



Social Enviromental Profit & Loss (SEP&L)



Scope

For Colombina S.A., sustainability means having an integrated and responsible management, aimed at ensuring long-term relationships with its stakeholders, minimizing and avoiding the potential impacts of its operation and contributing to the progress of society.

We understand that in order to continue advancing in this objective, it is important to develop a comprehensive measurement that, in addition to the economic value generated (traditional financial statements), allows us to quantify the impact generated by our operations on the environment and society.

When thinking about a sustainable business in the long term, it is important to economically evaluate its externalities (positive and negative) and include them appropriately in the income statement, and therefore in the decision-making process. This undoubtedly contributes to the generation of social value, consolidating the image of the company and its reputation.

What do we mean with SEP&L?



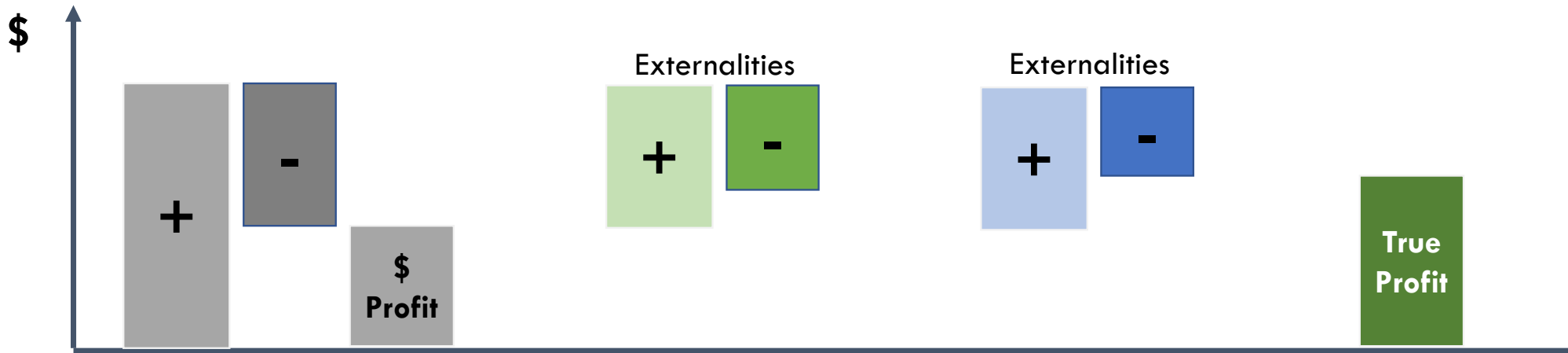
Financial P&L



Environmental P&L



Social P&L



This is a preliminary exercise and the figures are neither precise nor definitive, valuation methodologies are still not very conclusive, but it gives us an indication of the magnitude of the positive and negative impacts generated by our operations and it allows us to begin to manage them.

Examples of Externalities



+ Positive

- Land conservation

- Negative

- Greenhouse gas emissions