



ESG
ANNEX
2024



GRUPO
UNACEM



**GRUPO
UNACEM**

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ESG INDICATORS

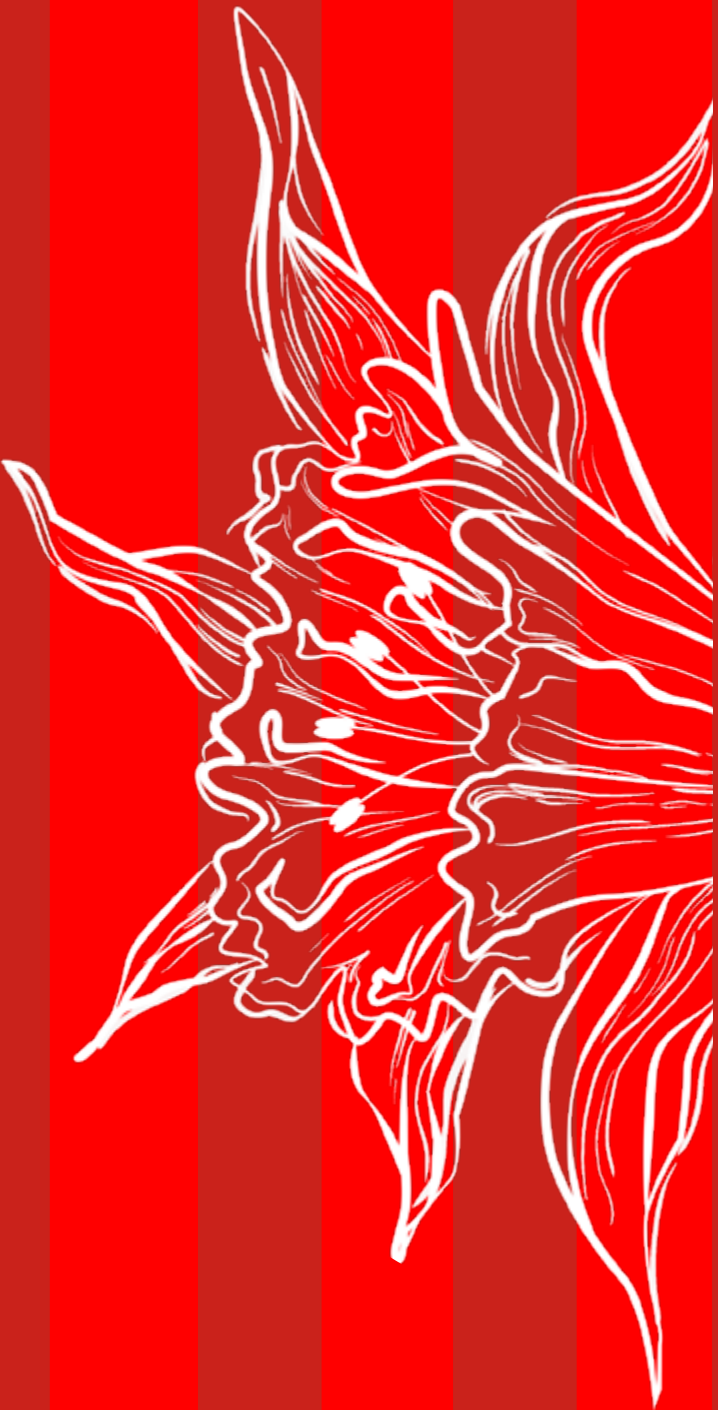
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GOVERNANCE

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- 7. Lobbying and Trade Associations: Climate Alignment
- 8. Supplier ESG Program
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- 10. Supplier Assessment and Developments
- 11. Information Security and Cybersecurity Management





1 INDEPENDENCE OF THE BOARD OF DIRECTORS

The Internal Regulations of the Board of Directors lay out the criteria for qualifying as an independent director based on Resolution No. 016-2019-SMV/01 of the Superintendency of the Securities Market (page 13).

See https://www.cnc.gob.pe/images/cnc/doing_business/normas/rs-n-016-2019-smv.pdf, p.13.



Declaration of Independent Directors

- Jose Antonio Payet Puccio: Independent director criteria.
- Elmer Cuba Bustinza: Independent director criteria.
- Alex Alvarado Arauzo: Independent director criteria.

The 3 independent members of our Board of Directors meet 7 of the 9 requirements of the Dow Jones Sustainability Index (DJSI) Corporate Sustainability Assessment (CSA).



THE 3 INDEPENDENT MEMBERS OF OUR BOARD OF DIRECTORS

MEET 7 OF THE 9 REQUIREMENTS

OF THE DOW JONES SUSTAINABILITY INDEX (DJSI) CORPORATE SUSTAINABILITY ASSESSMENT (CSA).



1. INDEPENDENCE OF THE BOARD OF DIRECTORS

COMPLIANCE	DJSI CSA INDEPENDENT DIRECTOR REQUIREMENTS ¹	INDEPENDENT DIRECTOR REQUIREMENTS INTERNAL REGULATIONS OF THE BOARD OF DIRECTORS – GRUPO UNACEM ²
Compliant	(i) The director must not have been employed by the company in an executive capacity within the last year.	The director must not have been a director, member of senior management, or employee of the company or any company in the same economic group or any shareholder company with a shareholding equal to or greater than five percent (5.0%) of its capital stock unless 3 years have passed since the termination of such a relationship. This restriction does not apply to a director who has had independent status for the past 3 years.
Non-compliant	(ii) The director must not accept or have a “Family member accept payments from the company or any parent or business unit of the company in excess of US\$ 60,000 during the current fiscal year,” other than those permitted by the SEC Rule 4200 Definitions, including i) payments arising solely from investments in the company's securities or ii) payments under non-discretionary charitable contribution matching programs. Payments that do not meet these 2 criteria are not permitted.	
Compliant	(iii) The director must not be a “member of the family of an individual who is [...] employed by the company or by any parent or business unit of the company as an executive officer.”	The director must not be a spouse, nor be related in the first or second degree of consanguinity, or in the first degree of affinity, with shareholders, members of the Board of Directors, or senior management of the company.

1. Independent directors are non-executive directors who meet at least 4 of the 9 criteria mentioned above (including at least 2 of the first 3 criteria).
2. These criteria are based on https://www.cnc.gob.pe/images/cnc/doing_business/normas/rs-n-016-2019-smv.pdf.



1. INDEPENDENCE OF THE BOARD OF DIRECTORS

COMPLIANCE	DJSI CSA INDEPENDENT DIRECTOR REQUIREMENTS ¹	INDEPENDENT DIRECTOR REQUIREMENTS INTERNAL REGULATIONS OF THE BOARD OF DIRECTORS – GRUPO UNACEM ²
Compliant	(iv) The director must not be (nor be affiliated with a company that is) an advisor or consultant to the company or a member of the company's senior management.	The director must not have, nor have had within the last 3 years, a direct or indirect commercial or contractual business relationship of a significant nature with the company or any other company within the same group.
Compliant	(v) The director must not be affiliated with a significant customer or supplier of the company.	
Compliant	(vi) The director must not have personal service contracts with the company or be a member of the company's senior management.	
Compliant	(vii) The director must not have been a partner or employee of the company's external auditor during the last year.	The director must not have been a partner or employee of the external auditor or of the auditor of any company in the same group during the last 3 years.
Non-compliant	(viii) The director must not be affiliated with a nonprofit entity that receives significant contributions from the company.	----

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2. These criteria are based on https://www.cnc.gob.pe/images/cnc/doing_business/normas/rs-n-016-2019-smv.pdf.



1. INDEPENDENCE OF THE BOARD OF DIRECTORS

COMPLIANCE	DJSI CSA INDEPENDENT DIRECTOR REQUIREMENTS ¹	INDEPENDENT DIRECTOR REQUIREMENTS INTERNAL REGULATIONS OF THE BOARD OF DIRECTORS – GRUPO UNACEM ²
Compliant	(ix) The director must not have any other conflicts of interest that the Board of Directors determines render them unable to be considered independent.	The director may not simultaneously serve as an independent director in more than 5 companies with at least 1 security registered in the Public Registry of the Securities Market (RPMV). An independent director may exceptionally maintain this condition in more than 5 companies with securities registered in the RPMV if they all belong to the same economic group.
		The director must not be a shareholder with more than a 1.0% stake in the company's capital stock and must not have the capacity to exercise the right to vote in such a percentage or have an agreement that allows for the acquisition of the company's shares in such a percentage.
		The director must not have served as an independent director of the company or any company in its economic group for more than 10 continuous or alternate years in the last 15 years.
		The director must not be a spouse, nor be related in the first or second degree of consanguinity, or in the first degree of affinity, with shareholders, members of the Board of Directors, or senior management of the company.
		The director must not be a director or member of the senior management of another company in which any director or member of the senior management of the company is a member of the Board of Directors.

1. Independent directors are non-executive directors who meet at least 4 of the 9 criteria mentioned above (including at least 2 of the first 3 criteria).
2. These criteria are based on https://www.cnc.gob.pe/images/cnc/doing_business/normas/rs-n-016-2019-smv.pdf.



2 ESG RESPONSIBILITY

We have a comprehensive governance framework in place to ensure the proper monitoring and compliance with our sustainability strategy. This governance structure operates on 2 levels:

BOARD OF DIRECTORS OVERSIGHT	Strategy and Sustainability Committee This Committee, which is part of the Corporate Board of Directors, is responsible for assessing and reviewing the strategic plan and major investment decisions. It ensures that climate issues are integrated into sustainability policies and strategies. Additionally, the Committee promotes innovation and efficiency in the use of resources with a special focus on sustainability. During 2024, the Committee met 14 times. Read the: Regulations of the Strategy and Sustainability Committee and learn about its members.
EXECUTIVE OVERSIGHT	<div>Sustainability Steering Committee (CODIR) The business unit with the greatest impact on sustainability issues has a relevant steering committee on key topics, such as sustainability, environmental management, occupational health and safety, and the integrated management system. Including these meetings in the CODIR regular agenda ensures sustainability is integrated at all management levels and in the corporate strategy. This allows us to address the challenges and take advantage of the opportunities of the current business environment.</div> <div>Director of Corporate Affairs and Sustainability The Director of Corporate Affairs and Sustainability focuses her work on strengthening corporate positioning and ensuring compliance with the highest sustainability and reporting standards.</div>



3 RISK AND CRISIS MANAGEMENT

Risk Governance

Clear responsibilities and roles are established for risk management. This enables the identification, assessment, and management of risks that could threaten the Group's strategy. The Board of Directors' Internal Regulations and the Risk and Compliance Committee's Regulations outline the supervision of integrated risk management by the Board of Directors' and the Group's Risk and Compliance Committee. They also establish a reporting line from the Chief Risk and Compliance Officer to the Committee.

The Board of Directors

It promotes an integrated risk management culture for the Group, approves the risk appetite, and periodically reviews the risk management strategy to ensure that it supports corporate strategies and objectives. As the company's highest decision-making body, its members must possess the knowledge and vision necessary for effective risk management.

The Risk and Compliance Committee of the Board of Directors

Originally established in April 2006 as the Risk and Audit Committee, the Risk and Compliance Committee was formed in March 2023. The Committee assists the Board of Directors with the following:

- Contribute to consolidating a culture of decision-making based on corporate values, the Code of Ethics and Conduct, and integrated risk management to develop a sustainable business.
- Implement, assess, and monitor the integrated risk and compliance management system, as well as the alignment of operations with it, to identify, prevent, and/or mitigate events that could affect the Group's strategy.



3. RISK AND CRISIS MANAGEMENT

Committee members have experience with and knowledge of the company's business lines and the main risks to which the Group is exposed. The Chairman of the Committee provides the Board of Directors with a summary report on a quarterly basis.

- The Risk and Compliance Committee comprises:
 - Elmer Cuba Bustinza (Independent Director) – Chairman
 - José Antonio Payet Puccio (Independent Director)
 - Alex Alvarado Arauzo (Independent Director)
 - Alfredo Gastañeta Alayza, Vice Chairman of the Board of Directors
 - Carlos Ugás Delgado (Director)

Corporate Risk Commission

The Corporate Risk Commission comprises the Corporate General Manager, the Corporate Vice President of Finance, the Corporate Vice President of Industrial Operations, and the Corporate Director of Risk and Compliance. The Corporate Manager of Integrated Risk Management serves as Secretary to this commission.

The Commission assess the rationale behind the prioritization and mitigation plans of the main strategic or operational risks presented by the business units

prior to presenting the relevant risks to the Risk and Compliance Committee, in accordance with the Corporate Integrated Risk Management Policy. The Corporate Risk Commission also serves as a link between the governance of the main risks and the corporate governance instances in Grupo UNACEM.

Business Unit Risk Commission

This commission consists of the General Manager, the Finance Manager, and the Operations Manager of the business unit. The Business Unit Risk Officer serves as Secretary to this commission.

The Business Unit Risk Commission approves prioritization and mitigation plans for strategic or operational risks presented by different managers, assesses the impacts and probabilities, and allocates resources to address the proposed action plans. The Commission reports to the Corporate Risk Commission and resolves issues arising from assessments and supervision carried out at higher levels.

Risk Culture Strategy

The strategy for creating a risk-based culture goes beyond the importance of governance and the Integrated Risk Management Model. It is based on assigning responsibilities and establishing independent

reporting lines: Three Lines of Defense and a Risk Organization with Matrix Reporting.

Three Lines of Defense: As part of the strategy to establish a risk-based culture, we apply the Three Lines of Defense model. The objective is to define operational and strategic risk management responsibilities at various management levels.



THE STRATEGY FOR CREATING A RISK-BASED CULTURE GOES BEYOND THE IMPORTANCE OF GOVERNANCE AND THE INTEGRATED RISK MANAGEMENT MODEL. IT IS BASED ON ASSIGNING RESPONSIBILITIES AND ESTABLISHING INDEPENDENT REPORTING LINES: **THREE LINES OF DEFENSE AND A RISK ORGANIZATION WITH MATRIX REPORTING.**



3. RISK AND CRISIS MANAGEMENT

FIRST LINE:

Business Unit Managers

As risk owners, they are responsible for identifying and assessing risks that may impact the Group’s business continuity. They also mitigate risks by implementing action plans. They report on their risk management activities to the Corporate Center in accordance with established policies and procedures.

SECOND LINE:

Corporate Risk and Compliance Manager / Corporate Integrated Risk Management Manager / Corporate Chief Information Security Officer (CISO)
Risk Officers / Information Security Officers

They establish, seek approval for, and guide the integrated risk management strategy. They propose risk appetite, as well as integrated risk management policies and procedures, for approval by the Board of Directors and/or Corporate Management. They train and advise the first line of defense on risk management, and facilitate, monitor, and report on the implementation of the Corporate Risk Program to Corporate Management and/or the Board of Directors.

THIRD LINE:

Internal Audit

It ensures that the efforts of the first and second lines are consistent with expectations and mitigate risk effectively.





3. RISK AND CRISIS MANAGEMENT

Risk Organization with Matrix Reporting

As part of the strategy to establish a risk-based culture, we apply the Three Lines of Defense model.

Risk Management Processes

We used the following reference frameworks: COSO Internal Control (2013), COSO Enterprise Risk Management (ERM) (2017), the NIST Cybersecurity Framework (CSF), the ISO 27001:2022 Information Security, Cybersecurity, and Privacy Protection Standard, and the ISO 31000:2018 Risk Management Standard.

The Integrated Risk Management process employs a standardized approach that enables us to systematically and sustainably identify, mitigate, and manage risks that threaten the business’s strategy and objectives. This process is carried out in coordination with the Corporate Center and the business units, taking into account multiple perspectives. We maintain a central risk repository with standardized information that is regularly reviewed and updated.

We use a unique methodology aligned with Good Corporate Governance standards and best practices. We have established protocols to prioritize, report, review, and approve risk matrices and mitigation plans. Risk assessment is integrated with the strategic

planning process and the review and approval of investment projects (CAPEX).

Risk Review

We use analytical tools, such as SWOT and PESTEL analyses, as well as workshops, to identify strategic risks. These scenarios are achieved through consistent awareness of the main triggers and/or important assumptions of the project.

- **Risk Appetite:** We estimate the potential impact in quantitative terms based on the relevant business unit’s budgeted EBITDA for the current year. If EBITDA is close to 0 or negative, it is replaced by net sales or another measure established by the Risk and Compliance Committee. Additionally, we estimate the potential impact in qualitative terms, such as reputational impact.

The risk level is determined by combining the potential impact and the probability of the risk occurring. Note that the risk level is the main criterion for prioritization in risk management.



WE USE ANALYTICAL TOOLS, SUCH AS SWOT AND PESTEL ANALYSES, AS WELL AS WORKSHOPS, TO IDENTIFY STRATEGIC RISKS. THESE SCENARIOS ARE ACHIEVED THROUGH CONSISTENT AWARENESS OF THE MAIN TRIGGERS AND/OR IMPORTANT ASSUMPTIONS OF THE PROJECT.

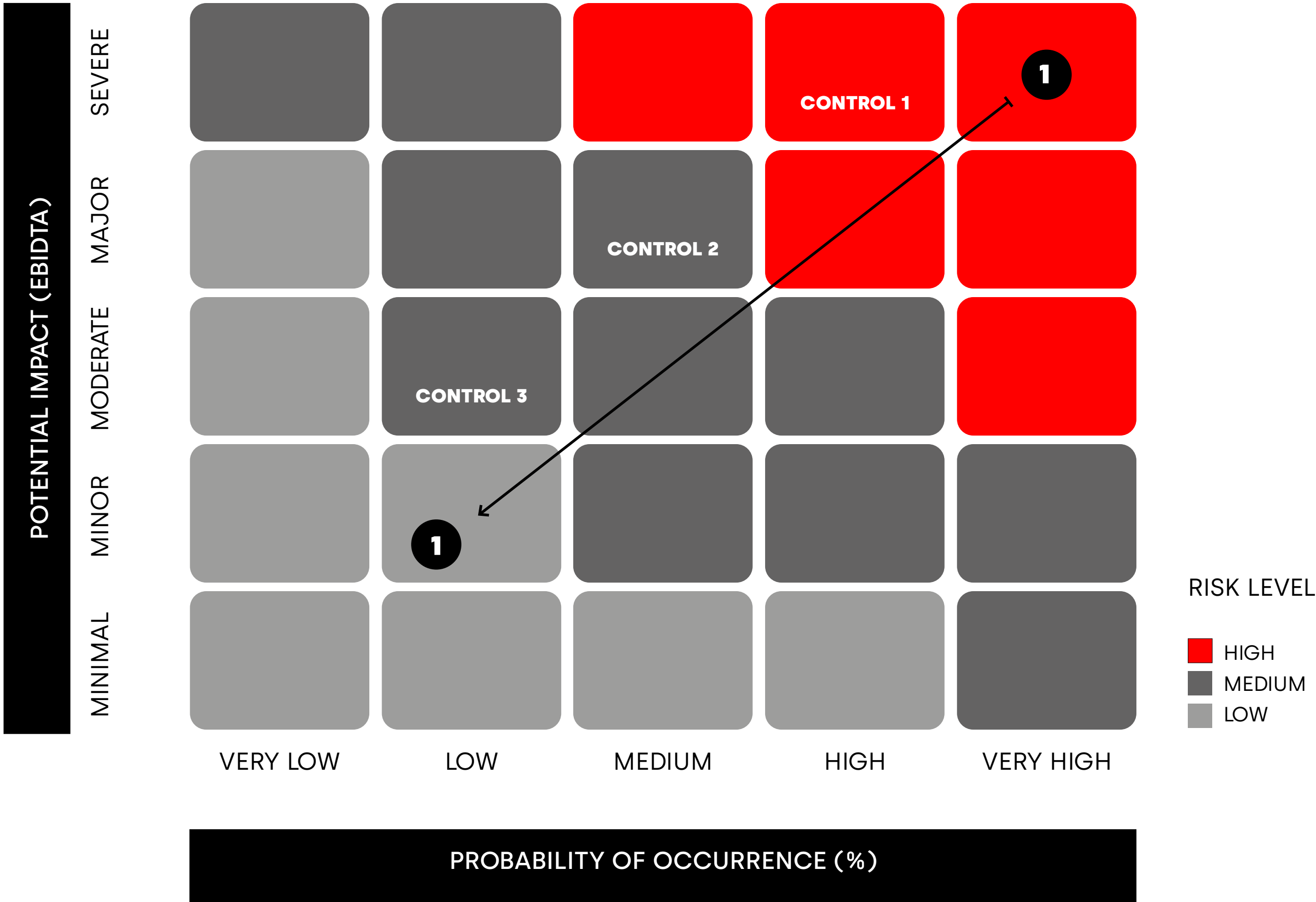


3. RISK AND CRISIS MANAGEMENT

- Heat Map:** The response to inherent risk, i.e., control, should aim to reduce residual risk to an acceptable level. In this heat map example, Risk 1 has a high inherent risk level (severe impact and very high probability) and three controls that address the impact and probability of the risk. Together, these controls reduce Risk 1 to a low residual risk level (minor impact and low probability).

Risk Exposure

We conduct a formal assessment or self-assessment annually and complement with feedback from the Corporate Risk Committee and/or the Audit, Risk and Compliance Committee regarding the effectiveness of the risk management process. This helps us identify possible improvement opportunities to manage risks more effectively and efficiently. In this assessment, compliance with the Corporate Integrated Risk Management Manual is assessed at a minimum.





3. RISK AND CRISIS MANAGEMENT

Risk Management Process Audit

- **Internal Audit**
The third line of defense (Internal Audit) of risk management ensures that the efforts of the first and second lines are consistent with expectations and effectively mitigate risk.
- **External Audit**
In 2024, we initiated a diagnostic assessment of the maturity of integrated risk management, which was completed in early 2025. PwC (PricewaterhouseCoopers), an internationally recognized independent firm for auditing services, performed this diagnostic. The audit was based on the COSO ERM framework and assessed the methods, tools, and processes used to identify, assess, control, monitor, and report risks.

Our business unit UNACEM Ecuador achieved ISO 27001:2022 certification for its Information Security Management System through guidelines obtained from an external audit.

Risk Culture

Building a strong risk culture is important to Grupo UNACEM in order to integrate risk processes, procedures, and employee awareness throughout the organization. This is addressed as follows:

- **Regular Risk Management Training for Managers**
 - We conduct meetings focused on training, awareness, supervision, and monitoring as part of Risk and Compliance Committee sessions, where we discuss the missions, objectives, methodology, progress, assessments, and monitoring of the Corporate Integrated Risk Management, Cybersecurity, and Business Continuity Programs.
 - We conducted the "Integrated Risk Management Workshop" at UNACEM North America, attended by the Chairman of the Board of Directors.
 - We trained the Board of Directors and business units on strategic and operational risks that could affect business continuity and the achievement of organizational objectives.

- **Organization-wide Training on Risk Management Principles**
 - We conduct face-to-face and hybrid meetings with a focus on training and awareness during Business Unit Risk Commission sessions. In these sessions, we present the Integrated Corporate Risk Management Program, including its mission, strategy, objectives, methodology, progress, and assessments.
 - We provide virtual and in-person training on risks and antitrust policies in our business units.
 - We provide preventive training to our employees on antitrust, fraud, competition, and anti-corruption risks.
- **Incorporation of Risk Criteria in Product and Service Development**
 - We monitor the strategic risks of non-competitive production processes and accelerated equipment obsolescence.
 - UNACEM Peru's Risk Management Procedure includes products and environmental aspects. The company also has a risk and opportunity matrix for cement manufacturing that includes risk/opportunity identification, analysis, and actions to address them, as well as risk re-assessment.





3. RISK AND CRISIS MANAGEMENT

- **Financial Incentives Incorporate Risk Management Metrics**
 - Risk culture is deeply embedded in business strategy and is essential to its sustainability. In 2024, 11.0% of performance targets for all employees, from senior management to operations, were directly related to risk management. This demonstrates the Group's commitment to identifying, assessing, and mitigating risks at all levels. This integration ensures that employees are actively involved in risk management as a fundamental factor for organizational success.
 - Risk management is also linked to the Group's financial incentives. Annual performance bonuses (short-term incentives, STIs) include objectives related to risk management. Achieving these objectives directly impacts

the amount of the bonus awarded to employees. Long-term incentives (LTIs), which target senior management and other strategic roles, are aligned with overall business results, including effective risk management. By 2024, 100.0% of senior managers and first-line managers participated in defining objectives.

These incentives reinforce the commitment to a strong and responsible risk culture by ensuring that achieving objectives in this area is directly linked to financial rewards in the short and long term.

Strategic Risks

The main risks and their mitigation actions identified for the Group are listed below.



RISK CULTURE IS DEEPLY EMBEDDED IN BUSINESS STRATEGY AND IS ESSENTIAL TO ITS SUSTAINABILITY. IN 2024,

11.0% OF PERFORMANCE TARGETS

FOR ALL EMPLOYEES, FROM SENIOR MANAGEMENT TO OPERATIONS, WERE DIRECTLY RELATED TO RISK MANAGEMENT. THIS DEMONSTRATES THE GROUP'S COMMITMENT TO IDENTIFYING, ASSESSING, AND MITIGATING RISKS AT ALL LEVELS. THIS INTEGRATION ENSURES THAT EMPLOYEES ARE ACTIVELY INVOLVED IN RISK MANAGEMENT AS A FUNDAMENTAL FACTOR FOR ORGANIZATIONAL SUCCESS.



3. RISK AND CRISIS MANAGEMENT

STRATEGIC RISKS

	RISK 1	RISK 2	RISK 3
Risk	Disruption of operations due to IT infrastructure vulnerabilities.	Adverse macroeconomic conditions and reduced cement demand.	Decreased availability of raw materials or a significant increase in raw material costs.
Category	Cybersecurity.	Market.	Market.
Related Material Issues	Cybersecurity and data privacy.	Risk management and ESG integration.	Risk management and ESG integration.
Mitigation Actions	Cybersecurity program aligned to the NIST Cybersecurity Framework and structured in four layers: incident monitoring and response, cybersecurity technology, visibility (operation and configuration), and governance.	Continually develop customer partnerships, participate in strategic projects, and take steps to expand the portfolio and strengthen value offerings. Establish carbon footprint management strategies and plans.	Strengthen the supply chain, develop new sources of inputs, and constantly review and update inventory policies.
Risk Description	Impact on Grupo UNACEM's operational continuity and information due to cyberattacks that threaten the integrity, availability, and/or use of the company's information, infrastructure, and/or data.	Changes in cement demand due to economic, demographic, or public policy factors may significantly affect the industry.	Lack of access to essential raw materials, such as limestone, due to supply issues or geopolitical restrictions, may affect production and increase operating costs, negatively impacting competitiveness and profitability and the ability to meet market demand.
Impact Description	Significant financial losses and reputational damage to the company, affecting business continuity and customer confidence.	Reduction of revenues and impact on the cost structure. Reputational damage.	Reduced profitability and potential reputational damage.



3. RISK AND CRISIS MANAGEMENT

EMERGING RISKS

	EMERGING RISK 1	EMERGING RISK 2
Risk Name	Geopolitical conflict between the United States and Europe	Contraction of investment in innovative, carbon-neutral technologies
Category	Geopolitical	Environmental
Risk Description	An escalation of the trade conflict between the United States and Europe and the rest of the world could lead to a disruption in international trade between geographic regions. This would severely impact our access to technologies, spare parts, and equipment from these regions that are essential to our industrial processes.	In a context of high economic uncertainty, projects aimed at achieving carbon neutrality could lose incentives or face financial competition with other priorities offering more immediate profitability. This could affect our investments in the energy transition and our compliance with regulatory requirements, investors, and stakeholders.
Impact	Economic sanctions between the United States, the European Union, and other economic blocs could negatively impact the availability of critical European or U.S.-origin equipment and technologies for cement production and power generation. This could negatively affect our operations, generating higher costs, delays in strategic projects, and decreased production capacity and efficiency, requiring a thorough review of our supply and maintenance strategies for critical assets.	A contraction in private investment in carbon-neutral projects would limit our ability to transition to sustainability strategies in the cement, energy, and concrete sectors. This would delay compliance with environmental commitments and affect our competitiveness in markets with stringent climate regulations.
Mitigation Actions	<ul style="list-style-type: none">Implement a strategy with original equipment manufacturers (OEMs) to develop hybrid technologies for critical equipment parts and mitigate potential shortages in spare parts and equipment supplies.Reinforce contingency plans for geopolitical disruptions.	<ul style="list-style-type: none">Strengthen the Group's presence in associations and initiatives that promote investments in innovation projects that contribute to sustainability.Develop alliances with innovation centers and multilateral organizations that co-finance sustainable projects.



4 MECHANISM FOR REPORTING NONCOMPLIANCE WITH THE CODE OF ETHICS AND CONDUCT

Our Code of Ethics and Conduct, as well as our investigation protocol, align with the following guidelines: Peruvian Technical Specification ETP-ISO/ TS 37008, Internal Investigations in Organizations; ISO 37001, Anti-Bribery Management Systems; and ISO 37002. Whistleblower Management Systems; ISO 37301: Compliance Management Systems; and ISO 37008: Guide for Internal Investigations in Organizations.

The investigation protocol establishes guidelines for the Ethics Commissions of Grupo UNACEM's to follow when investigating complaints of possible violations of the Code of Ethics and/or applicable regulations. Investigations are an additional risk identification tool that analyzes the causes of noncompliance and designs controls to mitigate them.

The investigation process is carried out under the principles of independence, confidentiality, competence, professionalism, objectivity, impartiality, legality, and lawfulness. The process comprises the following stages:

- i. **Knowledge of the Complaint:** Complaints can be submitted through various channels, such as the Ethics Line, the Corporate Compliance Manager, the Corporate Director of Risk and Compliance, the direct supervisor, the Compliance Officer, the Legal Manager, the Human Resources Manager, the Human Resources and Talent Management Manager, or the General Manager of the business unit. The Compliance Officer reviews and verifies the content of the received complaint.
- ii. **Preparation and Approval of the Investigation Plan:** The Compliance Officer submits the complaint to the Ethics Commission and addresses the timeline, facts, investigation plan, and work schedule linked to the complaint.
- iii. **Execution of the Investigation Plan:** The Compliance Officer follows up on the actions outlined on the investigation plan and work schedule, even if a third party is hired to conduct the investigation. All necessary information is gathered at this stage through documents, system access, interviews, and other means to clarify the facts for subsequent analysis.
- iv. **Preparation of the Results Report:** Using the information gathered during the execution of the investigation plan, the Compliance Officer prepares a documented report with the review's results and a proposal for appropriate remedial measures and/or improvements to the organization's internal controls. The report is submitted to the Ethics Commission for a decision.
- v. **Issuance of the Final Decision:** The Compliance Officer implements the final decision's provisions and reports progress to the Ethics Commission. Additionally, the complainant and the person against whom the complaint was filed are informed of the admissibility of the complaint and thanked for participating in the process.



5 MATERIALITY

El proceso de doble materialidad nos ayuda a gestionar impactos de manera prioritaria y contribuye a la resiliencia, adaptación y éxito en un entorno de constante cambio, por lo que este proceso se realiza, como mínimo, una vez cada dos años.

Reference Frameworks

The double materiality process aligns with international reference frameworks, including Morgan Stanley Capital International (MSCI), the Sustainability Accounting Standards Board (SASB), the Dow Jones Sustainability Index (DJSI), the Task Force on Climate-related Financial Disclosures (TCFD), the International Financial Reporting Standards (IFRS), the Equator Principles, the European Financial Reporting Advisory Group (EFRAG), the Taskforce on Nature-related Financial Disclosures (TNFD), industry best practices, and the review of business unit materialities by sector. This identification is also aligned with the material issues of the Grupo UNACEM sustainability strategy.

Integration into the Integrated Risk Management System

As part of the double materiality analysis, risks are assessed and prioritized material issues are integrated into risk management action plans and OKRs (Objectives and Key Results).

Approval

The results of the Grupo UNACEM materiality assessment process have been reviewed and approved by the Management Committee to ensure they cover the impacts of the Group's operations.

For more information on the double materiality process, see our [ENG-RI-2024-2.pdf](#), pages 113 and 229–230.



THE DOUBLE MATERIALITY PROCESS HELPS US PRIORITIZE AND MANAGE IMPACTS. IT ALSO CONTRIBUTES TO RESILIENCE, ADAPTATION, AND SUCCESS IN A CONSTANTLY CHANGING ENVIRONMENT. FOR THIS REASON, THIS PROCESS IS CARRIED OUT AT LEAST ONCE EVERY TWO YEARS.



5. MATERIALITY

MATERIALITY METRICS FOR CREATING BUSINESS VALUE

MATERIAL ISSUE	STAKEHOLDER ENGAGEMENT
Business Case	<p>We know that the sustainable development of cities and communities requires adequate infrastructure and trained talent to ensure quality and sustainability. According to the IDB, Latin America and the Caribbean's infrastructure gap would require an investment of 3.12% of GDP every year until 2030³.</p> <p>As a leading cement and clinker producer in Peru and Latin America, we actively work to improve territorial planning, access to basic infrastructure, and the professionalization of the construction sector. We aim to create business value through our projects and initiatives while having a positive, lasting impact on the communities in which we operate. Engaging with stakeholders is essential to strengthening our operations and ensuring the development of infrastructure, energy, and construction materials. We have worked to establish close, transparent relationships with our stakeholders. We prioritize active listening, and we use performance indicators to inform our management decisions.</p> <ul style="list-style-type: none">SDG 3: We implement initiatives that improve healthcare, promote self-care, and strengthen health conditions in our areas of influence, especially for the most vulnerable groups.SDG 4: We believe education is essential for sustainable development and community wellbeing. We promote initiatives that strengthen education at different levels, from school to higher education. This ensures that children and young people have access to learning opportunities that allow them to build a future with more possibilities.SDG 11: We understand that the sustainable development of cities and communities requires adequate infrastructure and skilled talent to ensure quality and sustainability. We actively work to improve territorial planning, access to basic infrastructure, and the professionalization of the construction sector to ensure that our initiatives have a positive long-term impact the communities where we operate.

3. According to the IDB, Latin America and the Caribbean need to invest US\$ 2.2 trillion to expand infrastructure. To close the gap, they would need to invest at least 3.12% of their GDP until 2030. <https://publications.iadb.org/es/la-brecha-de-infraestructura-en-america-latina-y-el-caribe-estimacion-de-las-necesidades-de>



5. MATERIALITY

MATERIAL ISSUE	STAKEHOLDER ENGAGEMENT
Business Impact	Risk
Business Strategy	<p>Stakeholder engagement is a strategic priority for Grupo UNACEM. This relationship enables us to build legitimacy, anticipate social risks, and generate environments conducive to sustainable operations and the creation of shared value in their territories of influence. We promote community wellbeing by generating development opportunities through employment, education, and capacity building.</p> <p>Some of our most relevant social investment initiatives include:</p> <ul style="list-style-type: none">• Healthy Communities Program: At UNACEM Peru and UNICON, we provide access to health services through campaigns and fairs for children, pregnant women, the elderly, and people with disabilities. This program has benefited close to 14,000 people.• The UNACEM Scholarship Program: This program ensures students' continued enrollment in the school system and facilitates access to university studies.• Manka Kusi Program: We strengthen the organizational and management capacities of community kitchens by offering workshops on organization, management, entrepreneurship, food donations, and infrastructure improvements. Now, the beneficiaries have quality material modules where they can serve their community. They also receive training on generating more income and preparing balanced, nutritious, and healthy meals.• Community Infrastructure Works: In 2024, we completed 243 infrastructure projects in areas under our direct influence. These projects included improvements to road access, basic services, and community facilities. These improvements enhance quality of life, enable essential services, and strengthen relationships with local authorities, demonstrating the Group's technical expertise and commitment to environmental development.• Canterano Program: A cement talent factory. This initiative cultivates talent in the cement industry and promotes our sustainability strategy and business continuity. The first class of "Canteranos" graduated from the UNACEM Ecuador Institute, and 8 talents were hired by 2 of our cement business units (Ecuador and Peru) at the program's conclusion, marking the beginning of a talent exchange within the Group. Additionally, we trained 2 panel operators and 6 mechanical, electrical, and instrumentation maintenance supervisors. Our goal is to develop a new generation of leaders in the cement industry.



5. MATERIALITY

MATERIAL ISSUE	STAKEHOLDER ENGAGEMENT
Metrics	Number of people who have benefited from programs. Number of people trained in the Manka Kusi Progra.m Number of talents hired by our business unit.s
Progress	We have formed alliances with over 204 key stakeholders and developed programs and projects that promote the well-being of the people in our areas of influence. Through our UNACEM Scholarship Program, we have supported 167 students, 61.0% of whom are women. Through our community infrastructure projects, we have benefited more than 10,000 people.
Target Year	2024 (annually).
Executive Compensation	Non-financial indicator: Continuous improvement of the social management system.



5. MATERIALITY

TEMA MATERIAL	CLIMATE STRATEGY AND RISKS
Business Case	<p>We operate in the cement industry, which, according to the Global Cement and Concrete Association, accounts for approximately 7.0% of global CO₂ emissions.⁴ This sector faces increasing regulatory and market demands to transition to a low-carbon economy. The Latin American countries where UNACEM is present—Peru, Ecuador, Chile, and the United States—have formally committed to reducing emissions under the Paris Agreement and are making progress on implementing national decarbonization strategies, establishing more stringent standards for carbon-intensive industries, and exploring potential carbon pricing mechanisms, such as taxes or carbon markets. These developments create a high-pressure environment for sector transformation.</p> <p>According to the countries in which we operate, the challenges are as follows: In Peru, climate risks include extreme rainfall, droughts, and landslides that affect the infrastructure of industries such as ours. In Ecuador, El Niño-related events and the vulnerability of communities near our operations pose significant physical risks to the sector. In Chile, water stress scenarios and new regulatory requirements regarding emissions and the circular economy generate transition and physical risks, including changes in the prices of carbon, fuel, and electricity. In the United States, increasing state regulations (e.g., in California) and customer expectations for materials with a lower carbon footprint are driving the need for adaptation and innovation.</p> <p>In the face of these challenges, we are working to transform our operations by developing low-carbon solutions, innovating processes and products, and integrating more efficient technologies. Strategically managing these climate risks and opportunities strengthens the company's resilience, competitiveness, and ability to contribute to decarbonization goals in the markets where we operate.</p>
Business Impact	Risk

4. Source: [Global Cement and Concrete Industry Announces Roadmap to Achieve Groundbreaking 'Net Zero' Co2 Emissions by 2050: GCCA.](#)



5. MATERIALITY

MATERIAL ISSUE	CLIMATE STRATEGY AND RISKS	
Business Strategy	Within the TCFD framework, our climate action strategy prioritizes transition risks, such as fuel, electricity, and carbon emission prices. Grupo UNACEM has developed a Cement Roadmap with clear targets and milestones to achieve its objectives. The roadmap focuses on 5 areas to reach net emissions of 500 kg CO ₂ eq/t of cementitious materials: reducing the clinker factor, using alternative fuels, improving electrical and thermal efficiency, capturing and offsetting carbon, and fostering innovation and development. In 2024, we designed the Corporate Roadmap to Carbon Neutrality by 2050, which encompasses the energy and concrete sectors. Based on the adoption of a roadmap for reducing CO ₂ emissions in cement, energy, and ready-mix concrete operations, the strategy, demonstrates the commitments set out in our Sustainability Statement. This strategic orientation positions the Group favorably in a market that increasingly values sustainable initiatives while optimizing operating costs.	
Target/Metric	2030 Target	500 kg CO ₂ eq/t of cementitious materials. 7.0% reduction in tCO ₂ eq in concrete. 224 gCO ₂ /kWh in energy.
	2050 Target	Carbon neutrality
	Métrica:	<ul style="list-style-type: none">Reducción de kg CO₂ eq/t cementicio.Reducción de t CO₂ eq en concreto.Reducción de g CO₂ /kWh en energía.
Progress	In line with our Cement Roadmap, we will reach 600 kg CO ₂ eq/t of cementitious materials by 2024, which represents a 1.2% reduction in net emissions.	
Target Year	2050	
Executive Compensation	Non-financial indicator: Emissions reduction (according to international standards).	



5. MATERIALITY

MATERIAL ISSUE	WATER RESOURCES AND ENVIRONMENTAL MANAGEMENT
Business Case	<p>The cement industry, by its nature, uses natural resources intensively, mainly water,⁵ which is one of our main concerns. We continuously work to ensure its availability. In the countries where we operate—Peru, Ecuador, Chile, and the United States—risks associated with water and natural resource management are critical due to phenomena such as water stress, climate change, and increased stakeholder sensitivity to the environmental impact of industrial operations. For example, in Peru and Chile, water stress directly affects the availability of water for productive and community use. Meanwhile, Ecuador and certain regions in the United States face challenges related to extreme events impacting water ecosystems.</p> <p>Responsible, strategic, and efficient management of natural resources enables us to mitigate operational risks, such as water shortages, supply interruptions, and regulatory sanctions. It also allows us to strengthen our social license to operate, reduce operating costs, improve efficiency, and generate shared value with local communities. Furthermore, demonstrating leadership in the responsible use of water and other resources is essential for the Group's resilience amid increased environmental regulations and the transition to low-carbon and more circular economies.</p> <p>Preventing, mitigating, and compensating for environmental impacts, as well as responsibly managing water discharges, are not only regulatory requirements, but also drivers of innovation and differentiation. These practices reinforce our competitiveness and contribute to achieving the Sustainable Development Goals (SDGs), especially SDG 6 (Clean Water and Sanitation) and SDG 12 (Responsible Consumption and Production).</p>
Business Impact	Risk

5. The cement industry uses approximately 0.5 m³/t (500 l/t). Source: [Water Footprint Assessment Study of Cement Plants \(PDF\)](#).



5. MATERIALITY

MATERIAL ISSUE WATER RESOURCES AND ENVIRONMENTAL MANAGEMENT		
Business Strategy	We implement an environmental strategy that integrates water and natural resource management at all organizational levels. Our initiatives include: <ul style="list-style-type: none">Monitoring and optimizing water consumption by using recirculation technologies and systems in industrial processes to maximize water reuse and minimize extraction from natural sources. For example, more than 70.0% of the water used at the Atocongo plant in Peru comes from internal recirculation. At UNACEM Ecuador, we reduce water consumption for cooling equipment during cement production. At CELEPSA, we lined irrigation canals to optimize water resources, benefiting 50 users.Discharge and water quality management: We have a wastewater treatment plant (WWTP) in Condorcocha to manage sanitation and drainage.	
Target/Metric	Target	Sustainability Statement for 2050: 100.0% of effluents are treated.
	Metrics	Total net freshwater consumption (Hm³/year) Water consumption in water-stressed areas (m³/year) Water withdrawal in water-stressed areas (m³/year) Number of beneficiaries by irrigation canal lining
Progress	In 2024:	<ul style="list-style-type: none">11.45 Hm³/year total net freshwater consumption0 m³/year water consumption in water-stressed areas0 m³/year water withdrawal in water-stressed areas
Target Year	2050	
Executive compensation	Non-financial indicator: Continuous improvement of water and environmental management systems.	



6 **FISCAL
COMMITMENT**

Grupo UNACEM's fiscal management is oriented toward complying with the legal regulations in the countries where it operates. The Group seeks to fulfill its tax obligations and combat tax erosion and profit shifting resulting from evasive and elusive practices. In line with this, Grupo UNACEM assumes the following commitments:

COMPLY WITH THE LETTER AND SPIRIT OF TAX REGULATIONS IN COUNTRIES WHERE THE GROUP OPERATES.

NOT TRANSFER VALUE CREATED TO TAX HAVENS OR COUNTRIES WITH LOW OR NO TAXATION. ALSO, NOT USE STRUCTURES AIMED AT REDUCING THE TRANSPARENCY OF OPERATIONS OR EVADING OR AVOIDING THE PAYMENT OF TAXES.

APPLY THE ARM'S LENGTH PRINCIPLE⁶ IN OPERATIONS BETWEEN BUSINESS UNITS OF THE GROUP AND IN ACCORDANCE WITH EACH COUNTRY'S TRANSFER PRICING REGULATIONS.

6. Transactions between related companies should be conducted as if they were unrelated parties, considering market values. OECD, 2006, Annual Report on the *OECD Guidelines for Multinational Enterprises: Conducting Business in Weak Governance Zones*. Paris: OECD.



7 LOBBYING AND TRADE ASSOCIATIONS: CLIMATE ALIGNMENT

In 2024, we reinforced our commitment to transparency and best practices in climate lobbying. We ensured that our partnerships and lobbying activities align with the objectives of the Paris Agreement and decarbonization initiatives. We also made progress toward carbon neutrality by developing our Corporate Roadmap, which includes our cement, concrete, and energy businesses. The roadmap aligns with the most relevant international and local sector benchmarks.

Public Policy Statement on Climate Change: Under the Paris Agreement, our primary objective is to limit the global temperature increase to below 2°C, with a target of 1.5°C. We comply with applicable climate change mitigation and adaptation regulations, and we actively work to ensure that our lobbying activities and participation in climate trade associations reflect this commitment. We seek to align these activities with national and international commitments.

→ WE ALSO MADE PROGRESS TOWARD CARBON NEUTRALITY BY DEVELOPING OUR CORPORATE ROADMAP, WHICH INCLUDES OUR CEMENT, CONCRETE, AND ENERGY BUSINESSES. THE ROADMAP ALIGNS WITH THE MOST RELEVANT INTERNATIONAL AND LOCAL SECTOR BENCHMARKS.



7. LOBBYING AND TRADE ASSOCIATIONS: CLIMATE ALIGNMENT

Below are the associations linked to Grupo UNACEM:

	SCOPE				
	GLOBAL	GLOBAL	PERÚ	ECUADOR	CHILE
Association	Global Cement and Concrete Association (GCCA)	Inter-American Cement Federation (FICEM)	Cement Producers Association (ASOCEM)	Ecuadorian Cement and Concrete Institute (INECYC)	Chilean Cement and Concrete Institute (ICH)
Support for the Paris Agreement and the Carbon Neutrality Agenda	✓	✓	✓	✓	✓
Promotion of low-carbon and net-zero products	✓	✓	✓	✓	✓
Supports carbon pricing mechanisms	✓	✓	✓	✓	✓
Carbon-neutral roadmap for the cement industry	✓	✓	✓	✓	✓
Recognition of advanced technologies, including carbon capture, use, and storage (CCUS)	✓	✓	✓	✓	✓



7. LOBBYING AND TRADE ASSOCIATIONS: CLIMATE ALIGNMENT

Management System

We manage our lobbying activities and participation in trade associations through an ethical and compliance framework consisting of our Code of Ethics and Conduct, Corporate Policy on Conflict of Interest Management, Corporate Policy on Human Rights, and Corporate Anti-Corruption Policy, among others. This system ensures that lobbying activities and interactions with unions and trade associations align with our principles, transparency, and climate and sustainability objectives in all our business units.

Public Policy Governance

We have strong governance overseeing and managing activities related to public policy engagement. The executive team, led by the corporate CEO and his direct reports, is responsible for approving these engagements, contributions, and partnerships. This ensures alignment with our climate strategy and Sustainability Statement.

Review and Monitoring

We conduct ongoing reviews and monitor our public commitments and policies to align them with the Paris Agreement, our climate action strategy, and our Sustainability Statement. This process enables us to assess and establish alliances that address climate objectives through lobbying activities and participation in guilds and trade associations.

If we identity misalignments between climate change policies and our position on climate action, we conduct a rigorous analysis, which may include public statements to reaffirm our position. We also establish a clear commitment with the partnership in question, aligning its practices and defining concrete timelines and processes for alignment.

Report

Grupo UNACEM publicly reports on its commitments, trade associations, and lobbying activities related to climate change. This includes its affiliation with organizations such as the Global Cement and Concrete Association (GCCA) and the Inter-American Cement Association (FICEM), as well as its participation in developing public policies and monitoring these associations’ activities related to the Paris Agreement commitments. Additionally, Grupo UNACEM periodically reviews national and international frameworks to assess their impact on the industry and ensure that its climate strategy aligns with best practices.



8 SUPPLIER ESG PROGRAM

Governance

Our goal is to develop an integrated, sustainable supply chain. The Ethics and Corporate Governance Committee oversees the implementation of the Supplier ESG Program, ensuring compliance with the Code of Conduct for Suppliers and Contractors, as well as the Corporate Supply Chain Policy. Each business unit's Supply Chain Managers are responsible for this oversight.

Sustainable Purchasing

Our management and our Corporate Supply Chain Policy adhere to the ISO 20400 guidelines. This framework emphasizes quality, cost, timeliness, and sustainability throughout our supply chain by employing the best practices for the timely and quality sourcing of required goods and services. We continually review these practices to ensure they align with our Code of Conduct for Suppliers and Contractors and our Corporate Supply Chain Policy.

We provide our teams with sustainable procurement training in responsible sourcing, ethics, compliance, anti-bribery, anti-corruption, sustainability, and procurement risk management. We have also socialized our Code of Conduct for Suppliers and Contractors, as well as our Corporate Supply Chain Policy. Additionally, 4 CELEPSA team members obtained the WINS - Woman in Supply Chain certification.



OUR GOAL IS TO DEVELOP AN INTEGRATED, SUSTAINABLE SUPPLY CHAIN. THE ETHICS AND CORPORATE GOVERNANCE COMMITTEE OVERSEES THE IMPLEMENTATION OF THE SUPPLIER ESG PROGRAM, ENSURING COMPLIANCE WITH THE CODE OF CONDUCT FOR SUPPLIERS AND CONTRACTORS, AS WELL AS THE CORPORATE SUPPLY CHAIN POLICY. EACH BUSINESS UNIT'S SUPPLY CHAIN MANAGERS ARE RESPONSIBLE FOR THIS OVERSIGHT.

Key policy guidelines:

- **ESG Performance:** Technical and commercial criteria, including price, total cost of ownership, quality, service level, technical support, delivery times, payment terms, and safety, are applied in the approval and selection process. Depending on the business unit's sector, ESG criteria are also integrated. Suppliers must pass the approval and selection process by meeting all criteria.
- **Exclusion:** Ensure that all purchases comply with applicable local and international regulations and standards by maintaining the required standards. Suppliers must comply with this requirement at a minimum.



9 SUPPLIER SELECTION

Our suppliers must comply with the following at a minimum: the Code of Conduct for Suppliers and Contractors, the Corporate Supply Chain Policy, legal compliance, and management systems. Additionally, our Supplier Assessment System establishes approval criteria according to strategic classification and criticality. The aspects taken into account are detailed below:

SOCIAL	ENVIRONMENT	GOVERNANCE	BUSINESS RELEVANCE
Within the framework of the Corporate "Life First" Program, we assess work health and safety conditions, compliance with health and safety training, optimal tool and equipment working conditions, and safety plans. We also address issues of discrimination, child labor, human rights, forced labor, and freedom of association.	Waste management, pollution, and efficient use of resources.	Labor legislation, legal compliance, ethics, anti-corruption, and transparency.	Financial variables.

We also consider country-specific risks related to political, social, economic, or environmental conditions, as well as sustainability risks related to the supplier's sector and to specific raw materials.

We also consider sustainability risks related to suppliers' sectors and risks specific to raw materials. The management of some of the Group's business units is highlighted below:

UNACEM Peru performs the approval process based on its classification. Non-critical suppliers are assessed by the internal team, while critical suppliers are assessed externally on the CIAL platform of Dun & Bradstreet Inc. UNACEM Ecuador carries out the process with an external supplier. CELEPSA integrates ESG criteria into its CIAL platform process.



10 SUPPLIER ASSESSMENT AND DEVELOPMENT

Supplier Assessment

We periodically assess our suppliers based on technical, health, safety, and environmental factors. Through the “Life First” Program, we conduct desktop and on-site assessments to ensure that the Group maintains its high health and safety standards. These processes provide a comprehensive assessment, and we give suppliers the opportunity to address any observations through improvement plans and corrective actions.

The management of some of the Group's business units is highlighted below:

- UNACEM Peru assesses its critical suppliers externally by a specialized company on an annual basis. Suppliers that perform activities on an ongoing basis undergo an occupational health and safety assessment. If a supplier does not pass, they have the opportunity to correct the observations.
- UNACEM Ecuador carries out periodic assessments that include prior assessments through an external assessment matrix, an intermediate assessment through the “Life First” Program guidelines, and a performance qualification with an ESG approach.



THROUGH THE “LIFE FIRST” PROGRAM, WE CONDUCT DESKTOP AND ON-SITE ASSESSMENTS TO ENSURE THAT THE GROUP MAINTAINS ITS HIGH HEALTH AND SAFETY STANDARDS. THESE PROCESSES PROVIDE A COMPREHENSIVE ASSESSMENT, AND WE GIVE SUPPLIERS THE OPPORTUNITY TO ADDRESS ANY OBSERVATIONS THROUGH IMPROVEMENT PLANS AND CORRECTIVE ACTIONS.



10. SUPPLIER ASSESSMENT AND DEVELOPMENT

Supplier Development

We promote sustainable behaviors throughout our supply chain by communicating our Code of Conduct for Suppliers and Contractors, our Corporate Supply Chain Policy, and through awareness campaigns, training, and programs. In this regard, we highlight the following actions:

In this regard, we highlight the following actions:

- In 2024, UNACEM Peru conducted an ESG diagnosis and business maturity assessment of 114 critical supplier companies prioritized by Supply Chain Management. Each supplier received a One Page detailing the results of each assessed dimension, along with specific recommendations for implementing corrective or improvement actions. UNACEM Peru also has

a Competitive Business Program, in partnership with the Global Reporting Initiative (GRI), that recognizes and certifies strategic partners. This approach provides peer suppliers with access to ESG benchmarks. Other initiatives include providing technical support for calculating carbon footprints and offering safety training for carriers.

- UNACEM Ecuador provides information directly to the community on the requirements for developing community suppliers. They also have the "Volante Seguro" (Safe Driving) Program, a road safety standard created in 2010 to promote responsible driving among contractors transporting fuel, raw materials, and cement. The program was recognized by the United Nations Global Compact for its contribution to SDG 3.

- In 2024, over 80.0% of participating companies took part in CELEPSA's Sustainable Supplier Development Program, which focused on standardizing health and safety criteria. CELEPSA also provides technical support for sustainable procurement certification and ESG improvement plan development.
- UNICON provides its suppliers with ongoing training on topics such as tire care, best practices, risks and hazards, safety campaigns, and disseminating newsletters containing lessons learned. In 2024, UNICON conducted training courses for internal auditors in occupational health and safety, as well as training on the TrackIt Advantage technological solution for drivers.

For more information
see our 2024
Sustainability
Report, page 99





11 INFORMATION SECURITY AND CYBERSECURITY MANAGEMENT

Governance

Responsibility of the Board of Directors

The Risk and Compliance Committee is responsible for overseeing the development and implementation of cybersecurity strategies within business units. One of its members, Independent Director Alex Alvarado, has executive-level experience in information security. He has managed and co-founded a company that focuses on digital technologies, digital rights management (DRM), and protection and access measures for e-books and other digital publications.

Executive Responsibilities

Corporate Chief Information Security Officer (CISO).

Information Security and Cybersecurity Management Program

We are responsible for protecting information assets against threats that could compromise their confidentiality, integrity, or availability. As part of our

corporate strategy, we have an Information Security and Cybersecurity Policy that establishes a framework for addressing this issue. This policy is included in the Corporate Integrated Risk Management Manual of Grupo UNACEM.

Due to our effective information security and cybersecurity management, there were no such incidents in 2024.

- Total number of information security incidents: 0.
- Total number of customers, consumers, and employees affected by incidents: 0

Our Information Security and Cybersecurity Management Program addresses the following:

Business Continuity Plan

We have a Cybersecurity Incident Management and Response Manual whose incident management process is an integral part of our Business Continuity

Plan. The preparation stage includes the business recovery plans, aligned with the Business Impact Analysis (BIA), the Incident Management Manual, the Disaster Recovery Plan, the Crisis Management Plan, and the Alternative Recovery Manual Processes to be carried out.

Vulnerability Analysis

All of our business units have a continuous vulnerability management service that identifies vulnerabilities through monthly and on-demand scans. This service also constantly monitors the correction of such vulnerabilities through KPIs and KRIs. Additionally, at the corporate level, we have conducted penetration tests considering external and internal black box intrusion scenarios.



11. INFORMATION SECURITY AND CYBERSECURITY MANAGEMENT

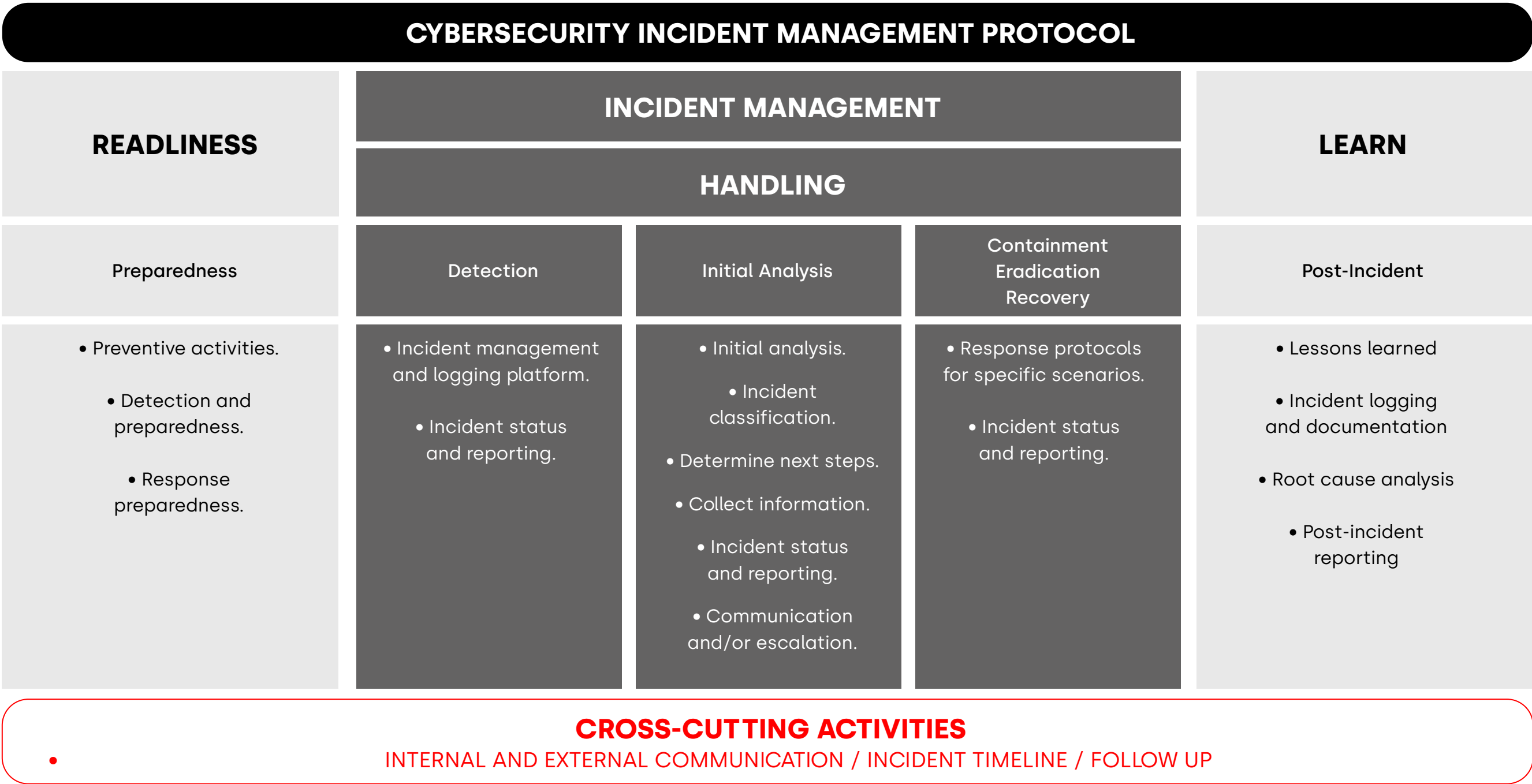
Audits

We have conducted audits of our information security management system, as detailed below.

- External audits:** We performed a cybersecurity audit using the NIST CSF⁷ and ISO 27001 approaches, executed by the independent firm PwC (PricewaterhouseCoopers), as well as an ethical hacking assessment conducted by experts. In addition, UNACEM Ecuador has been certified under ISO 27001: Information Security Management System, and UNACEM Peru has a BASC certification⁸, which includes specific cybersecurity sections.
- Internal audits:** As part of our 2024 strategy, we conducted internal cybersecurity audits at UNACEM Peru, UNACEM Ecuador, CELEPSA, and UNICON.

Escalation Process

In the event of a cyber incident, we mobilize and execute an appropriate response level to minimize its impact on our business units. As part of this process, we establish individual information security responsibilities for all employees. To this end, we have an Incident Management Protocol structured as follows:



Training

We are committed to providing information security training at the corporate level. For more information, see our 2024 Integrated Report, page 16.)

7. National Institute of Standards and Technology Cybersecurity Framework.
8. International Standard BASC Version 6 (2022) and International Security Standard BASC 6.0.1 Audit.



2

ENVIRONMENTAL

- 12. Environmental Policy and Commitments
- 13. Environmental Management System Verification
- 14. Energy Management Programs
- 15. Waste Management Programs
- 16. Water Management Programs
- 17. Climate Action
- 18. Biodiversity Risk Assessment
- 19. Commitment to Biodiversity and No Deforestation
- 20. Biodiversity Mitigation Actions
- 21. Product Management





12 ENVIRONMENTAL POLICY AND COMMITMENTS

See the Sustainability Statement in our: [2024 Integrated Report](#), page 25.



As part of our 2021 Sustainability Statement, which was approved by the Board of Directors, we reaffirm the Group's long-term commitment to providing society with a more sustainable future by conducting our operations in an environmentally responsible manner. This statement lays the groundwork for our commitment to key areas, including environmental and biodiversity conservation, a circular economy approach, and climate action. Our goal is to manage our resources and investments strategically, effectively, and profitably. See the Sustainability Statement in our [2024 Integrated Report](#), page 25.

Scope

Through the Sustainability Statement, the [Code of Ethics and Conduct](#), and the environmental policies of the business units, we establish environmental management

guidelines that are mandatory for all our employees and operations⁹ in the different regions where we operate. This commitment also extends to strategic partners and suppliers through the [Code of Ethics and Conduct for Suppliers](#), which establishes environmental protection guidelines. This acknowledges that responsibility for environmental management is shared.

The following are some of our business units' environmental management guidelines:

- UNACEM Peru adheres to its Quality and Environmental Management System Policy, which improves the quality of its products and services while promoting environmental care. This policy is available at: [UNACEM Peru GIS Policy](#).

- UNACEM Ecuador implements its own Quality and Environmental Management System. This policy is available at: [UNACEM Ecuador Management System](#).
- CELEPSA has a Safety, Occupational Health, Environmental Protection, and Quality Policy. It is part of CELEPSA's Safety and Environmental Management macro-process and covers energy efficiency.
- UNICON has a Sustainability Policy that outlines its role in the Integrated Quality, Safety, Occupational Health, and Environmental Management System. This policy is available at: [UNICON Sustainability Policy](#).

9. Products, services, distribution, logistics, commercialization, sites, plants, and facilities.



12. ENVIRONMENTAL POLICY AND COMMITMENTS

Accountability

We have clear accountability measures in place for implementing our environmental policy and commitments. The Corporate CEO and his direct reports (Corporate Affairs and Sustainability, and Energy Strategy) supervise, implement, and ensure compliance with environmental management activities. Progress in meeting goals and objectives is reported to the Board of Directors. Supervision and implementation are delegated to the relevant managers of each business unit.

Aspects

Through our environmental commitment, we establish the following guidelines:

- Comply with national regulations in the countries where we operate and applicable international environmental standards in the sector.
- Ensure the continuous improvement of environmental performance by assessing and monitoring Environmental Management Systems components on an ongoing basis and by promoting sustainable practices and the responsible management of natural resources.

- To achieve our goal of carbon neutrality by 2050, we have set goals and objectives to reduce our environmental impact. Our Corporate Roadmap to Carbon Neutrality by 2050 includes a climate strategy based on five pillars, each with specific goals and objectives.
- Provide adequate training and continuous coaching to our employees on the Group's environmental policies and practices to promote awareness and a culture of environmental responsibility. In 2024, employees received training focused on efficient waste, water, and energy management, as well as learning paths to mitigate negative impacts.
- Raise awareness and foster an environmental culture among internal and external stakeholders by transparently communicating our environmental commitments and impacts.
- Consult with external stakeholders when developing environmental commitments. Through the double materiality process, we consulted with external stakeholders in 2024 to gather their perspectives. This resulted in the identification of Tier 1 environmental issues: climate strategy, climate risks, energy management, energy

efficiency, and water resources management, and environmental management. This process strengthens decision-making and ensures that our actions respond to the expectations and needs of our external stakeholders.



THE CORPORATE CEO AND HIS DIRECT REPORTS (CORPORATE AFFAIRS AND SUSTAINABILITY, AND ENERGY STRATEGY) SUPERVISE, IMPLEMENT, AND ENSURE COMPLIANCE WITH ENVIRONMENTAL MANAGEMENT ACTIVITIES.



13

ENVIRONMENTAL MANAGEMENT
SYSTEM VERIFICATION

Our Environmental Management Systems (EMS) are verified through the ISO 14001 international standard, which ensures compliance with global standards and a commitment to continuous improvement. The level of coverage considering the scope of the environmental dimension is shown below.

ISO 14001 Certification

Currently, 80.41% of our main business units with the highest production levels are ISO 14001 certified. The remaining business units operate in accordance with this international standard.

- UNACEM Peru (Certificate No. PE24/00000217)
- UNACEM Ecuador (Certificate No. EC25/00000055)¹⁰
- UNICON (Certificate No. PE19/819943297)¹¹



VERIFICACIÓN DEL SISTEMA DE GESTIÓN AMBIENTAL		COBERTURA: NIVEL DE PRODUCCIÓN DE CEMENTO (%)	
Certificación ISO 14001		80.41%	
Alineados ISO 14001		100.0%	

10. The certificate can be validated at <https://www.sgs.com/en-pe/certified-clients-and-products/certified-client-directory> ("Search by certification number") by entering the certification number EC25/00000055.
11. The certificate can be validated at <https://www.sgs.com/en-pe/certified-clients-and-products/certified-client-directory> ("Search by certification number") by entering the certification number PE19/819943297.



14

ENERGY MANAGEMENT PROGRAMS

Our energy management programs are robust and aligned with our Sustainability Statement (“Climate Action” pillar), our contribution to SDG 7 (Affordable and Clean Energy), and our commitment to carbon neutrality.

Our programs include:

ASPECT	DESCRIPTION
Energy Audits and Continuous Improvement Opportunities	We have undergone external ISO 14064-1 verification, which includes reviewing Scope 2 energy consumption based on kWh usage during the year. These audits enable us to identify ways to improve the energy performance of our operations and propose actions to reduce energy consumption. We have also received recognition from relevant entities in the countries where we operate. These include the Ecuador Zero Carbon Program for UNACEM Ecuador; the Carbon Footprint Program for <u>UNACEM Peru</u> , <u>CELEPSA</u> , and <u>UNICON</u> ; and the 100.0% Renewable Green Seal for UNACEM Chile. ISO 14064-1:2018 external verification: <ul style="list-style-type: none">• UNACEM Peru: Statement PE25/00000129.• UNACEM Ecuador: Statement EC/00000060.• UNICON.
Objectives	As part of our Corporate Roadmap toward Carbon Neutrality, we have set targets to reduce our energy consumption, including a goal to reduce electrical and thermal energy consumption by 10.0% by 2030. Progress against these targets is reviewed annually.



14. ENERGY MANAGEMENT PROGRAMS

ASPECT	DESCRIPTION
Actions to Reduce Energy Consumption	<p>Our main actions are:</p> <ul style="list-style-type: none">UNACEM Ecuador: An energy efficiency project that addresses the optimization of mill operations, the reduction of compressed and false air use, and gas control improvements.UNACEM Peru: Optimization of coal use, promotion of clean fuel use, and efficient clinker stock management.CELEPSA: An energy modulation project with a battery energy storage system (BEES).Raising awareness of the efficient use of energy in our operations.
Progress in Reducing Energy Consumption	<p>The following main advances were made in 2024:</p> <ul style="list-style-type: none">10.0% of energy consumption came from renewable sources at the Group level.Over 90.0% of energy consumption came from renewable sources in UNACEM Peru.68.0% of furnace heat energy consumption came from cleaner fuels in UNACEM Peru.A 14.59% reduction in energy consumption during the cement manufacturing process at the Otavalo plant in Ecuador.
Use of Renewable Energy	<p>Our goal is to transition to a clean energy matrix in the cement sector, in line with our Cement Roadmap to 2030 and its strategies for reducing CO₂ emissions. To this end, we continue to incorporate new renewable energy sources and alternative fuels, such as biomass, into our cement plant operations.</p> <p>UNACEM Peru has a private conservation area (PCA), the Amancay Sanctuary, which is powered by a photovoltaic energy system. Additionally, in CELEPSA developing the 250.0 MW Solimana solar photovoltaic power plant project.</p>
Investments in Research and Development (R&D) and Innovation	<p>We allocate resources to innovation and R&D for new technologies, processes, or actions aimed at reducing energy consumption. These include low-emission technologies, operational control, facility design, and options for using renewable energies in our processes.</p> <p>CELEPSA is a member of the Peruvian Hydrogen Association. This association promotes the decarbonization of the economy and the sustainable development of the country through the use of green hydrogen.</p>
Energy Efficiency Training	<p>As part of our Environmental Management System, we offer virtual and in-person training programs to our employees. These programs address practices and actions for efficient energy use and reducing energy consumption. The goal is to raise awareness of the importance of energy efficiency in daily activities.</p>



15

WASTE MANAGEMENT
PROGRAMS

Our integrated waste management programs align with the Sustainability Statement (“Circular Economy” pillar) and comply with each country's regulatory framework. We prioritize the recovery and reuse of materials, as well as the reuse of our own and third-party waste. Our programs include:

ELEMENTO	DESCRIPCIÓN
Audits and Opportunities for Continuous Improvement	We conduct periodic inspections and internal audits of our operations. These audits include a review of records and manifests, inspections of facilities and critical points, and waste classification. This allows us to identify opportunities for management improvement. Business units report annually to solid waste management platforms of competent environmental authorities. These authorities are responsible for reviewing and verifying that the entire waste collection, transportation, and final disposal process comply with the current regulatory framework.
Actions to Reduce Waste Generation	Each business unit has action plans to improve waste management, adapted to its operational reality. These plans include specific measures for minimizing, reducing, reusing, and recycling waste, as well as implementing technologies, optimizing production processes, building composting plants, and promoting a culture of reduction and reuse. Our main actions at UNACEM Peru in 2024 are highlighted below: <ul style="list-style-type: none">• More than 73.0% of the total waste generated was reused, recycled, or donated, reflecting our commitment to reuse.• Over 186 tons of organic waste were composted to maintain green areas.• Commitment to reducing the use of single-use plastics at the Amancay Sanctuary PCA.• 170 tons of pallets used in logistics were donated to recyclers' associations and waste operating companies.
Objectives	As part of our Sustainability Statement, we aim to achieve 100.0% recycled waste by 2050. This target is reviewed annually, and measurable, quantifiable improvements are proposed.



15. WASTE MANAGEMENT PROGRAMS

ASPECT	DESCRIPTION
Investments in Research and Development (R&D) and Innovation	<p>We invest in R&D to identify new ways to reduce waste generated by our operations. We develop cleaner projects and alternative fuel initiatives to reduce our use of fossil fuels and replace them with biomass (agricultural and forestry residues). Our progress in 2024 is presented below:</p> <ul style="list-style-type: none">UNACEM Ecuador: Project based on refuse-derived fuels (RDF).UNACEM North America: Project to use biomass as fuel. <p>For more information, see our 2024 Integrated Report, page 138.</p>
Waste Reduction Training	<p>As part of our solid waste management plans and our Environment Week activities, we provided our employees with informational talks, training sessions, recreational activities, and workshops on the segregation, handling, and benefits of reducing and managing solid waste. In 2024, UNACEM Ecuador encouraged its employees to participate in beach and water body cleanups.</p>
Recycling Programs	<p>We implemented circular economy measures in our operations, including recycling to reduce landfill waste and promoting the use of construction waste as aggregates. Our main results in 2024 were as follows:</p> <ul style="list-style-type: none">6,658 tons of recycled waste from our operations at the Group level.107.9 tons of recycled waste were donated to the Association for Aid to Burned Children (ANIQUEM) as part of an interinstitutional agreement with UNACEM Peru. This enabled us to co-finance Lycra face masks and physical and occupational therapy for burn patients.We participated in the Tarmeño Recyclathon, delivering 1,041 kg of cardboard waste and 48 kg of plastic waste.UNACEM Ecuador manages recycling in collaboration with the Association of Environmental Managers of the Perugachi Commune (AGACP).
Diversion of Waste to Landfills Certified by Independent Accredited Bodies	<p>Appropriate final disposal of waste is carried out through operating waste companies that are duly qualified and authorized by the relevant environmental authorities in the countries where we operate. These companies report their activities and work exclusively with authorized landfills that have specific environmental control measures. Additionally, certificates are issued for each final waste disposal, certifying that the waste has been handled and disposed of in accordance with current waste management regulations and standards.</p>



16 WATER MANAGEMENT PROGRAMS

Water Efficiency Management Programs

Our water efficiency management is aligned with our Sustainability Statement (“Environment and Biodiversity” strategic pillar). We manage it through policies, programs, and systems that identify and implement measures to improve water efficiency in our operations. Our programs include:

ASPECT	DESCRIPTION
Water Use Assessment and Continuous Improvement Opportunities	<p>Through studies and projects, we assess, analyze, and monitor water use in our operations. This allows us to identify opportunities to promote efficient water use and optimize processes. Our monitoring programs record water consumption, enabling us to track key indicators.</p> <p>Through <u>UNACEM Peru</u>, we obtained recognition as a water-responsible company from the National Water Authority (ANA) through its Water Footprint – Blue Certificate program. This process follows ISO 46001 guidelines, including water footprint assessment, efficient water use, reduction actions, and social awareness.</p>
Actions to Reduce Water Consumption	<p>We have implemented several measures to reduce water consumption, including using efficient technology in our industrial processes, installing technified irrigation systems that reuse treated water, and using water-saving faucets and toilets. Our main actions for 2024 are as follows:</p> <ul style="list-style-type: none">• 52.51% reduction in water consumption for cooling equipment during cement production at UNACEM Ecuador, thanks to its water treatment and recirculation system.• Installing a water meter at Drake Cement.• Reduction of water consumption for dust control in the warehouse by replacing water with other products in this process at Drake Cement.



16. WATER MANAGEMENT PROGRAMS

ASPECT	DESCRIPTION
Actions to Improve Wastewater Quality	<p>We ensure that our wastewater complies with the quality parameters established by the applicable regulations in each country where we operate. To this end, we regularly carry out improvement actions, such as process improvements, inspections, monitoring, discharge controls, and audits. Our main actions in 2024 are highlighted below:</p> <ul style="list-style-type: none">• CELEPSA: A domestic wastewater treatment plant (WWTP) using a biological activated sludge process with extended aeration at the San Juanito camp in El Platanal.• CELEPSA: Quarterly monitoring of treated domestic wastewater and the receiving body at the San Juanito camp in El Platanal. Accredited laboratories carry out these physical-chemical assessments.• CELEPSA: Reuse of treated wastewater in Olleros for irrigating green areas and reforesting willows, ensuring no discharges are generated.• UNACEM Peru: 100.0% of treated wastewater is reused in industrial processes, ensuring no discharges are generated.• UNACEM Ecuador: All water from industrial processes is treated through physical and biological processes.
Objectives	<p>We set quantitative targets that are reviewed annually to ensure constant progress toward greater water efficiency. As part of our Sustainability Statement, we aim to treat 100.0% of our effluent by 2050. This will enable us to reduce and reuse water fot industrial processes, irrigation, etc. In line with this goal, UNACEM Ecuador reduced water consumption in cooling equipment used for cement production by 52.51%, and UNACEM Peru reused 27.0% of its effluents.</p>
Water Recycling Application	<p>We use water recycling and reuse in our operations. In 2024, we recycled 30.0%¹² of the extracted fresh water, which is mainly used in treatment and processing systems. This significantly reduces our dependence on fresh water sources and minimizes our environmental impact.</p>
Water Efficiency Training	<p>We provide ongoing training programs for our employees in efficient water management and conservation practices. These training programs help reduce water consumption and promote the ability to identify and solve water-related operational problems.</p>

12. This figure considers UNACEM Ecuador and UNACEM Peru.



16. WATER MANAGEMENT PROGRAMS

Water Risk Management Program

In 2024, we did not operate in water-stressed areas. However, we maintain a preventive approach driven by studies and projects on water risks, constant monitoring of water resources, and regulatory compliance. This approach allows us to anticipate changes in water quality and availability, ensuring the sustainability of this resource. These initiatives demonstrate our comprehensive management and assessment of water risks in our operations.

ASPECT	DESCRIPTION
Water Risks	<p>We incorporate the assessment of water risks into our Integrated Risk Management System. This covers dependency and impact risks in our most significant operations, strengthening our response capacity.</p> <p>Water-related dependency risks We analyse the potential risks associated with water consumption, water stress and water quality through water footprint measurement. To this end, we implement measures such as technified irrigation, monitoring and flow meters, as well as water-saving taps, to optimise water usage and quality in our operations. <u>CELEPSA</u>, through the Board of Trustees for the Conservation of the Nor Yauyos – Cochas Landscape Reserve, a Natural Protected Area (NPA), guarantees the availability of water through three lines of action: heritage hydraulic infrastructure, expansion of natural areas, and livestock management.</p> <p>Water-related impact risks We monitor trends and projections of environmental parameters related to water that could affect our operations and the surrounding communities. Through the Condorcocha Sanitation Project, UNACEM Peru improves access to clean water and sanitation for the local community.</p>



16. WATER MANAGEMENT PROGRAMS

ASPECT	DESCRIPTION
Assessment of Future Available Water Quantities and Quality-related Risks	<p>We comprehensively assess water quantity and quality. Our main actions in this regard are highlighted below:</p> <ul style="list-style-type: none">• At UNACEM Peru, we monitor the piezometric level and water quality of our operations. We also keep a record of ground and surface water consumption and ensure compliance with all licences authorised by the state. We ensure the quality of treated water by controlling algae and installing gravel filters at WWTPs to prevent future contamination risks.• At UNACEM Ecuador, we have procedures in place to monitor and control the quantity and quality of water intended for human consumption and industrial use.• At CELEPSA, we are involved in projects such as the construction of dams and reservoirs in the upper basin of the Cañete River.• At UNACEM Peru, we have developed projects to improve the irrigation canals in Las Palmas and Cotosh, to ensure there is enough water to meet the future needs of our company and the local communities.
Assessment of Impacts on Local Stakeholders	<p>We manage water responsibly in our operations, establishing controls to prevent or mitigate potential impacts on local stakeholders. As water management requires collective efforts, we encourage multi-stakeholder initiatives.</p> <p>The new Condorcocha Wastewater Treatment Plant, built by UNACEM Peru and including water sanitation and drainage works, has improved living conditions for the community and involved local stakeholders in the planning and execution of the project, ensuring mutual benefit.</p>
Assessment of Potential Regulatory Changes at the Local Level	<p>We conduct assessments to ensure compliance with the environmental legal framework and the timely management of regulatory changes, based on the Environmental Management System of each business unit. In addition, we participate in working groups on this issue with key private sector and government stakeholders, and we conduct environmental legal compliance audits.</p> <p>Some of our management actions are highlighted below:</p> <ul style="list-style-type: none">• At UNACEM Peru, we use the GEORGE system, a tool that updates, monitors, identifies and verifies compliance with the company's environmental obligations. The system also sends alerts to those responsible for each process.• At UNACEM Ecuador, we conduct ongoing reviews of potential regulatory changes applicable to our operations with external legal counsel.



17 CLIMATE ACTION

Climate Governance

The Board of Directors plays a key role in overseeing and managing climate-related matters. Climate change is considered a strategic priority and is integrated into organizational plans and decisions. This oversight includes identifying and managing climate-related economic, environmental, and social risks and opportunities. In 2021, the Board of Directors approved a Sustainability Statement reflecting the Group's long-term commitment to sustainability, to reducing its carbon footprint, and to achieving carbon neutrality by 2050.

Supervision by the Board of Directors

We have established a strong governance structure with three specific committees that oversee climate-related matters:

- **Strategy and Sustainability Committee:** This committee is responsible for assessing and reviewing the Strategic Plan and major investment decisions. The Committee ensures the integration

of climate issues into sustainability policies and strategies. It also promotes innovation and efficiency in resource use, with a special focus on sustainability.

- **Risk and Compliance Committee:** This committee focuses on consolidating a decision-making culture based on ethics and comprehensive risk management. It assists the Board of Directors in implementing and monitoring the Risk Management System, including climate risks.
- **Nomination and Compensation Committee:** Oversees nomination and compensation policies to ensure compensation aligns with achieving strategic goals related to climate change.

This structure ensures that climate-related issues are present on the Board of Directors' agenda at least once a year and are monitored from strategic, legal, and operational perspectives. It also ensures that the decisions made align with commitments to reduce carbon emissions by 2050.

Management Responsibility

Each business unit manager is responsible for implementing climate change action plans. Each manager establishes and implements the necessary actions within the framework of the Group's sustainability and climate action strategy. We are working to strengthen climate governance at the management level so that the climate strategy is integrated into all operational areas. To this end, we have identified key roles that will oversee climate change issues, including:

- **Director of Corporate Affairs and Sustainability:** Strengthens corporate positioning in climate action and ensures compliance with the highest sustainability and reporting standards.
- **Vice President of Finance:** Monitors the impact of climate change on the budget and ensures that an internal carbon price is included in financial assessments, which directly influences investment decisions on sustainable projects.
- **Vice President of Industrial Operations:** Develops



17. CLIMATE ACTION

- and manages the climate change strategies in the supply chain, establishing synergies and guidelines for measuring the carbon footprint.
- **Director of Risk and Compliance:** Monitors climate risks that could affect the Group's business strategies and proposes improvements to mitigate them.

TCFD Disclosure

We apply the Task Force on Climate-Related Financial Disclosures (TCFD) framework and align with the International Financial Reporting Standards (IFRS) S2, the standard that regulates climate disclosures. These international frameworks guide us in identifying and disclosing risks and opportunities related to climate change. Integrating these recommendations helps us better understand the short-, medium-, and long-term financial and operational impacts, thus strengthening our ability to manage potential climate risks.

Governance

Board of Directors Oversight: The Board of Directors monitors climate risks and opportunities at least once a year. This oversight is channeled through 3 specialized committees: Strategy and Sustainability (integrating climate change into strategy and investment

decisions), Risk and Compliance (monitoring climate risks), and Nomination and Compensation (linking climate performance to compensation).

Management's Role: Business units led by key managers assess climate risks and opportunities. The Vice President of Finance incorporates an internal carbon price into investment decisions; the Vice President of Operations spearheads the climate strategy in the supply chain; and the Risk and Compliance Director manages climate risks in the integrated system. This structure ensures the integration of climate change into operational and financial decision-making processes.

Strategy

We have identified short-term risks, such as rising energy and fuel costs, as well as the need to adapt to products with lower carbon footprints. In the medium term, we face risks such as the imposition of a carbon price and increased investor demands. However, there are also opportunities in renewable energies. Long-term risks include asset impairment and extreme weather events, while opportunities include adopting clean technologies and green hydrogen.

These risks and opportunities directly impact the

Group's strategy, which prioritizes reducing the clinker factor and using renewable energies. Regarding financial planning, the internal carbon price influences investment decisions. Mitigation technologies, such as carbon capture, are assessed to meet our 2050 carbon neutrality target.

Climate Scenario Analysis

We perform climate scenario analysis, including qualitative and quantitative analyses. In this regard, we have assessed scenarios such as Net Zero 2050 (1.5°C), anticipating stricter policies and costs for carbon emissions. While these risks could result in operational losses, we are implementing measures to mitigate their impact and reduce emissions. For more information, see our [2024 Integrated Report](#), page 135.

Risk Management

We incorporate climate risks into our Integrated Risk Management System by assessing physical and transitional risks. We use a multidisciplinary approach, supported by a corporate risk management policy, to identify and assess various risks. We apply methodologies aligned with the TCFD and IFRS S2 to identify physical risks (such as flood, fire, drought, power generation, and water cost) and transitional



17. CLIMATE ACTION

risks (such as fuel cost, electricity cost, and carbon price). These risks are prioritized based on their materiality and included in internal risk reports. The Risk and Compliance Committee reviews these risks and reports to the Board of Directors. Additionally, we conducted an analysis under three climate scenarios to anticipate potential impacts and improve decision-making regarding the mitigation and control of these risks.

For more information on our climate risk management processes, see our [2024 Integrated Report](#), page 137.

Metrics and Targets

We use metrics and targets aligned with our climate strategy, risk management processes, and commitment to achieving carbon neutrality by 2050 in order to assess and manage climate-related risks and opportunities. The Group's greenhouse gas emissions reflect the carbon footprint of our operations and the risks associated with managing and reducing emissions.

2024		
SCOPE 1	SCOPE 2	SCOPE 3
5,566,367 t CO ₂ eq	185,014 t CO ₂ eq	260,059 t CO ₂ eq

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Our 2030 targets under the carbon neutrality roadmap by sector are as follows:

- Cement: 500 kgCO₂ eq/t cementitious materials
- Concrete: -7.0% tCO₂ eq in concrete.
- Energy: 224 gCO₂ eq/kWh.

Our 2050 target is:

- To certify the carbon neutrality of Grupo UNACEM.

For more information about our metrics and goals in line with our climate strategy (waste management, energy consumption, water consumption, biodiversity, etc.), see our [2024 Integrated Report](#), pages 122–124 and 129–131.



Emission Reduction Target

In line with the FICEM Roadmap reference framework for carbon neutrality by 2050, we have aligned our science-based emission reduction targets with specific goals for 2030 and 2050.

We have set goals to achieve carbon neutrality by 2050 and to effectively reduce our carbon emissions

in the cement sector by 2030 so as not to exceed 500 kg CO₂ eq/t of cement.

Net Zero Commitment

In accordance with our public commitment to achieving carbon neutrality by 2050 and the most relevant sector frameworks, such as FICEM and GCCA, we are currently working on our Latin America Net Zero Roadmap to 2050 for Scopes 1 and 2 of our emissions. We are also aligning our emission reduction targets based on scientific criteria.

Our operations include CO₂ emission reduction levers:

- Reducing the clinker factor and cement content in concrete.
- Use of alternative fuels.
- Electrical and thermal efficiency.
- Capture and offset with nature-based solutions.
- Innovation and development.

Climate Risk Management

Climate change-related risks and opportunities are part of our Integrated Risk Management System, a documented, multidisciplinary process. Our climate risk assessment covers our own operations, the supply chain (upstream activities), and customers (downstream activities), as climate-related events can affect the entire value chain.



Our 2030 targets:

Cement:
500 kg
CO₂ eq/t cementitious materials

Concrete:
-7.0% DE t
CO₂ eq in concrete

Energy:
224 g
CO₂ eq/kWh



Our 2050 target is:

**TO CERTIFY
THE CARBON
NEUTRALITY OF
GRUPO UNACEM**



17. CLIMATE ACTION

CLIMATE-RELATED RISKS INCLUDED
IN THE RISK ASSESSMENT

TYPE OF RISK	DESCRIPTION
Current Regulation	We monitor risks related to current carbon emissions laws and other climate regulations. Additionally, we monitor regulatory changes and their impact on the Group.
Emerging Regulation	Risks include potential future policies, such as carbon taxes or new emissions regulations, with a medium- to long-term horizon.
Technology Risks	There is a risk that current technologies, such as fossil-fuel-fired cement kilns, may become obsolete due to the transition to cleaner energy alternatives, such as hydrogen.
Legal Risks	The risk of possible future lawsuits or legal changes due to noncompliance with new climate action regulations is also considered.
Market Risks	We recognize the risks arising from changes in the market, such as increased demand for low-carbon products, rising energy costs, and investor expectations for decarbonization.
Reputational Risks	There is a risk of reputational damage if we are perceived as lagging in our climate commitments or failing to meet sustainability expectations.
Acute Physical Risk	This includes extreme weather events, such as flooding, which could disrupt operations, particularly in quarries and production plants.
Chronic Physical Risks	Long-term risks include water scarcity, rising sea levels, and changes in precipitation patterns. These risks could affect the water supply for concrete production and hydroelectric power generation.



17. CLIMATE ACTION

Time Horizons:

- Short Term (1-4 Years):** The main risks include increased energy and fuel costs due to price fluctuations and regulatory changes, as well as acute physical risks, such as heat waves and floods. This time horizon includes our annual climate strategy targets.
- Medium Term (5-10 Years):** We expect increased demands from investors and credit rating agencies for robust decarbonization plans. Additionally, the increased demand for low-carbon products may require us to diversify our cement and concrete supply in order to align with sustainable construction certifications. This time horizon includes our intermediate targets for the Corporate Roadmap to Carbon Neutrality. For example, we intend to have 30.0% of our transportation fleet be electric and/or hybrid by 2035.
- Long Term (Over 10 Years):** The focus is on more ambitious regulatory changes, such as implementing carbon taxes or stricter emissions reductions regulations. This timeframe includes our goal of achieving carbon neutrality for Grupo UNACEM by 2050 and our intermediate goal of achieving 100.0% carbon-neutral electricity for our cement operations by 2040.



17. CLIMATE ACTION

Financial Risks of Climate Change

Our integrated risk management approach increases the likelihood that we will achieve our strategic, financial, and operational objectives. As part of this process, we conduct scenario-based assessments with impact analyses to identify financial and non-financial implications. The most significant risks are as follows::

RISK	ASSOCIATED MITIGATION ACTIONS	ESTIMATED FINANCIAL IMPLICATIONS OF THE RISK BEFORE TAKING ACTION	ESTIMATED TIMEFRAME FOR FINANCIAL IMPLICATIONS	ESTIMATED COSTS OF THESE ACTIONS
Risks from regulatory changes				
Carbon pricing	<ul style="list-style-type: none">Establish a price on GHG emissions, obligating the measurement, verification, and reporting of emission inventories and imposing a price for each ton emitted.Participate in public policies in the sector.Include carbon pricing in financial decision-making.	S/ 274.7 million ¹³	5 years	S/221.5 million (24.0% reduction in operating margins)
Risks derived from changes in physical climate parameters or climate-related events				
Availability of water for power generation at the El Platanal hydroelectric power plant	<ul style="list-style-type: none">Perform maintenance to increase the storage capacity of the reservoirs through natural sediment entrainment.Conduct studies to monitor river flow.Strengthen infrastructure.	S/ 12.0 million	Annually	-

13. The base year is 2022.



17. CLIMATE ACTION

Financial Opportunities Arising from Climate Change

We have identified opportunities related to climate change that could generate substantial positive changes in our business operations, revenues, and expenses. Several of our projects align with the Corporate Roadmap to Carbon Neutrality by 2050. One such project is the transition to low-carbon

cement production. This project responds to the growing demand for sustainable building materials and new environmental regulations that encourage reducing GHG emissions.

The transition to a low-carbon economy provides a strategic opportunity to develop and expand renewable energy generation projects. Through our

CELEPSA business unit, we are addressing the need to mitigate climate change effects and the growing market demand for clean, sustainable energy solutions. Generating renewable energy through hydroelectric power plants allows us to access new markets and investors who value projects aligned with industry decarbonization objectives.

OPPORTUNITY IDENTIFIED	ANNUAL POSITIVE FINANCIAL IMPLICATIONS	ESTIMATED TIMEFRAME FOR THE REALIZATION OF THESE POSITIVE FINANCIAL IMPLICATIONS
Renewable energy generation	S/ 20,437.98 million ¹⁴	25 years

14. The base year is 2022.



17. CLIMATE ACTION

Adaptation to Physical Climate Risk

According to our identification and assessment of climate risks, we understand that the CELEPSA business unit is mainly exposed to physical risks. Although these risks are not significant, adaptation actions are in place in to respond effectively. In addition, preventive actions are implemented.

PHYSICAL CLIMATE RISK	IMPLEMENTATION TIMEFRAME	ACTIONS
<p>Risk: Insufficient water availability for power generation at the El Platanal hydroelectric power plant.</p> <p>Risk assessment and adaptation plan coverage: 11.43% of existing operations.</p>	Carried out every year depending on climatic and social conditions.	<ul style="list-style-type: none">• Maintenance to increase the storage capacity of the reservoirs through the natural entrainment of sediments.• Monitoring of river flow.• Water management plans.• Infrastructure improvement.• Contingency plan.



17. CLIMATE ACTION

Internal Carbon Pricing

We use an implicit internal carbon price for GHG Scopes 1 and 2 in some business decision-making processes. This helps us navigate GHG regulations, change internal behavior, drive energy efficiency, identify and drive low-carbon investments, and identify and take advantage of low-carbon project opportunities. This reference value incorporates the social and economic costs of GHGs into economic assessments, especially in the most relevant business units.

In Peru, the social price of carbon used in the economic assessments of public investment projects is US\$ 7.17 (S/ 28.6) per ton of CO₂ equivalent. The Ministry of Economy and Finance officially established this value through Technical Note No. 001-2023-EF/68.01.¹⁵ It reflects the social costs associated with GHG emissions and incorporates climate criteria into the state’s economic decision-making process.

In Chile, the price is US\$ 5 per ton of CO₂. Although Chile has a regulatory framework for the carbon tax, UNACEM Chile is currently exempt from this tax, according to the emission criteria established by law.

15. This value was initially estimated in 2016 and ratified by the MEF in 2023 for use in cost-benefit analyses of public projects with carbon emission impacts. See [Technical Note: Use of social carbon prices](#).



18 BIODIVERSITY RISK ASSESSMENT

Our biodiversity management is oriented toward achieving a net positive impact. To this end, we conduct risk assessments of our business units that generate impacts on biodiversity.

Our assessment scope includes:

- **Own operations:** We assess the risks generated directly by our productive activities.
- **Areas adjacent to our operations:** We identify possible impacts on adjacent areas that may be indirectly affected.
- **Upstream activities:** We consider the impact of operations related to our supply chain.
- **Downstream activities:** We analyze the effects our operations have downstream, including the transportation and use of our products.

Our processes for identifying and assessing risks related to our dependence on biodiversity and its impact are outlined below:

Methodologies or Frameworks

Each production activity undergoes specific biodiversity assessments, including the IUCN's Biodiversity Indicator and Reporting System (BIRS) methodology, which uses a nine-step process to assess biodiversity. This tool quantifies the status of habitats and biodiversity, helping us monitor management progress and achieve targets.

Location-Specific Approach

We act according to the specific conditions of each location where impacts and dependencies occur throughout our value chain, including exploration stages and active operations, as each location has unique characteristics. The BIRS methodology assesses the condition of habitats around the quarry, including their ecological state, enhancements, and threats, considering the regional ecological context.

Risk Management

We incorporate biodiversity risk assessment into our Integrated Risk Management System, a multidisciplinary process. This encompasses risks arising from our dependence on ecosystem services, as well as risks related to the direct impact of our operations.

Dependency-related Risks

We address these risks by assessing habitat conditions and the biodiversity index provided by the BIRS methodology. This allows us to identify and mitigate risks related to our dependence on ecosystem services that are critical to our operations. The results are expressed as a "quarry biodiversity index" on a scale of 1 to 10.



18. BIODIVERSITY RISK ASSESSMENT

Impact-related Risks

We address these risks through the methodology proposed by V. Conesa (2010),¹⁶ as well as through biological and hydrobiological programs, monitoring systems, and regulatory systems that align with national and international standards. The BIRS methodology also provides a guide with specific activities or best practices to implement in operations that impact biodiversity.

Identified Risks

We identify and monitor biodiversity-related risks through the Integrated Risk Management System. The Risk and Compliance Committee oversees this system and is responsible for identifying and assessing the main risks affecting the organization. Additionally, we use aspects and impacts matrices, the BIRS methodology, and biological and hydrobiological programs, as well as monitoring and regulatory systems.

These tools allow us to identify, analyze, and mitigate the potential dependencies and impacts of our activities in areas under our direct and indirect influence. Key aspects considered include flora, fauna, soil, and specific ecosystems.

For more details on the biodiversity management of our most representative business unit, see our [2024 Sustainability Report 2024](#), pages 135 - 142.



16. This methodology is recognized for its comprehensive approach to environmental impact assessment and its ability to analyze risks associated with biodiversity.



19 COMMITMENT TO BIODIVERSITY AND NO DEFORESTATION

Natural capital is essential for human well-being and the sustainability of productive activities. We manage biodiversity as a strategic asset, caring for and responsibly using the ecosystem services that support our activities and human wellbeing. We reaffirm our commitment to conserving biodiversity and guide our strategy to generate environmental value and promote healthy, resilient ecosystems.

Scope

We have established mandatory biodiversity management guidelines for all Grupo UNACEM's employees, business units, and members of the Board of Directors. These guidelines apply to all of our operations, regardless of geography, as well as to our suppliers, contractors, and strategic partners. We recognize that the responsibility for conserving biodiversity and the environment is shared.

Guidelines

- Our conservation strategy incorporates a model based on nature-based solutions (NBS). This model recognizes the productive capacity of ecosystems and their importance for human wellbeing, particularly for local communities that depend on natural resources.
- We are committed to achieving a net positive impact (NPI) on biodiversity in all our areas of influence by 2050. This commitment aligns with our goal of achieving carbon neutrality and consolidates our position as a benchmark in ecosystem conservation within the private sector.
- We promote practices that ensure non-deforestation in our operations and value chain. We consider principles related to non-deforestation,

➔ NATURAL CAPITAL IS ESSENTIAL FOR HUMAN WELL-BEING AND THE SUSTAINABILITY OF PRODUCTIVE ACTIVITIES. **WE MANAGE BIODIVERSITY AS A STRATEGIC ASSET, CARING FOR AND RESPONSIBLY USING THE ECOSYSTEM SERVICES** THAT SUPPORT OUR ACTIVITIES AND HUMAN WELLBEING.



19. COMMITMENT TO BIODIVERSITY AND NO DEFORESTATION

fire use, exploration, operation, and exploitation in areas where these activities are prohibited, including areas belonging to intangible zones, natural reserves, and properties owned by third parties or in litigation. We also participate in initiatives and carry out projects that support the restoration of local native forests. These guidelines align with our 2030 targets¹⁷ aimed at conserving the ecosystems in which we operate.

- We establish goals and objectives related to biodiversity management to contribute to the conservation and sustainability of ecosystems.
- We implement biodiversity-related risk assessments in the exploration stage and during active operations. These assessments identify potential and cumulative impacts on species, habitats, and ecosystem services, enabling informed, preventive decision-making.

- We adopt the mitigation hierarchy approach, prioritizing the avoidance of significant impacts, followed by reduction, rehabilitation, restoration, and transformation when necessary. This ensures that any residual loss of biodiversity is managed and restored through verifiable measures.
- We collaborate with our stakeholders, including communities, authorities, suppliers, academia, and other interested groups, to align our biodiversity management with national and international conservation objectives.
- We are also committed to engaging our value chain, including suppliers and contractors, to ensure that no operational activities take place in areas containing globally or nationally significant biodiversity, thereby promoting the conservation of these ecosystems.

Responsibility and Review

The Corporate Affairs and Sustainability Director is responsible for the Biodiversity Policy and reviews it when there is a significant change in the environment of Grupo UNACEM or at least every 2 years. Likewise, the Corporate CEO and the Sustainability Leader of each business unit are responsible for compliance and dissemination.

17. According to our Sustainability Statement: 100.0% of mining units with biodiversity monitoring programs and 100.0% of mining units with conservation plans.



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BIODIVERSITY MITIGATION ACTIONS

We implement various measures to avoid, reduce, regenerate, restore, and transform the environments in which we operate. The specific measures depend on the conditions in each country or territory.

Below, we highlight our main mitigation measures in relation to nature-based solutions (NBS):

BIODIVERSITY MITIGATION ACTIONS	
Avoid	<ul style="list-style-type: none">• Commitment to biodiversity and no deforestation.• We prohibit the felling of trees and hunting of animals in conservation areas and Natural Protected Areas (NPAs) where we are owners or operate.• We prohibit the movement of machinery and equipment outside the authorized project areas.• We prohibit the use of horns, valves, resonators, etc., limiting them to emergencies to avoid excessive noise.• We employ park rangers in our conservation areas and collaborate with park rangers in NPAs where we operate to prevent unauthorized activity.



20. BIODIVERSITY MITIGATION ACTIONS

BIODIVERSITY MITIGATION ACTIONS	
Reducir	<p>Conduct for Suppliers.</p> <p>UNACEM Peru</p> <ul style="list-style-type: none">• We have adopted cleaner technologies and practices. From 2006 to the present, we have replaced 95.0% of the coal used at the Atocongo plant with natural gas.• We have also implemented advanced control systems, such as bag filters and electrostatic precipitators.• We manufacture cements with additives and innovative products, which has led to a reduction in greenhouse gas emissions. <p>UNACEM Ecuador</p> <ul style="list-style-type: none">• We recirculate the water from our processes.• We implemented a project based on refuse-derived fuels (RDF). As a result, 41.0% of our fossil fuel usage has been replaced by RDF.
Regenerate	<ul style="list-style-type: none">• We develop various programs and plans that comply with environmental regulations and nature-based solutions (NBS) to ensure the conservation and ecological balance of the areas in which we operate. <p>CELEPSA</p> <ul style="list-style-type: none">• We restock rainbow trout fry in four areas downstream of the Paucarcocha reservoir in the province of Yauyos: Tanta, Vilca, Huancaya, and Vitis.• We developed a monitoring program for river shrimp restocking.



20. BIODIVERSITY MITIGATION ACTIONS

BIODIVERSITY MITIGATION ACTIONS	
Restore	<div>UNACEM Perú<ul style="list-style-type: none">At our Cristina and Atocongo mining units, we are developing conservation and restoration plans that include revegetating hillsides with native species.At the Atocongo and Cristina waste deposits, we have developed projects specifically designed to restore hillside ecosystems. These projects include activities such as soil recovery, revegetation with native species, and rehabilitation of degraded areas. Our goal is to accelerate the recovery of these areas and restore their health and integrity.</div> <div>UNACEM Ecuador<ul style="list-style-type: none">We have established reforestation agreements at the national and community levels. These agreements promote caring for nature and its recovery, as well as clean production and sustainable consumption.We have made progress in restoring vegetation cover in the internal transport area of the Selva Alegre Mining Concession as part of the Quinde Project rehabilitation program, which we have been implementing since 2014. As part of this program, we introduced a technical process that minimizes the environmental impact of this activity. We use hydroseeding and broadcast seeding techniques, as well as a topsoil layer, all of which have helped gradually restore vegetation cover.</div>



20. BIODIVERSITY MITIGATION ACTIONS

BIODIVERSITY MITIGATION ACTIONS	
Transform	<ul style="list-style-type: none">Strengthen our environmental policies and promote an organizational culture oriented toward sustainability.We seek to inspire changes in the values and behaviors of our stakeholders by fostering a collective approach to protecting ecosystems. <p>UNACEM Peru</p> <ul style="list-style-type: none">We promote environmental education in nearby communities.We have educated 7,244 students and 304 teachers on the importance and value of the hillside ecosystem and cultural heritage through contests and educational activities. <p>UNACEM Ecuador</p> <ul style="list-style-type: none">We provided training on biodiversity issues and involved employees in protection efforts. <p>CELEPSA</p> <ul style="list-style-type: none">We run a Sustainable Development Program with relevant stakeholders, including shrimp associations, the Regional Production Department of the Regional Government of Lima, the Environmental Prosecutor’s Office of Cañete, the National Police, and local municipalities.We developed projects involving natural and hydraulic infrastructure, as well as green and gray infrastructure, in the Nor Yauyos Cochas Landscape Reserve. Through these efforts, we contribute to the restoration, conservation, and protection of terrestrial and inland freshwater ecosystems, as well as the preservation of the ecosystem services they provide.



21 PRODUCT MANAGEMENT

Construction Materials Attributes

We are committed to environmental sustainability. We reduce our use of clinker and incorporate alternative materials, such as pozzolana, while monitoring the carbon footprint of our products. These actions reflect our commitment to cleaner, more environmentally friendly production practices.

Environmental Product Declaration

We have initiated a project at UNACEM Peru to develop Environmental Product Declarations (EPDs), following the ISO 14040 and ISO 14044 standards, Product Category Rules (PCR) guidelines, and ISO 14025 guidelines for preparing Type III environmental declarations. Currently, a life cycle assessment (LCA) is being prepared for 7 products: 6 types of cement and 1 type of clinker.

All UNICON products have ISO 14001 and ISO 14064 certifications, helping us comply with the Peruvian Mivivienda Fund's "use of structural eco-materials" requirement for project certification. For more information about certified projects, see: [Green Concrete – Unicon](#).

Health Product Declaration

UNACEM Ecuador has 11 quality seals from the Ecuadorian Institute of Standardization (INEN) in compliance with the Ecuadorian Technical Standard (NTE), which certifies the quality of its products. UNACEM Peru offers the market 7 types of high-quality cement that meet the requirements of the Peruvian Technical Standard (NTP) and the American Society for Testing and Materials (ASTM) Technical Standard. These assessments comply with technical standards and consider the regulations on the chemical

composition of cement to minimize its impact on the health of employees and users.

All of our products have a Material Safety Data Sheet (MSDS) that clearly communicates information about the product's composition, use, storage, handling, emergency procedures, and potential health risks. This information is provided in accordance with our high industrial safety standards. Product labels included data on composition, properties, and recommendations for use to ensure clear and accurate communication. For more information on MSDS, see: [Products: UNACEM](#) and [Products: UNACEM Ecuador](#).



21. PRODUCT MANAGEMENT

CHARACTERISTICS OF
CONSTRUCTION MATERIALS

Products that Reduce Raw Material Consumption	UNACEM Peru: Blended cements, such as Apu, Andino Ultra, and Andino Forte. UNACEM Ecuador: Campeón Cement
Low-Carbon Products	
Materials with Recycled Content	UNACEM Peru uses fly ash and blast furnace slag (an industrial byproduct) in the production of blended cements. UNACEM Ecuador uses iron slag (a byproduct of the iron and steel industry) in the production of <u>Selvalegre Cement</u> and raw meal.
Exclusion from the Red List	Our raw materials do not contain substances included in the “Red List” of banned materials. We only use non-metallic minerals and additives that meet high quality and sustainability standards.
Certified Wood-based Materials and Products	We require our paper bag suppliers to be Forest Stewardship Council (FSC) Chain of Custody (CoC) certified. In 2024, 100.0% of paper bag purchases for cement packaging came from certified sources.



3

SOCIAL

- 22. Commitment to Labor Practices
- 23. Labor Practices Program
- 24. Employee Support Programs
- 25. Human Rights Due Diligence Process
- 26. Human Rights Mitigation and Remediation
- 27. "Life First" Program – Occupational Safety And Health
- 28. Stakeholder Engagement Policy
- 29. Stakeholder Engagement Program
- 30. Workplace Climate Survey
- 31. Employee Development Programs
- 32. Type of Performance Assessment





22 COMMITMENT TO LABOR PRACTICES

Grupo UNACEM is committed to providing fair, safe, and dignified working conditions for everyone involved in our operations, whether directly or through third parties. This commitment is based on international standards, including the UN Global Compact, ILO conventions, and the UN Guiding Principles on Business and Human Rights. It is also based on our Code of Conduct for Suppliers and Contractors.

Scope

This commitment applies to all business units in all countries where we operate. It covers all forms of direct contracting and extends to contractors, subcontractors, suppliers, and partners in our value chain. These parties must comply with these principles as part of their relationship with the Group.

Aspects

- **Living Wage:** We guarantee that all employees receive a living wage sufficient to cover their and their families' basic needs, including food, housing, transportation, health care, education, and clothing. This wage is periodically reviewed and compared to local cost-of-living studies.
- **Working Time Management:** We adhere to the maximum weekly work hours established by local legislation. Additionally, we continuously monitor working hours and overtime to prevent excessive workloads that could affect employees' physical or mental well-being. Overtime is paid in accordance with current legislation or collective bargaining agreements.
- **Equal Pay:** In compliance with ILO Convention No. 100, we ensure equal pay for men and women for work of equal value. Regular analyses are conducted to identify and reduce any gender pay gap.
- **Vacations:** We respect the right of all employees to annual paid leave in accordance with local labor regulations. We promote the effective use of rest to preserve health and personal balance.
- **Consultation in Collective Dismissal Processes:** In the event of organizational restructuring or mass dismissals, we guarantee compliance with the legally established notice periods and promote prior dialogue with employees or their representatives.



23 LABOR PRACTICES PROGRAM

We manage our labor practices in accordance with our internal policies and the labor laws of each country in which we operate. This ensures that we promote adequate and sustainable labor practices.

Certifications

- UNACEM Peru has the ABE certification from the Association of Good Employers (ABE).
- UNACEM Ecuador has the Socially Responsible Company Distinction (ESR).
- CELEPSA, UNACEM Peru, UNICON, UNACEM Ecuador, UNACEM Corp, UNACEM Chile, ARPL, and DIGICEM have obtained the Great Place to Work certification.

Below are some of our actions in this regard:

- **Competitive Salary Conditions:** In accordance with the Corporate Compensation Management Policy, we offer competitive and adequate remuneration consistent with the local cost of living. This remuneration is based on market studies and aligned with job responsibilities and employee performance.

- **Management of Working Hours:** In line with our internal labor regulations and labor legislation in force in each country, we comply with provisions on maximum working hours, as well as the control and payment of overtime.
- **Participation and Social Dialogue:** We foster an environment where employees can express their opinions and concerns. We collaborate with employees' representatives to promote fair working conditions and good-faith negotiations. 23.75% of the Group's employees are represented by an independent union or covered by collective bargaining agreements.
- **Pay Gap:** As part of our commitment to equal pay for work of equal value, we periodically analyze the pay gap and set progressive closing targets. We also have a "Voces Unidas" (United Voices) program that promotes equity and fair opportunities.

- **Social Protection and Comprehensive Wellbeing:** We supplement public social protection systems through the UNA Healthy Life Program, which provides corporate benefits such as comprehensive health insurance, emotional wellness programs, and nutritional programs.
- **Benefit Payments:** We regularly monitor labor compliance payments, including actual working hours, benefit payments, and vacation usage.
- **Climate Transition Training:** We provide training on how to mitigate the impacts of industrial change and climate transition in order to achieve our carbon neutrality goal. Our employees participate in industry conferences and events. In 2024, we trained ISO-certified auditors to improve our processes continuously, reduce our environmental impact, and facilitate climate adaptation.



24 EMPLOYEE SUPPORT PROGRAMS

Through our corporate UNA Healthy Life Program, we create work environments that prioritize health and wellness, supporting the physical, emotional, financial, and social needs of our employees and their families. Our most important initiatives in this regard are as follows:

1

Workplace Stress Management
General benefits: Talks on wellness, prevention of harassment and discrimination, stress management, and mental health.

- CELEPSA:** A mental health program called "CELEPSA with You," which includes talks, emotional support, and a podcast on mental health that provides tools for effectively managing stress.
- PREANSA Chile:** Stress management is part of its approach to wellbeing at work.
- PREANSA Peru:** Group dynamics and active breaks to manage stress in a healthy way.

2

Health and Sports Initiatives
General benefits: Sports initiatives and comprehensive health and nutrition programs (medical insurance, preventive checkups, cancer prevention, sports activities, meditation, active breaks, gym access, and nutritional support). Employees have access to a wellness and health platform: <https://www.monkeyfitpass.com/>.

- ARPL:** Sports activities, such as the Integration Cup.
- CELEPSA:** Sports activities, such as the Energy Cup and bimonthly nutrition talks.
- UNACEM Ecuador:** Access to the Betterfly app to earn incentives for healthy habits.
- PREANSA Peru:** An agreement with Seven Gym.



24. EMPLOYEE SUPPORT PROGRAMS

3

Flexible Schedules

- ARPL:** A flexible work environment that allows employees to adapt their schedules according to their personal and family needs.
- CELEPSA:** Reduced working hours on Fridays (shorter workday).

4

Part-time Work

- CELEPSA:** A 4-hour workday (half day) for female employees during the 2 months following the birth of their child.

5

Remote Work

- Remote and hybrid work modalities are available in almost all business units, reflecting our commitment to work-life balance and adapting to changing needs.

6

Daycare Centers or Childcare Support

- UNACEM Ecuador:** Daycare centers are available for employees' children during the workday.
- UNACEM Chile:** The Sala Cuna (Nursery Room) Program offers daycare for employees with children under 2 years of age during the workday. If

7

the nursery is not used, a voucher is provided to the mother to help cover childcare expenses.

Benefits or Facilities for Breastfeeding

- Specially designed and equipped lactation rooms for the well-being of our employees in almost all of our business units.
- UNACEM Ecuador** has been recognized by the Ministry of Public Health as a "Breastfeeding Friendly Company."

8

Paid Parental Leave for the Primary Caregiver

- CELEPSA:** 0.7 weeks of additional leave for the adoption of a child up to 12 years of age, beyond what is stipulated by law.

9

Paid parental Leave for the Non-Primary Caregiver

- CELEPSA:** 0.7 weeks in addition to the legal stipulations for paternity leave to ensure adequate care and support for the child and family during the first days after birth. Also, 0.7 weeks are added to the

10

legal stipulations for adoption leave for a child up to 12 years of age.

Paid Family or Caregiver Leave

General benefit: Leave to care for immediate family members in situations that require it, such as serious or terminal illnesses, therapy, rehabilitation, or oncological treatments, in compliance with the legislation of each country in which we operate.

- CELEPSA:** 3 additional days to the leaves established by law.

11

Financial Wellbeing

General benefit: Corporate discount agreements, discounts on construction products, loans, financial education, and trade fairs.

12

Family Cohesion

General benefit: Family integration activities and celebrations of special occasions.



25 HUMAN RIGHTS DUE DILIGENCE PROCESS

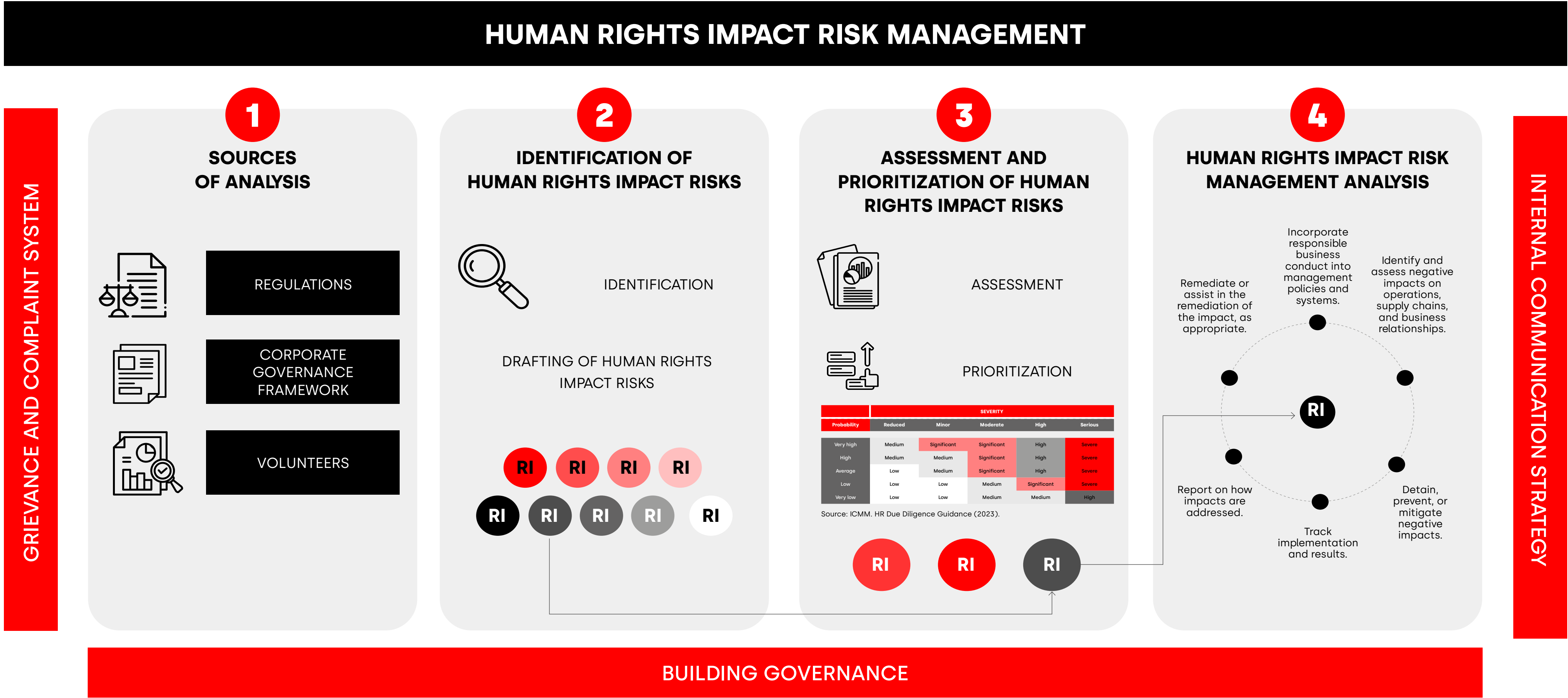
We are committed to fostering a culture of human rights in all our operations, value chains, and business relationships. This commitment is reflected in our management model, which is primarily focused on identifying risks. Within this framework, we implement mitigation measures to reduce the probability or severity of risks. These actions strengthen our controls and mitigate risks.

Additionally, we conduct annual reviews of human rights risks. Our communication channels allow stakeholders to alert us of impacts, enabling us to update our assessment and prioritization of impacts. This provides constant feedback on our control and mitigation measures.

➔ OUR COMMUNICATION CHANNELS ALLOW STAKEHOLDERS TO ALERT US OF IMPACTS, ENABLING US TO UPDATE OUR ASSESSMENT AND PRIORITIZATION OF IMPACTS.



25. HUMAN RIGHTS DUE DILIGENCE PROCESS





25. HUMAN RIGHTS DUE DILIGENCE PROCESS

We have developed a taxonomy of potential impacts and risks for our business units, covering 16 dimensions of impacts on stakeholders. This taxonomy enables us to ensure that we have control measures in place for material impacts and prioritize them according to their severity level for individuals.

RELEVANT HUMAN RIGHTS ISSUES		IDENTIFIED GROUPS AT RISK
<ul style="list-style-type: none">Occupational health and safetyLife and/or integrityPublic safetyDiscrimination and harassmentSexual and gender-based violenceEnvironmentForced laborHuman trafficking	<ul style="list-style-type: none">Equal payWorkplace harassmentRight to collective bargainingFreedom of associationChild laborInnovation and developmentCommunity rightsConsumer rights	<ul style="list-style-type: none">Own employeesThird-party employees (suppliers, contractors, and their personnel)WomenChildren and adolescentsLocal communitiesBusiness partners (customers and consumers)



25. HUMAN RIGHTS DUE DILIGENCE PROCESS

The following matrix summarizes the most relevant human rights issues in all our operations, value chains, and business relationships.

RELEVANT HUMAN RIGHTS ISSUES	IDENTIFIED HUMAN RIGHTS RISKS	IDENTIFIED STAKEHOLDERS	EXISTING CONTROLS
Life/integrity Occupational health and safety	Life and/or integrity affected by transportation incidents or accidents.	Local communities Own employees Third-party employees	<ul style="list-style-type: none">• Contracts with suppliers.• Sensitize carriers to safety issues.• Grievance and complaint mechanism.• Crisis and Communication Committee.• Standard for maximum driving hours.• Checklist for vehicle inspection.• Internal road safety regulations.• Corporate Health and Safety Policy.
Environment	Environmental impact due to noise during operation.	Local communities Own employees Third-party employees	<ul style="list-style-type: none">• Control systems at noise-generating sources.• Environmental monitoring plan.• Preventive and corrective maintenance plans for plants.• Grievance and complaint mechanism.• Activity schedule agreement.
Life/integrity Occupational health and safety	Impact on property, food, life, and/or integrity due to operational contingencies or collapse due to natural disasters.	Local communities Own employees Third-party employees	<ul style="list-style-type: none">• Anti-seismic infrastructure.• Topographic monitoring.• Preventive and corrective maintenance.• Civil liability insurance against third parties.• Contingency plan.



25. HUMAN RIGHTS DUE DILIGENCE PROCESS

RELEVANT HUMAN RIGHTS ISSUES	IDENTIFIED HUMAN RIGHTS RISKS	IDENTIFIED STAKEHOLDERS	EXISTING CONTROLS
Discrimination Equal pay	Situations of labor and salary discrimination in the selection, hiring, development, or compensation processes.	Own employees	<ul style="list-style-type: none">Corporate Human Rights Policy.Corporate Compensation Management Policy.Corporate Diversity and Inclusion Policy.Code of Ethics and Conduct.
Forced labor Human trafficking	Presence of human trafficking for labor purposes.	Own employees Third-party employees	<ul style="list-style-type: none">Human Rights PolicyGrievance and complaints mechanism.Code of Ethics and Conduct for Suppliers.
Forced labor	Presence of forced or bonded labor in the production and/or supply chain.	Own employees Third-party employees	<ul style="list-style-type: none">Human Rights PolicyGrievance and complaint mechanism.Code of Ethics and Conduct for Suppliers.Labor contract with specific details.
Child labor	Use of child labor in activities related to the production of raw materials.	Own employees Third-party employees	<ul style="list-style-type: none">Human Rights PolicyGrievance and complaint mechanism.Selection processes (age of majority requirement).Code of Ethics and ConductMeans of contract verificationCode of Ethics and Conduct for Suppliers
Right to collective bargaining Freedom of association	Restrictions on the right to form or join unions of one's own choosing and to bargain collectively.	Own employees Third-party employees	<ul style="list-style-type: none">Employment contract with specifications.Grievance and complaint mechanism.Collective bargaining agreements with unions.Negotiation processes (annual and quarterly).Code of Ethics and Conduct for Suppliers.





25. HUMAN RIGHTS DUE DILIGENCE PROCESS

RELEVANT HUMAN RIGHTS ISSUES	IDENTIFIED HUMAN RIGHTS RISKS	IDENTIFIED STAKEHOLDERS	EXISTING CONTROLS
Sexual and gender-based violence	Risk of abuse and exploitation of women and girls in vulnerable communities during construction and operation phases.	Women Children and adolescents Local communities	<ul style="list-style-type: none">Grievance and complaint mechanism.Relations with communities.Code of Ethics and Conduct for Suppliers.
Consumer rights	Health risks to users due to exposure to toxic or hazardous materials without proper warnings or instructions.	Business partners (customers and consumers)	<ul style="list-style-type: none">Grievance and complaint mechanism.



26

HUMAN RIGHTS MITIGATION AND REMEDIATION

Human Rights Mitigation

Based on our Human Rights Due Diligence, we strengthened our risk mitigation controls and processes. Consequently, we implemented measures to reduce the probability of occurrence or severity of risk impacts. The main mitigation actions are presented below:

OWN OPERATIONS

RELEVANT HUMAN RIGHTS ISSUES	MITIGATION PLANS FOR HUMAN RIGHTS RISKS
Life/integrity Housing	<ul style="list-style-type: none">• Implementation of a bonus for good driving practices.• Identification and diagnosis of critical areas for signage and other measures.• Awareness-raising program for communities.• Awareness-raising program for carriers.• Audits and inspections.• Emergency response protocol.• Implementation of fatigue identification mechanisms.• Implementation of the "Volante Seguro" (Safe Driving) Program.• Implementation of satellite telephones to guarantee communication.



26. HUMAN RIGHTS MITIGATION AND REMEDIATION

RELEVANT HUMAN RIGHTS ISSUES	MITIGATION PLANS FOR HUMAN RIGHTS RISKS
Sexual and gender-based violence	<ul style="list-style-type: none">Implementation of specific protocols that establish prevention, intervention, and disciplinary mechanisms: The Prevention and Action Protocol for Harassment and Workplace Violence and the Procedure for Reporting Sexual Harassment have been implemented.
Occupational health and safety	<ul style="list-style-type: none">“Life First” Program aims to strengthen a comprehensive safety culture that protects our employees. This program is linked to our Safety Management System.Annual audits of our operations ensure compliance with applicable regulations and standards.Online digital system (ISOTools) for recording and monitoring work accidents. This system is accessible at all times and updated annually.
Property Housing Life/integrity Food Health and safety	<ul style="list-style-type: none">Implementation of drills.Assess the scope of insurance and the probability of loss events.Implementation of an early warning system.Evacuation plan.Communications plan.
Environment	<ul style="list-style-type: none">Assessment of equipment and machinery encapsulation.Identification of equipment that generates more than 82 decibels.Assessment of operational processes for noise reduction.
Number of sites with mitigation plans	Five business units: UNACEM Peru, UNACEM Ecuador, UNACEM Chile, UNICON, and CELEPSA.



26. HUMAN RIGHTS MITIGATION AND REMEDIATION

SUPPLY CHAIN

RELEVANT HUMAN RIGHTS ISSUES	MITIGATION PLANS FOR HUMAN RIGHTS RISKS
Occupational health and safety	<ul style="list-style-type: none">“Life First” Program aims to strengthen an integral safety culture that protects third-party employees (suppliers and contractors). This program is linked to our Safety Management SystemAnnual audits of our operations ensure compliance with applicable regulations and standards.Online digital system (ISOTools) for recording and tracking workplace accidents. This system is accessible at all times and updated annually.
Child labor Forced labor	<ul style="list-style-type: none">Supplier homologation process, which includes an assessment of practices such as child labor, forced labor, and discrimination.
Discriminación	<ul style="list-style-type: none">Asesoría y acompañamiento personalizado a cada proveedor.Asistencia técnica para la implementación de documentos en temas de ética e integridad, anticorrupción y derechos humanos.
Discrimination Workplace harassment Environment Right to collective bargaining Freedom of association	<ul style="list-style-type: none">Personalized advice and support for each supplier.Technical assistance for implementing documents on ethics, integrity, anti-corruption, and human rights.Human rights training.Development of tools for verifying and monitoring the implementation of action plans.Implementation of the following documents:<ul style="list-style-type: none">- Code of Conduct for Suppliers and Contractors- Grievance procedure and channel.- Human rights policies and procedures.- Risk matrices.
Number of sites with mitigation plans	Suppliers of five business units: UNACEM Peru, UNACEM Ecuador, UNACEM Chile, UNICON, and CELEPSA.



26. HUMAN RIGHTS MITIGATION AND REMEDIATION

BUSINESS PARTNERS

RELEVANT HUMAN RIGHTS ISSUES	MITIGATION PLANS FOR HUMAN RIGHTS RISKS
Consumer rights	<ul style="list-style-type: none">• Product data sheets.• Product safety data sheets.• Compliance with local and international regulations.• Clear and visible labeling.• Quality controls.

Human Rights Remediation

In 2024, we did not record any cases requiring remediation actions. Our process consists of the following types of actions across three implementation scales:

- **Rectify:** Immediately correct an impact that has already occurred or is occurring, restoring the environment to its original condition on-site or as close as possible.
- **Remedy:** Repair or restore impacts that could not be fully rectified through medium- or long-term recovery actions that restore functionality, as well as ecosystem and social services.
- **Compensate:** Provide an equivalent or greater benefit elsewhere or to another recipient when residual impacts persist despite previous measures. This includes offsets and social or environmental trade-off measures.



27 “LIFE FIRST” PROGRAM: OCCUPATIONAL SAFETY AND HEALTH

The “Life First” Program serves as the reference framework for achieving our Corporate Health and Safety Vision. All of the Group’s operations are sustained by this program, in accordance with our Corporate Occupational Health and Safety Policy. The program addresses the following actions:

Safety Management with Contractors

We have established occupational safety and health (OSH) criteria in our Code of Conduct for Suppliers and Contractors, as well as in the Contractor Management Guide of the “Life First” Program.

- **Roles:** The contract manager and/or contractor is responsible for ensuring that the requirements apply to the contract and/or contractor managing it.
- **Basic Requirements:** All contractor personnel must be adequately trained in health and

safety, including a site induction. All tools and equipment must be in safe working condition, according to the manufacturer’s specifications. Contractors are responsible for ensuring that their subcontractors comply with safety requirements and receive training.

- **Contracting:** All contracted services are formalized through a contract that includes health and safety clauses that establish the contractor’s responsibilities. The contract also establishes the Group’s right to stop activities in the event of danger to employees, as well as penalties or fines for noncompliance.

External Verification

Our UNACEM Perú¹⁸ and UNICON Peru (Certificate No. PE20/819943320) business units maintain ISO 45001:2018 certification.

➔ **THE “LIFE FIRST” PROGRAM SERVES AS THE REFERENCE FRAMEWORK FOR ACHIEVING OUR CORPORATE HEALTH AND SAFETY VISION.** ALL OF THE GROUP’S OPERATIONS ARE SUSTAINED BY THIS PROGRAM, IN ACCORDANCE WITH OUR CORPORATE OCCUPATIONAL HEALTH AND SAFETY POLICY.

18. <https://unacem.pe/wp-content/uploads/2024/08/ISO-45001-2018-Esp.pdf>



27. "LIFE FIRST" PROGRAM: OCCUPATIONAL SAFETY AND HEALTH

OSH Training

Through our Interactive Safety Classroom (Aula Interactiva de Seguridad), we educate and raise awareness among our employees and contractor companies by using simulated situations with didactic tools that recreate conditions and risks similar to those found in industrial plants. Our goal is to promote sustained interdependence in safety. In 2024, we achieved:



Action Plans with Goals

We continued our action plan to achieve a high level of safety leadership maturity. As a result, the accident rate at Grupo UNACEM has decreased steadily by 67.0% over the last 4 years. Additionally, each business unit has an annual safety plan with specific objectives, goals, and actions.

Incidents and Accidents

We are guided by the principle that all injuries, illnesses, accidents, and health and safety incidents are preventable. We also have reporting and investigation procedures.

WE ARE GUIDED BY THE PRINCIPLE THAT ALL INJURIES, ILLNESSES, ACCIDENTS, AND HEALTH AND SAFETY INCIDENTS ARE PREVENTABLE. WE ALSO HAVE REPORTING AND INVESTIGATION PROCEDURE.S



28 STAKEHOLDER ENGAGEMENT POLICY

In accordance with our corporate vision of social management, our Sustainability Statement, our Code of Ethics and Conduct, our Corporate Diversity and Inclusion Policy, and our Corporate Human Rights Policy, we reaffirm our commitment to creating long-term value with our various stakeholders, which include communities, local stakeholders, and vulnerable groups.

Our Code of Ethics and Conduct demonstrates our respect for the culture, traditions, and values of local communities, particularly those neighboring our operations. The Code also affirms our commitment to maintaining transparent and relevant communication based on mutual respect and dialogue. Additionally, our Human Rights Due Diligence process includes local communities as stakeholders.

Within this framework, each business unit can develop, enhance, and/or implement identification processes, participation strategies, and complaint/grievance mechanisms according to their stakeholders' needs, operating realities, regulatory framework, and identified socio-environmental risks.

This commitment is supported by the Sustainability Statement, which was approved by the Board of Directors at the 2021 Shareholders' Meeting. The "Social Management" pillar aims to improve local development and quality of life in areas surrounding our operations.

Scope

Supply Chain

Our Code of Conduct for Suppliers and Contractors establishes guidelines for behavior toward communities.

Own Operations

The following are guidelines from some of our business units within the framework of social management and community relations:

UNACEM Peru has a Sustainability Policy that expresses the company's commitment and establishes social management guidelines.

UNACEM Ecuador maintains the guidelines for stakeholder relations through its Social and Environmental Responsibility Policy, which establishes the general social and environmental management principles. Additionally, the Community Relations Program strengthens relations with various stakeholders through communication mechanisms and strategies.

CELEPSA's Sustainability Policy establishes social management guidelines that promote community wellbeing and generate strategic alliances that foster local stakeholders and territory development. They also have a Grievance and Complaint Procedure that allows them to classify and address communications received from stakeholders within the established deadlines.

UNICON maintains a connection with society through its Socio-Environmental Management System, which has resulted in the development of spaces for ongoing dialogue and the identification of opportunities to improve quality of life.



28. STAKEHOLDER ENGAGEMENT POLICY

UNACEM Chile promotes adequate coordination with communities on issues that concern them in order to identify and develop areas of common interest. The company supports the social, economic, and environmental development of communities in a sustainable and respectful manner.

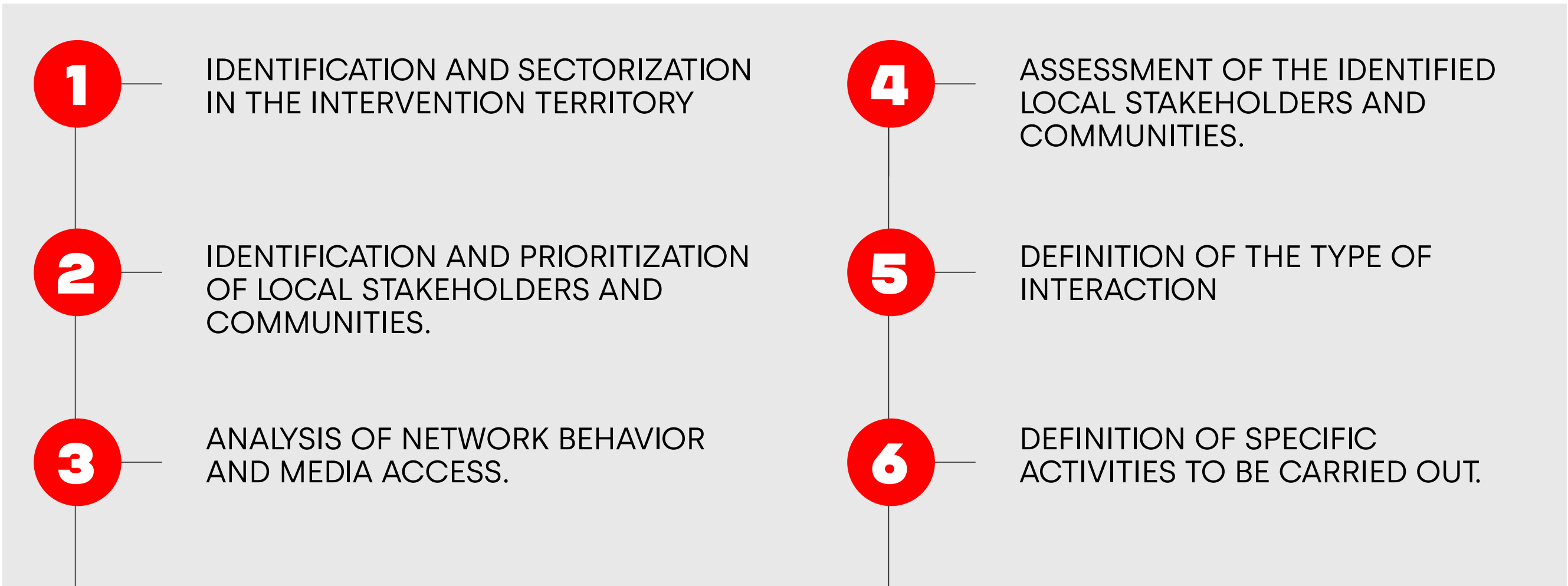
Aspects

Process for Identifying Affected Communities, Local Stakeholders, and Vulnerable Groups

Each business unit has an organizational structure in charge of social management and community relations. This structure considers stakeholder identification (communities, local stakeholders, and vulnerable groups, among others), regulatory aspects, socio-environmental risks, shared value pillars, and prioritized gaps. Some of our business units' main efforts include:

UNACEM Peru performs stakeholder mapping assessments to define its social impact on local stakeholders and communities. This framework enables us to identify, assess, and plan prevention, control, and mitigation actions that promote social viability.

The methodology has 6 steps:





28. STAKEHOLDER ENGAGEMENT POLICY

CELEPSA, as part of its social management, uses the “Social Climate Matrix” management tool to assess and analyze the social relations between the business unit and local stakeholders and communities. Additionally, interventions in the territories where CELEPSA operates are implemented using a project management methodology. First, the technical, financial, and social feasibility of the initiative or project is assessed. Then, a logical framework for monitoring implementation and a risk matrix are developed.

UNACEM Ecuador has a community risk management system that monitors the social climate and identifies opportunities to improve its relationship with the environment.

The analysis process has 5 steps:



Engagement Strategy Including Local Stakeholders

There are permanent face-to-face and virtual dialogue channels with local stakeholders to build and strengthen solid, mutually beneficial relationships. This strategy focuses on fostering communication, collaboration, and trust to achieve common goals and improve the overall wellbeing of local stakeholders.

Grievance and Complaint Mechanisms Available to Communities

The Group has an Ethics Line, a platform for complaints, available to different stakeholders. Likewise, we provide ongoing support through our social networks and institutional email.

Additionally, each business unit has specific procedures that establish guidelines and actions for receiving, recording, and analyzing complaints, claims, reports, and inquiries.



29 STAKEHOLDER ENGAGEMENT PROGRAM

In line with our social management strategy, we implement social programs, projects, and initiatives in the places where we operate. Through these programs, we improve the quality of life and promote the economic and social progress of local stakeholders and communities. Our goal is to promote their autonomy, generate shared value, and contribute to the Sustainable Development Goals.

Impact Assessments

We conduct impact assessments and socioeconomic studies to define our social impact in areas of influence. Through social investment projects, we foster the development of stakeholders and communities. Through joint interventions that create value in our operating environments, we aim to generate greater impact by adopting a territorial development approach in partnership with various sectors (public, private, civil society, multilateral, etc.) and social actors.

Some of the main activities of our business units are highlighted below.

For more information on projects implemented that contribute to the SDGs, see our [2024 Sustainability Report](#), pages 109 - 115.





29. STAKEHOLDER ENGAGEMENT PROGRAM

UNACEM Perú has three focus areas for its social investment programs:

- **Research for Conservation:** Through this approach, we develop initiatives and research spaces that support the conservation of hillside ecosystems and the country's cultural heritage. **Key results:** 5 conservation research projects, 7,244 students and 304 teachers were sensitized, and 5,988 visits were made to the hills of the Amancay Sanctuary.
- **Wellbeing:** This approach strengthens the capacities of various vulnerable groups to facilitate access to quality education, health services, and income generation, as well as promote harmonious coexistence. **Key results:** 3,618 people participated in art, culture, and sports workshops; 12,387 people benefited from health campaigns, fairs, and educational sessions.
- **Urban and Rural Infrastructure Planning and Development:** These projects promote recreation and integration to improve quality of life and contribute to the orderly growth of populations. **Key results:** 122 infrastructure projects were completed, 2,244 trees were planted, and

11 critical waste accumulation points were recovered. Additionally, 13,980 bags of cement were donated for the construction of the Tarma interdistrict terminal, and 3,211 bags were donated for improvements to the Acobamba market.

UNACEM Ecuador's community relations plan focuses on 5 areas:

- **Education and Training:** The goal is to support children and young people, especially indigenous people and women, in completing primary and secondary education and, in some cases, gaining access to university. **Key results:** 167 student beneficiaries.
- **Health:** This approach contributes to improving the health and quality of life of stakeholders and communities by upgrading infrastructure, providing medical supplies and equipment, and offering preventive medicine programs. **Key results:** 120 families received these benefits.
- **Generation of Opportunities:** The objective is to support the long-term economy of community families and promote the transfer of technology and knowledge through theoretical and practical workshops.

Key results: mushroom planting and harvesting, beekeeping, and dairy cattle raising programs.

- **Environmental Conservation:** The objective is to raise local community awareness about environmental, forest, and biodiversity conservation through training and reforestation activities in collaboration with academic institutions and other relevant organizations.
- **Social Infrastructure:** These programs focus on improving social infrastructure because the quality of life in communities is closely linked to it. **Key results:** 14,300 families benefited from the delivery of construction materials and hardware.

CELEPSA, in accordance with its Social Management Plan, establishes objectives, goals, and impact indicators. Implementation is monitored through a follow-up and control process, which allows for assessing interventions, following up with stakeholders, and guaranteeing effectiveness.

Communication Mechanisms (Channels, Surveys, Reviews, Meetings, and Capacity Building)

We manage our communication with local communities and stakeholders based on trust, dialogue, and mutual





29. STAKEHOLDER ENGAGEMENT PROGRAM

respect. We use various mechanisms to achieve this, such as meetings, surveys, social networks, websites, community leadership capacity building, institutional email, working groups, and permanent contact with community leaders and organizations. Some of the main activities of our business units are highlighted below:

UNACEM Peru has channels of dialogue through mechanisms such as an institutional email address exclusively for documentary procedures and queries from individuals or legal entities, as well as social networks for public contact and queries. The company also generates spaces for dialogue, perception surveys, leadership, and assertive communication workshops, and maintains a permanent customer service office.

CELEPSA has tools for interaction, awareness-raising spaces, and dialogue and management mechanisms, as well as initiatives to strengthen communication capacities. It socializes the results of its indicators in various settings to promote trust and dialogue.

UNACEM Ecuador’s community relations program promotes communication, meetings, capacity building, participation, and the exchange of ideas through its “Communication and Dialogue” action line and procedure for managing internal and external communications. The company also publishes the community magazines *Mashikuna* and *Quinde*.

Grievance and Complaint Follow-up

Grupo UNACEM maintains an Ethics Line, a channel for complaints and grievances available to all stakeholders. This platform is just one of the options available for submitting complaints and grievances. Stakeholders can also use the telephone number or email address provided by the business unit.

In 2024, our business units UNACEM Peru and CELEPSA handled and resolved 100.0% of inquiries, requests, complaints, and claims.

➡ **GRUPO UNACEM MAINTAINS AN ETHICS LINE, A CHANNEL FOR COMPLAINTS AND GRIEVANCES AVAILABLE TO ALL STAKEHOLDERS.**



30 WORKPLACE CLIMATE SURVEY

In 2024, we achieved an 87.0% positive result in the “Gestalt” indicator, reflecting the overall satisfaction of Grupo UNACEM employees, according to the Great Place to Work (GPTW) survey.

Additionally, the following business units obtained the GPTW certification: CELEPSA, UNACEM Perú, UNICON, UNACEM Ecuador, UNACEM Corp, UNACEM Chile, ARPL, and DIGICEM.

The survey assesses employee satisfaction in five dimensions related to the organizational climate and culture in the areas and organizations where employees work. Below, we present how these dimensions are related:

→ IN 2024, WE ACHIEVED AN
87.0%
POSITIVE RESULT IN THE “GESTALT”
INDICATOR, REFLECTING THE
OVERALL SATISFACTION OF
GRUPO UNACEM EMPLOYEES,
ACCORDING TO THE GREAT
PLACE TO WORK (GPTW) SURVEY.

→ THE SURVEY ASSESSES
EMPLOYEE SATISFACTION IN
FIVE DIMENSIONS RELATED TO
THE ORGANIZATIONAL CLIMATE
AND CULTURE IN THE AREAS
AND ORGANIZATIONS WHERE
EMPLOYEES WORK.



30. WORKPLACE CLIMATE SURVEY

ASPECTS	GPTW DIMENSION	GPTW QUESTIONS
Job Satisfaction	Pride	I feel that my participation is important and makes a difference in the organization. I would recommend my friends and family to work at this company because of its excellent work environment.
	Impartiality	All things considered, I would say this is a great place to work.
	Credibility	On a scale of 1 to 10, with 1 being “Not at all likely” and 10 being “Very likely,” how likely would you be to recommend this organization to a friend or family member?
Purpose	Pride	My job has special meaning to me; it's not “just a job.”
		The people here adapt quickly to the changes necessary for our organization's success.
		I feel good about how our organization contributes to the community.
		Our customers rate the service we provide as excellent.
Happiness	Pride	Seeing what we accomplish makes me proud.
		I want to work here for a long time.
		I am proud to tell others that I work here.
		People like working in this organization, whether in person or remotely.
	Camaraderie	I can be myself and express my personality in the workplace.
Stress	Respect	I can take time off to attend to important personal matters in a coordinated manner.
		People are encouraged to balance their work and personal lives here.



31 EMPLOYEE DEVELOPMENT PROGRAMS

Our UNA (Union, Business, and Action) Culture is the core of our human talent development strategy. It takes a collaborative approach and integrates all our employees¹⁹ under any contractual modality. Our comprehensive model includes learning methods such as coaching and mentoring, to strengthen key capabilities in cultural change management, strategic decision-making, and innovation. The model also includes specialized teams and work networks that facilitate spaces for feedback, continuous improvement, and professional development.

Leadership Development Program

These specialized training initiatives aim to strengthen the leadership skills of our employees. Through the UNACEM Institute and other platforms, we implement personalized development programs for leaders that combine technical training, soft skills development, and continuous feedback as key components of their professional and personal growth.

Cultural Education Program

We promote cultural education through initiatives that encourage respect for different cultural perspectives, non-discrimination, and environmental stewardship. Our programs include training in values, the circular economy, sustainability, and environmental and social volunteering, among others. Additionally, we provide training on our Code of Ethics and Conduct to reinforce a work environment that is free of discrimination and that fosters mutual respect.

Transition Program for Retirees and Dismissals

We have procedures and policies that guide the termination of employment and retirement processes in accordance with the provisions of the private or national pension system and in compliance with each country's legislation where we operate. These include notification deadlines and prior consultation. In accordance with our Code of Ethics and Conduct,

we protect employee data even after the end of the employment or contractual period. For example, CELEPSA has an incentive policy for voluntary retirement.

Digital Transition Program

We promote the development of our employees' digital competencies to facilitate their adaptation to the use of digital tools and technologies in the workplace. To this end, we have initiatives such as the Workplace platform, which has over 3,500 active users, and the "Somos Digitales" (We Are Digital) Program.

19. All of our employees work full time.



31. EMPLOYEE DEVELOPMENT PROGRAMS

The development programs with the greatest quantitative impact on the business are presented below.

SKILLS FOR SUCCESSFUL RESULTS PROGRAM — UNICON

Program Description	The program aims to strengthen leaders' strategic and management skills by providing them with key tools to negotiate and resolve conflicts effectively. The program also enhances leaders' ability to manage people by focusing on talent development, team motivation, and productivity. 99 leaders in management positions have participated.
Benefits	<ul style="list-style-type: none">• Develop a personal brand and professional image that is consistent with their leadership role.• Improved perception of training in the work climate survey.
Quantitative Impact on Business	<ul style="list-style-type: none">• Projected impact: 5.0% reduction in leadership turnover.
% of FTEs Participating in the Program	4.0%



31. EMPLOYEE DEVELOPMENT PROGRAMS

MANAGER AS COACH — UNACEM ECUADOR

Program Description	The program aims to enhance leaders' competencies, preparing them for the role of Coach Leader and equipping them to lead high-performance teams. Participants develop the necessary skills to drive cultural change in line with organizational strategy and a Customer Experience approach.
Benefits	<ul style="list-style-type: none">• Develop leadership, communication, delegation, and conflict resolution skills.• Develop influential leaders by strengthening their self-awareness.• Foster strategic thinking and effective decision-making.• Improve Great Place to Work leadership indices and dimensions in critical areas of the company.
Quantitative Impact on Business	<ul style="list-style-type: none">• Retention percentage: 100.0% of program leaders have remained with the company.• Increase in Customer Centricity Index (CCI) versus the previous year as part of the business strategy: The indicator rose from 34 to 41.
% of FTEs Participating in the Program	6.0%



31. EMPLOYEE DEVELOPMENT PROGRAMS

CANTERANO PROGRAM — UNACEM ECUADOR

Program Description	The program prepares talent in hard skills and leadership for employment in any of the Group's business units. The first initiative has been implemented to fill critical positions in industrial operations. Participants end up managing a project.
Benefits	<ul style="list-style-type: none">• Apply knowledge to industrial priorities.• Perform or participate in a CAPEX project within the investment portfolio.• Contribute to the smooth operation of the plant and achievement of objectives.• Acquisition of global business knowledge.
Quantitative Impact on Business	Data center power supply, truck scales, and administrative building projects. Expected results: <ul style="list-style-type: none">• % reduction in financial losses: Reduction of up to US\$ 90,000 expected by avoiding power supply interruptions during dispatch.• Number of accidents: 0 lost time accidents are expected.• % improvement in efficiency in the dispatch area.
% of FTEs Participating in the Program	2.0%



32 TYPE OF PERFORMANCE ASSESSMENT

Our integrated performance assessment system aligns professional development with organizational strategic objectives by combining multiple methodologies, ensuring effective talent management. This approach consists of:

<p>MANAGEMENT BY OBJECTIVES</p> <p>In this process, the general manager of each business unit deploys the business strategy at all levels of the organization. The general manager defines the scope of individual contributions through objectives.</p> <p>During 2024, we conducted:</p> <ul style="list-style-type: none">Objectives-based assessment: 1,055 employees. <p>Frequency: Annually, including a mid-year review.</p>	<p>MULTIDIMENSIONAL PERFORMANCE ASSESSMENT</p> <p>This approach incorporates feedback from direct supervisors, peers, and subordinates, focusing on key competencies such as accountability, collaboration, and trust-building.</p> <p>During 2024, we conducted the following:</p> <ul style="list-style-type: none">360° assessment: 20 employees were assessed multidimensionally.180° assessment: 529 employees were assessed on objectives and competencies. <p>Frequency: Annually, including a mid-year review.</p>	<p>TEAM-BASED PERFORMANCE ASSESSMENT</p> <p>This agile approach uses OKRs to align team objectives with the Group's strategic priorities. This system allows us to assess the team's collective performance, as well as each member's individual contributions toward shared goals.</p> <p>In 2024, we achieved the following:</p> <ul style="list-style-type: none">100.0% of senior management and first-line managers participated.Objectives were aligned directly with the 2026 strategic agenda. <p>Frequency: Quarterly assessments with continuous feedback.</p>	<p>AGILE CONVERSATIONS</p> <p>This agile performance management approach involves regular conversations and continuous feedback throughout the year. This methodology ensures timely feedback and keeps employees aligned with organizational priorities, enabling them to optimize their performance, both individually and as a group.</p> <p>During 2024, we conducted:</p> <ul style="list-style-type: none">Quarterly OKR reviews for rapid target adjustments.Dynamic and collaborative performance assessments. <p>Frequency: 3 formal conversations annually.</p>
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ESG INDICATORS

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- Table 25:** Effective Tax Rate





ENVIRONMENTAL, SOCIAL, AND GOVERNANCE INDICATORS

TABLE 1: CONTRIBUTION TO THE SDGS

	SDG 7 AFFORDABLE AND CLEAN ENERGY	SDG 9 INDUSTRY, INNOVATION AND INFRASTRUCTURE	SDG 11 SUSTAINABLE CITIES AND COMMUNITIES	SDG 13 CLIMATE ACTION	SDG 15 LIFE ON LAND
SDG Target	7.3 By 2030, double the global rate of improvement in energy efficiency.	9.4 By 2030, upgrade infrastructure and retrofit industries to make them sustainable, with increased resource-use efficiency and greater adoption of clean and environmentally sound technologies and industrial processes, with all countries taking action in accordance with their respective capabilities.	11.1 By 2030, ensure access for all to adequate, safe and affordable housing and basic services and upgrade slums.	13.3 Improve education, awareness-raising and human and institutional capacity on climate change mitigation, adaptation, impact reduction and early warning.	15.1 Ensure the conservation, restoration and sustainable use of terrestrial and inland freshwater ecosystems and their services, in particular forests, wetlands, mountains and drylands, in line with obligations under international agreements.
Our Contribution	The Solimana photovoltaic power plant will have a capacity of 250.0 MW. This will enable us to support the transition of the electricity market towards greater availability of renewable energy sources.	In 2024, we developed a roadmap for our concrete and energy sectors to achieve carbon neutrality.	In 2024, Grupo UNACEM invested 30.8 million soles in social investments.	We developed decarbonization roadmaps for the energy and concrete sectors.	In 2024, we began implementing a strategy for managing nature-based solutions, such as the Amancay Sanctuary Private Conservation Area. We conducted a gap analysis in compliance with the Taskforce on Nature-related Financial Disclosures (TNFD) requirements.



ENVIRONMENTAL INDICATORS

TABLE 2: ENVIRONMENTAL MANAGEMENT SYSTEM VERIFICATION

UNACEM ECUADOR	UNICON
<div><p>Certificate EC25/00000055 The management system of UNACEM ECUADOR S.A.</p><p>Km 7 1/2 Vía Selva Alegre, Sector Perugachi, Otavalo, Ecuador. has been assessed and certified as meeting the requirements of ISO 14001:2015 For the following activities Design, Production and commercialization of Cement.</p><p>This certificate is valid from 12 May 2025 until 12 May 2028 and remains valid subject to satisfactory surveillance audits. Issue 1. Certified since 12 May 2025 Certified activities performed by additional sites are listed on subsequent pages.</p><p><i>L. Moran</i></p><p>Authorized by Liz Moran Business Manager SGS United Kingdom Ltd Rosemore Business Park, Ellesmere Port, Cheshire, CH65 3EN, UK t +44 (0)151 350-8888 - www.sgs.com</p><div></div></div>	<div><p>Esta es una traducción del certificado PE19/619943297</p><p>El sistema de gestión de UNIÓN DE CONCRETERAS S.A. también comercializando como CONCREMAX S.A.</p><p>Panamericana Sur km 11.4, San Juan de Miraflores, Lima, Perú. ha sido evaluado y certificado que cumple con los requisitos de ISO 14001:2015 Para las siguientes actividades Diseño, fabricación, comercialización y suministro de concreto pre-mezclado; Servicio de bombeo, pavimentación y lanzamiento de shotcrete; Extracción, procesamiento y despacho de agregados; Fabricación y entrega de prefabricados de concreto; para la actividad de la construcción y minería a nivel nacional. Locaciones Temporales: Alameda Rímac, Aeropuerto Internacional Jorge Chávez y Puerto de Chancay; Minera Antamina, Cerro Lindo, El Porvenir, Inmaculada, Pallancabá, Condestable y Toromocha.</p><p>Este certificado es válido desde 27 de febrero de 2023 hasta 25 de diciembre de 2025 y su validez está sujeta al resultado satisfactorio de las auditorías de seguimiento. Edición 3. Certificado desde 26 de diciembre de 2019 Actividades certificadas realizadas por emplazamientos adicionales enumerados en las páginas siguientes. Expiración del ciclo anterior 25 de diciembre de 2022 Auditoría de renovación 14 de noviembre de 2022</p><p><i>Jonathan H. Hill</i></p><p>Autorizado por Jonathan Hill Global Head - Certification Services</p><p>SGS United Kingdom Ltd Rosemore Business Park, Ellesmere Port, Cheshire, CH65 3EN, UK t +44 (0)151 350-8888 - www.sgs.com</p><div></div></div>



ENVIRONMENTAL INDICATORS

TABLE 3: TOTAL WATER CONSUMPTION

GROUP BUSINESS SEGMENT	WATER CONSUMPTION	UNIT	2021	2022	2023	2024
Grupo UNACEM	a. Water withdrawn and extracted	million m ³	1.43	1.37	1.36	1.58
	b. Water discharge	million m ³	0.22	0.14	0.15	0.13
	Net water consumption (a-b)	million m ³	1.21 ²⁰	1.23	1.21	1.45
	Data coverage (%)	Production percentage	100.0	100.0	100.0	100.0

20. The 2023 figure was corrected due to inconsistencies identified in the reporting and conversion methodology.



ENVIRONMENTAL INDICATORS

TABLE 4: WATER CONSUMPTION IN WATER-STRESSED AREAS

INDICATOR	UNIT	GROUP SEGMENT	2021	2022	2023	2024
Total net freshwater consumption in water-stressed areas (total water withdrawals - total water discharges)	million m ³	Cement	0.063	0.065	0 ²¹	0
		Energy	-	-	-	-
		Grupo UNACEM	0.063	0.065	0	0

TABLE 5: CO-PROCESSING RATE

TOTAL FUELS AND RAW MATERIALS	2024
% of alternative fuels used to replace fossil fuels	54.0
Clinker/cement ratio	81
% of alternative raw materials contained in cement ²²	2.0

21. Se corrigió el dato de 2023, debido a la identificación de inconsistencias en la metodología de reporte y conversión.

22. Corresponde a UNACEM Perú y UNACEM Ecuador.



ENVIRONMENTAL INDICATORS

TABLE 6: REVENUES FROM SUSTAINABLE CONSTRUCTION MATERIALS²³

DESCRIPTION	2021	2022	2023	2024
Total cement revenues	S/ 2,217,000,000	S/ 2,655,000,000	S/ 2,522,000,000	S/ 2,527,000,000
Total revenues from sustainable products (Apu, Andino Ultra, and Andino Forte cements)	S/ 731,610,000	S/ 902,700,000	S/ 890,266,000	S/ 902,139,000
Percentage of sustainable revenues	33.0%	34.0%	35.3%	35.7%

TABLE 7: CLIMATE-RELATED MANAGEMENT INCENTIVES

JOB CATEGORY	TYPE OF INCENTIVE	KPI ASSOCIATED WITH THE INCENTIVE
Chief Executive Officer (CEO)	Monetary	Emission reduction: Environmental Indicator (ESG)
Other Executive Officers	Monetary	Emission reduction: Environmental Indicator (ESG)
Business Unit Managers	Monetary	Energy consumption reduction: Percentage use of alternative fuels through the use of heat energy from non-conventional alternative sources.
Business Unit Managers	Monetary	Other: Indicators related to ESG, such as the Action Plan according to the EHS (Environmental Health and Safety) Audit.

23. This corresponds to UNACEM Peru, which manufactures cement with additives and innovative products, such as Apu, Andino Ultra, and Andino Forte cements. Technical data sheets are available at: <https://unacem.pe/en/sales/products/>



SOCIAL INDICATORS

TABLE 8: LABOR FORCE

GROUP BUSINESS SEGMENT	INDICATOR	YEAR 2024	2030 TARGET
Grupo UNACEM	Proportion of women in all management positions (%)	23.24%	30.0%

TABLE 9: GENDER PAY RATIO 2024

		RATIO
Grupo UNACEM	Executive level (base salary)	0.71
	Executive level (base salary + incentives)	0.69
	Management level (base salary)	0.95
	Management level (base salary + incentives)	0.93
	Non-management level (base salary)	1.04



SOCIAL INDICATORS

TABLE 10: HUMAN RIGHTS ASSESSMENT

	% OF THE TOTAL ASSESSED IN THE LAST 3 YEARS	% OF THE TOTAL ASSESSED IN WHICH RISKS HAVE BEEN IDENTIFIED	% OF RISKS WITH ADOPTED MITIGATION MEASURES
Own Operations ²⁴	62.5	100.0	100.0
Contractors and Tier I Suppliers ²⁵	100.0	0.0	0.0

TABLA 11: EMPLOYEE WELLBEING TREND

GROUP BUSINESS SEGMENT	SATISFACTION MEASUREMENT	UNIT	AÑO				OBJETIVO 2024
			2021 ²⁶	2022	2023	2024	
Grupo UNACEM	Satisfied employees	Proportion of women in all management positions (%)	NA	86.0	87.0	87.0	87.0
	Data coverage	% of employees who responded to the survey	NA	82.0	73.0	72.0	

24. The human rights due diligence process corresponds to eight of the Group's business units. UNACEM Peru, UNACEM Ecuador, UNACEM Chile, UNICON, and CELEPSA have been assessed in terms of human rights.

25. All of our Tier 1 suppliers are assessed through the Supplier Assessment System, which is based on the standards established in the ESG Program. Aspects such as labor practices, occupational health and safety, respect for human rights, and ethics are considered to ensure high levels of responsibility and sustainability.
Over the past few years, suppliers have adequately complied with the established criteria; therefore, no relevant human rights risks have been identified.

26. Grupo UNACEM has been active as a corporation since 2022.



SOCIAL INDICATORS

TABLE 12: TRAINING AND DEVELOPMENT INDICATORS –
BREAKDOWN BY GENDER, AGE, AND MANAGEMENT LEVEL

AVERAGE HOURS OF TRAINING AND DEVELOPMENT PER FTE BY GENDER		AVERAGE HOURS OF TRAINING AND DEVELOPMENT PER FTE BY AGE				AVERAGE HOURS OF TRAINING AND DEVELOPMENT PER FTE BY MANAGEMENT LEVEL			
BUSINESS SEGMENT	WOMEN	MEN	18-30	31-45	46-60	60+	EXECUTIVE LEVEL	MANAGEMENT LEVEL	NON- MANAGEMENT LEVEL
Grupo UNACEM 2023	8	45	9	29	13	2	1	6	22
Grupo UNACEM 2024	8	51	5	30	19	5	1	5	19

AVERAGE AMOUNT SPENT PER FTE ON TRAINING AND DEVELOPMENT BY GENDER		AVERAGE AMOUNT SPENT PER FTE ON TRAINING AND DEVELOPMENT BY AGE				AVERAGE AMOUNT SPENT PER FTE ON TRAINING AND DEVELOPMENT BY MANAGEMENT LEVEL			
BUSINESS SEGMENT	WOMEN	MEN	18-30	31-45	46-60	60+	EXECUTIVE LEVEL	MANAGEMENT LEVEL	NON- MANAGEMENT LEVEL
Grupo UNACEM 2023	288	877	135	582	388	59	43	285	743
Grupo UNACEM 2024	247	721	79	494	517	47	10	287	535



SOCIAL INDICATORS

TABLE 13: EMPLOYEE HIRING – BREAKDOWN BY GENDER, AGE, AND NATIONALITY

			NEW VACANCIES BY GENDER		NEW VACANCIES BY AGE			NEW VACANCIES BY NATIONALITY					
GROUP BUSINESS SEGMENT	YEAR	AVERAGE COST OF NEW HIRES	NEW VACANCIES FILLED BY WOMEN	NEW VACANCIES FILLED BY MEN	NEW HIRES UNDER 30 YEARS OF AGE	NEW HIRES OF EMPLOYEES BETWEEN 30 AND 50 YEARS OF AGE	NEW HIRES OF EMPLOYEES OVER 50 YEARS OF AGE	NEW VACANCIES FILLED BY PERUVIAN CITIZENS	NEW VACANCIES FILLED BY ECUADORIAN CITIZENS	NEW VACANCIES FILLED BY CHILEAN CITIZENS	NEW VACANCIES FILLED BY VENEZUELAN CITIZENS	NEW VACANCIES FILLED BY COLOMBIAN CITIZENS	NEW VACANCIES FILLED BY OTHER NATIONALITIES
Grupo UNACEM	2021	S/ 4,741.32	80	1227	353	895	100	1029	11	149	18	115	0
	2022	S/ 4,698.88	157	1,594	454	1,112	133	1,414	32	176	16	81	9
	2023	S/ 2,375.20	147	1,482	420	974	121	1,184	0	62	22	93	127
	2024	S/ 1,361.10	124	1,470	398	985	131	1,218	6	97	16	81	109

Note: SKANON is excluded from the historical “average cost of new hires” data for 2021 due to a lack of available information. INMA and DIGICEM are not considered because they have had an active payroll since 2022. Grupo UNACEM has been active as a corporation since 2022.



SOCIAL INDICATORS

TABLE 14: EMPLOYEE TURNOVER RATE –
BREAKDOWN BY GENDER, AGE, NATIONALITY, AND LEVEL OF MANAGEMENT

		TURNOVER RATE BY GENDER		NUMBER OF TERMINATIONS BY NATIONALITY						NUMBER OF TERMINATIONS BY MANAGEMENT LEVEL		
GROUP BUSINESS SEGMENT	YEAR	TURNOVER RATE FOR WOMEN	TURNOVER RATE FOR MEN	PERUVIAN CITIZENS	ECUADORIAN CITIZENS	CHILEAN CITIZENS	VENEZUELAN CITIZENS	COLOMBIAN CITIZENS	OTHER NATIONALITIES	NON MANAGEMENT	MANAGEMENT LEVEL	EXECUTIVE LEVEL
Grupo UNACEM	2021	13.20%	16.56%	538	23	173	4	125	2	152	14	23
	2022	16.42%	19.20%	816	15	142	9	141	9	135	13	14
	2023	14.63%	13.45%	642	18	71	5	53	93	212	33	4
	2024	9.39%	14.63%	592	31	148	7	260	6	659	68	8

Note: SKANON is excluded from the historical “average cost of new hires” data for 2021 due to a lack of available information. INMA and DIGICEM are not considered because they have had an active payroll since 2022. Grupo UNACEM has been active as a corporation since 2022.

		NUMBER OF TERMINATIONS BY AGE		
GROUP BUSINESS SEGMENT	YEAR	UNDER 30 YEARS OLD	BETWEEN 30 AND 50 YEARS OLD	OVER 50 YEARS OLD
Grupo UNACEM	2023	181	527	126
	2024	220	586	187



SOCIAL INDICATORS

TABLE 15: HUMAN CAPITAL RETURN ON INVESTMENT

GROUP BUSINESS SEGMENT	YEAR	TOTAL REVENUES	TOTAL OPERATING EXPENSES	TOTAL EMPLOYEE-RELATED EXPENSES (SALARIES + BENEFITS)	HC ROI
Grupo UNACEM	2021	S/ 5,066,169,000	S/ 436,616,000	S/ 814,235,000	6.68577
	2022	S/ 5,978,843,000	S/ 543,215,000	S/ 966,276,000	6.62534
	2023	S/ 6,376,274,000	S/ 589,087,000	S/ 1,03,570,000	6.58511
	2024	S/ 6,854,997,000	S/ 707,390,000	S/ 1,193,300,000	6.15177

TABLE 16: CUSTOMER SATISFACTION

SATISFACTION MEASUREMENT	UNIT	AÑO				2024 TARGET
		2021	2022	2023	2024	
Satisfied respondents	% de clientes satisfechos	90.0	83.0	96.0	89.0	80.0
Data coverage	% de clientes	44.0	50.0	38.0	37.0	



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TABLE 17: AVERAGE TENURE OF THE BOARD OF DIRECTORS

AVERAGE BOARD OF DIRECTORS' TENURE IN 2024	AVERAGE YEARS
Grupo UNACEM	18.4

TABLE 18: INDUSTRY EXPERIENCE

DIRECTOR'S NAME	EXECUTIVE INDUSTRY EXPERIENCE	GICS SECTOR LEVEL 1
Marcelo Rizo Patrón de la Piedra	CEO of UNICON. UNICON is a leading company in the Peruvian market with over 50 years of experience producing ready-mix concrete.	<ul style="list-style-type: none">Sector/industry group: MaterialsIndustry/sub-industry: Construction Materials
Carlos Ugás Delgado	Production Manager at UNACEM Peru from 1988 to 1992, Operations Manager from 1992 to 1996, and General Manager from 1996 to June 2020. UNACEM Perú is a specialized company with over 100 years of experience producing cement and clinker.	<ul style="list-style-type: none">Sector/industry group: MaterialsIndustry/sub-industry: Construction Materials



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TABLE 19: MAJOR CONTRIBUTIONS AND EXPENDITURES

NAME OF ORGANIZATION	DESCRIPTION	TOTAL AMOUNT PAID IN 2024
ASOCEM Cement Producers Association	A business association representing the cement and cement products industry in Peru. Its purpose is to promote, develop, and protect the cement industry and contribute to the country's development. ASOCEM's activities focus on four specific areas: Permanent Services, Support for Sustainable Development, Concrete Technology, and Institutional Management to fulfill purposes that support the business development of the industry.	S/ 990,000.00
CONFIEP National Confederation of Private Entrepreneurial Institutions	A trade organization representing the main business associations in Peru, covering various sectors of the economy. CONFIEP develops public policy proposals, promotes dialogue between the business sector and authorities, and supports the creation of a favorable environment for investment and economic growth. It is also involved in corporate social responsibility and sustainability issues.	S/ 153,000.00
SNMPE National Society of Mining, Petroleum, and Energy	It is a business organization constituted as a nonprofit civil association that groups legal entities related to mining, hydrocarbons, and electricity. The purpose of SNMPE is to promote the development of mining, hydrocarbon, and electricity activities, as well as related services, through the sustainable use of natural resources, thereby contributing to environmental conservation and social development.	S/ 141,844.00
FIDAL Foundation for the Integration and Development of Latin America	This non-governmental organization focuses on national and international development in terms of cooperation, coordination, and assistance in educational and training areas. FIDAL also aims to generate sustainable environmental awareness, improve the national educational system, and promote democracy in the country through public forums and conferences, among other initiatives.	S/ 76,831.69
FICEM Inter-American Cement Federation	The Federation represents cement-producing companies, institutes, and associations in Latin America and the Caribbean. FICEM's mission is to promote and strengthen the principles of the global cement agenda, including climate protection, biodiversity, the circular economy, energy efficiency, adaptation to climate change, and reduction of GHG emissions. It also promotes good practices in the use of cement and concrete through its applications.	S/ 60,000.00
SNI National Society of Industry	The organization promotes the development of the manufacturing industry and the free market economy through technical proposals regarding economic, labor, and fiscal matters, among others.	S/ 39,075.00
Perú Sostenible (Sustainable Peru)	It is a network of companies that promote sustainable development in Peru. Its purpose is to activate companies as agents of change and promote business action in each of the 17 SDGs.	S/ 18,000.00



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TABLE 20: SUPPLIER SELECTION KPIS²⁷

SUPPLIER SELECTION	2024
Total number of Tier 1 suppliers	2,549
Total number of significant Tier 1 suppliers	511
% of total spending on significant Tier 1 suppliers	20.0
Total number of significant non-Tier 1 suppliers	1
Total number of significant suppliers (Tier 1 and non-Tier 1)	512

TABLE 21: SUPPLIER ASSESSMENT KPIS²⁸

ASSESSMENT	2024	OBJETIVO 2024
Total number of suppliers assessed through documentary/on-site assessments	406	464
% of significant suppliers assessed	79.29688	
Number of suppliers assessed with actual/potential substantial negative impacts	127	
% of suppliers with actual/potential substantial negative impacts and an agreed-upon corrective action/improvement plan	94.0	
Number of suppliers with actual/potential substantial negative impacts that were terminated	2	

27: These figures correspond to business units whose supply chains represent more than 80.0% of the Group's purchases. UNACEM Peru, UNACEM Ecuador, UNICON, and CELEPSA.

28: These figures correspond to business units whose supply chains represent more than 80.0% of the Group's purchases. UNACEM Peru, UNACEM Ecuador, UNICON, and CELEPSA.



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TABLE 22: SUPPLIERS WITH CORRECTIVE ACTION PLANS²⁹

CORRECTIVE ACTION PLAN SUPPORT	2024	2024 TARGET
Total number of suppliers supported in implementing the corrective action plan	49	31
% of suppliers assessed with actual/potential substantial negative impacts supported in implementing corrective action plans	38.58268	

TABLE 23: SUPPLIERS IN CAPACITY BUILDING PROGRAMS³⁰

CAPACITY BUILDING PROGRAMS	2024	2024 TARGET
Total number of suppliers in capacity-building programs	125	75
% of significant single suppliers in capacity building programs	24.41406	

²⁹: These figures correspond to business units whose supply chains represent more than 80.0% of the Group's purchases. UNACEM Peru, UNACEM Ecuador, UNICON, and CELEPSA.
³⁰: These figures correspond to business units whose supply chains represent more than 80.0% of the Group's purchases. UNACEM Peru, UNACEM Ecuador, UNICON, and CELEPSA.



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TABLE 24: GRUPO UNACEM TAX RETURNS

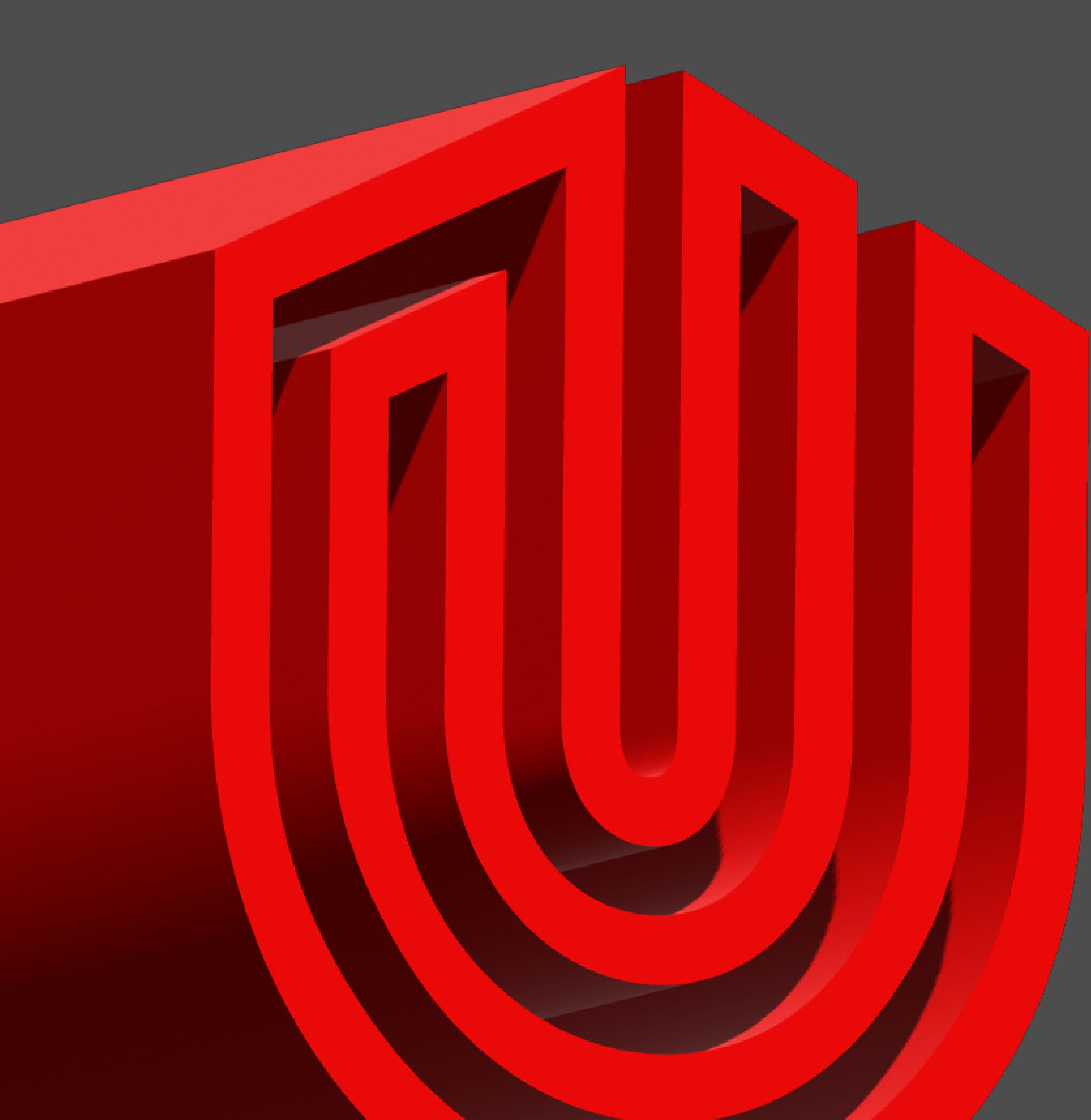
IN 000' PEN	YEAR	NAMES OF ALL RESIDENT ENTITIES					
		PERÚ	ECUADOR	USA	CHILE	COLOMBIA	CONSOLIDATED
Number of employees	2023	4,783	470	386	387	114	6,140
	2024	4,986	492	520	559	126	6,683
Sales revenue	2023	4,216,158	603,129	1,081,826	456,664	18,497	6,376,274
	2024	4,238,409	627,949	1,464,390	483,464	40,785	6,854,997
(Earnings before taxes)	2023	730,268	54,638	(8,250)	(25,202)	678	752,132
	2024	622,293	46,741	(40,861)	45,468	7,465	681,106
Accrued income tax (current year)	2023	227,220	16,024	(13,681)	(204)	–	229,359
	2024	259,940	30,551	(68,439)	(3,937)	–	218,115
Effective tax rate	2023	31.1%	29.3%	165.8%	0.8%	0.0%	30.5%
	2024	41.8%	65.4%	167.5%	8.7%	0.0%	32.0%
Headline CIT tax rate	2023	29.5%	25.0%	21.0%, 8.8% & 4.9%	27.0%	35.0%	–
	2024	29.5%	25.0%	21.0%, 8.8% & 4.9%	27.0%	35.0%	–
Income tax paid	2023	387,591	29,448	–	295	226	417,560
	2024	305,856	43,794	-	-	405	350,055
Cash tax rate	2023	53.1%	53.9%	0.0%	-1.2%	33.3%	55.5%
		49.1%	93.7%	0.0%	0.0%	5.4%	51.4%



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TABLE 25: EFFECTIVE TAX RATE

FINANCIAL REPORTING	YEAR	EARNINGS BEFORE TAXES (S/)	TAXES DECLARED (S/)	ACCEPTABLE CUMULATIVE ADJUSTMENTS	EFFECTIVE TAX RATE (IN %)	CASH TAXES PAID (S/)	CASH TAX PAID (IN %)
Grupo UNACEM	2023	752,132,000	229,359,000	0	30.49451	417,560,000	55.51685
	2024	687,790,000	218,115,000	0	31.71244	350,081,000	50.8994



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