to 90 cases, the lowest level recorded.

OK 0 **Injury incidents**
Wire Drawing Area



# Digital Community "Construyendo": A Shared Value Ecosystem

We transcend our role as suppliers to become enablers of development. "Construyendo" is today the industry's most robust digital community, designed to democratize knowledge and foster employability, by connecting professionals and specialists within an ecosystem of mutual growth and business resilience.

**35,454 active members,** achieving exponential growth of 35% over the past year.

**4,114 professionals trained** in technical competencies and business empowerment tools.

**More than 25,000 monthly interactions** driving employment opportunities and commercial synergies.

**36% of the community** comprised of engineers and architects collaborating with contractors and technical specialists.

**11 active courses and 10 specialized webinars** integrating technical expertise, marketing, and sales management.


## Vicson

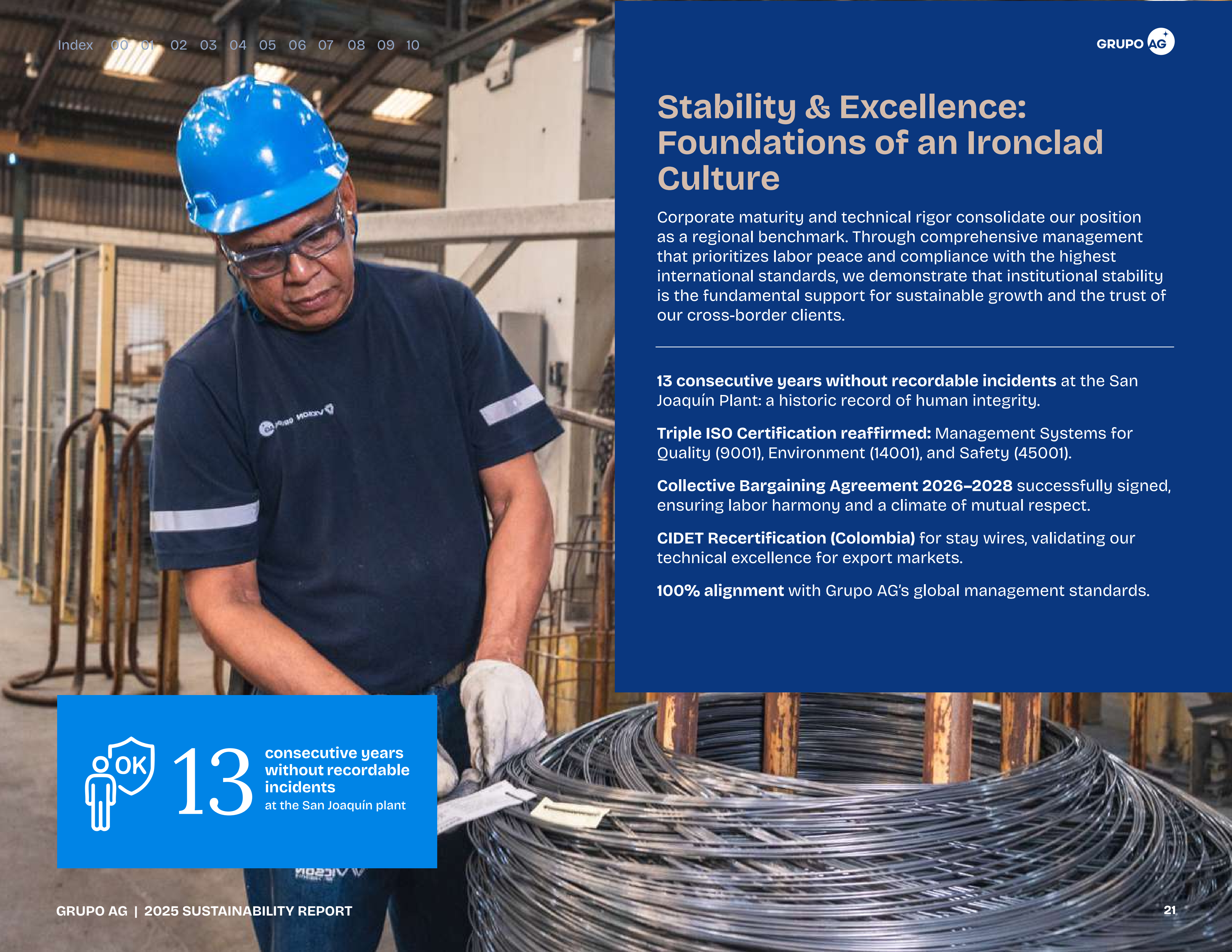
Founded in 1950, it is the pioneering manufacturer of wire product and derivatives in Venezuela. With 75 years of history, it contributes robust manufacturing capacity and a product portfolio ranging from mass-market consumption to high-engineering solutions.

**Operational Capacity:** It has a headquarters and two specialized plants:

» **San Joaquín Plant:** Production of wire mesh, barbed wire, and steel cables.

» **Valencia Plant:** Manufacture of raw material, staples, and specialty wires.

» **Portfolio:** Serves critical sectors including infrastructure (submarine cables and telecommunications), energy (oil wells), construction, and agriculture.



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# Stability & Excellence: Foundations of an Ironclad Culture

Corporate maturity and technical rigor consolidate our position as a regional benchmark. Through comprehensive management that prioritizes labor peace and compliance with the highest international standards, we demonstrate that institutional stability is the fundamental support for sustainable growth and the trust of our cross-border clients.

**13 consecutive years without recordable incidents** at the San Joaquín Plant: a historic record of human integrity.

**Triple ISO Certification reaffirmed:** Management Systems for Quality (9001), Environment (14001), and Safety (45001).

**Collective Bargaining Agreement 2026–2028** successfully signed, ensuring labor harmony and a climate of mutual respect.

**CIDET Recertification (Colombia)** for stay wires, validating our technical excellence for export markets.

**100% alignment** with Grupo AG's global management standards.

OK

13 **consecutive years without recordable incidents**
at the San Joaquín plant

# Costa Rica

## BIA Alambres

### Coil Recovery Project:

Our engineering team successfully adapted the structure of a idle machine (STM3) to create a new recovery system for wire coils with deviations.

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**Rescuing and reincorporating** 11.4 tons of product.

**Recovery rate of 61.3%** of non-conforming material, exceeding the initial target of 54% and in many cases, achieving 100% coil recovery.

**Optimization Scrap processing** generated financial savings and reduced the operational footprint by eliminating the consumption of oxygen and acetylene that would otherwise have been required for material reprocessing.

### Technological Modernization for Quality (Replacement with MM60):

As part of our operational efficiency strategy, we replaced obsolete equipment (STM3) with high-technology models (MM60). This investment enables us to reduce material waste and strengthen the sustainability of the production cycle.

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The technological upgrade drove a substantial improvement in efficiency, **reducing the scrap generation rate per machine from 2.89% to 1.1%**. Thanks to the synergy of our strategic initiatives, the total generation of galvanized scrap at the plant **decreased from 94.1 to 75.8 tons by the end of 2025**, consolidating more rigorous and optimized process control.

**1.1%**
**waste reduction**



At **Grupo AG**, we understand that growth is not only about expanding our geographic presence; **it is also about broadening the impact of every decision we make.**

Growing means reaching new markets, **strengthening our operational scale**, and deepening the way our products and solutions **become part of the daily lives of millions of people**. This is the logic that defines our moving horizon and **guides the evolution of our organization.**

With **more than 70 years of history**, we have established ourselves as a multi-Latin reference in the manufacturing and commercialization of steel-derived products, offering comprehensive and sustainable solutions for the construction sector, with headquarters in Guatemala. What began with the founding of Aceros de Guatemala, S.A., incorporated as a corporation on December 31, 1980 — and prior to that, Distribuidora Universal in 1953 — has evolved into a robust business ecosystem, **with a presence throughout Central America** and growing regional projection.

Today, our operational and corporate presence estends across Guatemala, El Salvador, Honduras, Ecuador, Costa Rica, and Venezuela, reflecting a strategy of sustained growth and our ability to integrate into new markets with a long-term vision. Thanks to our vertical integration model, we manage the value chain from raw material transformation to final product delivery, enabling us to respond with agility, ensure quality standards, and maintain a direct connection with market needs.

Our impact also extends beyond Central American borders through a robust logistics network that allows us to distribute our products in Guatemala, El Salvador, The Bahamas, Belize, Honduras, Nicaragua, Costa Rica, Puerto Rico, the Dominican Republic, Mexico, and the United States. As of 2024, our core operations remain concentrated in Guatemala, where we operate **9 production plants and 11 distribution centers (DISTUN)**, and in Honduras, with one production plant and one distribution company. This structure provides us with a solid platform to sustain our expansion and respond to an increasingly dynamic regional demand.

This growth was supported by solid and strategic financial execution. In 2025, we reaffirmed that our regional leadership is also built on the ability to continuously reinvest in infrastructure, technology, and operational resilience. Therefore, we executed a capital investment plan (CAPEX) focused on two major fronts: expansion and modernization on one hand, and operational maintenance and protections on the other.

Regarding expansion and modernization, we allocated more than **USD 18 million** to projects

aimed at strengthening our installed capacity and supporting the sustained growth of the business.

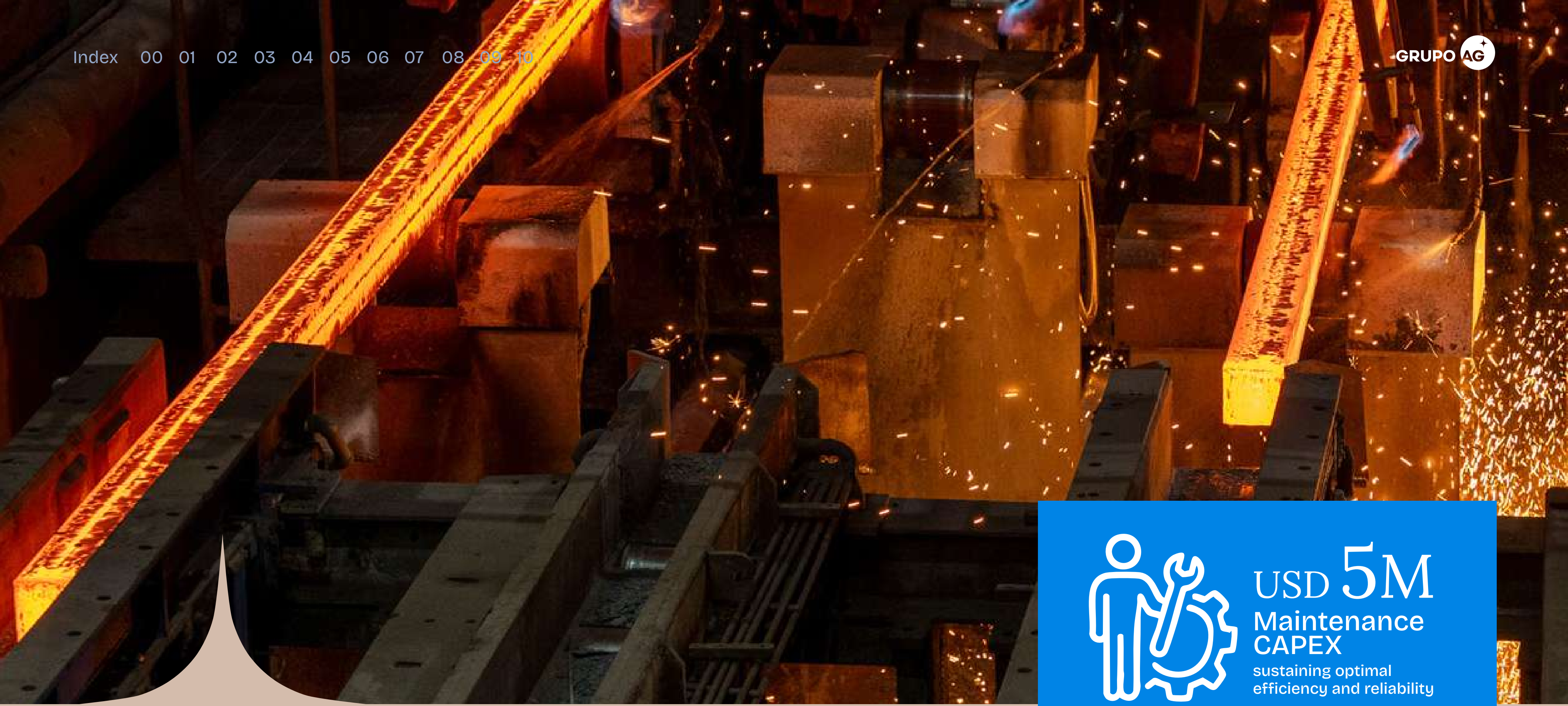
Among the most significant investments, the **Increase in Production Capacity** stands out. We made critical investments in TUBAC totaling **USD 8.6 million**. In addition, at SIDEGUA we expanded our production capacity for various products through an investment of **USD 1.9 million**, directly strengthening our export platform.

Likewise, to ensure the continuity of production processes at SIDEGUA, we invested more than USD **2.9 million in a 35 MVA transformer**, a key decision to strengthen operational stability and ensure the plant's secure connection to the National Interconnected System.

We also advanced in digital transformation and comprehensive security. We implemented a new SAP IBP module for the digitalization of the Human Management system, modernizing our internal management and strengthening our organizational capabilities. In addition, investments exceeding **USD 2.7 million** were made in technological and industrial infrastructure to reinforce comprehensive security and access control across our facilities, protecting both our assets and the people who are part of our operations.

USD 2.7M+
in intraestructure

USD 18M+
Expansion & modernization



**USD 5M**
**Maintenance CAPEX**
sustaining optimal efficiency and reliability

Complementarily, we executed a **USD 5 million maintenance CAPEX budget**, with the objective of keeping our facilities at optimal levels of efficiency, reliability, and safety.

We prioritized the integrity of our workforce and infrastructure through the implementation of horizontal lifeline systems in 2025, as part of our commitment to reducing the critical risk associated with working at heights, as well as the structural renovation of facilities, including the replacement of roofing in DISTUN warehouses to ensure the quality of our products.

In the context of expansion, it is also important to clarify that the scope of this sustainability report remains focused on our operations in **Guatemala, El Salvador, and Honduras**. This criterion responds to our commitment to consistency, traceability, and the quality of reported information, ensuring that the indicators presented are comparable and accurately reflect the performance of the operations consolidated within this reporting cycle.

Thus, while we continue advancing in the integration of our new geographies, this report constitutes a solid foundation for continuing to evolve toward an increasingly regional vision. **Our horizon is in motion because our way of growing is as well**: expanding markets, strengthening capabilities, and increasing the impact of every decision. This is the path through which we continue building a stronger, more connected organization with a greater capacity to positively transform the territories where we are present.

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# 04

# SDGs We Impact & the UN *Global Compact*



GRUPO AG

# 4. SDGs we *impact & the UN Global Compact*

At Grupo AG, we understand that sustainability is the driving force that runs across our strategy, through which we have aligned our roadmap with the **United Nations 2030 Agenda**.

In this way, at Grupo AG we generate impact by strengthening our internal structure through strong corporate governance, directly contributing to the creation of solid institutions.

### 1 — No Poverty and 2 — Zero Hunger

We contribute to these goals through social investment and the economic development we promote across our value chain.

### 4 — Quality Education

We contribute directly through our investment in early childhood and preschool education.

### 5 — Gender Equality

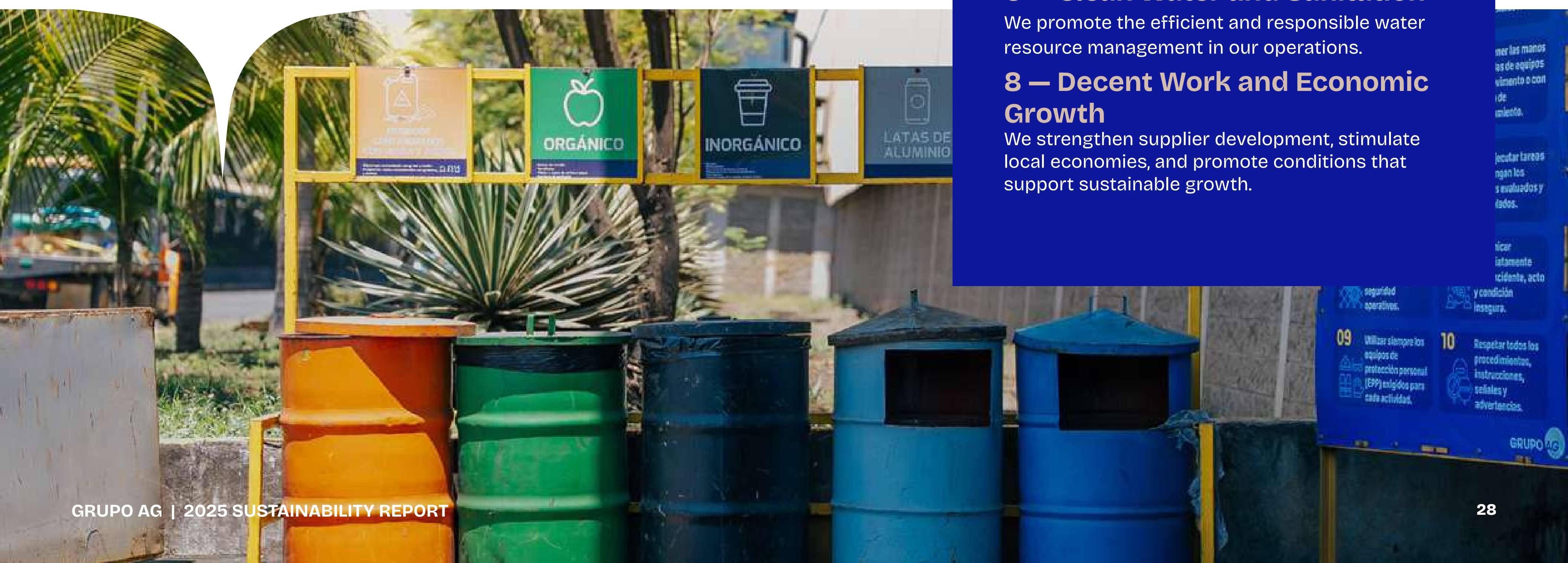
We promote more equitable and inclusive relationships with our stakeholders and throughout our value chain.

### 6 — Clean Water and Sanitation

We promote the efficient and responsible water resource management in our operations.

### 8 — Decent Work and Economic Growth

We strengthen supplier development, stimulate local economies, and promote conditions that support sustainable growth.



## 9 — Industry, Innovation and Infrastructure

We contribute to strengthening capabilities across our supply chain and to the development of more innovative and efficient solutions.

## 10 — Reduced Inequalities

We generate opportunities for participation and development for the different stakeholders within our value chain, promoting a more inclusive and equitable relationship.

## 12 — Responsible Consumption and Production

We implement sustainable practices in our production processes and promote responsible resource management throughout our value chain.

## 13 — Climate Action

We work to strengthen our resilience and advance climate change mitigation efforts.

## 16 — Peace, Justice and Strong Institutions

We promote management practices based on transparency, ethics, and the strengthening of our governance framework.

## 17 — Partnerships to achieve the Goals

We promote collaboration with suppliers, communities, and other key stakeholders to generate shared value and strengthen the institutional environment.

| AG Pillars | Focus Area | SDGs |
|---|---|---|
| **The organization is healthy** | Good governance | 16 PEACE, JUSTICE, AND STRONG INSTITUTIONS<br>17 PARTNERSHIPS FOR THE GOALS |
| **Creating value for customers, suppliers and communities** | Customer and supplier experience<br>Investing in early childhood education | 1 NO POVERTY<br>2 ZERO HUNGER<br>4 QUALITY EDUCATION<br>5 GENDER EQUALITY<br>10 REDUCED INEQUALITIES<br>17 PARTNERSHIPS FOR THE GOALS |
| **Caring for the planet** | Climate resilience | 6 CLEAN WATER AND SANITATION<br>12 RESPONSIBLE CONSUMPTION AND PRODUCTION<br>13 CLIMATE ACTION |
| **Our people trhive** | Quality of life of our people | 8 DECENT WORK AND ECONOMIC GROWTH<br>10 REDUCED INEQUALITIES |

# During 2025, we continued our commitment to sustainability by ratifying our adherence to the United Nations Global Compact in Guatemala.

As it is one of the driving forces behind our organizational culture and defines our business ethics. In this regard, our goal is to generate value without compromising integrity, and to achieve this, we align every step we take with the pillars of international responsibility:

## Human Dignity & Rights

**Principle 1:**
We actively safeguard fundamental rights recognized at the global level.

**Principle 2:**
We rigorously ensure that none of our activities contribute, directly or indirectly, to harming the integrity of individuals.

## Justice in the Workplace

**Principle 3:**
We respect freedom of association and promote dialogue through collective bargaining.

**Principle 4:**
We reject any form of forced or coercive labor.

**Principle 5:**
Zero tolerance for child labor, working toward its eradication.

**Principle 6:**
Full inclusion — ensuring that talent is the sole criterion, with no room for discrimination.

## Environmental Awareness & Resilience

**Principle 7:**
We operate under a precautionary principle, anticipating ecological risks.

**Principle 8:**
We lead projects that foster a culture of environmental respect in our community.

**Principle 9:**
We invest in technological innovation that is ecosystem-friendly.

## Radical Integrity & Anti-Corruption

**Principle 10:**
Transparency is our foundation. We maintain a zero-tolerance policy toward corruption, implementing strict controls against bribery and extortion across all levels of our operations.

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05

# Material Topics

MATERIAL TOPICS

# 5. *Material* topics

To responsibly accompany this stage of organizational evolution, **we have made the strategic decision to maintain our current Materiality Matrix.**

This period serves as a **bridge year,** providing us with stability and a clear baseline to evaluate the performance of our operations and facilitate the progressive incorporation of new units within our sustainable management model.

Maintaining our six material topics throughout 2025 does not represent a pause in our strategy's evolution, but rather a phase of preparation. During this cycle, we are establishing baselines in our new operations in the Southern Region — Costa Rica, Ecuador, and Venezuela — with the goal of deeply understanding their operational, social, and environmental realities.

This immersion prepares us for our next major milestone in 2026: our first Double Materiality exercise — an approach that simultaneously analyzes how environmental, social, and governance factors financially impact the Group,

and how the Group's operations impact society and the environment.

Our analysis will not be a corporate imposition, but rather a true integration of legacies. We will evaluate both the impact that the global environment has on our expanded business model and the environmental and social impacts generated by Grupo AG in the territories where we operate. In this way, we ensure that our sustainability strategy continues to be built upon the experience and knowledge of our people, reflecting the climatic, social, and economic challenges across the region.

The definition of our priorities emerges from an open and ongoing dialogue with those who make our operations possible. To identify the issues that truly impact both our business and the environment in which we operate, we carried out a consultation process that included surveys directed at employees, customers, and suppliers.

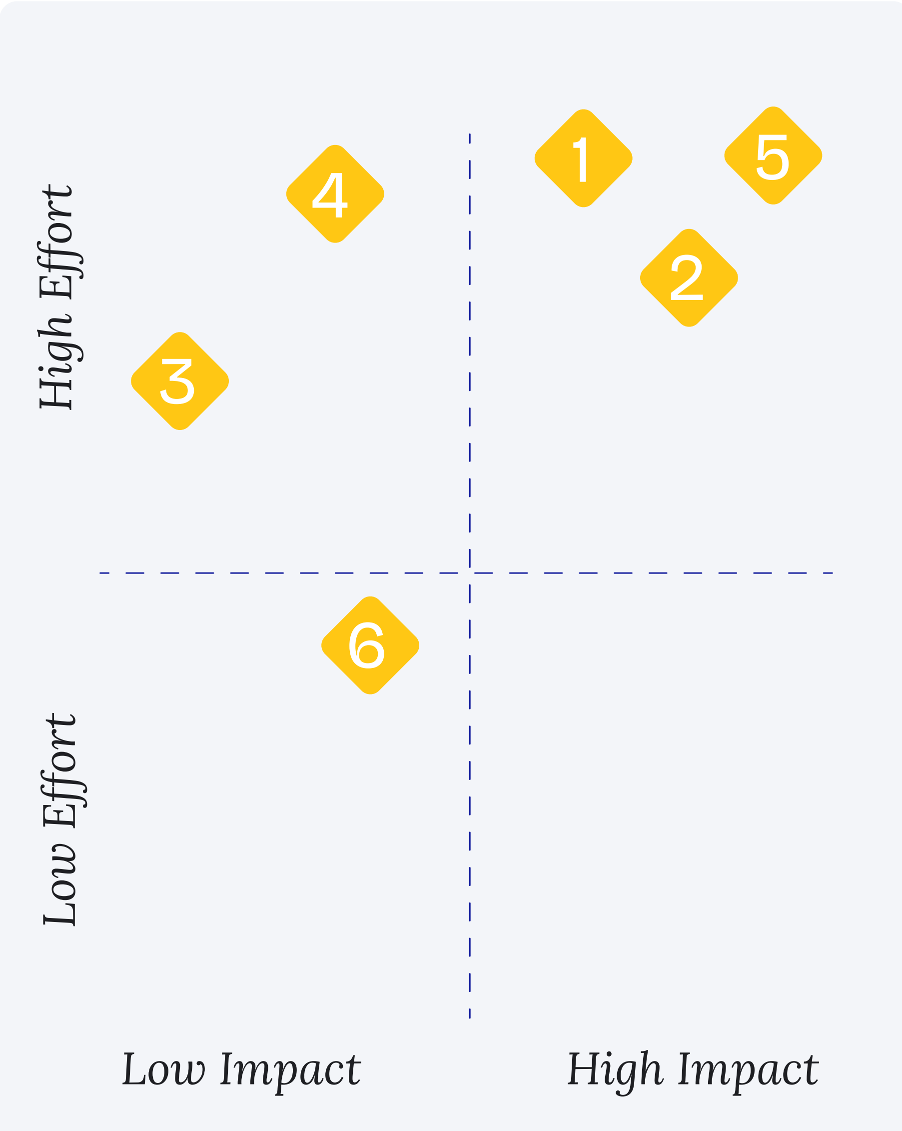
Active listening enabled us to prioritize six key and fundamental areas that directly reflect the expectations and needs of our stakeholders. Subsequently, we conducted a strategic alignment exercise together with our Executive Team, placing special emphasis on the perspectives of customers and suppliers to ensure that our roadmap faithfully responds to the demands of those who place their trust in us.

In this way, the materiality assessment maintains consistency with the work carried out the previous year, while also seeking to incorporate lessons learned and new perspectives to guide our strategy and ensure that every action undertaken by Grupo AG generates a positive and sustainable impact on society.

**As a result of this process, our management focuses on the following material topics:**


- Responsible Governance
- Sustainable Economic Growth
- Climate Change Resilience
- External Stakeholder Experience
- Quality of life of Our Employees
- Investment in Early Education

## Material Matrix
2025 - 2028




| # | Material Topic | Description |
|---|---|---|
| 1 | **Responsible Governance** | 1.1 The company operates transparently across all its relationships. |
| | | 1.2 Corruption and bribery prevention measures. |
| 2 | **Responsible and Sustainable Economic Growth** | 2.1 Digital transformation of processes. |
| 3 | **Resiliencia ante el cambio climático** | 3.1 Water use within the production process. |
| | | 3.2 Scope 1 and Scope 2 carbon footprint. |
| 4 | **Quality of Life for Employees** | 4.1 Safety measures across our operations. |
| | | 4.2 Employee development initiatives. |
| 5 | **External Stakeholder Experience** | 5.1 Customer experience. |
| | | 5.2 Supplier experience. |
| 6 | **Investment in Early Education** | 6.1 Investment in programs that promote increased access to and improved quality of education across the region. |

| AG Pillar | Sustainability Material Topic | Target Description | Corporate Non-Financial Target |
|---|---|---|---|
| A healthy organization | Good governance | Ensure that the company operates transparently across all its relationships. | • Trust in the reporting channel measured in the organizational pulse – 90% |
| | | Corruption and bribery prevention measures. | • Internal due diligence process for suppliers and customers aligned with the OECD |
| Creating value for customers, suppliers, and communities | Customer experience | Invest in the digital transformation of processes. | • Reduction in customer wait times |
| | | Deliver on our value promise to our customers. | • Customer NPS |
| | Supplier experience | Invest in improving contractual conditions to enable suppliers to grow sustainably. | • Supplier quality-of-life improvement programs |
| | Investment in Early Education | Invest in Early Childhood Education programs. | • Comprehensive early childhood education program |
| Caring for the planet | Climate Change Resilience | Reduce the accident rate across operations. | • Measure water consumption in tons of steel produced (grades 60 and 80)<br>• <2 m³ of water consumed per ton of steel by 2028 |
| | | Reduce Scope 1 and Scope 2 $CO_2e$ emissions by 5%. | • Corporate Scope 1 and 2 emissions<br>• Measure Scope 3 across all operations |
| Empowering our people to thrive | Quality of Life for Employees | Reduce the accident rate across operations. | • LTI 1.20 (Steel Business Unit) • LTI 5.00 (Solutions)<br>• LTI 1.79 (Corporate) |
| | | Improve employee experience / Enhance the employee value proposition. | • 90% employee engagement |

Cap.

# 06

# Within the *Limits*



# 6. Within *the Limits*

## AI & Eco-Efficiency: Data Intelligence for a Sustainable Future

In Grupo AG, digital transformation is the cornerstone of our operational sustainability. Through advanced Data Lake capabilities and Artificial Intelligence algorithms, we have elevated efficiency to a new level — from maintenance prediction to the thermodynamic optimization of our furnaces. This technological precision enables us to produce the highest-quality steel while minimizing our energy footprint.

**8% reduction in energy consumption** through predictive models and real-time sensors.

**7% bunker fuel savings** achieved through the optimization of heating zones in rolling mills.

**100% of heats optimized with AI,** ensuring the precise dosing of chemical components at minimum cost.

**Zero quality rejections:** Advanced analytics ensure the certified elasticity and mechanical strength of each billet.

**Prometheus Program:** Implementation of predictive maintenance to ensure operational continuity and prevent critical failures.

**Genetic Algorithms:** Applied to identify optimal production configurations based on historical data.

# Industrial Symbiosis: Transforming By-Products into Strategic Resources

At SIDEGUA, we redefine the circular economy through a strategic alliance with Geocycle and Holcim El Salvador. By valorizing iron scale "mill scale" ('cascarilla'), we transform an operational by-product into high-value raw material for the cement industry. This reverse logistics model demonstrates that sustainability, in addition to protecting the environment, is a driver of profitability and efficiency for the Group.

01 **6,575 metric tons** of iron scale recovered and reintegrated into the global production chain.

02 **Q773,061 in net benefit** generated for the company through direct sales and operational savings.

03 **263 coordinated export shipments**, preventing the generation of environmental liabilities at our plants.

04 **96% of total recovered volume** achieved through the operational leadership of the LBA and LPB plants.

05 **Zero waste:** Iron oxide from our rolling processes becomes a key input for cement production.

06 **Vision 2026:** Strategic scalability to maximize recovery quality and volume across all operational areas.

# Engineering for the Future: Performance and Circularity in Grade 60 and 80 Steel

At Grupo AG, we are redefining the regional construction standard through solutions that integrate structural integrity and environmental responsibility. Our Grade 60 and 80 Steel goes beyond its role as a material input; it serves as a catalyst for resilience, transforming steel into an enabler of eco-efficiency and sustainable urban development.

**Resource Optimization and Resilience:**
We reduce material intensity per square meter through high-strength steel, ensuring rigorous compliance with international and local standards (ASTM A706, COGUANOR, and AGIES NSE 7).

**Certification and External Validation:**
As members of the Guatemala Green Building Council (GGBC) Green Catalog, our products act as enablers for obtaining high-level certifications such as LEED, EDGE, and CASA Guatemala.

**Radical Transparency and Climate Action:**
As part of our traceability and governance efforts, we provide carbon footprint declarations to more than 30 strategic partners, delivering the technical support required for emissions management throughout their value chain.

**Closing the Industrial Loop:**
Through our Circular Industry program, we integrate our customers into the recycling cycle, ensuring that their metallic surplus materials are reincorporated as strategic inputs, eliminating the concept of "waste."

**Scalability of Impact:**
The adoption of these solutions has doubled in Guatemala in recent years, allowing us to expand this conscious construction model into El Salvador and Honduras, thereby strengthening Central America's industrial base.

# 6.1 Resource Use and Circular Economy

We recognize that our ability to grow and project a solid horizon depends on our capacity to operate while respecting the limits of the environment we share. For Grupo AG, "Within the Limits" is not merely a statement of compliance, but an operational philosophy that reflects our commitment to continuously improving the way we work, surpassing our standards year after year. Within this area of impact, our strategy is grounded in efficiency, circularity, and shared responsibility to preserve the natural capital of the regions where we are present.

## The Steel Industry as a Recycling Ecosystem

At the core of our identity and one of our key competitive differentiators is our ferrous scrap recycling model. Our steel mill operates as a strategic environmental cleanup hub for society. As the final link in the chain, we transform metallic waste that would otherwise contaminate ecosystems if left unmanaged, reintegrating it into the production cycle and converting it into high-performance materials.

The strength of our circularity process is supported by transparency and third-party validation. For the third consecutive year, we underwent the technical audit conducted by the Guatemalan Center for Cleaner Production (CGP+L), obtaining the Recycled Product Standard Seal. This certification validates our commitment to circular economy principles and responsible resource management.

**100%**
recycled material
Grade 60 and 80 reinforcing steel bars

**+500,000 MT**
**Ferrous Scrap**

guarantees the full traceability of our process to ensure that our Grade 60 and Grade 80 reinforcing bars are manufactured using 100% recycled material.

During this period, we achieved a score of 93.52 points in this evaluation. Maintaining this certification for three consecutive years not only reflects our operational consistency, but also consolidates our leadership and long-term vision in sustainable materials management.

## Management of Materials and Critical Inputs

During 2025, we processed a total of more than **500,000 metric tons of ferrous scrap.** To illustrate the real impact of our operations, this recovered volume represented **57.46% of the total materials used in our production processes**.

We maintain rigorous control through scale-weighing systems and absolute traceability protocols that document the complete steel lifecycle. This technical rigor enables us to issue recycled material declarations to our customers, providing transparency, trust, and assurance that our process complies with the highest legal and operational standards.

## Coproduct Management

In the steel industry, coproduct management resulting from production processes is one of the most critical challenges and a non-negotiable priority for us. We understand that our responsibility encompasses every material generated during the process, such as slag, mill scale, and steelmaking dust.

Through strong recovery and valorization partnerships, we achieved the valorization of 4**9.87% of our coproducts** in 2025. This means that nearly half of our outputs were reintegrated into other production cycles, such as the cement industry. We remain firmly committed to continuing the search for technologies and cross-sector synergies that enable the proper use and treatment of all our coproducts. Our goal is to achieve the valorization of 100% of coproducts, which is why we continue working to establish partnerships that support this objective.

Grupo AG has evolved to provide comprehensive construction solutions, and this circularity vision extends across all our business units. A key project in this regard was the installation of a **specialized crusher** within our Megaproducts or “Megaporductos” division. This engineering initiative enabled us to transform non-conforming material into a recoverable resource, processing 14,207 metric tons. All recovered scrap represented **5.5% of the total aggregate volume** of the operation, directly reducing the need to extract virgin material and significantly optimizing our environmental impact. This project demonstrates how Grupo AG’s vision of reuse and circularity has expanded into other business units, extending beyond the steel production process alone.

**49.87%**
**Coproducts valorized**

# 6.2 Energy & Emissions

We understand that the steel industry is energy-intensive. However, our vision of operating within planetary limits demands that we manage this reality with technical rigor and transparency. We recognize that the energy we consume is the driving force behind our greatest positive environmental impact: transforming hundreds of thousands of tons of scrap into new steel.

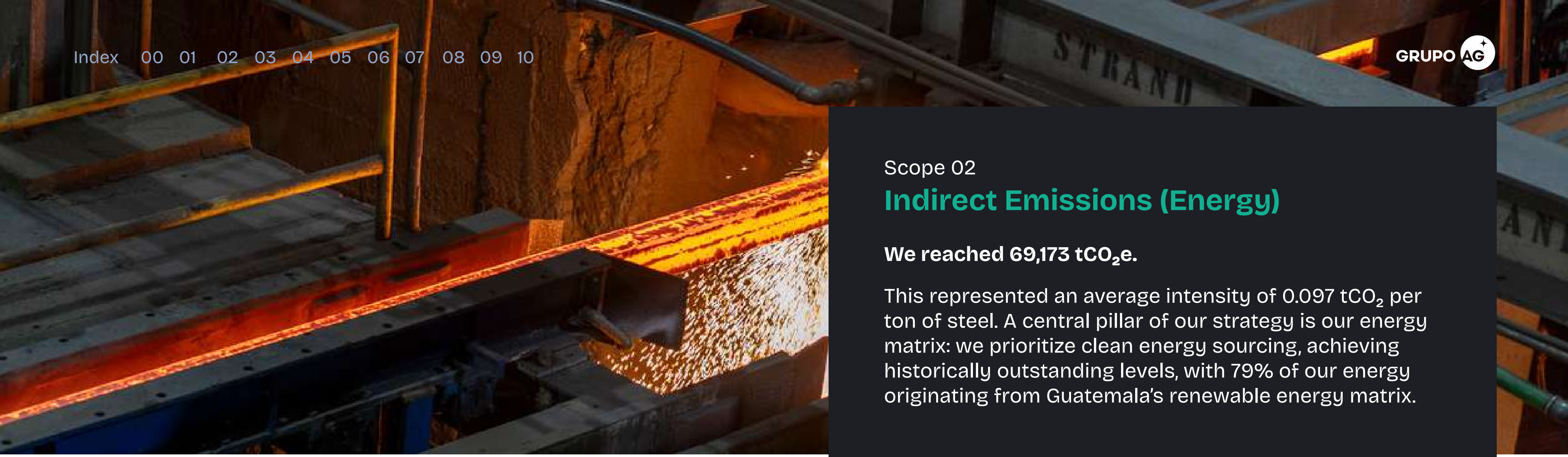
By measuring, controlling, and optimizing our energy matrix, we ensure that our circular economy model maintains a substantially lower carbon footprint than traditional production methods.

## Electric Arc Furnace (EAF):

The cornerstone of our climate resilience strategy is our Electric Arc Furnace (EAF) technology. In the global steel industry, the traditional Blast Furnace–Basic Oxygen Furnace (BF-BOF) method generates, on average, more than 2.3 tons of $CO_2$ per ton of steel due to its heavy reliance on coal combustion to smelt virgin iron ore. In contrast, our Electric Arc technology is designed to melt 100% recycled scrap using electricity, thereby avoiding extractive mining and drastically reducing direct emissions. This technological differentiator positions us not only as steel producers, but also as leaders in industrial decarbonization across the region.

## Energy Management and Efficiency

The scale of our industrial operations during 2025 required electricity consumption of 275,091,562 kWh. During this period, our consolidated energy intensity reached 5.82 GJ per ton of steel. We acknowledge that this indicator reflects an increase compared to the 5.61 GJ/t recorded in 2024. This was driven by a 0.9% increase in production alongside a 4.2% rise in absolute energy consumption, resulting from higher thermal and electrical requirements due to operational variations in melting, refining, rolling, and wire-drawing cycles.



## Emissions Inventory

Our carbon footprint is the benchmark of our competitiveness. We consistently measure our three emissions scopes, maintaining a level of rigor that we have continuously consolidated since 2022 across our operations. Through optimizations in our production processes, intelligent energy management, and the implementation of best practices, we improved our total emissions intensity, reducing it from 1.25 $tCO_2$/t steel in 2024 to 1.22 $tCO_2$/t steel in 2025.

The breakdown of our 2025 inventory demonstrates the impact of our strategies:

Scope 01

### Direct Emissions

We recorded 95,055 metric tons of $CO_2$ equivalent ($tCO_2e$). Across our operations, this represented an average intensity of only 0.133 $tCO_2$ per ton of steel.

Scope 02

### Indirect Emissions (Energy)

**We reached 69,173 $tCO_2e$.**

This represented an average intensity of 0.097 $tCO_2$ per ton of steel. A central pillar of our strategy is our energy matrix: we prioritize clean energy sourcing, achieving historically outstanding levels, with 79% of our energy originating from Guatemala's renewable energy matrix.

Scope 03

### Value chain

We recorded 700,791 $tCO_2e$. Our intensity within this scope averaged 0.99 $tCO_2$ per ton of steel. By prioritizing scrap metal as a raw material input, we mitigate the massive pollution levels typically associated with international mining logistics.

To assess the value of our management approach, it is essential to compare ourselves against the global steel industry standard. According to indicators from the World Steel Association, the global industry average stands at **1.92 $tCO_2e$ per ton of crude steel produced**. In contrast, the combined total of our Scope 1, 2, and 3 emissions reflects an outstanding **1.22 $tCO_2e$/t of steel**. This places us well below the global average, demonstrating that our steel is produced under world-class climate efficiency standards.

# 6.3 Water Management

Water management is an exercise in shared responsibility with the communities and ecosystems within our areas of influence. We recognize that our long-term continuity depends on active stewardship that ensures the availability and quality of this resource.

The highest water-use intensity within the Group is concentrated at **SIDEGUA**, where water is essential for steel mill cooling systems and rolling processes. During 2025, this site's water supply was managed in a controlled manner through the extraction of **686,303.41 m³ of groundwater** from six company-owned wells. It is important to highlight that our operations do not use surface water or municipal networks, thereby reducing pressure on local human consumption systems.

A fundamental pillar of our engineering strategy is water recirculation. In the steel industry, this process is vital for thermal efficiency; however, we remain committed to transparency by recognizing that we currently do not have internal metering systems at all return points to declare an exact recirculation percentage. Precisely to strengthen this management approach, in 2025 we implemented the first Integrated **Water Balance at SIDEGUA**, establishing a technical baseline that will allow us, in the short term, to accurately quantify this water indicator.

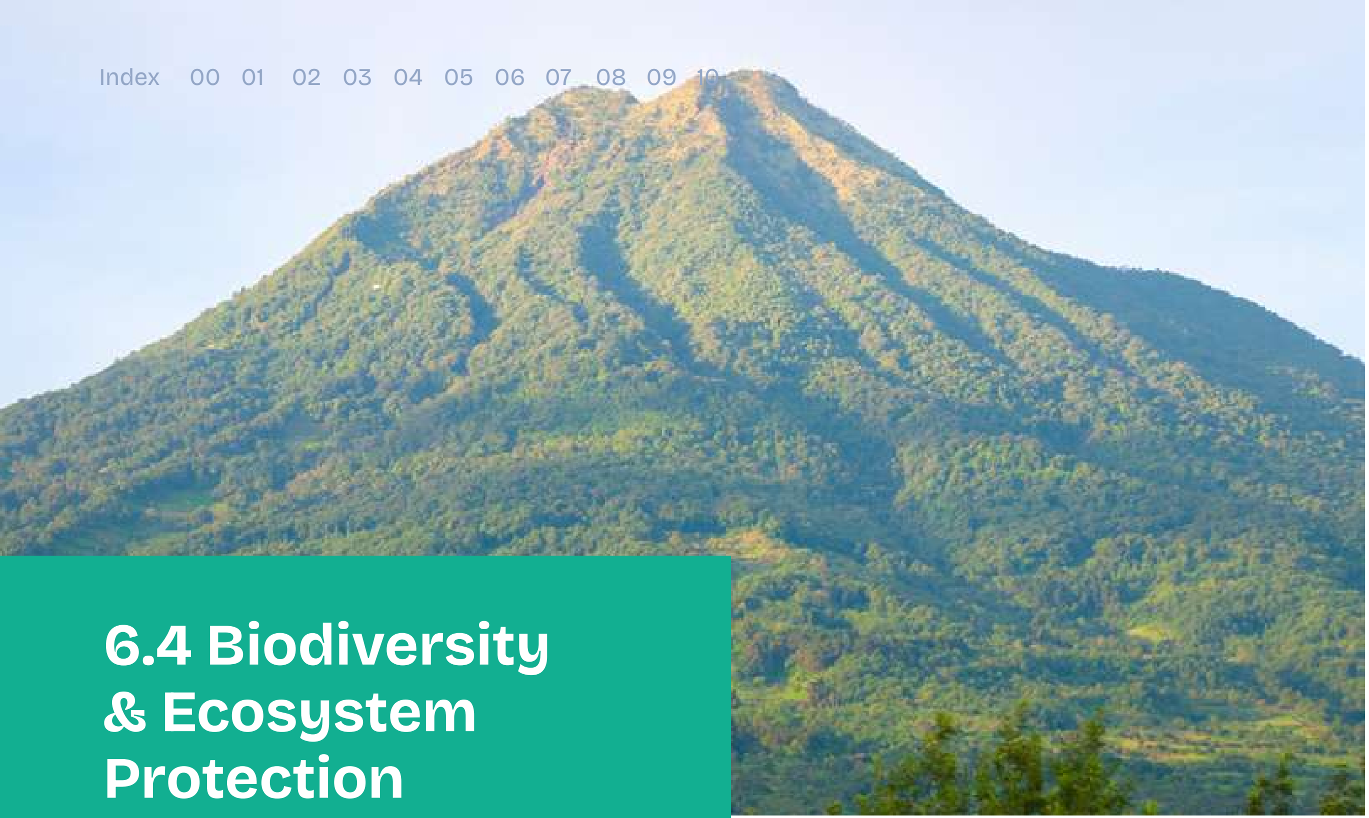
We ensure that the water returned to the environment meets the highest quality standards. Our management approach is governed by a strategic sampling and analysis frequency program, ensuring full compliance with the regulations in force in the countries where we operate. To provide absolute ...certainty and confidence to our stakeholders, all laboratory analyses are carried out through duly accredited external entities.

During the reporting period, we optimized treatment systems at our **Wastewater Treatment Plants (WWTPs)**, strengthening effluent quality. Thanks to this preventive rigor, we closed the year with zero incidents, fines, or sanctions related to non-compliance with environmental regulations associated with water resources, validating the robustness of our internal controls.

## Watershed Management

We understand that water is a shared resource that transcends the boundaries of our plants. Therefore, we maintain active participation in the Achiguate-Guacalate River Technical Board. This strategic alliance enables us to collaborate with other key stakeholders in protecting the watershed, promoting joint solutions to the region's water challenges, and reaffirming our role as a responsible corporate neighbor. Likewise, through TUBAC, we promote water recharge through rainwater harvesting systems directed toward absorption wells, actively returning water to local aquifers and supporting the health of the regional hydrological cycle.

The success of the water balance initiative at SIDEGUA marks the path forward for the Group. Our challenge for 2026 is to extend this automated measurement methodology to the operations of Megaproductos, TUBAC, DISTUN, and Honduras. In parallel, we will begin baseline water diagnostics at our new operations in Costa Rica, Ecuador, and Venezuela, with the objective of standardizing water stewardship under a single standard of excellence across all our operations.



# 6.4 Biodiversity & Ecosystem Protection

Our greatest contribution to global biodiversity originates at the very core of our business model, leveraged through our Electric Arc Furnace technology. By operating as the region's largest recycling ecosystem, we generate a large-scale double positive impact in favor of the natural environment.

We act as an active environmental remediation agent by absorbing massive environmental liabilities through the recycling of scrap metal, giving them a new productive life and leveraging the extraordinary circularity of steel: its ability to be recycled indefinitely without losing any of its structural properties.

## Preventive Control

At a local level, our commitment is reflected in the strict containment of our operational footprint. All of our industrial facilities operate exclusively on industrial-use land, outside any protected area designated by the National Council of Protected Areas (CONAP).

To ensure the protection of ecosystems adjacent to our facilities, we implement rigorous control mechanisms. Our primary tool is the Environmental Risk Matrix, a corporate management instrument that enables us to measure, evaluate, and appropriately address any potential contingency, ensuring an agile and effective response. This preventive approach, together with our strong commitment to the strict treatment of wastewater generated by our operations, ensures that our industrial presence actively preserves the integrity of the flora and fauna within our surrounding environments.

Our protection vision goes beyond simple mitigation; we pursue a regenerative impact on the physical environment. During 2025, we successfully maintained a restoration program focused on the reforestation and care of **2 hectares of forest land**. This initiative is fundamental for soil stabilization, erosion prevention, and the promotion of local groundwater recharge. Likewise, we actively participate in interinstitutional environmental governance spaces, contributing to territorial conservation and combining efforts to protect regional biodiversity through collective action and intersectoral dialogue.

The path toward environmental excellence is not a static destination, but a continuous engineering commitment. We recognize that this challenge requires immense discipline and that the journey is long, but we are supported by the most important driver of our organization: a corporate culture and a human team deeply committed to protecting our shared home. Every ton of recycled material, every drop of treated water, and every technological innovation implemented reflects our promise to evolve and improve year after year. Through the consolidation of our regional footprint, we reaffirm the conviction that every one of our decisions matters: at Grupo AG, we build the future, and we do so while operating within the planet's limits.

Cap.

# 07

# Integrity as *Architecture*

INTEGRITY AS ARCHITECTURE

# 7. Integrity as *Architecture*

## Industrial Cybersecurity:

### The Invisible Shield of Our Operations

At Grupo AG, the integrity of our infrastructure is the foundation of our continuity. In 2025, we evolved toward a **Proactive Digital Governance model**, strengthening the convergence between our Information Technology (IT) systems and the technology that controls our production processes (OT). By protecting our digital assets, we ensure the resilience of the entire regional supply chain against threats from the global environment.

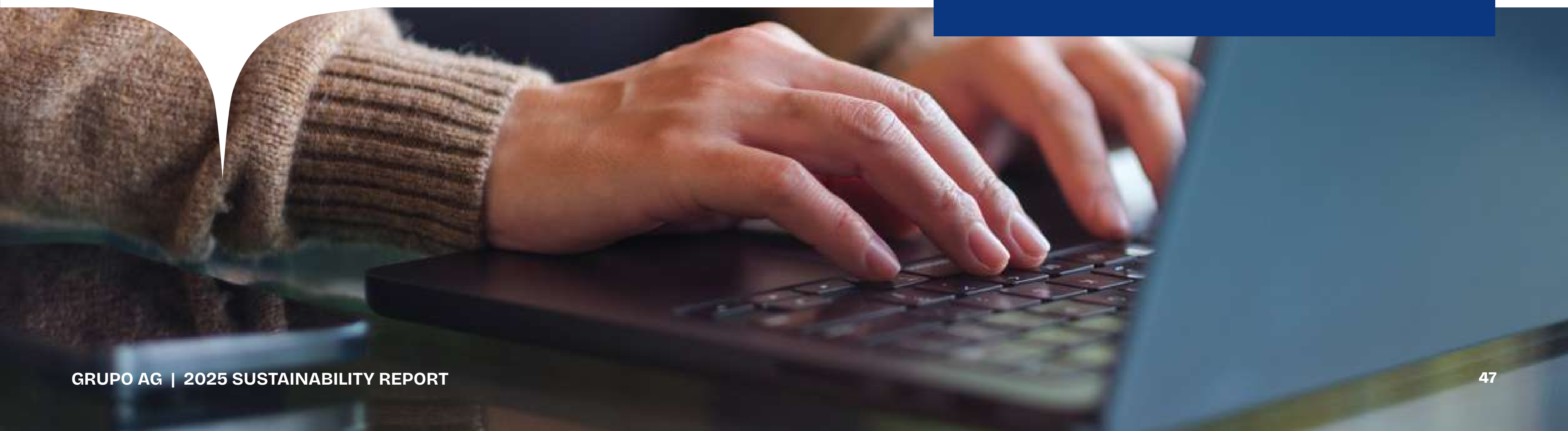
**Robust and reliable protection** of industrial and corporate environments.

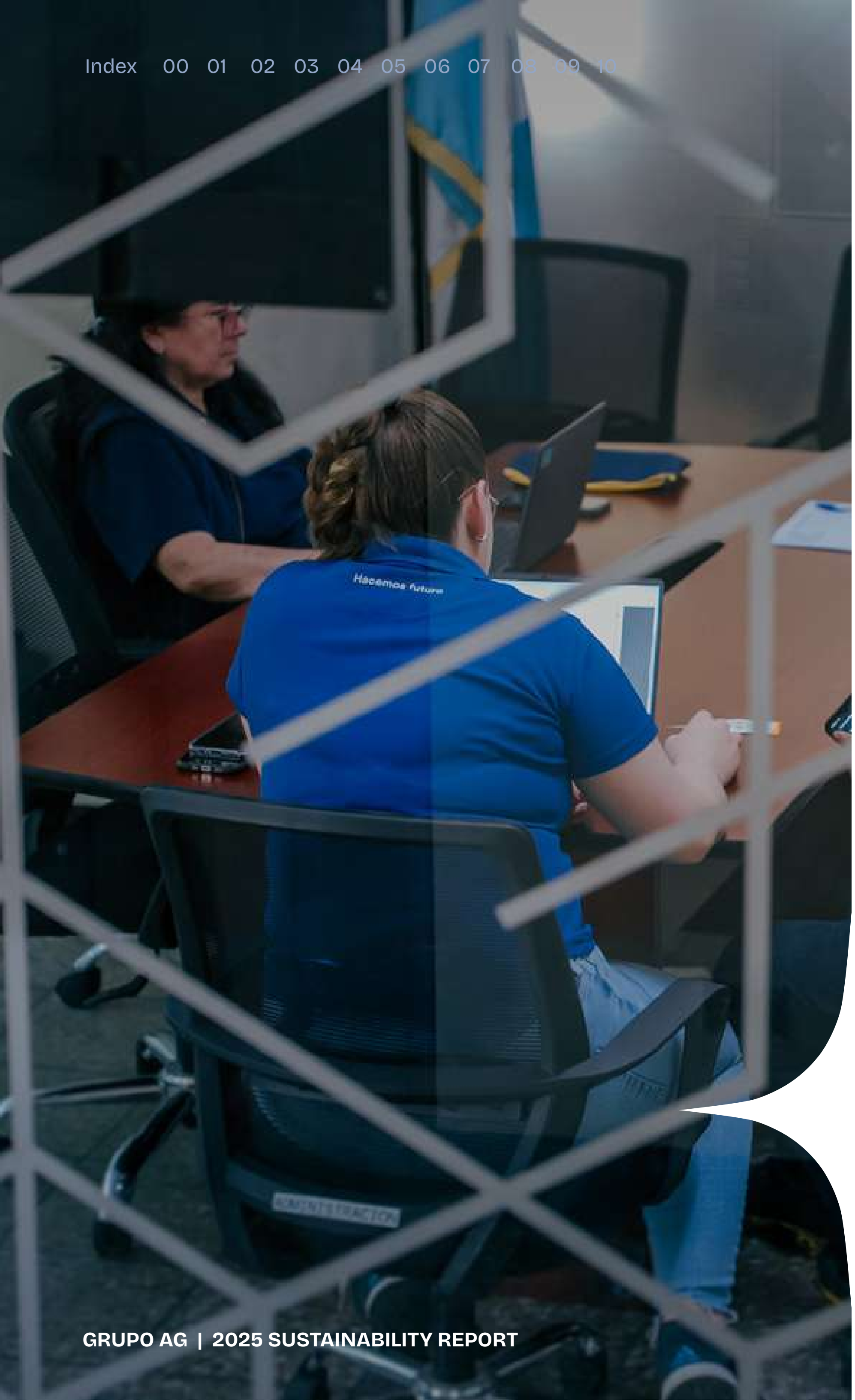
**Advanced monitoring capabilities** that enable us to anticipate threats and act before they impact the business.

**Rapid and effective response** to security incidents, supported by a specialized operations center.

**Critical systems continuously protected and updated.**

**Preventive culture** fostered through trained employees, reducing the likelihood of incidents through secure practices.





# Governance and Synergy: Auditing as the Foundation of Resilience

At Grupo AG, operational integrity is built upon an unshakable internal structure. During 2025, we transformed our risk assessment approach through a strategic synergy between Internal Audit and SISO. Together, we unified security standards across our entire geographic footprint, ensuring that the protection of life and operational excellence are applied with the same level of rigor at each of our facilities.

01 **38 operational sites** audited under a unified regional standard consisting of 13 critical security elements.

02 **100% executive visibility:** Implementation of real-time dashboards to support preventive decision-making at the highest level.

03 **Interdepartmental synergy:** Unprecedented alliance between Audit and Industrial Security (SISO) for comprehensive operational protection.

04 **Critical risk mapping:** Identification and prioritization of plant-floor risks with millimetric precision.

05 **Geographic standardization:** Harmonized security and equity criteria across all regional facilities.

06 **High-impact governance:** Evolution from document review toward the verification of real operational controls.

# Financial Governance: Foundations of Trust and Transparency

At Grupo AG, financial integrity is the foundation that guarantees our expansion and long-term sustainability. During 2025, our financial management evolved toward global transparency standards, achieving historic efficiency in resource optimization and strengthening credibility among our stakeholders. We operate with accounting rigor that safeguards the Group's financial health and projects solidity throughout our entire ecosystem.

**8 Financial Statements (IFRS)** issued with clean audit opinions and no qualifications, under international standards.

**Historic transparency:** Elimination of an audit qualification in the BIA Report that had persisted for more than 5 years.

**Historic debt reduction:** Treasury management focused on strong liquidity and working capital optimization.

**Commercial empathy and resilience:** Implementation of flexible payment plans and agreements to protect the stability of our customers.

# **In 2025, we maintained 17 corporate policies** that guide our good governance framework, establishing clear guidelines for decision-making, operational management, and ethical conduct across the organization:

## I. Ethical Foundations and Human Rights

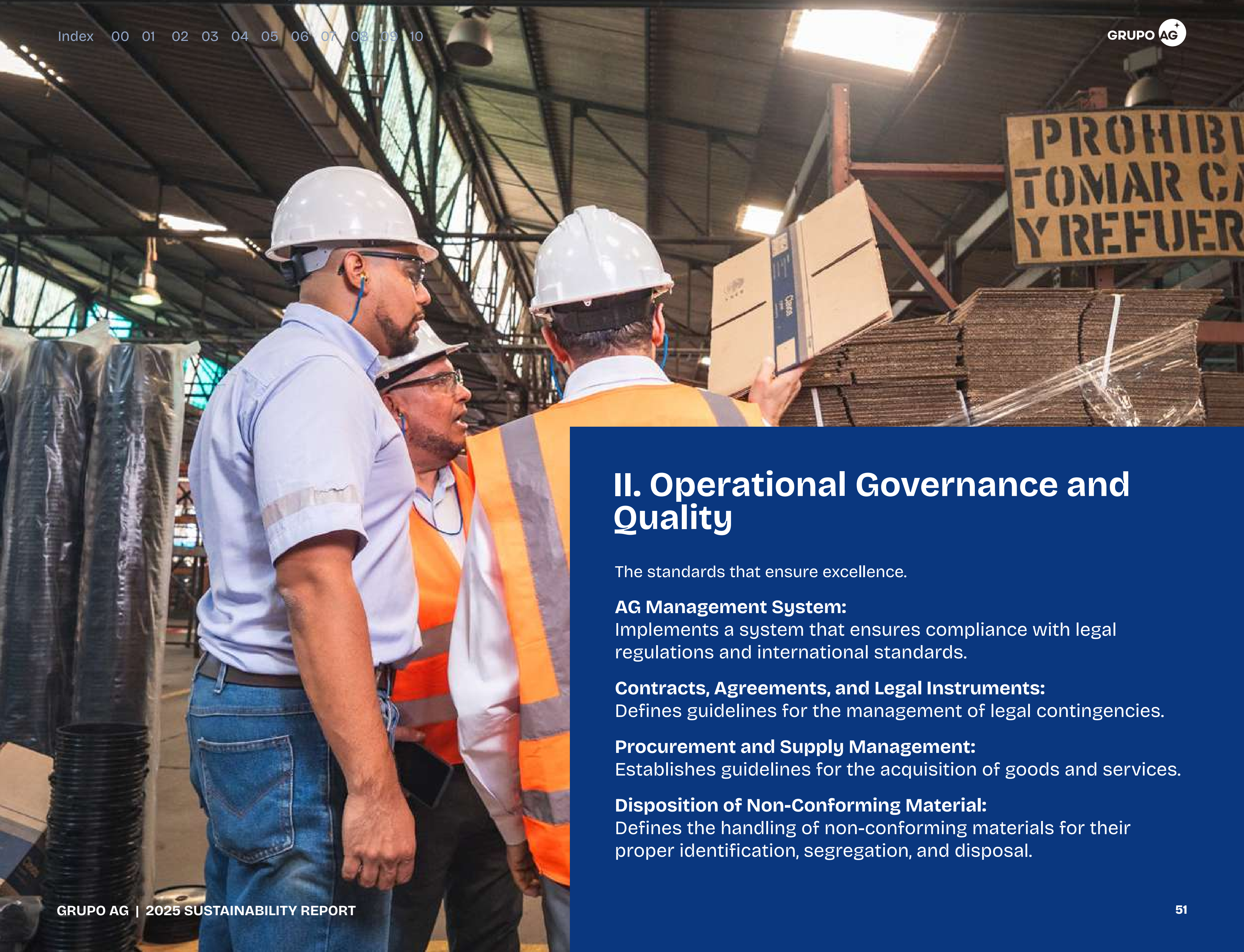
The non-negotiable core of our identity.

**Anti-Corruption and Anti-Bribery:**
Establishes guidelines and controls to prevent, detect, and sanction improper practices.

**Human Rights:**
Promotes respect for human rights across all operations.

**Conflicts of Interest:**
Ensures transparency, impartiality, and integrity in decision-making.

**Donations:**
Regulates donations under principles of transparency **and reputational integrity.**



# II. Operational Governance and Quality

The standards that ensure excellence.

**AG Management System:**
Implements a system that ensures compliance with legal regulations and international standards.

**Contracts, Agreements, and Legal Instruments:**
Defines guidelines for the management of legal contingencies.

**Procurement and Supply Management:**
Establishes guidelines for the acquisition of goods and services.

**Disposition of Non-Conforming Material:**
Defines the handling of non-conforming materials for their proper identification, segregation, and disposal.

## III. Talent Management and Culture

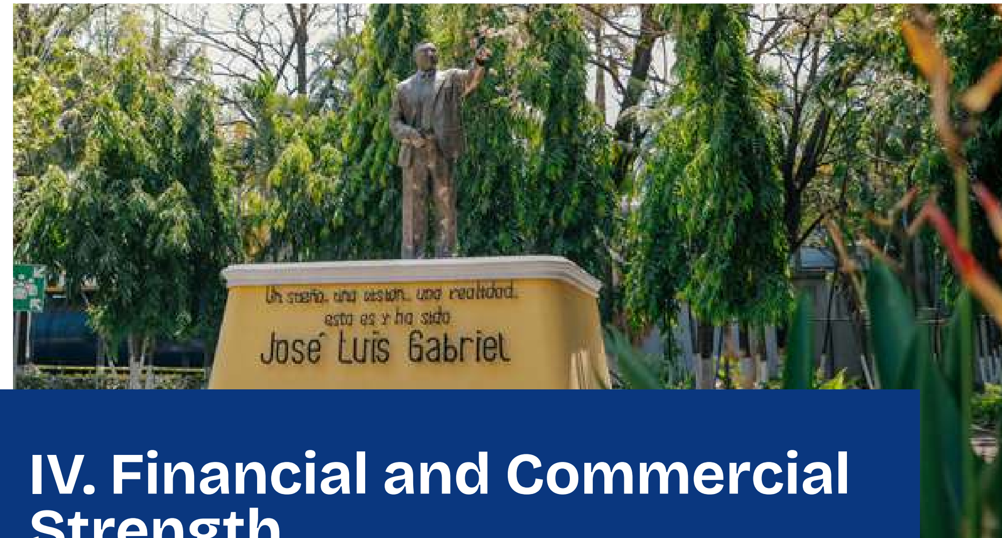
The human capital that brings the structure to life.

**Talent:**
Ensures that Grupo AG has the talent required for its operations and growth.

**Compensation:**
Ensures fairness and competitiveness in compensation structures.

**Corporate Communication:**
Defines guidelines to strengthen organizational culture and corporate reputation.

**Claims Management:**
Establishes guidelines for the timely and appropriate handling of claims.


## IV. Financial and Commercial Strength

The structure that sustains our viability.

**Credit and Collections:**
Regulates granted credit and the efficient management of collections.

**Fixed Assets:**
Controls the registration, valuation, and disposition of fixed assets.

**Management of Credit, Debit, and Adjustment Notes:**
Establishes guidelines for their proper issuance.

**Corporate Credit Cards:**
Controls the use of corporate credit cards, as well as their settlement and payment processes.

As part of our continuous improvement culture, in 2026 we will strengthen our governance framework through the updating of these corporate policies, ensuring their ongoing alignment with the Group's strategy and their contribution to responsible management, strong governance, and the creation of sustainable value.

## 7.1 Our Commitment to Integrity

At Grupo AG, we understand that integrity is not merely a principle, but the foundation upon which we build every decision. Our Code of Ethics and Standards of Conduct defines who we are and how we engage with our stakeholders, structured around three pillars: values, corporate policies, and reporting channels.

**Our values guide our actions, decisions, and projects, aligned with our purpose of improving lives to transform society.**

# Our core values

INTEGRITY

EXCELLENCE

TOTAL COMMITMENT TO THE CUSTOMER

COLLABORATION

SAFETY AND INTEGRAL WELL-BEING

RESPONSIBILITY AND INTEGRAL WELL-BEING

INNOVATION

During 2025, we strengthened our compliance framework through the update of key policies, including the Anti-Corruption and Anti-Bribery Policy, incorporating clear guidelines regarding interactions with public officials, contributions, political activities, gifts, benefits, and hospitality. Likewise, we reinforced the Conflict of Interest Policy by detailing prohibited situations and mechanisms to ensure objective and unbiased decision-making.

**Our management approach is grounded in a zero-tolerance policy toward bribery and corruption, supported by an Anti-Bribery Management System certified under ISO 37001:2016, whose recertification was obtained in 2025. This system is implemented across 100% of our operations, integrating prevention, mitigation, and risk management tools.**

Additionally, we actively participate in the Anti-Corruption and Transparency Initiative for Central America, strengthening our practices through benchmarking processes, specialized leadership training, and capacity-building initiatives throughout our value chain. As part of this effort, we support suppliers in developing their own codes of ethics, promoting shared standards of integrity.

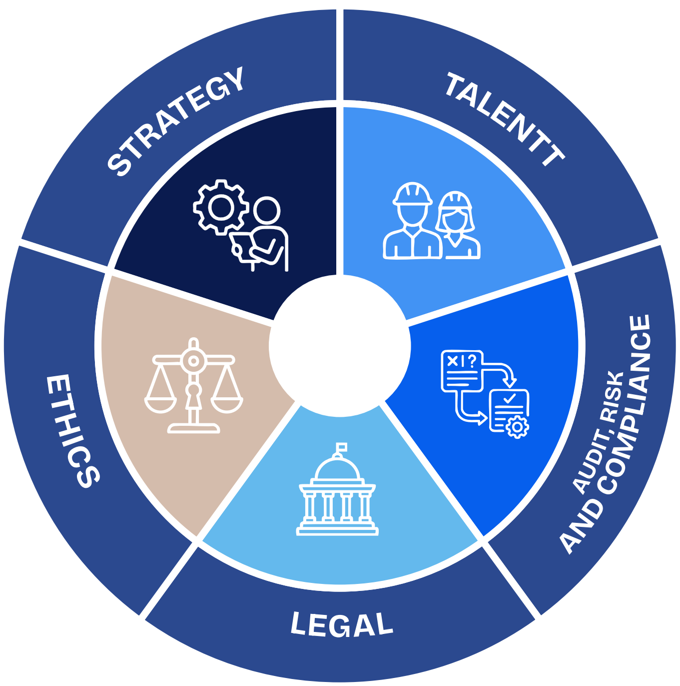
| Training in Ethics and Compliance, and Anti-Corruption | Number and percentage of employees who received the training | Training hours per person | Region |
|---|---|---|---|
| *Ethics – Integrity* | | | |
| Directors and managers | 40 - 100% | 6 h | Guatemala |
| Employees (Administrative – Operational) | 2,075 - 99-6% | 332 h | Guatemala, Honduras and El Salvador |
| *Anti-Bribery* | | | |
| Directors and managers | 40 - 100% | 13 h | Guatemala |
| Employees (Administrative – Operational) | 2,077 - 99-7% | 685 h | Guatemala, Honduras and El Salvador |

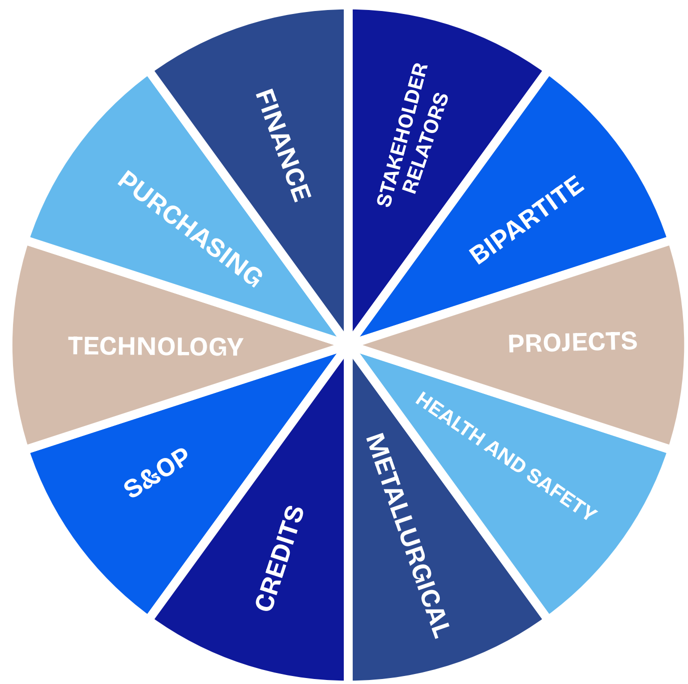
# 7.2 Corporate & Sustainability Governance

Our governance is the structure that ensures every decision is made with transparency, accountability, and long-term vision. It is led by the **Board of Directors** — the supreme governing body — responsible for approving, overseeing, and updating the organization's values, ethical principles, policies, and control systems.

The  Chairman of the Board of Directors is not part of the executive senior management, ensuring independence in oversight.

The governance structure is supported by **five strategic committees** (Audit & Risk, Ethics, Legal, Talent, and Strategy), which enable specialized technical analysis, as well as ten administrative committees that ensure proper operational execution.




## Board of Directors
**Governance Committee**

## Chief Executive Officer
**Executive Committees**

The Ethics Committee plays a central role in promoting a culture of integrity, monitoring compliance programs, and addressing reports, while the Legal Committee oversees regulatory compliance and the legal implications of corporate decisions.

Senior management, led by the Chief Executive Officer, is responsible for implementing the established guidelines, ensuring their organization-wide application across all operations.

**During 2025, we strengthened our governance** framework through the implementation of a new policy management **methodology integrated into the AG Management System,** which standardizes policy design, approval, monitoring, and traceability.

This model ensures that our policies are aligned with business risks and strategy, and that they are understood and applied at all levels of the organization.

Our leadership structure is composed of leaders who combine experience, strategic vision, and a commitment to sustainability, ensuring balanced decision-making focused on the generation of long-term value:

## Rodrigo Gabriel
CEO

Leads Grupo AG with a long-term vision focused on operational sustainability, digital discipline, and value creation with a people-centered approach, strengthening the corporate culture model and organizational business management.

## Carlos Fuentes
Commercial Director

Leads the growth strategy with a customer-centric approach and operational responsibility, promoting sustainable expansion and the long-term positioning of the construction sector under sustainable standards.

## Carlos Ponce
Industrial Director

Oversees industrial operations, ensuring operational efficiency, quality, safety, industrial innovation, and technical capabilities within more than 35 years of experience across the organization's trajectory.

## Estuardo Forno
Planning & Control Director

Ensures alignment between strategy and execution, strengthening digitalization, operational management, and resources for informed decision-making.

**Gabriela Roca**
Corporate Affairs & Sustainability Director

Leads the integration of ASG criteria, legal management, and compliance within the organization's sustainability vision, strengthening the relationship with stakeholders and positioning sustainability as a strategic pillar of the Group.

**Isabel Moya**
Marketing Director

Drives market positioning and customer value generation through a marketing strategy aligned with sustainability and digital transformation.

**Sergio Jiménez**
Logistics Director

Leads logistics management with a focus on operational efficiency, continuity, and resilience, ensuring a secure and sustainable supply chain.

**Eduardo Frías**
Technology & Information Director

Drives digital transformation and information security, aligning technological innovation with the strategic objectives of the business.

GRUPO AG

**Andrea del Valle**
Human Resources Director

Leads the talent strategy, strengthening organizational culture and promoting employee well-being as a key driver of regional growth.

**Karen Haro**
Finance Director

Leads the financial strategy of the Group, ensuring economic strength, financial discipline, and support for sustainable growth.

**Julio Giorgis**
Audit Director

Strengthens internal control, risk management, and transparency, integrating technological innovation into supervision processes.

**In our operations across the Southern Region,** local leadership ensures the proper implementation of the strategy and its adaptation to each context. Operations managers, together with their teams in each country, are responsible for driving execution and operational alignment at the local level:

**Karla Rodríguez**
General Manager – Costa Rica (BIA Alambres)

Leads the BIA Alambres operation, overseeing its integration during its first year as part of Grupo AG.

**Ángel Lúquez**
General Manager – Venezuela (Vicson)

Leads operations within a complex environment, ensuring operational resilience, efficiency, and alignment with the Group's regional objectives.

**Tammy Caamaño**
General Manager – Ecuador (Ideal Alambrec)

Directs the operation with a commercial and strategic vision focused on sustainable growth and team development.

# 7.3 Speak Up Safely: Our Reporting Channel

We have **“Speak Up Safely”**, our formal, confidential, and accessible reporting channel for employees, suppliers, customers, and the community in general. Through this mechanism, users may submit inquiries, acknowledgments, or reports related to potential ethical misconduct.

**Reports may be submitted by telephone, email, or web platform, ensuring accessibility and confidentiality.**

During 2025, we strengthened awareness and communication regarding this channel through training initiatives across different locations, addressing topics such as reporting types and case analysis. As a result, we received 147 reports, achieving an **89% case confirmation rate and 85% compliance with case closure timelines**. This variation resulted from the transition toward the outsourcing of investigation processes, a measure adopted to ensure objectivity and independence in case management.

## *Whistleblowing Management Indicators*

| Indicators | Dec. 2022 | Dec. 2023 | Dec. 2024 | Dec. 2025 |
|---|---|---|---|---|
| Number of reports | 50 | 87 | 127 | **147** |
| Confirmed cases | 60% | 55% | 60% | **58%** |
| Average days | 81 | 68 | 38 | **41** |
| Confidence in reporting channels | | 6 | 91% | Jun. 2025 **91%** |
| Timely and fair investigation process | | 2 | 88% | **89%** |

## *Summary of Indicators*

| Indicators | Dec. 2025 | |
|---|---|---|
| Number of reports | **147** | Received 2025: 147<br>Open 2024: 9<br>Investigated 2025: 129<br>Open 2023: 27 |
| Confirmed cases | **58%** | Substantiated: 68<br>Not substantiated: 51<br>Not processed: 10 |
| Average days | **41** | Less than 30 days: 35<br>Between 60 and 90 days: 73<br>More than 90 days: 21 |


GRUPO AG

| Type of Report or Complaint | Number of Events Reported or Inquiries | Status<br>a) Open for verification<br>b) Closed |
|---|---|---|
| **Abuse of authority** | 36 | 35 Closed / 1 Open |
| **Non-compliance with safety standards** | 29 | 28 Closed / 1 Open |
| **Conflict of interest** | 23 | 18 Closed / 5 Open |
| **Corruption / Bribery** | 12 | 7 Closed / 5 Open |
| **Workplace harassment** | 11 | 2 Closed / 9 Open |
| **Non-compliance with internal processes** | 8 | 6 Closed / 2 Open |
| **Favoritism** | 6 | 6 Closed |
| **Theft** | 4 | 3 Closed / 1 Open |
| **Third-party relations** | 3 | 3 Closed |
| **Collusion** | 2 | 2 Closed |
| **Damage to image and reputation** | 2 | 1 Closed / 1 Open |
| **Falsification** | 2 | 2 Closed |
| **Discrimination** | 1 | 1 Closed |
| **Others** | 8 | 8 Closed |

All cases are managed under a structured protocol supervised by the Ethics Committee, which meets monthly to review reports and define corrective, preventive, or disciplinary actions.

# 7.4 Human Rights

Our commitment to human rights is reflected in the promotion of environments of respect, inclusion, and equity across all our operations and relationships.

**During 2025, one case related to discrimination was reported, which was managed through an investigation process that resulted in training actions, awareness-building initiatives, and reinforcement of expected behaviors in accordance with our Code of Ethics and Standards of Conduct.**

We extend this commitment throughout our value chain by promoting responsible practices and supporting our partners in strengthening their own ethical frameworks, thereby contributing to the creation of fairer and more respectful environments.

| Case Evaluated by the Organization | Implementation of Remediation Plans in Progress | Remediation Plans Implemented Through Routine Review and Internal Management Processes |
|---|---|---|
| 1 | Verbal warning issued | Improvement of the induction process |

# 7.5 Information Security

The protection of information is an essential component of our governance framework. Our corporate policies establish clear guidelines to safeguard the confidentiality, integrity, and availability of information, both internally and throughout our business relationships.

**These policies form part of the AG Management System and are communicated through onboarding processes, training programs, and corporate tools that ensure awareness and proper implementation.**

Access to information is managed under strict confidentiality and security criteria, protecting both strategic assets and the information of our stakeholders.

# 7.6 Risk Management

Risk management at Grupo AG is approached through a preventive and comprehensive framework, incorporating mechanisms for identification, assessment, control, and monitoring at all levels of the organization.

In matters of ethics and compliance, the compliance function leads the implementation of prevention tools, while the Ethics Committee oversees identified risks and the established controls.

**The operations evaluated in Guatemala regarding corruption-related risks were the following:**

| Process | Risk Assessments | Assessment Percentage |
|---|---|---|
| Solutions Management | 12 | 100% |
| Administration | 30 | 100% |
| Distun Administration | 10 | 100% |
| Environmental Management | 12 | 100% |
| Recruitment and Selection | 10 | 100% |
| Corporate Audits | 4 | 100% |
| CEDI Sales Channels | 18 | 100% |
| Cybersecurity | 3 | 100% |
| Compensation | 3 | 100% |
| Purchase of Metal Products | 24 | 100% |
| Purchasing | 9 | 100% |
| Accounting | 65 | 100% |
| Accounts Receivable and Collections | 23 | 100% |
| Data and Analytics | 5 | 100% |
| Revenue Growth Management Strategy | 9 | 100% |
| Ethics | 3 | 100% |
| Export / Local | 12 | 100% |
| Export SV/HN | 5 | 100% |
| Invoicing | 5 | 100% |
| Quality Management | 5 | 100% |
| Procurement Management | 5 | 100% |
| Lean Management | 2 | 100% |
| Legal | 23 | 100% |
| Logistics | 11 | 100% |
| International External Logistics | 8 | 100% |
| Internal Logistics | 11 | 100% |
| CEDI Internal Logistics | 18 | 100% |
| Plant Internal Logistics | 13 | 100% |
| Internal Logistics – Supplies | 8 | 100% |
| Payroll and Timekeeping | 6 | 100% |
| Metal Products Yard | 20 | 100% |
| Transportation Planning | 4 | 100% |
| Financial Processes | 9 | 100% |
| Supplier Assessment and Monitoring | 7 | 100% |
| Projects | 12 | 100% |
| Industrial Safety | 7 | 100% |
| Asset Security | 16 | 100% |
| Customer Service | 9 | 100% |
| Solutions | 2 | 100% |
| Sustainability | 8 | 100% |
| Treasury | 21 | 100% |
| Transportation | 12 | 100% |
| Drawing | 3 | 100% |
| Local Sales | 13 | 100% |

During 2025, we advanced the automation of key processes through **"Mi Portal AG",** including data updates, conflict of interest declarations, politically exposed persons disclosures, and the acknowledgment of corporate policies, achieving 100% employee coverage.

Likewise, we established internal regulations governing the operation of the Ethics Committee and developed continuous training programs in values and compliance, strengthening the preventive culture across the entire organization.

We have established clear procedures for the identification, assessment, and management of tax risks, as well as control mechanisms that ensure the accurate and timely filing of tax obligations.

**Through this model, we seek not only to optimize our tax burden, but also to contribute to the economic development of the countries where we operate, ensuring responsible and sustainable management.**

During 2025, an administrative sanction of GTQ 52,122.70 was recorded related to the use of hydrochloric acid, resulting from an increase in production that exceeded the authorized annual quota.

In response to this situation, regularization processes were initiated to adjust licenses according to operational requirements, reaffirming our commitment to regulatory compliance and transparency with the corresponding authorities.

# 7.7 Tax Governance & Management at Grupo AG

Our tax management approach is based on **transparency, regulatory compliance, and strategic planning** aligned with the business model.

This approach is overseen by the Tax Committee, responsible for analyzing the tax burden, managing risks, and defining strategies in relation to regulatory authorities.

We adopt a cooperative approach with tax authorities, promoting relationships grounded in good faith, professionalism, and compliance with legal obligations in all countries where we operate.

Cap.

# 08

# The Talent We Are

THE TALENT WE ARE

# 8. The talent *We Are*

## Historic Records: The Driving Force Behind Our Operational Expansion

At **Megaproductos**, 2025 marked an unprecedented milestone in productivity and sales. This exceptional growth reflects a resilient supply chain that, while achieving historic highs, simultaneously raises its industrial safety standards and invests in the enhancement and optimization of its work centers.

- **Highest productivity in Mega's history.**
- **24% growth in sales** compared to 2023, consolidating a historic year-end performance.
- **15.5% increase in dispatch volumes, surpassing the 2021 record.**
- **64% reduction in accident rates,** decreasing from 11 to only 4 lost-time accidents (LTA).
- **More than 1 year without lost-time accidents** (LTA) at DISTUN, Xela, and Villa Nueva.
- **Strategic infrastructure:** Comprehensive paving and development of new logistics yards in Quetzaltenango.
- **Inclusion:** Women represent 12% of our workforce.

# The Voice of Our People as a Strategic Driver

At Grupo AG, talent is the fundamental enabler of our resilience. In 2025, we strengthened our active listening model through the Organizational Climate assessment, achieving historic participation levels that reflect our team's trust in communication channels. These results validate an internal culture in constant evolution, where well-being and professional growth are tangible realities.

**86% active participation,** demonstrating the team's strong willingness to contribute to continuous improvement.

**88% overall satisfaction in Organizational Climate,** surpassing the previous year's performance.

**72% Employee Net Promoter Score (eNPS),** consolidating our employees as the brand's main ambassadors.

**93% in Work Processes,** highlighting strong synergy, teamwork, and operational efficiency.

**87% in Human Dimension**, reflecting continuous improvement in the perception of training, respect, and quality of life.

**Institutional Trust:** Assessment conducted under strict confidentiality standards and methodological rigor.


# Benefits Management: Thriving Together with Our Talent

At Grupo AG, we care for our employees so they choose to stay and grow alongside the business. During 2025, we consolidated a **Comprehensive Wellness Strategy** designed to strengthen loyalty and professional development. Through the democratization of information and high-level academic partnerships, we transformed our benefits portfolio into a real tool for competitiveness and growth for our team.

01 **Business-Aligned Strategy**
Execution of a roadmap focused on the personal and professional growth of the team.

01 **"Here We All Win" Campaign**
Disruptive communication through a dynamic and engaging concept that facilitated awareness of the benefits portfolio at all organizational levels.

02 Democratization of Information
On-site tours across all regional locations to ensure equitable access to benefits self-management.

03 Academic Advancement
Strategic partnerships with Universidad del Valle and Academia Europea to facilitate access to university education and language programs.

04 Regional Proximity
Elimination of geographical gaps in internal communication, ensuring that every employee becomes an active participant in their own development.

05 Value Proposition
Strengthening the professional profile and competitiveness of our people within the regional market.

1,932
Employees

88%
Percentaje

276
Employees

12%
Percentaje

WE ARE **2,208** Employees

For us, every number represents a story of growth. We closed 2025 with pride, consolidating an organization of **2,208 employees across Guatemala, El Salvador, and Honduras,** who are the driving force behind our operational excellence in the region. Our workforce is composed of **1,933 men and 275 women**, reflecting both the opportunities and challenges we continue addressing to build an increasingly inclusive and equitable environment

## 8.1 Employee Well-Being

The true strength of **Grupo AG** does not come from structures or processes, but from the passion and commitment of the people who bring our vision to life every day: our employees. Our growth happens because there are people who make it possible every single day.

Every goal achieved and every step toward sustainability is the direct result of a workforce that combines experience, innovation, and unwavering dedication. Therefore, caring for our people is, in essence, securing the future of our organization and the communities where we operate.

## 8.2 Diversity, Equity & Inclusion

We are fully aware of the challenges that diversity represents within our industry; therefore, we continuously work with the firm purpose of becoming a benchmark for inclusion. A reflection of this commitment is our decision-making structure, which includes **49 professionals in executive and managerial roles.**

At this level, female participation reaches **35%**, compared to **65% male representation,** demonstrating significant progress toward more balanced and diverse leadership.

Likewise, we have an administrative team composed of **612 employees.** In addition, our operational workforce, which serves as the core of production, is made up of a total of **1,547 employees**, as shown in the following table:

| Professional Category | Men | % Men | Women | % Women | Total |
|---|---|---|---|---|---|
| Executives and Managers | 32 | 65% | 17 | 35% | 49 |
| Administrative | 398 | 65% | 214 | 35% | 612 |
| **Operational** | 1502 | 97% | 45 | 3% | 1,547 |
| **Total Workforce** | 1932 | | 276 | | 2,208 |

## In this way, committed to diversity and inclusion, we have increased the participation of women in Grupo AG's workforce by 2%, beginning with 159 women in 2021 and closing 2025 with 275 female talents who have contributed to making the company's journey strong and sustainable.

| Professional Category | Number of men | % Men | Number of Women | % Women | Total |
|---|---|---|---|---|---|
| **Year 2021** | 1449 | 90% | 159 | 10% | 1,680 |
| **Year 2022** | 1540 | 90% | 169 | 10% | 1,709 |
| **Year 2023** | 1985 | 89% | 234 | 11% | 2,219 |
| **Year 2024** | 1980 | 88% | 270 | 12% | 2,250 |
| **Year 2025** | 1,933 | 88% | 275 | 12% | 2,208 |

*Information from Guatemala, El Salvador, and Honduras


2 % of **Female Growth** Vs. 2021

GRUPO AG

# 8.3 Talent Attraction, Development & Continuous Learning

## Human Potential Management

During 2025, the organization expanded through the integration of 540 new talents. Beyond the numbers, each new hire represents the opening of a door to progress and the development of the communities where we operate.

If we add these new hires to the internal promotion of 235 employees, we celebrate the positive impact on the quality of life of 775 families, who today find in us a solid path toward well-being.

| Country | Location | Positions | # of Employees | Men | % Men | Women | % Women |
|---|---|---|---|---|---|---|---|
| Guatemala Honduras El Salvador | Central Offices SIDEGUA TUBAC DISTUN Megaproductos AG Honduras | Executives and Managers | 14 | 11 | 79% | 3 | 21% |
| | | Administrative | 140 | 89 | 64% | 51 | 36% |
| | | Operational | 386 | 369 | 96% | 17 | 4% |
| Annual Employee Hires | | | 540 | 469 | 87% | 71 | 13% |

The diversity of the profiles that joined our organization reflects our vision toward the future. With a workforce predominantly composed of Millennials and Generation Z, we have brought dynamism and new perspectives to our industry, achieving a perfect balance with the experience that already defines us.

In this way, we continue moving steadily toward more diverse environments, where **13% of our hires were women (71 professionals)**, highlighting the incorporation of two women into senior leadership roles, in addition to the two female directors already serving on the executive team, challenging the traditional paradigms of the sector. The remaining **87%** strengthens our operational and technical backbone.

Our formal employment footprint expanded strongly in Guatemala City and Escuintla, crossing borders to contribute to the economic dynamism of Honduras through the hiring of **46 new talents**.

This entire journey has made us more agile in recruitment after optimizing our processes to become more competitive, achieving a **17% improvement in hiring times**. In addition, we strengthened our onboarding stage, enabling us to improve the retention indicator of new talents during their first 90 days by **1%**, while also achieving a **65% improvement in the perception of internal service**, validating our role as a strategic partner for every employee.

17% improvement in hiring times

percentage point improvement vs. 14.4% in 2024

**9.4%**

2025 Voluntary Turnover

## Caring for Continuity

Since 2024, we have prioritized **voluntary turnover** as the key indicator for measuring the effectiveness of our value proposition and employee experience. Unlike total turnover, this metric allows us to understand the reasons behind employees' decision to remain with the Group and to intentionally strengthen our culture.

In 2025, we achieved a **9% voluntary turnover rate**, representing a significant improvement of 5 percentage points compared to the previous year. This progress is even more remarkable within operational roles, where turnover decreased to **8%**, representing **7 percentage points less than in 2024**, surpassing our annual targets. These results reflect close leadership and a strong sense of belonging built through active listening and institutional consistency.

When analyzing Voluntary Turnover by gender, results show that **8.0%** corresponds to male employees (**180 departures**), while **1.4%** corresponds to female employees (**31 departures**), for an overall total of **9.4%.** These results reflect differences in retention dynamics that represent an opportunity to deepen attraction, development, and retention strategies through a differentiated approach.

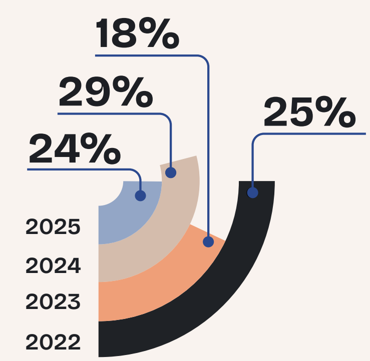
Likewise, we recognize that young talent continues to seek development, mobility, and purpose. During the period, **61% of voluntary departures** corresponded to the **Millennial generation**, followed by **30% from Generation Z**, while **Generation X (8%) and Baby Boomers (1%) demonstrated greater stability.** This behavior reinforces the importance of continuously evolving our value proposition to attract, develop, and retain new generations.

Additionally, the Group's total turnover rate stood at **24%**, showing an improvement compared to the previous year, driven primarily by a reduction in voluntary turnover, which reflects greater organizational stability and a more strategic approach to talent management.

### 2025 Voluntary Turnover

| | | |
|---|---|---|
| | 8% Percentaje | 180 Departures |
| | 1.4% Percentaje | 31 Departures |

### Historical Total Turnover




**Total turnover includes:**

- Resignations
- Dismissals
- Reorganizations
- Job abandonment

**100%** Collective life insurance

## Benefits for Comprehensive Well-Being

With a workforce of more than 2,000 employees, at Grupo AG we understand that our competitiveness is built on the stability and well-being of our people. Therefore, we have consolidated a benefits program that goes beyond legal standards, designed to guarantee financial security, health, and a genuine balance between personal and professional life.

## Health and Protection:

The peace of mind of our team is essential. We provide collective life insurance coverage for 100% of our employees in Guatemala, Honduras, and El Salvador. In addition, from the very first day, we offer medical insurance in which the Group assumes the full cost of the service.

To ensure immediate care, we operate internal medical clinics at our TUBAC and SIDEGUA facilities, led by certified professionals who provide direct support and authorize up to three days of paid leave for minor illnesses. Soon, we will be opening a clinic at the Sábana Grande plant in Honduras to provide this service at that facility as well.

Likewise, we promote a healthy lifestyle through strategic partnerships that offer preferential rates in ophthalmology, dentistry, laboratories, and nutrition, together with 50% subsidies for gym memberships and balanced meal programs in our cafeterias and snack bars at the corporate office.


## Development, Time, and Financial Support:

We are committed to the intellectual growth of our employees, celebrating milestones such as the completion of undergraduate or master's degrees with a paid day off, and facilitating access to high-level education at institutions such as **UVG, the Pontifical Catholic University of Chile, and ADEN Business School**, in addition to English-language programs.

**We firmly believe in the value of quality time; therefore, we provide flexible benefits such as remote work for administrative staff, paid days off for work anniversaries, and extended paternity and bereavement leave beyond legal requirements.**

Finally, we build trust through financial support by offering salary advances for emergencies, loans with preferential rates, and protected mobility insurance. We also support our employees' dreams by facilitating the purchase of AG products at preferential prices when used for building their homes and by guaranteeing access to family recreation through IRTRA, reaffirming that at Grupo AG, well-being is a shared structure.

## 2025 Benefits Overview

Below is the comprehensive portfolio of benefits designed to enhance the well-being and retention of our talent:

| *Category* | *Benefits* | *Summary of Description* |
|---|---|---|
| Wellness | Sports Courts | We provide a 15% discount on the rental of soccer fields in partnership with a specific provider so that employees and their families can enjoy moments of fun and physical activity. |
| | Cafeteria and Food Subsidy / Snack Bar | Subsidy of 20 meals per month in the cafeterias of SIDEGUA, TUBAC, and DISTUN (Guatemala), ensuring quality and nutrition. In addition, healthy meal options designed by experts are available in the central offices to maintain employees' energy levels. |
| Education | Alianza con Universidades y Escuelas de Negocios | Partnerships for professional development with exclusive discounts in personal growth programs:<br>**UVG:** Special rates on enrollment and tuition fees for degrees in Business Administration, Marketing, and Sales.<br>**PUC de Chile:** Discounts starting at 20% on master's degrees, diplomas, and courses.<br>**ADEN:** Benefits starting at 25% discount across a wide range of academic programs. |
| | Language School | Strategic partnership (starting in 2025) with a language school that offers preferential discounts to study five languages, with the goal of strengthening language skills and the international outlook of employees. |
| Work-Life Balance | Birthday Day Off | Employees are granted 1 day with pay to recognize their effort and dedication during their birthday month. |
| | Day Off for the Birth of a Child | We support families by providing future dads 1 day with pay, in addition to the days established by law, for the birth of their children. |
| | Bereavement Leave | Bereavement support that includes two (2) additional days of leave, in addition to the days granted by law, for the passing of parents, spouse, or children, as well as two (2) days of leave for the passing of siblings. |

| Category | Benefits | Summary of Description |
|---|---|---|
| Wellness | Sports Courts | We provide a 15% discount on the rental of soccer fields in partnership with a specific provider so that employees and their families can enjoy moments of fun and physical activity. |
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| Category | Benefits | Summary of Description |
|---|---|---|
| Work-Life Balance | Home office | Home Office option for administrative staff, focused on flexibility and work-life balance. This benefit is subject to the company's internal policy and excludes operational staff at plants and distribution centers. |
| | Gift Delivery | Gifts for special occasions: birthdays, Mother's/Father's Day, birth of a child, and year-end. |
| Personal Security | Advances and Loans | Emergency Advances: Option to request up to 3 base salaries (to be paid over 12 months) for critical situations such as funeral expenses for direct family members, catastrophic illnesses of parents, or loss of housing due to natural disasters.<br>Banking Partnerships: Access to loans at preferential interest rates (below market) through two banks and one credit union, with personalized financial advice and direct management with Grupo AG to facilitate the process. |
| Holistic Well-Being | Vehicle Insurance | Partnership with a leading insurance company to offer preferential conditions on vehicle and motorcycle insurance, aimed at protecting assets and promoting a culture of prevention among employees. |
| | Spare Parts Sales | Partnerships with specialized companies for the purchase of genuine brand spare parts at preferential discounts, promoting preventive maintenance and the safety of employees. |
| | Legendarios Program | An initiative that recognizes employees with 15 years or more of service, supporting their transition to retirement. The program (with expansion in 2025) includes emotional support for adapting to change, a special retirement bonus, and an official recognition event with inclusion of family members. |

| Category | Benefits | Summary of Description |
|---|---|---|
| Holistic Well-Being | Sale of AG Products | We contribute to building the dreams and future of our employees by offering a special list price discount on the purchase of AG products, providing the best list price to all our employees. |
| | Transportation | Corporate transportation service for transfers between the group's different locations, ensuring safe, organized, and efficient mobility that optimizes employees' commuting time. |
| | Uniforms | Provision of uniforms that represent economic and safety support for employees. This benefit not only standardizes the professional image and strengthens the sense of belonging, but also includes elements of protection and risk prevention based on the requirements of each position. |
| Fun | IRTRA | Access to the Workers' Recreation Institute of the Private Company (IRTRA) as a comprehensive wellness benefit, exclusively funded by the company with no cost to the employee. It allows employees and their families to enjoy recreational parks and first-class vacation centers, promoting rest, emotional well-being, and family life. |

## Recognition and Career Path

Likewise, we recognize the loyalty of those who have helped build our history. Through the Legendarios Program, we provide comprehensive support during the transition to retirement for 57 employees recognized for their outstanding careers spanning 20 to 45 years of service, along with 18 legendary employees distinguished by their legacy and extraordinary contributions to the organization.


## Parental leave

At Grupo AG, personal growth is inseparable from professional development. In 2025, we supported 47 employees (36 men and 11 women) during the arrival of their children by facilitating access to parental leave and granting additional time off to strengthen family bonds.

Our culture of trust is reflected in a 100% return-to-work rate, demonstrating that institutional support and quality time are essential for a successful reintegration process. These initiatives, together with benefits such as anniversary leave days, reaffirm that within our organization, career development and personal fulfillment grow hand in hand.

| Country | Locations | Level | Paternity Leave |
|---|---|---|---|
| Guatemala<br>El Salvador<br>Honduras | Central Offices Centrales<br>SIDEGUA<br>TUBAC<br>DISTUN<br>Megaproductos<br>AG Honduras<br>El Salvador | Directors and Managers | 0 |
| | | Administrative Staff | 0 |
| | | Operational Staff | 36 |
| **Total Paternity Leave** | | | **36** |

| Country | Locations | Level | Maternity Leave |
|---|---|---|---|
| Guatemala<br>El Salvador<br>Honduras | Central Offices<br>SIDEGUA<br>TUBAC<br>DISTUN<br>Megaproductos<br>AG Honduras<br>El Salvador | Directors and Managers | 0 |
| | | Administrative Staff | 11 |
| | | Operational Staff | 0 |
| **Total Maternity Leave** | | | **11** |

## Training and Development:

**During 2025, we transformed our learning strategy,** moving from an approach focused on basic onboarding sessions to a robust training ecosystem that ranges from operational excellence to the essential soft skills required for the leaders of the future.

When comparing our performance with the previous period, the improvement in both **the reach and depth of our training programs is evident.** While in 2024 we concentrated our efforts on specific compliance topics (ISO 37001 and Values), in 2025 we diversified our academic offering, achieving broad participation across the pillars that now form the foundation of our organizational culture.

**+467** New Talents

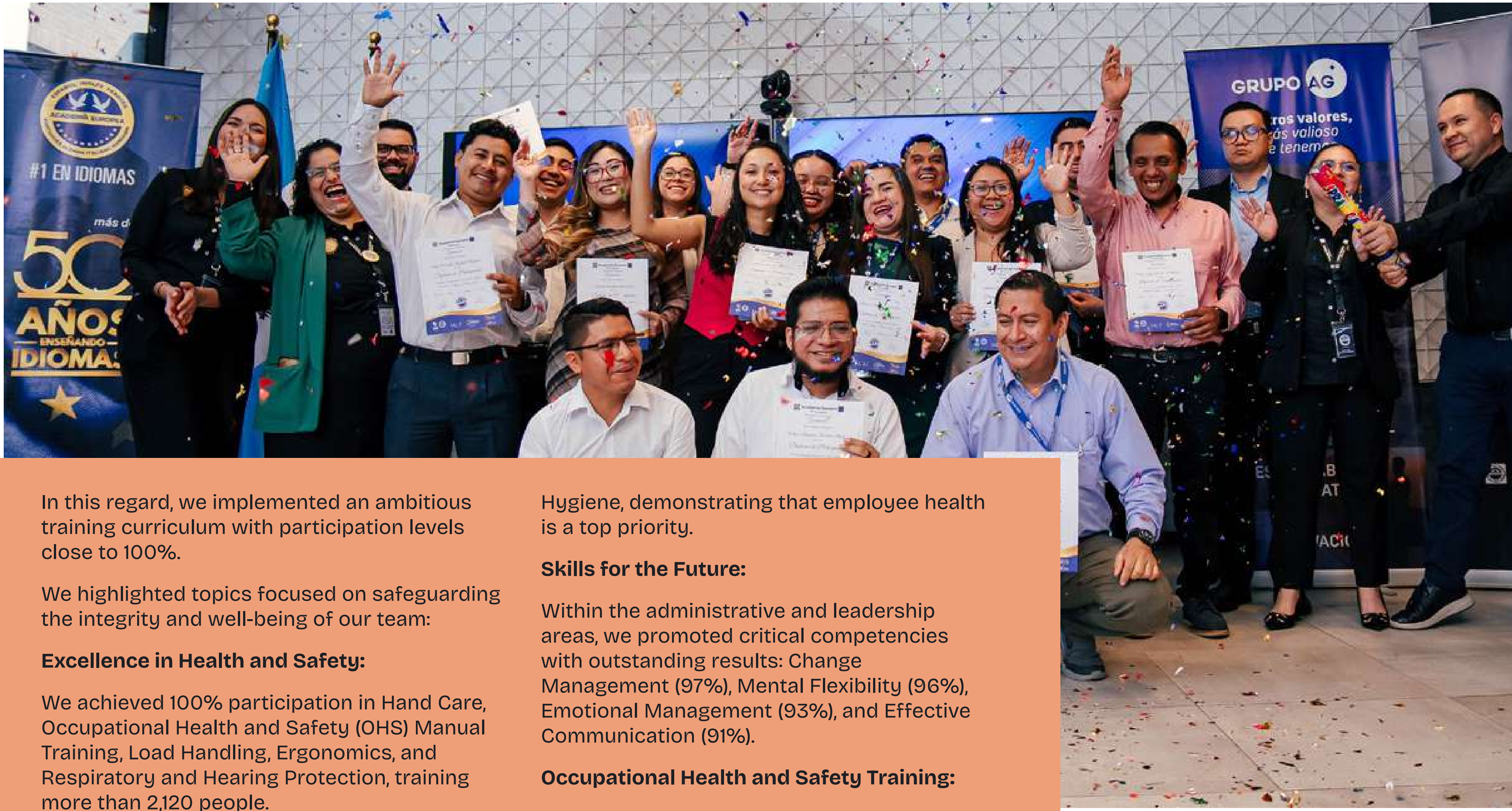
## Comprehensive Onboarding:

We reached 467 new talents in critical areas such as the **Integrated Management System (IMS)**, Occupational Health and Safety (OHS), and the 5S workplace organization and cleanliness methodology.

**2,119** employees trained in IMS

## Expanded Reach

In 2025, we successfully enabled 2,119 employees to complete IMS training, significantly expanding our reach and ensuring strong alignment with our quality standards across the entire organization.




In this regard, we implemented an ambitious training curriculum with participation levels close to 100%.

We highlighted topics focused on safeguarding the integrity and well-being of our team:

**Excellence in Health and Safety:**

We achieved 100% participation in Hand Care, Occupational Health and Safety (OHS) Manual Training, Load Handling, Ergonomics, and Respiratory and Hearing Protection, training more than 2,120 people.

**Well-Being and Awareness:**

We went beyond technical training, reaching 101% of our projected population in HIV awareness topics, and achieving 100% participation in Food Safety and Occupational Hygiene, demonstrating that employee health is a top priority.

**Skills for the Future:**

Within the administrative and leadership areas, we promoted critical competencies with outstanding results: Change Management (97%), Mental Flexibility (96%), Emotional Management (93%), and Effective Communication (91%).

**Occupational Health and Safety Training:**

For our organization, integrity is non-negotiable. We closed 2025 with 2,115 employees trained in this area, ensuring that 100% of our administrative and operational workforce acts under the highest ethical standards.


| Description | Employees Scheduled | Employees Trained | Participation % | Male Participants | Male Participation % | Female Participants | Female Participation % |
|---|---|---|---|---|---|---|---|
| Hand Care | 2,122 | 2,122 | 100% | 1,852 | 87% | 270 | 13% |
| Occupational Health and Safety (OHS) Manual | 2,122 | 2,117 | 100% | 1,847 | 87% | 270 | 13% |
| HIV Awareness | 214 | 214 | 100% | 187 | 87% | 27 | 13% |
| Manual Load Handling | 2,122 | 2,122 | 100% | 1,852 | 87% | 270 | 13% |
| Ergonomics | 2,122 | 2,122 | 100% | 1,852 | 87% | 270 | 13% |
| Sustainability | 2,122 | 2,118 | 100% | 1,848 | 87% | 270 | 13% |
| Integrated Management System (IMS) | 2,122 | 2,119 | 100% | 1,849 | 87% | 270 | 13% |
| Change Management | 214 | 207 | 97% | 161 | 78% | 46 | 22% |
| Mental Flexibility | 214 | 206 | 96% | 160 | 78% | 46 | 22% |
| Emotional Management | 214 | 200 | 93% | 154 | 77% | 46 | 23% |

| Description | Employees Scheduled | Employees Trained | Participation % | Male Participants | Male Participation % | Female Participants | Female Participation % |
|---|---|---|---|---|---|---|---|
| Critical Thinking | 214 | 193 | 90% | 147 | 76% | 46 | 24% |
| Effective Communication | 214 | 195 | 91% | 149 | 76% | 46 | 24% |
| 5S Fundamentals | 2,122 | 2,119 | 100% | 1,849 | 87% | 270 | 13% |
| Occupational Health Medical Control (Alcohol and Drug Control) | 2,122 | 2,116 | 100% | 1,846 | 87% | 270 | 13% |
| Food Safety Control | 2,122 | 2,116 | 100% | 1,846 | 87% | 270 | 13% |
| Respiratory and Hearing Protection | 2,122 | 2,117 | 100% | 1,847 | 87% | 270 | 13% |
| Alcohol and Drug Detection | 2,122 | 2,119 | 100% | 1,849 | 87% | 270 | 13% |
| Occupational Hygiene | 2,122 | 2,115 | 100% | 1,845 | 87% | 270 | 13% |
| Integrity | 2,122 | 2,115 | 100% | 1,845 | 87% | 270 | 13% |

| No. | *Training Name* | 2025 |
|---|---|---|
| 1 | General Safety Induction | 514 |
| 2 | Gold Rules for Hand Care | 2117 |
| 3 | Working at Heights | 268 |
| 4 | Overhead Crane | 261 |
| 5 | Confined Spaces | 275 |
| 6 | Pilot Induction | 924 |
| 7 | Contractor Induction | 1100 |
| 8 | Mobile Equipment | 90 |
| 9 | Preliminary Risk Analysis (PRA) and Work Permit | 709 |
| 10 | Hazardous Energy Control | 714 |
| 11 | Emergency Response Teams | 54 |

## Sustainability Month:

At the same time, Sustainability training reached 2,118 people, integrating our vision for the future into every completed task as part of the Sustainability Month initiatives. Now in its third year, this strategic initiative reaffirms our commitment to promoting responsible practices, generating long-term value, and actively contributing to sustainable development in the communities where we operate.

During that month, we conducted 5 virtual sessions with the participation of more than 800 employees from Grupo AG's different business sectors. As a result, we invested **4,015 training hours** dedicated to Sustainability Month activities, where participants had the opportunity to attend presentations delivered by external experts on environmental, social, and governance (ESG) topics.

## Key Topics Addressed:

**A. Environmental Management and Circular Economy**

- Efficient use of resources such as water and energy.
- Recycling programs and material recovery initiatives.
- Innovative practices for reducing waste and emissions.

**B. Social Well-Being and Community**

- Learning spaces focused on health and safety.
- Community and educational impact projects.
- Initiatives to promote environmental awareness and teamwork.

**C. Corporate Governance and Business Ethics**

- Strengthening a culture of integrity.
- Training on ethics, transparency, and compliance topics.

## 8.4 Performance Evaluation

Excellence at Grupo AG is driven by continuous measurement and transparent communication. During 2025, we strengthened a comprehensive performance evaluation system that aligns each employee's efforts with our strategic vision, transforming feedback into a clear roadmap for professional development.

Under this model, we achieved outstanding coverage levels, evaluating 89% of strategic talent, **88% of administrative personnel, and 90% of operational employees.** This system not only measures compliance with collective and individual objectives, but also fosters a culture of continuous improvement, ensuring that every member of our organization understands their value and maximizes their impact within the company.

It is important to note that employees considered eligible for evaluation must have completed a minimum of four months within the organization. This criterion was implemented to ensure a sufficient, objective, and fair evaluation period, enabling each employee to adequately demonstrate their performance through evidence-based and results-driven assessments.

As a result, 11% of strategic talent, 12% of administrative personnel, and 10% of operational employees were excluded from the evaluation process due to not meeting this requirement. However, for 2026, we have established the objective of integrating 100% of new hires into the performance evaluation process under the same framework.

| | Categories | | |
|---|---|---|---|
| | Estrategic | Administrative | Operational |
| **HC** | 63 | 602 | 1.584 |
| **Evaluated** | 56 | 529 | 1.428 |
| **% Evaluated** | 89% | 88% | 90% |

| | Gender | |
|---|---|---|
| | Male | Female |
| **HC** | 285 | 1.964 |
| **Evaluated** | 246 | 1.765 |
| **% Evaluated** | 86% | 90% |

90% Performance Evaluation Coverage

# 8.5 Occupational Health & Safety

At Grupo AG, we operate under the conviction that no business outcome is more important than the physical and mental well-being of our people. For this reason, we have strengthened an Occupational Health and Safety Management System (OHSMS) based on 18 core elements, providing the necessary foundation to ensure healthy and safe working conditions, processes, and workplaces. These elements are as follows:


| | | | |
|---|---|---|---|
| 1 | Leadership | 10 | Communication and promotion |
| 2 | Training, development and competence | 11 | Contractor, products and services management |
| 3 | Planned inspections | 12 | Occupational Health and Hygiene |
| 4 | Hazard identification and assessment of risks and impacts | 13 | Safety culture and behavior management |
| 5 | Incidentes | 14 | Waste and by-product management |
| 6 | Legal requirements, other requirements and document control | 15 | Atmospheric emissions |
| 7 | Emergency preparedness and response | 16 | Water management |
| 8 | Work rules and work permits | 17 | Noise |
| 9 | Management of change | 18 | Radiation protection |

This management system goes beyond the Occupational Health and Safety (OHS) regulations established in many of the countries where we operate. As part of our commitment to continuous improvement, we periodically adopt new OHS management practices specific to the steel and construction industries, as well as international standards, strengthening our capabilities in physical conditions, methodologies, and work procedures.

Our operational excellence is supported by the international certification ISO 45001:2018, which covers all of our steel manufacturing processes — from billet and rebar production to prefabricated and high-strength solutions. This regulatory rigor extends under an integrated vision of Health, Safety, and Environment (HSE) across all our locations, including:

» **Guatemala:** SIDEGUA (Masagua), TUBAC (Villa Nueva and San Miguel Petapa), Corporate Offices, and our network of 11 DISTUN distribution centers.

» **Honduras:** Sabanagrande and CEDIS Humuya.

» **Business Units:**
We have successfully integrated the five Megaproductos and Moncal locations into this prevention-focused culture.


In addition to identifying hazards, we analyze processes.

Based on **Element No. 4 of our Health and Safety Management System, each of our facilities conducts an Integrated Process Analysis.** This methodology breaks down every production stage across five critical dimensions: health and safety, environment, quality, costs, and delivery. Through the Hazard Identification, Risk Assessment, and Control Matrix (HIRAC), we evaluate each task to proactively prevent risks before they become incidents.

The year 2025 marked a significant evolution in the role of our leaders. We implemented the roles of **Sponsors (Executive Team Directors), Element Champions (Managers or Supervisors)**, responsible for the Occupational Health and Safety Manual strategy, and Multipliers — key field employees who ensure the continuity of our programs. This structure is managed through Franklin Covey's 4DX Methodology, enabling objective accountability processes and maintaining focus on what matters most: the lives of our employees.

Furthermore, we promote a culture of transparency, safety, and ethics in which any individual — employee or third party — has the authority to stop an unsafe task. We have the following mechanisms in place:

**Tarjeta de reportes ACII:** Used to report unsafe acts, unsafe conditions, near misses, and Hazard Identification and Risk Assessment (HIRA) analyses.

**Planned General Inspections (PGI):** Focused on the continuous improvement of physical conditions.

**¡Dilo seguro! "Say It Safely" Reporting Channel:** A corporate whistleblowing channel (phone, email, and web platform) that guarantees anonymity and confidentiality for reporting any risk or concern.

**Safety Campaign Launch:** "¡¡¡Que nada te falte!!!"

## Safety Committees:

At Grupo AG, several formal Occupational Health and Safety Committees are in place. The highest-level committee is COESS (Executive Occupational Health and Safety Committee), composed of Senior Management, the Executive Team, and the Health and Safety Management Department. This body serves as the organization's highest authority for decision-making in health and safety matters. It defines strategies, authorizes resources, and monitors the main action plans.

Additionally, each Grupo AG location has a bipartite committee composed of company representatives as well as employee representatives. The responsibilities of each committee include participation, consultation, and promotion of the health and safety plan, while discussing topics related to hazard identification and risk prevention in the workplace during committee meetings.

Initiatives aimed at prevention and improving working conditions are also promoted, giving importance to employee contributions that support risk prevention efforts. Meetings are held once a month, although the frequency may vary depending on identified findings or incidents that may arise.

## A Culture That Protects:

Our responsibility extends beyond the plant. In 2025, we strengthened the safety of our commercial team through road safety training, defensive driving programs, vehicle pre-use inspections, and emergency response preparedness. We equipped our field workforce with the necessary tools to identify road hazards, reaffirming that their well-being is a priority in every mile traveled.

We recognize that these actions alone are not enough; therefore, this year we will continue developing programs focused on accident prevention and risk reduction.

## Occupational Health and Safety Management System Coverage

Committed to the protection and coverage provided to our employees at Grupo AG, we present occupational health and safety performance indicators to detail the scope of our control and audit systems across the workforce, as well as the evolution of incident rates and occupational accident frequency indicators.

The data reflects our commitment to transparency and continuous improvement, highlighting a preventive management approach that has successfully maintained zero work-related fatalities, while strengthening oversight of hours worked and expanding the coverage of management systems across all our operations.

### 2023

| Description | Number of People | Percentage | Scope |
|---|---|---|---|
| Employees and third parties are controlled by the organization | 1,766 | 100% | Covered by this system |
| Employees and third parties are controlled by the organization | 1,071 | 60.65% | Subject to Internal Audit |
| Employees and third parties are controlled by the organization | 1,071 | 60.65% | Subject to External Audit |

### 2024

| Description | Number of People | Percentage | Scope |
|---|---|---|---|
| Employees and third parties are controlled by the organization | 1,766 | 100% | Covered by this system |
| Employees and third parties are controlled by the organization | 1,071 | 60.65% | Subject to Internal Audit |
| Employees and third parties are controlled by the organization | 1,071 | 60.65% | Subject to Internal Audit |

### 2025

| Description | Number of People | Percentage | Scope |
|---|---|---|---|
| Employees and third parties are controlled by the organization | 1,766 | 100% | Covered by this system |
| Employees and third parties are controlled by the organization | 1,071 | 61% | Subject to Internal Audit |
| Employees and third parties are controlled by the organization | 1,071 | 61% | Subject to Internal Audit |

## Work-related injury statistics

| Description | 2023 | 2024 | 2025 |
|---|---|---|---|
| The number and rate of fatalities resulting from work-related injury | 0 | 0 | 0 |
| Number of high-consequence work-related injuries excluding fatalities | 17 | 21 | 17 |
| Rate of high-consequence work-related injuries (excluding fatalities) | 0.75 | 3.13 | 2.08 |
| Rate of recordable work-related injuries | 11.29 | 14.9 | 9.43 |
| Top types of work-related injuries | Hand injuries | Hand injuries | Hand injuries |
| Total hours worked (HHT Own Workforce + HHT Third Parties) | 6,645,580 | 6,709,628 | 8,163,647 |

## Frequency Rate and Severity Rate

| Year | FR Guatemala | SR Guatemala |
|---|---|---|
| 2025 | 2,08 | 166,10 |

## TUBAC

| MEDICAL ABSENTEEISM INDEX DUE TO OCCUPATIONAL AND COMMON CAUSES | |
|---|---|
| **LOST MAN-HOURS** | 192 |
| **SCHEDULED MAN-HOURS** | 44928 |
| **ABSENTEEISM INDEX** | 0,43 |

## SIDEGUA

| MEDICAL ABSENTEEISM INDEX DUE TO OCCUPATIONAL AND COMMON CAUSES | |
|---|---|
| **LOST MAN-HOURS** | 288 |
| **SCHEDULED MAN-HOURS** | 256.8 |
| **ABSENTEEISM INDEX** | 0,11 |

In this regard, occupational health and safety management is a critical component to guarantee the protection of workers in a high-risk industrial environment. Its proper implementation not only reduces workplace accidents and illnesses, but also contributes to the respect for human rights, business sustainability, and the creation of an organizational culture based on prevention and caring for people.

Living our value of safety and comprehensive well-being means that every member of Grupo AG knows, applies, and safeguards the rules. It is more than a manual; it is our total commitment to every employee, client, and supplier to return home safe and sound, every single day.

Therefore, for 2026 we have set the following challenges:

- **Reduction of the lost time injury frequency rate (LTI) to 1.79 by 2026.**
- **Decrease LTI (days away from work) incidents from 17 to 10.**
- **Decrease potential "A" incidents from 26 to 9.**
- **Increase adherence to safety elements and critical risks by 10%.**

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# Development that *Trascends*



GRUPO AG

# 9. Development that *Trascends*

## Stellar Circle: Forging Loyalty and Shared Prosperity

At **Grupo AG**, we transform transactions into relationships as enduring as steel. **Stellar Circle** is our regional loyalty program designed to empower our strategic partners. Beyond commercial benefits, we act as a catalyst for growth by providing tools and exclusive experiences that strengthen human connections and the resilience of the sector.

**246 strategic clients** integrated into the loyalty ecosystem in the region.

**70% of partners** reported growth above their historical average.

**6.37% of the company's total growth** was driven by this program.

**12,477 metric tons (MT)** of combined volume growth across the region.

**High-value experiences:** Strengthening brand engagement through world-class incentives (UEFA Champions League Final).

**Regional consolidation:** Expansion sustained with a direct impact on the stability of Central American markets.

# "What Matters Is on the Inside": A Brand with Human Purpose

In 2025, we redefined our strategic positioning to move away from traditional technical communication. This gave rise to our brand platform, **"What Matters Is on the Inside,"** a narrative that honors the invisible strength of steel: just as our product supports structures from within, it is the effort of **hardware suppliers, ironworkers, engineers, and architects that truly sustains** the country's progress.

- **+4.1% increase in Brand Equity** compared to 2024, strengthening the perception and value of our brand.
- **55 million impressions** across social media platforms, humanizing the category through authentic stories.
- **1.6 million interactions** generated, creating a deeper connection with our digital audience.
- **6 million households reached** through television, bringing our vision into Guatemalan homes.
- **41 strategic Out-of-Home (OOH) locations** and radio presence, reaching more than 2.4 million people.



# 1st Builders Tournament: Building Community on the Field

At Grupo AG, we understand that regional development is built on strong relationships founded on trust and respect. In December 2025, we launched the First Football Tournament for Builders and Developers in Guatemala — a space designed to go beyond commercial transactions and celebrate the human value of our ecosystem, fostering collaboration and fair play among strategic partners.

**16 participating teams** representing leading construction companies, developers, Grupo AG, and Mega Productos.

**100% integration** of the value chain within an environment of coexistence and well-being.

**Partnership with national sports:** Event endorsed by renowned figures such as Steven Robles Ruiz.

**Commercial and social synergy:** A space for mutual recognition that strengthens resilience and the sense of community within the sector.

**Main Venue:** Grand final held at Futeca Majadas, consolidating the event as a milestone for integration in the capital city.

# Leadership in Construction 5.0: Innovation That Connects

At Grupo AG, we understand that the infrastructure of the future is built through collaborative ecosystems. In 2025, our relationship strategy evolved beyond commercial interactions to position us as the leading benchmark for innovation. Through our outstanding participation in Construction Innovation Day, we demonstrated that the convergence of technology, sustainability, and human talent is the true driving force behind the modern construction industry.

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**1st Place for Most Innovative Booth:** Recognition earned through our disruptive proposal and immersive brand experience.

**Diamond Sponsor** of the 8th edition of Construction Innovation Day, the epicenter of decision-making within the industry.

**More than 10 key industry events** led and sponsored, strengthening the regional business ecosystem.

**Strategic alliances consolidated** with developers, construction companies, academia, and public authorities.

**Construction 5.0 benchmark:** Evolution from steel manufacturer to the market's leading technical and technological authority.

# Logistics Transformation: The Network Powering the Region

At **Grupo AG**, our excellence goes beyond manufacturing; it is consolidated through an unparalleled logistics network that ensures progress reaches its destination with precision and reliability. Through robust infrastructure and a highly dependable operation, we strengthen the regional supply chain, transforming route complexity into a competitive and resilient advantage for our partners.

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**2.1 million metric tons** fully mobilized across raw materials, scrap metal, and finished products.

**1,072,563 metric tons successfully dispatched**, reaching historic delivery records in the regional market.

**128,874 m² of operational infrastructure** optimized to bring our solutions closer to customers and maximize productivity.

**83.5% fulfillment rate** in our delivery promise, maintaining reliability despite unprecedented levels of demand.

**83% reduction in port turnaround times**, decreasing anchorage time from 90 days to just 15 days through direct strategic management.

1,072,563 MT
**Successfully Dispatched**

2.1 Millon
**Metric Tons Mobilized**

# Commercial Synergy: Building Trust and Shared Value

At Grupo AG, commercial excellence is driven by strong cross-functional coordination across our strategic business areas. During 2025, we transformed our relationship with partners, evolving from transactional sales to the professionalization of the sector. By combining record-breaking productivity with unprecedented responsiveness, we consolidated an ecosystem where our customers' success becomes the foundation of our own growth.

**13.5% growth in tonnage** compared to the previous year, achieving a historic productivity record.

**88.8% customer retention rate,** reflecting a strong and resilient loyalty strategy.

**2-day resolution time:** Significant reduction in response times for claims management (previously 7 days).

**90 customers technically trained**, raising safety and quality standards on project sites.

**14 highly specialized training sessions** delivered for our internal commercial advisory and service teams.

**Operational agility:** Full synchronization between logistics, planning, and service functions to provide an immediate market response.



# InnovArise: The Engine of Innovation and Venture Capital in the Region

At Grupo AG, we are redefining social impact through InnovArise, our Venture Factory. During this year, we explored key challenges across Latin America, including access to affordable housing and SME development. TrabajaYa became a success case that advanced into the Build-to-Automate stage, projecting operational break-even by December 2026.

**Venture 4 (SME Empowerment):** Launch of a strategic solution designed to improve predictability and growth opportunities for small business owners.

**Progress:** Completion of two projects in the validation phase, reaffirming our commitment to responsible capital allocation and data-driven learning.

**Focus on Housing and Employment:** Two critical domain exploration areas validated to generate prosperity in rural and peri-urban communities.

**Innovation Governance:** Strengthening structural design capabilities for new ventures with a systemic impact mandate.

# 9.1 Our Value Chain: Suppliers

At Grupo AG, we understand that our value chain is built on relationships founded on trust. Our suppliers are strategic partners who ensure the continuity of our operations, strengthen our competitiveness, and extend our vision of shared development across the territories where we operate.

During 2025, we continued strengthening a broad and diverse supply network aligned with the regional scope of our business:

We operate with **production plants** throughout 2025, in **2 countries:**


**Guatemala**

- 9 plantas productoras
- 11 distribuidoras (DISTUN)

**Honduras**

- 1 planta productora
- 1 distribuidora

We distribute in **11 countries:**

# At **Grupo AG**, we view our supply chain not as a simple network of transactions, but as an ecosystem of key partners that **supports our operational continuity and regional growth.**

During 2025, we coordinated a network composed of **985 suppliers**, who provided capital goods, technology, and specialized services to support the scale of our operations.

We understand that the company's purchasing power is one of the strongest tools for generating prosperity and rooted development in the communities where we operate. Therefore, our sourcing strategy strongly prioritizes local economic development. By the end of the year, **75.4% of our network was made up of local suppliers** (marking growth compared to the previous year), enabling us to strengthen the resilience of our supply chain against global crises.

The nature of our commercial relationships responds to the characteristics of each need. We maintain both short-term purchases associated with specific or one-time requirements, as well as long-term relationships with suppliers operating under agreements or contracts, in accordance with our internal policies and legal guidelines.

**985** suppliers

**57.4%** locales suppliers


During 2025, we strengthened our internal sourcing management through a significant organizational decision: the Procurement Department was divided into two specialized areas.

On one hand, we established Direct Strategic Sourcing, responsible for the negotiation of long steel raw materials, flat raw materials, operational supplies, and CAPEX.

On the other hand, we established Indirect Strategic Sourcing, focused on mechanical MRO, electrical MRO, general services, and administrative services. Through this reorganization, we were able to close identified gaps in management processes and improve overall team dynamics and operational efficiency.

In parallel, we advanced the standardization and traceability of our document management processes. During the year, we consolidated an internal supplier document storage system that enables us to access information in an organized manner — from initial registration and subsequent updates to all supporting documentation incorporated throughout the commercial relationship.

We also implemented a standardized classification system for all suppliers, both new and existing, grouping them into three categories: strategic, specialized, and routine suppliers.

Our supplier management approach goes beyond efficient sourcing. It is also guided by principles of due diligence, ethics, and social responsibility. By year-end, Grupo AG maintained a total of 2,312 active suppliers, of which 466 were incorporated during the year, representing 20.15% of the total active supplier base.

**The 466 newly incorporated suppliers complied with the following requirements established by the Group:**

| *Local Suppliers* | *International Suppliers* | *Total* |
|---|---|---|
| 75.43% | 24.67% | 100% |

## Local Suppliers

» Taxpayer Identification Number (TIN)

» Legal Representative Appointment

» Business License

» Articles of Incorporation

» Tax Clearance Certificate

» Electronic Payment Acceptance Letter

» Supplier Acknowledgment Form and Sworn Declaration

» New Supplier Creation Request Form

## International Suppliers

» Certificate of Incorporation or Certificate of Registration

» Tax Identification Number corresponding to your country

» Electronic Payment Acceptance Letter

» Supplier Acknowledgment Form and Sworn Declaration

» New Supplier Creation Request Form

Aligned with our corporate expansion, we have consolidated a commercial management model focused on transparency and risk mitigation (both reputational and operational). Through strict due diligence controls in registration and evaluation, we exert a positive influence on our value chain, ensuring that every partner complies with labor, environmental, and quality standards before becoming part of our network.

Our responsible supplier management is founded on four key guiding principles:

**I. Legal and regulatory compliance:**
We foster formal and auditable business relationships.

**II. Ethics and transparency:**
We promote corporate integrity and anti-corruption policies in every link of the value chain.

**III. Respect for human rights:**
We prevent any risk of human rights violations in the operations of third parties.

**IV. Health and safety:**
We require working conditions that protect the life and well-being of employees of our partners.

**USD 219M**
correspond to local purchases

## Economic Impact

Our commitment to suppliers is also reflected in the economic impact we generate in the territories where we operate — what we refer to as the **"Economic Spillover Effect."** During 2025, we invested **USD 242 million in local procurement** across Guatemala, Honduras, Panama, and El Salvador. Of that total, **USD 219 million corresponded to local purchases in Guatemala,** representing **91% of total investment.** This dynamic demonstrates the significance of our operations within the local economy and our ability to stimulate nearby productive ecosystems.

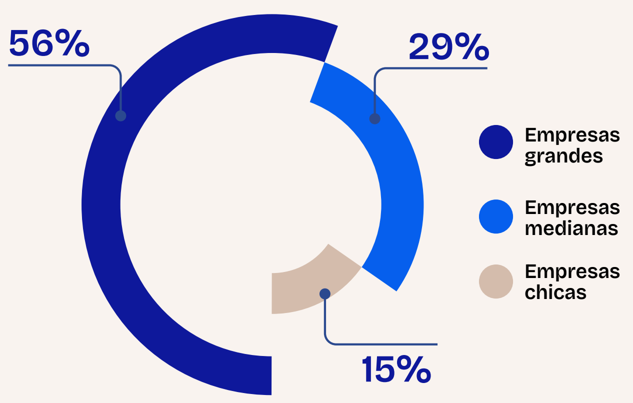
| *Local Suppliers* | *Total Purchases** | *Percentage* |
|---|---|---|
| **Large companies** | $ 134.57 | 56% |
| **Medium companies** | $ 70.27 | 29% |
| **Small companies** | $ 36.76 | 15% |
| **Total** | **$ 241.59** | **100%** |

***Figures expressed in millions of USD**

| *Local Purchases by Country* | *Total Purchases** | *Percentage* |
|---|---|---|
| Guatemala | $ 218.72 | 90.5% |
| Honduras | $ 18.44 | 7.6% |
| Panamá | $ 4.24 | 1.8% |
| El Salvador | $ 0.19 | 0.1% |
| **Total** | **$ 241.59** | **100%** |

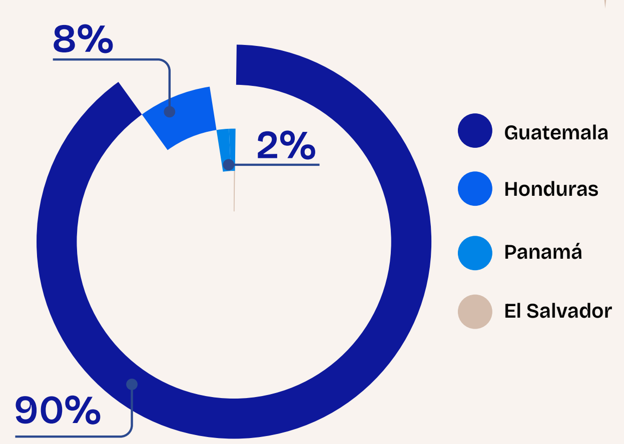
***Figures expressed in millions of USD**

## Local Purchases GT




Source: Purchase report registered in the SAP system

## Local Purchases by Country




Source: Purchase report registered in the SAP system

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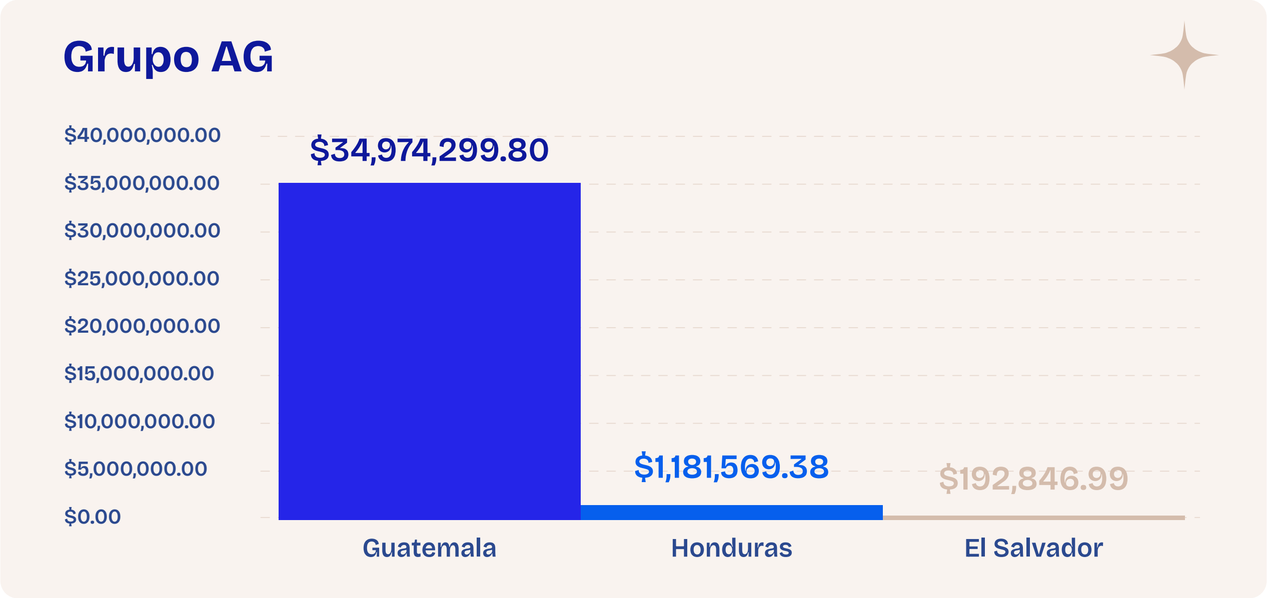
Hereunder is the breakdown of the payments made by Grupo AG during 2025, corresponding to categories such as base salary, incentives, overtime, commissions, severance payments, annual bonus, performance bonuses, among others.

| *Country* | *Grupo AG* |
|---|---|
| Guatemala | $ 34,974,299.80 |
| Honduras | $ 1,181,569.38 |
| El Salvador | $ 192,846.99 |
| **Total** | **$ 36,348,716.17** |



Additionally, regarding our fiscal and labor contribution, in 2025 we contributed **USD 42,430,290** to the State in direct taxes, primarily through Income Tax (ISR), and **USD 34,216,101** in indirect taxes, mainly through Value Added Tax (VAT). These contributions reflect the economic scale of our operations and our responsibility as a corporate stakeholder in the region, totaling **USD 76,646,391**.

Below, we present the detailed breakdown of taxes paid during fiscal year 2025, expressed in U.S. dollars (USD):

| *Type of Tax* | Total USD |
|---|---|
| **Direct Taxes** | 42,430,290 |
| **Indirect Taxes** | 34,216,101 |
| **Total** | **76,646,392** |

## Social Impact with Suppliers

Beyond transactional management, we seek to build long-term relationships grounded in shared development. In this regard, throughout 2025 we continued strengthening our **Futuro en Movimiento ("Future in Motion")** program, a strategic initiative focused on reinforcing the supply chain through the well-being, development, and experience of our transportation partners.

Launched in 2024, this initiative has evolved into a tangible platform designed to dignify, train, and support the individuals who drive the economic development of our countries, focusing on three core pillars: Well-being, Development, and Service.

Under its **Well-being** pillar, we organized three Health Fairs at SIDEGUA and TUBAC, positively impacting more than **400 members** of the transportation community. These initiatives included comprehensive preventive health actions carried out in partnership with the Ministry of Public Health and Social Assistance, the Masagua Escuintla Health Center, and the San Miguel Petapa Health Center, featuring educational workshops, rapid and confidential HIV testing, and the distribution of basic medication kits.

We also promoted physical wellness and ergonomics with the support of physiotherapists from Da Vinci University of Guatemala, who provided practical tools to improve drivers' health throughout their workdays. During the third health fair, we reinforced healthy nutrition habits through the campaign focused on reducing sugar consumption and promoting practices that enhance drivers' health and performance.

During the same event, we also welcomed specialists from Active Therapy to provide rehabilitation services, muscle recovery therapy, cryotherapy, and physiotherapy.

These initiatives were highly valued by participants themselves, who emphasized that these activities generate meaningful value, particularly because they often lack the time necessary to attend medical consultations.

Additionally, during the second health fair, we recognized 120 strategic partners in celebration of National Driver's Day, together with the Logistics and Metallics teams, through recreational activities and a special appreciation space honoring the work of those who keep the world moving through their transportation efforts.

**+400**
transportation partners reached

519 transportation partners reached in 2025

Under the **Development** pillar, we advanced our driver training academy, an initiative designed not only to improve logistics efficiency, but also to elevate road safety standards and ethical conduct practices. Throughout the year, we delivered training modules aligned with three core Group values: **safety and holistic well-being, total customer commitment, and integrity.** Training topics included risk perception and driver guidance, ethics and reporting channels, a service-oriented "steel mindset" focused on customer experience, and zero tolerance for alcohol and drug use. By the end of 2025, we had impacted 519 drivers, who actively participated in these training programs.

Under the **Service pillar,** we enhanced the driver experience through a structured onboarding program composed of four interactive modules: ethics and reporting channels, industrial safety, scrap unloading, and


product loading/unloading. We complemented these efforts through infrastructure investments, inaugurating two dedicated training rooms for drivers at SIDEGUA and TUBAC. These spaces symbolize our commitment to providing dignified learning and development conditions for our strategic partners.

As a result of this coordinated work alongside the Logistics area and other related processes, we increased our **Transportation Suppliers NPS (Net Promoter Score)** by **5.49%** compared to the 2024 result.

Looking ahead to 2026, we plan to continue expanding the reach of **Futuro en Movimiento ("Future in Motion")** and generating value for our suppliers through concrete initiatives that strengthen their well-being, development, and overall experience. At Grupo AG, we understand that a strong value chain is built not only through efficiency, but also through shared responsibility, trust, and a common vision for the future.

On the other hand, in 2025 we strengthened our network of strategic partners to ensure the sustainable sourcing of ferrous scrap, a vital input for steel production. We consolidated a network of more than **125 Central American metal suppliers**, who play a key role in the regional recycling chain and in our sustainability and industrial growth strategy.

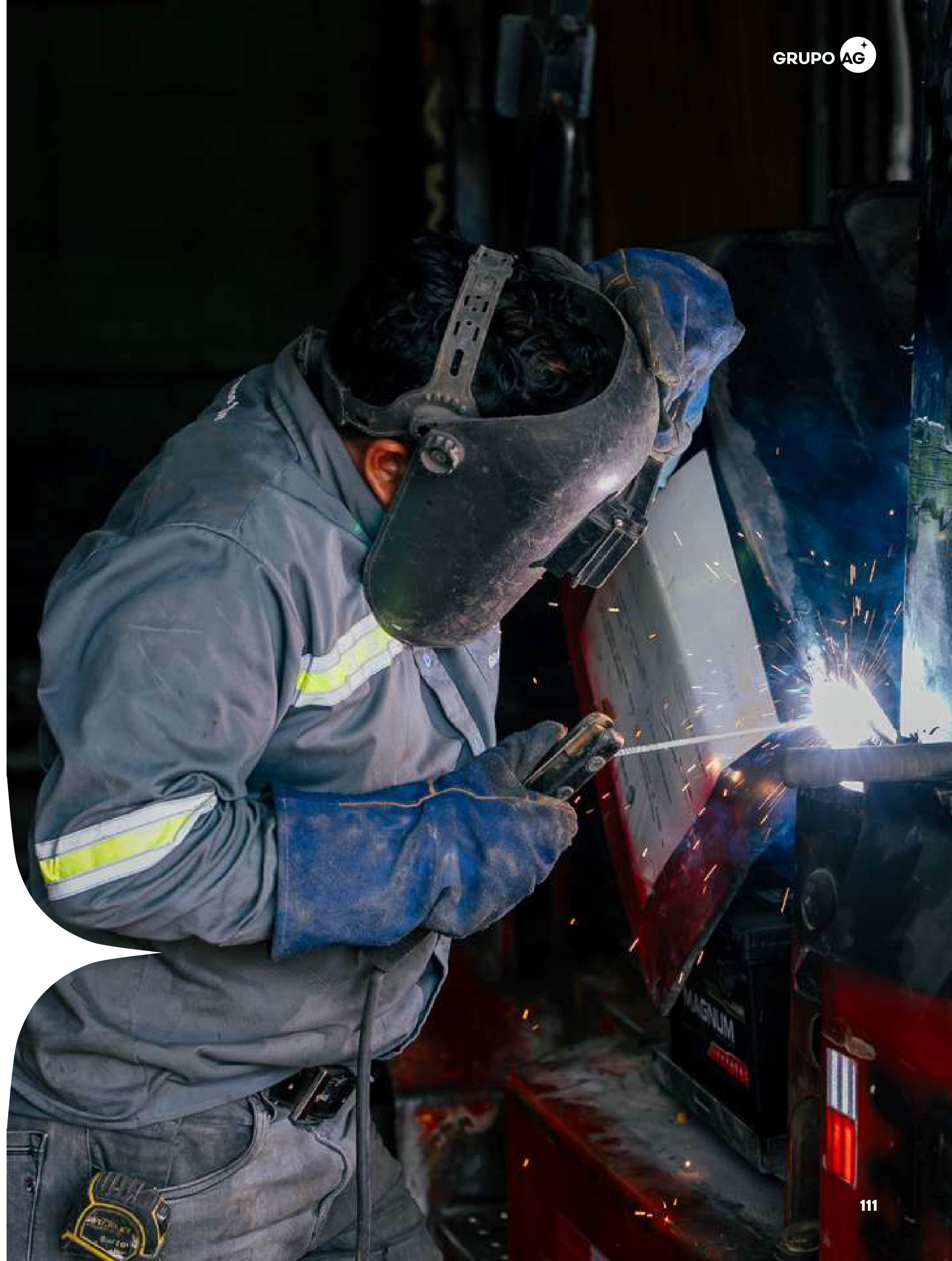
As part of our professionalization strategy, we conducted **409 training sessions** focused on the technical and operational development of our partners. These programs addressed critical areas such as:

- **Operational best practices and material quality**
- **Industrial safety and ethical conduct standards**
- **Efficiency in cargo arrangement and transportation**

To ensure a relationship built on mutual trust, we implemented the **CSAT (Customer Satisfaction Score)** measurement tool, enabling us to identify improvement opportunities and strategic challenges in a timely manner.

Additionally, we achieved a historic year in ferrous scrap collection, reaching record purchasing levels across six countries: **Guatemala, El Salvador, Honduras, Nicaragua, Costa Rica, and Belize**. This integration consolidates a sustainable sourcing model with a Central American reach.

Through our **Circularity Program**, we integrated multiple stakeholders across the value chain under an innovative business model. This initiative not only optimizes resource use and reduces environmental impact, but also drives the full steel lifecycle, positioning **Grupo AG** as a key enabler of a strong and responsible circular economy in the region.



# 9.2 Customer Experience

At Grupo AG, we understand that customer experience is built on two inseparable foundations: trust and shared value. Therefore, our relationship with customers is not limited to the quality of our products or the efficiency of our service; it is also grounded in the protection of the information entrusted to us and in our ability to build long-lasting and meaningful relationships.

During 2025, no claims related to customer privacy were recorded, nor were any complaints filed by regulatory authorities on this matter. Likewise, we received no reports of privacy violations or data loss incidents, reflecting the effectiveness of the operational practices we have maintained to safeguard the information shared within the framework of our business relationships.

These confidentiality practices are embedded in the way we operate. In contracts with customers and suppliers, we execute confidentiality agreements when defining workstreams in order to protect the information shared between the parties. Similarly, every employee signs a confidentiality commitment that remains in force throughout the employment relationship and for up to two years after its termination. These measures are complemented by controls designed to protect customer and supplier information, ensuring it is not disclosed without authorization, as well as internal reporting channels to report suspected leaks or misuse of confidential information.

In the event of a potential customer privacy breach, or the loss, leakage, or misuse of personal data, we maintain formal and confidential reporting channels accessible to employees, customers, and third parties.

Once a notification is received, we immediately activate our internal incident management protocol, initiating a thorough, objective, and documented investigation process in accordance with our corporate policies and applicable regulations. This process is escalated to the Ethics Committee, which oversees due diligence, evaluates findings, determines potential responsibilities, and recommends the corresponding corrective, preventive, and disciplinary measures. Through this approach, we seek to safeguard information, mitigate legal and reputational risks, and reinforce our culture of compliance.

While we maintain practices aimed at protecting information, we recognize that there are still opportunities for improvement. At present, we do not yet have a formally approved corporate policy that comprehensively regulates the processing, protection, storage, and transfer of customer personal data. Nor do we currently have a fully integrated Data Loss Prevention (DLP) strategy. Although we have implemented certain isolated technical measures, such as restrictions on the use of peripheral devices or external storage media, these controls are still fragmented and are not yet part of a robust corporate-wide DLP program.

We have also identified that one of the main structural challenges in advancing this area is the absence of a formal corporate information classification process. Without a clear framework to categorize information — for example, as public, internal, confidential, restricted, or sensitive personal data — it becomes more difficult to define proportional controls, establish appropriate levels of protection, and assign specific responsibilities. Recognizing this challenge is an important step in continuing to strengthen our capabilities and evolve toward a more comprehensive privacy and data protection framework.

# 9.3 Positive Social Transformation

At Grupo AG, we believe that the development of our communities is inseparable from our business: when people grow, society becomes stronger, and the environment evolves into a driver of shared progress. Therefore, in 2025 we strengthened our commitment through our flagship program, **"De hoy para siempre" ("From Today Forever")**, focused on early childhood, early education, and child nutrition in Guatemala, as well as broader community-impact initiatives that generate well-being and local resilience. The program was designed to contribute, as a Group, to a segment of the population that requires immediate attention to ensure that children remain in school, learn effectively, and build a better future.

This program reflects our vision of building a sustainable future and generating a positive impact in the communities where we operate. Throughout the year, we carried out various initiatives that directly benefited children and strengthened schools and care centers:

## 01 Kitchen Equipment for the Masagua CADI

At the Child Care and Development Centers (CADI) La Virgen Obrero and El Milagro, we donated refrigerators, industrial stoves, cooking pots, knives, and furniture. This initiative not only improves the safe and hygienic preparation of food, but also conveys a message of care, nutrition, and well-being to children. Each utensil represents an investment in their health and future, fostering an environment where growing up healthy becomes a tangible reality.

## 02 School equipment for better learning

With triangular tables and adequate furniture, we benefited five preschool centers in Masagua:Escuela Oficial Rural Mixta Santa Sofía del Mar

- Santa Sofía del Mar Mixed Rural Official School
- Masagua Kindergarten School
- Cuyuta Mixed Rural Official School
- Dolores Bedolla de Molina Mixed Rural Official School
- Santa Luisa Mixed Rural Official School

These interventions create more comfortable and appropriate classrooms for learning, strengthening the academic and personal development of hundreds of boys and girls.

In 2025, our ethical volunteer program **engaged 130 children from Escuela Telma Arroyo ("Telma Arroyo School")**, who participated in workshops and interactive activities designed **to strengthen values such as honesty, respect, collaboration, and excellence.**

## 03 Agreement with Mineduc to improve school kitchens

In alliance with the Ministry of Education (Mineduc), we began the construction of a model kitchen at Cuyuta Mixed Rural Official School No. 2 and the renovation of the kitchens at San Juan Mixtan School and Dr. Mariano Gález de aldea El Milagro School, benefiting more than 1,300 students. This agreement includes training for parents and members of the Family Parents' Organization (OPF) in nutrition and food preparation, ensuring a lasting impact on health and school nutrition.

## These initiatives reinforced values-based education from an early age while strengthening the bond between Grupo AG and the community.

Every contribution complies with our Donations Policy, including due diligence processes to guarantee transparency. In addition, we provide the **¡Dilo seguro! "Say It Safely"** reporting channel, available to employees, suppliers, contractors, and the community.

With a focus on 2026, monitoring and measurement processes will be implemented to evaluate school retention, weight and height indicators, school enrollment rates, and stakeholder NPS, ensuring the traceability and effectiveness of interventions. These actions reflect our conviction that sustainability is built through everyday actions—supporting, strengthening, and creating solutions together with people.

We are a model where shared development is a condition for growth. At Grupo AG, we grow with purpose, creating well-being that endures **"De Hoy Para Siempre" - "From Today Forever".**

# Certifications and Accreditations

At Grupo AG, quality and transparency are non-negotiable. In a context of expansion into new markets, our certifications serve as the technical endorsement that enables us to compete across the region.

During 2025, we not only maintained our management systems, but also expanded the scope of our product accreditations (INTECO) and reaffirmed our ethical commitment (Ethixbase360).

These credentials are tangible proof that our steel complies with the highest standards of seismic resistance, sustainability, and regulatory compliance at a global level.

| Certifying Body | Standard / Scope | 2025 Strategic Value |
|---|---|---|
| **AENOR** | **Integrated Management System (Recertification):**<br>• ISO 9001:2015 (Quality)<br>• ISO 45001:2018 (Occupational Health and Safety)<br>• ISO 37001:2016 (Anti-bribery) | It integrates excellence in the product, the protection of our people and, crucially, ethics in business, positioning us as a reliable and transparent partner for foreign investment. |
| **GGBC (Guatemala Green Building Council)** | **Sustainable Construction Co-label:**<br>• Applicable to Grade 60 and G80 Rebar. | Validates our steel as a suitable material for green buildings (LEED/CASA Certifications), opening doors in sustainable infrastructure projects. |
| **CGP+L (Guatemalan Center for Cleaner Production)** | **Recycled Product Standard (Recertification):**<br>• Grade 60 and 80 Rebar. | Certifies to the market that our steel is born from recycling, supporting our narrative of "Green Steel" and reduced environmental footprint. |
| **Ethixbase360** | **T Certification (4th consecutive year):**<br>• Due diligence and commercial transparency. | This certification consists of an exhaustive due diligence review, which includes corporate information, financial statements, regulatory compliance, anti-bribery policies, background checks, and continuous monitoring on international watchlists. It strengthens our commitment to transparency, integrity, and best practices across all our processes. |
| **INTECO** | **Product Certification Mark (Scope Expansion):**<br>**High-Strength Rebar and Welded Wire Mesh.** | The technical guarantee that our products comply with international standards for seismic resistance and structural safety, essential for sales in Central America and the Caribbean. |

# Memberships and Associations

At Grupo AG, we understand that systemic challenges—such as climate change and market volatility—cannot be addressed alone. During 2025, our participation in industry and technical associations maintained a clear strategic focus: strengthening sector resilience.

Through these memberships, we seek not only representation but also access to technical knowledge and global trends that enable us to accelerate our learning curve in the region's emerging markets.

| *Name of the Association* | *Type* | *2025 Strategic Value* |
|---|---|---|
| **1. Central American Association of Iron, Steel and Derivatives Manufacturers (ACEFAD)** | Regional / Sectoral | Main platform for the regulatory and commercial integration of the steel sector in Central America, essential for our regional operations. |
| **2. Guatemalan Association of Structural Engineering and Seismology (AGIES)** | Technical | Development of seismic resistance standards that ensure safe infrastructure in the face of climate and seismic vulnerability in the region. |
| **3. Guatemalan Chamber of Construction (CGC) / ICS** | Trade Association | Boosts the construction sector (our main market) and defends legal certainty for investment in infrastructure. |
| **4. CentraRSE** | Sustainability | Benchmarking on ESG practices and ethical management, aligning our strategy with the highest sustainability standards in Guatemala. |
| **5. Global Compact (Guatemala Network)** | Sustainability | Public commitment to the Sustainable Development Goals (SDGs), strengthening our ethical reputation among global investors. |
| **6. Guatemala Green Building Council (GGBC)** | Technical | Promotion of steel as a sustainable material for green building and support in efficiency certifications (LEED/CASA). |
| **7. Fundesa (Foundation for the Development of Guatemala)** | Development | Technical input in public policies to improve the business climate and the long-term competitiveness of the logistics sector. |
| **8. Metal Industry Association** | Sectoral | Defense of the technical interests of the national metallurgical industry and promotion of fair competition. |
| **9. Guatemala Chamber of Commerce** | Commercial | Strengthening the network of business relations and services to enhance business competitiveness. |
| **10. Guatemalan Institute of Cement and Concrete (ICCG)** | Technical | Research and development of best practices in the combined use of steel and concrete for more durable and resilient works. |
| **11. Central American Association for Housing (ACENVI)** | Social / Sectoral | Promotion of social and affordable housing policies, a critical market for the region's demographic growth. |
| **12. Association of Industry, Commerce and Services for Construction (ICS)** | Trade Association | Integration of the construction value chain to raise service and supply standards in the sector. |

# GRI Content Index

GRI CONTENT INDEX

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GRUPO AG

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