UNACEM

SUSTAINABILITY REPORT 2025

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LETTER FROM THE CEO

EDUARDO SÁNCHEZ VERDEJO
GERENTE GENERAL
DE UNACEM

LETTER FROM THE GENERAL MANAGER

(GRI 2-22)

To all our stakeholders:

I am pleased to present the **UNACEM Peru S.A. Sustainability Report 2025**, a document consolidating our management efforts between January 1 and December 31, 2025. This report, prepared to the standards of the **Global Reporting Initiative (GRI)**, reflects the actions taken and results obtained during the year, in line with our purpose: "*Growing together to build a sustainable world*".

In a complex national context marked, among other things by, political instability (a new President of the Republic), the challenge of insecurity caused by rising crime and the black economy, we reaffirmed our role as an agent of development. Our response was therefore to maintain operational discipline and the continuity of our investments, convinced that the private sector is the indispensable engine for economic reactivation and the reduction of social inequality.

With confidence in the country's potential, we took on the challenges with the strength of our business model and deepened our commitment to generating shared value, demonstrating that a solid and ethical company is key to strengthening the social cohesion and institutional framework that Peru requires. We will continue to lead by example, transforming challenges into opportunities for the well-being of Peruvian families. Under this premise of unwavering commitment to the environment and society, we carried out the following actions:

Integral construction solutions

2025 was a year of focus and consistency in which we ratified sustainability as the core of our long-term strategy. A decisive milestone was the **commercial integration within UNACEM, of the cement and concrete product portfolios**. This step strengthens our value proposition by offering comprehensive, agile and innovative solutions that optimize the customer experience.

CARTA DEL GERENTE GENERAL

Disciplined profitability and sustainable long-term investments

Our economic management was based on operational efficiency and a vision of shared value that translates into employment, local purchases and productive investment. In 2025, we achieved revenues of **S/ 2,909 million** and an operating profit of **S/ 703 million**.

Convinced that sustainability is driven by technology, **70% of our investment in CAPEX projects** was allocated to initiatives aimed at preventing and mitigating environmental impact. The year's milestones included automation of the bagging and palletizing systems at the **Atocongo** and **Condorcocha** plants, as well as enclosure of the clinker stockyards to mitigate emissions. Particularly at Atocongo, the commissioning of a concrete dome for clinker storage reaffirms our commitment to operational and environmental excellence. Likewise, the GSA system (Gas Suspension Absorber) came into operation with the aim of improving our environmental controls and complying with maximum permissible limits.

Towards carbon neutrality

Our **Roadmap 2030** guides each step towards decarbonization by 2050. We have signed the **Clean Production Agreement** between the Ministry of Production, ASOCEM and the country's cement companies, a strategic alliance that strengthens climate action by the sector. In our operations we continue to manage energy efficiency and the consolidation of a renewable electricity matrix backed by I-REC certification *(International Renewable Energy Certificates).*

70% of our investment in CAPEX projects was allocated to initiatives aimed at preventing and mitigating environmental impact.

Culture of care: Lives First and our talent

Safety is a non-negotiable priority. Through our corporate program **Lives First**, we continue the process of consolidating a culture of prevention. As a result, we have **improved our cultural level by 15 %** over the previous year, as measured by the international consulting firm DSS +, which puts us on track towards our interdependence goal for 2027 and is supported by a **Lost Time Injury Frequency Rate of 0.38**, an outstanding result that exceeds our annual target of 0.47, thus confirming the effectiveness of our strategies and commitment to operational safety.

As far as our talent is concerned, we once again obtained GPTW 2025 certification, being recognized as one of the "Best Companies to Work For". We achieved a historical participation in the survey of 91% of employees and an overall satisfaction rate of 79 %. Furthermore, we have included the working climate as a strategic KPI focused on leadership and recognition.

IN 2025, WE ACHIEVED REVENUES OF

S/ 2,909 MILLION

IN 2025, OPERATING PROFIT OF

S/ 703 MILLION

CARTA DEL GERENTE GENERAL

We also made crucial progress in integrating our support processes into **UNACEM Global Business Services (GBS)**. This transition allows us to operate under a more agile, standardized and automated shared services model, ensuring customer-centric management and greater operational synergy within the Group.

Social management and environmental value

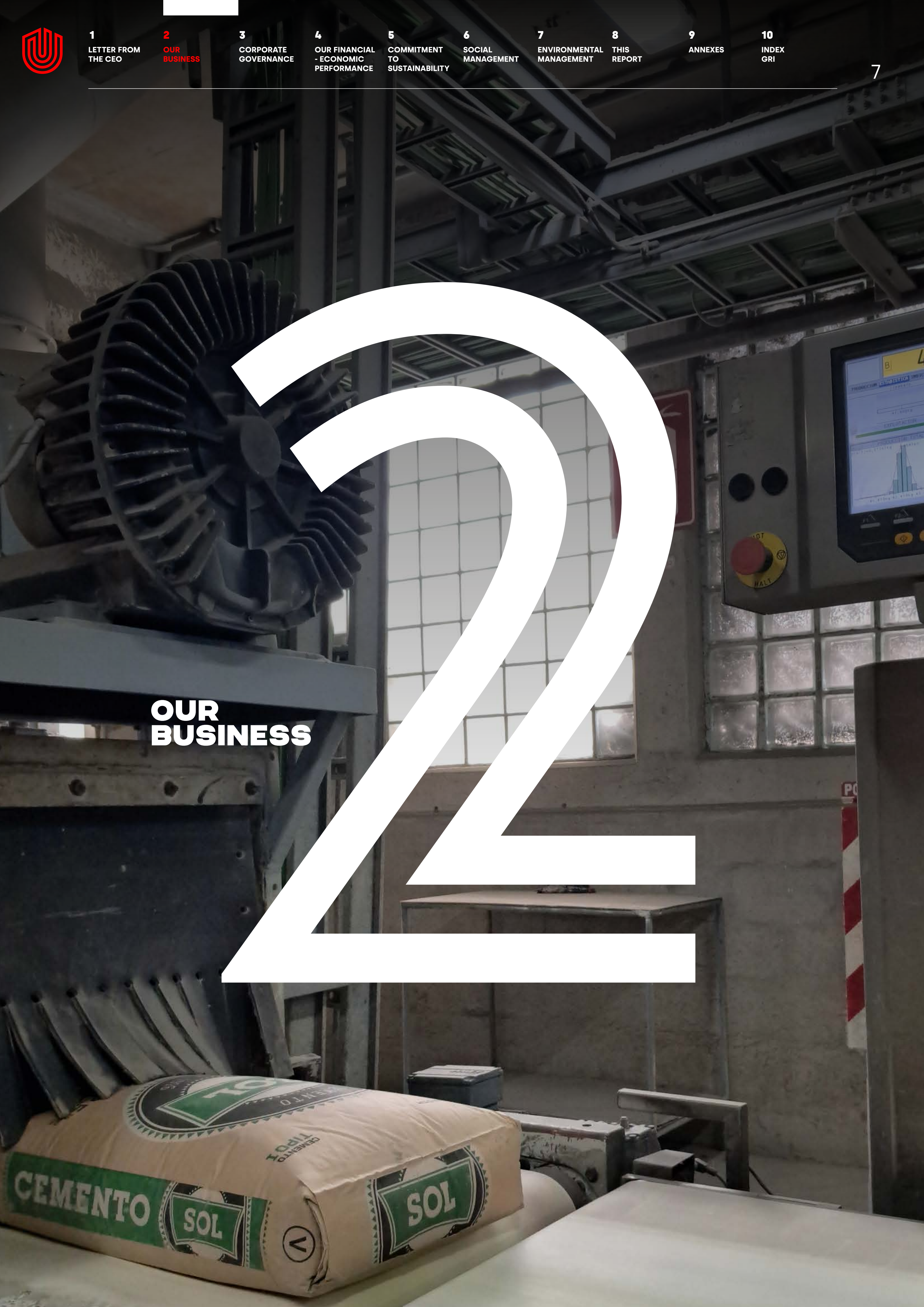
We consolidated our social management through the co-creation of the **Corporate Social Strategy**, a unified framework that positions the UNACEM Group's business units as allies for development and value generators. This approach strengthens the bonds of trust with our stakeholders, seeking to amplify positive impacts, contribute to closing social gaps and generate economic and environmental value in a comprehensive manner.

As far as the environment is concerned, we continue to focus on the conservation of fragile ecosystems in the Amancay Sanctuary in the Private Conservation Area (787 ha), encouraging scientific research and education in alliance with academia.

Innovation with a social purpose

Finally, we are proud that our brand **Cemento Sol** was again recognized at **Cannes Lions** for the "Veredas que Guían" (intelligent sidewalks) campaign, which confirms our commitment to the development of inclusive infrastructure to guarantee more accessible, humane and safe public spaces for all Peruvians.
I thank each and every one of the people who make up UNACEM Peru for their unceasing work, as well as our allies and clients for the trust placed in us. I invite you to learn about our performance and to continue building together a resilient future for the next generations, aligned with our purpose "Growing Together to Build a Sustainable World"

EDUARDO SÁNCHEZ VERDEJO
CEO
UNACEM PERÚ S.A.



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OUR BUSINESS

2.1 KEY RESULTS 2025

+ 5.8 MILLION
tons of cement produced, representing **a 4% increase over 2024**, reaffirming our operating capacity.

+ 780,000 TONS
of clinker exported, achieving 55% growth compared to 2024, consolidating our competitiveness.

24% operating margin, driven by the effective implementation of efficiency measures and process optimization.

We offer **COMPREHENSIVE BUILDING SOLUTIONS** through the commercial integration of our cement and concrete portfolios.

+90% of our electricity comes from renewable sources, bolstering our energy transition.

We achieved a rating of **3.65 / 5.0 at the Independent** Level for our Culture of Safety

+110,000
people benefited from social investment projects in our areas of influence.

We received the **PERU SDG AWARD** in the Works for Taxes category, for the "Waters that Transform" Project".

We received the **SUSTAINABLY MANAGED COMPANY AWARD** for the fourteenth consecutive year.

We are positioned within the **TOP 50 MERCO REPUTATION**, having obtained 42nd position, and 45th position in Merco Talent.

2.2 WHO WE ARE

(GRI 2-1, 2-6)

We are UNACEM Peru S.A., a leading Peruvian company in integral construction solutions, with a legacy of more than a century of promoting solid, innovative and sustainable construction. With our Sol, Andino, and Apu cement brands, as well as our UNICON concrete brand, we offer high-quality products and solutions that contribute to the country's development, consolidating our position as a benchmark company in the manufacturing sector.

We are part of Grupo UNACEM, a Peruvian business group with a portfolio of diversified companies in the cement, concrete, energy and related services businesses, which has a presence in five countries: Peru, the United States, Ecuador, Chile and Colombia.

For detailed information about the UNACEM Group, we invite you to consult its **Integrated Report 2025**.

We promote a comprehensive vision of the industry, based on commercial strength, operational efficiency, compliance with the highest quality standards and responsible management of the impacts generated by our operations on the environment. In line with this, we implement sustainable practices aimed at minimizing these impacts and contributing to the development of our stakeholders.

Our purpose, ***"Growing together to build a sustainable world"***, guides and gives meaning to each of our actions, driving us to lead not only in production and quality, but also in social and environmental responsibility, and to make a positive and lasting impact on industry and society.

We have two production sites, each with specific capabilities, complemented by additional facilities that reinforce our operations:

Atocongo Plant

- Location: District of Villa Maria del Triunfo, Lima.

Condorcocha Plant

- Location: district of La Unión - Leticia, Tarma, Junín.

Additional facilities

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

The complementary nature of our facilities consolidates our leadership in the sector, allowing us to guarantee operational efficiency and responsiveness to market needs.

A través de nuestras marcas:

We offer high-quality products and solutions that contribute to the country's development, solidifying our position as a benchmark company in the industrial sector.

2.3 OUR CORPORATE VALUES

(GRI 2-23, 2-24)

We are aligned with the corporate culture of the UNACEM Group, known as the UNA Culture, which expresses the values that characterize us: union, business and action.

2.4 OUR PRODUCTION PROCESS

(GRI 2-6)

The production process comprises all stages of cement manufacturing and focuses on health and safety, operational efficiency, sustainability, and environmental care, principles that are an essential part of our organization. This process includes:

1 **Extraction:** In this first stage of the manufacturing process limestone (raw material) is extracted from the quarries.

2 **Primary crusher:** The extracted limestone is crushed in the primary crusher until its size is reduced to approximately 25 cm.

3 **Secondary crusher:** The crushed limestone is further crushed in the secondary crusher to approximately 7.5 cm.

4 **Milling and homogenization:** The limestone is taken to the mill for final reduction and adjustment of its chemical composition.

5 **Clinker production:** Limestone undergoes a calcination process at an average temperature of around 1,450°C. This yields clinker, an intermediate material used in cement production.

6 **Cooling Clinker:** The clinker is transported to the coolers, where its temperature drops from an average of 1,200°C to 100°C. This process improves chemical stability.

7 **Cement mil:** The clinker is transported to a storage area, where—using mills or roller presses—it is proportioned with gypsum and other additives according to the type of cement to be manufactured.

8 **Sales:** We distribute through the Progresol hardware store network, independent hardware stores, and home improvement chains. In the provinces, we rely on authorized distributors

9 **Quality control:** Our quality process covers everything from the selection and proper blending of raw materials to the dispatch and transport of our cements.

10 **Packing and dispatch:** Cement extracted from the silos is dispatched in 42.5 kg bags, in big bags, and also in bulk.

11 **Export:** We export and import materials via the Conchán terminal, which is connected to the Atocongo plant by an 8.2 km conveyor belt— 95% of which is underground— enabling operations with minimal socio-environmental impact.

2.4.1 OUR PRODUCTS

(GRI 2-6)

We offer the market six types of high quality cement, which meet the requirements of Peruvian Technical Standards (NTP) and ASTM Standards[1]. Our diversified and versatile portfolio is designed to meet the different needs of our customers and adapt to a wide variety of projects and applications in the construction sector.

Each type of cement has specific technical properties, developed for the particular functions and performance requirements of each job. Likewise, the design of our bags ensures the protection and preservation of product quality during storage and transportation, maintaining its characteristics intact from production to final use.

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

1 ASTM standards, developed by ASTM (American Society for Testing and Materials) International, are globally recognized technical standards for materials, products, systems and services.

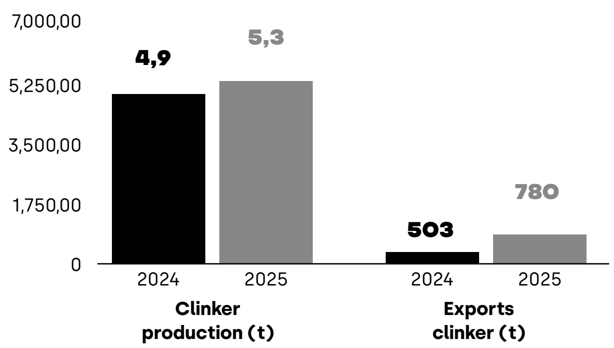
2.4.2 PRODUCTION AND SALES

(GRI 3-3 Sustainable Construction) (GRI 2-6, 201-1) (GCCA 1) (GCCA 2) (GCCA 3)

Clinker production and exports

During 2025, our total clinker production reached 5.3 million tons. The total volume of clinker exported was 780,000 tons, representing an increase of 55% over the previous year.

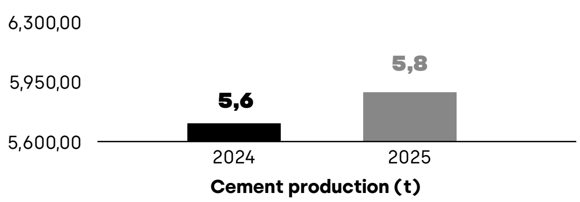
Clinker production and exports



Cement production

Our total cement production was 5.8 million tons. This volume represented a 4% increase over the previous year.

Cement production



Sales

Our strategy is based on product and services innovation, construction solutions and business models, aimed at strengthening sustainable commercial relationships throughout the value chain, from our plants to the end user.

In July 2025, we integrated the cement and ready-mix portfolios under centralized management at UNACEM. We thus consolidated a comprehensive value proposition and strengthened our ability to offer comprehensive building solutions to the market, aligned with world-class standards that allow us to respond accurately and swiftly to the requirements of an increasingly demanding environment.

Cement

We have two main business lines —bagged cement and bulk cement— and two distribution channels: traditional and modern. In volume terms, sales were distributed as follows:

Distribution of sales by type of cement

Bagged cement

We offer six types of cement in 42.5 kg bags, marketed mainly through our distributors, the Progresol hardware store network and construction companies. Our focus is flexible, aligned with different business models, market trends and a solid presence in various industry segments.

- **Traditional outlets**

  These consist of the Progresol network of more than 1,000 wholesale and retail hardware stores in central Peru. By the end of 2025 we had a high market share, reflecting user preference for our brands. This channel is characterized by sustained demand, driven primarily by self-construction, a key segment for bagged cement sales. It supplies materials for small and medium-sized projects, as well as for individual consumers.

PRODUCTION AND SALES

In addition, we are strengthening the Progresol network through strategic alliances that incorporate a complementary portfolio of products, and we continue to enhance the quality of service at the point of sale as a differentiating element.

This management approach allows us to maintain our leadership in the domestic market, which reaffirms our commitment to excellence, sustainability and compliance with the rules of free competition.

- **Modern hardware stores**

  This sector consists of large self-service hardware stores and mainly serves the construction companies segment.

Bulk cement

We supply directly to customers such as concrete plants, mining companies, construction companies and manufacturers of cement products[2], using large volume formats —1.5 t *big bags* and tanker-type vehicles[3]— to ensure efficient deliveries in line with their requirements.

Additive-based cements

We develop solutions that respond to our customers' needs and, at the same time, reduce the environmental impact of our operations. We therefore also promote and sell additive-based cements, a more sustainable alternative for construction. These products, used as binders in concrete, incorporate materials such as pozzolans or slag, and contribute to a significant reduction in greenhouse gas (GHG) emissions during their production.

Concrete

We offer the market integrated ready-mix concrete solutions designed to generate real value for our customers. Our portfolio includes ready mix concrete, mortar and trowel mixes that guarantee constant uniformity, ease of use and more efficient and economical application, reducing errors, time and waste on site.

We complement this offer with our concrete pavement solution, a durable, efficient and sustainable alternative for the construction of roads and large-scale projects, used in emblematic projects in Lima such as the Metro Line 2 and the Vía Expresa Sur expressway.

We set a precedent with our **UNIANCLADO** system, which redefines the construction of anchored walls by replacing the traditional method with formwork by direct spraying of concrete onto the reinforcement, achieving greater speed, safety and construction efficiency. We also promote the use of prestressed joists, an efficient construction solution consisting of prestressed elements, vaults that reduce structural weight and a concrete slab poured on site, which optimizes costs, time and structural performance.

2 In 2025, these sectors, together with industry, were our main target markets, confirming our ability to serve diverse segments with quality and reliability.

3 Truck with tank body for transporting liquids or bulk materials.

2.4.3 SUSTAINABLE CONSTRUCTION

Our Andino Ultra, Andino Forte and Apu products, formulated with cement additives, help to reduce greenhouse gas emissions, in line with our commitment to sustainable construction and sustainability criteria.

Aiming to improve transparency on the environmental impact of our products, we continued with our Environmental Product Declarations (EPD), based on international standards EN 15804:2012 and ISO 14025:2010, concerning environmental communication based on comparable technical information.

Certifications and memberships

The certifications and memberships obtained and renewed in 2025 reflect our commitment to sound management and the adoption of best practices in key systems such as quality, the environment, occupational health and safety, integrity and sustainability.

We have consolidated our management through the implementation of a unified internal audit process covering three standards (ISO 9001, ISO 14001 and ISO 45001). This approach allowed us to carry out comprehensive and articulated evaluations, with active participation by our internal auditors at the Atocongo and Condorcocha plants (including the Conchán port terminal), which helped to optimize the audit process andto reinforce our culture of continuous improvement.

Certifications and memberships

Standard	Scope / Approach
Quality	
ISO 9001: 2015 Quality Assurance System.	• Manufacture and marketing of clinker and cement at the Atocongo plant. Loading and unloading of vessels at UNACEM 's Conchan port facility (Lima). • Cement manufacturing and marketing at the Condorcocha plant. Production of electricity at Carpapata I, II and III.
The environment	
ISO 14001: 2015 Environmental Management System.	
ISO 14064-1 standard: 2018 Management system for calculating greenhouse gas (GHG) production by organizations.[4]	• Cement manufacture, clinker sales, mining and energy generation. **Plants**: Atocongo and Condorcocha, and related activities.
ISO 14046:2014 responsible water use management system.[5]	
Blue Certificate - National Water Authority (ANA).	• We maintained our commitment to water resource management in 2025, through the Blue Certificate granted by ANA, which accredits us as a water-responsible organization.
Health and Safety at Work	
ISO 45001: Occupational Health and Safety Management System.	• Manufacture and marketing of cement at the Condorcocha plant, production of electricity at Carpapata I, II and III hydroelectric power plants for cement production at Condorcocha plant.
Anti-bribery	
ISO 37001:2016 Anti-bribery Management Systems.	• Manufacture and marketing of cement and clinker. Ship loading and unloading. Venues: Atocongo and Condorcocha plants, UNACEM port terminal and administrative offices in the district of La Victoria, Lima.
Protection	
ISO 28000:2022 Supply Chain Security.	• Marketing of clinker and cement, loading and unloading of ships at UNACEM's port facility.
Port Facility Security Certification (PFSC).	• UNACEM port facility.
Port Facility Statement of Compliance (PFSC) - ISPS Code (International Ship and Port Facility Security Code).	

4 Carbon footprint measurement based on ISO 14064-1: 2018 and the Greenhouse Gas Protocol guidelines: The GHG Protocol Corporate Accounting and Reporting Standard.

5 Carbon footprint measurement based on ISO 14046-1: 2014 and life cycle analysis methodology.

2.5 MEMBERSHIP OF ORGANIZATIONS AND ASSOCIATIONS

(GRI 2-28)

We belong to a number of organizations that promote good commercial, innovation and sustainability practices. These alliances allow us to keep abreast of the latest trends, exchange knowledge and adopt best practices in strategic aspects of the business, in line with our commitment to continuous improvement and responsible development. The amount we allocate to the payment of memberships and fees in trade associations exceeds one million soles.

It should be noted that we adhere to the UNACEM Group's corporate free competition policy. Within this framework, we have guidelines that regulate the participation of our employees in unions and associations when they act on the company's behalf. This policy establishes the guidelines for conduct and interactions to be avoided at such times, in order to ensure ethical and transparent behavior.

Table 3. Membership of organizations and associations

Alianza para Obras por Impuestos (ALOXI)	**Asociación de Buenos Empleadores (AMCHAM - ABE)**	**Asociación de Exportadores (ADEX)**	**Asociación de Operadores Portuarios (ASPPOR)**
Asociación de Productores de Cemento (ASOCEM)	**Asociación Nacional de Anunciantes (ANDA)**	**Asociación Peruana de Profesionales en Logística (APPROLOG)**	**Asociación Peruana de Recursos Humanos (APERHU)**
Cámara de Comercio de Lima (CCL)	**Cámara Peruana de la Construcción (CAPECO)**	**Confederación Nacional de Instituciones Empresariales Privadas (CONFIEP)**	**Federación Iberoamericana de Hormigón Premezclado (FIHP)**
Federación Interamericana de cemento (FICEM)	**Instituto de Ingenieros de Minas del Perú (IIMP)**	**Instituto de Seguridad Minera (ISEM)**	**Instituto Peruano de Investigación y Desarrollo Tributario (IPIDET)**
Perú Sostenible	**Sociedad Nacional de Industria (SNI)**	**Sociedad Nacional de Minería, Petróleo y Energía (SNMPE)**	

CORPORATE GOVERNANCE

3

CORPORATE GOVERNANCE

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

Our form of governance is based on corporate principles and policies that guarantee ethical, integral and efficient management. The board of directors, as the highest governing body, is supported by the Management Committee (CODIR), which supports the supervision and direction of strategic decisions.

At UNACEM, we conduct our operations in strict compliance with current legislation, the principles of the Global Compact and the Sustainable Development Goals (SDGs). Through our Integrated Management System, we promote quality, environmental protection and occupational health and safety. We also act in accordance with free market principles, respect for the rules of competition and fair competition, in keeping with our commitment to responsible and sustainable management.

3.1 SHAREHOLDERS

Our current shareholding structure is detailed below:

Shareholders	Shares	Percentage shareholding
UNACEM Corp S.A.A.	2,156,485,444	99.99%
DECOSA S.A.	1	0.001%

On November 12, 2025, DigiCem S.A. transferred to DECOSA S.A. (both are UNACEM Group companies), the share it owns in UNACEM Perú S.A.

3.2 BOARD OF DIRECTORS

(GRI 2-9, 2-10, 2-11, 2-12, 2-13, 2-15, 2-14, 2-18)

The board of directors is our highest governing body, leading the strategic conduct of the organization. Its structure and responsibilities reveal its focus on integrated management and corporate sustainability.

3.2.1 COMPOSITION AND ELECTION OF THE BOARD OF DIRECTORS

The board is a team of professionals with outstanding experience and a wide range of competencies. There are 11 directors; of which three qualify as independent directors. The experience and expertise of its members strengthen our governance and support the strategic management of the company. The AGM elects its members for a two-year term, in accordance with Peru's Companies Act and our bylaws. For more information go **here**.

3.2.2 FUNCTIONS OF THE BOARD OF DIRECTORS

Our board of directors operates in accordance with Peru's Companies Act, our bylaws and regulations, which ensure that its actions comply with legislation and high standards of corporate governance. One of its main functions is to approve the Sustainability Report, identify, evaluate and proactively manage risks that may affect the continuity and performance of the business. Within this framework, we ensure adequate risk management and promote an organizational culture based on responsibility, sustainability and strict regulatory compliance.

No member of the board of directors serves as a senior executive of the company, thus reinforcing independent decision making.

For more information on the composition and functioning of the board of directors, please refer to the **UNACEM Group's Integrated Report 2025**.

No member of the board of directors serves as a senior executive of the company, **thus reinforcing independent decision making.**

3.3 MANAGEMENT COMMITTEE (CODIR)

(GRI 2-9, 2-12, 2-17)

The CODIR is composed of the functional line managers and is chaired by the CEO. This committee meets periodically to evaluate the company's performance and ensure proper implementation of strategic decisions.

EDUARDO SÁNCHEZ VERDEJO
CEO

DIEGO MORENO HERMOSA
Production director

MANZUR FEGALE GÓMEZ
Strategy and growth director

FRANCISCO BARÚA COSTA
Central administration and finance manager

JEFFERY LEWIS ARRIARÁN[6]
Project implementation manager

PABLO KOHATSU CHOY
Human resources manager

JUAN ASMAT SIQUEIRO[7]
Atocongo operations manager

HÉCTOR LEYVA CRUZ[8]
Condorcocha operations manager

CARLOS MIGUEL DELGADO RAFFO
Supply chain manager

6 Jeffrey was with us until December 2025. He was promoted to CEO of ARPL (a UNACEM Group company).
7 Juan Asmat retired in December 2025. In January 2026, José Becerra took over this position.
8 Héctor Leyva retired in January 2026. In February 2026, Francisco Barrera was appointed to this position.

MANAGEMENT COMMITTEE (CODIR)

JOSÉ LUIS PERRY GAVIÑO
General counsel

CARLOS ADRIANZÉN PANDURO
Safety, environment and sustainability manager

KATHERINE ALVA TELLO
Social affairs manager

FRANCISCO BARRERA ARIAS
Industrial ecology manager

GABRIEL BARRIO REATEGUI[9]
Commercial manager

The CODIR incorporates management of environmental, social and governance (ESG) aspects as part of its strategic approach. To this end, CODIR works in two different manners:

General CODIR

Meets twice a month and focuses on monitoring the company's operational, commercial and financial performance. These sessions ensure compliance with strategy, analyze economic impacts, potential conflicts of interest related to suppliers, employees and customers, and other relevant issues proposed by managers. The aim is to evaluate management results and consolidate conclusions that are submitted to the board of directors.

Sustainability CODIR

Meets monthly and is led by the safety, environment and sustainability department, together with the social management department. These sessions address key topics such as occupational health and safety, environmental management, the integrated management system, sustainability and community relations. This dynamic ensures the integration of ESG issues into management and institutional strategy, strengthens coordination between departments and facilitates decision making with the approval of the general management.

9 Gabriel Barrio was with us until August 2025, when he was promoted to UNACEM Chile (a UNACEM Group company).

3.3.1 EVALUATING THE PERFORMANCE OF THE CODIR

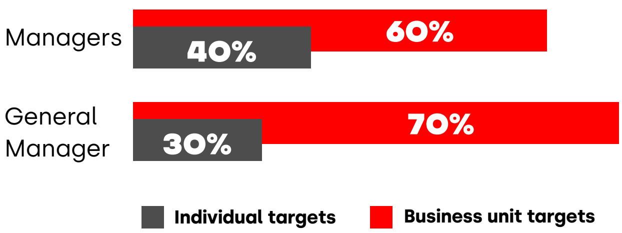
(GRI 2-18)

In line with good corporate governance practices, we evaluated the UNACEM Group's performance management using the OKR (Objectives and Key Results) methodology, which allowed us to translate the strategy into measurable objectives, prioritize initiatives and monitor progress. Evaluation of the CODIR took into account financial and non-financial results relevant to sustainable value creation, including dimensions associated with sustainability, integrated risk management, organizational culture, climate management and the environmental performance of the organization.

In defining these objectives, our senior management actively participates in the definition and measurement at two levels that apply both to its members and to all administrative personnel:

- **Business unit objectives:** covers all staff (including CODIR members). These are approved by the Group and are aligned to financial and non-financial targets.
- **Individual objectives:** these are specific to each CODIR member and are based on the goals of the departments for which they are responsible.

CODIR evaluation weighting



3.4 ETHICS AND COMPLIANCE

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

We encourage practices aligned with ethical and transparent behavior, which are designed to ensure that all the company's decisions and actions take place to the highest standards of integrity, responsibility and sustainability. This is reflected in our Code of Ethics (CODEC).

At the corporate level, we have an integral compliance system, which includes the Crime Prevention Model and aims to prevent, detect and correct undesirable prohibited behavior. This system strengthens ethics, values and regulatory compliance, and its implementation not only reinforces the organizational culture, but also ensures transparent, responsible and reliable management.

3.4.1 THE FIGHT AGAINST CORRUPTION

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

We have a corporate anti-corruption policy https://unacem.pe/wp-content/uploads/2023/02/Politica-Corporativa-Anticorrupcion-2023.pdf, aligned with CODEC and Peru's anti-corruption legislation, which guides our operations and backs integrity and responsibility in all our activities. In line with our corporate donations policy, contributions to political parties, candidates or public officials are prohibited. This guideline ensures that our decisions remain impartial and free from undue influence.

In 2025, we carried out training and communication work aimed at employees and managers. 100% of managers and employees were informed of anti-corruption policies and procedures. 100% of our business partners —suppliers and customers— were informed in this regard, through contracts that incorporate anti-corruption clauses. In addition, 85 % of workers identified as critical (104 out of 123) participated in anti-bribery training.

3.4.2 INTEGRITY AND REGULATORY COMPLIANCE

(GRI 205-3, 2-27)

In 2025, there were no cases of bribery, corruption, anti-competitive practices or non-compliance with regulations. This result reaffirms our commitment to business ethics, compliance with current legislation and the application of good corporate governance practices to all our operations.

3.4.3 FREE COMPETITION

(GRI 206-1)

We are firmly committed to free competition and compliance with applicable regulations, and this has strengthened our integrity and reputation in the marketplace. We promote fair business practices that contribute to the proper functioning of the market and generate value for all market participants.

Within this framework, our practices include the promotion of free competition as a key principle, understood as a driver of efficiency and benefits for competitors, suppliers, customers and the State; strict compliance with competition rules, ensuring the responsible development of our operations; and a strategic focus on the quality and value of our products as our main differentiator. In line with this, we expressly reject any unfair or anti-competitive practice in the sector.

3.4.4 MECHANISMS FOR SEEKING ADVICE AND RAISING CONCERNS

(GRI 2-16, 2-26, 2-25)

Ethics and regulatory compliance guide our actions. Thus, we implement reliable mechanisms that reinforce transparent management of our operations.

Integral complaints system

We have an official whistleblower channel, managed by an independent external provider, which guarantees impartiality, confidentiality and appropriate treatment of each case.

We have an Ethics Committee made up of:

- **GENERAL MANAGER**
- **HUMAN RESOURCES MANAGER**
- **GENERAL COUNSEL**
- **COMPLIANCE OFFICER**

who meet on a regular basis to deal with complaints, which are recorded in the minutes.

Our regulations establish our functions, which include:

- **receiving, analyzing and investigating** complaints submitted through the Ethics Line
- **defining** the investigation strategy
- **evaluating** available information to determine the validity of the reported facts
- **proposing** proportional remediation measures and following up on their **implementation**n
- as well as **guaranteeing confidentiality** and the appropriate management o**f** **possible conflicts of interest**

Supervision of this system is the responsibility of our highest governing body, through the ethics and corporate governance committee at board level. This mechanism guarantees transparent management aligned with the highest standards of integrity and good governance. It is worth noting that in 2025 no complaints of any kind were registered regarding ethics matters.

Investigation procedures and protection against retaliation

All complaints and inquiries we receive are handled to the highest standard of fairness, and investigated fully using a defined internal procedure:

Internal procedure

01.
We investigate and analyze each case rigorously.

02.
We guarantee impartial and equitable treatment, and respect confidentiality.

03.
The reports are reviewed by the Ethics Committee, comprising the General Manager, the Legal Manager, the Human Resources Manager, and the Compliance Officer.

Channels for complaints and inquiries

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

Available channels include:

Website:
Grupo UNACEM | UNACEM

E-mail:
eticagrupoUNACEM@pwc.com

Freephone – Peru:
Telephone 0800-184-22

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

Attention to external complaints and claims

(GRI 2-25)

We have a structured system for dealing with complaints and claims that allows us to identify, manage and remedy actual or potential economic, environmental and social impacts.

Management process

1. **Registration**
Through various channels such as WhatsApp, email, attention in our offices and field visits.

2. **Investigation**
Findings are collected in the field, impacts (environmental, social and economic) are classified and their level of severity is determined.

3. **Decision**
The origin of the case is evaluated.

4. **Resolution**
Implementation of corrective action and assignment of responsible parties.

5. **Closure**
This includes verification of the applicant's compliance through documents and recording of their level of satisfaction.

Follow-up and effectiveness

The system incorporates management indicators that enable us to measure the time associated with each stage of the process. The average turnaround time is 21 days, comprising nine days for investigation and ten days for corrective action to be taken.

We permanently monitor the status and progress of cases, as well as the level of satisfaction and compliance of the applicant. In addition, when liability is determined, we are committed to implementing a remediation plan that includes fair and timely remediation mechanisms.

The complaints handled are mainly related to property damage, air quality and the urban environment, most of which are not very severe, showing a preventive and timely approach to management. This information is monitored through the dashboard, which allows us to visualize the status of each case in real time, as well as the time required and compliance with commitments, thus facilitating decision making and bolstering continuous improvement of the mechanism.

2025 results

We addressed 100% of the complaints and claims.

98% of the cases were closed and the remaining 2% are being attended to in the 2026.

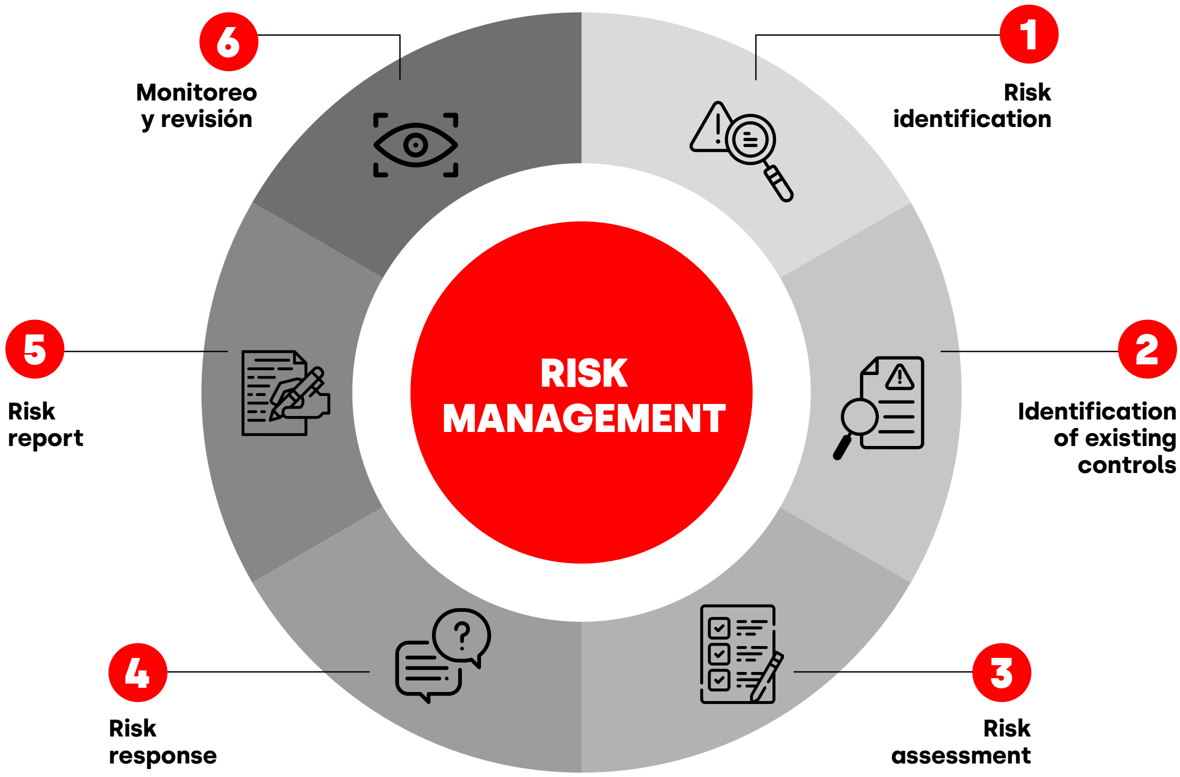
3.5 RISK MANAGEMENT

(GRI 2-24)

Risk management is fundamental to protecting strategy, business continuity and long-term value creation. We rely on the UNACEM Group's integrated risk management, which is a unique and transversal approach to identifying, evaluating and prioritizing strategic, operational and emerging risks.

We are governed by the **Corporate Comprehensive Risk Management Policy** which is deployed through the comprehensive risk management system (SGIR) and allows us to identify, evaluate, mitigate and report strategic and operational risks that could affect compliance with corporate goals and business continuity. Our risk management process takes the form of six key steps:

Risk management



Implementation of this process is supervised by the Risk Committee, which meets quarterly and is made up of the risk officer, the general manager and those who report directly to them. This body reviews the status of the main risks and effectiveness of the defined response plans, thus ensuring adequate management of the risk profile.

In 2025, we promoted initiatives to strengthen these aspects of crisis management and preparedness. These included training for senior management; implementation of risk commissions for each department; implementation of the Integrity+ system for registering risks; identification and prioritization of risks that may affect business continuity; the design, approval and testing of continuity plans; the preparation of a risk matrix associated with the integrity of the financial report; and, presentation of risk reports on the company's main projects, both at the individual and portfolio level.

For more information on risk management, see the **UNACEM Group's Integrated Report 2025**.

3.5.1 CYBERSECURITY RISK MANAGEMENT

(GRI 3-3 Cybersecurity Management)

We adhere to the UNACEM Group's comprehensive cybersecurity model, which combines governance, technology and preventive culture, aligned with international standards such as the NIST Cybersecurity Framework. This model not only protects systems and data, but also strengthens business resilience and integrates directly with the Group's corporate strategy and sustainability commitments.

The cybersecurity strategy is based on a four-layer model that acts as a comprehensive shield against cyber risks:

Four-layer model

	Layer	objective
1	Government	Corporate management and monitoring (alignment) **Progress measurement and clear responsibilities.**
2	Visibility (operation and configuration)	Cyber risk identification **Coverage across all technological environments**
3	Cybersecurity technology	Protection of technology assets **and information 100% deployment of the technology**
4	Monitoring and incident response	Timely threat detection. **Use of 100% of capabilities.**

In 2025, we were the first business unit of the UNACEM Group to complete the business impact analysis (BIA), a tool that allowed us to identify critical processes and define maximum recovery times. This analysis became the starting point for our continuity plans, ensuring that in the event of any incident, we can respond quickly and maintain the operation without compromising security or confidence.

We also follow the guidelines of the corporate cybersecurity plan, which we complement with internal policies adapted to our needs. In 2025 we continuously trained our staff in information security to strengthen their ability to identify suspicious activity and respond in a timely manner to cybersecurity incidents. This approach is based on indicators that enable us to evaluate the effectiveness and level of implementation of defined controls.

For more information on cybersecurity risk management, see the **UNACEM Group's Integrated Report 2025**.

3.5.2 MANAGING CONFLICTS OF INTEREST

(GRI 2-15)

We adhere to the UNACEM Group's **corporate conflict of interest management policy**, which ensures that the decisions and actions of employees remain aligned with corporate values, according to ethical and responsible management.

On an annual basis, all employees (from foremen to managers) submit a sworn statement in which they report the existence of possible conflicts of interest. This process includes a review of the statements and, if necessary, definition and implementation of corrective action. There are also clear procedures for the reporting, evaluation and resolution of these cases, which promote transparent communication with supervisors and management.

Whenever conflicts of interest are identified, they are duly disclosed to the stakeholders in question and specific mitigation measures are applied. There were no complaints related to such conflicts in 2025.

3.5.3 INTEGRATED MANAGEMENT SYSTEM

We have an **integrated management system (IMS) policy** that links quality management, occupational health and safety, environment, anti-bribery and prevention of illegal activities in the supply chain.

The IMS guides our operations towards the fulfillment of strategic objectives, promotes continuous improvement and risk management and ensures compliance with current legislation and the organization's internal standards. This approach bolsters an efficient, safe and responsible operation, aligned with our commitments to sustainability, business ethics and operational performance.

Our IMS is a key pillar for consolidating consistent performance across our operations and reinforcing our culture of control, compliance and continuous improvement.

Internal audits

We adhere to the UNACEM Group's corporate internal audit charter, which defines the mission, scope, responsibilities and authority of the function. The audit teams are governed by the IIA's Global Internal Auditing Standards[10] and international best practice.

The internal audit function operates under an internal control model based on three lines of defense. The first line corresponds to management, responsible for identifying, evaluating and mitigating risks. The second line is responsible for the corporate risk and compliance functions, responsible for defining policies, providing training and monitoring their application. The third line, which is responsible for internal auditing, provides independent assurance on the effectiveness of the Group's internal control system, governance and risk management.

Our IMS also handles scheduled internal audits, monitoring and measurement mechanisms, treatment of non-conformities, compliance with ISO standards, a system of penalties for contractors and the unification of processes between plants.

For more information, see the **UNACEM Group's Integrated Report 2025**.

10 Institute of Internal Auditors

4

OUR FINANCIAL - ECONOMIC PERFORMANCE

4.1 ECONOMIC ENVIRONMENT

(GRI 3-201 Creation of sustainable economic value)

The world economy maintained its growth with global GDP expansion estimated at 3.3% by the International Monetary Fund (IMF). This growth was driven mainly by the positive performance of emerging economies such as China and India, despite the persistent weakness of the Eurozone and a structural slowdown in the United States, resulting in a return to protectionist policies in the form of tariffs and forcing a rethinking of supply chains. Likewise, the prices of commodities reached record highs.

Latin America and the Caribbean recorded estimated growth of 2.4%[11], according to the Economic Commission for Latin America and the Caribbean (ECLAC), in a context of lower interest rates; however, this performance was below the world average. While the region's main economies moved at different paces, Peru stood out among its Pacific Alliance peers, driven by historically high terms of trade, inflation held within the Central Reserve Bank's target range, an exchange rate at 2019 levels and the rebound of non-primary sectors.

At the local level, public investment and infrastructure development were consolidated as key drivers of growth. 2025 marked a milestone with the commissioning of the port of Chancay and consolidation of the new terminal at Jorge Chávez International Airport, strengthening the country's position as a regional logistics hub. In addition, progress with infrastructure works to cope with weather events and the promotion of strategic road projects (such as the peripheral ring road and Metro Line 2) boosted the construction sector and contributed to the creation of formal jobs.

Peru's economic environment, however, was not without its challenges. Rising crime, the political volatility brought about by the seventh new president in nine years and the uncertainty of a pre-election year are factors that impacted expectations of economic growth. Added to this was the need to maintain fiscal discipline after the recovery efforts of previous years.

Peru's economic environment, however, was not without its challenges. Rising crime, the political volatility brought about by the seventh new president in nine years and the uncertainty of a pre-election year are factors that impacted expectations of economic growth. Added to this was the need to maintain fiscal discipline after the recovery efforts of previous years.

2025 reaffirmed opportunities for UNACEM, particularly due to the recovery of cement consumption, driven by self-construction and dynamism in the real estate segment. In addition, the strength of the mining sector, supported by favorable metal prices, sustained a steady demand for our products for industrial infrastructure projects.

11 Estimated figure as of March 2026

4.2 CREATION AND DISTRIBUTION OF ECONOMIC VALUE

Our tenets for growth and value creation

Efficient asset management
We optimize the use of resources and invest in technology and practices that improve operating efficiency, to ensure the sustainability of our operations.

Disciplined management
We manage debt prudently, and we rigorously control costs and strategic investment to maintain a healthy balance sheet.

Healthy business profitability
We continuously encourage a search for efficiencies and for measures to control costs and expenses in our operations.

Generating value for all stakeholders
We apply responsible and sustainable business practices for our stakeholders and develop products and services that contribute positively to society and the environment.

Commitment to sustainability
We promote a fair and safe working environment, contribute to the economic development of the communities in which we operate, and choose measures that reduce our environmental impact.

4.2.1 FINANCIAL RESULTS

(GRI 201-1)

Financial results

	2024 (thousands of soles)	2025 (thousands of soles)
Sales	S/ 2,711,532	S/ 2,909,363
Gross profit	S/ 1,008,374	S/ 1,056,734
Operating profit	S/ 674,223	S/ 703,400
Profit before taxation	S/ 591,450	S/ 627,226
Net profit	S/ 408,275	S/ 437,139

CREATION AND DISTRIBUTIONS OF ECONOMIC VALUE

Economic value distribution

	2024 (thousands of soles)	2025 (thousands of soles)
Economic value created (EVA)	S/ 2,771,025	S/ 2,940,841
Turnover	S/ 2,711,532	S/ 2,909,363
Other income	S/ 59,493	S/ 31,478
Economic value distributed (EVD)	S/ 2,362,749	S/ 2,503,702
Remuneration and other social benefits for employees	S/ 310,984	S/ 369,703
Suppliers of goods and services	S/ 1,559,331	S/ 1,619,246
Financial costs (interest)	S/ 87,178	S/ 86,332
Taxes and payments to governments)	S/ 374,334	S/ 402,925
Social responsibility and private social investment	S/ 28,477	S/ 25,496
Economic value retained (EVR)	S/ 388,482	S/ 437,139
Shareholder dividends	S/ 271,054	S/ 240,100

Relevant performance figures for 2025

Our revenues

Revenue from the **sale of cement** **S/ 2,593 million**

This represents an increase of **3%** over 2024.

Export revenues increased by **46 %** compared to 2024

Totaling **S/ 153 million**.

Revenue from the **sale of ready-mix concrete and concrete products** increased **115 %**

Reaching a total of **S/ 160 million**.

Revenue from the **sale of other goods and services** reached **S/ 4 million**

24% less than in the previous year.

Total income **S/ 2,909 million**

This represented an increase of **7%** compared to 2024.

CREATION AND DISTRIBUTIONS OF ECONOMIC VALUE

Dispatches

During 2025, our cement shipments increased 3.5 % versus the previous year, due to the increase in self-construction, demand from the real estate market, and the reactivation of the mining sector.

Costs and expenses

Total costs amounted to S/ 1,853 9 million, a 9% increase compared with 2024. The change was mainly due to unification of cement, ready-mix concrete and other concrete products sales in UNACEM.

- Administrative and sales expenses amounted to S/ 244 million, 6% higher than in 2024, due to one-time indemnity payments.

- Other net operating expenses increased by 4% compared with the previous year. The total reached S/ 110 million, consisting mainly of royalties granted to UNACEM Corp.

- Financial expenses amounted to S/ 86 million, 2% higher than those recorded in 2024. This variation is due to an increase in the average cost of debt, resulting from the refinancing carried out during the first quarter of 2025, despite a reduction in the stock of debt.

Net profit

Our net profit was S/ 437 million, a 7% increase compared to the previous year, with a net margin of 15% maintained, in line with that recorded in 2024.

Financial debt

Our financial obligations decreased from S/ 1,454 million in 2024 to S/ 1 356 million in 2025.

During the first quarter of 2025 we were able to restructure our current financial obligations. We are also comply strictly with our debt service obligations.

COMMITMENT TO SUSTAINABILITY

5

5.1 SUSTAINABILITY DECLARATION

(GRI 2-22, 2-23)

We adhere to the UNACEM Group's Sustainability Statement, in which sustainability is defined as the central tenet guiding our purpose and decision making. The Group's vision of sustainability guides the way in which long-term value is created and is articulated through the purpose "Growing together to build a sustainable world", which reflects our commitment to responsible management and the integration of economic and governance, social and environmental aspects in decision-making.

We structure our sustainability strategy around five fundamental pillars: corporate governance, environment and biodiversity, circular economy, climate action and social management. Upon these pillars we promote initiatives aimed at caring for the environment, optimizing resources and generating long-term value. Each pillar has defined goals and specific actions that enable us to move steadily toward our sustainability objectives.

Strategic pillars

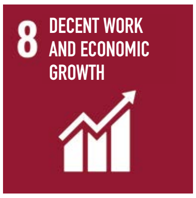
CORPORATE GOVERNANCE	Our good business practices allow us to build trust among our stakeholders and achieve strong sustainability results in our operations. Our UNA Culture fosters the growth, profitability, resilience, and sustainability of the Group's businesses.
ENVIRONMENT AND BIODIVERSITY	Our management guidelines aim at the prevention and reduction of our environmental footprint, as well as the conservation and restoration of the ecosystems where we operate.
CIRCULAR ECONOMY	We seek to reuse materials, as well as our own and third-party waste wherever possible.
CLIMATE ACTION	We are committed to achieving carbon neutrality by 2050 in our cement, concrete, and energy production operations.
SOCIAL MANAGEMENT	As allies in local development, we seek to improve the quality of life in the areas neighboring our operations.

For more information on our sustainability statement, see the **UNACEM Group's Integrated Report 2025**.

5.2 CONTRIBUTION TO THE SDGS

We have defined five SDGs as strategic priorities, directly aligned with the material processes of our value chain. This prioritization, developed through the application of the Global Compact's SDG Compass tool, guides our management and its decisions towards a concrete and measurable contribution to sustainable development.

FIVE KEY SDGS FOR OUR OPERATION



We align our projects with the prioritized SDGs to generate tangible social and environmental value. We design and evaluate each initiative using an approach that drives sustainable development in our areas of influence.

Thus, at UNACEM we seek to consolidate this working agenda as a tool for continuous improvement in all our processes, and we incorporate into it our strategic guidelines, such as the road-map for the Peruvian cement industry, the strategic plan and others.

Amancay Sanctuary

5.3 RELATIONSHIP WITH STAKEHOLDERS

(GRI 2-16, 2-29)

Based on our dual materiality process, we have conducted a comprehensive value chain analysis to identify our stakeholders. This process takes into account both their proximity to our operations centers and the direct or indirect impacts of our activity on them.

Furthermore, the dual materiality methodology allows us to prioritize the issues relevant to our management and align them with the expectations of our stakeholders and with the most far-reaching social standards.

Stakeholders

DIALOG AND COMMUNICATION MECHANISMS WITH OUR STAKEHOLDERS

Guided tour of the Atocongo plant

We have formal communication mechanisms in place to ensure the implementation of our stakeholder engagement strategy throughout our operations. In this way, our stakeholders' concerns reach our highest governing body. The main objective is to promote an agile and clear exchange that facilitates reception, registration, evaluation and attention to concerns, queries, complaints and claims in a transparent and timely manner.

Our strategy involves the following fundamental processes:

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

To strengthen these processes, we have specific tools that allow us to efficiently collect, manage and analyze our stakeholders' contributions:

- We have digital platforms and spaces for face-to-face Dialogue, by which to receive concerns and proposals.
- We process the concerns received in a structured manner, ensuring their integration into strategic decision making.
- **Regular reporting**: we regularly communicate to stakeholders the actions taken in response to their concerns and queries.
- **Conversation spaces:** face-to-face or virtual, to ensure a permanent and close interaction.

Dialogue with our stakeholders

Stakeholders	Department responsible	Our commitment	Relationship mechanisms	Frequency	Subjects of interest
Employees	• Human Resources Department • Safety, Environment and Sustainability Department.	• Guaranteeing a safe and healthy working environment. • Promoting a culture of recognition. • Facilitating inspiring and challenging leadership.	• Managing performance. • Face-to-face and digital communication spaces. • Training spaces. • Leadership spaces in each department, where teams can be informed and work carried out on the work environment. • Plant shut-downs for safety purposes. • Seguripark, a space where workers' families can learn about the importance of occupational health and safety. • Visible leadership interactions (VLI)	• Permanent	• Health and safety at work. • Ethics and compliance. • Talent management. • Efficiency and productivity. • News of interest. • Internal activities, events and programs.
company	• Commercial Department. • Safety, Environment and Sustainability Department. • Social Development Department	• Reducing, controlling and mitigating our environmental impacts by measuring our carbon footprint, water footprint, fugitive emissions and biodiversity. • Being a good corporate citizen. • To be a key player recognized as a development partner and an organization that generates alliances contributing to positive developments in the community.	• Website, social media, e-mail. • Technical reports. • Workshops, meetings and face-to-face and virtual communication spaces. • Treatment of complaints and queries (GIS). • Sustainability Report. • Participation in forums, workshops and inter-institutional meetings, both face-to-face and virtual. • Guided tours of the plants. • Guided visits to the ACP Amancay Sanctuary and Tablada de Lurin archeological site. • Participatory environmental monitoring at our operations.	• Permanent	• Environmental impacts of the operations on adjacent communities and ecosystems. • Human rights. • Climate change. • Efficiency and productivity. • Ethics and compliance. • Project financing. • Commercial brand information. • Information on safe construction. • Institutional information.
Clients	• Strategy and growth department. • Commercial Department.	• Offering innovative products. • Generating greater value such as the Progre+ service and its functions. • Informing customers about our products.	• Advice and assistance. • Customer service line.	• Permanent	• Ethics and compliance. • Efficiency and productivity. • Use of the product. • Client service. • Compliance.
Shareholders	• Board of directors. • CEO. • Corporate investor relations department.	• Ensuring good corporate governance. • Managing the continuity of the business and its sustainability over time. • Focus on returns to shareholders.	• Personal meetings and direct communications. • General meeting of shareholders: • Integrated report. • Website	• Permanent. • Quarterly. • Annual.	• Efficiency and productivity • Ethics and compliance. • Economic and financial performance. • Sustainability.
Suppliers	• Supply Chain Department. • Legal Department. • Human Resources Department • Social Development Department • Safety, Environment and Sustainability Department.	• Promote the development and certification of suppliers. • Establishes clear rules. • Promote respect for free competition. • Promote sustainable development in the value chain. • Promoting safe work.	• Personalized follow-up. • Supplier evaluation (safety, occupational health and environmental audit). • Integrated report. • Competitive Business and Value Chain Program– GRI. • Contractor safety committee	• Permanent	• Economic results. • Efficiency and productivity • Health and safety at work. • Ethics and compliance.

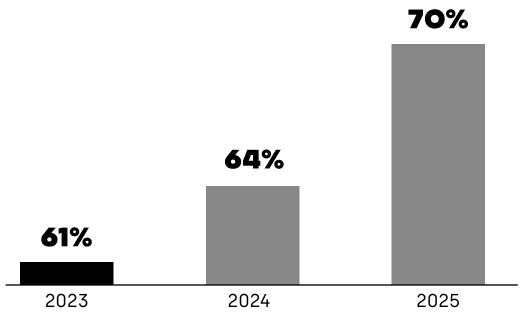
5.4 OPTIMIZATION AND EFFICIENCY PROJECTS

(GRI 203-1)

In 2025, we continued with the industrial infrastructure projects initiated the previous year. In complementary fashion, we made progress with the evaluation of new initiatives aligned with our strategic objectives of operational efficiency and sustainability. We also developed pre-feasibility and feasibility studies for better decision making.

Total investment in our projects amounted to more than S/ 750 million, aimed at strengthening the sustainability and competitiveness of the business; 70% of this investment was in sustainability projects.

Investment in sustainable projects (CAPEX)



Principal projects at Condorcocha

Project: Covering and enclosing the clinker stockyard

This infrastructure seeks to help eliminate fugitive emissions of particulate matter, strengthen the environmental management of clinker storage and improve the operational efficiency of the logistics process.

Project: New bagging machine N° 6 and palletizers

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

Project: Works-for-taxes mechanism (public infrastructure)

Improvement and expansion of drinking water and sanitation services in the community of Condorcocha, district of La Unión - Leticia, Tarma (Junín). Benefits approximately 1,200 inhabitants.

Project: Pozzolana dryer

Infrastructure project for drying pozzolana in a rotary dryer that makes use of hot gases generated in the clinker production process. This project will allow us to increase the production of additive-based cements and thereby reduce our CO_2 emissions in line with our decarbonization roadmap.

Roofing and enclosure of the clinker court

Featured projects at Atocongo

Project: Covering and enclosing the clinker stockyard

An encapsulation project that divides the clinker stockyard into 3 independent storage areas with a total capacity of 350,000 tons. This system improves the efficiency of clinker handling and recovery and improves dust control in the covered areas. This initiative optimizes our operations and reinforces our commitment to more sustainable practices.

Project: New bagging machine Nº 8 and palletizers

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

Project: Limestone crusher and new covered stockyard

This project optimizes limestone crushing and quarry operation.

SOCIAL MANAGEMENT

6

6.1 HUMAN RIGHTS

(GRI 3-3 Human rights)

We share the UNACEM Group's corporate values and unrestricted commitment to respect for human rights as a fundamental ethical principle and a strategic axis for sustainability in our operations. This commitment guides our management and places people at the center of our decision making, taking into account our employees and the different stakeholders linked to our operations and value chain.

Our approach is based on human rights due diligence processes aimed at identifying, preventing, mitigating and, where appropriate, remedying potential negative impacts, both in our own operations and in the value chain.

6.1.1 CORPORATE HUMAN RIGHTS POLICY

(GRI 407-1, 408-1, 409-1, 410-1)

We adhere to the UNACEM Group's corporate human rights policy, which establishes the principles that the group's actions. This policy incorporates respect and the promotion of human rights contained in the United Nations International Bill of Human Rights and in the Declaration of Fundamental Principles and Rights at Work published by the International Labor Organization (ILO). We have also adopted the 10 principles of the United Nations Global Compact and reaffirm our commitment to respecting and promoting human rights.

This commitment is linked to and integrated into an ecosystem of corporate guidelines that allow us to reinforce and extend it to our value chain, such as our **Corporate Supply Chain Policy**, which explicitly states respect for human rights as a guiding principle in every purchasing decision, making impact management (identification, mitigation and remedying).

Learn more about our **corporate human rights policy Here.**

6.1.2 IDENTIFYING RISKS TO HUMAN RIGHTS

Under the United Nations Guiding Principles on Business and Human Rights, we consolidate human rights (HR) management as a priority axis in our risk management model. In 2025, we evaluated our operations at Atocongo and Condorcocha using a taxonomy of 24 impact dimensions in human rights. The results were reported to CODIR and the corporate level, who are responsible for managing these issues.

The assessment included 52 specific human rights risks, analyzed using a quantitative methodology based on severity and probability criteria, and distributed among three priority stakeholder groups:

INTERNAL WORKERS
16 RISKS
30.8%

FIRST LEVEL VALUE CHAIN WORKERS
18 RISKS
34.6%

COMMUNITIES
18 RISKS
34.6%

As a result of the prioritization process, the most critical risks belonging to four dimensions were identified: health and safety, working conditions in the supply chain, healthy environment, and discrimination and harassment.

This assessment also analyzed the risks associated with child labor and forced labor, in accordance with the human rights risk assessment methodology. The results of the analysis indicate that, in the scope evaluated, **which includes our own workers and first level suppliers**, these risks did not reach the maximum level of criticality in the prioritization matrix. This result considers the controls we have implemented, including supplier selection and approval processes, contractual requirements regarding labor rights and continuous monitoring mechanisms.

HUMAN RIGHTS

Recognizing that these risks may be present in certain links or activities within the supply chains, the due diligence process will continue to be strengthened, progressively expanding the scope of identification and evaluation to deeper levels of the value chain.

Additionally, a corporate course on Human Rights was designed and will be implemented in 2026 for employees at all levels, as part of strengthening our due diligence process.

6.1.3 CORPORATE DIVERSITY AND INCLUSION POLICY

The UNACEM Group has a **corporate diversity and inclusion policy** that establishes diversity and inclusion as fundamental tenets.

Since 2022, this policy encourages a working environment free of discrimination, in which equal opportunities and active participation by people of different genders, ages, orientations, nationalities and cultures are guaranteed.

Its implementation is monitored through measurable indicators and periodic reviews, under governance defined by the diversity and inclusion committees, which meet twice a year with the corporate and the vice-presidency of talent & culture.

During 2025, we developed several initiatives:

- Within the framework of the UNACEM Group's **Mujeres que Construyen** program, two of our employees were selected to participate in this initiative aimed at strengthening their professional positioning, both internally and externally. The program seeks to enhance personal branding, develop self-esteem and empowerment, and strengthen personal and professional leadership. They had access to a comprehensive experience that combines digital content, mentoring, collaborative learning spaces, face-to-face workshops and shadowing experiences with the corporate vice-president for talent and culture.

- We took part in the Aequales PAR survey as part of our commitment to strengthening diversity, equity and inclusion (DEI). This tool allows us to identify gaps and opportunities for improvement in our processes, in order to value differences and promote an inclusive and respectful working environment. In 2025, we obtained a score of 59 %, an increase of

eight percentage points with respect to the 51 % achieved in the previous measurement (2023). This result **demonstrates the progress** of our management **toward** our goal of progressively reducing gaps, while reinforcing our commitment to **fostering a strong DEI culture**.

- As far as prevention and coexistence in the workplace are concerned, we provided training for the harassment prevention committee and human resources teams, aimed at strengthening legal knowledge and skills when addressing situations of harassment, using inclusiveness and psychological safety.

The UNACEM Group concentrated on respecting and promoting human rights in the workplace through implementation of its corporate workplace harmony policy. This instrument establishes principles and guidelines aimed at guaranteeing a dignified, safe and respectful working environment, free from any form of discrimination, harassment or bullying, that places people at the center of corporate management.

We also are committed to implementing continuous awareness and training actions aimed at our internal and external stakeholders, through training programs, educational talks, mentoring and collaborative learning spaces —including the LUL Women program, implemented in Condorcocha—, aimed at promoting an inclusive, respectful organizational culture aligned with the principles of diversity and inclusion.

With regard to talent management, we have a personnel recruitment and selection procedure that requires hiring and promotion to be carried out to objective and equitable criteria designed to minimize bias and ensure transparency. We promote an accessible and inclusive working environment that includes adapting spaces and mechanisms for use by people with disabilities, as well as guarantees equal treatment and non-discrimination in accordance with the diversity and inclusion policy and the corporate human rights policy.

During 2025, women made up 15% of the total number of employees. As far as level of responsibility is concerned, women represented 1.0 % at managerial level, 4.4 % at department head level and 15.2 % at the professional level.

6.2 PEOPLE, TALENT AND CULTURE

Our greatest strength is our people. Therefore, the development of talent and consolidation of a solid organizational culture are essential to ensuring long-term growth and competitiveness.

We adhere to the strategy of the UNACEM Group, which has an integral perspective that links business, well-being and purpose, fosters strategic capabilities and generates an experience that strengthens the sense of belonging. In 2025, this strategy evolved from three to four pillars to prepare for the next stage of the strategic agenda: Total rewards, talent management, transformation and change, and employee value proposition.

The development of talent and consolidation of a solid organizational culture are essential to ensuring long-term growth and competitiveness.

6.2.1 TOTAL REWARDS

In 2025, we "talent and compensation" evolved into total rewards, designed to reward and recognize the value of talent and strengthen its permanence in the organization. The vision of total rewards is to implement a comprehensive strategy that not only guarantees a competitive salary and adequate internal equity, but also makes it possible to offer personalized benefits to different groups of workers, recognizing the different needs of each one.

In this way, we maintain our firm commitment to equal pay for work of equal value, with benefits that protect the integral well-being of workers and their families. We also ensure alignment between executive compensation and business performance, which reinforces consistency between the results obtained and the decisions associated with recognition.

For more information on total rewards, see the **UNACEM Group's Integrated Report 2025**.

6.2.2 TALENT MANAGEMENT

(GRI 3-3 Talent management) (GRI 2-8,401-1, 404-1, 404-2, 405-1)

Each employee plays a key role in strengthening our leadership in the sector. Thus, we promote a culture of recognition and cultivate leadership that inspires and motivates people to develop their full potential.

Competencies model

Our corporate competency model is aligned with the UNA culture for talent management. This model defines the capabilities we promote in our employees, including leadership, influence in decision making, change management, innovation, adaptation and continuous learning.

We also develop structured spaces for conversation and talent analysis, aimed at identifying potential, reviewing structures and strengthening succession planning.

Performance management

We rely on a performance management model, oriented to the continuous development of people and aligned with the business strategy. This process has an annual cycle that includes the setting of objectives, continuous feedback and a final evaluation, applicable to administrative personnel, manual workers and staff employees.

We combine the evaluation of objectives with measuring competencies in the corporate model, incorporating a multidimensional 180° approach —which takes into account self-evaluation, leader and peer evaluation— and, starting in 2025, a 360° evaluation for CODIR members.

We manage performance at both individual and team levels through business unit objectives, proactive safety indicators, shared corporate projects, and key objectives and results that drive collaboration between departments. This approach is complemented by agile conversations and ongoing feedback to identify development opportunities, close skills gaps and strengthen leadership capabilities.

Compensation policy

(GRI 2-19, 2-20)

We have a **corporate compensation policy** that establishes guidelines for defining remunerations using internal equity and external competitiveness as the criteria. We also have our own compensation policy, aligned with corporate guidelines, which guides remuneration management at local level.

Our compensation policy is based on a balance between two fundamental principles. On the one hand, internal equity whereby remuneration is based on the value of the position, using a structured valuation process that considers its functions, responsibilities and requirements. On the other hand, external competitiveness, which guarantees alignment of remunerations with market conditions, making it possible to attract and retain qualified talent.

In the case of the board of directors, the compensation structure is defined at corporate level and includes fixed and variable remuneration. The fixed remuneration consists of per diem payments per session, while the variable component is equivalent to 1% of profit before tax and dividends. In addition, the AGM may grant a share in the company's profits; however, total compensation for the directors may not exceed 1% of annual profit before employee profit sharing and income tax.

Compensation measurements

(GRI 2-21)

- The ratio of the highest paid person's total annual compensation to the median total annual compensation of all workers (excluding the highest paid person) is 13:1.

- The ratio between the percentage increase in total annual compensation for the highest paid person and the median percentage increase in the total annual compensation of all workers (excluding the highest paid person) is 0.8:1.

Job benefits

We guarantee 100% compliance with labor benefits in accordance with current legislation. This includes paid vacations, bonuses, severance pay, and other benefits.

In addition, we offer extra benefits focused on overall well-being, such as flexible schedules, teleworking options, wellness programs, a retirement preparation program in partnership with PUCP, and more. All these benefits are listed in a catalog available to our employees.

Employee demographics

(GRI 2-7)

At the close of 2025, we had a total of 916 employees, an increase of 49 compared with 2024. This increase is mainly due to the creation of the growth and strategy department, aimed at strengthening our integral construction solution proposals for our clients.

Furthermore, another important milestone in UNACEM Peru's demographics was the preparation by the support departments (such as accounting, treasury, IT, payroll and some categories of purchasing) to migrate to the Group's new global services unit (GBS-Global Business Services). Thus, UNACEM, as part of the Group's corporate center consolidation strategy, is the first business unit to take part in this scheme.

These major organizational changes had an impact on labor turnover rates. In 2025, the voluntary turnover rate was 1.93 %, as opposed to 1.14 % in 2024 and 1.22 % in 2023. Involuntary turnover was 4.38 % in 2025, as opposed to 1.7 % in 2024 and 0.7 % in 2023.

In addition, in 2025, our hiring rate was 0.18% (167 vacancies).

Employee distribution by sex

Category	Women		Men		Total
	Lima	Junín	Lima	Junín	
Senior staff	10	0	29	4	43
Administrative staff	104	12	225	101	442
Employees	7	1	88	45	141
Laborers	0	0	137	153	290
Total	**121**	**13**	**479**	**303**	**916**

Distribution of workers by age group

Category	Under 30		Between 30 and 50		Over 50		Total	
	N°	%	N°	%	N°	%	N°	%
Senior staff	-	0%	21	4%	22	8%	43	5%
Administrative staff	50	79%	282	48%	110	42%	442	48%
Employees	3	5%	72	12%	66	25%	141	15%
Manual workers	10	16%	218	37%	62	24%	290	32%
Total	**63**	**100%**	**593**	**100%**	**260**	**100%**	**916**	**100%**

Promoting young talent

We encourage the development of young talent as part of our strategy to respond to the requirements of a constantly evolving market. We are committed to training students and recent graduates, who represent a key source of talent for the future of the organization.

For this purpose, we have 2 types of internships:

- **Pre-professional internships**, aimed at students from the eighth cycle onwards.
- **Professional internships**, aimed at recent graduates in professional careers.

Through these programs, we facilitate learning spaces that allow interns to acquire experience, deepen their knowledge and acquire relevant competencies for their professional development, while preparing them to face the challenges of the sector.

During 2025, we had a total of 39 interns, of whom 19 were women and 20 men.

Training and education

(GRI 404-1, 404-2)

We promote the professional growth of our employees through comprehensive training and knowledge sharing, with a focus aligned to the needs of the business and continuous skills development. Our approach uses the following lines of action:

Participation in key areas of the sector

In September 2025, we took part in the Technical Congress of the Inter-American Cement Federation (FICEM) held in Lima, with 66 workers attending, thus enriching their skills.

We also have participation by international specialists in priority topics such as sexual and workplace harassment prevention, change management, innovation and adaptive leadership.

Exchange of regional experiences

We facilitate visits and exchanges in UNACEM Group companies to promote cooperation and mutual learning. We sent operations staff to UNACEM North America plants and promoted exchanges of talent in order to strengthen professional development and share best practices.

Training aligned with business strategy

We have a training plan oriented to the strategic objectives of the organization, which includes content on regulatory compliance, specific regulations and updating of technical and professional skills. This plan also incorporates a specialized curriculum in safety and leadership.

We recognize the role of our leaders in building working relationships based on respect and trust. Therefore, in 2025 we continued to implement the Management and Leadership Skills Program, developed in collaboration with the Universidad del Pacífico, in which 100% of our managers and supervisors participated. This program strengthens their leadership and team management skills, consistent with the values and competencies of the UNA culture.

Strategic alliances

We have a strategic alliance with ESCALO (a provider of training, diploma courses, scholarships, and financing for master's degrees) that offers very competitive educational benefits for our employees to continue developing their technical and leadership skills. In addition, we have expert platforms such as FICEM ACADEMY, EDEX[12] and UBITZ[13] for virtual or hybrid education in technical and cutting-edge topics, and strategic capabilities at regional and international levels. We have SENATI scholarships for the children of employees, which include internship programs.

Training guidelines

Focus on strengthening technical capabilities, safety and leadership, using a continuous improvement approach. We provide various forms of e-learning on occupational health and safety, cybersecurity, innovation and compliance, that teach updates to the UNACEM Group's normative and regulatory frameworks and corporate guidelines. Furthermore, we offer outplacement and support programs for employees who leave our company, as part of their transition when they retire or seek new professional paths.

Training and capacity building

Training and capacity building	Unit	2024	2025
Total training and development hours	hours	42,274	36,827
Average FTE hours for training and development	hours	51	40

6.2.3 TRANSFORMATION AND CHANGE

During 2025, the Transformation and Change pillar was consolidated as a strategic enabler to prepare the UNACEM Group for the next stage of growth, in the context of the transition from Unlocking Value to Unleashing Growth. This pillar supported structural and cultural changes aimed at strengthening organizational effectiveness, agility and business execution capacity at the corporate level.

A relevant milestone in this process was the evolution and strengthening of the UNACEM Group's Global Business Services (GBS) model, conceived as a corporate hub of specialized services aligned with international best practices and adapted to the needs of the Group's different operations.

For more information on Transformation and Change, see the **UNACEM Group's Integrated Report 2025**.

6.2.4 EMPLOYEE VALUE PROPOSITION

The Employee Value Proposition pillar was consolidated as a strategic support aimed at strengthening the employee experience and accompanying the evolution of our growth model. This pillar recognizes people as key players in the company's development and as key factors in attracting, engaging and retaining talent in a context of greater strategic ambition.

This approach is expressed through specific development practices, internal mobility and professional growth, supported by structured training and leadership programs. It also incorporates mechanisms for listening to and measuring the employee experience, among which the Great Place to Work (GPTW) evaluation stands out as a key tool for gathering perceptions, identifying opportunities for improvement and strengthening management of the organizational climate and culture.

12 Education platform offering specializations and courses.
13 Corporate e-learning platform.

Working environment

In December 2025, we conducted the Great Place to Work survey for the third consecutive year, with participation by more than 850 employees, representing 91% of the total population. This measurement included, for the first time, the concrete commercial team and employees from other business units, such as DIGICEM[14], who joined our company in July 2025, in the Growth and Strategy Department.

The results showed an overall acceptance level of 79 %, for satisfied and very satisfied workers, maintaining the same level as in 2024. In line with these results, we once again obtained the Best Company to Work For certification, according to the GPTW 2025 ranking, as in the previous period.

Prior to the survey, during the year we conducted a pulse measurement of the GPTW survey, for credibility, fairness and respect, in order to validate progress made with the main leadership and working environment challenges identified.

We have incorporated the working environment key performance indicator into the performance evaluation, aimed at driving continuous improvement in those areas where gaps are evident, especially in aspects related to leadership, respect, training and recognition, compared to the results of the 2024 survey.

6.2.5 FREEDOM OF ASSOCIATION AND COLLECTIVE BARGAINING

(GRI 2-30, 407-1)

We respect the right to free association and collective bargaining. In 2024, we signed a collective bargaining agreement with the Condorcocha Union (Sindicato Único de Trabajadores de Unión Andina de Cementos Perú S.A.), in force for three years from January 1, 2024 to December 31, 2027. Likewise, the collective bargaining agreement with the Unión Andina de Cementos Perú S.A. – Atocongo Quarries workers union also remains in force from July 1, 2023 to June 30, 2026 began in June 2011.

The management of labor relations is carried out in strict compliance with the legal framework established by the State and current regulations. We would point out that the benefits agreed in the collective bargaining agreements do not extend to non-member employees, since such an extension has not been agreed with the labor unions. We also believe in constant and permanent dialogue with union leaders and workers' representatives; thus, during 2025, we had 37 formal meetings with the Atocongo union and 21 meetings with the Condorcocha union.

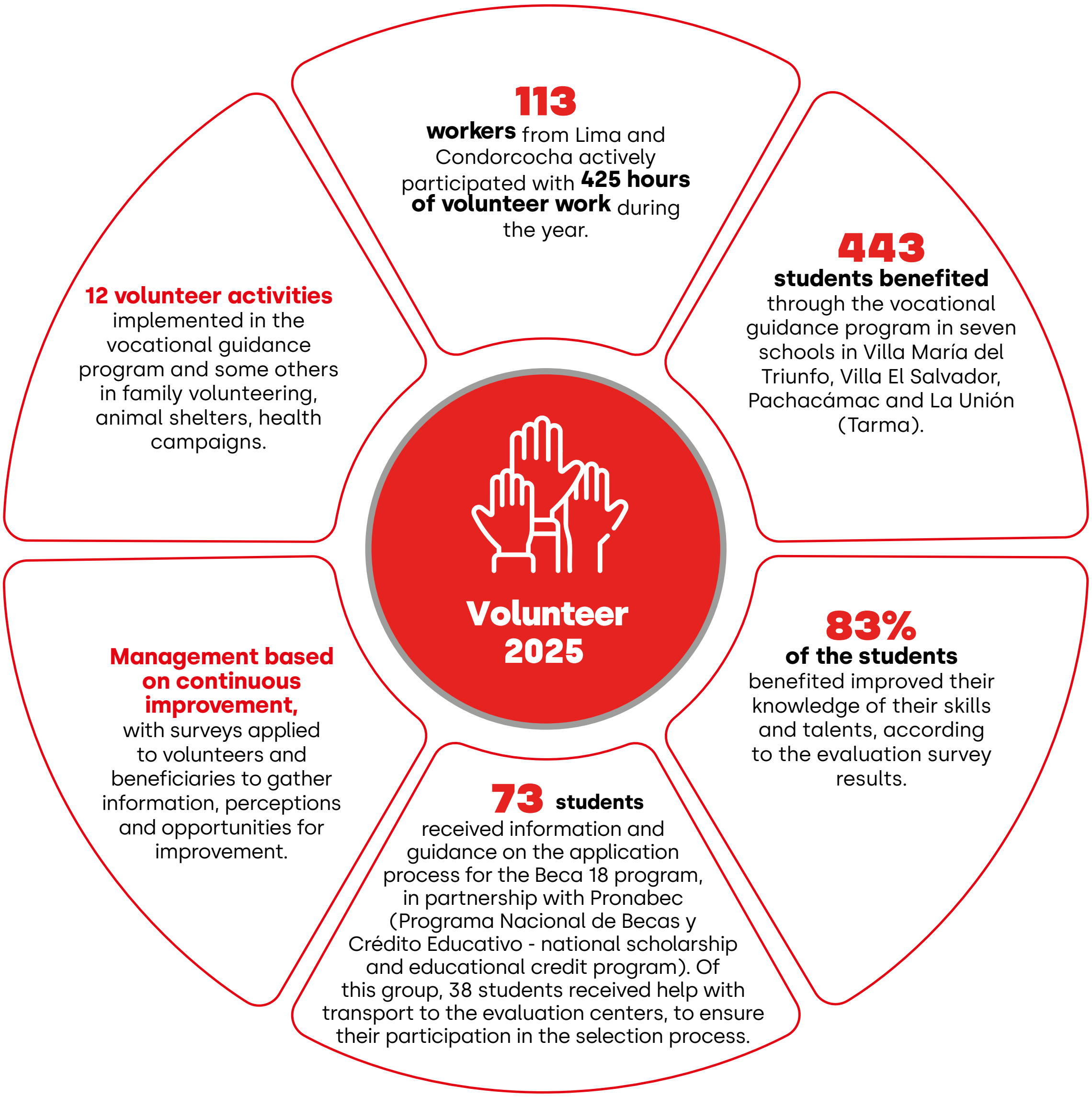
42% of our workers are affiliated with trade union organizations, fully exercising their rights and freedoms, with 100% coverage through collective agreements. In order to strengthen dialogue and prevent risks, we have assistant managers at both plants in charge of relations with the unions through biweekly meetings. In addition, employees have access to the Ethics Line and direct access to the Human Resources department and, when appropriate, to the general management, to address the most urgent matters.

42% of our workers are affiliated with trade union organizations, fully exercising their rights and freedoms.

14 a UNACEM Group company.

6.2.6 VOLUNTEER PROGRAM

In 2025, we consolidated our volunteer program, in coordination with the Volunteer Committee made up of our employees, prioritizing initiatives that have a direct impact on the communities in our area of influence



This management model allowed us to consolidate corporate volunteering as an organized mechanism based on information and feedback, aimed at generating value for both employees and the communities linked to our operations.

6.3 HEALTH AND SAFETY AT WORK

(GRI 3-3: Occupational Health and Safety) (GRI 403-1)

We reaffirm our commitment to consolidating our position as an international benchmark in occupational health and safety in the cement industry, by strengthening a culture of interdependence in which mutual care is a fundamental principle of our management. This commitment is based on our corporate health and safety policy, which places life as a supreme and non-negotiable value. The Lives First program is the cornerstone of our preventive management.

For more information on the Lives First program, see the **UNACEM Group's Integrated Report 2025**.

Our results 2025

Vida Primero

Lives First program

We closed the year with a Frequency Index (FI)[15] of 0.38, an outstanding result that improves on the established annual target of 0.47. This reflects the effectiveness of prevention strategies and a continued commitment to operational safety.

Safety culture assessment

In November 2025, our safety culture was assessed using the BRADLEY curve diagnostic - DDSS+[16], and we scored a solid 3.65 out of 5. This score confirms that we are in a state of independent maturity, advancing confidently towards interdependence, where security is experienced as a shared value. Interdependence is achieved with a score greater than or equal to 4 out of 5.

6.3.1 HEALTH AND SAFETY AT WORK MANAGEMENT SYSTEM

(GRI 403-1, GRI 403-8)

We maintain our Occupational Health and Safety Management System (OHSMS) fully certified to international standard ISO 45001 (at both plants) and integrated into the organization's global strategy. This system operates in strict compliance with law 29783 and is adapted to the specific regulations of our operating sectors (mining, electricity, civil construction, port activities and hydrocarbons). All these regulations and legal requirements can be found on our George platform.

The system applies to all our operations and offices: guarantees safe conditions for all our direct workers, outsourced personnel, trainees and any third party under our supervision, with no exceptions. To validate the robustness of the system, we perform annual internal and external audits (ISO 45001) as well as legal compliance checks on all operations.

Internal and compliance audits

We conducted internal process audits and external audits at both sites to review the safety management system to ISO 45001 Standard. These include annual legal compliance audits of our quarrying operations.

6.3.2 IDENTIFICATION AND EVALUATION OF OCCUPATIONAL HEALTH AND SAFETY RISKS

(GRI 403-2)

Our preventive risk identification strategy is carried out through **HIRAC (Hazard Identification, Risk Assessment and Control)**. This process applies to own employees and third parties.

To ensure their validity, we review the matrices annually or immediately after the occurrence of incidents or changes in activities.

15 The calculation is made using a factor of 200,000 man-hours

16 The indicator allows organizations to understand where they are on the road to achieving an effective safety culture.

The process is carried out at two levels:

1. **Baseline HIRAC,** which defines the structural controls for each workplace.
2. **Continuous HIRAC,** a daily application tool that empowers workers to evaluate their environment before starting work.

In a complementary manner, we apply a systematic approach to the investigation of undesirable events, deepening the analysis of causes and organizational factors. The ultimate goal of this process is to transform each finding into a continuous learning opportunity that will shield our operations from future risks.

To streamline this process, we have implemented the Isometrix platform, a corporate digital tool that allows all employees to report observations, assign responsibilities and quickly follow up on corrective action plans.

6.3.3 COMMITMENT TO OCCUPATIONAL HEALTH AND SAFETY

(GRI 403-2, 403-7)

The integrity of individuals prevails over any operational objective, a guiding principle established in our Code of Ethics and Conduct (CODEC). We maintain participative management where the employee is key: we invest in their training and awareness to ensure early identification of hazards in the value chain.

Safe work is promoted with the campaign "Le digo SI al trabajo seguro" (I say YES to safe working). It highlights the importance of exercising the duty and right to work in a safe environment, with safe procedures and proper training. The right to refuse to perform an unsafe activity remains in full force and effect and is carried out with no detrimental effects on the employee. According to our Internal Occupational Health and Safety Regulation (OSH), any worker (own or third party) has the power and duty to interrupt tasks in the event of imminent risks. Leaders and supervisors are strictly instructed to support these decisions and remedy hazardous conditions.

In addition, our commitment to health and safety extends to all our business relationships. In the case of contractors and suppliers, they participate in Integrated Management System (IMS) audits and must comply with current regulations, as well as have their respective HIRACs for risk identification and control. Customers entering our facilities must comply with our internal security rules, which are communicated through contracts and posted in areas where customers have access.

6.3.4 EMPLOYEE PARTICIPATION, QUERIES AND COMMUNICATIONS ON HEALTH AND SAFETY AT WORK

(GRI 403-4)

Participation and consultation by our workers is channeled mainly through the Occupational Health and Safety Committee (CSST), which plays a fundamental role in regulatory review, accident analysis and the execution of inspections. This body has a parity structure of 12 members - six representatives of the company and six of the workers - who are democratically elected by direct vote in processes organized by the unions, thus ensuring its legitimacy under the guidelines of law N° 29783 and its regulations. The committee meets once a month and actively promotes the involvement of personnel in updating the HIRAC matrices through working groups in each department.

This culture of prevention extends to our strategic partners through monthly joint sessions between our CSST and contractor safety committees, which analyze accident rates, update standards and procedures, review strategic objectives and deploy safety campaigns in a comprehensive manner.

We ensure the effective dissemination of all relevant OHS information through a multichannel communication ecosystem. This includes the use of the corporate social network Workvivo, emails and WhatsApp, reinforced in person by monitors, posters, banners and activations that ensure that the prevention message reaches all levels of the organization.

6.3.5 SAFEGUARDING EMPLOYEES' HEALTH

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

Our health promotion strategy is deployed through permanent medical clinics at the Atocongo and Condorcocha sites, which provide 24/7 care to workers, contractors and workers' families living in our camps. It is important to point out that these are supported by ambulances equipped for emergency response. In 2025, as we do every year, we carried out a comprehensive medical examination campaign covering all our employees, to monitor their health and reinforce personalized epidemiological surveillance.

In addition, we implemented our annual occupational health plan, which includes vaccination campaigns in alliance with the Peruvian Ministry of Health (MINSA) to reduce vaccine-preventable diseases, as well as specialized campaigns in the Healthy Life program on ergonomics, mental health and hearing conservation. This focus on wellness extends to our value chain through periodic meetings within the framework of the "Safety Leaders of Contractors" campaign, where we align health standards with the Lives First program, thus seeking to ensure a healthy and protected working environment for all those involved in our operations.

6.3.6 HEALTH AND SAFETY AT WORK TRAINING

(GRI 403-5)

Occupational health and safety training for our employees is provided free of charge and within the workday, in compliance with current regulations. This is coordinated through the Lives First program and managed by the Training and Development Committee, which is responsible for selecting suppliers, planning the schedule and monitoring compliance with the scheduled sessions. The main topics addressed include:

Health and safety issues addressed

Awareness raising and safety culture

- 5-minute talks.
- Safety stops.
- Safety dynamics - Seguripark family event.
- Safety stories for families.

Training and education

- Visible Interaction Leadership.
- Personnel protection equipment
- First aid
- Use of fire extinguishers.
- OSH Induction and Lives First Program (new employees).

Technical training / critical jobs

- Energy isolation standard (LOTOTO)[17]
- Standard for working above ground.
- Load lifting standard.
- Standard for working in confined spaces.
- Hot work
- Security standards (authorized and competent levels).

Health, welfare and working conditions

- Ergonomics.
- Mental health.
- Hand care
- Order and cleanliness.

17 Lockout, Tagout, Tryout.

6.3.7 OCCUPATIONAL HEALTH AND SAFETY INDICATORS

(GRI 403-10)

In 2025, as a result of preventive and reactive actions within the framework of our Integrated Management System, we achieved a Frequency Index (FI) of 1.90 (with a factor of 1 million man-hours). Also, at the end of the period, 21 accidents were recorded -including employees, contractors and subcontractors- with no fatalities.

The company's own health and safety indicators

Indicators	UNACEM		
	2023	2024	2025
Frequency index (a)	2.63	2.82	1.90
Severity index (b)	84.60	94.31	42.80
Accident rate	0.22	0.27	0.08
Fatalities	0	0	0

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

Injuries caused by accidents at work

(GRI 403-2, 403-9)

We identify the hazards associated with each workplace, both in plants and offices, through our hazard identification procedure, which defines the guidelines for risk assessment and determination of appropriate controls. This procedure is complemented by the results of occupational hygiene monitoring and occupational medical evaluations, which allows us to ensure a comprehensive approach to occupational risk management.

We also have an accident notification system that is activated by immediate communication of the event to the supervisor and the emergency center, followed by the corresponding attention at the medical center. In parallel, the supervisor verifies the accident site and collects relevant information, such as statements, photographic records, sketches, applicable standards and training history.

Within a maximum of 24 hours, the accident is recorded in our system along with the information gathered and the initial action taken. Depending on the severity of the event - minor, incapacitating or fatal - a root cause analysis meeting is convened between 24 and 96 hours later, with the participation of a multidisciplinary team made up of representatives of the OHS Committee and the safety department. The investigation report is then prepared, the causes identified and corrective and preventive actions recorded, with their implementation and effectiveness monitored. In addition, we disseminate the lessons learned in order to prevent the recurrence of similar events.

Our lost-time injury statistics show that the hands were the most affected part of the body, which is evidence of a greater exposure to risks related to the handling of tools, equipment and materials during operational activities.

No occupational diseases were recorded during 2025. However, endocrine, nutritional, metabolic and ocular conditions were identified. For prevention and control, we implement health programs aligned with annual epidemiological indicators, as well as occupational health activities according to the schedule established in the annual occupational health plan.

6.4 SUPPLY CHAIN: SUPPLIERS

(GRI 3-3 Supply Chain: suppliers)

We promote the development of an integrated, responsible and sustainable supply chain as a key pillar. Our management of contractors and suppliers is governed by the Code of Ethics and Conduct for Suppliers and the UNACEM Group's corporate purchasing and procurement policy, which establish the principles, criteria and guidelines that guide a relationship based on transparency, regulatory compliance and sustainability.

We have a department responsible for the integral management of the value chain, from the extraction of raw materials to delivery of the final product to customers. Its management aims to optimize attention to internal requirements, strengthen the relationship with suppliers and define and implement strategies to ensure an efficient and sustainable operation. In 2025 we aligned our processes with ISO 20400:2017. We continue to evolve in the integration and updating of our processes covering the search, selection, approval, development and evaluation of our strategic suppliers.

6.4.1 CODE OF CONDUCT FOR SUPPLIERS AND CONTRACTORS

CODEC is the principal tool in all our company actions. For suppliers, we have a **Supplier Code of Conduct** which continuously monitors and aligns purchasing practices. This Supplier Code has been duly communicated to and accepted by our strategic partners and is publicly available on our website. It should be noted that this tool is part of our framework contracts with our strategic partners.

As part of the external approval process, an evaluation of the reputational risks associated with suppliers is also carried out, identifying possible conflicts with respect to ESG standards in a timely manner. We have a database of approved suppliers and a supplier control process that is regulated by the department responsible. This mechanism is included in our management indicators.

6.4.2 SUPPLIER SELECTION AND EVALUATION

(GRI 414-1) (GRI 308-1) (NON GRI ESG risks in supply chain)

The supplier selection and evaluation process is carried out in an integrated manner with the different departments. In addition, we have identified environmental, social and governance criteria to be taken into consideration for the evaluation, which have been validated in coordination with the leaders responsible. On this basis, we are updating these processes with the aim of formally incorporating minimum ESG requirements into purchasing decisions. This strengthening is developed in alignment with the principles and guidelines of ISO 20400:2017.

Within this framework, a proposal aimed at consolidating a transversal sustainability approach throughout all stages of the procurement process is being incorporated into the governance of procurement management. This initiative is part of our implementation of the sustainable procurement model and seeks to integrate sustainability criteria in a complementary manner to the traditional technical, safety and economic criteria, which implies a comprehensive and consistent evaluation of supplier performance.

Supplier assessment

	2024	2024	2025
Total number of suppliers assessed via desk/on-site	251	280	301

Supplier ranking

(GRI 204-1)

We classify our suppliers into three categories according to their areas of operation: local, Peruvian and foreign. Our local suppliers are those whose registered office is within the direct areas of influence of our operations:

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

In 2025, total purchases exceeded S/ 2,000,000,000. Of this, 76.5% was from Peruvian suppliers, 12% from foreign suppliers and 11.5% from local suppliers, reflecting our commitment to strengthening the national and local supply chain.

We also classify our suppliers into strategic and non-strategic, based on short, medium and long-term relationships.

Supplier approval

Our suppliers go through an approval process that, depending on their classification, can be carried out internally or through an external approval entity, under previously established guidelines. This differentiation allows the application of evaluation levels according to the degree of criticality and risk associated with each supplier. In this regard, suppliers classified as non-critical are evaluated through an internal approval process that is valid for three years, while those identified as critical must pass an external approval process carried out by a specialized and independent entity on an annual basis.

External homologation

In the case of critical suppliers, the approval process is based on a comprehensive evaluation covering commercial, financial and technical/professional criteria. This assessment makes it possible to identify the level of impact of each supplier on operational continuity and to prioritize their management according to the associated risks. In this way, ESG aspects are integrated in a structured fashion into the process to strengthen risk management and support informed and responsible decision making.

As part of this process, we include a compliance component that considers high-impact factors such as the identification of Politically Exposed Persons (PEPs), adverse publicity review and sanction list checks in order to anticipate and manage potential risks, and reinforce the integrity, transparency and sustainability of our supply chain. By the end of 2025, we will have 100% of our suppliers approved; Depending on their classification, an internal or external homologation is carried out through a homologating body that follows our established guidelines.

Additionally, suppliers performing work within our facilities are evaluated for regulatory and legal compliance, as well as for alignment with our OSH standards and contractually established service levels. In the case of carriers, we apply a specific evaluation aimed at verifying compliance with current regulations in this area.

When a supplier does not reach the minimum required score, observations are established and corrective actions are requested, promoting continuous improvement and strengthening the associated controls.

Internal homologation

For non-critical suppliers, the approval flow incorporates standardized tools aimed at evaluating quality, safety, occupational health, environmental and sustainability aspects, complemented by compliance (due diligence) controls and OSH risk assessments. This approach makes it possible to extend the application of sustainability criteria to the entire supplier base, ensuring consistent and transversal management throughout the supply chain.

6.4.3 SUPPLIER DEVELOPMENT

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

During 2025, we strengthened our **Sustainable Procurement Program** through key actions docused on capacity building and managing critical impacts in the supply chain. Within this framework, we conducted an ESG assessment that served as the basis for designing an improvement plan, aligned with the dual materiality analysis. This program is structured around the following priority areas:

1. **ESG and business maturity diagnostic:** we applied an ESG and business maturity diagnostic. This assessment is carried out every two years. In 2023, 114 suppliers were evaluated. In 2025, 102 prioritized suppliers were evaluated.

2. **Supplier development (reporting and continuous improvement):** we work with more than 30 prioritized suppliers to strengthen their ability to prepare and publish sustainability reports, with the aim of promoting good transparency and accountability practices. Based on these processes, we identified ESG gaps that support the design and implement continuous improvement plans during 2026. The initiative included training and technical support, both in groups and individually, to ensure the effective adoption of the proposed improvements.

3. **Human rights due diligence:** we have implemented the pilot project with 10 critical suppliers in the raw materials category, aimed at identifying, evaluating and prioritizing potential human rights impacts along the value chain, using due diligence matrices. The exercise addressed dimensions such as fair and safe working conditions, prevention of harassment and violence in the workplace, and the identification of possible forms of labor exploitation.

4. **Promoting local economic development (using local suppliers):** we promote the acquisition of goods and services in our areas of influence to strengthen the local economy. This initiative includes training, consulting, and transparent dissemination of tenders to encourage participation by local suppliers. In 2025, following these practices, we contracted 52 local suppliers.

6.5 CLIENT MANAGEMENT

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

We seek to consolidate our position as our clients' strategic partners, providing them with integral construction solutions that generate value and meet world-class standards, with the capacity to respond to a highly competitive environment and increasingly demanding consumers.

In the bagged cement business, we focus our commercial strategy on strengthening a sustainable value chain, driven by innovation in products, services, and business models. A key pillar is our Progresol Network, the largest hardware store network in Peru, with more than 1,000 points of sale, which strengthens our customers proximity and loyalty.

In addition, through programs such as Club Ferretero and Club del Maestro, we have bolstered the loyalty of hardware dealers and master builders. For five consecutive months we have shipped over 500,000 tons, achieving a market share of 81.5 % in our zone of influence and, at the end of December 2025, a share of 43.3 % of the national market.

6.5.1 COMMUNICATIONS WITH OUR CLIENTS

We manage communication with our clients in a structured, continuous and multichannel manner, in strict compliance with our IMS, whose objective is to strengthen long-term relationships, ensure a consistent experience and respond in a timely manner to their needs.

Communications with our clients

1

Accessible channels

We maintain ongoing communication with our clients through various channels, covering all segments and regions.

2

Active listening

We gather and analyze our customers feedback to continuously improve our products and services.

3

Transparent information

We provide clear and timely information regarding commercial, technical, operational, and sustainability aspects.

4

Management and tracking

We record and handle inquiries and complaints through defined processes, tracking satisfaction and quality indicators.

This allows us to anticipate customer needs, strengthen trust and generate shared value, which supports the sustainability of the business.

CLIENT MANAGEMENT

6.5.2 MANAGEMENT OF THE IMPACT OF OUR PRODUCTS AND SALES ON HEALTH AND SAFETY

(GRI 416-1)

We guarantee that 100% of our cement and ready-mix concrete packaging complies with current regulations and high quality standards. Labels provide clear and essential information to ensure the proper and safe use of products throughout commercialization and application on site.

The information on the packaging includes product identification (type, name, net contents and brand name); the manufacturer's data (country of manufacture, name and fiscal domicile of UNACEM for cement and UNICON Peru for ready mixes, as well as taxpayer ID (RUC) number; date manufacture and recommended use-by date; instructions for safe handling, stacking and storage of the product; and, health and safety warnings that include possible associated risks, the mandatory use of personal protective equipment and the importance of ensuring adequate ventilation during application.

This same approach is applied to the sale of clinker, our main export product, in accordance with regulatory compliance and the provision of relevant information for safe handling.

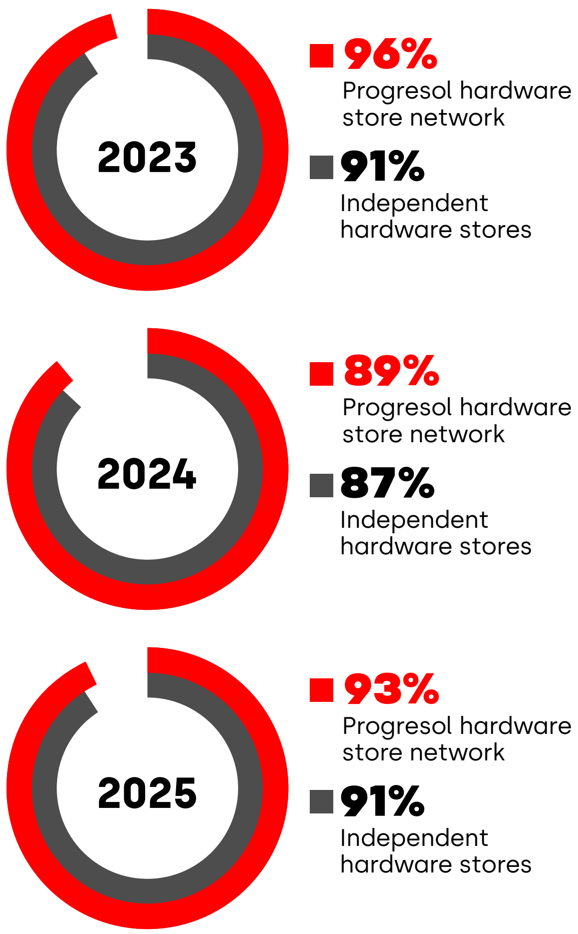
Additionally, to reinforce the safety and correct use of our products, we make available to our customers Material Safety Data Sheets for each product, which contain detailed information on their commercialization, handling and control measures. In addition, through our social networks we actively promote good safety practices on site and the proper use of personal protective equipment, seeking to help risk prevention and protect the health of our customers and end users.

6.5.3 CLIENT SATISFACTION

From the cement business side, we measure the satisfaction of our main Progresol customers and independent hardware stores, which represent 37% of cement sales.

As far as the concrete business is concerned, satisfaction is measured through the relational Net Promoter Score (NPS) on an ongoing basis, allowing us to identify opportunities for improvement and adjust our operations to their expectations. In 2025, our annual target was 80 %.

Client satisfaction level



6.6 TERRITORIAL DEVELOPMENT AND SHARED VALUE

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

We adhere to the guidelines of the UNACEM Group and understand territorial development as a strategic pillar in creating shared value, closing gaps and improving the quality of life in the territories where we operate. Through various initiatives, our strategic social investment seeks to generate conditions conducive to economic and social development, while strengthening local capacities and the sustainability of the territories.

6.6.1 CORPORATE SOCIAL STRATEGY

We took part in the joint creation of the Corporate Social Strategy, which establishes a framework that promotes the adaptability of social management within business units and ensures a unified approach based on building trusting relationships with stakeholders. Its purpose is not limited to preventing and managing social risks, but seeks to amplify positive impacts, contribute to closing gaps and generate economic, social and environmental value in an integrated manner.

Corporate social strategy

ASPIRATION

At Grupo UNACEM, we aspire to establish ourselves as an agent of positive transformation, integrating economic, social, and environmental value to leave an enduring legacy of change.

OBJECTIVES

Develop initiatives in alliance with strategic actors to help close social gaps and create value for the business and society, positioning Grupo UNACEM as an ally for development in the countries where we operate.

Foster a favorable social environment for the sustainable management of Grupo UNACEM, consolidating the trust and recognition of our stakeholders through constant active listening, engagement, and responsible and transparent practices.

THEMATIC LINES

- Infrastructure with social value
- Wellness and capacity building
- Conservation and healthy environments
- Economic development

MANAGEMENT COMPONENTS

- Social Investment
- Stakeholders
- Risks, Impacts, and Opportunities

CROSS-CUTTING APPROACHES

Territorial Adaptation	Allies for Development	Diversity and Inclusion	Resilience	Human Rights

This structure allows for a coordinated social management approach among the business units, combining operational flexibility with results-based orientation, and consistently contributes to the generation of positive impacts and consolidation of the long-term legacy that the UNACEM Group seeks to offer.

For more information on the Corporate Social Strategy, please see the **UNACEM Group's Integrated Report 2025**.

6.6.2 COMMUNITY RELATIONS

We understand that a socially sustainable operation grows together with its territories, building trust, institutionality and long-term development that ensures a better future for its neighbors.

Throughout our history, we have developed strong relationships with those who live in the territories where we operate and, since 2024, we have channeled our social sustainability strategy through the Social Management Department. The three components of this strategy are: relationship and stakeholder management, risk and impact management, and social investment management.

Areas of influence

	Atocongo Plant	Condorcocha Plant
City	**Lima**	**Tarma**
Districts	• Villa María del Triunfo • Pachacamac • Villa el salvador • Lurín	• La Unión Leticia • Village of Condorcocha and the rural communities of Chancha and Huancoy Sacsamarca
	San Juan de Miraflores	Palca
	-	Acobamba

As part of our stakeholder relations management, we encourage participation, dialogue and communication that allow us to consolidate our role as a good neighbor and corporate citizen.

Our community engagement actions at each site are shown below:

Condorcocha Plant

- 136 neighbors and representatives of local organizations participated in guided tours of our operations, consolidating community relations and direct knowledge of the community.
- Four working groups with representatives of the district of La Unión - Leticia to promote territorial dialogue, complemented with permanent spaces for consultation and timely management of concerns in our areas of influence.
- 2,980 copies of the newspaper Voces de La Unión were distributed, strengthening our communication with the community.
- 10 local organizations took part in participatory environmental monitoring throughout the year, strengthening transparency, community oversight and confidence in the environmental management of our operations.
- We took an active part in 34 community events, sharing local culture and forging close relationships with our community.

Atocongo Plant

- 393 neighbors and representatives of local organizations took part in guided tours of our operations, consolidating community relations and direct knowledge of our management.
- 11 meetings for information and dialogue were held to strengthen direct communication with the community, promoting active listening, transparency and timely handling of concerns.
- 13 local organizations took part in participatory environmental monitoring, which fosters transparency, community oversight and trust in the environmental management of our operations.

6.6.3 SOCIAL INVESTMENT

In line with our purpose ***"United we grow to build a sustainable world"***, social investment management has a shared value approach and was structurally integrated into the design and development of the Corporate Social Strategy for 2025. This framework allows us to organize and align social interventions with a common vision, ensuring coherence between our strategic objectives, territorial needs and opportunities to generate economic, social and environmental value.

To further strengthen and broaden the impact of our social management, corporate social strategy classifies social investment initiatives into four priority areas that guide the definition, execution and evaluation of projects implemented in the territories:

1. **Infrastructure with social value (SDGs 6, 9, 10, 11, 13 and 17):** We promote interventions aimed at developing infrastructure that contributes to people's well-being and development. These actions seek to strengthen social cohesion, improve habitability and expand development opportunities within the territories.

2. **Well-being and capacity building (SDGs 3, 4, 5 and 9):** We promote interventions aimed at strengthening people's capabilities and opportunities, promoting progress in health, safety, education, culture, social inclusion and empowerment. This line of action encompasses all our stakeholders in the territories where we operate.

3. **Conservation and healthy environments (SDGs 11, 12 and 13):** Our interventions focus on environmental protection, sustainable management of natural resources and strengthening resilience to climate change. These initiatives include projects for access to safe water, watershed management, recycling and the circular economy, as well as ecosystem restoration.

4. **Economic development (SDG 8):** We help to strengthen the local economy through interventions that promote sustainable productive activities, supplier development and entrepreneurship. These actions include the strengthening of local value chains, technical and business training, support for start-ups and collaboration with public and private programs.

Members of the communal kitchen "Sembrando amor y felicidad", located in Manchay.

1. Infrastructure with social value

Waters that transform lives:

Waste water treatment plant (WWTP) in Condorocha through the works for taxes (WxT) mechanism)

It was executed under the WxT mechanism and guarantees access to potable water and quality sanitation for the population of Condorcocha, which will transform the living conditions and health of the community closest to our operations in Tarma.

ACHIEVEMENTS:

1,200 INHABITANTS BENEFITED

Matichacra bridge, Tarma

Infrastructure for development

A program that materializes UNACEM's commitment to territorial development through strategic infrastructure works that generate shared value.

Achievements:

- **+3,500 direct beneficiaries**.
- Five communities benefited (Palca, La Unión Leticia, Condorcocha, Chancha and Pancor Puquio).
- Construction of Matichacra Bridge, a road infrastructure project that integrates the communities of the Palca district and reduces traffic risks.
- Improvements to the municipal stadium of La Unión Leticia: irrigation channel and perimeter wall 100% completed.
- 2,259 bags of cement donated for inclusive infrastructure, irrigation canals and drinking water.

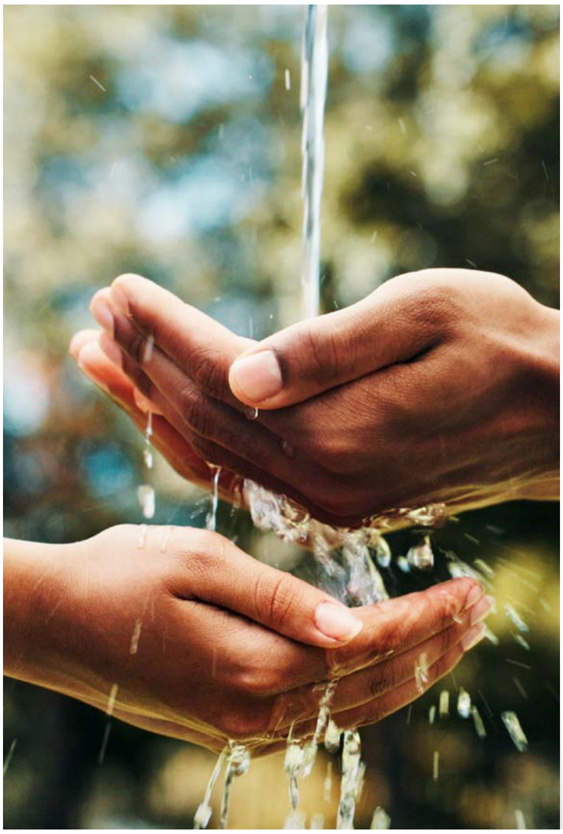
TERRITORIAL DEVELOPMENT AND SHARED VALUE

Sustainable urban/rural planning

This program is implemented in partnership with Asociación Unacem (a company of the UNACEM Group). The program helps to reduce the infrastructure gaps in alliance with local governments and organized communities, through projects that promote recreation and integration, and improve the quality of life, in order to promote the orderly and planned growth of populations.

Achievements:

- **+37,500 people benefited in Atocongo and Condorcocha.**
- 30 infrastructure works completed.



Ciudades sostenibles

A program of interventions that improve urban and rural habitability through road maintenance, water management, risk prevention and environmental sanitation, thus improving the resilience of communities and cities.

Achievements:

- **330 direct beneficiaries.**
- Five communities benefited (Centro Poblado Condorcocha, La Unión - Leticia, Limapuquio, Huayaonioc, Pacchón).
- Street maintenance and repairs in Centro Poblado Condorcocha: renovated main and secondary roads.
- Manholes replaced on Av. Evitamiento: optimized sanitation system.
- Four linear km of ditches desilted in Limapuquio.
- Repairs to Tilarnioc Canal: retaining wall (6.2 m x 4.2 m).

2. Welfare and capacity building

Sustainable education

Program that strengthens and promotes lifelong learning opportunities through training in environmental awareness, development of artistic skills, citizenship and social-emotional competencies, and vocational orientation for children and young people.

Achievements:

- **1,664 student beneficiaries.**
- 256 teachers benefited.
- 37 educational institutions benefiting.
- 66 students took part in vocational guidance.
- Five lines of intervention: environmental education, art, educational equipment, digital skills and vocational guidance.

Environmental education

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

Achievements:

- **5,548 student beneficiaries.**
- 26 educational institutions benefiting.
- 233 teachers benefited.
- 457 community members benefited.
- 8,092 visitors participated in cultural and educational exhibits.
- Four lines of intervention: environmental education, culture, heritage and community awareness.

TERRITORIAL DEVELOPMENT AND SHARED VALUE

Healthy communities

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

Achievements:

- **9,242 people benefited through campaigns, fairs and health programs.**
- 11 health and preventive care campaigns carried out.
- 12 health fairs carried out.
- 07 health education sessions developed.

Value pool

Program that promotes the integral well-being of children, adolescents and young people through art, culture and sports, and, strengthens social skills and values such as discipline, respect, teamwork and leadership in community spaces.

Achievements:

- **5,350 people took part in art, culture and sports workshops.**
- 1,428 children and adolescents participated in soccer sports schools.
- 338 women took part in the sports schools, equivalent to 24% of the total number of participants.

LUL women

Empowerment program that strengthens leadership and personal development skills in women in the area of influence via socio-emotional workshops using the Inner Development Goals methodology.

Achievements:

- **97 women leaders of local organizations participated in two workshops.**
- 70% of women recognize their emotions and have learned to manage them.

TERRITORIAL DEVELOPMENT AND SHARED VALUE

16 PEACE, JUSTICE AND STRONG INSTITUTIONS

Strengthening social organizations

Program that strengthens social and institutional organizations through training in community management, resource management, management skills and promotion of local traditions to improve their social performance and self-development.

Achievements:

- **10,707 people benefited through community strengthening, training and cultural promotion initiatives**.
- 17 community leaders trained in community and citizen action.
- 34 social organizations strengthened in community management and cultural promotion.
- 375 people trained in community management, environmental management, empowerment, formalization, legal and physical readiness, and disaster risk management.
- 220 women participated in inspiration and community empowerment events.
- 22 people trained in the management of community organic smallholdings.

16 PEACE, JUSTICE AND STRONG INSTITUTIONS

Wellness and sports project

Program that promotes sports and culture as tools for integration and well-being in the ACP Santuario de Amancay, through sustainable practices in a protected natural area and encouragement of local entrepreneurship associated with these activities.

Achievements:

- **12,120 people participated in sports in the ACP Santuario de Amancay.**
- 12 sports competitions held at national and international level.
- 142 local entrepreneurs strengthened through training and business opportunities.

TERRITORIAL DEVELOPMENT AND SHARED VALUE

4 QUALITY EDUCATION

"Patios que educan" Proyect

An initiative that integrates social-emotional development into educational experience, transforming the school playground into a space for learning, social interaction, and well-being. Based on a participatory assessment conducted at five educational institutions in Villa María del Triunfo, we co-created—alongside a multidisciplinary team—a modular architectural system designed to foster more inclusive and collaborative interactions, thereby strengthening students' social and emotional skills.

Achievements:

- **75% increase in socialization among students**
- 66% improvement in teamwork
- 36% increase in empathy levels
- 100% of students develop the ability to resolve conflicts independently.
- 30% reduction in school dropout rates
- 10% academic excellence achieved.
- 8% of students reintegrated into the education system.

3. Conservation and healthy environments

11 SUSTAINABLE CITIES AND COMMUNITIES

Improving the community environment

Program that improves the environmental conditions of the community environment through tree planting initiatives, maintenance of public spaces and recovery of critical points in alliance with local governments, within the framework of promoting responsible waste management practices.

Achievements:

- **11,476 people benefited through environmental improvement action and community training.**
- 350 trees planted in prioritized urban areas.
- 12 critical points for waste accumulation recovered.

TERRITORIAL DEVELOPMENT AND SHARED VALUE

Signing of an agreement with Recidar

11 SUSTAINABLE CITIES AND COMMUNITIES

12 RESPONSIBLE CONSUMPTION AND PRODUCTION

13 CLIMATE ACTION

Reuse and circularity

Program that promotes sustainable environmental practices and circular economy models through the articulation of solid waste management services and reuse programs that generate value for the communities and the environment.

Achievements:

- **254.5 tons of solid waste collected by a regular waste management service in coordination with the Centro Poblado Condorcocha.**
- 466 unused objects reused through circular economy initiatives, in partnership with the Recidar organization.
- 220 families benefited directly from improved waste management.

15 LIFE ON LAND

Conservation research

Program that promotes scientific research on conservation and biodiversity in the Lomas de Quebrada Río Seco Private Conservation Area - Amancay Sanctuary, in alliance with academia.

Achievements:

- **06 research agreements signed with universities and specialized institutions.**

TERRITORIAL DEVELOPMENT AND SHARED VALUE

4. Economic development

"Manka Kusi" integral project for community diners

This program is implemented in partnership with Asociación Unacem (a company of the UNACEM Group). The program strengthens the management and self-sustainability of community kitchens through training, technical assistance and financial support, in accordance with strategies to empower women leaders and members, and to strengthen productive and financial management skills and the development of soft skills.

Achievements:

- **694 women benefited through training, technical assistance and project activities.**
- Strengthening of the productive, financial and organizational management of 88 community kitchens.
- 05 kitchen modules built, benefiting 309 users of community kitchens.

Help for farmers

Program that helps to strengthen the technical and productive capacities of farmers and small livestock breeders in the effective management of micro-watersheds, adequate use of irrigation infrastructure, sustainable soil management and animal husbandry in optimal conditions.

Achievements:

- **127 farmers trained in sustainable agriculture, irrigation, associativity and production management.**
- 60 sprinkler irrigation modules built and expanded to improve water efficiency.
- 07 technical internships to strengthen productive capacities.

7

ENVIRONMENTAL MANAGEMENT

7.1 CLIMATE ACTION

(3-3 Climate Strategy)

In line with the sector frameworks defined by the Global Cement and Concrete Association (GCCA) and the Inter-American Cement Federation (FICEM), we have defined a climate strategy that establishes a clear, progressive and science-based path to reduce greenhouse gas emissions.

This approach articulates reduction targets, intermediate targets to 2030 and the long-term goal of achieving carbon neutrality by 2050, which are defined in our Roadmap.

Emission reduction targets to 2030

Within the framework of the roadmap to carbon neutrality, our goal for 2030 is:

META 2030

505 kg
CO_2eq/t cementicios

to achieve this objective, we have the following CO_2 emissions reduction targets in our operations:

REDUCTION OF CLINKER-TOCEMENT RATIO AND CEMENT CONTENT IN CONCRETE	• Decrease clinker content per ton of cement produced. Includes the addition of other cementitious materials. Decrease cement content per m^3 of concrete.
USE OF ALTERNATIVE FUELS	• Reduce the use of fossil fuels and substitute with biomass, refuse-derived fuels, or others with a lower emissions factor. • Reduce and optimize the use of fossil fuels in transportation.
ELECTRICITY AND HEAT EFFICIENCY	• Increase electricity and heat efficiency in the production process and increase electrical energy sources.

CAPTURE AND OFFSET WITH NBSs

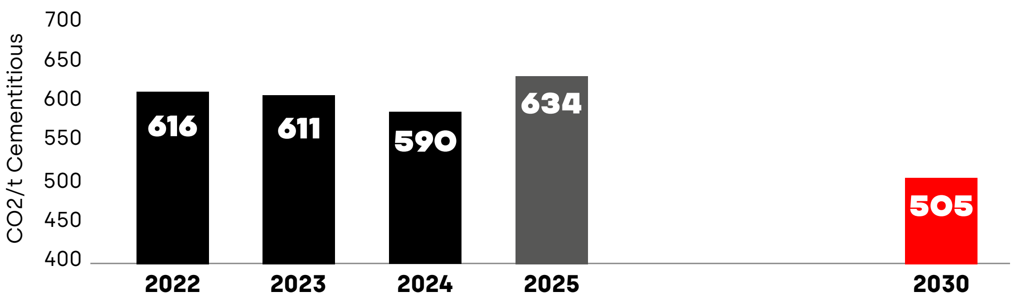
- Capture and offset CO2 eq by using nature-based solutions (NBSs) or other accessible technological solutions.

INNOVATION AND DEVELOPMENT

- Research and develop new technologies, actions, or processes that reduce CO2 eq emissions in the production of cement, concrete, and electricity.

Peru Cement Roadmap

Net Emissions (Scope 1) kg CO_2/t cementitious



Our results 2025:

- Our sales of additive-based cement represent 32% of our total cement sales.
- More than 90% of our electricity comes from renewable sources, helping to reduce emissions and our commitment to the transition to a low-carbon economy.

Nature-Based Solutions (NBS)

We have a Nature-Based Solutions strategy, which constitutes a fundamental pillar for the management of residual emissions to achieve carbon neutrality. These solutions are the strategic mechanism that allows us to close the gap to carbon neutrality, complementing operational efficiency efforts (clinker reduction in cement and concrete, geo-ethics and alternative fuels) with the natural environment's capture capacity. By integrating NBS into our planning, we ensure that we meet our Scope 1 and 2 emission reduction targets, while strengthening the climate resilience of our assets and the areas of influence where we operate.

The UNACEM Group's NBS strategy is designed to generate a triple impact: protection of biodiversity, regulation of ecosystem services and shared development with local communities. This model is distinguished by its high technical integrity, strictly aligned with the Nationally Determined Goals (NDCs) of each country and under the framework of recognized international standards, ensuring that each intervention is climate positive and socially inclusive.

To achieve the carbon neutrality goal, we will establish a quantifiable scaling trajectory. This path will be taken gradually, starting with the validation of pilot projects, and then scaling up to an intermediate goal as ecosystem restoration and conservation projects are consolidated in the region.

This strategy will be carried out through an implementation plan structured into three critical phases: design, governance and verification. We start with the identification of areas of high conservation value and select methodologies to international standards such as Verra or Gold Standard, which allow us to perform the subsequent registration of the VCU's in the national system of each business unit. Subsequently, we establish governance models that involve local stakeholders to ensure the social

sustainability of the projects. Finally, through third-party monitoring and verification systems, we ensure the permanence of carbon capture and transparency in the generation of credits, guaranteeing that natural capital becomes a pillar of decarbonization for the UNACEM Group.

For more information on the Nature-Based Solutions Strategy, see the **UNACEM Group's Integrated Report 2025**.

7.1.1 RISKS AND OPPORTUNITIES RELATED TO CLIMATE CHANGE

(GRI 201-2)

We identify and manage the risks and opportunities associated with climate change as part of our environmental and risk management, in order to ensure the sustainability of our operations.

Within this framework, we adhere to the climate risk analysis conducted by the UNACEM Group, which is based on the reference framework of the Task Force on Climate-related Financial Disclosures (TCFD) and is aligned with International Financial Reporting Standards standard IFRS S2, which regulates disclosure of climate-related information. These international frameworks guide the identification and disclosure of risks and opportunities associated with climate change.

For more information, see the **UNACEM Group's Integrated Report 2025**.

7.2 EMISSIONS MANAGEMENT

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

We manage our emissions using on a data-driven approach that integrates measurement, monitoring and continuous operational improvement. This approach allows us to identify the main sources of emissions and prioritize actions aimed at reducing the carbon intensity of our production process.

To quantify our CO_2 emissions, we apply the GCCA's Getting the Numbers Right (GNR) methodology, used as a reference in the cement sector. With this tool we consistently estimate energy consumption and CO emissions2 and use the results to monitor performance and report progress.

As part of our commitment to transparency and quality of information, emissions data are subject to third-party verification processes.

In 2025 there was a 15 % increase in annual net CO_2 emissions compared with 2024. This variation is mainly explained by operational and technical factors associated with the clinker production process.

Higher cement sales volumes and increased clinker production had a direct impact on the increase in total emissions for the period. There was also evidence of higher specific thermal energy consumption, linked to operating conditions that affected the efficiency of the production process.

In addition, as part of our commercial strategy and faced with a more demanding competitive environment, adjustments were made to the product mix that limited the reduction of the clinker/cement factor in certain types of cement, and this affected the intensity of emissions per ton of product.

GHG emissions using GNR methodology

GHG emissions	Unit	2023	2024	2025
Net specific emissions (scope 1)	Kg CO_2 / t additive-based cement	611	590	634
Direct GHG emissions (Scope 1)	tCO_2 / año	4,173,555	3,538,133	4,074,620
Indirect emissions of GHG from energy generation (scope 2)	tCO_2 / año	96,753	93[18]	87

18 In 2025 we obtained I-REC certificates for the energy supplied by Celepsa in 2024.

Carbon footprint of our organization

In addition to our sector measurements, we calculate our organizational carbon footprint according to ISO 14064-1:2018. This measurement considers our scope 1, 2 and 3 emissions, which allows us to participate in MINAM's Carbon Footprint Program and support our management within a national framework. Methodology:

- **GHG Protocol:** Carbon footprint limits and emission sources.
- **IPCC10 2006:** Calculation formulae and emission factors.
- **GHG emissions for the clinkerization process and kiln fuels estimated by the tool:** GCCA, Cement CO2 and Energy Protocol, version 3.1, CO2 Emissions and Energy Inventory.
- **Global warming potential:** Fifth Assessment Report AR5 - IPCC.
- **Consolidation approach to emissions:** Operational control.
- **Baseline:** 2021.

OUR RESULTS 2025

Organizational Carbon Footprint 2025 using ISO 14064 methodology - 1

Scope	Unit	Location-based	Market-based
Direct GHG emissions (Scope 1)	tCO2eq	4,075,946	4,075,946
Total indirect GHG emissions (Scope 2)	tCO2eq	87,712[19]	86.68
Total indirect GHG emissions (scope 3)	tCO2eq	93,189	93,189

Intensity ratio

Our calculation of the intensity ratio uses total absolute emissions of the following greenhouse gases identified in our inventory: CO_2, CH_4, N_2O and HFCs. This calculation is determined by dividing the total absolute GHG emissions by the total amount of cementitious material produced.

Intensity ratio
(GRI 305-4)

	Scope 1 $KgCO_2$/ t Cem	Scope 2 $KgCO_2$/ t Cem	Scope 3 $KgCO_2$/ t Cem	Total $KgCO_2$/ t Cem
Location-based	639	14	15	667
Market-based	639	0.01	15	653

19 For the calculation of Scope 2 emissions, the emission factor of the national electricity grid for 2024 has been applied, because the official factor for 2025 has not yet been published. This criterion is adopted conservatively and will be updated once the official value is available.

Environmental quality monitoring at the Condorcocha plant

7.2.1 AIR QUALITY

(GRI 3-3 Air quality)

Minimizing environmental impact on air quality is a priority for UNACEM, in line with our commitment to sustainability and regulatory compliance. During the reporting period, we reinforced our actions to prevent, control and mitigate particulate matter emissions.

To this end, we apply control technologies and good operating practices, including enclosing clinker stockyards, dust collection systems, irrigation, fog generation systems, and environmental monitoring programs in our areas of influence. These actions allow us to evaluate our environmental performance, manage risks, and ensure responsible operation in compliance with current environmental standards.

Air pollutant emissions management

(GRI 305-7)

We actively manage emissions of nitrogen oxide (NOx), sulfur dioxide (SO_2) and particulate matter, in line with the limits established in supreme decree Nº 001-2020-MINAM for cement and lime plants. We use control systems such as sleeve filters and electrostatic precipitators to prevent impacts on air quality.

We ensure compliance with our environmental obligations by following applicable regulations and commitments and monitoring the performance of our facilities. Our environmental monitoring system includes air quality assessments and reporting of emissions to the competent authority. This information is subject to supervision and oversight by the Environmental Evaluation and Oversight Agency (OEFA).

Our results 2025

We seek to reduce emissions of particulate matter and sulfur dioxide by our industrial processes. At the Atocongo plant, we have implemented a GSA system (Gas Suspension Absorber) to reduce sulfur dioxide emissions, improving our controls and complying with the maximum permissible limits. At the Condorcocha plant, we have completed enclosure of the clinker stockyards.

7.3 ENERGY CONSUMPTION

(GRI 3-3 Energy Management) (GRI 302-1, 302-4)

In 2025, we managed energy consumption by systematically monitoring our energy sources and their evolution over time, covering 100% of production. Our energy profile showed that less carbon-intensive sources are now more important:

63%
OF THE KILNS' HEAT ENERGY CONSUMPTION CAME FROM **FUELS SUCH AS NATURAL GAS**

MORE THAN
90%
OF OUR ELECTRICAL ENERGY CAME FROM **CERTIFIED RENEWABLE SOURCES**

Energy consumption

Energy consumption	2023	2024	2025
Total fuel consumption (GJ)	19,121,328	16,072,019	17,565,785
Total electric energy consumption (GJ)	2,433,131	2,223,080	2,405,167
Total energy consumption (GJ)	2,554,449	18,295,100	19,970,952

Energy sources	2023	2024	2025
Renewable energy (GJ)	2,187,399	2,064,183	2,244,848
Non-renewable energy (GJ)	19,360,875	16,230,916	17,726,104

It should be noted that since 2024 we have been certifying the electricity purchased from CELEPSA by acquiring I-RECs (International Renewable Energy Certificates), international instruments that certify the renewable origin of the electricity consumed and avoid double counting of environmental attributes. This practice allows us to apply the market-based approach in the calculation of our Scope 2 emissions and to make verifiable progress with our decarbonization strategy.

7.4 WATER MANAGEMENT

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

We manage water as a necessary resource for our Atocongo and Condorcocha industrial plants, focusing on water efficiency and circularity. This approach is aligned with our Sustainability Statement (environment and biodiversity pillar), and is implemented through our Integrated Management System certified to ISO 14001.

We have an integral program for responsible water management that includes measuring the water footprint, defining reduction goals, optimizing processes and shared value projects. Since 2015, we have been measuring the water footprint at our Atocongo and Condorcocha plants using methodologies recognized by ISO 14046. In addition, we integrate training and awareness-raising to strengthen responsible water use practices in our operations.

Monitoring and compliance

We perform piezometric monitoring and water quality control in our areas of operation, with groundwater and surface water consumption recorded. We report this information to the ANA in accordance with applicable regulations and our rights and licenses.

In effluent management, we have two WWTPs for compliance with applicable parameters (ECA and LMP) and we reuse treated water for irrigating green areas and firefighting systems. In Atocongo we use subsurface wetlands and in Condorcocha, aerated lagoons. We complement this control with a surveillance and monitoring plan that includes physicochemical and microbiological analyses, as well as reports to the competent authorities and internal and external audits under our management system.

As part of this approach, we participate in the ANA's Water Footprint - Blue Certificate program, which recognizes our responsible management, and we maintain certification at our two main plants.

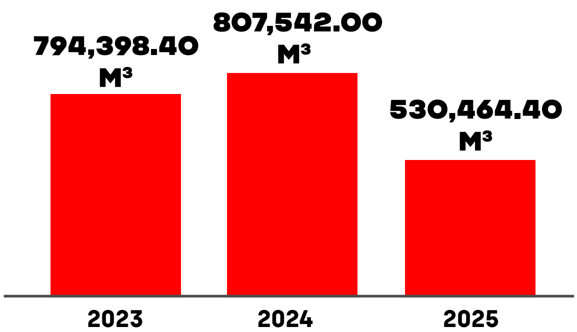
In addition, during the reported period, no environmental complaints related to our operations were registered, which demonstrates compliance with current regulations and proper management of our environmental impacts.

Water consumption and extraction

Our direct consumption represents less than 7% of our water footprint, yet we manage water as a strategic resource in our industrial, mining, port and energy operations. We operate in two zones: Atocongo (Villa María del Triunfo, Lima), in an arid climate, with groundwater from the Lurín river basin; and Condorcocha (La Unión - Leticia, Tarma), in a temperate climate with dry winters, with surface water from the Perené river basin.

We comply with our regulatory obligations by paying fees and using the resource through the municipal company SEDAPAL (Atocongo) and the Tarma local water authority (ALA) (Condorcocha), without exceeding the licenses granted. In 2025, in our GIS, we prioritized the optimization of water and effluent use through the reuse of 30% in each plant, an objective that we achieved in both cases.

Water consumption (303-5)



20 *Wetlands*

GESTIÓN HÍDRICA

Water extraction (303-3)

Water extraction

Unit	Water extraction	2023	2024	2025
		794,90	**807,542**	**648,200**
Cubic meters	i. Surface water	295,298	280,302	231,920
Cubic meters	ii. Groundwater	499,600	527,240	318,203
Cubic meters	v. Third-party water	0	0	98,077
metros cúbicos	**Extracción de agua, con desglose de:**	**794,90**	**807,542**	**648,200**
Cubic meters	i. Freshwater (≤1,000 mg/L Total Dissolved Solids)	794,90	807,542	648,200
Cubic meters	ii. Other water (>1,000 mg/L Total Dissolved Solids)	0	0	0

OUR RESULTS 2025

More than 190,000 m³ of treated water was reused in irrigation and firefighting systems, representing 28% of total consumption and contributing to more efficient and sustainable water management in our operations.

Risk management and scenario analysis

We have a formal water risk management program integrated into our Environmental Management System (ISO 14001) and our corporate risk matrices. This program applies to our Atocongo and Condorcocha plants, and incorporates risks related to water dependence and our downstream impacts. In 2025, we did not operate in water-stressed areas.

How we manage water risk

Upstream risks (dependence): we evaluate the availability and quality of water for processes, compliance with licenses and rights of use, and piezometric monitoring. Rights and consumption is managed through SEDAPAL (Atocongo) and ALA Tarma (Condorcocha).

Downstream risks (impacts): We maintain our zero discharge approach by treating 100% of effluents and reusing them for irrigation of green areas and firefighting systems.

Controls and monitoring: We implement an environmental monitoring plan with physicochemical and microbiological analyses, semiannual reports to ANA and internal audits under ISO 14001.

Preventive action: We prioritize the optimization of processes to reduce water consumption, watershed conservation projects and participation in water resources councils (Chillon, Rimac and Lurin).

Monitoring: We use performance indicators and monthly follow-ups through the Sustainability Committee.

Identified risks

As part of our risk assessment, we identified risks related to water dependency (e.g., supply interruptions, climatic variations that increase demand, treatment system performance, and regulatory risks) and risks associated with downstream impacts (e.g., third party impacts from operational events and reputational impacts).

7.5 WASTE MANAGEMENT

(GRI 3-3, 306-1, 306-2, 306-3, 306-4, 306-5)

We manage solid waste as part of our circular economy approach. We prioritize prevention, source reduction, reuse, recycling and, when applicable, responsible final disposal. This approach seeks to minimize environmental impacts and add value in our areas of influence.

We evaluate processes throughout their life cycle using our environmental aspects identification, risk assessment and controls procedure, to identify critical points where solid waste is generated. On this basis, we define measures to reduce the use of natural resources, reduce waste destined for sanitary or safety landfills, and properly manage organic waste.

We have an Integrated Waste Management Program in all our production units, aligned with our goal of achieving 100% waste recycling by 2030. By 2025, we set a target of 70% reuse of waste out of the total waste generated and, thanks to our efforts, we have reached 80 %.

Amount of waste generated

Indicadores	Unidad	2023	2024	2025
Total non-hazardous waste	Toneladas	12,037	7,681	5,583
Total hazardous waste	Toneladas	264	254	279
Total waste generated (non-hazardous + hazardous)	**Toneladas**	**12,301**	**7,935**	**5,862**
Total waste reused	Toneladas	3,448	1,538	1,199
Total waste recycled	Toneladas	3,691	3,647	3,509
Total waste reused + recycled	**Toneladas**	**7,139**	**5,185**	**4,708**
Total waste going to landfills	**Toneladas**	**5,162**	**2,750**	**1,154**

Our results

WE REUSE
EL **80%**
OF THE TOTAL WASTE GENERATED.

WE DONATED
32.4
TONS OF WASTE TO THE ASOCIACIÓN DE AYUDA AL NIÑO QUEMADO (ANIQUEM) AND **RECEIVED THE YANAPAY AWARD** AS PART OF OUR INTER-INSTITUTIONAL AGREEMENT.

WE USED MORE THAN
263
TONS OF ORGANIC WASTE TO PRODUCE COMPOST FOR USE ON GREEN AREAS.

WE MADE USE OF
176
TONS OF PALLETS USED IN LOGISTICS, WITH DONATIONS TO RECYCLERS' ASSOCIATIONS, WASTE OPERATING COMPANIES AND INSTITUTIONS IN OUR AREA OF INFLUENCE.

GESTIÓN DE RESIDUOS

Furthermore, we have a manual that allows us to collect and control monthly data on hazardous and non-hazardous solid waste, whether it is sold, treated, donated, reprocessed or disposed of. We also send our waste to authorized operators and sites, with specific environmental control measures.

We promote circularity initiatives in our value chain, such as the use of construction waste as aggregates, in line with the Circular Economy tenet defined in our Sustainability Statement.

7.6 MATERIALS MANAGEMENT

(GRI 3-3, GRI 301-1)

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

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

Quantity of materials used

Materials	Unit	2024	2025
Milling additives	kg	1,832,947	1,704,146
Clay	t	56,105	67122
Bauxite	t	0	0
Limestone	t	7,888,781	8,501,039
Imported coal	t	61,574	75,550
Peruvian coal	t	161,375	215,647
Fly ash	t	5,242	0
Carbon dioxide	t	42	10
Slag	t	115,142	79,247
Natural gas	sm3	304,622,351	305,052,320
Iron oxide	t	76,812	89,624
Diesel oil B5 S-50	gal	7,264	18,667
N° 6 fuel oil	t	1,901	2,655.75
Pozzolan	t	130,561	122,144
Silica	t	110,046	126,502
Gypsum	t	282,441	293,592
Hydrated lime	t	4,062	5,698
Bags (42.50 kg for cement)	bag	86,949,243	89,965,714
Bags (25 kg for cement)	bag	0	0
Big bags (1.5 t)	bag	343,315	395,121

7.7 MANAGEMENT BIODIVERSITY

(GRI 3-3 Ecological impacts - biodiversity) (GRI 304-1, 304-2, 304-3)

Biodiversity is a strategic asset for the sustainability of our operations and for the resilience of the territories in which we operate. We recognize that our activities can generate dependencies and impacts on ecosystems and ecosystem services; therefore, we are committed to managing them in a responsible and preventive manner, consistent with international standards. This commitment encompasses the conservation of the ecosystems and natural habitats where we operate. Although our operations do not generate impacts on marine biomass, we maintain a preventive approach to avoid indirect effects on areas linked to logistics activities.

For this reason, we integrate biodiversity protection and conservation into our corporate Sustainability Statement and put it into practice with actions to prevent and reduce impacts, restoration and responsible use of the territory, together with the communities in our area of influence.

This approach is implemented in accordance with the International Finance Corporation's (IFC) Environmental and Social Sustainability Performance Standards, which are geared towards managing environmental and social risks and impacts associated with our operations.

Our biodiversity management focuses on the conservation of the ecosystems where we operate and the implementation of biological monitoring programs in each operating unit. We also promote responsible conservation practices among suppliers, contractors and strategic partners, aligned with our environmental performance criteria. This approach is implemented in accordance with the International Finance Corporation (IFC) Environmental and Social Sustainability Performance Standards, which are geared towards managing environmental and social risks and impacts associated with our operations.

Ilustration 18. Management tools

No deforestation commitment

We integrate a transversal, no deforestation approach into the management of our operations and projects. This approach reinforces our commitment to ecosystem conservation and establishes a guideline to prevent the loss of vegetation cover in our areas of influence. It also ties in with our goal of achieving carbon neutrality by 2050. In line with this, we promote conservation initiatives such as the Amancay Sanctuary, which reflects our work to protect sensitive ecosystems in the environment where we operate.

MANAGEMENT BIODIVERSITY

UNACEM's Amancay Sanctuary
(GRI 304-2)

We have owned the "Lomas de Quebrada Río Seco" private conservation area (ACP), an ecosystem of 787.82 ha located in Pachacámac, which is home to many native species. The ACP is organized in two zones: one of limited use covering 70 ha, intended exclusively for research and conservation, and another of multiple use covering 717.82 ha, which allows for sustainable activities.

With this commitment we seek to conserve the ecosystem of hills and the amancay flower for a period of 10 years, in compliance with the provisions of the Ministry of the Environment (MINAM) and the National Service of Natural Protected Areas (SERNANP), thus helping to generate positive impacts on biodiversity conservation. Part of the ACP partially overlaps with the Cristina mining concession and adjoins Pucará quarry.

To ensure compliance with our commitments, we have monitoring and regulatory systems aligned with national and international standards. These include:

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

In addition, we continue as member of the Board of Trustees of the Nor Yayos Cochas Landscape Reserve, a nationally protected natural area. We supported its master plan, specifically in the strategic objective of water consolidation through the recovery and restoration of wetlands. (GRI 304-3)

Biodiversity risk assessment and mitigation

We identify and assess biodiversity risks as part of our environmental management effort. To this end, we develop Environmental Impact Assessments (EIA), which allow us to analyze the impacts in the areas of influence of each project. In this process we apply the methodology of V. Conesa (2010), included in the EIA to assess impacts on biodiversity.

This analysis is integrated into multidisciplinary risk management processes throughout the company and incorporates risks linked to the impacts derived from our activities. The assessment considers the potential impact on flora and fauna, soil and specific ecosystems such as hills.

The scope of the biodiversity risk assessment covers our own operations and adjacent areas. It also includes upstream and downstream activities. In addition, as part of our transparency approach, the EIA and its preparation and evaluation process are available for public consultation. We conducted citizen participation workshops in which we provided information on the risks of the project and its potential impacts on biodiversity.

Biodiversity mitigation action

We have adopted the following mitigation measures to minimize the impacts inherent in our operation:

Impact mitigation in biodiversity

Conservation and restoration plan

Restoration of lomas ecosystems

- Soil recovery
- Revegetation with native species
- Rehabilitation of degraded areas

Environmental management and culture

- Clean technology
- Environmental policies
- Organizational culture of sustainability

Commitment to sustainability

THIS REPORT

8

8.1 THIS REPORT

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

This is our Annual Sustainability Report for the period from January 1 to December 31, 2025.

This report covers the material issues concerning our entire operation at our Atocongo plant in Lima and Condorcocha plant in Junín, Carpapata I, II and III hydroelectric power plants; the port facility at Conchan (Lima), and the non-metallic quarrying operation for raw materials.

This document is part of a strategic review of our impacts and dialogue with our stakeholders. It has been produced in accordance with the standards of Global Reporting Initiative and its eight reporting principles (accuracy, balance, clarity, comparability, completeness, sustainability context, timeliness and verifiability).

This report has been verified by a third party. No restatement of information has been recorded in this report.

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

8.1.1 DOUBLE MATERIALITY

(GRI 3-1, 3-2)

In 2025, we conducted a dual materiality analysis to identify and understand the most relevant issues, both in terms of their social and environmental impacts and their impact on our company's economic and financial performance.

- **Impact materiality:** how our activities generate actual or potential impacts on people, the environment and the economy, both positive and negative.
- **Financial materiality:** how environmental, social and market factors may generate risks or opportunities that affect our performance.

Methodological approach and process 2025

We have developed a structured process that integrates documentary analysis, stakeholder consultation, identification of impacts, risks and opportunities (IROs), and internal validation. The results of this analysis guide our reporting content and strengthen decision making by focusing management on the most relevant issues.

We consider a matter to be material when it meets the criteria of impact materiality, financial materiality or both.

Our dual materiality process consisted of the following stages:

Internal and external context analysis

- In the initial phase of the process we analyze the external and internal context. This work considered the regulatory framework, sector references, benchmarking of peer companies and internal processes.
- We took as inputs the results of the previous materiality exercise as a continuity line and the materiality of the UNACEM Group.
- Based on this context, we defined an initial list of topics that was submitted for consultation in the next stage.

Relationship with stakeholders

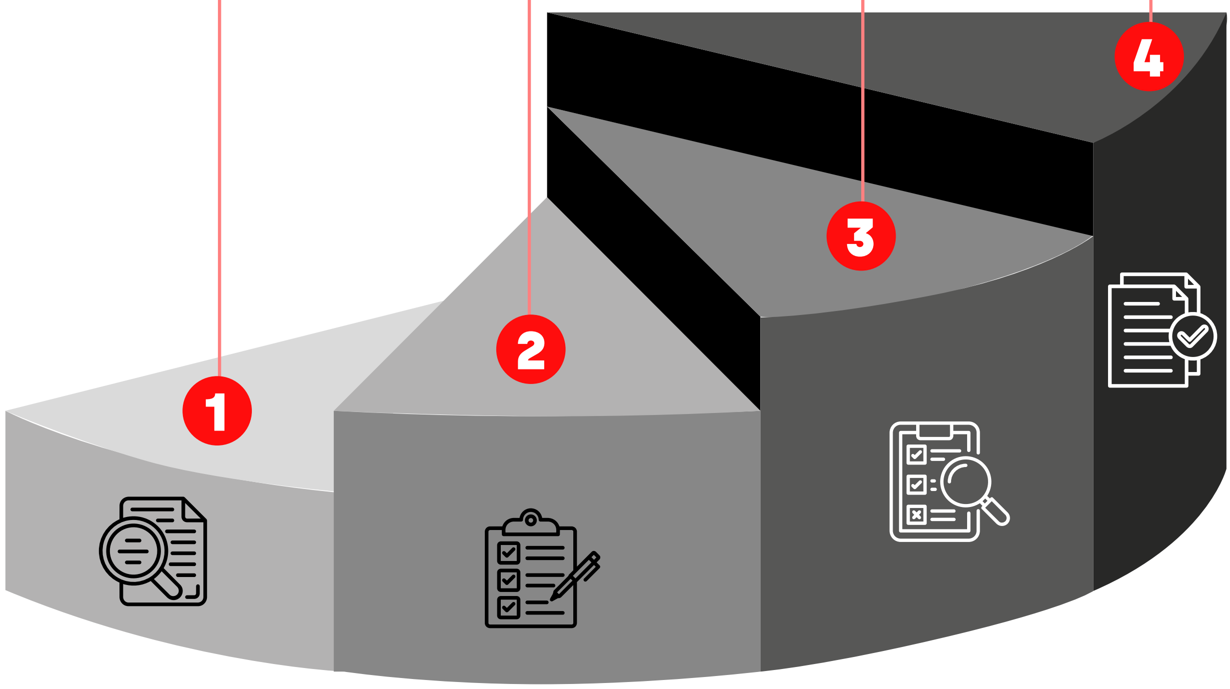
- We have gathered perceptions from the prioritized stakeholders to contrast and enrich the issues identified. We conducted four dialogue panels for workers and the community, 12 interviews with area leaders, and surveys directed at suppliers and customers.
- These events allowed us to analyze, complement and validate the issues identified from the internal and external review.
- The conversations were aimed at orienting the topics according to their relevance.

Identification and evaluation of impacts, risks and opportunities

- For this assessment we have aligned with UNACEM's risk matrix. For this assessment we have aligned with our risk matrix.
- We have consolidated the intermediate list of issues and evaluated it to define a prioritized list. For each prioritized issue, we describe and structure its impacts, risks and opportunities (IROs), including positive and negative, current and potential impacts, as well as associated risks and opportunities.
- We assess impact materiality and financial materiality.

Internal review and validation

- We reviewed results with the social management depart-ment and sustainable development team, and submitted the results to CODIR, the highest governing body.

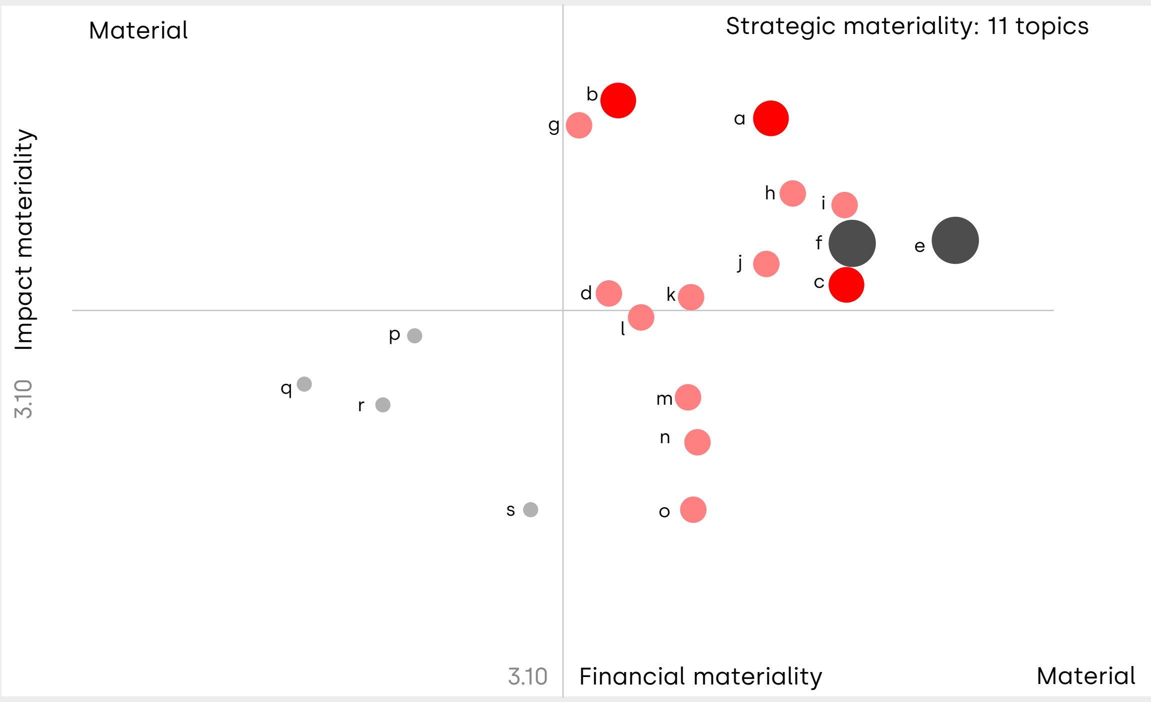


Results of the dual materiality analysis

(GRI 3-1, 3-2)

The assessment enabled us to identify 15 material issues. The matrix integrates financial materiality and impact materiality.

Dual materiality illustration



Non-material issues: (p) fair business practices (q) diversity equity and inclusion, (r) innovation, (s) sustainable financing.

List of material topics

- **a.** Climate change and emission reduction strategy
- **b.** Air quality
- **c.** Water management
- **d.** Environmental management
- **e.** Biodiversity
- **f.** Community relations
- **g.** Health and safety at work
- **h.** Human rights
- **i.** Talent management and building skills
- **j.** Customer management and product quality
- **k.** Economic performance
- **l.** Responsible supply chain and supplier management
- **m.** Integrity, transparency and anti-corruption
- **n.** Risk management and business continuity
- **o.** Cybersecurity and data privacy

Legend:
Strategic material issues: issues that have material and financial materiality, and that guide the company's strategic management.
Financial material issues: matters that are financially material and are relevant due to their influence on the performance of the business.

ANNEXES

9

9.1 ENVIRONMENTAL, SOCIAL AND GOVERNANCE METRICS (ESG)

Social metrics

Total permanent and temporary workers
(GRI 2-7)

Classification	Permanentes		Temporary		Total
	Women	Men	Women	Men	
Senior staff	10	33			43
Administrative staff	103	291	14	34	442
Employees	8	124		9	141
Laborers		262		28	290
Total	**121**	**710**	**14**	**71**	**916**

Total and type of work performed by third-party workers
(GRI 2-8)

Type of work	Total
Maintenance	919
Production	370
Raw materials	232
Project execution	479
Port operations and maintenance	152
Human resources and personnel services	184
Safety and Industrial Hygiene	8
The environment	12
Information technology	24
Logistics	5
TOTAL	**2385**

Lost-time injury frequency rate (LTIFR)
(GRI 403-9)

Año	2023	2024	2025
Own workers	9.04	5.67	3.45
Contractor and subcontractor workers	1.66	2.32	1.61

Total recordable incident rate (TRIR)
(GRI 403-9)

Año	2025
Own workers	5.18
Contractor and subcontractor workers	3.43

Fatality rate (fatalities)
(GRI 403-9)

Tipo	2023	2024	2025
Direct employees	0	0	0
Contractors' employees	0	0	0
Third parties	0	0	0

Contributions to stakeholder groups

Description	Amount
Total cost of monetary donations (direct funding) in the evaluation period	S/ 1,471,187.04
Total cost of in-kind donations (subsidized goods or services) in the evaluation period	S/ 318,952.83

Types of complaints made to the ethics hotline

Types of complaints
Conflicts of interest
Corruption and bribery
Unfair competition
Anti-competitive practices
Human rights
Workplace discrimination and harassment
Other: ethical consultations and dilemmas, relationships with third parties.

GCCA Sustainability framework guidelines

GCCA 18

Number of fatalities – Direct employees	UNACEM	Units
2024	0	Number
2025	0	Number

GCCA 19

Number of fatalities – contractors and subcontractors	UNACEM	Units
2024	0	Number
2025	0	Number

GCCA 20

Number of fatalities – third parties (excluding contractors and subcontractors)	UNACEM	Units
2024	0	Number
2025	0	Number

GCCA 21

Number of lost-time injuries (LTI), direct employees	UNACEM	Units
2024	9	Number
2025	6	Number

GCCA 22

Number of lost-time injuries (LTI), contractors and subcontractors	UNACEM	Units
2024	21	Number
2025	15	Number

GCCA Guide: GCCA Sustainability Guidelines for Safety Monitoring and Reporting in Cement Manufacturing

GCCA 27

Fatality rate, direct workers	UNACEM	Units
2024	0	Number
2025	0	Number

GCCA 28

Number of fatalities – direct workers, contractors, subcontractors and third parties	UNACEM	Units
2024	0	Number
2025	0	Number

GCCA 29

LTI frequency index, direct workers	UNACEM	Units
2023	9.04	Number
2024	5.67	Number
2025	3.45	Number

GCCA 30

Frequency index of LTI, contractors and subcontractors	UNACEM	Units
2023	1.66	Number
2024	2.32	Number
2025	1.61	Number

GCCA 31

LTI severity index, direct workers	UNACEM	Units
2024	212.49	Number
2025	43.17	Number

GGCA Sustainability Guide for Supply Chain Management

GCCA 46

Covered Suppliers	UNACEM	Units
2024	1.00	%
2025	1.00	%

GCCA 47

Entities that evaluate suppliers	UNACEM	Units
2024	1.00	%
2025	1.00	%

GCCA 48

Entities that evaluate critical ESG suppliers	UNACEM	Units
2024	1.00	%
2025	1.00	%

GCCA Sustainability Guidance Document for Key Indicators - Health and Safety

GCCA 49

Senior management safety inspections	UNACEM	Units
2024	1.10	%
2025	1.10	%

GCCA 50

Safety talks led by senior management	UNACEM	Units
2024	1.13	%
2025	1.00	%

GCCA 51

Safety inspections by supervisors	UNACEM	Units
2024	1.00	%
2025	1.00	%

GCCA 52

Intervention in response to unsafe behaviors	UNACEM	Units
2024	0.99	%
2025	1.19	%

GCCA 53

Intervention of unsafe conditions	UNACEM	Units
2024	0.68	%
2025	0.46	%

GCCA 54

Learning from high-potential events	UNACEM	Units
2024	1.00	%
2025	1.00	%

GCCA 55

Action Plans (High Risk) completed on time*	UNACEM	Units
2024	1.00	%
2025	1.00	%

(*) Acciones enfocadas en la intervención en condiciones inseguras de alto riesgo

GCCA 56

Timely accident investigation	UNACEM	Units
2024	0.36	%
2025	1.00	%

GCCA 57

Timely conclusion of action plans regarding accident investigations*	UNACEM	Units
2024	0.93	%
2025	0.97	%

(*) Identifying the root cause of an unwanted event and correcting it to prevent it from happening again

GCCA 58

Learning from high-potential events (behaviors)	UNACEM	Units
2024	N/C	%
2025	N/C	%

GCCA 59

Trend management and root cause analysis (unsafe behaviors)	UNACEM	Units
2024	0.77	%
2025	1.00	%

GCCA 60

Reduction of risks from reported unsafe situations	UNACEM	Units
2024	N/C	%
2025	N/C	%

GCCA 61

Contractor/Subcontractor Inspection plan	UNACEM	Units
2024	0.83	%
2025	1.00	%

Governance metrics

Percentage of sales of blended cement

	2023	2024	2025
% sales of blended cement	35.4%	35.7%	32%

Environment metrics

Environmental complaints

Indicator	Unit	2023	2024	2025
Environmental complaints	Number	0	0	0

Measures for prevention, management and mitigation of actual and potential negative impacts on atmospheric emissions

Preventing or mitigating negative impacts	Address, facilitate or collaborate with remediation	Managing actual and potential negative impacts
• We maintain particle collection systems, such sleeve filters and electrostatic precipitators, with efficiencies of 99.9 % in the collection of dust in the kiln, cooling and grinding processes. • We operate a dust collection system with a sleeve filter in the clinker cooling line of kiln 2 at Condorcocha plant. • We have enclosed storage areas for export clinker and grain at the Conchán Port Facility, and the reception area for materials from the terminal in Atocongo is enclosed. • We replaced the multi-cyclone with a sleeve filter in the cooler of kiln 3 at the Condorcocha plant. • We have enclosed clinker fields at Atocongo (clinker field 1) and Condorcocha. • We have windbreaks in industrial activities (primary crushing, coal stockyard) and port activities (material stockyards). • We enclosed the clinker stockyards of kilns 3 and 4 at the Condorcocha plant. • We have road irrigation programs in our quarries and on the access roads to the material stockyards. • We have more than 800 dust collectors in the industrial plants and at the port terminal. • We have water spraying systems in crushing and grinding processes, as appropriate. • We have a dust containment system for the loading of export materials at the Conchán Port Terminal. • We have completed the first stage of enclosing the clinker stockyard at the Atocongo plant, with a dome for the clinker stockyard.	• We developed the project for a subway conveyor belt system that will connect the Atocongo plant with Silencio 8 quarry. • We maintain green areas in all our operations: More than 18 ha of green areas have been created in Atocongo, 21 ha in Condorcocha and 22 ha at the Conchan port facility.	• We conducted participatory monitoring of air quality and emissions with representatives of the population, with training and presentation of results. • We executed irrigation programs on internal and external roads. • We developed social responsibility programs through the UNACEM Association, which include tree maintenance, implementation of tracks and remodeling of gardens, among other activities. • We operate an 8.2 km conveyor belt between the Conchán Port Terminal and Atocongo plant for the transfer of import and export materials. • We built roads in neighboring communities (on Av. Lima and Av. María Reiche, and support work on Av. 26 de noviembre, at Atocongo.

Emissions indicators
(GRI 305-7)

Indicators	Unit	2024	2025
NOx emissions	t	5,450	7,183
NOx coverage (% of production)	%	100	100
SO_2 emissions	t	7,649	10,106
SOx coverage (% of production)	%	100	100
Hg (mercury) emissions	t	0.02	0.03
Hg coverage (% of production)	%	100	100
Particulate matter emissions	t	339	414
PM emissions coverage (% of production)	%	100	100

Total water discharges
(GRI 303-4) (GCCA 15)

Water discharges				
Unidad	**Tipos**	**2023**	**2024**	**2025**
cubic meters	**Total water discharged**	**0**	**0**	**117,736**
cubic meters	i. surface water	0	0	117,736
cubic meters	ii. groundwater	0	0	0

Waste diverted from disposal
(GRI 306-4)

Quantity of waste not destined for disposal (tons)	
Non-hazardous waste	Quantity
Reuse	872
Recycling	3,445
Composting	326
Hazardous waste	Quantity
Recycling	64

Waste diverted from disposal
(GRI 306-5)

Quantity of waste for disposal (tons)

Non-hazardous waste	Quantity
Landfill	939
Hazardous waste	**Quantity**
Landfill	215

Tabla 40. Type of waste generated

Hazardous waste	Non-hazardous waste
• Oils, fats, grease, fuels and solvents • Fluorescent lamps and bulbs • Radioactive waste • Old batteries • Dirty rags • Old batteries • Empty paint cans • Organic mud • Electrodes • Glass wool • Soil/sand contaminated with hydrocarbons • Printer toner cartridges • Packaging of hazardous products • Bio-contaminated waste • Waste from chemical and monitored inputs (IQBF) • Others impregnated with hazardous substances • Packaging and containers for boosters (accelerants) and detonators • Emulsion sludge • Waste electrical and electronic equipment (WEEE)	• Building waste • Scrap metal • Wood • Used drums • Canvas sleeves • Disused conveyor belting • Rubble and used refractory bricks • Torn paper bags • Glass, plastics • Cardboard • Bags and various packaging materials • Construction and concrete waste (quality control test pieces) • Material collected by sweeper • Limestone containing metals separated by the metal detectors • Waste electrical and electronic equipment (WEEE) • Used tires (OT)

ANEXOS

Protected areas or areas of biodiversity value[21]

(GRI 304-1)

Operation name[22]	Operation type	Geographical location of the zones	Position with respect to the area	Size (km^2)	Biodiversity value[23]	Appearance on list of protected characteristics
Atocongo Economic Adminis-trative Unit	Extraction	Located between the districts of Villa María del Triunfo and Pachacámac, province and department of Lima, at an altitude varying between 200 and 630 m.a.s.l. approximately 8 km northeast of the south Pacific coast of Peru	Adjacent to the fragile Lomas de Lúcumo ecosystem	19,244 km^2	**Flora:** 50 species distributed in 45 genera 26 botanical families **Birds:** 12 species distributed among 9 families and 6 orders **Small and large mammals:** 1 species (Lycalopex griseus of the family Canidae, order Carnivora by indirect recording (feces) **Reptiles and amphibians:** 1 species (Microlophus peruvianus) belonging to the family Tropiduridae, order Squamata	**Flora:** DS-N°-043-2006-AG30 4 species of Caesalpinea spinosa categorized as Vulnerable (VU) Vasconcellea candicans categorized as Critically Endangered (CR) Vachellia macracantha categorized as Near Threatened (NT) **CITES - Appendix II** whose trade must be controlled to ensure that they survive: Haageocereus acranthus **IUCN (2023-2)** Species Acnistus arborescens, Phyla nodiflora, Vasconcellea candicans Haageocereus acranthus least concern category (LC) **Birds: CITES (June 2023) - Appendix II** Families: Accipitriformes (Geranoaetus polyosoma and Geranoaetus melanoleucus) and Falconiformes (Falco sparverius) recorded in the field. **Small and large mammals:** S.D. N° 004-2014-MINAGRI the species Lycalopex griseus is DD status (insufficient data to determine its status).
Cristina concession	Extraction	Located in the district of Pachacámac, approximately 11 km from the south Pacific coast of Peru	Adjacent to the fragile Lomas de Pachacamac ecosystem	8.6 km	**Flora:** 14 species, distributed among 10 botanical families as part of the flora composition **Birds:** 07 species distributed among 6 families and 5 orders. The most representative order was Passeriformes with 2 species, while the most common family was Columbidae with 2 species **Small and large mammals:** Lagidium viscacia (viscacha) sighting record Lycalopex griseus (gray fox) through indirect evidence **Herpetofauna:** 02 individuals of Microlophus peruvianus (Peruvian lizard)	**Flora:** DS-N°-043-2014-AG Ismene amancaes categorized as Vulnerable (VU) 2 species Haageocereus limensis categorized as Critically Endangered (CR) and Vachellia macracantha in Near Threatened (NT) status) Likewise, both species together with Solanum peruvianum and Euphorbia hypericifolia , are considered as Least Concern by the IUCN 2024-1 Red Book of the endemic plants of Peru: 01 species: Haageocereus limensis and catacea haageocereus limensis, CITES (2024) - Appendix II **Birds:** CITES - Appendix II Families: Accipitriformes (Geranoaetus melanoleucus) and Falconiformes (Falco sparverius) **Small and large mammals** In accordance with S.D. N° 004-2014-MINAGRI the species Lycalopex griseus is in DD (insufficient data to determine its status). **Reptiles and amphibians:** S.D. N° 004-2014-MINAGRI is in the near threatened (NT) category.02 species of Microlophus tigris.

21 Underground and sub-surface lands are owned by the State
22 Our other operations do not have protected areas
23 Made in the rainy season

Operation name[22]	Operation type	Geographical location of the zones	Position with respect to the area	Size (km^2)	Biodiversity value[23]	Appearance on list of protected characteristics
Silencio 8 concession	Branch	Located in Manchay, the concession covers part of the districts of Pachacámac and Cieneguilla, province and department of Lima, at an altitude between 400 and 940 m.a.s.l. in the Rincón de los Muertos valley	It is located within a wetlands ecosystem	4km	**Flora:** 15 species grouped in 13 genera and 7 families. **Birds:** 2 species, belonging to 2 families Falco sparverius with 1 individual, Geranoaetus melanoleucus with 4 individuals. **Small and large mammals:** 1 species of the family Canidae (Lycalopex griseus), order Carnivora	**Flora:** DS-N°-043-2006-AG: Species Haageocereus limensis categorized as Critically Endangered (CR) Red Book of the endemic plants of Peru: 01 species: Haageocereus limensis **IUCN:** Species Haageocereus limensis categorized as Least Concern (LC) CITES - Appendix II Haageocereus limensis species of cactus. **Birds:** CITES - Appendix II of this convention includes the families Accipitriformes (Geranoaetus melanoleucus) and Falconiformes (Falco sparverius) **Major mammals:** CITES - Appendix II Species Lycalopex griseus
Las Dunas Economic Adminis-trative Unit	Extraction	Located in the district of San Clemente, at km 223 on the old Pan-American Highway South, province of Pisco, department of Ica Pachacámac, approximately 5 km northeast of the Peruvian south Pacific coast.	Located within a wetlands ecosystem	10,685 km	**Flora:** 23 species grouped in 23 genera and 14 families. The predominant cover species is Distichlis spicata (salt grass). **Birds:** 26 species belonging to 17 families and 12 orders. A total of 206 individuals were recorded. The families with the most recordings were Columbidae and Accipitridae. **Small and large mammals**: One species of rodent of the family Muridae, order Rodentia. As for larger mammals, one rodent species was recorded from the family Caviidae, order Rodentia **Reptiles and amphibians:** There was 01 species of the family Tropiduridae, 20 individuals of Microlophus peruvianus were recorded **Hydrobiology:** Total wealth of phytoplankton was represented by 8 species belonging to 6 families, 6 orders, 4 classes and 4 phyla. As far as zooplankton were concerned, total wealth was represented by 15 species belonging to 14 families, 12 orders, 11 classes and 5 phyla The benthos component was represented by 10 species belonging to 7 families, 6 orders, 4 classes and 2 phyla. The periphyton community was represented by 13 species belonging to 11 families, 8 orders, 2 classes and 3 phyla	**Flora:** DS-N°-043-2006-AG 1 species categorized almost threatened (NT). Vachellia macracantha. **IUCN** Seven species categorized as Least Concern (LC) were recorded). 2 Heliotropium curassavicum, Eleocharis geniculata, Schoenoplectus americanus, Vachellia macracantha, Bacopa monnieri, Distichlis spicata, Typha angustifolia **Birds:** IUCN Species Phoenicopterus chilensis (Chilean flamingo) and Calidris pusilla (Semipalmated Sandpiper) categorized as Near Threatened (NT). CITES - Appendix II Examples of the families Accipitriformes (Parabuteo unicinctus) and Falconiformes (Falco sparverius) were recorded in the field Phoenicopterus chilensis (Chilean flamingo) **Small and large mammals:** S.D. N° 004-2014-MINAGRI33 Lycalopex griseus Categorized as DD (insufficient data to determine status)

Plant species
(GRI 304-2)

In our two operating units, plant species affected by habitat transformation include:

Plant species		
Family	**Species**	**Nature of the impact**
Solanaceae	Acnistus arborescens Lycopersicon peruvianum Nolana humifusa	The main impacts include disturbance, loss of soil and vegetation cover, which causes the displacement of certain species of fauna. However, no pollutants or soil alterations, such as salinity or changes in the water table, have been found. As a positive impact, we have a private conservation area that preserves flora and fauna.
Asteraceae	Trixis cacalioides	
Boraginaceae	Tournefortia microcalyx	
Euphorbiaceae	Croton alnifolius	
Malvaceae	Waltheria ovata	
Amaranthaceae	Chenopodium petiolare	
Amaryllidaceae	Stenomesson coccineum	

Significant impacts of activities, products and services on biodiversity
(GRI 304-2, 304-4)

Area	Extent of impacted areas (ha)	Duration of impacts	Impact reversibility or irreversibility
UEA Atocongo	378 ha	30 years	Medium reversible with potential for ecological restoration
Cristina concession	350 ha	10 years	
UEA Las Dunas	180 ha	10 years	
Total	908 ha	-	-

ANEXOS

Habitats protected or restored
(GRI 304-3)

Protected or restored areas	Size and location	Restored area (accumulated)	Responsible for evaluation
Atocongo UEA (lomas ecosystem)	378 ha located in the district of Villa María del Triunfo	5 ha under restoration in Guayabo	Carried out by professionals in this type of activity.
Las Dunas UEA (wetland ecosystem)	350 ha, located in Pisco, district of San Clemente	96.6 ha being restored naturally	Carried out by progressive closure activities set forth in the environmental management instrument (mine closure plan).
Cristina concession	180 ha located in the district of Pachacamac	798.6 ha in restoration of the Desmonte 500 and private conservation areas (ACP)	Carried out by independent professionals.

GCCA Guide: GCCA Sustainability Framework Guidelines

GCCA 4

Coal consumption	UNACEM	Units
2024	222,294.50	Tons/y
2025	291,539.00	Tons/y

Residual Oil Consumption No. 6	UNACEM	Units
2024	1,967.64	Tons/y
2025	2,201.64	Tons/y

B5-S50 Diesel Consumption	UNACEM	Units
2024	31.14	Tons/y
2025	0,00	Tons/y

Natural Gas Consumption	UNACEM	Units
2024	304,644.38	[1000 Nm3/yr]
2025	305,052.32	[1000 Nm3/yr]

GCCA 5

Total energy of the fuels used in the clinker produced	UNACEM	Units
2024	16,084	TJ /y
2025	11,766	TJ /y

GCCA 6

Alternative fuels	UNACEM	Units
2024	0.00	Tons/y
2025	0.00	Tons/y

GCCA 7

Energy from alternative fuels	UNACEM	Units
2024	0.00	TJ /y
2025	0.00	TJ /y

GCCA 8

Biomass fuels	UNACEM	Units
2024	1.64	Tons/y
2025	0.00	Tons/y

GCCA 9

Energy from biomass fuels	UNACEM	Units
2024	0.02	TJ /y
2025	0.00	TJ /y

GCCA 10

Total raw materials for the clinker produced	UNACEM	Units
2024	7,619,335.00	Tons/y
2025	8,193,249.00	Tons/y

GCCA 11

Total Alternative Raw Materials for the Clinker Produced	UNACEM	Units
2024	0.00	Tons/y
2025	0.00	Tons/y

GCCA 12

Total raw materials for cement production	UNACEM	Units
2024	912,589.27	Tons/y
2025	941,335.77	Tons/y

GCCA 13

Total alternative raw materials for cement production	UNACEM	Units
2024	115,142.00	Tons/y
2025	87,808.12	Tons/y

GCCA 16

Total number of sites - Water	UNACEM	Units
2024	7	Number
2025	7	Number

GCCA 17

Number of sites with a water recycling system	UNACEM	Unidades
2024	4	Number
2025	3	Number

GCCA Sustainability Guidelines for monitoring and reporting on water in cement manufacturing

GCCA 32

Water consumed	UNACEM	Units
2024	807,540.02	m3/year
2025	530,464.40	m3/year

GCCA 33

Amount of water consumption per unit of product	UNACEM	Units
2024	135.52	litres/tonne cementitious material
2025	90.08	litres/tonne cementitious material

GCCA Sustainability Guidelines for the co-processing of alternative fuels and raw materials in cement manufacturing

GCCA 34

Alternative fuel rate (furnace fuels)	UNACEM	Units
2024	0.0%	%
2025	0.0%	%

GCCA 35

Biomass fuel rate (furnace fuels)	UNACEM	Units
2024	0.0%	%
2025	0.0%	%

GCCA 36

Specific heat consumption for clinker production (furnace fuels)	UNACEM	Units
2024	3,262	MJ / t clin
2025	3,640	MJ / t clin

GCCA 37

Alternative raw materials rate (%ARM)	UNACEM	Units
2024	2.02%	%
2025	1.47%	%

GCCA 38

Clinker/Cement Factor (equivalent)	UNACEM	Units
2024	81.9%	%
2025	82.5%	%

GCCA Guide: GCCA Sustainability Guidelines for Quarry Rehabilitation and Biodiversity Management

GCCA 39

Percentage of quarries with high biodiversity value in which a biodiversity management plan is implemented	UNACEM	Units
2024	67%	%
2025	67%	%

GCCA 40

Percentage of quarries where a rehabilitation plan is implemented	UNACEM	Units
2024	67%	%
2025	67%	%

GCCA Guide: GCCA Sustainability Guidelines for monitoring and reporting CO2 emissions in cement manufacturing

GCCA 23

Total direct CO_2 emissions - Gross	UNACEM	Units
2024	3,513,266	t CO2 /yr
2025	4,049,530	t CO2 /yr

GCCA 24

Total direct CO_2 emissions - Net	UNACEM	Units
2024	3,513,266	t CO2 /yr
2025	4,049,530	t CO2 /yr

GCCA 25

Specific CO_2 emissions - Gross	UNACEM	Units
2024	590	Kg / tonne cementitious material
2025	634	Kg / tonne cementitious material

GCCA 26

Specific CO_2 emissions - Net	UNACEM	Units
2024	590	Kg / tonne cementitious material
2025	634	Kg / tonne cementitious material

GCCA Guide: GCCA Sustainability Guidelines for Emissions Management in Cement Manufacturing

GCCA 41

Overall coverage rate (Clinker production monitoring)	UNACEM	Units
2024	0	%
2025	0	%

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

GCCA 42

Continuous measurement of the coverage rate	UNACEM	Units
2024	100	%
2025	70	%

(*) Amount of clinker produced in kilns where continuous monitoring of PM, NOx and SO2 is carried out

GCCA 43

Absolute emissions		2024	2025	Units
Particulate matter		338.85	413.96	t/year
NOX		5,450.49	7,182.88	t/year
SO2		7,649.27	10,106.38	t/year
COV/THC		N/C	N/C	t/year
Mercury (Hg)		24.81	31.73	Kg/year
Heavy metals 1	Cd	N/C	N/C	Kg/year
	Tl	N/C	N/C	Kg/year
Heavy metals 2	Sb	N/C	N/C	kg/year
	As	N/C	N/C	kg/year
	Pb	N/C	N/C	kg/year
	Cr	N/C	N/C	kg/year
	Co	N/C	N/C	kg/year
	Cu	N/C	N/C	kg/year
	Mn	N/C	N/C	kg/year
	Ni	N/C	N/C	kg/year
	V	N/C	N/C	kg/year

Absolute emissions		2024	2025	Units
Particulate matter		70.86	77.31	g/tclinker
NOX		1,105.77	1,341.59	g/tclinker
SO2		1,551.83	1,887.63	g/tclinker
COV/THC		N/C	N/C	g/tclinker
Mercury (Hg)		2.13	5.69	g/tclinker
Heavy metals 1	Cd	N/C	N/C	mg/tclinker
	Tl	N/C	N/C	mg/tclinker
Heavy metals 2	Sb	N/C	N/C	mg/tclinker
	As	N/C	N/C	mg/tclinker
	Pb	N/C	N/C	mg/tclinker
	Cr	N/C	N/C	mg/tclinker
	Co	N/C	N/C	mg/tclinker
	Cu	N/C	N/C	mg/tclinker
	Mn	N/C	N/C	mg/tclinker
	Ni	N/C	N/C	mg/tclinker
	V	N/C	N/C	mg/tclinker
PCDAD/F		N/C	N/C	ng/tclinker

GCCA 44

Pollutant		2024	2025	Units
Particulate matter		100%	100%	%
NOX		100%	100%	%
SO2		100%	100%	%
COV/THC		N/C	N/C	%
Mercurio (Hg)		100%	100%	%
Heavy metals 1	Cd	N/C	N/C	%
	Tl	N/C	N/C	%
Heavy metals 2	Sb	N/C	N/C	%
	As	N/C	N/C	%
	Pb	N/C	N/C	%
	Cr	N/C	N/C	%
	Co	N/C	N/C	%
	Cu	N/C	N/C	%
	Mn	N/C	N/C	%
	Ni	N/C	N/C	%
	V	N/C	N/C	%
PCDAD/F		N/C	N/C	%

GGCA Sustainability Guide to Reducing and Controlling Mercury Compound Emissions in the Cement Industry

GCCA 45

Pollutant	2024	2025	Units
Hg (Mercury) emissions	0.02481	0.03173	t/year

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UNACEM
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10.1 INDEX GRI

Declaration of use	UNACEM Peru has prepared the report in accordance with the GRI Standards for the period between January 1 and December 31, 2025
GRI 1 Used	GRI 1: Foundations 2021
Applicable Sectoral GRI Standards	Not applicable

GRI		Content	Page	Omisión		
				Omitted require-ment	Reason	Explanation
General content						
GRI 2: General content 2021	**2-1**	Organizational details	9			
	2-2	Entities included in the sustainability reporting	92			
	2-3	Reporting period, frequency and point of contact	92			
	2-4	Information update	92			
	2-5	External verification	92			
	2-6	Activities, value chain and other business relationships	9, 11-13, 61			
	2-7	Employees	48, 96			
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	2-9	Governance structure and composition	19			
	2-10	Designation and selection of the highest governing body	19			
	2-11	Chair of the highest governance body	19			
	2-12	Role of the highest governing body in overseeing the management of impacts	19			
	2-13	Delegation of responsibility for managing impacts	19			
	2-14	Role of the highest governing body in sustainability reporting	19			
	2-15	Conflicts of interest	19			
	2-16	Communicating critical concerns	24, 38			
	2-17	Collective knowledge of the highest governing body	20			
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GRI	Content		Page	Omisión		
				Omitted requirement	Reason	Explanation
GRI 2: General content 2021	2-22	Declaration on the sustainable development strategy	4, 36			
	2-23	Commitments and policies	10, 23, 36			
	2-24	Incorporation of commitments and policies	10, 23, 27			
	2-25	Processes to remedy negative impacts	24, 26			
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	2-28	Membership in associations	16			
	2-29	Approach to stakeholder engagement	38			
	2-30	Collective bargaining agreements	52			
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GRI 3: Material Topics 2021	3-1	Process of determining the material issues	92	-	-	-
	3-2	List of material topics	92	-	-	-
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GRI 3: Material Topics 2021	3-3	Management of material issues	18			
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GRI 3: Material Topics 2021	3-3	Management of material issues	31			
GRI 201: Economic Performance 2016	201-1	Direct economic value generated and distributed	13, 32			
Risk management and business continuity (risk and crisis management)						
GRI 3: Material Topics 2021	3-3	Management of material issues	28			
Own content	NO GRI	Risk and crisis management				
Cybersecurity and data privacy						
GRI 3: Material Topics 2021	3-3	Management of material issues				
GRI 418: Customer Privacy						
Product design and life cycle management (NOT MATERIAL)						
GRI 3: Material Topics 2021	3-3	Management of material issues				
Own content	No GRI	Sustainable construction initiatives				
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GRI 3: Material Topics 2021	3-3	Management of material issues	44			
GRI 406: Non discrimination 2016	406-1	Incidents of discrimination and corrective actions taken				

GRI		Content	Page	Omisión: Omitted require-ment	Omisión: Reason	Omisión: Explanation
GRI 407: Freedom of association and collective bargaining 2016	**407-1**	Operations and suppliers where the right to freedom of association and collective bargaining may be at risk	44, 52			
GRI 408: Child Labour 2016	**408-1**	Operations and suppliers at significant risk of child labor incidents	44			
GRI 409: Trabajo forzoso u obligatorio 2016	**409-1**	GRI 409: Forced or compulsory labor 2016	44			
GRI 410: Security Practices 2016	**410-1**	Security personnel trained in human rights policies or procedures	44			
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Own content	**No GRI**	Supplier development				
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GRI 3: Material Topics 2021	**3-3**	Management of material issues	23			
GRI 205: Anti-Corruption 2016	**205-1**	Operations assessed for corruption-related risks	23			
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GRI 3: Material Topics 2021	**3-3**	Management of material issues	83			

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				Omitted require-ment	Reason	Explanation
GRI 303: Water and effluents 2018	303-1	Interactions with water as a shared resource	83			
	303-2	Management of impacts related to water discharges	83			
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GRI 304: Biodiversity 2016	304-1	Operational sites owned, leased or managed in or adjacent to protected areas and areas of high biodiversity value outside protected areas	88			
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GRI 305: Emissions 2016	305-7	Nitrogen oxides (NOx), sulfur oxides (SOx) and other significant air emissions	81, 105			
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GRI 3: Material Topics 2021	3-3	Management of material issues	87			
GRI 201: Economic Performance 2016	201-2	Financial implications and other risks and opportunities due to climate change	78			
GRI 302: Energy 2016	301-1	Materials used by weight or volume to produce and package the main products and services	87			
GRI 305: Emissions 2016	302-1	Energy consumption within the organization	84			
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GRI 3: Material Topics 2021	3-3	Management of material issues	75			
GRI 306: Waste 2020	306-1	Waste generation and significant waste-related impacts	85			
	306-2	Management of significant impacts related to waste	85			

GRI	Content		Page	Omisión		
				Omitted require-ment	Reason	Explanation
	306-3	Waste generated	85			
	306-4	Waste not intended for disposal	85			
	306-5	Waste intended for disposal	85			
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GRI 3: Material Topics 2021	**3-3**	Management of material issues	47			
GRI 401: Employment 2016	**401-1**	New employee hires and employee turnover	47			
GRI 404: Formación y educación 2016	**404-1**	Average number of training hours per year per employee	47			
GRI 405: Diversity and Equal Opportunities 2016	**405-1**	Diversity of governing bodies and employees	47			
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GRI 403: Occupational Health and Safety 2018	**403-1**	Occupational health and safety management system	54			
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10.2 FINANCIAL STATEMENTS

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(TRANSLATION OF A REPORT ORIGINALLY ISSUED IN SPANISH)

INDEPENDENT AUDITORS' REPORT

To the Stockholders and Directors of
UNACEM Perú S.A.

Opinion

We have audited the accompanying financial statements of UNACEM Perú S.A. (the Company), which comprise the statement of financial position as of December 31, 2025, and the statements of profit or loss and other comprehensive income, changes in equity and cash flows for the year then ended, and notes, comprising a summary of material accounting policies and other explanatory information.

In our opinion, the financial statements referred to above present fairly, in all material respects, the Company's financial position as of December 31, 2025, and its financial performance and its cash flows for the year then ended, in accordance with the International Financial Reporting Standards issued by the International Accounting Standards Board.

Basis for Opinion

We conducted our audit in accordance with the International Standards on Auditing approved for their application in Peru by the Dean's Council of the Peruvian Professional Associations of Public Accountants. Our responsibilities under those standards are further described in the *Auditors' Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Company in accordance with the ethical requirements that are relevant to our audit of the financial statements in Peru, together with the International Ethics Standards Board for Accountants' *Code of Ethics for Professional Accountants*, and we have fulfilled our other ethical responsibilities in accordance with these requirements, respectively. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the International Financial Reporting Standards issued by the International Accounting Standards Board, and for such internal control as management determines is necessary to enable the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events that raise substantial doubt about the Company's ability to continue as a going concern; to disclose, as applicable, matters related to going concern; and to use the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those charged with the Company's governance are responsible for overseeing the Company's financial reporting process.

KPMG

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and, therefore, is not a guarantee that an audit conducted in accordance with the International Standards on Auditing will always detect a material misstatement when it exists. Misstatements can arise from fraud or error. They are considered material if they could, individually or in the aggregate, influence the economic decisions that users make on the basis of the financial statements.

As part of an audit in accordance with the International Standards on Auditing, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, including the disclosures.

- Conclude on the appropriateness of management's use of the going concern basis of accounting, and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusion is based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with the Company's governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies or material weaknesses in internal control that we identify during our audit.

Lima, Peru

February 20, 2026

Emmerich, Córdova y Asociados

Countersigned by:

Cristian Emmerich (Partner)
Peruvian CPA Registration 39801

(Translation of Financial Statements originally issued in Spanish)

UNACEM Perú S.A.
Statement of Financial Position
As of December 31, 2025 and 2024

In thousands of soles	*Note*	2025	2024
Assets			
Current assets			
Cash and cash equivalents	*8*	112,156	50,854
Trade and other accounts receivable	*9*	404,505	316,945
Inventories	*10*	431,919	566,780
Prepaid expenses		13,119	4,613
Total current assets		961,699	939,192
Non-current assets			
Financial investments		9,626	6,635
Trade and other accounts receivable	*9*	40,024	85,155
Right-of-use assets		12,956	6,904
Mining concessions and property, plant and equipment	*11*	4,071,801	3,845,290
Deferred asset related to stripping	*12*	85,593	88,982
Intangible assets	*13*	15,176	14,966
Total non-current assets		4,235,176	4,047,932
Total assets		5,196,875	4,987,124

In thousands of soles	*Note*	2025	2024
Liabilities			
Current liabilities			
Other financial liabilities	*15*	179,176	1,225,412
Trade and other accounts payable	*14*	528,420	414,099
Deferred revenue		34,176	12,815
Provisions	*16*	47,583	45,470
Lease liabilities		3,576	1,945
Total current liabilities		792,931	1,699,741
Non-current liabilities			
Other financial liabilities	*15*	1,176,397	228,631
Deferred Income tax liabilities	*17*	325,440	346,041
Lease liabilities		8,866	5,165
Provisions	*16*	16,443	15,558
Total non-current liabilities		1,527,146	595,395
Total liabilities		2,320,077	2,295,136
Equity	*18*		
Issued capital		2,156,485	2,156,485
Legal reserve		165,710	121,997
Unrealized gains and losses		-	12,229
Retained earnings		554,603	401,277
Total equity		2,876,798	2,691,988
Total equity and liabilities		5,196,875	4,987,124

The accompanying notes on pages 6 to 57 are an integral part of these financial statements.

UNACEM Perú S.A.
Statement of Profit or Loss
For the years ended December 31, 2025 and 2024

In thousands of soles	*Note*	2025	2024
Revenue	*19*	2,909,363	2,711,532
Cost of sales	*20*	(1,852,629)	(1,703,158)
Gross profit		1,056,734	1,008,374
Operating income (expenses)			
Administrative expenses	*21*	(170,801)	(172,114)
Sales expenses	*22*	(72,754)	(56,774)
Other income	*24*	31,478	23,110
Other expenses	*24*	(141,257)	(128,269)
		(353,334)	(334,047)
Operating profit		703,400	674,327
Financial income	*25*	14,022	3,815
Borrowing expenses	*26*	(86,332)	(84,834)
Exchange difference, net	*30.A.ii*	(3,864)	625
Finance charge, net		(76,174)	(80,394)
Profit (loss) before tax		627,226	593,933
Tax expense	*29.A*	(190,087)	(183,908)
Net profit or loss		437,139	410,025

UNACEM Perú S.A.
Statement of Comprehensive Income
For the years ended December 31, 2025 and 2024

In thousands of soles	*Note*	2025	2024
Net profit or loss		437,139	410,025
Other comprehensive income Other comprehensive income to be reclassified to profit or loss			
Changes in fair value of hedging instruments		(12,352)	(1,345)
Total other comprehensive income to be reclassified to profit or loss		(12,352)	(1,345)
Income tax related to components of other comprehensive income Fair value of equity instruments			
Fair value of hedging instruments	*17*	123	397
Income tax related to components of other comprehensive income		123	397
Other comprehensive income, net of taxes	*30.A.i*	(12,229)	(948)
Total other comprehensive income, net of taxes		424,910	409,077

The accompanying notes on pages 6 to 57 are an integral part of these financial statements.

(Translation of Financial Statements originally issued in Spanish)

UNACEM Perú S.A.
Statement of Changes in Net Equity
For the years ended December 31, 2025 and 2024

In thousands of soles	*Note*	Issued capital (note 18.A)	Legal reserve (note 18.B)	Unrealized gains and losses	Retained earnings	Total
Balance as of January 1, 2024		2,156,485	80,994	13,177	217,780	2,468,436
Other comprehensive income						
Net profit or loss		-	-	-	410,025	410,025
Other comprehensive income		-	-	(948)	-	(948)
Total other comprehensive income		-	-	(948)	410,025	409,077
Transactions with owners of the Company						
Dividend distribution	*18.C*	-	-	-	(185,525)	(185,525)
Legal reserve		-	41,003	-	(41,003)	-
Total transactions with owners of the Company		-	41,003	-	(226,528)	(185,525)
Balance as of December 31, 2024		2,156,485	121,997	12,229	401,277	2,691,988
Balance as of January 1, 2025		2,156,485	121,997	12,229	401,277	2,691,988
Other comprehensive income						
Net profit or loss		-	-	-	437,139	437,139
Other comprehensive income	*30.A.i*	-	-	(12,229)	-	(12,229)
Total other comprehensive income		-	-	(12,229)	437,139	424,910
Transactions with owners of the Company						
Dividend distribution	*18.C*	-	-	-	(240,100)	(240,100)
Legal reserve		-	43,713	-	(43,713)	-
Total transactions with owners of the Company		-	43,713	-	(283,813)	(240,100)
Balance as of December 31, 2025		2,156,485	165,710	-	554,603	2,876,798

The accompanying notes on pages 6 to 57 are an integral part of these financial statements.

(Translation of Financial Statements originally issued in Spanish)

UNACEM Perú S.A.
Statement of Cash Flows
For the years ended December 31, 2025 and 2024

In thousands of soles	*Note*	2025	2024
Cash flows from operating activities			
Cash receipts from sale of goods		3,433,296	3,241,652
Cash payments to suppliers		(1,909,466)	(1,786,994)
Cash payments to employees		(374,370)	(313,199)
Cash payments for income tax		(228,445)	(195,936)
Cash payments for taxes		(174,480)	(178,398)
Cash payments for interest		(112,575)	(82,923)
Other charges, net		78,733	6,501
Net cash flows from operating activities		712,693	690,703
Cash flows from investing activities			
Contribution to subsidiary		(750)	-
Acquisition of mining concessions and property, plant and equipment	*11*	(412,218)	(347,262)
Acquisition of intangible assets	*13*	(87)	(165)
Acquisition of financial investments		(2,241)	(2,437)
Net cash flows used in investing activities		(415,296)	(349,864)
Cash flows from financing activities			
Access to bank loans	*32*	1,307,446	1,472,147
Cash payments from bank loans	*32*	(1,391,370)	(1,597,539)
Cash payments for lease liabilities		(3,817)	(2,256)
Cash payments from dividends	*18.C & 32*	(150,100)	(196,525)
Net cash flows used in financing activities		(237,841)	(324,173)
Net increase (decrease) in cash and cash equivalents		59,556	16,666
Exchange difference		1,746	1,197
Opening balance		50,854	32,991
Closing balance		112,156	50,854
Non-cash transactions			
Transfer of replacement parts and spare parts to mining concessions and property, plant and equipment	*10(c) & 11*	30,669	5,749
Trigger of interest eligible for capitalization	*11(d)*	4,716	9,783

The accompanying notes on pages 6 to 57 are an integral part of these financial statements.

10.3 CARTA DE VERIFICACIÓN

Statement PE26/00000122

SGS

ASSURANCE STATEMENT

SGS del PERU S.A.C. REPORT ON SUSTAINABILITY ACTIVITIES IN THE "SUSTAINABILITY REPORT 2025 " UNACEM PERU S.A.

NATURE OF THE ASSURANCE/VERIFICATION

SGS DEL PERU SAC (hereinafter referred to as SGS) was commissioned by **UNACEM PERU S.A. (hereinafter UNACEM PERU)** (hereinafter referred to as **UNACEM PERU** to conduct an independent assurance of the "SUSTAINABILITY REPORT 2025 UNACEM"

INTENDED USERS OF THIS ASSURANCE STATEMENT

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

RESPONSIBILITIES

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

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

ASSURANCE STANDARDS, TYPE AND LEVEL OF ASSURANCE

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

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

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

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

SCOPE OF ASSURANCE AND REPORTING CRITERIA

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

Statement PE26/00000122, continue

ASSURANCE STATEMENT

SGS del PERU S.A.C. REPORT ON SUSTAINABILITY ACTIVITIES IN THE "SUSTAINABILITY REPORT 2025 " UNACEM PERU S.A.

Reporting Criteria Options
GRI STANDARDS 2021
In accordance with GRI Standards

SPECIFIED PERFORMANCE INFORMATION AND DISCLOSURES INCLUDED IN SCOPE

These are de specific KPIs taken in account in the “SUSTAINABILITY REPORT 2025 UNACEM”
GRI 200 Economics (205-2; 205-3; 206-1)
GRI 300 Environmentals (302-1; 303-3; 303-4; 303-5; 304-1; 304-2; 304-3;305-1; 305-2; 305-3; 305-4; 306-1; 306-2; 306-3; 306-4; 306-5)
GRI 400 Socials (401-1; 403-1; 403-2; 403-3; 403-4; 403-5; 403-6; 403-7; 403-8; 403-9; 403-10; 407-1; 408-1; 409-1).

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

ASSURANCE METHODOLOGY

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

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

LIMITATIONS AND MITIGATION

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

STATEMENT OF INDEPENDENCE AND COMPETENCE

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

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

Statement PE26/00000122, continue

ASSURANCE STATEMENT

SGS del PERU S.A.C. REPORT ON SUSTAINABILITY ACTIVITIES IN THE "SUSTAINABILITY REPORT 2025 " UNACEM PERU S.A.

SGS

FINDINGS AND CONCLUSIONS

ASSURANCE/VERIFICATION OPINION

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

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

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

- UNACEM has management systems certified in the ISO 9001 on Quality, ISO 14001 on the Environment, ISO 45001 on Occupational Safety and Health and ISO 37001 on Anti-Bribery Management.
- UNACEM has carried out the verification of its Carbon Footprint for the fifth year under the ISO 14064-1:2018 guidelines and the GHG Protocol.
- It has also measured its Water Footprint based on ISO 14046:2014, obtaining the Blue Certificate from the National Water Authority (ANA).
- UNACEM has published Sustainability Reports consistently for 4 consecutive years and it is the third time that independent Verification has been carried out by a third party.

SGS

Statement PE26/00000122, continue

SGS del PERU S.A.C. REPORT ON SUSTAINABILITY ACTIVITIES IN THE "SUSTAINABILITY REPORT 2025 " UNACEM PERU S.A.

Considerations and Opportunities for Improvement:

- The Verification carried out in UNACEM PERU S.A. includes the GRI Indicators listed above in this document, the Indicators include data from the 2 main sites and annexes which are listed below: Atocongo Plant, Condorcocha Plant, Carpapata I, II, III Hydroelectric Power Plant and Atocongo Hydroelectric Power Plant, UNACEM Port Terminal and Canteras, additional sites operated by third parties are not included in the 2025 Sustainability Report and when they are presented exceptions are included in each Indicator.
- o The information in this "2025 Sustainability Report" covers the nationwide operations of UNACEM PERÚ S.A.
- o The information from the Financial Statements Report of UNACEM PERÚ S.A. for the year 2025 was presented (no reviews are carried out on this Financial Report as part of this Verification).

Verification Statement Opinion Date
Issue 1: April 14, 2026
Lead Auditor: Pamela Castillo Rubiños
Technical Review: Ursula Antunez

Autorizado por
Julio Ubarnes Pinto
Certification Manager

SGS del Perú S.A.C.
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UNACEM