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UNACEM
Sustainability
Report

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LETTER FROM THE CEO

1. Letter from the CEO

(GRI 2-22)

To all our stakeholders:

It is my pleasure to present the *Sustainability Report 2024* of UNACEM Peru S.A., a UNACEM Group company. You will find the whole of this document to be a reflection of our shared purpose: "growing together to build a sustainable world", which drives us to continue contributing to the country's development through innovation, care for the environment and generating value for our stakeholders.

This report, in line with Global Reporting Initiative (GRI) standards and Global Cement and Concrete Association (GCCA) guidelines, consolidates our economic, social and environmental progress and reaffirms our leadership of the Peruvian cement industry.

2024 posed global challenges for climate action, responsible business practices and sustainable economies and, at the local level, social, economic and environmental changes demanded agile responses from all stakeholders. At UNACEM, we reaffirm our commitment to the country through efficient and responsible management. We are proud to share the achievements reached thanks to the efforts of our team and solid synergy with the other companies of the Group, starting with strengthening our productive capacity to minimize environmental impact and promote wellbeing in our communities through energy efficiency programs, biodiversity preservation initiatives and social projects in our areas of influence.

Cement is fundamental for the development of societies. Through our products we have a presence in emblematic works that are part of the progress of Peru and make the dreams of many Peruvians possible. With modern infrastructure and state-of-the-art technology, we guarantee high quality products, minimize environmental impact, and promote sustainable development. In recognition of these and other efforts, for the thirteenth consecutive year we have received the Sustainable Management Company Distinction from Sustainable Peru.

On the economic front, we achieved an EBITDA of 33.5% thanks to efficiency measures, cost control and process optimization. We exceeded 5.6 million tons of cement production, prioritizing the domestic market and strengthening our Progresol hardware store network, which now has more than 1,100 points of sale nationwide. Furthermore, innovation has been the key to our operating efficiency with the implementation of a new bagging and palletizing system in our Atocongo and Condorcocha plants, as well as the marketing of cement additives, which represent 35.7% of our total sales.

We are addressing the challenge of reducing greenhouse gas (GHG) emissions with our Cement Roadmap, which aims to achieve carbon neutrality by 2050. Aligned with the guidelines of the GCCA and the Inter-American Cement Federation (FICEM), we are committed to reducing our net emissions to 505 kg CO₂ per ton of cement by 2030, using five leverage for emissions reduction: (i) reduction of the clinker factor, (ii) use of alternative fuels, (iii) electrical and thermal efficiency, (iv) carbon capture and offsetting with Nature-Based Solutions (NBS), and (v) innovation and development.

By the end of 2024, 90% of our electrical energy comes from renewable sources and we obtained the third star of the Ministry of the Environment (MINAM) Carbon Footprint Program, after measuring, verifying and reducing our GHG emissions for 2023. In addition, we continued with the roofing and enclosure of the clinker storage area in Atocongo, reducing the dispersion of particulate matter and reinforcing our commitment to air quality in

neighboring communities. As part of our climate strategy, and in line with our conservation efforts, we continue working in our Private Conservation Area (PCA) called "Amancay Sanctuary" of more than 700 hectares of land. The project contains the Amancay Sanctuary and helps to conserve the 'lomas' coastal hill ecosystem, as well as promoting scientific research on flora and fauna.

Social development has also been a priority in 2024. Among the most important achievements in this regard was completion of the work of improving and expanding potable water and sanitation services in the community of Condorcocha, which has benefited more than 220 families.

As far as safety was concerned, we inaugurated the first interactive safety classroom at the Atocongo plant and continued to promote our corporate "Life First" program, which prioritizes the well-being of our workers. This was reflected by the fact that we ended the year with no fatalities among direct workers, contractors and third parties, which reaffirms our commitment to the integrity of our team.

One of the most inspiring projects of the year was "Veredas que Guían" (intelligent sidewalks), an initiative of our brand Cemento Sol in partnership with the Municipality of Miraflores and the advertising agency Circus Gray. Through an innovative system of tactile tiles, this initiative improves the autonomy of visually impaired people. With more than 100 units installed and free access for replication, "Veredas que Guían" allows these people to identify basic businesses and services independently. Its impact has transcended borders and we won 8 awards at Cannes Lions 2024, including the first Grand Prix for Peru, as well as a Gold Effie 2024 in the category of Diversity, Equity and Inclusion. As a result, Cemento Sol was recognized as the eighth most creative brand in the world at Cannes Lions.

On behalf of the entire UNACEM Peru team, I thank you for your interest in our performance and results through this *Sustainability Report 2024* and I invite you to join the collective effort to continue building, together with UNACEM Group, a resilient and prosperous future for generations to come.

Yours faithfully,

Eduardo Sánchez Verdejo

Chief Executive Officer

UNACEM Peru

2

OUR BUSINESS



UNACEM

2. OUR BUSINESS

2.1. Main Results, 2024



We reduced the t of clinker / t of cement factor by 1.9% compared with 2023.



Our **EBITDA margin** was **33.5%**, the result of proper implementation of process efficiency and optimization measures.



+90% of electricity consumption came from sources of **clean energy**.



We received the **3rd** star from MINAM's Carbon Footprint Program for **reducing our GHG emissions in 2023**.



We were recognized by the National Water Authority (ANA) through its **Water Footprint - Blue Certificate program**, as a water-responsible company.



We built a **cover over the clinker storage yard** at our Atocongo plant in order to optimize operational processes in line with our commitment to more sustainable practices.



+200,000 people benefited from social investment projects in our areas of influence.



+220 families from Condorcocha benefited from the improvement and expansion of the **drinking water and sanitation service**.



We were recognized as the **eighth most creative brand in the world by Cannes Lions**, thanks to our Cemento Sol brand initiative "Veredas que Gufan" (active sidewalks).



0 fatalities in our operations among direct workers, contractors, subcontractors and third parties

2.2. Who we are

(GRI 2-1, 2-6)

We are UNACEM Peru S.A., a company with a legacy of more than a century's experience in the production of cement and clinker in Peru, which has established itself as a benchmark for the manufacturing sector. We are part of Grupo UNACEM, a Peruvian business group with a portfolio of diversified companies in the cement, concrete, energy and related services businesses, which has a presence in 5 countries: Peru, USA, Ecuador, Chile and Colombia. For more information about the UNACEM Group, please check your **Integrated Report 2024**.

We encourage an integral vision of our industry: commercial strength, efficient processes, high quality products and awareness of the impact of our operations on the environment. We therefore implement sustainable practices that minimize these impacts and strengthen the development of our stakeholders. Our purpose, *"Growing together to build a sustainable world"*, guides and inspires each of our actions. This is what compels us to be leaders, not only in terms of production and quality but also in social and environmental responsibility, and to make a positive difference to the industry and society.

We have 2 strategically located sites, each with specific capabilities, complemented by additional facilities that strengthen our operation.

Atocongo Plant

- Location: district of Villa Maria del Triunfo, Lima.
- Annual production capacity: Milling capacity for 5.5 million tons of cement and 4.8 million tons of clinker.

Condorcocha Plant

- Location: district of La Unión - Leticia, Tarma, Junín.
- Annual production capacity: Milling capacity for 2.8 million tons of cement and 1.9 million tons of clinker.

Additional facilities

- Carpapata I, II and III hydroelectric power stations: located in the district of Palca in Tarma, Junín. These power plants generate electricity mainly for consumption by our Condorcocha plant.
- Atocongo thermoelectric power plant: located in Villa María del Triunfo, Lima.
- UNACEM port facility: at Conchán, in the district of Lurín, Lima. Facilitates the export of products, as well as imports of inputs and other essential materials.
- Non-metallic mining operation: Includes quarries for the extraction of raw materials.

The complementary nature of our facilities allows us to maintain a leading position in the sector, guaranteeing operational efficiency and responsiveness to market needs.

Our corporate values

(GRI 2-23, 2-24)

We adhere to the corporate culture of the UNACEM Group known as Cultura UNA (UBA Culture in English), which reflects the values that define us: Union, Business and Action.

Table 1. Corporate values

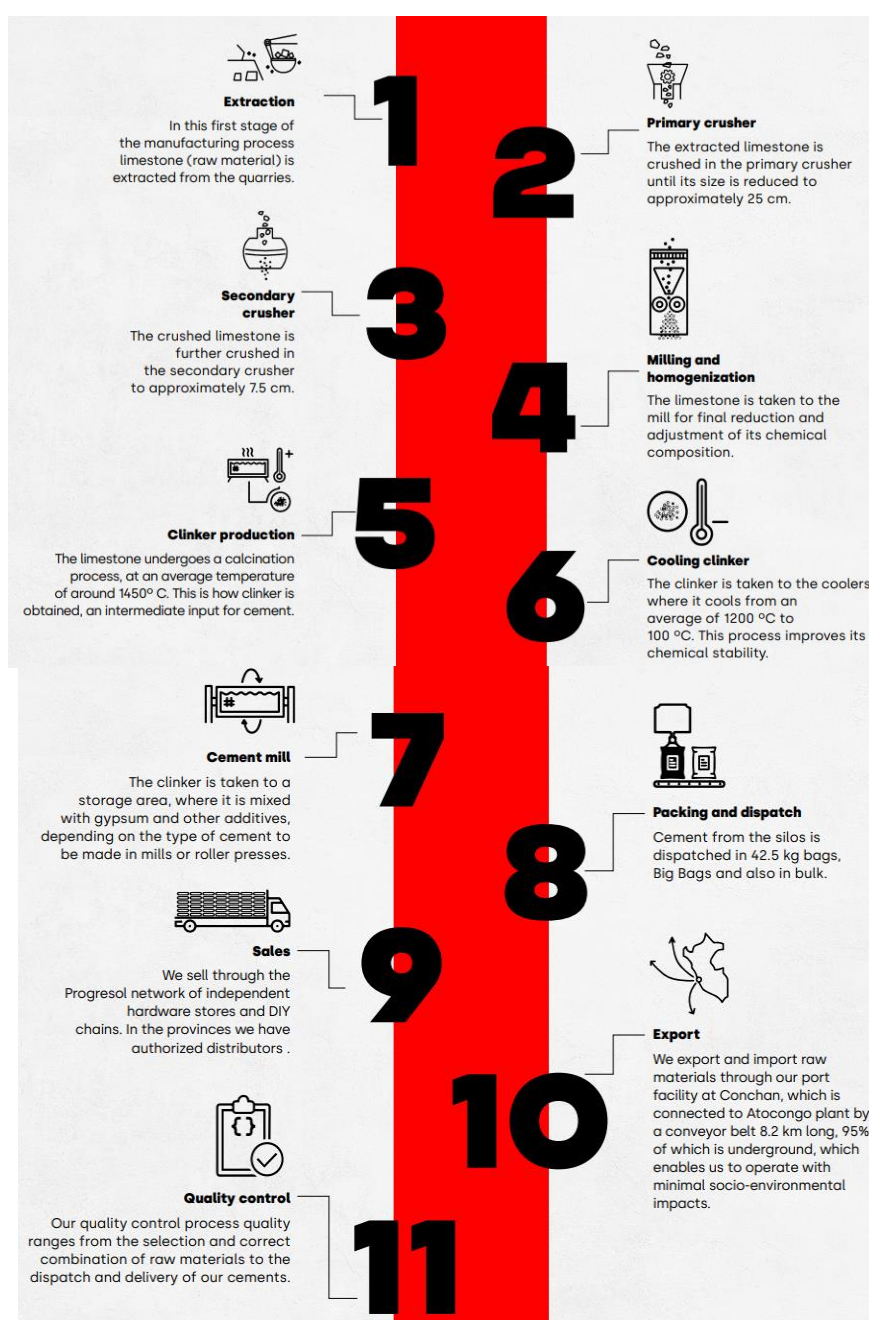
OUR VALUES		
U (UNION)	B (BUSINESS)	A (ACTION)
<ul style="list-style-type: none"> • Collaboration • Commitment • Human development 	<ul style="list-style-type: none"> • Sustainability • Integrity • Health and safety 	<ul style="list-style-type: none"> • Innovation • Excellence • Client oriented

For more information on the UBA Culture, please see the UNACEM Group's **Integrated Report 2024**.

2.3. Our production process

(GRI 2-6)

Our process encompasses all stages of cement manufacturing, each prioritizing efficiency, sustainability and respect for the environment, which are fundamental pillars of our organization. Our process includes:



2.3.1. Our products

(GRI 2-6)

We market 7 types of high-quality cement that meet Peruvian Technical Standards (NTP) requirements and those of the American Society for Testing and Materials (ASTM).

Our diversified portfolio is a response to different customer needs and adapts to a wide range of construction projects and applications. Each type of cement has specific properties designed to meet particular functions and technical requirements.

In addition, our bags are designed to guarantee the quality of the cement during storage and transportation, preserving its properties from production to final application.

We also export surplus clinker, which has a Material Safety Data Sheet (MSDS) detailing its composition, safety measures and recommendations for proper handling.

Illustration 1. Our products¹



2.3.2. Production, dispatch and sales

(GRI 3-3 Sustainable Construction) (GRI 2-6) (GCCA 1) (GCCA 2) (GCCA 3)

Plant operating performance

In 2024, we achieved a combined plant utilization ratio of 73.87% for clinker production and 68.96% for cement production.

Clinker production and exports

During this year, our total clinker production reached 4,929,119.70 tons, 3,672,508.70 tons of which was made at the Atocongo plant and 1,256,611 tons at Condorcocha. This volume represents a 15.2% decrease compared with 2023, due to lower cement shipments.

As for exports, a total of 503,382.42 tons of clinker was exported, a fall of 24.8% with respect to the previous year, mainly influenced by international clinker price fluctuations.

¹ We stopped producing and marketing type V cement in October 2024.

Our strategy allowed us to respond efficiently to market conditions, prioritizing supply to meet domestic cement demand and strengthening our presence in international markets through clinker exports. This balanced and flexible approach ensured that we could adapt to the challenges facing the industry.

Table 2. Clinker production and exports

Indicator	2023	2024
Clinker production (t)	5,815,996.00	4,929,119.70
Clinker exports (t)	669,193.39	503,382.42

Cement production and dispatches

In 2024, our total cement production reached 5,688,110 tons, with 3,883,393 tons produced at the Atocongo plant and 1,804,717 tons at Condorcocha. This volume represented a decrease of 2.8% compared to the previous year, reflecting the impact of the economic situation in the Peruvian market.

The total amount of cement shipped was 5,678,535 metric tons, a fall of 2.8% compared with a year ago. It is worth noting that we did not export any cement this year.

Table 3. Cement production

Indicator	2023	2024
Cement production (tons)	5,850,526.39	5,688,110.00

Sales

Our sales strategy continues to be based on innovative products, services and business models that will enable us to continue strengthening a sustainable commercial relationship with the whole of the value chain from plant to end user. We sell our products through 2 main types of business: bagged cement and bulk cement, and 7 distribution channels: hardware stores, large self-service stores, construction companies, industry, concrete plants, mining and large projects.

Within the hardware store channel, we develop long-term commercial relationships with the Progresol hardware store network, which is divided into wholesalers and retailers. Thanks to this management approach, we were able to maintain our leadership in the domestic market, reaffirming our commitment to excellence and sustainability, and to compliance with the rules that regulate competition.

It is important to note that while cement is destined for the domestic market, clinker is aimed at the international market.

Table 4. Marketing distribution

Type	%
Bagged cement (t)	64.9%
Bulk cement (t)	35.1%

Bulk cement

We supply directly to our customers, mainly ready-mix concrete firms, mining companies, construction companies and manufacturers of cement-derived products. For this purpose, we use large volume formats such as *big bags* of 1.5 tons and bulk vehicles², ensuring efficient delivery adapted to the customers' needs.

In 2024, the main distribution channels were companies in the concrete, mining and industrial sectors, which confirms our ability to serve various market segments with quality and reliability.

Bagged cement

We offer 7 types of cement in 42.5 kg bags, which we market through 2 main channels: traditional and modern. Our ability to serve both channels is the result of a strategy that adapts to different business models and trends, and a strong presence in various segments of the cement industry.

We have the following sales channels:

Traditional channel

The traditional channel consists of the Progresol hardware store network, which has more than 1,100 points of sale operated by independent hardware stores. By the end of 2024 we had have a significant market share in the traditional channel, reflecting the preference for our brands.

This channel is characterized by high demand, driven primarily by the self-construction segment, which is a key market for bagged cement. Distribution through this channel ratifies the scope of our operation supplying materials for small and medium-sized construction projects, as well as for individual consumers.

Through strategic alliances, we continue to strengthen the Progresol network by incorporating a diverse portfolio of additional products complementary to cement, which allows us to diversify our offerings.

We also continue to work on the quality of service at the point of sale as a distinctive element of the Progresol network.

Modern hardware stores

Consists of large self-service hardware stores. This channel mainly supplies construction companies.

Additive-based cements

We are developing products that meet our customers' needs and expectations, while helping to reduce the environmental impact of our operations.

We have implemented a strategy that prioritizes the promotion and marketing of cement additives, an alternative for more sustainable construction. These cements, used as binders in concrete, contain materials such as pozzolans or slag, which significantly reduce greenhouse gas (GHG) emissions during their production.

² Semi-trailers are used to distribute materials.

Main achievements and progress 2024

Additive cements promotion

Sales of Andino Ultra, Andino Forte and Apu cements, products with low greenhouse gas (GHG) emissions, made up 35.7% of total sales, 0.3% higher than in 2023 (35.4%).

Assessing environmental impact

In line with our goal of carbon neutrality, we have been reducing the proportion of clinker per ton of cement produced. To quantify the environmental impact we use the clinker factor (t clinker/t cement). The result for 2024 was a reduction of 1.9% compared to 2023.

2.3.3. Sustainable construction

Andino Ultra, Andino Forte and Apu, 3 products whose content of agglomerating additives reduce GHG emissions, reflecting our commitment to sustainable construction in line with sustainability criteria.

In order to provide more information on the environmental impact of our products, we have been working on our adherence to international standards such as EN 15804:2012 and ISO 14025:2010.

2.4. Certifications and memberships

The certifications and memberships obtained and renewed in 2024 are proof of our commitment to excellence in management and the implementation of best practices in key systems such as quality, environment, occupational health and safety, integrity and sustainability.

We have consolidated our management through the implementation of an internal audit process the three ISO standards (ISO 9001, ISO 14001 and ISO 45001). This approach enabled us to carry out an integrated and cross audit, actively involving our internal auditors in the operations of the Atocongo plant, Condorcocha plant and Conchán port facility, thus optimizing the evaluation processes and strengthening our culture of continuous improvement.

Table 5. Certifications and memberships

Standard	Scope
Quality	<ul style="list-style-type: none">• Manufacture and sale of clinker and cement at the Atocongo plant in Villa María del Triunfo, Lima.• Manufacture and sale of cement at the Condorcocha plant in La Unión Leticia, Tarma, Junín.• Loading and unloading of vessels at UNACEM port facility in Conchán - Lurín, Lima.
ISO 9001: 2015 Quality Assurance System.	
The environment	
ISO 14001: Environmental Management System.	
Health and Safety at Work	Carbon footprint: Based on ISO 14064-1:2018 and GHG Protocol guidelines: The GHG Protocol Corporate Accounting and Reporting Standard. Water Footprint: Based on ISO 14046:2014 and the life cycle analysis methodology.
ISO 45001: Occupational Health and Safety Management System.	
Environmental footprints	
ISO 14064:2018 Carbon Footprint: Management system for calculating greenhouse gas (GHG) production by organizations.	

Standard	Scope
ISO 14046:2014 Water Footprint: responsible water use management system.	Cement manufacture, clinker sales, mining and energy generation. Plants: Atocongo and Condorcocha, and related activities.
Anti-bribery	<ul style="list-style-type: none"> • Manufacture and marketing of clinker and cement. • Ship loading and unloading.
ISO 37001:2016 Anti-bribery Management Systems.	
Protection	Clinker and cement marketing. Loading and unloading of vessels at UNACEM Peru's port facility in Conchan.
Standard V05-2017 BASC Standard 5.0.1 Control and Security Management System.	
Port Facility Security Certificate (PFSC). Port Facility Statement of Compliance (SOC)– ISPS CODE.	UNACEM's port facility at Conchan.
Others	Recognition as a responsible water use company by the National Water Authority (ANA).
Blue Certificate.	

2.5. Membership of organizations and associations

(GRI 2-28)

We are part of several organizations that promote good business practices, innovation and sustainability. These partnerships provide us with the opportunity to learn about the latest trends, share knowledge and adopt best practices in key business areas, thus strengthening our commitment to continuous improvement and responsible development.

Table 6. Participation in professional associations

Organization	Type
Alianza para Obras por Impuestos (Works for Taxes Alliance - ALOXI)	Annual membership
BASC Civil Association Peru (BASC PERU)	Annual membership
Association of Social Workers (ASEM)	Annual membership
Association of Good Employers (AMCHAM - ABE)	Biannual certification
Asociación de Exportadores (ADEX)	Annual membership
Asociación Peruana de Operadores Portuarios (Peruvian Association of Port Operators - ASPPOR)	Annual membership
Cement Producers' Association (ASOCEM)	Membership / Founder
National Advertisers Association (ANDA)	Annual membership
Asociación Peruana de Profesionales en Logística (Peruvian association of logistics professionals - APPROLOG)	Annual membership
Peruvian Human Resources Association (APERHU)	Annual membership
Lima Chamber of Commerce (CCL)	Annual membership
Peruvian Chamber of the Construction Industry (CAPECO)	Annual membership
Confederación Nacional de Instituciones Empresariales Privadas (CONFIEP)	Annual membership
Federación Iberoamericana de Hormigón Premezclado (Ibero-American Pre-mixed Concrete Federation - FIHP)	Annual membership
Federación Interamericana del Cemento (Inter-American Cement Federation - FICEM)	Annual membership

Organization	Type
Global System, Global Standard and Global Solution -1 GS1)	Annual membership
Institute of Mining Engineers of Peru (IIMP)	Annual membership
Mining Safety Institute (ISEM)	Annual membership
Instituto Peruano de Investigación y Desarrollo Tributario (Peruvian tax research & development institute)	Annual membership
INTRATEC US	Annual registration
360° Logistics	Annual membership
Perú Sostenible (sustainable Peru)	Annual membership
PLIMSOLL	Annual subscription
Sociedad Nacional de Industrias (national manufacturing society - SNI)	Annual membership
Sociedad Nacional de Minería, Petróleo y Energía (national mining, petroleum & energy society - SNMPE)	Annual membership

3

CORPORATE GOVERNANCE



UNACEM

3. CORPORATE GOVERNANCE

(GRI 3-3 Corporate governance) (GRI 2-9)

Our management is guided by corporate principles and policies that ensure integrity, ethics and efficiency. The board of directors, as the highest governing body, is supported by the management committee (CODIR) overseeing and guiding key decisions.

At UNACEM, we operate within the framework of the law, the principles of the Global Compact and Sustainable Development Goals (SDG's). Our integrated management system promotes a policy of quality, environmental protection, safety and occupational health. We adhere to the principles of the free market, respect for the rules of free and fair competition, always with the aim of operating in a responsible and sustainable manner.

3.1. Shareholders

Our current shareholding structure is detailed below:

Table 7. Current structure

Shareholders	Shares	Percentage shareholding
UNACEM Corp S.A.A.	2,156,485,444	99.9%
DIGICEM S.A.	1	0.001%

3.2. Board of directors

(GRI 2-9, 2-10, 2-11, 2-12, 2-13, 2-14, 2-18)

The board of directors is our highest governing body. Its structure and responsibilities reveal its focus on integrated management and corporate sustainability.

Composition and election of the board of directors

The board of directors is composed of 11 members with diverse specialties and skills, 3 of whom qualify as independent directors. The members are elected by the AGM for a period of two years, in accordance with Peru's Companies Act and our bylaws.

In addition, the directors are highly qualified individuals, whose experience and professional expertise contribute significant value to the governance and strategic direction of the company.

Functions of the board of directors

The operation of the board of directors is governed by Peru's Companies Act, the company's bylaws and the board of directors' regulations, thus ensuring that all its activities are carried out in accordance with legal requirements to the highest standards of corporate governance.

Among its main responsibilities is to proactively identify, assess and manage potential risks that could affect the continuity and success of the business. Thus, it ensures that opportunities and risks are properly managed and promotes a corporate culture focused on responsibility, sustainability and regulatory compliance.

UNACEM's board of directors has a commercial committee established at a board meeting on March 3, 2023. It should be noted that the Chairman of our Board of Directors is not a senior executive of the company.

The purpose of this committee is to assist the board in carrying out the following tasks:

- a. Evaluation of commercial policy.
- b. Evaluation of commercial strategy and goals established in accordance with the short, medium and long term budget.
- c. Evaluation of principal commercial decisions: in terms of approval or ratification of products and marketing strategies and markets to be served, among others, and submitting to the board of directors those key proposals that require its approval.

For more information on the composition and functioning of the board of directors, please refer to the UNACEM Group's **Integrated Report 2024**.

3.3. Management Committee

(GRI 2-9, 2-12, 2-13,2-15,2-16, 2-17)

The Management Committee (CODIR) is composed of the functional line managers and is led by the General Manager. It meets periodically to review the company's management and ensure that strategic decisions are implemented effectively.

Table 8. CODIR Members

General Manager	Eduardo Sánchez Verdejo
Central Administration and Finance Manager	Francisco Barúa Costa
Commercial Manager	Gabriel Barrio Reátegui
Project Implementation Manager	Jeffery Lewis Arriarán
Human Resources Manager	Pablo Kohatsu Choy
Atocongo Operations Manager	Juan Asmat Siqueiro
Condorcocha Operations Manager	Héctor Leyva Cruz
Supply Chain Manager	Carlos Delgado Raffo
General Counsel	Jose Luis Perry Gaviño
Safety, Environment and Sustainability Manager	Carlos Adrianzén Panduro
Internal Auditor	Rafael de las Casas Bamonde ^{3º} (until March 29, 2024)
Industrial Ecology Manager	Francisco Barrera Arias
Social Affairs Manager	Katherine Alva Tello (from the second half of 2024 onwards)

CODIR's strategic approach to environmental, social and governance (ESG) management reflects its strong commitment to sustainability. To address these issues, CODIR organizes two types of sessions:

³ The Internal Audit function is managed and led at the corporate level by the UNACEM Group.

General CODIR

Meets twice a month to review the operational, commercial and financial status of the company, The economic impacts and conflicts of interest in suppliers, workers, and customers are reviewed and any other issue that the managers decide to discuss. The purpose of these sessions is to analyze, discuss and draw conclusions on management results for subsequent communication to our highest governing body, the Board of Directors.

Sustainability CODIR

Meets once a month and is led by the Safety, Environment and Sustainability Department. These sessions focus on key topics such as occupational health and safety, sustainability, environmental management and the integrated management system.

The inclusion of these meetings in CODIR's regular agenda ensures that sustainability is integrated into all levels of management and institutional strategy, enabling us to meet the challenges and seize the opportunities of today's business environment. In addition, these sessions facilitate communication between different departments, allowing each to submit its concerns, resolve them in a collaborative manner and make decisions with the approval of the general management.

3.3.1. Evaluating the performance of the CODIR

(GRI 2-18)

CODIR played an active part in the development of the ESG Strategic Pillar of the UNACEM Group, applying OKR methodology (*Objectives and Key Results*), allowing us to define clearer and more measurable objectives.

Senior management was involved in the performance management process during 2024, including the definition and measurement of 2 types of objectives:

- **Business unit objectives:** these objectives apply to all CODIR members, aligning senior management with the overall business goals.
- **Individual objectives:** these are specific to each CODIR member and are based on the goals of the departments for which they are responsible.

Table 9. Final evaluation weighting by CODIR member type

Type of member	Business unit targets	Individual targets
Managers	60%	40%
General Manager	70%	30%

3.4. Ethics and compliance

(GRI 3-3 Ethics and Compliance) (GRI 2-12, 2-23, 2-24, 2-26, 2-27)

We encourage practices aligned with ethical and transparent behavior, which are designed to ensure that all the company's decisions and actions are framed within the highest standards of integrity, responsibility and sustainability. This is reflected in our Code of Conduct and Ethics (CODEC). For more details of our CODEC check [here](#).

In addition, at the corporate level we have an Integrated Compliance System that ensures regulatory compliance and strengthens our organizational culture. This is supported by ISO standard 37001:2016, Anti-Bribery Management System.

For more information on corporate ethics and compliance management, please see the UNACEM Group's **Integrated Report 2024**.

The fight against corruption

(GRI 2-23, 205-1, 205-2, 415-1)

We have a Corporate Anti-Corruption Policy, designed in accordance with the CODEC and the country's anti-corruption legislation. This is the framework for our operations, ensuring integrity and accountability in every action. Learn more about our Anti-Corruption Policy [here](#).

To ensure the effectiveness of our policies, we conducted training and communication activities for employees and managers. In 2024, 100% of managers and 100% of employees were informed about our anti-corruption policies, CODEC, and procedures. All our partners (suppliers and customers) were informed about our policies through contracts with anti-corruption clauses. Additionally, 85% of critical employees (104 out of 123 employees) received anti-bribery training. (GRI 205-2)

Prohibition of contributions to political parties or related persons

In accordance with our corporate donations policy, donations to political parties, candidates or public officials are strictly prohibited. This guideline ensures that our actions and decisions are impartial and free from undue influence.

Integrity and compliance

(GRI 205-3)

In 2024, we had no cases of bribery, corruption or anti-competitive practices. This result reflects our commitment to business ethics, regulatory compliance and best corporate governance practices, which are fundamental pillars in all our operations.

3.4.1. Free competition

(GRI 206-1)

Our strict adherence to free competition and related regulations has established us as a benchmark of integrity in the market, strengthening our reputation. We promote fair and ethical business practices that benefit all market participants.

Key considerations in our business practices

- **Defense of free competition:** we believe that a competitive market fosters efficiency and generates benefits for competitors, suppliers, customers and the State.
- **Compliance with competition regulations:** we comply with all applicable laws and regulations, ensuring the responsible development of our operations.
- **Focus on quality and value:** our strategy for winning customer preference is based on the quality and value of our products. We reject any unfair or anti-competitive practices that could compromise our integrity.

No proceedings related to unfair competition or non-compliance with antitrust rules were recorded in 2024, thus supporting our good business practices in accordance with the law and ethical conduct.

3.4.2. Mechanisms for seeking advice and raising concerns

(GRI 2-25) (GRI 2-26)

Our management is guided by ethics and compliance in an integral manner. Thus, we implement reliable mechanisms that reinforce the efficient and transparent management of our operations.

Integral complaints system

We have an official complaints channel, which is managed by an external provider and ensures impartiality and confidentiality in the handling of each case. This system is supervised by the Ethics and Corporate Governance Committee.

Various channels for complaints and inquiries

We offer multiple avenues for employees, suppliers, stakeholders and the general public to report non-compliance with the CODEC or to resolve ethical concerns.

Available channels include:

- **Website:** <https://www.UNACEM.com/LE/>
- **E-mail:** eticagrupoUNACEM@pwc.com
- Freephone – Peru: 0800 184 22

Investigation procedures and protection against retaliation

All complaints and inquiries we receive are handled with the highest standard of fairness and completeness through a defined internal procedure:

- Each case is rigorously investigated and analyzed.
- We guarantee impartial and equitable treatment, and respect confidentiality.

We also reaffirm our commitment to protection against retaliation. In this regard, no employee is subject to retaliation or threats for reporting, in good faith, possible violations of CODEC or for cooperating in an investigation. This strengthens our culture of trust and ethics.

Attention to external complaints and claims

(GRI 2-25)

We have developed a procedure known as "communication, participation and consultation with stakeholders" as an integral part of our integrated management system, which serves to address the claims and complaints of civil society and communities in a structured and effective manner.

The procedure includes:

- **Recording and documentation:** the procedure manager documents communications on an External Complaints and Grievances Record form.

- **Field analysis:** the department involved analyzes the complaint with additional information obtained through field visits.
- **Technical report:** a report is prepared to determine whether the complaint is admissible or inadmissible.
- **Reporting the results:** Resolution of the matter is reported to the complainant. The process culminates with the signing of a memorandum of attention and conformity.

Results 2024:

We were able to 100% of the complaints filed during the year were resolved. Of these, 73% were closed, 23% had no evidence and 4% will be closed in 2025.

Responsible management and transparency in the process of dealing with these complaints reinforces our aim of generating trust among our communities and stakeholders.

3.5. Risk management

3.5.1. Integrated management system (IMS) policy

(GRI 2-24)

Our integrated management system policy includes several key aspects for the effective and sustainable management of the company:

Comprehensive integrated management system coverage: addresses critical systems such as quality, occupational health and safety, the environment, anti-bribery and protection against illegal activities in the supply chain.

Direction and coordination of activities: we effectively direct and coordinate our activities in the areas involved, so that all operations and decisions are oriented towards the company's strategic objectives and values.

Focus on continuous improvement and risk management: we promote continuous improvement and effective risk management. This implies a constant process of assessment, learning and adaptation to optimize our operational and institutional practices.

Compliance with the integrated management policy: we pursue not only legal compliance, but also compliance with internal organizational standards (relevant regulations and company commitments in key areas).

Responsibility and sustainability: by integrating these different aspects into a unified management system, UNACEM Peru demonstrates its determination to run a responsible and sustainable operation, as well as the importance it attaches to efficiency and productivity, and to social, environmental and ethical responsibility.

Our integrated management system is fundamental to ensuring that the company continues to operate in an efficient, safe and responsible manner, bolstering our commitment to quality, safety, environmental protection and business ethics. Learn more about our integrated management system policy [here](#).

Internal audits

Implementation and continuous improvement of the IMS at Atocongo and Condorcocha plants embody our systematic and rigorous approach to quality, operational efficiency and sustainability.

Key activities in this process include:

- Scheduled internal audits.
- Monitoring and measurement mechanisms.
- Dealing with non-conformities and periodic reviews.
- Compliance with ISO and Business Alliance for Secure Commerce (BASC) standards).
- Penalty system for contractors.
- Unification of processes between plants.

Compliance with laws and regulations (GRI 2-27)

Our operations are conducted in compliance with legislation and ethical conduct. The key functions of the Legal Department are the supervision of compliance with legal obligations and the implementation of preventive measures to minimize risks.

We use GEORGE software, a tool that allows us to supervise, identify and verify legal obligations related to safety, environment and mining. This tool allows us to track the assignment of responsibilities and generate alerts on their status. Its use helps to optimize risk management and strengthen regulatory compliance. It is also used during annual audits, ensuring compliance with legal and regulatory standards.

At year-end 2024, we recorded no incidents of non-compliance that would result in significant fines.

3.5.2. Risk and crisis management (GRI 3-3 Risk and crisis management)

Risk management is an essential component of our comprehensive approach to ensure the long-term sustainability and success of the company.

In this regard, we have a corporate model of integral risk management and a corporate risk management policy. For more information, see the UNACEM Group's **Integrated Report 2024**.

During the year we implemented the following initiatives:

- **Anticorruption Compliance Program:** We trained 91% of sensitive personnel in talks on ISO Anti-bribery 37001 in 3 sessions held throughout 2024.
- **Compliance week:** We raised employee awareness of the importance of the CODEC and related policies, reinforcing our organization's culture of compliance.
- **Conflict of interest statement:** We have implemented this process on the Rankmi platform, with the result that 100% of the target audience completed the declaration and identified potential conflicts of interest.

Cybersecurity risks

As part of the UNACEM Group and in line with our cybersecurity mission, we optimize the investment associated with identifying, evaluating, prioritizing, mitigating and addressing cybersecurity risks that could threaten operational continuity and information.

To this end, we have allocated the resources necessary to implement a cybersecurity model to meet these challenges, based on a 4-layer strategy:

1. Government layer.
2. Visibility layer (configuration and operation), for example, *IaaS and Red Team*.
3. Cybersecurity technology layer, e.g., *Sophos XDR/NDR, Virtual Patching*.
4. Incident monitoring and response layer, e.g., *Cyber SOC and MDR*.

3.5.3. Managing conflicts of interest

(GRI 2-15)

We adhere to the UNACEM Group's [corporate conflict of interest management policy](#), which ensures that our employees' decisions and actions are always aligned with the company's values, thus reinforcing our reputation for ethical and responsible conduct.

Annually, all employees from management to supervisor level, submit a declaration detailing any potential conflicts. This process begins with the preparation of the statement and concludes with implementation of corrective action, if necessary. In addition, clear procedures are established for reporting and resolving conflicts, promoting open communication with supervisors and management for proper evaluation and resolution.

If conflicts of interest are identified, they are disclosed to the stakeholders affected and specific mitigation action taken for each situation. There were no complaints related to such conflicts in 2024.

4

OUR FINANCIAL - ECONOMIC PERFORMANCE

4. OUR FINANCIAL - ECONOMIC PERFORMANCE

(GRI 3-201 Creation of sustainable economic value)

4.1. Economic environment

During 2024, the global and local economic environment presented significant challenges, along with emerging opportunities, marked by the dynamics of economic recovery, adjustments in international markets and specific conditions at the local level.

The world economy experienced moderate growth, with the global GDP growth rate estimated at 3.2% by the International Monetary Fund (IMF)⁴, driven by emerging economies such as China, where growth was estimated at 5.2%. This performance was associated with an increase in private consumption, investment and exports, in the context of a slow easing of global monetary policies.

Latin America and the Caribbean experienced growth estimated at 2.2% by the Economic Commission for Latin America and the Caribbean (ECLAC)⁵, affected by the economic slowdown in Brazil, Mexico and Argentina. However, countries such as Chile, Colombia and Peru showed greater economic resilience, and were favored by a gradual recovery in public and private investment.

In this context public investment played a key role, in the form of emblematic projects such as the Port of Chancay and the new passenger terminal at Jorge Chávez International Airport. These initiatives not only boosted the economy, but also created jobs and strengthened local market confidence.

However, the Peruvian economic environment faced challenges such as volatile commodity prices, climate phenomena and political uncertainty. These factors affected consumers' purchasing power and put pressure on companies' operating costs.

2024 also marked the emergence of opportunities for the company, such as an improved growth outlook for construction and mining, both key sectors for the Peruvian economy. In addition, the sustained growth of non-traditional exports and the strengthening of private consumption presented an encouraging outlook for the medium term.

In line with our strategy, we will continue to prioritize investments that generate shared value, contribute to the SDGs and respond to climate and economic challenges. Our commitment to sustainability drives us to manage economic risks for the long term, maximizing the positive impact on our communities and stakeholders.

4.2. Creation and distribution of economic value

We recognize the importance of managing the business in a way that balances economic growth and social and environmental responsibility. This conviction, which underpins our actions, has positioned us as the leaders of the sector.

In 2024, Peru's economy experienced a period of recovery from the previous year's recession, strengthening our financial results despite a reduction in domestic cement shipments.

⁴ Global growth is expected to remain stable yet underwhelming. See [here](#)

⁵ Latin American and Caribbean economies maintain low growth and will expand 2.2% in 2024 and 2.4% in 2025: CEPAL. See [here](#)

Table 10. Our tenets for growth and value creation

Efficient asset management	We optimize the use of resources and invest in technology and practices that improve operating efficiency, to ensure the sustainability of our operations.
Disciplined management	We manage debt prudently. We rigorously control costs and strategic investment in order to maintain a healthy financial balance.
Healthy business profitability	We continually promote efficient management, including the control of costs and expenses in our operations.
Generating value for all stakeholders	We employ responsible and sustainable business practices for our stakeholders, while developing quality products and services that contribute to the development of society and care for the environment.
Commitment to sustainability	We promote a fair and safe working environment, contribute to the economic development of the communities close to our operations, and choose measures that reduce our environmental impact.

4.2.1. Financial results 2024

(GRI 201-1)

Table 11. Financial results

	2023 (thousands of soles)	2024 (thousands of soles)
Sales	2,743,791	2,711,532
Gross profit	936,171	1,008,374
Operating profit	628,795	674,327
EBITDA	852,144	908,278
Profit before taxation	560,805	593,933
Net profit	388,482	410,025

Table 12. Economic value distribution

	2023 (thousands of soles)	2024 (thousands of soles)
economic value created (EVA)	2,787,840	2,734,642
a. Turnover	2,743,791	2,711,532
b. Other income	44,049	23,110
Economic value distributed (EVD)	2,399,358	2,324,617
c. Remuneration and other social benefits for employees	300,468	320,917
d. Suppliers of goods and services	1,496,980	1,513,610
e. Financial costs (interest)	90,250	84,834
f. Taxes and payments to governments)	483,183	374,334
g. Social responsibility and private social investment	28,477	30,922
Economic value retained (EVR)	388,482	410,025
Dividends or shareholders	271,054	185,525

Relevant performance figures for 2024

Income

- Our cement sales revenues reached S/ 2 527 million, an increase of 0.2% compared with 2023. This result was mainly due to the lower volume shipped and was partially offset by a higher average price.
- Revenue from exports fell by 34.9% compared with 2023, totaling S/ 105 million.
- Revenue from the sale of blocks and paving increased by 29.6% compared with the previous year, to reach S/ 79 million.
- Total revenue amounted to S/ 2711 million, a decrease of 1.2% compared with 2023.

Dispatches

- Cement dispatches in 2024 decreased 2.7% compared with the previous year. This was mainly due to lower demand from the self-construction sector and delays in the execution of public investment projects.

Costs and expenditure

- Total costs amounted to S/ 1 703 million, a fall of 5.8% compared with 2023. The variation was due principally to a reduction in fuel costs, freight costs and efficiencies in the production process.
- Administration and sales expenses rose to S/ 229 million, 10.5% more than in 2023.
- Other net operating expenses increased by 4.9% compared with the previous year. The total reached S/ 105 million, consisting mainly of royalties granted to UNACEM Corp.
- Financial expenses amounted to S/ 85 million, 6.0% lower than those recorded in 2023. The decrease was mainly due to a lower level of debt at the end of the period and lower interest rates.

EBITDA margin and net profit

- Our EBITDA margin increased from 31.1% in 2023 to 33.5% in 2024, the result of proper implementation of efficiency and expense control measures during the year.
- Net profit in 2024 amounted to S/ 408.0 million, 5.5% higher than the previous year's net profit, with a net margin of 15.1%, 1.0% greater than in 2023. This increase was mainly due to the increase in the gross margin from cement sales.

Financial debt

- Our financial obligations decreased from S/ 1 574 million in 2023 to S/ 1 454 million in 2024.
- This year we were able to refinance our obligations, obtaining more favorable terms. We are also in compliance with our debt service obligations.

5

OUR
COMMITMENT TO
SUSTAINABILITY

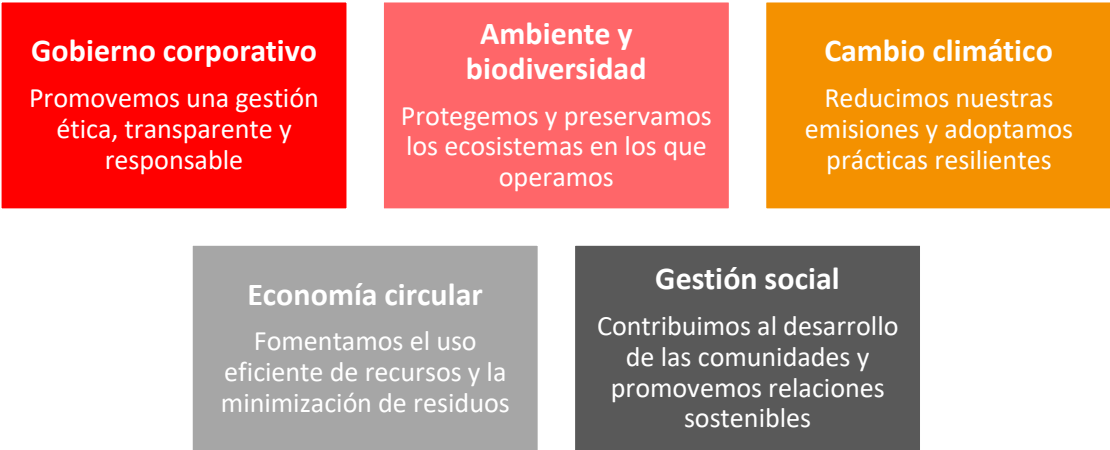
5. OUR COMMITMENT TO SUSTAINABILITY

5.1. Sustainability declaration

(GRI 2-22, 2-23)

Our actions are based on the UNACEM Group's [Sustainability Statement](#), which are aligned with the United Nations Sustainable Development Goals (SDGs) and with our own goal: "Growing together to build a sustainable world."

Table 13. Strategic pillars of sustainability management



5.2. Contribution to the SDGs

We are committed to Agenda 2030 and contribute strategically to the SDGs. We have identified 5 key SDGs for our operation:



This selection was the result of a detailed analysis of our materiality and the use of the Global Compact's *SDG Compass* tool, which enables us to evaluate each stage of our value chain: raw materials, logistics, suppliers, operations, distribution, use and product end-of-life, as well as the business environment. As a result, we have developed a management dashboard that includes goals, indicators and results, aligned with our corporate goals.

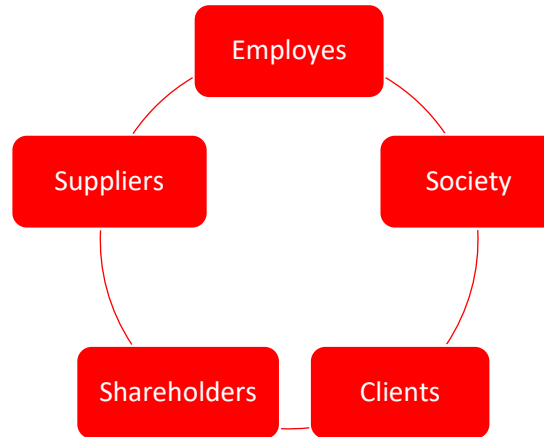
Our contribution to the SDGs strengthens our competitiveness and legitimizes a sustainability agenda that includes:

- The Roadmap for the Cement Industry in Peru, with its quantified goals by 2030 and aspirational goals by 2050.
- Our Corporate Strategic Plan.

5.3. Relationship with our stakeholders

(GRI 2-16, 2-29)

We conduct a comprehensive value chain analysis to identify our stakeholders. This process considers both their proximity to our operations centers and the direct or indirect impacts of our activity on them.



The methodology includes tools such as materiality, which allows us to prioritize the issues relevant to our management and align them with the expectations of our stakeholders and with the most far-reaching social trends.

Dialogue and communication mechanisms with our stakeholders

We have communication procedures in place to ensure implementation of our stakeholder engagement strategy in all our operations. The main objective is to promote effective communication to receive, record, analyze and respond to concerns, queries, complaints and claims in a transparent and timely manner.

Our strategy involves the following key processes:

- **Consultation and active participation:** We involve our employees, especially in issues related to the occupational health and safety management system.
- **Internal communications:** We facilitate a continuous flow of relevant information between the different levels and functions of the organization.
- **External interaction:** We engage in dialogue with our stakeholders on issues such as quality, the environment, safety and occupational health, as well as compliance with our code of ethics and conduct.

To strengthen these processes, we have deployed specific tools that allow us to collect, manage and process contributions by our stakeholders:

- **Channels of communication:** We have digital platforms and spaces for face-to-face dialogue, by which to receive concerns and proposals.
- **Systematic analysis:** We process the concerns received in a structured manner, ensuring their integration into strategic decision making.
- **Regular reporting:** We regularly report to stakeholders on action taken in response to their concerns, strengthening trust and mutual commitment.

Table 14. Dialogue with our stakeholders

Stakeholders	Department responsible	Our commitment	Relationship mechanisms	Frequency	Subjects of interest
Employees	<ul style="list-style-type: none"> Human Resources Department Safety, Environment and Sustainability Department. 	<ul style="list-style-type: none"> Guaranteeing a safe and healthy working environment. Promoting a culture of recognition. Facilitating inspiring and challenging leadership. 	<ul style="list-style-type: none"> Managing performance. Face-to-face and digital communication spaces. Training spaces. Leadership spaces in each department, where teams can be informed and work carried out on the work environment. Seguripark, a space where workers' families can learn about the importance of occupational health and safety. Visible leadership interactions (VLI) 	<ul style="list-style-type: none"> Permanent. 	<ul style="list-style-type: none"> Health and safety at work. Ethics and compliance. Talent management. Efficiency and productivity. News of interest. Internal activities, events and programs.
company	<ul style="list-style-type: none"> Commercial Department. Safety, Environment and Sustainability Department. Social Development Department 	<ul style="list-style-type: none"> Reducing, controlling and mitigating our environmental impacts by measuring our carbon footprint, water footprint, fugitive emissions and biodiversity. Being a good corporate citizen. Being a key player recognized as a development partner; an organization that generates alliances to contribute to positive community development. 	<ul style="list-style-type: none"> Website, social media, e-mail. Technical reports. Workshops, meetings and face-to-face and virtual communication spaces. Treatment of complaints and queries (GIS). Sustainability Report. Participation in forums, workshops and inter-institutional meetings, both face-to-face and virtual. Guided tours of the plants. Participatory environmental monitoring at our operations. 	<ul style="list-style-type: none"> Permanent. 	<ul style="list-style-type: none"> Environmental impacts of the operations on adjacent communities and ecosystems. Human rights. Climate change. Efficiency and productivity. Ethics and compliance. Project financing. Commercial brand information. Information on safe construction. Institutional information.

Clients	<ul style="list-style-type: none"> Commercial Department. 	<ul style="list-style-type: none"> Offering innovative products. Generating greater value such as the Progre+ service and its functions. Informing customers about our products. 	<ul style="list-style-type: none"> Advice and assistance. Customer service line. 	<ul style="list-style-type: none"> Permanent. 	<ul style="list-style-type: none"> Ethics and compliance. Efficiency and productivity. Use of the product. Client service. <i>Compliance.</i>
Shareholders	<ul style="list-style-type: none"> Board of directors. CEO. Corporate Investor Relations Department. 	<ul style="list-style-type: none"> Ensuring good corporate governance. Managing the continuity of the business and its sustainability over time. Focus on returns to shareholders. 	<ul style="list-style-type: none"> Personal meetings and direct communications. General meeting of shareholders: Integrated report. Website 	<ul style="list-style-type: none"> Permanent. Quarterly. Annual. 	<ul style="list-style-type: none"> Efficiency and productivity Ethics and compliance. Economic and financial performance. Sustainability.
Suppliers	<ul style="list-style-type: none"> Supply Chain Department. Legal Department. Human Resources Department Social Development Department Safety, Environment and Sustainability Department. 	<ul style="list-style-type: none"> Promote the development and certification of suppliers. Establishes clear rules. Promote respect for free competition. Promote sustainable development in the value chain. Promoting safe work. 	<ul style="list-style-type: none"> Personalized follow-up. Supplier evaluation (Safety, Occupational Health and Environment audit - SSOMA). Integrated report. Competitive Business and Value Chain Program– GRI. 	<ul style="list-style-type: none"> Permanent. 	<ul style="list-style-type: none"> Economic results. Efficiency and productivity Health and safety at work. Ethics and compliance.

5.4. Optimization and efficiency projects

(GRI 203-1)

In 2024, we continued implementation of the industrial infrastructure projects initiated during the previous year.

We are also continuing to evaluate new projects that are in line with our strategic goals of efficiency and sustainability. We have also conducted the corresponding pre-feasibility and feasibility studies.

Condorcocha highlights

- **Covering and enclosure of clinker stockyard**

Description: Project to cover the plant's clinker stockyard, to eliminate fugitive emissions of particulate matter in this area. Storage capacity will be approximately 125,000 tons.

Progress: Start of installation of the metal covering.

Forecast: Complete encapsulation and new conveyor belts by mid-2025.

Investment: S/ 55 million.

- **New cooler and sleeve filters for kiln 3**

Description: Project to implement a clinker cooler and sleeve filter system to control particulate matter emissions. This initiative improves production efficiency, reduces heat energy consumption and reinforces our environmental commitment.

Progress: Completion of the main work and commissioning of Kiln 3.

Investment: S/ 180 million.

- **New Nº 6 bagging machine and palletizers**

Description: Installation of an automated system for bagging and palletizing cement to increase our capacity and speed of service to our customers. Bagging and palletizing capacity:

- 4,500 x 42.5 kg bags per hour.
- 5,400 x 25 kg bags per hour.

Progress: Work on the second stage, including a new palletizer and storage hangar, has begun.

Forecast: To be completed in the second quarter of 2025.

Investment: S/ 55 million.

- **Tax payments in kind: public infrastructure**

Description: Improvement and expansion of drinking water and sanitation services in the community of Condorcocha, district of La Unión, province of Tarma, department of Junín. Benefits approximately 1,200 inhabitants.

Progress: Completion of the wastewater treatment plant (WWTP), which was began operating in March.

Investment:

- S/ 7.5 million under the Work for Taxes (Oxl) scheme.
- S/ 7 million for the WWTP.

Featured projects at Atocongo

• **Covering and enclosure of the clinker stockyard**

Description: Encapsulation project that divides the clinker field into 3 independent storage areas with a total capacity of 350,000 tons. This system improves clinker storage and clinker recovery efficiency, ensuring total control of particulate matter within the covered stockyard. We will thus optimize our operating processes and strengthen our commitment to more sustainable practices.

Progress: Construction of the first stockyard is underway, a reinforced concrete dome with a capacity of 115,000 tons.

Forecast:

- Completion of the first stockyard in August 2025.
- Start of the second stockyard and completion of the construction of the last stockyard by the end of 2026.

Investment: S/ 110 million.

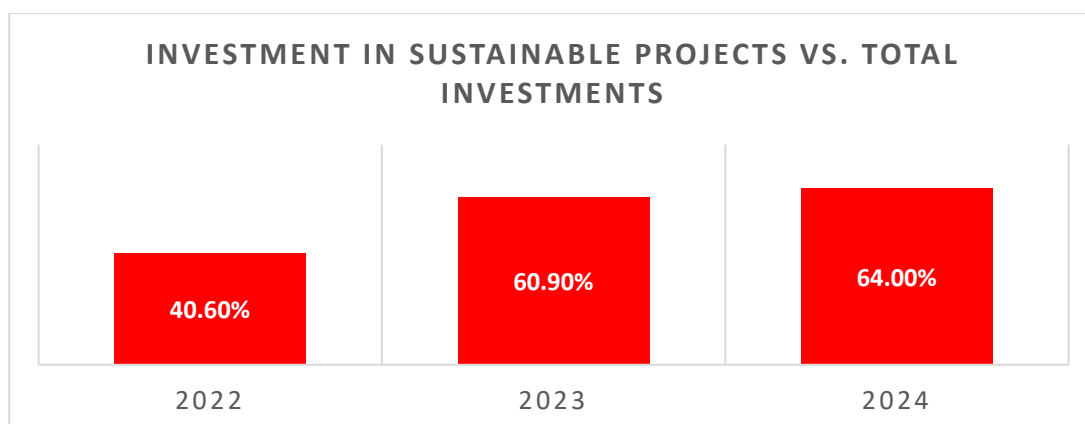
• **New Nº 8 bagging machine and palletizers**

Description: Installation of an automated cement bagging and palletizing system that increases our production capacity and optimizes the speed of customer service. Current bagging and palletizing capacity:

- 4,500 x 42.5 kg bags per hour.
- 5,400 x 25 kg bags per hour.

Progress: Completion of the second stage, which includes the installation of 2 new palletizers and a storage hangar.

Investment: S/ 75 million.





SOCIAL MANAGEMENT

6. SOCIAL MANAGEMENT

6.1. Human rights management

(GRI 3-3 Human rights)

6.1.1. Corporate Human Rights Policy

We understand that respecting and promoting human rights are essential to ensuring a responsible and sustainable business that contributes to the development of a more equitable society.

The UNACEM Group has a [Corporate Human Rights Policy](#), which expresses our ethical commitment as strategic for management, as well as adherence to and incorporation of the 10 Principles of the Global Compact. As a Group company, we abide by this policy. For more information, see the **UNACEM Group's Integrated Report 2024**.

6.1.2. Identification of human rights risks

(GRI 408-1, 409-1, 410-1)

We have an integrated risk management system that evaluates the social and human rights dimensions of our main operating risks.

In 2024, we identified and mapped risks and impacts in our operating processes, identified material impacts on the issues of health and safety at work, environmental impact, road safety, labor rights, and gender violence

In this identification, we did not identify child and forced labor as a risk for our operations; however, we continue to assess the potential impact on our value chain. We conduct supplier assessments and approval processes to verify that their processes meet quality standards. We also require them to provide evidence of measures to eliminate child and forced labor. We continue to strengthen this process by building ESG assessment systems with specific human rights criteria for contracting suppliers.

We identified opportunities for improvement and designed an updated methodology for the Human Rights Due Diligence process to address the actual and potential impacts on our own workers, external workers, communities, and clients, which will be applied in 2025 on three levels: (i) our company; (ii) our value chain; and (iii) the population and communities surrounding our operations.

It also includes the development of a taxonomy of risks and impacts on human rights that covers 24 dimensions related to occupational health and safety, child and forced labor, gender-based violence, and discrimination, environment and sustainability, access to information and participation, among other aspects.

Human rights mitigation and remediation

As far as remediation is concerned, in 2024 we had no recorded cases requiring corrective action, as we reinforced our practices within the framework of our commitment to creating a transparent and respectful working environment.

6.1.3. Corporate diversity and inclusion policy

The UNACEM Group has a [diversity and inclusion policy](#) that represents the basis for consolidating a diverse and inclusive culture. It also guarantees a working environment free from discrimination, which promotes active participation by people of different origins, genders, orientations and cultures.

Diversity and Inclusion Committee (GRI 406-1)

To promote equity, diversity and inclusion, the UNACEM Group has institutionalized the corporate program known as "United Voices" in each business unit, through the creation of diversity and inclusion committees. For more information, see the **UNACEM Group's Integrated Report 2024**.

During 2024, our diversity and inclusion committee prioritized the implementation of a protocol for preventing, addressing and penalizing sexual harassment and discrimination in the workplace, as well as an inclusive communication manual.

Prevention of harassment and discrimination

We reaffirm our commitment to promoting a respectful and inclusive working environment, free from any form of harassment or discrimination.

Actions and measures implemented in this area during 2024 are shown below:

Table 15. Actions and measures to prevent harassment and discrimination

Preventing and dealing with sexual and non-sexual harassment	<p>We have specific documents such as a procedure for reporting sexual harassment and a workplace harassment and violence prevention protocol, which establish clear guidelines for identifying, reporting and managing these incidents. In addition, our code of ethics and conduct and internal employment regulations expressly prohibit sexual harassment and any type of violence or harassment in the workplace.</p> <p>In 2024 we approved a workplace harassment and violence prevention protocol, a key document for addressing cases of non-sexual harassment and thus strengthening our capacity to respond to different forms of workplace violence.</p>
Zero tolerance for discrimination	<p>We have zero tolerance for any type of discrimination, supported by internal regulations that prohibit any form of exclusion or unequal treatment. These provisions are included in the internal employment regulations and guarantee an integral approach of respect and equity for all workers.</p>
Discrimination and harassment training	<p>During 2024 we conducted training sessions for all our employees to raise awareness and educate them about discrimination and harassment in the workplace. These activities included practical workshops, lectures and educational materials designed to raise awareness of inappropriate behavior and the available reporting processes.</p>
Defined processes for incident reporting and tracking	<p>The workplace harassment and violence prevention protocol and the sexual harassment reporting procedure, both define processes and establish response times, as well as the steps to be followed to ensure the proper handling of each case.</p>
Corrective action and statistics	<p>In 2024 we had a complaint of sexual harassment, which was taken up by the Sexual Harassment Intervention Committee. Protective measures were taken and an investigation conducted. Although the complaint did not qualify</p>

	as harassment, corrective action was taken and the complaint was registered with the Ministry of Employment. It should be noted that the procedures initiated in December 2023 were continued in 2024.
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6.2. Workforce management

Our management is aligned with the UNACEM Group's comprehensive talent management strategy, which is based on international employment and human rights standards and aims to help materialize the Group's strategic plan to 2026.

6.2.1. Attracting and retaining talent

(GRI 3-3 Talent attraction and retention) (GRI 2-7, 2-8, 2-19, 2-20, 2-30, 404-2)

Every person within our organization is essential to maintaining our leadership of the industry. We ensure a safe and healthy working environment, promote a culture of recognition and foster inspirational leadership that motivates our employees to reach their full potential.

In 2023, we obtained **ABE Certification** from the Good Employers Association, a recognition of our good people management practices. This certification, which is valid for 2 years, allows us to reinforce the initiatives that helped us to achieve this and to prepare for the 2025 assessment.

The criteria evaluated for this certification include the following:

- Prompt payment of salaries, benefits and insurance.
- Personal performance assessment.
- Rewards aligned with evaluation results.
- Training and coaching.
- Achievement recognition and communication programs.

We reaffirm our commitment to these practices, as a company that prioritizes the well-being, development and recognition of its people.

Demographics of our staff

In 2024, we had a total of 867 employees and a voluntary turnover rate of 1.14%. During the year, we employed 49 more administrative personnel and senior staff, mainly due to the implementation of social management and the need for site supervision and security for our investment projects. The workers and employees group increased by 9 members.

Table 16. Employee distribution by sex

Classification	Women		Men		Total
	Lima	Junín	Lima	Junín	
Senior staff	8	0	23	3	34
Administrative staff	92	12	190	105	399
Employees	8	0	93	43	144
Laborers	0	0	131	159	290
Total	108	12	437	310	867

Table 15. Distribution of workers by age group

Functional Group	Under 30		Between 30 and 50		Over 50		Total	
	Number	%	Number	%	Number	%	Number	%
Senior staff	0	0%	14	3%	20	8%	34	4%
Administrative staff	31	65%	259	46%	109	42%	399	46%
Employees	3	6%	71	13%	70	27%	144	17%
Laborers	14	29%	215	38%	61	23%	290	33%
Total	48	100%	559	100%	260	100%	867	100%

Table 18. Permanent and temporary workers

Classification	Permanent		Temporary		Total
	Women	Men	Women	Men	
Senior staff	8	26	0	0	34
Administrative staff	93	276	11	19	399
Employees	8	128	0	8	144
Laborers	0	257	0	33	290
Total	109	687	11	60	867

Working environment

In November 2024 we carried out a working environment survey for the second consecutive year, in which 93% of our total workforce took part. We achieved a satisfaction level of 79% (satisfied and very satisfied workers in the Trust Index), which represents a significant improvement over the previous year (6 additional percentage points) and maintains our certification as a GPTW (*Great Place To Work*) company.

Promoting young talent

We promote the development of young talent as part of our strategy to respond to the demands of a constantly evolving market. We focus on training students and recent graduates, who can represent our future pool of workers.

For this purpose, we have 2 types of internships:

- **Pre-professional internship:** Aimed at students from the eighth cycle onwards.
- **Internships:** Aimed at recent professional career graduates.

These programs provide interns with the opportunity to gain experience, consolidate knowledge and develop key competencies for their professional advancement, while helping to prepare them to face the challenges of the sector.

We had 70 interns in 2024: 31 women and 39 men.

Table 19. Distribution by type of internship

Interns	Unit	2023		2024	
		Atocongo	Condorcocha	Atocongo	Condorcocha
Pre-professional interns	Number	16	1	16	0
Professional interns	Number	39	13	46	8

6.2.2. Training and education

(GRI 404-1, 404-2)

We promote the professional growth of our employees through comprehensive training and knowledge sharing.

Our approach includes:

- **Participation in key events:** Our employees attend congresses and industry events, such as that promoted by the Inter-American Cement Federation (FICEM) or the *International Cement Review* (CEMNET) courses, both to deepen their knowledge and to participate as exhibitors.
- **Exchange of regional experiences:** We facilitate visits to other UNACEM Group companies, promoting cooperation and mutual learning.
- **Business-aligned training:** We have a training plan adapted to the strategic needs of the organization, covering topics such as legal compliance, specific regulations and updating technical and professional skills.

Our leaders are key to maintaining good relations with our employees. For this reason, in 2024 we began implementing a management and leadership skills program in collaboration with the Universidad del Pacífico, in which 100 leaders, including managers and supervisors, have been taking part. This program provides knowledge and tools to further strengthen their capabilities and enhance their role as team leaders, aligned with the values and competencies of UNA Leaders.

In addition, we provide various types of teaching such as local training and international programs to ensure a global, updated approach to the development of our team. In addition, outplacement programs are provided to employees who leave the company and accompaniment is provided as part of employee transition on retirement.

During 2024, we provided a total of 42,274 hours of training to our employees through various training programs. This amounts to an average of 48.76 hours per worker.

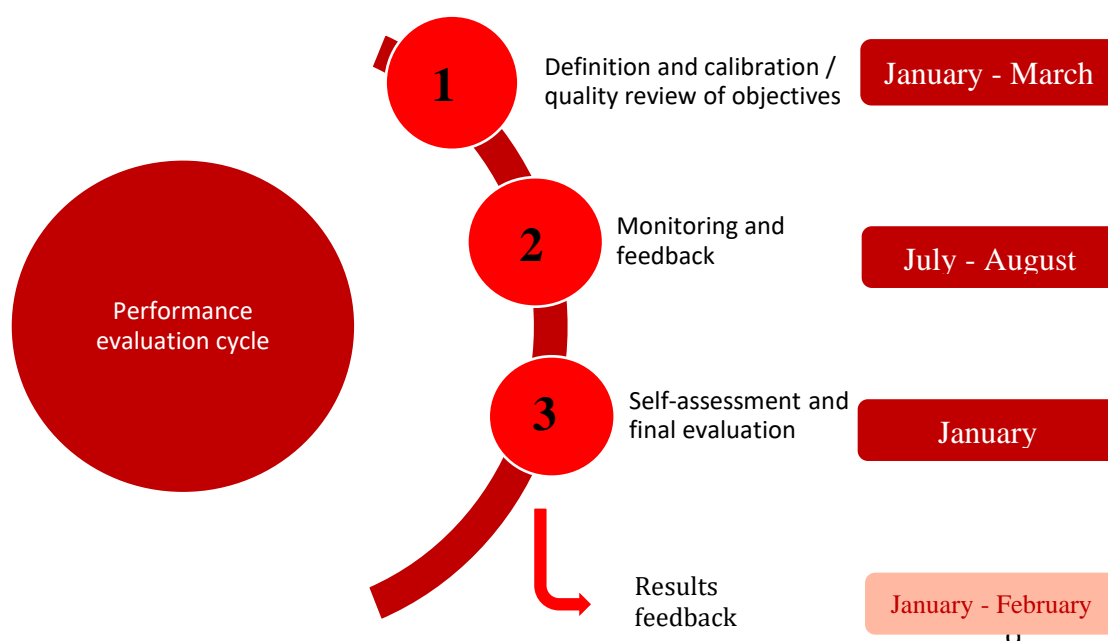
Table 20. Training and capacity building

Training and capacity building	Unit	2023	2024
Total number of training and development hours ⁶	hours	24,117.0	42,274.0
Average FTE hours for training and development	hours	30.0	48.76

6.2.3. Performance assessment

We have implemented a performance evaluation process, which follows an annual cycle consisting of 3 key stages, in addition to a results feedback loop:

⁶ At our Atocongo power generation unit, we invested 459 hours in training and development. This meant an average of 2.20 hours per FTE of training and development.



For our managers and the leaders who are directly responsible to them, our final performance evaluation combines a 180° approach, integrating self-evaluation, evaluation by direct managers and peer input. This approach not only evaluates the fulfillment of established objectives, but also considers the 10 UNA Leader competencies defined in our corporate model, ensuring a complete and multidimensional assessment of individual performance.

Furthermore, we set objectives at the business unit level linked to the KPIs of each one and establish specific team performance goals related to proactive safety indicators (PSI), to foster a collaborative approach that strengthens the safety culture and shared results.

We also promote a process of continuous feedback. Thus, during 2024 we included a stage dedicated to reviewing progress with the objectives and the exchange of feedback between workers and leaders. As a result, 92% of workers received a performance evaluation. Only those with a tenure of six months were considered.

Compensation policy

We have a corporate compensation policy that establishes guidelines for defining compensation using internal equity and external competitiveness as the criteria. In addition, we have a company compensation policy, which is aligned with corporate policy⁷.

In order to ensure proper compensation management, we promote and evaluate the balance between:

- **Internal equity:** We recognize that employees should be compensated according to the value the company assigns to their position. This is determined through an appraisal process that considers specific job functions, responsibilities and requirements.

⁷ Our UNACEM compensation policy was published on July 12, 2024.

- **External competitiveness:** We ensure that compensation is aligned with market standards, allowing us to attract and retain the best talent.

A fixed and variable compensation structure for our board of directors is defined at the corporate level:

- **Fixed remuneration:** One payment per session.
- **Variable remuneration:** Equivalent to 1% of income before taxes and profit sharing.

In addition, the AGM may supplement the board's remuneration with a share in the profits. However, the total sum of these compensations (fixed payments and profit sharing) cannot exceed 1% of the annual profit before profit sharing and income tax.

This information is publicly available in our audited financial statements and can be found at the following link.

Compensation metrics

- The ratio of the highest paid person's total annual compensation to the median total annual compensation of all workers (excluding the highest paid person) is: 12.42.
- **The ratio between the percentage increase in total annual compensation** of the highest paid person and the median percentage increase in the total annual compensation of all workers (excluding the highest paid person) is: 0.5.

6.2.4. Freedom of association and collective bargaining

(GRI 2-30, 407-1)

We are respectful of the right to free association and collective bargaining. In 2024, we entered into a 3-year collective bargaining agreement with the Condorcocha Union (Sindicato Unico de Trabajadores de Union Andina de Cementos Peru S.A.), which is effective from January 1, 2024 to December 31, 2027. We also continued our agreement with the Union of Workers of the Andean Union of Cementos Perú S.A. Atocongo Quarries, effective from July 1, 2023, to June 30, 2026.

We have a workforce of 867 workers, of which 390 (45%) are represented by collective bargaining agreements. It should be noted that the benefits of the latest collective bargaining agreements do not extend to non-unionized workers because such an extension has not been agreed upon with the unions.

Our unionized workers fully exercise their rights and freedoms. We seek to minimize risks; to this end, we have two assistant management teams at both plants whose primary responsibilities include providing support and engaging with the unions, with whom they meet biweekly. They also have access to the Ethics Line and access to the Human Resources Department and even to General Management to discuss major issues.

Our approach to the management of labor relations is framed by legal guidelines established by the State, and ensures compliance with current regulations.

6.2.5. Volunteer Program

UNACEM's Volunteer Committee was formed in 2024, chaired by the social management department and consisting of 10 members (5 men and 5 women) from different departments and locations (Atocongo, Condorcocha and Villarán). Its mission is to encourage active

participation by UNACEM employees in initiatives of social value to the communities, where they can share their talent, time and experience.

The Committee's first actions were: 1) approval of its internal organization and validation of the working methodology, 2) approval of the vocational guidance program for schools near our operations to be implemented in 2025, and 3) participation by committee members in specific actions related to the community, such as accompaniment and technical presentations in guided tours of the plant, among others. This represented a total of 120 hours of work with more than 30 participating employees.

6.3. Health and safety of our employees

(GRI 3-3: Occupational health and safety)

We aspire to be an international benchmark in occupational health and safety, promoting a culture of interdependence in which each worker looks after his or her own safety and that of his or her colleagues.

This aspiration is based on our [corporate health and safety policy](#), which prioritizes the protection of life above all other business activities.

As UNACEM Group, we have a program entitled *Lives First*, an essential pillar of our safety culture. For more information, see the **UNACEM Group's Integrated Report 2024**.

Our results 2024:

Lives First

We have implemented the Lives First program as a priority of our culture. In 2024, we obtained 2nd place in the subcategory "risk prevention in occupational health and safety" in the 14th Good Employment Practices (GEP) contest of the Ministry of Employment and Job Creation - MTPE, in recognition of our interactive safety rooms.

The success of *Lives First* lies in active collaboration by everyone. This includes:

- **Visible leadership interactions (VLI):** Spaces where leaders approach workers on the job to receive feedback on good performance and/or to discuss safety improvements that can be implemented in their work.
- **Lives First Moments:** spaces for reflection at the beginning of the working day, where the main risks of the activities to be carried out during the shift are highlighted, emphasizing appropriate control measures.
- **Competence building:** leadership workshops, coaching and mentoring sessions for managers and supervisors, which increase their ability to make a positive impact on safety.
- **Integrated management system (IMS) policy:** Establishes commitments by all members of the company in the management of occupational health and safety.

6.3.1. Health and safety at work management system

(GRI 403-1, GRI 403-8)

Our occupational health and safety management system (OHSMS), integrated into the organization's management system and certified under ISO 45001 standard, covers our workers and contractors. This system complies with Law 29783, its regulations and the

regulations applicable to sectors such as mining, electricity, civil construction, port activities and hydrocarbons.

It is designed to guarantee the safety and health not only of our own employees, but also of employees of contracted companies, personnel employed by intermediaries and outsourcing companies, training providers, and any third party that provides services at our facilities or under our supervision. This comprehensive coverage reflects our commitment to a culture of prevention and to promoting safe work environments for everyone involved in our operations.

The following audits are carried out to ensure the effectiveness and compliance of our OHSMS:

- **Internal and external audits:** we conduct annual reviews to ISO 45001 standard.
- **Legal compliance audits:** we assess all our operations at least once a year to verify alignment with current regulations.

6.3.2. OHS risk identification and assessment

(GRI 403-2)

We use a structured methodology to identify hazards, evaluate risks and establish controls through the Hazard Identification, Risk Assessment and Control (HIRAC) procedure, which is performed annually in accordance with the law. Thus, we seek to prevent injuries, protect health and optimize the performance of the OHS Management System, in line with our principle of continuous improvement.

The procedure is reviewed and updated when there are changes in activities or jobs, accidents or incidents occur, or safety reports and the results of inspections or audits are produced.

Risk identification and assessment is carried out using 2 main tools:

- **Baseline HIRAC:** consists of the preparation of matrices for each job position, updated annually or after changes in processes, equipment, materials or regulations that may affect occupational health and safety.
- **Continuous HIRAC:** is developed daily by operations personnel before starting their activities, and ensures constant monitoring of risks.

Our management includes the investigation and analysis of incidents and accidents using an organized approach to identify immediate and root causes, as well as organizational factors. This analysis seeks to eliminate risks and avoid the repetition of events, helping to improve the system.

6.3.3. Commitment to occupational health and safety

(GRI 403-7)

The health and safety of our employees is our priority, as established in our Code of Ethics and Conduct (CODEC). We thus promote safe, healthy working conditions aligned with our goal of zero occupational injuries and illnesses.

We actively involve workers in risk management through training that strengthens their ability to identify, evaluate and control the risks associated with their activities. In addition, our occupational health and safety policy makes participation in training, awareness and promotion programs mandatory.

The right of workers to refuse unsafe tasks is guaranteed. According to our internal OHS regulations, any worker may withdraw from an activity when he/she identifies a serious and imminent risk, and inform his/her superiors immediately. Supervisors are required to stop work in cases of high risk or lack of personal protective equipment (PPE), and must act immediately on any reported danger.

6.3.4. Employee participation, queries and communications on health and safety at work

(GRI 403-4)

Our Occupational Safety and Health Committee (CSST) plays a key role in implementing improvements, reviewing standards, analyzing accidents and inspections. This committee has 12 members divided equally between 6 company representatives and 6 employee representatives, who are chosen by direct vote in elections organized by the representative union.

The functions of the CSST are aligned with the provisions of the Occupational Safety and Health Act, law N° 29783 and its executive regulations (supreme decree N° 005-2012-MTPE). The committee meets monthly and promotes active participation by workers in reviews of the HIRAC matrices, convening a group of workers for each area. In addition, all employees have access to the *IsoTools* platform, on which they can report safety observations, assign responsibilities, follow up and execute corrective action plans.

In addition to its own CSST, the company has Contractor Safety Committees. Meetings are held monthly, in which the members of the CSST join with representatives of the contractor safety committees. These meetings are attended by all contractors and address such key issues as:

- Analysis of accidents at work;
- changes in standards, procedures and instructions;
- the organization's occupational safety and health (OHS) goals;
- OHS campaigns and other aspects.

In order to disseminate relevant facts on occupational safety and health (OHS), we use various means of communication to ensure that all information reaches workers effectively:

- E-mail
- Workplace
- WhatsApp
- monitors
- posters and banners
- events and activations

6.3.5. Safeguarding employees' health

(GRI 403-3, 403-6, 403-7)

We have a sick-bay at each of our main sites (Atocongo and Condorcocha) that operates 24 hours a day, 7 days a week, and provides occupational health care and assistance to workers, contractors and their families. We also have ambulances equipped to evacuate patients requiring care to clinics or other medical facilities.

Furthermore, as part of our commitment to health, we have conducted vaccination campaigns at both plants, to reduce the incidence of immune-preventable diseases. These

activities are carried out in collaboration with the Central Immunization Office of the Peruvian Ministry of Health (MINSA) and its local facilities.

Our annual occupational health plan includes activities aligned with current regulations and contemplates:

- Training and educational talks: for preventive purposes and focused on occupational hazards, protective measures and prevention of occupational diseases, incidents and accidents.
- Specialized programs: such as the "A Healthy Life" program, hearing protection, ergonomics, mental and oral health, among others. During the year, we carried out 3 vaccination campaigns aimed at workers, contractors and their families.

As far as contractors are concerned, we hold regular meetings with their site managers, known as "Contractor Safety Leaders". At these meetings we review progress in health and safety, and have brought our processes into line with our Lives First program, thus providing integral reinforcement for our management.

We also put our employees at the center of the action, developing initiatives to promote their health, well-being and work-life balance.

Highlights in this field are given below:

Table21. Health and wellness initiatives

Appearance	Description
Employee benefits	We offer medical insurance with premiums 100% covered (health and oncology plan) with the possibility of including parents. We have a sick-bay at both plants for primary care, including medication. We conduct annual occupational and preventive medical examinations, as well as training on physical, financial and emotional health.
Management of work-related stress	Through our "UNA Vida Sana" (A Healthy Life) program, we provide on-demand psychological support, mental health talks and action focusing on emotional well-being.
Sport and health initiatives	We encourage participation in soccer championships, workshops on healthy living and ergonomics, nutritional consultations, vaccination campaigns for workers and their families, and access to wellness platforms.
Flexible working hours	We continue to implement the hybrid model for administrative positions, providing labor flexibility.
Arrangements for working from home	We provide the necessary tools for remote work, such as laptops for administrative workers.
Lactation facilities or benefits	We have lactation rooms in each of our plants.

6.3.6. Health and safety training

(GRI 403-5)

Health and safety training for our employees, provided free of charge and within working hours as required by law, is coordinated through the Lives }First program and managed by the Training and Development Committee. This committee is responsible for selecting the suppliers, drawing up the schedule and ensuring compliance with the planned sessions.

The main topics addressed are as follows:

<ul style="list-style-type: none"> • General health and safety induction (UNACEM personnel). • Visible Leadership Interaction (VLI). • HIRAC. • Incident command (emergency response). • Ergonomics in administrative positions. 	<ul style="list-style-type: none"> • OHS basics. • OHS law 29783. • OHS baseline diagnosis. • Preventing falls. • Order and cleanliness. 	<ul style="list-style-type: none"> • Contingency plan • PPE. • First aid • Use of fire extinguishers. • Internal OHS regulations. 	<ul style="list-style-type: none"> • Authorized and competent LOTOTO energy insulation. • Working above ground. • Lifting loads. • Confined spaces. • Rope rescue.
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In addition, in early 2024 we inaugurated an interactive safety classroom at our Atocongo plant, an initiative designed to train and raise awareness among our workers and contractors through simulations and didactic tools. This space allows us to recreate conditions and risks similar to those found in our industrial plants, promoting a practical and effective understanding of safety principles.

The main objective of this initiative is to move towards a sustainable culture of interdependence in security, strengthening everyone's capacity to identify, prevent and manage risks.

It is important to note that we introduced a similar interactive classroom at our Condorcocha operation in 2023, consolidating our commitment to continuous safety training at all our sites.

6.3.7. Occupational Health and Safety Indicators

(GRI 403-9)

In 2024 we set out to reduce the lost time injury (LTI) frequency rate in UNACEM Peru to 2.37, which meant a reduction of 17.5% compared with the figure for 2023.

Thanks to the preventive and reactive activities of our IMS, in 2024 we obtained an LTI of 2.82. By the end of the year, we had recorded 30 accidents (among workers, contractors and subcontractors) with zero fatalities. Details for each site are shown below:

Table 22. Own occupational health and safety indicators

Reactive indicators	Atocongo		Condorcocha		UNACEM	
	2023	2024	2023	2024	2023	2024
Frequency index ⁸	2.35	2.63	3.75	3.12	2.87	2.82
Severity index ⁹	32.4	84.60	109	109	60.59	94.31
Accident rate	0.08	0.22	0.41	0.34	0.17	0.27
Fatalities	0	0	0	0	0	0

⁸ Frequency index: This index represents the number of accidents occurring during a given period of time multiplied by a certain factor (calculation factor: 1 000 000). The calculated number includes direct employees, contractors and subcontractors.

⁹ Severity index: This index represents the number of days lost over a period of time by a certain factor (calculation factor 1,000,000).

Indicators	Atocongo	Condorcocha	UNACEM
Total lost-time injury frequency rate (LTI) ¹⁰	2.63	3.12	2.82
Total frequency rate of recordable injuries (TRIR) ¹¹	3.56	9.11	5.74

Injuries caused by accidents at work

The hazards associated with each job are identified using our hazard identification procedure, which establishes guidelines for evaluating risks and defining appropriate controls. This procedure is complemented by the results obtained from occupational hygiene monitoring and occupational medical evaluations, ensuring a comprehensive approach to risk management.

In addition, we maintain an accident log that begins with immediate notification to the supervisor and the emergency center, followed by care at the medical center. At the same time, the supervisor verifies the accident scene and collects key information (statements, photos, sketches, applicable standards, training history, etc.). Within a maximum of 24 hours, the event is recorded in our registration system along with the information gathered and the actions taken. Depending on the type of accident (minor, disabling, or fatal), a root cause analysis meeting is convened within 24 to 96 hours, with the participation of the multidisciplinary team: representatives from the Occupational Health and Safety Committee (CSST) and the Safety department. An investigation report is prepared, and the causes of the accident and corrective/preventive actions are recorded in the system, and their implementation and effectiveness are monitored. Lessons learned are also disseminated to prevent a recurrence of the event.

Our statistics on life-threatening accidents show that hands were the most affected body part. This data demonstrates the high exposure of our workers to hazards associated with handling tools, equipment, and materials in their daily activities.

Table23. Number of registered accidents at work and frequency rate

	Condorcocha		Atocongo	
	Number of recordable accidents at work	LTI Frequency Index	Number of recordable accidents at work	LTI Frequency Index
Own employees	3	4.95	6	6.13
Contractors' and subcontractors' employees	10	2.81	11	2.01

No occupational diseases were reported during 2024. As far as health-related conditions are concerned, we identified endocrine, nutritional, metabolic and ocular diseases. For prevention and control, we have implemented health programs aligned with annual epidemiological indicators, together with occupational health activities according to the timetable of our annual occupational health plan.

¹⁰ LTI: Represents the number of lost-time accidents in a period of time due to a given factor (calculation factor: 1 000 000). The calculated number includes direct workers, contractors and subcontractors.

¹¹ TRIR: Represents the number of recordable accidents (including LTIs and non-lost-time accidents) in a period of time by a given factor (calculation factor: 1 000 000). The calculated number includes direct workers, contractors and subcontractors.

Fatalities among direct employees and those of contractors, subcontractors and third parties
(GCCA 18) (GCCA 19) (GCCA 20) (GCCA 28)

Table 24. Fatality rate (deaths)

Type	Atocongo	Condorcocha
Direct employees	0	0
Contractors' employees	0	0
Third parties	0	0

It should be noted that during the year there were no deaths due to injuries resulting from accidents at work.

6.4. Managing contractors and suppliers

(GRI 3-3 Supplier Management)

As an organization we aim to build an integrated and sustainable supply chain that enhances our growth. We adhere to the code of ethics and conduct for suppliers and the UNACEM Group's corporate procurement policy for managing contractors and suppliers. For more information see the policy.

The Supply Chain Department is responsible for managing the entire value chain, from extraction of raw materials to delivery of the final product to customers. This team works to optimize internal needs (users), strengthen relationships with suppliers and define strategies adapted to each case to ensure an efficient and sustainable operation. The team was trained in the ISO 20400:2017 Sustainable Procurement standard in 2023, which proved fundamental during 2024 in line with the practices included in this standard.

6.4.1. Code of conduct for suppliers and contractors

We have a Code of Ethics and Conduct for Suppliers and Contractors, which establishes essential guidelines for our business partners' practices, promoting an ethical, transparent and responsible value chain. It also includes issues related to human rights, health and safety, the environment and community and ethics. For more details see our code [here](#).

Our Code of Ethics and Conduct has a comprehensive approach that combines constant monitoring with specific action on 4 fronts: (i) human rights - we require our suppliers to adhere to the Global Compact principles prohibiting child and forced labor; (ii) health and safety - we conduct regular inspections and audits to verify regulatory compliance; (iii) environmental management - we encourage our suppliers to have an environmental management system that allows them to identify, assess and prevent environmental risks derived from their operations; and (iv) ethics and transparency - we keep our Ethics Line in operation to encourage accountability and the reporting of possible bad practices.

6.4.2. Selection and evaluation of suppliers

(GRI 414-1) (GRI 308-1)

As part of the implementation of our sustainable procurement model, we incorporate ESG criteria (environmental, social and governance) into the supplier selection and evaluation process. This proposal complements the usual technical and economic requirements, ensuring a comprehensive assessment that reinforces the sustainability and consistency of our practices.

Through this process we seek to re-categorize and segment our suppliers using an ESG risk identification matrix in the supply flow.

We are currently integrating this process into procurement management in order to consolidate a sustainable approach in line with our code of ethics and conduct for suppliers and contractors. This will ensure a comprehensive assessment of ESG aspects during the selection of suppliers and contractors.

Supplier classification
(GRI 204-1)

We have 3 types of suppliers: local, Peruvian and foreign. It should be noted that our local suppliers are those whose fiscal address is within our area of influence:

- **Atocongo plant:** Lurín, Pachacámac, San Juan de Miraflores, Villa el Salvador and Villa María del Triunfo.
- **Condorcocha Plant:** Tarma, La Unión Leticia and Palca.

During 2024, our suppliers received purchase orders valued at more than S/ 2 billion. Foreign suppliers account for 11%, 78% are national suppliers, and 10% are local suppliers.

Supplier approval

We have an approval process that consolidates the sustainable procurement model and ensures that suppliers with ESG risks (critical) meet the required standards for goods and services in terms of compliance and commercial/financial health. We also assess occupational health and safety conditions to mitigate risks and maximize the positive impact on our supply chain.

During 2024, we conducted an ESG diagnosis and a business maturity diagnosis of 114 critical supplier companies prioritized by the Supply Chain Department. The result was a final average score of 2.62 on a scale of 1 to 5 points.

Each supplier received a *OnePage* with detailed results for each dimension assessed (ESG and business maturity), along with specific recommendations for making improvements.

CIAL homologation:

At UNACEM PERU, if a supplier is identified as a critical supplier, it must pass the homologation performed by a company specialized in this matter (CIAL D&B). The procedure is carried out once a year and includes the homologation of commercial/financial aspects (SQR) and compliance (CFR).

If a supplier performs activities on an ongoing basis within any UNACEM facility, it must undergo an occupational health and safety (OHS) assessment). If the supplier does not obtain a pass mark, it has the opportunity to correct the observations found.

6.4.3. Supplier development

In 2024 we continued to strengthen our value chain through the competitive business program in partnership with the Global Reporting Initiative (GRI). In this regard, 43 associates prepared and published their sustainability reports, representing a 54% increase over 2023. They also took part in the continuous improvement program to close the ESG gaps identified in their reports.

In line with our commitment to carbon neutrality, for the second consecutive year 26 partners used the Climate Hub SME platform to measure their GHG emissions. The results were included in their sustainability reports.

Furthermore, in collaboration with CLIMETRIA, we promoted a collaborative internship program, in which 3 young recipients of UNACEM scholarships supported 4 partner companies in calculating their carbon footprint and facilitated workshops to raise awareness of climate change.

In addition, 8 partners joined the Ministry of the Environment's Carbon Footprint Peru program, undertaking to calculate their emissions and obtain their first star. These actions reinforce our focus on sustainability and environmental management within our supply chain.

6.5. Commercial management

(GRI 3-3 Customer relationship management and product quality) (GRI 2-6, 417-1)

We offer high quality products backed by continuous innovation in our production processes and portfolio. We actively listen to our customers to meet their needs and guarantee excellence through our integrated management system, certified under the ISO 9001 Quality Management standard. In addition, we ensure proper transportation and compliance with safety and labeling guidelines in sales of cement and clinker.

Our commercial strategy for bagged cement focuses on strengthening a sustainable value chain through innovation in products, services, and business models. This includes the Progresol hardware store network, the largest in Peru, which achieved 1,133 points of sale in 2024, with 396 wholesalers and 737 retailers.

Together with our partners in the Progresol Network, we promote a diversified portfolio, which includes products that are additional and complementary to our cements. Through programs such as Club Ferretero and Club del Maestro, we encourage the loyalty of hardware dealers and master builders through a system of points redeemable for prizes. We also offer additional benefits through alliances with various entities. These initiatives have allowed us to maintain a 44.8% share of the domestic market.

For more than 20 years we have been training master builders in good construction practices, with more than 128,000 workshops offered in our areas of influence. In 2024 we assessed the impact of these training sessions, and found that:

- 57% of the participants significantly improved their knowledge of sustainable construction.
- 8 out of 10 agree that their financial situation has improved.

These results reinforce our commitment to continued investment in the sector's talent to build a stronger and more prosperous country.

Innovation Recognition

Our SOL cement brand was recognized at the *Cannes Lions* 2024 as the eighth most creative brand in the world, marking a milestone for the industry. The "Intelligent Sidewalks" campaign stands out for its system of tactile concrete tiles that facilitates orientation of the visually impaired and improves their quality of life in urban environments by providing accessibility to essential services such as pharmacies, banks and health centers.

This initiative reflects our purpose: "Growing together to build a sustainable world".

6.5.1. Communications with our clients

We are strengthening our digital platforms to simplify the purchasing process and bring us closer to our customers. Our communication strategy seeks to position and reinforce our entire portfolio, guided by 4 key pillars:

1. End-user preference: to maintain a preference for our products.
2. Portfolio value: offers a solid and optimized portfolio.
3. Traditional business loyalty: strengthening our relationship with the traditional hardware sector.
4. Development of specialized channels: improved communication with construction and industrial companies.

Claims management

Our integrated management system (IMS) includes a procedure for registering and addressing complaints and claims, ensuring efficient response times.

6.5.2. Management of the impact of our products and sales on health and safety (GRI 416-1)

We guarantee that 100% of our bags and packaging complies with the legal requirements of the Technical Regulations for Hydraulic Cement used in buildings and construction in general. In this regard, we include recommendations on their use, application, storage and safety. Each package also has a printed code that ensures traceability of the product and provides details of the silo and packer, which enables a quick response to complaints. The same information is included for sales of clinker, our main export product.

To promote the safety and correct handling of our products, our website contains Material Safety Data Sheets for each product, with information on sales and handling. In addition, our social networks reinforce safe practices in the use of products and personal protective equipment (PPE) on building sites.

Furthermore, truckers carrying bulk cement receive instruction booklets with specific recommendations on appropriate action in the event of any incident, thus reinforcing our commitment to safety throughout the value chain.

6.5.3. Client satisfaction

We measure our customers' satisfaction annually through surveys that provide suggestions, acknowledgments and information regarding our products, which we then analyze and incorporate to improve our processes and service levels.

These surveys are conducted with our traditional customers (wholesalers, retailers and independent hardware stores), who account for 59% of our sales. Our aim is to build solid relations that have a positive impact on our business' key indicators.

Table 16. Client satisfaction level

Client type	2023	2024
Progresol hardware store network	96%	89%
Independent hardware stores	91%	87%

6.6. Management and communities

6.6.1. Community relations

(GRI 3-3 Engagement with communities, 413-1)

Over the years UNACEM has been building strong relationships with the communities in the areas of influence of its operations. In 2024, our Social Management Department was created to strengthen these relationships and help to improve people's quality of life through social impact and sustainable interventions, as development partners.

Territorially, our area of influence covers 5 districts of Lima and 3 of Tarma:

Table 17. Areas of influence

	Atocongo Plant	Condorcocha Plant
City	Lima	Tarma
Districts	Villa Maria del Triunfo	La Unión Leticia
	Pachacamac	Village of Condorcocha and the rural communities of Chancha and Huancoy Sacsamarca
	Villa el Salvador	
	Lurin	
	San Juan de Miraflores	Palca
	-	Acobamba

Our relationships with the communities in the areas where we operate is managed on the basis of trust, mutual respect, social impact and a vision of sustainable territorial development.

We also take care of our relationships in a proactive and transparent manner, through dialogue and mechanisms that ensure long-term joint work, involving all stakeholders to guarantee the institutionalism and sustainability of our interventions

Our territorial strategy allows us to address the complexity of territorial challenges through a systemic approach and multi-stakeholder work with the public, private and social sectors. The main mechanisms we implement include the following:

- **Management and monitoring of compliance with social commitments:** we respect and comply with our social commitments to the population and communities near our operations. Social commitments are reported to the corresponding agencies.

- **Guided tours of our operations:** We organize permanent guided tours of our operations, which allow communities to learn directly about our operating processes, the environmental controls we apply, and our safety and quality standards. They also allow us to learn about their concerns, generating possibilities for joint work and strengthening the bonds of trust.
- **Development roundtables:** We facilitate spaces in which to identify the needs of local people, generate consensus agreements and co-create social initiatives that help to improve their quality of life.
- **Periodic meetings:** we generate spaces with key actors in territorial development, such as local municipal authorities, governmental entities, civil society organizations and residents, who offer us proposals for joint work and request information or support.
- **Permanent services office:** We ensure continuous communication with citizens and authorities, allowing us to be closer to the community.
- **Channels of communication:** managed on an ongoing basis, their purpose is the permanent dissemination of activities, projects and fulfillment of commitments. Our communication channels also seek to facilitate documentary procedures, as well as to answer queries in real time. These channels are: exclusive institutional e-mail, social networks, telephone and WhatsApp.

Our community engagement actions at each site are shown below:

Condorcocha plant:

1. **Social Management Team and Office:** In May 2024, we installed a social management office at Condorcocha with a permanent presence in the Main Square of La Unión Leticia, which brings us into continuous and close contact with local people. We have also ensured timely recording and handling of complaints and claims.
2. **Territorial development roundtable:** There were more than 14 roundtable sessions with local authorities and citizens of La Unión Leticia to jointly design development initiatives for the district, focused on education, sports, employment, entrepreneurship, infrastructure and other aspects.
3. **Dialogue with women from La Unión Leticia:** In order to address their challenges and create a joint working agenda, we have developed 2 events known as: In October, 47 women leaders participated in the "Mujeres LUL" (LUL Women) program in La Unión Leticia, and 29 in December, in the town of Condorcocha.
4. **Participatory environmental monitoring:** Led by the Environment Department, we took part in 4 environmental monitoring activities with a total of 112 participants from the communities. Of these, 61 visited the plant and WWTP.
5. **Environmental impact briefing:** We presented the results of the environmental impact assessment to 12 members of the community.
6. As a company we have carried out directly several actions, such as support for cultural events, cinema for children, donations and other humanitarian aid initiatives.

Atocongo plant:

1. **Guided tours and community outreach:** we organized guided tours with the participation of 113 neighbors and community leaders from 9 social organizations. These visits allowed them to learn about our operations, production processes and environmental and industrial safety measures.

We also informed more than 678 neighbors about the Manchay - Atocongo Ecological Conveyor Belt project, scheduled for 2025. This process reinforces transparent dialogue, ensuring that people's concerns are heard and addressed.

2. **Participatory environmental monitoring:** This participatory monitoring not only allows us to assess the impact of our operations, but also fosters collaboration and an exchange of observations and suggestions with the community. The recommendations obtained are integrated into our action plans, ensuring that environmental management is carried out with transparency.
3. **Dialogue and collaboration with authorities and strategic stakeholders:** we reaffirm our commitment to local development through regular meetings with municipal authorities and various stakeholders. As a result, we were able to sign a new Inter-institutional Cooperation Agreement with the Municipality of Pachacamac.
4. **Collaboration with emergency services:** As part of our commitment to safety, we cooperate closely with the Nuevo Milenio N° 155 fire station in Villa María del Triunfo, through joint design of action for comprehensive improvements in emergency responses.

6.6.2. Social investment programs

During 2024 we developed social investment programs with a territorial approach through partners such as: Caritas del Perú and Asociación UNACEM,

among the principal actions carried out in partnership with Asociación UNACEM, communities and public and private institutions.

Highlights of the projects implemented in our areas of influence, based on their contribution to the SDGs, are given below.

SDG 1: Ending poverty

We implement projects that help to close inequality gaps, promote inclusive economic growth and strengthen social protection for vulnerable people.

"Manka Kusi" integral project for community diners		
Aims	Achievements	Beneficiaries
We bolster the management of community diners in Manchay and Pachacámac, empowering their leaders and members through training, technical assistance and	<u>Atocongo plant:</u> <ul style="list-style-type: none">• 27 community diners trained in financial management and healthy practices.• 198 women leaders trained thanks to a partnership with Mi Banco.• 110 women trained in MINSA programs.• 106 women trained in pastry making and cooking at the SIDEM institute in Manchay.• 27 community diners advised on business issues to improve their entrepreneurship.	Atocongo: 198

financial support for self-sustainability.	<ul style="list-style-type: none"> We have built 8 kitchen modules: 5 in Manchay and 3 in Lurin. Delivery of food to 95 community diners in Pachacámac, in alliance with ALICORP, valued at S/171,154.56. 	
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Help for farmers		
Aims	Achievements	Beneficiaries
We help farmers and small animal breeders to manage their micro-watersheds effectively through the proper use of irrigation infrastructure, sustainable soil management and animal husbandry ensuring optimal conditions of health and care.	<p>Condorcocha plant:</p> <ul style="list-style-type: none"> 254 farmers were trained in La Unión Leticia and CP Condorcocha, covering 13 topics such as soil management, organic production and use of irrigation systems. We have built 17 sprinkler irrigation modules and expanded 17 existing modules, benefiting 34 farming families. 136 producers participated in 6 internships to improve their technical and productive skills. <p>Atocongo plant:</p> <ul style="list-style-type: none"> 30 producers from San Clemente, Pisco, received technical training in organic production and soil microorganisms. 	Atocongo: 30 Condorcocha: 254

SDG 3: Health and welfare

We implement projects that improve medical care, promote self-care and improve hygiene conditions with a special focus on the most vulnerable groups.

Healthy Communities		
Aims	Achievements	Beneficiaries
We guarantee access to adequate health services for our community through campaigns and fairs aimed at the most vulnerable groups, such as children, pregnant women, the elderly and people with disabilities. We also promote self-care through education sessions.	<p>Atocongo plant:</p> <ul style="list-style-type: none"> 12,387 people benefited from health campaigns, health fairs and education sessions. This work took place in the following districts: <ul style="list-style-type: none"> o VMT: 4 campaigns, 7 fairs, 3 education sessions. o VES: 2 campaigns, 6 fairs, 3 education sessions. o Pachacámac: 2 campaigns, 9 fairs. o Lurin: 2 health fairs. <p>Condorcocha plant:</p> <ul style="list-style-type: none"> 382 people benefited from 2 health campaigns at La Unión Leticia-Tarma. Work in alliance with the Tarma Health Network, RENIEC, educational institutions and local governments to carry out health campaigns. 	Atocongo: 12,387 Condorcocha: 382

SDG 4: Quality education

We have implemented projects that improve education at different levels, promoting access to learning opportunities for children and young people.

Improving the quality of education		
Aims	Achievements	Beneficiaries
<p>We improve the quality of education and promote lifelong learning opportunities through:</p> <ul style="list-style-type: none"> • Environmental care and awareness training in schools. • Development of artistic skills, citizenship and socio-emotional abilities in children and young people. 	<p><u>Atocongo plant:</u></p> <ul style="list-style-type: none"> • Environmental education at 10 educational institutions of Villa María del Triunfo and Villa El Salvador strengthened through diagnostics, training, technical advice and visits to UNACEM's Amancay Sanctuary". • 963 students from 2 schools in Manchay-Pachacamac participated in citizenship and socio-emotional abilities programs using a socio-sports methodology. • 475 students from 3 institutions in Pachacámac improved their artistic skills in specialized workshops. • 87 students from 3 schools in San Clemente, Pisco, took part in environmental workshops, formed ecological brigades and implemented home biogardens. <p><u>Condorcocha plant:</u></p> <ul style="list-style-type: none"> • 16 educational institutions in La Unión Leticia, Huancayo, Limapuquio, Uchurracra and Mayoc received school kits to reduce deficiencies in classroom equipment and improve physical learning conditions, benefiting 681 students. 	<p>Atocongo: 3,107 Condorcocha: 681</p>

Art, Culture and sports program		
Aims	Achievements	Beneficiaries
<p>We promote a healthy lifestyle and active culture, offering various disciplines so that infants, children, adolescents, adults and seniors can take advantage of their free time and improve their social skills.</p>	<p><u>Atocongo plant:</u></p> <ul style="list-style-type: none"> • 3,618 people participated in art, culture and sports workshops. • We work in 3 districts of Metropolitan Lima (VMT, VES and Pachacamac), in partnership with the community and local governments. <p><u>Condorcocha plant:</u></p> <ul style="list-style-type: none"> • 297 people took part in art, culture and sports workshops. • We work in the district of La Unión Leticia-Tarma in partnership with the local government. 	<p>Atocongo: 3,618 Condorcocha: 297</p>

Sports school		
Aims	Achievements	Beneficiaries
We encourage children and adolescents to learn and play soccer through our Junior Soccer School, instilling values such as discipline, respect and teamwork and promoting social skills such as leadership and decision making.	<p><u>Atocongo plant:</u></p> <ul style="list-style-type: none"> • 1,891 boys, girls and adolescents participated in the Junior Soccer School (boys) and Junior Soccer School (girls) workshops. Of these, 20% (380) were women. <p><u>Condorcocha plant:</u></p> <ul style="list-style-type: none"> • 214 children and adolescents took part in the sports school. 	<p>Atocongo: 1,891</p> <p>Condorcocha: 214</p>

SDG 11: Sustainable cities and communities

We actively work to improve access to basic infrastructure, traffic flow and quality of life, promoting the orderly growth of communities.

Sustainable urban/rural planning		
Aims	Achievements	Beneficiaries
We help to reduce the infrastructure gap together with local governments, the organized community and public and private institutions, through projects that promote recreation and integration, improve the quality of life and promote orderly urban growth.	<p><u>Atocongo plant:</u></p> <ul style="list-style-type: none"> • 122 items of infrastructure: <ul style="list-style-type: none"> ○ 55 community infrastructure works (community centers, health centers, kitchen modules, etc.), benefiting 34,859 people. ○ 44 educational infrastructure works, benefiting 13,014 people. ○ 17 recreational infrastructure works, benefiting 24,259 people. ○ 6 footpath projects, benefiting 15,320 people. • We launched the "Aliados" competitive fund to finance infrastructure projects in VMT. In its first version, the winning projects were an improvement to Andrés Avelino Cáceres Park and the sports pitch of the 1 Sur C Committee, benefiting more than 3,600 local people. • We began designing a project to improve the living conditions of vulnerable families by installing concrete floors, in alliance with FICEM and ASOCCEM. <p><u>Condorcocha plant:</u></p> <ul style="list-style-type: none"> • 27 items of infrastructure: <ul style="list-style-type: none"> ○ 12 community infrastructure works, benefiting 23,550 people. ○ 3 educational infrastructure works, benefiting 240 people. ○ 4 recreational infrastructure works, benefiting 360 people. ○ 5 footpath projects, benefiting 2220 people. ○ 3 water infrastructure projects, benefiting 1,900 people. 	<p>Atocongo: 87,452</p> <p>Condorcocha: 28,270</p>

Improving the community environment		
Aims	Achievements	Beneficiaries
We provide local environmental education by raising awareness about environmental care	<p><u>Atocongo plant:</u></p> <ul style="list-style-type: none"> • We planted 2,244 trees in 3 areas of VMT and 2 areas of VES, benefiting 6,732 people. 	<p>Atocongo: 12,398</p>

and promoting tree planting and forestation initiatives, in partnership with local governments and aligned with the policies of the Ministry of the Environment (MINAM).	<ul style="list-style-type: none"> We restored 11 critical points where garbage had accumulated in 4 areas of VMT and 1 area of VES, benefiting 4,854 people and improving 86,394 m² of affected areas. We strengthened the waste management abilities of 4 VES communities, with more than 300 participants in 5 interventions, segregating 2 tons of waste and improving nutritional health knowledge among 150 beneficiaries. <p>Condorcocha plant:</p> <ul style="list-style-type: none"> We carried out solid waste collection in coordination with the Municipality of Centro Poblado Condorcocha and the community, benefiting 880 people. 	Condorcocha: 880
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SDG 15: Terrestrial ecosystems

We promote the conservation of biodiversity through our Private Conservation Area, which includes the "Amancay Sanctuary", promoting research, education and sports.

Conservation research program	
Aims	Achievements
We promote scientific research on conservation and biodiversity in the Private Conservation Area (PCA) - "Amancay Sanctuary", in alliance with academia, in order to generate scientific knowledge that contributes to keeping the ecosystem in good condition.	<p>Atocongo plant:</p> <ul style="list-style-type: none"> 5 scientific research projects promoted together with Universidad Científica del Sur, the University of Toronto - Permalution and the Institute of Soil Biology. Conservation of 6 flora habitats, containing 40 families and 95 species, predominantly Asteraceae, Lamiaceae and Solanaceae. Fauna identification: 7 species of invertebrates, 6 of reptiles and 32 of birds. Refuge for 6 protected species: tiger Pacific iguana, culebra caracolera, common lancehead snake, gecko, fox and Northern viscacha).

Education and culture project		
Aims	Achievements	Beneficiaries
We bolster learning about the importance of the lomas ecosystem and cultural heritage, promoting its appreciation and care through contests and educational activities.	<p>Atocongo plant:</p> <ul style="list-style-type: none"> 7,244 students and 304 teachers instructed in 36 educational institutions in the districts of Pachacamac, Lurin, Villa Maria del Triunfo, Villa El Salvador and San Juan de Miraflores. 3,575 visitors participated in the traveling photographic exhibition <i>Flor de Amancay</i> in the municipalities of Pachacamac and San Juan de Miraflores and at local associations. 	11,123

Wellness and sports project		
Aims	Achievements	Beneficiaries
We promote sports and culture as tools for integration and wellbeing in	<p>Atocongo plant:</p>	14,852

the hills of the Amancay Sanctuary.	<ul style="list-style-type: none"> • 5,988 entries registered in 2024, with more in the second quarter. • 12 sports competitions held at the Sanctuary: 9 cycling events and 3 trail running events, bringing together 2,645 athletes and 4,015 attendees. • 12 external competitions in Pachacámac: 9 cycling events (cross country) and 3 trail running events, with 3,558 athletes and 4,440 attendees. • A boost for the local economy: 64 people employed, 11 businesses provided products and services, and 31 entrepreneurs took part. • Venue of the National Down Hill 2024 Competition, endorsed by the Peruvian National Cycling Federation. 	
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SDG 16: Peace, justice and strong institutions

We encourage the empowerment of social organizations as solid, transparent institutions that promote good governance by strengthening the capacities of leaders and communities.

Strengthening of social and institutional organizations		
Aims	Achievements	Beneficiaries
We strengthen social organizations through in-person and virtual training and counseling for their leaders, focusing on community management, resource management and leadership skills. In addition, we support initiatives that promote local traditions, improving their social performance and self-development.	<p><u>Atocongo plant:</u></p> <ul style="list-style-type: none"> • In alliance with the PUCP, we trained 39 leaders of social organizations in VMT and VES and 20 leaders in Manchay-Pachacamac. • We provide technical support and advice to 15 social organizations in VMT and VES on community management issues. • We have developed orientation workshops for social organizations, benefiting 921 people. • In partnership with ESAN, we held a workshop entitled "Nace un emprendedor" ("an entrepreneur is born") and, with insurance company Pacífico Seguros, a course entitled "Promotores de la prevención de Riesgos y Desastres" ("risk and disaster prevention promoters"), which benefited 101 people. • We held the second "Women in Action" inspiration and empowerment meeting, in which 124 women from VMT and VES participated. • We provided support to organizations in Collanac (Manchay), Llanavilla (Lurín) and the CP Agua Santa (San Clemente, Pisco), during the Our Lady of the Rosary celebration, benefiting 5,653 people. <p><u>Condorcocha plant:</u></p> <ul style="list-style-type: none"> • We supported 18 organizations in festivities promoting local traditions, benefiting 22,899 people. 	<p>Atocongo: 7,577</p> <p>Condorcocha: 22,899</p>

7

ENVIRONMENTAL MANAGEMENT



UNACEM

7. ENVIRONMENTAL MANAGEMENT

7.1. Climate action

The UNACEM Group has taken up the challenge of reducing its carbon footprint and achieving carbon neutrality by the year 2050. This goal guides our sustainability strategies and actions.

For this reason, we rely on the Cement Peru Roadmap towards a low carbon economy, prepared by the Inter-American Cement Federation (FICEM) in conjunction with the Association of Cement Producers (ASOCEM) of Peru. Along these lines, at UNACEM Peru we have drawn up a **Roadmap to 2030**, a crucial step towards meeting our 2050 goal.

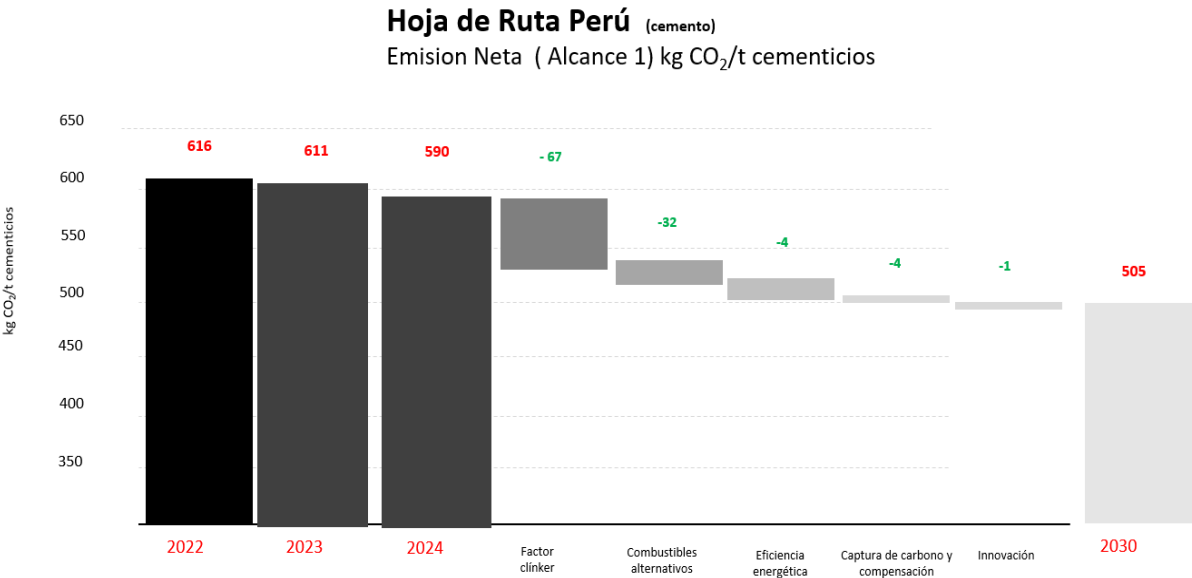
Strategic axes for CO₂ reduction

To achieve our 2030 goal, our Roadmap focuses on 5 axes of reduction:

1. Reduction in the clinker factor.
2. Use of alternative fuels.
3. Electrical and thermal efficiency.
4. Capture and compensation with nature-based solutions (NBS).
5. Innovation and development.

For more information on the CO₂ reduction axes, see the UNACEM Group's **Integrated Report 2024**.

Our UNACEM Peru Roadmap to 2030 has as its goal the reduction to **505 kg CO₂/t cementitious**. Our progress in meeting this goal is as follows:



Our results 2024:

- **Promotion of additive-based cements:** we are concentrating on sales of Andino Ultra, Andino Forte and Apu, low-carbon products that accounted for 35.7% of our sales, a figure 0.3% higher than in 2023.
- **Clinker factor reduction:** We were able to reduce the clinker factor by 1.9% compared with 2023.

- **Use of clean energy:** 90% of our electricity comes from renewable sources, reinforcing our commitment to the transition to a low-carbon economy.
- **Intensity of scope 1 GHG emissions:** the intensity of scope 1 GHG emissions in 2024, measured using the GNR tool was 590 kg CO₂/ton cementitious for Peru.

7.1.1. Risks and opportunities related to climate change

(GRI 201-2)

We recognize the importance of identifying and managing the risks and opportunities associated with climate change to ensure the sustainability of our operations and to fulfill our strategic commitments. The UNACEM Group conducted a climate risk analysis within the framework of the TCFD, which included Unacem Peru. For more information, see the **UNACEM Group's Integrated Report 2024**.

7.2. Emissions management

(GRI 3-3 Climate strategy)

We are committed to minimizing GHG emissions in the cement production process. To do so, we are doing the following:

- **Investment in low-emission technology:** Since 2006, we have replaced 95% of coal usage with natural gas at the Atocongo plant
- **Renewable energy in our operations:** 93% of the electricity consumed at our plants comes from renewable sources, with 100% at the Condorcocha plant.

Carbon Footprint Peru

(GRI 305-1, 305-2, 305-3, 305-4, 305-5)

Our strategy for achieving our sustainability objectives and minimizing GHG emissions is based on the effective management of our carbon footprint, prioritizing the measurement and optimization of our processes.

To do so, we use the *Getting the Numbers Right (GNR) methodology*, recognized globally in the cement industry, which allows us to accurately assess our environmental impact. We use this tool to measure energy consumption and greenhouse gas (GHG) emissions.

To ensure the reliability and accuracy of our data, we submit our measurements to third party verification, strengthening the transparency and credibility of our information to our stakeholders.

Table 18. Evolution of GHG emissions (tCO₂eq/year)

GHG emissions	Unit	Baseline 2010	2023	2024	Var % (2024 and 2023)	Reduction (2024 and 2023)
Net specific emissions (scope 1)	Kg CO ₂ / t cementitious	699	611	590	-3.4%	-21
Direct GHG emissions (scope 1)	t/year	3,309,504	4,173,555	3,538,133	-15.22%	- 635,422
Indirect emissions of GHG from energy generation (scope 2)	t/year	110,834	96,753	70,160	-27.49%	-26,593

Adopting these practices reflects our commitment to reducing GHG emissions, as well as our alignment with global sustainability goals and the fight against climate change.

Carbon footprint of our organization

We measure our organization's carbon footprint according to ISO 14 064 standard, for which we use the following methodology:

- **ISO 14064-1:2018:** general guidelines.
- **GHG Protocol:** carbon footprint limits and emission sources.
- **IPCC¹² 2006:** calculation formulae and emission factors.
- **GHG emissions for the clinkerization process and kiln fuels, calculated using the following tool:** GCCA, Cement CO2 and Energy Protocol, version 3.1, CO2 Emissions and Energy Inventory.
- **Global Warming Potential:** fifth assessment report AR5 - IPCC.
- **Consolidation approach for emissions:** operational control
- **Baseline 2021.**

We are the first cement company in the country to be awarded the third star in the Ministry of the Environment (MINAM) Carbon Footprint Peru program, thanks to our strategy for reducing the clinker factor in our products without compromising their performance.

Table 19. Organizational carbon footprint 2024

Scope	Unit	Based on location
Direct GHG emissions (scope 1)	tCO2eq	3,539,270.21
Total indirect GHG emissions (scope 2)	tCO2eq	70,019.16
Total indirect GHG emissions (scope 3) ¹³	tCO2eq	106,314.07

7.2.1. Air quality

(GRI 3-3 Air Quality)

Air quality is key to our operations, so we implement measures to prevent, reduce, and mitigate the emission of particulate matter. We have dust collection, irrigation, enclosure and fog systems, as well as environmental monitoring programs in our areas of influence.

Our performance in 2024

Air pollutant emissions management

(GRI 305-7)

We actively manage emissions of nitrogen oxide (NOx), sulfur dioxide (SO₂) and particulate matter, in line with the limits established in supreme decree N° 001-2020-MINAM for cement and lime plants.

In order to prevent significant impacts on air quality, we have implemented advanced control systems, such as sleeve filter systems and electrostatic precipitators. In addition, we adopt technologies and operating practices that minimize the emission of pollutants.

¹² Intergovernmental Panel on Climate Change

¹³ Emissions generated in categories 3 and 4

We ensure compliance with our environmental obligations through continuous monitoring of national regulations and commitments, guaranteeing responsible operation of our facilities.

Our environmental monitoring system includes ongoing air quality assessments and emissions reporting, the results of which are verified by the Environmental Evaluation and Oversight Agency (OEFA).

Our air quality indicators in 2024 are:

Table 20. Air quality indicators¹⁴

Indicators	Unit	2023	2024
NOx emissions	Tons	8,401	5,450.49
NOx coverage (% of production)	Percentage	100	100
SO₂ emissions	Tons	10,584	7,649.27
Sox coverage (% of production)	Percentage	100	100
Hg (mercury) emissions	Tons	0.00118	0.025
Hg coverage (% of production)	Percentage	100	100
Particulate matter emissions	Tons	367.20	338.85
PM emissions coverage (% of production)	Percentage	100	100

We seek to reduce emissions of particulate matter and sulfur dioxide by our industrial processes. To this end, we began design of a project entitled "GSA gas suspension absorber implementation to reduce sulfur dioxide emissions from the Atocongo plant".

In addition, we have increased our focus on air quality through the following actions to prevent, manage and mitigate actual and potential negative impacts:

Table 21. Prevention, management and mitigation measures for actual and potential negative impacts on air quality

Preventing or mitigating potential negative impacts	Address, facilitate or collaborate in remediation	Managing actual and potential negative impacts
<ul style="list-style-type: none"> • We use modern particulate collection systems, such as electrostatic precipitators and sleeve filters, which are 99.9% efficient at retaining dust in our kiln, cooling and milling processes. • We have installed a sleeve filter dust collection system in the clinker cooling section of kiln 2 at Condorcocha plant. • We have enclosed the export clinker and grain stockyards at Conchan Port Facility, as well as at Atocongo, in the reception area for materials coming from the port. • We have windbreaks around certain industrial activities (primary crushing, coal stockyard) and port activities (material stockyards in general). • The storage area for clinker from Condorcocha plant's kilns 3 and 4 is enclosed. 	<ul style="list-style-type: none"> • Start of a program to replace multi-cyclone separators with sleeve filters in kiln 3 cooler. • Start of work to enclose clinker stockyards at Atocongo and Condorcocha. • Efficient material transportation using an underground conveyor that will link Atocongo 	<ul style="list-style-type: none"> • Participatory air quality monitoring, in which local representatives receive training and are shown the results. • Irrigation programs on external roads. • Social responsibility programs through Asociacion UNACEM, including tree maintenance, new roads, garden remodeling and other activities. • An 8.2 km conveyor connects Conchan port facility to Atocongo plant and is used to carry imported and export materials.

¹⁴ Our operations meet the maximum permissible limits (MPL) established in current regulations.

Preventing or mitigating potential negative impacts	Address, facilitate or collaborate in remediation	Managing actual and potential negative impacts
<ul style="list-style-type: none"> • We irrigate internal roadways in our quarries and the access roads to the stockyards. • More than 800 dust collectors have been fitted in the plants and port facility. • Water sprinkling systems are installed in the crushing and milling areas. • We have a dust containment system for loading exports at Conchan port facility. 	<ul style="list-style-type: none"> • plant with Silencio 8 quarry. • More than 18 ha of green areas have been created in Atocongo, 21 ha in Condorcocha and 22 ha in the Conchan port facility. 	<ul style="list-style-type: none"> • Road building in neighboring communities, on Av. Lima and Av. María Reiche, and support work on Av. 26 de noviembre, at Atocongo.

7.3. Energy management

(GRI 3-3 Climate strategy) (GRI 302-1, 302-3, 302-4)

In 2024, we strengthened our commitment to sustainability through an environmentally responsible approach to energy use in our operations, achieving the following results:

- 68% of the kilns' heat energy consumption comes from cleaner fuels such as natural gas, significantly reducing greenhouse gas emissions.
- More than 90% of our electrical energy came from renewable sources, contributing significantly to the reduction of our carbon footprint.

Energy consumption reduction results 2024

- The organization reduced heat energy consumption by 8.5%. Our consumption fell from 3 564 MJ/tck in 2010 to 3 260.6 MJ/tck in 2024.
- Electricity consumption fell by 8.5% compared with 2010, from 427 MJ/t cem to 390.8 MJ/t cem. These calculations were performed using 2 methodologies: Protocol, established by the GCCA for cement CO₂; and the Energy Protocol, established by the GNR.

One of the main ways of mitigating climate change and reducing GHG emissions in the cement industry in Peru is the initiative to improve energy efficiency in cement production processes, the aim of which is to reduce electricity consumption. This action is aligned with Nationally Determined Contributions (NDC).

The following are the main measures implemented at our Atocongo and Condorcocha plants for efficient energy management:

- **Optimization of coal consumption:** we have implemented appropriate blends in our production process, using a ratio of two parts domestic coal to one part imported coal, thus maximizing efficiency in the consumption of this resource.
- **Promoting the use of clean fuels:** we are focused on maintaining natural gas as the main fuel in the kilns at Atocongo plant, reaffirming our commitment to a cleaner and more sustainable operation.

- **Efficient clinker stock management:** during the kiln 2 shutdown, which lasted for the final 5 months of 2024, we optimized clinker stock management to ensure efficient and responsible use of clinker.

Our main fuel consumption results in 2024 were as follows:

Table 22. Energy consumption

Energy consumption	2023	2024
Total fuel consumption (GJ)	19,121,318	16,072,019
Total electric energy consumption (GJ)	2,433,131	2,223,080
Total energy consumption (GJ)	21,554,449	18,295,100
Energía renovable (GJ)	2,187,399	2,064,182
Energía no renovable	245,728	158,896

7.4. Water management

(GRI 3-3 Water, effluent and water risks management) (GRI 303-1, 303-2, 303-3, 303-4, 303-5)

We manage the risks associated with water availability and quality, it is a necessary resource for our operations. This management is aligned with our sustainability statement, which has "environment and biodiversity" as one of its strategic pillars, and is addressed through policies, programs and systems certified under international standard **ISO 14001**.

To address water-related challenges, we have implemented the following key programs:

- **Studies and projects:** identification and evaluation of water risks in our areas of operation.
- **Process optimization:** continuous improvements to promote efficient water use.
- **Capacity building:** training for our people in sustainable water practices.
- **Watershed conservation:** projects aimed at preserving water ecosystems and ensuring their sustainability.

As a result of our responsible water management, we have been recognized by the National Water Authority (ANA) through its Water Footprint - Blue Certificate program, as a water responsible company, thus obtaining the renewal of our certificates at the 2 main plants.

Monitoring and regulatory compliance

Our water management includes a monitoring program that includes piezometric level and water quality at all of our operating units. We keep accurate records of surface and groundwater consumption in our operations, in accordance with the licenses granted by the ANA, to which we submit this information annually as part of our regulatory obligations. In addition, we use the **GEORGE**¹⁵ system, a comprehensive tool that enables:

- Identification and updating of compliance with environmental regulations, including those related to water.
- Issuing of automatic alerts to those responsible for each department to ensure agile and proactive management.
- Incorporation of regulatory projects under evaluation and input prior to their formalization.

¹⁵ GEORGE is an efficient and advanced solution for identifying legal requirements in certified management systems. It is designed to ensure compliance and certification to ISO 14001, 45001 and, more recently, ISO 37001.

Furthermore, aware that water management requires a collective effort, we take an active part in multi-stakeholder initiatives:

- Representation on the water resources council of the Chillón, Rimac and Lurín River Basins.
- Participation in the working groups of the Lurín and Perene river basins.
- Contribution to the environmental committees of the National Mining, Petroleum and Energy Society and the National Manufacturing Society (SNI).
- Representation of the SNI on the Lima Users Council of the National Sanitation Services Regulator (SUNASS).

Risk management and scenario analysis

During 2024 we had no operations in water-stressed areas. However, we maintain a preventive approach supported by hydrogeological studies and constant monitoring of water resources, which allows us to anticipate changes in water quality and availability.

We have also been evaluating the possibility of contracting specialized services in water risk forecasting in order to strengthen our capacity to respond to possible challenges in the basins in which we operate.

Water consumption and extraction

Although our direct consumption represents less than 3% of our water footprint, we recognize the strategic importance of water as a limited resource. We manage it responsibly in our industrial, mining, port and energy operations.

Our operations are located in 2 zones with specific climatic characteristics:

- Villa María del Triunfo, Lima: An arid area, where our Atocongo plant - Lurín River watershed (Groundwater).
- La Unión Leticia, Tarma: A region with a temperate climate and dry winters, home of our Condorcocha plant. - Perenné River watershed (surface water).

We fulfill our economic and regulatory responsibilities related to water use through payments for water use and consumption rights managed by:

- SEDAPAL, for our Atocongo plant.
- The local water administration (ALA) of Tarma, for our Condorcocha plant.

Using our SIG, we established guidelines and actions to identify environmental aspects, assess risks, identify significant risks, and establish controls to prevent or mitigate potential environmental impacts. By 2024, the goal was to optimize water and effluent management by reusing 27% of the water at each of the Atocongo and Condorcocha industrial plants, achieving compliance in both cases.

Table 23. Water consumption / extraction (GRI 303-3) (GRI 303-5) (GCCA 14)

Total water consumption	Condorcocha	Atocongo	UNACEM	Units
2023	295,297.67	499,898.93	795,196.60	m3 / year
2024	280,301.82	527,242.20	807,544.02	m3 / year
Var.	-5%	5%	2%	%

At UNACEM, we do not generate wastewater, as we reuse 100% of the treated wastewater from our Atocongo and Condorcocha industrial plants.

Table 33. Total water discharge (GRI 303-2) (GCCA 15)

Total water discharge	Condorcocha	Atocongo	UNACEM	Units
2023	0.00	0.00	0.00	m3 / year
2024	0.00	0.00	0.00	m3 / year
Var	0.0%	0.0%	0.0%	%

7.5. Waste management

(GRI 3-3 Waste and hazardous materials management) (GRI 306-1, 306-2, 306-3, 306-4, 306-5)

We are aware that proper solid waste management not only mitigates environmental impacts, but also generates benefits for society and the local economy. We therefore employ integrated waste management that prioritizes the recovery and use of materials, in line with the principles of the circular economy.

Through our environmental aspects identification, risk assessment and controls procedure, we evaluate processes throughout their life cycle to identify critical points where solid waste is generated. This allows us to establish measures for controlling the main impacts, such as:

- Reduced use of natural resources.
- Reduction of waste destined for sanitary or safety landfills.
- Reduction of greenhouse gas (GHG) emissions through organic waste treatment.

As part of our goal to achieve 100% waste recycling by 2030, we have implemented an integrated waste management program in all our production units.

This program prioritizes:

- **The reuse of materials:** maximizing the use of materials before they are considered waste.
- **Responsible final disposal:** ensuring adequate treatment of those waste materials that cannot be used.

In 2024, we set a goal of reducing the amount of waste generated to 75% of the total amount of recyclable waste, and we achieved a target of 73%.

Outstanding results in 2024

- More than 73% of the total waste generated was reused, recycled or donated, which reflects our commitment to reuse.
- We donated 107.9 tons of waste to the Asociación de Ayuda al Niño Quemado (ANIQUEM), as part of our inter-institutional agreement. This made it possible to co-finance lycra masks as well as physical and occupational therapy for burns patients.
- We used more than 186 tons of organic waste to produce compost for use on green areas. This represented an increase of 3.9% over 2023.

Furthermore, we have a manual that allows us to collect and control monthly data on hazardous and non-hazardous solid waste, whether it is sold, treated, donated, reprocessed or disposed of.

It should be noted that, we dispose of our waste in authorized locations that have specific environmental control measures in place.

Reuse of materials

In line with the "circular economy" pillar set out in our sustainability statement, we have implemented several initiatives to maximize the reuse of materials:

- **Reuse of logistics resources:** in 2024 we were able to recover 170 tons of used pallets, which were donated to recyclers' associations and waste management companies.
- **Recycling initiatives:** we encourage the use of construction waste as aggregates, reinforcing our commitment to circularity throughout the value chain.

Table 24. Type of waste generated

Hazardous waste	Non-hazardous waste
<ul style="list-style-type: none"> - Oils, fats, grease, fuels and solvents. - Fluorescent lamps and bulbs. - Radioactive waste. - Flat batteries. - Dirty rags. - Old batteries. - Empty paint cans. - Organic mud. - Electrodes. - Glass wool. - Soil/sand contaminated with hydrocarbons. - Printer toner cartridges. - Hazardous products containers. - Bio-contaminated waste. - Waste from chemical and monitored inputs (IQBF). - Others impregnated with hazardous substances. - Packaging and containers for boosters (accelerants) and detonators. - Emulsion sludge. - Waste electrical and electronic equipment (WEEE). 	<ul style="list-style-type: none"> - Building waste. - Scrap metal. - Timber. - Used drums. - Canvas sleeves. - Old conveyor belting. - Rubble and used refractory bricks. - Torn paper bags. - Glass, plastics. - Cardboard. - Bags and various packaging materials. - Construction and concrete wastes - quality control test pieces. - Material collected by sweeper. - Limestone containing metals separated by the metal detectors. - Waste electrical and electronic equipment (WEEE). - Used tires (OT).

Table 25. Amount of waste generated (tons)

Composition	Waste diverted from disposal (t)	Waste directed to disposal (t)	Waste generated (t)
Non-hazardous	5,123.90	1,724.10	6,847.90
Hazardous	61.10	192.40	253.5
Waste totals	5,185.0	1,916.50	7,101.5

Table 26. Quantity of waste collected (tons)

	2024
Total waste recycled / reused	5,185.0
Residues in own facility (Condorcocha)	387
Total waste disposed of at EO-Rs facilities	1,529.4

Table 27. Quantity of waste for disposal (tons)

Non-hazardous waste	Waste generated	%
Reuse	1,538.4	22%
Recycling	3,399.3	50%
Composting	186.2	3%
Hazardous waste	Waste generated	%
Recycling	61,1	25%

Table 28. Quantity of waste not destined for disposal (tons)

Waste diverted from disposal (t)		
Non-hazardous waste	Waste generated	%
Landfill	1,724.1	25%
Hazardous waste	Waste generated	%
Stabilization	0	0%
Encapsulation	0	0%
Secure landfill	192.4	76%

7.6. Materials management

(GRI 3-3 Waste and hazardous materials management) (GRI 301-1)

We manufacture cement with materials such as limestone, pozzolana, gypsum, iron oxide, and silica from our own quarries or acquired from third parties. In addition, we integrate industrial by-products such as fly ash and blast furnace slag in the production of blended cements. This approach reduces the use of raw materials and mitigates the environmental impact of our operations.

Our inputs do not contain materials included in the "Red List" of banned substances. We use only non-metallic minerals and additives that meet high quality and sustainability standards.

Table 29. Quantity of materials used

Materials	Unit	2023	2024
Milling additives	kg	2,215,161.20	1,832,947.11
Clay	t	78,786.00	56,105.00
Bauxite	t	0.00	0.00
Limestone	t	9,220,980.70	7,888,781.39
Imported coal	t	101,573.77	61,574.36
Peruvian coal	t	166,355.23	161,375.00
Fly ash	t	16,762.00	5,242.45
Carbon dioxide	t	31.09	41.87
Slag	t	113,732.00	115,142.09
Natural gas	sm3	348,243,653.00	304,622,351.16

Materials	Unit	2023	2024
Iron oxide	t	92,249.00	76,812.00
Diesel oil B5 S-50	gal	12,586.69	7,264.10
N° 6 fuel oil	t	2,277.71	1,900.64
Pozzolan	t	81,178.00	130,560.64
Silica	t	96,798.87	110,046.00
Gypsum	t	257,268.64	282,441.22
Hydrated lime	t	6,151.18	4,062.20
Bags (42.50 kg for cement)	bag	94,498,423.91	86,949,234.05
Bags (25 kg for cement)	bag	0.00	0.00
Big bags (1.5 t)	bag	279,199.47	343,315.33
Total cement dispatches	t	5,834,389.13	5,678,535.99

7.7. Managing biodiversity

(GRI 3-3 Ecological impacts - biodiversity) (GRI 101-1, 101-2, 101-3, 101-4, 101-5)

Our operations take place in fragile ecosystems such as coastal hills, so we employ a number of mitigation measures to prevent, reduce, restore, and transform the environment in which we operate. Biodiversity protection and conservation form an essential part of our sustainability statement. This commitment translates into concrete action to manage natural and cultural resources responsibly, thus contributing to the sustainable development of our operations and communities.

Our biodiversity management is oriented towards achieving a net positive impact. This includes the prevention and reduction of environmental impacts, restoration of ecosystems and promotion of responsible land use practices. We manage biodiversity using the following tools:

- **Environmental management instruments:** each productive activity is subject to an environmental impact assessment (EIA), as well as specific biodiversity assessments.
- **Conservation and restoration plans:** we have implemented strategies for the recovery and replanting of native species in hilly ecosystems.

Our commitment focuses on ensuring the conservation of ecosystems and implementation of monitoring and restoration programs. We also encourage our suppliers and strategic partners to adhere to our responsible conservation practices.

We align our approach and commitment with the IFC performance standards on environmental and social sustainability, especially in the following aspects:

- Risk and impact assessment and management.
- Resource efficiency and pollution prevention.
- Biodiversity conservation and sustainable management of living natural resources.
- Health and safety in the community.

No deforestation commitment

We have reaffirmed our commitment to ecosystem conservation, incorporating a no-deforestation approach to our operations and projects. In this way we ensure that our operations do not result in losses of vegetation cover in our areas of influence. This commitment is complemented by our goal of becoming carbon neutral by 2050.

UNACEM's Amancay Sanctuary

Since 2021, we have promoted the **Private Conservation Area (ACP) "Lomas de Quebrada Río Seco"** an ecosystem of 787.82 hectares located in Pachacámac which houses the Amancay Sanctuary.

This space includes:

- A limited use area (70 ha) for strict conservation.
- A multiple-use area (717.82 ha) that allows for sustainable activities.

Our objective is to preserve the vegetation cover, as well as the diversity of flora and fauna, complying with the provisions of the Ministry of the Environment (MINAM) and the National Protected Natural Areas Service (SERNANP).

For more information on our Amancay sanctuary, see [the UNACEM Group's Integrated Report 2024](#).

We have monitoring and regulation systems, which are aligned with national and international standards.

These include:

- Annual submission of technical reports to MINAM, as part of the requirements established in Ministerial Resolution N° 117-2021-MINAM.
- Monitoring, through our Master Plan, which details specific strategies for the conservation and sustainable management of the ACP.

Biodiversity risk assessment and mitigation

We have implemented processes to identify and assess risks related to our impact on biodiversity, which we conduct through environmental impact studies and which are publicly available. These studies allow us to identify, analyze and mitigate the possible impacts that our activities may have on the areas of direct and indirect influence of our projects.

We use the methodology proposed by V. Conesa (2010), recognized for its comprehensive approach to environmental impact assessment and its ability to analyze the risks associated with biodiversity. This methodology considers key aspects such as the potential impact on flora and fauna, soil and specific ecosystems such as hills.

We incorporate biodiversity risk assessment into our overall enterprise risk management processes. This encompasses risks deriving from our dependence on ecosystem services and those related to the direct impact of our operations.

The scope of our evaluation includes:

- **Own operations:** we assess the risks generated directly by our production activities.

- **Areas adjacent to our operations:** we identify potential impacts on neighboring areas that may be indirectly affected.
- **Upstream activities:** We consider the impact of operations related to our supply chain.
- **Downstream activities:** We analyze the downstream effects of our operations, including the transportation and use of our products.

In addition, we remain committed to transparency and community involvement. In this regard, we conduct citizen participation workshops to report on the risks associated with our projects and their potential impact on biodiversity. These spaces allow us to build trust, listen to community concerns and work together on mitigation strategies.

It should be noted that our operations are located next to protected areas or in areas of biodiversity value. These include:

Table 30. Protected areas or areas of biodiversity value (GRI 304-1)

Area	Geographical location of the zones	Position with respect to the area	Size of operations center (km ²)	Biodiversity value	Appears on lists of protected character
Atocongo Economic Administrative Unit	Located between the districts of Villa Maria del Triunfo and Pachacámac, province of Lima, department of Lima, at an altitude that varies between 200 and 630 meters above sea level, 8 km northeast of the Peruvian south Pacific coast.	Adjacent to the fragile Lomas de Lúculo ecosystem	19,244 Km ²	<p>Flora: 26 species distributed in 11 orders and 17 botanical families.</p> <p>Avifauna: 12 species distributed in 9 families and 6 orders.</p> <p>Smaller and larger mammals: 1 species of family Canidae, order Carnivora through indirect records (fecas).</p> <p>Herpetofauna: 1 species belonging to the family Tropiduridae, order Squamata.</p>	<p>Flora: <u>DS-N°-043-2006-AG</u>¹⁶ 4 <i>Caesalpinia spinosa</i> species categorized as Vulnerable (VU) <i>Vasconcellea candicans</i> categorized as Critically Endangered (CR) <i>Vachellia Macracantha</i> categorized as <i>almost threatened (NT)</i> CITES¹⁷- Appendix II <i>Haageocereus acranthus</i> Endangered (EN) <u>IUCN</u>¹⁸ (2022-2) <i>Vachellia macracantha</i> and <i>Haageocereus acranthus</i> are classified as Least Concern (LC). Avifauna: CITES (jun. 2023) - Appendix II Families Accipitriformes (<i>Geranoaetus polyosoma</i> and <i>Geranoaetus melanoleucus</i>) and Falconiformes (<i>Falco sparverius</i>) registered in the field</p>
Cristina concession	Located in the district of Pachacámac, approximately 11 km from the south Pacific coast of Peru.	Adjacent to the fragile Lomas de Lúculo ecosystem	8.6 km	<p>Flora: 10 species, distributed in 9 botanical families</p> <p>Avifauna: 10 species distributed in 9 families and 6 orders</p>	<p>Flora: <u>DS-N°-043-2006-AG</u> 2 species <i>Haageocereus limensis</i> categorized as Critically Endangered (CR) <i>Vachellia macracantha</i> in Near Threatened status (NT)</p>

¹⁶ DS-N°-043-2006-AG: Supreme Decree N.° 043-2006-AG - Categorization of Endangered Species of Wild Flora Approved

¹⁷ CITES: Convention on International Trade in Endangered Species of Wild Fauna and Flora. It is an agreement among nations whose objective is to ensure that international trade in specimens of wild animals and plants does not constitute a threat to the survival of species. Appendices I, II, and III of the Convention are lists of species that offer different levels and types of protection against overexploitation.

¹⁸ IUCN: International Union for Conservation of Nature, an international organization dedicated to the conservation of natural resources.

Area	Geographical location of the zones	Position with respect to the area	Size of operations center (km ²)	Biodiversity value	Appears on lists of protected character
				<p>The most representative order was Passeriformes with 4 species, while the family with the greatest richness was Columbidae with 2 species.</p> <p>Smaller and larger mammals: <i>Lagidium viscacia</i> (vizcacha) sighting record <i>Lycalopex griseus</i> (gray fox) through indirect evidence Herpetofauna: <i>Microlophus peruvianus</i></p>	<p>Both species are also considered Least Concern <u>IUCN 202-1 y CITES (2023) – Appendix II</u> <i>catacea Haageocereus limensis</i>,</p> <p>Avifauna: CITES - Appendix II 2 species Families Accipitriformes (<i>Geranoaetus melanoleucus</i>) y Falconiformes (<i>Falco sparverius</i>)</p>
Silencio 8 concession	Located in the town of Manchay, it covers part of the districts of Pachacámac and Cieneguilla, province and department of Lima, at an altitude that varies between 400 and 940 meters above sea level., inside the Rincón de los Muertos valley.	Within the fragile Lomas de Lúculo ecosystem	4km	<p>Avifauna: La especie más abundante fue la <i>Coragyps atratus</i> (gallinazo de cabeza negra) con 3 individuos, seguida de la <i>Athene cunicularia</i> (lechuza terrestre) con 2 individuos.</p> <p>Smaller and larger mammals: 1 specie de family <i>Canidae</i> (<i>Lycalopex griseus</i>), carnivorous order.</p>	<p>Flora: <u>DS-N°-043-2006-AG</u> Specie <i>Haageocereus limensis</i> categorized as Critically Endangered (CR) <u>IUCN</u> Specie <i>Haageocereus limensis</i> categorized as Least Concern (LC) <u>CITES</u> <i>Haageocereus limensis</i> specie of cactus.</p> <p>Larger mammals: CITES - Appendix II Specie <i>Lycalopex griseus</i></p>
Las Dunas Economic Administrative Unit	Located in the district of San Clemente, at km 223 on the old Pan-American Highway South, province of Pisco, department of Ica,	Located within a wetlands ecosystem	10,685 km	<p>Flora: 23 species grouped into 22 genera and 14 families. The highest cover value is dominated by the <i>Distichlis spicata</i> species (saltgrass).</p>	<p>Flora: <u>DS-N°-043-2006-AG</u> 1 specie categorized <i>Vachellia macracantha</i> <u>IUCN</u> Seven species were recorded as Least Concern (LC).</p>

Area	Geographical location of the zones	Position with respect to the area	Size of operations center (km ²)	Biodiversity value	Appears on lists of protected character
	approximately 5 km northeast of the Peruvian South Pacific coast.			<p>Avifauna: 34 species, belonging to 22 families and 12 orders. 206 individuals were recorded. The families with the greatest diversity were Columbidae and Accipitridae.</p> <p>Smaller and larger mammals: A species of rodent, family Muridae, order Rodentia. Regarding larger mammals, one species of rodent, family Caviidae, order Rodentia, was recorded.</p> <p>Herpetofauna: A richness of one species was observed, belonging to the family Tropiduridae and the order Squamata. Twenty-one individuals of <i>Microlophus peruvianus</i> were recorded.</p> <p>Hydrobiology: The total phytoplankton richness was represented by 12 species belonging to 11 families, 11 orders, 5 classes, and 4 phyla. In zooplankton, the total richness was represented by 15 species belonging to 14 families, 12 orders, 11 classes, and 5 phyla.</p>	<p><i>2 Heliotropium curassavicum, Eleocharis geniculata, Schoenoplectus americanus, Vachellia macracantha, Bacopa monnieri, Distichlis spicata, Typha angustifolia</i></p> <p>Avifauna: IUCN <i>Species</i> <i>Phoenicopterus chilensis</i> and <i>Calidris pusilla</i> categorized almost threatened (NT).</p> <p>CITES – Appendix II Families Accipitriformes (<i>Parabuteo unicinctus</i>) and Falconiformes (<i>Falco sparverius</i>) registered in the field.</p> <p><i>Phoenicopterus chilensis</i></p> <p>Smaller and larger mammals: D.S. N° 004-2014-MINAGRI¹⁹ <i>Lycalopex griseus</i> - Categorized as DD (insufficient data to determine the situation).</p>

¹⁹ D.S. N° 004-2014-MINAGRI Decreto Supremo que aprueba la actualización de la lista de clasificación y categorización de las especies amenazadas de fauna silvestre legalmente protegidas.

Area	Geographical location of the zones	Position with respect to the area	Size of operations center (km ²)	Biodiversity value	Appears on lists of protected character
				<p>The benthos component was represented by 10 species belonging to 7 families, 6 orders, 4 classes, and 2 phyla.</p> <p>The Peifiton community was represented by 13 species belonging to 11 families, 8 orders, 2 classes and 3 phyla.</p>	

The main impacts include disturbance, loss of soil and vegetation cover, which causes the displacement of certain species of fauna. However, no pollutants or soil alterations, such as salinity or changes in the water table, have been recorded.

In the Atocongo Economic Administrative Unit (UEA), we have identified 4 invasive species. In the Cristina UEA, mainly stationary flora and fauna species decrease during the dry season (October to May). Some of the affected species are (GRI 304-2):

Family	Specie
Solanaceae	<i>Acnistus arborescens</i> <i>Lycopersicon peruvianum</i> <i>Nolana humifusa</i>
Asteraceae	<i>Trixis cacalioides</i>
Boraginaceae	<i>Tournefortia microcalyx</i>
Euphorbiaceae	<i>Croton alnifolius</i>
Malvaceae	<i>Waltheria ovata</i>
Amaranthaceae	<i>Chenopodium petiolare</i>
Amaryllidaceae	<i>Stenomesson coccineum</i>

Table 31. Significant impacts on biodiversity of activities, products and services (GRI 304-2)

Area	Extent of impacted areas (km ₂)	Duration of impacts	Impact reversibility or irreversibility
UEA Atocongo	378 ha	30 years	Medium reversible with potential for ecological restoration.
Cristina concession	350 ha	10 years	
UEA Las Dunas	180 ha	10 years	

In our quarrying operations we carry out conditioning activities²⁰ including leveling²¹ and land clearing²². Upon completion, we implemented a mine closure plan approved by the Ministry of Production, ensuring compensation for the impact generated.

²⁰ The initial process of preparing an area, which includes the removal of obstacles and adjustment of the terrain to ensure suitable conditions for the planned operations.

²¹ The action of leveling and adjusting the surface of the land, eliminating unevenness or irregularities to facilitate the development of operational or construction activities.

²² Removal of vegetation, bushes or organic debris in a specific area, with the objective of clearing the land for later use in operational activities.

Table 32. Protected or restored habitats
(GRI 304-3)

Protected or restored habitats		
Protected or restored areas	Size and location	Person Responsible
Atocongo UEA (lomas ecosystem)	5 ha under restoration in Guayabo.	Carried out by professionals in this type of activity.
Las Dunas UEA (wetland ecosystem)	96.6 ha being restored naturally.	Carried out by progressive closure activities set forth in the environmental management instrument (mine closure plan).
Cristina concession	798.6 ha being restored and an ACP protected area.	Carried out by independent professionals.

Biodiversity mitigation action

To minimize unavoidable impacts we have adopted specific mitigation measures:

- At the Cristina and Atocongo quarries we have developed conservation and restoration plans, including replanting with species native to these hills.
- In the Atocongo and Cristina spoil deposits, we have been developing specific projects to restore hillside ecosystems. These include activities such as soil recovery, replanting with native species and rehabilitation of degraded areas, with the aim of accelerating the recovery of these areas and restoring their health and integrity.
- In addition to the above measures, we are working on broader initiatives that address factors underlying the loss of nature. These include adopting cleaner technologies, strengthening our environmental policies and promoting a sustainability-oriented organizational culture. We seek to inspire changes in the values and behavior of our stakeholders, fostering a collective approach to ecosystem protection.

THIS REPORT

8. THIS REPORT

(GRI 2-2, 2-3, 2-4, 2-5)

We present our Annual Sustainability Report for the period from January 1 to December 31, 2024.

This report covers the material topics relevant to all our operations at the Atocongo plants in Lima and Condorcocha in Junín; at the Carpapata I, II, and III hydroelectric plants; at the port terminal in Conchán (Lima); and at the non-metallic mining operations at the raw material quarries.

This document is the result of a strategic review of our impacts and dialogue with our stakeholders. It has been developed in accordance with the standards of the Global Reporting Initiative and its eight principles for preparing this type of report (accuracy, balance, clarity, comparability, completeness, sustainability context, timeliness, and verifiability).

This report has been third-party verified (GRI 2-5). No restatement of information has been recorded in this edition.

For more information or comments on this issue, please contact us at the following e-mail address: contacto@UNACEM.pe

8.1. Materiality analysis

(GRI 3-1, 3-2)

At UNACEM we adopt a dual materiality approach, which integrates impact materiality (on society and the environment) with financial materiality.

This approach, which is valid for 2 years, allows us to maintain consistency in managing the issues most relevant to our stakeholders and operations.

In preparing the 2024 report we have continued to use the materiality defined in 2022, which is still relevant and valid for our current activities.

The process consists of the following stages:

1. Understanding the organization's context

In order to gain an in-depth understanding of the sustainability environment, we have identified the main economic, environmental, human rights and other challenges facing the construction sector at local, regional and global levels.

We performed this analysis on 3 elements:

- The construction materials supplement of the Sustainability Accounting Standards Board (SASB) and the highest-scoring criteria for the construction industry in the Dow Jones Sustainability Index (DJSI).
- Benchmarking of leading companies in sustainability in the sector.
- Materiality of the UNACEM Group's 2021 Integrated Report.

2. Identification of current and potential impacts

We identify and assess our impacts on the economy, the environment and people, including those related to human rights and issues of financial significance. To this end, we have taken the following action:

- Dialogue with our stakeholders.
- 12 interviews with our managers.

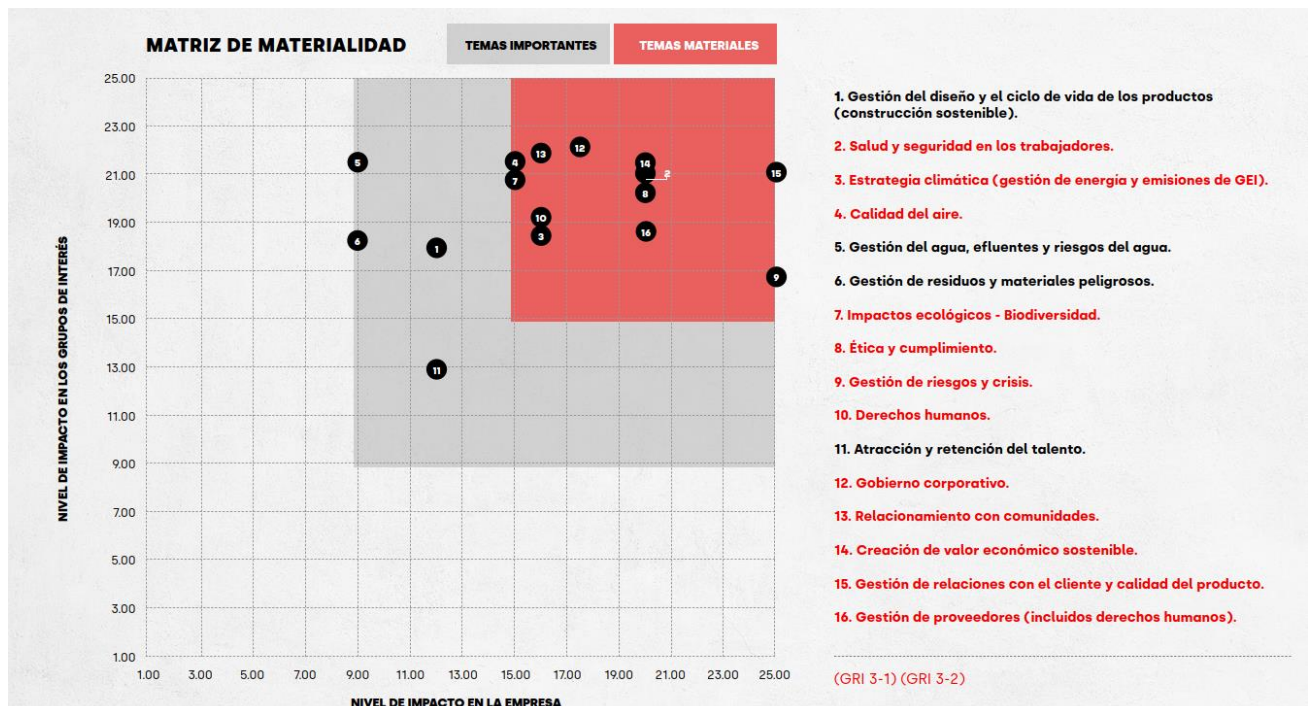
3. Evaluation of current and potential impacts

We define the relevance of our sustainability impacts using the following approach:

- For value creation by our company, based on the variable level of financial impact and level of risk or opportunity.
- For stakeholders, based on the level of importance and severity or benefit variables.

4. Materiality Matrix

After assessing the impacts, we developed the materiality matrix and conducted a workshop with company leaders to validate the material issues identified.





ANNEXES

9. ANNEXES

9.1. Environmental, social and governance metrics

9.1.1. Governance metrics

Number of directors by sex (GRI 405-1)			
	Women	Men	Total
Director	1	10	11
CODIR	1	11	12

Members of the board of directors and CODIR by age group (GRI 405-1)		
Age group	Board of directors	CODIR
Under 30	0	0
Between 30 and 50	1	6
Over 50 years of age	10	6
Total	11	12

Evaluación de proveedores	Unit	2023	2024
Number of suppliers evaluated via desk/on-site	Number	251	280
Target number of suppliers evaluated in the reporting year	Number	296	311
Number of suppliers assessed with actual or potential significant impacts	Number	87	67
Number of assessed suppliers with actual or potential significant impacts that have committed to include an action plan	Number	4	11
Number of suppliers assessed with actual or potential significant impacts that were terminated	Number	7	0

9.1.2. Social metrics

Total and type of work performed by third-party workers (GRI 2-8)	
Type of work	Total
Maintenance	685
Production	330
Raw materials	312
Project execution	305
Port operations and maintenance	184
Human resources and personnel services	155
Safety and Industrial Hygiene	31
The environment	21
Information technology	19
Logistics	5
TOTAL	2047

New hiring and employee turnover (GRI 401-1)		
New hiring	Unit	2024
Total number of new hirings	Number	89
Covered personnel rate (own personnel)	%	14.4
Total number of new vacancies filled by women	Number	22
Total number of new vacancies filled by men	Number	67
Total number of new vacancies filled by workers under 30 years of age	Number	22
Total number of new vacancies filled by workers between 30 and 50 years of age	Number	62
Total number of new vacancies filled by workers over 50 years of age	Number	5
Total number of new vacancies filled by Peruvian citizens	Number	83
Total number of new vacancies filled by Ecuadorian citizens	Number	6

New hiring and employee turnover (GRI 401-1)		
Employee turnover	Unit	2024
Total number of employees	Number	867
Total number of leavers	Number	25
Number leaving voluntarily	Number	10
Employee turnover rate	%	1.14
Total turnover of women	Number	7
Total turnover of men	Number	18
Total turnover of employees under 30 years of age	Number	1
Total turnover of employees aged 30 to 50	Number	7
Total turnover of employees over 50 years of age	Number	17
Total turnover of Peruvian citizen employees	Number	25

Average hours of training by sex (GRI 404-1)			
Functional Group	Total hours	Total number of participants	Average hours
Women	5,224.5	120	43.54
Men	37,049.50	747	49.59
General total	42,274.0	867	48.76

Average hours of training by employment category (GRI 404-1)					
	Officer	Administration	Employees	Laborers	Total
Total hours	1,988	25,008.5	5,312.5	9,965	42,274.0

Percentage of female employees at different levels of responsibility		
Levels	Unit	2024
Total women	%	14%
Management level	%	9.1%
Head level	%	21%
Professional level	%	21.1%

GCCA Sustainability framework guidelines

GCCA 18

Number of fatalities - direct employees	Condorcocha	Atocongo	UNACEM	Units
2023	0	0	0	Number
2024	0	0	0	Number

GCCA 19

Number of fatalities - contractors and subcontractors	Condorcocha	Atocongo	UNACEM	Units
2023	0	0	0	Number
2024	0	0	0	Number

GCCA 20

Number of fatalities - third parties (excluding contractors and subcontractors)	Condorcocha	Atocongo	UNACEM	Units
2023	0	0	0	Number
2024	0	0	0	Number

GCCA 21

Number of lost time injuries (LTI), direct employees.	Condorcocha	Atocongo	UNACEM	Units
2023	10	5	15	Number
2024	3	6	9	Number

GCCA 22

Number of lost time injuries (LTI), contractors and subcontractors	Condorcocha	Atocongo	UNACEM	Units
2023	4	10	14	Number
2024	10	11	21	Number

GCCA Guide: GCCA sustainability guidelines for monitoring and reporting on safety in cement manufacturing**GCCA 27**

Fatality rate, direct employees	Condorcocha	Atocongo	UNACEM	Units
2023	0	0	0	Number
2024	0	0	0	Number

GCCA 28

Number of fatalities - direct employees, contractors, subcontractors and third parties	Condorcocha	Atocongo	UNACEM	Units
2023	0	0	0	Number
2024	0	0	0	Number

GCCA 29

LTI frequency index, direct employees	Condorcocha	Atocongo	UNACEM	Units
2023	15.57	4.76	8.86	Number
2024	4.95	6.13	5.31	Number

GCCA 30

LTI frequency rate, contractors and subcontractors	Condorcocha	Atocongo	UNACEM	Units
2023	1.30	1.87	1.66	Number
2024	2.81	2.01	2.32	Number

GCCA 31

LTI severity index, direct employees	Condorcocha	Atocongo	UNACEM	Units
2023	479.58	69.43	224.96	Number
2024	74.20	298.11	198.98	Number

GCCA Sustainability guidance for supply chain management**GCCA 46**

Suppliers covered	Condorcocha	Atocongo	UNACEM	Units
2023	N/A	N/A	N/A	%
2024	N/A	N/A	1.00	%

GCCA 47

Entities that evaluate suppliers	Condorcocha	Atocongo	UNACEM	Units
2023	N/A	N/A	N/A	%
2024	N/A	N/A	1.00	%

GCCA 48

Entities that evaluate critical ESG suppliers	Condorcocha	Atocongo	UNACEM	Units
2023	N/A	N/A	N/A	%
2024	N/A	N/A	-	%

GCCA Sustainability guidance document for leading indicators - health and safety**GCCA 49**

Senior management safety inspections	Condorcocha	Atocongo	UNACEM	Units
2023	1.00	1.00	1.00	%
2024	1.00	1.00	1.00	%

GCCA 50

Safety talks led by senior management	Condorcocha	Atocongo	UNACEM	Units
2023	3.00	1.00	2.00	%
2024	1.14	1.00	1.13	%

GCCA 51

Safety inspections by supervisors	Condorcocha	Atocongo	UNACEM	Units
2023	1.00	1.00	1.00	%
2024	1.00	1.00	1.00	%

GCCA 52

Intervention in cases of unsafe behavior	Condorcocha	Atocongo	UNACEM	Units
2023	1.00	0.98	0.99	%
2024	1.00	0.99	0.99	%

GCCA 53

Intervention in cases of unsafe conditions	Condorcocha	Atocongo	UNACEM	Units
2023	0.72	0.83	0.74	%
2024	0.65	0.91	0.68	%

GCCA 54

Learning from high potential events	Condorcocha	Atocongo	UNACEM	Units
2023	1.00	N/A	1.00	%
2024	N/A	1.00	1.00	%

GCCA 55

Action plans (high risk) resolved in time*	Condorcocha	Atocongo	UNACEM	Units
2023	N/A	N/A	N/A	%
2024	N/A	N/A	N/A	%

(*) Actions focused on intervention in high-risk unsafe conditions

GCCA 56

Timely investigation of accidents	Condorcocha	Atocongo	UNACEM	Units
2023	0.58	0.68	0.63	%
2024	0.24	0.57	0.36	%

GCCA 57

Timely completion of accident investigation action plans*	Condorcocha	Atocongo	UNACEM	Units
2023	0.95	0.98	0.96	%
2024	0.93	0.93	0.93	%

(*) Identification of the root cause of an undesired event and its correction to prevent recurrence

GCCA 58

Learning from high-potential events (behavior)	Condorcocha	Atocongo	UNACEM	Units
2023	N/A	N/A	N/A	%
2024	N/A	N/A	N/A	%

GCCA 59

Trend management and root cause analysis (unsafe behavior)	Condorcocha	Atocongo	UNACEM	Units
2023	0.36	0.53	0.45	%
2024	0.69	0.82	0.77	%

GCCA 60

Risk reduction in reported unsafe situations	Condorcocha	Atocongo	UNACEM	Units
2023	N/A	N/A	N/A	%
2024	N/A	N/A	N/A	%

GCCA 61

Inspection plan for contractors / subcontractors	Condorcocha	Atocongo	UNACEM	Units
2023	N/A	1.00	1.00	%
2024	0.60	1.00	0.83	%

9.1.3. Environmental metrics**GCCA Guide: GCCA Sustainability framework guidelines****GCCA 4**

Coal consumption	Condorcocha	Atocongo	UNACEM	Units
2023	238,488.00	30,258.50	268,746.50	Tons/y
2024	196,748.00	25,546.50	222,294.50	Tons/y
Var.	-18%	-16%	-17%	-

N°6 fuel oil consumption	Condorcocha	Atocongo	UNACEM	Units
2023	1,575.00	702.71	2,277.71	Tons/y
2024	1,147.64	820.00	1,967.64	Tons/y
Var.	-27%	17%	-14%	

B5-S50 diesel consumption	Condorcocha	Atocongo	UNACEM	Units
2023	17.18	22.20	39.38	Tons/y
2024	15.406	15.731	31.14	Tons/y
Var.	-10%	-29%	-21%	

Natural gas consumption	Condorcocha	Atocongo	UNACEM	Units
2023	0.00	348,245.37	348,245.37	[1000 Nm3/yr]
2024	0.00	304,644.38	304,644.38	[1000 Nm3/yr]
Var.		-13%	-13%	

GCCA 5

Energy total of fuels used for clinker production.	Condorcocha	Atocongo	UNACEM	Units
2023	5,549	13,558	19,107	TJ /y
2024	4,434	11,650	16,084	TJ /y
Var.	-20%	-14%	-16%	

GCCA 6

Alternative fuels	Condorcocha	Atocongo	UNACEM	Units
2023	0.00	0.00	0.00	Tons/y
2024	0.00	0.00	0.00	Tons/y
Var.	0.0%	0.0%	0.0%	

GCCA 7

Energy from alternative fuels	Condorcocha	Atocongo	UNACEM	Units
2023	0.00	0.00	0.00	TJ /y
2024	0.00	0.00	0.00	TJ /y
Var.	0.0%	0.0%	0.0%	

GCCA 8

Biomass fuels	Condorcocha	Atocongo	UNACEM	Units
2023	0.90	1.17	2.07	Tons/y
2024	0.81	0.83	1.64	Tons/y
Var.	-10%	-29%	-21%	

GCCA 9

Energy from biomass fuels	Condorcocha	Atocongo	UNACEM	Units
2023	0.01	0.02	0.03	TJ /y
2024	0.01	0.01	0.02	TJ /y
Var.	-10%	-29%	-21%	

GCCA 10

Total raw materials for clinker produced	Condorcocha	Atocongo	UNACEM	Units
2023	2,278,356.00	6,690,452.13	8,968,808.13	Tons/y
2024	1,872,343.00	5,746,992.00	7,619,335.00	Tons/y
Var.	-18%	-14%	-15%	

GCCA 11

Total alternative raw materials for clinker produced	Condorcocha	Atocongo	UNACEM	Units
2023	0.00	0.00	0.00	Tons/y
2024	0.00	0.00	0.00	Tons/y
Var.	0.0%	0.0%	0.0%	

GCCA 12

Total alternative raw materials for cement production	Condorcocha	Atocongo	UNACEM	Units
2023	269,695.00	683,023.39	952,718.39	Tons/y
2024	288,658.27	739,073.00	1,027,731.27	Tons/y
Var.	7%	8%	8%	

GCCA 13

Total alternative raw materials for cement production	Condorcocha	Atocongo	UNACEM	Units
2023	182.00	121,931.00	122,113.00	Tons/y
2024	0.00	115,142.00	115,142.00	Tons/y
Var.	-100%	-6%	-6%	

GCCA 14

Total water extraction	Condorcocha	Atocongo	UNACEM	Units
2023	295,297.67	499,898.93	795,196.60	m3/year
2024	280,301.82	527,242.20	807,544.02	m3/year
Var.	-5%	5%	2%	

GCCA 15

Total water discharged	Condorcocha	Atocongo	UNACEM	Units
2023	0.00	0.00	0.00	m3/year
2024	0.00	0.00	0.00	m3/year
Var.	0.0%	0.0%	0.0%	

GCCA 16

Number of sites	Condorcocha	Atocongo	UNACEM	Units
2023	2	4	6	Number
2024	3	4	7	Number

GCCA 17

Number of sites with a water recycling system.	Condorcocha	Atocongo	UNACEM	Units
2023	2	2	4	Number
2024	2	2	4	Number

GCCA sustainability guidelines for monitoring and reporting on water in cement manufacturing**GCCA 32**

Water consumed	Condorcocha	Atocongo	UNACEM	Units
2023	295,297.67	499,898.93	795,196.60	m3/year
2024	280,301.82	527,242.20	807,544.02	m3/year
Var.	-5%	5%	2%	

GCCA 33

Amount of water consumed per unit of product	Condorcocha	Atocongo	UNACEM	Units
2023	164.16	100.58	117.48	liters/tonne cementitious material
2024	181.16	119.51	135.52	liters/tonne cementitious material
Var.	10%	19%	15%	

GCCA sustainability guidelines for co-processing fuels and raw materials in cement manufacture**GCCA 34**

Alternative fuel rate (furnace fuels)	Condorcocha	Atocongo	UNACEM	Units
2023	0.0%	0.0%	0.0%	%
2024	0.0%	0.0%	0.0%	%
Var.	0.0%	0.0%	0.0%	

GCCA 35

Biomass fuel rate (furnace fuels)	Condorcocha	Atocongo	UNACEM	Units
2023	0.0%	0.0%	0.0%	%
2024	0.0%	0.0%	0.0%	%
Var.	12%	-18%	-6%	

GCCA 36

Specific heat consumption for clinker production (kiln fuels)	Condorcocha	Atocongo	UNACEM	Units
2023	3,629	3,163	3,285	MJ / t clin
2024	3,523	3,172	3,262	MJ / t clin
Var.	-3%	0%	-1%	

GCCA 37

Alternative raw material rate (%ARM)	Condorcocha	Atocongo	UNACEM	Units
2023	0.01%	3.09%	2.11%	%
2024	0.00%	2.96%	2.02%	%
Var.	-100%	-4%	-4%	

GCCA 38

Clinker / cement factor (equivalent)	Condorcocha	Atocongo	UNACEM	Units
2023	85.28%	82.69%	83.5%	
2024	84.00%	80.97%	81.9%	
Var.	-1.5%	-2.1%	-1.9%	

GCCA Guide: GCCA sustainability guidelines for quarry rehabilitation and biodiversity management**GCCA 39**

Percentage of quarries with high biodiversity value - Report the percentage (%) of quarries with high biodiversity value where a biodiversity management plan has been implemented.	UNACEM	%
2023	67%	%
2024	67%	%

GCCA 40

Percentage of quarries in which a rehabilitation plan is being implemented	UNACEM	%
2023	67%	%
2024	67%	%

GCCA Guide: GCCA sustainability guidelines for monitoring and reporting CO emissions from cement manufacturing**GCCA 23**

Total direct CO2 emissions - gross	Condorcocha	Atocongo	UNACEM	Units
2023	1,247,037.16	2,887,811.09	4,134,848.25	t CO2 /yr
2024	1,027,965.00	2,485,301.00	3,513,266.00	t CO2 /yr
Var.	-18%	-14%	-15%	

GCCA 24

Total direct CO ₂ emissions - net	Condorcocha	Atocongo	UNACEM	Units
2023	1,247,037.16	2,887,811.09	4,134,848.25	t CO ₂ /yr
2024	1,027,965.00	2,485,301.00	3,513,266.00	t CO ₂ /yr
Var.	-18%	-14%	-15%	

GCCA 25

Specific CO ₂ emissions - gross	Condorcocha	Atocongo	UNACEM	Units
2023	693.26	581.06	610.88	Kg / tonne cementitious material
2024	664.38	563.36	589.59	Kg / tonne cementitious material
Var.	-4%	-3%	-3%	

GCCA 26

Specific CO ₂ emissions - net	Condorcocha	Atocongo	UNACEM	Units
2023	693.26	581.06	610.88	Kg / tonne cementitious material
2024	664.38	563.36	589.59	Kg / tonne cementitious material
Var.	-4%	-3%	-3%	

GCCA Guide: GCCA sustainability guidelines for emissions management in cement manufacturing**GCCA 41**

Overall coverage rate (clinker production monitoring)	Condorcocha	Atocongo	UNACEM	Units
2023	0	0	0	%
2024	0	0	0	%

(*) Amount of clinker produced in kilns where continuous or discontinuous monitoring of 17 pollutants is performed: PM, NO_x, SO₂, VOC/THC, heavy metals (Hg, Cd, Tl, Sb, As, Pb, Cr, Mn, Ni, V) and PCDD/F

GCCA 42

Continuous measurement of coverage rate	UNACEM	Units
2023	100%	%
2024	100%	%

(*) Amount of clinker produced in kilns PM, NO_x and SO₂ are monitored continuously

GCCA 43

Absolute emissions	2023	2024	Units
Particulate Materials	367.20	338.85	t/year
NO _x	8,401.00	5,450.49	t/year
SO ₂	10,584.00	7,649.27	t/year

VOC/THC		N/A	N/A	t/year
Mercury (Hg)		1.18	24.81	kg/year
Heavy metals 1	Cd	N/A	N/A	kg/year
	Tl	N/A	N/A	kg/year
Heavy metals 2	Sb	N/A	N/A	kg/year
	As	N/A	N/A	kg/year
	Pb	N/A	N/A	kg/year
	Cr	N/A	N/A	kg/year
	Co	N/A	N/A	kg/year
	Cu	N/A	N/A	kg/year
	Mn	N/A	N/A	kg/year
	Ni	N/A	N/A	kg/year
	V	N/A	N/A	kg/year

Specific emissions		2023	2024	Units
Particulate Materials		63.14	70.86	g/tclinker
NOx		1,703.67	1,105.77	g/tclinker
SO2		2,146.37	1,551.83	g/tclinker
VOC/THC		N/A	N/A	g/tclinker
Mercury (Hg)		0.239297	2.13	mg/tclinker
Heavy metals 1	Cd	N/A	N/A	mg/tclinker
	Tl	N/A	N/A	mg/tclinker
Heavy metals 2	Sb	N/A	N/A	mg/tclinker
	As	N/A	N/A	mg/tclinker
	Pb	N/A	N/A	mg/tclinker
	Cr	N/A	N/A	mg/tclinker
	Co	N/A	N/A	mg/tclinker
	Cu	N/A	N/A	mg/tclinker
	Mn	N/A	N/A	mg/tclinker
	Ni	N/A	N/A	mg/tclinker
	V	N/A	N/A	mg/tclinker
PCDAD/F		N/A	N/A	ng/tclinker

GCCA 44

Contaminant		2023	2024	Units
Particulate Materials		100%	100%	%
NOx		100%	100%	%
SO2		100%	100%	%
VOC/THC		N/A	N/A	%
Mercury (Hg)		100%	100%	%
Heavy metals 1	Cd	N/A	N/A	%
	Tl	N/A	N/A	%
Heavy metals 2	Sb	N/A	N/A	%
	As	N/A	N/A	%
	Pb	N/A	N/A	%
	Cr	N/A	N/A	%

	Co	N/A	N/A	%
	Cu	N/A	N/A	%
	Mn	N/A	N/A	%
	Ni	N/A	N/A	%
	V	N/A	N/A	%
PCDAD/F		N/A	N/A	%

GGCA sustainability guidance for reducing and controlling emissions of mercury compounds in the cement industry

GGCA 45

Indicator	2023	2024	Units
Hg (mercury) emissions	0.00118	0.02481	t/year

9.2. GRI Index ²³

Declaration of use	UNACEM Peru has prepared the report in accordance with GRI Standards for the period from January 1 to December 31, 2024.
GRI 1 used	GRI 1-6: Base 2021
Applicable GRI sector standards	Not applicable

GRI	Contents		Page	Omission		
				Requirement omitted	Motive	Explanation
General Contents						
GRI 2: General Contents 2021	2-1	Organizational details				
	2-2	Entities included in sustainability reporting				
	2-3	Reporting period, frequency and point of contact				
	2-4	Updating information				
	2-5	External verification				
	2-6	Activities, value chain and other business relationships				
	2-7	Employees				
	2-8	Non-employee workers				
	2-9	Governance structure and composition				
	2-10	Nomination and selection of the highest governing body				
	2-11	President of the highest governing body				
	2-12	Role of the highest governing body in				

²³ To be completed during document design and layout.

GRI	Contents		Page	Omission		
				Requirement omitted	Motive	Explanation
		overseeing impact management				
	2-13	Delegation of responsibility for impact management				
	2-14	Highest governing body's role in sustainability reporting				
	2-15	Conflicts of interest				
	2-16	Reporting critical concerns				
	2-17	Collective knowledge of the highest governing body				
	2-18	Performance assessment of the highest governing body				
	2-19	Remuneration policies				
	2-20	Process for determining remuneration				
	2-21	Annual total compensation ratio			Confidentiality restrictions	Annual total compensation ratio information is considered confidential as it contains information on the earnings of the CEO of UNACEM Peru.
	2-22	Sustainable development strategy statement				
	2-23	Commitments and policies				
	2-24	Incorporation of commitments and policies				

GRI	Contents		Page	Omission		
				Requirement omitted	Motive	Explanation
	2-25	Processes for the remediation of negative impacts				
	2-26	Mechanisms for seeking advice and raising concerns				
	2-27	Compliance with laws and regulations				
	2-28	Membership of associations				
	2-29	Approach to stakeholder participation				
	2-30	Collective bargaining agreements				
Material topics						
GRI 3: Material issues 2021	3-1	Process for determining material topics		-	-	-
	3-2	List of material topics		-	-	-
Corporate Governance						
GRI 3: Material issues 2021	3-3	Management of material topics				
Creation of sustainable economic value						
GRI 3: Material issues 2021	3-3	Management of material topics				
GRI 201: Economic performance 2016	201-1	Direct economic value created and distributed				
Risk and crisis management						
GRI 3: Material	3-3	Management of material topics				

GRI	Contents		Page	Omission		
				Requirement omitted	Motive	Explanation
issues 2021						
Own content	No GRI	Risk and crisis management				
Product design and life cycle management						
GRI 3: Material issues 2021	3-3	Management of material topics				
Own content	GRI N°	Sustainable construction initiatives				
Human rights						
GRI 3: Material issues 2021	3-3	Management of material topics				
GRI 406: Non-discrimination 2016	406-1	Incidents of discrimination and corrective action taken				
GRI 407: Freedom of association and collective bargaining 2016	407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk				
GRI 408: Child labour 2016	408-1	Operations and suppliers in which significant risks of child labor exist				
GRI 409: Forced or compulsory labour 2016	409-1	Operations and suppliers where there is a significant risk of forced or obligatory labor				
GRI 410: Security practices 2016	410-1	Security personnel trained in human rights policies or procedures				

GRI	Contents		Page	Omission		
				Requirement omitted	Motive	Explanation
Supplier and contractor management						
GRI 3: Material issues 2021	3-3	Management of material topics				
GRI 204: Procurement practices 2016	204-1	Proportion of spending on local suppliers				
GRI 308: 2016 Supplier environmental assessment	308-1	New suppliers were evaluated using environmental criteria				
GRI 414: Social evaluation of suppliers 2016	414-1	New suppliers were chosen using social criteria				
Own content	GRI N°	ESG risks in the supply chain				
Own content	GRI N°	Supplier development				
Ethics and compliance						
GRI 3: Material issues 2021	3-3	Management of material topics				
GRI 205: Anti-corruption 2016	205-1	Operations assessed for risks related to corruption				
	205-2	Communication and training in anti-corruption policies and procedures				

GRI	Contents		Page	Omission		
				Requirement omitted	Motive	Explanation
	205-3	Confirmed incidents of corruption and action taken				
GRI 206: Unfair competition 2016	206-1	Legal action against anti-competitive behavior, anti-trust, and monopoly practices				
GRI 415: Public Policy 2016	415-1	Political contributions				
Water, effluent and water risks management						
GRI 3: Material issues 2021	3-3	Management of material topics				
GRI 303: Water and effluent 2018	303-1	Interactions with water as a shared resource				
	303-2	Management of water-discharge-related impacts				
	303-3	Water extraction				
	303-4	Water discharge				
	303-5	Water consumption				
Environmental impacts – Biodiversity						
GRI 3: Material issues 2021	3-3	Management of material topics				
GRI 304: Biodiversity 2016	304-1	Operational sites owned, leased or managed, in or adjacent to protected areas and areas of high biodiversity value outside protected areas				

GRI	Contents		Page	Omission		
				Requirement omitted	Motive	Explanation
	304-2	Significant impacts of activities, products, and services on biodiversity				
	304-3	Protected or restored habitats				
Air quality						
GRI 3: Material issues 2021	3-3	Management of material topics				
GRI 305: Emissions 2016	305-7	Nitrogen oxides (NOx), sulfur oxides (SOX) and other significant atmospheric emissions				
Own content	GRI N°	Initiatives to reduce NOx, SOx and other significant air emissions				
Climate strategy						
GRI 3: Material issues 2021	3-3	Management of material topics				
GRI 201: Economic performance 2016	201-2	Financial implications and other risks and opportunities due to climate change				
GRI 302: Energy 2016	301-1	Materials used by weight or volume to produce and package primary products and services				
GRI 305: Emissions 2016	302-1	Energy consumption within the organization				
	305-1	Direct GHG emissions				
	305-2	Indirect GHG emissions				
	305-3	Other GHG emissions				

GRI	Contents		Page	Omission		
				Requirement omitted	Motive	Explanation
	305-4	GHG emissions intensity				
	305-5	Reduction of GHG emissions				
Own content	GRI N°	Emissions reduction plans				
Waste and hazardous materials management						
GRI 3: Material issues 2021	3-3	Management of material topics				
GRI 306: Waste 2020	306-1	Waste generation and significant waste-related impacts				
	306-2	Management of significant waste-related impacts				
GRI 306: Waste 2020	306-3	Waste generated				
	306-4	Waste diverted from disposal				
	306-5	Waste directed to disposal				
Attracting and retaining talent						
GRI 3: Material issues 2021	3-3	Management of material topics				
GRI 401: Employment 2016	401-1	New employees and employee turnover				
GRI 404: Training and education 2016	404-1	Average hours of training per year per employee				
GRI 405: Diversity and equal	405-1	Diversity of governing bodies and employees				

GRI	Contents		Page	Omission		
				Requirement omitted	Motive	Explanation
opportunities 2016						
Employee health and safety						
GRI 3: Material issues 2021	3-3	Management of material topics				
GRI 403: Health and safety at work	403-1	Occupational health and safety management system				
	403-2	Hazard identification, risk assessment, and incident investigation				
	403-3	Occupational health services				
	403-4	Worker participation, consultation, and communication on occupational health and safety				
	403-5	Worker training on occupational health and safety				
	403-6	Promotion of employees' health				
	403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships				
	403-8	Workers covered by an occupational health and safety management system				
	403-9	Work-related injuries				
Community relations						
GRI 3: Material	3-3	Management of material topics				

GRI	Contents		Page	Omission		
				Requirement omitted	Motive	Explanation
issues 2021						
GRI 203: Indirect economic impacts 2016	203-1	Investment in infrastructure and services supported				
GRI 413: Local communities 2016	413-1	Operations with local community participation, impact assessments and development programs				
Managing client relations and product quality						
GRI 3: Material issues 2021	3-3	Management of material topics				
GRI 416: Client health and safety 2016	416-1	Assessment of the health and safety impacts of product and service categories				
GRI 417: Marketing and labeling 2016	417-1	Requirements for product and service information and labeling				
Own content	GRI N°	Client satisfaction				

9.3. GCCA index

Code	Contents	Detailed indicator	Units	Page
GCCA sustainability framework guidelines				
GCCA 1	Clinker production	Clinker production	t/year	XX
GCCA 2	Cement production	Cement production	t/year	XX
GCCA 3	Cementitious Production	Cementitious Production	t/year	XX

Code	Contents	Detailed indicator	Units	Page
GCCA 4	Report the mass of all kiln fuels used in the manufacture of the clinker produced, i.e., total kiln fuel production	Coal consumption N°6 fuel oil consumption B5-S50 diesel consumption Natural gas consumption	t/year t/year t/year t/year	XX
GCCA 5	Total energy of all kiln fuels used in the manufacture of clinker (MJ/year)	Energy total of fuels used for clinker production	TJ/year	XX
GCCA 6	Alternative fuel rate (kiln fuels) in percent (%) Total energy of all alternative fuels used in the manufacture of clinker produced	Alternative fuel rate	t/year	XX
GCCA 7	Biomass fuel rate (kiln fuels) in percent (%) (metric tons/year)	Energy from alternative fuels	TJ/year	XX
GCCA 8	Total energy of all biomass fuels and biomass as a fraction of mixed fossil and biomass fuels used in the manufacture of clinker (MJ/year)	Biomass fuels	t/year	XX
GCCA 9	Total raw material for clinker production - report raw material rate (%ARM) in percent (%).	Energy from biomass fuels	TJ/year	XX
GCCA 10	Total alternative raw materials for clinker production - report alternative raw material rate (%ARM) in percent (%)	Total raw materials for clinker produced	t/year	XX
GCCA 11	Total raw materials for cement production - reported raw material rate (%ARM) in percent (%)	Total alternative raw materials for clinker produced	t/year	XX
GCCA 12	Total raw materials for cement production - reported raw material rate (%ARM) in percent (%)	Total alternative raw materials for cement production	t/year	XX
GCCA 13	Total alternative raw materials for cement production - alternative raw material rate (%ARM) in percent (%) reported	Total alternative raw materials for cement production	t/year	XX
GCCA 14	Total water extraction by source (m3/year)	Total water extraction	m3/year	XX
GCCA 15	Total water discharged m3/year	Total water discharged	m3/year	XX
GCCA 16	Total number of sites	Number of sites	Number	XX
GCCA 17	Total number of sites with a water recycling facility	Number of sites with a water recycling system	Number	XX
GCCA 18	Fatality rate - directly employed	Number of fatalities - direct employees	Number	XX

Code	Contents	Detailed indicator	Units	Page
GCCA 19	Number of fatalities - contractors, subcontractors	Number of fatalities - contractors and subcontractors	Number	XX
GCCA 20	Number of fatalities - third parties	Number of fatalities - third parties	Number	XX
GCCA 21	Number of injuries - directly employed	Number of lost time injuries (LTI), direct employees	Number	XX
GCCA 22	Number of injuries - contractors, subcontractors	Number of lost time injuries (LTI), contractors and subcontractors	Number	XX
GCCA sustainability guidelines for monitoring and reporting CO₂ emissions from cement manufacturing				
GCCA 23	Total CO ₂ emissions - gross (t CO ₂ /year)	Direct CO ₂ emissions - gross	t CO ₂ / year	XX
GCCA 24	Total CO ₂ emissions - net (t CO ₂ /year)	Total direct CO ₂ emissions - net	t CO ₂ / year	XX
GCCA 25	Total specific CO ₂ emissions - gross (kg CO ₂ /t cementitious material)	Specific CO ₂ emissions - gross	Kg / tonne cementitious materials	XX
GCCA 26	Total net specific CO ₂ emissions (kg/t cementitious material)	Specific CO ₂ emissions - net	Kg / tonne cementitious materials	XX
GCCA Sustainability Guidelines for Monitoring and Reporting on Safety in Cement Manufacturing				
GCCA 27	Detail the fatality rate per 1,000 direct employees	Fatality rate, directly employed	Number	XX
GCCA 28	Number of fatalities of direct employees, contractors/subcontractors and third parties as a result of work-related incidents in a year, DEGS (X-73) for the last 3 years	Number of fatalities - direct employees, contractors, subcontractors and third parties	Number	XX
GCCA 29	Lost time incident (LTI) frequency rate, direct employees: number of lost time injuries per 100,000,000 (1 million) hours worked	LTI frequency index, direct employees	Number	XX
GCCA 30	Lost time incident (LTI) frequency rate, contractors and subcontractors (on-site): number of lost time injuries per 100,000,000 (1 million) hours worked	LTI frequency rate, contractors and subcontractors	Number	XX
GCCA 31	Lost time incident severity index (LTI), direct employees: number of	LTI severity index, direct employees	Number	XX

Code	Contents	Detailed indicator	Units	Page
	days lost due to a lost time incident (LTI) per 1,000,000 (1 million) hours worked			
GCCA Sustainability Guidelines for Monitoring and Reporting on Water in Cement Manufacturing				
GCCA 32	Total water consumed (m3/year)	Water consumed	m3/year	XX
GCCA 33	Amount of water consumed per unit of product	Amount of water consumed per unit of product	liters/tonne cementitious materials	XX
GCCA sustainability guidelines for co-processing fuels and raw materials in cement manufacture				
GCCA 34	Alternative fuel (furnace fuels) percentage (%)	Alternative fuel rate (furnace fuels)	%	XX
GCCA 35	Biomass fuel rate (kiln fuels) in percent (%) (metric tons/year)	Biomass fuel rate (furnace fuels)	%	XX
GCCA 36	Total energy of all fuels used in the manufacture of clinker	Specific heat consumption for clinker production (kiln fuels)	MJ / t clin	XX
GCCA 37	Consumption of alternative raw materials in clinker and cement as a percentage of total raw material used in clinker production	Alternative raw material rate (%ARM)	%	XX
GCCA 38	The clinker/cement factor (equivalent) calculated on the basis of the total clinker and cement consumption produced	Clinker / cement factor (equivalent)	%	XX
GCCA sustainability guidelines for quarry rehabilitation and biodiversity management				
GCCA 39	Report the percentage (%) of quarries with high biodiversity value in which a biodiversity management plan is being implemented	Percentage of quarries with high biodiversity value	%	XX
GCCA 40	Report the percentage (%) of quarries in which a rehabilitation plan is being implemented	Percentage of quarries with rehabilitation plans	%	XX
GCCA sustainability guidelines for emissions management in cement manufacturing				
GCCA 41	Overall coverage rate (clinker production monitoring)	Overall coverage rate (clinker production monitoring)	%	XX
GCCA 42	Continuous measurement of coverage rate	Continuous measurement of coverage rate	%	XX
GCCA 43	Specific and absolute emissions	Specific and absolute emissions	t/year	XX

Code	Contents	Detailed indicator	Units	Page
GCCA 44	Emissions monitoring coverage	Emissions monitoring coverage	%	XX
GCCA sustainability guidelines for mercury emissions management				
GCCA 45	Hg (mercury) emissions	Hg (mercury) emissions	t/year	XX
GCCA sustainability guidelines for sustainable supply chain management				
GCCA 46	Suppliers covered	Suppliers covered	%	XX
GCCA 47	Entities that evaluate suppliers	Entities that evaluate suppliers	%	XX
GCCA 48	Entities that evaluate critical ESG suppliers	Entities that evaluate critical ESG suppliers	%	XX
GCCA sustainability guidelines for safety and health management				
GCCA 49	Senior management safety inspections	Senior management safety inspections	%	XX
GCCA 50	Safety talks led by senior management	Safety talks led by senior management	%	XX
GCCA 51	Safety inspections by supervisors	Safety inspections by supervisors	%	XX
GCCA 52	Intervention in cases of unsafe behavior	Intervention in cases of unsafe behavior	%	XX
GCCA 53	Intervention in cases of unsafe conditions	Intervention in cases of unsafe conditions	%	XX
GCCA 54	Learning from high potential events	Learning from high potential events	%	XX
GCCA 55	Action plans (high risk) resolved in time	Action plans (high risk) resolved in time	%	XX
GCCA 56	Timely investigation of accidents	Timely investigation of accidents	%	XX
GCCA 57	Timely completion of accident investigation action plans	Timely completion of accident investigation action plans	%	XX
GCCA 58	Learning from high-potential events (behavior)	Learning from high-potential events (behavior)	%	XX
GCCA 59	Trend management and root cause analysis (unsafe behavior)	Trend management and root cause analysis (unsafe behavior)	%	XX
GCCA 60	Risk reduction in reported unsafe situations	Risk reduction in reported unsafe situations	%	XX
GCCA 61	Inspection plan for contractors / subcontractors	Inspection plan for contractors / subcontractors	%	XX



ASSURANCE STATEMENT

SGS del PERU S.A.C. REPORT ON SUSTAINABILITY ACTIVITIES IN THE “SUSTAINABILITY REPORT 2024” OF UNACEM PERU S.A.

NATURE OF THE ASSURANCE/VERIFICATION

SGS DEL PERU SAC (hereinafter referred to as SGS) was commissioned by **UNACEM PERÚ S.A** (hereinafter referred to as **UNACEM** to conduct an independent assurance of the “SUSTAINABILITY REPORT 2024”

INTENDED USERS OF THIS ASSURANCE STATEMENT

This Assurance Statement is provided with the intention of informing all UNACEM Stakeholders.

RESPONSIBILITIES

The information in the Report and its presentation are the responsibility of the directors or governing body and the management of UNACEM. SGS has not been involved in the preparation of any of the material included in the Report.

Our responsibility is to express an opinion on the text, data, graphs and statements within the scope of verification with the intention to inform all UNACEM stakeholders.

ASSURANCE STANDARDS, TYPE AND LEVEL OF ASSURANCE

The SGS ESG & Sustainability Report Assurance protocols used to conduct assurance are based upon internationally recognised assurance guidance and standards including the principles of reporting process contained within the Global Reporting Initiative Sustainability Reporting Standards (GRI Standards) GRI 1: Foundation 2021 for report quality, GRI 2 General Disclosure 2021 for organisation's reporting practices and other organizational detail, GRI 3 2021 for organisation's process of determining material topics, its list of material topics and how to manages each topic, and the guidance on levels of assurance contained within the ISAE3000.

The assurance of this report has been conducted according to the following Assurance Standards:

Assurance Standard Options		Level of Assurance
A	SGS ESG & SRA Assurance Protocols (based on GRI Principles)	Limited
B	ISAE3000	Limited

Assurance has been conducted at a moderate (limited) level.

SCOPE OF ASSURANCE AND REPORTING CRITERIA

The scope of the assurance included evaluation of quality, accuracy and reliability of specified performance information as detailed below and evaluation of adherence to the following reporting criteria:

Reporting Criteria Options	
2	GRI STANDARDS 2021

SPECIFIED PERFORMANCE INFORMATION AND DISCLOSURES INCLUDED IN SCOPE

These are the specific KPIs taken in account in the "UNACEM Sustainability Report 2024"

GRI 200 Economics (201-1; 203-1; 204-1; 205-1; 205-2; 205-3; 206-1)

GRI 300 Environmentals (302-1; 303-1; 303-2; 303-3; 303-4; 303-5; 304-1; 304-2; 304-3; 305-1; 305-2; 305-3; 305-4; 305-5; 306-3; 306-4; 306-5; 308-1)

GRI 400 Socials (401-1; 403-1; 403-2; 403-3; 403-4; 403-5; 403-6; 403-7; 403-8; 403-9; 404-1; 405-1; 406-1; 407-1; 408-1; 409-1; 413-1; 414-1; 415-1; 416-1; 417-1).

Please note that the Financial Indicators are taken from the Financial Statements audited by an independent third party. These Indicators are not reviewed by SGS.

ASSURANCE METHODOLOGY

The assurance comprised a combination of pre-assurance research, interviews with relevant employees, strategic partners, documentation and records review and evaluation of the report for alignment with GRI protocols, the audit was performed remotely.

The procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.

LIMITATIONS AND MITIGATION

Financial data drawn directly from independently audited financial accounts has not been checked back to source as part of this assurance process. Note here any other specific limitations for the assurance engagement and actions taken to mitigate those limitations

STATEMENT OF INDEPENDENCE AND COMPETENCE

The SGS Group of companies is the world leader in inspection, testing and verification, operating in more than 140 countries and providing services including management systems and service certification; quality, environmental, social and ethical auditing and training; environmental, social and sustainability report assurance. SGS affirms our independence from UNACEM, being free from bias and conflicts of interest with the organisation, its subsidiaries and stakeholders.

The assurance team was assembled based on their knowledge, experience and qualifications for this assignment, and comprised auditors trained in Sustainability Reporting Assurance, Environmental Management System, Quality, Occupational Health and Safety, Compliance and Anti-Bribery Systems, Social Responsibility Systems, Greenhouse Gas Verifier and Water Footprint Auditor.

FINDINGS AND CONCLUSIONS

ASSURANCE/VERIFICATION OPINION

On the basis of the methodology described and the verification work performed, nothing has come to our attention that causes us to believe that the specified performance information included in the scope of assurance is not fairly stated and has not been prepared, in all material respects, in accordance with the reporting criteria.

We believe that the organisation has chosen an appropriate level of assurance for this stage in their reporting.

QUALITY AND RELIABILITY OF SPECIFIED PERFORMANCE INFORMATION

During the audit, we have found several strengths of UNACEM that we detail below:

- UNACEM has management systems certified in the ISO 9001 on Quality, ISO 14001 on the Environment, ISO 45001 on Occupational Health and Safety and ISO 37001 on Anti-Bribery Management.
- UNACEM has carried out the verification of its Carbon Footprint for the fifth year under the ISO 14064-1:2018 guidelines and the GHG Protocol.
- It has also measured its Water Footprint based on ISO 14046:2014, obtaining the Blue Certificate from the National Water Authority (ANA).
- UNACEM has published INTEGRATED GRI REPORTS consistently for 3 consecutive years and this is the second time they have carried out third-party verification.

Some opportunities for improvement were identified to consider in future Integrated Reports.

- The process of Supplier Due Diligence Assessment to identify child labor risks (GRI 408-1) is pending completion
- The process of Supplier Due Diligence Assessment to identify forced labor risks (GRI 409-1) is pending completion

Lead Auditor: Pamela Castillo Rubiños
Technical Reviewer: Fanny Valencia

Signed:



Julio Ubarnes Pinto
May 15th of 2025
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