

Sustainability Report 2024



GRUPO
HELVEX[®]



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Message from Our President and CEO

I am pleased to present our 2024 ESG Sustainability Report, a compilation of the actions and achievements of Grupo Helvex's sustainability strategy.

Our sustainability vision continues to guide every step we take. In 2024, we continued to generate a positive impact on the planet and our stakeholders by mitigating water stress through innovative, high-quality products that promote efficient water use. Since 2010, our products have saved more than **139.7 billion gallons of water** in Mexico and the various countries where we operate.

This year, our **WC Sustenta**, *the world's lowest water-consuming mechanical toilet*, was recognized with the **UN Environment Award** for being the best design project contributing to the UN 2030 Sustainable Development Goals and addressing water stress challenges. We also received the **National Design Award** for this innovation, reaffirming our commitment to innovation and water efficiency.

Since our founding 75 years ago, we have developed products that contribute to water conservation worldwide. Our green portfolio includes more than 100 products focused on efficient water use.

In terms of environmental performance, we treated **100% of the water** we extracted and returned it to aquifers. We also **recognized 173 hotels** with our **Sustainable Hydro Hotel Distinction**, an unprecedented program in Mexico that evaluates and promotes best practices in water use and conservation. Thanks to this program, hotels saved an average of **5.1 million gallons of water** compared to the previous year.

We also **increased the reuse and recycling of our waste**, contributing to the circular economy. At the same time, we complied with applicable environmental regulations and standards, which led to our renewed recognition as a **Clean Industry** by Mexico's Federal Attorney for Environmental Protection (PROFEPA).

Events like the **Helvex Water Forum** allowed us to promote water sustainability and sustainable construction through the panel “Challenges and Opportunities for Water in Mexico,” where environmental experts and decision-makers shared their insights and plans for the country and the industry. We also held conferences on water systems and sustainability-focused architecture, promoting sustainability in design, architecture, and innovation.

In our social management efforts, we expanded our free technical training for plumbers and students, helping to develop skilled professionals in plumbing and sanitation. We also strengthened our partnerships with architecture schools to promote sustainability, innovation, and water conservation, resulting in a significant increase in events and participation.

We continued supporting communities by donating products to civil society organizations, improving the quality of life for thousands of people with dignified bathrooms and reduced water consumption.

Our commitment to society is clearly reflected in the products we offer. In addition to their water efficiency, our value proposition has allowed us to continue innovating with high-quality, safe products in terms of design, usability, and components—meeting our customers’ needs and ensuring their satisfaction.

We also continue to support the professional development, growth, and well-being of our employees through comprehensive benefits packages. These include support programs such as scholarships for higher and postgraduate education. We also promote safe work environments where employees can perform their duties with peace of mind.

As part of our corporate governance management, we redefined our organizational values at the end of 2024 to align them with our mission, vision, purpose, and organizational goals. This strengthens the ethical culture that defines our daily actions, which we widely shared with our employees through talks and training on our values and philosophy.

Risk management across all areas of our organization also continues. We defined responses for each identified risk, anticipating them and ensuring not only the fulfillment of our objectives, mission, and vision but also the long-term sustainability of our company.

We look to the future with optimism—for a more sustainable world, society, and business environment. Our strategies, goals, and actions are aimed at capitalizing on the opportunities of being an ESG-driven organization, and we are committed to continuing to build a more sustainable future for all.

The dedication, effort, and collaboration of every person at Helvex Group is fundamental to our success and to building a better, more sustainable world for present and future generations.

Jorge Barbará Morfín
President and CEO of Grupo Helvex

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About this Report

GRI 2-3, GRI 2-2

This report has been prepared with the objective of communicating the results and sustainability strategy of Helvex Group in the environmental, social, and governance (ESG) areas. This document covers the operations of Helvex Group and its subsidiaries in all countries where it had a presence during the year 2024.

The preparation of this report was based on international best practices and widely recognized standards, such as the Global Reporting Initiative (GRI) and the Sustainability Accounting Standards Board (SASB).



Helvex Group

GRI 2-1

Helvex is a proudly Mexican company, celebrating 75 years of business history in 2025, and is a benchmark in the design and manufacturing of faucets, showerheads, accessories, and bathroom fixtures. Its philosophy has been updated with the purpose of: “Improving people’s quality of life by making every day routines more enjoyable in their spaces, always caring for water.”



Vision

To be the leading interior solutions brand, preferred for its innovation, sustainability, and high quality in products and services in the markets where we operate.



Mission

To captivate our customers through the manufacturing and marketing of innovative, sustainable products and services of the highest quality.

Core Values



Our Business Segments GRI 2-6



Faucets and Fixtures

Innovation, development, and manufacturing of faucets, showerheads, flush valves, and accessories using high-tech materials designed for efficient water use in both residential and institutional settings. These products are marketed under the Helvex and Proyecta brands.



Vitreous China

Innovation, development, and manufacturing of vitreous china bathroom fixtures such as toilets, sinks, and urinals, designed for efficient water use in residential and institutional environments. These are marketed under the Helvex brand.



Furniture and Surface Coverings

An integrated interior design solution that combines quality, contemporary design, and cutting-edge products. Marketed under the Emozioni by Helvex brand, these offerings are crafted to create unique and functional spaces.



Our Global Presence GRI 2-

1, GRI 2-6

Through unique experiences backed by high-quality, innovative products, we have established a strong presence across all states of the Mexican Republic, as well as in various cities in the United States and multiple countries throughout Latin America.

In addition to our headquarters, we have an extensive distribution network that allows us to expand the reach of the brands that make up the Helvex Group.



Garantía de Calidad



Production Plants

- Mexico
- Costa Rica

Offices

- Mexico
- United States
- Costa Rica
- Peru
- Panama
- Colombia

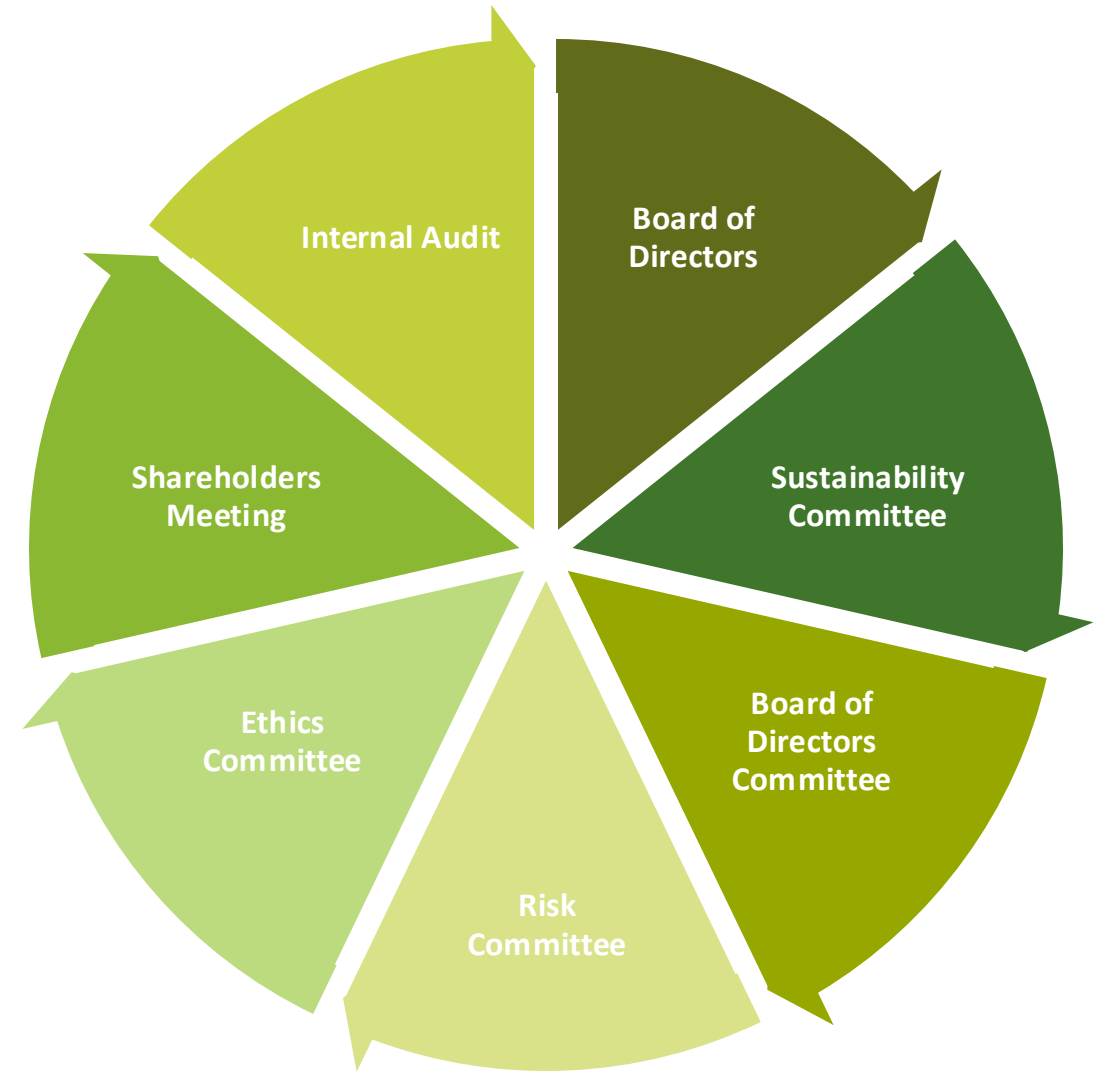
Additional Markets

- El Salvador
- Guatemala
- Honduras
- Nicaragua
- Puerto Rico
- Dominican Republic
- Jamaica
- Chile

Corporate Governance Structure

GRI 2-9, GRI 2-10, GRI 2-12

The Corporate governance at Helvex Group encompasses a set of bodies, structures, and standards designed to ensure the achievement of our business objectives. We generate value through a solid performance for both our shareholders and various stakeholders in the company.



Government Structure

Sustainability Oversight Committee

GRI 2-12, GRI 2-13, GRI 2-14

Sustainability Oversight Committee

Ensuring sustainability
as a key element in
decision-making

Leading, proposing,
implementing and
monitoring sustainable
development strategies,
objectives and policies.



Establishing and
ensuring compliance
with our sustainable
development goals.

Disseminating and
promoting the culture of
environmental, social
and financial
sustainability.

Also responsible for:

- Integration of ESG into the strategic plan.
- Promotion of sustainability.
- Monitoring compliance with sustainability strategies.



Sustainability Management Model

GRI 2-22

A series of strategies, objectives, and actions aligned with the United Nations Sustainable Development Goals (SDGs). This model seeks to create a more sustainable world while building trust among our stakeholders and creating value through various initiatives.



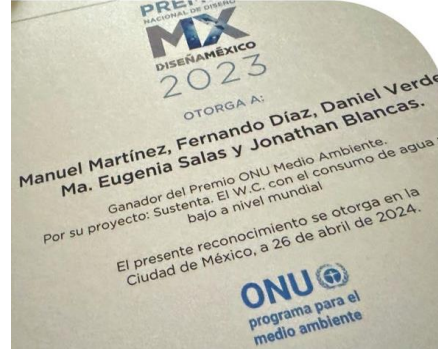
ESG Pillars	Strategies	Sustainable Development goals
E Environmental	- Water sustainability - Reducing carbon emissions - Clean industrial processes - Sustainable construction	    
S Social	- Responsibility to communities - Commitment to customer satisfaction - Safety, quality, and product information - Attracting and developing talent - Job security	   
G Governance	- Ethical culture - Risk management	

Our Sustainability Vision

Water is the most important natural resource for life on the planet. For decades, our vision of sustainability has consisted primarily of generating a positive impact on the environment and our stakeholders through products designed to reduce water consumption and promote its conscious and efficient use. We believe this vision will allow us to continue developing innovative products while contributing to the well-being of the planet and society.



In 2024, the Sustenta WC was recognized with the UN Environment Prize, as the best design project that contributes to achieving the UN's 2030 Sustainable Development Goals and solving problems arising from water stress.



In addition, we won the National Design Award: Diseña México thanks to this innovation. This award is the most important in Mexico and aims to recognize how, through good Mexican design, the quality of life is improved and businesses and institutions become more competitive.

WC Sustenta, the overall winner in the Product category, uses approximately 0.66 gallons of water per flush, representing a savings of almost 60% compared to traditional toilets.



Additionally, Helvex was honored to receive the A'GREEN GOOD DESIGN AWARD in the Sustainable Products, Projects & Green Design category, thanks to our Sustenta WC.

This international competition seeks to recognize the best in the design industry by evaluating products with the highest standards, making it the most influential worldwide.



In early 2025, the Helvex Group was recognized with the Exceptional Company Award in the "Contributing to the Sustainable Development Goals" category for its sustainable practices and products, represented by the WC Sustenta.

The award-winning practice, titled "Sustaining Water Conservation for a Better Future," reflects the efforts of the Helvex Group to promote water conservation, in alignment with Sustainable Development Goal 6: "Clean Water and Sanitation for All."

The Exceptional Companies Recognition, promoted by the Business Coordinating Council, the Communications Council, and the Institute for Quality Promotion, consolidates the Helvex Group's commitment to sustainability and innovation.



Performance GRI 2-22, GRI 3-3

Strategy	2024	
Water Sustainability 	• 139.7 billion gallons of water saved by our products since 2010 • 5.1 million gallons of water saved year-over-year by the 173 hotels recognized with the Hydro-Sustainable Hotel distinction. • 100% of the water we extracted and used in our production processes was treated and returned to the groundwater. • 100% of our sanitary facilities are water efficient. • 20% increase in our total water consumption* • 22% increase in water consumption per unit produced*	(*) The increase was mainly due to the construction of our new high-tech materials (HTM) plant, in addition the number of products in the manufacturing process increased by 25% at the end of 2024 to meet market demand, as well as the increase in units sold during the period.
Reduce Carbon Emissions 	• 3% increase in total energy consumption* • 5% increase in energy consumption per unit produced* • 2% increase in our total direct GHG emissions* • 7% increase in our total indirect GHG emissions* • 7% increase in GHG emissions per unit produced*	(*) The increase was mainly due to the fact that the number of products in the manufacturing process increased by 25% at the end of 2024 to meet market demand, as well as the increase in units sold during the period, in addition to the entry into operation of a new firing kiln at our ceramic plant and the construction of our new high-tech materials (HTM) plant.
Clean Industrial Processes 	• 14% increase in waste reuse and recycling • 24% decrease in NOx emissions • 1% increase in waste generation* • 36% increase in hazardous waste generation	(*) The increase was mainly due to the number of products in the manufacturing process increased by 25% at the end of 2024 to meet market demand, as well as the increase in units sold during the period and the construction of our new high-tech materials (HTM) plant.
Sustainable Construction 	• 106 products in our green portfolio • 5% recycled brass used in our operations • 87% of our products are recyclable beyond their useful life • 100% of the boxes and packaging materials we use are recyclable • 70% of our products have spare parts available	

Objective 1

Manufacture and market water-saving products.



Actions:

Maintain our offering of water-saving products.



Actions:

Educate and raise awareness among stakeholders and society in general about the importance of water care and efficient use.

Objective 2

Reduce our water consumption.



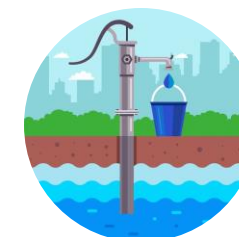
Actions:

- Install low water consumption equipment.
- Perform preventive maintenance on our hydraulic facilities.
- Monitor water consumption per unit produced.



Actions:

- Use specialized processes for treating water effluents resulting from production processes.
- Create rainwater harvesting systems and absorption wells.



Water Sustainability Strategy

Objective 4

Promote responsible water use and consumption among stakeholders

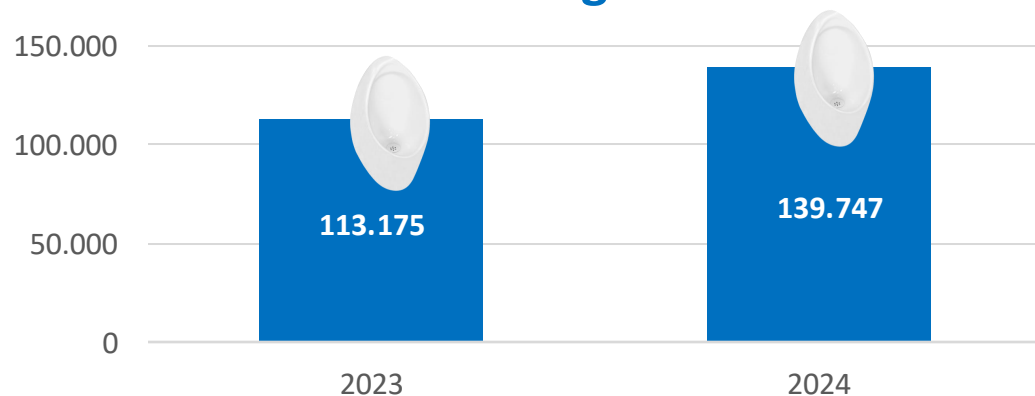
Objective 3

Treat and return the used water to aquifers to ensure its cycle

The water savings of our products

Our Products Have Saved Up to **139.7 Billion Gallons of Water** from 2010 to 2024, our **TDS2 waterless urinals**, sold in various markets, have achieved savings of up to **137.1 billion gallons of water**. Additionally, between 2023 and 2024, our **eco-friendly products**—such as toilets, flush valves, faucets, and showerheads—have contributed to an **additional savings of up to 2.6 billion gallons of water**. This total savings is equivalent to **more than 16 days of water** for every inhabitant in the United States, based on the **World Health Organization's (WHO) recommended water consumption** and the **U.S. population according to the 2024 census**.

Water Saved by Our Products in millions of gallons



+23% increase in water savings



Water Management



Key Action: Installation of low water consumption equipment

In 2024, we successfully installed **low water consumption equipment in 100% of our production plants and administrative offices**, thanks to the installation of water-saving toilets, faucets, and showerheads.



Key Action: Preventive maintenance of hydraulic facilities

Preventive maintenance was carried out on all our hydraulic facilities, helping to prevent water leaks and preserve this vital resource.



Key Action: Rainwater harvesting systems and absorption wells

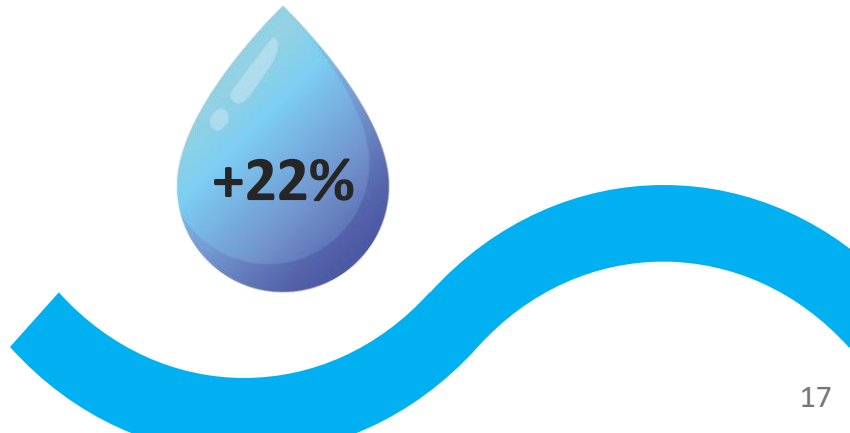
Our **rainwater harvesting systems** have the capacity to collect up to **7.9 million gallons of water**, which is returned to the subsoil through our **absorption wells**.



Key Action: Monitoring of water consumption per unit produced

The **water consumption ratio** was calculated by dividing the total water consumption in gallons by the number of finished products manufactured. This ratio **increased by 22% compared to 2023**. The increase was due to several factors, including:

- Additional water use for the construction of our new **high-tech materials plant (HTM)**.
- A **25% increase** in the number of products in the manufacturing process by the end of 2024 to meet market demand.
- An increase in the number of units sold during the period.



+22%

Water Management Indicators

Water Treatment GRI 303-4

100% of the water extracted from the ground and used in our production processes and sanitary services is **treated** to remove chemicals and microorganisms.

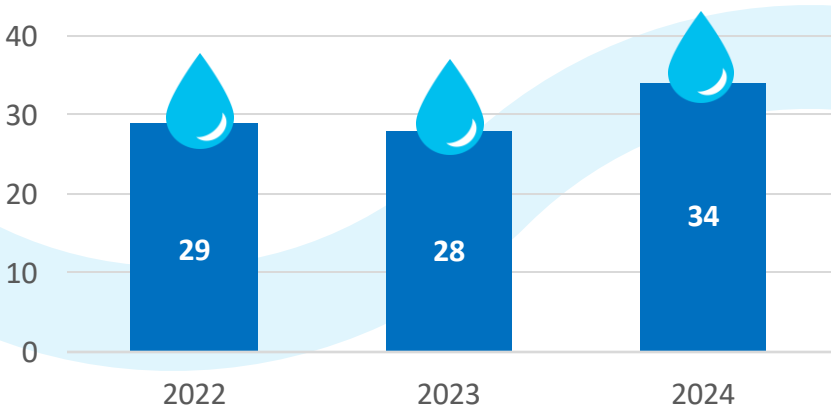
All treated water is **returned to the subsoil**, where it undergoes **natural filtration** and helps **recharge aquifers**.

Water Consumption and Extraction GRI 303-5

In 2024, **total water consumption increased by 20%** compared to 2023, mainly due to:

- Water use for the construction of the MAT plant.
- Increased production and units sold.

Total Water Consumption
(in millions of gallons across all areas)



+20%
Water
consumption

Water Extraction GRI 303-3

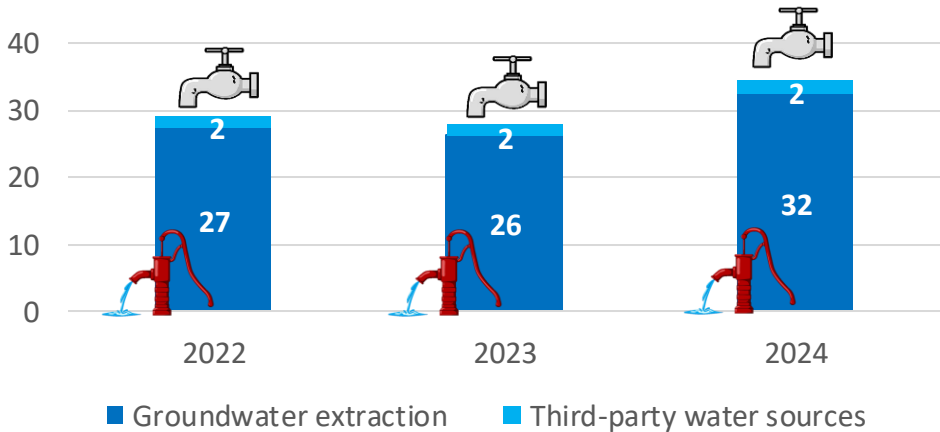
In 2024, **groundwater extraction increased by 19%**, mainly due to:

- Water use for the construction of our new high-tech materials plant (HTM).
- Increased production and units sold.

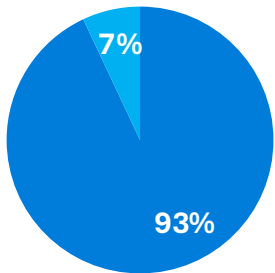
Additionally, third-party water consumption increased by 25% compared to 2023, primarily due to:

- Higher water use in dining and restroom services.
- More employees returning to work in our offices.

Water extraction



**Water
Consumption
Distribution**



- Groundwater extraction
- Third-party water sources

Responsible Water Use and Consumption

Through our **Helvex Foundation**, we promote, raise awareness, and educate individuals and organizations about water use, aiming to preserve resources in Mexico by encouraging the conservation, care, and responsible use of water.

Through programs such as "**Distintivo Hotel Hidro Sustentable**" and "**Xprésate**", we contribute to water sustainability, as outlined below:

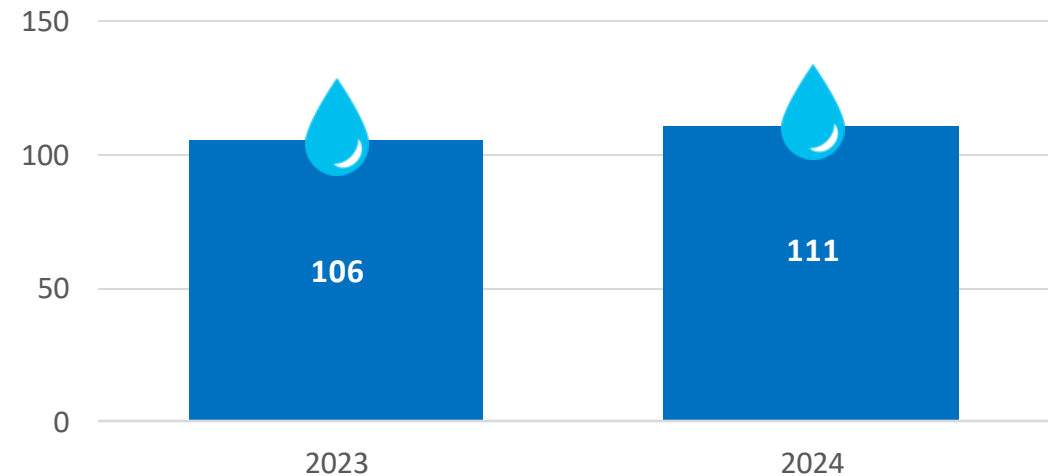


Distintivo Hotel Hidro Sustentable (Sustainable Hydro Hotel Distinction)

This is a certification that evaluates good practices in water use and care, incorporating an environmental management tool for hotels. It is awarded by the **Alliance for Water Sustainability in Tourism**.



Total Water Saved Since the Program's Inception in 2011 (in millions of gallons)



2024 Results

Participating hotels achieved **savings of over 5.1 million gallons of water** compared to their consumption the previous year



+5%



+18%



More than 200 people trained on topics such as:

- Sustainability and hotel profitability
- Principles, challenges, and opportunities related to water
- Tourism and water sustainability
- The impact of sustainability on the hospitality business

173 hotels from 5 hotel chains received the **Hydro Sustainable Hotel Distinction**



+60%

+17%



Approx. \$250,000 Dlls saved in water expenses

Approx. 20% reduction in water consumption within the hotels

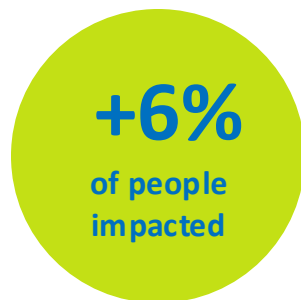


Workshops and Environmental Talks

We conducted **workshops for children, youth, and adults** in 2024 to raise awareness about the **care and efficient use of water**. These included:

- Environmental activities focused on **water culture, water footprint**, and the **water cycle** for children.
- Activities at **more than 10 universities** and with strategic partners such as **Colgate** and various **hotels**.
- Participation in **environmental fairs**, and delivery of **talks and training sessions** on:
 - Environmental sustainability
 - Water stress
 - LEED certification
 - Water efficiency in buildings

These efforts reached a total of **1,790 people** in 2024. Since 2009, we have trained **over 33,700 people**.



Helvex Agua Talks

With the goal of connecting other stakeholders, such as authorities, industry, and the business community, we created the "Encuentro Helvex Agua", a panel entitled "Water Challenges and Opportunities for Mexico". Environmental experts and decision makers presented their assessments and plans for the country and the industry. The panelists were Martha Delgado, President of APCO for Mexico and Latin America; Dr. Humberto Marengo, Technical Deputy Director General of Conagua (who attended on behalf of Alicia Bárcena, Secretary of Environment and Natural Resources of the Mexican Government); and Raúl Rodríguez, President of the Water Advisory Council. Representatives from various organizations such as UNESCO Mexico, CANACINTRA, CANADEVI, Cemefi, Agua Capital, CMIC, ADI, Coca-Cola FEMSA, the Embassy of the Netherlands in Mexico, Coca-Cola Foundation, GEPP Group, Alen Group, Bal Group, Mujeres en Agua Group, Peñafiel Group, Merco Mexico, MITinfra, Mitsui de México, Nader, Hayaux and Goebel, UNAM, the UNAM Water Network, among others, attended. This forum was the first of its kind in the industry.





Digital Impact on Responsible Water Use and Consumption

The **social media outreach** related to **Fundación Helvex. programs**—such as the **Hydro Sustainable Hotel Distinction**, various publications on water and sustainability (e.g., *Water and Gender*, the book *Mexico: 10 Sustainable Water Entrepreneurs*), and the **first Helvex Water Forum**—achieved **over 7 million impressions**.

These messages focused on **education and raising awareness** about the **efficient use and responsible consumption of water**.





Actions:

- Foster a culture of efficient energy use within the organization.
- Generate and use renewable energy.



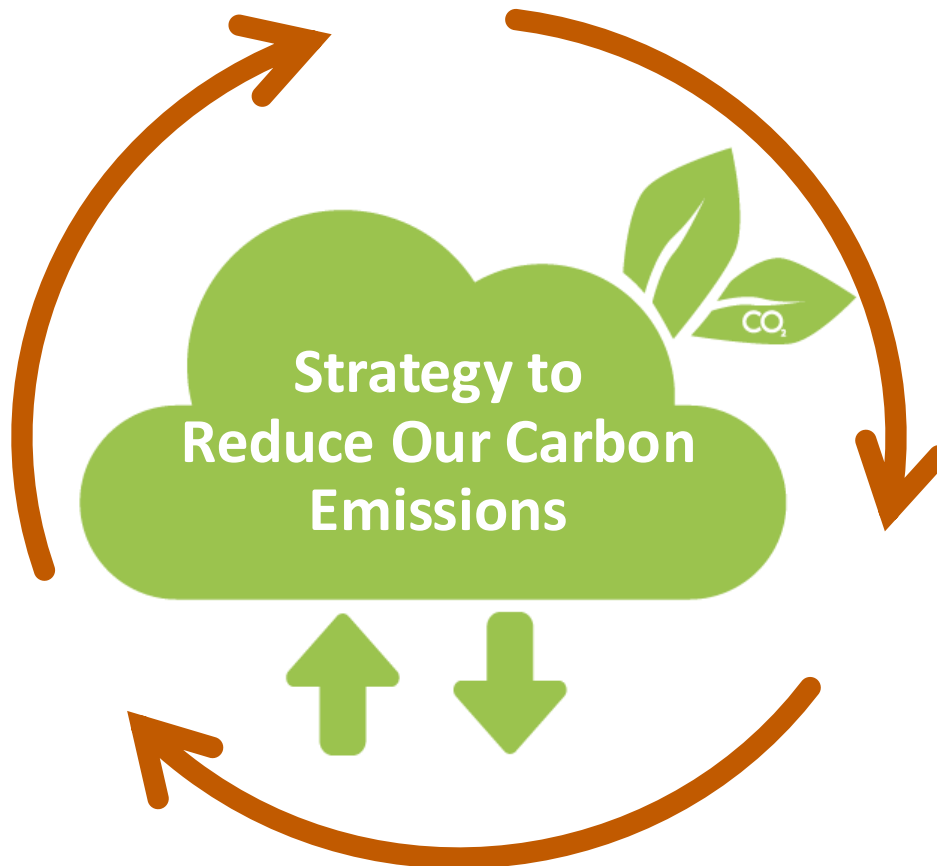
Actions:

- Continuous maintenance of equipment and machinery.
- Monitor energy consumption per unit produced.



Objective 1

Reduce electricity consumption



Actions:

- Use more energy-efficient technologies.
- Improve logistics efficiency.



Objective 3

Improve energy and operational efficiency

Objective 2

Reduce fossil fuel consumption and the carbon emissions resulting from our operations

Emissions Management



Distintivo S (S Badge Recognition)

Due to the **positive impact of our products** on resource efficiency in the tourism sector and the implementation of **best practices** for promoting sustainable development within our organization—through the measurement of **energy, water, and carbon waste**—we were awarded the **Distintivo S** in 2024 by the **Mexican Ministry of Tourism**



Culture of Efficient Energy Use

In **2024**, over **25 hours of training** were provided to more than **180 workers** at our plants to raise awareness about **efficient electricity use** and to promote the **disconnection of unused equipment**.



Emissions Management

Use of more **energy-efficient technologies**: Our **casting equipment and kilns** use technologies that are efficient in electricity and gas consumption. We also have **emission collectors**, which help reduce **greenhouse gas emissions**



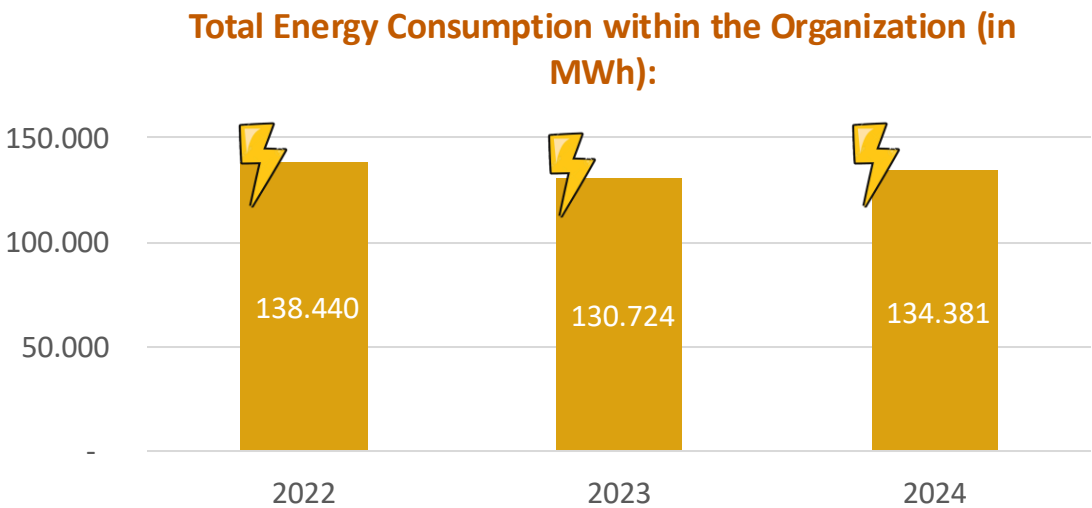
Continuous maintenance of equipment and machinery

Continuous maintenance of equipment and machinery: Thanks to **preventive and ongoing maintenance** of our machinery during **2023 and 2024**, we experienced **no critical failures** that could have interrupted operations. This helped **avoid increased electricity and gas use**, thereby **preventing CO₂ emissions**.

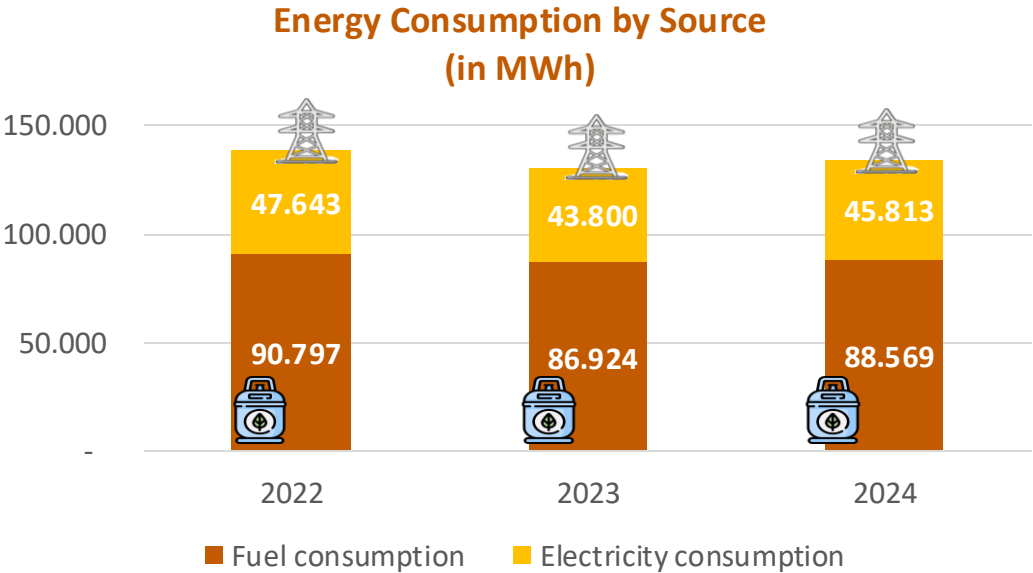
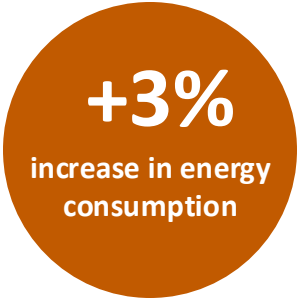
Energy Management Indicators

Non-Renewable Energy Consumption . GRI 302-1

Total energy consumption increased by 3% compared to 2023, mainly due to increased production and the commissioning of a new kiln at our Vitreous China plant.



66% of the energy consumed comes from **natural gas combustion**, while the remaining 34% is from the **electric grid**.



To determine the value in **megawatt-hours (MWh)** for each unit of natural gas consumed, we use conversion factors established by the **Mexican Ministry of Energy (SENER)**.



Energy Management Indicators

Energy Intensity Ratios GRI 302-3



-1 %

Energy Consumption Ratio Relative to Net Sales

This **energy intensity ratio decreased by 1%** compared to 2023. This suggests that in 2024, **energy consumption remained proportionate to the level of sales.**



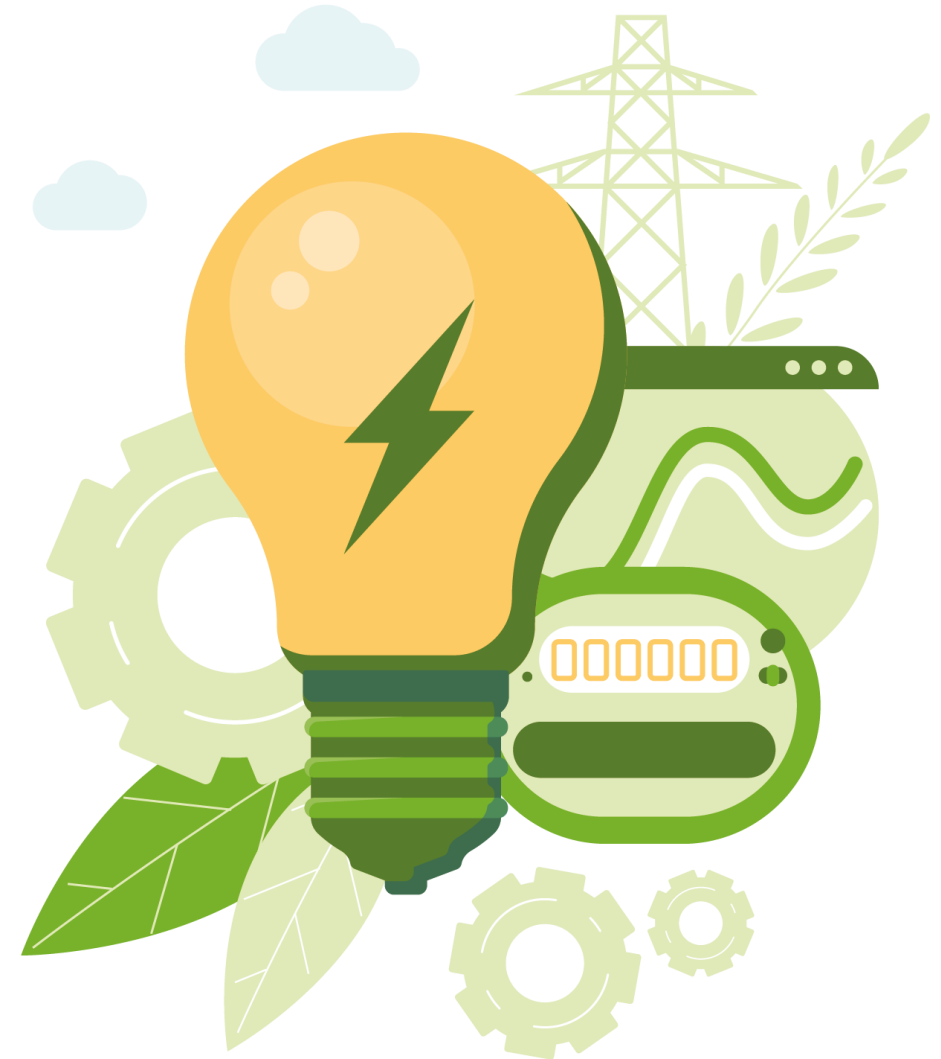
+5 %

Energy Consumption Ratio Relative to Manufactured Products

This ratio increased by 5% compared to 2023. This means that energy consumption per finished product unit increased, mainly due to:

A 25% increase in products in the manufacturing process by the end of 2024 to meet market demand.

An increase in units sold during the period.

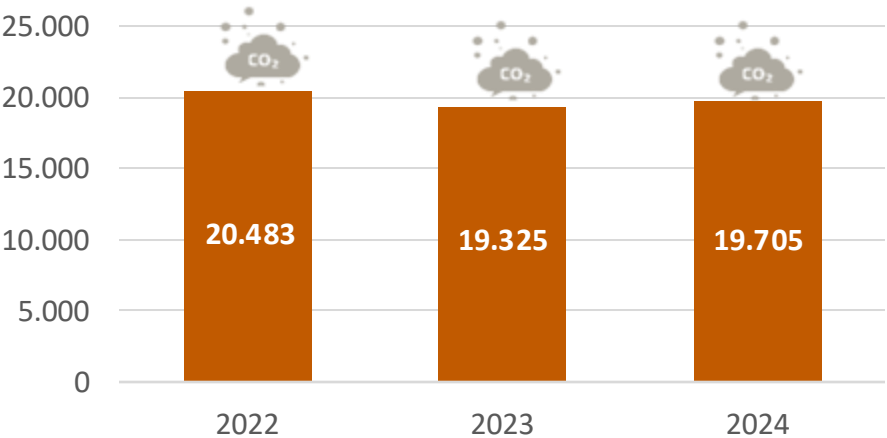


Emissions Management Indicators

Direct GHG Emissions (Scope 1) GRI 305-1

In 2024, greenhouse gas emissions from our production processes increased by **2%** compared to 2023. This was due to the increased consumption of natural gas, resulting from the commissioning of the third firing kiln at our Vitreous China plant.

Gross value of direct GHG emissions in tons of CO₂e (Scope 1):



+2%
Increase
in direct
emissions

Breakdown by emission source:

Year	2022	2023	2024
Natural Gas (tons CO ₂ e)	20,233	19,116	19,411
LP Gas (tons CO ₂ e)	250	209	294
Total Direct Emissions (tons CO₂e)	20,483	19,325	19,705

The emission factors used to calculate Scope 1 emissions come from the **Secretariat of Environment and Natural Resources (SEMARNAT)**, which are based on the factors provided by the **Intergovernmental Panel on Climate Change (IPCC)**.



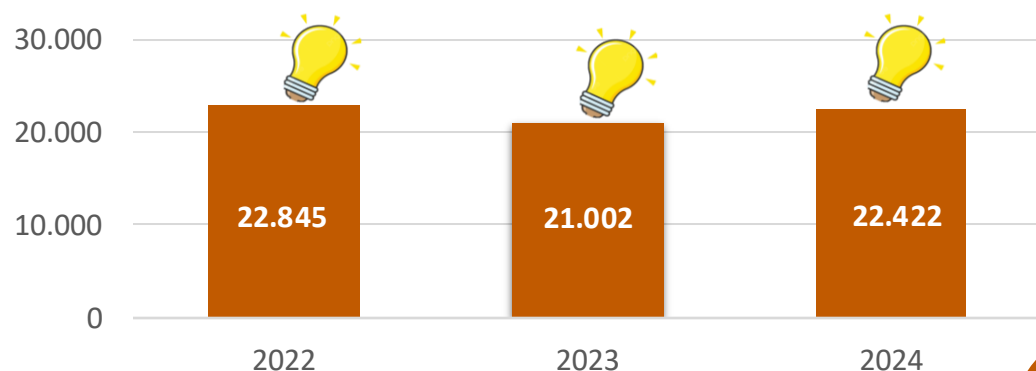
Emissions Management Indicators

Indirect GHG Emissions (Scope 2)

GRI 305-2

The indirect greenhouse gas emissions associated with electricity consumption (Scope 2) were calculated using the 2024 emission factor from the national electricity system, issued by **SEMARNAT**. These emissions increased by **7%** compared to 2023, mainly due to increased production and the construction of our **high-tech materials (HTM) plant**.

Indirect GHG emissions associated
with electricity
(in tons of CO₂e – Scope 2):



+7%

Indirect
Emissions

GHG Emissions Intensity Ratios GRI 305-4



+0.2%

+0.2%: Emissions per net sales – This GHG emissions intensity ratio increased by 0.2% compared to 2023. This means the **economic benefit generated in 2024 is consistent with our level of emissions**.



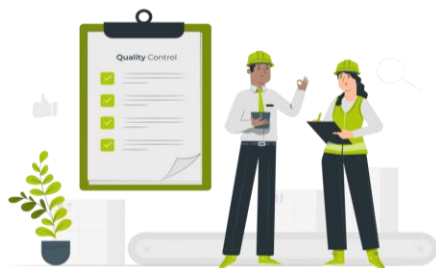
+7%

+7%: Emissions per manufactured product – This ratio increased by 7% compared to 2023. The main reason was a **25% increase in the number of products in production** by the end of 2024 to meet market demand, along with an increase in units sold during the period.



Actions:

Monitoring the quality of our processes to reduce the amount of waste generated.



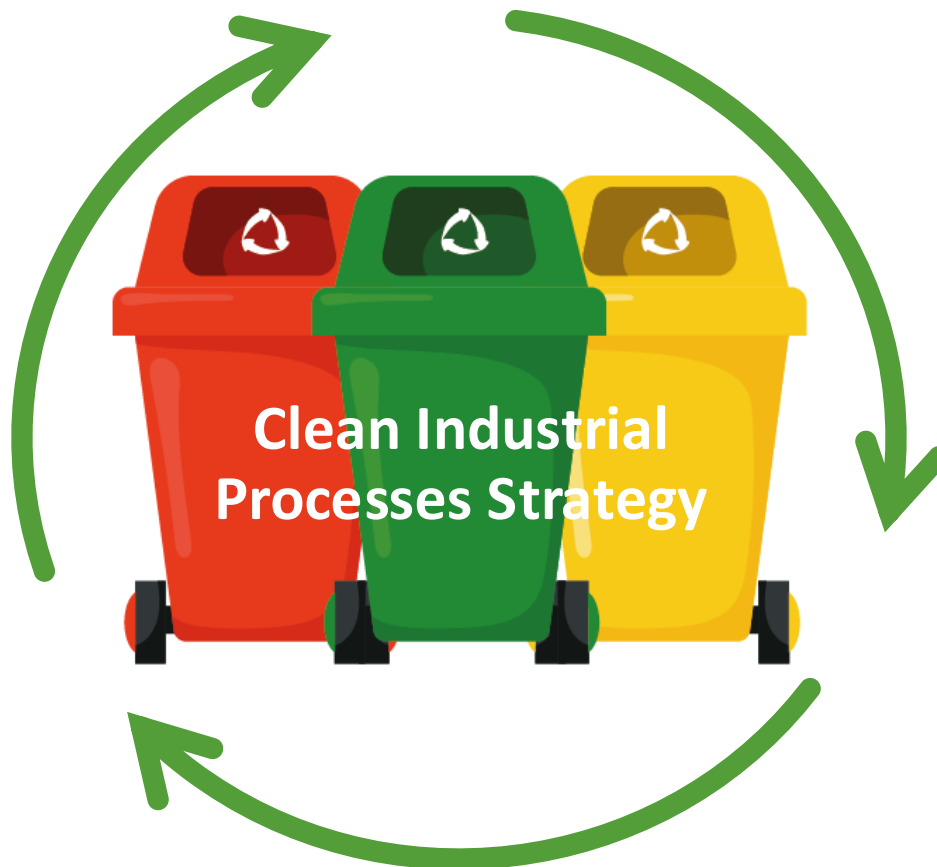
Actions:

Environmental compliance.



Objective 1

Reduce our waste generation



**Clean Industrial
Processes Strategy**

Objective 3

Reduce our emissions that harm the ozone layer

Objective 2

Reuse or recycle our waste



Actions:

- Reusing and recycling waste from our production.
- Promoting a culture of recycling.



Environmental Compliance and Waste Management



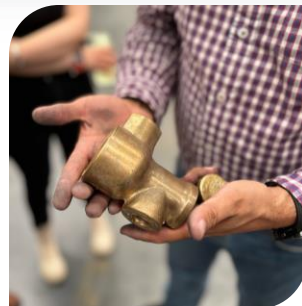
Compliance with environmental protection measures

In 2024, we were awarded the Clean Industry Certificate by the Federal Attorney for Environmental Protection (PROFEPA) in Mexico. This recognition certifies compliance with legal and regulatory requirements regarding environmental protection.



Monitoring the quality of our processes to reduce the amount of waste generated

We have a rigorous **quality assurance system**, which not only allows us to offer the highest quality products to our customers but also ensures that all our processes are efficient in preventing waste generation from defective products.



Reusing and recycling production waste

Our production processes are designed to **reincorporate materials** resulting from production scrap and to use **recycled materials as raw input** in some of our processes.



Promoting a culture of recycling

In 2024, **over 25 hours of training** were provided to **more than 180 workers** at our plants to raise awareness about the importance of recycling, its environmental benefits, and how to properly separate waste.

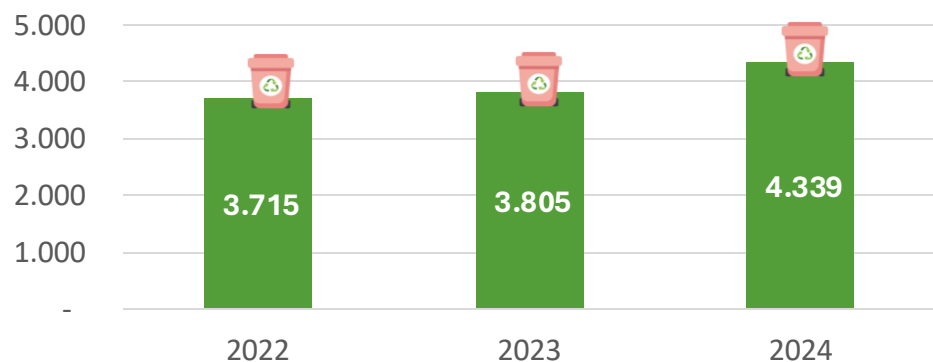


Waste Management Indicators

Reused Waste SASB CG-BF-410a.1 and GRI 306-4

Reused waste (not sent for disposal) increased by **14%** compared to 2023, due to increased production.

Total weight of waste not sent for disposal (in tons):



+14% of waste is reused

This waste is divided into two types:

Reused waste, which is reintegrated into our manufacturing processes.

Recycled waste, which is sold to third parties.

Reused Waste (in tons):

Year	2022	2023	2024
Metal Shavings	3,576	3,418	3,684
Oil		248	410
Brass Dust	139	115	105
Total	3,715	3,781	4,199



Recycled Waste (in tons) SASB CG-BF-410a.1 y GRI 306-4

Recycled waste increased from **24 tons in 2023** to **140 tons in 2024**. This increase is mainly due to:

- A rise in the purchase of parts from abroad that arrive in cardboard boxes.
- Initiatives to promote a **recycling culture** in our plants and offices.

Residuos	2022	2023	2024
Cardboard	-	6	79
Scrap	-	15	34
Paper	-	2	12
Others	-	1	15
Total	-	24	140

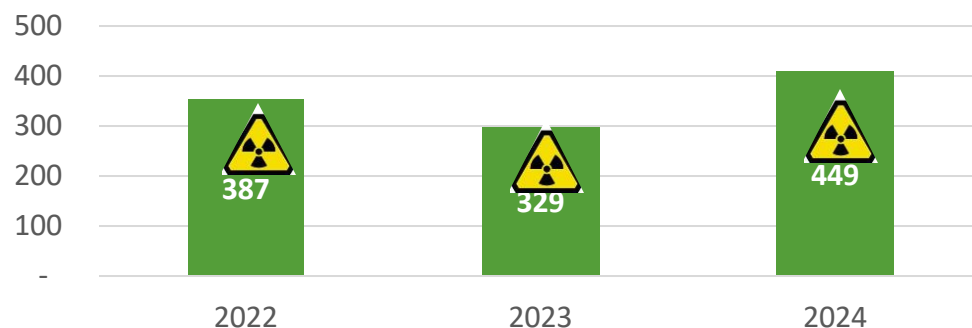


Waste and Toxic Emissions Management Indicators

Hazardous Waste GRI 306-5

Total hazardous waste increased 36% compared to 2023, mainly due to increased production.

Hazardous waste sent for disposal (in tons):

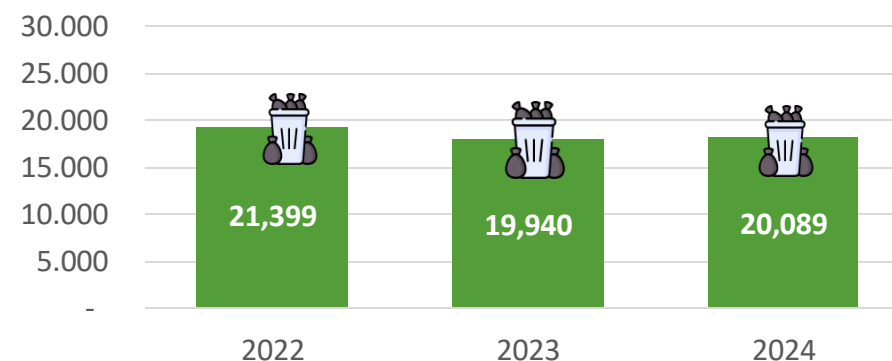


+36%
increase compared to 2023

Total waste generated GRI 306-3

The total waste generated increased by 1% compared to 2023, mainly due to increased production and the construction of our new high-tech materials (HTM) plant.

Total weight of waste generated (in tons):

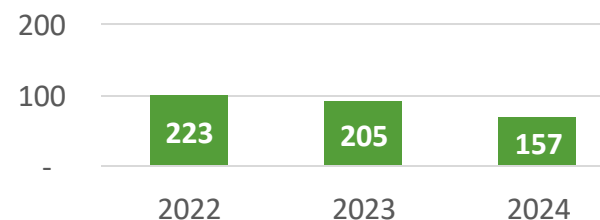


+1%
increase
compared to
2023

Significant Air Emissions GRI 305-7

Nitrogen oxide (NOx) emissions decreased by 24% compared to 2023.

Nitrogen Oxides (NOx) emissions (in pounds):



-24%
decrease in NOx
emissions



Actions:

Research and development of water-efficient products.



Actions:

- Create spaces to discuss and promote sustainable construction.
- Evaluate the water consumption of sanitary devices sold in our market.
- Develop sustainable construction projects.
- Use recycled materials in our products.

Objective 1

Design, innovate, and manufacture products with lower water consumption for the construction sector.



Actions:

- Use recyclable materials in our manufacturing processes.
- Promote a circular economy.
- Extend the useful life of our products.



Objective 3

Raise awareness about the use of sustainable products within the construction industry.

Objective 2

Manufacture and offer products made from recycled materials that are also recyclable at the end of their life cycle.



Water-Saving Products That Help Achieve LEED Certification

Our green portfolio reflects our commitment to environmental preservation. We offer sustainable solutions that meet current needs while protecting the future of our planet. Each of the **106 products** in our green portfolio has been carefully selected and designed to minimize environmental impact, using innovative technologies that reduce the consumption of natural resources.

Focus: Development of water-efficient products.



Product	Savings	Standard	Symbol
WC Sustenta 	60%	NOM-002- CONAGUA-2021	
Economical Faucet TV-105 	85%	NMX-C-415- ONNCCE-2015	
Premier Fixed Jet Showerhead 6L H3005-6 	40%	NOM-008- CONAGUA-1998	Products that help achieve LEED certification

Circular Economy Indicators

Recyclable Materials SASB CG-BF-410a.1

- **87%** of our products are made from **fully recyclable materials** at the end of their life cycle, such as brass.
- **100%** of the **boxes and polyethylene bags** used for packaging are recyclable

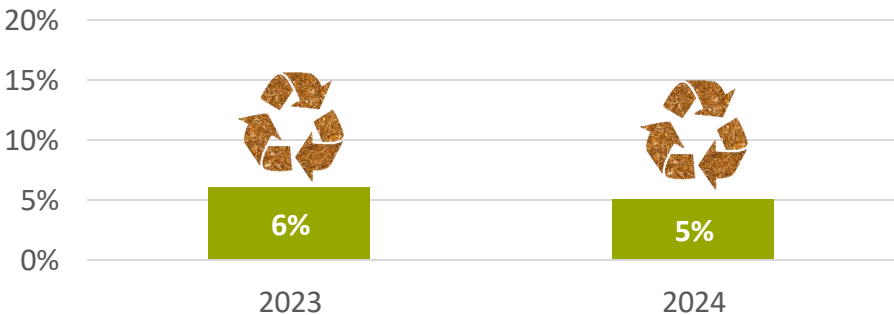
	2022	2023	2024
% of Products recyclable	86%	86%	87%
% of Recyclable boxes	100%	100%	100%
% of Recyclable polyethylene bags	100%	100%	100%

Use of Recycled Materials in Our Products. GRI 301-2

Our product offerings are made from materials such as **brass, ceramic, iron, plastic, stainless steel, and high-tech materials (HTM)**, among others. For the manufacturing of some of our products, we use a **brass alloy produced in-house**, as well as **brass purchased from third parties**.

In 2024, **53% of the brass purchased from third parties was recycled**, which represents **5% of all the brass** used in our production.

% of recycled brass used in our operations:



Circularity Process of Our Materials and Products



Product Lifecycle Management

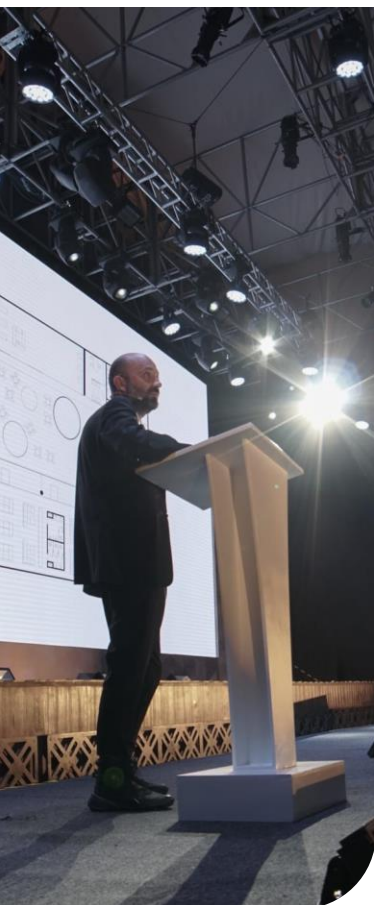
BF-410a.1

SASB CG-

A common challenge in many industries that affects sustainability is **planned obsolescence**, where products are designed to have a limited lifespan. At **Helvex**, we prioritize **durability and quality**, offering warranties of up to **65 years** on certain products and ensuring the availability of spare parts for approximately **70% of our product line**.

This reflects our commitment to long-term durability and performance, which has a **positive environmental impact** by reducing the need to extract more materials for manufacturing and replacing products—thus promoting more **responsible consumption**.

Spaces to Promote and Encourage Sustainable Construction



In addition to the **Helvex Water Encounter** and the **Hydro-Sustainable Hotel Distinction**, we promote the importance of sustainable construction through various platforms such as:

- The **Helvex Encounter**
- Participation in **CCA sessions**
- Campaigns for **water-saving products**
- The **Obra Blanca event**
- **Water Month (March)**
- Press releases, interviews, and social media posts

In these spaces, we discuss **water-saving products**, **ESG**, and **sustainable construction**.

Helvex Encounter

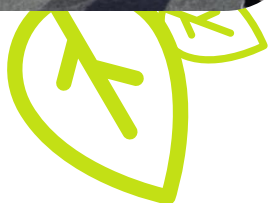
This is an **annual forum** that promotes sustainability in **design, architecture, and innovation**, connecting students, universities, and other stakeholders. Through a series of conferences, we bring in experts to foster dialogue on topics that impact our industry, aiming to develop solutions that help build more sustainable societies.

In 2024, our sustainability agenda focused on:

- **Water systems**
- **Sustainability-focused architecture**

- These actions allowed us to obtain the following results and achievements:

Actions	Reach
Participation in: Water Advisory Council (CCA) sessions Water-saving product campaigns Obra Blanca event Water Month (March) Press releases, interviews, and social media posts	826,000 impressions through social media
Helvex Encounter	More than 1,000 students attended the event in person. Over 110,000 people joined the live stream.



Evaluation of Water Consumption of Sanitary Fixtures Sold in Our Market

In 2024, we evaluated 532 third-party products in terms of water consumption, as we are a laboratory approved and accredited by the National Water Commission (CONAGUA) and the Mexican Accreditation Entity A.C. (EMA) for testing under the Official Mexican Standards. NOM-002-CONAGUA-2021. This accreditation allows us to contribute to sustainable construction and regulatory compliance within the industry in Mexico.



Sustainable construction project

Helvex Lab, our showroom, was built following LEED guidelines (Leadership in Energy and Environmental Design), which recognize sustainable buildings with better conditions for health and productivity, lower greenhouse gas emissions, waste reduction, and energy and resource savings.

-  Water savings of 40% using efficient sanitary fixtures.
-  Rainwater harvesting and reuse in toilets, combined with efficient fixtures, achieves savings of over 80%.
-  Proper waste management.
-  Installation of efficient lighting to reduce energy consumption.
-  A ventilation system that meets the project's scope.
-  100% of the building is a smoke-free space.

Social performance GRI 2-22, GRI 3-3

Category		2024 Highlights
Responsibility to Communities		• 5,800 products donated. • Over 2,500 plumbers and students trained in water installations. • 5,000 students participated in architecture talks.
Commitment to Customer Satisfaction		• Customer satisfaction index of 9.8.
Product Safety, Quality, Information & Labeling		• Less than 1% of customer complaints. • 100% of our products include information on content, origin, use, and specifications. • 100% of our products were evaluated for quality and user safety.
Talent Attraction and Development		• 214% increase in the number of promoted employees. • 16% decrease in employee turnover rate.
Workplace Safety		• 53% decrease in the number of work-related injuries. • 100% of work procedures are safe.

Community Engagement and Social Responsibility Strategy



These initiatives reflect our commitment to the development and well-being of communities, promoting education, employment, and access to essential resources.



Goals

Actions



Promoting support to civil society organizations

Product Donations



Professional training in hydraulic and sanitary installation

Free Training



Providing lectures and workshops on architecture-related topics

Partnership with schools

Product Donation GRI 413-1

Through the **Construyendo Sonrisas** program by Fundación Helvex, we donated products to authorized civil society organizations across various states in Mexico, benefiting over **93,000 people**. This improves their quality of life with dignified bathrooms and helps reduce water consumption.



	2023	2024
Products Donated	5,570	5,800

+4%
Increase in
products
donated

Training and Social Contribution . GRI 413-1

We aim to train anyone interested in expanding their knowledge and skills in the field of Hydraulic and Sanitary Installations.

We contribute to social development by offering certified training through the Helvex Training Institute (ICH), aimed at plumbers, students, teachers, and distributors interested in acquiring technical knowledge in hydro-sanitary installation and maintenance.

We successfully trained the following groups:

Group	2023	2024
Installers (Plumbers)	210	736
Students	824	1165
Distributors	356	691
Total	1,390	2,592

+186%
increase in
people
trained



School Engagement GRI 413-1



In 2024, we collaborated with various educational institutions to promote innovation and sustainability. We gave talks on product development, sustainability, water use efficiency, architectural trends, and hydraulic calculations. We also organized innovation and space remodeling contests to encourage student talent.



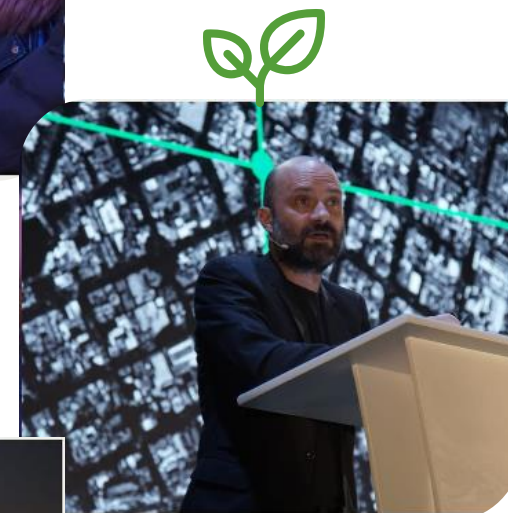
We engaged with **27 university centers**, including ULA, UAM, IPN, UNAM, Tecnológico de Monterrey, and Universidad Anáhuac. A total of **55 engagement activities** were carried out, including plant visits, university fairs, in-person and virtual talks, the Helvex Encounter, tours of Helvex LAB, and the presentation of the book *Bienal Nacional de Arquitectura Mexicana*.



One of the most notable events was **The Raft Challenge**, in partnership with Universidad Anáhuac del Sur. In this initiative, **18 students** developed a project in **24 hours** to address water stress in Mexico, supported by Helvex experts and allied professionals. This exercise tested their creativity and knowledge, driving viable solutions for water conservation and efficient use.

	2023	2024
Number of participants	2,135	5,000
Number of visits and talks	12	55

+134%
increase in
participation



Customer Satisfaction Commitment Strategy

9 INDUSTRY, INNOVATION
AND INFRASTRUCTURE



Our commitment to customer satisfaction has led us to offer a wide range of innovative, high-quality products that meet their needs. Additionally, our specialized customer service provides a value proposition that enhances the overall customer experience.



Goals



Improve our customer service and support



Product innovation and improvement

Actions

- **Helvex Support**
- **Monitoring of our customer satisfaction index**

- **Innovation of products and continuous improvement of existing products**

Helvex Support

Durability

Our products are made with high-quality materials.



Technical Assistance

We assist with product specification for construction projects and resolve cases in less than 48 hours.



Distribution

We are always close to our customers through our extensive distribution network, ensuring product availability.



Technical Service

Whether by phone or through visits from our specialists, we ensure proper installation and operation of our products. .



Comfort

We design ergonomic, functional, attractive, and innovative products.



Training

We share knowledge on hydro-sanitary installations with installation teams and technicians.



Spare parts

We provide spare parts for most of our products, even those that are discontinued, ensuring their longevity.



Warranty

We offer warranties of up to 65 years on certain products.



Product Innovation

Our research and development team are committed to creating innovative solutions that anticipate and respond to market needs. We aim to improve efficiency, sustainability, and user experience through the exploration of new technologies, materials, and design trends.

As a result of these efforts, we achieved:

	2023	2024
New Products Developed	103	66

Some of Our New Products Across Different Categories:



Práctica Electronic Single-Handle Faucet for Kitchen E-315-AI



Kampa Dual-Channel Pull-Out Kitchen Faucet E-314-DN



Spiga Chrome Single-Handle Faucet for Bathroom Sink (No Drain) SPG-100



Potenza Ebony Single-Handle Shower Faucet (No Diverter) POT-200-EB



Elipsis sink LV ELIPSIS



Morea1B 35cm Above-Counter Sink LV MOREA1 35

Product Optimization

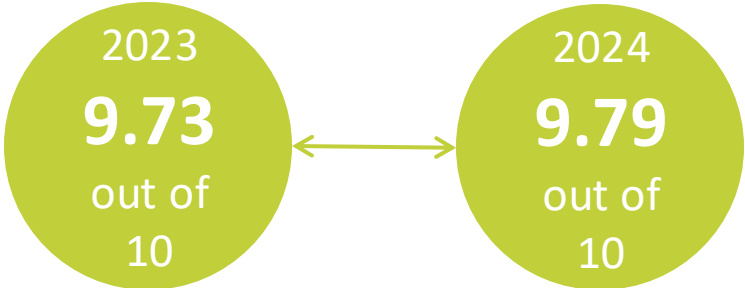
We continuously optimize our products on the market to better meet consumer needs, incorporating improvements in functionality and efficiency.

Year	2023	2024
Improved products	62	20

Customer Satisfaction Index

We regularly conduct surveys to assess customer satisfaction, evaluating aspects such as product performance, durability, warranty, instructions, packaging, and ease of installation. These results help us identify areas for improvement and continue delivering high-quality products and services.

Satisfaction Score (out of 10)



Product Safety, Quality, and Information Strategy

Safety, quality, information, and labeling of our products are fundamental. We are committed to meeting the highest quality standards and providing transparent, detailed information about the content, origin, use, and installation of our products.



Goals



Compliance with applicable standards and best quality practices in the industry



Comprehensive design and risk mitigation of our products



Technical information, origin, and regulatory compliance of our products



Clear and detailed instructions for the use and installation of our products

Actions

- Detailed technical data sheets
- Seals certifying origin
- Symbols for regulatory compliance

- Risk assessments
- Usability testing to ensure quality and safety

- Transparent and detailed product information

- Graphic illustrations
- Compatibility with standard water installations
- Product configuration info
- Testing and evaluation of manuals

Quality Management

Quality is part of our essence—it is embedded in our mission, vision, and our slogan: “Helvex, Guarantee of Quality.”

We have a rigorous quality management system that ensures our products meet the highest regulatory and market standards.

	2023	2024
Complaints & Claims Index	Less than 1%	Less than 1%
Product Quality Satisfaction Score	9.84 out of 10	9.91 out of 10

Our exceptional quality has earned us the National Quality Award, Mexico’s highest organizational distinction, granted for excellence in quality, competitiveness, and sustainability.



PREMIO NACIONAL
DE CALIDAD



Product Risk Assessment CG-BF-250a.1, GRI 416-1, GRI 416-2

100% of our products are created with safety in mind, both in design and composition. Our brass-based products do not retain metals such as chromium or nickel and comply with regulations regarding low lead content. As for our ceramic products, they do not contain any materials or substances harmful to health and are managed according to internal composition standards and specifications.



Usability Testing

100% of our products undergo a series of quality and usability tests, which allows us to ensure they are durable and safe for daily use.



Compliance with Applicable Standards and Best Practices in the Industry

100% of our products are evaluated and comply with applicable standards for both water consumption and design. We have also established **stricter internal quality standards** to ensure compliance, exceeding established benchmarks.



Detailed Technical Data Sheets

100% of our products include detailed technical data sheets, listing components and specifications in accordance with applicable standards.



Origin Seals GRI 417-1, GRI 417-2

100% of our products include origin seals in compliance with applicable standards.



Symbols and Visual Icons

100% of our products include required symbols and information as per regulations. They also feature **visual icons indicating ecological grade**, where applicable, in accordance with the standards.



Graphic Illustrations GRI 417-1

100% of our products include installation manuals that not only provide a detailed step-by-step installation guide but also contain graphic illustrations of the installation process.

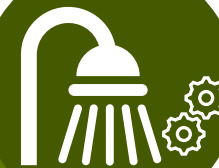


Compatibility with Standard Water Installations

Unlike other brands, 100% of our products are compatible with standard installations and connections, making them easier to use and install while ensuring efficiency.

Product Configuration Information

100% of our configurable products, such as multi-jet showerheads, include guides and information to ensure proper functionality.



Testing and Evaluation of Our Manuals

A committee made up of our training, technical service, and spare parts departments conducts tests on 100% of our products to verify that the installation manuals are easy to understand.



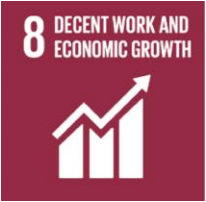


Customer Satisfaction Survey

Every four months, we conduct a survey to evaluate customer satisfaction regarding the products and services we offer. The average results for 2023 and 2024 were as follows:

Attribute	2023	2024
Clarity of the usage and installation manual	9.54 / 10	9.69 / 10
Product labeling	9.64 / 10	9.67 / 10
Ease of installation	9.59 / 10	9.70 / 10

Talent Attraction and Development Strategy



We recognize that our collaborators are our most valuable resource. That’s why we remain committed to their growth and professional development, implementing initiatives that promote their well-being and enhance their skills.



Goals

A white icon of a person's head and shoulders inside a green rounded rectangle.

Attract and retain top talent by maintaining a competitive value proposition

A white icon showing three stylized human figures with an upward-pointing arrow, all inside a green rounded rectangle.

Promote the development of our talent

A white icon of an open book displayed on a computer monitor, all inside a green rounded rectangle.

Foster a healthy work environment aligned with our values

Actions

- **Comprehensive benefits package for our collaborators**
- Enhance skills to develop new leaders
- Develop leadership and technical knowledge
- Encourage close relationships between leaders and their teams, ensuring every collaborator receives constructive feedback
- Talent management

Comprehensive benefits package for our collaborators

We offer a comprehensive benefits package to our collaborators, reflecting our concern and commitment to their well-being and satisfaction.



Enhancing skills to develop new leaders GRI 404-3

Each year, all our collaborators undergo a performance evaluation where we review the achievement of individual objectives set at the beginning of the year. At the same time, we assess behaviors in relation to organizational values. This tool allows us to identify each collaborator's strengths and areas for improvement, and to create an individual development plan. It also helps us make decisions about which collaborators are ready to take on greater responsibilities.



	2023	2024
Collaborators promoted during the period:	59	185

+214%
increase in
promotions

Talent management GRI 404-3

Through our talent management process, we identify collaborators with the highest growth potential and create assignment and development plans that allow them to gain knowledge and experience to take on greater responsibilities.



Employee Management Indicators GRI-401-1

A significant reduction in the turnover rate was achieved thanks to the implementation of a staff well-being strategy, which includes the following programs:

1. Onboarding follow-up for new employees
2. Recognition programs
3. Feedback mechanisms
4. Cultural programs and events
5. Sports programs
6. Training
7. Staff development



Indicador	2023	2024
Turnover Rate	44%	37%

-16%
Change in
turnover rate

Leadership and Technical Skills Development GRI 404-2

We offer **coaching programs** aimed at developing our employees' skills in areas such as leadership, emotional intelligence, decision-making, and more. In addition to coaching, we provide **educational support** to our employees.

	2023	2024
Support for Continuing Education	22	18



We supported **18 employees in 2024** and **22 in 2023** to continue their higher education studies.



Occupational Safety Strategy

3 GOOD HEALTH AND WELL-BEING



The health and safety of our collaborators is a fundamental priority for the company. We are committed to maintaining a safe and healthy work environment. We believe that the well-being of our collaborators is essential for their personal and professional development, as well as for the sustainable success of our organization.



Goals



Maintain and improve the effectiveness of our occupational health and safety system



Maintain and improve the effectiveness of our occupational health system



Implement the Emotional Health System

Actions

- Ensure compliance with applicable legal safety regulations
- Implement a safety and hygiene training program (brigades, campaigns, etc.)
- Comply with workplace environment regulations

- Ensure compliance with applicable legal health regulations
- Implement the preventive occupational health program
- Chronic disease monitoring program

- Compliance with legal regulations applicable to emotional health
- Emotional support group program
- Psychological care program for employees



Occupational Health and Safety System GRI 403-1, GRI 403-4

We have a Helvex Occupational Health and Safety Administrative System (SASSH) that is aligned with national regulations and incorporates best practices to protect all our employees, suppliers, contractors, and visitors working within our facilities.

Workplace Injury Statistics GRI 403-9

Number and rate of recordable workplace injuries.

Indicador	2023	2024
Number of Injuries	19	9
Injury Rate (per million hours worked)	5	2
Hours Worked	4,103,040	4,224,000

-53%
Injuries



Coverage of the Occupational Health and Safety Management System GRI 403-8, GRI 2-7, GRI 2-8

Our health and safety system covered 100% of the 2,137 employees and 10 non-employees in 2023, and 2,200 employees and 40 non-employees in 2024.



Early Detection Program for Health Issues GRI 403-3

Our early detection program allows us to identify health issues among our employees through periodic medical evaluations and preventive check-ups. We provide medical advice and encourage participation in physical activity and nutrition programs to support and monitor their well-being

500
employees
participated
in 2024

Standard Work Procedures



100%

100% of our work procedures are standardized in terms of safety

Hazard Identification and Occupational Risk Assessment GRI 403-2 , 403-6

We have a **Health and Safety Commission** responsible for:



- **Reporting or notifying unsafe conditions and acts** found in the workplace through scheduled inspections every 3 months, in addition to those detected daily.
- **Assisting in the investigation of accidents and incidents** that occur within the workplace.

We also have a **risk management system** that uses tools such as **Failure Mode and Effects Analysis (FMEA)** and **cause-and-effect diagrams**. This system evaluates potential technical risks in safety processes, analyzes their causes and effects, and documents preventive actions. The cause-and-effect diagrams help identify the root causes of safety issues and serve as a basis for group discussions on unsafe conditions, incidents, and accidents.

Regular Safety Training for Our Employees

GRI 403-5

We have a Joint Training Commission through which we trained **100%** of our plant employees, delivering a total of **4,251 hours** of workplace safety training during 2024. Other functions of this commission include:



- **Identify training needs** so that workers can carry out their activities safely and efficiently.
- **Train and educate workers** on safety and health topics to protect their own integrity and that of their coworkers.
- **Supervise and ensure** that the Occupational Health and Safety Training Program is carried out as scheduled.
- **Verify worker attendance** at training sessions.



Psychological Risk Management

In accordance with applicable regulations, we conducted a **workplace climate assessment** to analyze and prevent **psychosocial risk factors** at work. Based on the results of this assessment, the **level of occupational risk in 2024 was low**.

We have the **Helvex Employee Assistance Program (PAEH)**, aimed at motivating and helping staff maintain a physically and emotionally healthy lifestyle, thereby improving their quality of life. This program is delivered via **telephone or in-person counseling**, depending on the needs of employees or their family members.

The counseling services include:

- Emotional support
- Legal advice
- Financial guidance
- Managerial support
- Conferences
- Information services



	2023	2024
Cases / Consultations by Staff	96	118
Services Provided	119	153

As part of our commitment to the well-being of our employees, internal support programs were strengthened. Notably, a **psychological support program** was created, which provided **580 consultations during the year**, along with the formation of **support groups for women**, consisting of **50 participants** who received **13 sessions** focused on their development and well-being.



+29%

increase in
services
provided



Governance Performance

GRI 2-22, GRI 3-3



Strategy	2024
Ethical Culture	• We increased the number of training sessions and talks about our values and ethical principles by 11 times. • More than 1,800 employees trained in values and ethical principles. • Over 4,700 hours of training on values, ethical principles, and the organization’s philosophy. • 100% of employees evaluated on values and ethical principles.
Risk Management	• 100% of business risks included in our management framework were evaluated, and we have a response plan for each.

Ethical Culture Strategy



Goals



Promote a culture of ethics at all levels of the organization and ensure its compliance.



Promote awareness of the Code of Ethics that governs the behavior of the organization and its employees.

Actions

- Disseminate and instill our philosophy, Code of Ethics, values, and ethical principles.
- Establish an Ethics and Conduct Committee.
- Promote an anonymous reporting channel for incidents related to ethical principles.
- Monitor the communication and training plan for the Code of Ethics.
- **Monitoring the communication and training plan for the Code of Ethics**



Ethical Culture Strategy

Clear Values and Ethical Principles

At the end of 2024, we redefined our organizational values with the goal of aligning them with our mission, vision, and purpose, as well as with our organizational objectives.

Innovation



We constantly seek ideas and actions that lead to continuous improvement and ongoing innovation in processes, products, and services, adding value to the organization.

Collaboration



Maintain a positive attitude to provide excellent service that captivates and ensures the satisfaction of both internal and external customers, collaborating to achieve business objectives together.

Responsibility



Responsibility involves human leadership, and a proactive team focused on timely and proper fulfillment of everything necessary to achieve the goals set by Grupo Helvex.

Honesty



Honesty means acting with humility, truth, and justice—both in relationships among colleagues and with clients and other stakeholders—as it is the foundation of trust and long-term, mutually beneficial relationships.

Sustainability



We contribute to meeting present needs without compromising the resources of future generations, taking care of resources across all areas and aspects of our company.

Train and Evaluate Our Employees on Our Values and Ethical Principles

We conducted special sessions to present and reinforce knowledge of the Code of Ethics. These included organizational onboarding, discussions on our values, mission, and vision, as well as motivational talks and teamwork activities to strengthen understanding of our philosophy and principles.

	2023	2024
Number of Sessions	56	606
Trained Employees	-	1,892
Training Hours	-	4,765
% of Employees Evaluated	100%	100%

Additionally, Univhex is an online course platform where we designed a series of lessons based on each of our organizational values, with the aim of disseminating our Code of Ethics and Conduct, as well as our philosophy and its updates.



Ethics and Conduct Committee

We have an **Ethics and Conduct Committee** whose purpose is to supervise and evaluate compliance with our Code, facilitate reporting mechanisms, receive, analyze, and investigate reports, and propose appropriate actions in case of non-compliance.



Anonymous Reporting Channel for Ethical Incidents

GRI 2-16

Confiavex is an internal anonymous reporting system designed to listen to and address reports of behaviors and activities that violate our Code of Ethics and Conduct.



Code of Ethics and Conduct GRI 2-15

Our Code of Ethics and Conduct is based on best practices with the aim of protecting human, labor, and environmental rights, including the care and efficient use of natural resources.

These are some of the most relevant topics in our code:

- Respect for laws, standards, and industry regulations
- Theft and breach of trust
- Relationships with clients and suppliers
- Conflict of interest
- Corruption and bribery
- Gifts and bribes
- Environmental responsibility
- Relationships with third parties



Risk Management Strategy

Goals

Actions



Establish a Risk Committee.

We created a risk committee.



Identify our risks

We conducted a risk identification exercise



Conduct a risk assessment

We measure the risks to determine their severity

Goals

Actions



Establish response plans for the risks

We developed response plans for each of the risks



Monitor and follow up on the risks and response plans

We monitored and followed up on the behavior of the risks



Report and communicate the results of monitoring on risk management

Reporting and communication to the risk committee on the monitoring of risk management

Risk Management Model

Our corporate risk management framework is based on the COSO Enterprise Risk Management Framework: Integrating Strategy and Performance. It is integrated from governance and culture, covering the definition of strategy and objectives, strategy execution, review and monitoring, and information, communication, and reporting.

It addresses the main categories of business risks, such as environmental, market and competition, global, strategic, financial, operational, regulatory and compliance, environmental, social, and governance risks, among others.

Risk Committee

Its role is to supervise and manage the risks faced by our company.

Risk Identification

In 2024, we updated our risk management framework and identified **two new risks**, for which we defined response plans.



Risk Measurement

Through consultations and information analysis, we measured **100% of the risks** included in our management framework.



Risk Monitoring and Follow-Up

In 2024, we conducted **two monitoring and follow-up exercises** on the behavior of the identified risks.



Reporting and Communication of Monitoring Results on Risk Management

We communicated the results of risk management monitoring to the **Risk Committee**.



Appendix 1

ESG Methodology



Materiality Analysis GRI 3-1



Our materiality analysis was carried out to identify the most relevant sustainability-related topics that have a significant impact on our stakeholders, as well as on the environment, society, and corporate governance (ESG). This analysis was based on the concept of **double materiality**.



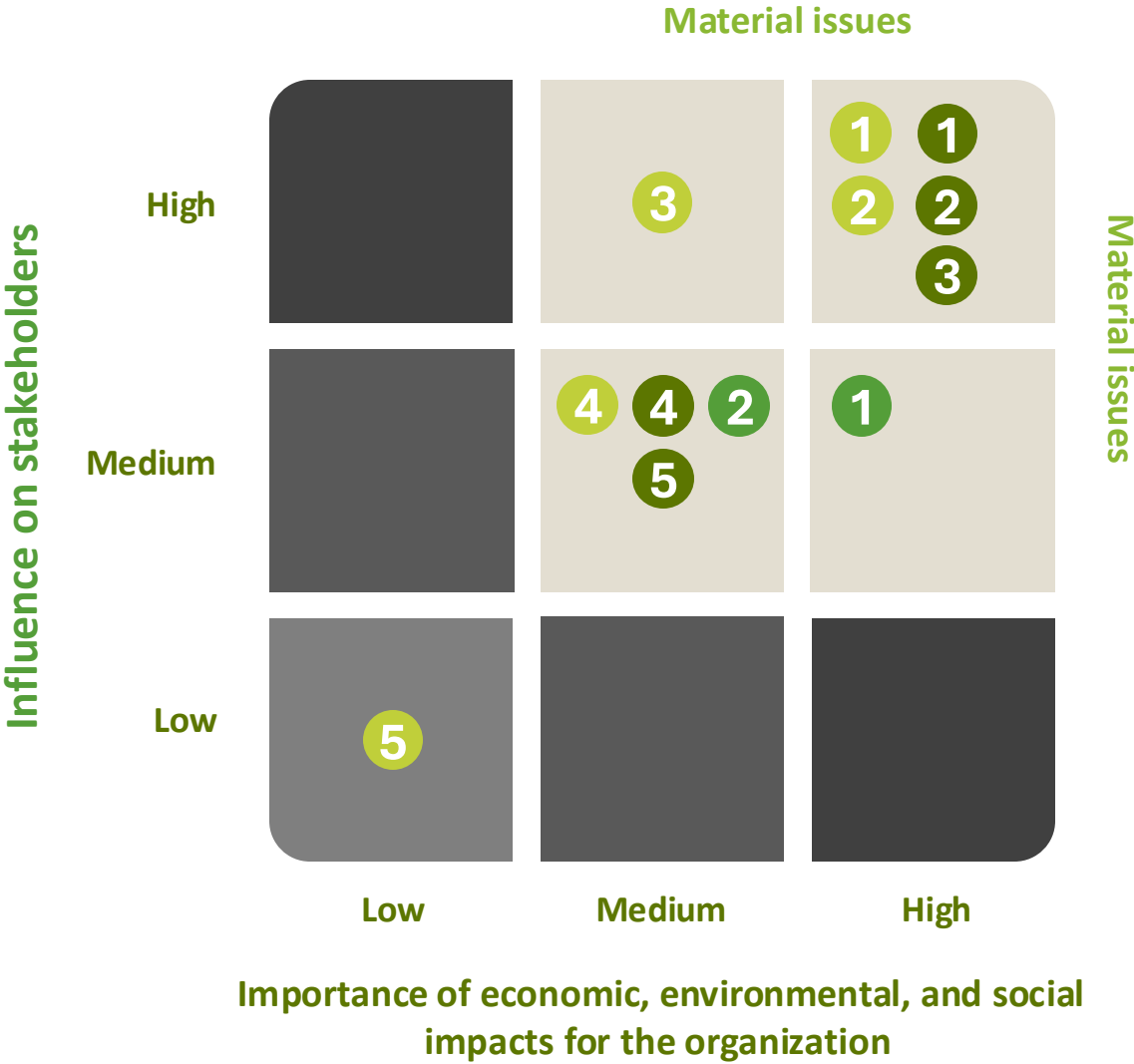
On one hand, we evaluated the most significant external impacts we have, considering aspects such as the environment, society, and other stakeholders. On the other hand, we considered ESG topics that could affect our financial health, operational performance, and cash flows.



The process we used to identify material topics was based on the methodology provided by the **Global Reporting Initiative (GRI) 3: Material Topics 2021** and the **Sustainability Accounting Standards Board (SASB) Industry Standard version 2018-10**.



Materiality matrix GRI 3-2



Environmental	
Order of Importance	Material topic
①	Water stress .
②	Green building
③	Carbon emissions
④	Toxic emissions and waste
⑤	Electronic waste

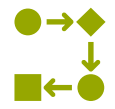
Governance	
Order of Importance	Material topic
①	Risk management
②	Business ethics

Social	
Order of Importance	Material topic
①	Customer satisfaction
②	Health and safety of our employees
③	Product safety, quality, information, and labeling
④	Talent attraction and development
⑤	Community responsibility

Stakeholder Groups GRI 2-29



We recognize the importance and relevance of our stakeholders and conduct a process to identify the key players in our business environment.



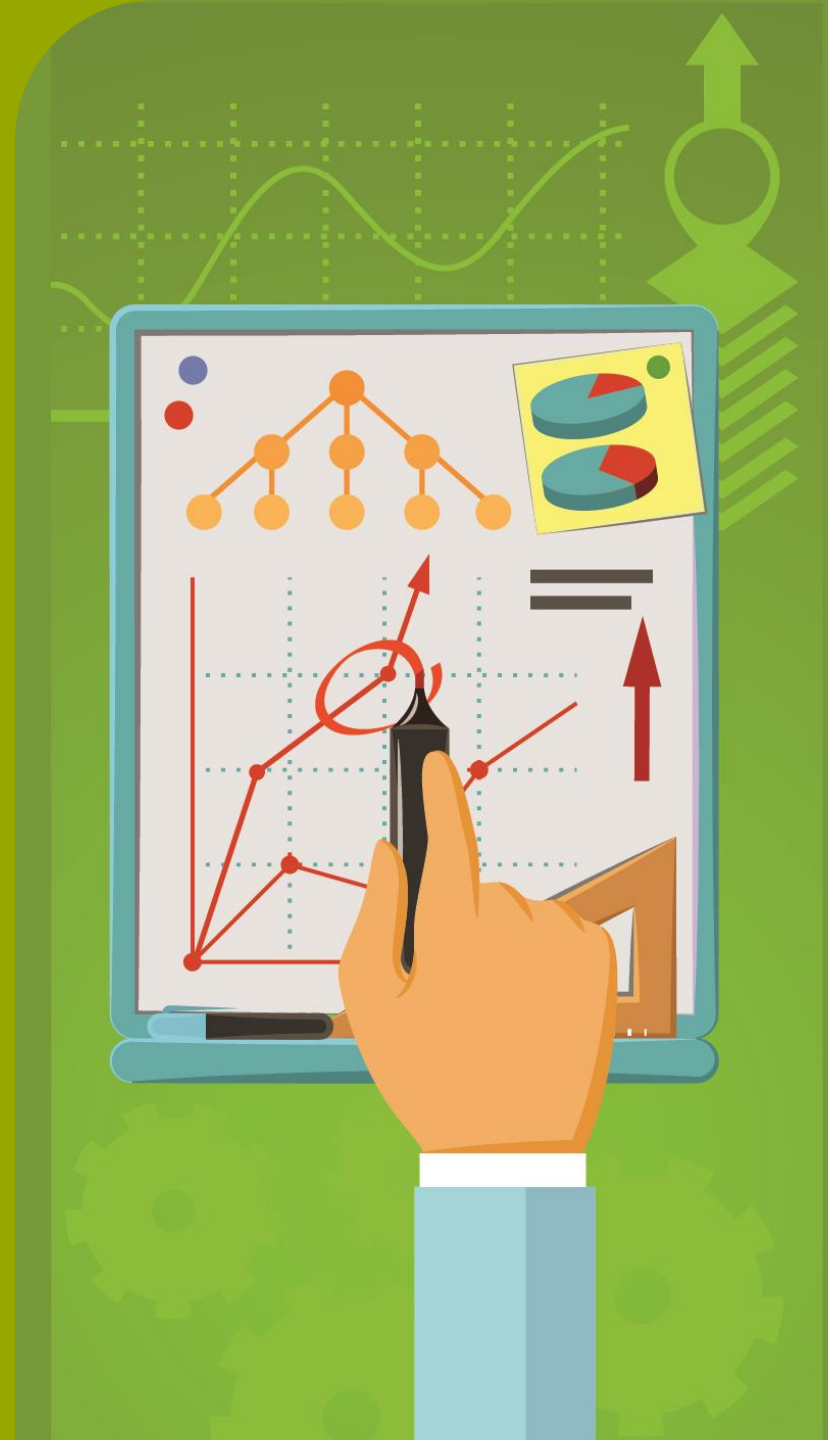
We rely on the methodology provided by the **Global Reporting Initiative (GRI)**, which guides us in identifying and prioritizing our stakeholders based on our activities, business relationships, responsibilities, and the degree of influence we have over them.

Stakeholder Group	Description
Customers (end consumer)	Individuals and organizations that purchase our products for their homes or businesses.
Distributors	Individuals and organizations that purchase our products to resell them.
Influencers	Architects, plumbers, and installers who recommend using our products.
Suppliers	Individuals and organizations that provide us with products and services.
Employees	People who work for us, including permanent employees, temporary staff, and contractors.
Local Community	Individuals and organizations who live or work near us and may be positively or negatively affected by our economic, environmental, and social impacts.
Shareholders	Those who have a financial investment in Grupo Helvex.
Government and Regulators	Government agencies and regulatory bodies that have jurisdiction over us and our business activities.



Appendix 2

ESG Indicators Index



GRI Index of Indicators

GRI 2: General Disclosures 2021

GRI Code	Description	Page
GRI 2-1	Organizational details	6 & 9
GRI 2-2	Entities included in the sustainability reporting	5
GRI 2-3	Reporting period, frequency, and contact point	5
GRI 2-6	Activities, value chain, and other business relationships	8 & 9
GRI 2-7	Employees	55
GRI 2-8	Non-employee workers	55
GRI 2-9	Governance structure and composition	10
GRI 2-10	Appointment and selection of the highest governance body	10
GRI 2-12	Role of the highest governance body in overseeing impact management	10 & 11
GRI 2-13	Delegation of responsibility for impact management	11
GRI 2-14	Role of the highest governance body in sustainability reporting	11
GRI 2-15	Conflicts of interest	62
GRI 2-16	Communication of critical concerns	61
GRI 2-22	Statement on sustainable development strategy	12, 14, 39 & 58
GRI 2-29	Approach to stakeholder engagement	68

GRI 3: Material Topics 2021

GRI Code	Description	Page
GRI 3-1	Process for determining material topics	66
GRI 3-2	List of material topics	67
GRI 3-3	Management of material topics	14, 39 & 58

GRI 302: Energy 2016

GRI Code	Description	Page
GRI 302-1	Energy consumption within the organization	25
GRI 302-3	Energy intensity	26

GRI 303: Water and Effluents 2018

GRI Code	Description	Page
GRI 303-3	Water withdrawal	18
GRI 303-4	Water discharge	18
GRI 303-5	Water consumption	18

GRI Index of Indicators

GRI 305: Emissions 2016

GRI Code	Description	Page
GRI 305-1	Direct GHG emissions	27
GRI 305-2	Indirect GHG emissions from energy	28
GRI 305-4	GHG emissions intensity	28
GRI 305-7	Nitrogen oxides (NOx)	32

GRI 306: Waste 2020

GRI Code	Description	Page
GRI 306-3	Waste generated	32
GRI 306-4	Waste diverted from disposal	31

GRI 401: Employment

GRI Code	Description	Page
GRI 401-1	Employee turnover	53

GRI 403: Occupational Health and Safety 2018

GRI Code	Description	Page
GRI 403-1	Occupational health and safety management system	55
GRI 403-2	Hazard identification, risk assessment, and incident investigation	56
GRI 403-3	Occupational health services	55
GRI 403-4	Worker participation, consultation, and communication on occupational health and safety	55
GRI 403-5	Worker training on occupational health and safety	56
GRI 403-6	Promotion of worker health	56
GRI 403-8	Coverage of the occupational health and safety management system	55
GRI 403-9	Work-related injuries	55

GRI 404: Training and Education 2016

GRI Code	Description	Page
GRI 404-2	Programs for upgrading employee skills and transition assistance programs	53
GRI 404-3	Percentage of employees receiving regular performance and career development reviews	32

GRI 413: Local Communities 2016

GRI Code	Description	Page
GRI 413-1	Operations with local community engagement, impact assessments, and development programs	41 & 42

GRI 416: Customer Health and Safety 2016

GRI Code	Description	Page
GRI 416-1	Assessment of the health and safety impacts of product and service categories	47
GRI 416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	47

GRI 417: Marketing and Labeling 2016

GRI Code	Description	Page
GRI 417-1	Requirements for product and service information and labeling	48 & 49
GRI 417-2	Incidents of non-compliance concerning product and service information and labeling	48

Chemical Management in Products

SASB Code	Description	Page
CG-BF-250a.1	Analysis of processes to assess and manage risks or hazards associated with chemicals in products	47

Environmental Impacts of Product Life Cycle

Índice SASB	Description	Page
CG-BF-410a.1	Description of efforts to manage product life cycle impacts and meet demand for sustainable products	31 & 36
	Percentage of recycled and recovered materials	31 & 35



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Thank you

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