



**GRUPO  
UNACEM**

# **INTEGRATED REPORT 2025**



Cement, concrete, and electricity are crucial drivers of society's development. Concrete is the foundation on which bridges, housing, schools, dams, and highways are built, enabling growth and connecting communities. Electricity and the energy transition broaden opportunities, strengthen competitiveness, and sustain long-term development and innovation.

Aware of this responsibility and guided by our purpose, we act with the conviction that our role goes beyond the production of materials. We are a group that operate with responsibility and transparency, contributing to the consolidation of a solid and profitable business that fosters wellbeing, creates opportunities, and leaves a positive and lasting footprint on society.

**INTEGRATED  
REPORT  
2025**





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RICARDO RIZO  
PATRÓN DE LA PIEDRA  
CHAIRMAN OF THE BOARD  
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## MESSAGE FROM THE CHAIRMAN OF THE BOARD OF DIRECTORS OF GRUPO UNACEM

### Dear shareholders:

Grupo UNACEM currently maintains a presence in five countries—Peru, the United States, Ecuador, Chile, and Colombia—with operations in cement, concrete, energy, and specialized engineering services. This geographic and sectoral diversification is one of the key factors behind the resilience of our business model, allowing us to respond more effectively to the various economic cycles of the markets in which we operate. In an environment marked by a gradual recovery in demand in some markets, tariff pressures, exchange rate volatility, geopolitical conflicts, and major technological transformations accelerating global trends, we reaffirm our commitment to creating sustainable value for our shareholders through disciplined and responsible management, a long-term vision, and an ethical and transparent business model.

The sectors in which Grupo UNACEM operates play an essential role in the development of societies. Resilient infrastructure construction, urban growth, and the transition toward sustainable energy systems require reliable, efficient, and responsible industrial solutions. In this context, Grupo UNACEM is committed to contributing to the economic and social progress of the countries in which we operate, guided by our purpose, **"Together we grow to build a sustainable world,"** which shapes our business decisions and our relationships with the communities and regions where we are present.

Throughout 2025, our Board of Directors maintained a clear focus on creating value for our shareholders, driving decisions to strengthen our financial structure, optimize capital allocation, and consolidate the



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foundations for the Group's future growth. In this context, I would like to highlight the start of construction of a new lime plant in Condorcocha (Junin, Peru), through CALCEM, a company created in partnership with Mexico's Grupo Calidra. The plant will have an initial production capacity of 200,000 tons per year and an estimated investment of US\$ 70.0 million. This project, which is scheduled to begin operations in the second quarter of 2027, represents a strategic step in diversifying our portfolio toward a high-value business for the mining and construction sectors.

Milestones such as this one have driven the transition from the first stage of our 2030 strategy—focused on unlocking value (2022–2026)—to the second stage, focused on growth (2026–2030). In this second phase, our objective is to capitalize on the progress achieved and lay the foundations for disciplined, long-term growth.

As a Group, our consolidated sales revenue totaled S/ 7,035.5 million as of December 31, 2025, a 2.6% increase compared to 2024. This performance was primarily driven by higher volumes in our cement and energy operations in Peru, as well as by a gradual recovery in the Chilean market. These results confirm our ability to generate sustained value from our investment portfolio.

The sectors in which Grupo UNACEM operates -cement, concrete, energy and related services- play an essential role in the development of societies.

At the same time, we continued to strengthen our financial structure. The Group's consolidated debt decreased to S/ 5,248 million at the end of 2025, 4.2% lower than in 2024, substantially reprofiling maturities and maintaining leverage levels consistent with our policy of financial prudence and business sustainability.



GRUPO UNACEM IS COMMITTED TO CONTRIBUTING TO THE ECONOMIC AND SOCIAL PROGRESS OF THE COUNTRIES IN WHICH WE OPERATE, GUIDED BY OUR PURPOSE, "TOGETHER WE GROW TO BUILD A SUSTAINABLE WORLD."



THROUGHOUT 2025, OUR BOARD OF DIRECTORS MAINTAINED A CLEAR FOCUS ON CREATING VALUE FOR OUR SHAREHOLDERS, DRIVING DECISIONS TO STRENGTHEN OUR FINANCIAL STRUCTURE, OPTIMIZE CAPITAL ALLOCATION, AND CONSOLIDATE THE FOUNDATIONS FOR THE GROUP'S FUTURE GROWTH.



OUR CONSOLIDATED SALES REVENUE TOTALED **S/ 7,035.5 MILLION** A 2.6% INCREASE COMPARED TO 2024.



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**MESSAGE FROM THE CHAIRMAN OF THE  
BOARD OF DIRECTORS OF GRUPO UNACEM**

Grupo UNACEM continues to work toward building strong business foundations with a clear strategic vision, and to further improving our practices to face the future with optimism.

In 2025, we carried out two significant debt-related transactions that strengthened our financial structure. At the beginning of the year, we refinanced S/ 1,812 million with an average term of four years for two operations in Peru. In December, we issued municipal bonds in the United States for US\$ 360.0 million, intended to refinance over a 20-year term the obligations related to the acquisition of Tehachapi Cement. These transactions allowed us to align the profile of our financial obligations for the coming years with a structure that enables us to address future challenges.

Regarding capital allocation, it is worth noting that, in 2021, we initiated a share buyback program in a context in which the share price was significantly lower than its fundamental value. We carried out this process gradually and in a disciplined manner, in line with the Group's cash flow generation, and considering that the share buyback was a profitable investment for our shareholders. In June 2025, the Annual General Meeting of Shareholders approved the final amortization of treasury shares, equivalent to 48.0 million shares. With this, we concluded the second buyback program.

This decision reflects our commitment to disciplined capital allocation and to the generation of sustainable value for our investors, ensuring that the Group's capital structure remains aligned with our growth strategy and the financial strength of the business.

Grupo UNACEM continues to work toward building strong business foundations with a clear strategic vision, and to further improving our practices to face the future with optimism. We will continue to strengthen our position as a leading industrial group in the region, as well as that of an organization capable of generating economic, social, and environmental value with integrity in a sustainable way.

On behalf of the Board of Directors, I would like to thank our shareholders for their trust, the Executive Team for their leadership, and the Group's employees in all the countries where we operate for their continued commitment.

Sincerely,

**RICARDO RIZO PATRÓN DE LA PIEDRA**  
CHAIRMAN OF THE BOARD  
GRUPO UNACEM



PEDRO LERNER  
RIZO PATRÓN  
CORPORATE CEO  
GRUPO UNACEM

## MESSAGE FROM THE CORPORATE CEO OF GRUPO UNACEM

### To our stakeholders:

Guided by our purpose, **"Together we grow to build a sustainable world,"** Grupo UNACEM currently maintains a diversified portfolio in the cement, concrete, energy, and specialized engineering services sectors in 5 countries: Peru, the United States, Ecuador, Chile, and Colombia. Our international presence enables us to participate in different infrastructure and construction materials markets, as well as to compete across the diverse economic and social dynamics of each market.

2025 was a year of progress and consolidation of the first phase of Grupo UNACEM's 2030 Strategic Agenda. This first phase is aimed at strengthening our operational capabilities, capturing synergies across operations, and consolidating a more integrated corporate model. In this way, we seek to drive sustainable business growth for the benefit of our shareholders and investors, customers and suppliers, employees, and society as a whole.

Thanks to these efforts, our sales revenue totaled S/ 7,035.5 million at the end of 2025, a 2.6% increase compared to 2024. The Group's consolidated performance remained solid, thanks to the resilience of our Latin American operations, which helped offset the still-challenging market environment affecting our U.S. operations. Consequently, although EBITDA was 3.1% lower than in 2024, reaching S/ 1,609.1 million, the level of leverage was also lower than in 2024, closing the year with a net debt/EBITDA ratio of 3.04. These results are supported by the performance of each of our operations.

At **UNACEM Perú**, the cement business reached an EBITDA of S/ 933.3 million, driven by the strong performance of the self-construction segment and growth in the bulk cement market. At **UNICON**, we continued to strengthen our presence in the ready-mix concrete market through technological innovation and operational improvements aimed



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at enhancing efficiency and customer service quality. In the energy business, **CELEPSA** reached an EBITDA of S/ 250.7 million and generated 4,454 GWh, consolidating its role as a key player in the Peruvian electricity system.

At **UNACEM Ecuador**, our operations continued to strengthen their presence in the local market by participating in major infrastructure and urban development projects, despite a challenging external environment. At **UNACEM North America**, we continued to optimize our industrial operations in the market and to consolidate an integrated platform in the United States, despite the contraction of the construction market, cost pressures, and slower residential market activity.

In **Chile**, our operations participated in strategic infrastructure projects such as the Santiago Metro, the Arqueros Project, the Carretera de la Fruta, and the Chequenes Wind Farm. Additionally, through PREANSA Chile, we contributed to the construction of the Biobío Industrial Bridge, the longest in the country.

Regarding growth in adjacent businesses, this year we began construction of our first industrial plant for lime manufacturing through CALCEM. Located in Condorcocha, Tarma Province, the new plant is scheduled to begin operations in 2027 with a production capacity of 200,000 tons per year, strengthening the integration of our operations. Additionally, CELEPSA, our electricity generation platform, signed a long-term contract with Zelestra

2025 was a year of progress and consolidation of the first phase of Grupo UNACEM's 2030 Strategic Agenda. This first phase is aimed at strengthening our operational capabilities, capturing synergies across operations, and consolidating a more integrated corporate model.

to supply approximately 450.0 GWh of solar energy annually, thereby contributing to the energy transition and strengthening our competitiveness in the electricity market. Likewise, UNICON Perú and UNICON Chile introduced their first electric mixer trucks into their operations, marking a pioneering step forward in reducing emissions within the industry.

In summary, during 2025, we made investments totaling approximately S/ 698.8 million, mainly aimed



GUIDED BY OUR PURPOSE, **"TOGETHER WE GROW TO BUILD A SUSTAINABLE WORLD,"** GRUPO UNACEM CURRENTLY MAINTAINS A **DIVERSIFIED PORTFOLIO IN THE CEMENT, CONCRETE, ENERGY, AND SPECIALIZED ENGINEERING SERVICES SECTORS IN 5 COUNTRIES: PERU, THE UNITED STATES, ECUADOR, CHILE, AND COLOMBIA.**



AT **UNICON**, WE CONTINUED TO **STRENGTHEN OUR PRESENCE IN THE READY-MIX CONCRETE MARKET THROUGH TECHNOLOGICAL INNOVATION** AND OPERATIONAL IMPROVEMENTS AIMED AT ENHANCING **EFFICIENCY AND CUSTOMER SERVICE QUALITY.**



**OUR ROADMAP TO ACHIEVE CARBON NEUTRALITY BY 2050** CONTINUES TO **GUIDE DECISIONS ON INVESTMENTS, INNOVATION, AND EFFICIENCY ACROSS OUR OPERATIONS.**

**MESSAGE FROM THE CORPORATE  
CEO OF GRUPO UNACEM**

at strengthening operational efficiency, improving the reliability of our industrial assets, and advancing environmental and technological improvement projects in our operations.

Looking ahead, despite geopolitical conflicts and their broad global effects, we remain optimistic, expecting a stable growth environment in the region, with contained inflation and a gradual easing of monetary conditions that will support a gradual recovery in demand across our key markets.

In addition, we continue to make progress in integrating sustainability into our business strategy.

In Peru, we integrated our UNICON concrete brand into UNACEM's portfolio of construction solutions. This **consolidation of our commercial strategy** reflects a vision focused on our customers' needs and on developing efficient and integrated solutions for the construction market.

Talent management and the development of our organizational culture are key priorities to sustain this progress. In this regard, **UNA Culture** is being consolidated as a pillar that fosters collaboration across our different operations and strengthens a shared identity within the Group. At the same time, we continue to enhance our risk management systems, which are fundamental to ensuring the Group's resilience in an increasingly dynamic and demanding global environment. Timely identification and management of operational, financial, regulatory, and environmental risks are ongoing objectives of our management model and contribute to safeguarding long-term sustainability.

In addition, to build the capabilities needed for our next strategic cycle and strengthen the Group's operational efficiency in line with global standards,

we began the implementation of the **UNACEM Global Business Services** model, a process that we will expand in the coming years and that will allow our operations to maintain focus on their core businesses.

Our roadmap to achieve carbon neutrality by 2050 continues to guide decisions on investments, innovation, and efficiency across our operations. Programs such as our alternative fuels initiative achieved fossil fuel substitution rates of 42.0% at the Otavalo plant (Ecuador) and 16.0% at Tehachapi Cement (United States), thereby reinforcing our commitment to the energy transition.

The progress achieved in recent years has made it possible to consolidate the Group's strategic foundations. Building on the capabilities developed through the implementation of our Strategic Agenda, we will work with greater intensity to enable Grupo UNACEM to enter a new stage of development focused on sustainable growth, innovation, and the expansion of our operations in the markets in which we operate.

I would like to express my gratitude to the Group's Board of Directors for their leadership and extend my appreciation to our employees for their exemplary commitment and dedication, as well as to thank our shareholders, customers, suppliers, and communities for the trust they have placed in our organization.

We will continue to work with the clear conviction that, through cement, concrete, and energy, we contribute to building infrastructure, connecting regions, and generating drivers of sustainable development for the societies where we operate.

Sincerely,

**PEDRO LERNER RIZO PATRÓN**  
CORPORATE CEO  
GRUPO UNACEM



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## 1.1 ABOUT US

We are Grupo UNACEM, a Peruvian-based industrial group with over 100 years in business and a diversified portfolio in cement, concrete, energy, and related services. Throughout our history, our commitment to society has been expressed through brands with a purpose that have made decisive contributions to the development of the countries where we operate: Peru, the United States, Ecuador, Chile, and Colombia.

Since 2022, with the creation of Grupo UNACEM's holding company (UNACEM Corp)—the result of a simple corporate reorganization that led to the separation of the cement business through the creation

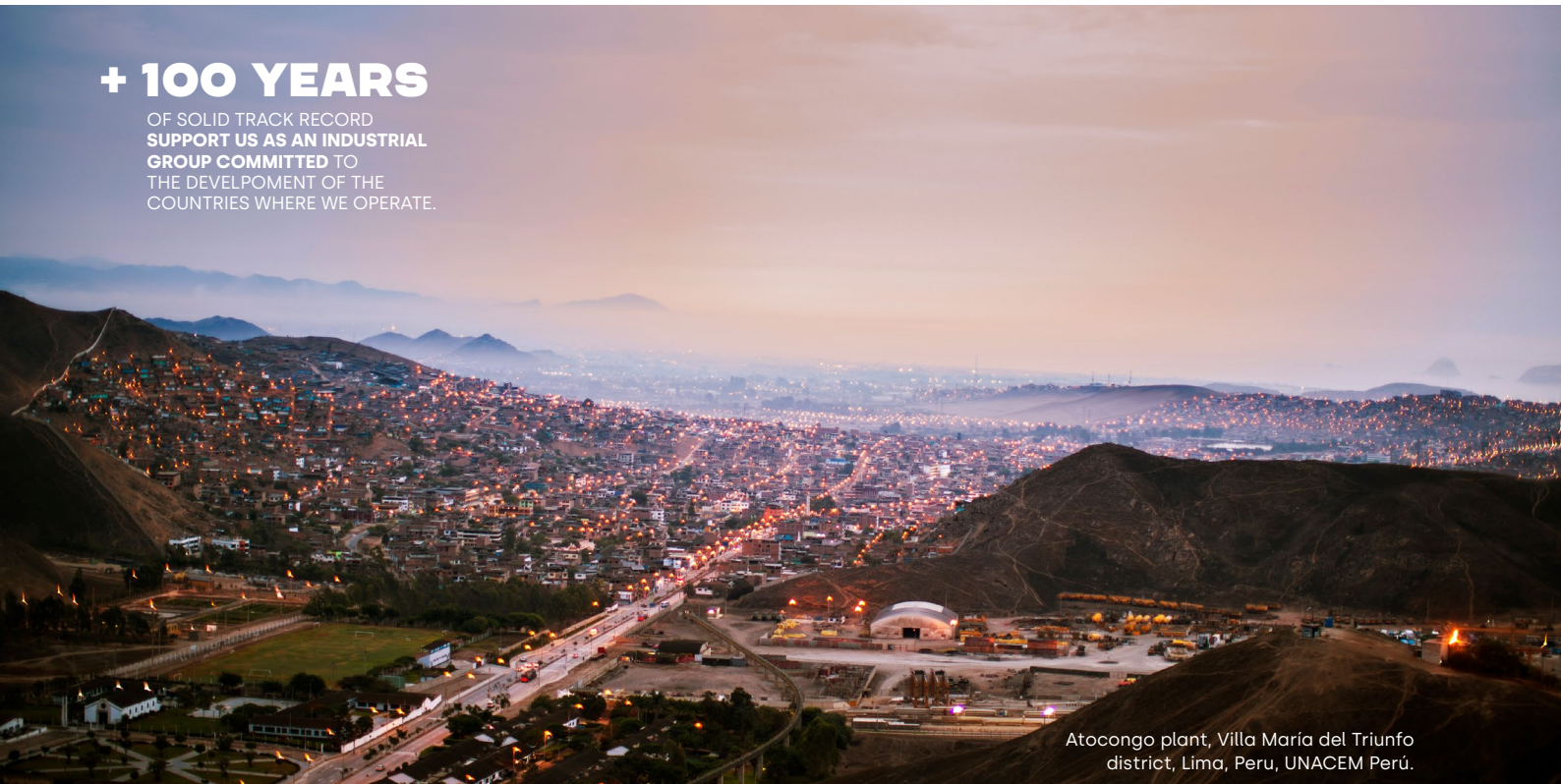
of UNACEM Perú—, we have focused our strategy on long-term value creation for our shareholders through the profitable growth of our diversified portfolio and stable flow of dividends.

Thanks to our experience in the industry, we act with our sights set on the future, guided by a purpose that is expressed in each decision we make: "Together we grow to build a sustainable world." Guided by this conviction, we seek to create economic, social, and environmental value, while simultaneously ensuring the sustainability of our operations and the development of the areas where we are present.

**"Together we grow to build a sustainable world."** Guided by this conviction, we seek to create economic, social, and environmental value.

### + 100 YEARS

OF SOLID TRACK RECORD  
SUPPORT US AS AN INDUSTRIAL  
GROUP COMMITTED TO  
THE DEVELOPMENT OF THE  
COUNTRIES WHERE WE OPERATE.



Atocongo plant, Villa María del Triunfo district, Lima, Peru, UNACEM Perú.



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## 1.2 PORTFOLIO AND BRANDS WITH A PURPOSE

Our investment portfolios in Peru, the United States, Ecuador, Chile, and Colombia are made up of companies primarily focused on the cement, concrete, and electricity businesses. All of them operate on an integrated basis and foster sustainable development.

### Cement: An Engine of Development

Cement production plays a fundamental role in the development of infrastructure in the countries where we operate by improving quality of life, connecting communities, fostering education, contributing to the mitigation of impacts caused by natural disasters, and helping the economy grow.

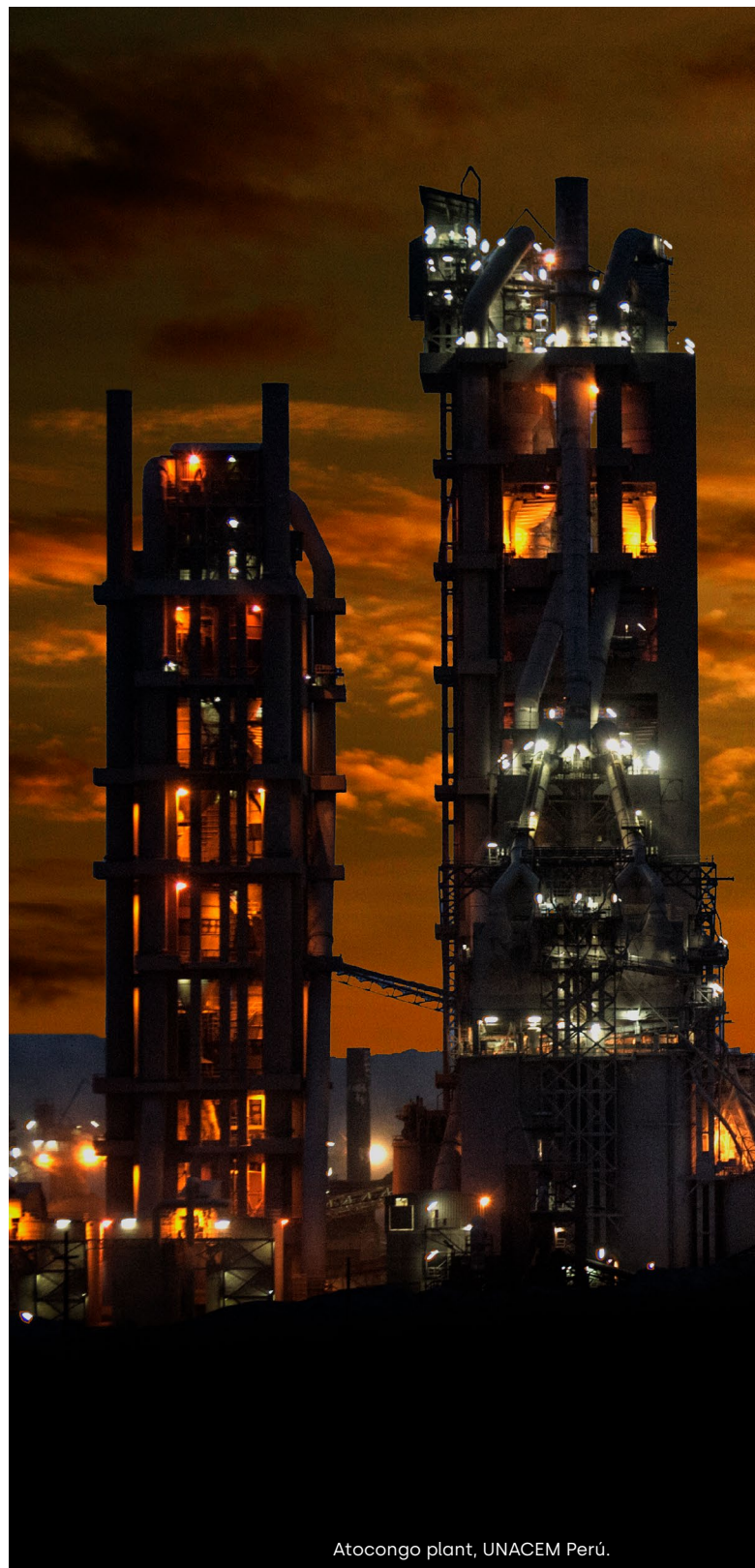
We have an installed capacity of 12.5 million tons of cement per year, distributed across seven plants located in Peru, the United States, Ecuador, and Chile.



WE HAVE AN INSTALLED CAPACITY OF **12.5 MILLION TONS OF CEMENT PER YEAR**, SUPPORTED BY A CUTTING-EDGE INFRASTRUCTURE AND A STRATEGIC LOGISTIC NETWORK ACROSS THE REGION.



**SEVEN PLANTS** LOCATED IN PERU, THE UNITED STATES, ECUADOR, AND CHILE.



Atocongo plant, UNACEM Perú.



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## 1.2 PORTFOLIO AND BRANDS WITH A PURPOSE

### Concrete: Building Cities, Connecting Communities

Our concrete business produces around 5.5 million cubic meters annually across our operations in Peru, the United States, Ecuador, and Chile. We have participated in the development of landmark projects including education, sanitation, productive, housing, and transportation infrastructure.

We operate fixed and mobile plants, allowing us to supply projects in urban and rural areas alike. The concrete we produce is not only used to build roads, bridges, ports, airports, housing, buildings, and public spaces; it creates opportunities to connect communities and lay out the foundations for a more inclusive and sustainable future.

We operate fixed and mobile plants, allowing us to supply projects in urban and rural areas alike.



Chancay Megaport. UNICON Perú.



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1.2 PORTFOLIO AND BRANDS WITH A PURPOSE

Electricity: Driving the Transition to Sustainable and Safe Energy

The Group's decision to enter the energy sector is part of a strategy that aims to promote a safe, resilient, and competitive energy transition. This strategy is designed to optimize the country's natural resources, prioritizing the development of clean energies such as hydroelectric, solar, and wind, supplemented by natural gas, to regulate our supply and strengthen our renewable generation portfolio.

Our electricity generation and distribution platform has an effective installed capacity of 570.0 MW. It consists of two hydroelectric plants, El Platanal and Marañón, as well as Santo Domingo de los Olleros, a natural gas-powered combined-cycle power plant.

Thanks to the ongoing optimization of our processes, energy integration helps increase the efficiency of our cement and concrete operations and reduce their environmental impact while consolidating our commitment to sustainable development in the region. We are also a strategic partner of the Peruvian mining industry, supplying it with certified, reliable, long-term renewable energy.



Hydroelectrical power plant El Platanal, CELEPSA.



THE GROUP'S DECISION TO ENTER THE ENERGY SECTOR IS PART OF A STRATEGY THAT AIMS TO PROMOTE A SAFE, RESILIENT, AND COMPETITIVE ENERGY TRANSITION.



OUR ELECTRICITY GENERATION AND DISTRIBUTION PLATFORM HAS AN EFFECTIVE INSTALLED CAPACITY OF 570.0 MW.



THANKS TO THE ONGOING OPTIMIZATION OF OUR PROCESSES, ENERGY INTEGRATION HELPS INCREASE THE EFFICIENCY OF OUR CEMENT AND CONCRETE OPERATIONS AND REDUCE THEIR ENVIRONMENTAL IMPACT.



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**TOTAL GROUP  
CAPACITY BY  
BUSINESS**

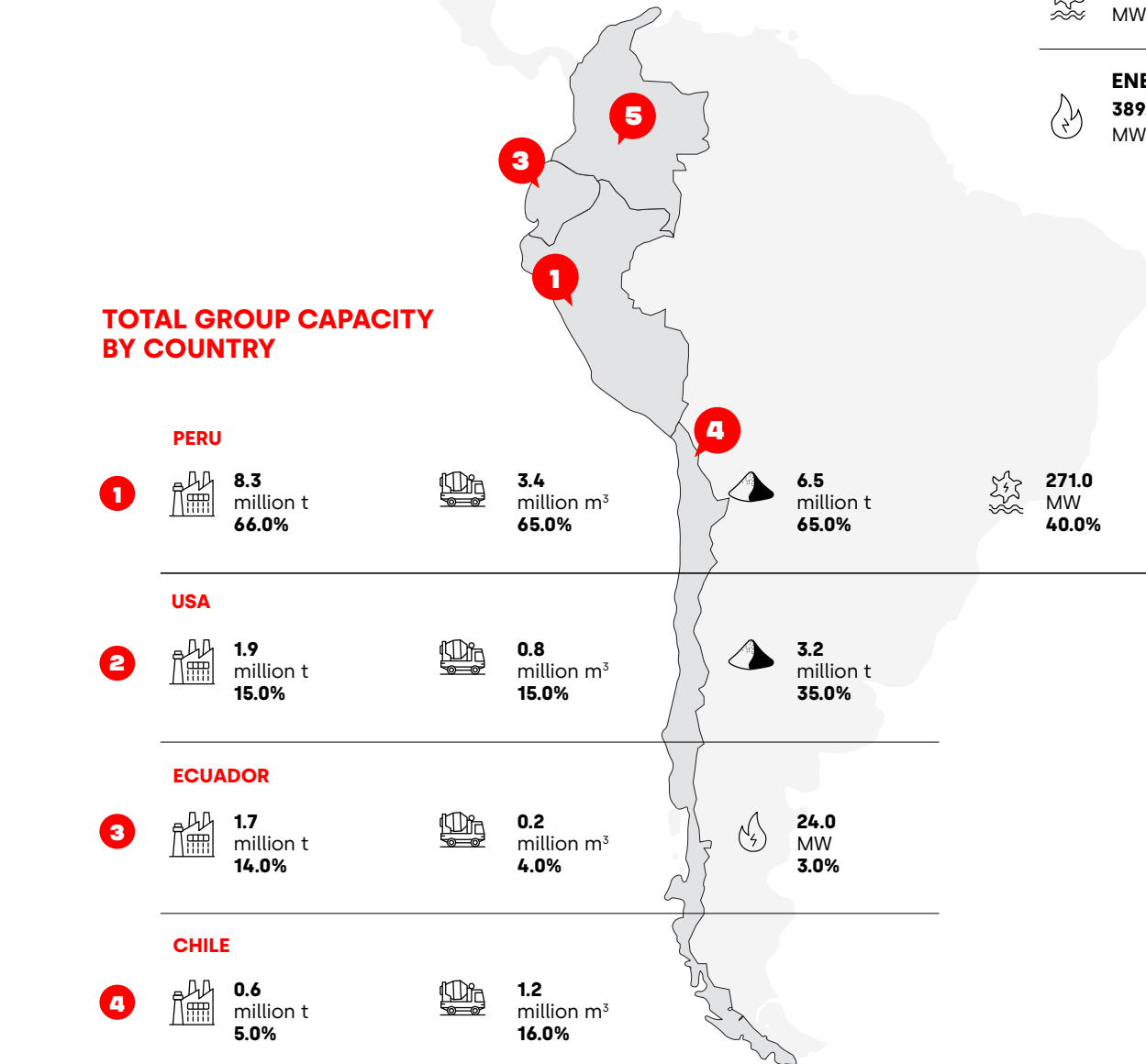
 **CEMENT**  
12.5  
million t

 **CONCRETE**  
5.5  
million m<sup>3</sup>

 **AGGREGATES**  
9.7  
million t

 **ENERGY**  
271.0  
MW

 **ENERGY**  
389.0  
MW



**TOTAL GROUP CAPACITY  
BY COUNTRY**

**PERU**

**1**  **8.3** million t **66.0%**  **3.4** million m<sup>3</sup> **65.0%**  **6.5** million t **65.0%**  **271.0** MW **40.0%**  **365.0** MW **57.0%**

**USA**

**2**  **1.9** million t **15.0%**  **0.8** million m<sup>3</sup> **15.0%**  **3.2** million t **35.0%**


**ECUADOR**

**3**  **1.7** million t **14.0%**  **0.2** million m<sup>3</sup> **4.0%**  **24.0** MW **3.0%**

**CHILE**

**4**  **0.6** million t **5.0%**  **1.2** million m<sup>3</sup> **16.0%**

**COLOMBIA**

**5**  **1** Precast concrete structures plant



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2 A YEAR OF GROWTH WITH PURPOSE AND SUSTAINABILITY

3 LEADERSHIP WITH EXCELLENCE

4 COMMITTED TO OUR ENVIRONMENT

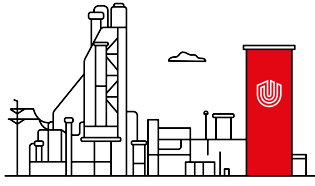
5 GROWING TOGETHER

6 ANNEXES

# OUR BRAND PORTFOLIO




## CEMENT




**UNACEM**


PERU






ECUADOR



CHILE



USA


## CONCRETE



**UNICON**

PERU

CHILE

CHILE

**UNICON**



USA

**DESERT READY MIX**

USA

**DESERT AGGREGATES**

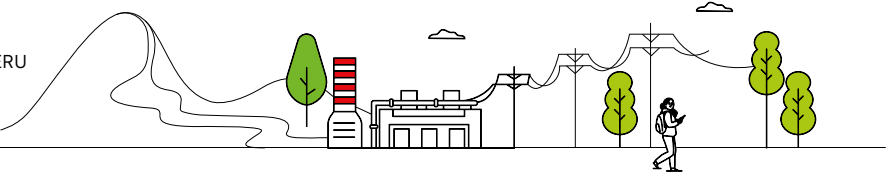
**AGGREGATES**


## ENERGY

**celepsa**

PERU



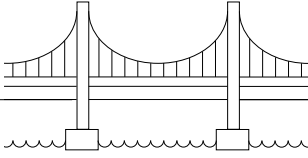

## RELATED BUSINESSES AND SERVICES

**Prensa**

PERU

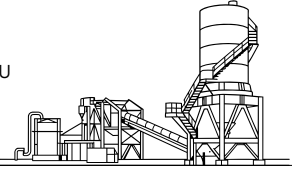
CHILE

COLOMBIA



**calcem**

PERU




**ARPL**

**VIGI ANDINA**

**inma**

PERU





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# 1.3 OUR VALUE CREATION MODEL

We manage our business model with the goal of creating sustainable long-term value for our stakeholders. This model combines financial, social, and environmental criteria into strategic decision-making, guiding how we use and transform our resources to bolster the Group's resilience, ensure business continuity and an adequate environment for our investors, while generating positive impacts in the regions where we operate.

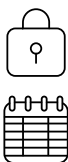
Our aspiration is to consolidate our position as a model in the region, standing out not only for the excellent quality of our products and services, but also for our good business practices and the positive transformation we seek to create in people's lives, communities, and the areas surrounding our operations.

The value creation model is rooted in a deep understanding of our value chain and the way we interact with our key stakeholders. Through these relationships, we identify risks and opportunities, prioritize strategic decisions, and steer our actions toward a disciplined and sustainable growth.

## 2026 Strategic Agenda

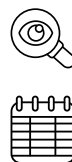
With the creation of UNACEM Corp, Corporate Center, in 2022, we defined Grupo UNACEM's Strategic Plan based on a clear conviction: the whole creates more value than the sum of its parts. This process allowed us to align objectives, establish a shared vision, and build a consistent, replicable corporate platform that is ready for future expansions with a focus on sustainable value.

## 2026 STRATEGIC AGENDA



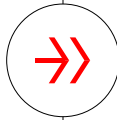
UNLOCKING VALUE

2022-2026



UNLEASHING GROWTH

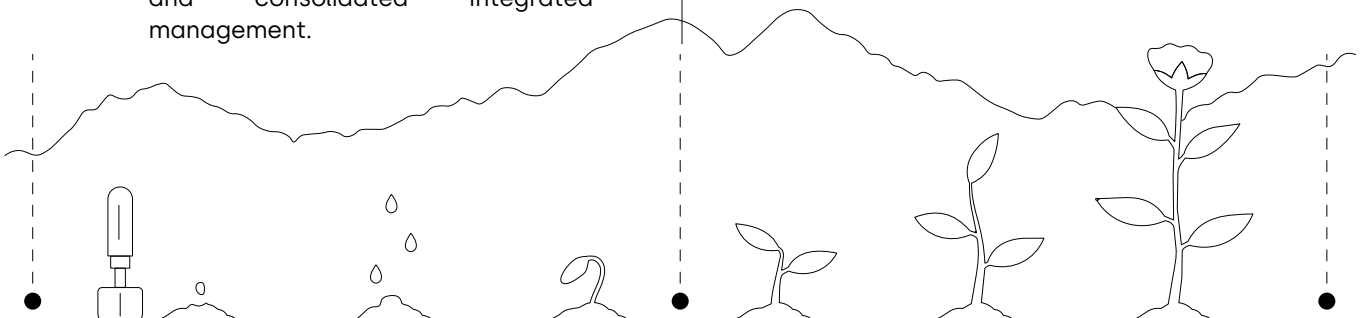
2026-2030



This stage is focused on unlocking value and refining our Group business model, capturing synergies, strengthening key capabilities, and consolidated integrated management.



The focus will be on driving sustainable growth, innovation, and business expansion, building on the foundations established in the previous stage.





1.3 OUR VALUE CREATION MODEL

At the same time, we recognize that our business units operate in different contexts, with different levels of maturity, whether it be their market position or the development of their own internal capabilities.

On this foundation, we have structured our Strategic Plan in two major stages of development to guide the Group's value creation. The first, dubbed Unlocking Value (2022–2026), is the stage designed to unlock value and calibrate our business model as a group, capture synergies, build key capacities, and consolidate an integrated management style. The second stage, called Unleashing Growth (2026–2030), will focus on driving sustainable growth, innovation, and the expansion of the business, leveraging the foundation laid in the previous stage.

Accordingly, our 2022–2026 Strategic Agenda is focused on Unlocking Value, an action framework that guides and articulates the efforts of the Corporate Center and all our business units. This agenda is based on eight strategic pillars that include sustainability as a cross-cutting component, foster innovation, promote operational efficiency, and reassert our commitment to social and environmental development in the areas where we are active.

As a Group, we are currently transitioning from the first stage of our 2030 strategy, aimed at unlocking value (2022–2026), to the second stage, focused on growth (2026–2030), during which we will strive to capitalize on our progress thus far and lay the foundation for disciplined, long-term growth.

2026 STRATEGIC AGENDA PILLARS



PRIORITIES FOR UNLOCKING VALUE

SUSTAINABLE VALUE CREATION ENGINE				MANAGEMENT, CONTROL, AND CAPTURING SYNERGIES			
<p><b>1</b></p> <p>E&amp;S</p> <p>Regional reference point in the industrial sector for good environmental and social practices.</p>	<p><b>2</b></p> <p>INFORMATION SYSTEMS AND TECHNOLOGY</p> <p>World-class integrated information management systems and customer-focused digital capabilities for Industria 4.0.</p>	<p><b>3</b></p> <p>INNOVATION</p> <p>Innovation model that encourages brainstorming at all levels of the organization, centralizes development, and scales implementation.</p>	<p><b>4</b></p> <p>BUSINESS UNIT STRATEGY</p> <p>Business units reach their full potential to achieve the Group's financial targets:</p> <ul style="list-style-type: none"> <li>• EBITDA margin</li> <li>• ROIC</li> <li>• Leverage</li> </ul>	<p><b>5</b></p> <p>CC TRANSFORMATION AND CONSOLIDATION</p> <p>Corporate Center that boosts BU performance to optimize the Group's consolidated results.</p>	<p><b>6</b></p> <p>TALENT AND CULTURE</p> <p>Grupo UNACEM equipped with the best talent in the industry and the strategic capabilities necessary to maximize the potential of our businesses and our people.</p>	<p><b>7</b></p> <p>BOARD EFFECTIVENESS</p> <p>Board of Directors fosters long-term portfolio value creation, risk control, and strengthened values.</p>	<p><b>8</b></p> <p>INTEGRITY AND TRANSPARENCY IN FR</p> <p>Culture of internal control with defined responsibilities and accountability, ensuring the quality of financial and non-financial reporting within the COSO framework, aligned with SOx.</p>



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1.3 OUR VALUE CREATION MODEL

Updates to the Value Creation Model

In 2025, we updated our value creation model based on a supply chain analysis of the Group's three main sectors—cement, concrete, and energy—as well as support services related to these sectors. This process allowed us to deepen our understanding of the key resources involved at each stage of the value chain and of our relationships with both internal and external stakeholders. Based on this analysis, we assessed the impacts associated with our operations and defined how these stakeholders influence the Group's performance and its ability to create sustainable value.

The value creation model presented below provides a structured overview of how we manage and transform financial, productive, human, intellectual, natural, and social-relational resources into relevant financial and non-financial results for our stakeholders.

The indicators included in this model are based on sector-specific KPIs proposed by the Sustainability Accounting Standards Board (SASB), and are aligned with the Group's material topics, ensuring consistency, comparability, and adequate compliance with the disclosure requirements of the International Sustainability Standards Board (ISSB).

We updated our value creation model based on a supply chain analysis of the Group's three main sectors.



WE ASSESSED THE IMPACTS ASSOCIATED WITH OUR OPERATIONS AND DEFINED HOW THESE STAKEHOLDERS INFLUENCE THE GROUP'S PERFORMANCE AND ITS ABILITY TO CREATE SUSTAINABLE VALUE.



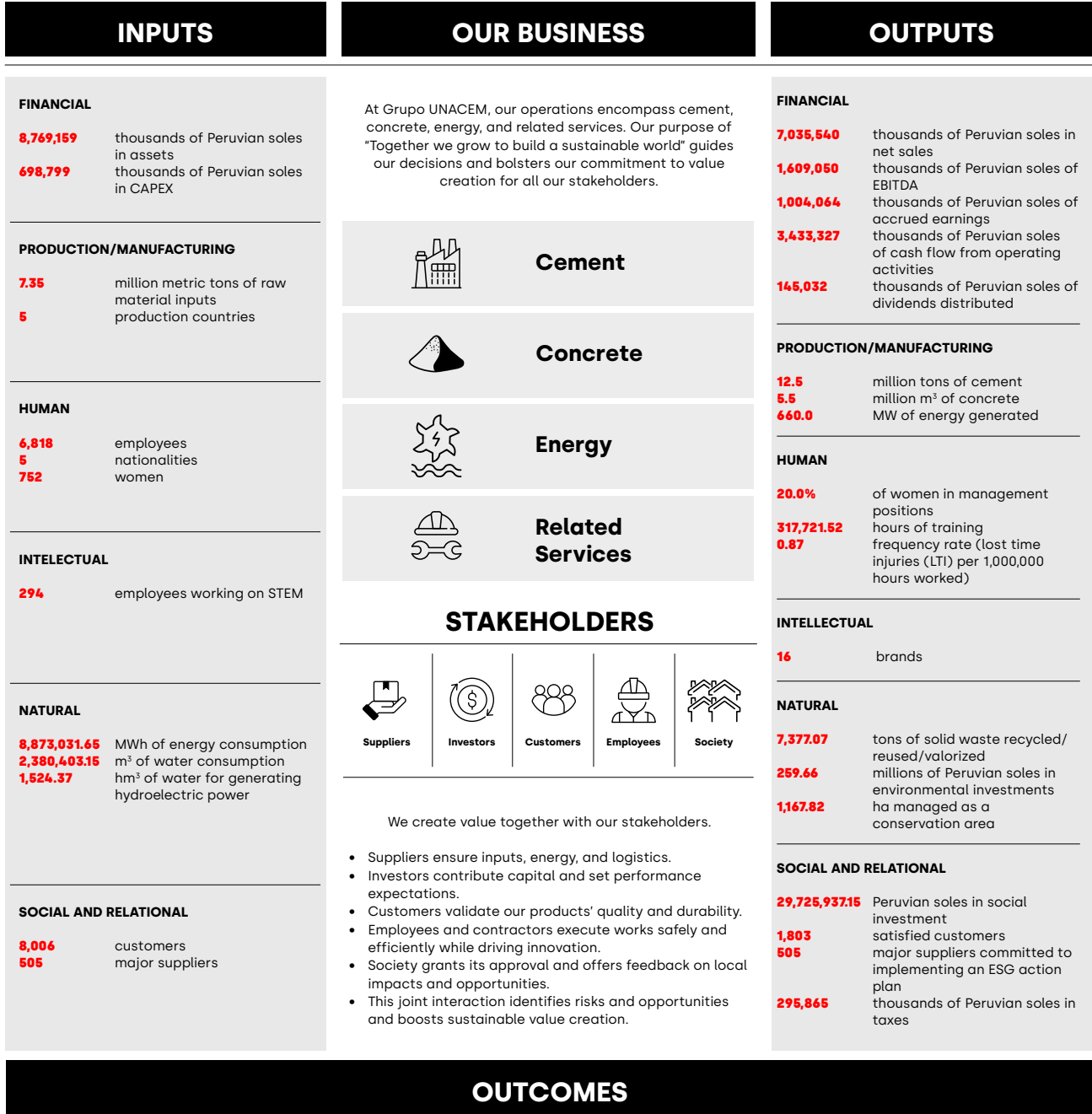
THE VALUE CREATION MODEL PRESENTED BELOW PROVIDES A STRUCTURED OVERVIEW OF HOW WE MANAGE AND TRANSFORM RESOURCES.





**1.3 OUR VALUE  
CREATION MODEL**

**GRUPO UNACEM'S VALUE CREATION**





## 1.4 OUR BOARD OF DIRECTORS AND EXECUTIVE TEAM

### BOARD OF DIRECTORS

Our Board of Directors, as Grupo UNACEM's main corporate governance body, plays a fundamental role in driving the organization's strategy, approving and supervising its implementation, along with annual budgets and business plans, ensuring an efficient

management aligned with the Group's objectives. Made up of a team of outstanding professionals with a wide range of expertise, the Board of Directors provides a comprehensive and strategic vision for value creation and sustainable growth.





## 1.4 OUR BOARD OF DIRECTORS AND EXECUTIVE TEAM

### BOARD OF DIRECTORS



**RICARDO  
RIZO PATRÓN DE LA PIEDRA**

CHAIRMAN OF  
THE BOARD

**NATIONALITY:**  
Peruvian

**DATE OF BIRTH:**  
October 28, 1955

**FIRST APPOINTED:**  
March 1985

**BOARD MEETING ATTENDANCE:**  
100.0%

Ricardo Rizo Patrón has a long and well-known trajectory as a business leader, playing key roles in companies related to industrial, energy, and service development in Peru, the United States, Ecuador, and Chile.

He has been a Board member since 1985 and has been chairman since 2012. He currently chairs the boards of thirteen of the Group's companies, including UNACEM Perú, UNACEM Ecuador, UNACEM North America, and CELEPSA. His experience also includes innovation in investments and industrial technology. He has been Vice President of NISA since 1984 and Manager of ARPL Tecnología Industrial since 1979.

His leadership and strategic vision have been critical in driving the growth and sustainability of the companies in which he is active, as well as consolidating their position as reference points in their respective sectors.

**PRIMARY ACTIVITY:**

Member of the Board of Directors of Grupo UNACEM's business units.

**BOARD COMMITTEE MEMBER:**

- Strategy and Sustainability Committee

**EDUCATION AND/OR CERTIFICATIONS:**

Chemical engineer graduated from the University of Notre Dame, with a master's in Chemical Engineering from Massachusetts Institute of Technology.

**PARTICIPATION IN OTHER BOARDS OF DIRECTORS OF GRUPO UNACEM:**

- UNACEM Perú S.A.
- Inversiones JRPR S.A.
- Nuevas Inversiones S.A. (NISA)
- Compañía Eléctrica El Platanal S.A. (CELEPSA)
- UNACEM Ecuador S.A.
- ARPL Tecnología Industrial S.A.
- Drake Cement LLC
- UNACEM North America (formerly Skanon Investments Inc)
- INVECO S.A.
- Desert Ready Mix LLC
- Desert Aggregates LLC
- UNACEM Chile S.A.
- UNICON Chile S.A.

**PARTICIPATION IN EXECUTIVE POSITIONS IN GRUPO UNACEM'S BUSINESS UNITS:**

- Development Manager at ARPL Tecnología Industrial S.A.

**PARTICIPATION IN BOARDS OF COMPANIES OUTSIDE GRUPO UNACEM:**

Not applicable

**PARTICIPATION IN EXECUTIVE POSITIONS IN COMPANIES OUTSIDE GRUPO UNACEM:**

Not applicable

**AREAS OF EXPERTISE:**

- Corporate governance and boards of directors
- Construction materials
- Engineering and construction
- Energy
- Financial and accounting management
- Management and strategy
- Risk management
- Mergers and acquisitions
- Real estate
- Sustainability



**ALFREDO  
GASTAÑETA ALAYZA**

VICE CHAIRMAN  
OF THE BOARD

**NATIONALITY:**  
Peruvian

**DATE OF BIRTH:**  
August 16, 1950

**FIRST APPOINTED:**  
March 1981

**BOARD MEETING ATTENDANCE:**  
100.0%

Alfredo Gastañeta has an outstanding trajectory of over forty years in corporate and tax law, playing a key role in the management and strategic development of various organizations. He has been a Board member since 1981 and vice chairman since 2012, contributing his experience and long-term vision.

He has been Chairman of the Board of NISA since 1992, and a member of its board since 1977. He is also a Board member of seven of the Group's companies, including UNICON Perú, CELEPSA, UNACEM North America, and UNACEM Perú.

In the financial sector, he was a board member of Banco Internacional del Perú (Interbank) from 2004 to 2015, and a board member of Banco de Lima from 1991 to 1994. In the field of law, he was a partner at the prestigious law firm Estudio García Sayán Abogados, where he is currently a consultant.

His career reflects his commitment to sustainable growth and the institutional strengthening of the organizations in which he is active.

**PRIMARY ACTIVITY:**

Board member of Grupo UNACEM's business units

**BOARD COMMITTEE MEMBER:**

- Audit Committee
- Risk and Compliance Committee
- Nominating and Compensations Committee

**EDUCATION AND/OR CERTIFICATIONS:**

Law degree at Pontificia Universidad Católica del Perú

**PARTICIPATION IN OTHER BOARDS OF DIRECTORS OF GRUPO UNACEM:**

- UNACEM Perú S.A.
- Nuevas Inversiones S.A. (NISA)
- Compañía Eléctrica El Platanal S.A. (CELEPSA)
- Unión de Concreteras S.A. (UNICON)
- UNACEM North America (formerly Skanon Investments Inc)
- UNACEM Ecuador S.A.

**PARTICIPATION IN EXECUTIVE POSITIONS IN GRUPO UNACEM'S BUSINESS UNITS:**

Not applicable

**PARTICIPATION IN BOARDS OF COMPANIES OUTSIDE GRUPO UNACEM:**

Not applicable

**PARTICIPATION IN EXECUTIVE POSITIONS IN COMPANIES OUTSIDE GRUPO UNACEM:**

Not applicable

**AREAS OF EXPERTISE:**

- Corporate governance and boards of directors
- Construction materials
- Energy
- Financial and accounting management
- Risk management
- Talent Management
- Corporate law
- Taxation
- Mergers and acquisitions
- Sustainability



## 1.4 OUR BOARD OF DIRECTORS AND EXECUTIVE TEAM

### BOARD OF DIRECTORS



**MARCELO  
RIZO PATRÓN DE LA PIEDRA**  
DIRECTOR

**NATIONALITY:**  
Peruvian

**DATE OF BIRTH:**  
December 19, 1960

**FIRST APPOINTED:**  
March 1994

**BOARD MEETING ATTENDANCE:**  
100.0%

Marcelo Rizo Patrón has been a member of the Group's Board of Directors since 1994, contributing his wide-ranging experience and strategic leadership to the management of businesses related to the construction and energy sectors. During his career, he has held key positions in companies in Peru and abroad, strengthening the Group's international presence.

He serves on the boards of fourteen Group's companies, including UNICON Perú, since the company was founded in 1996, where he is now chairman of the Board, PREANSA Perú since 2007; UNACEM Perú since the company was founded in 2021; ARPL Tecnología Industrial since 2001; and CELEPSA since 2005. He has been Chairman of the Board of Master Builders Solutions since 2000, and is currently a Board member of Sika MBBC Perú S.A.

His career reflects his solid leadership and commitment to innovation, regional expansion, and the strengthening of the group's businesses.

**PRIMARY ACTIVITY:**

Board member of Grupo UNACEM's business units.

**BOARD COMMITTEE MEMBER:**

- Strategy and Sustainability Committee

**EDUCATION AND/OR CERTIFICATIONS:**

Degree in Mechanical Engineering from the University of Notre Dame and a master's degree in Mechanical Engineering from Georgia Institute of Technology. He is a graduate of the Executive School of Universidad de Piura.

**PARTICIPATION IN OTHER BOARDS OF DIRECTORS OF GRUPO UNACEM:**

- UNACEM Perú S.A.
- Inversiones JRPR S.A.
- Unión de Concreteras S.A. (UNICON)
- Prefabricados Andinos Perú S.A. (PREANSA Perú)
- ARPL Tecnología Industrial S.A.
- Compañía Eléctrica El Platanal S.A. (CELEPSA)
- Drake Cement LLC
- UNACEM North America (formerly Skanon Investments Inc)
- Entrepisos Lima S.A.C.
- UNACEM Chile S.A.
- UNACEM Ecuador S.A.

**PARTICIPATION IN EXECUTIVE POSITIONS IN GRUPO UNACEM'S BUSINESS UNITS:**

- Business Manager of ARPL Tecnología Industrial S.A.
- Executive President of Unión de Concreteras S.A. (UNICON)

**PARTICIPATION IN BOARDS OF COMPANIES OUTSIDE GRUPO UNACEM:**

- Sika MBCC Perú S.A.

**PARTICIPATION IN EXECUTIVE POSITIONS IN COMPANIES OUTSIDE GRUPO UNACEM:**

Not applicable

**AREAS OF EXPERTISE:**

- Corporate governance and boards of directors
- Construction materials
- Engineering and construction
- Energy
- Management and strategy
- Commercial management
- Real estate



**MARÍA ELENA  
RIZO PATRÓN DE LA PIEDRA**  
DIRECTOR

**NATIONALITY:**  
Peruvian

**DATE OF BIRTH:**  
June 19, 1957

**FIRST APPOINTED:**  
March 2020

**BOARD MEETING ATTENDANCE:**  
100.0%

María Elena Rizo Patrón has been a member of our Board of Directors since 2020, contributing her robust experience in administrative management and key leadership in various businesses related to the Group. Her trajectory displays a commitment to excellence and strategic development.

She has been a Board member of UNICON Perú since 2010 and UNACEM Perú since its founding in 2021. Since 1995, she has worked in the administrative department of ARPL Tecnología Industrial and has been a Board member there since 2007. She is General Manager and a Board member of Inversiones JRPR. Her participation on the Board of Council of Asociación UNACEM reflects her deep commitment to social and corporate development.

Her professional experience contributes to the Group's strategic vision, in keeping with its culture, values, and purpose.

**PRIMARY ACTIVITY:**

Shareholder of Grupo UNACEM's business units.

**BOARD COMMITTEE MEMBER:**

- Nominating and Compensations Committee

**EDUCATION AND/OR CERTIFICATIONS:**

Business Administration degree from Universidad del Pacífico. Graduate of the Finance and Control Specialization Program at Universidad de Piura Management School.

**PARTICIPATION IN OTHER BOARDS OF DIRECTORS OF GRUPO UNACEM:**

- UNACEM Perú S.A.
- Inversiones JRPR S.A.
- Unión de Concreteras S.A. (UNICON)
- ARPL Tecnología Industrial S.A.
- UNACEM Ecuador S.A.

**PARTICIPATION IN EXECUTIVE POSITIONS IN GRUPO UNACEM'S BUSINESS UNITS:**

- General Manager of Inversiones JRPR S.A.
- General Manager of Compañía de Inversiones Santa Cruz S.A.
- Assistant Administrative Manager of ARPL Tecnología Industrial S.A.

**PARTICIPATION IN BOARDS OF COMPANIES OUTSIDE GRUPO UNACEM:**

Not applicable

**PARTICIPATION IN EXECUTIVE POSITIONS IN COMPANIES OUTSIDE GRUPO UNACEM:**

Not applicable

**AREAS OF EXPERTISE:**

- Corporate governance and boards of directors
- Financial and accounting management
- Management and strategy
- Commercial management
- Talent management



## 1.4 OUR BOARD OF DIRECTORS AND EXECUTIVE TEAM

### BOARD OF DIRECTORS



**CARLOS  
UGÁS DELGADO**

DIRECTOR

**NATIONALITY:**  
Peruvian

**DATE OF BIRTH:**  
March 20, 1950

**FIRST APPOINTED:**  
March 1996

**BOARD MEETING ATTENDANCE:**  
100.0%

Carlos Ugás has been a member of our Board of Directors since 1996, playing a key role in the Group's strategic decision-making. His career with the Group began in 1988, as production manager. In 1992, he became operations manager and since 1996 he has spent over two decades as an outstanding general manager, leading the Group's growth and consolidation.

He is currently a board member of CONFIEP and continues to contribute to the business development as a member of three of the Group's boards of directors, including those of UNACEM Perú and UNICON Perú, contributing his wide-ranging experience and strategic vision.

Thanks to his leadership, he has played a key role throughout his career in the Group's evolution, strengthening its position in the sector and promoting the sustainable focus of its operations.

**PRIMARY ACTIVITY:**  
Member of the Board of Directors of Grupo UNACEM's business units.

**BOARD COMMITTEE MEMBER:**

- Risk and Compliance Committee
- Nominating and Compensations Committee

**EDUCATION AND/OR CERTIFICATIONS:**  
Electromechanical engineer with a degree from Universidad Nacional de Ingeniería. Special training from Reliance Electric in Cleveland, Ohio. Graduate of the Management Development, Executive, and Managerial Skills programs at Universidad de Piura.

**PARTICIPATION IN OTHER BOARDS OF DIRECTORS OF GRUPO UNACEM:**

- UNACEM Perú S.A.
- Unión de Concreteras S.A. (UNICON)

**PARTICIPATION IN EXECUTIVE POSITIONS IN GRUPO UNACEM'S BUSINESS UNITS:**  
Not applicable

**PARTICIPATION IN BOARDS OF COMPANIES OUTSIDE GRUPO UNACEM:**

- CGB Perú S.A.C.
- Confederación Nacional de Instituciones Empresariales Privadas (CONFIEP)

**PARTICIPATION IN EXECUTIVE POSITIONS OUTSIDE GRUPO UNACEM:**  
Not applicable

**AREAS OF EXPERTISE:**

- Corporate governance and boards of directors
- Construction materials
- Engineering and construction
- Financial and accounting management
- Energy
- Management and strategy
- Risk management
- Commercial management
- Talent management
- Digital transformation and innovation
- Sustainability



**JAIME  
SOTOMAYOR BERNÓS**

DIRECTOR

**NATIONALITY:**  
Peruvian

**DATE OF BIRTH:**  
October 28, 1955

**FIRST APPOINTED:**  
March 1994

**BOARD MEETING ATTENDANCE:**  
100.0%

Jaime Sotomayor has been a Board member since 1994, contributing his technical and strategic experience in the development of key projects for the Group. With over 40 years of experience in industry, energy, mining, and banking, his professional career stands out for his close involvement in the industrial and energy sectors.

He is a Board member of three of the group's companies: UNACEM Perú, since 2021; CELEPSA, since 2005; and ARPL Tecnología Industrial. He has played a crucial role at the latter company as technical manager since 1992 and general manager since 2019, spearheading major strategic projects. Thanks to his commitment to innovation and professional development, he headed the American Society of Mechanical Engineering (ASME) in Latin America and the Caribbean. He is currently the Vice Chair of the ASME's Section Engagement Sector.

His contributions combine technical leadership, strategic vision, and operational excellence.

**PRIMARY ACTIVITY:**  
General Manager of ARPL Tecnología Industrial S.A. until December 31, 2025.

**BOARD COMMITTEE MEMBER:**

- Ethics and Corporate Governance Committee

**EDUCATION AND/OR CERTIFICATIONS:**  
Mechanical engineer with a degree from Pontificia Universidad Católica del Perú. MSc from Columbia University. MBA from ESAN Graduate School of Business.

**PARTICIPATION IN OTHER BOARDS OF DIRECTORS OF GRUPO UNACEM:**

- UNACEM Perú S.A.
- ARPL Tecnología Industrial S.A.
- Compañía Eléctrica El Platanal S.A. (CELEPSA)
- Nuevas Inversiones S.A. (NISA)

**PARTICIPATION IN EXECUTIVE POSITIONS IN GRUPO UNACEM'S BUSINESS UNITS:**

- General Manager in ARPL Tecnología Industrial S.A. until December 31, 2025

**PARTICIPATION IN BOARDS OF COMPANIES OUTSIDE GRUPO UNACEM:**  
Not applicable

**PARTICIPATION IN EXECUTIVE POSITIONS OUTSIDE GRUPO UNACEM:**  
Not applicable

**AREAS OF EXPERTISE:**

- Construction materials
- Engineering and construction
- Energy
- Financial and accounting management
- Management and strategy
- Risk management
- Commercial management
- Digital transformation and innovation
- Sustainability



## 1.4 OUR BOARD OF DIRECTORS AND EXECUTIVE TEAM

### BOARD OF DIRECTORS



#### **DIEGO DE LA PIEDRA MINETTI**

DIRECTOR

**NATIONALITY:**

Peruvian

**DATE OF BIRTH:**

April 29, 1965

**FIRST APPOINTED:**

March 2012

**BOARD MEETING ATTENDANCE:**

100.0%

Diego de la Piedra has been a Board member since 2012, standing out for his robust experience in managing companies linked to the industrial and construction sectors.

Since 1990, he has been the General Manager and a Board member of La Viga S.A., consolidating the company's leadership in the distribution of construction materials. He is also a Board member of Nuevas Inversiones S.A. (since 2010), PSW S.A. (since 2007), and UNACEM Perú (since 2021).

His long career demonstrates a firm commitment to business excellence, sustainable growth, and value creation in all the organizations in which he participates, contributing a key strategic vision for the Group's expansion and strengthening.

**PRIMARY ACTIVITY:**

General Manager of La Viga S.A. and shareholder of UNACEM Corp S.A.A.

**BOARD COMMITTEE MEMBER:**

- Strategy and Sustainability Committee

**EDUCATION AND/OR CERTIFICATIONS:**

Bachelor of Business Administration from Universidad del Pacifico, MBA from Universidad de Piura.

**PARTICIPATION IN OTHER BOARDS OF DIRECTORS OF GRUPO UNACEM:**

- UNACEM Perú S.A.

**PARTICIPATION IN EXECUTIVE POSITIONS IN GRUPO UNACEM'S BUSINESS UNITS:**

Not applicable

**PARTICIPATION IN BOARDS OF COMPANIES OUTSIDE GRUPO UNACEM:**

- La Viga S.A.
- PSW S.A.
- La Vigatech S.A.
- ALYS S.A.
- HATUN S.A.
- Edificio Boza S.A.
- Inversiones Mapiiri S.A.
- Inmuebles y Terrenos Huancavelica S.A.
- Edificio Alvarez Calderón y Valores S.A.
- Terrenos e Inversiones Pimental S.A.
- Trapiche S.A.

**PARTICIPATION IN EXECUTIVE POSITIONS OUTSIDE GRUPO UNACEM:**

- General Manager of La Viga S.A.

**AREAS OF EXPERTISE:**

- Construction materials
- Engineering and construction
- Management and strategy
- Commercial management
- Real estate



#### **MARTÍN RAMOS RIZO PATRÓN**

DIRECTOR

**NATIONALITY:**

Peruvian

**DATE OF BIRTH:**

September 7, 1980

**FIRST APPOINTED:**

March 2018

**BOARD MEETING ATTENDANCE:**

100.0%

Martín Ramos has been a Board member of the Group since 2018. He is a member of three Boards of Directors, including UNACEM Perú. He is currently the Managing Director at global financial assets at The Rohatyn Group, where he has managed funds and private equity investments in Latin America since 2012, contributing to the strategic management of various companies in the Group's portfolios.

His experience includes various roles at Morgan Stanley Bank in New York and Boston, as part of the investment banking, corporate finance, and mergers and acquisitions team for Latin America and prior to that, for clients in the technology sector in the U.S. market.

He was also an independent Board member of Pesquera Exalmar S.A.A. and a member of the Finance and Audit Committees. He is currently an independent Board member of Efe Holding and its subsidiaries Conecta Retail S.A. and Financiera Efectiva S.A. He also takes part in their Audit Committees.

His profile includes international financial experience, IT expertise, and long-term strategic leadership.

**PRIMARY ACTIVITY:**

Managing Director at global financial assets at the Rohatyn Group.

**BOARD COMMITTEE MEMBER:**

- Strategy and Sustainability Committee

**EDUCATION AND/OR CERTIFICATIONS:**

Bachelor of Science in Electrical Engineering and Bachelor of Science in Finance from Massachusetts Institute of Technology (MIT). Master's degree in Electrical Engineering and Computer Sciences from MIT.

**PARTICIPATION IN OTHER BOARDS OF DIRECTORS OF GRUPO UNACEM:**

- UNACEM Perú S.A.
- ARPL Tecnología Industrial S.A.

**PARTICIPATION IN EXECUTIVE POSITIONS IN GRUPO UNACEM'S BUSINESS UNITS:**

Not applicable

**PARTICIPATION IN BOARDS OF COMPANIES OUTSIDE GRUPO UNACEM:**

- Efe Holding S.A. and its subsidiaries Conecta Retail S.A. and Financiera Efectiva S.A.

**PARTICIPATION IN EXECUTIVE POSITIONS OUTSIDE GRUPO UNACEM:**

- Managing Director at global financial assets at the Rohatyn Group

**AREAS OF EXPERTISE:**

- Corporate governance and boards of directors
- Financial and accounting management
- Management and strategy
- Risk management
- Sustainability
- Energy
- Mergers and acquisitions
- Digital transformation and innovation



## 1.4 OUR BOARD OF DIRECTORS AND EXECUTIVE TEAM

### BOARD OF DIRECTORS



#### ALEX ALVARADO ARAUZO

INDEPENDENT  
DIRECTOR

**NATIONALITY:**  
Peruvian

**DATE OF BIRTH:**  
February 14, 1971

**FIRST APPOINTED:**  
March 2024

**BOARD MEETING ATTENDANCE:**  
100.0%

Alex Alvarado has been a Board member since March 2024. He is co-founder and partner of Activas Partners and Triangle Quality Foods in the United States. He was Managing Director of Credit Suisse's Global M&A Group, based in New York, from 1999 to 2011, and corporate Mergers and Acquisitions (M&A) Manager at Credicorp from 2019 to 2023. He was an independent Board member of Petroperú and Grupo Distriluz from 2016 to 2018.

He has over thirty years of experience in investment banking, senior management, and advising corporate clients, private equity funds, and family offices, as well as acquisitions, investments, growth, financial planning, capital raising, and business exits.

His contribution to the Board is rooted in his solid financial experience, as well as his strategic vision for value creation.

**PRIMARY ACTIVITY:**  
Advisor and Board member of various companies

**BOARD COMMITTEE MEMBER:**

- Audit Committee
- Risk and Compliance Committee
- Ethics and Corporate Governance Committee

**EDUCATION AND/OR CERTIFICATIONS:**  
Industrial engineer graduated from Pontificia Universidad Católica del Perú, with an MBA from The Wharton School, University of Pennsylvania. He holds a Corporate Director Certificate from Harvard Business School and has participated in the Corporate Governance Program for Directors (EY, Universidad de Piura, Universidad del Pacífico); Platform Strategy and Advanced Analytics for Marketing (The Wharton School); Digital Transformation and Data & Artificial Intelligence for Executives (Universidad de Ingeniería y Tecnología – UTEC); Executive Education on Private Equity and Venture Capital (Harvard Business School).

**PARTICIPATION IN OTHER BOARDS OF DIRECTORS OF GRUPO UNACEM:**

- UNACEM Perú S.A.
- UNACEM North America (formerly Skanon Investments LLC)
- Compañía Eléctrica El Platanal S.A. (CELEPSA)

**PARTICIPATION IN EXECUTIVE POSITIONS IN GRUPO UNACEM'S BUSINESS UNITS:**  
Not applicable

**PARTICIPATION IN BOARDS OF COMPANIES OUTSIDE GRUPO UNACEM:**

- Independent Director at Fibras Marinas S.A.
- Director at Triangle Quality Foods LLC

**PARTICIPATION IN EXECUTIVE POSITIONS IN COMPANIES OUTSIDE GRUPO UNACEM:**

- Co-founder and partner of Activas Partners S.A.C.

**AREAS OF EXPERTISE:**

- Corporate governance and boards of directors
- Energy
- Management and strategy
- Risk management
- Commercial management
- Mergers and acquisitions
- Real estate
- Sustainability
- Digital transformation and innovation



#### JOSÉ ANTONIO PAYET PUCCIO

INDEPENDENT  
DIRECTOR

**NATIONALITY:**  
Peruvian

**DATE OF BIRTH:**  
September 27, 1961

**FIRST APPOINTED:**  
March 2018

**BOARD MEETING ATTENDANCE:**  
100.0%

José Antonio Payet has been an independent Board member of the Group since 2018, and a Board member of UNACEM Perú since 2021 and of UNACEM Ecuador since 2018. He is a founding partner of Payet, Rey, Cauvi, Pérez Abogados since 1996, where he specializes in commercial law, mergers and acquisitions, and financial transactions.

He is currently also a Board member of Inversiones Brade S.A., Inca Rail S.A., and Pesquera Diamante S.A. His career also includes his outstanding academic efforts as a professor of law at Pontificia Universidad Católica del Perú, where he has shared his experience in his areas of expertise.

His contribution to the Group combines his solid legal background, extensive experience in complex transactions, and an independent vision focused on good corporate governance.

**PRIMARY ACTIVITY:**  
Partner at Payet, Rey, Cauvi, Pérez Abogados

**BOARD COMMITTEE MEMBER:**

- Audit Committee
- Risk and Compliance Committee
- Ethics and Corporate Governance Committee
- Nominating and Compensations Committee

**EDUCATION AND/OR CERTIFICATIONS:**  
Attorney at law graduated from Pontificia Universidad Católica del Perú. Master of Laws (LL.M.) from Harvard Law School.

**PARTICIPATION IN OTHER BOARDS OF DIRECTORS OF GRUPO UNACEM:**

- UNACEM Perú S.A.
- UNACEM Ecuador S.A.

**PARTICIPATION IN EXECUTIVE POSITIONS IN GRUPO UNACEM'S BUSINESS UNITS:**  
Not applicable.

**PARTICIPATION IN BOARDS OF COMPANIES OUTSIDE GRUPO UNACEM:**

- Inversiones Brade S.A.
- Inca Rail S.A.
- Pesquera Diamante S.A.

**AREAS OF EXPERTISE:**

- Corporate governance and boards of directors
- Corporate law
- Taxation
- Mergers and acquisitions
- Public policy management



## 1.4 OUR BOARD OF DIRECTORS AND EXECUTIVE TEAM

### BOARD OF DIRECTORS



#### ELMER CUBA BUSTINZA

INDEPENDENT  
DIRECTOR

**NATIONALITY:**  
Peruvian

**DATE OF BIRTH:**  
October 24, 1965

**FIRST APPOINTED:**  
July 2020

**BOARD MEETING ATTENDANCE:**  
100.0%

Elmer Cuba has been part of the Board of Directors since 2020, and of the Board of UNACEM Perú since 2021. He is a managing partner at Macroconsult S.A., and has extensive experience in economics, economic policy, and strategic consulting.

A board member of the Peruvian Central Reserve Bank (BCRP) from 2016 and 2021, he also sat on the boards of COFIDE, Milpo, Atacocha, and Refinería La Pampilla S.A. Additionally, he was formerly a board member and Vice Chairman of the Board of Trustees of OSINERGMIN between 2000 and 2006, and the Antitrust Commission of the Peruvian National Institute for the Defense of Free Competition and the Protection of Intellectual Property (INDECOP) from 2004 to 2013. He was also previously a member of the Advisory Council to the President of the Judicial Branch from 2009 to 2010. In his role as a consultant, he has conducted studies for international entities and public entities, as well as constantly advising the country's leading companies.

His career combines economic analysis and experience in public policy, contributing an important strategic vision to the group's decision-making.

**PRIMARY ACTIVITY:**  
Economist

**BOARD COMMITTEE MEMBER:**

- Risk and Compliance Committee
- Strategy and Sustainability Committee

**EDUCATION AND/OR CERTIFICATIONS:**  
Master's degree in Economics from Pontificia Universidad Católica de Chile.

**PARTICIPATION IN OTHER BOARDS OF DIRECTORS OF GRUPO UNACEM:**

- UNACEM Perú S.A.

**PARTICIPATION IN EXECUTIVE POSITIONS IN GRUPO UNACEM'S BUSINESS UNITS:**  
Not applicable

**PARTICIPATION IN BOARDS OF COMPANIES OUTSIDE GRUPO UNACEM:**

- Macroconsult S.A.

**PARTICIPATION IN EXECUTIVE POSITIONS OUTSIDE GRUPO UNACEM:**

- Macroconsult S.A.

**AREAS OF EXPERTISE:**

- Corporate governance and boards of directors
- Management and strategy
- Risk management
- Taxation
- Mergers and acquisitions
- Public policy management
- Sustainability



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1.4 OUR BOARD OF DIRECTORS AND EXECUTIVE TEAM

EXECUTIVE TEAM

Our executive team leads the implementation of the Group's strategies to maximize the potential of each business unit in the different countries where we operate. It fosters innovation, operational excellence, collaboration, and a culture of continuous improvement, while enabling synergies among the Group's companies.



**FERNANDO DYER ESTRELLA**

CHIEF RISK AND COMPLIANCE OFFICER

**ÁLVARO MORALES PUPPO**

CORPORATE VICE PRESIDENT OF FINANCE

**PEDRO LERNER RIZO PATRÓN**

CORPORATE CEO

**JULIA SOBREVILLA PEREA**

DIRECTOR OF CORPORATE AFFAIRS AND SUSTAINABILITY

**EDUARDO SÁNCHEZ VERDEJO**

CORPORATE VICE PRESIDENT OF INDUSTRIAL OPERATIONS

**MARLENE NEGREIROS BARDALES**

CORPORATE VICE PRESIDENT OF TALENT AND CULTURE

**ALFREDO LEN ÁLVAREZ**

CORPORATE DIRECTOR OF ENERGY STRATEGY



## 1.4 OUR BOARD OF DIRECTORS AND EXECUTIVE TEAM

### EXECUTIVE TEAM



**PEDRO  
LERNER RIZO PATRÓN**  
CORPORATE CEO

**EDUCATION AND/OR CERTIFICATIONS:**

- Bachelor of Science in Mechanical Engineering from Pontificia Universidad Católica del Perú (PUCP).
- He has two master's degrees, one in Technology and Policy and the other in Electrical and Computer Engineering both from Massachusetts Institute of Technology.

Pedro has led Grupo UNACEM since 2020. He has over twenty years of experience in executive leadership positions and a long career in the construction materials and energy sectors. Throughout that time, he has combined a strategic vision and leadership to bolster the business sustainable growth, as well as value creation, economic development, and business ethics in all of the activities in which he is involved.

For fourteen years, he was the General Manager of CELEPSA. He has also played key roles as Chairman of the Board of Perú Sostenible (formerly Perú 2021) and a board member of the National Association of Mining, Oil, and Energy (SNMPE), among other organizations.



**MARLENE  
NEGREIROS BARDALES**  
CORPORATE VICE PRESIDENT  
OF TALENT AND CULTURE

**EDUCATION AND/OR CERTIFICATIONS:**

- Bachelor's degree in Business Administration with a master's degree in Human Resources from Instituto Centroamericano de Administración de Empresas Business School and Georgetown University.
- Certified by the HR Certification Institute as a Human Resource Management Professional (HRMP).
- She is a Scrum Master and Agile Human Capital Executive certified by Organización Internacional de Directivos de Capital Humano (DCH).
- Holds a master's degree in Corporate Social Responsibility and Sustainable Leadership from the OBS School and the Universidad de Barcelona.

Executive with a successful international career for the last twenty-five years leading the human resources areas in respected organizations. She has held key leadership roles in multinationals such as Bristol-Myers Squibb – Mead Johnson in the U.S. and APM Terminals – Maersk Group in Europe.

In Peru, she has headed global human resources teams at some of the country's largest business groups with international operations, such as Grupo AJE, Grupo Gloria, and Aenza (formerly Graña y Montero). She has been the Group's Vice President of Talent and Culture since 2021. Her extensive experience combines strategic leadership with a focus on talent development to boost organizational and human growth.



**ÁLVARO  
MORALES PUPPO**  
CORPORATE VICE PRESIDENT  
OF FINANCE

**EDUCATION AND/OR CERTIFICATIONS:**

- Bachelor's degree in Business Administration from Universidad del Pacífico, with a diploma in Finance from ESAN Graduate School of Business. Graduate of the Executive Development Program at Universidad de Piura.

Álvaro has over thirty-five years of experience in financial leadership, most notably in the mining and cement sectors. For two decades, he was the Financial Manager of Cementos Lima (the predecessor to UNACEM, now UNACEM Corp), and for eleven years, he held the position of Finance and Corporate Development Manager at UNACEM. Since 2022, he has led the Group's finances as corporate Vice President of Finance.

He is a member of keyboards within the Group, including UNICON Perú since 1996, Master Builders Solutions S.A. since 2002, and CELEPSA since 2005. Álvaro provides a strategic vision and well-rounded approach that promotes the Group's financial robustness and corporate growth.



## 1.4 OUR BOARD OF DIRECTORS AND EXECUTIVE TEAM

### EXECUTIVE TEAM



**EDUARDO  
SÁNCHEZ VERDEJO**  
CORPORATE VICE PRESIDENT  
OF INDUSTRIAL OPERATIONS

**EDUCATION AND/OR CERTIFICATIONS:**

- Chemical engineer graduated from Universidad de Salamanca (Spain).
- Graduate studies in the Cement Master program at Lafarge University.

Eduardo has over thirty years of experience in the cement industry, where he has stood out for his operations knowledge and leadership. For ten years, he was Industrial Manager at UNACEM Ecuador, up until 2021. He was the General Manager of HIDROINTAG, an electricity project company in Ecuador.

He currently holds two positions: corporate Vice President of Industrial Operations and General Manager of UNACEM Perú, where he promotes operational efficiency and sustainable growth.



**FERNANDO  
DYER ESTRELLA**  
CHIEF RISK AND COMPLIANCE  
OFFICER

**EDUCATION AND/OR CERTIFICATIONS:**

- Bachelor of Accounting graduated from Universidad del Pacífico.
- An MBA with an emphasis in International Management from Université de Genève, with a diploma in Compliance and Corporate Ethics from Sorbonne Université in Paris.
- He has also completed executive education courses on corporate risks at Harvard Business School and corporate finance at The Business School for the World (INSEAD) in Fontainebleau.
- And is a Certified Anti-Money Laundering Specialist by the Association of Certified Anti-Money Laundering Specialist (ACAMS) and a Certified Compliance and Ethics Professional by the Society of Corporate Compliance and Ethics (SCCE).

Fernando has thirty-nine years of experience in Europe, Asia, and the Middle East in sectors including logistics, manufacturing, consumer goods, consulting, construction, engineering, and real estate. He has worked for twenty-eight years in corporate leadership roles at multinationals such as DHL International and JTI International, and as a consultant for HSBC Bank, the World Economic Forum, and Imperial Tobacco. He began his career in external auditing in Peru, and later Belgium and Switzerland, where he held corporate management positions in finance, internal control, corporate governance, risk, ethics, and compliance. In 2017, he returned to Peru as Chief Risk & Compliance Officer at Aenza.

Since 2022, he has led the Group's risk and compliance efforts, working to implement best international practices in corporate governance, ethics and compliance, risks, and cyber- and data security.



**ALFREDO  
LEN ÁLVAREZ**  
CORPORATE DIRECTOR  
OF ENERGY STRATEGY

**EDUCATION AND/OR CERTIFICATIONS:**

- Studied Science at Pontificia Universidad Católica del Perú (PUCP), followed by Mechanical Engineering studies at the University of Colorado, Boulder, in the United States.

With over twenty-five years of experience in the energy sector, Alfredo spent fifteen years at CELEPSA, where he led its commercial management, business plan development, and the evaluation and construction of electric energy generation and transmission projects.

Since April 1, 2023, he has been the Group's Corporate Director of Energy Strategy, focusing on consolidating our strategy and strengthening our position in the electricity markets in which we operate.



1.4 OUR BOARD OF DIRECTORS AND EXECUTIVE TEAM

EXECUTIVE TEAM



**JULIA SOBREVILLA PEREA**  
DIRECTOR OF CORPORATE AFFAIRS AND SUSTAINABILITY

- EDUCATION AND/OR CERTIFICATIONS:**
- Bachelor's degree in Linguistics and Literature from Pontificia Universidad Católica del Perú (PUCP).
  - Master's degrees in Communication from Stanford University and Organizational Development from Universidad del Pacifico.

An expert in reputation, corporate communications, and sustainability, with extensive international and local experience. She has headed reputation and sustainability teams at leading companies such as Coca-Cola, Centrum PUCP, Pacifico Salud, Aenza, and Yanbal. She has international experience in social marketing in Rwanda, Mexico, and Mozambique. She was previously Marketing Director of MTV Networks Latin America and Nickelodeon Latinoamerica and Brasil.

Since July 2023, she has been the Group's Director of Corporate Affairs and Sustainability. Her work is focused on strengthening our corporate positioning and guaranteeing compliance with the highest sustainability and reporting standards.



**JOSÉ LUIS PERRY GAVIÑO**  
CHIEF LEGAL OFFICER

- EDUCATION AND/OR CERTIFICATIONS:**
- Attorney at Law graduated from Universidad de Lima.
  - With master's degrees in Tax Law and Fiscal Policy from Universidad Autónoma de Madrid and Universidad de Lima.

He began his career at the Group as an attorney for Cementos Lima S.A., before becoming a legal advisor and legal representative from 2007 to 2012. In 2012, he was named Assistant Legal Manager of UNACEM Perú and has led the area as legal manager since 2019.

In 2023, he was named Chief Legal Officer of UNACEM Corp, where he oversees the integrated management of the Group's legal affairs, ensuring regulatory compliance and legal protection in all our operations.

He is also the General Manager of Inversiones Imbabura S.A., a holding company with shares in UNACEM Ecuador, and is a Board member of various of the Group's companies in Peru and Chile.



**JAVIER CARRASCO RODRÍGUEZ**  
CHIEF AUDIT OFFICER

- EDUCATION AND/OR CERTIFICATIONS:**
- He holds a degree in Economics from the Universidad de Lima, a PADE in Corporate Finance from ESAN University, and has completed the Executive Development Program at INCAE Business School.

He has been involved in auditing, risk management, and internal control for over 20 years at leading companies in a number of sectors. He has been the Chief Audit Officer of Grupo UNACEM since May 2023. Prior to that, he was the Chief Comprehensive Risk Management Officer starting in June 2022.



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## 1.5 OUR SUSTAINABILITY STATEMENT

For us, sustainability is the guiding light of our purpose, our corporate strategy, and decision-making for long-term value creation. This focus is rooted in a double materiality assessment that allows us to identify and prioritize those environmental, social, and governance risks that are most relevant to our business performance and our stakeholders, and integrate them into the Group's strategic sustainability pillars. In turn, this strengthens our resilience in the face of changes in our environment and helps us connect risks and opportunities with concrete initiatives that foster innovation, boost competitiveness, and contribute to achieving global goals, in the process cementing our role as agents of transformation in the transition to a sustainable future.

### 1.5.1 Our Vision of Sustainability

Our sustainability vision defines the group's strategic management and guides the way we create long-term value. It is articulated through our purpose of "Together we grow to build a sustainable world," an expression of our commitment to responsible management that integrates economic aspects with environmental, social, and governance facets in our decision-making.

This framework guides the commitments of our cement, concrete, and energy businesses, with an emphasis on impact reduction, responsible use of resources, action against climate change, and shared value creation with our stakeholders. These commitments are reflected in our UNA Culture, which combines shared values and common practices aimed at a collaborative and sustainable management.

In keeping with this approach, we have designed a roadmap to carbon neutrality by 2050, which establishes clear guidelines for reducing emissions, improving energy performance, the use of alternative fuels, and the development of nature-based solutions.

Our sustainability vision defines the group's strategic management and guides the way we create long-term value. It is articulated through our purpose of "Together we grow to build a sustainable world."





1.5 OUR SUSTAINABILITY STATEMENT

1.5.2 Our Strategic Sustainability Pillars and Double Materiality






Sustainability is a transformative pillar in the strategy of Grupo UNACEM, representing a process of evolution that boosts our resilience and capacity for change in an increasingly challenging environment. Our strategic priorities aim to create sustainable value both inside and outside the Group, reasserting our commitment to the transition toward a more prosperous future.

Within this scenario, the double materiality assessment is a key input for defining and prioritizing the Group's sustainability action lines. Through this practice, we identify the most important environmental, social, and governance (ESG) topics for the cement, concrete, and energy businesses, as well as for our stakeholders. In late 2024, these outcomes were reviewed and validated

by the Board of Directors, ensuring their consistency with the corporate strategy and the business main risks and opportunities. Details on this process can be found in the Annex to this Report.

On this basis, we have structured our sustainability strategy around five key pillars: corporate governance, environment and biodiversity, circular economy, climate action, and social management.

Through these pillars, we promote initiatives aimed at caring for the environment, optimizing resources, and creating long-term value, thus ensuring that each action considers the most relevant risks and opportunities for our businesses and our stakeholders. Each pillar has defined targets and specific actions that allow us to confidently progress toward our sustainability objectives.

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



1.5 OUR SUSTAINABILITY STATEMENT

SDGs Contribution

As a group, we reaffirm our commitment to the United Nations 2030 Agenda and Sustainable Development Goals (SDGs).

In 2025, we continued to integrate sustainable practices into our operations and develop projects that create economic, social, and environmental value aligned with prioritized SDGs and our business strategy. This approach guides our decisions and actions, ensuring steady progress toward a more sustainable present and future.



OUR MANAGEMENT IS ALIGNED WITH THE SUSTAINABLE DEVELOPMENT GOALS (SDGs)



SDG 7

SDG 9

SDG 11

SDG 13

SDG 15

SDG Contribution

Affordable and Clean Energy

Industry, Innovation, and Infrastructure

Sustainable Cities and Communities

Climate Action

Life on Land

SDG Target

7.3 By 2030, double the global rate of improvement in energy efficiency.

9.4 By 2030, upgrade infrastructure and retrofit industries to make them sustainable, with increased resource-use efficiency and greater adoption of clean and environmentally sound technologies and industrial processes, with all countries taking action in accordance with their respective capabilities.

11.1 By 2030, ensure access for all to adequate, safe, and affordable housing and basic services, and upgrade slums.

13.3 Improve education, awareness-raising, and human and institutional capacity on climate change mitigation, adaptation, impact reduction, and early warning.

15.1 Ensure the conservation, restoration, and sustainable use of terrestrial and inland freshwater ecosystems and their services, in particular forests, wetlands, mountains, and drylands, in line with obligations under international agreements.

Our Contribution

In 2025, at a Group level, we used 48.9% of renewable electricity and made progress in the implementation of ISO 50001 in Ecuador and Peru.  
  
We substituted 10.0% of fossil fuels with alternatives such as biomass, (\*) RDF, and (\*)TDF.

We promoted blended and pozzolanic cements.  
  
We increased clinker substitution, with a clinker/cement factor of 70.0%. We made progress co-processing, as well as in (\*)EPD and life cycle assessment.

We produced high-quality, affordable construction materials for housing and infrastructure projects, helping improve people's quality of life.  
  
We strengthened responsible water management (reuse and zero dumping) and incorporated electric mixers to reduce urban emissions. As a group, we also invested S/ 29.28 million in initiatives to benefit the community in 2025.

We updated the roadmap to carbon neutrality by 2050, deepened our climate risk management according to (\*)TCFD/ (\*)IFRS S2, and made progress toward decarbonization thanks to a lower clinker ratio, alternative fuels, energy efficiency, innovation, and nature-based solutions.

We manage over 1,100 ha in our private conservation areas, with a focus on restoration and reforestation. We applied a mitigation hierarchy and promoted nature-based solutions aligned with our commitment to a Net Positive Impact.

(\*) Notes: EPD: Environmental Product Declaration. IFRS: International Financial Reporting Standards. TCFD: Task Force on Climate-related Financial Disclosures. RDF: Refuse-Derived Fuel. TDF: Tire-Derived Fuel.



## 1.5 OUR SUSTAINABILITY STATEMENT

### 1.5.3 Our Priorities as Guidelines for Our Strategy and Risk Management

#### From Double Materiality to Value Creation and Strategic Risk Management

The material topics prioritized based on our double materiality assessment form the core of our corporate strategy. These topics establish the framework that guides our decisions and risk management, ensuring that each action we take contributes to sustainable value creation and the strengthening of our business resilience in a dynamic and challenging environment.

This approach allows us to anticipate contingencies, reduce vulnerabilities, and capitalize on opportunities associated with innovation, operational efficiency, and access to sustainable financing, systematically integrating ESG factors into our management.

Our value creation model integrates these priorities with strategic capital and explains how we transform resources into concrete outcomes for our stakeholders. This in turn bolsters our competitive position and helps us achieve positive impacts in all facets of our business.

Details on the double materiality assessment can be found in Annex 6.4.

In 2025, we continued to integrate sustainable practices into our operations and develop projects that create economic, social, and environmental value aligned with prioritized SDGs and our business strategy.

IN 2025, AT A GROUP LEVEL, WE USED 48.9% OF RENEWABLY ELECTRICITY.

**1,100 HECTARES**  
OF PRIVATELY PROTECTED CONSERVATION AREAS ARE DIRECTLY MANAGED BY THE GROUP, WHERE WE IMPLEMENT RESTORATION AND REFORESTATION PROJECTS IN LINE WITH THE HIGHEST STANDARDS OF THE MITIGATION HIERARCHY.



Nor Yauyos - Cochas Landscape Reserve, Tanta, Peru.



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## OUTSTANDING PROJECTS

### NEW JORGE CHÁVEZ INTERNATIONAL AIRPORT

#### UNICON Peru

Lima, Peru

THE NEW JORGE CHÁVEZ INTERNATIONAL AIRPORT, INAUGURATED IN MAY 2025, IS ONE OF PERU'S MOST IMPORTANT AIRPORT INFRASTRUCTURE PROJECTS. IT COMPRISES A NEW PASSENGER TERMINAL, A CONTROL TOWER, AUXILIARY BUILDINGS, AND A MODERN AIRCRAFT APRON, ALL BUILT TO HIGH TECHNICAL AND OPERATIONAL STANDARDS. THE PROJECT STRENGTHENS AIR CONNECTIVITY AND POSITIONS PERU AS A LOGISTICS AND TOURISM HUB IN SOUTH AMERICA.



**+400,000 m<sup>3</sup>**

OF CONCRETE SUPPLIED FOR CONSTRUCTION.



**270,000 m<sup>2</sup>**

OF BUILT AREA IN THE NEW PASSENGER TERMINAL, **TRIPLING THE SIZE OF THE PREVIOUS AIRPORT.**



**65 m**

IN HEIGHT IS THE CONTROL TOWER, BUILT WITH REINFORCED CONCRETE AND A SLIPFORM SYSTEM.



**+1,100**

SEISMIC ISOLATORS MAKE THE TERMINAL THE FIRST IN SOUTH AMERICA TO INCORPORATE THIS STRUCTURAL SAFETY SYSTEM.



**+30 MILLION**

ANNUAL PASSENGER CAPACITY.





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## OUTSTANDING PROJECTS

### CHANCAY MEGA-PORT

#### UNICON Peru

Lima, Peru

THE CHANCAY MULTIPURPOSE PORT TERMINAL, INAUGURATED IN NOVEMBER 2024, IS KEY INFRASTRUCTURE FOR INTERNATIONAL TRADE AND CONNECTIVITY IN THE SOUTH PACIFIC. THIS PROJECT POSITIONS PERU AS A STRATEGIC LOGISTICS HUB BETWEEN THE AMERICAS AND ASIA. ITS DEVELOPMENT INCORPORATES HIGHLY TECHNICAL CONSTRUCTION SOLUTIONS AIMED AT ENSURING OPERATIONAL EFFICIENCY, LOGISTICS CAPACITY, AND THE STRUCTURAL PERFORMANCE OF A LARGE-SCALE PROJECT.



**+600,000 m<sup>3</sup>**

OF READY-MIX CONCRETE AND SPECIALTY CONCRETE SUPPLIED.



**2**

CONCRETE PLANTS INSTALLED ON-SITE.



**+500,000 m<sup>2</sup>**

OF CONCRETE PAVERS INSTALLED.



**+400**

JOBS CREATED DURING THE PROJECT'S DEVELOPMENT.



**215**

JOBS WENT TO LOCAL RESIDENTS OF THE DISTRICT.





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WITH PURPOSE AND  
SUSTAINABILITY

3

LEADERSHIP  
WITH EXCELLENCE

4

COMMITTED TO  
OUR ENVIRONMENT

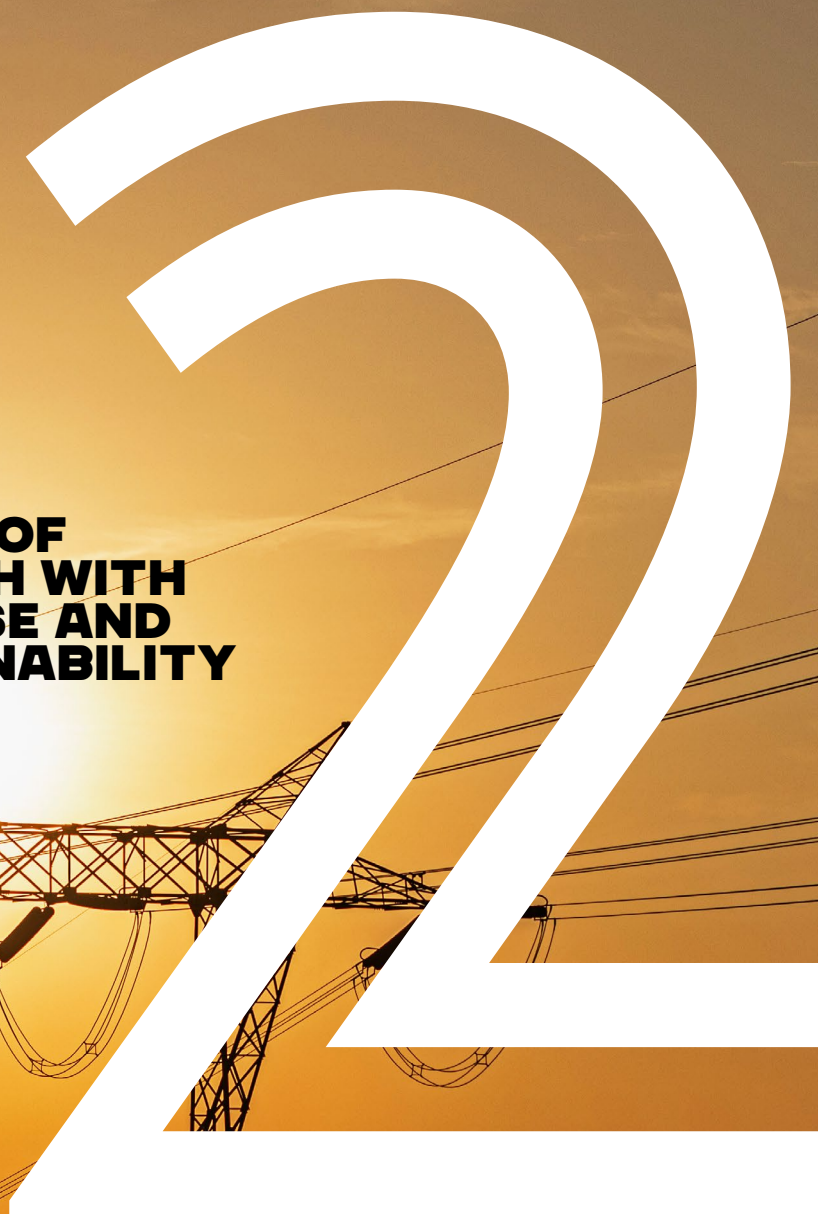
5

GROWING  
TOGETHER

6

ANNEXES

**A YEAR OF  
GROWTH WITH  
PURPOSE AND  
SUSTAINABILITY**



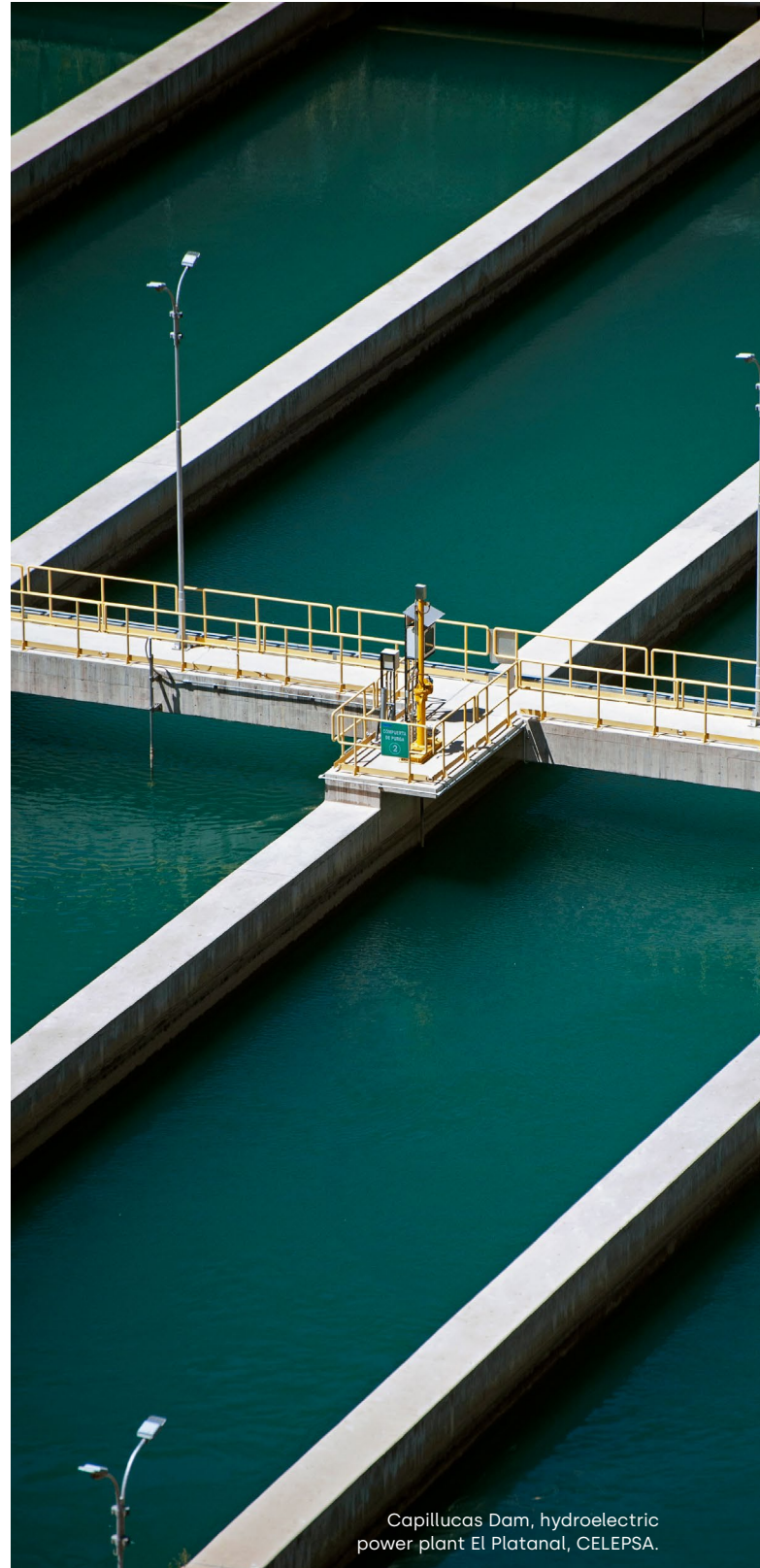


## 2.1 INTRODUCTION TO OUR PERFORMANCE

In 2025, we continued consolidating our operations through a disciplined and responsible management, with a focus on operational efficiency, ongoing cost management and the strengthening of our geographic diversification.

In an environment marked by the gradual recovery of demand in certain markets, cost pressure, and exchange rate and political volatility, our operations in Peru, the United States, Ecuador, Chile, and Colombia delivered a solid performance throughout the year, focused on generating long-term sustainable economic value.

The Group's consolidated revenue totaled S/ 7,035.5 million, driven primarily by the solid performance of our operations in Latin America, as well as a higher contribution by the energy business, especially hydroelectric generation, as a result of new contracts and favorable operating conditions, as well as a sound commercial strategy. This performance offset the slowdown observed in some segments of the US market and the adverse effects of foreign exchange rates during the year, in a context marked by the appreciation of Latin American currencies against the dollar, in particular the Peruvian sol.



Capillucas Dam, hydroelectric power plant El Platanal, CELEPSA.



OUR OPERATIONS IN **PERU, THE UNITED STATES, ECUADOR, CHILE, AND COLOMBIA** DELIVERED A **SOLID PERFORMANCE** THROUGHOUT THE YEAR.



THE GROUP'S **CONSOLIDATED REVENUE** TOTALED **S/ 7,035.5 MILLION.**



## 2.1 INTRODUCTION TO OUR PERFORMANCE

### Key Achievements:

#### Financial Results

UNACEM Perú achieved a record EBITDA of S/ 933.3 million, driven by the solid performance of DIY construction and the growth of the bulk cement market. This result was bolstered by commercial integration with UNICON Perú, which strengthened the execution of our portfolio, optimized price and channel management, and consolidated a more integrated offer of solutions for customers, contributing to higher shipment volumes.

CELEPSA also reported a record EBITDA of S/ 250.7 million and a sales volume of 4,454 GWh. These results reflect the optimization and strengthening of its current generation assets. The upgrade of Termochilca's Santo Domingo de Olleros plant improved efficiency and operating capacity, increasing the system's availability and consolidating a more robust and competitive energy platform.

In 2025, our consolidated revenue totaled S/ 7,035.5 million, with a consolidated EBITDA of S/ 1,609.1 million (3.1% lower than previous year), making for a margin of 22.9%, compared to 24.2% margin reported last year, with a negative conversion effect on operations outside Peru. This variation was primarily due to the contraction of the market in the United States, in an environment of cost pressures and lower prices to remain competitive. This was partially offset by higher demand in Peru and Chile, as well as the energy business higher contribution to the portfolio.

As of year-end 2025, our consolidated gross debt was reduced by 4.2%, from S/ 5,481.4 million in 2024 to S/ 5,248.6 million, while our net debt fell from S/ 5,121.2 million to S/ 4,896.6 million. As a result, our leverage ratio displayed a slight improvement, closing 2025 with a net debt-to-EBITDA ratio of 3.04, compared to 3.08 at the close of 2024. This evolution was accompanied by a significant improvement in our debt maturity profile, which will offer us greater financial flexibility as a result of the refinancing operations carried out during the year to bolster our liquidity and capital structure.



UNACEM PERÚ ACHIEVED A RECORD EBITDA OF

**S/ 933.3 MILLION,**

DRIVEN BY THE SOLID PERFORMANCE OF DIY CONSTRUCTION AND THE GROWTH OF THE BULK CEMENT MARKET.



CELEPSA ALSO REPORTED A RECORD EBITDA OF S/ 250.7 MILLION AND A SALES VOLUME OF

**4,454 GWh.**



IN 2025, OUR CONSOLIDATED REVENUE TOTALED S/ 7,035.5 MILLION, WITH A CONSOLIDATED EBITDA OF

**S/ 1,609.1 MILLION.**



2.1 INTRODUCTION TO  
OUR PERFORMANCE

Strategy and Value Creation

In 2025, UNACEM Perú consolidated its commercial and operating integration with UNICON Perú, taking a major step toward achieving a single vision of the customer and portfolio in the construction materials market. This alignment, implemented through unified commercial management and a comprehensive solution-based approach, allowed us to optimize price management, channels, and coverage, while creating a more efficient and coordinated offer for the market.

As a Group, we partnered with Grupo Calidra from Mexico to create CALCEM S.A. In August 2025, this company began the construction of a new lime plant in Condorcocha, with an initial capacity of 200,000 tons annually and an estimated investment of US\$ 70.0 million. This project represents a strategic step in the diversification of our portfolio toward a high-value business for the mining and construction sectors. Additionally, at the end of 2025, we secured long-term financing from BID Invest after completing an exhaustive legal, environmental, and social due diligence process in line with international standards. The plant is expected to begin operating in the second quarter of 2027.

As part of our transformation as a Group, we achieved a major milestone in 2025 with the start of the implementation of the Global Business Services (GBS) model. This initiative, which seeks to boost operational efficiency and move toward a more agile, integrated organizational structure aligned with the highest global standards, will allow us to centralize and optimize administrative and specialized services, creating synergies, process standardization, and economies of scale, while enabling business units to focus their efforts on their strategic priorities and value creation for the Group.

As part of our long-term approach to financial management, we achieved two important refinancing milestones, both in soles and in dollars. In the first quarter of 2025, UNACEM Perú and UNACEM Corp reprofiled S/ 1,812.0 million in debt, ensuring stability in the debt maturity profile for the next five years. For its part, UNACEM North America issued municipal bonds for US\$ 360.0 million to refinance the acquisition of Tehachapi Cement at a highly competitive variable interest rate due in 20 years and a demand that

was four times higher than supply. This enabled us to optimize the maturity profile and strengthen our financial position as a group for the coming years and the new strategic cycle.

In keeping with this outlook, we maintained a disciplined approach to capital allocation, executing a CAPEX of S/ 698.8 million, with an emphasis on investments in maintenance, efficiency, sustainability, and growth. We seek a suitable balance aimed at sustaining operational continuity and strengthening the foundations for future value creation. Accordingly, our short-term objective is to maintain our operations in optimal conditions, thereby contributing to our leading position in the markets where we operate; in the medium term, we are completing a sustainability investment plan, while in the long-term we are focused on the sustainable growth of our operations.

During the year, UNACEM Chile continued to strengthen the commercial and brand position of Cemento San Juan in a challenging environment for the industry, promoting initiatives aimed at connecting more closely with customers and differentiating its value proposition in a traditional market. As a result of this strategy, the company achieved a major milestone: Cemento San Juan won its first EFFIE Award with the campaign "Resistiré" ("I Will Resist"), making it the first cement brand in the country to receive this recognition. This achievement reflects how a consistent strategy, rooted in purpose and creativity, can create value and bolster the business competitive position.



AS PART OF OUR TRANSFORMATION  
AS A GROUP, WE

**ACHIEVED  
A MAJOR  
MILESTONE**

IN 2025 WITH THE START OF THE  
IMPLEMENTATION OF THE **GLOBAL  
BUSINESS SERVICES (GBS) MODEL.**



2.1 INTRODUCTION TO  
OUR PERFORMANCE

Flagship Projects

In 2025, we continued to actively participate in flagship projects for the development of the countries where we operate.

In Chile, together with UNICON, we continued our participation in strategic initiatives such as the Santiago Metro, the Arqueros Project, and the Carretera de la Fruta Project. As part of the transition toward a more sustainable energy matrix in the country, we also took part in one of the most important renewable energy projects: the Chequenes Wind Farm, the first in the Ñuble Region, located in Pemuco, which will supply over 100,000 homes with 100.0% clean energy. Through this project, we provided high-performance ready-mix concrete solutions and contributed to the development of key infrastructure for the country's energy transition.

Through PREANSA Chile, we took part in another important infrastructure milestone: the inauguration of the Biobío Industrial Bridge, the longest in Chile. We deliver key solutions that enable efficient, safe, and innovative execution.

In Peru, our prefab business stood out for its participation in flagship urban and transportation infrastructure projects, such as the Ramiro Prialé Interchange, Vía Expresa Sur, and Línea 2 of the Lima Metro. These works confirmed our ability to offer prefabricated solutions with high added value that contribute to an efficient and safe execution, consolidating our positioning as a key actor in the development of strategic infrastructure.

In Ecuador, our ready-mix concrete business reported an outstanding performance, achieving a record volume thanks to the awarding and execution of strategic projects such as the Colegio Americano, the Coral Los Chilllos shopping center, the expansion of the Quito Airport, and the expansion of the San Patricio Project, the execution of which will continue during 2026, including key stages such as the Hospital Metropolitano. This growth was the result of a flexible commercial and operating model, based on a scheme of local plants (Coral del Valle, San Patricio, and Santa Elena) supported by delocalized operations (Itulcachi-Pifo), allowing us to optimize coverage, logistics costs, and customer service.



Biobío Industrial Bridge,  
PREANSA Chile



THROUGH PREANSA CHILE,  
WE TOOK PART OF THE BIOBÍO  
INDUSTRIAL BRIDGE.



IT IS THE LONGEST BRIDGE  
IN CHILE, SPANNING  
**2.52 km**  
ACROSS THE BIOBÍO RIVER.



WE DELIVER **KEY SOLUTIONS** THAT  
ENABLE **EFFICIENT, SAFE, AND**  
**INNOVATIVE EXECUTION.**



## 2.1 INTRODUCTION TO OUR PERFORMANCE

### Climate Action

We designed the Net Zero 2050 Corporate Roadmap for the cement and concrete businesses in our operations in Peru, Ecuador, and Chile, which is connected to the emissions reduction targets to which we previously committed.

Additionally, our alternative fuels program allowed us to replace fossil fuels by 42.0% at the Otavalo plant (Ecuador), 16.0% at Tehachapi Cement, and 2.0% at Drake Cement, in keeping with our commitment to the energy transition.

We also designed the implementation strategy for nature-based solutions, which establishes short- and medium-term objects with concrete targets, as well as the proposal for an investment portfolio for the coming years in Peru and Chile, to start with.

WE ACHIEVED A

# 42,0%

**FOSSIL FUEL SUBSTITUTION RATE AT OUR OTAVALO PLANT (ECUADOR), REINFORCING OUR LEADERSHIP IN THE REGIONAL ENERGY TRANSITION THROUGH THE USE OF ALTERNATIVE FUELS.**



Otavalo plant, Imbabura,  
UNACEM Ecuador



## 2.1 INTRODUCTION TO OUR PERFORMANCE



### Social Action

As part of the transition from Unlocking Value to Unleashing Growth, we evolved our talent management model, going from three to four pillars: Total Rewards, Talent Management, Transformation and Culture, and Employee Value Proposition. This evolution allows us to broaden our focus toward a more comprehensive development, in line with our strategy.

The evolution of our succession model enhanced our ability to identify potential successors in leadership positions and consolidated Talent Fests as formal spaces to promote key talent in the cement, concrete, and energy units, as well as the Corporate Center, applying up to senior management.

We also designed our social strategy, which defines the thematic guidelines that will orient our social investment management in the group's business units.

Our four pillars: Total Rewards, Talent Management, Transformation and Culture, and Employee Value Proposition, enable us to broaden our approach toward more comprehensive development aligned with our strategy.



## 2.2 FINANCIAL PERFORMANCE

Amidst a challenging environment in the countries where we operate, our business unit results in 2025 displayed a mixed performance. Nevertheless, the portfolio as a whole continued to achieve solid results that were consistent with our Unlocking Value 2022–2026 strategy, aimed at strengthening our operating model and capturing synergies as a Group.

The results achieved by UNACEM Perú were particularly notable, with a growth of 3.5% in shipments compared to 2024, reaching 5.9 million tons of cement. This performance was driven by a stronger self-construction market, as reflected in the 3.3% increase in bagged cement shipments, as well as the dynamism of bulk shipments, which rose by 3.7% over the previous year, driven primarily by a higher volume destined for

the concrete and mining channels. As a result, we achieved record sales of S/ 2,909.4 million this year, along with an EBITDA of S/ 933.3 million, consolidating our leading position in the country.

Our energy division, which manages an integrated portfolio of hydroelectric and thermoelectric assets, also posted new record energy volumes. We sold 4,454 GWh and achieved an EBITDA of S/ 250.7 million, 4.9% higher than in 2024, supported by strong commercial management. In this context, CELEPSA reached a major operational milestone with the upgrade of the turbine at the Santo Domingo de los Olleros thermoelectric power plant, increasing its generation capacity by 22.0 MW. CELEPSA's contribution to the Group's results was significant, representing 16.1% of the portfolio's EBITDA.

Sales Volumes by Country and Business (in thousands)	2022	2023	2024	2025	Variation 2023/2022	Variation 2024/2023	Variation 2025/2024
<b>PERU</b>							
Cement (t)	6,666	5,834	5,679	5,875	-12.5%	-2.7%	3.5%
Concrete (m <sup>3</sup> )	2,466	2,505	2,694	2,429	1.6%	7.5%	-9.9%
Energy (MWh)	2,017	3,658	4,035	4,454	75.6%	10.4%	10.4%
<b>EE.UU.</b>							
Cement (t)	667	702	1,192	1,250	5.2%	69.7%	4.9%
Concrete (m <sup>3</sup> )	962	971	936	1,004	0.9%	-3.5%	7.2%
Aggregates (t)	3,050	1,770	1,562	1,486	-42.0%	-11.8%	-4.9%
<b>ECUADOR</b>							
Cement (t)	1,324	1,198	1,176	1,173	-9.5%	-1.8%	-0.2%
Concrete (m <sup>3</sup> )	136	127	186	232	-6.5%	46.3%	24.6%
<b>CHILE</b>							
Cement (t)	430	507	533	531	11.4%	5.1%	-0.4%
Concrete (m <sup>3</sup> )	939	712	795	1,117	-24.2%	11.7%	40.4%



## 2.2 FINANCIAL PERFORMANCE

On the other hand, the operations of UNACEM North America in the United States faced a challenging environment for the industry during 2025, due to political volatility, with a mixed performance of volumes between Arizona and California. In consolidated terms, cement and concrete volumes grew, but they were affected by lower average prices (1.6% and 3.2%, respectively).

Meanwhile, the aggregates segment experienced a drop in volumes, while prices remained stable. In this context, US operations reported an EBITDA of S/ 91.2 million, well below the S/ 158.7 million booked in 2024.

During the year, we worked with our sights set on the changes needed to lay the foundations for a gradual recovery, leveraging our operational transformation and focus on people, as well as a commercial strategy centered on value creation.

### Performance by Country and Business

#### PERU

##### Cement

Total clinker production reached 5.4 million tons (8.6% more than in 2024) and we achieved a clinker/cement utilization ratio of 79.9%. This production was used to meet local demand, as well as the export market with 780,655 tons of clinker (55.4% more than in 2024). Of this amount, 87.5% was sent to our operations in Chile, in line with the sector's greater dynamism, while the rest was placed with other clients in the Chilean market.

Cement production remained in keeping with demand, at 5.9 million tons, 3.5% higher than in 2024, with a utilization rate of 72.0%. In the local market, cement shipments also reached 5.9 million tons, driven primarily by a dynamic DIY construction market, reflected in the growth of bagged cement and the solid performance of the traditional channel, where the Progresol network has 1,115 points of sale. In addition, through our Progresol+ digital platform, we connected our wholesale customers with end clients. Bulk cement shipments also reported growth due to the recovery of the concrete channel, the onboarding of new customers, and greater dynamism in the mining sector. As a result, UNACEM Perú maintained a solid nationwide market share of 44.7%.

As part of our efforts to bolster our comprehensive offer of construction solutions, we reported sustained progress in the sale of products with higher value added, most notably the growth in volume of blocks (+19.0%), beams (+34.0%), and bagged mortar mixes (+23.0%).



IN THE LOCAL MARKET, CEMENT SHIPMENTS ALSO REACHED **5.9 MILLION TONS.**

WE REPORTED SUSTAINED PROGRESS IN THE SALE OF PRODUCTS WITH HIGHER VALUE ADDED.

AT CELEPSA, CONSOLIDATED ENERGY SALES VOLUMES REACHED **4,454 MWh** IN 2025, **10.4%** HIGHER THAN IN 2024 (**4,035 MWh**).



## 2.2 FINANCIAL PERFORMANCE

Revenue from cement sales climbed to S/ 2,592.8 million, 2.6% higher than in 2024, driven by higher shipment volumes and a better average sale price. For its part, revenue from concrete, pavements, blocks, and others totaled S/ 163.9 million, a growth of 106.3%, as a result of the centralization of commercial management for ready-mix concrete and concrete products, along with the sale of cement. Revenue from clinker exports totaled S/ 152.6 million, an increase of 45.7% over the previous year.

As a whole, UNACEM Perú's revenue rose by 7.3% over 2024, reporting a record of S/ 2,909.4 million (S/ 2,711.5 million in 2024). The EBITDA for the year was S/ 933.3 million, 3.0% higher than in 2024, consolidating our solid operating performance. The EBITDA margin went from 33.4% to 32.1%, mainly reflecting the change in the sales mix following the incorporation of concrete sales led by UNACEM Perú starting July 1st, 2025.

### b) Concrete

This year, our concrete business evolved toward an operating model striving for greater efficiency with the centralization of sales management in UNACEM Perú. This reorganization allowed us to strengthen the quality of customer service, optimize operational availability, and standardize customer

service processes. Placing customers at the center of our operations, we implemented load assurance technology, which enables us to monitor concrete properties in real time during transportation. To date, over 360 mixer trucks have this tool, which boosts quality control, traceability, and customer experience.

During 2025, we continued to actively participate in major infrastructure and urban development projects, most notably works such as Línea 2 of the Lima Metro, Colegios Bicentenario ("Bicentennial Schools"), urban paving projects, the Vía Expresa Paseo de la República Sur, as well as industrial and mining initiatives, allowing us to maintain our presence in strategic market segments.

Concrete shipments in Peru totaled 2.4 million m<sup>3</sup>, 9.9% lower than in 2024, due mainly to the reduction in volume provided to large-scale infrastructure projects following the completion of major works in 2024, such as the Chancay Megaport and the New Jorge Chávez International Airport. Revenue totaled S/ 1,224.3 million, 5.2% lower than in 2024 (S/ 1,291.2 million), despite a better average price structure during the year. The EBITDA was S/ 82.7 million (S/ 106.7 million in 2024).

Our concrete business evolved toward an operating model striving for greater efficiency with the centralization of sales management in UNACEM Perú.



## 2.2 FINANCIAL PERFORMANCE

In Peru, our prefab business displayed a good performance, achieving a record fabrication volume of 11,878 m<sup>3</sup> (6,199 m<sup>3</sup> in 2024) and an assembly volume of 10,527 m<sup>3</sup> (7,383 m<sup>3</sup> in 2024), driven by our involvement in flagship urban and transportation infrastructure projects, such as the Ramiro Prialé Interchange and the consortium in charge of Línea 2 of the Lima Metro. This dynamism allowed us to achieve a record revenue of S/ 53.2 million, 91.8% higher than the previous year, as well as a record EBITDA of S/ 15.2 million, representing an interannual increase of 149.7% and consolidating the business position as a key player in prefabricated solutions with high value added.

### c) Energy

At CELEPSA, consolidated energy sales volumes reached 4,454 MWh in 2025, 10.4% higher than in 2024 (4,035 MWh).

CELEPSA recorded record revenue of S/ 833.0 million on a consolidated basis, (5.6% higher than in 2024). It also achieved record EBITDA results of S/ 250.7 million (4.9% higher than in 2024).

Additionally, we prioritized long-term commercial management and the strengthening of our customer portfolio. We added new contracts, such as the agreement with Zelestra, a global renewable energy company, which will enable construction of the 200.0 MW Babilonia Solar Park. The energy generated by this facility will be incorporated into our portfolio from the start of commercial operations, scheduled for early 2027.

### d) Services

Engineering services executed by ARPL Tecnología Industrial during 2025 were focused on the supervision, design, and execution of projects in the Group's cement operations, as well as concrete operations in Peru, above all. The services provided generated a revenue of S/ 68.2 million, 7.6% higher than in 2024. The EBITDA for the year was S/ 17.9 million (6.5% lower than in 2024).

Private and personal security surveillance services provided by Vigilancia Andina during the year reported sales of S/ 49.9 million, 8.5% higher than in 2024, and an EBITDA of S/ 1.8 million, 10.4% higher than in 2024.

The real estate investment business reported significantly higher revenue, jumping from S/ 5.4 million to S/ 10.4 million, primarily due to the sale of a property during the year. Consequently, the EBITDA went from S/ 1.4 million in 2024 to S/ 5.7 million in 2025, making a positive contribution to the Group's consolidated results.





## 2.2 FINANCIAL PERFORMANCE

### UNITED STATES

In 2025, our operation in the United States faced a macroeconomic environment that remained restrictive for the construction sector, although there were gradual signs of normalization compared to the previous year. The US economy is expected to register a GDP growth of 2.2%, compared to 2.8% in 2024.

Inflation continued to slow down, closing the year at 2.7% and progressively growing nearer to the Federal Reserve's long-term target. While financial conditions remained demanding, the monetary policy provided continuity to the flexibilization process begun at the end of the previous year, allowing the reference rate to approach levels of around 3.75% at the close of the period.

Tehachapi Cement plant,  
UNACEM North America.





## 2.2 FINANCIAL PERFORMANCE

Under these circumstances, activity remained heterogenous by market and product. In Arizona, the demand contracted by the slowdown in the residential segment and the market's increased sensitivity to financial conditions, while activity in California displayed greater resilience, shored up by infrastructure and non-residential construction projects. The volumes reported by these operations reflected this dynamic in a context where the construction sector continued to operate with costs that remained high.

### a) Cement

Cement volumes reflected a dynamic differentiated by market. Drake Cement's sales totaled 593,594 tons, 0.5% lower than the 596,581 tons reported in 2024. These lower volumes affected economies of scale, and therefore gross margin. At Tehachapi Cement, cement sales totaled 656,708 tons, surpassing the 595,001 tons reported in 2024 with a growth of 10.4%, thanks to a sales management that is strengthening the customer base. On a consolidated basis, total cement shipments in the United States came to 1.3 million tons, slightly higher than the 1.2 million tons for the previous year. Average prices in both markets remained low during the period, with a strategy focused on maintaining competitiveness and market share.

### b) Concrete

Concrete shipments in the market totaled 1,003,817 m<sup>3</sup>, 7.2% higher than the previous year (936,475 m<sup>3</sup>). This growth, with a different sales mix, was driven by higher volumes from our plants in Las Vegas, Nevada, while the average price fell across the board in the customer portfolio, with the goal of preserving competitiveness.

### c) Aggregates

The aggregates unit in the U.S. reported dispatches of 1.5 million tons compared to 1.6 million registered in 2024, reflecting lower market activity during the period, with stable average prices.

The consolidated results of the U.S. business units included a revenue of S/1,378.0 million (S/1,464.4 million the previous year), and an EBITDA of S/ 91.2 million (S/ 158.7 million in 2024).



ON A CONSOLIDATED BASIS, TOTAL CEMENT SHIPMENTS IN THE UNITED STATES CAME TO

**1.3 MILLION TONS.**

CONCRETE SHIPMENTS IN THE MARKET TOTALED

**1,003,817 m<sup>3</sup>,**

7.2% HIGHER THAN THE PREVIOUS YEAR (936,475 M3). THIS GROWTH, WITH A DIFFERENT SALES MIX, WAS DRIVEN BY HIGHER VOLUMES FROM OUR PLANTS IN LAS VEGAS, NEVADA.



## 2.2 FINANCIAL PERFORMANCE

### ECUADOR

#### a) Cement

The cement operation in Ecuador remained stable in 2025, in a macroeconomic context that showed signs of recovery compared to the previous year. The country's GDP is expected to grow by 3.2%, following the contraction observed in 2024 (-2.0%), accompanied by contained inflation that closed out the year at 1.1%, as well as an unemployment level of around 4.0%. This scenario allowed for the gradual normalization of economic activity and supported demand from the construction sector, although operating conditions remained challenging due to public safety issues and specific incidents of social unrest that temporarily affected activities.

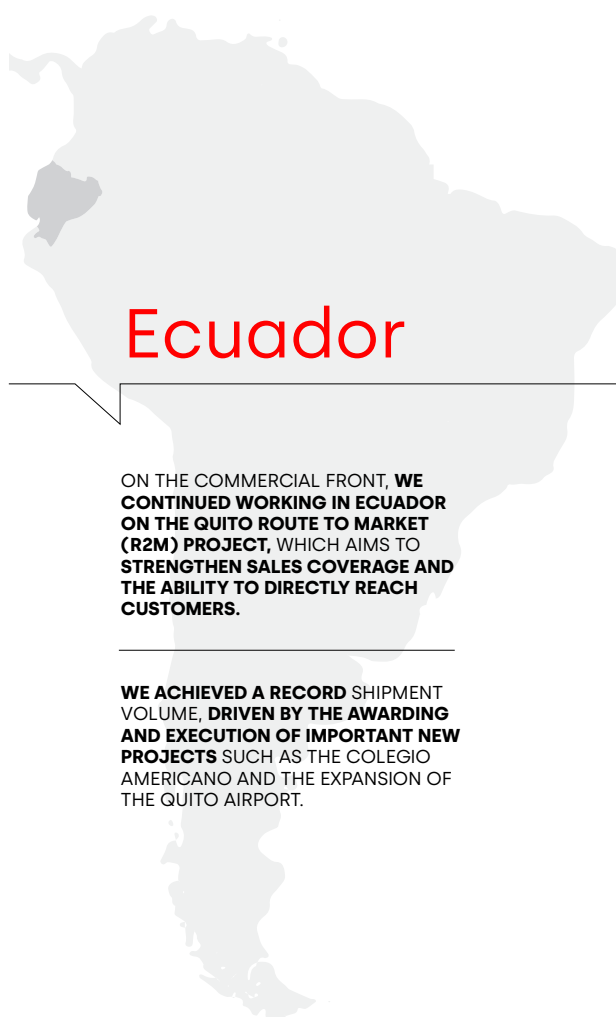
Against this backdrop, our operations in Ecuador performed steadily. Cement production reached 1.2 million tons, with a utilization rate of 78.1%. Reflecting this, cement shipments reached 1.2 million tons, 0.2% lower than the previous year, mainly impacted by the 31-day national strike triggered by protests against the Government following the removal of diesel-fuel subsidies, an exogenous factor beyond the company's control.

On the commercial front, we continued working in Ecuador on the Quito Route to Market (R2M) Project, which aims to strengthen sales coverage and the ability to directly reach customers. The pilot was launched in 2025 and surpassed target volumes. Starting in 2026, this system will be included as a regular part of operations, consolidating a more efficient, scalable sales platform aimed at sustaining growth and competitiveness in the Ecuadorian market.

#### b) Concrete

In concrete, we achieved a record shipment volume of 232,234 m<sup>3</sup>, 24.6% higher than the previous year, driven by the awarding and execution of important new projects such as the Colegio Americano and the expansion of the Quito Airport, as well as the continuation of strategic developments such as the San Patricio Project, which will progress throughout 2026.

At a consolidated level, sales in Ecuador totaled S/ 618.7 million, 1.5% lower than the previous year. Meanwhile, the EBITDA was S/ 137.4 million, 0.6% lower than in 2024. In both cases, this was explained by the appreciation of the Peruvian sol and the exchange difference in dollars, with sales being 6.8% higher and the EBITDA 5.1% higher than the previous year.



ON THE COMMERCIAL FRONT, WE CONTINUED WORKING IN ECUADOR ON THE QUITO ROUTE TO MARKET (R2M) PROJECT, WHICH AIMS TO STRENGTHEN SALES COVERAGE AND THE ABILITY TO DIRECTLY REACH CUSTOMERS.

WE ACHIEVED A RECORD SHIPMENT VOLUME, DRIVEN BY THE AWARDING AND EXECUTION OF IMPORTANT NEW PROJECTS SUCH AS THE COLEGIO AMERICANO AND THE EXPANSION OF THE QUITO AIRPORT.



## 2.2 FINANCIAL PERFORMANCE

### CHILE

#### a) Cement

In 2025, operations in Chile were conducted in a macroeconomic environment of gradual recovery, with an expected GDP growth of 2.4%; an annual inflation of 4.2%, now in the process of normalization; and a less contractive monetary policy, reflected in the Central Bank's reduction of the benchmark interest rate to 4.5%. However, growth remained hesitant, with the continued weakness of internal demand and investment volatility, although signs of recovery were evident.

Against this backdrop, our operations achieved a shipment of 530,581 tons, slightly less (0.4%) than the previous year, and a market share of 11.0%, maintaining a niche strategy and a robust value proposition for our customers. We operated at 88.5% of our installed capacity in the mills. Sales achieved a record of S/ 252.9 million, 13.0% higher than the S/ 223.8 million booked in 2024, while the EBITDA for the year was S/ 3.5 million (- S/ 3.4 million in 2024).

#### b) Concrete

Our sales volume was 40.4% higher than in 2024, totaling 1,116,747 m<sup>3</sup> shipped, supported by higher demand thanks to infrastructure projects and largescale works, as well as better commercial performance in high-activity areas. Sales totaled S/ 400.5 million, 49.0% higher than 2024, and the EBITDA was S/ 15.5 million (S/ 3.4 million in 2024).

Additionally, our prefab operations reported an assembly volume of 8,728 m<sup>2</sup>, 34.0% lower than the previous year, primarily due to the completion of projects that accounted for higher shipments in 2024. As a result, sales totaled S/ 50.1 million, 28.5% lower than in 2024. However, the EBITDA improved notably, surpassing S/ 4.6 million, 35.9% higher than the S/ 3.4 million booked the previous year. These results are primarily explained by the absence of the extraordinary expenses registered during the previous period due to the sale of a plant, as well as adjustments to previous fiscal years (S/ 10.2 million), thus improving the business operating profit.



### COLOMBIA

#### a) Concrete

In 2025, our prefabs in Colombia totaled 1,722 m<sup>3</sup> assembled (5,324 m<sup>3</sup> in 2024), with a revenue of S/ 18.1 million (S/ 40.8 million in 2024). This variation was primarily due to the end of contracts for major infrastructure projects during the year, including Route 40 and the contract with Minería Civil. The EBITDA was S/ 1.4 million, compared to S/ 10.5 million the previous year.



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WE ARE  
GRUPO UNACEM

2

A YEAR OF GROWTH  
WITH PURPOSE AND  
SUSTAINABILITY

3

LEADERSHIP  
WITH EXCELLENCE

4

COMMITTED TO  
OUR ENVIRONMENT

5

GROWING  
TOGETHER

6

ANNEXES

## 2.3 FINANCIAL PERFORMANCE AND VALUE CREATION

Our financial management is based on a strategic approach that allows us to guarantee the sustainability of the Group's operations and maximize value creation.

### Value Creation through Our Financial Performance

Our management is centered on:

- **Strategic alignment:** We integrate the Group's Strategic Plan, optimizing the achievement of each business unit's potential with their objectives and annual budgets.
- **Efficient resource management:** We prioritize and allocate financial resources to maximize their impact and guarantee that debt levels remain within the limits that allow us to articulate our strategy and established objectives.
- **Long-term focus:** We channel capital into investments that create sustainable future value.

### Consolidated Portfolio Financial Performance Management

Through our organizational structure, we ensure:

- **Strategic compliance:** We guarantee progress toward the objectives defined in the first stage of the Unlocking Value 2022–2026 strategy by applying best practices in analysis, control, and reporting.
- **Standardized practices:** We use standardized processes within the Group for more agile decision-making processes, as well as the implementation of strategic initiatives.
- **Fulfilled potential:** We encourage each business unit to achieve its maximum operational and strategic performance through close, specialized support.

Our financial management is based on a strategic approach that allows us to guarantee the sustainability of the Group's operations and maximize value creation.





### 2.3 FINANCIAL PERFORMANCE AND VALUE CREATION

With this vision, we consolidated our leadership in the sector and reaffirmed our commitment to sustainable growth, innovation, and operational excellence. In 2025, we operated in an environment of moderate economic growth and the progressive normalization of monetary conditions in our key markets, allowing for a selective recovery of demand, with differentiated performances by country and line of business.

Nevertheless, financial conditions remained restrictive in certain markets, particularly in the United States, where the slowdown in construction activity and decreased dynamism in the residential market exerted pressure on the business margins. However, our performance as a Group remained solid thanks to the resilience of our operations in Latin America, as well as a constant management. As a result, the

consolidated EBITDA totaled S/ 1,609.1 million, 3.1% lower than that reported in 2024.

Looking to the future, we remain optimistic, with expectations of a stable environment for growth, contained inflation, and the gradual flexibilization of monetary conditions that foster the progressive recovery of demand in our primary markets. Accordingly, we will continue to focus on operational efficiency, disciplined capital allocation, and strengthening our competitive positioning, with the goal of capturing the opportunities offered by the new economic cycle and creating sustainable long-term value.

As of December 31, 2025, our audited consolidated financial statements present the following results, expressed in millions of soles.

Concept (in thousands of S/)	2022	2023	2024	2025	Variation 2025/2022	Variation 2025/2023	Variation 2025/2024
<b>Revenue</b>	5,979	6,376	6,855	7,036	14.7%	7.5%	2.6%
<b>Gross Profit</b>	1,629	1,582	1,796	1,772	10.3%	13.5%	-1.4%
<b>Operating Profit</b>	1,085	993	1,089	1,031	0.3%	9.6%	-5.3%
<b>Profit Before Taxes</b>	949	752	688	777	-27.5%	-8.6%	13.0%
<b>Net Profit</b>	660	523	470	481	-28.8%	-10.2%	2.4%
<b>EBITDA</b>	1,572	1,495	1,660	1,609	5.6%	11.1%	-3.1%
<b>Cash</b>	335	401	360	352	7.6%	-10.2%	-2.3%
<b>Gross Debt</b>	3,736	5,499	5,481	5,249	46.7%	-0.3%	-4.2%
<b>Net Debt</b>	3,401	5,097	5,121	4,897	50.6%	0.5%	-4.4%



## 2.3 FINANCIAL PERFORMANCE AND VALUE CREATION

### Revenue and Gross Margin

Our revenue from sales, as of December 31, 2025, totaled S/ 7,035.5 million, 2.6% higher than in 2024. This performance was primarily driven by higher volumes in our cement and energy operations in Peru, as well as the gradual recovery of the Chilean market. This growth was partially cancelled out by a market that remains challenging for our operations in the United States.

The cost of sales was 4.1% higher than in 2024, due primarily to increased activity levels in Peru and Chile, in cement as well as concrete and energy. In Peru, this increase was tied to higher volumes shipped, higher exports, and energy generation and acquisition costs in the electric business. In Chile, this rise was due to the higher volume sold and higher freight and commodities costs. In the US, operating costs experienced pressure, primarily due to commodities and fuel. Combined with adjustments to average prices, this pressured the gross margin. As a result, our gross margin as a group was 25.2%, compared to 26.2% the previous year.

### EBITDA Margin and Net Profit

Our operating expenses totaled S/ 724.5 million at the close of 2025. This 9.2% increase over the previous year was mainly the result of higher administrative expenses, which came to S/ 566.9 million, 8.1% higher than in 2024. This was due to more consultancies and third-party services hired for the deployment of cross-cutting projects within the Group, including the implementation of the Global Business Services (GBS) model and the commercial integration of the cement and concrete businesses in Peru, both carried out in 2025, as well as higher personnel expenses during this period. Selling expenses totaled S/ 157.6 million, 13.4% higher than in 2024, in keeping with higher consolidated volumes and greater investment in marketing and brand positioning in key markets.

At the close of the year, the "Other Operating Revenue" line item fell by 13.4% to S/ 73.7 million, compared to

S/ 85.2 million in 2024. This change was primarily due to the fact that extraordinary revenue was reported in 2024 from the sale of land and buildings in the United States, as well as the sale of a prefab plant in Chile during the first quarter. In 2025, on the other hand, the main nonrecurring revenue came from insurance reimbursements and indemnities for amounts noticeably lower than the extraordinary operations reported the previous year.

The "Other Operating Expenses" line item also fell by 31.0% to S/ 89.3 million, compared to S/ 129.3 million in 2024. This change was mainly due to the fact that nonrecurring expenses were booked in 2024 in connection with the sale of assets, devaluation of investments, and fines associated with tax proceedings currently being challenged by UNACEM Corp.

As a result of the above-mentioned factors, in 2025, we obtained an operating profit of S/ 1,031.4 million, 5.3% lower than the S/ 1,088.8 million reported in 2024. This variation is mainly due to a lower gross margin in our United States operations, offset by the stronger performance of our operations in Peru, Chile, and Ecuador.

The EBITDA margin was 22.9% in 2025 (24.2% in 2024). The EBITDA was S/ 1,609.1 million, 3.1% less than the S/ 1,660.1 million reported in 2024.

Our financial expenses declined by 12.2% over the same period the previous year, totaling S/ 368.3 million, as a result of higher long-term debt levels compared to the previous year, as well as the lack of nonrecurring effects associated with tax proceedings in 2024.

At the close of 2025, the exchange rate US\$/PEN was 3.368, compared to a rate of 3.770 in 2024. As a result, we booked a profit of S/ 85.3 million due to exchange differences, compared to an exchange loss of S/ 30.4 million the previous year. This variation was mainly due to the Peruvian sol's appreciation against the dollar and our exposure as a group to financial debt in US dollars.



## 2.3 FINANCIAL PERFORMANCE AND VALUE CREATION

Our income tax allowance for the fiscal year was determined based on the accounting results for the period in each one of the Group's companies. Our net profit rose by 2.4% over the previous year, from S/ 469.7 million to S/ 481.1 million.

### Investments

Our consolidated CAPEX totaled S/ 698.8 million at the close of 2025, a 23.7% increase over 2024, with a notable execution of investments aimed at bolstering the operational efficiency, asset reliability, and environmental performance of our portfolio. The key investments made during the year are discussed below.

In UNACEM Perú, investments were concentrated on environmental control and industrial optimization projects, including the implementation of sulfur dioxide emissions reduction systems in Kilns 1 and 2, the upcoming entry into operation of a new primary crusher, the expansion of storage yards, improvements to dust control systems, and the progress made in building roofing for the clinker yards at the Atocongo and Condorcocha plants, enhancing the business sustainability and operational continuity.

In our energy operations, CELEPSA and Termochilca completed key retrofitting and reliability projects, most notably the upgrade of the turbine in Termochilca, which added 22.0 MW of installed capacity. In turn, this improved the dispatch stability in the electrical system and strengthened the business ability to operate efficiently in more technically demanding scenarios.

For its part, UNICON executed investments focused on strengthening its fleet and its operating capacities, through the upgrading and repair of trucks and equipment, quarry improvements, and new administrative offices to support the growth and continuity of the concrete business.

Finally, UNACEM North America oriented its investments toward the acquisition of machinery and equipment, the overhaul of productive assets,

and improvements to infrastructure, strengthening operational resilience in the United States.

### Leverage

Our debt levels decreased compared to the previous year with a total of S/ 5,248.69 million at the close of 2025, 4.2% lower than the S/ 5,481.4 million reported in 2024. The net leverage ratio closed at 3.04 times EBITDA, slightly lower than the 3.08 times reported the previous year. In terms of foreign exchange exposure, just 10.3% of the total debt is expressed in a currency other than that in which the cash flow is generated. In terms of maturity, the short-term position was 18.0% and the long-term was 82.0%, with a new profile following refinancing for S/ 1,812.0 million by UNACEM Corp and UNACEM Perú at the close of the first quarter of 2025.

### Credit Rating of UNACEM Corp and its Subsidiaries

The Company maintains local credit ratings in Category 1.pe with a stable outlook for ordinary shares (UNACEMC1), according to Moody's Local and Apoyo Asociados, updated in October and November 2025, respectively.

With respect to the international rating, S&P Global Ratings revised its outlook from negative to stable in January 2026, primarily based on an improved current debt structure, with 82.0% of debt being long-term and 18.0% short-term, as well as reduced liquidity pressures.

### Capital Stock and Equity Account

On June 30, 2025, The Annual Shareholders Meeting approved, by majority vote, the amortization of 48,000,000 treasury shares acquired through Buyback Programs, which resulted in the reduction in the Company's capital stock from S/ 1,648,000,000 to S/ 1,600,000,000. The amount paid in excess on the par value of these shares, totaling S/ 25,654,000, was charged to the retained earnings account.



## 2.3 FINANCIAL PERFORMANCE AND VALUE CREATION

As of December 31, 2025, the Company has no treasury shares. As of December 31, 2024, the Company had 5,401,000 treasury shares, equal to S/ 8,340,000.

In light of the foregoing, pursuant to the International Financial Reporting Standards (IFRS), the equity account numbers in Peruvian soles in the consolidated financial statements as of December 31, 2022, 2023, and 2024 are as follows:

### External Audit

External auditing duties in 2024 were handled by Emerich y Asociados S. Civil de R.L. (a member firm of KPMG International Limited).

The opinions on the statement of financial position, the results statement, the comprehensive income statement, the statement of changes in net equity, and the cash flow statement, both separate and consolidated, as of December 31, 2025, with the respective notes that form part of this Integrated Report, have been issued without comment by Emmerich, Córdova y Asociados S.C.R.L.

Equity Account (in thousands Peruvian soles)	As of Dec. 31, 2022	As of Dec. 31, 2023	As of Dec. 31, 2024	As of Dec. 31, 2025
<b>Capital Issued</b>	1,818,128	1,780,000	1,648,000	1,600,000
<b>Additional Capital</b>	-38,019	-38,019	-38,019	-38,019
<b>Treasury Shares</b>	-23,530	-22,948	-8,340	-
<b>Legal Reserve</b>	363,626	363,626	363,626	363,626
<b>Unrealized Gains (Losses)</b>	-1,737	-1,629	1,313	-5,184
<b>Carryforward Gain (Loss)</b>	343,181	291,697	298,767	132,592
<b>Accumulated Income (Loss)</b>	2,949,002	3,353,966	3,598,732	3,902,169
<b>Group Total Equity</b>	5,410,651	5,726,693	5,864,079	5,955,184



## OUTSTANDING PROJECTS

### GRAU EXPRESSWAY

**UNICON Peru**

Lima, Peru

THE NEW **GRAU EXPRESSWAY** IS A ROAD INFRASTRUCTURE PROJECT THAT CONNECTS **THE METROPOLITANO CENTRAL STATION WITH LINE 1 OF THE LIMA METRO**. ITS DEVELOPMENT STRENGTHENS PUBLIC TRANSPORT INTEGRATION AND IMPROVES URBAN CONNECTIVITY. **THIS PROJECT BENEFITS MILLIONS OF USERS AND CONTRIBUTES TO MORE EFFICIENT URBAN MOBILITY BY REDUCING TRAVEL TIMES AND CONSOLIDATING AN INTEGRATED TRANSPORT SYSTEM IN THE CITY.**



**2.8 km**

OF ROADWAY PAVED WITH  
READY-MIX CONCRETE.



**+2 MILLION**

USERS BENEFITED.



**3**

MINUTES CONNECTION TIME  
FROM THE CITY CENTER.



**2**

ROADWAYS AS PART OF  
THE ROAD CORRIDOR.



**8 m**

WIDE ON EACH ROADWAY.



## OUTSTANDING PROJECTS

### LINE 2 OF THE LIMA METRO

**UNICON Peru**

Lima, Peru

LINE 2 OF THE LIMA METRO IS ONE OF THE COUNTRY'S MOST IMPORTANT TRANSPORTATION INFRASTRUCTURE PROJECTS. IT INVOLVES THE CONSTRUCTION OF AN UNDERGROUND METRO LINE THAT WILL CONNECT DIFFERENT PARTS OF THE CITY, IMPROVING URBAN MOBILITY. THE PROJECT REQUIRES HIGH TECHNICAL STANDARDS IN DESIGN AND CONSTRUCTION, ESTABLISHING LINE 2 AS A KEY INFRASTRUCTURE FOR THE DEVELOPMENT OF MASS TRANSIT IN LIMA.



**+1,800,000 m<sup>3</sup>**

OF CONCRETE SUPPLIED FOR THE PROJECT.



**34 km**

OF UNDERGROUND METRO LENGTH.



**34**

STATIONS ALONG ITS ROUTE.



**2**

RAIL YARDS FOR SYSTEM OPERATIONS.



**300-400 kg/cm<sup>2</sup>**

OF CONCRETE STRENGTH IN WALLS, DIAPHRAGM WALLS, AND PILES.



1

WE ARE  
GRUPO UNACEM

2

A YEAR OF GROWTH  
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SUSTAINABILITY

3

LEADERSHIP  
WITH EXCELLENCE

4

COMMITTED TO  
OUR ENVIRONMENT

5

GROWING  
TOGETHER

6

NEXES

**LEADERSHIP  
WITH  
EXCELLENCE**



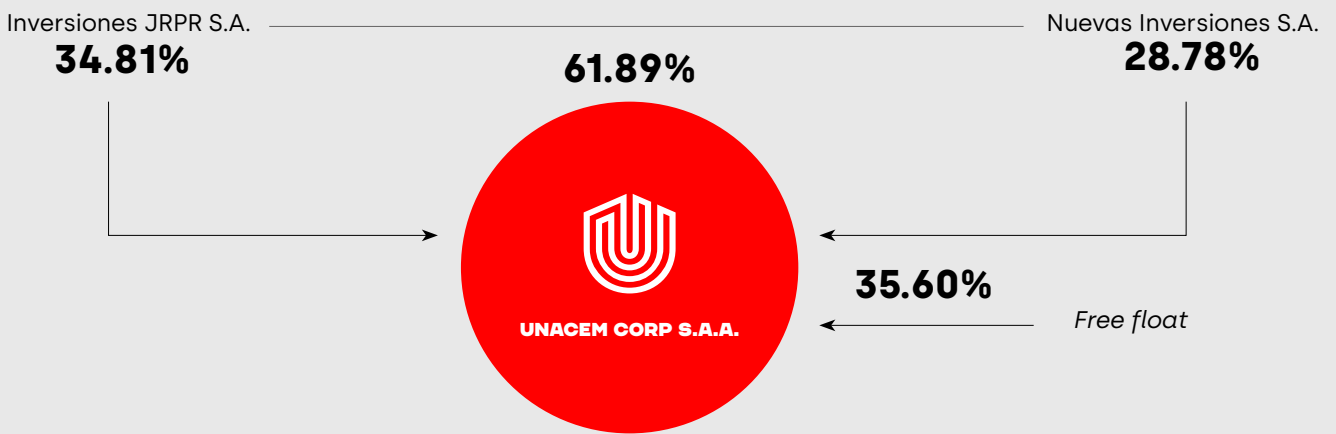


### 3.1 CORPORATE GOVERNANCE

Our corporate governance is an essential pillar for the disciplined execution of our strategy, responsible risk management, and the long-term sustainability of the business. Through a clear structure of roles, responsibilities, and oversight mechanisms, we enhance our ability to make decisions in an informed, well-balanced manner, with a view toward value creation.

This model, which is constantly evolving, was designed to boost growth and reduce the complexity of the Group. The underlying purpose is to bolster the trust of our shareholders and stakeholders, while preserving the principles of ethics, transparency, independence, and accountability in business management.

### CORPORATE STRUCTURE



	PERU	USA	ECUADOR	CHILE	COLOMBIA
Cement	✓	✓	✓	✓	
Concrete	✓	✓	✓	✓	
Aggregates	✓	✓		✓	
Prefabs	✓			✓	✓
Energy Generation	✓				
Real Estate	✓				
Services	✓				



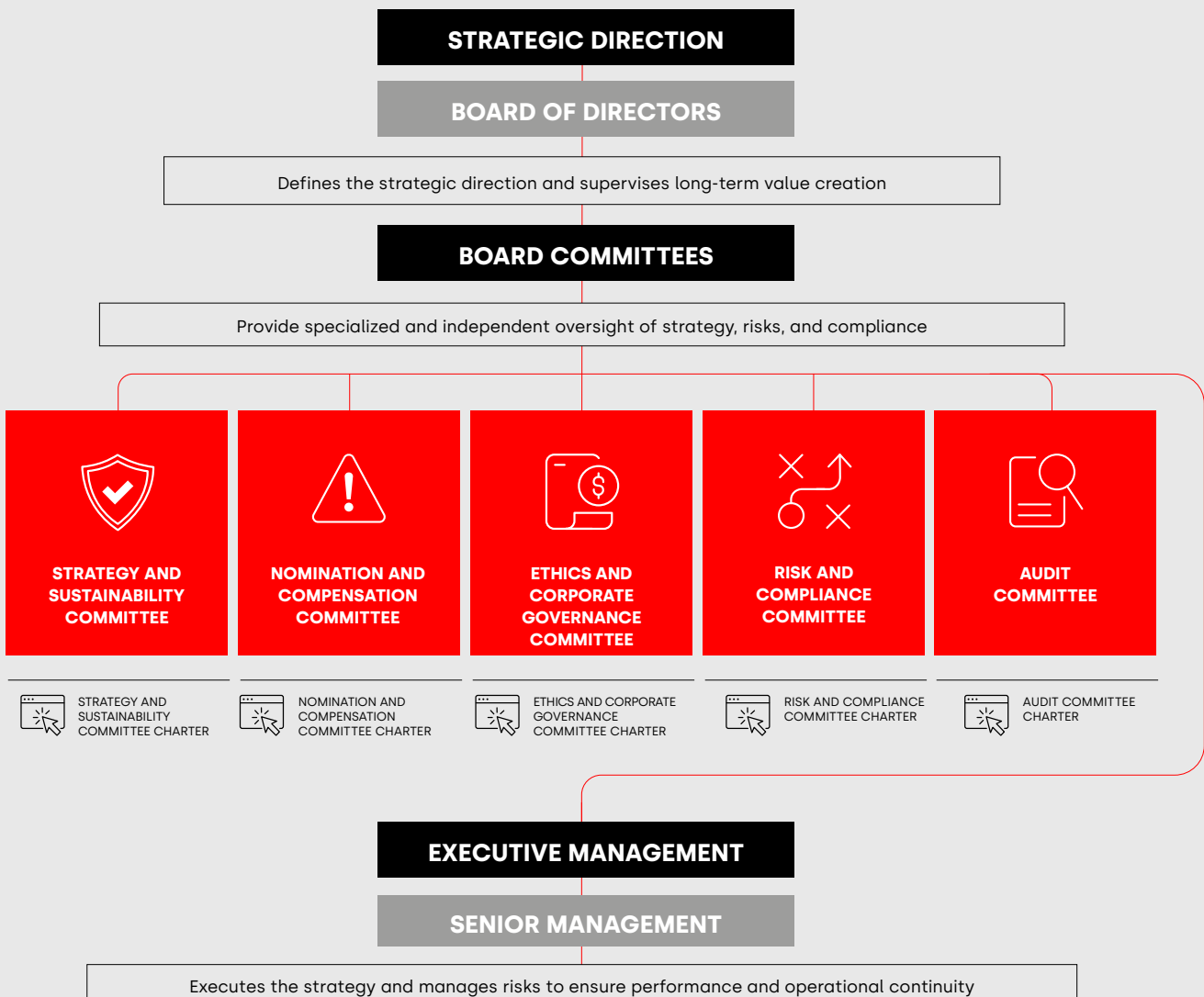
### 3.1 CORPORATE GOVERNANCE

#### 3.1.1 Our Corporate Governance Regime

At Grupo UNACEM, we combine strategic management, specialized oversight, and executive management, guaranteeing decisions that are aligned with the corporate strategy, comprehensive

risk management, compliance management, and the business sustainability. This approach allows us to support the implementation of our strategic priorities with rigor, transparency, and a long-term perspective.

### OUR CORPORATE GOVERNANCE MODEL





### 3.1 CORPORATE GOVERNANCE

#### 3.1.2 Corporate Governance Structure and the Board of Directors

Our corporate governance structure clearly defines the roles and responsibilities of the Board, its committees and the senior management, thereby ensuring an orderly and consistent leadership of the business.

The Board of Directors plays a key role in the supervision and strategic management of the Group, supported by specialized committees that enhance analysis and decision-making. In 2025, its operations

remained aligned with best practices in corporate governance and the applicable regulatory framework, establishing a solid and reliable governance for all of our stakeholders.

#### Shareholders

Our governance structure is designed to strengthen strategic decision-making and promote an efficient and agile approach capable of responding to the demands of dynamic markets in a constant state of transformation. This model ensures transparency in our management, accountability, and a clear focus on business growth and profitability. Accordingly, we foster the participation of our shareholders, ensuring that their perspectives are heard, evaluated, and incorporated into our vision and strategy. This approach enables us to anticipate or respond quickly to market challenges, and reasserts our commitment to sustainable value creation, responsible business development, and a positive impact on society and the environment.

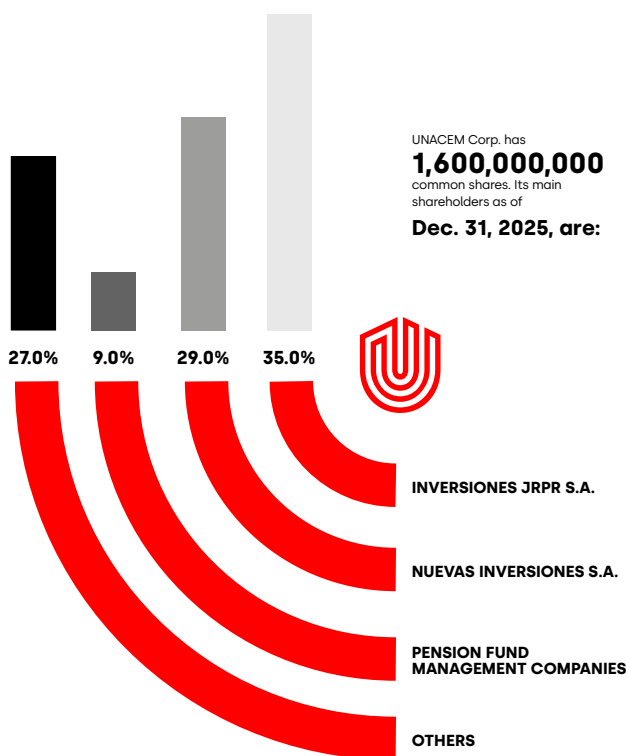
#### Board of Directors

Our Board of Directors is the highest corporate governance body in Grupo UNACEM. It leads the organization's strategic direction, approving plans for the implementation of the strategy, including the business annual plans and budgets, thereby ensuring an efficient management aligned with the Group's key objectives.

Composed of a team of professionals with distinguished track records and a range of different yet complementary competencies, the Board of Directors offers a comprehensive and strategic vision that encompasses oversight of business, financial, legal, and risk management, as well as supporting the CEO in the mission of value creation and sustainable growth.

The Board's ability to maintain organizational agility enables the identification and leverage of international expansion opportunities, while ensuring a balanced approach between strategic development and risk management. This strengthens the Group's regional leadership and reasserts its focus on sustainability and development.

### SHAREHOLDING STRUCTURE

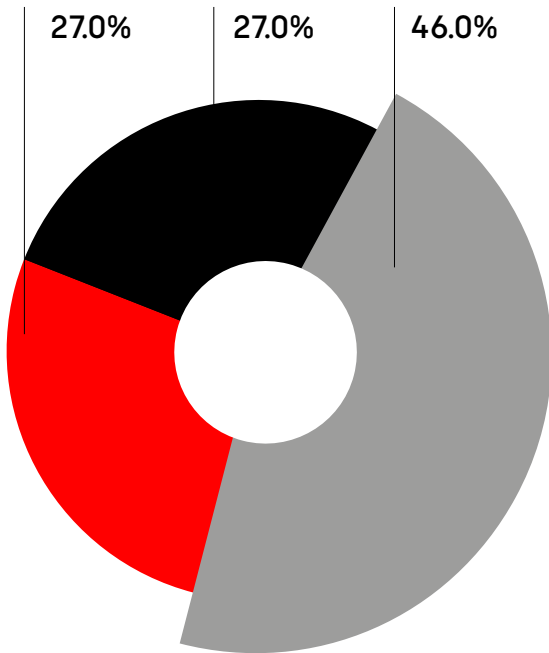




3.1 CORPORATE GOVERNANCE



BOARD COMPOSITION



- Executive Directors
- Non-executive Directors
- Independent Directors

CORPORATE GOVERNANCE IN NUMBERS

Our Board of Directors represents a critical balance between experience, diversity, and knowledge of the business, essential factors for effective strategic oversight and informed decision-making aligned with long-term value creation.

11 TOTAL MEMBERS OF UNACEM'S BOARD OF DIRECTORS.

4 EXECUTIVE DIRECTORS WITH EXPERIENCE IN THE INDUSTRY WHO CONTRIBUTE KNOWHOW AND A VISION OF THE BUSINESS.

9.0% WOMEN

91.0% MEN

The Board of Directors combines experience, diversity of profiles, and an in-depth knowledge of the business, facilitating effective oversight and informed strategic decision-making. This structure enhances governance and supports long-term value creation.

EXECUTIVE DIRECTOR

Board member who holds an executive position within the company, such as CEO, CFO, or a manager.

NON-EXECUTIVE DIRECTOR

Board member who does not hold an executive position within the company or its subsidiaries and does not meet any of the criteria to be considered an independent board member.

INDEPENDENT BOARD MEMBER

Board member who meets the following criteria:

A Possesses professional experience, high moral standards, and economic stability.

B Is not a shareholder with a stake of more than (1.0%) of the Company's capital stock; does not have the right to exercise their vote in said stake; and does not have agreements that allow them to acquire shares in the Company in said percentage.

C Is not a board member, senior executive, or employee of the Company or one of the other companies in the same corporate group or any company in which the Company is a shareholder, with a total stake of five percent (5.0%) or more of its capital stock.

D Does not have and has not had, within the last three (3) years, a business or contractual relationship, whether direct or indirect, of a significant nature with the Company or any other company in the same corporate group.

E Is not the spouse or common-law partner, as defined in Article 326 of the Civil Code, as substituted, and does not have an analogous sentimental relationship, nor kinship or relation of consanguinity or affinity up to the second degree, with shareholders who hold a stake of five percent (5.0%) or more of the Company's capital stock, board members, or senior executives.

F Is not a board member or senior executive of another company in which any board member or senior executive of the Company is part of the board of directors, unless he/she is an independent board member.

G Is not and has not been, during the last three (3) years, a partner or employee of the firm that provides external auditing services to the Company or any other company in the same corporate group.

H Does not simultaneously participate as independent board member in more than five (5) companies that have at least one security listed in the Public Registry of the Stock Exchange (RPMV). On an exceptional basis, an independent board member may hold said status in more than five (5) companies with securities listed in the RPMV in the event that all of them belong to the same corporate group.

I Has not held the position of independent board member of the Company or other companies in its corporate group for more than ten (10) years, whether consecutive or not, in the last fifteen (15) years.



### 3.1 CORPORATE GOVERNANCE

#### Board Committees

Our Board of Directors is supported by five specialized committees that enhance the analysis and oversight of strategic, financial, sustainability, risk, and personnel matters, thereby strengthening the quality of decision-making process.

#### Functioning of the Board of Directors

During 2025, the Board of Directors met on a regular basis, in compliance with the applicable legal and statutory framework, and internal policies, ensuring continuous oversight of the business strategy, performance, and key sustainability issues.

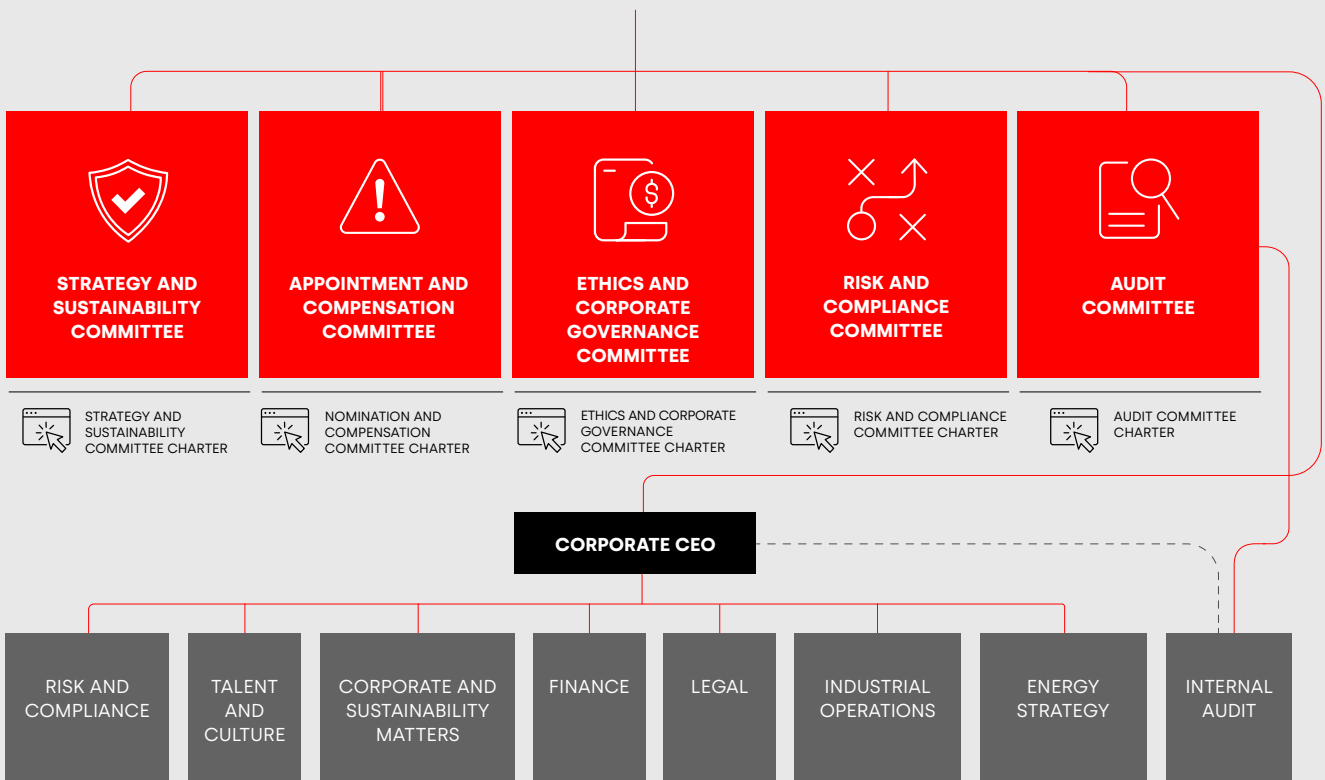
Its operations were supported by specialized committees and a structured flow of information from senior management, allowing for timely and informed decision-making, aligned with the Group's strategic objectives.

### BOARD COMMITTEE STRUCTURE

#### Report lines

— Functional  
- - - Coordination

#### BOARD OF DIRECTORS UNACEM CORP S.A.A.





1  
WE ARE  
GRUPO UNACEM

2  
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3  
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6  
ANNEXES

LEARN MORE ABOUT  
OUR CHANNEL FOR  
REPORTING POTENTIAL  
VIOLATIONS OF THE  
CODEC OR LAWS  
APPLICABLE TO OUR  
OPERATIONS.

VISIT WEBSITE



3.1 CORPORATE  
GOVERNANCE

BOARD MEETINGS

14 IN-PERSON BOARD MEETINGS  
DURING THE FISCAL YEAR.

100.0% ATTENDANCE OF BOARD  
MEETINGS.



THE **ETHICS AND CORPORATE GOVERNANCE COMMITTEE** TO STRENGTHEN INTEGRITY, ETHICAL CONDUCT, AND GOOD GOVERNANCE PRACTICES.

4  
MEETINGS



THE **RISK AND COMPLIANCE COMMITTEE** FOCUSED ON RISK IDENTIFICATION, ASSESSMENT, AND MITIGATION AND REGULATORY COMPLIANCE.

5  
MEETINGS



THE **NOMINATING AND COMPENSATIONS COMMITTEE** TO OVERSEE MANAGERIAL TALENT, SUCCESSION, AND COMPENSATION POLICIES.

11  
MEETINGS



THE **STRATEGY AND SUSTAINABILITY COMMITTEE** TO DEFINE AND MONITOR THE STRATEGIC AGENDA AND ESG TOPICS.

11  
MEETINGS



THE **AUDIT COMMITTEE** TO OVERSEE FINANCIAL INTEGRITY, INTERNAL CONTROLS, AND RISK MANAGEMENT.

11  
MEETINGS

Board Assessment and Continuous Improvement

As part of our commitment to best corporate governance practices, we periodically evaluate the effectiveness of the Board of Directors and its committees in order to boost its performance and its consistency with the challenges faced by the Group. These assessments allowed us to identify opportunities for improvement and implement actions aimed at optimizing the Board's dynamic, its deliberation processes, and the quality of the requested information used for decision-making.

In 2025, our Board of Directors participated in a one-day training session focused on sustainability and strategy, delivered by Professor Simon Haslam, an expert in strategic decision-making and strategy facilitation. Haslam, whose works have been quoted in the Parliaments at Westminster and Scotland, is the Managing Director of the consulting firm FMR Research Ltd. and co-founder of the Consulting Mastered training platform.



### 3.1 CORPORATE GOVERNANCE

#### 3.1.3 Principles, Guidelines, and Statutory Framework for Corporate Governance

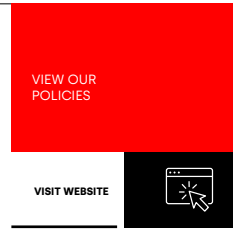
##### Principles of Corporate Governance

Our corporate governance is based on transparency, integrity, independence, accountability, and responsible decision-making. During 2025, these principles continued to strengthen our corporate governance practices and their relation to different stakeholders. These principles are essential for the strategic oversight of the business and ensure a management oriented toward long-term sustainable value creation.

##### Statutory Framework for Corporate Governance

The statutory framework consists of a group of bylaws, regulations, codes, policies, and internal guidelines that regulate the functioning of the Board of Directors, its committees, and the senior management. This framework ensures clear roles and responsibilities, well-defined reporting lines, and the appropriate separation between oversight and management duties.





**3.1 CORPORATE GOVERNANCE**

Key instruments of the statutory framework, in order of importance:

- Corporate bylaws
- Shareholders' General Meeting Regulations
- Board of Directors' Internal Regulation
- Board Committees Regulations
- Code of Ethics and Conduct
- Grupo UNACEM Internal Audit Bylaws
- Key corporate policies (comprehensive risk management, compliance, material events and inside information, information disclosure, related-party transactions, and sustainability)

In 2025, we continued to reinforce this statutory framework, which constitutes the institutional foundation for consistent, responsible management aligned with best corporate governance practices. As part of these efforts, the Board approved a series of key documents that further reinforced our corporate governance framework:

- Supplier Code of Conduct (CODEC)
- Material Events, and Inside and Confidential Information Policy
- Corporate Supply Chain Policy
- Corporate Labor Harmony Policy
- Corporate Business Continuity Policy
- Corporate Project Risk Management Policy
- Corporate Communications Policy
- Corporate Personal Data Treatment Policy
- Corporate Policy on Engagement with Public Officials and Politically Exposed Persons (PEP)
- Corporate Occupational Safety and Health Policy
- Corporate Policy for Handling Information Security and Cybersecurity Incidents
- Corporate Information Security and Cybersecurity Organization Policy
- Corporate Information Classification and Treatment Policy

- Corporate Information Security and Cybersecurity Risk Assessment and Management Policy
- Manual for the System of Prevention of Money Laundering and Terrorist Financing, and Proliferation of Weapons of Mass Destruction (AML/CFT)

**Review and Strengthening of the Governance Framework**

As part of our commitment to continuous improvement, we perform periodic reviews of our corporate governance framework, to keep it up-to-date, consistent, and aligned with our business strategy, regulatory environment, and international best practices. Through these actions, we reinforce strategic oversight and enhance the Group's ability to respond to environmental challenges.

This approach reinforces the role of corporate governance, supports its management and consistency with the Group's purpose, while also enabling informed decision-making, comprehensive risk management, compliance management, and sustainable long-term value creation for our stakeholders.

**3.1.4 Executive Team and Governance Performance**

Our executive team leads the implementation of the Group's strategies to maximize the potential of each of the business units in the different countries where we operate. Through this role, it promotes innovation, operational excellence, collaboration, as well as a culture of continuous improvement, enabling synergies between the Group's companies.

Consisting of leaders with broad experience and multidisciplinary expertise, the executive team works with all the organization's areas and business units to drive efficient management aligned with the Group's growth strategy and targets. This approach enables us to generate sustainable value for people, communities, and the environment, while anticipating the challenges of a dynamic environment and consolidating our position as a regional benchmark in infrastructure and sustainability.



### 3.1 CORPORATE GOVERNANCE

#### Executive Team Focus

During 2025, our executive team continued to drive the implementation of the 2026 Strategic Agenda based on priority strategic pillars. This cemented our capabilities and consolidated our management and progress toward a more integrated vision of the business, reaffirming the legacy forged over the course of the Group's history.

This momentum was rooted in a disciplined execution focused on consolidating the progress achieved since 2022, prioritizing the development of key capacities—such as change management, a customer-centric approach, comprehensive risk management, statutory compliance, and cybersecurity—before moving on to new challenges. This strategy enabled us to strengthen the Group's operating base and prepare the organization for future growth cycles.

The achievements attained throughout Year 4 of the Unlocking Value stage laid solid foundation for the Group's next strategic phase, Unleashing Growth, focused on driving sustainable growth. The capabilities, efficiencies, and knowledge acquired put us in an ideal position for our upcoming phase, while maintaining a consistent focus on operational discipline, sustainability, and the creation of long-term value.

#### Performance Management and Executive Monitoring

During 2025, we systematically monitored the executive team's performance in the implementation of the strategy, accountability, and informed decision-making. This process was conducted through formal coordinating instances and a periodic flow of information to the senior management, Board Committees, and Board of Directors.

Performance management was based on the Objectives & Key Results (OKR) methodology, which allowed us to not only capture the strategy in measurable objectives, but also prioritize initiatives and monitor progress at both the corporate level and in the business units.

Consistent with good corporate governance practices, the performance of senior management was subject to monitoring and evaluation throughout the year, taking into account both financial and non-financial outcomes relevant to sustainable value creation, including aspects related to sustainability, comprehensive risk management and organizational culture.

#### Compensation and Incentives

As part of the corporate governance system, the compensation of the Group's CEO and senior management is a key mechanism for aligning executive performance with our strategy, corporate purpose, and sustainable long-term value creation. This approach aims to balance the need to obtain strong financial results with responsible management that is consistent with our principles of ethics, compliance, sustainability, and comprehensive risk management.

Within this framework, the compensation scheme combines short- and long-term incentives, structured according to clearly defined financial and non-financial indicators, and is supported by a robust governance that ensures consistency with the Strategic Agenda, risk appetite, and best corporate governance practices.

#### CEO Compensation: Short-Term Success Metrics

In accordance with the guidelines of the Short-Term Incentive Program and within the framework of the corporate performance and incentive policies approved by the Nominating and Compensations



**OUR UNA CULTURE WAS CEMENTED IN 2025 AS A KEY ENABLER OF EXECUTIVE PERFORMANCE AND CORPORATE GOVERNANCE. THROUGH A SHARED PURPOSE, COMMON VALUES, AND CLEAR STANDARDS OF CONDUCT, THE GROUP WAS ABLE TO ENHANCE ITS COLLABORATIVE WORK, CONSISTENT DECISION-MAKING, AND ACCOUNTABILITY IN MANAGEMENT.**



### 3.1 CORPORATE GOVERNANCE

Committee and endorsed by the Board of Directors, annual performance represents a central element in determining the variable compensation of the Corporate CEO.

The CEO's compensation scheme includes predefined corporate performance indicators that assess the consolidated financial performance of all our business units. The financial results used for this assessment are public and freely available in our financial reporting.

Given the CEO's corporate role, their short-term incentives include the aggregate performance of all business units, assessed through the achievement of the OKRs defined for the period, which drive the Group's overall performance.

We do not use relative financial metrics, such as peer comparisons or market indicators, to determine the CEO's variable compensation.

#### Financial Indicators

Financial performance measurement is part of the Business Unit Strategy pillar; one of the eight pillars defined in Grupo UNACEM's Strategic Agenda. This pillar prioritizes key performance indicators that can be used to assess value creation and the efficient use of capital, such as return on invested capital (ROIC) and financial leverage, measured as the debt-to-consolidated-EBITDA ratio.

#### Non-Financial Indicators

The compensation scheme includes non-financial indicators that reflect our comprehensive vision of performance as a Group. These metrics consider key dimensions such as safety, sustainability, comprehensive risk management, and compliance, as well as talent development and organizational culture, ensuring consistency between results achieved and expected behaviors.

#### CEO Compensation: Alignment with Long-Term Performance

Our Long-Term Incentives Program was designed to reinforce a long-term vision and reward the achievement of strategic objectives aligned with the group's Strategic Agenda. This program complements short-term incentives and encourages decisions consistent with the business sustainability.

Long-term incentives are structured into triannual strategic cycles, at the end of which the CEO's performance is assessed and the corresponding incentive is given out. The strategic cycle for the 2024–2026 period will be paid out in March 2027, once the financial results for fiscal year 2026 have been audited and approved.

This program includes financial and non-financial indicators, which allow for the assessment of overall performance during the cycle, including metrics linked to value creation, capital efficiency, and long-term management of the business. The Incentives Program has a single three-year performance period for all participating executives and does not include the deferment of short-term incentives or the granting of shares or share options in the compensation scheme of the CEO and participating executives.



## 8 FUNDAMENTAL PILLARS

MAKE UP OUR STRATEGIC AGENDA, ONE OF WHICH IS THE "BUSINESS UNIT STRATEGY," WHICH FRAMES THE CONTINUOUS MEASUREMENT OF OUR FINANCIAL PERFORMANCE.



LEARN MORE ABOUT OUR CHANNEL FOR REPORTING POTENTIAL VIOLATIONS OF THE CODEC OR LAWS APPLICABLE TO OUR OPERATIONS.

VISIT WEBSITE



## 3.2 BUSINESS ETHICS AND RESPONSIBLE CONDUCT

Ethics, integrity, and responsible conduct are essential pillars of our business management and the way we create sustainable value. This commitment is reflected in our UNA Culture and is captured in our Code of Ethics and Conduct (CODEC), which guides our decisions and the way we relate to our stakeholders in all countries where we operate.

Our CODEC is aligned with international standards and contains clear principles and directives to foster consistent, transparent, and responsible behavior throughout the organization. It covers key topics such as measures against corruption and bribery, antidiscrimination, confidential information, handling conflicts of interest, money laundering and terrorist financing prevention, the protection of free competition, caring for the environment, safety and health, personal data protection, and available consultation and grievance mechanisms.

Ethics, integrity, and responsible conduct are essential pillars of our business management and the way we create sustainable value.



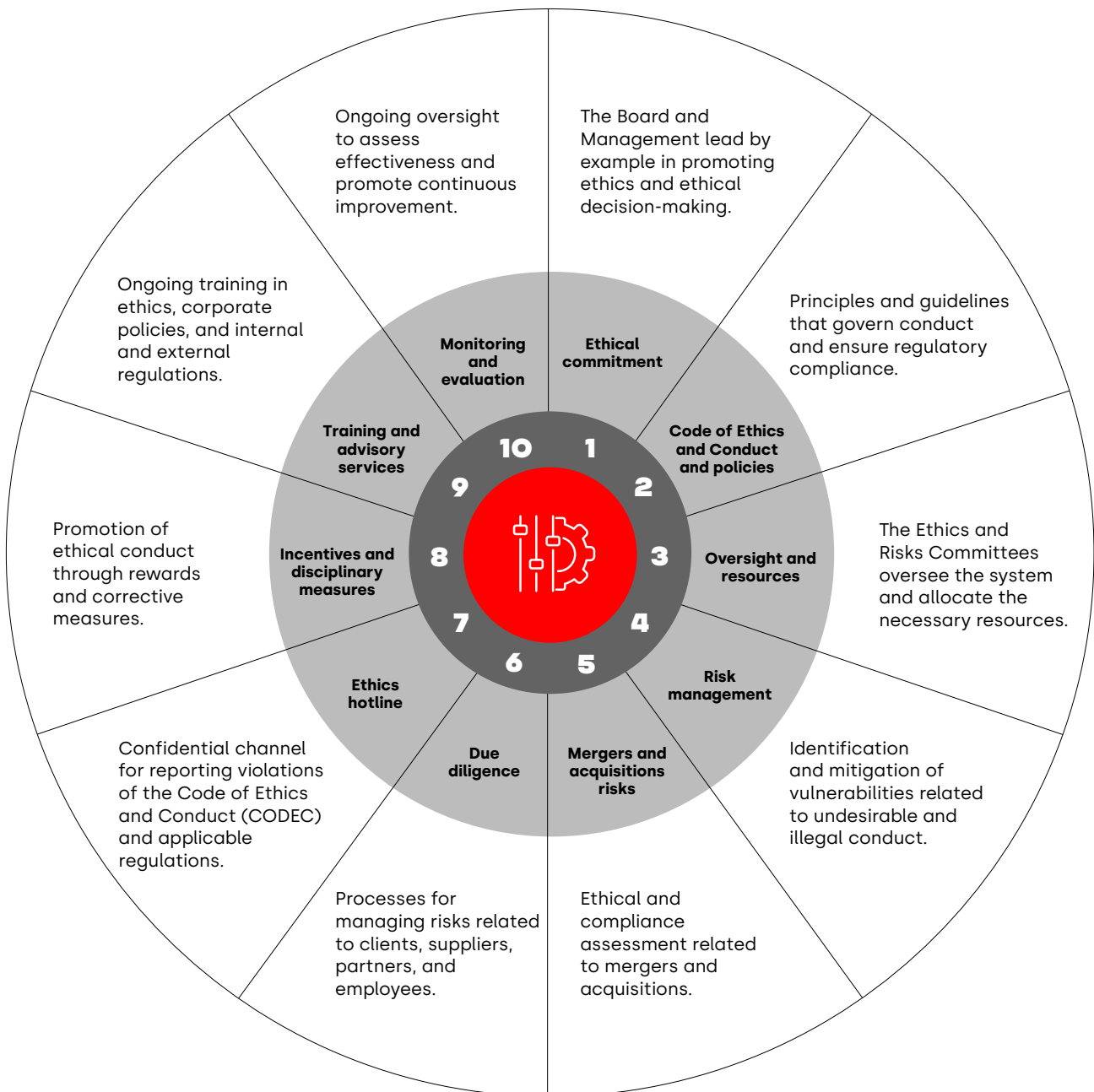


### 3.2 BUSINESS ETHICS AND RESPONSIBLE CONDUCT

#### 3.2.1 Ethics and Compliance Management

Our Comprehensive Compliance System, that includes the Crime Prevention Model, aims to prevent, detect, and remediate potential misconduct or unlawful acts. This system bolsters ethics, values, and statutory

compliance throughout the Group. Its implementation not only reinforces our organizational culture, but also guarantees the transparent, responsible, and reliable management of all our operations. The system is based on ten key pillars that work together to boost their overall effectiveness:





LEARN MORE ABOUT OUR CORPORATE ANTICORRUPTION POLICY HERE

VISIT WEBSITE

### 3.2 BUSINESS ETHICS AND RESPONSIBLE CONDUCT

#### 3.2.2 Corporate Anticorruption and Bribery Policy

Grupo UNACEM has a mandatory corporate policy that applies to all our operations, establishing a zero-tolerance attitude toward bribery and corruption. This policy defines clear guidelines for giving and receiving gifts, hospitality, and entertainment, expressly prohibiting cash gifts, and establishing very strict criteria for donations and sponsorships. This helps prevent others from using us as tools of improper influence.

Our policy prohibits political contributions, regulates relationships with public authorities and politically exposed persons (PEPs), and defines clear procedures for handling violations, including the application of disciplinary measures.

#### 3.2.3 Prevention of Anticompetitive Practices

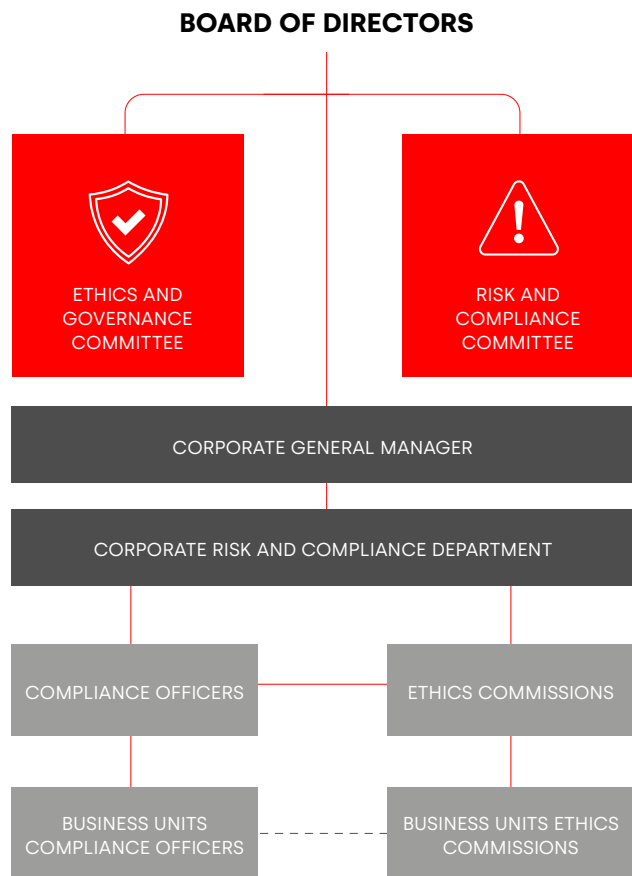
We carry out all our activities and make all strategic decisions independently of the activities of our competitors, and we respect free competition regulations.

Considering our dominant position in the Peruvian market, the Group systematically evaluates all risks associated with anticompetitive behavior, which we classify as high criticality. These risks are addressed on a cross-cutting basis in mandatory training programs and are reinforced through in-person meetings for the salesforce, as well as innovative activities such as micro-theaters, games, and dynamics with expert talks during Compliance Week, along with other events and communications throughout the year.

#### 3.2.4 Compliance Structure

We drive our business and all our business units in an ethical and responsible manner through a solid compliance structure, in which each unit has compliance officers and an Ethics Commission that works in coordination with local senior management and reports to the Corporate Risk and Compliance Office via the Corporate Compliance Management.

This management, in turn, has a direct relationship with the CEO and Board committees, thus guaranteeing the proper supervision and monitoring of continuous improvement, consistency in the application of corporate guidelines, and integrated compliance risk management at the Group level.





**3.2 BUSINESS ETHICS AND RESPONSIBLE CONDUCT**

The organization combines central oversight with local action, offering consistency, transparency, independence, and trust in all operations. This matrix structure allows us to rapidly identify and manage risks, as well as correctly apply corporate policies and procedures in each business unit.

**3.2.5 Milestones Cementing Our Culture of Ethics and Compliance**

In 2025, we continued to systematically strengthen our culture of integrity, ethics, and compliance, integrating it on a cross-cutting basis into our business management and decision-making in all of the Group's business units.

**Risk and Prevention Matrices**

We fully completed the analysis of risk matrices and controls related to fraud, bribery, and corruption at UNACEM Perú, UNICON, Asociación UNACEM,

Celepasa, Termochilca, ARPL, UNACEM Ecuador, UNACEM Chile, and UNICON Chile. This work was part of the comprehensive process for the management of operational risks, ensuring that risks of bribery and corruption are systematically identified, assessed, and mitigated. We also incorporated these risks into training content and corporate policies to bolster preventive mechanisms.

**Reinforcement of the Compliance Team**

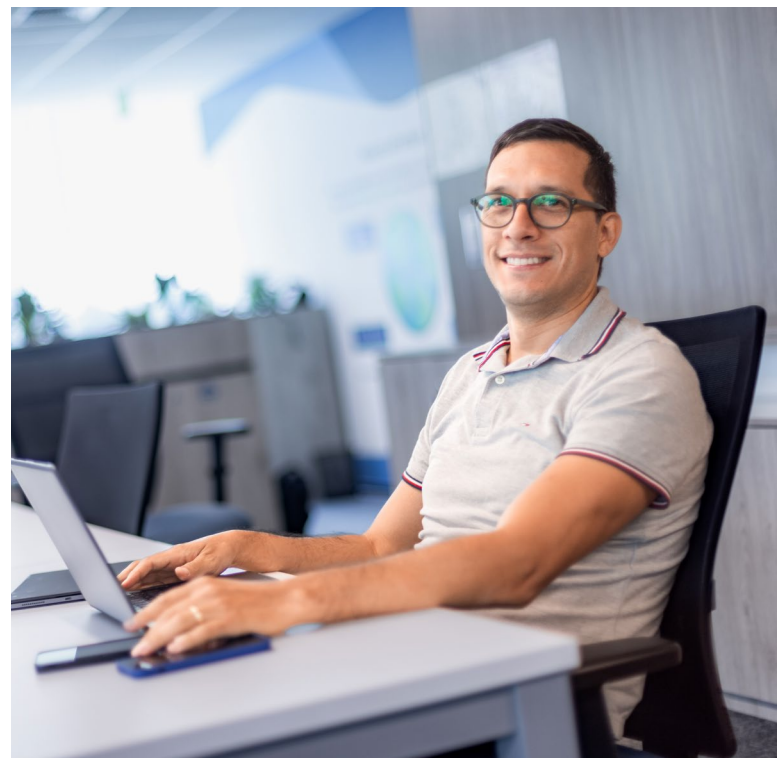
During the year, we consolidated the Corporate Risk and Compliance Department and reinforced the presence of ethics commissions in each business unit. These governing bodies, alongside the Board of Directors' Ethics and Corporate Governance Committee, are committed to the Compliance Program and guarantee the effective oversight of the system, the appropriate allocation of resources, and the implementation of awareness-raising programs aligned with our ethical principles.



DURING THE YEAR, **WE CONSOLIDATED THE CORPORATE RISK AND COMPLIANCE DEPARTMENT AND REINFORCED THE PRESENCE OF ETHICS COMMISSIONS** IN EACH BUSINESS UNIT.



WE DRIVE OUR BUSINESS AND **ALL OUR BUSINESS UNITS IN AN ETHICAL AND RESPONSIBLE MANNER** THROUGH A SOLID COMPLIANCE STRUCTURE.





### 3.2 BUSINESS ETHICS AND RESPONSIBLE CONDUCT

#### Due Diligence and Anticompetitive Risks

We drive systematic assessments of operational risks, including those tied to corruption, bribery, and anticompetitive practices. These risks were incorporated into mandatory training and addressed in specific sessions aimed at the salesforce, thus strengthening prevention and statutory compliance.

#### Reinforcement of the Ethics Hotline

Our complaint hotline, operated by an external independent provider, has continued to evolve, once again proving to be a safe and confidential tool available to employees, suppliers, and the general public. Via the Ethics Hotline, users can file anonymous and confidential complaints, with a zero-tolerance policy for any form of retaliation.

In 2025, we improved communications on how to use this channel and included it in the annual training program. Reports were investigated and closed by the established deadlines, in accordance with best practice. The number of complaints rose by 10.0%, indicating a high level of trust in the system we have in place. Of the total complaints received, all were admitted for processing and led to corrective or disciplinary actions.

#### Ongoing Training

We conduct online and in-person training programs to enhance knowledge and the application of the Code of Ethics and Conduct (CODEC), as well as to prevent risks of corruption, bribery, money laundering and terrorist financing, ensure privacy and personal data protection, and promote free competition.

This training was provided to both our employees and Board members, to ensure that they have a clear understanding of their ethical responsibilities and the guidelines of the Comprehensive Compliance System, current and emerging risks, and the evolution of best practices.

In accordance with our annual compliance training program, a total of 81 training activities were organized to boost regulatory compliance in all business units and among Board members. CODEC training was provided to 2,216 employees, with a 100.0% participation rate among target personnel: users of Rankmi (our training platform).

#### Certifications and Audits

At UNACEM Perú, we hold ISO 37001 Anticorruption certification. The Group's Comprehensive Compliance System was evaluated by EY as an independent third party in all our operations, reinforcing the transparency, effectiveness, and credibility of our system.

#### Compliance Week

In 2025, we organized Compliance Fest, Grupo UNACEM's Compliance Week event, aimed at boosting our culture of ethics and an understanding of key risks tied to fraud, corruption, and anticompetitive practices. The program included virtual and in-person training, micro-theaters, games and exercises, as well as expert talks and meetings aimed at the salesforce, other strategic and operating departments, and Board members. These activities placed an emphasis on strengthening our corporate value of integrity, in compliance with the guidelines established in our CODEC, as well as the prevention of compliance risks, such as anticompetitive behavior, bribery, and corruption.

This initiative complemented annual training on the CODEC and helped raise awareness regarding the proper use of the Ethics Hotline and the principles of prevention that guide our Comprehensive Compliance System.



## 3.3 RISK MANAGEMENT

In an increasingly complex world, shaped by sustainability, climate, regulatory, and operational risks, as well as higher stakeholder expectations, risk management is a crucial pillar for protecting the strategy, business continuity, and long-term value creation of Grupo UNACEM. Our approach seeks to anticipate and manage those risk factors that may affect the achievement of our corporate strategic objectives.

In 2025, we took decisive steps to continue enhancing our risk management system, moving toward an increasingly mature, comprehensive, prevention-based approach that is being cemented throughout the organization. The new Corporate Project Risk Management Policy covers the methodology and stages of risk management in projects, updates our Corporate Comprehensive Risk Management Manual, and establishes a taxonomy for the classification of environmental, social, and governance (ESG) risks, giving us a shared framework for identifying, assessing, and prioritizing strategic, operational, and emerging risks.

One of the major milestones achieved this year was the integration of coordination between the risk and sustainability areas. We currently work in an articulated and effective way to identify, assess, and monitor risks tied to sustainability and climate change. This integration has boosted the exchange of information among our business units, corporate level, and the corresponding committees, enabling the anticipation of ESG risks while consistently managing them in keeping with our strategic agenda.

This integrated approach allows us to align risk management with our corporate strategy and guarantees a shared vision among all our business units. In turn, it prepares us to respond with greater agility to risks that may affect our performance and resilience and lays the foundation for the gradual implementation of the IFRS S1 and S2 standards, integrating a risk perspective into the decision-making process and bolstering dialogue with our stakeholders.

To capture this integrated approach and build our capacity for anticipation and resilience, our risk management system is based on four complementary pillars that work in a coordinated manner, mutually reinforcing one another. In 2025, these pillars reflected concrete advances that cement the integration of risks, strategy, and sustainability throughout the organization.

### **Pillar 1** **Governance and Risk Management Resources**

Establishes the system's base through a robust structure spearheaded by the Board of Directors and specialized committees, with clear lines of responsibility and reporting channels that allow for effective and timely oversight.

In 2025, we strengthened this pillar through the consolidation of the corporate comprehensive risk management framework and its consistent implementation in all business units. This initiative facilitated the identification and assessment of strategic and operational risks, including those associated with key projects, while enhancing the visibility of prioritized risks at the corporate level. Through these advances, we were able to align our risk management with business objectives and operational continuity.

### **Pillar 2** **Comprehensive Strategic and Operational Risk Management**

Comprehensive risk management is based on a combined, cross-cutting approach to identify, assess, and prioritize strategic, operational, and emerging risks, and is coordinated through risk commissions and risk officers in each business unit, before being forwarded to the Corporate Risk Commission, and finally, the Risk and Compliance Committee and the Board of Directors.



### 3.3 RISK MANAGEMENT

In 2025, we reinforced this pillar through new structured workshops for risk identification. This initiative allowed us to continually update our risks maps, including matrices assessing probability, impact, and severity, as well as executive summaries offering a clear visualization of risks.

Risks are analyzed and prioritized by the risk commissions of each business unit, and the most significant of them are escalated to corporate level. This approach enables the consolidation of a common and comparable view of the Group's key risks.

In 2025, we made significant progress in developing a strategic risk matrix aligned with the objectives of our 2022–2026 Strategic Agenda. This step is essential for the next strategic planning cycle, while also strengthening the relationship between comprehensive risk management and corporate strategy.

#### Pillar 3 Risk Management Culture

This preventive culture fosters shared responsibility for risk management through training programs, awareness-raising campaigns, and coordination spaces that establish a common language throughout the organization.

In 2025, we strengthened this pillar with the rollout of an annual risk management training program, complemented with awareness-raising campaigns on key topics such as sustainability, crisis management, cybersecurity, ethics, and compliance. These initiatives increased an understanding of risks in different areas and promoted a preventive approach, integrating risk management into daily decision-making and the prioritization of strategic initiatives.

#### Pillar 4 Business Continuity

Business Continuity aims to prepare us for critical scenarios, from cyber incidents to social and natural events, ensuring the Group's operational resilience.

Throughout the year, we made progress in performing impact assessments on the business, identifying critical processes and systems, defining recovery times and implementing continuity and recovery plans and protocols, and crisis management in case of disasters, which are now monitored systematically. This advance is a qualitative leap in the organization's level of preparedness and bolsters our response capacity in case of incidents.

One significant milestone in 2025 was the inclusion of the ESG dimension in our business continuity management, based on closer, continuous coordination between risk and sustainability teams. This collaborative effort made it easier to identify and monitor environment, social, and governance risks that affect operational continuity, and guaranteed the timely escalation of these matters to corporate level, thus strengthening decision-making from a perspective of resilience and sustainability.

### RISK MANAGEMENT SYSTEM





### 3.3 RISK MANAGEMENT

#### 3.3.1 Integrated Approach to Anticipating Risks

Behind every strategic decision, there is one solid principle: anticipating and managing risks with vision and transparency. Our model is based on international best practices and the Three Lines Model, which encourages and ensures effective collaboration between management, oversight, and auditing.

In 2025, we bolstered this structure with the approval of key policies and the incorporation of more agile processes, allowing us to consolidate a more solid risk governance that is better aligned with our strategy.

Among the most significant advances was the approval of the Corporate Project Risk Management Policy, which establishes the need to identify and manage risks in projects that involve multiple areas or significant investments for business units. This policy defines common criteria for periodically recording, monitoring, and reporting risks. Thanks to this initiative, we were able to improve our control of risks tied to milestones, costs, and the execution of the Group's most important projects.

We approved the Corporate Business Continuity Policy, which defines responsibilities between corporate and the different business units, and integrates impact analysis, identification of critical risks, and the development of continuity, crisis management, and disaster recovery plans in a structured manner. This policy has been crucial for the gradual rollout of the Group's continuity program.

We also made progress in the implementation of a corporate risk management tool, which facilitates the integrated recording and monitoring of strategic, operational, and project risks. This enhances the traceability of information and improves coordination between the different business units and the corporate level.

#### Comprehensive Risk Management Governance

At Grupo UNACEM, we manage risks using the Comprehensive Risk Management System (CRMS), which allows us to identify, assess, mitigate, and report strategic and operational risks that may affect our ability to achieve our strategic objectives and ensure business continuity. To ensure consistent management, we apply policies, methodologies, and common criteria in all business units, giving us a consolidated vision of the risk and facilitating informed decision-making at the organization's different levels.

This system is based on a governance structure that assigns clearly defined roles and responsibilities to establish risk appetite, define guidelines and methodologies, execute management in the operation, and independently oversee the system's performance.

The main roles and duties that form part of this structure in the CRMS are presented below.

#### Board of Directors

Promotes a comprehensive risk management culture across the Group, approves the risk appetite and periodically reviews the strategy to ensure alignment with the corporate objectives. Supervises the implementation of the CRMS, assesses strategic



**IN 2025, WE STRENGTHENED OUR RISK GOVERNANCE WITH THE APPROVAL OF THE CORPORATE PROJECT RISK MANAGEMENT POLICY AND THE CORPORATE BUSINESS CONTINUITY POLICY, STRENGTHENING OUR CONTROL OF THE GROUP'S STRATEGIC PROJECTS AND OPERATIONAL RESILIENCE.**



### 3.3 RISK MANAGEMENT

and operational risks, approves mitigation plans for high risks, and verifies that operations comply with established guidelines.

#### Risk and Compliance Committee

Oversees the implementation, evaluation, and monitoring of the Integrated Risk and Compliance Management System, ensuring that operations comply with established guidelines to identify, prevent, and mitigate events that may hamper the achievement of corporate strategy. It also approves policies and oversees mitigation plans and their progress for risks deemed to be high.

#### Audit Committee

As the third line of defense, it promotes open and transparent communication between internal audit, external audit, and senior management. This committee also assesses the design and implementation of the risk management system as well as compliance with the Corporate Policy and the risk methodology, ensuring the system's independent oversight.

#### CEO

Approves the Corporate Risk Management Manual and ensures the implementation of the system, the policy, and the manual at Grupo UNACEM. Leads the Corporate Risk Commission, ensuring that risk management is executed in accordance with the guidelines defined by the Risk and Compliance Committee and the Board of Directors.

#### Corporate Risk and Compliance Department

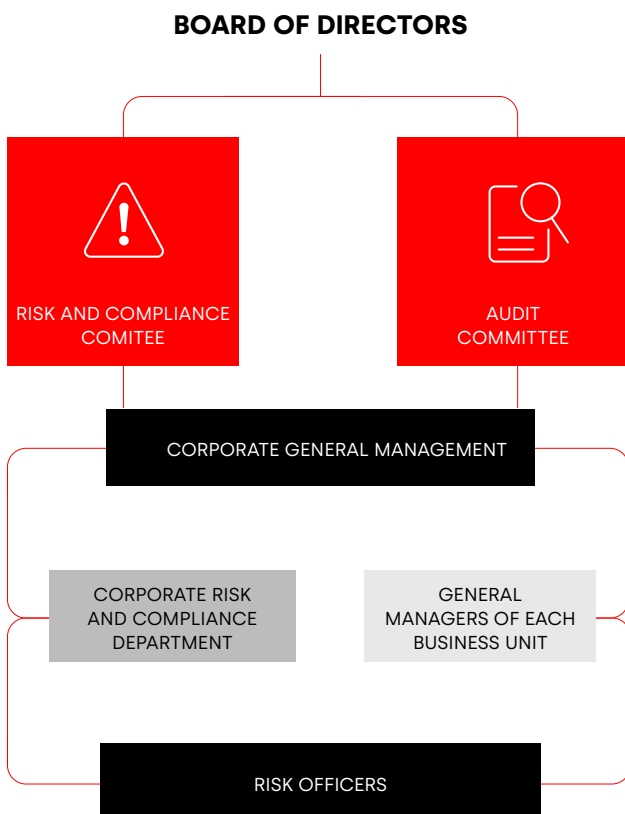
Designs and proposes strategies, policies, and procedures for the management of strategic, operational and project risks; supervises their implementation in the Group's business units; and reports on critical risks to the Corporate Risk and Compliance Committee to support decision-making.

#### General Managers of Each Business Unit

In each business unit, the general manager leads the Risk Commission and is responsible for identifying, assessing, approving, and reporting risks in their operations, together with their mitigation plans, in order to guarantee compliance with the policy and corporate manual and apply the methodology defined at corporate level.

#### Risk Officers

Coordinate and promote the comprehensive management of risks in their respective business units, applying the corporate methodology and facilitating the operational implementation of the CRMS in daily management. They accompany the general managers in this process, as well as the commissions and the Chief Risk and Compliance Officer.





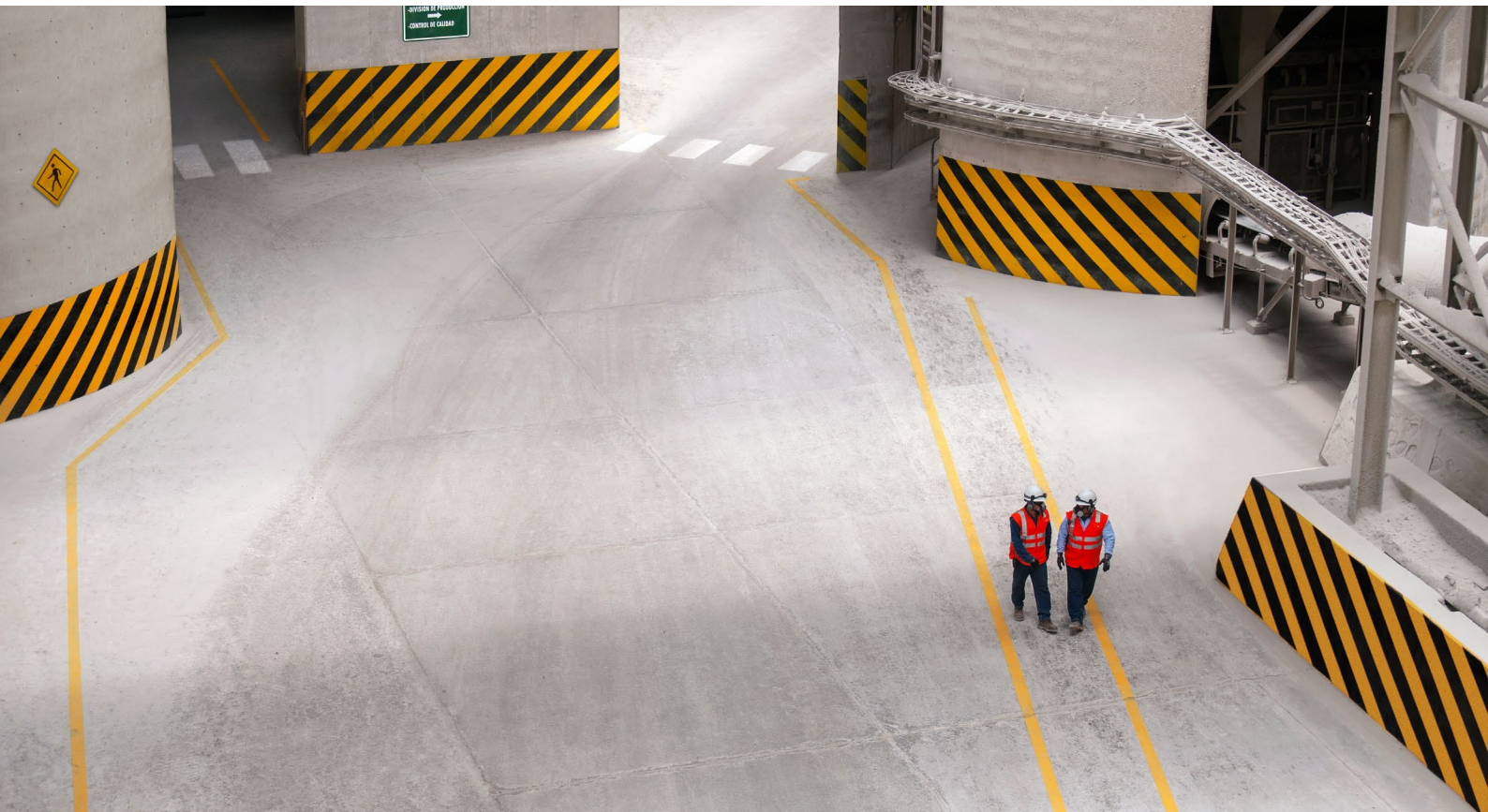
### 3.3 RISK MANAGEMENT

#### 3.3.2 Our Risk Management Process

Our risk management process is a key component for the Group's business continuity and sustainability. This process allows us to proactively identify, assess, and manage risks that may affect our ability to achieve our strategic objectives, using a comprehensive vision of strategic, operational, project, emerging, and sustainability risks, and considering their impact on financial performance, reputation, and short-, medium-, and long-term value creation.

The process is continuously implemented in all business units based on standardized corporate criteria and methodologies. This practice enables us to identify and prioritize the most significant risks according to the Group's risk appetite, monitor their evolution, and guarantee the consistency, traceability, and comparability of information. Ultimately, this helps support timely decision-making that is consistent with our strategy.

Our risk management process is a key component for the Group's business continuity and sustainability.





## OUR RISK MANAGEMENT PROCESS



1

### RISK IDENTIFICATION

We systematically identify strategic, operational, and emerging risks that may affect our ability to achieve our objectives. This analysis considers several perspectives—strategic, operational, project-based, cybersecurity, and sustainability—and uses structured methodologies that allow us to anticipate early warning signs and capture risks associated with the environment, business execution, and the value chain.

All identified risks are recorded in a single corporate log, ensuring a comprehensive, standardized group-wide vision.



2

### IDENTIFICATION AND ASSESSMENT OF EXISTING CONTROLS

For each risk identified, we review the controls that have already been implemented to determine whether they adequately mitigate the probability of occurrence or potential impact.

This assessment allows us to identify gaps, strengthen the controlled environment, and prioritize improvements when controls are only partial or require reinforcements. In the case of cybersecurity, our approach is aligned with the NIST framework, ensuring consistent coverage of major technological threats.



3

### RISK ASSESSMENT AND PRIORITIZATION

We assess risks using clear and comparable criteria on probability and impact, both inherent and residual, while incorporating financial and reputational dimensions. This assessment is compared to the risk appetite defined by the Group, helping us to prioritize those risks that require a more active management.

In the case of strategic and project risks, this analysis is supplemented with financial and operating scenarios, while sustainability and climate risks include their potential impact on the business model and financial performance.



4

### RISK RESPONSE

For those risks prioritized as relevant or critical, we define response plans with clear responsible parties, specific measures, and implementation deadlines. These responses may include mitigation, transfer, informed acceptance, or, where applicable, avoidance of the risk.

In strategic and investment projects, we use a reinforced approach that includes a scenario analysis to assess the impact on cash flow according to baseline, optimistic, and pessimistic assumptions. This analysis is supported by the monitoring of milestones, expected costs and returns, as well as ESG risk management, ensuring that execution remains aligned with the Group's objectives.



5

### RISK REPORTING

We periodically report main risks and their evolution to the corresponding governance bodies and committees, from the risk commissions in each business unit to the Risk and Compliance Committee and the Board of Directors.

This reporting process allows for the effective supervision of the Group's risk profile, facilitating informed decision-making, and ensuring the inclusion of sustainability and climate risks in the corporate discussion.



6

### MONITORING AND REVIEW

We continuously monitor risk evolution, compliance with response plans, and the effectiveness of implemented controls. This monitoring is supported by the review of the risk profiles, the use of key performance indicators, and periodic assessments of the system, allowing us to incorporate lessons learned, adjust priorities, and gradually bolster the Group's resilience in an ever-changing environment.



7

### CONTINUOUS IMPROVEMENT

Continuous improvement consists of identifying opportunities for improvement, assessing materialized risks, and evaluating the effectiveness of the risk management process and the corresponding maturity level.



3.3 RISK MANAGEMENT

3.3.3 Classifying Risk Types for Better Coordination

For us, risk management is crucial for guaranteeing business continuity and progressing toward our strategic objectives. For that reason, we have a corporate model that classifies the risk outlook into five categories. This structure allows us to act with agility, assign clear responsibilities, and make decisions based on a long-term perspective.



STRATEGY	PROJECTS	OPERATIONS	CYBERSECURITY	FINANCIAL REPORTING
<b>STRATEGIC RISKS</b>	<b>PROJECT RISKS</b>	<b>OPERATIONAL RISKS</b>	<b>INFORMATION SECURITY RISKS</b>	<b>FINANCIAL REPORTING RISKS</b>
Events that may impact UNACEM's ability to achieve its purpose or strategic objectives.	Events that may impact our ability to achieve strategic project and/or CAPEX objectives.	Events that may impact the performance or efficiency of day-to-day operations (incl. compliance risks).	Events that may impact security or information at the system or application level.	Events that may impact the recording, processing, and/or reporting of financial information (incl. internal control).



**3.3 RISK  
MANAGEMENT**

**Strategic Risks**








Strategic risks are events that may affect the achievement of corporate strategic objectives and advances in the execution of key projects. In 2025, we enhanced the identification of these risks through an analysis of scenarios and risk appetite criteria, explicitly including environmental, social, and governance (ESG) risks that affect the Group's competitive positioning strategy.

Key risks identified include:

**Operational Risks**

Operational risks have the potential to interrupt key processes and compromise the business efficiency. In 2025, we strengthened our management through continuity policies and tests that validate the effectiveness of our plans and protocols in case of critical situations, guaranteeing rapid and coordinated responses.

We also included ESG criteria into our operational assessment, allowing us to anticipate impacts on the value chain and stakeholder engagement.

RELEVANT TOPIC	STRATEGIC RISKS
 <p><b>CHANGES IN THE COMPETITIVE ENVIRONMENT</b></p>	<p>⇒ Disruptions arising from the diversity of stakeholder interests and entry of new competitors who erode market share.</p>
 <p><b>HUMAN TALENT</b></p>	<p>⇒ Gaps in the ability to attract and ensure the loyalty of critical profiles, and to develop the capacities needed to execute the strategy.</p>
 <p><b>CYBERSECURITY</b></p>	<p>⇒ Attacks that comprise operational continuity and information security.</p>
 <p><b>SOCIAL, LEGAL, POLITICAL, AND ECONOMIC ENVIRONMENT</b></p>	<p>⇒ Statutory changes, social conflicts, and variations in interest and foreign exchange rates.</p>
 <p><b>CLIMATE CHANGE AND SUSTAINABILITY (ESG)</b></p>	<p>⇒ Carbon taxes, increased input costs, new requirements for decarbonization, and their disclosure.</p>
 <p><b>COMMODITY PRICES</b></p>	<p>⇒ Volatility affecting costs, margins, and portfolio decisions.</p>
 <p><b>TECHNOLOGICAL DISRUPTIONS</b></p>	<p>⇒ Accelerated obsolescence and alternative technologies that replace processes or products.</p>

**3.3 RISK  
MANAGEMENT**

**3.3.4 Integrated Management of Sustainability-Related Risks: From Double Materiality to Decisions that Protect and Create Value**

The priorities defined in our double materiality assessment not only guide the group's strategy but are also decisive in the comprehensive management of sustainability risks. Each material topic simultaneously represents opportunities and risks that may impact the operation, value chain, and financial sustainability of our business.

Our approach includes these priorities in strategic planning, allowing us to identify the most critical risk dimensions; assess their impact on the business model and value chain; and measure their effects on strategy and financial performance. This comprehensive vision ensures that our decisions respond to the most relevant challenges and stakeholder expectations, aligning our actions with international standards such as IFRS S1.

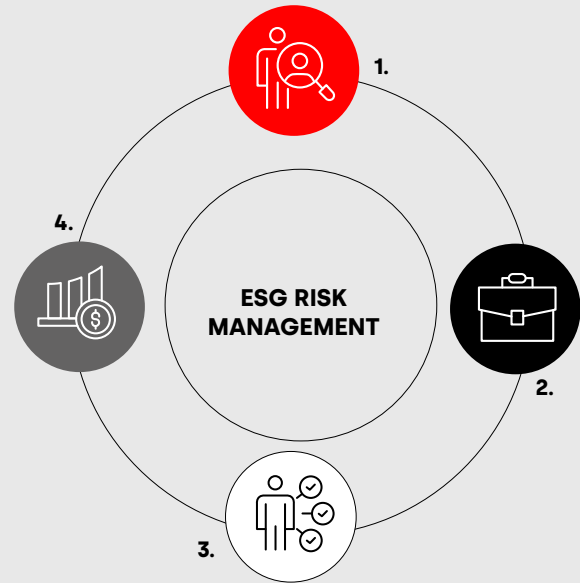
In this way, coordination between materiality and sustainability risks enhances our ability to anticipate impacts and contingencies, protect our strategic resources and capital, and guarantee the business long-term sustainability while bearing our stakeholders in mind.

**Sustainability Risk Management Process**

This process is structured as a continuous cycle that allows us to analyze impacts on the business model and value chain, translate these implications into strategic decision-making, and assess their financial effects.

This approach is applied across all business units, allowing for comparisons between the cement, concrete, and energy sectors for adequate comprehensive risk management.

**ESG RISK MANAGEMENT**



**1. ASSESSMENT OF THE GROUP AND BUS' ESG RISK PROFILE**

We define which ESG dimensions weight more in each operation and at the corporate level. The taxonomy used in the manual standardizes criteria and facilitates prioritization and escalation to committees.

**2. ASSESSMENT OF IMPACT ON BUSINESS MODELS AND VALUE CHAIN**

We analyze how each risk affects the value proposition, critical processes, and relations with suppliers and customers.

**3. MEASUREMENT OF EFFECTS ON STRATEGY AND DECISION-MAKING**

We connect ESG exposure to targets, investments, and the project portfolio. The Board of Directors and senior management publicly decide on mitigation levers and progress made toward corporate objectives.

**4. MEASUREMENT OF EFFECTS ON FINANCIAL PERFORMANCE AND CASH FLOW**

The assessment of effects on performance and cash flow allows us to measure the financial impact of ESG risks.



3.3 RISK MANAGEMENT


Taxonomy: The Starting Point for Prioritizing Risks

Defining which risks are the most relevant to each operation is the key to anticipating impacts and guiding strategic decisions.




For that reason, we included a taxonomy of sustainability risks in the corporate manual for 2025 that standardizes criteria across the Group, allowing us to consistently classify and prioritize environmental, social, and governance risks.

This common framework allows us to include sustainability risks in the corporate risk management system, facilitating their prioritization and timely escalation to risk committees.

This taxonomy classifies risks according to three main dimensions:



**NEW TAXONOMY: WE HAVE INTEGRATED ENVIRONMENTAL, SOCIAL, AND GOVERNANCE RISKS INTO OUR CORPORATE SYSTEM, CONNECTING RISK MANAGEMENT WITH THE VALUE CHAIN, FINANCIAL PERFORMANCE, AND THE ROADMAP TOWARD CARBON NEUTRALITY, IN KEEPING WITH IFRS S1 AND S2.**

		DIMENSION		
		ENVIRONMENTAL	SOCIAL	GOVERNANCE
				
ASPECTS INCLUDED		<ul style="list-style-type: none"> <li>• Strategy and climate risks</li> <li>• Energy efficiency</li> <li>• Water management</li> <li>• Biodiversity Loss</li> <li>• Contamination</li> <li>• Circular economy</li> </ul>	<ul style="list-style-type: none"> <li>• Human rights</li> <li>• Safety and health</li> <li>• Working conditions</li> <li>• Diversity and inclusion</li> <li>• Relationship with clients and stakeholders</li> </ul>	<ul style="list-style-type: none"> <li>• Corporate structure</li> <li>• Cybersecurity</li> <li>• Business ethics</li> <li>• Transparency</li> <li>• Decision-making and digital transformation</li> </ul>




**3.3 RISK  
MANAGEMENT**

**3.3.5 Cybersecurity Risk Management**

The protection of information and operational continuity are key factors in risk management and business stability. For that reason, we use a strategic vision to tackle this challenge.

In 2025, we took a decisive step by completing our business impact assessment (BIA) at UNACEM Perú, UNACEM Ecuador, CELEPSA, and UNICON. This tool allowed us to identify critical processes and define maximum recovery times. This analysis became the starting point for our continuity plans, ensuring that we can quickly respond to any incident and maintain operations without compromising security or trust.

This year, we also established a comprehensive cybersecurity model that combines governance, technology, and a preventive culture, aligned with international standards such as the NIST Cybersecurity Framework. This model not only



**THE PROTECTION OF INFORMATION AND OPERATIONAL CONTINUITY ARE THUS ESSENTIAL ELEMENTS OF RESPONSIBLE RISK MANAGEMENT. THESE ASPECTS ARE INDISPENSABLE WHEN IT COMES TO ADOPTING INFORMED DECISIONS AND STRENGTHENING STAKEHOLDER TRUST.**

protects systems and data; it also boosts the Group's resilience and directly integrates the Group's corporate strategy and sustainability commitments.

**Cybersecurity Model: Four Layers for Comprehensive Protection**

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

	LAYER	OBJECTIVE
Four-layer strategy	<b>1</b> — GOVERNANCE	→ Corporate management and monitoring (alignment) <b>Progress measurement and clear responsibilities</b>
	<b>2</b> — VISIBILITY (OPERATION AND CONFIGURATION)	→ Identification of cyber risks <b>Coverage in all technological environments</b>
	<b>3</b> — CYBERSECURITY TECHNOLOGY	→ Protection of technological assets and information <b>Deployment of 100.0% of technology</b>
	<b>4</b> — MONITORING AND INCIDENT RESPONSE	→ Timely threat detection <b>Use of full capacities</b>



### 3.3 RISK MANAGEMENT

#### Cybersecurity Governance

Cybersecurity is integrated into our corporate structure to guarantee quick and effective decisions. These efforts are led by the Chief Information Security Officer (CISO), who reports directly to the Chief Risk and Compliance Officer. This relationship ensures that the cybersecurity strategy is aligned with the comprehensive management of the Group's risks.

At the Board of Directors level, the Risk and Compliance Committee is responsible for supervising the definition and application of this strategy in all business units. This committee, chaired by a cybersecurity expert, reviews progress and validates the rigorous implementation of policies.

Each business unit has specialized information security teams who act as the first line of defense. These teams coordinate with the CISO and report to the parties in charge of technology, ensuring that controls and corporate policies are applied evenly throughout the organization.

To support this structure, we have a corporate policy framework that defines roles, responsibilities, and protocols for each scenario. Most notable among these are:

- Corporate Information Security and Cybersecurity Incident Management Policy, which establishes how to respond to threats and escalation.
- Corporate Information Security and Cybersecurity Organization Policy, which defines structure, roles, responsibilities, and corporate security governance.
- Corporate Information Classification and Treatment Policy, which establishes categories and controls to protect corporate information.
- Corporate Information Security and Cybersecurity Risk Assessment and Management, which defines the methodology for identifying, assessing, and mitigating risks.

#### Cybersecurity Management Milestones

##### 1. Cybersecurity Maturity

In 2025, we conducted a comprehensive assessment using the NIST framework and Gartner methodology, which helped us identify gaps and develop a clear roadmap to strengthen our digital resilience. Currently, 50.0% of our business units have reached the target maturity level, while the rest are steadily progressing according to the established plan, creating a solid foundation for protecting our business.

##### 2. ISO 27001 Certification

UNACEM Ecuador obtained ISO 27001 certification, aligning our strategy with international standards and strengthening key indicators such as the DJSI. This achievement not only validates our practices but also aligns us with the highest international security standards.

##### 3. Cybersecurity Culture and Training

We rolled out a corporate program that makes everyone responsible for cybersecurity. From sensitization campaigns and targeting tests to mass phishing tests, we raised awareness and reduced human risks to ensure that every employee plays an active part in the protection of information.

##### 4. Corporate Cyber Insurance

We took out a specialized insurance policy with coverage across the entire Grupo UNACEM for critical risks such as ransomware and data breaches to protect business continuity and financial stability. This step reinforces our preventive strategy and prepares us for extreme scenarios.



### 3.4 CLIMATE GOVERNANCE AND CORPORATE SUSTAINABILITY

LEARN MORE ABOUT THE STRATEGY AND SUSTAINABILITY COMMITTEE CHARTER AND ITS MEMBERS.

VISIT WEBSITE

Our climate and sustainability governance ensures that the risks and opportunities associated with climate change and social factors are systematically included in the definition of our strategy, decision-making, and business management.

This governance is structured into two complementary levels.

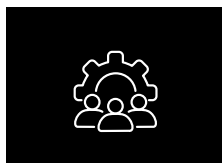
#### BOARD OVERSIGHT

Strategy and Sustainability Committee



#### OBJECTIVE

The Strategy and Sustainability Committee supports the Board in overseeing corporate strategy and integrating sustainability criteria into business management. Its role is to ensure that strategic decision-making explicitly takes into account risks and opportunities related to climate change, social factors, and governance.



#### KEY DUTIES

The committee analyzes and recommends adjustments to the Strategic Plan to ensure its consistency with long-term objectives and environmental trends. It also oversees sustainability policies, plans, and targets, including those associated with climate change, energy efficiency, and social responsibility. Additionally, it monitors key ESG risks and opportunities, reviews sustainability and climate performance reports before they are submitted to the Board of Directors, and recommends objectives, metrics, and indicators for monitoring sustainability and climate governance performance, coordinating with other levels of corporate governance to ensure consistent policies and practices.

#### Executive Oversight

The execution of the sustainability and climate strategy is managed at the executive level, ensuring that the guidelines defined by the Board of Directors translate into concrete actions in the different business units.

- **Chief Corporate Affairs and Sustainability Officer**  
Spearheads the cross-cutting coordination of the ESG agenda. Bolsters the Group's corporate positioning and ensures compliance with the highest sustainability and information disclosure standards, in keeping with international best practices.
- **Vice President of Industrial Operations**  
Leads the oversight of climate action plan implementation in the operations of the Group's business units.

This governance structure makes it possible to identify, assess, and manage the risks and opportunities associated with climate change, effectively integrating them into the strategy, decision-making, and long-term value creation.

#### 3.4.1 Sustainability Governance

The management of environmental, social, and governance risks is an integral part of our risk governance model.

In 2025, we established a formal channel for coordination between risk and sustainability teams, boosting the identification, assessment, and monitoring of ESG risks throughout the Group. The risks identified in the business units—including those tied to environmental impacts, effects on communities, human rights, social conflicts, or climate events—are reported by the specialized teams and consolidated by risk officers, ensuring the consistency and traceability of information.



### 3.4 CLIMATE GOVERNANCE AND CORPORATE SUSTAINABILITY

This information is analyzed quarterly at the corporate level and shared with the relevant parties. Thanks to this approach, ESG risks are no longer addressed on an isolated basis, and are systematically included in decision-making processes in both the Risk and Compliance Committee and the Strategy and Sustainability Committee.

ESG governance has thus cemented its place as a cross-cutting component of the risk management system, bolstering its consistency with corporate strategy, business continuity management, and the gradual implementation of IFRS S1 and S2 standards.



**IN 2025, WE ESTABLISHED A PERMANENT FEEDBACK CHANNEL BETWEEN THE RISK AND SUSTAINABILITY TEAMS, WITH QUARTERLY REVIEWS OF CLIMATE AND SOCIAL RISKS AT THE CORPORATE LEVEL, BOOSTING THEIR INCLUSION IN STRATEGIC DECISION-MAKING.**





## 3.5 CORPORATE INTERNAL AUDITING

Grupo UNACEM operates according to an internal control model based on three lines of defense. The first line is the management, which is responsible for identifying, assessing, and mitigating risks. The second line is handled by risk and compliance specialists, who are responsible for defining policies, providing training, and monitoring application. The third line is the Internal Audit Area, which provides independent, objective assurance based on the risks inherent to the Group's governance, risk management, and internal control processes.

In 2025, Grupo UNACEM's Internal Audit Area continued to grow stronger through compliance with the Group's Internal Audit Rules and the coherent application of the Corporate Internal Audit Manual, approved by the Audit Committee, which establishes consistent professional standards; provides common processes and definitions to identify observations and opportunities for improvement, report scores and recommendations; and makes it easier to share knowledge and best practices at the corporate level.

Grupo UNACEM's 2025 Annual Internal Audit Plan was carried out using a risk-based approach, considering the main corporate risks, including sustainability, compliance, and business continuity risks, aligned with the Group's strategic priorities. In 2025, the Internal Audit Area consolidated its presence in the Group's main business units, with a multidisciplinary team with local and internal experience in internal audits, internal control, and risk management. The area's scope covers 14 business units. It executed 25 audits and handled two special requests, strengthening not only its role as a provider of assurance, but also as a trusted advisor to Grupo UNACEM's Board of Directors and senior management.

Additionally, Grupo UNACEM's Internal Audit Area uses a quality assurance process. This process includes satisfaction surveys filled out by the audited party, an internal assessment of the area, and an annual assessment of the Audit Committee, making it possible to identify opportunities for improving the area's efficiency and effectiveness. The quality assurance process also includes an independent external assessment at least once every five years, according to Global Internal Audit Standards.

In 2025, the Internal Audit Area consolidated its presence in the Group's main business units, with a multidisciplinary team with local and internal experience in internal audits, internal control, and risk management. The area's scope covers 14 business units. It executed 25 audits and handled two special requests.



## OUTSTANDING PROJECTS

### SAN PATRICIO SMART LIVING

#### UNACEM Ecuador

Quito, Ecuador

**SAN PATRICIO SMART LIVING IS AN URBAN DEVELOPMENT PROJECT INTEGRATING RESIDENTIAL, COMMERCIAL, AND HEALTHCARE SOLUTIONS IN QUITO.** DEVELOPED BY COLONCORP, IT IS ONE OF THE COUNTRY'S LARGEST REAL ESTATE INVESTMENTS. **THE PROJECT INCORPORATES SUSTAINABILITY CRITERIA, MODERN DESIGN, AND OPERATIONAL EFFICIENCY,** CREATING A HIGH-QUALITY URBAN ECOSYSTEM THAT REDEFINES **ORDERLY GROWTH AND LAND USE IN THE CITY.**



**31,000 m<sup>3</sup>**

OF READY-MIX CONCRETE  
SUPPLIED.



**1**

PLANT OF CONCRETE  
INSTALLED ON-SITE FOR THE  
PROJECT.



**46.0%**

OF THE AREA IS DESIGNATED  
FOR GREEN SPACES.



**42**

HECTARES OF INTEGRATED  
URBAN DEVELOPMENT.



**8 km**

OF BIKE LANES WITHIN  
THE PROJECT.





1  
WE ARE  
GRUPO UNACEM

2  
A YEAR OF GROWTH  
WITH PURPOSE AND  
SUSTAINABILITY

3  
LEADERSHIP  
WITH EXCELLENCE

4  
COMMITTED TO  
OUR ENVIRONMENT

5  
GROWING  
TOGETHER

6  
ANNEXES

## OUTSTANDING PROJECTS

### BOMBOLÍ SHOPPING

#### UNACEM Ecuador

Santo Domingo de los  
Tsáchilas, Ecuador

**BOMBOLÍ SHOPPING** IS THE LARGEST SHOPPING CENTER IN SANTO DOMINGO DE LOS TSÁCHILAS. DEVELOPED BY EKRON CONSTRUCCIONES, **THE PROJECT INTEGRATES COMMERCIAL, SERVICES, AND ENTERTAINMENT SPACES WITHIN A LARGE-SCALE INFRASTRUCTURE.** ITS DESIGN AND CAPACITY ESTABLISH IT AS A NEW URBAN AND COMMERCIAL LANDMARK IN THE CITY, **CONTRIBUTING TO THE ECONOMIC REVITALIZATION AND DEVELOPMENT OF THE REGION.**



**35,000 m<sup>3</sup>**

OF CONCRETE SUPPLIED FOR  
ITS CONSTRUCTION.



**+100,000 m<sup>2</sup>**

OF BUILT AREA.



**2025**

YEAR OF INAUGURATION.



**1**

CITY TRANSFORMED  
INTO A REGIONAL  
COMMERCIAL HUB.





1

WE ARE  
GRUPO UNACEM

2

A YEAR OF GROWTH  
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3

LEADERSHIP  
WITH EXCELLENCE

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**COMMITTED  
TO OUR  
ENVIRONMENT**





## 4.1 CLIMATE ACTION

In global industry, the cement manufacturing process produces intensive emissions of carbon dioxide (CO<sub>2</sub>), a greenhouse gas (GHG) that contributes to climate change. Limestone is particularly notable in releasing CO<sub>2</sub> when it is heated to high temperatures during the cement manufacturing process. However, cement, as key material for infrastructure development, plays a fundamental role in global climate change adaptation strategies. As such, we are aware of the significance of these impacts and our responsibility when it comes to

the externalities tied to our activities. For this reason, we have assumed concrete commitments and objectives aimed at reducing carbon emissions.

Climate action is a cross-cutting priority for the Group and the production sectors in which we operate. Based on our double materiality assessment, climate change has been identified as a priority material topic, representing significant risks and opportunities for the creation of short-, medium-, and long-term value.

### RELATED MATERIAL TOPICS



Climate strategy and risks



Energy and energy efficiency management

### IMPACTS, RISKS, AND OPPORTUNITIES



DESCRIPTION



VALUE CHAIN



IMPACT, RISK, OR OPPORTUNITY

Grow our business by offering more sustainable products and services with less climate impact

Our operations

Opportunity

Our value chain contributes to greenhouse gas emissions

Upstream, our operations, and downstream

Impact (-)

Physical and climate change transition risks

Upstream and our operations

Risk

The use of nonrenewable energy contributes to emissions

Our operations

Impact (-)

Cost savings thanks to energy efficiency

Our operations

Opportunity

Creation of green jobs

Upstream, our operations, and downstream

Impact (+)



### WHAT DO WE WANT TO ACHIEVE?

We aspire to achieve carbon neutrality by 2050 by implementing innovative technologies that contribute to both the mitigation of and adaptation to the effects of climate change.

Our actions are focused on reducing the clinker ratio, increasing the use of alternative fuels, continuous improvement of energy efficiency, and the implementation of nature-based solutions to offset carbon emissions.



### HOW ARE WE DOING IT?

As a Group, we have integrated the risks and opportunities associated with climate change into our corporate strategy and our long-term objectives through our roadmap to carbon neutrality by 2050, which includes defined intermediate goals for 2030, as well as indicators and monitoring mechanisms.

This approach not only contributes to the gradual reduction of our carbon footprint, but also encourages operational efficiency, technological innovation, and the development of emissions of resilient infrastructure, reinforcing the role of cement as a key enabler for adaptation to climate change and the sustainable development of the societies in which we operate.



4.1 CLIMATE ACTION

4.1.1 Strategy: Our Path toward Carbon Neutrality by 2050

In keeping with the sector-specific reference frameworks defined by the Global Cement and Concrete Association (GCCA) and the Inter-American Cement Federation (FICEM), we have defined a climate strategy as a Group that establishes a clear, progressive path based on scientific criteria for reducing greenhouse gas emissions.

This approach combines reduction objectives, intermediate goals for 2030, and the long-term objective of achieving carbon neutrality by 2050, all of which are defined in our roadmap to carbon neutrality.

2030 EMISSIONS REDUCTION TARGET

As part of the roadmap for carbon neutrality by sector, our targets for 2030 are as follows:



2030 TARGET



Cement  
**500 kg**  
CO<sub>2</sub>eq/t of cement

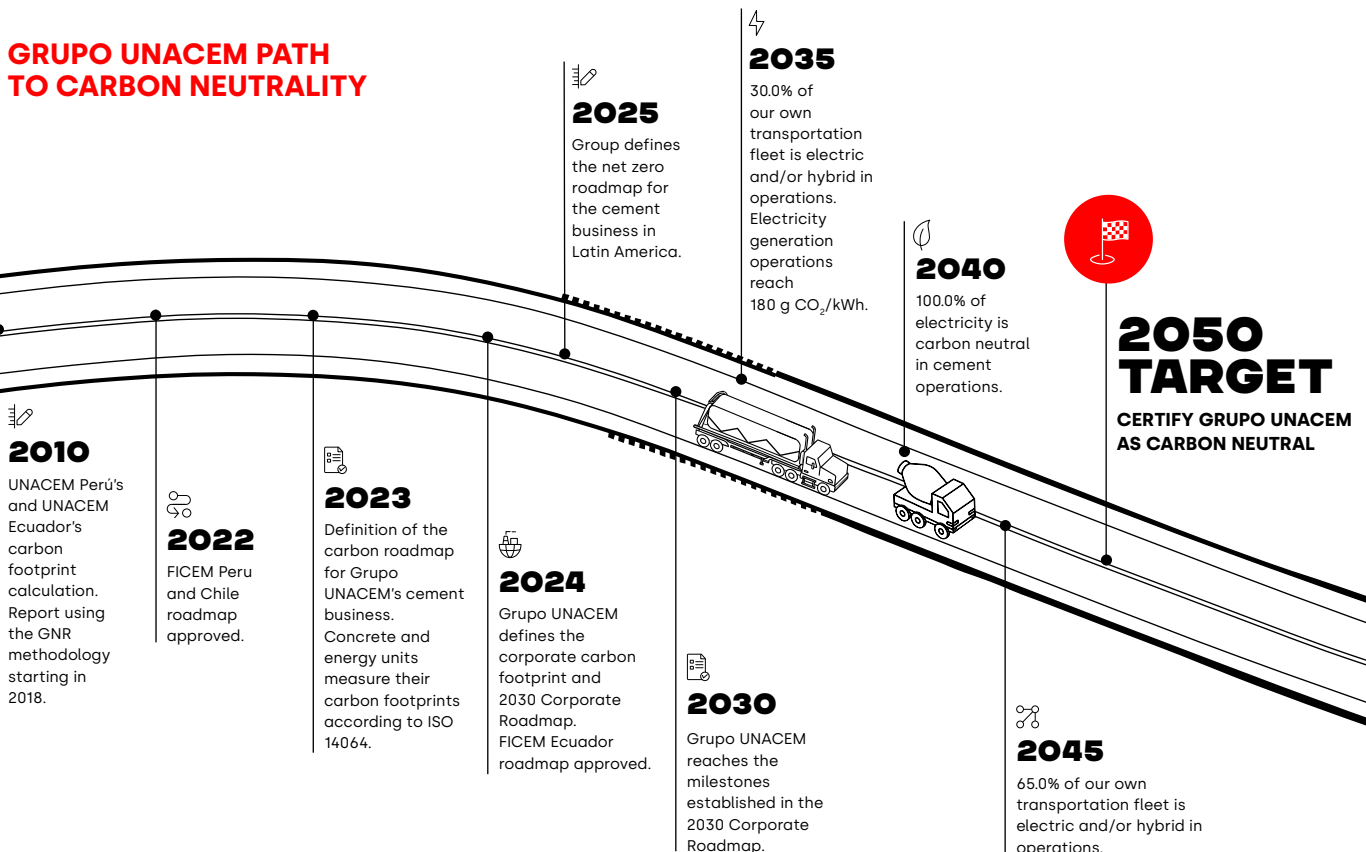


Concrete  
**-7.0% de t**  
CO<sub>2</sub>eq in concrete



Energy  
**224 g**  
CO<sub>2</sub>eq/kWh of energy

GRUPO UNACEM PATH TO CARBON NEUTRALITY





4.1 CLIMATE  
ACTION



2050  
Target

**CERTIFY GRUPO  
UNACEM AS CARBON  
NEUTRAL**

We have declared our target of achieving carbon neutrality for 2050, effectively reducing our carbon emissions in the cement sector by 2030 to less than 500 kg CO<sub>2</sub>eq/t of cement.

To achieve these objectives, we have the following CO<sub>2</sub> emissions reduction levers in our operations:



**REDUCTION OF CLINKER-TO-  
CEMENT RATIO AND CEMENT  
CONTENT IN CONCRETE**

- Decrease clinker content per ton of cement produced. Includes the addition of other cementitious materials.
- Decrease cement content per m<sup>3</sup> of concrete.



**USE OF ALTERNATIVE  
FUELS**

- Reduce the use of fossil fuels and substitute with biomass, refuse-derived fuels, or others with a lower emissions factor.
- Reduce and optimize the use of fossil fuels in transportation.



**ELECTRICITY AND  
HEAT EFFICIENCY**

- Increase electricity and heat efficiency in the production process and increase electrical energy sources.



**CAPTURE AND OFFSET  
WITH NBSs**

- Capture and offset CO<sub>2</sub>eq by using nature-based solutions (NBSs) or other accessible technological solutions.



**INNOVATION AND  
DEVELOPMENT**

- Research and develop new technologies, actions, or processes that reduce CO<sub>2</sub>eq emissions in the production of cement, concrete, and electricity.





**4.1 CLIMATE ACTION**

**Our 2050 Net Zero Roadmap**

As Grupo UNACEM, we reaffirm our ambition to achieve carbon neutrality by 2050, establishing a unified climate strategy for our cement operations in Peru, Ecuador, and Chile. This roadmap is currently under internal development and is not only part of our purpose of building a more sustainable world but is also strictly aligned with the 2025 Net Zero Roadmap established by the Inter-American Cement Federation (FICEM), adopting its strategic pillars: reduction of clinker-to-cement ratio, energy efficiency, co-processing of alternative fuels, and innovation in carbon capture technologies.

By integrating these decarbonization levers into our regional management, we seek to lead the transition to a low-emissions cement and concrete industry in the countries where we operate, ensuring the business resilience and the creation of environmental value for the coming decades.

**4.1.2 Progress on Reduction Targets**

Below are our advances toward achieving our climate targets by sector, as well as progress made in each one of the CO<sub>2</sub> emissions reduction levers and key projects implemented in each of them according to our climate roadmap.

2050 IS OUR TARGET YEAR TO ACHIEVE

**CARBON NEUTRALITY,**

REAFFIRMING OUR CLIMATE AMBITION THROUGH A UNIFIED STRATEGY ACROSS OUR OPERATIONS IN PERU, ECUADOR AND CHILE.





4.1 CLIMATE ACTION

The analysis is organized around the primary emissions reduction levers, offering clear evidence of how our climate actions in each sector contribute to both the reduction of emissions intensity and absolute greenhouse gas emissions.

Cement Sector

In Peru, as of the close of 2025, an increase of 15.0% was reported in annual net CO2 emissions compared to 2024. This was mainly due to operating and technical factors associated with the clinker production process. The higher sales volume of cement and the resulting increase in clinker production directly impacted total emissions for the period. A higher specific consumption of thermal energy was also observed due to operating conditions that affected the efficiency of the production process. Additionally, in a more competitive commercial context, adjustments were made to the product mix that limited the reduction of the clinker-to-cement ratio in certain types of cement, in turn affecting the intensity of emissions per ton produced.

In Ecuador, during 2025, the carbon intensity of the Otavalo cement plant was 537 kg CO2eq/t of cement. While this value is a 9.0% increase over 2024, it remains below the baseline, revealing a structural improvement in medium-term performance. The results for 2025 can be explained mainly by the lower availability of used oil (a liquid alternative fuel) for co-processing. While in 2024, an exceptional co-processing rate of 56.9% was reported due to the high availability of this input, in 2025 availability was lower, reducing the rate to 42.3% and affecting the intensity of emissions during the period.

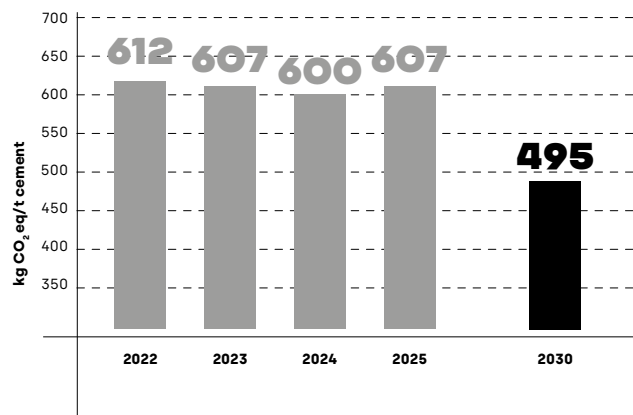
In Chile, the increase in the emissions indicator was due to both operating and commercial factors. Most notably, there was a greater demand for high-strength concrete, which requires cements with a higher clinker ratio.

The scope of the emissions intensity indicator does not include our operations in the United States, which are currently in the process of implementing and validating the GNR methodology.

The indicator's overall performance in the cement sector reflects the sensitivity of carbon intensity to operational and commercial variables, as well as the availability of alternative fuels. However, the Group's progress remains aligned with its 2030 target for the gradual reduction of emissions.

GRUPO UNACEM CEMENT ROADMAP

kg CO2 eq/t cement



Note: Base year: 2023. Scope: GNR Scope 1. 2025 includes values for Peru, Ecuador, and Chile.



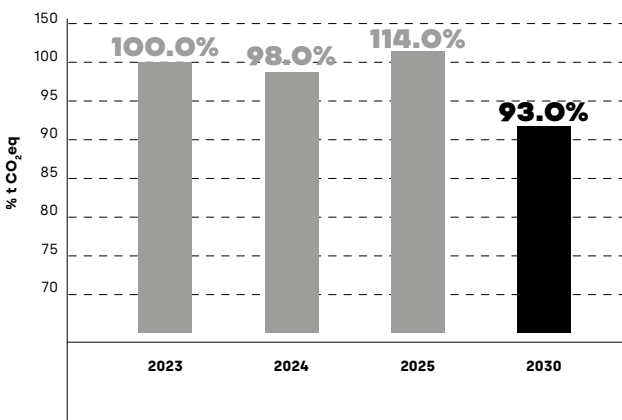
4.1 CLIMATE ACTION

Concrete Sector

In Peru, as of the close of 2024, there was a 3.8% reduction compared to the baseline. However, as of the close of 2025, there was a 4.6% increase over the previous year, primarily due to changes in the dynamic of the construction market. There was a higher share of housing projects with lower unit-based consumption of concrete and a reduction in largescale works, which involves more trips with lower efficiency per shipment, alongside logistical limitations and increased urban congestion. Scope 2 emissions for 2025 were offset via I-REC certificates issued by CELEPSA, achieving an offset reduction of 3.9% compared to 2023.

GRUPO UNACEM CONCRETE ROADMAP

% t CO<sub>2</sub>eq



Note: Base year: 2023. Scope: Scope 1, 2, and 3. 2025 includes values for Peru, Ecuador, and Chile.





**4.1 CLIMATE ACTION**

In Ecuador, performance in 2024 was influenced by an energy crisis triggered by a drought that affected hydropower generation, increasing the share of thermal generation in the national electricity matrix and raising the emissions factor of the electricity consumed. Additionally, the lower availability of public energy required a greater use of emergency generators. In 2025, with the gradual normalization of hydropower operations and the stabilization of the emissions factor, a reduction in the carbon footprint can be observed, complemented by mitigation actions such as logistical optimization and the startup of the Pifo plant, both of which improved operational efficiency.

In Chile, the increase in emissions was due primarily to structural factors in the market, including greater demand for high-strength concrete for structural projects, which involves a higher cement content per m<sup>3</sup>, and thus, greater carbon intensity in the product. Likewise, the geographic location of certain works has led to longer transportation distances and fewer logistics efficiencies, thereby impacting distribution-related emissions.

This performance reflects a dynamic and challenging operating environment. Nevertheless, the Group remains on track to meet its 2030 target, bolstering operational resilience and the gradual implementation of decarbonization measures in its concrete operations.

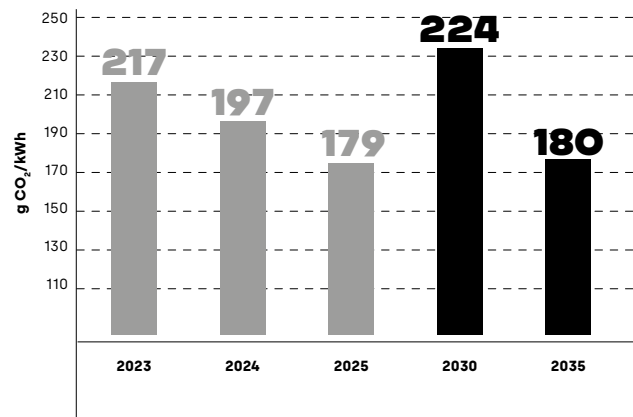
**Energy Sector**

As of 2025, the progress made in the Decarbonization Roadmap displays a reduction in emissions intensity, primarily linked to a greater contribution of renewable generation from the El Platanal and Marañón hydropower plants, as well as lower thermal generation at the Santo Domingo de los Olleros thermal power plant, due to a scheduled stoppage to work on optimization and increased efficiency in its infrastructure. In the short term, these improvements will help consolidate a structural reduction in emissions associated with natural gas consumption.

These results reflect the maturation of complementary operating measures, such as the implementation of the hybrid work system, the optimization of transportation to plants, and the remote operation of power plants via the Control Center, thus helping to reduce emissions associated with personnel transportation.

**GRUPO UNACEM  
ELECTRICITY ROADMAP**

g CO<sub>2</sub>/kWh



**Note:**

- Baseline year: 2023, ISO 14064 certification.
- Emissions intensity is calculated based on the scope of Categories 1 and 2 for the following operations in Peru:
  - El Platanal Hydroelectric Plant
  - Marañón Hydroelectric Plant
  - Santo Domingo de Olleros Thermal Power Plant



## 4.1 CLIMATE ACTION

### Advances in the Decarbonization of Our Operations

In 2025, we continued to implement the initiatives included in our 2030 Roadmap in all our operations, in alignment with its five strategic pillars.

- **Reduction of the Clinker-to-Cement Ratio and Cement Content of Concrete**

As a group, we made progress in optimizing our product portfolio, prioritizing the development and sale of blended cements and solutions that help reduce the clinker-to-cement ratio per ton of cement produced, as well as the cement content per cubic meter of concrete. This is one of the main emissions reduction pillars for 2030, directly addressing process emissions associated with clinker manufacturing.

### Progress by Business Unit

- **UNACEM Perú:** Prioritized sales toward blended cements, which accounted for 32.0% of the total sold.
- **UNACEM North America (NA):** Made advances in the optimization of its product portfolio as part of its Scope 1 emissions reduction strategy, through the incorporation of pozzolans in its production process. In 2025, around 7.0% of the Drake Cement plant's production used pozzolan and produced 333 tons of Type 1P cement, accounting for approximately 0.05% of total production. This optimization helps reduce CO<sub>2</sub> emissions per ton of cement and bolsters the operation's decarbonization efforts.
- **UNACEM Ecuador:** Made progress in preparing the project to boost the use of blends in pozzolan cement production by incorporating additives aimed at increasing the substitution of clinker with pozzolan and reducing CO<sub>2</sub> emissions.



El Platanal hidroelectric plant has an effective capacity of 227.1 MW.



4.1 CLIMATE ACTION



In 2025, this business unit defined the technical scope and investment necessary for the project's implementation, which is planned for 2026 and includes the installation of injection and control systems in the cement mills. This project will help reduce CO<sub>2</sub> emissions in its operations, improve productivity, and lower costs.

**Use of Alternative Fuels**

As a Group, we advanced in the gradual substitution of fossil fuels with biomass, refuse-derived fuels, and other sources with lower emissions factors in both heating processes and transportation. This simultaneously contributes to the reduction of emissions and helps promote the principles of a circular economy.

**Progress by Business Unit**

- **UNACEM Ecuador:** continued reducing the use of fossil fuels via partial substitution with residual biomass from logging and agro-industrial processes. Thanks to this initiative, the business

unit replaced 31.19% of fossil fuels with fuel from recovered hydrocarbons. It also substituted 11.15% of fossil fuel used in the clinker production with biomass other types of alternative fuels.

- **UNACEM NA:** Drake Cement achieved 2.1% biomass use in the form of wood chips to replace traditional fossil fuels for heating. For its part, Tehachapi Cement closed the year with 15.85% biomass use in the form of pistachio shells, which are also used as a substitute for fossil fuels for heating.

**Electric and Heat Efficiency and the Energy Transition**

As a Group, we boosted the energy efficiency of our production processes and made progress in the transition toward renewably electricity sources. Thanks to these efforts, we have reduced the intensity of emissions associated with energy consumption, creating the necessary conditions for future additional reductions.

**Progress by Business Unit**

- **CELEPSA:** Deployed improvement projects in its Santo Domingo de Los Olleros combined-cycle plant, optimizing efficiency and its position in the dispatch ranking, with a 22.0 MW increase in rated output. It also made significant progress in the development of its pipeline of renewable greenfield projects, most notably the 250.0 MW Solimana solar power plant. In 2025, the company also certified its El Platanal and Marañon hydroelectric plants according to the IREC international standard. This enhanced the energy efficiency of our production processes and allowed us to progress in our transition to renewable electricity sources.
- **UNACEM Perú:** contributed to the reduction of indirect emissions and advances in its climate performance by using 90.0% electricity from renewable sources.
- **UNICON Perú:** incorporated the first electric mixer truck in operation in the country as a pilot project, reducing emissions associated with internal transportation. Has obtained I-REC certification that 100.0% of electricity consumed comes from renewable sources.



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WE ARE GRUPO UNACEM

2

A YEAR OF GROWTH WITH PURPOSE AND SUSTAINABILITY

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LEADERSHIP WITH EXCELLENCE

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COMMITTED TO OUR ENVIRONMENT

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GROWING TOGETHER

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ANNEXES

## Enrique Ñaupari

ELECTRIC MIXER TRUCK DRIVER AT UNICON PERÚ

"Driving the first electric mixer truck has been a very interesting experience. It allows us to learn about new technology and work with an innovative, quieter truck than traditional ones, which makes for a smoother, more focused drive with less stress. I've worked here for 22 years, and it's an honor for me to be part of this milestone for UNICON and Grupo UNACEM".



IN 2025, UNICON INTRODUCED ITS FIRST MIXER TRUCK.

**100.0% ELECTRIC.**

THIS TRUCK REDUCES GREENHOUSE GAS EMISSIONS BY UP TO 60.0% PER KILOMETER TRAVELED.



THE **CAMC ME 360**

MODEL ELIMINATES DIRECT COMBUSTION EMISSIONS AND HELPS IMPROVE AIR QUALITY.



THIS MILESTONE IS PART OF THE **DECARBONIZATION STRATEGY, WHICH HAS TARGETS FOR 2030** THAT ALIGN WITH THE GROUP'S ROADMAP TO ACHIEVE

**CARBON NEUTRALITY BY 2050,**

IT ALSO REINFORCES UNICON'S COMMITMENT TO SUSTAINABILITY.



4.1 CLIMATE ACTION

- **UNICON Chile:** incorporated its first electric mixer truck, marking a milestone in the decarbonization of logistics and distribution.
- **UNACEM Chile:** supplied its main facilities with electricity from renewable sources.
- **UNACEM Ecuador:** Combined its own electricity generation with the supply from the national grid system, which primarily uses a hydroelectric matrix.

Capture and Offset via Nature-Based Solutions (NBSs) and Technologies

We continued to use this lever as a complementary, long-term component, focused on the capture and offset of residual emissions using nature-based solutions, as well as the progressive development of

technological solutions aligned with our path to carbon neutrality by 2050.

Progress by Business Unit

- **Nature-Based Solutions Strategy:** In the 2050 Carbon Neutrality Roadmap, nature-based solutions (NBSs) are a key pillar for the management of residual emissions. These solutions are the strategic mechanism for closing the gap toward carbon neutrality, complementing operational efficiency efforts (lower clinker content in cement and concrete, energy efficiency, and alternative fuels) with the natural environment's carbon capture ability. By integrating NBSs into our planning, we ensure that we can achieve our Scope 1 and 2 emissions reduction targets while strengthening the climate resilience of our assets and the areas of influence where we operate.



CELEPSA:

DEPLOYED IMPROVEMENT PROJECTS IN ITS SANTO DOMINGO DE LOS OLLEROS COMBINED-CYCLE PLANT.



UNICON PERÚ AND UNICON CHILE INCORPORATED THEIR FIRST ELECTRIC MIXER TRUCK, MARKING A MILESTONE IN THE DECARBONIZATION OF LOGISTICS AND DISTRIBUTION.



HAS OBTAINED I-REC CERTIFICATION THAT 100.0% OF ELECTRICITY CONSUMED COMES FROM RENEWABLE SOURCES.



4.1 CLIMATE  
ACTION

Our NBS strategy uses a integrated management approach toward the territory in Peru, Ecuador, and Chile, designed to create a threefold impact. Beyond carbon capture, our initiatives are aimed at protecting biodiversity, regulating ecosystem services, and sharing development with local communities. This model stands out for its technical integrity, in strict alignment with each country's Nationally Determined Contributions (NDCs) and the framework of recognized international standards, ensuring that each intervention is climate-positive and socially inclusive.

To achieve our goal of carbon neutrality, we have established an ambitious and quantifiable scaling process. The ultimate object is to consolidate a portfolio of projects to achieve our target by 2050. This path will be covered gradually, beginning with the validation of a pilot project and then scaling to an intermediate target as the regional ecosystem restoration and conservation projects are established.

Execution of this strategy follows a structured implementation plan across three key phases: design, governance, and verification. First, we identify high-value conservation areas and select methodologies based on international standards, such as Verra or Gold Standard, enabling the subsequent registration of Verified Carbon Units (VCUs) in the national system of each business unit. Subsequently, we establish governance models involving local stakeholders to guarantee the social sustainability of the projects. Finally, through third-party monitoring and verification systems, we ensure the permanence of carbon capture and the transparency in credit generation, enabling natural capital to become a driver of decarbonization for the Group.

Conservation area, Amancay Sanctuary, Lima, Perú.



**OUR NBS STRATEGY USES A  
INTEGRATED MANAGEMENT APPROACH  
TOWARD THE TERRITORY IN PERU,  
ECUADOR, AND CHILE, DESIGNED TO  
CREATE A THREEFOLD IMPACT.**



4.1 CLIMATE ACTION

**Innovation and Development**

Innovation acts as a cross-cutting lever, enabling improvements to efficiency, combustion, emissions mitigation, and the adoption of new technologies in the manufacture of cement, concrete, and electricity that contribute to emissions reduction.

**Progress by Business Unit**

- **UNACEM Ecuador:** became the first industry in the country to use hydrogen as a catalyst in the clinker production process, reducing specific heat consumption and emissions per ton produced.
- **ARPL:** Progressed in its transformation toward a Centers of Excellence (CE) platform, establishing the Research and Development (R&D) area as a technical support for achieving the Decarbonization Roadmap, in coordination with the Operational Excellence area. The R&D strategy was focused on three main lines of action:
  - (i) the development of cementitious materials with a smaller carbon footprint and reduction of clinker-to-cement ratio;
  - (ii) the application of industrial ecology, greater use of alternative fuels, and improvements to the kilns' heat efficiency; and
  - (iii) the implementation of Industria 4.0 tools such as data analytics and artificial intelligence to optimize energy consumption.
- Using a structured, results-based R&D approach, our strategy is being rolled out along three key axes with a direct impact on reducing Scope 1 and 2 emissions.

**1) Materials Research and Clinker-to-Cement Ratio Reduction**

Focus on the exploration and development of new cementitious materials with a low carbon footprint. Through materials science, we seek to optimize the clinker factor (the main source of process emissions), guaranteeing operational excellence and the performance of the final product.

**2) Industrial Ecology and Thermal Efficiency (Industrial R&D)**

- Foster industrial symbiosis to transform waste from other industries into resources for ours.
- Combustion optimization: Development of solutions to boost the use of alternative fuels.
- Emissions mitigation: Research into mitigation technologies and the optimization of thermal efficiency in kilns.

**3) Industria 4.0: Energy Efficiency through Artificial Intelligence**

IT/OT convergence is critical for climate action through the implementation of emergency technologies such as machine learning and expert systems for the real-time optimization of electricity and thermal energy consumption. This industrial digitalization allows us to reduce energy intensity, and thus, Scope 2 emissions.

These advances were backed by accreditation as a Center of Technological Development by CONCYTEC and the renewal of the laboratory's NTP ISO 17025 accreditation by INACAL.

**4.1.3 Climate Indicator Performance**

**Greenhouse Gas Emissions**

We closely monitored the greenhouse gas emissions of each unit and business sector using recognized methodologies such as the ISO 14064 standard for the development of GHG inventories, and the GNR methodology to measure emissions associated with cement production. This approach allows us to ensure the consistency, comparability, and traceability of the information reported.



4.1 CLIMATE  
ACTION

GRUPO UNACEM EMISSIONS BY YEAR (t CO<sub>2</sub>eq)

	Scope 1	Scope 2 <sup>1</sup>	Scope 3	Total
2023	5,989,062	211,281	244,888	6,445,230
2024 <sup>2</sup>	4,809,180	188,263 <sup>2</sup>	885,547	5,882,990
2025	5,467,916 <sup>3</sup>	102,637 <sup>3</sup>	955,132 <sup>3</sup>	6,525,685

1 Considers total Scope 2 GHG emissions using a location-based approach.

2 The 2024 report was updated with verified values and the UNICON Perú and UNICON Chile reports were added.

3 Does not include Drake Cement or Tehachapi Cement, since they do not measure this scope under ISO 14064-1.

GRUPO UNACEM EMISSIONS BY SECTOR (t CO<sub>2</sub>eq)

	Scope 1			Scope 2			Scope 3		
	2023	2024	2025	2023	2024	2025	2023	2024	2025
Cement and concrete	5,374,138	4,297,889 <sup>1,2</sup>	5,004,987	211,191	188,193 <sup>2</sup>	102,540 <sup>3</sup>	104,339	690,070	794,354 <sup>3</sup>
Energy	614,923	511,291 <sup>1</sup>	462,929	89,71	69,67	96,43	140,549	195,477	160,778
<b>Total</b>	<b>5,989,062</b>	<b>4,809,180</b>	<b>5,467,916</b>	<b>211,281</b>	<b>188,263</b>	<b>102,637<sup>(3)</sup></b>	<b>244,888</b>	<b>885,547</b>	<b>955,132</b>

1 The 2024 report was updated with verified values and the UNICON Perú and UNICON Chile reports were added.

2 The 2024 report was updated with verified values and the UNICON Perú and UNICON Chile reports were added; does not include UNACEM Chile, Dake Cement, or Tehachapi Cement, since they do not measure this scope.

3 Does not include Drake Cement or Tehachapi Cement, since they do not measure this scope.

Energy Efficiency

The cement and concrete industries typically involve high levels of electricity and fuel consumption in their production processes, representing a significant challenge for the Group's energy management.

During 2025, we prioritized the increase of electricity consumption from renewable sources by diversifying our energy matrix. We incorporated solar, wind, and hydroelectric power. As part of our commitment to carbon neutrality, we continued to incorporate new sources of renewable energy in the operation of our cement plants. In 2025, energy consumption coming from clean sources at UNACEM Chile was 100.0%; UNACEM Perú, 92.0%; UNICON Perú, 100.0%; and CELEPSA, 99.0%.



4.1 CLIMATE ACTION

GRUPO UNACEM ENERGY CONSUMPTION

Type of energy consumed (MWh)	2023 <sup>1</sup>	2024 <sup>1</sup>	2025 <sup>1</sup>
Renewable	715,277.26	796,600	889,514
Non- renewable	7,295,355.68	6,905,173	7,983,518

<sup>1</sup> Values were updated due to UNICON Perú and UNACEM Chile inclusion.

4.1.4 Climate Risk Management

Climate change is a global challenge for all industries. At Grupo UNACEM, we address this matter with a sense of responsibility and a vision of the future.

In 2023 and 2024, we assessed climate risks in our operations in Peru, the United States, Ecuador, and Chile, allowing us to identify relevant risks and define strategic recommendations to strengthen our climate management.

Identification of the Group's Climate Risks

Our climate risk assessment was based on the reference framework of the Task Force for Climate-Related Financial Disclosures (TCFD), and is aligned with International Financial Reporting Standard (IFRS) S2, which regulates the disclosure of climate-related

information. These international reference frameworks are aimed at the identification and disclosure of risks and opportunities associated with climate change in order to standardize our reporting.

The integration of these recommendations offers a better understanding of short-, medium-, and long-term financial and operating impacts, and bolsters the organization's ability to manage any climate risks it may face.

For this analysis, three scenarios were defined according to regulatory aspects and the national and international commitments of the four countries assessed. We also considered two time horizons—2030 and 2050—to project the impact and capacity for adaptation over time.

This climate risk assessment allowed us to identify the primary challenges associated with physical and transition-related risks that may affect our organization in the future.

The main climate risks identified were as follows:

Prioritized Climate Risks

- **Physical risks:** Events such as floods or fires that may affect the Group's value chain, although we do not foresee a significant direct impact on our operations.
- **Transition risks:** The main challenge here consists of the costs associated with carbon emissions under increasingly strict environmental regulations.

CLIMATE SCENARIOS USED IN THE CLIMATE RISK ASSESSMENT

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



4.1 CLIMATE ACTION



**IN 2025, OUR MAIN PROGRESS WAS FOCUSED ON THE STRUCTURAL INTEGRATION OF CLIMATE RISKS INTO THE GROUP'S GOVERNANCE, DECISION-MAKING, AND STRATEGIC PLANNING.**

Type	Category	Risk
Transition	Political / Legal	Carbon tax
		Changes in fuel prices
		Changes in electricity prices

climate change-related topics and contribute to the implementation of the climate strategy and the strengthening of our ability to adapt to environmental challenges.

The climate risk assessment is done using the corporate risk management methodology established in the Group's Corporate Risk Manual. This approach is structured into six stages, allowing us to systematically identify, analyze, assess, and manage physical and transition-related climate risks, thus ensuring their integration into the management of strategic and operational risks.

The 2050 Carbon Neutrality Roadmap is a strategic pillar for the Group and is integrated into the risk management process. This allows us to monitor the achievement of defined milestones, assess significant deviations, and manage the strategic risks associated with climate performance.

**Climate Risk Management**

As a Group, we manage risks on a comprehensive basis in order to strengthen the resilience and sustainability of our operations. The Integrated Risk Management Policy uses a methodology structured into seven stages for the identification, assessment, and management of the strategic and operational risks to which we are exposed.

In 2025, we formally incorporated sustainability risks into our Risk Management Manual, integrating climate risks into the Comprehensive Risk Management System and its 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.

As part of our commitment to this approach, we actively participate in each stage of the process and ensure its continuous application, monitoring, and updating. For such purpose, we have three committees: the Risk and Compliance Committee, the Strategy and Sustainability Committee, and the Nominating and Compensations Committee, which support the monitoring and management of

**Relationship between Climate Risks and the Carbon Neutrality Roadmap**

CARBON NEUTRALITY BY 2050 IS PART OF OUR STRATEGIC PLANNING AS A GROUP.

 Risk management:	Monitors achievement of intermediate milestones.
	Assesses deviations as potential risks.
 If a business unit does not uphold the climate commitments defined in the Roadmap:	The deviation is assessed as a strategic risk.
	It is escalated to the relevant committees.
 With the incorporation of ESG risks into the Corporate Risk System, climate risks identified by the environmental and social areas of the business units are:	Reported to each unit's risk officers.
	Consolidated at the corporate level on a quarterly basis.
	Escalated to the corresponding committees when they are material.



## 4.2 OPERATIONAL EFFICIENCY AND THE CIRCULAR ECONOMY

### Environmental Management Systems

We manage environmental, operating, and safety performance using integrated management systems that boost operational resilience, ecoefficiency, and the continuous improvement of our business units. This approach is outlined in the Comprehensive Occupational Safety and Health, Environmental Protection, and Quality Policy, which is sponsored by

the CEOs who supervise the policy's compliance and continuous updating.

The Integrated Management System is a pillar of risk management, regulatory compliance, and operational sustainability, and has obtained international certifications that back the Group's process standardization and operational discipline.

The Integrated Management System is a pillar of risk management, regulatory compliance, and operational sustainability.





**4.2 OPERATIONAL EFFICIENCY  
AND THE CIRCULAR ECONOMY**

**Progress by Business Unit**

**UNACEM Perú**

At UNACEM Perú, we strengthened the Integrated Management System with the progressive implementation of the Energy Management System, in accordance with ISO 50001:2018, reaching 66.0% completion. The Atocongo plant maintains ISO 14001:2015 certification, confirming that its environmental management is aligned with international standards.

On the other hand, we began a project in 2025 in coordination with other business units in the Group to standardize the process for drafting Environmental Product Declarations. As part of these efforts, we developed the Life Cycle Assessment for cements produced at the Atocongo and Condorcocha plants, in accordance with ISO 14040 and ISO 14044 standards. The publication of these declarations is planned for the first quarter of 2026, with the goal of enhancing environmental transparency and the comparability of our products' performance.

**UNICON Perú**

At UNICON Perú, we implemented a unified process for triple certification audits, which combines ISO 9001, ISO 14001, and ISO 45001 standards. This approach allows us to perform comprehensive and cross audits, optimize assessment processes, and bolster the culture of continuous improvement in our operations.

At UNICON Perú, we implemented a unified process for triple certification audits, which combines ISO 9001, ISO 14001, and ISO 45001 standards.



AS PART OF THESE EFFORTS, WE DEVELOPED THE LIFE CYCLE ASSESSMENT FOR CEMENTS PRODUCED AT THE ATOCONGO AND CONDORCOCHA PLANTS, IN ACCORDANCE WITH

**ISO 14040 AND  
ISO 14044  
STANDARDS.**



Condorcocha plant, UNACEM Perú.



## 4.2 OPERATIONAL EFFICIENCY AND THE CIRCULAR ECONOMY

### UNACEM Ecuador

At UNACEM Ecuador, we manage natural resources and their efficient use through our Integrated Management System, which is certified according to ISO 14001:2015 for environmental management and ISO 9001:2015 for quality management.

In 2025, we added ISO 50001:2018 certification for the cement production plant—not including the thermal power plant—in compliance with the Organic Energy Efficiency Act and its regulations. In March 2025, we conducted an external certification audit, which allowed us to identify opportunities for improvement with a view to boosting energy efficiency and operational performance.

#### Waste Management and Circularity

The circular economy constitutes a key pillar of our Sustainability Statement. In this context, the Group acknowledges the importance of responsible waste management and has initiated a transition from a

traditional approach toward a circularity-based model.

Our business units apply an integrated waste management approach aimed at maximizing recovery and valorization, in line with the requirements and guidelines set forth by the competent authorities in each country.

In 2025, we recycled and reused nearly 7,282 tons of waste from our operations, equivalent to 9.0% more compared to 2024.

We also promote suitable solid waste management practices throughout the value chain, encouraging our suppliers and strategic allies to adopt them.

#### Air Quality

As a Group, we continuously improve the management of air quality in our operations by implementing best practices for the monitoring, control, and reduction of atmospheric emissions.



Otavalo plant, UNACEM Ecuador.



#### 4.2 OPERATIONAL EFFICIENCY AND THE CIRCULAR ECONOMY

Our management is rooted in compliance with the environmental regulations in force and the application of periodic monitoring systems for the main atmospheric pollutants, such as particulate matter, nitrogen oxides, and sulfur dioxide, according to the characteristics of each production process.

We also incorporated technological upgrades in equipment and processes, optimized operating conditions, and enhanced preventive maintenance in order to ensure an adequate environmental performance and contribute to the continuous improvement of air quality in the areas where we operate.

During 2025, we continued to implement measures to reduce particulate matter and sulfur dioxide emissions in our operations. At the Condorcocha plant, we completed the project to roof and enclose the clinker yard, as a way to control fugitive dust emissions and improve management of the material's storage and transport. The project included the roofing of the clinker yard which will increase the plant's storage capacity to 160,000 tons and the installation of new belt conveyors. In 2026, we will begin the integration of the electrical and electronic systems and start operating the system, with completion planned for the second quarter of the year.

At the Atocongo plant, we continued advancing with the project for the roofing and enclosure of the clinker yard, begun during the third quarter of 2023. This project organizes clinker storage in three separate areas with a total capacity of 350,000 tons and allows for better control of particulate matter in the roofed areas.

During 2025, we executed the first stage of the project for the implementation of the gas suspension absorber (GSA) system to reduce sulfur dioxide emissions, which were well below the maximum permissible limits in force.

##### Construction Material Attributes

As part of the challenge of achieving carbon neutrality by 2050 and the recognition that clinker manufacturing is the main source of greenhouse gas emissions in the

The first of these declarations were made for the cements produced at the Atocongo and Condorcocha plants based on a Life Cycle Assessment compliant with ISO 14040 and ISO 14044.

cement process, we as a Group focused our strategy on developing sustainable construction materials with a strong technical performance and environmental efficiency.

##### Less Carbon-Intensive and More Efficient Products in the Use of Resources

Our product strategy is focused on the gradual reduction of clinker content by incorporating supplementary cementing materials and additives that enable us to reduce the emissions associated with cement and concrete, without affecting their technical properties or their performance in works. This approach contributes to the decarbonization of our portfolio, fosters a circular economy, and expands the offer of available sustainable construction solutions.

In 2025, we worked with our business units to begin the project to standardize the drafting of Environmental Product Declarations (EPDs). The first of these declarations were made for the cements produced at the Atocongo and Condorcocha plants based on a Life Cycle Assessment compliant with ISO 14040 and ISO 14044.

The publication of these declarations is planned for the first quarter of 2026 and will allow us to improve environmental transparency and the comparability of our products' performance throughout their life cycle.



4.2 OPERATIONAL EFFICIENCY  
AND THE CIRCULAR ECONOMY

CONSTRUCTION MATERIALS ATRIBUTES

UNACEM Perú

At UNACEM Perú, we develop and sell innovative blended cements such as Apu, Andino Ultra, and Andino Forte, which combine strong technical performance with environmental attributes, thanks to their increased strength, durability, and impermeability.

These products' lower clinker-to-cement ratio helps reduce greenhouse gas emissions associated with their manufacture. As of the end of 2025, blended cements accounted for 35.7% of the total volume sold. On a supplementary basis, we ensure the responsible use of packaging materials from logging through FSC® certified suppliers, guaranteeing traceability and sustainable forest management.



UNACEM Ecuador

At UNACEM Ecuador, we produce pozzolanic cements that incorporate volcanic pozzolan, helping to maintain the product's hydraulic performance and significantly reduce greenhouse gas emissions, offering the market cements with different carbon footprint profiles. Cemento Campeón, which has the lowest emissions intensity in our portfolio, reported the sale of 254,930 tons in 2025, reflecting the growing demand for construction solutions with environmentally friendly attributes. These products' carbon footprint is calculated based on GHG inventories verified according to the GHG Protocol and ISO 14067:2018. We also strengthened our portfolio's transparency with environmental self-declarations through the GCCA, and we made progress in the development of Environmental Product Declarations (EPDs) for cements and concretes, which are scheduled for publication in 2026.



UNICON Perú

UNICON Perú is currently in the process of collecting and quantifying data for the development of new Environmental Product Declarations (EPDs) for its plants, based on Life Cycle Assessments (LCAs). This progress rests on the company's prior experience, having obtained five EPDs in 2020 for different blends of ready-mix concrete, drafted using a cradle-to-gate approach and verified by an independent third party in accordance with the applicable ISO standards. These declarations gave us verified environmental information on the products' key impacts, boosting transparency, technical decision-making, and the response to market requirements.





## 4.3 WATER MANAGEMENT

As a critical resource for our operations and a priority axis of the Group's sustainability strategy, effective water management is among our foremost priorities. We acknowledge that responsible water management today ensures its future availability, so we continuously strive to optimize water use and safeguard its availability for communities and ecosystems.

Water management constitutes a cross-cutting priority for the productive sectors in which we operate. Based on a double materiality assessment, this topic is considered a key material issue, as it represents significant risks and opportunities for short-, medium-, and long-term value creation.

### Key Plans and Projects

#### UNACEM Perú

UNACEM Perú has wastewater treatment and reuse systems at the Atocongo and Condorcocha plants, which aim to achieve zero dumping and reduce pressure on water resources. Thanks to physical, chemical, and biological processes, the treated water meets the environmental regulations in force for reuse in irrigating green areas and supplying firefighting systems. In 2025, we reused over 190,000 cubic meters of water, thus achieving the reutilization of 100.0% of treated effluents and bolstering the operations' water efficiency.

#### UNACEM Ecuador

UNACEM Ecuador is implementing water recirculation and treatment initiatives at the Otavalo and Miravalle plants, intended to optimize the use of water resources and reduce consumption of fresh water and potable water. At Otavalo plant, internal recirculation of process water helped diminish the use of fresh water by 52.95%; while in Miravalle plant, the reuse of mixer washing water and treated water reduced potable water consumption by 41.0%.

In 2025, both initiatives received the Punto Azul award given out by the Ministry of the Environment and Energy, together with the Water Regulation and Control Agency, thus validating their contribution to an efficient and responsible water management.

### RELATED MATERIAL TOPICS



Natural resource management and environmental management

### IMPACTS, RISKS, AND OPPORTUNITIES



DESCRIPTION



VALUE CHAIN



IMPACT, RISK, OR OPPORTUNITY

Our water consumption affects water pressure in surrounding areas

Our operations

Impact (-)

Water availability in areas with high water stress may limit our production capacity

Upstream, our operations, and downstream

Risk



### KEY ACTION PLANS FOR 2025 AS A GROUP

During 2025, the Group prioritized the following lines of action:

- Strengthening of water efficiency programs in our own operations
- Measurement and monitoring of water consumption using operating indicators and corporate dashboards
- Reuse and recirculation of treated effluents to reduce pressure on natural sources
- Integration of water risk management into environmental management systems and corporate risk assessment
- Transparency and public reporting on water performance, compliant with ISO 14001 and ISO 14046 standards



### 4.3 WATER MANAGEMENT

#### UNICON

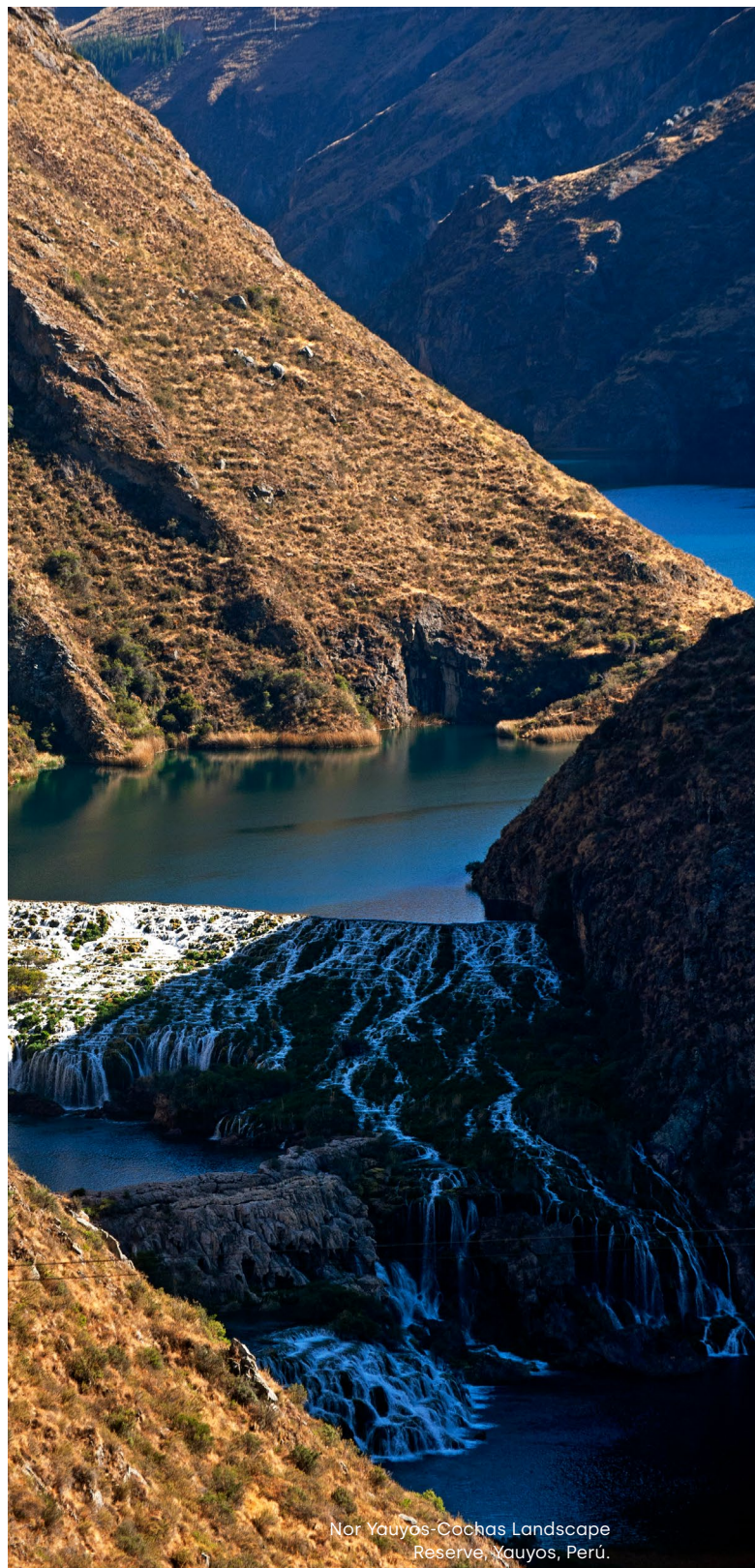
In 2025, UNICON began a pilot project for comprehensive water and effluent management at the Materials Plant with the goal of assessing and optimizing inflows, use, and discharge of water in production processes. The initiative included the recirculation of the water used to wash mixers by gathering it and treating it in settling basins for reutilization, as well as the differentiated use of water sources, prioritizing water in tanks in operating activities. These actions helped reduce the use of fresh and potable water, improve control of water consumption, and lay the foundation for the implementation of a formal water efficiency program in the business unit.

#### CELEPSA

In 2025, CELEPSA made advances in the sustainable use of water thanks to the implementation of projects aimed at water efficiency and the resilience of the Cañete River Basin. At the Santo Domingo de los Olleros thermal power plant in Chilca, 100.0% of treated water from the Wastewater Treatment Plant was reused to water green areas. The incorporation of efficient sanitation technologies helped reduce water consumption in bathrooms by 46.0%.

To supplement this effort, a water security reinforcement project was executed in the upper Cañete River Basin, in coordination with the Patronato de la Reserva Paisajística Nor Yauyos Cochabambas, which included the monitoring of flow volumes and the maintenance of hydraulic infrastructure, thus strengthening the natural regulation of the resource, and contributing in turn to the sustainability and continuity of hydropower generation.

CELEPSA made advances in the sustainable use of water thanks to the implementation of projects aimed at water efficiency and the resilience of the Cañete River Basin.



Nor Yauyos-Cochas Landscape Reserve, Yauyos, Perú.



## 4.4 BIODIVERSITY

Biodiversity is a strategic asset for the sustainability of our operations and the resilience of the areas where we operate. We recognize that our activities may create dependencies and impacts on ecosystems and ecosystem services. For that reason, we assume the commitment to manage them responsibly, with a focus on prevention, compliant with international standards.

The objective of our biodiversity management is to advance toward a net positive impact, avoiding and reducing impacts, promoting ecosystem conservation and restoration, and strengthening relationships with our stakeholders throughout the value chain.

As a Group, we have a corporate commitment to biodiversity, included in our Sustainability Declaration under the Environment and Biodiversity pillar, which is supported by senior management. This commitment defines guidelines for the responsible use of territory, the management of natural and cultural resources, the prevention of deforestation, and the conservation of sensitive ecosystems. According to our double materiality exercise, this topic is considered material, since it represents significant risks and opportunities for short-, medium, and long-term value creation.

### RELATED MATERIAL TOPICS



Biodiversity and natural capital

### IMPACTS, RISKS, AND OPPORTUNITIES



DESCRIPTION



VALUE CHAIN



IMPACT, RISK, OR OPPORTUNITY

Deforestation in supply chains may lead to regulatory violations and reputational damage

Upstream

Risk

Investment in solutions to protect and restore nature and biodiversity in the supply chain

Upstream, our operations, and downstream

Impact (+)



### WHAT DO WE WANT TO ACHIEVE?

We aspire to achieve a Net Positive Impact (NPI) on biodiversity in all our areas of influence, strengthening our path toward carbon neutrality by 2050 and consolidating our leadership in private-sector ecosystem conservation.





4.4 BIODIVERSITY

**Biodiversity Management**

Biodiversity management applies to our own operations, while encouraging its gradual adoption by suppliers, contractors, and strategic partners. It is integrated into our environmental management instruments and environmental impact assessments, which identify and manage risks associated with biodiversity and ecosystem services.

At UNACEM Perú, this commitment is handled under the "Environment and Biodiversity" pillar, while at UNACEM Ecuador it is implemented through an environmental biodiversity standard, which provides a reference point for the development of the Group's corporate standard. At CELEPSA, on the other hand, biodiversity management is integrated into the Occupational Health, Safety Environmental Protection, and Quality Policy.


These commitments are backed by the executive directors and implemented in our operations through approved environmental management instruments for each operation, which establish specific impact assessment, mitigation, monitoring, and follow-up obligations pertaining to biodiversity.

**Restoration, Reforestation, and Innovation Actions**

**UNACEM Perú**

In 2025, UNACEM Perú established actions for the ecological restoration and responsible management of territory aimed at protecting fragile ecosystems and bolstering the environmental resilience of its areas of influence. In terms of restoration, it continued to execute progressive rehabilitation programs in quarries by revegetating with native species and erosion control, in keeping with the commitments established in the approved environmental management instruments.

- During the year, we consolidated the strategic management of the Amancay Sanctuary, a private conservation area covering 787.82 hectares, dedicated to the protection of the fog oases based on a zoning system that balances conservation and sustainable use. Through a governance approach aligned with MINAM and SERNANP, the Amancay Sanctuary has become a reference point for scientific evidence-based management, thanks to the development of 11 academic studies that have documented the presence of 87 species of flora and 33 species of fauna. This effort guarantees shelter for six protected species, such as the tiger Pacific iguana and the fox, while strengthening the ACP's institutions through ongoing monitoring and compliance with its master plan.
- Through the Education, Culture, Wellness, and Sports pillar, the Amancay Sanctuary created social value, benefiting 14,949 people with educational and environmental sensitization experiences. In 2025, 457 community members became guardians of their heritage, impacting over 5,700 students and teachers. The wellness project reported 4,858 submissions in 2025, as well as 17 ecofriendly athletic competitions, mobilizing over 3,500 people and driving the local economy. These actions consolidate the Amancay Sanctuary's position as not just an environmental asset, but an engine of sustainable development and wellbeing for its stakeholders.



**HOW ARE RISKS IDENTIFIED AND ASSESSED?**

The identification and assessment of biodiversity-related risks is mainly performed within the framework for the drafting and updating of environmental management instruments, with a specific approach for each location. This process includes the definition of biological baselines, the identification of sensitive environmental receptors, the assessment of the significance of potential impacts, and the definition of management measures according to the mitigation hierarchy.



4.4 BIODIVERSITY

**UNACEM Ecuador**

In 2025, UNACEM Ecuador continued to actively manage its private conservation areas, Bosque Cerro Blanco and Bosque Cerro Quinde, which collectively cover over 380 hectares, with biannual biotic monitoring, access control, and community custody. It also took part in the "One Million Trees for Ecuador" project, spreading 20,000 native seeds in the Selva Alegre quarry and organizing three additional reforestation campaigns, through which 880 trees were planted with the help of employees and community members. In addition to these actions, environmental volunteering programs surpassed 1,000 hours, and a forest drone was used to restore hard-to-reach areas, cementing the company's position as a model of innovation in the area of ecological rehabilitation.

- Bosque Cerro Blanco: In 2025, the Bosque Cerro Blanco displayed a good conservation status according to the Biodiversity Indicator Reporting System (BIRS) and Biotic Monitoring assessment. The results showed a continuous plant coverage, high diversity of flora and fauna, the presence of endemic species, and stability in the wealth and abundance of species, thus confirming the ecosystem's integrity and functionality. Specific pressures were identified in connection with paths, shepherding, and farm expansion in lower areas, with no significant impacts on the forest's

structure. The company applied management actions, restoration with native species, and control of activities to maintain ecosystem services and the area's connections to other locations.

- Bosque Cerro El Quinde: In 2025, Bosque Cerro El Quinde maintained a positive conservation status according to the BIRS assessment and seasonal monitoring. A diversity of flora and fauna was reported, as well as the presence of sensitive species, and stability in the ecosystem's composition, thus indicating its ability to sustain ecological processes and services such as water regulation and biological connectivity. Threats were identified in connection with the fragmentation of the landscape, pastures, and livestock pressure in nearby areas. The area's management and monitoring have helped maintain its integrity and support the Group's environmental performance.

**UNACEM Chile**

In 2025, UNACEM Chile conducted a biodiversity study as part of the expansion of the mining project Popeta (pozzolan deposit). The assessment established the baseline for the area of influence, identifying different important vegetation types, such as espino forests, grasslands, reforestation areas and disturbed areas.



**UNACEM ECUADOR** CONTINUED TO ACTIVELY MANAGE ITS PRIVATE CONSERVATION AREAS, **BOSQUE CERRO BLANCO AND BOSQUE CERRO QUINDE.**



IT ALSO TOOK PART IN THE "ONE MILLION TREES FOR ECUADOR" PROJECT, SPREADING **20,000 NATIVE SEEDS** IN THE SELVA ALEGRE QUARRY.



**ENVIRONMENTAL VOLUNTEERING PROGRAMS** SURPASSED **1,000 HOURS.**



4.4 BIODIVERSITY

BUSINESS UNIT / LOCATION	CONSERVATION AREA OR TERRITORY	MANAGEMENT/CONTRIBUTION TYPE
PERÚ CELEPSA and UNACEM Perú – Province of Yauyos (Cañete River and Paucarcocha Reservoir)	Reserva Paisajística Nor Yauyos Cochabamba	Institutional collaboration with the Patronato, biological monitoring of freshwater shrimp and trout, hydrobiological monitoring of the Paucarcocha Reservoir. We contributed to the operation of 32.93 km of infiltration trenches and the expansion of 440 ha of wetland.
PERÚ UNACEM Perú – Lima Metropolitana	Santuario de Amancay PCA	Support and coordination for the conservation of fog oasis ecosystems, contribution to protection and sensitization initiatives (787.82 ha)
ECUADOR UNACEM Ecuador – province of Imbabura	Bosque Cerro Blanco PCA	Private conservation area under direct management, biotic monitoring, ongoing control and protection (100 ha).
ECUADOR UNACEM Ecuador – province of Imbabura	Bosque Cerro El Quinde PCA	Conservation of native forest and restoration actions (280 ha).

**CELEPSA**

During 2025, CELEPSA strengthened its biodiversity management through actions for restoration, conservation, and monitoring, with the goal of protecting aquatic and land ecosystems associated with its hydroelectric plants. These included species conservation studies and programs, hydrobiological monitoring of reservoirs and ecological flow volumes, as well as the maintenance of hydraulic infrastructure to mitigate impacts caused by the regulation of flow volumes, in compliance with environmental management instruments and the mitigation hierarchy. On a supplemental basis, the company continued to participate in conservation initiatives in the Reserva Paisajística Nor Yauyos Cochabamba, contributing to the protection of landscapes with a high ecological value and bolstering integrated basin management.

**Our Actions to the Benefit of Biodiversity**

Our commitment to the protection of biodiversity and the conservation of strategic ecosystems is reflected in both private areas reserved for conservation and our participation in conservation initiatives nationwide.

The following table sums up the location and size of the prioritized natural spaces that form a key pillar of our environmental management and actions for restoration and conservation carried out in the areas where we operate.

**Conservation Standard**

Our Conservation Standard, developed in 2025, aims to establish uniform technical, methodological, and governance criteria to guide the design and execution of conservation interventions implemented by the Group's different business units.

Its strategic importance lies in the fact that it allows us to ensure the consistency, comparability, and technical quality of these interventions, integrating environmental and social risk management, the mitigation hierarchy, and a nature-based solutions approach, as well as corporate sustainability objectives. The standard also helps optimize resource allocation, strengthen the resilience of operations located in fragile ecosystems, and maximize the environmental and social impact of investments in conservation, creating long-term value and boosting ESG performance.



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## Oscar Damián

HEAD OF THE NOR YAUYOS COCHAS LANDSCAPE RESERVE, A PROTECTED NATURAL AREA OF SERNANP

“The implementation of 29 ancestral dams, promoted by the Board of Trustees, has allowed us to restore wetlands, expand pastures for camelids, and strengthen the local economy. Today, we protect the ecosystem, ensure water reserves, and demonstrate that conservation is possible and replicable with communities, authorities, and partners”.



TO CONTRIBUTE TO THE MANAGEMENT OF THE NOR YAUYOS COCHAS LANDSCAPE RESERVE, **GRUPO UNACEM**— THROUGH ITS COMPANIES CELEPSA AND UNACEM PERÚ—IS AN ACTIVE MEMBER OF THE RESERVE'S BOARD OF TRUSTEES, WHICH OPERATES IN OVER

**11,000 hectares**

OF THIS PROTECTED NATURAL AREA.



THROUGH OUR CONTRIBUTION TO THE BOARD OF TRUSTEES, WE HAVE ACHIEVED THE FOLLOWING:

**THE RESTORATION** OF FUNCTIONALITY TO 32,929 LINEAR METERS OF INFILTRATION CHANNELS, IMPROVING MOISTURE LEVELS ACROSS

**440 hectares**

OF WETLANDS AND GRASSLANDS.

THE CONSTRUCTION OF **27 MAN-MADE DAMS** THAT STORE APPROXIMATELY

**500,000 m<sup>3</sup>**

OF WATER.



OUTSTANDING  
PROJECTS



LA GRUTA

**UNACEM Ecuador**

Puenbo, Ecuador

**LA GRUTA** IS A COMMERCIAL DEVELOPMENT PROJECT IN PUENBO, DESIGNED BY LONDOÑO ARQUITECTURA IN PARTNERSHIP WITH EDECONSA. **THE INFRASTRUCTURE INTEGRATES RETAIL SPACES, OFFICES, AND OPEN AREAS** WITHIN AN ENVIRONMENT DESIGNED TO OPTIMIZE THE USER EXPERIENCE. THE PROJECT MEETS CONSTRUCTION STANDARDS **THAT COMBINE FUNCTIONALITY, DESIGN, AND EFFICIENCY** IN A MID-SCALE URBAN DEVELOPMENT.



**7,000 m<sup>3</sup>**  
OF CONCRETE SUPPLIED.



**12,000 m<sup>2</sup>**  
OF BUILT AREA.



**2025**  
YEAR OF INAUGURATION.



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## OUTSTANDING PROJECTS

### AWKI

#### UNACEM Ecuador Quito, Ecuador

AWKI IS A MIXED-USE PROJECT DEVELOPED BY HABITA IN THE CUMBAYÁ – ESCALÓN LUMBISI SECTOR. THE INFRASTRUCTURE INTEGRATES **COMMERCIAL SPACES AND OFFICES IN AN ENVIRONMENT DESIGNED TO OPTIMIZE FUNCTIONALITY AND SPACE UTILIZATION**. ITS DESIGN RESPONDS TO URBAN GROWTH OF THE SECTOR AND INCORPORATES ARCHITECTURAL SOLUTIONS THAT COMBINE BUSINESS ACTIVITY, **SERVICES, AND CONNECTIVITY IN AN EXPANDING AREA**.



**3,500 m<sup>3</sup>**  
OF CONCRETE SUPPLIED.



**+2,500 m<sup>2</sup>**  
OF BUILT AREA.



**22**  
RETAIL UNITS WITHIN THE PROJECT.



**19**  
CORPORATE OFFICES INTEGRATED.



**+140**  
PARKING SPACES FOR USERS AND VISITORS.





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## 5 GROWING TOGETHER


### Human capital 2024


**6,683** EMPLOYEES

 **695** female employees **(10.4%)**

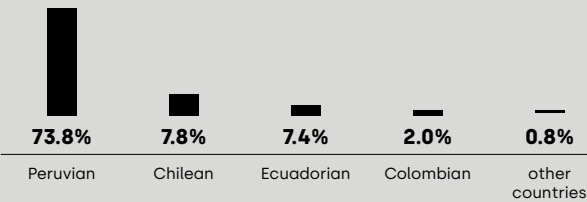
 **5,988** employees **(89.6%)**

#### DIVERSITY AND LEADERSHIP

 **18.8%** women in *senior management* positions


 **16.5%** women in science, technology, engineering, and mathematics (STEM) positions

#### DISTRIBUTION OF WORKERS BY COUNTRY\*




\* Information about our operations in the United States is not reported due to regulatory issues in the country

#### TALENT MANAGEMENT

 **40.8** hours of training per employee, on average

**S/ 2,674.1** spent on training and development for each of the Group's employees, on average


#### TALENT ATTRACTION AND RETENTION

 **15.3%** of openings filled with internal candidates

 **12.0%** total turnover


#### SOCIAL INVESTMENT


 **S/ 30.8 million** in social investment

 **99,810** people benefited by community infrastructure initiatives in Ecuador and Peru


### Human capital 2025


**6,818** EMPLOYEES

 **752** female employees **(11.0%)**

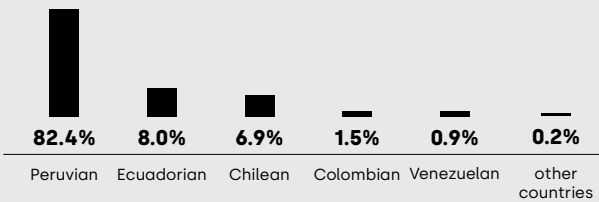
 **6,066** employees **(89.0%)**

#### DIVERSITY AND LEADERSHIP

 **20.0%** women in *senior management* positions


 **19.7%** women in science, technology, engineering, and mathematics (STEM) positions

#### DISTRIBUTION OF WORKERS BY COUNTRY\*




\* Information about our operations in the United States is not reported due to regulatory issues in the country

#### TALENT MANAGEMENT

 **56.5** hours of training per employee, on average

**S/ 1,734.8** spent on training and development for each of the Group's employees, on average


#### TALENT ATTRACTION AND RETENTION

 **21.5%** of openings filled with internal candidates

 **14.54%** total turnover

#### SOCIAL INVESTMENT

 **S/ 29.74 million** in social investment

 **118,956** people benefited by community infrastructure initiatives in Ecuador and Peru



# 5.1 HUMAN RIGHTS

GRUPO UNACEM HUMAN RIGHTS POLICY

VISIT WEBSITE

As a Group, we are committed to unconditional respect for human rights, an ethical commitment that forms a strategic pillar for the sustainability of our operations. This commitment guides our management by putting people at the center of decision-making, considering both our own employees and the different stakeholders associated with our operations and the value chain.

We have implemented our human rights management through a comprehensive model that combines a declarative approach with processes for impact identification and management, as well as monitoring and continuous improvement mechanisms. This model is complemented by ongoing awareness-raising and capacity-building actions targeted at the Group's stakeholders.

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

## Corporate Human Rights Policy

We have a Corporate Human Rights Policy that establishes the principles that guide our actions. This policy includes practices of respect for, and promotion of the human rights contained in the United Nations Universal Declaration of Human Rights and the International Labor Organization's Declaration on Fundamental Principles and Rights at Work. We have also adopted the ten principles of the United Nations Global Compact and reaffirmed our commitment to respect and promote human rights, spearheaded by senior management.

Both our policy and the principles we have adopted establish basic guidelines that ensure responsible and respectful conduct regarding human rights, supported by due diligence processes aimed at identifying, preventing, and managing possible violations that may affect stakeholders throughout the value chain.

Below is an explanation of the principles of the Global Compact that guide the Group's Corporate Human Rights Policy.

## MATTERS ADDRESSED BY OUR CORPORATE HUMAN RIGHTS POLICY

<p><b>1</b> DIVERSITY AND INCLUSION AT WORK</p> <p>We ensure equal employment opportunities at all levels of the organization, promoting an inclusive environment that respects differences of gender, race, nationality, and cultural diversity among our employees, as well as inclusive engagement with the local communities around us.</p>	<p><b>2</b> GENDER</p> <p>We promote respect for the equal rights of men and women. We ensure equal work opportunities for all, women's participation in decision-making processes, and equitable pay for men and women.</p>	<p><b>3</b> FREEDOM OF ASSOCIATION AND COLLECTIVE BARGAINING</p> <p>We respect and foster employees' rights to freedom of association and collective bargaining as an essential part of an open and democratic society.</p>	<p><b>4</b> NON-DISCRIMINATION</p> <p>We promote equal treatment among all our employees and stakeholders, regardless of their socioeconomic condition, sexual orientation, gender, race, age, physical condition, religious beliefs, cultural diversity, or other personal matters.</p>	<p><b>5</b> FORCED LABOR</p> <p>We reject all forms of forced labor, as well as exploitation, abuse, and physical punishment.</p>
<p><b>6</b> LABOR</p> <p>We prohibit child labor in all our operations and ensure that all our employees are over 18 years of age.</p>	<p><b>7</b> OCCUPATIONAL SAFETY AND HEALTH</p> <p>We prioritize our employees' safety and wellbeing above any other organizational objective. Accordingly, we guarantee safe and healthy work environments.</p>	<p><b>8</b> ENVIRONMENT</p> <p>We do business in a responsible and sustainable way over time. We minimize our impact on the environment and our social surroundings and promote public participation and the transparency of environmental information.</p>	<p><b>9</b> WORK CLIMATE</p> <p>We promote a work environment that values the contribution of each of our employees and prevent all forms of sexual harassment or hostile work environment.</p>	<p><b>10</b> ANTICORRUPTION</p> <p>We reject all forms of corruption and conduct all our activities with transparency and integrity.</p>



5.1 HUMAN RIGHTS

On a supplementary basis, our business units have duly established mechanisms, of which our employees have been made aware, to handle complaints and grievances linked to possible human rights violations. These mechanisms help direct, analyze, and respond to reported cases in accordance with the internal procedures currently in force.

As part of the Group's efforts to strengthen its social management, during the year we made progress in incorporating the human rights approach as a cross-cutting pillar of the Corporate Social Strategy. This approach recognizes and values gender, cultural, generational, and capacity-based diversity in the interventions we carry out in the areas where we operate. It also includes a preventive approach to social risks, considering the particularities of each territory and the situation of vulnerable groups.

Corporate Diversity and Inclusion Policy

Diversity and inclusion are fundamental pillars of our Corporate Human Rights Policy and a cross-cutting foundation of Grupo UNACEM's social management.

Since 2022, our Corporate Diversity and Inclusion Policy has promoted a discrimination-free workplace environment, ensuring equal opportunities and active involvement of people of different genders, ages, sexual orientations, nationalities and cultures.

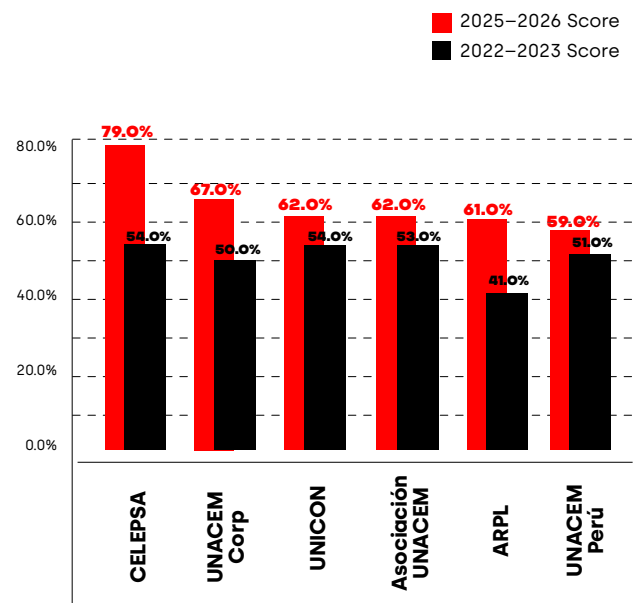
To strengthen our diversity, equity, and inclusion management in 2025, we conducted a new Aequales intersectional diagnosis at the Group level. This process applied a standardized methodology that combined the PAR Ranking, documentary evaluation, and employee opinion surveys at the six companies operating in Peru. This assessment helped us estimate the maturity level reached, identify specific gaps, and define different paths to standardization for each company in 2026.

Based on this diagnosis, we updated the PAR Ranking measurement, which has served as our baseline for monitoring progress in gender equity since 2023. It is worth noting that in 2023, we achieved a score of 38.0%, which we managed to increase by 7 percentage points in 2024 to 45.0%. In 2025, the Group overall reported an advance of approximately 20 additional

percentage points, reaching approximately 65.0%, thanks to general improvements to policies, processes, and practices.

These results show varying degrees of progress across business units. CELEPSA achieved the highest score, with 79.0%; followed by UNACEM Corp, with 67.0%; Asociación UNACEM with 63.0%; UNICON with 62.0%; and ARPL with 61.0%, displaying continued progress. On the other hand, UNACEM Perú reported a score of 59.0%, exhibiting a maturity process that is still in the consolidation stage. Overall, these results reflect a positive evolution, although each business unit is moving at its own pace.

The following figure illustrates the evolution of gender equity and diversity over the past three years in our business units:





5.1 HUMAN RIGHTS

Through our business units, we promote initiatives aimed at strengthening an organizational culture based on respect, inclusion, appreciation for diversity, and the prevention of any form of discrimination, harassment, or violence. These actions are combined with talent management, leadership, and internal communication processes, and aligned with the Group's social sustainability objectives.

**Practices in Our Business Units**

Below is an overview of some of the practices implemented across the Group's various business units in human rights, diversity, and inclusion.

- **CELEPSA: Women in Energy**

CELEPSA's Women in Energy is a leadership program aimed at strengthening women's participation and professional development in the energy industry. Designed specifically for the company and implemented by Women in Energy Chile (WEC), the program aims to create more equitable conditions, promote women's talent, and contribute to the development of leadership skills essential for the energy transition.

This program was conducted over the course of approximately three months between 2024 and 2025, with the participation of 13 women. The content was focused on strengthening leadership, communication, and change management, promoting skills that contribute to the energy sector's transformation and evolution.

**Voces Unidas Program**

As part of our commitment, the Group established the "Voces Unidas" ("United Voices") program, designed to promote an organizational culture based on respect for human rights, equity, and appreciation for diversity. Voces Unidas seeks to foster a culture in which every individual is empowered to contribute and develop within a respectful and safe environment, both across the Group and in its interactions with stakeholders.



**KEY MILESTONES**

In 2025, the Voces Unidas program cemented its position as one of Grupo UNACEM's key cultural enablers, boosting the promotion of human rights and the principle of equal opportunities for all. Its rollout reinforced tolerance, equity, and respect for differences in all operations and stakeholders. The year's most notable milestones include:

- +10.0% progress in the groupwide Aequales Intersectional Diagnosis compared to the previous score.
- Above average performance for the sector and the country in different dimensions assessed by Aequales.
- Scaling of good corporate practices to the business units, including "Mujeres que construyen" ("Women Who Build") and the Workplace Harmony Policy.
- Solid culture and recognized environment of respect, with opinion scores between 68.0% and 83.0%, consistent with the results of the Great Place to Work (GPTW) Trust Index.
- Initial identification of intersectional gaps, particularly in generations, persons with disabilities, and sexual orientation, reflecting greater psychological safety in the workplace.
- Review of policies and procedures to identify opportunities for improvement that will strengthen diversity and inclusion within the Group.

**Good Business Practices by Business Unit**

**UNACEM Perú**

- Memorable and impactful training sessions: This company received the highest level of employee recognition for the positive impact of its D&I training initiatives.
- Robust action plan: Has a structured plan with objectives, actions, and monitoring metrics.

**UNICON Perú**

- Promotion Policy: Includes development and salary criteria that boost internal equity.

**ARPL**

- Dissemination and implementation of benefits: Maintains a high level of clarity, access, and employee knowledge of flexibility and wellness benefits.

**CELEPSA**

- Advanced institutionalization: Achieved a score of 88.0% in documentary assessment and 74.0% in PAR Ranking, reflecting a mature and systematic D&I management.



## 5.1 HUMAN RIGHTS

The program was created in 2022 and is grounded in the UNA Culture, strengthening values such as human development, sustainability, safety and health, integrity, and innovation.

### Workplace Harmony Policy

In 2025, the Group consolidated our approach of respect and the promotion of human rights in the workplace via the implementation of the Corporate Workplace Harmony Policy. This instrument establishes principles and guidelines to guarantee a dignified, safe, and respectful workplace, free from any type of discrimination or harassment, and places people at the center of our corporate management.

The policy defines clear criteria to prevent, handle, investigate, and punish possible violations;

incorporates protective measures for the persons affected; and boosts access to confidential grievance and consultation mechanisms, ensuring due process, confidentiality, and non-retaliation. This way, we have strengthened our due diligence system in human rights, and we promote a cultural organization based on respect, equal opportunities, and human dignity.

### ELSA: Harassment-Free Workplaces

As part of our approach to human rights, during 2025 we strengthened our actions for the promotion of safe and harassment-free workplaces through our participation in the ELSA platform. This regional initiative serves as a key tool to prevent, identify, and address workplace sexual harassment in Peru and Latin America.





5.1 HUMAN RIGHTS



ELSA leverages data and evidence to support organizations in managing these risks, through measurement, analysis, and training.

During 2025, UNACEM Perú and CELEPSA were part of the assessments performed by ELSA, with the consolidated participation of 547 employees (404 from UNACEM Perú and 143 from CELEPSA). The information obtained will help us strengthen our mechanisms for prevention, monitoring, and continuous improvement, and orient future actions regarding workplace climate and respect for human rights.

CELEPSA stands out for its score of 83.6%, reflecting a high level of maturity when it comes to knowledge and prevention of these issues. For its part, UNACEM Perú continued to advance with an increase of 8 percentage points, achieving an overall score of 59.0%, driven primarily by a significant improvement in its documentary assessment, thus highlighting the impact of its corrective actions in terms of guidelines and procedures against harassment.

Through this initiative, we reinforce our commitment to promote an organizational culture based on dignity, diversity, and inclusion, and help ensure that all individuals can thrive in a fair and safe

work environment, contributing to the business sustainability.

**"Mujeres que construyen" ("Women Who Build")**

"Mujeres que construyen" ("Women Who Build") is a program that started in 2025 to boost female leadership, building strategic capacities to maximize the potential of our businesses and our people.

The program is driven through a structured process of identification, selection, and support designed to bolster personal brands for internal and external professional positioning, development of self-esteem and empowerment, strengthening of personal and professional leadership, and management of emotions and beliefs.

Participants have access to a comprehensive learning experience that combines digital content, mentoring sessions, collaborative learning groups, in-person workshops, and shadowing experiences with the Corporate Vice President of Talent and Culture. This design helps connect learning with the reality of the business, accelerate the development of critical capacities, and prepare more women to take on high-impact roles, thus contributing to the long-term sustainability and competitiveness of Grupo UNACEM.



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## Elba Huayanca

PARTICIPANT IN THE "MUJERES QUE CONSTRUYEN" PROGRAM

"“Mujeres que construyen” (“Women Who Build”) helped me find my own voice and lead with honesty, stepping out of my comfort zone. I learned that sharing experiences transforms, connects, and creates impact. When a woman empowers herself, she inspires others, strengthens her teams, and contributes to the growth of business and society”.



### THE "MUJERES QUE CONSTRUYEN"

PROGRAM AIMS TO STRENGTHEN PERSONAL BRANDING FOR INTERNAL AND EXTERNAL PROFESSIONAL POSITIONING, AS WELL AS THE DEVELOPMENT OF SELF-ESTEEM, EMPOWERMENT, AND PERSONAL AND PROFESSIONAL LEADERSHIP.



### PARTICIPANTS GAIN ACCESS TO A COMPREHENSIVE LEARNING

EXPERIENCE COMBINING DIGITAL CONTENT, MENTORING, COLLABORATIVE LEARNING GROUPS, **IN-PERSON WORKSHOPS, AND SHADOWING OPPORTUNITIES WITH SENIOR MANAGEMENT.**



## 5.2 STAKEHOLDERS MANAGEMENT

For us, sustainable growth is a shared commitment that requires coordination with our stakeholders. Maintaining close, transparent relationships with employees, customers, suppliers, contractors, authorities, civil society, and local populations in the areas where we operate is crucial to boost the positive impact of our operations. This allows us to ensure that the development of infrastructure, energy, and construction materials creates value that goes beyond simple business interests.

Throughout 2025, the Group promoted transparent dialogue, strengthened active listening, and remained constantly engaged with our stakeholders, with the goal of understanding local needs, acting as an ally for development and promoting initiatives aimed at closing social gaps, strengthening neighboring communities, and creating economic, social, and environmental value.











**5.2 STAKEHOLDERS  
MANAGEMENT**

**Our Stakeholders**

We manage our relationships with the following prioritized stakeholders. Our engagement mechanisms with each of them show our ongoing commitment to responsible and participatory management.

GROUP	DESCRIPTION	ENGAGEMENT MECHANISMS
 <b>EMPLOYEES</b>	<p>People who form part of the different business units of Grupo UNACEM, from corporate teams to operating roles, and who directly contribute to functioning, decision-making, and execution of business activities.</p>	<ul style="list-style-type: none"> <li>• Performance management and continuous feedback.</li> <li>• In-person spaces for communication, posters, intranet, and online channels.</li> <li>• Grievance and Complaint System and Ethics Hotline.</li> <li>• Employee wellness, health, and support programs.</li> <li>• Training, workshops, and awareness spaces.</li> </ul>
 <b>SUPPLIERS AND CONTRACTORS</b>	<p>Companies or people who supply goods, services, or work to the Group and directly participate in our operations. Their performance influences the Group's safety, compliance, socioenvironmental impacts, and reputation. They are key actors in the responsible value chain and the implementation of labor, environmental, and human rights standards.</p>	<ul style="list-style-type: none"> <li>• Personalized monitoring and management of critical suppliers.</li> <li>• Assessment and standardization of suppliers (ESG criteria and OHSE audits).</li> <li>• Contractual clauses and commitments in matters of human rights.</li> <li>• Workspaces and committees with contractors for ongoing monitoring and continuous improvement.</li> </ul>
 <b>LOCAL POPULATION</b>	<p>The communities or populations located in the areas under direct and indirect influence of Grupo UNACEM, as well as those with which we seek to establish relationships of dialogue and collaboration.</p>	<ul style="list-style-type: none"> <li>• Website, social media, and email.</li> <li>• Technical and sustainability reports.</li> <li>• In-person and online workshops, meetings, and communication spaces.</li> <li>• Grievances and Complaints System (GCS).</li> <li>• Social management offices by territory.</li> <li>• Discussion tables, guided visits, and spaces for community dialogue.</li> <li>• In-person and online interinstitutional forums, workshops, and meetings.</li> </ul>
 <b>VULNERABLE GROUPS</b>	<p>Population sectors at a higher risk of suffering discrimination, harm, or disadvantages due to social, economic, cultural, health, and other factors that limit their access to opportunities and rights.</p>	<ul style="list-style-type: none"> <li>• Grievances and Complaints System (GCS) and Ethics Hotline.</li> <li>• Human rights due diligence processes.</li> <li>• Workshops, informational meetings, and community dialogue spaces.</li> </ul>
 <b>AUTHORITIES</b>	<p>Officials from international, national, or local entities who regulate, oversee, or maintain an indirect relationship with the business, whether out of obligation or interest.</p>	<ul style="list-style-type: none"> <li>• Institutional coordination meetings and discussion tables.</li> <li>• In-person and online interinstitutional and multi-actor spaces.</li> <li>• Front desk and institutional email.</li> </ul>
 <b>CIVIL SOCIETY</b>	<p>Nongovernmental organizations, citizens' collectives, neighborhood associations, unions, and other social actors who actively participate in public life.</p>	<ul style="list-style-type: none"> <li>• Meetings, discussion tables, and dialogue spaces.</li> <li>• Participation in inter-institutional forums, workshops, and meetings.</li> <li>• Institutional communication channels (website, email, social media).</li> <li>• Grievances and Complaints System (GCS).</li> </ul>



## 5.3 PEOPLE, TALENT, AND SUSTAINABLE CULTURE

At Grupo UNACEM, our greatest strength is our people. For that reason, talent development and the consolidation of a robust organizational culture are crucial to guarantee long-term growth and competitiveness. Along these lines, we take a comprehensive approach that combines business, wellbeing, and purpose, while also fostering strategic capacities and creating an experience that strengthens a sense of belonging.

In 2025, we evolved from three to four pillars to prepare the next stage of our strategic agenda: Total Rewards, Talent Management, Transformation and Change, and Employee Value Proposition (EVP). This evolution was part of the corporate transition from the Unlocking Value stage to a second, growth-focused stage dubbed Unleashing Growth.

This process required us to reorient our management, moving from an emphasis on building internal capacities to a broader approach centered on employees' experience throughout their time at the organization. The incorporation of EVP as a pillar allows us to combine development, recognition, wellbeing, and culture in a cohesive proposition that boosts attraction, loyalty-building, and a sense of belonging, all critical elements to accompany the group's accelerated growth.

Our UNA Culture is our great enabler: a purpose that inspires us, nine values that unite us (Union, Business, and Action), and a Code of Ethics and Conduct that guides the way we behave.

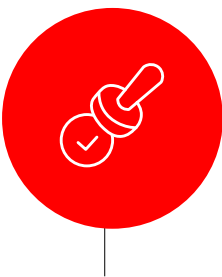
### 5.3.1 Total Rewards

In 2025, we evolved from the "Talent and Compensation" pillar, which sought to provide Grupo UNACEM with professionals and strategic capacities and identify top talent through a performance management aligned with organizational objectives, to the "Total Rewards" pillar, designed to compensate talent, recognize their value, and encourage them to remain at the organization. The Total Rewards vision seeks to implement a comprehensive strategy that not only guarantees competitive salaries and adequate internal equity but also allows us to offer personalized benefits for the different groups of employees at our business units, recognizing the different needs that each of them has.

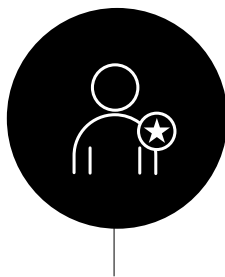
The transition to Total Rewards has broadened our approach while complementing the Employee Value Proposition strategy. As a result, we evolved from a management that prioritized the compensation strategy through efficient salary administration to a vision that integrates compensation with employees'

### OUR PRIORITIES ARE CLEAR:

People who grow, businesses that become stronger.



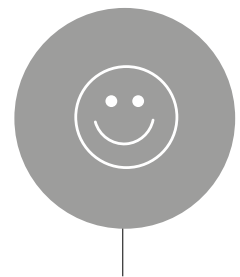
TOTAL  
REWARDS



TALENT  
MANAGEMENT



TRANSFORMATION  
AND CHANGE



EMPLOYEE VALUE  
PROPOSITION



5.3 PEOPLE, TALENT, AND SUSTAINABLE CULTURE

quality of life and wellbeing, supported by policies that align the talent challenge with our business strategy, implemented through robust corporate processes at different levels of the organization.

This has allowed us to maintain our firm commitment to equal salaries for equal work, with compensations that ensure the overall wellbeing of employees and their families. We also ensure alignment between executive compensation and the Group's performance, reinforcing the consistency between results obtained and decisions related to recognition.

Compensation Management

The Total Rewards strategy boosts compensation management by prioritizing salary positioning for critical jobs, integrates short- and long-term variable compensation, and complements it with differentiated benefits for top talent identified in the talent management process.

Our short- and long-term variable compensation scheme has been strengthened since its initial implementation. In the short term, we have evolved from an indicator model to an Objectives & Key Results (OKR) model, integrating the way we achieve objectives through the assessment of leadership competencies. In the long term, we have strengthened our incentives program. During the second strategic cycle, we successfully aligned objectives with indicators that measure not only financial results, but sustainability, governance, and personnel indicators, in order to incorporate the program into the 2026 Strategic Agenda.

The 2024–2026 Long-Term Incentive (LTI) Program strengthens the connection between financial and nonfinancial results.

During 2025, we expanded LTI coverage to all senior management direct reports and updated the benefits for key groups to ensure consistency in achieving objectives, in turn strengthening the value proposition for our employees.

Looking forward to 2027, our goal is to consolidate talent through a compensation strategy that

This has allowed us to maintain our firm commitment to equal salaries for equal work, with compensations that ensure the overall wellbeing of employees and their families.



guarantees competitive salary positioning in critical roles, distinguishes benefits for top talent, and reinforces our proposition for non-operating positions. This approach is part of a comprehensive vision aimed at sustainability.



**5.3 PEOPLE, TALENT, AND SUSTAINABLE CULTURE**

**5.3.2 Talent Management**

We reinforced our integrated succession model and Talent Fest as a formal space for reviewing potential and operational continuity across all business units. We also aligned the competency model with our UNA Culture and international methodological benchmarks and identified critical capabilities for the 2026 Agenda: cultural change management, strategic influence, critical thinking, innovation, and continuous learning.

In 2025, we strengthened the model's application through more integrated processes with greater methodological rigor and better-informed talent decisions. Our Talent Fest became structured spaces for analysis, in which leaders and their teams reviewed trajectories, capacities, and projections, allowing us to make more timely decisions regarding internal mobility and succession in the Group's different business units. This approach ensures operational continuity and accelerates talent preparation for roles with greater responsibility.

We also continued to deepen the identification of critical positions and their successors, allowing us to draft Individual Development Plans aimed at closing capacity gaps through challenging experiences, technical training, and regional mobility opportunities. This approach consolidated clearer development pathways aligned with strategic priorities, increasing our response capacity in case of more complex scenarios.

The Canterano Program reasserted its contribution as a distinctive platform for the development of technical talent in the cement industry. With two classes now graduated and a third underway, its participants are already creating value in our operations in Ecuador, Peru, and the United States, displaying the real impact of a model that ensures specialized knowledge transfer and operational capacity building.

Taken overall, these advances position our talent management system as a key enabler of strategy execution and our ability to sustain the Group's leadership in the region.

**We strengthened programs that promote development and internal mobility.**



**CANTERANO PROGRAM: DEVELOPMENT OF SPECIALIZED TECHNICAL TALENT**

During 2025, we continued strengthening the **Canterano Program**, a strategic initiative to develop specialized technical talent for the cement industry. This program aims to ensure knowledge transfer, build critical capabilities, and support long-term business continuity.

- **16** of canteranos since the beginning of the program (2022)
- **8** of canteranos assigned to global business units
- **8** of canteranos currently undergoing training in 2025 (4 panel operators, 2 female process engineers, and 2 maintenance supervisors)
- **2** of graduates in 2025, 1 was assigned to UNACEM NA

**Competency Model**

Throughout 2025, we continued to strengthen the corporate competency model, which is aligned with our UNA Culture for talent management. This model defines the capabilities we encourage in our employees, including leadership, influence on decision-making, change management, innovation, adaptation, and continuous learning.



1

WE ARE GRUPO UNACEM

2

A YEAR OF GROWTH WITH PURPOSE AND SUSTAINABILITY

3

LEADERSHIP WITH EXCELLENCE

4

COMMITTED TO OUR ENVIRONMENT

5

GROWING TOGETHER

6

ANNEXES



## Jorge Cabrera

### A GRADUATE OF UNACEM'S CANTERANO PROGRAM

"The Canterano program opened up real opportunities for development and career advancement within UNACEM. It allowed me to strengthen my technical, leadership, and field management skills, as well as develop the ability to work with diverse teams and adapt to new contexts. Thanks to this experience, I have grown both professionally and personally, which demonstrates that learning and teamwork open great opportunities".



THE **CANTERANO PROGRAM** PROMOTES THE TRAINING OF SPECIALIZED YOUNG TALENT AND **STRENGTHENS TECHNICAL AND LEADERSHIP SKILLS FOR THE CEMENT INDUSTRY.**



SINCE 2022, THIS **GROUP INITIATIVE AT UNACEM ECUADOR** HAS TRAINED AND SPECIALIZED **TALENT BY COMBINING HANDS-ON LEARNING** WITH ADVANCED TRAINING.



THE KEY TO THE **PROGRAM LIES IN DEVELOPING SOFT SKILLS**, SUCH AS **LEADERSHIP AND ADAPTABILITY** TO GROW AND ADAPT IN **ANY OF THE GROUP'S CEMENT OPERATIONS.**



TOTAL PARTICIPANTS SINCE 2022:

**16 YOUNG TALENTS**

TOTAL GRADUATING CLASSES: **2**  
CANTERANO GRADUATES GENERATING VALUE IN OTHER OPERATIONS: **2**



### 5.3 PEOPLE, TALENT, AND SUSTAINABLE CULTURE

We thus progressed in the gradual integration of this model in our key personnel management processes, allowing us to:

- Evaluate and develop talent more consistently across business units.
- Strengthen the identification of critical capacity gaps.
- Promote internal mobility and succession planning in strategic roles.

We also developed structured spaces for conversation and talent assessment to identify potential, review structures, and strengthen succession planning.

#### Performance Management

During 2025, we continued evolving our performance management model as a strategic tool to optimize human capital performance and consolidate a high-performance culture. This process was integrated as part of our business as usual (BAU), which aligns individual objectives with corporate strategy and bolsters meritocracy as an essential principle.

We made progress in the implementation of methodologies that allow us to establish objectives aligned with the Group's strategy, conduct periodic monitoring, and strengthen structured feedback



**100.0%** OF LEADERS ASSESSED BY COMPETENCIES.

**100.0%** OF BUSINESS UNITS WITH AN INTEGRATED MODEL.

**MILESTONES:** INTEGRATION OF THE PERFORMANCE MODEL, COMPLETED CALIBRATIONS.

**PROGRAMS:** TALENT REVIEWS, TRAINING ITINERARIES, MENTORSHIPS.





### 5.3 PEOPLE, TALENT, AND SUSTAINABLE CULTURE

between leaders and their teams. The Objectives & Key Results (OKR) methodology was consolidated as the main framework for defining and monitoring targets, integrating financial and non-financial indicators, and ensuring consistency between the results achieved and expected behaviors.

We are gradually incorporating competency-based assessments in keeping with our UNA Culture, as part of the performance process, thus bolstering the connection between "what we achieve" and "how we achieve it." We also widened the scope of the 360° assessments, which applied to over 1,900 employees in 2025, increasing the quality of conversations and strengthening decision-making on development and internal mobility.

This model, based on digital platforms, ensures the traceability of information, connects decisions to data, and activates Individual Development Plans (IDPs), fostering a culture of meritocracy in which performance becomes a tool for professional growth and the sustainability of the business.

#### Succession Model and Talent Fest

In 2025, we enhanced our corporate succession model as an essential mechanism for ensuring the Group's operational continuity and guaranteeing a pipeline of talent prepared to assume critical positions. Through this model, we apply standardized criteria in all business units, allowing us to identify successors with greater precision, assess their level of preparedness, and anticipate risks associated with strategic roles.

Talent Fest consolidated their position as formal spaces for comprehensive assessment in which leaders and their teams reviewed trajectories, potential, performance, and competencies based on the same corporate methodology. This approach offered a cross-cutting vision of talent and reinforced the consistency of decisions on mobility and coverage of critical positions. It also increased the quality of the assessment and allowed for more timely decisions in keeping with the Group's strategy.

During the year, we placed particular emphasis on validating successors' real preparedness using concrete evidence from strategic projects, higher-complexity assignments, feedback from multiple sources, and leadership observation in high-impact situations. This process allowed us to confirm the suitability of candidates working toward critical roles, adjust development pathways where necessary, and ensure the sustained progress of the pipeline.

The assessment conducted through these channels translated to Individual Development Plans oriented toward specific succession requirements, which include challenging experiences, specialized technical training, and opportunities for regional mobility to accelerate the preparation of key talent and strengthen coverage of strategic positions.

Taken overall, these advances consolidated a mature and consistent succession model, with evidence-based processes, more precise information, and shared criteria across all business units. These improvements boost our capacity as a Group to anticipate needs, ensure continuity in critical roles, and sustain the execution of the corporate strategy in the coming years.



WE ALSO WIDENED THE **SCOPE OF THE 360° ASSESSMENTS**, WHICH APPLIED TO OVER

**1,900  
EMPLOYEES**

IN 2025, INCREASING THE QUALITY OF CONVERSATIONS AND **STRENGTHENING DECISION-MAKING ON DEVELOPMENT AND INTERNAL MOBILITY.**



### 5.3 PEOPLE, TALENT, AND SUSTAINABLE CULTURE

#### 5.3.3 Transformation and Change

During 2025, our Transformation and Change pillar cemented its position as a strategic enabler in preparing Grupo UNACEM for the next stage of growth during our transition from *Unlocking Value* to *Unleashing Growth*. This pillar drove structural and cultural changes aimed at strengthening organizational effectiveness, agility, and business execution capacity at the corporate level.

One noteworthy milestone in this process was the evolution and reinforcement of Grupo UNACEM's Global Business Services (GBS) model, intended as a corporate hub for specialized services aligned with international best practices and adapted to the needs of the Group's different operations. GBS will allow us to centralize and standardize key processes, strengthen our focus on internal customers, and promote operational efficiency, helping to create greater value through more agile, collaborative, and sustainable service models.

This model's deployment laid a solid foundation for Grupo UNACEM's future growth by improving the quality of the service, driving innovation in processes, and bolstering operational consistency among our business units. GBS also plays an important role as a talent development space, fostering specialization, knowledge exchange, and continuous improvement, in turn reinforcing the organizational capabilities needed to accompany the business growth. A percentage of GBS employees come from intercompany movements within the Group, reflecting the concrete development opportunities we offer internal talent.

#### Operational Excellence in Talent Management

Operational excellence in the management of human talent is one of the foundations that boost our competitiveness and guarantee the effective implementation of the corporate strategy. At Grupo UNACEM, we recognize that organizational effectiveness goes beyond structures; it is based on agile processes, reliable information, and leaders trained to handle complexity. As such, in 2026, we will

establish a model that combines advanced analytics, organizational governance, and the development of adaptive leadership.

During 2025, we implemented a corporate dashboard to centralize key information on the span of control, headcount, demographics, and structural gaps, which reflect differences between the ideal and the real organization, such as an excess of hierarchical levels, overlapping functions, or the absence of critical roles. This tool allows us to anticipate risks and boost data-based decision-making. It also reinforces transparency and efficiency in management, guaranteeing that each organizational adjustment is made in keeping with the Group's strategy and our value proposition for people.

#### 5.3.4 Employee Value Proposition

The Employee Value Proposition pillar consolidated its position as a strategic axis aimed at improving the employee experience and accompanying the evolution of our growth model. This pillar recognizes that people play the leading role in the Group's development, and are a key factor in attracting, committing, and building the loyalty of talent as part of our greater strategic ambitions.

This approach is expressed through concrete practices of development, internal mobility, and professional growth, backed by structured training and leadership programs. It also incorporates mechanisms for listening and measuring employee experience, most notably the Great Place to Work (GPTW) survey as a key tool for gathering opinions, identifying opportunities for improvement, and boosting climate management and organizational culture. In 2025, our GPTW survey score was 89.0%, compared to 79.0% in 2024.

We also promote work environments based on trust, recognition, and inclusion, reinforcing a culture that connects people to our purpose and strengthens our employer branding. This pillar thus helps consolidate committed teams that are prepared to tackle new challenges, while remaining aligned with our vision of sustainable growth.



### 5.3 PEOPLE, TALENT, AND SUSTAINABLE CULTURE

#### Internal Communication

We foster open and participatory internal communication that strengthens our employer branding and reputation.

As part of our commitment to innovation, we created LUNA, an AI avatar designed to enhance internal communication and bring us closer than ever to our audiences. The name is no coincidence: LUNA is a Spanish acronym for "UNA Leaders" and represents the spirit of unity and leadership that defines our culture.

At the corporate level, we have 27 internal communication spaces, including channels, programs,

and initiatives, which ensure timely access to information for all our employees, grouped into four key audiences: administrative, leaders, employees, and operators.

Among the most notable spaces are the Town Hall Meetings, established as a meaningful alignment ritual with all our UNA Leaders; UNA Week, a space for teams to connect with the behaviors associated with our values; Building Meetings, where our CEO participates in close conversations with employees from different companies; and Workvivo, our internal social network that is used not only to communicate important information but to foster interaction with our employees.





## 5.4 OCCUPATIONAL SAFETY AND HEALTH



### AT GRUPO UNACEM, OCCUPATIONAL SAFETY AND HEALTH ARE STRATEGIC PILLARS.

This commitment guides all of our operations and demonstrates our responsibility toward both employees and contractors. Safety is not merely a requirement, it is the cornerstone of operational excellence and a prevention-oriented culture.

In 2025, we consolidated our management through the Life First Program, which integrates safety as a cross-cutting component throughout the Group. Based on international standards, this system assesses the maturity of 13 key elements and guides our progress toward safety interdependence by 2030, the highest level of preventive culture.

With tools such as cross audits, visible leadership, and the IsoMetrix platform, we reinforced the idea that safety is a shared value and collective responsibility, bringing us ever closer to our zero-incident target.

### 5.4.1 2030 Corporate Safety Vision

As a Group, we aspire to achieve a model of safety interdependence by 2030. To assess our progress, we use the Life First Program, which assesses management maturity based on 13 key elements, on a scale from 1 to 5.

In 2025, our vision translated to concrete strategic actions:



#### STRATEGIC ACTIONS:

- Complete reevaluation of the 13 elements, with a significant increase in the maturity of key business units.
- External validation to ensure traceability and credibility.
- Inclusion of maturity objectives in corporate OKRs by business unit.
- Extension of the Life First system to new operations: UNACEM North America and PREANSA Chile.



5.4 OCCUPATIONAL  
SAFETY AND HEALTH

LEARN MORE ABOUT  
OUR CORPORATE  
OCCUPATIONAL SAFETY  
AND HEALTH POLICY

VISIT WEBSITE

5.4.2 Corporate Occupational Safety  
and Health Policy

In 2025, we updated our Corporate Occupational Safety and Health Policy to strengthen our commitment to risk prevention, health protection, and the creation of safe environments across all Group operations. This policy applies to our subsidiaries, directors, employees, contractors, and third parties under our supervision in each of the countries where we operate. In those cases where local regulations are stricter, we adopt the most rigorous rules, ensuring our compliance with the highest occupational safety and health standards.

This update consolidates the essential principles that guide our management:

- Safety as a non-negotiable value present in all decisions.
- Comprehensive compliance with international standards, including ISO 45001.
- Active participation by leaders and employees in preventive management.
- Continuous improvement based on audits, indicators, and good practices.

Corporate Occupational Safety and Health Policy

Approved by the Vice President of Industrial Operations (VPIO), the CEO, and the Strategy and Sustainability Committee, this policy reaffirms our zero-accident vision for 2030 and guarantees that safety is an essential part of our corporate strategy.

5.4.3 Safety and Health Management and Leadership

In 2025, we reinforced our occupational safety and health management, maintaining our progress in reducing accidents and enhancing up our system's maturity, in keeping with our corporate strategy. In the process, we reaffirmed safety as a cross-cutting commitment that involves leaders from all business units.

Our key advances were focused on the following areas:

- **Visible leadership:** We established Visible Felt Leadership (VFLs) as a mandatory objective in all our business units, bolstering our leaders' active presence in the field.
- **Capacity building and continuity:** We strengthened leaders' and supervisors' competencies through corporate training programs, and we implemented the *Train the Trainer* course for 14 facilitators, ensuring knowledge transfer and the continuity of the model in all our operations.
- **Operational discipline:** We rolled out critical standards—Working at Height and Mechanical Lifting—along with cross-audits involving experts from different business units, thus reducing bias and helping to create improvement plans in accordance with the maturity level of each unit.
- **Digitalization for traceability:** We implemented the IsoMetrix digital platform to manage observations, inspections, VFLs, and investigations. This tool helps us to facilitate and evaluate proactive occupational safety and health activities. Starting in 2026, we will have the capacity to measure participation in real time, obtaining evidence of the degree of involvement in each one of the Group's business units.
- **Culture and perception:** We conducted an external survey on our employees' and contractors' perception of safety. The results helped guide targeted actions to boost our preventive culture.



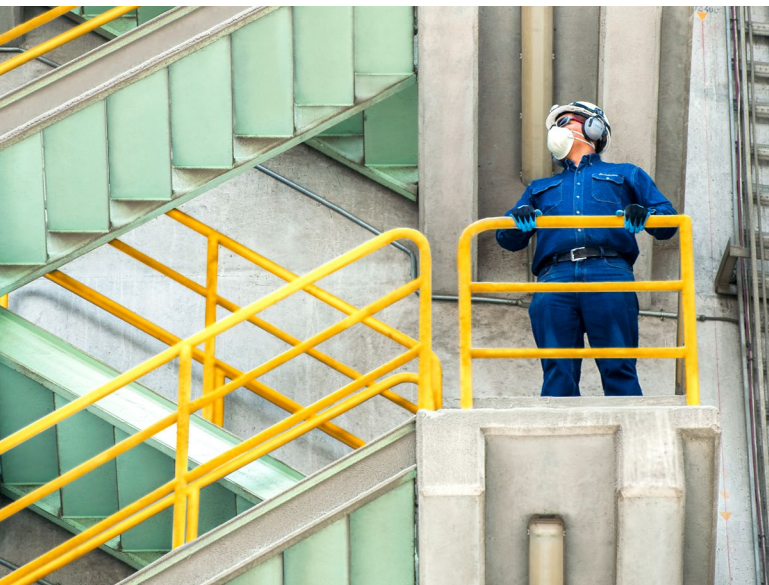
5.4 OCCUPATIONAL SAFETY AND HEALTH



5.4.4 "Life First" Program

Life First is the heart of our safety culture, the pillar that guides our management and one of the Group's most strategic non-financial corporate objectives. Our commitment is reflected in the reduction of accidents and our target of achieving an interdependent culture by 2030.





This program assesses the maturity of safety and health management based on 13 key elements, organized in four strategic dimensions: leadership, structure, processes, and contractors. This structure enables us to measure real advances and orient our actions toward an interdependent culture.



In 2025, we strengthened this program with the implementation of corporate standards for working at height and mechanical lifting. This process was accompanied by cross-audits in UNACEM Perú, UNICON Perú, UNACEM Chile, UNACEM Ecuador, and CELEPSA.


These audits gather experts from different business units, who assess operations from an outside perspective, raising corporate standards and reducing bias in the identification of opportunities for improvement.

KEY HEALTH MANAGEMENT AND SAFETY ELEMENTS

 <b>LEADERSHIP</b>	<ul style="list-style-type: none"> <li>01. Visible leadership</li> <li>02. Vision, strategy, and management assessment</li> <li>03. Results management</li> <li>04. Performance procedures and standards</li> </ul>
 <b>STRUCTURE</b>	<ul style="list-style-type: none"> <li>05. Integrated organization</li> <li>06. Responsibility, roles, and resources</li> <li>07. Talent management</li> <li>08. Motivation and awareness</li> </ul>
 <b>PROCESSES</b>	<ul style="list-style-type: none"> <li>09. Effective communication</li> <li>10. Training and development</li> <li>11. Audits and observations</li> <li>12. Incident investigation</li> </ul>
 <b>CONTRACTORS</b>	<ul style="list-style-type: none"> <li>13. Contractor safety management</li> </ul>



5.4 OCCUPATIONAL SAFETY AND HEALTH



**KEY ADVANCES**

- 5 cross audits.
- 2 new standards implemented.
- ISO 45001 in CELEPSA.
- 14 facilitators trained via the Train the Trainers model.
- 102 people trained in the Supervisor on the Scene (SoS) course.
- 85 leaders trained in the Dupont Integrated Approach (DnA) course.
- 93 people in Peru benefited from the Visible Felt Leadership course.
- 54 lessons learned and shared among countries.
- 77 safety warnings shared.

Results in numbers

Quantitative Maturity Results 2025

In 2025, we reached a maturity level of 3.70, surpassing the established target and achieving full compliance in the assessments performed according to the DSS+ standard. All our business units closed the year above their baselines, displaying our sustained progress in the management of the 13 key components of the Life First program.

NOTABLE RESULTS BY BUSINESS UNIT:

UNACEM Perú: 3.65 → exceeds target

UNICON Perú: 3.81 → exceeds target

UNACEM/UNICON Chile: 2.75 → higher than baseline

UNACEM Ecuador: 3.98 → strongest performance in the Group

CELEPSA: 3.59 → exceeds target

All business units exceeded their baselines, making consistent progress toward the expected maturity levels for 2026 and bringing Grupo UNACEM closer to its goal of interdependence by 2028.

Notable good practices

We lead Peru in emergency response, with demanding programs for brigades, drills, and internal contests. We even successfully handled a fire in an electrical substation.


In industrial hygiene, we conducted verification campaigns to ensure the correct respirator settings with specialized equipment, reducing exposure to crystalline silica.

In wellness, we launched the "Reto a tu salud" ("Challenge Your Health") program in Ecuador to promote a balanced diet and physical activity.

Integration of Life First and ISO 45001 to create a consistent, scalable system aligned with the highest international standards.

Succes story

UNACEM Ecuador earned the Volante Seguro ("Safe at the Wheel") recognition at the FICEM Technical Conference, a milestone that highlights our leadership in road safety and logistics. This award recognizes the effectiveness of a preventive model that combines ongoing training, real-time monitoring, and predictive analytics, allowing us to reduce incidents and strengthen responsible driving throughout our operations. This achievement displays the joint commitment of drivers, strategic allies, and internal teams, situating UNACEM Ecuador as a regional model for safe driving in the cement sector.



**RECOGNITIONS**

Our Emergency Brigade won first place in the Open Pit Mining category at the 2025 National Mining Rescue Championship.



## 5.5 TERRITORIAL DEVELOPMENT AND SHARED VALUE

At Grupo UNACEM, we see territorial development as a strategic pillar for creating shared value, closing gaps, and improving quality of life in the regions where we operate. Through various initiatives, our strategic social investment seeks to create the conditions necessary for economic and social development, while building local capabilities and bolstering sustainability in these territories.

### Corporate Social Strategy

In 2025, we promoted a comprehensive process of collaborative design that allowed us to design and implement a Corporate Social Strategy throughout

the Group. The strategy's objective is to establish a shared vision and strengthen social management in the different territories where we operate.

As a result of this process, the Corporate Social Strategy established a framework that fosters the adaptability of social management within the business units and ensures a unified approach based on building relationships of trust with stakeholders. Its purpose is not limited to preventing and managing social risks, but also seeks to amplify positive impacts, help close gaps, and create economic, social, and environmental value on an integrated basis.





5.5 TERRITORIAL DEVELOPMENT AND SHARED VALUE

Structure of the Corporate Social Strategy

ASPIRATION

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

OBJECTIVES

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

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

THEMATIC LINES



Infrastructure with social value



Wellness and capacity building



Conservation and healthy environments



Economic development

MANAGEMENT COMPONENTS



Social Investment



Stakeholders



Risks, Impacts, and Opportunities

CROSS-CUTTING APPROACHES

Territorial Adaptation

Allies for Development

Diversity and Inclusion

Resilience

Human Rights

Our strategy is rooted in a corporate aspiration that reflects the legacy that we at Grupo UNACEM seek to leave in the territories where we operate, integrating economic, social, and environmental value as the foundation of our role as an agent of positive transformation. This aspiration is achieved through two strategic objectives tied to the stakeholders who guide our social management.

Based on these objectives, the strategy is rolled out in three components that act as operational pillars: social

investment management, Stakeholders Management, and risk, impact, and opportunity management. These components in turn translate to strategic thematic lines that guide our efforts toward those areas in which we can create the greatest territorial value.

On a complementary basis, our cross-cutting approaches act as guiding principles through the strategy's design and implementation, ensuring territorial relevance, coordination with key actors, respect for human rights, and resilience over time.



**5.5 TERRITORIAL DEVELOPMENT  
AND SHARED VALUE**

This structure enables a coordinated social management approach among business units, combining operational flexibility with a results-based orientation and consistently contributing to the creation of positive impacts and the consolidation of the long-term legacy we seek to offer as Grupo UNACEM.

**Social Investment in the Corporate Social Strategy**

In 2025, we designed and implemented social investment initiatives aligned with the priorities and needs of each territory, guided by a long-term vision aligned and consistent with the Sustainable Development Goals (SDGs). We operate based on a model that fosters alliances with local governments, civil society organizations, communities, and public and private institutions, strengthening a collaborative approach that boosts efforts and amplifies our impact on the quality of life of beneficiary populations.

As a Group, we have been promoting social investment management with a focus on shared value in recent years. During 2025, this was structurally integrated into the design and development of the Corporate Social Strategy. With this framework, we are now able to organize and align social interventions based on a

shared vision, ensuring consistency between each business unit's strategic objectives, territorial needs, and opportunities to create economic, social, and environmental value.

Against this backdrop, social investment becomes a key component of the strategy, coordinating actions aimed at meeting immediate needs in the territories while also driving processes of medium- and long-term sustainable development. Social investment thus comprises a wide set of interventions, ranging from social support initiatives to shared value projects with a structural impact.

To strengthen and expand the impact of our social management even further, the Corporate Social Strategy classifies social investment initiatives according to four prioritized topics that guide the definition, execution, and assessment of projects implemented in the territories:

**Infrastructure with social value:** We promote interventions aimed at developing infrastructure that contributes to people's wellbeing and development. These actions seek to strengthen social cohesion, improve habitability, and expand development opportunities in the territories.

**Conservation and healthy environments:** We carry out interventions focused on environmental protection, sustainable management of natural resources, and strengthening resilience to climate change. These initiatives include projects for access to safe water, basin management, recycling, and circular economy efforts, as well as ecosystem restoration actions.

**Human capital development:** We promote interventions aimed at building capacities and creating opportunities for people, fostering progress in health, safety, education, culture, social inclusion, and empowerment. This line of action encompasses all our stakeholders in the territories where we operate.

**Economic development:** We help bolster the local economy through interventions that promote sustainable productive activities, supplier development, and entrepreneurship. These actions include strengthening local value chains, technical and entrepreneurial training, startup support, and collaboration with public and private programs.

In 2025, we designed and implemented social investment initiatives aligned with the priorities and needs of each territory, guided by a long-term vision aligned and consistent with the Sustainable Development Goals (SDGs).



5.5 TERRITORIAL DEVELOPMENT AND SHARED VALUE

Social Investment Initiative Development

In keeping with our commitment to territorial development and improving the quality of community life, the Corporate Social Strategy includes a portfolio of social initiatives tied to prioritized topics and the Sustainable Development Goals (SDGs). This approach ensures consistency with international development agendas and helps effectively close structural gaps in the territories where we operate.

Below are some of the key achievements of our business units according to their prioritized contributions to the Group.



INFRASTRUCTURE WITH SOCIAL VALUE

INITIATIVE

In 2025, UNACEM Perú promoted social infrastructure projects through mechanisms such as Works in Exchange for Taxes, cooperation agreements, and a contestable fund.

Through Works in Exchange, we executed the "Water That Transforms Lives" project, which included the improvement and expansion of drinking water and sanitation services in the town of Condorcocha, including the construction and start-up of a wastewater treatment plant, benefiting 1,200 people.

In coordination with the Provincial Government of Tarma, we also built the Matchacra Bridge in the district of Palca, improving connectedness and reducing risks during times of year when the river is high.

RELATED SDGs





5.5 TERRITORIAL DEVELOPMENT AND SHARED VALUE



INFRASTRUCTURE WITH SOCIAL VALUE

INITIATIVE

At the Group level, we continued to support the "100,000 Pisos para Jugar" ("100,000 Floors to Play On") initiative, spearheaded by the Inter-American Cement Federation (FICEM) and Habitat for Humanity LAC, implemented in Peru by the Cement Producers Association (ASOCEM), with the goal of laying concrete floors for safer and more dignified homes.

In 2025, Grupo UNACEM played a collaborative role in leading the project's brainstorming and design stages, with the participation of five business units headed by Asociación UNACEM, and began a pilot program in 15 homes to validate construction processes, social components, and the logistics supply chain, bringing in the Progresol hardware store network to increase efficiency. The project, currently in the pilot stage, assesses the impact of installing cement floors in vulnerable homes and strengthens the Group's commitment to children and the construction of healthier, more inclusive communities with more development opportunities.

In 2025, UNACEM Ecuador promoted social infrastructure projects aimed at improving access to basic services and bolstering habitability conditions in rural, primarily indigenous communities. By supplying materials and equipment and executing sanitation works, the company helped improve water systems, benefiting 645 families in 2025, and improving housing and community spaces for 4,675 families. These interventions fostered wellbeing, social cohesion, and community resilience.

RELATED SDGs





5.5 TERRITORIAL DEVELOPMENT  
AND SHARED VALUE



CONSERVATION AND HEALTHY ENVIRONMENTS

INITIATIVE

UNACEM Perú implemented a number of initiatives aimed at improving environmental conditions and fostering clean, safe, and healthy community environments in the territories where it operates. These actions included days for cleanup, planting trees, and maintenance of public spaces, as well as initiatives for responsible waste management and the promotion of recycling, done in coordination with local actors, educational institutions, and authorities. These initiatives benefited 11,486 people.

On a complementary basis, the business unit promoted environmental education and awareness activities for schools and communities, and boosted participation in local environmental governance platforms and evidence-based conservation actions. Altogether, these initiatives were implemented in two territories (Lima/Tarma) and benefited 16,249 people.

RELATED SDGs



UNICON Perú carried out health campaigns as part of the Healthy Communities Program, aimed at fostering a culture of disease prevention and self-care, in coordination with the health sector and territorial actors. In 2025, four health campaigns were conducted in the districts of Carabayllo, Lurigancho-Chosica, and San Juan de Miraflores, as well as two workshops on healthy practices, which included more than eight awareness talks aimed at families from neighboring communities.





5.5 TERRITORIAL DEVELOPMENT  
AND SHARED VALUE



CONSERVATION AND HEALTHY ENVIRONMENTS

INITIATIVE

UNACEM Ecuador promoted the second "United for Water and Biodiversity" meeting, co-organized with the Ministry of Environment and Energy, as part of its education and community training pillar. This meeting brought together community and indigenous leaders from the Union of Indigenous and Peasant Communities of Quichinche (UCINQUI), to build capacities for water management, environmental legislation, and biodiversity conservation, fostering sustainable practices and the protection of natural heritage. In 2025, the initiative benefited 28 leaders from water use boards, helping to establish community alliances and strengthen local competencies.

RELATED SDGs



In 2025, UNACEM Chile continued to support local sports clubs in San Juan and Lo Gallardo with athletic clothing, tools, and the dissemination of their achievements in local media outlets. These contributions, which have been sustained for over four years, have achieved a positive impact on multiple generations, promoting athletic activity, healthy lifestyles, and community wellbeing.





5.5 TERRITORIAL DEVELOPMENT  
AND SHARED VALUE



HUMAN CAPITAL DEVELOPMENT

INITIATIVE

UNACEM Perú's commitment to human capital development resulted in an approach developed with local actors to promote healthy lifestyles, as well as safe spaces for harmonious coexistence, recreation, and expression through art, culture, and athletic projects. The business unit also promoted actions to strengthen the quality of education and vocational guidance, including volunteering programs, in order to expand access to tools that foster personal and community development. Overall, these initiatives benefited 15,233 people in two territories (Lima/Tarma).

RELATED SDGs



UNICON Perú fostered initiatives aimed at building educational, civic, and environmental capacities in children and adolescents from communities within its area of influence, as part of its Arts, Culture, and Education pillar. In 2025, the business unit promoted practical learning associated with sustainable development in two schools as part of its school organic vegetable garden project in Callao and El Agustino. Seven schools in San Juan de Miraflores and Lurigancho-Chosica took part in educational visits to the Private Conservation Area (APC) of the Amancay Sanctuary, leading them to place greater value on biodiversity and their natural surroundings.





5.5 TERRITORIAL DEVELOPMENT  
AND SHARED VALUE

**HUMAN CAPITAL DEVELOPMENT**

**INITIATIVE**

In 2025, UNACEM Chile helped ensure optimal conditions in nearby schools for students' well-rounded development. These initiatives included providing athletic equipment and repainting the athletic field at the San Juan de Lo Gallardo school. Surveillance cameras were also donated to the Fourth Firefighters' Company to improve the institution's security.

**RELATED SDGs**



CELEPSA implemented the "Impactando vidas" ("Impacting Lives") program, aimed at the comprehensive development of children and adolescents by strengthening personal, educational, and social skills through the discipline of table tennis. The initiative combined the promotion of this sport with training and awareness spaces, including activities with authorities and educational communities from six institutions, as well as the implementation of a High-Performance Center. In 2025, the program benefited 704 children, of which ten participated in national tournaments.





5.5 TERRITORIAL DEVELOPMENT  
AND SHARED VALUE



ECONOMIC DEVELOPMENT

INITIATIVE

UNACEM Perú promoted initiatives aimed at the productive strengthening of agriculture and livestock producers and the development of economic capacities in the territories where it operates. These actions fostered access to tools, knowledge, and technical assistance to improve productive design and opportunities to generate income. The initiatives benefited 1,815 local actors in four communities.

RELATED SDGs



CELEPSA implemented the Freshwater Shrimp Sustainable Development Program in the Cañete River Basin, promoting a sustainable extraction management model to guarantee this resource's conservation and boost local economic development. The initiative was carried out in alliance with the Regional Government of Lima and centered on the professional development of shrimp fishermen, building their technical capacities and consolidating their organizations as key actors in managing this resource. As a result, seven shrimp fishermen's associations were formally created and strengthened, contributing to the recovery of the freshwater shrimp population.





5.5 TERRITORIAL DEVELOPMENT  
AND SHARED VALUE

ECONOMIC DEVELOPMENT

INITIATIVE

UNACEM Ecuador promoted the “Emprendimientos comunitarios” (“Community Entrepreneurship”) initiative to foster economic inclusion and local employment in communities within its area of influence. Through safety and health training processes, carried out with the support of the Safety Area of CANTYVOL S.A., the initiative strengthened the capacities of community members to submit bids and tender road cleaning services according to safety and social responsibility standards. In 2025, the program trained 30 people from the communities of Quinde Km12, Quinde Talacos, and Corazón de Perugachi, contributing to community economic development in alignment with SDG 8.

RELATED SDGs



CELEPSA implemented the “Mujeres DUNA” (“DUNA Women”) project in 2012 to build the productive and entrepreneurial capacities of women from Chilca. Since then, the initiative has trained over 400 women in dressmaking, business management, formalization, and entrepreneurship skills, increasing their employability and economic autonomy.



Between 2022 and 2025, the program incorporated specialized modules and reached 100 new participants, consolidating the development of local endeavors. In 2025, the Asociación de Mujeres Emprendedoras DUNA—the program’s most notable result—strengthened their organization and expanded their commercial presence following a strategic consulting process, becoming a local model for social innovation and a supplier in the energy sector.



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## Ana María Incio

PRINCIPAL OF VIRGEN DE LOURDES SCHOOL

"It is an honor for me to be part of this transformative initiative. Schoolyards should be places that not only allow children to play but also foster their holistic development. Thanks to UNACEM Perú, through its cement brand Cemento Sol, we can now offer our students a dynamic and enriching environment that enhances their social skills, which are fundamental to their development".



THE PATIOS QUE EDUCAN CAMPAIGN TRANSFORMED THE TRADITIONAL SCHOOLYARD INTO A PLAYFUL, INCLUSIVE, MODULAR SPACE. THE INITIATIVE HAS BENEFITED OVER

**+1,200 STUDENTS**

FROM PRESCHOOL THROUGH HIGH SCHOOL STUDENTS AT THE VIRGEN DE LOURDES SCHOOL IN VILLA MARÍA DEL TRIUNFO, LIMA, PERU.



THE PATIOS QUE EDUCAN CAMPAIGN PROMOTES THE DEVELOPMENT OF SOCIAL SKILLS, SOCIAL INTERACTION, AND LEARNING THROUGH GAMES DESIGNED FOR PRESCHOOL AND ELEMENTARY STUDENTS.



THERE ARE

**7 SCHOOLYARD MODELS**

THAT ENCOURAGE ART, REST, AND PLAY AND EXPAND THE USE OF THE SPACE BEYOND THE TRADITIONAL SPORTS-FOCUSED APPROACH.



WE DEVELOPED A FREE GUIDE SO THAT OTHERS CAN IMPLEMENT ANY OF THE

**7 MODELS**

AND REPLICATE THEM IN SCHOOLS THAT NEED THEM.



THE RESULTS OF THE PILOT PROGRAM AFTER ONE YEAR OF USING THE SCHOOLYARDS WERE: REDUCTION IN THE RISK OF DROPOUT FROM 40.0% TO 10.0%. REINTEGRATION OF 36 SECONDARY SCHOOL STUDENTS.



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5.5 TERRITORIAL DEVELOPMENT AND SHARED VALUE

Asociación UNACEM

Asociación UNACEM is the primary executive arm of Grupo UNACEM's territorial development and shared value strategy. Through its management, it acts as a catalyst in the design and implementation of programs and initiatives that aim to build local capacities, foster economic and social development, and contribute to the sustainable improvement of living conditions in communities near our operations.

With over 22 years of experience in managing social projects, the association coordinates efforts with other actors from the public and private sectors, as well as civil society, fostering a collaborative, multisector approach. This initiative enables an effective response to territorial priorities and creates sustainable impacts over time.

Within this framework, during 2025 we consolidated high-impact initiatives such as the Manka Kusi Project, our strategic response to urban food insecurity. Through this program, we transformed community-run soup kitchens (ollas comunes) in Pachacámac, moving them from precarious situations to models of self-sustaining management. Through the implementation of modular kitchens with dignified infrastructure and sanitary facilities,

as well as capacity-building activities for over 200 directors, 100.0% of the 88 soup kitchens adopted good hygiene practices and began their own economic undertakings. This intervention, carried out in alliance with institutions such as Mibanco, ESAN, and Alicorp, guarantees continuous access to food for approximately 8,000 families and empowers community leaders as agents of change.

In response to the current challenge of urban growth, we have transformed our historical cement donation model into a "Contestable Fund for Allies." This transparent, meritocratic system allows social organizations from Villa María del Triunfo and Pachacámac to propose community infrastructure projects, such as retaining walls, stairways, and community facilities, based on criteria of technical quality and sustainability.

In 2025, we promoted 23 winning projects with a direct investment of more than S/ 2.2 million, leveraging resources to increase the total value of the works to S/ 5.3 million. With 16 works already finished, to the benefit of over 14,000 people, Asociación UNACEM thus reaffirms its focus on building community capacities and creating shared value, fostering more inclusive, resilient territories with greater future opportunities.



THROUGH

MANKA KUSI

PROJECT WE TRANSFORMED COMMUNITY-RUN SOUP KITCHENS IN PACHACÁMAC, MOVING THEM FROM PRECARIOUS SITUATIONS TO MODELS OF SELF-SUSTAINING MANAGEMENT.



ASOCIACIÓN UNACEM IS THE PRIMARY EXECUTIVE ARM OF GRUPO UNACEM'S TERRITORIAL DEVELOPMENT AND SHARE VALUE STRATEGY AND CONTRIBUTES TO THE SUSTAINABLE IMPROVEMENT OF LIVING CONDITIONS IN COMMUNITIES NEAR OUR OPERATIONS.



WE PROMOTED 23 WINNING PROJECTS WITH A DIRECT INVESTMENT OF MORE THAN

S/ 2.2 MILLION.



5.5 TERRITORIAL DEVELOPMENT  
AND SHARED VALUE



**Selvalegre School Program: Development of Specialized Technical Talent**

**Selvalegre Training School**

Launch of the 11th Selvalegre Training School class with the 4th free online Selvalegre Training School class, aimed at master builders and taught by qualified professionals. With the goal of enhancing their technical knowledge of construction and reaching more students online, we provided digital learning content with videos illustrating safety topics and high-value technical material.

In 2025, we launched the 8th edition in Quito, allowing over 191 master builders to graduate from the program.

**Academia Selvalegre**

Launch of the 3rd class of the 2025 Academia Selvalegre online, aimed at professionals who have recently graduated with a degree in architecture or civil engineering and are looking to develop professionally and acquire the skills necessary for success in the world of construction.

This training program is focused on providing well-rounded, up-to-date training on the most important current topics in the construction world. Topics covered include project management, works planning, selection of construction materials, quality control, and on-site safety.

In 2025, we held the 2nd edition in Quito, with over 349 students from different universities around Ecuador graduating from the program.

**Cement and Concrete Tour**

Since beginning in 2022, this program has proved to be a key initiative in introducing university students to the construction industry, familiarizing them with the most widely used materials in the execution of works, such as cement and concrete. Over the years, 494 students have participated, coming from the Civil Engineering and Architecture departments of top universities in Ecuador.

In 2025, we trained 66 students, solidifying our commitment to educating the next generation of professionals in the sector.



## César Bolívar Endara

MASTER BUILDER FROM THE SELVALEGRE TRAINING SCHOOL IN UNACEM ECUADOR

"The Selvalegre Training School allowed me to strengthen my knowledge of the structural aspects of construction projects. I gained a clearer understanding of footings, foundations, columns, and slabs—knowledge that I now apply directly in my work. Additionally, obtaining the certificate is very important because clients value it. That's why I recommend that other master builders get trained".



**THE SELVALEGRE TRAINING SCHOOL** PROGRAM STRENGTHENS THE TECHNICAL SKILLS OF MASTER BUILDERS IN ECUADOR AND PROMOTES SAFE AND SUSTAINABLE CONSTRUCTION PRACTICES.



SINCE 2018, THE PROGRAM HAS PROVIDED **FREE TRAINING** TO MASTER BUILDERS AND MASONS ON THE PROPER USE OF **CEMENT AND CONCRETE**, AS WELL AS **SAFE CONSTRUCTION** TECHNIQUES.



THE PROGRAM OFFERS **IN-PERSON AND VIRTUAL** FORMATS AND REACHES VARIOUS SECTORS OF THE COUNTRY.



IN 2025, DURING ITS **EIGHTH EDITION**, **191 MASTER BUILDERS GRADUATED**.



## 5.6 CUSTOMER SATISFACTION AND MANAGEMENT

Customer satisfaction management is based on structured measurement, feedback, and continuous improvement processes that make it possible to strengthen service and commercial relations in each market. Periodic surveys are the primary tool for gathering opinions on product quality and service experience, with methodologies adapted to the different segments and lines of business.

In 2025, we created the Strategy and Growth Area, which combines the commercial and strategic management of our cement and concrete operations in our UNACEM Perú business unit. This integration seeks to offer the market integrated and more efficient construction solutions. This new business model with a focus on growth enhances the leadership and strength of two of our business units in Peru: UNICON, which will continue to establish itself as a key player in ready-mix concrete production and distribution in the country; and UNACEM, which will promote a comprehensive commercial proposal focused on creating value for the construction market, complementing our current cement portfolio Andino, Sol, and Apu with concrete solutions from the UNICON brand.

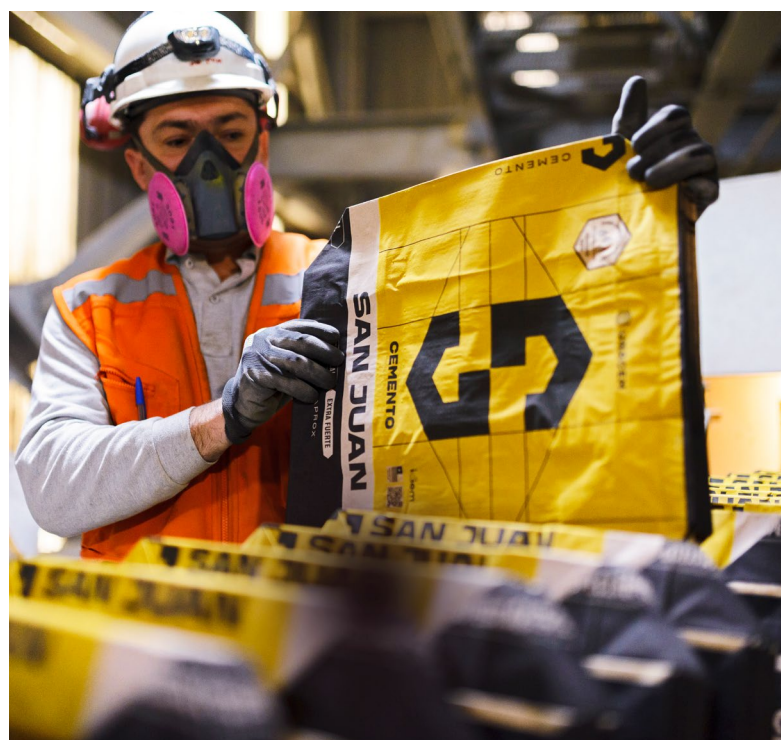
At UNACEM Perú, surveys of customers from the traditional channel provide valuable information on ways to improve commercial processes, while UNICON supplements the twice-yearly measurement of its Net Promoter Score (NPS) with a formal grievance and incident management system that directly influences operational improvement plans.

At UNACEM Ecuador, the cement and concrete measurements conducted offer differentiated data by customer type and allow us to analyze how external factors influence the service experience.

In 2025, ARPL consolidated its evolution toward a Center of Excellence, strengthening its role as a strategic technical partner for the business units. The assessments performed for each project show high scores in terms of technical quality, meeting deadlines, and cost control. The organization is also moving toward a more structured model to gather opinions from internal customers, integrating lessons learned and continuous feedback to lay the foundations for future corporate satisfaction assessment guidelines.

On the other hand, UNACEM Chile has EcoVadis assessments, an international tool that rates organizations' ESG performance and recognizes the soundness of their practices in areas such as the environment, ethics, sustainable procurement, and working conditions. In 2025, it received an overall score of 69/100 in its assessment, situating it in the 81st percentile and earning it a bronze medal (top 35.0% of companies evaluated). These results help strengthen relations with customers and business partners by validating the company's responsible management, transparency, and the quality of its processes, all of which are increasingly valued in the supply chain and supplier selection.

Taken overall, these practices reflect a focus on actively listening to customers, anticipating needs, and boosting the quality and reliability of products and services in the Group's different businesses.





## 5.7 SUPPLY CHAIN AND SUSTAINABLE PROCUREMENT

Our supply chain is a strategic component for comprehensive risk management and sustainable value creation throughout the business. By using a responsible procurement approach, we combine environmental, social, and governance criteria in efficient and timely supply decisions, boosting operational resilience and fostering long-term relationships with suppliers aligned with our ethics and sustainability principles.



**THE SUPPLY CHAIN IS A STRATEGIC ENABLER FOR THE GROUP'S SUSTAINABLE VALUE CREATION AND RISK MANAGEMENT.**

### 5.7.1 Supplier Code of Conduct

We have a Supplier and Contractor Code of Conduct that establishes the minimum principles, values, and standards to be met by our business partners, consistent with the Group's Code of Ethics and Conduct and Corporate Supply Chain Policy.

This regulatory framework requires compliance with all applicable laws in environmental, labor, occupational safety and health, human rights, discrimination, harassment, and anticorruption matters, and promotes ethical, transparent, and responsible practices throughout the value chain.

The Corporate Ethics and Governance Committee is responsible for the implementation and supervision of this framework, reinforcing a disciplined management aligned with international sustainable procurement standards, including ISO 20400 guidelines.



**WE ESTABLISH CLEAR RULES AND SHARED ETHICAL STANDARDS FOR OUR ENTIRE SUPPLY CHAIN.**

### Supplier Program

Our Supplier Development and Assessment Program incorporates ESG criteria into standardization, selection, and monitoring processes, ensuring that our procurement decisions consider not only financial and operating variables, but social, environmental, and governance impacts, as well.

We apply a differentiated approach depending on each supplier's criticality and strategic importance, integrating the management of risks associated with countries, sectors, and commodities. This approach enhances supply transparency and contributes to a more resilient supply chain aligned with our sustainability strategy.



**WE INCLUDE ESG CRITERIA IN THE SELECTION AND ASSESSMENT OF SUPPLIERS USING AN APPROACH BASED ON RISK AND CRITICALITY.**

### Supplier Evaluation and Development

We perform periodic assessments of our suppliers through documentary reviews and onsite evaluations performed by internal teams and specialized third parties, with an emphasis on safety and health, environmental performance, and compliance with ESG standards.

Through the Corporate Life First Program, we verify compliance with the highest occupational safety and health standards, and we define plans for improvement and corrective actions, where applicable.

On a complementary basis, we foster the development of our suppliers' capacities through training, awareness, technical assistance, and recognition programs, promoting continuous improvement and long-term relationships based on trust and co-responsibility.



**WE ASSESS, SUPPORT, AND DEVELOP OUR SUPPLIERS TO BOLSTER A RESILIENT AND SUSTAINABLE CHAIN.**



## 5.7 SUPPLY CHAIN AND SUSTAINABLE PROCUREMENT

### Supplier Management: Deployment across Business Units

Our supply chain and responsible procurement model is being gradually rolled out in business units, considering their operating contexts, maturity levels, and specific risks. This approach allows us to apply shared corporate guidelines, maintaining operational flexibility and ensuring consistent integration of environmental, social, and governance (ESG) criteria in the management of the value chain.

The rollout in the business units puts into practice the guidelines defined at the corporate level and reinforces consistency between our sustainability strategy and supply practices, enhancing traceability, risk management, and sustainable value creation.

### Sustainable Procurement

We consolidated our sustainable procurement practices thanks to initiatives focused on capacity building, technical support, and standardization of ESG criteria in the supply chain. Key advances included the ESG reporting programs carried out with over 30 suppliers (as in UNACEM Perú and UNICON Perú), mass training on road safety and preventive culture with over 456 transportation drivers trained (UNACEM Ecuador), and the implementation of specialized programs such as "Volante Seguro" ("Safe at the Wheel"), externally recognized and expanded with predictive analytics (UNACEM Ecuador), as well as CELEPSA's Sustainable Supplier Development Program, which included cross audits and ESG and OSH training audits.

We also integrated regulatory standards in the assessment processes, such as the gradual adoption of ISO 9001 at PREANSA Chile, strengthening transparency and risk management in the Group's procurements.

### Supplier Selection

Supplier selection in 2025 was guided by technical, compliance, and ESG criteria, applied using differentiated assessment systems according to

operational criticality. The business units used assessment matrices in various stages (such as the model applied by UNACEM Ecuador with operational monitoring in IsoMetrix), formal standardization and documentary and onsite verification processes (such as those applied by CELEPSA and INMA), and minimum performance thresholds to ensure supplier continuity, such as the 60.0% requirement at PREANSA Perú. We also made progress in human rights-related selections in critical categories (UNACEM Perú and UNICON Perú), ensuring that strategic suppliers meet corporate standards and contribute to responsible supply management.

### Supplier Assessment and Development

In 2025, we enhanced supplier assessment and development through a combination of ESG diagnostics, documentary audits, onsite visits, and continuous improvement programs. Particularly noteworthy are the 24 assessments performed by CELEPSA (all of which included improvement plans with responsible parties and deadlines), the comprehensive three-stage assessments implemented by UNACEM Ecuador, and the operational and administrative reassessments at PREANSA Perú and PREANSA Chile. Additionally, more than 30 suppliers took part in guided ESG reporting processes (UNACEM Perú and UNICON Perú), while we performed human rights due diligence processes for commodities suppliers (UNACEM Perú and UNICON Perú), and continued the periodic assessments and monthly performance monitoring implemented by INMA.

Overall, these actions strengthened ESG performance and increased the supplier's maturity levels in all our business units.

### Our Progress

In 2025, the rollout of the responsible supplier management model translated to concrete advances that strengthened risk management, traceability, and sustainable value creation in our supply chain.

Key results included:



## 5.7 SUPPLY CHAIN AND SUSTAINABLE PROCUREMENT

### UNACEM Perú

As part of the Sustainable Procurement Program, UNACEM Perú executed strategic projects aimed at boosting transparency and ESG performance in its supply chain. During the year, an ESG and business maturity diagnostic was applied to over 100 prioritized suppliers by Supply Chain. The results of these diagnostics will be used in 2026 to guide the prioritization of risks and development plans.

Over 30 suppliers took part in a reporting and continuous improvement program, drawing sustainability reports and identifying ESG gaps that will be addressed in the following period.

Finally, progress was made in human rights due diligence for 14 commodities supplies, creating preliminary risk and gap matrices that will be used for onsite verification scheduled for 2026.

### UNACEM Ecuador

In Ecuador, progress was focused on building ESG capacities and verifying the performance of strategic suppliers. During the year, 456 transportation workers received training on road safety, defensive driving, internal regulations, and a culture of prevention, for a total of 4,380 hours of training. At the same time, a comprehensive supplier assessment was applied in three stages—assessment matrix, monitoring





**5.7 SUPPLY CHAIN AND SUSTAINABLE PROCUREMENT**

in IsoMetrix, and final scoring—to identify specific findings and establish action plans for suppliers with a higher degree of environmental and operational criticality.

The Volante Seguro—recognized by FICEM and the National Transit Authority (Agencia Nacional de Tránsito)—was also strengthened, expanding its scope using predictive analytics and preparing its future implementation in concrete operations.

**CELEPSA**

CELEPSA boosted ESG traceability and strategic supplier development through an assessment of 24 suppliers using documentary processes and onsite visits, reaching 100.0% of its annual target. All suppliers evaluated received improvement plans with defined responsible parties and deadlines, helping to bolster their performance and compliance with ESG standards. The company also consolidated its Sustainable Supplier Development Program, which included technical support, cross audits, and specific training in ESG and occupational safety and health.

**UNICON Perú**

UNICON made progress in integrating ESG criteria into supplier assessments through continued ESG and business maturity diagnostics applied to over 100 suppliers. This tool allows for the identification of ESG and business management gaps.

Over 30 suppliers took part in guided reporting processes with sustainability standards, enhancing transparency in the supply chain, while 14 commodities suppliers completed human rights due diligence matrixes, laying the foundations for the monitoring of sustainability criteria in critical categories.

**PREANSA (Peru and Chile)**

PREANSA Perú and Chile bolstered their supplier assessment via structured assessment and operational reevaluation processes that established a minimum threshold of 60.0% for supplier continuity. In Chile, progress was also made in the incorporation

In Ecuador, 456 transportation workers received training on road safety, defensive driving, internal regulations, and a culture of prevention, for a total of 4,380 hours of training.

of ISO 9001 standards in the assessment of administrative suppliers, with defined plans to expand this approach to production operations in 2026.

**INMA**

INMA consolidated the application of Grupo UNACEM's standardization process through periodic documentary assessments and monthly supplier performance monitoring, allowing for the timely identification of deviations and implementation of corrective actions.

It supplemented these assessments with onsite visits where required by the nature of the service, guaranteeing legal, operational, and safety compliance for suppliers.



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## OUTSTANDING PROJECTS

### BIOBÍO INDUSTRIAL BRIDGE

#### PREANSA Chile

Santiago de Chile, Chile

**THE INDUSTRIAL BRIDGE OVER THE BIOBÍO RIVER IS ONE OF THE MAJOR ROAD INFRASTRUCTURE PROJECTS IN SOUTHERN CHILE. INAUGURATED IN SEPTEMBER 2025, IT CONNECTS THE MUNICIPALITIES OF HUALPÉN AND SAN PEDRO DE LA PAZ, STRENGTHENING REGIONAL CONNECTIVITY. ITS CONSTRUCTION INCORPORATED HIGHLY TECHNICAL ENGINEERING AND PREFABRICATION SOLUTIONS DESIGNED TO ENSURE STRUCTURAL PERFORMANCE, CONSTRUCTION EFFICIENCY, AND SAFETY IN A LARGE-SCALE PROJECT.**



**+21,000 m<sup>3</sup>**  
OF CONCRETE PRODUCED.



**+500**  
BEAMS OF PRESTRESSED  
CONCRETE INSTALLED.



**2.5 km**  
LENGTH OF THE MAIN BRIDGE.



**6.4 km**  
TOTAL PROJECT LENGTH,  
INCLUDING ACCESS ROADS.



**45 m / 100 t**  
PER PRECAST BEAM.





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## 6.1 RELEVANT INFORMATION ON GRUPO UNACEM

### 6.1.1 General Information on the Business

#### General Information

##### a) Denomination

UNACEM Corp S.A.A. (formerly Unión Andina de Cementos S.A.A. "UNACEM," and hereinafter, "UNACEM Corp").

##### b) Principal Place of Business

The administrative offices of UNACEM Corp are located at Avenida Carlos Villarán 508, Urbanización Santa Catalina, La Victoria, province and department of Lima.

##### c) Incorporation and Registration

UNACEM Corp was incorporated under the corporate name of Cementos Lima S.A., by virtue of the notarially recorded instrument dated December 28, 1967, in accordance with the laws in force at that time. In compliance with the First Temporary Provision of the Business Corporations Act, UNACEM adapted to the provisions of said law by virtue of the notarially recorded instrument dated November 17, 1999, which is kept in Electronic Filing Card 11021439 of the Registry of Companies (hereinafter, the "Public Records Filing Card").

The Shareholders' Meeting held on May 2, 2011, unanimously resolved to adapt the corporation to the structure of a publicly traded corporation under the name of Cementos Lima S.A.A., and to amend the corporate bylaws. These resolutions were made into a notarially recorded instrument dated May 2, 2011, before Julio Antonio del Pozo Valdéz, Esq., Notary Public in and for Lima, and registered on May 26, 2011, in Entry B000021 of the Public Records Filing Card.

The Shareholders' Meeting held on July 24, 2012, resolved to change the Company's name to "Unión Andina de Cementos Sociedad Anónima

Abierta," with the option of also using the abbreviation "UNACEM S.A.A." This resolution was made into a notarially recorded instrument on July 25, 2012, before Julio Antonio del Pozo Valdéz, Esq., Notary Public in and for Lima, and registered on August 9, 2012, in Entry B00024 of the Public Records Filing Card.

The aforementioned Shareholders' Meeting also approved (i) the merger by absorption between UNACEM, as the absorbing company, and Cement Andino S.A., as the absorbed company; and, (ii) as date of entry into force of the merger, October 1, 2012. These resolutions were made into a notarially recorded instrument on October 3, 2012, before Julio Antonio del Pozo Valdéz, Esq., Notary Public in and for Lima, and registered on November 7, 2012, in Entry B00025 of the Public Records Filing Card.

The Shareholders' Meeting held on December 28, 2018, approved the merger of the Company, set for entry into force on January 1, 2019, with UNACEM as the absorbing company, and, as absorbed companies, Sindicato de Inversiones y Administración S.A. (SIA), Inversiones Andino S.A. (IASA), and Inmobiliaria Pronto S.A. (Pronto), the latter of which holds all of the shares in ARPL Tecnología Industrial S.A. (ARPL). Additionally, by virtue of a notarially recorded instrument evidencing a merger, having expired the deadline for the exercise of the right of opposition by its creditors, the Company increased its subscribed and paid-in capital stock by S/171,624,203, from S/1,646,503,408 to S/1,818,127,611, issuing 171,624,203 new common shares with the same face value as those already existing (S/1.00 each), which were distributed among the shareholders of the three absorbed companies based on their exchange rates.

The Shareholders' Meeting dated May 28, 2019, approved the merger of UNACEM, as absorbing company, and Cementos Portland S.A.C. (CEMPOR), as absorbed company, with entry into force set for June 1, 2019.



## 6.1 RELEVANT INFORMATION ON GRUPO UNACEM

The Shareholders' Meeting held on December 14, 2021, approved the reorganization of UNACEM, set to enter into force on January 1, 2022. The reorganization plan was approved in due time by the Independent Directors' Committee and the company's Board of Directors. This Shareholders' Meeting also approved the change of UNACEM's trade name and corporate purpose. Its new domination is UNACEM Corp S.A.A. These resolutions were formalized in the notarially recorded instrument dated December 29, 2021, before Julio Antonio del Pozo Valdéz, Esq., Notary Public in and for Lima, and registered on June 2, 2022, in Entry B00029 of the Public Records Filing Card.

The reorganization plan included the separation of three equity blocks, with the entirety of each one being contributed to three subsidiaries: UNACEM Perú S.A., Minera Adelaida S.A., and Inversiones Nacionales y Multinacionales Andinas S.A. (INMA). The reorganization involved no changes to the capital stock or unified control.

UNACEM Perú S.A. is the new company specializing in the production and distribution of clinker and cement in Peru as well as their export. Mining concessions unrelated to the primary economic activity of UNACEM were transferred to Minera Adelaida S.A. Properties unrelated to the primary economic activity of UNACEM Corp S.A.A. were transferred to Inversiones Nacionales y Multinacionales Andinas S.A. (INMA).

The new corporate structure supports the long-term value creation strategy for our stakeholders, facilitating the alignment of our operating business units with a focus on talent development and Grupo UNACEM transformation process, while placing renewed value on the knowledge we have accumulated over the last 100 years as the leader in the Peruvian cement market.

The Shareholders Meeting held on August 31, 2023, approved, by majority, the amortization of 38,127,611 treasury shares held by the Company as part of the Stock Buyback Program. As a result, it was resolved to reduce the Company's capital

stock from S/ 1,818,127,611 to S/ 1,780,000,000, charging the excess paid on the par value for the 38,127,611 shares to be amortized, which totaled S/ 26,807,977, to the retained earnings account. During the same meeting, it was resolved to amend Article Five of the Company's Corporate Bylaws, thus updating the new capital stock.

Finally, the Annual General Meeting held on October 10, 2024, approved the amortization of 132,000,000 treasury shares acquired through the Buyback Programs, resulting in a reduction in the company's capital stock from S/ 1,780,000,000 to S/ 1,648,000,000. This reduction was registered with the National Superintendency of Public Records on December 14, 2024. The amount paid in excess of the par value of the shares, totaling S/ 62,527,000, was charged to the retained earnings account.

Finally, the Shareholders Meeting held on June 30, 2025, approved, by majority, the amortization of 48,000,000 treasury shares acquired through the Buyback Programs, resulting in a reduction in the company's capital stock from S/ 1,648,000,000 to S/ 1,600,000,000. This reduction was registered with the National Superintendency of Public Records on August 29, 2025. The amount paid in excess of the par value of the shares, totaling S/ 25,654,000, was charged to the retained earnings account.



**6.1 RELEVANT INFORMATION  
ON GRUPO UNACEM**

**d) Economic Group and Its Constituent Companies**

<b>Tax ID No. (RUC) (or equivalent)</b>	<b>ISIC</b>	<b>Trade Name</b>	<b>Corporate Purpose</b>
<b>PERU</b>			
20544695861	6420	Inversiones JRPR S.A.	Inversiones (Holding)
20101073263	7020	Nuevas Inversiones S.A. (NISA)	Inversiones (Holding)
20100137390	6420	UNACEM Corp S.A.A.	Inversiones (Holding)
20608552171	2394	UNACEM Perú S.A.	Production and sale of cement
20175503227	0729	Minera UNA S.A. (anteriormente Minera Adelaida S.A)	Mineral extraction
20101701507	6810	Inversiones Nacionales y Multinacionales Andinas S.A. (INMA)	Real estate investments
20137920469	5210	Depósito Aduanero Conchán S.A.	Management of customs warehouse and storage spaces
20112799452	7020	UNA Business Services S.A.C. (UBS)	Provision of services
20611555301	2394	CALCEM S.A.	Quicklime and calcium carbonate production
20101813305	6209	DIGICEM S.A.	Technology services
20157385292	7020	Generación Eléctrica de Atocongo S.A.	Management of thermoelectric power generation
20512481125	3510	Compañía Eléctrica El Platanal S.A. (CELEPSA)	Generation and sale of electricity
20552320833	8299	Ambiental Andina S.A.	Meteorology and hydrology services, and hydroelectric project origination
20422764136	3510	CELEPSA Renovables S.C.R.L.	Electrical energy generation and sale
20518630891	3510	Termochilca S.A.C.	Electrical energy generation and sale
20297543653	2395	Unión de Concreteras S.A. (UNICON)	Manufacture and sale of concretes
20524273803	2395	Entrepisos Lima S.A.C.	Manufacture of structural components for construction
20518153278	2395	Prefabricados Andinos Perú S.A.C. (PREANSA Perú)	Production and sale of prestressed concrete structures and prefabricated products
20563343193	7020	Inversiones Imbabura S.A.	Investments (Holding)
20100079331	7110	ARPL Tecnología Industrial S.A.	Industrial consulting
20100740614	8010	Vigilancia Andina S.A.	Security services
20604883505	3510	ECORER S.A.C.	Generation, transmission, and distribution of electricity



1

WE ARE GRUPO  
UNACEM

2

A YEAR OF GROWTH  
WITH PURPOSE AND  
SUSTAINABILITY

3

LEADERSHIP  
WITH EXCELLENCE

4

COMMITTED TO  
OUR ENVIRONMENT

5

GROWING  
TOGETHER

6

ANNEXES

**6.1 RELEVANT INFORMATION  
ON GRUPO UNACEM****d) Economic Group and Its Constituent Companies**

<b>Tax ID No. (RUC) (or equivalent)</b>	<b>ISIC</b>	<b>Trade Name</b>	<b>Corporate Purpose</b>
<b>PERU</b>			
20611359790	3510	Transmicem S.A.C.	Generation, transmission, and distribution of electricity
20602474616	3510	Compañía Eléctrica San Bernardino S.A.C.	Generation, transmission, and distribution of electricity
<b>CHILE</b>			
76.756.988-2	2395	UNICON S.A. (UNICON Chile)	Manufacture and sale of concretes
99.587.520-9	2394	UNACEM Chile S.A.	Production and sale of cement
96.811.070-5	2395	Prefabricados Andinos S.A. (PREANSA Chile)	Production and sale of prestressed concrete structures and prefabricated products
76.979.230-9	0810	Inversiones Mel 20 Limitada	Sand extraction for construction and gravel
<b>ECUADOR</b>			
179023686820	2394	UNACEM Ecuador S.A.	Production and sale of cement
991381937001	0729	Canteras y Voladuras S.A. (CANTYVOL)	Mining activities
<b>COLOMBIA</b>			
900617448	2395	Prefabricados Andinos Colombia S.A.S. (PREANSA Colombia)	Production and sale of prestressed concrete structures and prefabricated products
<b>U.S.</b>			
272098931	0810	Drake Aggregates LLC	Sand extraction for construction and gravel
83-0371505	2394	Drake Cement LLC	Production and sale of cement
23-313604	2394	Tehachapi Cement LLC	Production of cement and clinker
27-1227706	7730	MRM Equipment Leasing LLC	Construction machinery and equipment rental



## 6.1 RELEVANT INFORMATION ON GRUPO UNACEM

### d) Economic Group and Its Constituent Companies

Tax ID No. (RUC) (or equivalent)	ISIC	Trade Name	Corporate Purpose
<b>U.S.</b>			
27-1227593	8299	MRM Holdings LLC	Business organization activities
455331166	7020	Staten Island Holding	Business consulting
82-1648564	7020	Staten Island Company	Business consulting
83-0371505A	2395	Sunshine Concrete & Materials Inc.	Manufacture and sale of concrete
20-8650452	7020	UNACEM North America Inc. (UNA, formerly Skanon Investments Inc.)	Investments (holding)
83-3598239	0810	Desert Aggregates	Sand extraction for construction and gravel
46-5753072	2395	Desert Ready Mix	Manufacture and sale of concrete



Tehachapi Cement plant, UNACEM North America.



## 6.1 RELEVANT INFORMATION ON GRUPO UNACEM

### 6.1.2 Capital Stock and Shareholder Structure

#### a) Capital Stock

As of December 31, 2025, and 2024, the issued capital stock is represented by 1,600,000,000 and 1,648,000,000 common shares with a face value of S/ 1.0, fully subscribed and paid-in. The common shares of the capital stock of UNACEM Corp S.A.A. are listed on the Lima Stock Exchange.

On June 30, 2025, the Shareholders Meeting approved the reduction of the Company's capital stock from S/ 1,648,000,000 to S/ 1,600,000,000.

This reduction was registered with the National Superintendency of Public Records on August 29, 2025.

On October 10, 2024, the Shareholders Meeting approved the reduction of the Company's capital stock from S/ 1,780,000,000 to S/ 1,648,000,000. This reduction was registered with the National Superintendency of Public Records on December 14, 2024.

As of December 31, 2025, the price of the Company's ordinary shares on the stock exchange was S/ 1.67 (S/ 1.55 as of December 31, 2024).

#### b) Classes of Created and Issued Shares

Reference	Common Shares
Created	X
Issued	X

#### c) Number and Face Value of Issued Shares

Reference	Common Shares
Number as of 31 December 2025	1,648,000,000
Face value as of 31 December 2025	S/ 1.00

#### d) Shareholder Structure

Shareholders with more than 5.0% of the capital stock:

Name	Stake in Capital Stock	Nationality	Economic Group
Inversiones JRPR S.A.	34.81%	Peruvian	JRPR
Nuevas Inversiones S.A.	28.78%	Peruvian	JRPR
AFP Integra	4.43%	Peruvian	Sura

#### e) Voting Shares

Stake	No. of Shareholders	Stake Percentage
Less than 1.0%	5,042	23.87%
From 1.0% to 4.99%	7	12.54%
From 5.0% to 9.99%	0	0.00%
10.0% or more	2	63.59%
<b>Total</b>	<b>5,051</b>	<b>100.00%</b>



**6.1 RELEVANT INFORMATION  
ON GRUPO UNACEM**

**f) Stake by Shareholder Type**

<b>Stake by type of shareholder or representative value of the share comprising the S&amp;P Peru Select Index (as of the close of fiscal year 2024)</b>	<b>No. of Holders</b>	<b>Stake %<sup>1</sup></b>
1. Board members or senior management of the company, including relatives <sup>2</sup>	91	70.25%
2. Company employees not included in number 1	1	0.01%
3. Individuals not included in numbers 1 and 2	4,835	15.41%
4. Pension funds managed by Pension Fund Management Companies under the supervision of the Peruvian Superintendency of Banking, Insurance, and Private Pension Fund Management Companies	7	9.30%
5. Pension fund managed by the National Pension Normalization Office (ONP)		0.00%
6. Peruvian government entities, with the exception of that indicated in number 5	1	0.11%
7. Banks, financial institutions, municipal savings and loan entities, small and microenterprise development institutions, agricultural savings, and savings and loan cooperatives under the supervision of the Peruvian Superintendency of Banking, Insurance, and Private Pension Fund Management Companies	1	0.00%
8. Insurance companies under the supervision of the Peruvian Superintendency of Banking, Insurance, and Private Pension Fund Management Companies	1	0.36%
9. Brokerage agents under the supervision of the Peruvian Securities and Exchange Commission (SMV)	2	0.00%
10. Investment funds, mutual funds, and trust funds under the Stock Exchange Act and the Investment Funds Act and bank trust funds under the General Financial System Act	12	0.44%
11. Standalone trust funds and foreign bank trust funds, where it is possible to identify them	22	1.48%
12. Foreign depositors listed as shareholders as part of ADR or ADS programs		0.00%
13. Foreign depositors and custodians listed as shareholders not included in number 12	7	0.10%
14. Foreign custodians listed as shareholders	8	0.59%
15. Entities not included in the preceding numbers <sup>3</sup>	63	1.94%
16. Shares belonging to the S&P/BVL Perú Select Index or representative value of these shares, in the company's portfolio		0.00%
<b>Total</b>	<b>5,051</b>	<b>100.00%</b>

1 Rounded to two decimal places.

2 The term "relatives" according to the definition established in the regulations on indirect ownership, relationships, and economic groups.

3 The term "entities" according to the definition established in the regulations on indirect ownership, relationships, and economic groups.



**6.1 RELEVANT INFORMATION  
ON GRUPO UNACEM**

**g) Stake by Shareholder Residence**

<b>Stake by shareholders or representative value of the share comprising the S&amp;P/BVL Peru Select Index, by residence (as of the close of fiscal year 2024)</b>	<b>Number of Holders</b>	<b>Stake Percentage<sup>4</sup></b>
Domiciled	4,907	95.70%
Non-domiciled	144	4.30%
<b>Total</b>	<b>5,051</b>	<b>100.00%</b>

<sup>4</sup> Rounded to two decimal places.

**Description of Operations and Performance**

**a) Corporate Purpose**

As of December 31, 2025 and 2024, the corporate purpose of UNACEM Corp S.A.A. is: (i) invest in other companies engaged in the preparation, manufacture, distribution, and sale of clinker, cements, and other construction materials in Peru or abroad; (ii) develop all types of intellectual property and technology; (iii) manage natural resources and circular economic processes for their exploitation or assignment in use to third parties; and (iv) perform all types of activities, business dealings, and operations for the control and/or management of subsidiaries and management of investments, including the management of shared services and the transfer of assets, provision of services, and granting of direct or indirect financing to its subsidiaries and other entities in which it holds an interest. Additionally, UNACEM Corp S.A.A. may invest in other companies established in Peru and abroad engaged in similar activities and/or activities that aid, further, or supplement its investments in the aforementioned activities, as well as real estate investments and activities for the generation, transmission, and/or distribution of electricity.

Up until December 31, 2021, the Company's corporate purpose was to manufacture clinker, cement, and other construction materials, in Peru and abroad, including the distribution and sale thereof, as well as to operate the Conchán pier and its related facilities.

**b) Existence**

Perpetual.

**c) Evolution of Operations**

Below is a summary of the evaluation of our activities, based on the main business segments in which Grupo UNACEM is currently active:

**PERU**

On July 6, 1916, the first cement company in Peru was established: Compañía Peruana de Cement Portland S.A., the forerunner of the Issuer. Its first production plant, known as "Maravillas," was built near the Presbítero Maestro Cemetery in Lima in 1924.

In 1956, the highest cement plant in the world was built: Cement Andino S.A., located in



## 6.1 RELEVANT INFORMATION ON GRUPO UNACEM

Tarma, at 4,000 meters above sea level, next to the Carpapata hydroelectric power plant. Two years later, in 1958, the Condorcocha plant began operations with kiln I.

Starting in 1963, kiln II began operating at the Condorcocha plant, as the first kiln with a dry-zone heat transfer process in the Americas. Kiln III started operations in 1969.

On December 28, 1967, the Peruvian company Cementos Portland S.A. began a new stage in its life as Cementos Lima S.A. New kilns, mills, and other cutting-edge equipment were acquired.

In 1974, the military government then in power expropriated all shares in Cementos Lima S.A. and Cement Andino S.A. Six years later, 51.0% of the shares in both companies were returned, along with control over them. At that time, both companies were in suboptimal conditions. In 1994, an international public auction was held to reprivatize the 49.0% of the stock that the government had in Cementos Lima S.A. In 2007, the same was done for the government's minority interest in Cement Andino S.A.

In 1987, the remodeling and expansion of kiln III began at the Condorcocha plant. It was the first kiln in Peru with dual heat transfer devices and a precalciner, developed by ARPL Tecnología Industrial S.A.



Condorcocha plant, UNACEM Perú.



## 6.1 RELEVANT INFORMATION ON GRUPO UNACEM

In 1989, the Conchán pier started operations near kilometer marker 24.5 of the Panamericana Sur highway in Lurin, for the purpose of exporting goods to international markets such as the United States, Chile, and Panama. That same year, Tarma experienced a significant level of terrorist acts, with Cement Andino S.A. being the most severely affected company in the area.

In mid-1996, Unión de Concreteras S.A. was created, known by the business name of UNICON, thanks to the merger of two leading blended concrete manufacturers: COPRESA (founded in 1956) and HORMEC (founded in 1976), with the backing of two other major cement companies in Peru (Cementos Lima S.A. and Cement Andino S.A.).

In 1996, the second stage of the Atocongo plant's expansion began in Lima. This process was completed in 1999 and helped triple clinker and cement production. A year later, ARPL Tecnología Industrial S.A. headed the repair, overhaul, and expansion of kiln II at the Condorcocha plant.

The project for the construction of the 8.2-km-long underground belt conveyor began in 2002, following the approval of the necessary environmental impact assessment, enabling the transport of bulk inputs and cement from the Atocongo plant in Villa Maria del Triunfo to the Conchán pier in Lurin. This project included the construction of new paved roads, sidewalks, bus stops, and green areas, thus revitalizing the neighboring areas.

In 2003, the Asociación UNACEM (formerly known as Asociación Atocongo) was created as the Issuer's corporate social responsibility organization, with the goal of bringing the Company closer to the community and working together for the sustainable development of the latter. At the same time, the Condorcocha plant implemented programs to foster community development in Tarma.

In 2005, construction began on the railway branch that made it possible to connect the highlands and the coast, as well as connecting the Condorcocha plant with the port of Callao

and the cities of Huancayo and Cerro de Pasco. UNICON, in alliance with UNACEM (formerly Cementos Lima S.A.), imported the first slipform paver to the country to promote the concrete pavement industry.

In 2007, the use of natural gas began at the Atocongo plant in Lima, thus reducing gas emissions by over 25.0% in the production process. That same year, as a result of UNACEM partnership with the PRAINSA group of Spain, PREANSA Perú was incorporated. This company is engaged in the construction and assembly of industrialized concrete structures.

In 2010, the El Platanal hydroelectric plant (located in the Cañete River basin in Yauyos) was inaugurated, with UNACEM backing and its support as a shareholder (through its predecessors, Cementos Lima and Cement Andino). The El Platanal hydroelectric plant generated an average of 1.1 million megawatt-hours per year of clean power, equivalent to the electricity consumption of 200,000 Peruvian households. That same year, UNICON acquired 50.0% of the shares of Entrepisos Lima S.A.C., engaged in the prefabrication of functional and structural concrete elements specifically intended for building and infrastructure works.

In 2011, UNICON acquired all of the shares of Firth Industries Perú S.A., today CONCREMAX S.A., one of the country's largest providers of concrete and aggregate solutions in the housing, mining, and infrastructure sectors. That same year, a second, full automated concrete block manufacturing plant was inaugurated in Cajamarquilla, doubling total capacity.

In 2012, construction began on the Carpapata III hydroelectric power plant project, with a capacity of 12.8 MW, increasing total capacity to 24 MW with the Carpapata I and Carpapata II hydroelectric power plants. In June 2012, the expansion of the Condorcocha plant's capacity was completed with the incorporation of line IV, increasing said plant's clinker production capacity from 1.2 million tons to 1.9 million tons per year, and the cement milling capacity from 1.2 to 2.1 million tons per year.



## 6.1 RELEVANT INFORMATION ON GRUPO UNACEM

Starting on October 1, 2012, UNACEM (formerly Cementos Lima S.A.) merged with Cement Andino S.A., with the latter being the absorbed company. This merger created significant synergies and operational improvements. The merger also made it possible to better supply the market, offering a wider range of cements and other products at competitive prices, as well as the optimization of leverage to undertake future investment projects.

In 2013, the upgrade and capacity expansion project was completed in kiln I of the Atocongo plant, thus increasing the clinker production capacity at said plant to 4.8 million tons per year and the cement milling capacity to 5.5 million tons per year.

After completing the expansion projects at both plants, UNACEM (formerly Cementos Lima S.A.) had an installed capacity of 6.7 million tons of clinker and 7.6 million tons of cement, with a wide portfolio of products to offer the market.

In October 2014, UNACEM (formerly Cementos Lima S.A.) performed an international bond issue for a total of US\$ 625.0 million, with a nominal interest rate of 5.875% and a maturity date of October 2021, with which it financed the acquisition of Lafarge Cementos S.A. in Ecuador, among other corporate uses.

In 2016, two major projects were finished at the Condorcocha plant: the Carpapata III hydroelectric plant project, and the new mill and bagging line, expanding UNACEM's installed capacity to 8.3 million tons of cement per year, and the consolidated installed production capacity of UNACEM and its subsidiaries to approximately 10.4 million tons of cement per year.

In 2017, the Hidro Marañón hydroelectric plant began operations. This plant is an indirect subsidiary of the Company and has a generation capacity of 18.4 MW. Additionally,

as part of UNACEM's initiative to strengthen its values and organizational culture, the Board of Directors approved the Code of Ethics and Conduct (CODEC) and implementation began on an integrated anti-bribery system based on ISO 37001 standards, achieving certification in June 2019.

In 2018, UNACEM acquired Cementos Portland (CEMPOR), whose quarry in Manchay helped create synergies with the Atocongo plant. On December 28, 2018, the Shareholders' Meeting approved UNACEM's merger, as absorbing company, with Sindicato de Inversiones y Administración S.A. (SIA), Inversiones Andino S.A. (IASA), and Inmobiliaria Pronto S.A. (Pronto), as absorbed companies, entering into force on January 1, 2019. The merger between UNACEM, SIA, IASA, and Pronto was completed without any of the shareholders using their right of withdrawal or opposition from any creditor. This marked a milestone in UNACEM's history, demonstrating the commitment of all the shareholders, both majority and minority, in seeking to create value for the Company and benefit all of its stakeholders.

Additionally, the Shareholders' Meeting held on May 28, 2019, approved UNACEM's merger, as absorbing company, with CEMPOR, as absorbed company. The merger entered into force on June 1, 2019.

In December 2021, UNACEM's Corp Shareholders' Meeting approved the Company's reorganization, which entered into force on January 1, 2022. This reorganization involved the spin-off of three equity blocks that were transferred in their entirety to three subsidiaries of UNACEM Corp:

- UNACEM Perú S.A. received all the assets and liabilities related to the cement business. It is the new company specialized in clinker and cement production for the Peruvian domestic market and for export.



## 6.1 RELEVANT INFORMATION ON GRUPO UNACEM

- Minera Adelaida S.A. received mining concessions in transfer not related to the economic activity of UNACEM Perú S.A.
- Inversiones Nacionales y Multinacionales Andinas S.A. received in transfer the real properties not related to the main economic activity of UNACEM Perú S.A.

In late 2022 and throughout 2023, the Group made investments to consolidate its energy operations. Most notably, it finalized the acquisition of Termochilca S.A. which is an electricity generation company with a combined cycle thermal power plant in the district of Chilca, province of Cañete, department of Lima, with an installed power of 300 MW.

On December 29, 2022, the Company informed the Peruvian Securities and Exchange Commission (SMV) that the offer of its subsidiary, Compañía Eléctrica El Platanal S.A. (CELEPSA), to acquire the shares and debts (senior debt and subordinated bonds) of Termochilca S.A., had been accepted. On April 20, 2023, the National Institute for the Defense of Free Competition and the Protection of Intellectual Property (INDECOPI) notified CELEPSA of its authorization of the merger with Termochilca S.A., and on May 8, 2023, the transaction was closed, and the company became part of Grupo UNACEM. The total agreed price was US\$ 141.0 million, paid directly by CELEPSA using bank financing resources.



El Platanal hydroelectric power plant, CELEPSA.



## 6.1 RELEVANT INFORMATION ON GRUPO UNACEM

This transaction is a major milestone for Grupo UNACEM and CELEPSA, given that it has doubled the current installed capacity and strengthened the Company's position as a significant player in the Peruvian electricity market, renewing Grupo UNACEM commitment to the country's growth.

In June 2023, INDECOPI notified the Company of its authorization for the incorporation of a new company between UNACEM Corp. S.A.A., with 51.0% of the capital stock, and Grupo Calidra S.A. de C.V., a Mexican company, with the remaining percentage.

The purpose of the new company, CALCEM S.A., is to build and operate an industrial plant in the area of Condorcocha, province of Tarma, department of Junin, for the production of quicklime and calcium carbonate, with an initial capacity of 600 tons of quicklime per day. The plant will begin operating in the first half of 2025. The investment in CALCEM will be covered with capital contributions from both partners and bank financing.

Finally, on November 16, 2023, the Company submitted a proposal to the boards of directors of the parties involved for a merger in which UNICON will absorb, in a single bloc, the entire equity of CONCREMAX. This reorganization entered into force on January 1, 2024, and did not result in a capital increase for UNICON, given that CONCREMAX is wholly owned by UNICON.

In 2024, CELEPSA completed a full year of operations at Termochilca, bolstering the Group's position in the energy sector with a hydrothermal platform. UNICON played a key role in the construction of the Chancay Mega-port, a project that required cutting-edge technical solutions such as the in-situ installation of two concrete plants, guaranteeing the continuous supply of over 600,000 m<sup>3</sup> of concrete during different stages.

In 2025, the Board approved the execution of the Concrete Product Production Agreement between UNACEM Perú and UNICON, which entered into force on July 1, 2025. According to this agreement, UNICON will produce, at the

request of and for UNACEM Perú, the ready-mix concrete and all other concrete products that it has thus far been manufacturing. It will furthermore be responsible for the transportation and shipping of said products from the production plants to customers. This new model centralizes commercial management in UNACEM Perú and maintains UNICON's focus on quality and customer service. No significant effects are foreseen, as a result of the entry into force of the abovementioned agreement, on the financial statements of UNACEM Corp S.A.A., whether separate or consolidated, nor any impact whatsoever on the Group's current financial obligations or stakeholder relations.

On July 1, 2025, the Shareholders' Meetings of Inversiones en Concrete y Afines S.A. (INVECO) and Unión de Concreteiras S.A. (UNICON) unanimously agreed to approve the draft agreement for reverse merger, by virtue of which UNICON absorbed the equity of INVECO in a single block, which represented no changes in the economic group. As a result of this operation, the company is the direct shareholder of UNICON, with a 99.99% stake.

On November 1, 2025, the Shareholders' Meetings of Minera UNA S.A. (Minera UNA) and Minera Cronos S.A. (Minera Cronos) unanimously agreed to approve the draft merger agreement by virtue of which Minera UNA absorbed the entirety of the equity of Minera Cronos in a single block. As a result, Minera Cronos was dissolved without liquidation, pursuant to the Business Corporations Act (Ley General de Sociedades). Minera UNA was the holder of 100% of the shares of Minera Cronos, making this a simple merger that will not result in a capital stock increase for Minera UNA. Given that both companies belong to the same economic group, this operation will not result in any changes for the Group.

### ECUADOR

In November and December 2014, via the subsidiary Inversiones Imbabura S.A., 98.89% of all shares in Lafarge Cementos S.A., now known as UNACEM Ecuador S.A.A., were acquired for the amount of US\$ 518.9 million. This acquisition was



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## 6.1 RELEVANT INFORMATION ON GRUPO UNACEM

a milestone in UNACEM's growth strategy and is now an important value creation mechanism.

UNACEM Ecuador S.A. has a plant located in Otavalo, in the province of Imbabura, with a production capacity of 1.0 million tons of clinker and 1.5 million tons of cement, an integrated operation with limestone reserves for over 60 years, and a broad distribution network that enables it to efficiently serve the Ecuadorian market.

In 2017, Grupo UNACEM entered the concrete market with UNICON Peru's acquisition of 100.0% of Hormigonera Quito, which changed its name to UNICON Ecuador.

In 2021, UNICON Peru sold all of its shares in UNICON Ecuador to Imbabura. In 2022, the merger

of UNACEM Ecuador, as absorbing company, and UNICON Ecuador, as absorbed company was approved. This transaction entered into force on February 1, 2023, and the results of the concrete business were incorporated into the results of UNACEM Ecuador starting on that date.

In 2024, Grupo UNACEM replaced 54.0% of fossil fuels with alternative fuels for cement production at its Ecuador plant, marking a major milestone in its sustainability strategy, focused on clinker production and linked to compliance with sustainability KPIs tied to a US\$ 60.0 million loan.

### CHILE

In 2018, Grupo UNACEM began operations in Chile with the purchase of Hormigones Independencia (now UNICON Chile) by UNICON Peru.



San Juan plant, UNACEM Chile.



## 6.1 RELEVANT INFORMATION ON GRUPO UNACEM

In 2021, UNACEM integrated the cement business (now UNACEM Chile) with the purchase of 100.0% of the shares of Cementos La Unión S.A. (CLU) and 100.0% of the shareholder rights of Inversiones Mel 20 Limitada (Mel 20). This transaction included a cement milling plant with a capacity of 300,000 tons per year and a premixed concrete unit with plants and concrete trucks with a capacity of 336,000 m<sup>3</sup> per year. In total, the transaction came to approximately US\$ 23.0 million, including the purchase price and CLU's debt that was secured by UNACEM Corp.

Additionally, in December 2021, UNACEM Corp, through its subsidiary UNACEM Chile S.A., bought all the assets of the San Antonio cement milling plant, located in San Antonio, in the Valparaíso region, and the exploitation rights and mining concessions on the pozzolan deposit known as "Popeta 1 al 30," with a surface area of approximately 300 ha, for a total amount of US\$ 30.8 million.

In 2022, we supplemented the concrete business with the aggregates business thanks to the purchase by UNACEM Chile S.A. and UNICON Chile

S.A. of the companies Inversiones Majas Limitada e Inversiones Befeld Limitada; 100.0% of the shares in the Chilean company Constructora de Obras Civiles y Viales Limitada (CONOVIA); and other assets, for an amount of US\$ 3.7 million. CONOVIA is a company engaged in processing aggregates with a plant with an installed capacity of 15,000 tons per month.

On January 26, 2024, the acquisition of 50.0% of the shares of Prefabricados Andinos S.A. – PREANSA Chile was finalized. As from said date, UNACEM Corp is the sole owner of this subsidiary.

### UNITED STATES

In 2011, Grupo UNACEM inaugurated Drake Cement LLC, located in Yavapai County in the state of Arizona, USA, with a production capacity of approximately 600,000 tons of clinker and 624,000 tons of cement per year.

In 2012, UNACEM (at present UNACEM Corp S.A.A.) began to expand in the United States, adding the concrete and aggregates businesses, with a fully integrated operation.

Tehachapi Cement plant,  
UNACEM North America.





## 6.1 RELEVANT INFORMATION ON GRUPO UNACEM

In 2021, UNACEM contributed its shares in Staten Island Co. LLC and subsidiaries to Skanon Investments Inc. On June 28, 2021, UNACEM bought shares in Skanon Investment Inc. from its subsidiaries Inversiones en Concrete y Afines S.A., DIGICEM S.A. (formerly Transportes Lurín S.A.), and ARPL Tecnología Industrial S.A., thus becoming the direct controller of 95.80% of Skanon Investment Inc.'s capital stock.

In 2022, Skanon Investment Inc acquired 4.348% of the minority stake in the stock held by the community of Yavapai for approximately US\$ 6.5 million (equivalent to S/ 25.0 million), thus directly controlling 98.39% of the capital stock of Drake Cement (as of December 31, 2021, it held 94.04%). As of this date, there is a balance of approximately US\$ 1.6 million pending payment.

In 2023, the Group expanded its cement production operations in the United States with the acquisition of a cement plant in California, one of the biggest milestones of that year, doubling Grupo UNACEM's current clinker and cement production capacity in the United States and allowing it to enter one of the biggest markets on the West Coast, while strengthening its portfolio of investments in its primary business.

The acquisition was approved by the Board of Directors on August 24, 2023, authorizing the execution of the sale agreement by virtue of which our subsidiary Skanon Investments Inc. acquired from the U.S. companies Martin Marietta Materials, Inc., and Martin Marietta Pacific District Cement, LLC (the sellers) all of the ownership interests in Martin Marietta Southern California Cement, LLC, a company domiciled in Delaware, United States, and owner of the Tehachapi Cement plant, now known as Tehachapi Cement LLC. This plant has a production capacity of 1 million short tons of cement and 940,000 short tons of clinker.

On October 31, 2023, the acquisition of all shares was completed for a final price of US\$ 315.0 million. This transaction was financed with a loan from a syndicate of banks headed by BBVA Securities Inc., for an amount of US\$ 345.0 million with a three-year term.

On May 28, 2024, the subsidiary Skanon Investment, Inc. changed its legal name to UNACEM North America, Inc. With the consolidation of the Tehachapi Cement plant, operations expanded their markets to cover Arizona, California, and Las Vegas.

On December 16, 2025, UNACEM North America issued municipal bonds for US\$ 360.0 million to refinance the acquisition of Tehachapi Cement. The operation was performed at a highly competitive variable interest rate, with a 20-year maturity and a demand of more than four times the supply, helping to optimize the debt maturity profile and strengthen the Group's financial position, both in the future and for the new strategic cycle.

### COLOMBIA

In 2016, PREANSA Colombia S.A.S. began operating, dedicated to the design, manufacture, transportation, and assembly of prefabricated concrete elements, as well as advising customers on selecting the best solution for their infrastructure projects.

### **Evolution of the Number of Permanent and Temporary Employees**

According to the information reported in 2025 Grupo UNACEM employed a total of 6,818 people. For purposes of comparison, this number was 6,683 in 2024.

**6.1 RELEVANT INFORMATION  
ON GRUPO UNACEM****d) Main Corporate Assets**

The Group's assets consist of the following:

**Mining Concessions, Properties, plant and Equipment, Net  
As of December 31, 2025**

*In thousands of Peruvian soles*

	<b>Cement</b>	<b>Electricity</b>	<b>Concrete and Aggregates</b>	<b>Others</b>	<b>Total</b>
Machinery and equipment	2,532,374	434,773	152,109	5,916	3,125,172
Buildings and constructions	1,760,339	926,179	125,620	26,080	2,838,218
Land	832,576	77,316	163,025	106,497	1,179,414
Works in progress	885,872	19,335	34,763	72,015	1,011,985
Vehicles	79,166	65	154,108	2,226	235,565
Concessions	146,841	7,246	3,893	27,085	185,065
Miscellaneous facilities	47,937	24,619	10,870	12,142	95,568
Miscellaneous equipment	41,288	9,502	19,757	7,076	77,623
Quarry closure	9,071	-	246	-	9,317
Units receivable	-	5,502	-	182	5,684
Furniture and fittings	1,989	1,407	394	1,758	5,548
	<b>6,337,453</b>	<b>1,505,944</b>	<b>664,785</b>	<b>260,977</b>	<b>8,769,159</b>

Additions during 2025 consisted primarily of the following:

**Cement Production and Sale**

UNACEM Perú S.A. invested in the gas suspension absorber system in kilns I and II, the new primary crusher, and the clinker storage yards at the Atocongo plant. It also continued with the roofing works in the clinker yards at the Atocongo and Condorcocha plants, as well as the dust control system in the kilns III cooler at the Condorcocha

plant. The total amount of these projects was approximately S/ 252,794,000.

Drake Cement invested US\$ 0.8 million (equivalent to S/ 3.0 million) in the new liner for the ball mill for US\$ 1.4 million (equivalent to S/ 4.9 million) for the purchase of machinery.

UNACEM Ecuador S.A. invested in projects for the San Patricio offices and a level change in the Hazemag crusher for a total of US\$ 3.8 million (equivalent to S/ 12.6 million).



**6.1 RELEVANT INFORMATION  
ON GRUPO UNACEM**

**Concrete Production and Sale**

UNICON Perú S.A. made disbursements for the following projects:

- i. Procurement of mixer trucks and equipment for approximately S/ 39.6 million
- ii. Concrete launchers and pumps for approximately S/ 2.9 million
- iii. Repair, commissioning of mixer plants and equipment for S/ 8.9 million
- iv. Repairs to trucks and pumps for approximately S/ 14.3 million
- v. Quarry development for S/ 3.9 million

UNICON Chile S.A. made the following procurements:

- i. New Pemuco and Peralillo plants, and improvements to other plants for approximately S/ 6.3 million
- ii. Overhaul and truck procurement for S/ 10.1 million

Desert Ready Mix procured machinery and equipment for approximately US\$ 0.6 million (equivalent to S/ 2.2 million), as well as vehicles for approximately US\$ 8.5 million (equivalent to S/ 28.9 million).

**Electricity Generation and Sale**

CELEPSA procured turbine injectors and made improvements to the integrated generator system for approximately S/ 7.4 million.

Termochilca performed major maintenance and upgraded the gas turbine for the amount of S/ 129,892,000.

Transmicem invested in the construction of the electric transmission system that will guarantee the energy supply at the Atocongo plant for S/ 17.7 million.

CERE invested in the turbine component manufacturing for approximately S/ 5.3 million.

**Others**

In August 2025, CALCEM began construction of a lime slurry plant, in partnership with Grupo Calidra of México. This new lime slurry plant, located in Condorcocha, will have an initial capacity of 200,000 tons annually and will require an approximate investment of US\$ 70.0 million. Execution during the year reached S/ 65,336,000.

**e) Judicial, Administrative, or Arbitration Proceedings**

**Tax Situation**

- i. The Group's business units are subject to the tax regimen of the country where they operate and pay taxes separately based on their unconsolidated results.

Income tax rates on taxable earnings in the main countries where the Group and its business units operate are as follows:

In percentages	2025	2024
Peru	29.5%	29.5%
Ecuador	25.0%	25.0%
U.S. (*)		
Arizona	21.0% and 4.9%	21.0% and 4.9%
California	21.0% and 8.8%	21.0% and 8.8%
Chile	27.0%	27.0%

\* According to the U.S. federal law, the subsidiary is subject to the federal tax rate of 21.0% and state tax rate of 4.9% and 8.8% of Arizona and California states, respectively.



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## 6.1 RELEVANT INFORMATION ON GRUPO UNACEM



- ii. To determine income tax, transfer prices for transactions with related companies or companies located in tax havens must be supported with documentation and information on the valuation methods used and the criteria considered for the calculation thereof.

Based on an analysis of the Company's operations, the Management and its legal advisors do not believe that the application of

these standards will result in any significant contingencies for the Company as of December 31, 2025, and 2024.

- iii. The tax authority in each country has the power to review, and, if applicable, correct the income tax calculated by the Company and its subsidiaries. Income tax declarations are open to audits by the tax authorities, as follows:



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**6.1 RELEVANT INFORMATION  
ON GRUPO UNACEM**

	<b>Auditable Period</b>
<b>Peru</b>	
UNACEM Corp S.A.A.	2020-2025
UNACEM Perú S.A.	2021-2025
Compañía Eléctrica El Platanal S.A.	2021-2025
CELEPSA Renovables S.R.L.	2019-2025
Termochilca S.A.	2017-2025
Generación Eléctrica Atocongo S.A.	2021-2025
Unión de Concreteras S.A.	2021-2025
Inversiones en Concrete y Afines S.A.	2021-2025
Prefabricados Andinos Perú S.A.C.	2021-2025
DIGICEM S.A.	2021-2025
Depósito Aduanero Conchán S.A.	2021-2025
Inversiones Imbabura S.A.	2021-2025
Inversiones Nacionales y Multinacionales Andinas S.A.	2021-2025
ARPL Tecnología Industrial S.A.	2021-2025
Vigilancia Andina S.A.	2021-2025
Entrepisos Lima S.A.C.	2021-2025
<b>Ecuador</b>	
UNACEM Ecuador S.A.	2021-2025
<b>Chile</b>	
Prefabricados Andinos S.A.	2021-2025
UNACEM Chile S.A.	2021-2025
Inversiones Mel 20 Limitada	2021-2025
UNICON Chile S.A.	2021-2025
<b>Colombia</b>	
Prefabricados Andinos Colombia S.A.S.	2020-2025
<b>U.S.</b>	
UNACEM North America	2021-2025



## 6.1 RELEVANT INFORMATION ON GRUPO UNACEM

Due to the possible ways in which the tax authorities of each country where the Group operates may interpret the laws in force, it is not possible at this time to determine whether or not any inspections that may be performed will result in liabilities for the Company and its subsidiaries. Thus, any potential higher taxes or charges that may be imposed as a result of tax inspections would be applied to the results of the fiscal year in which they are determined. In the opinion of the Company's Management and its legal advisors, any additional tax payments for said periods will not have a significant effect on the consolidated financial statements as of December 31, 2025, and 2024.

### Contingencies

In the normal course of their operations, the Company and its subsidiaries have had a number of complaints brought against them with regard to tax, legal (labor and administrative), and regulatory matters, which are reported and disclosed in accordance with the IFRS.

### Peru

#### i. Tax

As a result of audits performed in previous years, the Company and its subsidiaries have been served by the National Superintendency of Customs and Tax Administration (SUNAT) with a number of decisions regarding supposed income tax omissions. In some cases, the Company and its subsidiaries have filed complaints before higher instances, arguing that the resolutions are not in accordance with law, while in other cases they paid the amounts received under protest. These tax proceedings are related to the following matters:

#### UNACEM Corp S.A.A.

- Income tax for fiscal years 2004, 2005 and 2009.
- Contribution to the supplemental miners', metalworkers', and steelworkers' retirement fund for 2013 through 2017.
- Mining royalties, formerly Cementos Lima S.A., 2008 and 2009.
- Mining royalties, formerly Cemento Andino S.A., 2008.



Planta Atocongo, UNACEM Perú.

**6.1 RELEVANT INFORMATION  
ON GRUPO UNACEM****f) Administration****Board of Directors**

<b>Name</b>	<b>Position</b>	<b>Has held position since</b>
Ricardo Rizo Patrón de la Piedra	Chairman	December 2012
Alfredo Gastañeta Alayza	Vice Chairman	December 2012
Marcelo Rizo Patrón de la Piedra	Director	March 1994
Jaime Sotomayor Bernós	Director	March 1994
Carlos Ugás Delgado	Director	March 1996
Diego de la Piedra Minetti	Director	March 2012
Alex Alberto Alvarado Arauzo	Director	March 2024
José Antonio Payet Puccio	Director	March 2018
Martín Ramos Rizo Patrón	Director	March 2018
María Elena Rizo Patrón de la Piedra	Director	July 2020
Elmer Rafael Cuba Bustinza	Director	July 2020

**Corporate Executive Team**

<b>Name</b>	<b>Position</b>	<b>Has held position since</b>
Pedro Lerner Rizo Patrón	Corporate CEO	July 2020
Álvaro Morales Puppó	Corporate Vice President of Finance	February 2021
Marlene Negreiros Bardales	Corporate Vice President of Talent and Corporate Culture	February 2021
Eduardo Sánchez Verdejo	Corporate Vice President of Industrial Operations	February 2021
Fernando Dyer Estrella	Chief Risk and Compliance Officer	January 2022
Alfredo Len Álvarez	Corporate Director of Energy Strategy	April 2023
Julia Sobrevilla Perea	Director of Corporate Affairs and Sustainability	July 2023
José Luis Perry Gaviño	Chief Legal Officer	February 2023



## 6.1 RELEVANT INFORMATION ON GRUPO UNACEM

### 6.1.3 Financial Statements

The financial statements as of December 31, 2025, and 2024, attached to this integrated report were audited by Messrs. Emmerich, Córdova y Asociados S.C.R.L. a member firm of Peat Marwick International Klynveld Main Goerdeler (KPMG), who issued their unqualified opinion.

#### Changes in the persons responsible for the preparation and review of financial information:

Neither the General Manager nor the head accountant have changed in the last two (2) years.

### INDIVIDUAL STATEMENT OF FINANCIAL POSITION AS OF DECEMBER 31, 2025 AND 2024 (in thousands of Peruvian soles)

	December 31, 2025	December 31, 2024
<b>ASSETS</b>		
<b>CURRENT ASSETS</b>		
Cash and cash equivalents	5,697	3,906
Trade and miscellaneous accounts receivable	245,101	142,686
Expense advances	5,829	4,695
<b>TOTAL CURRENT ASSETS</b>	<b>256,627</b>	<b>151,287</b>
<b>NON-CURRENT ASSETS</b>		
Trade and miscellaneous accounts receivable	47,960	52,239
Investments in subsidiaries and others	6,332,269	6,219,673
Intangible assets	34,718	32,123
Deferred income tax assets	41,018	31,192
Transport units and miscellaneous equipment	212	168
<b>TOTAL NON-CURRENT ASSETS</b>	<b>6,456,177</b>	<b>6,335,395</b>
<b>TOTAL ASSETS</b>	<b>6,712,804</b>	<b>6,486,682</b>

	December 31, 2025	December 31, 2024
<b>LIABILITIES</b>		
<b>CURRENT LIABILITIES</b>		
Other financial liabilities	291,328	696,181
Trade and miscellaneous accounts payable	64,826	87,182
Allowances	53,356	467
<b>TOTAL CURRENT LIABILITIES</b>	<b>409,510</b>	<b>783,830</b>
<b>NON-CURRENT LIABILITIES</b>		
Other financial liabilities	745,719	361,752
Trade and miscellaneous accounts payable	5,835	2,791
<b>TOTAL NON-CURRENT LIABILITIES</b>	<b>751,554</b>	<b>364,543</b>
<b>TOTAL LIABILITIES</b>	<b>1,161,064</b>	<b>1,148,373</b>
<b>EQUITY</b>		
Issued capital stock	1,600,000	1,648,000
Additional paid-in capital	-38,019	-38,019
Own shares in portfolio	0	-8,340
Legal reserve	363,626	363,626
Cumulative gain (or loss)	3,626,133	3,373,042
<b>TOTAL EQUITY</b>	<b>5,551,740</b>	<b>5,338,309</b>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>6,712,804</b>	<b>6,486,682</b>



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**6.1 RELEVANT INFORMATION  
ON GRUPO UNACEM****INDIVIDUAL PROFIT AND LOSS STATEMENT****AS OF DECEMBER 31, 2025 AND 2024**

(in thousands of Peruvian soles)

	For the cumulative period between January 1 and December 31, 2025	For the cumulative period between January 1 and December 31, 2024
Revenue from ordinary activities	618,370	507,142
<b>GROSS INCOME</b>	<b>618,370</b>	<b>507,142</b>
<b>OPERATING INCOME (EXPENSES)</b>		
Administrative expenses	-125,442	-102,465
Other income	10,727	4,325
Other expenses	-15,252	-75,075
<b>OPERATING EARNINGS</b>	<b>488,403</b>	<b>333,927</b>
<b>OTHER INCOME (EXPENSES)</b>		
Financial revenue	2,589	6,074
Financial expenses	-58,940	-54,268
Exchange difference, net	-2,393	676
<b>EARNINGS BEFORE INCOME TAX</b>	<b>429,659</b>	<b>286,409</b>
Income tax expenses	-22,114	-30,970
<b>NET EARNINGS FOR THE FISCAL YEAR</b>	<b>407,545</b>	<b>255,439</b>
Net earnings per share, basic and diluted (expressed in Peruvian soles)	0.253	0.149
Weighted average number of shares in circulation (in thousands)	1,609,804	1,718,830



6.1 RELEVANT INFORMATION ON GRUPO UNACEM

INDIVIDUAL STATEMENT OF CHANGES IN EQUITY

AS OF DECEMBER 31, 2025 AND 2024

(in thousands of Peruvian soles)

	Issued Capital	Share Premiums	Own Shares in Portfolio	Legal Reserve	Unrealized Gains (or Losses)	Cumulative Gain (or Loss)	Total
<b>BALANCES AS OF JANUARY 1, 2023</b>	1,780,000	-38,019	-22,948	363,626	-	3,317,756	5,400,415
Comprehensive income (loss) for the fiscal year	-	-	-	-	-	255,439	255,439
Net earnings for the fiscal year	-	-	-	-	-	255,439	255,439
<b>TOTAL COMPREHENSIVE INCOME (LOSS) FOR THE FISCAL YEAR</b>	-	-	-	-	-	255,439	255,439
Transactions with Company's owners	-	-	-	-	-	-137,663	-137,663
Dividend distribution	-	-	-	-	-	-137,663	-137,663
Reduction of capital issued	-132,000	-	194,527	-	-	-62,527	-
Own shares in portfolio	-	-	-179,919	-	-	-	-179,919
Others	-	-	-	-	-	37	37
<b>TOTAL TRANSACTIONS WITH COMPANY'S OWNERS</b>	-132,000	-	14,608	-	-	-200,153	-317,545
<b>BALANCES AS OF DECEMBER 31, 2024</b>	1,648,000	-38,019	-8,340	363,626	-	3,373,042	5,338,309
<b>BALANCES AS OF JANUARY 1, 2025</b>	1,648,000	-38,019	-8,340	363,626	-	3,373,042	5,338,309
Comprehensive income (loss) for the fiscal year	-	-	-	-	-	407,545	407,545
Net earnings for the fiscal year	-	-	-	-	-	407,545	407,545
<b>TOTAL COMPREHENSIVE INCOME (LOSS) FOR THE FISCAL YEAR</b>	-	-	-	-	-	407,545	407,545
Transactions with Company's owners	-	-	-	-	-	-128,844	-128,844
Dividend distribution	-	-	-	-	-	-128,844	-128,844
Reduction of capital issued	-48,000	-	73,654	-	-	-25,654	-
Own shares in portfolio	-	-	-65,314	-	-	-	-65,314
Others	-	-	-	-	-	44	44
<b>TOTAL TRANSACTIONS WITH COMPANY'S OWNERS</b>	-48,000	-	8,340	-	-	-154,454	-194,114
<b>BALANCES AS OF DECEMBER 31, 2025</b>	1,600,000	-38,019	-	363,626	-	3,626,133	5,651,740



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**6.1 RELEVANT INFORMATION  
ON GRUPO UNACEM****INDIVIDUAL CASH FLOW STATEMENT****AS OF DECEMBER 31, 2025 AND 2024**

(in thousands of Peruvian soles)

	From January 1, 2025 to December 31, 2025	From January 1, 2024 to December 31, 2024
<b>OPERATING ACTIVITIES</b>		
Collection for sale of goods and provision of services	27	12
Dividends received	325,150	337,700
Royalties collected	203,078	190,685
Collection for recovery of taxes	63,536	2,119
Supplier payment	-118,516	-90,904
Worker payments	-27,803	-29,280
Income tax payments	-20,665	-27,222
Other tax payments	-7,729	-8,530
Interest payments	-64,760	-47,478
Payment of tax contingencies	-	-52,109
Other collections, net	6,898	4,981
<b>CASH AND CASH EQUIVALENTS FROM OPERATING ACTIVITIES</b>	<b>359,216</b>	<b>279,974</b>
<b>INVESTMENT ACTIVITIES</b>		
Contributions to subsidiaries	-123,598	-45,045
Collection of loans to related companies	34,762	103,786
Loans to related companies	-46,098	-36,172
Purchase of property, plant, and equipment	-57	-86
Purchase of intangible assets	-5,317	-11,701
<b>CASH AND CASH EQUIVALENTS USED IN INVESTMENT ACTIVITIES</b>	<b>-140,308</b>	<b>10,782</b>
<b>FINANCING ACTIVITIES</b>		
Short-term bank loans acquired	-	434,234
Long-term debt to banking institutions acquired	679,000	-
Payment of short-term bank loans	-350,000	-179,659
Payment of long-term bonds and debt to banking institutions	-347,204	-243,140
Dividend payments	-124,713	-133,526
Loans from related companies acquired	-9,780	10,000
Purchase of own shares in portfolio	-65,314	-179,919
<b>CASH AND CASH EQUIVALENTS USED IN FINANCING ACTIVITIES</b>	<b>-218,011</b>	<b>-292,010</b>
Net decrease in cash and cash equivalent	897	-1,254
Exchange difference on cash and cash equivalents held	894	2,116
Cash and cash equivalents at the start of the year	3,906	3,044
<b>CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR</b>	<b>5,697</b>	<b>3,906</b>
<b>Reduction of issued capital</b>		
	48,000	132,000
<b>Debt capitalization</b>		
	2,582	-
<b>Impairment of investments</b>		
	5,613	20,000



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**6.1 RELEVANT INFORMATION  
ON GRUPO UNACEM****CONSOLIDATED STATEMENT OF FINANCIAL POSITION**

AS OF DECEMBER 31, 2025 AND 2024

(in thousands of Peruvian soles)

	December 31, 2025	December 31, 2024		December 31, 2025	December 31, 2024
<b>ASSETS</b>			<b>LIABILITIES</b>		
<b>CURRENT ASSETS</b>			<b>CURRENT LIABILITIES</b>		
Cash and cash equivalents	352,034	360,258	Other financial liabilities	942,296	2,279,713
Trade and miscellaneous accounts receivable	1,074,173	1,011,431	Trade and miscellaneous accounts payable	1,274,834	1,138,493
Inventories	938,118	1,041,725	Deferred income	22,024	13,871
Expense advances	34,738	24,359	Income tax liabilities	36,223	32,683
Financial investments	-	1,140	Allowances	129,988	73,824
Assets available for sale	180	-	Lease liabilities	39,106	34,310
Other non-financial assets	626	44			
<b>TOTAL CURRENT ASSETS</b>	<b>2,399,869</b>	<b>2,438,957</b>	<b>TOTAL CURRENT LIABILITIES</b>	<b>2,444,471</b>	<b>3,572,894</b>
<b>NON-CURRENT ASSETS</b>			<b>NON-CURRENT LIABILITIES</b>		
Trade and miscellaneous accounts receivable	146,364	148,980	Other financial liabilities	4,306,303	3,201,705
Investments in related parties	37,395	39,294	Trade and miscellaneous accounts payable	145,467	160,643
Financial investments	22,820	12,745	Financial derivatives	5,634	3,773
Assets from right of use	208,474	227,762	Deferred income tax liabilities	641,412	659,052
Mining concessions, prop., plant, and equipment	8,769,159	8,598,202	Allowances	122,849	115,967
Deferred clearing assets	85,593	88,982	Lease liabilities	197,085	230,404
Intangible assets	2,022,648	2,122,028	<b>TOTAL NON-CURRENT LIABILITIES</b>	<b>5,418,750</b>	<b>4,371,544</b>
Deferred income tax assets	306,468	311,328	<b>TOTAL LIABILITIES</b>	<b>7,863,221</b>	<b>7,944,438</b>
Other non-financial assets	10,083	13,978			
<b>TOTAL NON-CURRENT ASSETS</b>	<b>11,609,004</b>	<b>11,563,299</b>	<b>EQUITY</b>		
<b>TOTAL ASSETS</b>	<b>14,008,873</b>	<b>14,002,256</b>	Issued capital	1,600,000	1,648,000
			Additional paid-in capital	-38,019	-38,019
			Own shares in portfolio	-	-8,340
			Legal reserve	363,626	363,626
			Unrealized gains (or losses)	-5,184	1,313
			Carryover income (loss)	132,592	298,767
			Cumulative gain (or loss)	3,902,169	3,598,732
			Equity from controller's property	5,955,184	5,864,079
			Non-controlling interest	190,468	193,739
			<b>TOTAL EQUITY</b>	<b>6,145,652</b>	<b>6,057,818</b>
			<b>TOTAL PASIVO Y PATRIMONIO</b>	<b>14,008,873</b>	<b>14,002,256</b>



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**6.1 RELEVANT INFORMATION  
ON GRUPO UNACEM****CONSOLIDATED PROFIT AND LOSS STATEMENT**

AS OF DECEMBER 31, 2025 AND 2024

(in thousands of Peruvian soles)

	For the cumulative period between January 1 and December 31, 2025	For the cumulative period between January 1 and December 31, 2024
Net sales	7,035,540	6,854,997
Cost of sales	-5,264,039	-5,058,840
<b>GROSS INCOME</b>	<b>1,771,501</b>	<b>1,796,157</b>
<b>OPERATING INCOME (EXPENSES)</b>		
Administrative expenses	-566,894	-524,252
Sales expenses	-157,606	-139,018
Other income	73,696	85,169
Other expenses	-89,256	-129,289
<b>OPERATING PROFIT</b>	<b>1,031,441</b>	<b>1,088,767</b>
<b>OTHER INCOME (EXPENSES)</b>		
Share in related parties' net profit	17,281	14,223
Financial revenue	11,335	34,771
Financial expenses	-368,325	-419,581
Exchange difference, net	85,264	-30,390
<b>EARNINGS BEFORE INCOME TAX</b>	<b>776,996</b>	<b>687,790</b>
Income tax	-295,865	-218,115
<b>NET EARNINGS FOR THE FISCAL YEAR</b>	<b>481,131</b>	<b>469,675</b>
<b>ATTRIBUTABLE TO</b>		
Controller's owners	468,842	450,134
Non-controlling interest	12,289	19,541
	<b>481,131</b>	<b>469,675</b>
<b>Earnings per share, basic and diluted (expressed in Peruvian soles)</b>	<b>0.291</b>	<b>0.262</b>
<b>Weighted average number of shares in circulation (in thousands)</b>	<b>1,609,804</b>	<b>1,718,830</b>



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**6.1 RELEVANT INFORMATION  
ON GRUPO UNACEM****CONSOLIDATED COMPREHENSIVE PROFIT AND LOSS STATEMENT****AS OF DECEMBER 31, 2025 AND 2024**

(in thousands of Peruvian soles)

	For the cumulative period between January 1 and December 31, 2025	For the cumulative period between January 1 and December 31, 2024
<b>NET PROFIT FOR THE YEAR</b>	<b>481,131</b>	<b>469,675</b>
<b>OTHER COMPREHENSIVE INCOME (LOSS) THAT WILL BE RECLASSIFIED TO INCOME (LOSS) IN FUTURE PERIODS</b>		
Exchange difference due to transaction conversion abroad	-169,925	8,225
Changes in fair value of hedge instruments	-3,399	-6,881
<b>OTHER COMPREHENSIVE INCOME (LOSS) THAT WILL NOT BE RECLASSIFIED TO INCOME (LOSS) IN FUTURE PERIODS</b>		
Effect of actuarial updates to the retirement and lock-out clause and others	-3,911	373
Effect of fair value of equity instrument		
<b>INCOME TAX ON COMPONENTS FROM OTHER COMPREHENSIVE INCOME (LOSS)</b>		
Fair value of hedge instruments		
Effect of actuarial updates to the retirement and lock-out clause and others	672	1,510
<b>OTHER COMPREHENSIVE INCOME (LOSS), NET OF INCOME TAX</b>	<b>-176,563</b>	<b>2,481</b>
<b>TOTAL COMPREHENSIVE INCOME (LOSS)</b>	<b>304,568</b>	<b>472,156</b>
<b>ATTRIBUTABLE TO</b>		
Controller's owners	295,618	453,721
Non-controlling interest	8,950	18,435
	<b>304,568</b>	<b>472,156</b>



**6.1 RELEVANT INFORMATION  
ON GRUPO UNACEM**

**CONSOLIDATED STATEMENT OF CHANGES IN NET EQUITY  
AS OF DECEMBER 31, 2025 AND 2024**

(in thousands of Peruvian soles)

	Issued Capital	Additional Paid-in Capital	Treasury Stock	Attributable to owners of controlling			Carryforward gain (loss)	Cumulative Gain (or Loss)	Total	Non-Controlling Ownership Interests	Total Net Equity
				Legal Reserve	Unrealized Gains (or Losses)						
<b>BALANCES AS OF JANUARY 1, 2024</b>	<b>1,780,000</b>	<b>-38,019</b>	<b>-22,948</b>	<b>363,626</b>	<b>-1,629</b>	<b>291,697</b>	<b>3,383,966</b>	<b>5,726,693</b>	<b>184,172</b>	<b>5,910,865</b>	
Net profit for the year	-	-	-	-	-	-	450,134	450,134	19,541	469,675	
Other comprehensive results, net of income tax	-	-	-	-	2,942	7,070	-	10,012	-7,631	2,481	
<b>TOTAL COMPREHENSIVE PROFIT (LOSS) FOR THE YEAR</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,942</b>	<b>7,070</b>	<b>450,134</b>	<b>460,146</b>	<b>12,010</b>	<b>472,156</b>	
Dividend distribution	-	-	-	-	-	-	-137,663	-137,663	-16,158	-153,821	
Acquisition of non-controlling ownership interest	-	-	-	-	-	-	-	-	-	-	
Non-controlling capital contribution	-	-	-	-	-	-	-6,970	-6,970	3,084	-3,886	
Prescribed dividends	-	-	-	-	-	-	37	37	-	37	
Own shares in portfolio	-	-	-17,991	-	-	-	-	-17,991	-	-17,991	
Reduction of issued capital	-132,000	-	194,527	-	-	-	-62,527	-	-	-	
Variations in minority interest	-	-	-	-	-	-	-	-	-	-	
Others	-	-	-	-	-	-	1,755	1,755	10,632	12,386	
<b>BALANCES AS OF DECEMBER 31, 2024</b>	<b>1,648,000</b>	<b>-38,019</b>	<b>-8,340</b>	<b>363,626</b>	<b>1,313</b>	<b>298,767</b>	<b>3,598,732</b>	<b>5,864,079</b>	<b>193,740</b>	<b>6,057,818</b>	
Net profit for the year	-	-	-	-	-	-	468,842	468,842	12,289	481,131	
Other comprehensive results, net of income tax	-	-	-	-	-6,497	-16,617	-	-172,672	-3,891	-176,563	
<b>TOTAL COMPREHENSIVE INCOME (LOSS) FOR THE YEAR</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-6,497</b>	<b>-16,617</b>	<b>468,842</b>	<b>296,170</b>	<b>8,398</b>	<b>304,568</b>	
Dividend distribution	-	-	-	-	-	-	-128,844	-128,844	-16,188	-145,032	
Acquisition of non-controlling ownership interest	-	-	-	-	-	-	-9,393	-9,393	-270,338	-36,431	
Non-controlling capital contribution	-	-	-	-	-	-	-	-	31,901	31,901	
Prescribed dividends	-	-	-	-	-	-	44	44	-	44	
Own shares in portfolio	-	-	-65,314	-	-	-	-	-65,314	-	-65,314	
Reduction of issued capital	-48,000	-	73,654	-	-	-	-25,654	-	-	-	
Variations in minority interest	-	-	-	-	-	-	-1,558	-1,558	-343	-1,902	
Other	-	-	-	-	-	-	-	-	-	-	
<b>BALANCES AS OF DECEMBER 31, 2025</b>	<b>1,600,000</b>	<b>-38,019</b>	<b>-</b>	<b>363,626</b>	<b>-5,184</b>	<b>132,592</b>	<b>3,902,169</b>	<b>5,955,184</b>	<b>190,470</b>	<b>6,145,652</b>	



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**6.1 RELEVANT INFORMATION  
ON GRUPO UNACEM****CONSOLIDATED CASH FLOW STATEMENT**

AS OF DECEMBER 31, 2025 AND 2024

(in thousands of Peruvian soles)

	From January 1, 2024 (sic) to December 31, 2025	From January 1, 2024 to December 31, 2024
<b>OPERATING ACTIVITIES</b>		
Collections for sale of goods and provision of services	8,989,183	8,934,299
Tax recovery	85,456	14,389
Supplier payment	-5,923,396	-5,917,658
Worker payment	-1,119,181	-997,177
Interest payment	-361,022	-338,377
Income tax payment	-321,670	-350,081
Other tax payments and contributions	-404,392	-418,679
Other collections, net	59,086	4,555
<b>CASH AND CASH EQUIVALENTS, NET, FROM OPERATING ACTIVITIES</b>	<b>1,004,064</b>	<b>931,271</b>
<b>INVESTING ACTIVITIES</b>		
Sale of property, plant, and equipment	8,406	45,329
Collection of dividends	14,471	14,146
Purchase of property, plant, and equipment	-698,799	-564,940
Purchase of intangible assets	-16,556	-20,345
Acquisition of subsidiary, net of cash acquired	1,101	-
Acquisition of non-controlling interest	-50,890	-3,919
Other payments, net	-12,517	-11,482
<b>CASH AND CASH EQUIVALENTS, NET, UTILIZED IN INVESTING ACTIVITIES</b>	<b>-754,784</b>	<b>-541,211</b>
<b>FINANCING ACTIVITIES</b>		
Long-term financial obligations acquired	3,240,857	639,705
Short-term bank loans acquired	650,567	2,044,920
Overdrafts acquired	61,639	178,533
Capital contribution from non-controlling interests	31,901	3,886
Payment of long-term financial obligations	-2,069,291	-1,636,768
Payment of short-term bank loans	-1,856,600	-1,126,276
Dividend payments (controlling)	-124,713	-133,526
Share buyback	-65,314	-179,919
Payment of lease liabilities	-53,503	-43,225
Payment of overdrafts	-48,554	-165,393
Dividend payments (non-controlling)	-12,635	-15,945
Other collections, net	-5,271	-79
<b>CASH AND CASH EQUIVALENTS UTILIZED IN FINANCING ACTIVITIES</b>	<b>-250,917</b>	<b>-434,087</b>
Net decrease of cash and cash equivalents	-1,637	-44,027
Exchange difference on cash and cash equivalents	-6,587	3,010
Opening balance of cash and cash equivalents	360,258	401,275
<b>CLOSING BALANCE OF CASH AND CASH EQUIVALENTS</b>	<b>352,034</b>	<b>360,258</b>
<b>MAIN OPERATIONS THAT DID NOT GENERATE CASH FLOW</b>		
Acquisition of property, plant, and equipment through leasing	119,435	63,104
Accounts payable for acquisition of property, plant, and equipment	89,763	30,038
Transfer of replacement units and inventoriable parts to mining concessions and property, plant, and equipment	30,669	5,749
Capitalized interest	8,935	9,793
Prescribed dividends	44	37
Reduction of issued capital	-48,000	-132,000
Other intangible assets	1,210	3,409



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## OUTSTANDING PROJECTS

### LINE 7 OF THE SANTIAGO METRO

#### UNACEM Chile

Santiago de Chile, Chile

**SANTIAGO METRO LINE 7** IS AN URBAN TRANSPORTATION PROJECT CURRENTLY UNDER DEVELOPMENT THAT WILL ADD A NEW UNDERGROUND CONNECTION IN THE CITY. **THE PROJECT MEETS HIGH TECHNICAL STANDARDS, INCLUDING THE USE OF TUNNEL BORING MACHINES AND SPECIALIZED SYSTEMS FOR MANUFACTURING TUNNEL SEGMENTS.** CONSTRUCTION IS CARRIED OUT IN SECTIONS, WITH UNACEM **SUPPLYING CEMENT AND CONCRETE TO STRATEGIC AREAS OF THE PROJECT.**



**12,674**

TONS OF CEMENT SUPPLIED.



**107,800 m<sup>3</sup>**

OF CONCRETE DELIVERED.



**26 km**

TOTAL LENGTH OF THE LINE.



**19**

STATIONS ALONG THE ROUTE.



**+1.5 MILLION**

PEOPLE BENEFITING





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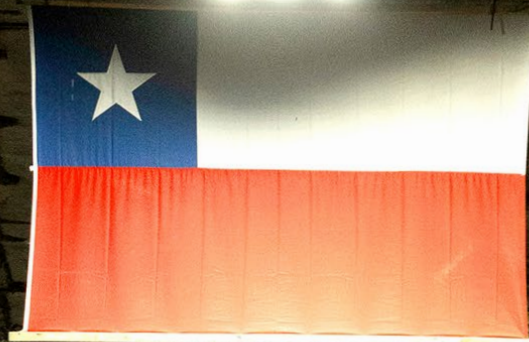
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## OUTSTANDING PROJECTS



### AMÉRICO VESPUCCIO EAST UNDERGROUND HIGHWAY, SECTION 2 (AVO II)

#### UNACEM Chile

Santiago de Chile, Chile

**THE AVO II PROJECT IS AN URBAN ROAD CONCESSION INVOLVING THE CONSTRUCTION OF UNDERGROUND AND SURFACE INFRASTRUCTURE IN THE CITY OF SANTIAGO. IT IS PART OF THE MASTER TRANSPORTATION PLAN PROMOTED BY THE MINISTRY OF PUBLIC WORKS, WHOSE OBJECTIVE IS TO IMPROVE CONNECTIVITY AND TRAFFIC FLOW. ITS DEVELOPMENT INCORPORATES HIGHLY TECHNICAL CONSTRUCTION SOLUTIONS FOR A KEY INFRASTRUCTURE IN URBAN MOBILITY.**



**105,700 m<sup>3</sup>**  
OF READY-MIX CONCRETE  
DELIVERED BY 2025.



**+250,000 m<sup>3</sup>**  
PENDING DELIVERY.



**5.2 km**  
TOTAL LENGTH OF THE  
PROJECT.



**660,000**  
PEOPLE BENEFITING FROM  
THE PROJECT.



**4**  
MUNICIPALITIES CONNECTED  
BY THE NEW URBAN ROAD.





## 6.2 MARKET INFORMATION ON THE SECURITIES REGISTERED IN THE PUBLIC STOCK MARKET REGISTRY

The following is a summary of the stock market information that we are attaching hereto as an annex, in accordance with the Regulations on the Preparation and Submission of Annual Reports and Quarterly Reports, approved by virtue of CONASEV Resolution 211-98-EF/94.11.

### UNACEM Corp S.A.A.

#### Equities

ISIN Code	Mnemonic	2025 Prices					Average Price S/
		Year - Month	Opening S/	Closing S/	High S/	Low S/	
PEP761001002	UNACEMC1	2025-01	1.55	1.50	1.60	1.50	1.51
PEP761001002	UNACEMC1	2025-02	1.53	1.51	1.58	1.51	1.52
PEP761001002	UNACEMC1	2025-03	1.51	1.55	1.55	1.50	1.51
PEP761001002	UNACEMC1	2025-04	1.55	1.54	1.56	1.48	1.55
PEP761001002	UNACEMC1	2025-05	1.55	1.56	1.60	1.54	1.57
PEP761001002	UNACEMC1	2025-06	1.56	1.53	1.60	1.53	1.59
PEP761001002	UNACEMC1	2025-07	1.53	1.58	1.59	1.53	1.56
PEP761001002	UNACEMC1	2025-08	1.58	1.62	1.69	1.49	1.57
PEP761001002	UNACEMC1	2025-09	1.62	1.60	1.65	1.58	1.73
PEP761001002	UNACEMC1	2025-10	1.60	1.58	1.60	1.54	1.58
PEP761001002	UNACEMC1	2025-11	1.56	1.62	1.63	1.55	1.62
PEP761001002	UNACEMC1	2025-12	1.57	1.75	1.77	1.57	1.71

#### Corporate Bonds

The balance of corporate bonds as of December 31, 2025, and 2024, is as follows:

<i>In thousands of Peruvian soles</i>	Annual Interest Rate (%)	Maturity	2025	2024
<b>Bonos</b>	From 1.78 to 2.11	September		
State of Arizona bonds (i)	+ variable rate	2035	387,320	433,550
California Economic Development Authority (CEDA) (ii)	3.80 variable rate	December 2045	1,212,480	-
			1,599,800	433,550
Amortized cost			(32,362)	(6,264)
			1,567,438	427,286



## 6.2 MARKET INFORMATION ON THE SECURITIES REGISTERED IN THE PUBLIC STOCK MARKET REGISTRY

- i. On November 18, 2010, UNA obtained funding through the bond issue of the Development Authority of the County of Yavapai, Arizona, United States of America, to finance part of the investment in that subsidiary's cement plant for an amount of up to US\$ 40.0 million. These bonds mature in September 2035, offering a monthly interest payment based on a variable interest rate (Securities Industry and Financial Markets Association Index rate) of 3.77% as of December 31, 2025, with a maximum interest rate of 12.0%. The bonds are secured by a bank letter of credit.

Additionally, on July 30, 2015, Drake Cement LLC performed a new municipal bond issue to refinance loans for the construction of the cement plant, acquisition of assets, materials, and facilities for an amount of up to US\$ 75.0 million. The bonds mature in September 2035 and offer a monthly interest payment based on a variable interest rate (Securities Industry and Financial Markets Association Index rate) of 4.4% as of December 31, 2025, with a maximum interest rate of 12.0%. The bonds are secured by a bank letter of credit.

- ii. On December 16, 2025, UNA—with the participation of the California Enterprise Development Authority (CEDA) (the "Issuer"), J.P. Morgan Securities LLC (the "Underwriter" and "Remarketing Agent"), and our subsidiary UNACEM North America, Inc. (the "Borrower")—issued and placed two series of variable rate demand revenue bonds. Both series total US\$ 360.0 million and include a monthly interest payment based on a variable interest rate (Securities Industry and Financial Markets Association) at an initial placement rate of 3.8% annually. Both series will mature in 20 years.

JP Morgan Chase Bank, N.A. and The Bank of Nova Scotia, New York Agency issued the letters of credit to secure the bonds in this transaction, for US\$ 91.0 million and US\$ 273.0 million, respectively,

with the latter acting jointly with Banco Bilbao Vizcaya Argentaria, S.A. New York Branch ("BBVA") and Banco Crédito e Inversiones, Miami Branch ("BCI"). The funds from both bond series enabled our subsidiary UNACEM North America to pay the syndicated loan for the acquisition of Tehachapi Cement LLC in California, and cover costs related to the transaction.

The following conditions apply to the bonds of the State of Arizona:

- The business units UNA and Drake Cement LLC cannot increase their debt beyond US\$ 5.0 million of the balance pending at the time of the bond issue, excluding refinancing.
- Maintain an interest rate hedge of 1.0 or more.

The following conditions apply to the bonds of the State of California:

Based on separate financial information of UNACEM North America:

- Maintain an interest rate hedge of 1.0 or more

Based on consolidated financial information:

- Maintain a leverage ratio of less than 3.75x.
- Maintain an interest coverage ratio greater than or equal to 3.0.
- Maintain a minimum total equity equal to US\$ 1,400,000,000.

### Payment Schedule

The following tables summarize the Company's financial liability maturity profile, based on the undiscounted payments established in the respective agreements:



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## 6.2 MARKET INFORMATION ON THE SECURITIES REGISTERED IN THE PUBLIC STOCK MARKET REGISTRY

In thousands of Peruvian soles	As of December 31, 2025			Total
	From 1 to 12 mos.	From 1 to 3 yrs.	4 or more yrs.	
Trade and misc. accounts payable *	1,179,512	14,105	131,362	1,324,979
<b>Other financial liabilities</b>				
Capital amortization	942,295	2,461,239	1,845,065	5,248,599
Interest payment flow	143,191	258,990	237,175	639,356
<b>Lease liabilities</b>				
Capital amortization	39,106	77,958	119,127	236,191
Interest payment flow	22,965	51,081	70,455	144,501
<b>Total liabilities</b>	<b>2,327,069</b>	<b>2,863,373</b>	<b>2,403,184</b>	<b>7,593,626</b>

\* As of December 31, 2025, and 2024. Does not include customer advance payments, taxes, labor contributions, and value added tax for approximately S/ 95.3 million and S/ 92.9 million, respectively.

In thousands of Peruvian soles	As of December 31, 2025			Total
	From 1 to 12 mos.	From 1 to 3 yrs.	4 or more yrs.	
Trade and misc. accounts payable *	1,045,612	3,966	156,677	1,206,255
<b>Other financial liabilities</b>				
Capital amortization	2,279,713	2,770,936	430,769	5,481,418
Interest payment flow	235,282	184,329	70,338	489,949
<b>Lease liabilities</b>				
Capital amortization	34,310	77,537	152,867	264,714
Interest payment flow	23,593	51,242	99,157	173,992
<b>Total, liabilities</b>	<b>3,618,510</b>	<b>3,088,010</b>	<b>909,808</b>	<b>7,616,328</b>

\* As of December 31, 2025, and 2024. Does not include customer advance payments, taxes, labor contributions, and value added tax for approximately S/ 95.3 million and S/ 92.9 million, respectively.



## 6.2 MARKET INFORMATION ON THE SECURITIES REGISTERED IN THE PUBLIC STOCK MARKET REGISTRY

### Fair value

For other financial liabilities, their fair values have been determined by comparing market interest rates at the time of initial recognition with current market rates related to similar financial instruments.

A comparison between the carrying amounts and fair values of these financial instruments is as follows:

<i>In thousands of Peruvian soles</i>	2025		2024	
	Book Value	Fair Value	Book Value	Fair Value
Other financial liabilities *	4,915,156	5,127,004	3,930,027	4,086,538
	4,915,156	5,127,004	3,930,027	4,086,538

\* As of December 31, 2025, and 2024. The balance does not include bank promissory notes and bank overdrafts.

Termochilca thermal power plant, CELEPSA.





## 6.3 ABOUT THIS REPORT

This report is aligned with the Integrated Reporting Framework proposed by International Financial Reporting Standards (IFRS) Foundation and the SASB standards for construction materials and power generators.

Environmental indicators are based on relevant information of our strategic businesses in the cement and energy segment: UNACEM Perú S.A., UNACEM Ecuador S.A., UNACEM Chile S.A., Drake Cement LLC, Tehachapi Cement, and CELEPSA.

With respect to social and economic indicators, relevant information from the following business units have been taken into account:



Otavalo plant, UNACEM Ecuador.

01. **UNACEM Perú S.A.**  
CEMENT
02. **Drake Cement LLC**  
CEMENT
03. **Tehachapi Cement LLC**  
CEMENT
04. **UNACEM Ecuador S.A.**  
CEMENT
05. **Canteras y Voladuras S.A. (CANTYVOL)**  
CEMENT
06. **UNACEM Chile S.A.**  
CEMENT
07. **Unión de Concreteras S.A. (UNICON)**  
CONCRETE
08. **Prefabricados Andinos S.A. (PREANSA Chile)**  
CONCRETE
09. **Prefabricados Andinos Colombia S.A.S. (PREANSA Colombia)**  
CONCRETE
10. **Desert Aggregates**  
CONCRETE  
**Desert Ready Mix**  
CONCRETE
11. **Prefabricados Andinos Perú S.A.C. (PREANSA Perú)**  
CONCRETE
12. **UNICON S.A. (UNICON Chile)**  
CONCRETE
13. **Compañía Eléctrica El Platanal S.A. (CELEPSA)**  
ENERGY  
**CELEPSA Renovables S.C.R.L.**  
ENERGY  
**Termochilca S.A.C.**  
ENERGY
14. **ARPL Tecnología Industrial S.A.**  
SERVICES
15. **DIGICEM S.A. (formerly Transportes Lurin S.A.)**  
SERVICES
16. **Inversiones Nacionales y Multinacionales Andinas S.A. (INMA)**  
SERVICES
17. **UNA Business Services S.A.C. (UBS, formerly Simpli S.A.C.)**  
SERVICES
18. **UNACEM Corp S.A.A.**  
SERVICES
19. **UNACEM North America Inc. (UNA, formerly Skanon Investments Inc.)**  
SERVICES
20. **Vigilancia Andina S.A.**  
SERVICES



## 6.4 DOUBLE MATERIALITY ASSESSMENT

### 6.4.1 Double Materiality as a Strategic Foundation

Sustainability is a core component of our corporate strategy. Through a double materiality assessment, we identify the most significant aspects on environmental, social, and governance (ESG) aspects that impact both our business and our stakeholders. Incorporating these topics into strategic decision-making allows us to create long-term value, mitigate risks, and seize emerging opportunities, thereby ensuring the Group's competitiveness and resilience in an increasingly complex environment.

During fiscal year 2025, we identified six TIER 1 material topics in the cement, concrete, and energy sectors. Of these, two are considered cross-cutting priorities while the other four were common to more than one sector, highlighting their strategic relevance. These topics were validated in 2024 by the Board of Directors of Grupo UNACEM.

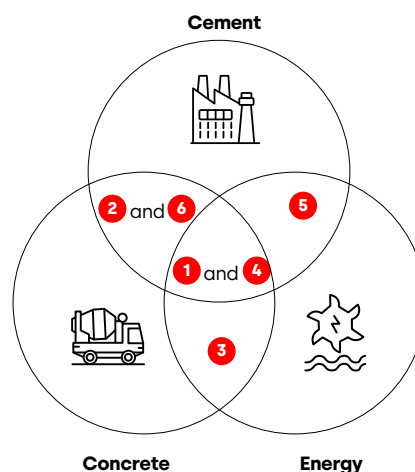
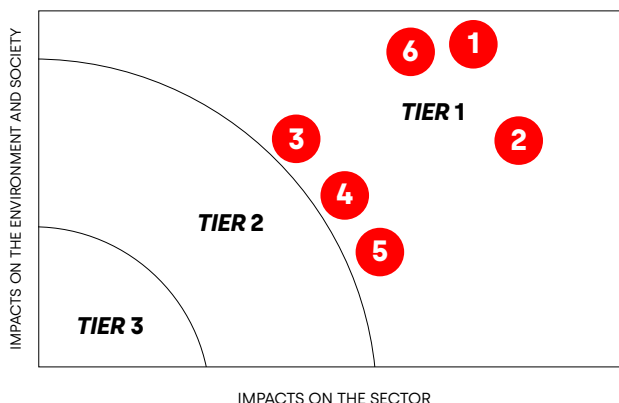
For further details on the financial and impact-related risks and opportunities for each material topic, please refer to Annex 1.

#### Our double materiality process:

- 1. Assessment of the current status**  
We analyzed Grupo UNACEM's current situation in terms of sustainability, considering its ESG strategies, commitments, and performance. This initial assessment included a review of the inherent risks, opportunities, and impacts in each sector (cement, concrete, and energy).
- 2. Definition of material topics to assess**  
We identified and selected the most relevant ESG topics by considering regulatory frameworks, voluntary standards, and international trends, ensuring their relevance to the Group's context.
- 3. Stakeholder engagement**  
We consulted both internal (corporate team, management, employees) and external key actors (clients, suppliers, industry representatives), ensuring a comprehensive vision of the environment.
- 4. Scoring, prioritization, and validation of topics**  
We classify topics based on financial and environmental and social impact, validating the results with senior management and experts to ensure their alignment with the corporate strategy and sustainability objectives.

## OUR PRIORITIZED MATERIAL TOPICS

- 1 Strategy and climate risks
- 2 Energy management and energy efficiency
- 3 Water resource management
- 4 Stakeholder engagement
- 5 Cybersecurity and data privacy
- 6 Risk management and ESG integration





**6.4 DOUBLE MATERIALITY ASSESSMENT**

**6.4.2 Risks and Opportunities by Material Topic**

<b>Impact on Financial Materiality</b>	<b>Opportunities in Financial Materiality</b>	<b>Material Topic</b>	<b>Impact on Impact Materiality</b>	<b>Opportunities in Impact Materiality</b>
Regulatory changes and costs associated with compliance with climate regulations, reputational and operational risks due to extreme events	Access to green financing, competitive advantages from leadership in mitigation and adaptation, innovation in energy efficiency	Strategy and climate risks	Increase in emissions and adverse effects on ecosystems, vulnerability of communities to climate events	Emissions reduction, contribution to global targets (1.5° C), strengthening of community resilience
High costs of energy consumption and fossil fuel dependency, risk in case of supply crisis and stricter emissions regulations	Reduction of operating costs via efficiency, access to incentives and financing for clean energy projects, improved competitiveness	Energy management and energy efficiency	High GHG emissions due to energy consumption, environmental impact on the value chain	Increased use of renewable energies, process optimization, contribution to SDGs and decarbonization
Risks due to regulatory violations, costs for treatment and dumping, effects on operational continuity in areas with water stress	Reduced costs thanks to recirculation and savings technologies, access to financing linked to environmental performance, reputational improvements	Water resource management	Exploitation of water sources, pollution due to effluents, and effects on ecosystems and communities	Efficient water use, recirculation in processes, protection of natural capital, contribution to SDGs and international standards
Risk of stoppages, delays and cost overruns, lawsuits and penalties, operating license and capital cost affected	Operational continuity and predictability, better financing conditions, cost reduction due to preventive management	Stakeholder engagement	Human rights, safety and health risks, social conflicts, effects on communities, and loss of trust	Shared value and social acceptance, consultation and effective grievance mechanisms, more solid corporate standards and social due diligence
Economic losses due to cyberattacks, fines for regulatory violations, and recovery costs following incidents	Lower costs due to incident prevention, strengthening of operational continuity, and reduction of financial risks	Cybersecurity and data privacy	Exposure of sensitive data, violation of privacy rights, and loss of social trust	Implementation of international standards, data protection, improved transparency, and corporate reputation
Loss of access to financing due to lack of ESG management, penalties due to regulatory violations, cost of unanticipated risks	Improvement to credit rating and access to capital, lower costs due to advance management of ESG risks, strengthening of resilience to regulatory changes and disclosure requirements	Risk management and ESG integration	Social and environmental risks that may affect communities, biodiversity, and corporate reputation	Proactive integration of ESG factors in the strategy, regulatory compliance, trust of stakeholders and investors



## 6.5 ENVIRONMENTAL, SOCIAL, AND GOVERNANCE (ESG) METRICS

### 6.5.1 Environmental Metrics

The scope of environmental metrics reporting includes the business units (Drake Cement, UNACEM Perú, UNACEM Ecuador, UNACEM Chile, Tehachapi Cement, and CELEPSA). Two business units are considered additionally in the 2025 Report (UNICON Chile and UNICON Perú).

#### ENVIRONMENTAL INVESTMENTS

Group Business Segment	Year	Capital Investments (S/)	Exploitation Costs (S/)	Total Expenditures (Capital Investments + Exploitation Costs) (S/)	Savings, Prevention Costs, Income, Tax Incentives, etc. (S/)
Grupo UNACEM	2020	27,962,401	21,019,407	48,981,808	3,492,508
	2021	24,730,835	29,638,796	54,369,630	4,291,298
	2022	27,007,551	30,598,459	57,606,010	4,545,157
	2023 <sup>1</sup>	89,820,567	37,459,342	127,279,909	4,451,367
	2024 <sup>2</sup>	292,894,987	39,914,958	332,809,945	1,509,873
	2025 <sup>3</sup>	259,659,519	45,045,730	304,705,249	4,329,223

1 CELEPSA, UNCON Chile, UNICON Perú, Termochilca, and UNACEM Chile are not being considered because they do not have the information to record for that year.

2 CELEPSA, UNCON Chile, UNICON Perú, UNACEM Chile, and Tehachapi Cement are not being considered because they do not have the information to record for that year.

3 CELEPSA is not being considered because it does not have information to record.

#### ENVIRONMENTAL VIOLATIONS

Group Business Segment	Year	Number of violations of legal or regulatory obligations	Amount of fines/penalties associated with the number of violations of legal/regulatory obligations (S/)	Cumulative environmental liability at the end of the year
Cement and Concrete	2022	0	0	0
	2023	0	0	0
	2024	0	0	0
	2025	0	0	0
Energy	2022	1	460,000	0
	2023	1	43,492	0
	2024	0	0	0
	2025 <sup>1</sup>	0	0	0

1 No material non-compliances exceeding US\$ 10,000 were recorded.



## 6.5 ENVIRONMENTAL, SOCIAL, AND GOVERNANCE (ESG) METRICS

### DIRECT GREENHOUSE GAS EMISSIONS (SCOPE 1) IN (t CO<sub>2</sub>eq)

Group Business Segment	Year	Quantity Generated (t CO <sub>2</sub> eq)
Cement <sup>2</sup>	2020	3,198,130
	2021	5,704,335
	2022	5,771,374
	2023	5,988,023
	2024 <sup>1,2</sup>	4,254,167
	2025 <sup>2</sup>	4,956,409
Concrete	2024	43,722
	2025	48,578
Energy	2020	834
	2021	992
	2022	N/A
	2023	614,923
	2024 <sup>1</sup>	511,291
	2025	462,929
<b>Grupo UNACEM</b>	<b>2025<sup>3</sup></b>	<b>5,467,916</b>

1 The 2024 report has been updated with verified values in accordance with ISO 14064-1 methodology.

2 Drake Cement and Tehachapi Cement are not being considered as they report under the GNR methodology.

3 Values reported for the concrete sector from 2025 onward are included.

### DIRECT GREENHOUSE GAS EMISSIONS (SCOPE 1) IN (t CO<sub>2</sub>)

Group Business Segment	Year	Quantity Generated (t CO <sub>2</sub> )
<b>Cement<sup>1</sup></b>	<b>2025</b>	<b>5,937,029.97</b>

1 Data are reported in accordance with the GNR methodology. All business units in the cement sector are included.



**6.5 ENVIRONMENTAL, SOCIAL, AND GOVERNANCE (ESG) METRICS**

INDIRECT GREENHOUSE GAS EMISSIONS (SCOPE 2) IN (t CO<sub>2</sub>eq)

Group Business Segment	Year	Quantity Generated (t CO <sub>2</sub> eq) – Location based	Quantity Generated (t CO <sub>2</sub> eq) – Market based
<b>Cement<sup>3</sup></b>	2021	219,701	219,701
	2022	204,634	204,634
	2023	211,191	211,191
	2024 <sup>1</sup>	184,927	184,927
	2025	98,441	3,888
<b>Concrete</b>	2024 <sup>1</sup>	3,266.33	347.33
	2025	4,098.90	650
<b>Energy</b>	2021	12	13
	2022	N/A	N/A
	2023 <sup>2</sup>	89.71	89.71
	2024 <sup>1</sup>	69.67	69.67
	2025	96.43	96.43
<b>Grupo UNACEM</b>	<b>2025<sup>4</sup></b>	<b>102,637</b>	<b>4,634</b>

1 The 2024 report has been updated with verified values in accordance with ISO 14064-1 methodology.

2 The 2023 data point has been corrected due to changes in the conversion methodology.

3 No information is reported for Drake Cement and Tehachapi, as this scope is not measured.

4 Values for the concrete sector reported from 2025 onwards are included.

INDIRECT GREENHOUSE GAS EMISSIONS (SCOPE 3) IN (t CO<sub>2</sub>eq)

Group Business Segment	Year	Quantity Generated (t CO <sub>2</sub> eq)
<b>Cement<sup>3</sup></b>	2023 <sup>1</sup>	104,339
	2024 <sup>2,4</sup>	595,393
	2025 <sup>2</sup>	659,968
<b>Concrete</b>	2024 <sup>2</sup>	94,677
	2025	134,386
<b>Energy</b>	2023	140,549
	2024 <sup>2</sup>	195,477
	2025	160,778
<b>Grupo UNACEM</b>	<b>2025<sup>5</sup></b>	<b>955,132</b>

1 Only UNACEM Perú business unit included in 2023.

2 The 2024 report was updated with verified values in accordance with ISO 14064-1 methodology.

3 Drake Cement and Tehachapi Cement are not considered, as this scope is not measured.

4 Includes UNACEM Chile and UNACEM Perú.

5 Values reported for the concrete sector from 2025 onward are included.



**6.5 ENVIRONMENTAL, SOCIAL, AND GOVERNANCE (ESG) METRICS**

ENERGY CONSUMPTION

Group Business Segment	Year	Total Energy Consumption (MWh)
Cement	2021	6,518,338
	2022	6,772,768
	2023	7,830,438
	2024	7,695,799
	2025	8,644,219
Concrete	2025	222,724
Energy	2021	6,650
	2022	5,910
	2023	33,183
	2024	5,974
	2025	6,088
<b>Grupo UNACEM</b>	<b>2025<sup>1</sup></b>	<b>8,873,031</b>

<sup>1</sup> Values reported for the concrete sector from 2025 onward are included.

Group Business Segment	Year	Renewable Energy Consumption (MWh) <sup>1</sup>	Renewable Energy Consumption (MWh)
Grupo UNACEM	2021	730,758	7,269,108
	2022	799,327	7,469,712
	2023	715,277.26	7,295,356
	2024	796,600	6,905,173
	2025 <sup>1</sup>	889,514	7,983,518

<sup>1</sup> UNICON Perú's and UNICON Chile's values are included.



**6.5 ENVIRONMENTAL, SOCIAL, AND GOVERNANCE (ESG) METRICS**

**WATER CONSUMPTION**

Group Business Segment	Year	A. With-drawn: Total water supply obtained from municipal sources (hm <sup>3</sup> )	B. Extraction: Total freshwater obtained from surface sources (hm <sup>3</sup> )	C. Ex-traction: Total fresh-water obtained from underground sources (hm <sup>3</sup> )	D. Discharge: Water returned to extraction source with similar or superior quality	E. Net Total Freshwater Consumption (hm <sup>3</sup> )	Total net consumption of freshwa-ter in areas with water stress <sup>2</sup>
<b>Cement</b>	2021	0	0.83	0.59	0.22	1.2	-
	2022	0	0.78	0.58	0.14	1.23	-
	2023	0	0.74	0.59	0.13	1.21	-
	2024	0	0.73	0.84	0.13	1.44	0
	2025	0.1	0.70	0.75	0.25	1.31	0.33
<b>Concrete</b>	2025	0.94	0.01	0.09	0	1.04	0.95
<b>Energy<sup>1</sup></b>	2021	0	0.01	0	0	0	-
	2022	0	0.01	0	0	0	-
	2023	0	1,447.13	0.02	1,446.37	0.03	-
	2024	0	1,418.55	0.02	1,418.54	0.04	-
	2025	0	1,524.34	0.02	1,524.33	0.04	0.04
<b>Grupo UNACEM</b>	<b>2025<sup>2</sup></b>	<b>1.04</b>	<b>1,525.05</b>	<b>0.86</b>	<b>1,524.58</b>	<b>2.39</b>	<b>1.32</b>

1 The 2023 and 2024 data have been corrected due to changes in the conversion methodology.

2 It is being reported from 2025 onwards.

**WASTE ELIMINATION**

Group Business Segment	Year	Total waste recycled/reused (t)	Total waste eliminated (t)	Total waste sent to dumps/landfills (t)	Total waste incinerated with energy recovery (t)	Total waste in-cinerated without energy recovery (t)	Total waste eliminated in other ways (t)	Total waste with unknown elimination method (t)
<b>Grupo UNACEM</b>	2021	5,093	1,476	1,362	16	22	153	0
	2022	6,374	1,546	1,620	25	9	177	0
	2023	11,340	5,976	5,597	20	28	330	0
	2024	6,658 <sup>1</sup>	2,593	2,507	10	14	63	0
	2025	7,303 <sup>2</sup>	8,460 <sup>2</sup>	8,092 <sup>2</sup>	5	11	510,31	1

1 The reduction was due to the application of best internal reuse practices in UNACEM Perú's production process.

2 The increase is due to the inclusion of UNICON Perú's and UNICON Chile's values.



**6.5 ENVIRONMENTAL, SOCIAL, AND GOVERNANCE (ESG) METRICS**

ATMOSPHERIC EMISSIONS

Group Business Segment	Year	NOX Emissions (t)	NOX Emissions (t)	Hg Emissions (t)	Particulate Matter Emissions (t)
<b>Cement</b>	2021	9,797	16,877	0.01	614
	2022	10,781	14,052	0.03	658
	2023 <sup>1</sup>	10,014	10,691	0.01	464
	2024 <sup>2</sup>	7,304	7,713	0.04	479
	2025	9,762	10,136	0.01	550

1 The 2023 data point has been corrected due to changes in the conversion methodology.  
2 Does not include UNACEM Chile or CELEPSA.

BIODIVERSITY EXPOSURE AND ASSESSMENT

Group Business Segmentw	Year	What is the total number of operations sites and the total surface area used for operating activities?		Have you performed impact evaluations for biodiversity in the places used for operating activities in the last 5 years?		Of the places evaluated in the last 5 years, how many are close to critical biodiversity and what is the total surface area of these places?		Of the places close to critical biodiversity, how many have a biodiversity management plan and what is the surface area covered by these biodiversity management plans?	
		No. of sites	Area (ha)	No. of sites	Area (ha)	No. of sites	Area (ha)	No. of sites	Area (ha)
<b>Cement and Concrete</b>	2023	14	4,454	7	3,905	5	2,863	4	1,153
	2024	15	10,085	8	3,917	5	2,863	4	1,153
	2025	20	10,578	8	3,917	5	2,863	4	1,153
<b>Energy</b>	2023	6	417	5	407	0	0	0	0
	2024	5	407	5	407	0	0	0	0
	2025	5	407	5	407	0	0	0	0
<b>Grupo UNACEM</b>	2025	25	10,985	13	4,323	5	2,863	4	1,153



## 6.5 ENVIRONMENTAL, SOCIAL, AND GOVERNANCE (ESG) METRICS

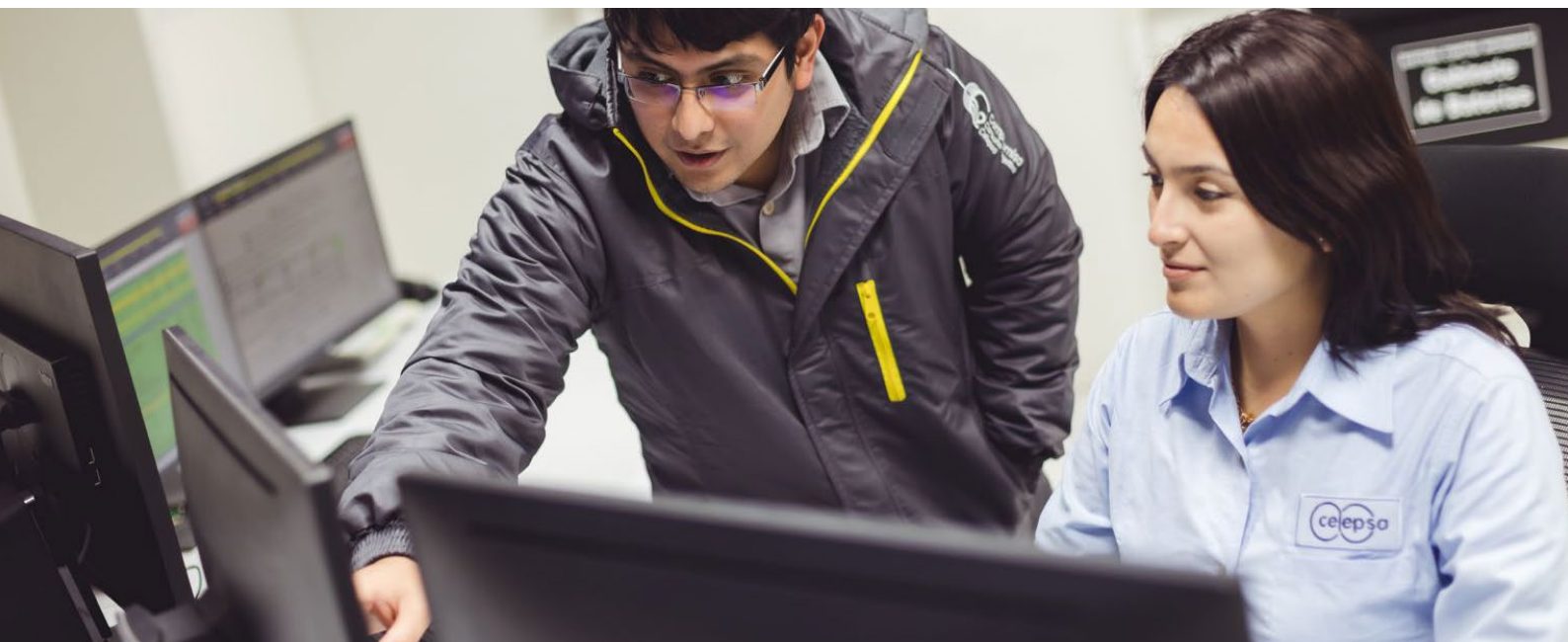
### COMMERCIAL IMPACTS OF WATER-RELATED INCIDENTS

Group Business Segment	Year	Total Real and Opportunity Costs (e.g., Income Not Received) of Water-Related Incidents (\$/)
Grupo UNACEM	2020	0
	2021	0
	2022	0
	2023	0
	2024	0
	2025	0

### 6.5.2 Social Metrics

#### DISCRIMINATION AND HARASSMENT INDICATORS

Group Business Segment	Number of discrimination and harassment incidents reviewed in the last fiscal year
Grupo UNACEM	16





**6.5 ENVIRONMENTAL, SOCIAL, AND GOVERNANCE (ESG) METRICS**

WORKFORCE BREAKDOWN BY GENDER

Group Business Segment	Women	% Women	Men	% Men	Total	% Total
<b>Cement and Concrete</b>	549	10.25%	4,805	89.75%	5,354	100.0%
<b>Energy</b>	59	31.38%	129	68.62%	188	100.0%
<b>Services</b>	144	11.29%	1,132	88.71%	1,276	100.0%
<b>Grupo UNACEM</b>	752	11.0%	6,066	89.0%	6,818	100.0%

GENDER INCLUSION INDICATORS

Group Business Segment	Proportion of women in all management positions (%)	Proportion of women in junior management positions (%)	Proportion of women in middle management positions (%)	Proportion of women in top management positions (%)	Proportion of women in management positions in revenue-generating functions (%)	Proportion of women in STEM-related positions (%)
<b>Cement and Concrete</b>	24.21%	27.12%	20.0%	3.45%	10.0%	19.84%
<b>Energy</b>	31.11%	28.57%	38.46%	27.27%	33.33%	22.0%
<b>Services</b>	33.88%	34.14%	37.14%	25.0%	12.5%	18.64%
<b>Grupo UNACEM</b>	26.41%	28.54%	24.72%	20.0%	12.2%	19.73%



**6.5 ENVIRONMENTAL, SOCIAL, AND GOVERNANCE (ESG) METRICS**

BREAKDOWN OF EMPLOYEES BY NATIONALITY

Group Business Segment	Percentage of Peruvians	Percentage of Ecuadorians	Percentage of Chileans	Percentage of Venezuelans	Percentage of Colombians	Percentage of Mexicans, Canadians, and U.S. Americans <sup>1</sup>	Percentage of Other Nationalities (%)
<b>Cement and Concrete</b>	59.0%	9.39%	8.05%	1.1%	1.76%	NA	0.24%
<b>Energy</b>	98.4%	0.0%	1.06%	0.0%	0.53%	NA	0.0%
<b>Services</b>	100.0%	0.0%	0.0%	0.0%	0.0%	NA	0.0%
<b>Grupo UNACEM</b>	<b>82.36%</b>	<b>8.04%</b>	<b>6.92%</b>	<b>0.94%</b>	<b>1.52%</b>	<b>NA</b>	<b>0.21%</b>

<sup>1</sup> No information was reported on the breakdown by nationality for our U.S. business due to regulatory policies restricting records on this information.

EMPLOYEES IN MANAGERIAL POSITIONS BY NATIONALITY

Group Business Segment	Percentage of Peruvians in managerial positions (%)	Percentage of Ecuadorians in managerial positions (%)	Percentage of Chileans in managerial positions (%)	Percentage of Venezuelans in managerial positions (%)	Percentage of Colombians in managerial positions (%)	Percentage of Mexicans, Canadians, and U.S. Americans in managerial positions (%) <sup>1</sup>	Percentage of Other Nationalities (%)
<b>Cement and Concrete</b>	62.11%	18.71%	11.75%	0.96%	6.0%	N/A	0.72%
<b>Energy</b>	93.33%	0.0%	4.44%	0.0%	2.2%	N/A	0.0%
<b>Services</b>	99.17%	0.0%	0.0%	0.0%	0.0%	N/A	0.0%
<b>Grupo UNACEM</b>	<b>72.21%</b>	<b>13.38%</b>	<b>8.75%</b>	<b>0.69%</b>	<b>4.46%</b>	<b>N/A</b>	<b>0.51%</b>

<sup>1</sup> No information was reported on the breakdown by nationality for our U.S. business due to regulatory policies restricting records on this information.



**6.5 ENVIRONMENTAL, SOCIAL, AND GOVERNANCE (ESG) METRICS**

FREEDOM OF ASSOCIATION

Group Business Segment	Percentage of employees represented by an independent union or covered by collective bargaining agreements
Cement and Concrete	30.76%
Energy	0.0%
Services	0.0%
<b>Grupo UNACEM</b>	<b>30.76%</b>

TRAINING AND DEVELOPMENT INDICATORS

Group Business Segment	Average hours of training and development - FTE	Average amount spent on training and development - FTE (\$/)
Cement and Concrete	61.77	1,213.16
Energy	54.85	3,954.49
Services	29.35	2,301.26
<b>Grupo UNACEM<sup>1</sup></b>	<b>56.26</b>	<b>1,731.06</b>

<sup>1</sup> Does not include information for DIGICEM, Desert Aggregates, and Desert Ready Mix.

PERFORMANCE REVIEW TYPE

Group Business Segment	Percentage of employees who received a goal-based review (%)	Percentage of employees who received a multidimensional performance review (%)	Percentage of employees who received a formal comparative review (%)
Cement and Concrete	33.15%	27.71%	33.37%
Energy	98.0%	74.47%	98.0%
Services	98.47%	87.77%	98.47%
<b>Grupo UNACEM</b>	<b>35.67%</b>	<b>32.92%</b>	<b>39.32%</b>

**6.5 ENVIRONMENTAL, SOCIAL, AND  
GOVERNANCE (ESG) METRICS**

## EMPLOYEE HIRING

Group Business Segment	Year	Total number of new hires	Percentage of openings filled with internal candidates (%)
<b>Cement and Concrete</b>	2020	945	14.8%
	2021	1,196	12.2%
	2022	1,536	18.1%
	2023	1,358	18.5%
	2024	1,412	0.0%
	2025	855	25.52%
<b>Energy</b>	2020	10	7.1%
	2021	24	33.3%
	2022	37	4.2%
	2023	39	13.3%
	2024	33	17.5%
	2025	24	0.0%
<b>Services</b>	2020	98	2.0%
	2021	120	0.0%
	2022	179	2.4%
	2023	305	3.7%
	2024	245	1.78%
	2025	297	8.9%
<b>Grupo UNACEM</b>	2020	1,053	13.8%
	2021	1,340	11.3%
	2022	1,752	17.4%
	2023	1,702	16.4%
	2024	1,690	15.26%
	2025	1,176	21.5%

**6.5 ENVIRONMENTAL, SOCIAL, AND  
GOVERNANCE (ESG) METRICS**

## EMPLOYEE TURNOVER RATE

Group Business Segment	Year	Employee turnover rate (%)	Turnover rate due to voluntary separation (%)
Cement and Concrete	2020	13.7%	5.5%
	2021	16.4%	8.0%
	2022	17.7%	9.8%
	2023	13.0%	9.0%
	2024	11.29%	7.4%
	2025	14.86%	9.69%
Energy	2020	5.8%	3.8%
	2021	18.3%	5.5%
	2022	14.2%	7.1%
	2023	18.0%	8.0%
	2024	15.38%	13.02%
	2025	10.9%	5.05%
Services	2020	15.9%	11.5%
	2021	13.3%	10.8%
	2022	17.9%	13.7%
	2023	14.0%	11.0%
	2024	14.61%	11.8%
	2025	13.73%	12.41%
Grupo UNACEM	2024	13.56%	9.37%
	2025	14.54% <sup>1</sup>	10.06%

<sup>1</sup> Grupo UNACEM's turnover rate, excluding W and GBS movements, is 12.85% (-1.7 p.p. vs. total rate).



## 6.5 ENVIRONMENTAL, SOCIAL, AND GOVERNANCE (ESG) METRICS

### NUMBER OF FATALITIES

Group Business Segment	Year	Employee Fatalities	Contractor Fatalities
Grupo UNACEM	2020	0	0
	2021	0	0
	2022	0	0
	2023	1 <sup>1</sup>	0
	2024	0	0
	2025	0	0

1 In 2023, one fatality was reported. An employee of UNICON Perú suffered a fatal accident at a worksite, caused by factors out of our control, due to a failure in the operation of a crane tower operated by third parties.

### EMPLOYEE LOST-TIME INJURY FREQUENCY RATE (LTIFR)

Group Business Segment	Year	Employee LTIFR	Coverage (%)
Cement and Concrete	2020	10.88	99.0%
	2021	12.41	99.0%
	2022	8.63	99.0%
	2023	6.26	100.0%
	2024	5.73	100.0%
	2025	5.12	100.0%
Energy	2020	0	100.0%
	2021	0	100.0%
	2022	0	100.0%
	2023	5.6	100.0%
	2024	0	100.0%
	2025	2.45	100.0%
Services	2020	1.46	100.0%
	2021	1.49	100.0%
	2022	2.33	100.0%
	2023	1.96	100.0%
	2024	2.47	100.0%
	2025	2.35	100.0%
Grupo UNACEM	2020	8.31	99.0%
	2021	9.61	99.0%
	2022	7.05	99.0%
	2023	5.27	100.0%
	2024	4.98	100.0%
	2025	3.11	100.0%



**6.5 ENVIRONMENTAL, SOCIAL, AND GOVERNANCE (ESG) METRICS**

CONTRACTOR LOST-TIME INJURY FREQUENCY RATE (LTIFR)

Group Business Segment	Year	Contractor LTIFR	Coverage (%)
Cement and Concrete	2020	2.33	100.0%
	2021	4.32	80.0%
	2022	5.26	100.0%
	2023	2.43	100.0%
	2024	3.11	100.0%
	2025	3.50	100.0%
Energy	2020	0	100.0%
	2021	0	100.0%
	2022	5.65	100.0%
	2023	7.07	100.0%
	2024	5.44	100.0%
	2025	3.72	100.0%
Services	2020	-	-
	2021	-	-
	2022	-	-
	2023	-	-
	2024	0	0.0%
	2025	23.60	100.0%
Grupo UNACEM	2020	2.25	100.0%
	2021	4.23	83.0%
	2022	5.26	100.0%
	2023	2.53	100.0%
	2024	3.17	100.0%
	2025	3.50	100.0%

TOTAL RECORDABLE INCIDENT RATE (TRIR) – WORKERS

Group Business Segment	Year	TRIR	Coverage (%)
Cement and Concrete	2025	34.22	100.0%
Energy	2025	0.49	100.0%
Services	2025	0.49	100.0%
Grupo UNACEM	2025	34.18	100.0%

6.5 ENVIRONMENTAL, SOCIAL, AND  
GOVERNANCE (ESG) METRICS

## TOTAL RECORDABLE INCIDENT RATE (TRIR) – CONTRACTORS

Group Business Segment	Year	TRIR	Coverage (%)
<b>Cement and Concrete</b>	2025	38.6	100.0%
<b>Energy</b>	2025	2.2	100.0%
<b>Services</b>	2025	5.5	100.0%
<b>Grupo UNACEM</b>	<b>2025</b>	<b>46.3</b>	<b>100.0%</b>

## CONTRIBUTIONS BY TYPE OF PHILANTHROPIC ACTIVITY

Group Business Segment	Charity and Sponsorship Contributions (%)	Community Investments (%)	Business Initiatives (%)	Millions in Social Investment (\$/)	Contributions via gifts (N.º)
<b>Cement and Concrete</b>	73.2%	97.84%	100.0%	27,961,690.89	14
<b>Energy</b>	4.42%	2.16%	0.0%	672,129.20	-
<b>Services</b>	22.38%	-	-	1,106,354.10	-
<b>Grupo UNACEM</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>29,275,937.15</b>	<b>100.0%</b>



**6.5 ENVIRONMENTAL, SOCIAL, AND GOVERNANCE (ESG) METRICS**

**6.5.3 Governance Metrics**

CORRUPTION AND BRIBERY CASES

Group Business Segment	Year	Number of corruption and bribery cases	Number of external or internal investigations underway
Grupo UNACEM	2020	0	0
	2021	0	0
	2022	1	0
	2023	22 <sup>1</sup>	2,214
	2024	0	0
	2025	0	6

<sup>1</sup> Of the total number of cases, 12 were related to attempts to bribe security guards. The other corruption attempts were made by third parties toward our business units.

VIOLATIONS REPORTED

Group Business Segment	Type of Violation	2022	2023	2024	2025
Grupo UNACEM	Number of complaints received	18	83	108	119
	Number of investigations opened	18	83	108	119
	Number of investigations closed	17	67	80	113
	Number of non-compliance	12	40	34	31
	Corruption and bribery	1	22	0	0 <sup>1</sup>
	Discrimination and harassment	0	23	8	16
	Customer data privacy	0	0	0	0
	Conflicts of interest	0	0	2	11
Money laundering and influence peddling	0	1	0	0	

<sup>1</sup> In 2025, the Group was not subject to any fines or convictions related to acts of corruption or bribery.



**6.5 ENVIRONMENTAL, SOCIAL, AND GOVERNANCE (ESG) METRICS**

REPORTED CASES

Group Business Segment	Reported Cases	Details	Reported Cases	Details
	2024		2025	
<b>Grupo UNACEM</b>	108	74.0% of cases had been resolved	119	74.0% of cases had been resolved

CONTRIBUTIONS AND OTHER DISBURSEMENTS

Group Business Segment	Year	Lobbying, interest representation, or the like	Campaigns / organizations / local, regional, or national political candidates	Trade associations or tax-exempt groups (e.g., think tanks)	Others (e.g., expenses related to voting measures or referendums)	Total contributions and other expenditures
<b>Grupo UNACEM</b>	2020	S/ 0	S/ 0	S/ 634,594.00	S/ 0	S/ 634,594.00
	2021	S/ 0	S/ 0	S/ 679,004.00	S/ 0	S/ 679,004.00
	2022	S/ 0	S/ 0	S/ 764,791.00	S/ 0	S/ 764,791.00
	2023	S/ 0	S/ 0	S/ 945,247.00	S/ 0	S/ 945,247.00
	2024 <sup>1</sup>	S/ 0	S/ 0	S/ 1,283,056.76	S/ 0	S/ 1,283,056.76
	2025 <sup>2</sup>	S/ 0	S/ 0	S/ 1,949,494.20	S/ 0	S/ 1,949,494.20

1 Estimates considered amounts reported by UNACEM Perú, UNACEM Ecuador, Drake Cement, Skanon Investment, and UNICON Perú.

2 Estimates considered amounts reported by UNACEM Perú, UNACEM Ecuador, UNACEM Chile, UNICON Chile, and UNICON Perú.



## 6.6 SASB INDICATORS

### 6.6.1 SASB Indicators – Construction Materials

The scope of the SASB – Construction Materials report includes the cement business units: UNACEM Perú S.A., UNACEM Ecuador S.A., UNACEM Chile S.A., Drake Cement LLC, and Tehachapi Cement.

Category	Code	Metrics	2023	2024	2025
<b>ENVIRONMENTAL</b>					
Greenhouse gas emissions	EM-CM-110a.1	Global CO <sub>2</sub> e Scope 1 emissions – gross (t CO <sub>2</sub> e/year)	5,374,138 <sup>2</sup>	4,254,167 <sup>12</sup>	4,956,409 <sup>11</sup>
		Percentage covered under emissions-limiting regulations	70.0%	70.0%	8.0% <sup>14</sup>
	EM-CM-110a.2	Discussion of long-term and short-term strategy Analysis of performance against those targets	-	Pages 127, 129 y 131	Pages 95-100
Air quality management	EM-CM-120a.1	Absolute NOx emissions (t NOx)	10,014 <sup>2</sup>	7,304.49 <sup>1</sup>	9,762.46
		Absolute SO2 emissions (t SO2)	10,691 <sup>2</sup>	7,712.67 <sup>1</sup>	10,136.48
	These emissions were quantified with continuous monitoring systems (CMS) and isokinetic sampling	Absolute particulate matter emissions (t)	463.53 <sup>2</sup>	478.80	552.20
		PCDD/F (mg PCDD/y) Absolute emissions	999.14 <sup>2</sup>	121,794.00 <sup>3</sup>	2,800,182.91 <sup>10</sup>
		VOC/THC absolute emissions (t VOC/THC)	11.3	24.53 <sup>3</sup>	32.17 <sup>10</sup>
		Polycyclic aromatic hydrocarbon (PAHs) emissions (t)	-	-	4.36
		Hg (kg Hg/y) absolute emissions	11	43.14 <sup>1</sup>	13.78
		HM1 (Cd + Tl) absolute emissions (kg HM1)	0.10 <sup>4,2</sup>	0.71 <sup>5</sup>	1.87 <sup>10</sup>

1 UNACEM Chile and UNACEM Perú are not being considered due to the absence of reported data.

2 Data has been corrected due to changes in the conversion methodology.

3 UNACEM Chile and UNACEM Perú are not being considered due to the absence of reported data.

4 Data have been reported by Tehachapi Cement (Cd).

5 Data have been reported by Tehachapi Cement (Pb, Cr, Cu, Mn, Ni).

10 Only Drake Cement is being considered.

11 Drake Cement and Tehachapi Cement are not being considered, as they report in accordance with the GNR methodology

12 The 2024 report has been updated with verified values in accordance with ISO 14064-1 methodology.

13 Data have been reported by UNACEM Chile's, UNICON Chile's, UNICON Perú's, and Drake Cement's business units.

14 The value includes the Tehachapi Cement business unit. For this year report, the methodology was updated and aligned with the SASB standard.



6.6 INDICADORES  
SASB

Category	Code	Metrics	2023	2024	2025
<b>ENVIRONMENTAL</b>					
Air quality management	EM-CM-120a.1				
	These emissions were quantified with continuous monitoring systems (CMS) and isokinetic sampling	HM2 (sum of Sb, As, Pb, Cr, Co, Cu, Mn, Ni, V) absolute emissions (kg HM2)	-	1,642.08 <sup>6</sup>	280,767.24 <sup>10</sup>
Water management	EM-CM-140a.1	Total freshwater withdrawn (m <sup>3</sup> /y) – capture	1,332,418 <sup>2</sup>	1,564,155 <sup>2</sup>	1,558,558.90
		Total freshwater withdrawn (1,000 m <sup>3</sup> /y) – capture	1,332.42 <sup>2</sup>	1,564.16 <sup>2</sup>	1,558.6
		Percentage recycled	9.0%	30.0% <sup>7</sup>	20.0%
		Total withdrawal in areas of water stress – capture (m <sup>3</sup> /y)	0 <sup>2</sup>	0	325,843.47 <sup>13</sup>
		Percentage of water withdrawal in areas of water stress	0 <sup>2</sup>	0	21.0% <sup>13</sup>
		Total water consumption in all areas (m <sup>3</sup> /y)	1,206,745.00 <sup>2</sup>	1,438,704.35 <sup>2</sup>	1,440,823.70
		Water consumption in areas of water stress (m <sup>3</sup> /y)	0 <sup>2</sup>	0	325,843.47 <sup>13</sup>
		Percentage of water consumption in areas of water stress	0.0% <sup>2</sup>	0.0%	25.0% <sup>13</sup>

2 Data has been corrected due to changes in the conversion methodology.

6 Data have been reported by Tehachapi Cement's (Pb, Cr, Cu, Mn, Ni) and Drake's (As, Pb, Cr, Cu, Mn, Ni) business units.

7 UNACEM Ecuador and UNACEM Perú are being considered.

10 Only Drake Cement is being considered.

13 Data have been reported by UNACEM Chile's, UNICON Chile's, UNICON Perú's, and Drake Cement's business units.



## 6.6 INDICADORES SASB

Category	Code	Metrics	2023	2024	2025
<b>ENVIRONMENTAL</b>					
Energy management	EM-CM-130a.1	Total energy consumption within the organization (GJ)	28,187,226.00	27,704,877.23	31,942,913.93
		Percentage of alternative energy	12.01% <sup>2</sup>	16.0%	5.0%
		Percentage of grid electricity	88.0% <sup>2</sup>	84.0%	65.0%
		Percentage of renewable energy	9.0%	10.0%	10.0%
Waste management <sup>8</sup>	EM-CM-150a.1	Amount of waste generated (t/y)	15,129.00	9,256.14	9,483.37
		Hazardous waste (t/y)	320.00	361.57	425.87
		Reuse / recycling / recovery of waste (t/y)	9,972.00	6,643.85	6,891.73
		Percentage hazardous	2.1%	4.0%	5.0%
		Percentage of recycled material	64.0%	43.0%	44.0%
Biodiversity impacts <sup>9</sup>	EM-CM-160a.1	Impacted area (ha)	4,454	2,863	3,916.60
		Restored area (ha)	114.00	113.60	113.10
	EM-CM-160a.2	Altered land surface area, percentage of impacted area recovered	4,454 – 3.0%	2,864 – 4.0%	4,268 – 3.0%

<sup>2</sup> Data has been corrected due to changes in the conversion methodology.

<sup>8</sup> Drake Cement, UNACEM Ecuador, and UNACEM Perú are being considered.

<sup>9</sup> UNACEM Perú is not being considered.



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Category	Code	Metrics	2023	2024	2025
<b>HUMAN CAPITAL</b>					
Occupational safety and health	EM-CM-320a	Lost time injury frequency rate (LTIFR) – employees	6.36	3.75	3.65
		Lost time injury frequency rate (LTIFR) – contractors	1.96	3.07	2.12
		Lost time injury rate (LTIR) – employees	-	-	0.73
		Lost time injury rate (LTIR) – contractors	-	-	0.42
		Number of work-related fatalities – employees	0	0	0
		Number of work-related fatalities – contractors	0	0	0
<b>GOVERNANCE</b>					
Business ethics	EM-CM-520a.1	Total amount of monetary losses as a result of legal proceedings associated with cartel activities, price fixing, and anti-trust activities	-	0	0



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## 6.6 INDICADORES SASB

### 6.6.2 SASB Indicators – Electric Utilities and Power Generators

The scope of the report on SASB Indicators for Electric Utilities and Power Generators corresponds to the energy business unit: CELEPSA Compañía Eléctrica el Platanal S.A. (CELEPSA, CELEPSA Renovables S.C.R.L. y Termochilca S.A.C.)

Category	Code	Metrics	2023	2024	2025
<b>ENVIRONMENTAL</b>					
Greenhouse gas emissions and energy resource planning	IF-EU-110a.1	(1) Gross global Scope 1 emissions <sup>1,2</sup> , (2) percentage covered under emissions-limiting regulations, and (3) emissions-reporting regulations	(1) 614.93 t CO <sub>2</sub> eq	511,164.59 t CO <sub>2</sub> eq	462,929.42 t CO <sub>2</sub> eq
	IF-EU-110a.2	Greenhouse gas (GHG) emissions associated with power deliveries	78 t CO <sub>2</sub> eq	86.65 t CO <sub>2</sub> eq	96.43 t CO <sub>2</sub> eq
Air quality	IF-EU-120a.1	Air emissions of NOx (excluding N <sub>2</sub> O)	-	-	-
		Air emissions of SOx	-	-	-
		Air emissions of particulate matter (PM10)	-	-	-
		Air emissions of lead (Pb)	-	-	-
		Air emissions of mercury (Hg)	-	-	-
		Air emissions of mercury (Hg), percentage of each in or near densely populated areas	-	-	-

1 The 2023 data point has been corrected due to changes in the conversion methodology.

2 Includes Termochilca and CELEPSA.



## 6.6 INDICADORES SASB

Category	Code	Metrics	2023	2024	2025
<b>ENVIRONMENTAL</b>					
Water management	IF-EU-140a.1	Total freshwater withdrawn (m <sup>3</sup> /y) – capture <sup>3</sup>	1,446,403,018	1,418,577,330	1,524,365,737
		Percentage recycled	0	0	0
		Total withdrawal in areas of water stress – capture (m <sup>3</sup> /y)	0	0	829,735,737
		Water withdrawal in areas of water stress – capture	0	0	0
		Percentage of water withdrawal in areas of water stress	0.0%	0.0%	54.0%
		Total water consumption in all areas (m <sup>3</sup> /y) <sup>3</sup>	33,018	37,330	35,737
		Water consumption in areas of water stress	-	-	35,737
		Percentage of water consumption in areas of water stress	-	0.0%	100.0%
	IF-EU-140a.2	Number of incidents of non-compliance associated with water quantity and/or quality permits, standards, and regulations	-	-	-
Number of combustion residuals (CCR) generated	IF-EU-150a.1	Number of coal combustion residuals (CCR) generated	-	-	-
		Percentage recycled (t)	-	-	-

<sup>3</sup> The 2023 and 2024 data have been corrected due to changes in the conversion methodology.



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Category	Code	Metrics	2023	2024	2025
<b>ENVIRONMENTAL</b>					
Occupational safety and health	EM-CM-320a.1	Lost time injury frequency rate (LTIFR) – employees	8.05	0	2.45
		Lost time injury frequency rate (LTIFR) – contractors	10.44	5.44	3.72
		Lost time injury rate (LTIR) – employees	-	-	0.49
		Lost time injury rate (LTIR) – contractors	-	-	0.74
		Number of work-related fatalities – employees	0	0	0
		Number of work-related fatalities – contractors	0	0	0



## 6.6 INDICADORES SASB

### 6.6.3 SASB Indicators – Services, Concrete, and Aggregates

The scope of the report on SASB Indicators – Services, concrete, and aggregates corresponds to the following business units: Drake Agregates LLC, D. Mix, UNICON Perú S.A., UNICON Chile S.A., PREANSA Colombia (Prefabricados Andinos S.A.S.), PREANSA Chile (Prefabricados Andinos S.A.), PREANSA Perú (Prefabricados Andinos Perú S.A.C.), VIGIANDINA (Vigilancia Andina S.A.), ARPL (Tecnología Industrial S.A.), INMA (Inversiones Nacionales y Multinacionales Andinas S.A.), DIGICEM S.A. (formerly Transportes Lurín S.A.), and UNACEM Corp S.A.A.

Category	Code	Metrics	2023	2024	2025
<b>HUMAN CAPITAL</b>					
Occupational safety and health	EM-CM-320a	Lost time injury frequency rate (LTIFR) – employees	6.66	5.41	4.77
		Lost time injury frequency rate (LTIFR) – contractors	4.32 <sup>1</sup>	3.47	7.75
		Lost time injury rate (LTIR) – employees	-	-	0.48
		Lost time injury rate (LTIR) – contractors	-	-	1.55
		Number of work-related fatalities – employees	1	0	0
		Number of work-related fatalities – contractors	0	0	0
<b>GOVERNANCE</b>					
Business ethics	IF-EN-510a.2	Total amount of monetary losses as a result of legal proceedings associated with charges of:	S/ 2.6 millions	0	0
		(1) bribery and corruption	22	0	0
		(2) anti-competitive behavior	0	0	0

<sup>1</sup> The 2023 data point has been corrected due to changes in the conversion methodology.



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Category	Code	Metrics	2023	2024	2025
<b>GOVERNANCE</b>					
Business ethics	IF-EN-510a.3	Description of policies and practices for prevention of (1) bribery and corruption, and (2) anti-competitive behavior in projects	Bidding processes	Bidding processes	Bidding processes
	EM-CM-520a.1	Total amount of monetary losses as a result of legal proceedings associated with cartel activities, price fixing, and anti-trust activities	0	0	0



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