

# ASSURANCE STATEMENT OF SGS DEL PERÚ S.A.C. REGARDING OF SUSTAINABILITY INDICATORS DETERMINED BY CSA METHODOLOGY HANDBOOK 2025 IN THE "UNACEM GROUP 2025 INTEGRATED REPORT" OF UNACEM Corp. S.A.A..

## STATEMENT OF SGS DEL PERÚ S.A.C. ON THE SOCIAL AND ENVIRONMENTAL INDICATORS WITH CSA METHODOLOGY OF 2025 OF UNACEM CORP S.A.A) IN THE "UNACEM CORP 2025 INTEGRATED REPORT"

### NATURE AND SCOPE OF THE INSURANCE

SGS DEL PERÚ S.A.C. (SGS) was contracted by UNACEM CORP S.A.A (UNACEM CORP) to carry out an independent assurance of its Indicators for the period from 01.01.2025 to 31.12.2025. The scope of the assurance, based on SGS's Assurance Reporting methodology, includes the 2025 text and data contained in "UNACEM CORP INTEGRATED REPORT 2025" limited to the environmental and social indicators detailed below. The information presented in the "KPI Verification" is the responsibility of UNACEM CORP. SGS has not participated in the preparation of any material included in the "UNACEM CORP INTEGRATED REPORT 2025".. Our responsibility is to review the text, data, graphics and statements, within the scope of the assurance, with the intention of informing all interested parties of UNACEM CORP.

The SGS Group has developed a set of protocols for Sustainability Assurance based on the best practices given on this occasion by the ISAE3000 assurance standard.

The assurance included the verification of the CSA 2025 indicators of UNACEM CORP S.A.A. that are within the "UNACEM CORP INTEGRATED REPORT 2025", as well as the verification of the support for the indicators.

### INTENDED USERS OF THIS VERIFICATION STATEMENT

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

### RESPONSIBILITIES

The information contained in the Report and its presentation are the responsibility of the Sustainability Area of UNACEM CORP. SGS has not been involved in the preparation of any of the materials included in the report.

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

### INSURANCE STANDARDS, TYPE AND LEVEL OF INSURANCE

SGS's sustainability assurance protocols used to conduct the Verification are based on internationally recognised assurance guidelines and standards contained in the CSA Methodology Handbook 2025 - Corporate Sustainability Assessment - Construction Materials (COM) and guidance on assurance levels contained in the ISAE3000 series of standards.

The assurance of your report has been carried out in accordance with:

| Assurance Standard Options |          | Level of assurance |
|----------------------------|----------|--------------------|
| B                          | ISAE3000 | Limited            |

The Assurance has been carried out to a limited level

The procedures performed for Limited Assurance vary in nature and time and are performed in a shorter time than for Reasonable Assurance work. Accordingly, the level of assurance obtained for limited assurance is substantially less than what would have been obtained if it had been performed with reasonable insurance.



Statement PE26/00000156, continue

## ASSURANCE STATEMENT OF SGS DEL PERÚ S.A.C. REGARDING OF SUSTAINABILITY INDICATORS DETERMINED BY CSA METHODOLOGY HANDBOOK 2025 IN THE "UNACEM GROUP 2025 INTEGRATED REPORT" OF UNACEM Corp. S.A.A..

### SCOPE OF ASSURANCE AND REPORTING CRITERIA

The scope of the verification is intended to assess the quality, accuracy and reliability of performance information and to assess compliance with the following criteria for the presentation of indicators.

#### Reporting Criteria Options

|   |  |
|---|--|
| 1 | CSA Methodology Handbook 2025 - Corporate Sustainability Assessment - Construction Materials (COM) |
|---|--|

### SPECIFIED PERFORMANCE INFORMATION AND DISCLOSURES INCLUDED IN SCOPE

These are the specific KPIs taken into account published as a whole within the "UNACEM CORP INTEGRATED REPORT 2025", based on what is determined by CSA Methodology Handbook 2025 - Corporate Sustainability Assessment - Construction Materials (COM). The following indicators have been considered that the program requires to be verified.

The Verification carried out in UNACEM CORP S.A.A. includes the CEMENT Sector of the following companies: UNACEM Peru S.A., UNACEM Ecuador S.A., UNACEM CHILE, DRAKE CEMENT LLC (USA), Tehachapi Cement (USA).

|       | Sustainability Indicator CSA Methodology Handbook 2025 - Corporate Sustainability Assessment - Construction Materials (COM) | Location         |
|-------|---|------------------|
| 2.2.2 | Energy Consumption  | Page 108 and 211 |
| 2.3.2 | Waste Elimination   | Page 212         |
| 2.3.3 | NOx Emissions   | Page 213         |
| 2.3.4 | SOx Emissions   | Page 213         |
| 2.3.5 | Direct Mercury Emissions  | Page 213         |
| 2.3.6 | Particulate Matter Emissions  | Page 213         |
| 2.4.2 | Water Consumption   | Page 212         |
| 2.4.3 | Water consumption in areas with water stress  | Page 212         |
| 2.5.1 | Direct Greenhouse Gas Emissions (Scope 1)   | Page 209         |
| 2.5.2 | Indirect Greenhouse Gas Emissions (Scope 2)   | Page 210         |
| 2.5.3 | Indirect Greenhouse Gas Emissions (Scope 3)   | Page 210         |
| 3.4.3 | Fatalities  | Page 220         |
| 3.4.4 | Employee Lost-Time Injury Frequency Rate (LTIFR)  | Page 220         |
| 3.4.5 | Contractor Lost-Time Injury Frequency Rate (LTIFR)  | Page 221         |

### ASSURANCE METHODOLOGY

Verification comprised a combination of pre-verification investigation. The verification audit was conducted on a Remote (virtual) basis from March 18 to 27, 2026; it included: interviews with relevant employees, review of documentation - records and evaluation of the report. A sample methodology was used.

The procedures performed for Limited Assurance vary in nature and time and are performed in a shorter time than for Reasonable Assurance work. Accordingly, the level of assurance obtained for limited assurance is substantially less than what would have been obtained if it had been performed with reasonable insurance.

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Statement PE26/00000156, continue

## **ASSURANCE STATEMENT OF SGS DEL PERÚ S.A.C. REGARDING OF SUSTAINABILITY INDICATORS DETERMINED BY CSA METHODOLOGY HANDBOOK 2025 IN THE "UNACEM GROUP 2025 INTEGRATED REPORT" OF UNACEM Corp. S.A.A..**

### **DECLARATION OF INDEPENDENCE AND COMPETENCE**

SGS Group is the world leader in inspection, analysis and verification, operating in more than 140 countries and providing services that include certification of management systems; audits and training on quality, environmental, social and ethical matters; assurance of sustainability reporting and verification of greenhouse gases. SGS Peru affirms its independence from UNACEM CORP, being free of bias and conflicts of interest with the organization and stakeholders.

The assurance team was chosen based on knowledge, experience and qualifications for this task; and was composed of two people trained in Sustainability Reporting Assurance. The Lead Auditor has the following experience: Environmental Management System, Quality, Occupational Health and Safety, Sustainable Water Management AWS, ISO 46001. She is also a Lead Auditor of Sustainability Report Assurance, and Verification of Carbon Footprint of organization, product and water.

### **LIMITATIONS AND MITIGATION**

The data on the number of personnel are extracted directly from the company's computer systems or manual databases for the consolidation of all company names and headquarters. Take into account any other constraints specific to the assurance engagement and actions taken to mitigate those constraints.

### **SCOPE OF REPORTS**

El Alcance de UNACEM CORP del reporte incluye diversas razones sociales y sedes.

La Verificación realizada en UNACEM CORP S.A.A. comprende el Sector CEMENTO de las siguientes empresas: UNACEM Perú S.A, UNACEM Ecuador S.A., UNACEM CHILE, DRAKE CEMENT LLC (USA), Tehachapi Cement (USA).

### **RESULTS AND CONCLUSIONS**

#### **ASSURANCE OPINION**

Based on the methodology described and the verification work carried out, nothing has come to our attention that would lead us to believe that the performance information specified (indicators) into "UNACEM CORP INTEGRATED REPORT 2025" included in the scope of the assurance is not expressed in a fairly reliable manner, accurate and has not been prepared, in all material respects, in accordance with the reporting criteria. The assurance team believes that the report can be used by UNACEM CORP's stakeholders.

Based on the methodology described and the verification work carried out, we are satisfied that the performance information specified in the scope of the guarantee is accurate, reliable, has been presented in a fair manner and has been prepared, in all material respects, in accordance with the reporting criteria.



Statement PE26/00000156, continue

## ASSURANCE STATEMENT OF SGS DEL PERÚ S.A.C. REGARDING OF SUSTAINABILITY INDICATORS DETERMINED BY CSA METHODOLOGY HANDBOOK 2025 IN THE "UNACEM GROUP 2025 INTEGRATED REPORT" OF UNACEM Corp. S.A.A..

### QUALITY AND RELIABILITY OF PERFORMANCE INFORMATION:

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

- UNACEM CORP has published Integrated Reports since 2023.

### Considerations and Opportunities for Improvement:

- Consider that, in the following verifications, the Carbon Footprint verification processes of all the venues involved in this process have been previously concluded, to ensure the indicators related to these issues. During the present assurance, verifications by an independent third party were in progress; and these values have been taken up to the time of the closing of this process, so there may be some differences which are not material with the final Declaration Opinions that are issued.
- Improvement have support information for certain indicators reported by the different sites, such as SST, water stress zones, air quality reports, among others.
- Report the indicators in strict compliance with the provisions of the *CSA Methodology Handbook*. For example, in the case of water, the requirement corresponds to "Water extracted"; however, the different types of water sources are currently being reported separately, which may not align with the specific request of the questionnaire.
- With respect to water consumption indicators, consider it similar to have Water Footprint verifications by an independent third party. In some locations, this verification is being carried out.
- Consider the inclusion of percentages, baselines, and goals associated with each indicator, as requested by the methodology, in order to strengthen the consistency and completeness of the report.
- The assurance has been carried out taking into account the CSA Version 2025. Version 2026 is available; but there are no significant changes for the indicators revised with the previous version.
- Likewise, this assurance is one of the CSA KPIs that are contained in the Report "UNACEM CORP INTEGRATED REPORT 2025". It does not include the review of the presentation of these indicators within the same application of the "Corporate Sustainability Report". The Assurance has been carried out in conjunction with the review of some SASB indicators contained in the same report.

This Statement should be interpreted in conjunction with "UNACEM CORP INTEGRATED REPORT 2025"

Note: This Statement is issued on behalf of the client by SGS del Perú S.A.C., Av. Elmer Faucett 3348, Callao, Peru ("SGS"), under the general terms and conditions for Assurance Services. The findings recorded herein are based on the audit conducted by SGS. This statement does not exempt the client from any applicable legal obligations. Any stipulations to the contrary are not binding on SGS, and therefore, SGS disclaims all liability to parties other than its client.

Lead Auditor: Pamela Castillo Rubiños  
 Technical review: Fanny Valencia

**Date of Verification Statement Opinion**  
**Issue 1: 12 May 2026**



Autorizado por  
 Julio Ubarnes Pinto  
 Certification Manager

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## ASSURANCE OF SGS DEL PERÚ S.A.C. ON THE SUSTAINABILITY INDICATORS SASB IN THE "UNACEM GROUP 2025 INTEGRATED REPORT" OF UNACEM Corp. S.A.A.

### STATEMENT OF SGS DEL PERÚ S.A.C. ON THE SOCIAL AND ENVIRONMENTAL INDICATORS WITH REFERENCE OF SASB METHODOLOGY OF 2025 OF UNACEM CORP S.A.A) IN THE "UNACEM CORP 2025 INTEGRATED REPORT"

#### NATURE OF VERIFICATION

SGS DEL PERU SAC (hereinafter referred to as SGS) was contracted by **UNACEM Corp S.A.A** (hereinafter referred to as **UNACEM Corp**) to carry out an independent assurance of its "INTEGRATED REPORT 2025". UNACEM Corp's 2025 INTEGRATED REPORT contains information from its 16 headquarters in 4 countries for Environmental and Social Indicators.

#### INTENDED USERS OF THIS VERIFICATION STATEMENT

This Verification Statement is provided with the intent of informing all **UNACEM Corp. Stakeholders**.

#### RESPONSIBILITIES

The information contained in the Report and its presentation are the responsibility of the directors or governing body of **UNACEM Corp**. SGS has not been involved in the preparation of any of the materials included in the report.

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

#### INSURANCE STANDARDS, TYPE AND LEVEL OF INSURANCE

SGS's sustainability assurance protocols used to carry out the Verification are based on internationally recognised assurance guidelines and standards contained in the ISAE3000 series of standards.

The objective is to make an evaluation of the quality, reliability and accuracy of the specified performance information. This assurance includes the evaluation of Environmental and Social Indicators.

The assurance of your report has been carried out in accordance with the following rules:

| Standard Verification Options |          | Level of verification |
|-------------------------------|----------|-----------------------|
| B                             | ISAE3000 | Limited               |

#### SCOPE OF ASSURANCE AND REPORTING CRITERIA

The scope of the verification included the assessment of the quality, accuracy and reliability of the performance information as detailed below and the assessment of compliance with the following reporting criteria:

| Reporting Criteria Options |  |
|----------------------------|--|
| 1                          | SASB: Construction Materials, Electric Utilities & Power Generators and Engineering & Construction - Reference |



Statement PE26/00000157, continue

**ASSURANCE OF SGS DEL PERÚ S.A.C. ON THE SUSTAINABILITY INDICATORS SASB IN THE "UNACEM GROUP 2025 INTEGRATED REPORT" OF UNACEM Corp. S.A.A.**

**SPECIFIED PERFORMANCE INFORMATION AND DISCLOSURES INCLUDED IN THE SCOPE**

These are the specific KPIs taken into account in the "UNACEM CORP 2025 Integrated Report"

The measurement of Indicators was carried out according to the material issues identified:

| TOPICS                              | ENERGY- SASB<br>Electric Utilities &<br>Power Generators | CEMENT- SASB<br>Construction<br>Materials. | CONCRETE AND<br>SERVICES - Engineering &<br>Construction Services |
|-------------------------------------|--|--|---|
| Greenhouse gas emission             | IF-EU-110a.1   | EM-CM-110a.1                               |   |
|                                     | IF-EU-110a.2   | EM-CM-110a.2                               |   |
| Energy Management                   |  | EM-CM-130a.1                               |   |
| Water Management                    |  | EM-CM-140a.1                               |   |
| Air Quality                         |  | EM-CM-120a.1                               |   |
| Gestión de residuos                 |  | EM-CM-150a.1                               |   |
| Biodiversity Impacts                |  | EM-CM-160a.1                               |   |
|                                     |  | EM-CM-160a.2                               |   |
| Workforce Health & Safety           | EM-CM-320a.1   | EM-CM-320a.1                               | EM-CM-320a  |
| Pricing Integrity &<br>Transparency |  | EM-CM-520a.1                               |   |

**ASSURANCE METHODOLOGY**

The Verification included a combination of interviews with relevant positions, review of documentation and records, applying a sampling methodology. The verification audit was conducted in a hybrid manner March 18-27, 2026

The procedures performed for Limited Assurance vary in nature and time and are performed in a shorter time than for Reasonable Assurance work. Accordingly, the level of assurance obtained for limited assurance is substantially less than what would have been obtained if it had been performed with reasonable insurance.

**DECLARATION OF INDEPENDENCE AND COMPETENCE**

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

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

**LIMITATIONS AND MITIGATION**

Financial data extracted directly from independently audited financial accounts has not been re-verified as part of this assurance process. Take into account any other constraints specific to the assurance engagement and actions taken to mitigate those constraints.

**RESULTS AND CONCLUSIONS**

**ASSURANCE/VERIFICATION OPINION**

Based on the methodology described and the verification work carried out, we have not been struck by anything to believe that the specified performance information included in the scope of the verification is not properly established and has not been prepared, in all material respects, in accordance with the reporting criteria.

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

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Statement PE26/00000157, continue

**ASSURANCE OF SGS DEL PERÚ S.A.C. ON THE SUSTAINABILITY INDICATORS SASB IN THE "UNACEM GROUP 2025 INTEGRATED REPORT" OF UNACEM Corp. S.A.A.**

**QUALITY AND RELIABILITY OF PERFORMANCE INFORMATION:**

Considerations:

- The Verification carried out in UNACEM CORP S.A.A. comprises 4 sectors: CEMENT, CONCRETE, ENERGY and SERVICES, and includes all companies in 4 countries where it operates (Peru, Ecuador, Chile and the United States).
  - For the Energy Sector, the following companies were compiled: CELEPSA, Celepsa Renovables S.R.L, Termochilca S.A.C
  - For the Concrete Sector, the following companies were compiled: Union de Concreteras S.A. (UNICON), Prefabricados Andinos S.A. (PREANSA Chile), Prefabricados Andinos Perú SAC (Preansa Peru), UNICON S.A. (Chile), Desert Aggregates Desert Ready Mix.
  - For the Cement Sector, the following companies were compiled: UNACEM Perú S.A, UNACEM Ecuador S.A., UNACEM Chile, Drake Cement LLC (USA), Tehachapi Cement (USA).
  - For the Services Sector, the following companies were compiled: ARPL Tecnología Industrial S.A., UNACEM North America Inc. and Vigilancia Andina S.A.
  - For the Cement Sector, the Environmental, Social and Economic Indicators of SASB STANDARDS- Construction Materials are included.
  - For the GHG Emission Indicators in the Cement Sector, it is reported with ISO 14064-1 and with the GNR Methodology UNACEM Peru, Chile and Ecuador. Drake and Tehachapi only report with GNR.
  - For the Energy Sector, the Environmental and Social Indicators SASB STANDARDS- Electric Utilities & Power Generators are included.
  - For the Concrete and Services Sector, the Social and Economic Indicators of SASB STANDARDS- Engineering & Construction Services are included.
1. In this assurance, we are basically focused on only the verification of the KPIs (SASB Indicators) that have been mentioned above.
- Consider that, in the following verifications, the Carbon Footprint verification processes of all the venues involved in this process have been previously concluded, to ensure the indicators related to these issues. During the present assurance, verifications by an independent third party were in progress; and these values have been taken up to the time of the closing of this process, so there may be some differences which are not material with the final Declaration Opinions that are issued.
  - The Assurance has been carried out in conjunction with the review of some CSA indicators contained in the same report.

Note: This Statement is issued on behalf of the client by SGS del Perú S.A.C., Av. Elmer Faucett 3348, Callao, Peru ("SGS"), under the general terms and conditions for Assurance Services. The findings recorded herein are based on the audit conducted by SGS. This statement does not exempt the client from any applicable legal obligations. Any stipulations to the contrary are not binding on SGS, and therefore, SGS disclaims all liability to parties other than its client.

Lead Auditor: Pamela Castillo Rubiños  
 Technical review: Fanny Valencia

**Date of Verification Statement Opinion**  
**Issue 1: 12 May 2026**



Autorizado por  
 Julio Ubames Pinto  
 Certification Manager

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