

















THE MATERIALITY ANALYSIS

Association between impacts, material topics, and the Sustainable Development Goals.

IMPACTS	EVALUATION	STATUS	SDG	MATERIAL TOPICS
Impacts in the short, medium and long term resulting from compliance with and enforcement of the Code of Ethics, regulatory compliance in economic, environmental and social matters, and the adoption of company conduct guided by ethics and integrity	Positive	Current	 	Ethics and integrity in business
	Positive	Current		Compliance
Impacts generated by decision-making processes are based on comprehensive and integrated risk management through activities such as risk mapping, identification, measurement, assessment, and treatment	Positive	Current		Risk management
Impacts from the adoption of company practices to ensure the security of personal data and internal information of customers, suppliers, and other stakeholders	Positive	Current	 	Security of personal data and information
Impacts from the adoption of a sustainable procurement model and policies and measures to reduce the environmental impact of the supply chain	Positive	Current	  	Sustainable procurement
Impacts generated by investments in technological and digital innovation measures that ensure the provision of quality, safe and reliable products that fully satisfy customers and ensure the health and safety of end users	Positive	Current	 	Product quality and safety
	Positive	Current		Product/service innovation
Impacts generated by the digitization of business processes and products makes it possible to strengthen reliability levels and review business information flows with a view to simplification and rationalization	Positive	Current		Digitization
As part of a strategic management process, impacts deriving from the adoption of practices to ensure business continuity, that is, the ability to continue to deliver products and services at predefined levels under emergency conditions or following an incident	Positive	Current		Business continuity
Impacts on employee health caused by occupational injury or illness. In order to create a safe working environment, Comer Industries systematically assesses the dangers and risks associated with its activities and those of all those involved and implements consequent measures	Negative	Current		Occupational health and safety
Impacts generated by the adoption of company measures to ensure a balanced staff composition and proper management of employees, as well as employee welfare through the adoption of corporate welfare measures in order to promote a work-life balance	Positive	Current		Human capital

IMPACTS	EVALUATION	STATUS	SDG	MATERIAL TOPICS
Impacts generated by an approach based on planning and implementation of education and training plans for skill development, with creation of relevant career paths and motivation in performing one's job and periodic performance evaluations	Positive	Current		Personnel training and development
Impacts from the adoption of initiatives aimed at integrating people from different cultures and geographic areas. The Company intends to pursue these objectives with full respect for human rights and the principles of inclusion and non-discrimination in all sites, production contexts, and in all company areas, as well as through the support of initiatives to protect internal and external equal opportunities (gender, age, minorities, vulnerable groups, etc.) with respect to career advancement and remuneration policies	Positive	Current		Diversity and equal opportunities
Impacts generated by the adoption of company practices aimed at preventing the risk of human rights violations, encouraging and ensuring freedom of association and the adoption of collective bargaining tools (including in the selection of suppliers)	Positive	Current		Human rights and fair labor practices
Impacts generated by the organization related to energy and how it is managed	Negative	Current		Effective and efficient energy management
Impact related to emissions generated by its own operations and the resulting effect on climate change	Negative	Current		Emissions and climate change
Impacts generated by company operations on water and its availability, especially in areas with high water stress	Negative	Current		Responsible use of water resources
Impacts on the environment generated by products placed on the market by Comer Industries throughout their life cycle	Negative	Current		Environmental impact of products throughout the life cycle
Impacts from waste generation, management, and disposal	Negative	Current		Responsible waste management
Impacts of production processes that limit material and energy inputs and minimize waste	Negative	Current		Circularity of processes