GRUPO UNACEM

ESG ANNEX 2025

ABOUT THIS REPORT

This report provides accurate and complementary information on the sustainability disclosures of Grupo UNACEM's Integrated Report, covering the period from January 1 to December 31, 2025. In some cases, it also includes progress on actions implemented through the end of the first quarter of 2026.
It is aligned with the indicators of the Corporate Sustainability Assessment of the S&P Dow Jones Sustainability Index 2026 for the Construction Materials (COM) industry.

Sustainability Disclosure Scope

The report covers 18 business units, which encompass all activities under the Group's operational control, whose figures are consolidated in the financial statements of the cement, concrete, power generation, and services businesses in Peru, Chile, Ecuador, Colombia, and the United States. Together, these operations constitute the sustainability disclosure.

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GOVERNANCE

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FURTHER DETAILS CAN BE FOUND HERE: HTTPS://WWW.CNC.GOB.PE/IMAGES/CNC/DOING_BUSINESS/NORMAS/RS-N-016-2019-SMV.PDF, PAGE 13.

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1.1 INDEPENDENCE OF THE BOARD OF DIRECTORS

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

Access the independent director declarations:[1]

- Giovanna del Carmen Cortez Lewis
- Elmer Cuba Bustinza
- Alex Alvarado Arauzo

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

THE **3 INDEPENDENT MEMBERS OF THE BOARD OF DIRECTORS**

MEET 7 OF THE 9 REQUIREMENTS

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

1 On March 31, 2026, the election and removal of directors for the 2026–2028 term were announced, in accordance with the Regulations on Material Events and Confidential Information, approved by SMV Resolution No. 005-2014-SMV/01. For further details, see: https://grupounacem.com/inversionistas/wp-content/uploads/2026/04/HdI-Comites-Directorio-Abril-2026.pdf. Updated information on the Board of Directors is available on the Group's website and is presented in the 2026 CSA assessment.

1.1 INDEPENDENCE OF THE BOARD OF DIRECTORS

Compliance	DJSI CSA Independent Director Requirements[2]	Independent Director Requirements – Internal Regulations of the Board of Directors – Grupo UNACEM[3]
Compliant	(i) The director must not have been employed by the company in an executive capacity within the last year.	The director must not have been a director, member of senior management, or employee of the company or any company in the same economic group or any shareholder company with a shareholding equal to or greater than five percent (5.0%) of its capital stock unless 3 years have passed since the termination of such a relationship. This restriction does not apply to a director who has had independent status for the past 3 years.
Non-compliant	(ii) The director must not accept or have a "family member accept payments from the company or any parent or business unit of the company in excess of US$ 60,000 during the current fiscal year," other than those permitted by the SEC Rule 4200 Definitions, including i) payments arising solely from investments in the company's securities or ii) payments under non-discretionary charitable contribution matching programs. Payments that do not meet these 2 criteria are not permitted.	
Compliant	(iii) The director must not be a "member of the family of an individual who is [...] employed by the company or by any parent or business unit of the company as an executive officer."	The director must not be a spouse, nor be related in the first or second degree of consanguinity, or in the first degree of affinity, with shareholders, members of the Board of Directors, or senior management of the company.
Compliant	(iv) The director must not be (nor be affiliated with a company that is) an advisor or consultant to the company or a member of the company's senior management.	The director must not have, nor have had within the last 3 years, a direct or indirect commercial or contractual business relationship of a significant nature with the company or any other company within the same group.
Compliant	(v) The director must not be affiliated with a significant customer or supplier of the company.	
Compliant	(vi) The director must not have personal service contracts with the company or be a member of the company's senior management.	

2 Independent directors are non-executive directors who meet at least 4 of the 9 criteria mentioned above (including at least 2 of the first 3 criteria).
3 Criteria based on SMV Resolution No. 016-2019-SMV/01.

1.1 INDEPENDENCE OF THE BOARD OF DIRECTORS

Compliance	DJSI CSA Independent Director Requirements	Independent Director Requirements – Internal Regulations of the Board of Directors – Grupo UNACEM
Compliant	(vii) The director must not have been a partner or employee of the company's external auditor during the last year.	The director must not have been a partner or employee of the external auditor or of the auditor of any company in the same group during the last 3 years.
Non-compliant	(viii) The director must not be affiliated with a nonprofit entity that receives significant contributions from the company.	
Compliant	(ix) The director must not have any other conflicts of interest that the Board of Directors determines render them unable to be considered independent.	• The director may not simultaneously serve as an independent director in more than 5 companies with at least 1 security registered in the Public Registry of the Securities Market (RPMV). An independent director may exceptionally maintain this condition in more than 5 companies with securities registered in the RPMV if they all belong to the same economic group. • The director must not be a shareholder with more than a 1.0% stake in the company's capital stock and must not have the capacity to exercise the right to vote in such a percentage or have an agreement that allows for the acquisition of the company's shares in such a percentage. • The director must not have served as an independent director of the company or any company in its economic group for more than 10 continuous or alternating years within the last 15 years. • The director must not be a spouse, nor be related in the first or second degree of consanguinity, or in the first degree of affinity, with shareholders, members of the Board of Directors, or senior management of the company. • The director must not be a director or member of the senior management of another company in which any director or member of the senior management of the company is a member of the Board of Directors.

1.2 CEO SUCCESSION PLAN

TO LEARN MORE ABOUT OUR SUCCESSION MODEL, SEE OUR 2025 INTEGRATED REPORT, PAGE 139

GO TO THE WEBSITE

Governance

Our corporate governance framework is a key mechanism for aligning executive management with corporate strategy. Accordingly, the Nomination and Compensation Committee held 11 sessions during 2025 dedicated to executive talent management, succession, and compensation policies.

Strategy

The evolution of our succession model has strengthened our ability to identify potential successors for key positions, ensuring the Group's operational continuity and a talent pipeline prepared to take on critical roles. The aim is to develop key talent across the cement, concrete, and energy business units, as well as at the Corporate Center, extending up to senior management and including the CEO.

Our succession plan is primarily structured around:

Our corporate governance framework is a key mechanism for aligning executive management with corporate strategy.

SUCCESSION PLAN

1. COMPREHENSIVE ANALYSIS THROUGH TALENT FEST.

2. EVIDENCE-BASED VALIDATION TO MEASURE ACTUAL READINESS OF SUCCESSORS.

3. INDIVIDUAL DEVELOPMENT PLANS TAILORED TO SPECIFIC SUCCESSION REQUIREMENTS.

1.3 COMPENSATION AND INCENTIVES

TO LEARN MORE ABOUT OUR COMPENSATION AND INCENTIVES MODEL, SEE OUR 2025 INTEGRATED REPORT, PAGES 69–70.

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The compensation of the CEO and the Group's senior management is part of the corporate governance system and constitutes a key mechanism for aligning executive performance with strategy, corporate purpose, and the creation of long-term sustainable value. The breakdown of compensation consists of base salary (45.0%), a short-term performance bonus (36.0%), and a long-term performance bonus (19.0%).

Within this framework, the compensation structure combines short- and long-term incentives:

CEO COMPENSATION

Short-term Success Metrics	Alignment with Long-Term Performance
Performance period: • Annual (1 year)	**Performance period / time vesting:** • Three-year strategic cycles (3 years)
Financial indicators: • Return on Invested Capital (ROIC) • Consolidated EBITDA*	**Financial indicators:** • Group consolidated Return on Invested Capital (ROIC) • Group consolidated EBITDA
Non-financial indicators: Linked to the following dimensions: • Sustainability • Safety • Integrated risk management and compliance • Talent development • Organizational culture	**Non-financial indicators:** • Sustainability (GHG emissions) • Safety, measured through the 13 key safety-management elements assessed by the consulting firm DSS+ within the "Life First" Corporate Program. • Talent and culture, measured through the succession strategy for senior management and their direct reports. • Continuous improvement of management systems (environmental, social, health, and safety) • Entity-level controls linked to segregation of duties, accounting policies, and risk/control matrices
	Deferred bonus: 0.0% — No deferral of short-term incentives is contemplated; compensation is 100.0% long-term
	Clawback clause: The Corporate Policy for the Long-Term Incentive Program stipulates incentives will not be paid to participants in the following cases: • Resignation during the program's strategic cycle • Imposition of disciplinary sanctions resulting in suspension or termination • Termination of employment before completing 1 year of participation in the program.

(*) EBITDA is the trigger for activating bonus payment, and a minimum of 80.0% achievement of this indicator must be reached.

1.4 ESG RESPONSIBILITY

TO LEARN MORE ABOUT OUR CORPORATE SUSTAINABILITY GOVERNANCE, SEE OUR 2025 INTEGRATED REPORT, PAGES 88–89.

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Our comprehensive governance framework ensures proper monitoring of and compliance with our corporate strategy, as well as the integration of sustainability criteria into business management. This governance structure operates at 2 levels.

BOARD OF DIRECTORS OVERSIGHT

- Strategy and Sustainability Committee

EXECUTIVE OVERSIGHT

- Sustainability Steering Committee (CODIR)
- Director of Corporate Affairs and Sustainability
- Vice President of Industrial Operations

The business unit with the greatest impact has a Sustainability Steering Committee (CODIR) that addresses key issues in environmental management, occupational health and safety, and the integrated management system. Including these issues on the CODIR's regular agenda ensures that sustainability is embedded at all management levels and in the institutional strategy, enabling the Group to address the challenges and seize the opportunities of the current business environment.

Our comprehensive governance framework ensures proper monitoring of and compliance with our corporate strategy, as well as the integration of sustainability criteria into business management.

1.5 DOUBLE MATERIALITY AS A STRATEGIC FOUNDATION

The double materiality process helps us manage impacts on a prioritized basis and contributes to resilience, adaptation, and success in a constantly changing environment.

Materiality for Enterprise Value Creation

We present the management of the 3 most relevant doubly material ESG issues for the Group, as they have a significant impact on the business and are key factors in the creation of long-term economic business value.

Material Issue: Climate Strategy and Risks	
Business Case	We operate in an industry exposed to growing regulatory and market demands related to the transition to a low-carbon economy. According to the Global Cement and Concrete Association (GCCA), the cement industry accounts for approximately 7.0%[4] of global CO_2 emissions, which heightens the sector's exposure to physical and transition climate risks. In Latin America, the countries where we operate (Peru, Ecuador, and Chile, along with the United States) have made formal emission-reduction commitments under the Paris Agreement and are advancing the implementation of national decarbonization strategies, stricter regulations for carbon-intensive industries, and potential carbon-pricing mechanisms, all of which is driving a transformation of the industry and the company. In Peru and Ecuador, extreme weather events, including those associated with the El Niño phenomenon, can affect critical infrastructure and cause operational disruptions. In Chile and the United States, water stress, together with new regulatory requirements, creates an environment of both physical and transition risks. In this context, climate action is a cross-cutting priority for the Group and for the productive sectors in which we operate, given its potential impact on value creation in the short, medium, and long term. Our actions therefore focus on 5 decarbonization levers that contribute to both the mitigation of and adaptation to climate risks.

4 Global Cement and Concrete Association (GCCA). (2021). Global cement and concrete industry announces roadmap to achieve groundbreaking "net zero" CO_2 emissions by 2050. https://gccassociation.org/news/global-cement-and-concrete-industry-announces-roadmap-to-achieve-groundbreaking-net-zero-co2-emissions-by-2050/

1.5 DOUBLE MATERIALITY AS A STRATEGIC FOUNDATION

Business Strategy	As a Group, we have defined a climate strategy that establishes a clear, progressive, and science-based path for reducing greenhouse gas emissions, in line with the sectoral frameworks defined by the GCCA and the Inter-American Cement Federation (FICEM). This approach is embodied in our Roadmap to Carbon Neutrality by 2050, which includes intermediate targets for 2030. The roadmap is structured around 5 decarbonization levers: reducing the clinker factor, using alternative fuels, improving electrical and thermal efficiency, carbon capture and offset, and innovation and development. Furthermore, within the framework of the Task Force on Climate-related Financial Disclosures (TCFD) and aligned with the IFRS S2 standard of the International Financial Reporting Standards, in 2025 we integrated climate-related risks and opportunities into our corporate strategy and our Integrated Risk Management System, thereby strengthening the Group's resilience, optimizing operating costs, and improving its capacity to respond to climate risks.	
Target /Metric	2030 Target	• 500 kg CO_2eq/t of cementitious materials. • 7.0% reduction in t CO_2eq in concrete. • 224 g CO_2/kWh in energy.
	2050 Target	Carbon neutrality
	Metric	• kg CO_2eq/t of cementitious materials • tCO_2eq in concrete • gCO_2/kWh in energy.
Progress	In 2025, in line with our cement roadmap, we reached 607 kg CO_2eq/t of cementitious materials.	
Target Year	2050	
Executive Compensation	Non-financial indicator: emissions reduction.	

1.5 DOUBLE MATERIALITY AS A STRATEGIC FOUNDATION

Material Issue: Stakeholder Engagement	
Business Case	The sustainable development of cities and communities requires adequate infrastructure to ensure their quality and sustainability. According to the IDB, the infrastructure gap in Latin America and the Caribbean requires an investment of 3.12% of GDP per year through 2030,[5] which represents a significant opportunity for the Group as a leading producer of cement and clinker in Peru and Latin America. In this context, as a Group, we view territorial development and engagement with our stakeholders as a strategic pillar for the creation of shared value, since they help strengthen our social license to operate, manage social risks, and develop projects. We therefore promote social investment aimed at fostering conditions conducive to economic and social development, helping to close basic infrastructure gaps, and strengthening local capacities and the sustainability of the territories where we operate. This work is primarily aligned with the Sustainable Development Goal (SDG) on Sustainable Cities and Communities.
Business Strategy	In 2025, we designed and implemented our Corporate Social Strategy, whose objective is to consolidate a shared vision and strengthen social management across the various territories where we operate. The strategy unfolds across 3 components: social investment management; stakeholder management; and risk, impact, and opportunity management. These components, in turn, translate into strategic thematic lines that direct our efforts toward the areas where we can generate the greatest territorial value. Within this strategy, social investment stands as a key component, articulating actions aimed at addressing immediate needs in the territories while driving medium- and long-term sustainable development. Social investment thus encompasses a broad range of interventions, from social support initiatives to shared-value projects with structural impact. The Corporate Social Strategy classifies social investment initiatives under 4 themes: infrastructure with social value, conservation and healthy environments, human capital development, and economic development.
Metric	• Amount invested in community initiatives. • Number of people benefited by community infrastructure initiatives in Ecuador and Peru. • Number of children benefited by the "Patios que Educan" campaign in Lima, Peru. • Number of people benefited by the Manka Kusi program.
Target Year	2025 (annually)
Progress	• S/ 29.28 million invested in community initiatives. • 118,956 people benefited by community infrastructure initiatives in Ecuador and Peru. • +1,200 children benefited by the "Patios que Educan" campaign in Lima, Peru. • +14,000 people benefited by the Manka Kusi program.
Executive Compensation	Non-financial indicator: continuous improvement of the social management system.

5 Inter-American Development Bank (IDB). (2021). The Infrastructure Gap in Latin America and the Caribbean: Investment Needed Through 2030 to Meet the Sustainable Development Goals. https://doi.org/10.18235/0003759

1.5 DOUBLE MATERIALITY AS A STRATEGIC FOUNDATION

Material Issue: Water Resource Management	
Business Case	The cement industry, by its nature, is water-intensive, requiring approximately 0.5 m^3/t.[6] In this context, ensuring water availability and promoting efficient, sustainable water management are fundamental to operational continuity. In the countries where we operate, risks associated with water management are increasingly significant. In Peru and Chile, water stress poses a challenge to the availability of water for productive and community use, while in Ecuador and certain regions of the United States we face risks associated with extreme weather events that could affect water ecosystems. Likewise, inadequate water resource management could create regulatory, reputational, and operational risks related to discharges, water quality, and impacts on communities and ecosystems. Water resource management is therefore a cross-cutting priority for the productive sectors in which we operate, as we ensure its availability; it presents significant risks and opportunities for value creation in the short, medium, and long term.
Business Strategy	As an essential resource for our operations and a priority focus of the Group's sustainability strategy, sound water management is one of our main priorities. We are aware that protecting water today ensures its availability in the future, and we therefore work continuously to optimize water consumption and secure its availability for communities, operational continuity, and ecosystems. We have a water management strategy aligned with our Sustainability Statement through the Environment and Biodiversity pillar. This strategy integrates initiatives aimed at strengthening water efficiency, process optimization, measurement and monitoring, effluent reuse and recirculation, water risk management, regulatory compliance, training, and awareness.
Target/ Metric	Target: 2050 Sustainability Statement (100.0% of effluents treated). Metrics: • Total net freshwater consumption (hm^3/year). • Water consumption in water-stressed areas (hm^3/year). • Water withdrawal in water-stressed areas (m^3/year).
Progress	In 2025: • Total net freshwater consumption: 2.39 hm^3/year. • Water consumption in water-stressed areas: 1.32 hm^3/year. • Water withdrawal in water-stressed areas: 325,843.47 m^3/year.
Target Year	2050
Executive Compensation	Non-financial indicator: continuous improvement of water and environmental management systems.

6 Selvarajan, M., Bohra, A., Nath, K. R. P., Rao, M. V. R., Tiwary, N. K., & Saxena, A. (2017). *Water Footprint Assessment Study of Cement Plants. In 15th NCB International Seminar on Cement and Building Materials 2017* https://www.researchgate.net/publication/321938249_Water_Footprint_Assessment_Study_of_Cement_Plants

READ THE RISK AND COMPLIANCE COMMITTEE REGULATIONS.

GO TO THE WEBSITE

1.6 RISK AND CRISIS MANAGEMENT

Our Integrated Risk Management System (IRMS) stands as a fundamental pillar for protecting Grupo UNACEM's strategy, business continuity, and long-term value creation.

Risk Governance

To learn more about our IRMS governance, see our 2025 Integrated Report, pages 78–79.

This system assigns clearly defined roles and responsibilities for establishing the risk appetite, defining guidelines and methodologies, executing risk management in operations, and independently overseeing the system's performance.

Board of Directors' Responsibilities

The Board promotes an integrated risk management culture across the Group, approves the risk appetite, and periodically reviews the risk management strategy to ensure it supports corporate strategies and objectives. The Board of Directors is the Group's highest decision-making body.

- **Risk and Compliance Committee**

  The Committee oversees the implementation, assessment, and monitoring of the risk and compliance management system, ensuring that operations comply with established guidelines and that events which could affect the corporate strategy are identified, prevented, and mitigated. It also approves policies and oversees mitigation plans and their progress for risks classified as high.

  Committee members have experience in and knowledge of the Group's business lines and the main risks to which the Group is exposed. The Committee meets at least 4 times per year and is composed of:

  - Elmer Cuba Bustinza (Independent Director) – Chairman
  - Alex Alvarado Arauzo (Independent Director)
  - Giovanna del Carmen Cortez Lewis (Independent Director)
  - Ricardo Rizo Patrón de la Piedra
  - Alfredo Gastañeta Alayza

Three Lines of Defense

As part of the strategy to establish a risk-based culture, we apply the Three Lines of Defense model. The objective is to establish responsibilities and independent reporting lines for the management of operational, strategic, and project risks.

Our Integrated Risk Management System (IRMS) stands as a fundamental pillar for protecting Grupo UNACEM's strategy, business continuity, and long-term value creation.

1.6 RISK AND CRISIS MANAGEMENT

FIRST LINE	SECOND LINE	THIRD LINE
General Managers of each business unit	• **Corporate Risk and Compliance Manager** • **Corporate Integrated Risk Management Manager** • **Corporate Chief Information Security Officer (CISO)** • **Risk Officers** • **Information Security Officers**	**Internal Audit**
As risk owners, they are responsible for identifying, assessing, approving, and reporting the risks of their operations, along with their mitigation plans, in order to ensure compliance with the corporate policy and manual and to apply the methodology defined at the corporate level.	• Designs, proposes strategies for, and guides the IRMS. • Proposes the risk appetite to the Board of Directors and/or Corporate Management for approval, and defines integrated risk management policies and procedures. • Trains and advises the first line of defense. • Facilitates, monitors, and reports on the implementation of the Corporate Risk Program to Corporate Management and/or the Board of Directors.	Provides independent, objective, and risk-based assurance over the Group's governance, risk management, and internal control processes.

1.6 RISK AND CRISIS MANAGEMENT

TO LEARN MORE ABOUT OUR RISK MANAGEMENT PROCESS, SEE OUR 2025 INTEGRATED REPORT, PAGES 80–85.

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Risk Management Process

We use the following reference frameworks: the Committee of Sponsoring Organizations of the Treadway Commission (COSO), including its Internal Control Framework and Enterprise Risk Management (ERM); the ISO 31000:2018 Risk Management standard; the NIST Cybersecurity Framework (CSF); and the ISO 27001:2022 Information Security, Cybersecurity, and Privacy Protection standard.

Our risk management process enables us to identify, assess, mitigate, and manage risks that could affect the achievement of strategic objectives, incorporating a comprehensive view of strategic, operational, project, emerging, and sustainability risks, and taking into account their impact on financial and reputational performance and on value creation in the short, medium, and long term.

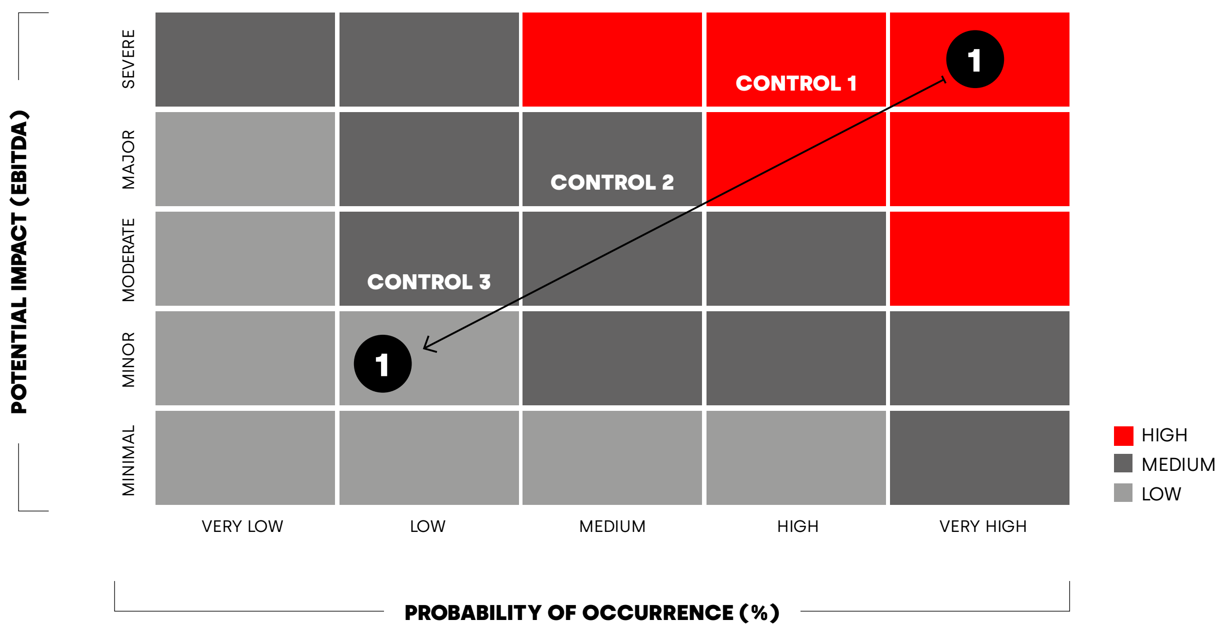
Risk Review

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

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

  The risk level results from combining the potential impact and the probability of occurrence, and is the main prioritization criterion in risk management.

- **Heat Map:** The response to inherent risk—that is, the control—should aim to bring residual risk to an acceptable level. In the example shown, Risk 1, which sits at a high inherent risk level (severe impact and very high probability), has 3 controls that together bring Risk 1 to a low residual risk level (minor impact and low probability).



1.6 RISK AND CRISIS MANAGEMENT

The main strategic risks identified and their mitigation actions are presented below, considering both their probability of occurrence and their potential impact (magnitude).

	Risk 1	**Risk 2**	**Risk 3**
Risk	Disruption of operations due to IT infrastructure vulnerabilities.	Adverse macroeconomic conditions and reduced cement demand.	Social unrest affecting operational continuity.
Risk Description	Impact on Grupo UNACEM's operational continuity and information due to cyberattacks that threaten the integrity, availability, and/or use of the company's information, infrastructure, and/or data.	Changes in cement demand due to economic, demographic, or public policy factors that may significantly affect the industry.	Impact on operational continuity that threatens business continuity, due to disruptions in supply, plant access, and transportation routes.
Impact Description	Significant financial losses and reputational damage affecting business continuity and customer confidence.	Reduced revenue, impact on the cost structure, and reputational damage.	Reduced revenue, impact on the cost structure, and reputational damage.
Mitigation Actions	Comprehensive Cybersecurity model aligned wich the NIST Cybersecurity Framework (CSF) and structured around 4 layers: governance, visibility, cybersecurity technology, and incident monitoring and response.	Continually develop customer partnerships, participate in strategic projects, and take steps to expand the portfolio and strengthen value offerings. Establish carbon footprint management strategies and plans.	Develop agreements and alliances with communities for social management. Establish communications and crisis management plans.
Probability	Very high	Low	Low
Magnitude	Severe	Moderate	Medium

1.6 RISK AND CRISIS MANAGEMENT

Risk Exposure

We review the risk exposure of the business units and at Group level on a quarterly basis during the reviews conducted by the business unit risk commissions and, ultimately, at the risk and compliance committees, where the main reported risks and their economic and reputational impacts are identified.

Risk Management Process Audit

In 2025, we conducted internal and external audits of the methods, tools, and processes used to identify, assess, control, monitor, and report risks.

- **Internal Audit:** The third line of defense, Internal Audit, performed 25 audits and handled 2 special requests. To this end, it relies on a multidisciplinary team with national and international experience in internal auditing, internal control, and risk management.
- **External Audit:** We completed a diagnostic assessment of the maturity of integrated risk management following external audit guidelines, conducted by the independent firm PwC (PricewaterhouseCoopers). This process was based on the COSO and ERM frameworks. As a result, we have initiated a plan to close the gaps identified.

Risk Culture

A preventive culture promotes shared responsibility in risk management through training programs, awareness campaigns, and coordination spaces that consolidate a common language throughout the organization. During 2025, we carried out the following:

- **Regular Training for the Board of Directors**
  - We provided in-person and virtual training to all Board members on the prevention of corruption, bribery, money laundering, and terrorist financing risks, so that they maintain a clear understanding of current and emerging risks. They also participated in the Compliance Fest (Compliance Week), aimed at reinforcing an ethical culture and strengthening understanding and prevention of the main risks associated with fraud, corruption, and anticompetitive practices.
  - We held meetings focused on training, awareness, oversight, and monitoring within Risk and Compliance Committee sessions, where the corporate programs for integrated risk management, cybersecurity, and business continuity are discussed, along with their objectives, methodologies, progress, assessments, and monitoring mechanisms.
- **Organization-wide Training**
  - We have an annual risk management training program with organization-wide reach.
  - We developed virtual and in-person training programs for all our employees on the prevention of corruption, bribery, money laundering, and terrorist financing risks.
  - We provided training on strategic, operational, and project risk management, as well as business continuity, in sessions directed at senior management and their direct reports.

A preventive culture promotes shared responsibility in risk management through training programs, awareness campaigns, and coordination spaces that consolidate a common language throughout the organization.

1.6 RISK AND CRISIS MANAGEMENT

- **Risk Criteria in Product and Service Development**
  - We have a new Corporate Project Risk Management Policy, which establishes the need to identify and manage project risks (including new businesses, products, and services) that involve multiple areas or represent significant investments for business units.
  - For cement manufacturing, each business unit has a risk and opportunity matrix that enables the identification, analysis, assessment, and definition of actions for their management.
- **Financial Incentives**

Risk culture is embedded in business strategy and linked to the Group's financial incentives.

- In 2025, 59.6% of the employees who participated in the corporate performance process had objectives linked to risk management, compliance, and safety, evidencing the Group's commitment to identifying, assessing, and mitigating risks.
- Annual performance bonuses (short-term incentives, STIs) incorporate specific objectives associated with risk management, both at the business results level (business unit result) and in individual employee performance (individual result).
- We have long-term incentives (LTIs) whose structure includes health and safety indicators aimed at preventing incidents and mitigating operational risks in the business units.

Emerging Risks

During 2025, we took decisive steps to continue strengthening our IRMS, advancing toward an increasingly mature, preventive, and integrated approach. This has enabled us to establish a framework for identifying, assessing, and prioritizing emerging risks.

IN 2025,

59.6%

OF THE EMPLOYEES WHO PARTICIPATED IN THE CORPORATE PERFORMANCE PROCESS HAD OBJECTIVES LINKED TO RISK MANAGEMENT, COMPLIANCE, AND SAFETY, EVIDENCING THE GROUP'S **COMMITMENT TO IDENTIFYING, ASSESSING, AND MITIGATING RISKS.**

1.6 RISK AND CRISIS MANAGEMENT

As a result, we present the two most relevant emerging risks identified:

	Emerging Risk 1	**Emerging Risk 2**
Risk Name	Digital resilience challenges in the face of evolving AI-driven cyber threats.	Exposure of confidential information through the use of generative AI.
Category	Technological	Technological
Risk Description	The evolution of emerging technologies such as AI poses an external risk in terms of the adaptive capacity and scale of cyber threats targeting critical IT systems (ERPs and databases) and OT systems (SCADA and monitoring systems) used, respectively, in financial management and in the cement and energy business operations, thereby affecting business performance.	The growing adoption and use of generative AI tools poses an external risk arising from the evolution of these disruptive technologies, as well as from the rapid mass adoption and accelerated evolution of generative AI tools without adequate controls and oversight to regulate their use. In this context, it could lead to the unauthorized exposure of confidential information related to our corporate strategy and that of third parties.
Impact Description	The materialization of this risk could have significant potential impacts on business continuity and the Group's financial stability. It could also lead to financial losses associated with ransomware events, as well as a loss of competitiveness and erosion of our stakeholders' trust. Addressing this risk challenges us to strengthen our technological infrastructure and digital resilience capabilities and may require reassessing our corporate cybersecurity strategy.	This risk could have significant potential impacts on the company, such as regulatory sanctions arising from non-compliance with personal data protection regulations, undermining the business's competitive advantage and eroding our stakeholders' trust. In this context, addressing this risk challenges us to strengthen data governance controls and adapt our generative AI usage practices, and may also require reassessing our corporate strategy.
Mitigation Actions	• We have a specialized insurance policy covering the entire Grupo UNACEM against critical risks such as ransomware. This step reinforces our preventive strategy and prepares us for external and extreme scenarios. • Periodic external audits. • We implemented an industrial cybersecurity program to prevent AI-based attacks.	• We implemented a data privacy program covering Shadow AI prevention. • Periodic external audits. • We developed virtual and in-person training programs aimed at promoting privacy and data protection.

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

The application of our Code of Ethics and Conduct (CODEC) and our investigation protocol are aligned with the following guidelines: Peruvian Technical Specification ETP-ISO/TS 37008 — Internal Investigations in Organizations; ISO 37001:2016 – Anti-Bribery Management Systems; ISO 37002:2021 – Whistleblowing Management Systems; ISO 37301:2021 – Compliance Management Systems; and ISO 37008:2023 – Guide for Internal Investigations in Organizations.

Complaints received give rise to investigations led by the Compliance Officer of each business unit. The findings are forwarded to Grupo UNACEM's Ethics Commission, which, if the complaint is substantiated, decides what measures should be adopted. The Corporate Compliance Manager oversees the process and ensures compliance with the principles of integrity, non-retaliation, confidentiality, independence, and standardized treatment, in line with the CODEC, as well as adherence to internal and external regulations.

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

i. **Knowledge of the Complaint:** Complaints may be received through various channels, such as the Ethics Line, the Corporate Compliance Manager and/or the Corporate Director of Risk and Compliance, the direct supervisor, the Compliance Officer, the Legal Manager, the Human Resources / Human Talent and Management Manager, or the General Manager of the Business Unit. The Compliance Officer reviews and verifies the content of the complaint received.

ii. **Preparation and Approval of the Investigation Plan:** The Compliance Officer presents the complaint to the Ethics Commission, addressing the timeline of the facts related to the complaint, the investigation plan, and the work schedule.

iii. **Execution of the Investigation Plan:** The Compliance Officer is responsible for following up on the actions in the investigation plan and work schedule, even when a third party is engaged to conduct the investigation. At this stage, all necessary information is gathered through documents, system access, interviews, and other means to clarify the facts for subsequent analysis.

iv. **Preparation of the Results Report:** Using the information gathered during the execution of the investigation plan, the Compliance Officer prepares a documented report on the results of the review and a proposal for appropriate remedial measures and/or improvements to the organization's internal controls, which is submitted to the Ethics Commission for a decision.

v. **Issuance of the Final Decision:** The Compliance Officer implements the provisions of the final decision and reports progress to the Ethics Commission. The complainant and the person against whom the complaint was filed are also informed of the admissibility of the complaint and thanked for their participation in the process.

1.8 FISCAL COMMITMENT

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

1

COMPLY WITH THE LETTER AND SPIRIT OF TAX REGULATIONS IN THE VARIOUS COUNTRIES WHERE GRUPO UNACEM OPERATES.

2

NOT TRANSFER CREATED VALUE TO TAX HAVENS OR COUNTRIES WITH LOW OR NO TAXATION, NOR USE STRUCTURES AIMED AT REDUCING THE TRANSPARENCY OF OPERATIONS OR EVADING OR AVOIDING THE PAYMENT OF TAXES.

3

APPLY THE ARM'S LENGTH PRINCIPLE[7] IN TRANSACTIONS BETWEEN THE GROUP'S BUSINESS UNITS AND IN ACCORDANCE WITH THE TRANSFER PRICING REGULATIONS OF EACH COUNTRY WHERE GRUPO UNACEM OPERATES.

7 Transactions between related parties must be carried out as if they were conducted between unrelated parties, on the basis of market values. Organization for Economic Cooperation and Development (OECD), Annual Report on the OECD Guidelines for Multinational Enterprises 2006: Conducting Business in Weak Governance Zones (Paris: OECD Publishing, 2006).

1.9 LOBBYING AND TRADE ASSOCIATIONS: CLIMATE ALIGNMENT

Our commitment to transparency and good practices in climate lobbying across all our operations ensures that our associations and lobbying activities are aligned with the objectives of the Paris Agreement and with decarbonization initiatives. We reaffirm our ambition to achieve carbon neutrality in line with our Roadmap to 2050, consolidating a unified climate strategy that spans our cement, concrete, and energy businesses. We are also in the process of developing our Corporate Net Zero Roadmap to 2050.

Statement on Public Policies Related to Climate Change

Under the Paris Agreement, we are committed to the primary goal of keeping the global temperature increase below 2 °C, while striving to limit it to 1.5 °C. At the same time, we comply with applicable regulations on climate change mitigation and adaptation and actively work to ensure that our lobbying activities and participation in climate-related trade associations reflect this commitment, seeking alignment with the commitments made at the national and international levels. The following are the associations linked to Grupo UNACEM:

	Associations				
Alcance	Global	Global	Peru	Ecuador	Chile
	Global Cement and Concrete Association (GCCA)	Inter-American Cement Federation (FICEM)	Asociación de Productores de Cemento (ASOCEM)	Cement Producers Association (INECYC)	Chilean Institute of Cement and Concrete (ICH)
Support for the Paris Agreement and the Carbon Neutrality Agenda	✓	✓	✓	✓	✓
Promotion of low-carbon and Net Zero products	✓	✓	✓	✓	✓
Support for carbon pricing mechanisms	✓	✓	✓	✓	✓
Carbon-neutral roadmap for the cement industry	✓	✓	✓	✓	✓
Recognition of advanced technologies, including Carbon Capture, Utilization, and Storage (CCUS)	✓	✓	✓	✓	✓

TO LEARN MORE ABOUT OUR GOVERNANCE, SEE OUR 2025 INTEGRATED REPORT, PAGE 88.

GO TO THE WEBSITE

1.9 LOBBYING AND TRADE ASSOCIATIONS: CLIMATE ALIGNMENT

Management System

We manage lobbying activities and participation in trade associations under an ethical and compliance framework through our Code of Ethics and Conduct, our Corporate Conflict of Interest Management Policy, our Corporate Human Rights Policy, and our Corporate Anti-Corruption Policy, among others as applicable. This management is integrated into the climate strategy, ensuring that these activities are aligned with the principles of transparency and with climate and sustainability objectives across all our business units.

Public Policy Governance

We have a climate and corporate sustainability governance structure that addresses public policy participation, with clearly defined responsibilities at both the Board of Directors and executive levels. This structure ensures that decision-making is systematically integrated into the formulation of the climate strategy and into business management.

Review and Monitoring

We carry out ongoing review and monitoring of our commitments and public policies aligned with the Paris Agreement, as well as of our climate strategy and business management. This process enables us to assess and build partnerships to address climate objectives through lobbying activities, and participation in industry and trade associations.

If misalignments are identified between climate change policies and our position on climate action, we conduct a rigorous analysis that may include public statements to reaffirm our position, as well as establishing a clear commitment with the association to align its practices, defining specific timelines and processes for doing so.

We also periodically review national and international reference frameworks to assess their impact on our sector and ensure that our climate strategy remains aligned with best practices.

Reporting

We publicly report our commitments, trade associations, and lobbying activities related to climate change. This includes our membership in trade associations such as the GCCA and FICEM, among others, as well as our participation in public policy development and our monitoring of these associations' activities in light of the commitments under the Paris Agreement. We also periodically review national and international reference frameworks to assess their impact on our sector and ensure that our climate strategy remains aligned with best practices.

1.10 SUPPLIER ESG PROGRAM

Our supplier program incorporates ESG criteria into the homologation, selection, assessment, and development processes to ensure that our purchasing decisions take into account ESG impacts in addition to financial and operational variables.

Governance

The implementation and oversight of this framework is the responsibility of the Ethics and Corporate Governance Committee, in coordination with the industrial operations – Supply Chain teams of each business unit, reinforcing management aligned with international sustainable procurement standards and the periodic review of compliance with the Code of Conduct for Suppliers and the Corporate Supply Chain Policy.

Sustainable Procurement Management

Within the framework of the Corporate Supply Chain Policy, our management adopts the guidelines and principles of ISO 20400:2017. This emphasizes the pursuit of quality, cost, timeliness, and sustainability throughout our supply chain by employing best practices for the timely procurement of quality goods and services.

As part of this management, we provide training to procurement teams on responsible sourcing, ethics and compliance, anti-bribery, anti-corruption, sustainability, and procurement risk management. In addition, 4 members of the CELEPSA team hold the WINS – Women in Supply Chain certification.

Key program guidelines:

- **ESG Performance:** We apply technical and commercial criteria in the homologation and selection process, including price, total cost of ownership, quality, service level, technical support, delivery times, payment terms, and safety. Depending on the business unit's sector, ESG criteria are also incorporated. Suppliers must pass the homologation and selection process, meeting all the criteria.

- **Exclusion:** When a supplier fails to meet the minimum ESG requirements and does not achieve the minimum required score, observations are recorded and corrective actions are requested within a defined timeframe, promoting development opportunities and the strengthening of associated controls. A supplier that fails to address the observations is temporarily excluded from the potential supplier list until it becomes eligible.

EN EL MARCO DE LA **POLÍTICA CORPORATIVA DE *SUPPLY CHAIN*,** NUESTRA GESTIÓN ADOPTA LINEAMIENTOS Y PRINCIPIOS DE LA

ISO 20400:2017

ESTO ENFATIZA LA **BÚSQUEDA DE CALIDAD, COSTO, OPORTUNIDAD Y DE SOSTENIBILIDAD A LO LARGO DE TODA NUESTRA CADENA DE ABASTECIMIENTO** MEDIANTE EL EMPLEO DE LAS MEJORES PRÁCTICAS DE ABASTECIMIENTO OPORTUNO Y DE CALIDAD DE BIENES Y SERVICIOS REQUERIDOS.

1.11 SUPPLIER SELECTION

We classify our suppliers under a differentiated approach based on their criticality, strategic relevance, and risk level, considering the risks associated with the countries where they operate; political, social, economic, and environmental factors; the sustainability risks of the sector to which they belong; and the specific risks of the raw materials they supply to our cement and concrete businesses. We consider the following ESG aspects:

SOCIAL

Occupational health and safety conditions within the framework of the “Life First” Corporate Program, health and safety training, optimal working conditions, and a safety plan. Also covered are issues of discrimination, child labor, human rights, forced labor, labor legislation, and freedom of association.

ENVIRONMENT

Waste management, pollution, and efficient use of resources.

GOVERNANCE

Legal compliance, ethics, anti-corruption, and transparency.

BUSINESS RELEVANCE

Operational capacity and financial variables.

This classification makes it possible to differentiate the level of complexity of the assessment and monitoring applicable to each supplier, based on a risk management approach. In addition, in 2025, UNACEM Perú obtained the ISO 28000:2022 certification for the first time, reinforcing security and risk management in our supply chain and thereby promoting supplier assessment in compliance with the standard.

TO LEARN MORE ABOUT OUR SUPPLIER DEVELOPMENT PROCESS, SEE OUR 2025 INTEGRATED REPORT, PAGES 163–166.

GO TO THE WEBSITE

1.12 SUPPLIER DEVELOPMENT

We drive key actions aimed at building capacity and managing critical impacts in the supply chain. During 2025:

- The Code of Conduct for Suppliers and Contractors has been duly communicated and accepted by our suppliers.
- **UNACEM Perú** conducted an ESG and business maturity diagnostic assessment of more than 100 suppliers. Each supplier received a One Page with the results for each assessed dimension, along with recommendations for implementing corrective or improvement actions. In addition, its reporting and continuous improvement program included group and individual technical training and support to ensure the effective adoption of improvement opportunities.
- **UNACEM Ecuador** provided training to entrepreneurs from communities in the area of influence on the requirements for becoming community suppliers.
- As part of the second edition of its Sustainable Supplier Development Program, **CELEPSA** held a closing ceremony recognizing the best-performing suppliers, as well as the commitment of all 24 participants.

UNACEM Perú conducted an ESG and business maturity diagnostic assessment of more than 100 suppliers. Each supplier received a One Page with the results for each assessed dimension, along with recommendations for implementing corrective or improvement actions.

1.13 CYBERSECURITY POLICY – INFORMATION SECURITY

We have a framework of corporate information security and cybersecurity policies, approved and in force, that establish clear roles, responsibilities, and guidelines.

These include the following:

Corporate Policy on Information Security and Cybersecurity Organization: defines the governance structure, roles, and individual responsibilities for the entire organization, requirements for third parties, and mechanisms for risk management, continuous monitoring, threat response, regulatory compliance, continuous improvement, and data protection.

Corporate Policy on Information Security and Cybersecurity Risk Assessment and Management: provides a structured approach to identifying, analyzing, assessing, and treating risks. It encompasses continuous improvement and the strengthening of controls.

Corporate Policy on Information Security and Cybersecurity Incident Management: ensures data protection, operational continuity, and regulatory compliance. It also promotes continuous improvement in incident response processes and individual responsibilities for the entire organization.

Corporate Policy on Information Classification and Handling: ensures the integrity, confidentiality, and availability of information assets, with constant monitoring and incident response protocols.

Cybersecurity Policy Statement – Information Security: promotes the continuous improvement of information security systems, risk management, data protection, regulatory compliance, culture strengthening, and compliance with third-party requirements.

Code of Conduct for Suppliers: establishes the information security requirements that third parties must follow to ensure the protection of information and infrastructure, as well as regulatory compliance.

1.14 INFORMATION SECURITY AND CYBERSECURITY MANAGEMENT PROGRAM

We take on the responsibility of ensuring the protection of information assets against threats that jeopardize their confidentiality, integrity, and availability; therefore, we approach this challenge with a strategic vision. This year, we consolidated a comprehensive cybersecurity model that combines governance, technology, and a preventive culture, aligned with international standards such as the NIST Cybersecurity Framework.

Our comprehensive model addresses the following:

Business Continuity Plan

We have a Cybersecurity Incident Management and Response Manual, whose incident management process is an integral part of our Business Continuity Plan. Here, the preparation stage includes business recovery plans aligned with the Business Impact Analysis (BIA), the Incident Management Manual, the Disaster Recovery Plan, the Crisis Management Plan, and the Alternative Manual Recovery Processes to be developed.

Vulnerability Analysis

All our business units have a continuous vulnerability management service that includes identifying vulnerabilities across the various technological environments (On-Prem, IaaS, Cloud, and Web Applications) through recurring monthly and on-demand scans, as well as constant follow-up on the progress of remediation of those vulnerabilities through KPIs and KRIs. Additionally, at the corporate level, we have conducted Ethical Hacking tests covering black-box scenarios of external intrusion and internal intrusion.

Audits

In 2025, we audited our information security management system:

- **External audits:** UNACEM Ecuador obtained the ISO 27001:2022 certification through external audit guidelines. UNACEM Perú, for its part, holds the BASC certification,[8] which includes specific cybersecurity sections. Likewise, CELEPSA and UNACEM Chile have begun the process of adapting to ISO 27001:2022, with the goal of obtaining certification by the end of 2026.
- **Internal audits:** As part of our strategy, we conducted internal cybersecurity audits at UNACEM Chile and UNACEM North America.

UNACEM ECUADOR OBTAINED THE

ISO 27001:2022

CERTIFICATION THROUGH EXTERNAL AUDIT GUIDELINES.

UNACEM PERÚ, FOR ITS PART, HOLDS THE

BASC[8] CERTIFICATION

WHICH INCLUDES SPECIFIC CYBERSECURITY SECTIONS.

CELEPSA AND UNACEM CHILE HAVE BEGUN THE PROCESS OF ADAPTING TO

ISO 27001:2022

WITH THE GOAL OF OBTAINING CERTIFICATION BY THE END OF 2026.

8 BASC International Standard Version 6 – 2022 and the BASC International Security Standard 6.0.1. Audit.

TO LEARN MORE ABOUT OUR CYBERSECURITY MANAGEMENT, SEE OUR 2025 INTEGRATED REPORT, PAGES 86–87

GO TO THE WEBSITE

1.14 INFORMATION SECURITY AND CYBERSECURITY MANAGEMENT PROGRAM

Escalation Process

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

CYBERSECURITY INCIDENT MANAGEMENT PROTOCOL

READINESS	INCIDENT MANAGEMENT			LEARN
	HANDLING			
Preparedness	Detection	Initial Analysis	Containment Eradication Recovery	Post-Incident
• Preventive activities • Detection and preparedness • Response preparedness	• Incident management and logging platform • Incident status and reporting	• Initial analysis • Incident classification • Determine next steps • Collect information • Incident status and reporting • Communication and/or escalation	• Response protocols for specific scenarios • Incident status and reporting	• Lessons learned • Incident logging and documentation • Root cause analysis • Post-incident reporting

CROSS-CUTTING ACTIVITIES
INTERNAL AND EXTERNAL COMMUNICATION • INCIDENT TIMELINE • FOLLOW UP

In 2025, we recorded no information security or cybersecurity incidents:

TOTAL NUMBER OF INFORMATION SECURITY INCIDENTS:	**CERO**
TOTAL NUMBER OF CUSTOMERS, CONSUMERS, AND EMPLOYEES AFFECTED BY INCIDENTS:	**CERO**

Training

Each business unit has a specialized information security training strategy, which in turn is supported by the InfoSec IQ tool, with compliance monitored through monthly KPIs. We also provide Friendly Phishing training, which included 6 annual mass phishing campaigns and 2 annual CEO fraud (spear phishing) campaigns.

1.15 COMMITMENT TO RESPONSIBLE ARTIFICIAL INTELLIGENCE

At Grupo UNACEM, we promote the responsible, secure, ethical, and transparent use of artificial intelligence (AI) systems, guiding their development, acquisition, implementation, integration, and use under criteria of risk management, data protection, cybersecurity, human oversight, and respect for people's rights and freedoms.

This commitment is framed within the ethical principles and values declared in our Code of Ethics and Conduct and within the applicable regulations in force in the countries where we operate. Its applicability extends to all employees and directors of Grupo UNACEM, including UNACEM Corp S.A.A. and its subsidiaries, as well as to customers, suppliers, partners, and other stakeholders with whom we maintain business relationships. It also applies to any initiative or project that incorporates AI technology, whether internally developed, acquired or integrated from external solutions, or of a mixed nature.

Endorsement

The highest decision-making body endorsing this commitment is the Board's Ethics and Corporate Governance Committee, which oversees the execution of its content through monitoring, assessments, and reports prepared by the Corporate Director of Risk and Compliance.

Management Responsibility

The Responsible Artificial Intelligence Commission is a collegiate body at the highest level that meets monthly to ensure compliance with requirements related to artificial intelligence and to promote the protection of the rights and interests of stakeholders in the course of their activities.

Aspects

Through our Responsible Artificial Intelligence commitment, we establish guidelines. Non-compliance with these will be considered inappropriate conduct and may give rise to the corresponding disciplinary, labor, civil, or criminal actions.

The Responsible Artificial Intelligence Commission is a collegiate body at the highest level that meets monthly to ensure compliance with requirements related to artificial intelligence and to promote the protection of the rights and interests of stakeholders in the course of their activities.

1.15 COMMITMENT TO RESPONSIBLE ARTIFICIAL INTELLIGENCE

- **Respect for human autonomy:** We ensure human oversight, validation, and control mechanisms for AI systems that impact critical processes or significant decisions.
- **Harm prevention principle:** We promote safe and robust AI systems aimed at protecting human dignity and the integrity of individuals and preventing malicious uses or risks associated with inaccurate, misleading, or confidential information.
- **Fairness principle:** We promote the equitable development, implementation, and use of AI systems, avoiding discriminatory or biased outcomes.
- **Transparency principle:** We clearly and promptly communicate the functionalities, purpose, capabilities, and limitations of AI systems, facilitating a comprehensive understanding and traceability of the processes, decisions, and algorithms associated with their use.
- **Classification of AI systems by risk level:** We classify AI systems into low, medium, high, or critical risk levels, considering their impact on the business, users, and processed data, as well as their level of autonomy.
- **AI initiative assessment and approval process**: We conduct a prior assessment of high- or critical-risk AI initiatives through a formal risk analysis validated by the Responsible Artificial Intelligence Commission before their production deployment.
- **Definition of permitted, restricted, and prohibited uses:** We prohibit the use of AI systems for automated decisions without human oversight, the use of confidential, sensitive, or strategic data on unauthorized platforms, as well as any malicious use or use that infringes fundamental rights or applicable regulations.
- **Control of authorized AI tools:** We maintain a list of AI tools authorized for corporate use and restrict the use of unauthorized tools without prior assessment by Technology, Cybersecurity, and Data & Analytics.
- **Management of AI-specific risks:** We identify and manage risks such as prompt injection, information leakage, model bias, generation of inaccurate or misleading content, and dependence on external providers, among others.
- **Sustainable infrastructure:** We promote providers with data centers that have a low ecological footprint.

We prohibit the use of AI systems for automated decisions without human oversight, the use of confidential, sensitive, or strategic data on unauthorized platforms, as well as any malicious use or use that infringes fundamental rights or applicable regulations.

ENVIRONMENT

READ OUR SUSTAINABILITY STATEMENT IN OUR 2025 INTEGRATED REPORT, PAGES 32–35.

GO TO THE WEBSITE

2.1 ENVIRONMENTAL POLICY AND COMMITMENTS

As part of our Sustainability Statement, approved in 2021 by the Board of Directors, we establish and endorse the Group's long-term commitment to providing society with a more sustainable future by conducting our operations in an environmentally responsible manner. Through this statement, we establish fundamental pillars such as the environment and biodiversity, the circular economy, and climate action, with the goal of managing our resources and investments efficiently and profitably.

Scope

Through the Sustainability Statement, the Code of Ethics and Conduct, and the business units' environmental policies, we define the environmental management guidelines that are mandatory for all our employees and own operations[9] across the various regions where we operate. This commitment also extends to strategic partners and suppliers through the Code of Conduct for Suppliers, which sets out the guidelines for environmental protection, recognizing that responsibility for environmental management is shared.

Accountability

We have clear accountability for the implementation of our environmental commitments and policy. The oversight, implementation, and compliance of activities related to environmental management are led by the corporate CEO and their direct reports (corporate affairs and sustainability, and energy strategy); progress toward meeting goals and objectives is reported to the Board of Directors. This oversight and implementation are delegated to the relevant management teams of each business unit.

Aspects

Our environmental commitment addresses the following guidelines:

- Comply with the national regulations of the countries where we operate and with the international environmental standards applicable to the sector.
- Ensure the continuous improvement of environmental performance through the ongoing assessment and monitoring of the components of the Environmental Management Systems, and through sustainable practices and the responsible management of natural resources.
- Achieve carbon neutrality by 2050. In line with this, we set specific goals and targets to reduce our environmental impacts within the framework of a strategy that establishes clear guidelines for reducing emissions, improving energy performance, using alternative fuels, and developing nature-based solutions.
- Provide adequate training and ongoing instruction to our employees on the Group's environmental impacts and on environmental matters, promoting awareness and a culture of environmental responsibility.
- Raise awareness and foster an environmental culture among internal and external stakeholders, transparently communicating our environmental commitments and impacts.
- Consult with external stakeholders in the development of environmental commitments. Through the double materiality process, we gather their perspectives on environmental issues. This process strengthens decision-making and ensures that our actions meet the expectations and needs of our external stakeholders.

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

2.1 ENVIRONMENTAL POLICY AND COMMITMENTS

Below, we present the policies of our most relevant business units in the context of environmental management:

UNACEM Perú adheres to its Quality and Environmental Management System Policy, consolidating the quality of its products and services as well as environmental care.

UNACEM Ecuador implements its own Environmental, Quality, and Energy Management System, focused on promoting the responsible use of non-renewable natural resources and fostering operational excellence.

CELEPSA has its Occupational Health and Safety, Environmental Protection, and Quality Policy, which is part of its Safety and Environmental Management macroprocess, also encompassing energy efficiency.

UNICON has its Sustainability Policy, in which it specifies its commitment within the framework of its Integrated Management System for Quality, Safety, Occupational Health, and Social and Environmental matters.

CONCREMAX has its Integrated Policy, in which it specifies its commitment within the framework of the Integrated Management System for Quality, Safety, Occupational Health, and Social and Environmental matters.

2.2 VERIFICATION OF THE ENVIRONMENTAL MANAGEMENT SYSTEM

Our operations within the environmental scope have Environmental Management Systems aligned with the international standard ISO 14001:2015, ensuring process standarization, continuous improvement, and operational discipline. In addition, we undergo external verifications of the standard at operations relevant to the Group.

A total of 80.33% of cement production holds the ISO 14001:2015 certification, a percentage corresponding to the operations of UNACEM Ecuador[10] and UNACEM Peru, which account for the highest production levels. Likewise, the concrete producer UNICON Perú[11] holds this certification.

80.33%

OF CEMENT PRODUCTION HOLDS THE **ISO 14001:2015 CERTIFICATION**, A PERCENTAGE CORRESPONDING TO THE OPERATIONS OF UNACEM ECUADOR AND UNACEM PERU, WHICH ACCOUNT FOR THE HIGHEST PRODUCTION LEVELS.

10 To see the certificate, visit https://www.sgs.com/en-pe/certified-clients-and-products/certified-client-directory and enter the certificate number "EC25/00000055" in the "Search by certification number" field.

11 To see the certificate, visit https://www.sgs.com/en-pe/certified-clients-and-products/certified-client-directory and enter the certificate number "PE19/819943297" in the "Search by certification number" field.

2.3 ENERGY MANAGEMENT PROGRAMS

Energy management is part of our Sustainability Statement through the Climate Action pillar and our commitment to SDG 7 (Affordable and Clean Energy), as well as our Roadmap to Carbon Neutrality by 2050. This management encompasses programs that integrate actions aimed at optimizing energy performance and promoting continuous improvement in energy efficiency, including:

Aspect	Measures and Progress
Energy Audits and Continuous Improvement Opportunities	We manage energy performance in accordance with the ISO 50001:2018 Energy Management Systems standard. Within this framework, we conduct data- and evidence-based energy audits. These audits enable us to identify significant consumption, detect inefficiencies, and prioritize actions to optimize energy use and continuously improve our energy performance. Main progress in 2025: • **UNACEM Ecuador**[12]**:** We obtained the ISO 50001:2018 certification through external audit guidelines. • **UNACEM Perú**: We advanced in the progressive implementation of the Energy Management System, reaching 66.0% progress. • We supplement our energy audits with external verifications in accordance with ISO 14064-1:2018 for UNACEM Perú, UNACEM Ecuador, and CELEPSA, which include a review of energy consumption under Scope 2. We have also received recognition in the countries where we operate that supports our management practices.
Targets	As part of the Corporate Roadmap to Carbon Neutrality, we have specific medium- and long-term targets to reduce the energy consumption of our operations, such as a 10.0% reduction in electrical and thermal energy consumption by 2030.

As part of the Corporate Roadmap to Carbon Neutrality, we have specific medium- and long-term targets to reduce the energy consumption of our operations, such as a 10.0% reduction in electrical and thermal energy consumption by 2030.

12 To see the certificate, visit https://www.sgs.com/en-pe/certified-clients-and-products/certified-client-directory and enter the certificate number "EC25/00000054" in the "Search by certification number" field.

2.3 ENERGY MANAGEMENT PROGRAMS

Aspect	Measures and Progress
Energy Consumption Reduction Actions and Progress	We implement concrete actions to reduce energy consumption in our operations through process optimization, the incorporation of more efficient technologies, awareness initiatives, and an increase in energy from renewable sources. Main actions in 2025: • **UNACEM Ecuador**: optimization of mill operations, reduction in the use of compressed air and false air, and improvements in gas control through energy efficiency projects. • **UNACEM Perú:** We have energy efficiency functions at the Atocongo thermoelectric power plant. In addition, our plants have heat recovery initiatives across all our production processes, and we incorporate equipment with lower energy consumption. • **CELEPSA:** We implemented energy efficiency improvements and scheduled maintenance at the Santo Domingo thermal power plant. • **UNICON Perú:** We optimized the energy supply of one of the plants under the free-customer regime. Progress in 2025: • 100.0% of electricity consumption from renewable sources at UNACEM Chile. • 100.0% of electricity consumption from renewable sources at UNICON Perú for operating locations. • 3.9% offset reduction in Scope 2 GHG emissions (energy consumption) compared to 2023, through I-REC (International Renewable Energy Certificate) certificates in the Group's concrete sector. • 99.0% of electricity consumption from renewable sources at CELEPSA. • 63.0% of the kilns' thermal energy consumption from cleaner fuels at UNACEM Perú.
Use of Renewable Energy	We are advancing in the transition toward renewable electricity sources, both through self-generation and through the consumption of I-REC-certified electricity, helping to reduce the environmental impact of our operations. Main progress in 2025: • **CELEPSA:** We certified the El Platanal and Marañón hydroelectric plants under the I-REC standard and advanced in the development of the Solimana photovoltaic solar power plant project (257 MW). • **UNACEM Chile and UNICON Perú:** We consume 100.0% renewable electricity backed by external certification. • **UNACEM Perú:** More than 90.0% of our electricity comes from certified renewable sources. • **UNICON Chile:** We are advancing in the construction of our first plant set up for special renewable energy projects. • **UNACEM Ecuador:** We maintain the electricity supply model with a high share of hydroelectric sources. • **Partnerships:** We inaugurated the first solar self-generation system at the Amancay Sanctuary, within the framework of an agreement between CELEPSA and the UNACEM Association.

2.3 ENERGY MANAGEMENT PROGRAMS

TO LEARN MORE ABOUT OUR INVESTMENTS IN R&D AND INNOVATION, SEE OUR 2025 INTEGRATED REPORT, PAGE 106.
GO TO THE WEBSITE

Aspect	Measures and Progress
Investments in Research and Development (R&D) and Innovation	We drive and allocate resources to research and R&D in order to optimize energy consumption in the design, operation, and improvement of our facilities and processes, incorporating lower-environmental-impact solutions. Within this framework, we promote sustainable development through the use of green hydrogen via CELEPSA as members of the Peruvian Hydrogen Association. Our R&D strategy focuses on the continuous improvement of energy performance and operational control through the implementation of machine learning and expert systems for the real-time optimization of electrical and thermal energy consumption, reducing energy intensity and Scope 2 emissions.
Energy Efficiency Training	We promote a culture based on awareness of the efficient use of energy and actions to reduce its consumption through virtual and in-person training for our employees. We also have informational posters at our facilities that encourage energy efficiency in their daily activities.

2.4 WASTE MANAGEMENT PROGRAMS

Comprehensive waste management is part of our Sustainability Statement under the Circular Economy pillar. In line with this, our target is to achieve 100.0% waste recycling by 2030. In our waste management approach, we prioritize prevention, reduction at the source, reuse, recycling, and, when applicable, responsible final disposal, which includes:

Aspect	Measures and Progress
Audits and Opportunities for Continuous Improvement	We conduct periodic audits and inspections covering the review of records and manifests, facility inspections, critical points, and waste classification, among others. These tools enable us to identify opportunities for improvement in our management. Annually, we report to the competent environmental authorities of each country where we operate, who verify waste management in accordance with the regulatory framework in force. Through the management of PREANSA CHILE, we signed the Clean Production Agreement (APL) "Circular Waste Management Standard," which incorporates verifiable criteria such as continuous monitoring, waste management action plans, and progressive targets that encourage continuous improvement.
Actions to Reduce Waste Generation	Each business unit has action plans tailored to its operations, which include minimization, reduction, reuse, recovery, and process optimization measures, among others. Main actions in 2025: • **UNACEM Perú** - Commitment to reduce single-use plastics at the Amancay Sanctuary Private Conservation Area (ACP). - We recover 80.0% of the total waste generated. - We allocated more than 263 tons of organic waste to compost production and the maintenance of green areas. - We recovered 176 tons of used pallets used in logistics, donating them to recycling associations, waste management companies, and institutions within our area of influence. • **UNACEM Ecuador** - We obtained the Good Manager Seal, which constitutes a concrete response to the commitment to the circular economy and continuous improvement. - We maintain the environmental license for the co-processing of hazardous waste in our cement kilns, managing used oil, refrigerant gases, cement bags, and used filter sleeves.

TO LEARN ABOUT THE PROGRESS OF OUR PROJECTS IN 2025, SEE OUR 2025 INTEGRATED REPORT, PAGE 102.

GO TO THE WEBSITE

2.4 WASTE MANAGEMENT PROGRAMS

Aspect	Measures and Progress
Investments in Research and Development (R&D) and Innovation	We invest in R&D and research to identify new ways to reduce the waste generated in our operations. We have the following initiatives: • **UNACEM Ecuador:** Co-processing project for waste and refuse as alternative fuels. In addition, we signed an "Alliance for Cities" to develop the first world-class methodology to quantify and reduce methane emissions from landfills through waste recovery. • **UNACEM Perú:** Project on the use of construction waste as aggregates. • **UNACEM North America:** Project to harness residual biomass as fuel.
Waste Reduction Training	solid waste in operations, through onboarding processes, informational posters, and ongoing training for our employees. In 2025, UNACEM Ecuador encouraged our employees to participate in waste cleanup days at water bodies, and 1,092.5 hours of training were delivered.
Recycling Programs	Within the framework of our circular economy approach, we implement concrete measures to reduce the waste sent to landfills. Main actions in 2025: • We recycled and reused more than 7,000 tons of waste at the Group level. • **UNACEM Perú:** We donated 32.4 tons of recycled waste to the Association for Aid to Burned Children (ANIQUEM). In addition, since 2011 we have worked together with the Las Palmeras Recyclers Association to promote waste recovery at our Atocongo plant. • **UNACEM Ecuador:** Since 2015, we have managed recycling with the Association of Environmental Managers of the Perugachi Community (AGACP).
Diversion of Waste to Landfills Certified by Independent Accredited Bodies	Waste disposal is carried out by qualified waste management companies authorized by the competent environmental authorities in each country. These companies operate exclusively at authorized landfills that have specific environmental control measures in place. For each disposal, certificates are issued attesting to compliance with current regulations and standards governing waste management.

TO LEARN MORE ABOUT OUR ACTIONS, SEE OUR 2025 INTEGRATED REPORT, PAGES 115–116.

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2.5 WATER EFFICIENCY MANAGEMENT PROGRAMS

Water management is framed within our Sustainability Statement through the Environment and Biodiversity pillar. In line with this, our target is to achieve 100.0% of effluents treated by 2030. This will enable us to reduce and reuse water in our operations. This management encompasses policies, programs, and systems that make it possible to identify and implement measures to improve water efficiency in our operations, and includes:

Aspect	Measures and Progress
Water Use Assessment and Continuous Improvement Opportunities	We assess, analyze, and monitor water use in our operations following the guidelines of ISO 46001:2019 and ISO 14046:2014, through tools such as the continuous monitoring of operational indicators, corporate dashboards, water footprint measurement, and shared-value projects. This enables us to identify opportunities to promote the efficient use of water and optimize processes. **UNACEM Perú** holds the Blue Certificate, and UNACEM Ecuador holds the Blue Point recognition, local distinctions awarded for the water efficiency initiatives implemented.
Actions to Reduce Water Consumption	We implement various actions to reduce water consumption in our operations and improve efficiency in its use, such as the use of efficient technology in our industrial processes, technified irrigation systems, and water-saving devices. Main actions in 2025: • **UNACEM Ecuador:** We have a project called "Conditioning and Reuse of Process Water." • **UNACEM Perú:** We reuse water for the irrigation of green areas and fire protection systems. • **UNICON:** We optimized water consumption through the use of water-reducing additives in the process. • **CELEPSA:** We incorporated efficient sanitary technologies that reduced water consumption in restrooms by 46.0%.
Actions to Improve Wastewater Quality	We ensure that the quality of our wastewater complies with the parameters established by the applicable regulations in force in each country where we operate, through inspections, monitoring of effluents and the receiving body, discharge controls, and audits. Main actions: • **UNACEM Perú:** At Atocongo and Condorcocha, we have 2 Wastewater Treatment Plants (WWTPs), complemented by a surveillance and monitoring plan. • **UNACEM Ecuador:** We have a treatment and recirculation system that restores the natural characteristics of the water. • **CELEPSA:** At the El Platanal hydroelectric plant, we have a Domestic Wastewater Treatment Plant (DWWTP) complemented by quarterly monitoring. In 2025, at the thermal power plant we generated no discharges, as we reused 100.0% of the treated water for the irrigation of green areas.
Application of Water Recycling	We recycle and reuse water in our operations to reduce dependence on freshwater sources and minimize environmental impact. In 2025, we recycled 20.0% of the freshwater withdrawn, sourced from treatment systems and production processes.
Water Efficiency Training	We develop training and awareness programs for our employees on efficient water management and conservation practices, aimed at reducing consumption in daily work, identifying problems, and providing solutions regarding water use within operations.

TO LEARN ABOUT THE MAIN WATER RISKS WE HAVE IDENTIFIED, SEE OUR 2025 INTEGRATED REPORT, PAGES 115, 207

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2.6 WATER RISK MANAGEMENT PROGRAM

Water risk management is integrated into the Environmental Management Systems and into our Integrated Risk Management System. It also constitutes a cross-cutting and high-priority concern in our operations based on the double materiality analysis, as it represents significant risks and opportunities for value creation in the short, medium, and long term.

Within this framework, we assess water risks related to water dependence (upstream) and risks related to impact (downstream), associated with aspects of availability, quality, impacts on local stakeholders, and regulatory changes. The scope of this assessment covers our operations and the most relevant part of the supply chain.

We present the measures implemented for water risk management:

Aspects	Measures Implemented
Water Availability and Quality	We assess water availability and quality for our processes and in the supply chain, monitor compliance with licenses and usage rights, and conduct monitoring of surface and groundwater sources. Main measures: • We encourage our suppliers to make responsible use of water in line with the provisions of the Code of Conduct for Suppliers. • **UNACEM Perú:** We have algae control and the installation of gravel filters at the WWTPs, ensuring the quality of treated water and preventing contamination risks. • **CELEPSA:** We carry out a water security project in the upper Cañete River basin, ensuring water availability. We have a reservoir that allows us to store surplus water resources during the rainy season, in order to ensure operational continuity during dry periods, mitigating extreme droughts and controlling surges from intense rainfall.
Impacts on Local Stakeholders	We periodically assess the impacts of water use on local communities and ecosystems; we also fulfill our water-related commitments as set forth in our environmental management instruments. In 2025, we did not record any water-related incidents. Main measures: • We encourage our suppliers to avoid water pollution, in line with the provisions of the Code of Conduct for Suppliers. • **UNACEM Perú:** We carried out the "Water that Transforms Lives" project, which involved improving and expanding the drinking water and sanitation service in the Condorcocha town center, the closest to our operations. • **UNACEM Ecuador:** We helped improve access to basic services such as water systems, benefiting 645 families. • **CELEPSA:** We contributed to protecting the surrounding population by monitoring the behavior of the Cañete River, supporting the stabilization of the water regime and the multisectoral use of the resource.
Regulatory Changes	We frequently map regulatory changes associated with water access, pricing, and use, considering the scope for our own operations and the supply chain. Main measures: • **UNACEM Perú:** We use the GEORGE system to update, monitor, identify, and verify compliance with environmental obligations, with automatic alerts to those responsible for each process. • **UNACEM Ecuador:** We maintain constant review of possible applicable regulatory changes, with external legal advice.

2.7 TCFD CLIMATE DISCLOSURE

TO LEARN MORE ABOUT OUR CLIMATE GOVERNANCE, SEE OUR 2025 INTEGRATED REPORT, PAGES 88-89

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As Grupo UNACEM, we have defined a climate strategy integrated with our commitment to achieve carbon neutrality by 2050, which establishes a clear, progressive, and technically based trajectory within the framework of the Task Force on Climate-related Financial Disclosures (TCFD) and aligned with the IFRS S2 standard of the International Financial Reporting Standards (IFRS). The integration of these frameworks enables us to better understand the financial and operational impacts in the short, medium, and long term and strengthens our capacity to manage the climate risks we could face.

> The Board of Directors, through the Strategy and Sustainability Committee, leads oversight by ensuring that strategic decisions explicitly take into account the risks and opportunities related to climate change, the social environment, and governance.

Governance

Our governance is structured at 2 levels, which ensures that the risks and opportunities associated with climate change and social factors are systematically integrated into the formulation of the strategy, decision-making, and business management.

- **Board of Directors Oversight**

  The Board of Directors, through the Strategy and Sustainability Committee, leads oversight by ensuring that strategic decisions explicitly take into account the risks and opportunities related to climate change, the social environment, and governance. This committee meets more than once a year; in 2025, it met on 11 occasions.

  In addition, the Risk and Compliance Committee and the Nomination and Compensation Committee support the monitoring and management of climate change-related matters.

- **Management Responsibility**

  The execution of the sustainability and climate action strategy is led by the Director of Corporate Affairs and Sustainability, responsible for the cross-cutting coordination of the ESG agenda, and the Vice President of Industrial Operations, responsible for overseeing the implementation of climate action plans.

  The Environmental and Social Strategic pillar includes, among its focus areas, the Climate Action OKR, which encompasses the environmental teams of the business units that carry out initiatives related to the Roadmap to Carbon Neutrality.

2.7 TCFD CLIMATE DISCLOSURE

Incentives Linked to Climate Management

The climate strategy is integrated into business management. This integration ensures that employees actively participate in management as a key factor in the company's success. We therefore have monetary incentives linked to KPIs to align executive performance with strategy, corporate purpose, and long-term sustainable value creation.

Job Category	Type of Incentive	KPI Associated with the Incentive	Description
Chief Executive Officer (CEO)	Monetary	Emissions reduction	This KPI makes it possible to monitor the progress of the corporate decarbonization strategy and the Group's achievement of climate targets.
Other Executive Officers	Monetary	Emissions reduction: environmental (ESG) indicator	This KPI makes it possible to assess executive performance in the implementation of energy efficiency initiatives, emissions reduction, and the execution of environmental projects aligned with ESG objectives.
Business unit managers	Monetary	Reduction in energy consumption: percentage of alternative fuel use	This KPI makes it possible to monitor and drive the energy transition and operational efficiency in production processes by increasing the use of alternative fuels and non-conventional energy sources.

The climate strategy is integrated into business management. This integration ensures that employees actively participate in management as a key factor in the company's success.

2.7 TCFD CLIMATE DISCLOSURE

TO LEARN MORE ABOUT OUR CLIMATE-RELATED IMPACTS, RISKS, AND OPPORTUNITIES, SEE OUR 2025 INTEGRATED REPORT, PAGE 94.

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Estrategia

Climate action is a cross-cutting priority for the Group and for the productive sectors in which we operate, since it represents significant impacts, risks, and opportunities for value creation in the short, medium, and long term. We therefore integrate climate action into our Roadmap to Carbon Neutrality by 2050, aligned with the sectoral reference frameworks defined by the Global Cement and Concrete Association (GCCA) and the Inter-American Cement Federation (FICEM).

As part of this approach, we conducted a climate risk assessment of our operations in Peru, the United States, Ecuador, and Chile, as well as a double materiality analysis. These assessments have enabled us to identify the main challenges associated with the physical and transition risks that could affect the Group. The main risks identified are described below:

We therefore integrate climate action into our Roadmap to Carbon Neutrality by 2050, aligned with the sectoral reference frameworks defined by the Global Cement and Concrete Association (GCCA) and the Inter-American Cement Federation (FICEM).

Time Horizon	Type of Risk	Risk	Opportunities
Short term (1–4 years)	Transition risk	Change in the price of fuel and electricity	• Development of renewable power generation projects. • Reduction of operating costs through efficiency. • Access to incentives and financing for clean energy projects.
Medium term (5–10 years)	Transition risk	Carbon tax	• Access to green incentives and financing. • Competitive advantages through leadership in mitigation and adaptation. • Improved competitiveness.
Long term (more than 10 years)	Physical risk	Extreme weather events and changes in hydrological patterns	• Incorporation of more efficient and innovative technologies into our operations. • Diversification of revenue sources.

2.7 TCFD CLIMATE DISCLOSURE

Climate Scenario Analysis

For this assessment, qualitative and quantitative climate scenarios were defined based on the regulatory aspects and the national and international commitments of the 4 countries assessed, considering 2 time horizons (2030 and 2050), as well as their effects on variables such as precipitation, extreme temperatures, and energy and carbon prices. The aim of all this was to project the impact and the adaptive capacity.

1.5 °C:
NET ZERO 2050 / SSP1-2.6

2.0 °C:
PARIS NDCS / SSP1-4.5

3.2 °C:
CURRENT POLICIES / SSP3-7.0

Integration of Climate into Strategy and Financial Planning

Climate risks and opportunities are integrated into the Group's financial planning through the Roadmap to Carbon Neutrality by 2050. This comprehensive approach not only contributes to the progressive reduction of our carbon footprint but also drives operational efficiency, technological innovation, and the development of resilient infrastructure.

2.7 TCFD CLIMATE DISCLOSURE

- **Financial Risks of Climate Change**

As part of the climate scenario assessment, we estimated the financial implications associated with regulatory and physical risks relevant to our operations. We present the most significant risks:

Risk	Description	Associated Mitigation Actions	Estimated Financial Implications of the Risk Before Taking Action	Estimated Timeframe for the Financial Implications	Estimated Costs of These Actions
RISKS FROM REGULATORY CHANGES					
Carbon price	The increase in climate regulations and carbon-pricing mechanisms could generate higher operating and financial costs associated with Scope 1 and 2 GHG emissions.	• Participate in public policy for the sector. • Incorporate the carbon price into financial decision-making	S/ 274.0 million[13]	5 years	S/ 221.0 million (24.0% reduction in operating margins)
RISKS ARISING FROM CHANGES IN PHYSICAL CLIMATE PARAMETERS OR CLIMATE-RELATED EVENTS					
Water availability for power generation at the El Platanal hydroelectric plant	Climate variability, droughts, and extreme events could affect water availability and the operational continuity of the El Platanal hydroelectric plant, impacting power generation and the associated	• Water storage and regulation through the Restitución reservoir to ensure water availability and operational continuity during the dry season. • Water regulation infrastructure and continuous monitoring of the Cañete River to anticipate and mitigate risks associated with droughts, landslides, and overflows.	S/ 12.0 million	Annually	-

13 The base year is 2022.

2.7 TCFD CLIMATE DISCLOSURE

TO LEARN MORE ABOUT OUR INITIATIVES, VISIT: CELEPSA | SUSTAINABILITY REPORT 2025, UNDER THE "WATER MANAGEMENT" SECTION.

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- **Internal Carbon Pricing**

  We use an implicit internal carbon price for GHG Scopes 1 and 2 in some business decision-making processes, with the aim of navigating GHG regulations, changing internal behavior, driving energy efficiency, identifying low-carbon investments and opportunities, and reducing upstream value chain emissions. This reference value incorporates the social and economic costs of emissions into economic assessments, especially in our most relevant business units.

  In Peru, the social carbon price of US$ 30 (S/ 106.5) per ton of CO_2 equivalent is used, a value made official by the Ministry of Economy and Finance (MEF)[14] in public investment economic assessment processes, incorporating climate criteria into decision-making.

  In Chile, the price is US$ 5 per ton of CO_2 emitted, within the framework of the carbon tax in force. UNACEM Chile is currently exempt from this tax under the emission criteria established by law.

Adaptation to Climate Risks

As a Group, we understand that, while we are exposed to various risks, resilience and conviction are fundamental to addressing the challenges of climate change. In 2025, we strengthened our capacity to anticipate and manage physical and transition climate risks through the approval of the Corporate Business Continuity Policy, which structures impact analysis, the identification of critical risks, and the development of continuity and recovery plans.

According to our identification and assessment of climate risks, we are exposed to physical risks mainly in the CELEPSA business unit; although these do not have a significant impact, we have plans that incorporate adaptation actions to anticipate and reduce the risks identified. These plans have an annual implementation timeframe according to climate and social conditions.

Physical Climate Risk	Adaptation Actions
Risk: Water availability for power generation at the El Platanal hydroelectric plant. **Coverage of the risk assessment and adaptation plan:** 11.84%[15] of existing operations.	• Continuous monitoring of the river's flow through the Annual Water Quality Environmental Monitoring Plan. • Storage of surplus water resources during the rainy season through the Restitución reservoir. • Control of runoff surges from intense rainfall and drought mitigation through water regulation infrastructure.

14 This value was recommended by the MEF in 2024 for the evaluation of public investment in Peru, which takes into account the externality caused by climate change: Notas_informativas_20241014.pdf
15 This figure represents the CELEPSA business unit's total revenue as a percentage of the Group's total revenue.

2.7 TCFD CLIMATE DISCLOSURE

TO LEARN ABOUT OUR RISK MANAGEMENT PROCESS, SEE OUR 2025 INTEGRATED REPORT, PAGES 80–85.

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Compromiso y plan de transición Net Zero

As Grupo UNACEM, we have the ambition to achieve carbon neutrality by 2050, consolidating a unified climate strategy for our cement operations in Peru, Ecuador, and Chile. This commitment is part of our Net Zero Roadmap 2050 for Scopes 1 and 2 of our emissions, which is currently in the process of internal development.

This roadmap is aligned with FICEM's science-based strategic pillars and contributes to the global objective of the Paris Agreement of limiting the rise in global temperature to 1.5°C through the progressive reduction of GHG emissions and the implementation of decarbonization levers in our operations. Our strategy adopts the following levers:

- Reduction of the clinker factor
- Energy efficiency
- Co-processing of alternative fuels
- Innovation in carbon capture technologies

Risk Management

We have an Integrated Risk Management System (IRMS) under a multidisciplinary process approach supported by the Integrated Risk Management Policy. Within this framework, in 2025 we formally incorporated sustainability risks into our Risk Management Manual, integrating climate risks into the IRMS along with their respective mitigation plans. This approach recognizes that the impacts associated with climate change can affect both the continuity of the supply chain and the performance and efficiency of our operations.

The climate risks included in the assessment correspond to physical risks (acute and chronic) and transition risks, such as current and emerging regulatory, technological, legal, market, and reputational risks, under short- (1–4 years), medium- (5–10 years), and long-term (more than 10 years) horizons. The scope of this management encompasses our operations, supply chain (upstream activities), and customers (downstream activities), recognizing that climate risks can affect our entire value chain.

Metrics and Targets

In line with our commitment to carbon neutrality by 2050, we articulate emission-reduction targets by establishing science-based metrics at the corporate level for the cement, concrete, and energy businesses, with intermediate targets for 2030.

As Grupo UNACEM, we have the ambition to achieve carbon neutrality by 2050, consolidating a unified climate strategy for our cement operations in Peru, Ecuador, and Chile.

TO LEARN MORE ABOUT OUR EMISSION-REDUCTION TARGETS FOR 2030, SEE OUR 2025 INTEGRATED REPORT, PAGE 95.

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EMISSION-REDUCTION TARGET — CEMENT

Type of Target	Scope	2022 Base Year	2025	2030 Target
Intensity	Scope 1	612 kg CO_2eq/t of cementitious materials	607 kg CO_2eq/t of cementitious materials	≤ 500 kg CO_2eq/t of cementitious materials[16] (19.12%)[17]

Reportamos anualmente el avance de nuestras metas, así como las emisiones GEI del Grupo de los alcances 1, 2 y 3, incluyendo las medidas implementadas que contribuyen a su reducción y los riesgos asociados. En 2025, las emisiones del Grupo fueron 5,467,916.0 t CO_2eq (alcance 1) 102,637.0 t CO_2eq (alcance 2) y 955,132.0 t CO_2eq (alcance 3).

TO LEARN MORE ABOUT GHG EMISSIONS PERFORMANCE, SEE OUR 2025 INTEGRATED REPORT, PAGES 209–210.

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16 Target expressed as GHG emissions intensity per ton of cementitious material (kg CO_2eq/t cementitious material), equivalent to ≤ 0.5 tons of CO_2eq per ton of cementitious material.
17 This represents the percentage of the reduction target relative to the base year.

2.8 BIODIVERSITY RISK ASSESSMENT

The identification and assessment of biodiversity-related risks involving our dependencies and impacts is carried out primarily within the framework of the development and updating of environmental management instruments, with a location-specific approach according to the conditions of each site along our value chain. This process includes the characterization of biological baselines, the identification of sensitive environmental receptors, the assessment of the significance of potential impacts, and the definition of management measures in accordance with the mitigation hierarchy.

In addition, the biodiversity risk assessment is integrated into the **Integrated Risk Management System** (IRMS) under a multidisciplinary process approach. Within this framework, in 2025 we formally incorporated sustainability risks into our Risk Management Manual, integrating aspects such as **biodiversity loss into the IRMS**, facilitating their prioritization and timely escalation to the risk committees.

> In assessing these risks, we consider the potential impact on flora, fauna, soil, and specific ecosystems, and we therefore assume the commitment to manage them responsibly, preventively, and in accordance with international standards.

The scope of the biodiversity risk assessment includes:

- **Own operations:** We assess risks and impacts associated with our productive industrial activities.
- **Areas adjacent to our own operations:** We identify possible impacts on adjacent areas that may be indirectly affected.
- **Upstream activities:** We consider the impact of operations related to our supply chain.
- **Downstream activities:** We analyze the effects subsequent to our operations, including the transport and use of our products.

Methodologies and Frameworks

We apply the V. Conesa (2010) methodology, within the framework of environmental management instruments, to assess impacts and risks on biodiversity. At UNACEM Ecuador, we apply the IUCN's Biodiversity Indicator and Reporting System (BIRS) methodology, which makes it possible to assess the conservation status of habitats, biological diversity, threats, and ecosystem services, facilitating monitoring and decision-making under a preventive, evidence-based approach. In 2025, we developed the Group's Conservation Standard, aimed at standardizing technical, methodological, and governance criteria for conservation interventions.

Risks Identified

As a result of our assessments, we identified biodiversity risks associated with both the impact on and the dependence upon ecosystems and ecosystem services. In assessing these risks, we consider the potential impact on flora, fauna, soil, and specific ecosystems, and we therefore assume the commitment to manage them responsibly, preventively, and in accordance with international standards.

2.8 BIODIVERSITY RISK ASSESSMENT

The main risks identified are as follows:

Aspects	Description	Management Measures
Water Regulation	Related to the **dependence** of our operations on ecosystem services linked to water regulation and water availability.	• We drive conservation and restoration actions for wetlands, grasslands, dikes, and infiltration channels, in order to strengthen water regulation. • We conduct biannual biotic monitoring and apply the BIRS methodology in conservation areas that contribute to water regulation and ecological connectivity.
Biodiversity Loss	Related to the generation of **impacts** such as ecosystem alteration, habitat fragmentation, and effects on flora, fauna, and sensitive ecosystems in our operations and adjacent areas.	• We carry out progressive rehabilitation programs, revegetation with native species, and ecological restoration actions in quarries and disturbed areas. • We apply biannual biotic monitoring, biological baselines, and BIRS assessments to identify threats, sensitive species, and ecological conditions in the operating areas and adjacent zones. • We implement hydrobiological monitoring, ecological flow management, sediment control, and species conservation programs in the areas of influence of the hydroelectric plants.

2.9 COMMITMENT TO BIODIVERSITY AND NO DEFORESTATION

Natural capital is essential for human well-being and the sustainability of productive activities. We therefore manage biodiversity as a strategic asset, through the care and responsible use of the ecosystem services that sustain both our activities and human well-being. We reaffirm our commitment to biodiversity conservation and orient our strategy to generate environmental value and promote healthy, resilient ecosystems.

Scope

We define the biodiversity management guidelines, which are mandatory for all Grupo UNACEM employees, business units, and members of the Board of Directors. This policy applies to all operations across the various regions where we operate, and it also extends to suppliers, contractors, and strategic partners, recognizing that responsibility for the conservation of biodiversity and the environment is shared.

Guidelines

- Our conservation strategy incorporates a model based on nature-based solutions (NbS), which recognizes the productive capacity of ecosystems and their importance for human well-being, particularly in local communities that depend on natural resources.
- By 2050, we commit to achieving a Net Positive Impact (NPI) on biodiversity across all our areas of influence, aligned with our goal of achieving carbon neutrality, establishing ourselves as a benchmark for ecosystem conservation in the private sector.
- We promote practices that ensure no deforestation in our operations and value chain, taking into account the principles related to no deforestation, the use of fire, and exploration, operation, or exploitation in areas where such activities are not permitted or that are part of intangible zones, nature reserves, third-party properties, or properties subject to litigation. We also participate in initiatives and/or carry out projects that support the restoration of local native forests. These guidelines are aligned with our 2030 goals[18] aimed at conserving the ecosystems where we operate.
- Establish goals and targets related to biodiversity management, thereby contributing to the conservation and sustainability of ecosystems.
- We implement biodiversity-related risk assessments, both in exploration stages and in active operations. These assessments identify potential and cumulative impacts on species, habitats, and ecosystem services, enabling informed and preventive decision-making.
- We adopt the mitigation hierarchy approach, prioritizing avoiding significant impacts, followed by reducing, rehabilitating, restoring, and, when necessary, transforming, ensuring that any residual biodiversity loss is adequately managed and restored through verifiable measures.
- We collaborate with our stakeholders, including communities, authorities, suppliers, academia, and other interest groups, to ensure that our biodiversity management is aligned with national and international conservation objectives.
- We commit to engaging our value chain, including suppliers and contractors, to ensure that no operational activities are developed in areas containing biodiversity of global or national importance, thereby promoting the effective conservation of these ecosystems.

Endorsement and Review

The Director of Corporate Affairs and Sustainability is responsible for the Biodiversity Policy and must review it whenever a significant change occurs in the Grupo UNACEM's environment, or at least every 2 years. Additionally, the General Manager and the Sustainability Leader of each business unit are responsible for compliance and dissemination.

18 Through the Sustainability Statement: 100% of mining sites have biodiversity monitoring programs, and 100% of mining units have conservation plans.

2.10 BIODIVERSITY EXPOSURE AND ASSESSMENT

We conduct biodiversity assessments at our operating sites in order to identify those with a significant impact on biodiversity or that are near critical biodiversity. This enables us to prioritize actions and establish strategies within the biodiversity management plans, including measures for biological monitoring, conservation, restoration, and the protection of flora and fauna. The assessments carried out show that no significant impact on critical biodiversity was identified at 19 (79.0%) of the operating sites.

Group Business Segment	What is the total number and total area of the company's operating sites?		Have you conducted biodiversity impact assessments at the company's operating sites?		Of the operating sites assessed, how many have a significant impact on biodiversity or are near critical biodiversity, and what is the total area of these sites?		Of the sites that have a significant impact on biodiversity or that are near critical biodiversity, how many have a biodiversity management plan, and what is the total area of these sites?	
	No. of Sites	Area (ha)	No. of Sites	Area (ha)	No. of Sites	Area (ha)	No. of Sites	Area (ha)
Cement	15	7,611.36	15	7,611.36	5	1,285.06	5	1,285.06
Concrete[19]	4	493.61	4	493.61	0	0	0	0
Energy	5	406.75	5	406.75	0	0	0	0
Grupo UNACEM	**24**	**8,511.72**	**24**	**8,511.72**	**5**	**1,285.06**	**5**	**1,285.06**

Management at Operating Sites Near Critical Biodiversity

This includes 5 operating sites in the cement sector: 3 operated by UNACEM Perú and 2 by UNACEM Chile. 100.0% of the operating sites located near areas of critical biodiversity have robust biodiversity management plans in place.

- **UNACEM Perú:** We have a Master Plan with specific strategies for the conservation and sustainable management of the "Lomas de Quebrada Río Seco" Private Conservation Area (ACP), and we implement permanent biological monitoring. As a result, we have reached a 99.0% restoration level in the areas impacted in recent years.
- **UNACEM Chile:** We have a Forest Management Plan for the Puangue quarry, as well as a Rescue and Relocation Plan and a Forest Management Plan for the Popeta quarry.

19 In 2025, to ensure transparency in the coverage of the reported information, UNICON Perú's operational sites have been included.

2.11 BIODIVERSITY MITIGATION ACTIONS

TO LEARN MORE ABOUT OUR MITIGATION MEASURES, SEE OUR 2025 INTEGRATED REPORT, PAGES 118–121.

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We implement various mitigation measures to avoid, reduce, regenerate, restore, and transform the environment in which we operate, in line with our commitment to advancing toward a net positive impact. The following are our main measures:

Avoid	**Group** • Commitment to biodiversity and no deforestation. • In our operations or where we are the owner, we prohibit the felling of trees and the hunting of animals in the areas and perimeters of Private Conservation Areas (ACP) and Protected Natural Areas (ANP). • We prohibit the movement of machinery and equipment outside the authorized project areas. • We prohibit the use of horns, valves, resonators, etc., limiting them to emergencies only, in order to avoid excessive noise. • We have, and collaborate with, park rangers in our ACPs to prevent any unauthorized activity.
Reduce	**Group** • We foster sustainable sourcing practices through compliance with the Code of Ethics and Conduct for Suppliers. • We recycle the water from our processes; in 2025, we recycled 20.0%. • We focus our strategy on developing sustainable construction materials that have high technical performance and are environmentally efficient. **UNACEM Perú** • We adopt cleaner technologies and practices, mostly replacing coal with natural gas at the Atocongo plant. • We have advanced control systems, such as baghouse filters and electrostatic precipitators. **UNACEM Ecuador** • We have a project to reduce the use of fossil fuels by partially substituting them with residual biomass from timber and agro-industrial processes. As a result, we replaced 31.19% of fossil fuel with fuel derived from recovered hydrocarbons.
Regenerate	**Group** • We develop various programs and plans aligned with environmental instruments and nature-based solutions (NbS), in order to ensure conservation and ecological balance in the areas where we operate. **CELEPSA** • We restock rainbow trout fingerlings in the following 4 areas downstream of the Paucarcocha reservoir, within the province of Yauyos: Tanta, Vilca, Huancaya, and Vitis. • We conduct monitoring of the river shrimp restocking. • We manage the ecological flow during rainy and dry seasons, ensuring the availability of the water resource for both the productive activities of local communities and operations.

2.11 BIODIVERSITY MITIGATION ACTIONS

Restore	**UNACEM Perú** • At the Cristina and Atocongo mining units and deposits, we develop conservation and restoration plans that include revegetation with native hill (lomas) species, soil recovery, and the rehabilitation of degraded areas, with the aim of accelerating the recovery of these zones and restoring their health and integrity. As a result, we reached a 99.0% restoration level in the areas impacted during 2024 and 2025. **UNACEM Ecuador** • We have reforestation agreements at the national and community levels. Through them, we have promoted the importance of caring for nature and its recovery and, at the same time, of clean production and sustainable consumption. • We are making progress in restoring vegetation cover along the access road to the Selva Alegre Mining Concession as part of the Quinde Project's rehabilitation program, which we have been carrying out since 2014. We have used hydroseeding, broadcast seeding, and topsoil application, which have enabled us to gradually restore the vegetation cover.
Transform	**Grupo** • Strengthening of our environmental policies. We raise awareness and promote a culture of biodiversity protection among our stakeholders. • We have a corporate Conservation Standard aimed at standardizing the technical, methodological, and governance criteria that guide the design and execution of the conservation interventions implemented by the Group's various business units. **UNACEM Perú** • We promote environmental education in nearby communities. • We raised awareness among 14,949 people at the Amancay Sanctuary, turning 457 community members into heritage guardians and reaching more than 5,700 students and teachers. **CELEPSA** • We developed the "Clean Rivers" project, aimed at promoting good environmental practices in educational institutions and strengthening awareness of water care in our areas of influence. • We reaffirm our commitment to conservation through our strategic partnership with the Board of Trustees of the Nor Yauyos Cochas Landscape Reserve, through which we drive the water security project in the Cañete River basin.

2.12 SUSTAINABLE PRODUCTS PROGRAM

on the development of sustainable products and services with environmental and health-related construction material attributes that have high technical performance and are environmentally efficient.

Classification System

The classification system for defining our sustainable products is based on specific, quantified criteria developed through Environmental Product Declarations (EPDs), based on life cycle assessment (LCA) and aligned with the standards ISO 14025:2006, EN 15804:2010, ISO 14040:2006, and ISO 14044:2006. This system incorporates criteria that make it possible to differentiate sustainable products from conventional products, such as global warming potential (GWP), GHG emissions, renewable and non-renewable primary energy consumption, use of material resources, water consumption, and waste generation, in accordance with the Product Category Rules (PCR).

The EPDs undergo an independent external verification process, strengthening the transparency, comparability, and methodological consistency of our products' environmental information. Likewise, the certifications and memberships obtained and renewed in 2025 reflect our commitment to robust management and to the adoption of good practices in key systems such as quality, environment, occupational health and safety, integrity, and sustainability.

Environmental Product Declaration (EPD)

In 2025, we began—in coordination with our business units—the project to standardize the development of EPDs based on life cycle assessment (LCA). Here is an update on our progress:

- **UNACEM Perú:** We developed the first EPDs for the cements produced at the Atocongo and Condorcocha plants in accordance with the ISO 14040:2006 and ISO 14044:2006 standards, and in line with the Product Category Rules (PCR) and ISO 14025:2006 for Type III Environmental Declarations.

- **UNICON Perú:** We advanced in the development of new ready-mixed concrete EPDs, leveraging the experience gained in 2020, when we obtained 5 EPDs. In addition, all products hold ISO 14001:2015 and ISO 14064:2018 certification, contributing to compliance with the structural eco-materials requirement of Peru's Fondo MIVIVIENDA for construction certification. To learn about the certified construction works, see Green Concrete – UNICON.

- **UNACEM Ecuador:** We advanced in the development of EPDs for cements and concretes, leveraging the experience gained in 2024, when we obtained the first EPD for Campeón cement. The carbon footprint of these products is calculated through externally verified GHG inventories in accordance with the GHG Protocol and the ISO 14067:2018 standard.

The classification system for defining our sustainable products is based on specific, quantified criteria developed through Environmental Product Declarations (EPDs), based on life cycle assessment (LCA) and aligned with the standards ISO 14025:2006, EN 15804:2010, ISO 14040:2006, and ISO 14044:2006.

2.12 SUSTAINABLE PRODUCTS PROGRAM

Healthy Product Declaration

Our products meet the highest technical standards of quality and safety in accordance with the regulations applicable in the countries where we operate. This is reflected in the quality certificates and the Material Safety Data Sheets (MSDS), ensuring transparent information on composition, characteristics, hazard identification, first-aid measures, exposure controls, and toxicological information.

- **UNACEM Ecuador:** 11 quality seals for our cements awarded by the Ecuadorian Standardization Institute (INEN), in compliance with the Ecuadorian Technical Standard (NTE).
- **UNACEM Perú:** 7 types of high-quality cements that meet the requirements of the Peruvian Technical Standard (NTP) and the American Society for Testing and Materials (ASTM) standard.
- **UNACEM Chile:** Cements certified by the official laboratory of the Institute for Research, Development, and Innovation of Structures and Materials (IDIEM), in accordance with the requirements of the official Chilean standard NCh 148.
- **UNICON Perú:** Concretes produced under defined technical specifications, ensuring exact dosing and the traceability of the inputs used.

See our technical data sheets, quality certificates, and MSDS for our products:

- Technical data sheet – UNICON Peru
- Technical data sheets and quality certificates – UNACEM Ecuador
- MSDS Selvalegre Concrete
- Technical data sheets, quality certificates, and MSDS – UNACEM Peru
- Quality certificates – UNACEM Chile

Our products meet the highest technical standards of quality and safety in accordance with the regulations applicable in the countries where we operate.

2.12 SUSTAINABLE PRODUCTS PROGRAM

Construction Material Characteristics

We develop our sustainable products by considering the environmental attributes of the materials during design and manufacturing, with the aim of reducing GHG emissions and environmental impacts throughout the life cycle.

Products That Reduce Raw Material Consumption **Low-carbon Products**	• **UNACEM Perú:** Blended cements such as Apu, Andino Ultra, and Andino Forte, with lower clinker content and reduced GHG emissions. • **UNACEM Ecuador:** Campeón cement, recognized for its low carbon footprint (40.0% replacement of clinker with pozzolan). • **UNICON Perú:** Concretes with lower cement content.
Materials with Recycled Content	• **UNACEM Perú:** Uses fly ash and blast furnace slag (a residue from industrial by-products) in the production of blended cements. • **UNACEM Ecuador:** Incorporates iron slag (a residue from the steel industry) in the production of raw meal for the manufacture of Selvalegre Cement.
Red List Exclusion	Our inputs do not contain materials included in the "Red List" of prohibited substances. We use exclusively non-metallic minerals and additions that meet high standards of quality and sustainability.
Certified Wood-based Materials and Products	In 2025, at UNACEM Perú and UNACEM Ecuador, 100.0% of paper bag purchases for cement packaging came from suppliers with Forest Stewardship Council (FSC) certification.

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

Objectives

The management of sustainable products is part of our strategic agenda and is integrated into the Objectives and Key Results (OKR) methodology, which is a framework for defining and tracking goals with a focus on driving sustainable growth, innovation, and business expansion. Within this framework, in 2025 we began—in coordination with our business units—the project to standardize the development of EPDs. The publication of these declarations is scheduled for 2026 and will contribute to strengthening our sustainable product offering in response to market demands.

2.12 SUSTAINABLE PRODUCTS PROGRAM

TO LEARN MORE ABOUT OUR SUSTAINABLE PROJECTS, SEE OUR 2025 SUSTAINABILITY REPORT – UNACEM PERU, PAGES 41–42.

GO TO THE WEBSITE

Investments for Sustainable Products and Services

We allocate investment resources (CAPEX/OPEX) to increase and strengthen our sustainable products and services, in line with the cross-cutting R&D lever of the Roadmap to Carbon Neutrality by 2050, enabling improvements in efficiency, combustion, emissions mitigation in processes, and the adoption of new technologies in the manufacture of cement, concrete, and electricity, all of which contributes to reducing emissions.

Below, we detail the elements considered:

Element	Progress
Research and Development (R&D) Resources to Develop Sustainable Products or Services	• **UNACEM Ecuador:** We implemented the clinker factor optimization project through the development of the new Selvalegre HE cement. • **UNICON:** Through our Cement and Concrete Innovation and Technology Center (CITEDEC), we developed concrete products with 25.0% less water than a traditional one, also incorporating the use of recycled water in the production processes. • **UNACEM Chile:** We developed the water-repellent bag, 100.0% sustainable as it contains no plastics, which improves the storage of our cement bags in humid conditions. • **CELEPSA:** We have the renewable laboratory (LABTEC), aimed at offering comprehensive and sustainable energy solutions. To learn more about our R&D progress, see our 2025 Integrated Report, page 106.
Infrastructure Improvements to Develop Sustainable Products and Services	• **UNICON Perú:** We incorporated the first 100.0% electric mixer truck; this mixer reduces GHG emissions per kilometer traveled by up to 60.0%. • **CELEPSA**: We are advancing in the development of new renewable power generation projects, notably the Solimana solar power plant (257 MW). We prioritize preventive maintenance, operational efficiency, and continuous improvement at the El Platanal and Marañón hydroelectric plants, which in 2025 enabled us to certify the plants under the international I-REC standard, guaranteeing 100.0% renewable energy. • **UNACEM Ecuador:** We implemented a multifuel system for injecting solid alternative fuels into the clinker production kilns. • **UNACEM Perú:** 70.0% of our investment in CAPEX projects in 2025 was allocated to initiatives aimed at the prevention and mitigation of environmental impacts. Notable among these is the commissioning of a concrete dome for clinker storage, an unprecedented piece of infrastructure in the sector.
Internal Training on Sustainable Design Principles	Our employees who participate in the development of sustainable products receive continuous training in new technologies, standards, and international guidelines. They also actively participate in FICEM, projects and conferences, where leaders and experts from the cement and concrete industry gather to discuss knowledge, innovation, and experiences that drive the development of the sector.

2.12 SUSTAINABLE PRODUCTS PROGRAM

Incentives

Our commercial management incorporates sustainability criteria into the promotion and positioning of the product portfolio. Within this framework, the commercial teams have commercial incentive schemes linked to sales performance, promoting the marketing of our sustainable products and services in a cross-cutting manner. Likewise, the growing market demand for products with a lower environmental footprint and greater resource-use efficiency has strengthened the positioning of sustainable products.

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SOCIAL

3

3.1 LABOR PRACTICES COMMITMENT

At Grupo UNACEM, we are committed to ensuring fair, safe, and dignified working conditions for all the people who are part of our operations, whether directly or through third parties. This commitment is grounded in international standards such as the UN Global Compact, the ILO conventions, and the UN Guiding Principles on Business and Human Rights, as well as in our corporate policies: the Code of Ethics and Conduct, the Code of Conduct for Suppliers, the Corporate Labor Harmony Policy, the Corporate Compensation Management Policy, and the Internal Labor Regulations of each business unit.

Scope

This commitment applies to all business units in all countries where we operate, covering all forms of direct employment and extending to contractors, subcontractors, suppliers, and partners in our value chain, who must comply with these principles as part of their relationship with the Group.

Aspects

- **Living Wage:** Through the Corporate Compensation Management Policy, we guarantee living wages for all our employees, sufficient to cover their basic needs and those of their families. We review wages annually and benchmark them against market references in each country where we operate, ensuring external competitiveness and internal equity.

- **Working Time Management:** We respect the maximum working-hour limits established by the labor regulations in force and the Internal Labor Regulations. To prevent excessive workloads, we continuously monitor time worked and overtime, thereby safeguarding the physical and mental health of our employees. Overtime is remunerated in accordance with the labor regulations in force and the applicable collective bargaining agreements.

- **Equal Remuneration:** We promote equal remuneration for men and women for work of equal value, within the framework of the Corporate Compensation Management Policy and the Labor Harmony Policy, and in accordance with the International Labour Organization (ILO) Convention No. 100. We review wages annually to identify, monitor, and reduce gender pay gaps.

- **Vacation:** We respect the right of all our employees to enjoy their paid annual leave, in compliance with the applicable labor regulations. We promote the effective and timely use of rest, recognizing its importance for overall health and for maintaining an adequate work-life balance.

- **Consultation in Collective Dismissal Processes:** We ensure compliance with the notice periods established by the labor regulations in force. We also promote spaces for timely and transparent dialogue with employees and/or their representatives in cases of organizational restructuring or collective dismissals, ensuring communication and the responsible management of change processes.

TO LEARN MORE ABOUT THESE PROGRAMS, SEE OUR 2025 INTEGRATED REPORT, PAGES 128–131.

GO TO THE WEBSITE

3.2 LABOR PRACTICES PROGRAMS

We manage our labor practices in compliance with our corporate policies and the labor regulations in force in each country where we operate, ensuring adequate and sustainable working conditions. We adopt a comprehensive perspective that brings together business, well-being, and purpose. In this regard, we present our labor practices programs:

CERTIFICATIONS

- **UNACEM Perú, UNACEM Chile, UNACEM Ecuador, UNICON, CELEPSA, ARPL, and UNACEM Corp**: *Great Place to Work* (GPTW) 2025-2026.
- **UNACEM Perú:** Association of Good Employers (ABE) 2025–2027 and second place in the Good Labor Practices Competition organized by the Ministry of Labor and Employment Promotion under the ADN Program (Business Allies).
- **UNICON Perú:** Association of Good Employers (ABE) 2025–2027.
- **UNACEM Ecuador:** Socially Responsible Company (ESR) 2025.
- **CELEPSA:** Top Performer ELSA (Harassment-Free Workplaces) 2025.

- **Competitive Salary Conditions:** The vision of the Total Compensation pillar is committed to implementing a comprehensive strategy that not only guarantees a competitive salary positioning and adequate internal equity but also makes it possible to offer personalized benefits for the different groups of employees, recognizing the different needs of each. Salaries are defined according to the responsibilities of the position and individual performance, and are supported by market and cost-of-living studies of the country where we operate.
- **Management of Working Hours:** Within the framework of the "Life First" and "A Healthy Life" (UNA Vida Sana) programs, and in accordance with the Internal Labor Regulations and the labor regulations in force in each country, we comply with and supervise the maximum working hours, and we ensure the correct control and payment of overtime.
- **Participation and Social Dialogue:** Through our CODEC, the Labor Harmony Policy, and the organizational climate committees, we cultivate a respectful work environment that fosters professional development and collaboration. We promote the free expression of opinions and concerns and maintain ongoing dialogue with employee representatives to ensure fair working conditions and good-faith negotiations. In 2025, 21.68% of our workforce was represented by an independent union or covered by collective bargaining agreements.
- **Pay Gap:** We review our salary structure annually in accordance with the Compensation Management Policy, with the aim of ensuring equal remuneration for work of equal value. This process includes the analysis and monitoring of gender pay gaps and the definition of goals aimed at their progressive closure. We also have assessments and programs designed to enhance female leadership, promote equity, and strengthen strategic capabilities, such as: Women in Energy, Mujeres que Construyen (Women Who Build), Voces Unidas (United Voices), Female Leadership, and Women in Operations.
- **Social Protection and Comprehensive Well-being:** Within the framework of the "A Healthy Life" program, we complement public social protection systems with corporate benefits for comprehensive health insurance, emotional well-being, and nutrition.
- **Payment of Benefits:** We monitor and ensure the payment of 100.0% of labor benefits, in accordance with the labor regulations in force, such as bonuses, paid vacation, effective working hours, length-of-service compensation (CTS), and social benefits.
- **Climate Transition Training:** We train our employees on the impacts of industrial change and the climate transition, within the framework of our commitment to carbon neutrality by 2050, and we encourage their participation in sector conferences and events to strengthen their skills. In 2025, for the second consecutive year, we held Sustainability Week, a space in which we promoted decarbonization as a collective effort involving the entire Group.

3.3 EMPLOYEE SUPPORT PROGRAMS

Within the framework of the corporate "A Healthy Life" (UNA Vida Sana) program, we provide benefits above the labor regulations in force, aimed at the physical, emotional, financial, and social well-being of our employees and their family environment.

We present the most notable initiatives from our business units:

1 WORK-RELATED STRESS MANAGEMENT	**General benefit:** Talks on well-being, mental health, stress management, work-life balance, and self-care, to promote a healthy work environment. • **UNACEM Corp:** Digital disconnection policy of 12 continuous hours. • **UNACEM Perú:** Family integration through the "Life First" and "A Healthy Life" programs at the SeguriPark event. • **CELEPSA:** "CELEPSA Contigo" (CELEPSA With You) mental health program, which offers psychological support, emotional active breaks, and effective stress management. • **UNACEM Chile:** Psychological support in the event of the death of a colleague or family member. • **ARPL:** "Care for Your Mind" campaign, with active breaks by site and a well-being kit with breathing techniques and stress management. • **UNACEM Ecuador:** External psychological care for employees and immediate family, within the framework of World Health Day. • **UNICON Perú:** Psychological support for employees, random psychological follow-up, daily active breaks, and massage campaigns. • **UNACEM North America:** Aetna Resources for Living emotional well-being program, available in person, virtually, by phone, or by chat (Talkspace), for employees and immediate family.
2 HEALTH AND SPORTS INITIATIVES	**General benefit:** Promotion of comprehensive health through preventive check-ups, vaccination campaigns, nutrition programs, sports activities, active breaks, and access to gyms. • **UNACEM Corp: Annual** preventive check-ups and free vaccination campaigns. • UNACEM Perú: Nutrition consultations and talks, soccer tournaments, and promotion of women's volleyball, basketball, and soccer. • **UNACEM Chile:** Access to supplementary health insurance and oncology insurance at a preferential price for employees and immediate family, eye-care operations, and an influenza vaccination campaign. • **UNACEM Ecuador:** Tournament, 8K race, "Challenge Your Health" program, and "A Healthy Life" fair. We also hold the "100.0% Smoke-Free Space" and "Get Active and Live" certifications. • **ARPL:** Monthly newsletter and periodic health talks, sports tournament, and walk to the Amancay Sanctuary. • **CELEPSA:** Sports tournament and olympics, soccer and volleyball training, bimonthly nutrition consultation, and agreements with a gym and a swimming center. • **UNICON Perú:** Occupational health and well-being workshop that includes nutritional advice, vaccination campaigns, sports tournaments, and an 8K marathon.
3 FLEXIBLE SCHEDULES	**General benefit:** We offer flexible scheduling schemes adapted to personal needs and to the nature of each position and business unit. • **UNACEM Corp:** Early Friday throughout the year, as well as flexible arrival and departure times. • **UNACEM Perú:** Vacation bridge to combine with calendar holidays. • **ARPL:** Flexible arrival and departure times. • **CELEPSA:** Early Friday throughout the year and a vacation bridge to combine with calendar holidays. • **UNACEM Ecuador:** Summer schedule in July and August. • **UNACEM North America:** Flex time policy on Fridays.

3.3 EMPLOYEE SUPPORT PROGRAMS

4 PART-TIME WORK	**General benefit:** We apply this benefit to facilitate a progressive return after maternity leave, allowing early departure in accordance with the regulations in force in the countries where we operate. • **CELEPSA:** Half-day (4 hours per day) for a period of 2 months after returning to work.
5 REMOTE WORK	**General benefit:** Remote and hybrid work arrangements adapted to the nature of each position in most business units. • **UNACEM Corp:** Hybrid work of 2 to 3 in-person days per week. • **UNACEM Perú:** Remote work policy mainly for non-operational areas. • **UNACEM Chile:** Remote work for remote positions, with fixed in-person attendance days or as required. We also provide office equipment. • **UNACEM Ecuador:** Remote work of up to 2 days per week for administrative staff. • **CELEPSA and UNICON Perú:** Hybrid work for administrative staff with 3 in-person days per week. • **ARPL:** Partial remote work according to position and site.
6 DAYCARE OR CHILDCARE CONTRIBUTIONS	**General benefit:** We support childcare through access to daycare or financial contributions. • **UNACEM Ecuador:** Financial support for daycare. • **UNACEM Chile:** Payment of nursery care for children under 2 years of age, or a compensatory bonus if the child cannot attend on medical advice.
7 BREASTFEEDING BENEFITS OR FACILITIES	**General benefit:** We have equipped, private lactation rooms in our business units. • **UNACEM Corp and ARPL:** Lactation room remodeled in 2025. • **UNACEM Ecuador:** 2 lactation rooms and recognition as a "Breastfeeding-Friendly Company" awarded by the Ministry of Public Health. • **CELEPSA:** Lactation rooms at all its operating sites.
8 PAID PARENTAL LEAVE FOR THE PRIMARY CAREGIVER	• **CELEPSA:** 0.7 weeks in addition to that stipulated by law regarding leave for the adoption of a child up to 12 years of age.
9 PAID PARENTAL LEAVE FOR THE NON-PRIMARY CAREGIVER	• **CELEPSA:** 0.7 weeks in addition to that stipulated by law, for both paternity leave and adoption.

3.3 EMPLOYEE SUPPORT PROGRAMS

10 PAID FAMILY OR CARE LEAVE	**General benefit:** We grant special leave for the care of immediate family members in critical situations, such as serious or terminal illnesses and complex medical treatments.
	• **CELEPSA:** 3 days in addition to the leave established by law. • **UNACEM Ecuador:** Up to 3 days of paid leave for serious illness of a spouse, legal partner, children, and parents, in accordance with the collective bargaining agreement.
11 WELL-BEING AND DEVELOPMENT	**General benefit:** Agreements with corporate discounts, financial education, access to construction products, and loans.
	• **UNACEM Perú:** Schooling allowance and educational agreement with ESCALO+. In 2025, 49 scholarships were awarded to the children of employees at the Condorcocha site, and 50 participated in a financial education course. • **UNACEM Ecuador:** Interest-free loans and advances for social cases and emergencies. • **UNACEM Chile:** Agreements with financial institutions, and zero-rate loans for social cases and emergencies. • **UNICON Perú:** Schooling allowance, academic excellence scholarships for employees' children, interest-free loans, and discounts on concrete products. • **ARPL:** Discounts on cement products and loans for social cases and emergencies. • **UNACEM North America:** Aetna Resources for Living program, which provides financial guidance on budgeting, retirement, mortgages, credit, and taxes.
12 SOCIAL WELL-BEING	**General benefit:** Family integration activities, events, and celebrations of special and commemorative dates.
	• **UNACEM Corp:** Day off for birthdays. • **UNACEM Perú:** Celebration of special dates, summer activities, holiday programs for children ("vacaciones útiles"), family entrepreneurship fair, and family visits to operations. • **UNICON Perú:** Holiday programs for children and the "We Are One Safe Family" event. • **CELEPSA:** Holiday programs for children, and 3 days per year for personal and family activities.

3.4 HUMAN RIGHTS DUE DILIGENCE PROCESS

Our Corporate Human Rights Policy establishes the framework under which we implement due diligence processes based primarily on identifying risks and preventing, mitigating, and remediating them when applicable, with a scope covering our own operations, value chain, and business relationships.

As part of the process, the following relevant issues, as well as vulnerable groups, have been identified and assessed:

Relevant Human Rights Issues	Vulnerable Groups
• Forced labor • Human trafficking • Child labor • Freedom of association • Right to collective bargaining • Discrimination and harassment • Environment • Sexual and gender-based violence • Equal remuneration • Workplace harassment • Community rights • Consumer rights • Occupational health and safety	• Own employees • Women • Children and adolescents • Third-party employees (suppliers, contractors, contractor personnel) • Local communities • Business partners (customers, consumers)

Risk Identification

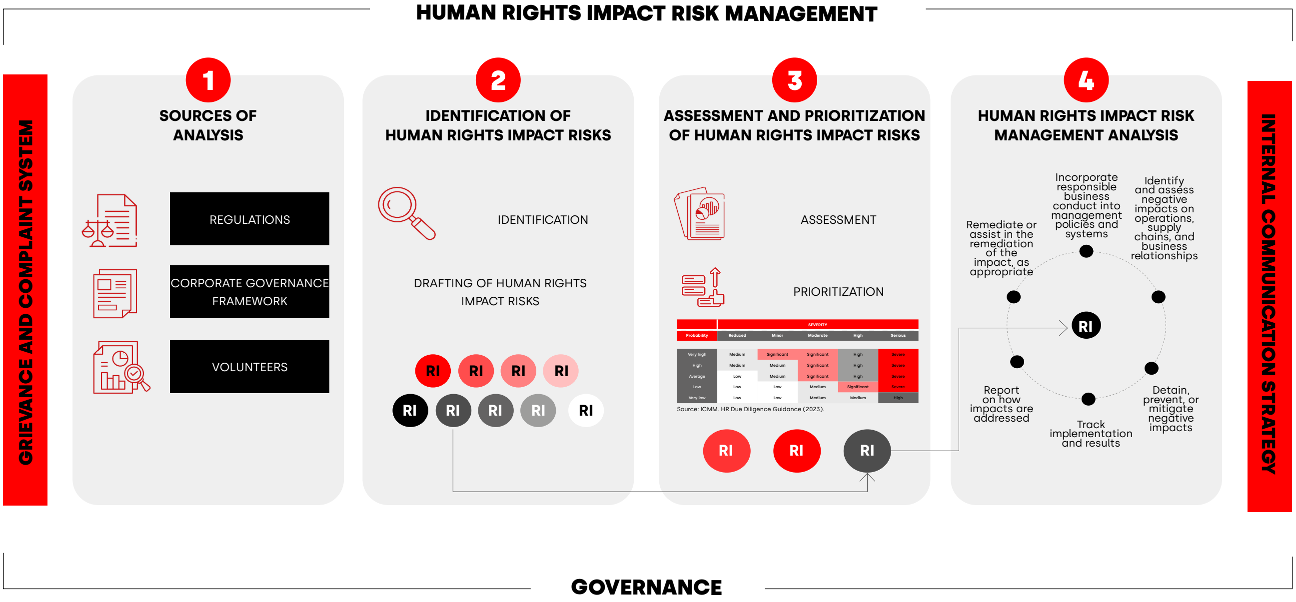
These processes operate through a management model centered on risk identification. To structure it, we have an ESG risk taxonomy that incorporates human rights, organized into impact dimensions as part of social risks, in line with international and national standards. This framework makes it possible to integrate human rights risks into the Integrated Risk Management System (IRMS), facilitating their prioritization, control measures, and timely escalation to the risk committees.

Risk Review

The systematic periodic review of the human rights risk mapping takes place on a monthly and quarterly basis. Monthly, the prioritized risks are reviewed together with the risk officer of each business unit, following up on the implementation of the action plans. Quarterly, the risks are reviewed at the corporate level, which strengthens strategic decision-making.

3.4 HUMAN RIGHTS DUE DILIGENCE PROCESS

Our due diligence processes are based on 4 phases:



We present a summary matrix of the most relevant human rights issues across all our own operations, value chain, and business relationships.

Relevant Human Rights Issues	Human Rights Risk Identified	Stakeholders Identified	Existing Controls
Occupational health and safety	Harm to life and/ or integrity due to transport incidents or accidents.	Own employees Third-party employees	• Contracts with suppliers • Awareness-raising for transporters on safety matters • Grievance and complaint mechanism • Crisis and communication committee • Standard for a maximum number of driving hours • Vehicle inspection checklist • Internal road safety regulations • Corporate Health and Safety Policy

3.4 HUMAN RIGHTS DUE DILIGENCE PROCESS

Relevant Human Rights Issues	Human Rights Risk Identified	Stakeholders Identified	Existing Controls
Community rights	Harm to property, food, life, and/ or integrity due to operational contingencies or collapse from natural disasters.	Local communities	• Earthquake-resistant infrastructure • Topographic monitoring • Preventive and corrective maintenance • Third-Party Liability Insurance • Contingency plan
Environment	Environmental harm from noise during operation.	Local communities Own employees Third-party employees	• Control systems at noise-generating sources • Environmental Monitoring Plan • Preventive and corrective plant maintenance plan • Grievance and complaint mechanism • Agreement on activity schedules
Discrimination **Equal remuneration**	Situations of labor and salary discrimination in selection, hiring, development, or compensation processes.	Own employees	• Corporate Human Rights Policy • Corporate Compensation Management Policy • Corporate Diversity and Inclusion Policy • Code of Ethics and Conduct
Forced labor **Human trafficking**	Presence of human trafficking for labor purposes.	Own employees Third-party employees	• Human Rights Policy • Grievance and complaint mechanism • Code of Ethics and Conduct for Suppliers
Forced labor	Presence of bonded labor or servitude conditions in the production and/or supply chain.	Own employees Third-party employees	• Human Rights Policy • Grievance and complaint mechanism • Code of Ethics and Conduct for Suppliers • Employment contract with specifications

3.4 HUMAN RIGHTS DUE DILIGENCE PROCESS

Relevant Human Rights Issues	Human Rights Risk Identified	Stakeholders Identified	Existing Controls
Child labor	Use of child labor in activities related to the production of raw materials.	Own employees Third-party employees	• Human Rights Policy • Grievance and complaint mechanism • Selection processes (legal-age requirement) • Code of Ethics and Conduct • Contract verification means • Code of Ethics and Conduct for Suppliers
Right to collective bargaining **Freedom of association**	Restriction of the right to form or join unions of one's own choosing and to bargain collectively.	Own employees Third-party employees	• Employment contract with specifications • Grievance and complaint mechanism • Collective bargaining agreements with unions • Negotiation processes (annual and quarterly) • Code of Ethics and Conduct for Suppliers
Sexual and gender-based violence	Risk of abuse and exploitation of women and girls in vulnerable communities during the construction and operation phases.	Women Children and adolescents Local communities	• Grievance and complaint mechanism • Community engagement • Code of Ethics and Conduct for Suppliers
Consumer rights	Risks to users' health due to exposure to toxic or hazardous materials without the proper warnings or instructions.	Business partners (customers, consumers)	• Grievance and complaint mechanism

3.5 HUMAN RIGHTS MITIGATION AND REMEDIATION

Each business unit oversees the programs comprehensively in order to prevent, mitigate, and remediate possible negative impacts when applicable, within the framework of compliance with the 10 principles established in the Corporate Human Rights Policy, as part of the Group's commitment and consistency. This process is collaborative and cross-cutting and involves various areas and responsible leaders.

Human Rights Mitigation

As part of the due diligence process, we strengthened our risk mitigation controls and processes, implementing specific measures to reduce the likelihood of occurrence or the severity of the impacts identified. The number of sites with mitigation plans corresponds to the 5 business units with the greatest impact and operational scope: UNACEM Perú, UNACEM Ecuador, UNACEM Chile, UNICON Perú, and CELEPSA.

Below, we present our main mitigation processes for own operations, supply chain, and business partners:

OWN OPERATIONS

Relevant Issue	Mitigation Plans
Occupational health and safety	• Compliance with the Corporate Health and Safety Policy. • "Life First" Program, aimed at strengthening a comprehensive safety culture. • External and internal audits. • Compliance with the regulations in force and international standards. • Occupational medical examinations upon entry, periodically, and upon departure, in accordance with the risks associated with each position. • External survey on safety perception, the results of which guided targeted actions to strengthen our preventive culture. • Online digital system (ISOtools) for recording and tracking workplace accidents, accessible at all times and updated annually.
Community rights	• Identification and diagnosis of critical zones with signage and other measures. • Awareness-raising program for communities. • Impact assessments. • Emergency response protocol. • Evacuation plan and drills. • Implementation of the "Volante Seguro" (Safe Driving) program. • Accessible grievance and complaint mechanisms. • Insurance and event-claim probability.
Sexual and gender-based violence	• Protocol for the prevention of and response to workplace harassment and violence. • Procedure for reporting sexual harassment.
Environment	• Assessment of the encapsulation of equipment and machinery. • Identification of equipment generating more than 82 decibels. • Assessment of operational processes for noise reduction. • Preventive maintenance plan for equipment and machinery.

3.5 HUMAN RIGHTS MITIGATION AND REMEDIATION

SUPPLY CHAIN

Relevant Issue	Mitigation Plans
Occupational health and safety	• "Life First" Program, aimed at strengthening a comprehensive safety culture. • Dissemination of the Code of Conduct for Suppliers, which must be signed as proof of its receipt and acceptance. • Contractual requirements regarding human rights. • Audits of suppliers and contractors. • Continuous monitoring.
Child labor Forced labor	• Supplier homologation process, which includes an assessment of practices such as child labor, forced or compulsory labor, and discrimination. • Zero tolerance for child labor and forced labor, and any form of exploitation or abuse.
Discrimination and harassment	• Dissemination of the Code of Conduct for Suppliers, which must be signed as proof of its receipt and acceptance. • Dissemination of the Human Rights Policy, which must be signed as proof of its receipt and acceptance. • Accessible procedures and reporting channel.

BUSINESS PARTNERS[20]

Relevant Issue	Mitigation Plans
Consumer rights	• Availability of and access to safety data sheets and technical data sheets for products. • Compliance with local and international regulations. • Implementation of clear, visible, and understandable labeling. • Application of rigorous quality control standards.

20 In mergers and acquisitions, clear human rights conditions are incorporated prior to investments.

3.5 HUMAN RIGHTS MITIGATION AND REMEDIATION

Human Rights Remediation

We have a process to address situations when applicable, which contemplates measures to rectify, remediate, or compensate, depending on the nature of the negative impact identified. In 2025, we recorded no cases that required remediation actions.

Asunto relevante	Remediation Measures
Occupational health and safety	• In response to emergencies, we lead the way in Peru with rigorous programs for response teams, drills, and internal competitions; we even successfully managed a fire at an electrical substation without any negative impacts or the need for remediation measures. • In industrial hygiene, we carry out campaigns to verify the correct fit of respirators using specialized equipment, which has made it possible to reduce exposure to crystalline silica.
Human trafficking Child labor Sexual and gender-based violence	• A secure, confidential, and accessible grievance, complaint, and response system that enables us to identify, manage, and remediate actual or potential impacts on human rights matters. The admission of a complaint prompts the development of corrective or disciplinary actions. • Investigation procedures and a zero-tolerance policy for retaliation. • Labor harmony policy that defines clear criteria for the prevention, handling, investigation, and sanctioning of possible violations.
Consumer rights	• Specialized insurance covering the entire Group, designed to cover critical risks such as ransomware attacks and information breaches. • Mechanisms for the timely detection of cyber threats.

3.6 EMPLOYEE DEVELOPMENT PROGRAMS

Our UNA Culture (Unión, Negocio y Acción — Unity, Business, and Action) is the cornerstone of our talent development strategy, which encompasses all our employees, including those on contract. The learning model includes coaching, mentoring, teams, and networks, delivered both in person and virtually (synchronously and asynchronously), under andragogy principles. All of this ensures relevant, practical learning experiences aimed at strengthening and improving employees' skills.

The model takes a decentralized approach. Strategic priorities are defined at the corporate level, while each business unit designs and implements its annual plan with a specific emphasis on measuring impact. Below, we present our development programs:

Leadership Development Program

We have a structured approach to leadership development, designed to strengthen management capabilities, soft skills, and strategic decision-making. We have designed and implemented 5 leadership development programs at the corporate level:

- Leadership program for senior management, focused on strategic capabilities, decision-making, and adaptive leadership.
- High-Performance Organization Management Program – OKR, focused on being an enabler for the execution of the strategy and sustaining the Group's leadership in the region.
- Program aimed at the direct reports of senior management, focused on managing and handling complexity and adaptive leadership.
- Female leadership program, focused on driving the development and participation of women in leadership positions.
- Canterano Program, focused on leadership for industrial environments.
- Leadership program for the corporate team, aligned with the needs for coordination, influence, and cross-cutting management.

In 2025, we began designing the Essentials of Management program, which will be rolled out in 2026 to all leaders with the aim of standardizing the fundamentals of leadership across the Group.

Cultural Education Program

We have initiatives aimed at promoting a work environment based on respect for and understanding of people of different cultures, genders, ages, and nationalities; in addition, we ensure non-discrimination and equal opportunities. Among these initiatives is the Voces Unidas (United Voices) program, which in 2025 consolidated its position as a key cultural enabler of Grupo UNACEM; its rollout reinforced tolerance, equity, and respect for differences across all operations.

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3.6 EMPLOYEE DEVELOPMENT PROGRAMS

Transition Program for Retiring and Terminated Employees

We have processes and policies for labor separations and retirements in accordance with the labor regulations in force in each country where we operate; these contemplate notice periods and prior consultation mechanisms. Each business unit has specific initiatives, notably:

- **CELEPSA:** Voluntary retirement incentive policy.
- **UNACEM Ecuador:** Severance fund, administered through a trust that provides employees with financial backing during their departure.
- **UNACEM Perú:** Retirement preparation program, in partnership with the PUCP (Pontifical Catholic University of Peru). We also have a policy that encourages mutual agreement, with exit benefits for employees in the event of structural reorganizations.

Digital Transition Program

We drive digital transition by strengthening capabilities and adopting technological tools that enable new ways of working. In this context, in 2025:

- We invested in artificial intelligence training programs aimed at developing and adapting to new digital skills and at promoting a mindset of innovation and the strategic use of technology.
- We expanded access to key digital platforms such as Ubits for online training, Rankmi for performance management, and Workvivo for organizational communication.

> We have processes and policies for labor separations and retirements in accordance with the labor regulations in force in each country where we operate; these contemplate notice periods and prior consultation mechanisms.

3.6 EMPLOYEE DEVELOPMENT PROGRAMS

Below, we present the programs with the greatest quantitative impact on the business:

ADAPTIVE LEADERSHIP DEVELOPMENT PROGRAMS

Program Description	A leadership development program designed to strengthen adaptive capabilities and decision-making criteria in highly complex environments. This is aligned with the evolution of our succession model, in which we drive the identification of potential successors for key leadership positions.
Benefits	Development of adaptive capacity to lead in BANI (Brittle, Anxious, Nonlinear, Incomprehensible) and highly complex environments. This enables current and future leaders to refine specific skills and competencies.
Quantitative Business Impact	• Direct savings in selection and hiring costs of US$ 30,000 per position at the management level. • Direct savings in selection and hiring costs of US$ 50,000 per position at the senior management level. Each vacancy filled internally also eliminates the cost associated with an external candidate's learning curve.

LEADERSHIP DEVELOPMENT PROGRAM: MANAGING A HIGH-PERFORMANCE ORGANIZATION – OKR

Program Description	The program strengthens the leadership skills and capabilities of OKR leaders, equipping them with tools to drive their teams' performance and the execution of the first stage of the 2022–2026 strategic agenda. The first stage of the agenda is measured through measurable objectives and quantitative business impacts, using an agile methodology that prioritizes initiatives and makes it possible to manage a high-performance culture and monitor progress at both the corporate and business unit levels. The program seeks a shared vision toward 2030, in line with the second stage of the agenda.
Benefits	• Improve the leadership skills and capabilities of each OKR leader. • Be protagonists of the Group's growth and integrated management. • Implement an Individual Development Plan for each leader. • Lead from their role to transform their environment and solve problems. • Be agents of change in cultural transformation matters. • Drive Grupo UNACEM's strategic agenda. • Quickly learn new roles and acquire a high capacity to adapt to new conditions and to teamwork.
Quantitative Business Impact	• By 2030, position ourselves in the first decile of the EBITDA multiple among cement groups in the region. • By 2030, develop infrastructure and housing in the countries where we operate, to create sustainable long-term value.

3.7 WORKPLACE CLIMATE SURVEY

We incorporate mechanisms for listening to and measuring the employee experience, notably the Great Place to Work (GPTW) assessment as a key tool for gathering perceptions, identifying opportunities for improvement, and strengthening the management of organizational climate and culture. In 2025, we reached 89.0% on the Gestalt indicator, compared with the 85.0% recorded in 2024, which reflects the overall satisfaction of the Group's employees according to the GPTW survey. In addition, the business units UNACEM Perú, UNACEM Chile, UNACEM Ecuador, UNICON, CELEPSA, ARPL, and UNACEM Corp obtained the GPTW certification for the 2025–2026 period.

IN 2025, WE REACHED
89.0%
ON THE GESTALT INDICATOR, COMPARED WITH THE 85.0% RECORDED IN 2024, WHICH REFLECTS THE OVERALL **SATISFACTION OF THE GROUP'S EMPLOYEES ACCORDING TO THE GPTW SURVEY.**

The survey assesses 4 aspects through 5 dimensions, addressing employee satisfaction with the work environment and organizational culture. Below, we present how they relate to one another:

Aspects	GPTW Dimension	GPTW Questions
Job satisfaction	Pride	I feel that my participation is important and makes a difference in the organization.
		I would recommend that my friends and family work at this company because of its excellent work environment.
	Fairness	Taking everything into account, I would say this is a great place to work.
	Credibility	On a scale from 1 to 10, where 1 is "Not at all likely" and 10 is "Very likely," how likely are you to recommend that a friend or family member work at the organization?
Purpose	Pride	My work has a special meaning for me: this is not "just a job."
		People here adapt quickly to the changes needed for our organization's success.
		I feel good about the way we contribute as an organization to the community.
		Our customers rate the service we provide them as excellent.
Happiness	Pride	When I see what we achieve, I feel proud.
		I want to work here for a long time.
		I am proud to tell others that I work here.
		People enjoy working at the organization, whether on-site or remotely.
	Camaraderie	I can be myself and express my personality in my work environment.
Stress	Respect	I can take time off, on a coordinated basis, to attend to important personal matters.
		Here, people are encouraged to balance their work life and personal life.

3.8 TYPE OF PERFORMANCE ASSESSMENT

Our comprehensive performance assessment model combines multiple methodologies to ensure effective talent management, aligning professional development with the corporate strategy and reinforcing meritocracy as an essential principle. This model is composed of 4 types of assessment, which we describe below:

MANAGEMENT BY OBJECTIVES

Through this process, the General Manager of each business unit cascades the business strategy to all levels of the organization, defining the scope of individual contribution through objectives. In 2025, 35.67% of employees were assessed by objectives.

Frequency: annually, and includes a mid-year review.

MULTIDIMENSIONAL PERFORMANCE APPRAISAL

An approach that incorporates feedback from the direct supervisor and the assessment of peers and subordinates, focusing on key competencies such as accountability, collaboration, and trust-building. In 2025, 32.92% of employees were assessed through the multidimensional assessment.

Frequency: annually, and includes a mid-year review.

TEAM-BASED PERFORMANCE APPRAISAL

An agile approach that uses OKRs to align team objectives with the priorities of the Group's strategic agenda. This system makes it possible to assess the team's collective performance, as well as each member's individual contribution, toward shared common goals. In 2025, we achieved the active participation of 100.0% of senior management and first-line managers.

Frequency: quarterly assessment with continuous feedback.

AGILE CONVERSATIONS

An approach based on agile management of professional development, with a continuous frequency throughout the year. This approach is structured around the Individual Development Plans (IDPs), which are reviewed between each employee and their leader. In this way, we promote a culture of meritocracy in which performance becomes a tool for professional growth and business sustainability. In addition, in 2025, on a complementary basis, we conducted a dynamic assessment of individual and group OKRs through 3 formal annual conversations.

Frequency: ongoing.

TO LEARN MORE ABOUT OUR LIFE FIRST PROGRAM, SEE OUR 2025 INTEGRATED REPORT, PAGES 142–145.

GO TO THE WEBSITE

3.9 LIFE FIRST PROGRAM – OCCUPATIONAL HEALTH AND SAFETY

We consolidate our management through the Life First Program, which integrates safety in a cross-cutting manner across the entire Group, in line with our Corporate Occupational Health and Safety Policy. Our business units UNACEM Peru, CELEPSA, and UNICON Perú[21] hold the ISO 45001:2018 certification.

Within the framework of the program, we address actions such as the following:

- **Risk Assessment:** Each business unit receives specific tools, such as matrices and procedures for the identification, assessment, and management of risks, as well as control measures.

> Each business unit has annual emergency response and safety plans, which include procedures for analyzing incidents, injuries, and occupational illnesses.

- **Supplier/Contractor Management:** We establish Occupational Health and Safety (OHS) criteria and guidelines in procurement processes and contractual requirements, in compliance with the Corporate Supply Chain Policy and the Code of Conduct for Suppliers, as well as the contractor management guide. This management is framed within:
  - **Roles:** The contract administrator and/or contractor is responsible for ensuring that the OHS criteria are applied to the contract and/or contractor they manage.
  - **Hiring:** Every contracted service is formalized through a contract that includes health and safety clauses, establishing responsibilities.
- **Prioritization and Integration of Action Plans:** We establish action plans to address risks and measure real progress, in line with our goal of zero accidents and safety interdependence by 2030.
- **Assessment of Progress in Reducing/Preventing Health Problems and Risks:** We maintain a continuous assessment of progress toward our 2030 objectives. In 2025, we reached a maturity level of 3.70, surpassing the established target and achieving 100.0% compliance with the action plans. In addition, we reduced the Lost Time Injury Frequency Rate (LTIFR) for employees from 4.98 in 2024 to 3.11 in 2025.
- **Investigation Procedures:** Each business unit has annual emergency response and safety plans, which include procedures for analyzing incidents, injuries, and occupational illnesses. The objective is to transform each finding into an opportunity for continuous learning.

21 To see the certificate, visit https://www.sgs.com/en-pe/certified-clients-and-products/certified-client-directory and enter the certificate number "PE20/819943320" in the "Search by certification number" field.

3.10 STAKEHOLDER ENGAGEMENT POLICY

Our commitment to long-term value creation for local communities and vulnerable groups is based on local development and the improvement of quality of life in the surroundings of our operations. This commitment is established in the Sustainability Statement through the Social Management pillar, approved and endorsed by the Board of Directors in 2021, and is articulated with the Code of Ethics and Conduct, the Corporate Diversity and Inclusion Policy, and the Corporate Human Rights Policy.

On this basis, each business unit maintains the commitment to implement stakeholder identification processes (communities, vulnerable groups, and local stakeholders), engagement strategies, and grievance and complaint mechanisms, in order to maintain transparent communication based on dialogue and mutual respect. All of this is adapted to its operating context, regulatory framework, and identified socio-environmental risks.

Scope

- **Supply Chain:** The Code of Conduct for Suppliers establishes the guidelines for behavior toward communities.
- **Own Operations:** The guidelines of the social management and community engagement framework are applicable to our business units.

Aspects

- **Stakeholder Identification and Prioritization Process**

  In our business units, we have an organizational structure responsible for social management and community engagement, which is committed to identifying and prioritizing stakeholders (communities, local stakeholders, vulnerable groups, among others), as well as regulatory aspects, socio-environmental risks, and the prioritization of the gaps identified. This process is based on the identification and prioritization of stakeholders, the assessment of the stakeholders identified, and the definition of the specific activities to be carried out.

  To this end, we use assessment tools according to each context where we operate, such as:

  - Assessments through social stakeholder mapping to define the contribution to social impact.
  - Social climate matrices, which make it possible to assess and analyze social relationships.
  - Community risk management systems, which make it possible to monitor the social climate and identify opportunities to improve engagement with the surrounding environment.

- **Engagement Strategy**

  We promote transparent dialogue, active listening, and the constant participation of our stakeholders, including local stakeholders. We have permanent dialogue channels, both in-person and virtual, for all our stakeholders, in order to build and strengthen respectful, solid, and mutually beneficial relationships. This type of strategy focuses on fostering communication, collaboration, and trust to achieve common objectives and maintain responsible, participatory management.

Our commitment to long-term value creation for local communities and vulnerable groups is based on local development and the improvement of quality of life in the surroundings of our operations.

3.10 STAKEHOLDER ENGAGEMENT POLICY

- **Available Grievance/Complaint Mechanism**

  We have a Group Ethics Line available to all our stakeholders, including communities. The platform is a confidential and accessible channel for grievances/complaints. Likewise, there is permanent attention through our website, social media, and institutional email.

  In addition, each business unit has specific procedures that establish the guidelines and actions to be taken to receive, record, and analyze grievances, complaints, reports, and inquiries.

  Below, we present the policies of our most relevant business units within the framework of stakeholder engagement:

UNACEM Perú has its Sustainability Policy, which outlines its commitment and social management guidelines.

UNACEM Ecuador has its Social and Environmental Responsibility Policy, which upholds the guidelines and principles for engagement with stakeholders.

CELEPSA has its Sustainability Policy, which establishes guidelines that frame its social management.

UNICON Peru has its Social and Environmental Management System, aimed at generating spaces for continuous dialogue and for identifying opportunities to improve quality of life.

UNACEM Chile promotes adequate coordination with communities, with the purpose of finding and developing common interests.

We have a Group Ethics Line available to all our stakeholders, including communities. The platform is a confidential and accessible channel for grievances/complaints. Likewise, there is permanent attention through our website, social media, and institutional email.

TO LEARN MORE ABOUT OUR IMPLEMENTED PROJECTS, SEE OUR 2025 SUSTAINABILITY REPORT, PAGES 65–73.

GO TO THE WEBSITE

3.11 STAKEHOLDER ENGAGEMENT PROGRAM

In 2025, we designed and implemented a Corporate Social Strategy across the entire Group, through a comprehensive, collaborative process. The strategy establishes a common framework for stakeholder programs applicable to all our local operations, with a focus on building relationships of trust, helping to close gaps, and generating economic, social, and environmental value in an integrated manner. These programs include:

- **Impact Assessments**

  We conduct social impact assessments and socioeconomic studies in the communities and among the local stakeholders of the areas of influence, in order to define our contribution under a territorial development approach and working in partnership with stakeholders from the public and private sectors, civil society, and multilateral organizations. All of this is aimed at developing social investment projects with greater impact in the surroundings of our operations.

  We highlight the main initiatives by business unit:

  UNACEM Perú: We further strengthen and expand the impact of our social management. The corporate social strategy classifies the initiatives under 4 thematic lines that guide the definition, execution, and impact assessment of the projects implemented in the territories: infrastructure with social value; well-being and capacity development; conservation and healthy environments; and economic development.

  UNACEM Ecuador: We have 5 approaches for the execution of projects within the framework of the community relations plan; these are education and training; health; generation of opportunities; environmental conservation; and social infrastructure.

  CELEPSA: We establish objectives, targets, and impact indicators within the framework of the Social Management Plan. We carry out monitoring through a follow-up and control process, which makes it possible to assess interventions and actions with stakeholders and ensure their effectiveness.

- **Communication Mechanisms (channels, surveys, reviews, meetings, and capacity building)**

  We manage our communication with communities and local stakeholders. This is grounded in 3 principles: trust, dialogue, and mutual respect. To this end, we use diverse mechanisms, such as in-person meetings, surveys, a suggestion box at the permanent offices, social media, websites, institutional email, working groups, and continuous contact with community leaders and organizations to receive feedback on the projects, complemented by capacity-building programs through community leadership.

  We highlight the main mechanisms by business unit:

  UNACEM Perú: We have formal communication channels (institutional email for procedures and inquiries, and social media for contact with the public), as well as participatory mechanisms such as perception surveys and leadership and assertive communication workshops. For direct, in-person attention, we have a permanent office.

  UNACEM Ecuador: Through the "communication and dialogue" component of our community relations program and our procedures for managing internal and external communications, we promote opportunities for meetings, capacity building, participation, and the exchange of ideas between the organization and the communities. This program is complemented by the community magazines "Mashikuna" and "Quinde."

  CELEPSA: We combine spaces for interaction and awareness-raising with dialogue and management mechanisms. In addition, we share the results of the projects' indicators in various spaces, reinforcing trust and dialogue.

- **Tracking of Grievances**

  As a Group, we have an Ethics Line, a platform available to all stakeholders who wish to submit grievances or complaints. In addition to this channel, they may get in touch through the telephone number or the email address provided.

  Each business unit has a specific grievance and complaint procedure, making it possible to classify the communications received. In 2025, UNACEM Perú and CELEPSA addressed and resolved 100.0% of inquiries, requests, grievances, and complaints within the timeframes established in their procedures.

3.12 CUSTOMER RELATIONSHIP MANAGEMENT

We have a customer experience management model that integrates the commercial, logistics, and customer service areas through structured processes of measurement, feedback, and continuous improvement. This model enables us to anticipate customer needs, improve the availability of our products and services, and offer direct technical support.

Our program addresses the following aspects:

Communication Channels

We manage communication with our customers in a structured, continuous, and multichannel manner, with the aim of responding promptly to their needs, strengthening lasting relationships, and ensuring a consistent experience.

- **AI-based Chatbot:** As part of our commitment to faster, more accessible service, we are progressively implementing chatbots that complement our traditional customer service channels. We have a guidance and inquiry chatbot on the UNACEM Peru portal, aimed at direct cement customers, and another on the Selvalegre Cement website of UNACEM Ecuador, publicly available.

- **Online Form or Direct Email Contact:** On the websites of our business units, we provide contact by email or online form according to our customers' needs.

Business Unit	Email
UNACEM Perú	contacto@unacem.pe
UNACEM Chile	contacto@unacem.cl
UNACEM Ecuador	servicioalcliente@unacem.ec
PREANSA Perú	comercial@preansa.com.pe
PREANSA Colombia	comercial@preansa.com.co
CELEPSA	comercial@celepsa.com

- **Dedicated Phone Line:** We have dedicated telephone lines for customer service in our business units.

Unidad de negocio	Línea telefónica
UNACEM Perú	411 0000
UNACEM Chile	562 2938 9600
UNACEM Ecuador	1800 111 222
UNACEM North America	480 219 6670
UNICON Perú	215 4600
PREANSA Perú	2806864
PREANSA Colombia	571 7940360

- **In-person Attention:** Our business units promote in-person attention with dedicated staff for each customer group, serving as technical advisors and on-site facilitators. In the Progresol hardware store chain, we have more than 1,000 points of sale in Peru, which strengthens closeness to and loyalty among our customers.

  To learn about the communication channels of our main business units, visit:

Business Sector	Communication Channels
Cement	UNACEM Perú UNACEM Chile UNACEM Ecuador
Concrete	UNICON Perú PREANSA Perú PREANSA Colombia
Energy	CELEPSA

3.12 CUSTOMER RELATIONSHIP MANAGEMENT

Accessible Solutions for Older Adults

Progresol, Peru's largest hardware store chain, bases its success on personalized service and the trust generated by the backing of UNACEM Perú. To strengthen this approach, we developed Progresol Plus, a digital platform that simplifies order management for our distributors.

In line with this, we provide direct support, build capacity in the use of digital tools to manage their orders, and guide them in adapting their stores to meet health and safety standards, making them more functional, accessible, and safe for distributors and their customers.

These actions are particularly important for retail outlets run by older adults, where direct support and in-person channels are essential for facilitating access to information, addressing inquiries on a personalized basis, and strengthening their management capabilities. Through these mechanisms, we recognize and value the experience of hardware store owners who have built their businesses over generations, fostering the continuity and progress of their businesses.

Process for Incorporating Feedback into Product and Service Development

We manage our customers' feedback through a process that enables us to collect, analyze, and identify opportunities for improvement for our products and services.

- **Collection:** We collect feedback from our customers through surveys or forms that we send along with our inquiries. This process may occur 2 times a year.
- **Analysis:** We process the information collected to identify trends, recurring needs, and opportunities for improvement, prioritizing those aspects with the greatest impact on the customer experience.
- **Implementation in Product and Service Development:** The findings are translated into concrete adjustments to our products and services, ensuring that the voice of the customer is an active input in our decision-making.

3.12 CUSTOMER RELATIONSHIP MANAGEMENT

Complaint Management and Resolution Process

We have a systematic process to receive, investigate, and resolve complaints, ensuring customer satisfaction and the continuous improvement of our products and services.

1 REGISTRATION/ RECEIPT	2 INVESTIGATION	3 DECISION	4 RESOLUTION*	5 CLOSURE
WE HAVE A FORMAL PROCESS FOR RECEIVING COMPLAINTS. WHEN A CUSTOMER REGISTERS A COMPLAINT, THEY AUTOMATICALLY RECEIVE AN EMAIL CONFIRMATION ACKNOWLEDGING RECEIPT OF THEIR REQUEST.	FINDINGS ARE GATHERED IN THE FIELD, IMPACTS ARE CLASSIFIED (ENVIRONMENTAL, SOCIAL, AND ECONOMIC), AND THE LEVEL OF SEVERITY IS DETERMINED.	THE MERITS OF THE CASE ARE ASSESSED.	IMPLEMENTATION OF CORRECTIVE ACTIONS AND ASSIGNMENT OF THOSE RESPONSIBLE.	INCLUDES VERIFYING THE REQUESTING PARTY'S CONFORMITY THROUGH FORMAL RECORDS AND REGISTERING THEIR LEVEL OF SATISFACTION.

* Each complaint has a transparent resolution timeframe established according to its criticality and nature, which may vary depending on each business unit. Through a platform, customers can monitor the progress of their request in real time using a tracking code, and in other cases formal communications are sent informing them of the status of the process. At UNACEM Perú, the average resolution time is 21 days, comprising 9 days for the investigation and 10 days for the implementation of corrective actions.

Independent External Verification of the Complaint Process

The process is framed within the Quality Management System aligned with ISO 9001:2015, which ensures that the process is effective and oriented toward continuous improvement. The business units UNACEM Perú, UNICON Perú, UNACEM Ecuador, PREANSA Perú and PREANSA Chile cuentan con esta certificación.

Main milestone:

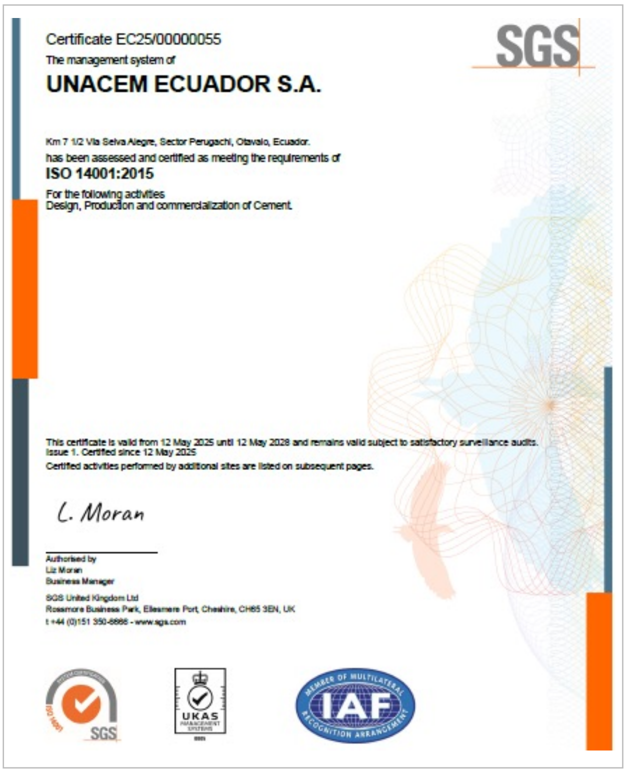
In the second quarter of 2026, UNACEM Ecuador, with its Selvalegre Cement brand, was recognized as the first company in the construction sector to be Certified in Customer Experience at the Platinum level, following a study that evaluated the experience the company delivers to its customers through the Praxis Xperience Index Open 2026. This recognition places the business unit at one of the highest levels of certification within a model that analyzes companies' relationships with their customers based on 3 key dimensions: Effectiveness, Ease, and Emotion (EEE).

ESG INDICATORS

4.1 ENVIRONMENTAL INDICATORS

TABLE 1: ENVIRONMENTAL MANAGEMENT SYSTEM VERIFICATION

UNACEM Ecuador



Certificate EC25/00000055
The management system of
UNACEM ECUADOR S.A.

Km 7 1/2 Vía Selva Alegre, Sector Perugachi, Otavalo, Ecuador.
has been assessed and certified as meeting the requirements of
ISO 14001:2015
For the following activities
Design, Production and commercialization of Cement.

This certificate is valid from 12 May 2025 until 12 May 2028 and remains valid subject to satisfactory surveillance audits.
Issue 1. Certified since 12 May 2025
Certified activities performed by additional sites are listed on subsequent pages.

Authorised by
Liz Moran
Business Manager

SGS United Kingdom Ltd
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UNICON

Esta es una traducción del certificado PE19/819943297
El sistema de gestión de
UNIÓN DE CONCRETERAS S.A. también comercializando como CONCREMAX S.A.

Panamericana Sur km 11.4, San Juan de Miraflores, Lima, Perú.
ha sido evaluado y certificado que cumple con los requisitos de
ISO 14001:2015
Para las siguientes actividades
Diseño, fabricación, comercialización y suministro de concreto pre-mezclado;
Servicio de bombeo, pavimentación y lanzado de shotcrete;
Extracción, procesamiento y despacho de agregados;
Fabricación y entrega de prefabricados de concreto;
para la actividad de la construcción y minería a nivel nacional.
Locaciones Temporales: Alameda Rímac, Aeropuerto Internacional Jorge Chávez y Puerto de Chancay; Minera Antamina, Cerro Lindo, El Porvenir, Inmaculada, Pallancata, Condestable y Toromocho.

Este certificado es válido desde 27 de febrero de 2023 hasta 25 de diciembre de 2025 y su validez está sujeta al resultado satisfactorio de las auditorías de seguimiento.
Edición 3. Certificado desde 26 de diciembre de 2019
Actividades certificadas realizadas por emplazamientos adicionales enumerados en las páginas siguientes.

Expiración del ciclo anterior 25 de diciembre de 2022
Auditoría de renovación 14 de noviembre de 2022

Autorizado por
Jonathan Hall
Global Head - Certification Services

SGS United Kingdom Ltd
Rossmore Business Park, Ellesmere Port, Cheshire, CH65 3EN, UK
t +44 (0)151 350-6666 - www.sgs.com

4.1 ENVIRONMENTAL INDICATORS

TABLE 2: TOTAL ENERGY CONSUMPTION

Group Business Segment	Year	Total Non-renewable Energy Consumption (MWh)	Total Renewable Energy Consumption (MWh)
Cement	2025	7,778,536.83	865,682.46
Concrete	2025	204,866.79	17,857.60
Energy	2025	114.12	5,973.83
Grupo UNACEM	**2025**	**7,983,517.74**	**889,513.90**

TABLE 3: TOTAL WATER CONSUMPTION

Group Business Segment	Year	a. Water Withdrawn and Extracted (millions of m³)	b. Water Discharge (millions of m³)	Net Water Consumption (a – b) (millions of m³)
Cement	2022	1.36	0.14	1.22
	2023	1.36	0.13	1.23
	2024	1.57	0.13	1.44
	2025	**1.55**	**0.25**	**1.30**
Concrete	**2025**	**1.04**	**0.00**	**1.04**
Energy	2022	0.01	0.00	0.01
	2023	1,447.15	1,446.37	0.78
	2024	1,418.57	1,418.54	0.03
		1,524.36	**1,524.33**	**0.03**
Grupo UNACEM	2022	1.37	0.14	1.23
	2023	1,448.51	1,446.50	2.01
	2024	1,420.14	1,418.67	1.47
	2025	**1,526.95**	**1,524.58**	**2.37**

4.1 ENVIRONMENTAL INDICATORS

TABLE 4: CO-PROCESSING RATE

Total Fuels and Raw Materials	2025
% of alternative fuel used to replace fossil fuel	42
Clinker/cement ratio	81
% of alternative raw materials contained in cement[22]	3

TABLE 5: REVENUE FROM SUSTAINABLE CONSTRUCTION MATERIALS[23]

Description	2022	2023	2024	2025
Revenue from sustainable products or services	S/ 939,975,782.14	S/ 924,005,265.37	S/ 935,232,204.04	S/ 1,018,371,398.36
Total revenue	S/ 5,978,843,000.00	S/ 6,376,274,000.00	S/ 6,854,997,000.00	S/ 7,035,540,000.00
% of sustainable revenue	15.72170	14.49130	13.64307	14.47468

22 This corresponds to UNACEM Perú and UNACEM Ecuador.

23 From 2022 to 2024, this includes UNACEM Perú's cement products with additives—Apu, Andino Ultra, and Andino Forte—and UNACEM Ecuador's Campeón cement. For 2025, sustainable products and services are also included, such as Unianclado, sustainable pavements, and UNICON's electric mixer, as well as CELEPSA's I-REC certificates.

4.2 SOCIAL INDICATORS

TABLE 6: WORKFORCE

Business Segment	Indicator	Year 2024	Year 2025	2030 Target
Grupo UNACEM	Proportion of women in all management positions (%)	23.24	26.41	30

TABLE 7: GENDER PAY RATIO

Business Segment	Employee Level	2025 Ratio
Grupo UNACEM	Executive level (base salary)	0.872
	Executive level (base salary + incentives)	0.861
	Management level (base salary)	0.943
	Management level (base salary + incentives)	0.940
	Non-management level ADM (base salary)	0.896
	Non-management level ADM (base salary + incentives)	0.894
	Non-management level OPE (base salary)	1.173
	Non-management level OPE (base salary + incentives)	1.174

Considerations for Calculating the Ratio:

I. Job categories (Executive level, Management level, and Non-management level) are grouped by hierarchical level in accordance with the definitions established in the CSA glossary.

II. In the case of the Non-management level, a distinction is made between the administrative (ADM) and operational (OPE) segments, as these are entirely different job profiles with very marked gender proportions between them—particularly in the OPE segment, due to a predominance of men in that sector of the company.

III. The compensation figures for the business units in the United States, Chile, and Ecuador have been adjusted using a Purchasing Power Parity (PPP) index relative to Lima, Peru, in order to compare the purchasing power of salaries across countries and ensure consistency in the calculation of averages. At UNACEM North America and Drake Cement, an adjustment of +80.0% was applied due to the difference in cost of living between Phoenix and Lima; at Tehachapi, +46.0% between Bakersfield and Lima; in Chile, +7.0% between Santiago and Lima; in Ecuador, -13.0% between Quito and Lima; and in Colombia, 0.0%, as there is no variation in cost of living.

IV. The average salary for each gender is calculated based on the weighted average of the salaries reported by each business unit for both genders.

V. The overall pay gap ratio is calculated by weighting the pay gap grouped by the weighted proportion of each group relative to the total number of employees in the Group.

4.2 SOCIAL INDICATORS

TABLE 8: HUMAN RIGHTS ASSESSMENT

	% of Total Assessed in the Last 3 Years	% of Total Assessed in Which Risks Have Been Identified	% of Risk with Mitigation Measures Adopted
Own Operations[24]	100	100	100
Tier I Contractors and Suppliers[25]	100	0[26]	0

TABLE 9: EMPLOYEE WELL-BEING TREND

Business Segment	Satisfaction Measurement	Unit	Year				2025 Target
			2022	2023	2024	2025	
Grupo UNACEM	Satisfied employees	% of employees with the highest level of satisfaction	86	87	87	89	87
	Data coverage	% of employees who responded to the survey	82	73	72	74	

24 The human rights due diligence process applies to the business units of UNACEM Perú, UNACEM Ecuador, UNACEM Chile, UNICON Perú, and CELEPSA, due to their greater impact and operational scope. 100.0% of these business units have been assessed in this area.

25 All of our significant Tier 1 suppliers are evaluated through the supplier assessment system in accordance with standards established in the ESG program. Aspects such as labor practices, occupational health and safety, respect for human rights, and ethics, among others, are considered to ensure that high standards of responsibility and sustainability are maintained.

26 No significant human rights risks were identified during the reporting period. This result takes into account the controls we have implemented, including supplier selection and homologation processes, contractual requirements regarding labor rights, and continuous monitoring mechanisms.

4.2 SOCIAL INDICATORS

TABLE 10: TRAINING AND DEVELOPMENT INDICATORS

Business Segment	Indicators	2022	2023	2024[27]	2025
Grupo UNACEM	Average hours per FTE of training and development	39.6	53	40.8	56.3
	Average amount spent per employee on training and development (S/)	542.98	1,250	2,674.1	1,731.1

TABLE 11: TRAINING AND DEVELOPMENT INDICATORS – BREAKDOWN BY GENDER

Business Segment	Year	Average Training and Development Hours by Gender		Average Amount Spent on Training and Development by Gender	
		Women	Men	Women	Men
Grupo UNACEM	2023	45	31	25,220	114,696
	2024	54	40	21,617	84,962
	2025	**102**	**40**	**2,439**	**571**

27 The 2024 data were corrected due to the identification of inconsistencies in the reporting methodology.

4.2 SOCIAL INDICATORS

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

Business Segment	Year	Average Training and Development Hours by Age				Average Training and Development Hours by Management Level		
		18–30 years	31–45 years	46–60 years	60+ years	Executive level	Management level	Non-management level
Grupo UNACEM	2025	55	54	40	29	49	61	72

Business Segment	Year	Average Amount Spent on Training and Development by Age				Average Amount Spent on Training and Development by Management Level		
		18–30 years	31–45 years	46–60 years	60+ years	Executive level	Management level	Non-management level
Grupo UNACEM	2025	762	909	769	594	5,508	3,540	1,372

4.2 SOCIAL INDICATORS

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

Business Segment	Year	Average Cost per New Hire	New Vacancies by Gender		New Vacancies by Age			New Vacancies by Nationality					
			New vacancies filled by women	New vacancies filled by men	New hires of employees under 30 years of age	New hires of employees between 30 and 50 years of age	New hires of employees over 50 years of age	New vacancies filled by Peruvian citizens	New vacancies filled by Ecuadorian citizens	New vacancies filled by Chilean citizens	New vacancies filled by Venezuelan citizens	New vacancies filled by Colombian citizens	New vacancies filled by other nationalities
Grupo UNACEM	2022	S/ 4,698.88	157	1,594	454	1,112	133	1,414	32	176	16	81	9
	2023	S/ 2,375.20	147	1,482	420	974	121	1,184	0	62	22	93	127
	2024	S/ 1,361.10	124	1,470	398	985	131	1,218	6	97	16	81	109
	2025	**S/ 6,090.55**	**257**	**1,241**	**330**	**1,013**	**155**	**1,122**	**84**	**102**	**22**	**59**	**109**

4.2 SOCIAL INDICATORS

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

		Turnover Rate by Gender		Number of Terminations by Nationality						Number of Terminations by Management Level		
Group Business Segment	Year	Turnover rate for women	Turnover rate for men	Peruvian citizens	Ecuadorian citizens	Chilean citizens	Venezuelan citizens	Colombian citizens	Other nationalities	Non management	Management level	Executive level
Grupo UNACEM	2022	16.42%	19.20%	816	15	142	9	141	9	135	13	14
	2023	14.63%	13.45%	642	18	71	5	53	93	212	33	4
	2024	9.39%	14.63%	592	31	148	7	260	6	659	68	8
	2025	**16.72%**	**14.11%**	**883**	**38**	**105**	**10**	**60**	**137**	**429**	**121**	**25**

		Number of Terminations by Age		
Group Business Segment	Year	Under 30 years old	Between 30 and 50 years old	Over 50 years old
Grupo UNACEM	2023	181	527	126
	2024	220	586	187
	2025	**182**	**797**	**254**

TABLE 15: FREEDOM OF ASSOCIATION

Business Segment	Indicator	2022	2023	2024	2025
Grupo UNACEM	Percentage of employees represented by an independent union or covered by collective bargaining agreements (%)	22.40	22.60	23.75	21.68

4.2 SOCIAL INDICATORS

TABLE 16: HUMAN CAPITAL RETURN ON INVESTMENT

Business Segment	Year	Total Revenues	Total Operating Expenses	Total Employee-related Expenses (Salaries + Benefits)	HC ROI
Grupo UNACEM	2022	S/ 5,978,843,000	S/ 543,215,000	S/ 966,276,000	6.62534
	2023	S/ 6,376,274,000	S/ 589,087,000	S/ 1,034,570,000	6.58511
	2024	S/ 6,854,997,000	S/ 707,390,000	S/ 1,193,300,000	6.15177
	2025	**S/ 7,035,540,000**	**S/ 740,060,000**	**S/ 1,305,018,000**	**5.82406**[28]

TABLE 17: CUSTOMER SATISFACTION

Satisfaction Measurement	Unit	Año				2025 Target
		2022	2023	2024	2025	
Satisfied respondents	% of satisfied customers	83	96	89	89	80
Data coverage	% of customers	50	38	37	37	

28 In 2025, we significantly increased our efforts in talent development, allocating an average of S/ 1,734.8 to training programs and achieving an average of 56.5 hours of training per employee. In this regard, the change in return observed compared to the previous year is primarily due to the strategic and long-term nature of the investments made, which aim to ensure continuous learning and accelerate the Group's transformation processes and growth potential.

4.3 GOVERNANCE INDICATORS

TABLE 18: AVERAGE TENURE OF THE BOARD OF DIRECTORS

Business Segment	Average Years of Board Tenure[29]
Grupo UNACEM	19.4

TABLE 19: BOARD MEMBERS' INDUSTRY EXPERIENCE

Director	Executive Experience	GICS Sector Level 1
Marcelo Rizo Patrón de la Piedra	Executive Chairman at UNICON. UNICON: A leading company in the Peruvian market with more than 50 years of experience in the production of ready-mixed concrete.	• Sector/Industry Group: Materials. • Industry/Sub-industry: Construction Materials.
Carlos Ugás Delgado	Production Manager of UNACEM Perú in 1988, Operations Manager in 1992, and General Manager from 1996 to June 2020. UNACEM Peru: A specialized company with more than 100 years of history in the production of cement and clinker.	• Sector/Industry Group: Materials. • Industry/Sub-industry: Construction Materials.

TABLE 20: FINES AND CONVICTIONS RELATED TO CORRUPTION AND BRIBERY CASES

Description	Quantity
Amount of fines related to corruption and bribery (S/)	0
Number of convictions related to corruption and bribery	0
Number of fines related to corruption and bribery cases	0

29 On March 31, 2026, the election and removal of directors for the 2026–2028 term were announced, in accordance with the provisions of the Regulations on Material Events and Confidential Information, approved by SMV Resolution No. 005-2014-SMV/01. For more details, see: https://grupounacem.com/inversionistas/wp-content/uploads/2026/04/HdI-Comites-Directorio-Abril-2026.pdf. Updated information on the Board of Directors is available on the Group's website and is presented in the 2026 CSA assessment.

4.3 GOVERNANCE INDICATORS

TABLE 21: MAIN CONTRIBUTIONS AND EXPENSES

Organization Name	Description	Total Amount Paid 2025
ASOCEM Cement Producers Association	A business association representing the cement and cement-products industry in Peru, whose purpose is to promote, develop, and protect the industry in order to contribute to the country's development. Its activities are committed to 4 specific areas: permanent services, sustainable development, concrete technology, and institutional management.	S/ 990,000.00
CONFIEP National Confederation of Private Business Institutions	A guild organization that represents Peru's main business associations and promotes public policy, dialogue, a favorable environment for investment, economic growth, and sustainability.	S/ 153,000.00
SNMPE National Society of Mining, Petroleum, and Energy	A business organization constituted as a civil association that brings together the mining, hydrocarbons, and electricity sectors, with the aim of promoting sustainable development through the responsible use of natural resources, contributing to environmental conservation and social development.	S/ 129,720.00
FICEM Inter-American Cement Federation	A federation representing cement companies, institutes, and associations in Latin America and the Caribbean. It promotes the sector's global agenda on issues such as biodiversity protection, circular economy, energy efficiency, climate change adaptation, GHG emissions mitigation, and good practices in the sector.	S/ 109,230.00
SNI National Society of Industry	An organization that promotes the development of the manufacturing industry and fosters the market economy through sector-specific technical proposals related to economic, labor, and tax issues, among others.	S/ 39,075.00
Perú Sostenible (Sustainable Peru)	A network of companies that promote sustainable development in Peru and aim to serve as a liaison between the private sector, the public sector, academia, and civil society with regard to the SDGs.	S/ 18,000.00

TABLE 22: SUPPLIER ASSESSMENT AND DEVELOPMENT KPIs[30]

Descripción	**2025**
1.1. Total number of unique suppliers	4,495
1.2. Total number of significant unique suppliers	527
1.3. Number of significant unique suppliers supported with development measures (as a subset of 1.2)	48
% of significant unique suppliers supported with development measures	9.10816
1.4. Total number of significant unique suppliers assessed through desk assessments/on-site assessments	382
% of significant suppliers assessed	72.48577
1.5. Number of significant unique suppliers assessed with actual or substantial negative impacts	183
1.6. Number of significant unique suppliers assessed with actual or substantial negative impacts with an agreed action/improvement plan	151
% of suppliers assessed with substantial actual or potential negative impacts with an agreed corrective action/improvement plan	82.51366
1.7. Number of significant unique suppliers assessed with actual or potential significant impacts that were terminated	0

30 The data pertains to Tier 1 and non-Tier 1 suppliers of the business units whose supply chains account for more than 80.0% of the Group's purchases: UNACEM Perú, UNACEM Ecuador, UNICON Perú, and CELEPSA.

4.3 GOVERNANCE INDICATORS

TABLE 23: TAX DECLARATION – GRUPO UNACEM

(In '000 Soles)	Year	Name of all resident entities					
		Perú	Ecuador	United States	Chile	Colombia	Consolidated
Number of Employees	2023	4,783	470	386	387	114	6,140
	2024	4,986	492	520	559	126	6,683
	2025	**5,203**	**498**	**564**	**465**	**88**	**6,818**
Revenue from Sales	2023	4,216,158	603,129	1,081,826	456,664	18,497	6,376,274
	2024	4,238,409	627,949	1,464,390	483,464	40,785	6,854,997
	2025	**4,434,972**	**618,651**	**1,377,999**	**585,767**	**18,151**	**7,035,540**
Profit (Loss) before Tax	2023	582,521	78,800	28,008	62,102	701	752,132
	2024	551,104	110,098	34,791	53,801	7,578	687,790
		637,710	**112,275**	**102,181**	**129,880**	**688**	**776,996**
Income Tax Accrued (Current Year)	2023	227,754	16,024	13,681	738	–	229,359
	2024	259,940	30,551	68,439	3,937	–	218,115
	2025	**284,647**	**29,209**	**22,443**	**3,254**	**1,198**	**295,865**
Effective Tax Rate	2023	39.1%	20.3%	- 48.8 %	-1.2%	0.0%	30.5%
	2024	47.2%	27.7%	-196.7 %	-7.3%	0.0%	31.7%
	2025	**44.6%**	**26.0%**	**-22.0 %**	**2.5%**	**-174.1%**	**38.1%**
Headline CIT Tax Rate	2023	29.5%	25.0%	21.0%, 8.8% y 4.9%	27.0%	35.0%	–
	2024	29.5%	25.0%	21.0%, 8.8% y 4.9 %	27.0%	35.0%	–
	2025	**29.5%**	**25.0%**	**21.0%, 8.8% y 4.9%**	**27.0%**	**35.0%**	**–**
Income Tax Paid	2023	387,591	29,448	–	295	226	417,560
	2024	305,882	43,794	-	-	405	350,081
	2025	**288,141**	**33,357**	**-**	**-**	**172**	**321,670**
Cash Tax Rate	2023	66.5%	37.4%	0.0%	0.5%	32.2%	55.5%
	2024	55.5%	39.8%	0.0%	0.0%	5.3%	50.9%
	2025	**45.2%**	**29.7%**	**0.0%**	**0.0%**	**-25.0%**	**41.4%**

4.3 GOVERNANCE INDICATORS

TABLE 24: EFFECTIVE TAX RATE

Financial Reports	Year	Earnings before Tax (S/)	Reported Taxes (S/)	Cumulative Acceptable Adjustments	Effective Tax Rate (%)	Cash Taxes Paid (S/)	Cash Tax Rate (%)
Grupo UNACEM	2023	752,132,000	229,359,000	0	30.49451	417,560,000	55.51685
	2024	687,790,000	218,115,000	0	31.71244	350,081,000	50.8994
	2025	**776,996,000**	**295,865,000**	**0**	**38.07806**	**321,670,000**	**41.39918**

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