2.2 ESG STRATEGY AND CONTRIBUTION TO THE UN GOALS

This first Sustainability Report by Elcoman was created with the goal of providing a clear and transparent representation of our commitment to responsible and long-term development. The report is based on the ESG model, which evaluates corporate performance across the three fundamental areas of sustainability:

ENVIRONMENT
Reduction of environmental impact, efficient use of resources and circular economy.

SOCIAL
Protection of people, enhancement of human capital, and connection with the community.

GOVERNANCE
Ethics, integrity and responsibility in corporate governance.

2.2 ESG STRATEGY AND CONTRIBUTION TO THE UN GOALS

The document follows international sustainability standards as a guideline, without regulatory obligations, and bases its reporting on the UN SDGs as a framework for measuring and communicating corporate impact. Among the 17 Sustainable Development Goals, the following are considered priorities for Elcoman:

03 GOOD HEALTH AND WELL-BEING: safety and welfare policies that enhance employees' quality of life.

04 QUALITY EDUCATION: support for schools and educational programs, including initiatives for students with disabilities.

05 GENDER EQUALITY: inclusive business practices and female representation on the Board of Directors.

07 AFFORDABLE AND CLEAN ENERGY: use of renewable energy and development of low consumption products.

08 DECENT WORK AND ECONOMIC GROWTH: regular employment, respect for workers' rights, and sustainable growth.

09 INDUSTRY, INNOVATION AND INFRASTRUCTURE: investments in technological innovation and low-impact solutions.

12 RESPONSIBLE CONSUMPTION AND PRODUCTION: recycling, eco-friendly packaging, and waste reduction.

13 CLIMATE ACTION: emission monitoring and energy efficiency initiatives.

15 LIFE ON LAND: use of FSC®-certified wood and materials to safeguard natural resources.

16 PEACE, JUSTICE AND STRONG INSTITUTIONS: transparent governance and adoption of international certifications.