

SUSTAINABILITY REPORT 2024



TOGETHER WE CREATE DEVELOPMENT

ASSURANCE STATEMENT

SGS del PERU S.A.C. REPORT ON SUSTAINABILITY ACTIVITIES IN THE “SUSTAINABILITY REPORT 2024” OF FERREYCORP S.A.A.

NATURE OF THE ASSURANCE/VERIFICATION

SGS DEL PERU SAC (hereinafter referred to as SGS) was commissioned by **FERREYCORP S.A.A.** (hereinafter referred to as **FERREYCORP** to conduct an independent assurance of the “SUSTAINABILITY REPORT 2024”

The FERREYCORP S.A.A Sustainability Report 2024 contains the information of FERREYCORP S.A.A and 9 additional corporate names operating in Peru: Ferreyros S.A., Ferrenergy S.A.C, Unimaq S.A., Orvisa S.A., Soltrak S.A., Equipos y Servicios TREX S.A., Fargoline S.A., Forbis Logistic S.A., Vixora S.A.

INTENDED USERS OF THIS ASSURANCE STATEMENT

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

RESPONSIBILITIES

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

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

ASSURANCE STANDARDS, TYPE AND LEVEL OF ASSURANCE

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

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

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

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

SCOPE OF ASSURANCE AND REPORTING CRITERIA

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

Reporting Criteria Options	
2	GRI STANDARDS 2021

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Declaración PE25/00000229, continúa

ASSURANCE STATEMENT

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SPECIFIED PERFORMANCE INFORMATION AND DISCLOSURES INCLUDED IN SCOPE

These are de specific KPIs taken in account in the “**FERREYCORP SUSTAINABILITY REPORT 2023**”

GRI 200 Economics (201-1; 203-1; 204-1; 205-1)

GRI 300 Environmentals (302-1; 303-3; 303-5; 305-1; 305-2; 305-3; 305-4; 305-5; 306-2; 306-3; 306-4; 306-5; 308-1)

GRI 400 Socials (401-1; 401-3; 403-1; 403-9; 404-1; 404-3; 405-1; 406-1; 417-1; 418-1).

Note that the Financial Indicators are taken from the Financial Statements audited by an independent third party.

These Indicators are not reviewed by SGS.

ASSURANCE METHODOLOGY

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

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

LIMITATIONS AND MITIGATION

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

STATEMENT OF INDEPENDENCE AND COMPETENCE

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

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

FINDINGS AND CONCLUSIONS

ASSURANCE/VERIFICATION OPINION

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

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

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

- It was verified, they have independently audited Management Systems such as ISO 37001 on Anti-Bribery Management and ISO 14064-1 on Carbon Footprint Inventories for the organization.
- They have an Environmental Management system, in addition to a corporate environmental strategy that includes 2030 objectives to reduce the carbon footprint, water, energy, waste, and a commitment to product sustainability. A decarbonization plan has also been developed.
- FERREYCORP S.A.A has consistently published GRI Sustainability Reports for 12 consecutive years.
- FERREYCORP S.A.A has been included for the eighth consecutive year in the Dow Jones MILA Sustainability Index- Pacific Alliance, which recognizes leading companies in sustainability in the Pacific Alliance region.

Some opportunities for improvement were identified to consider in future Sustainability Reports.

- Evaluate the convenience of incorporating additional GRI indicators to the material issues resulting from the consultation with stakeholders in line with the Sustainability Context principle.
- The Double Materiality Report issued in July 2024 was reviewed, on the process there are some improvements such as: incorporating stakeholders as part of the stakeholders representing each of the companies, for this process 4 suppliers and 4 customers were interviewed, and that the answers to queries about the process can be answered by personnel who have access and knowledge on these issues.
- In relation to the following GRI indicators, the following was presented:
- GRI 2-19 Remuneration Policies; No information has been submitted on this indicator; an exception has been filed for confidentiality.
- Consider improving some of the wording to ensure a clear understanding of the companies that make up the group; those involved in the Sustainability Report; and the various KPIs; so that it is clear to stakeholders.

Auditor Líder: Pamela Castillo
 Revisión técnica: Fanny Valencia / Ursula Antunez

Fecha de declaración Issue 1: 09 de Julio del 2025



Autorizado por
 Julio Ubames Pinto
 Certification Manager

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Content

- 1. We are Ferreycorp**
- 2. Sustainability Management**
 - 2.1 Corporate Governance and Economic Dimension**
 - 2.2 Social Dimension**
 - 2.3 Environmental Dimension**
- 3. GRI Content Index**

1. About Ferreycorp

1.1 Presentation



With 102 years of history, Ferreycorp is a leading corporation in the provision of capital goods and related services, with presence in Peru, which generates about 90% of its revenues, and in other Central and South American countries. It operates through highly specialized subsidiaries focused on their respective businesses, with Ferreyros as its flagship company.

Since 1942, it has maintained a solid relationship with Caterpillar, its main principal and exceptional partner, whose products it distributes in Peru, Guatemala, El Salvador and Belize, and provides specialized after-sales support. Ferreycorp also represents other prestigious brands.

The corporation's companies provide a wide portfolio of solutions, delivering high quality machinery and expert support that promotes productivity, as well as other products and services related to capital goods, such as consumables, equipment for different applications, energy, logistics services and technology.

The commitment and sense of pride of its more than 7,000 employees are based on the strength of a culture built over more than a century and on human management practices that promote the development of talent and an excellent organizational climate.

With its shares listed on the Lima Stock Exchange (BVL) since 1962, Ferreycorp has 62 years of experience in the stock market. Local institutional investors (pension funds, mutual funds and insurance companies, among others) and foreign investors, as well as a large number of individuals, see Ferreycorp as an attractive investment option. It is worth noting that Ferreycorp is recognized as a benchmark for its good corporate governance practices and high standards of sustainable management. Also, in its role as a leader, it actively participates in different business groups and initiatives, contributing to the country's progress.

Through its activities, this company, founded in Peru, reaffirms its purpose: "Together we create development", contributing to the development of the countries where it operates. The corporation and its companies stand out for their management based on values, sound business practices and robust financial management, which support their outstanding position and sustainability, projecting themselves for the next 100 years.

1.1.1 Mission and vision

MISSION

To operate, through its subsidiaries with focus and high degree of specialization, businesses of distribution of capital goods and supplies and services and support, for prestigious global brands with high standards, efficiency, and profitability, achieving at the same time the development of its employees and being a reference of modern and responsible companies.

VISION

To be recognized as a leading economic group in Peru, with presence in Latin America, and an excellent supplier of capital goods, inputs and related services, which contributes to increase productivity and profitability in the economic sectors in which it participates. Moreover, it promotes the development of the countries and their different interest groups and is recognized by global brands as a preferred corporation to adopt new businesses and representations, in the fields in which it operates, due to its operational and financial capacity.

1.1.2 Ferreycorp Purpose

Since its beginnings, Ferreycorp has been characterized by its vocation to generate development in the places where it operates, both through its business activities and other dimensions of its actions, which allow it to build positive impact links with all its interest groups.

This essence, which has transcended the passage of time, is expressed in its corporate purpose, defined some years ago after a collaborative and inclusive exercise of Ferreycorp and its companies, reaffirming the conviction and commitment with which it strengthens its projection into the future:

FERREYCORP PURPOSE

Together we create development

The Ferreycorp Manifesto, detailed below, puts into perspective this purpose, which the corporation deploys through its work in the provision of services, capital goods and inputs, leaving a positive footprint in the countries where it is present:

“At Ferreycorp we provide services, capital goods and inputs that give our partners the tools they need to contribute to the growth of industries that are fundamental to the development of the countries in which we operate.

For 100 years, with integrity and under the highest quality standards, we have been a key agent in the development of infrastructure, impacting the quality of life of millions of people and generating greater access to opportunities. Thus, over time, we have become a leading corporation, with a presence in different countries and internationally recognized prestige.

*While we are proud of what we have achieved, we know that there is still much to do. Therefore, today more than ever we reaffirm our commitment to society and assume the responsibility of continuing **to create development**, seeking to constantly innovate and amplify our impact on society”.*

Corporate values

The daily actions of the corporation's employees are based on values that guarantee the ethical integrity of the organization and strengthen the sustainability of the business. Each one of them represents the pillars that guide their conduct.

Commitment

We recognize our role in society and work every day to generate greater access to opportunities and contribute to the growth and development of the region.

Integrity

We work with honesty and transparency, always taking responsibility for our actions.

Respect

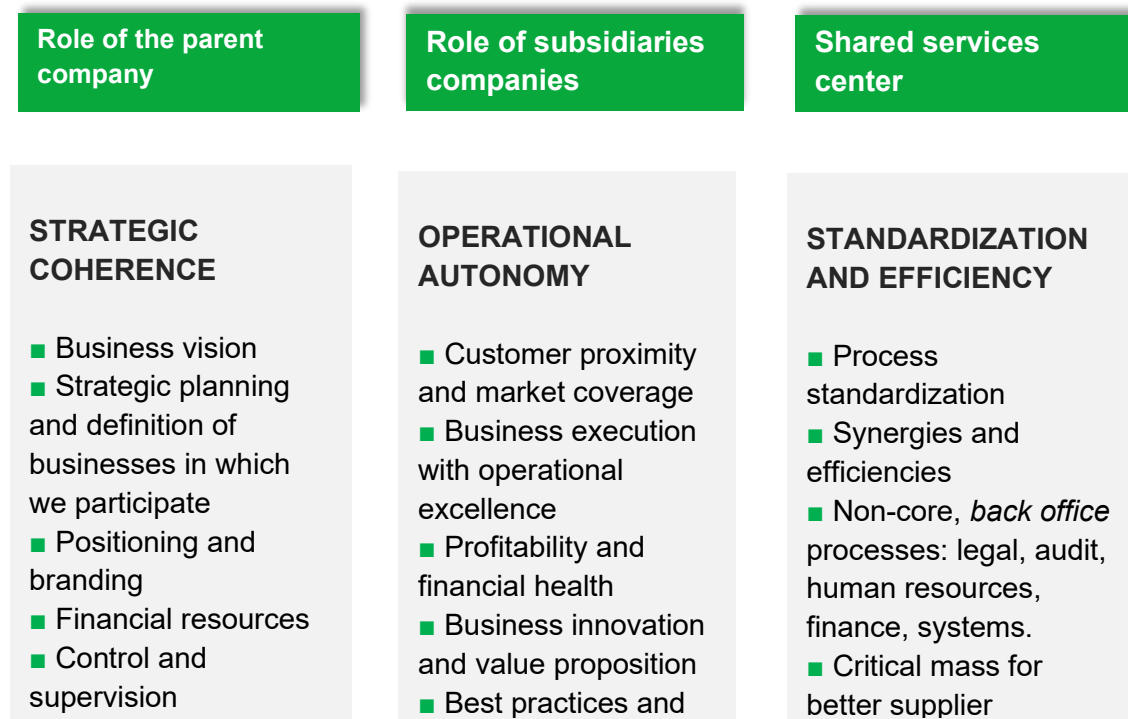
We celebrate diversity and promote dignified and respectful treatment of everyone.

Equity

Each of our interactions are based on fair treatment of all our stakeholders.

1.1.3 The corporation's operating model

The corporation is distinguished by a model of operational autonomy with strategic coherence and leveraging of synergies. It contemplates three types of roles in the organization: that of the holding company of the economic group, which offers strategic coherence and guidelines; that of the subsidiaries, which are responsible for managing their business with operational autonomy within corporate guidelines; and that of shared services, which promotes efficiencies and synergies among the subsidiaries:



Within the framework of these roles, the parent company dedicates resources to support the growth and investment of the corporation's businesses, establishes guidelines to standardize management through time-tested practices, and designs spaces where subsidiaries can exchange best practices and reinforce their value propositions. At the same time, the subsidiaries contribute to the productivity and efficiency of their customers through the provision of capital goods from leading and renowned brands, as well as related world-class services, with a focus on excellence and innovation.

The subsidiaries generate revenues and profits for the economic group; develop a wide market coverage; and enhance the organization's solutions offering. They also complement each other's critical capabilities, such as in-country coverage and logistical deployment, generating synergies in favor of customers.

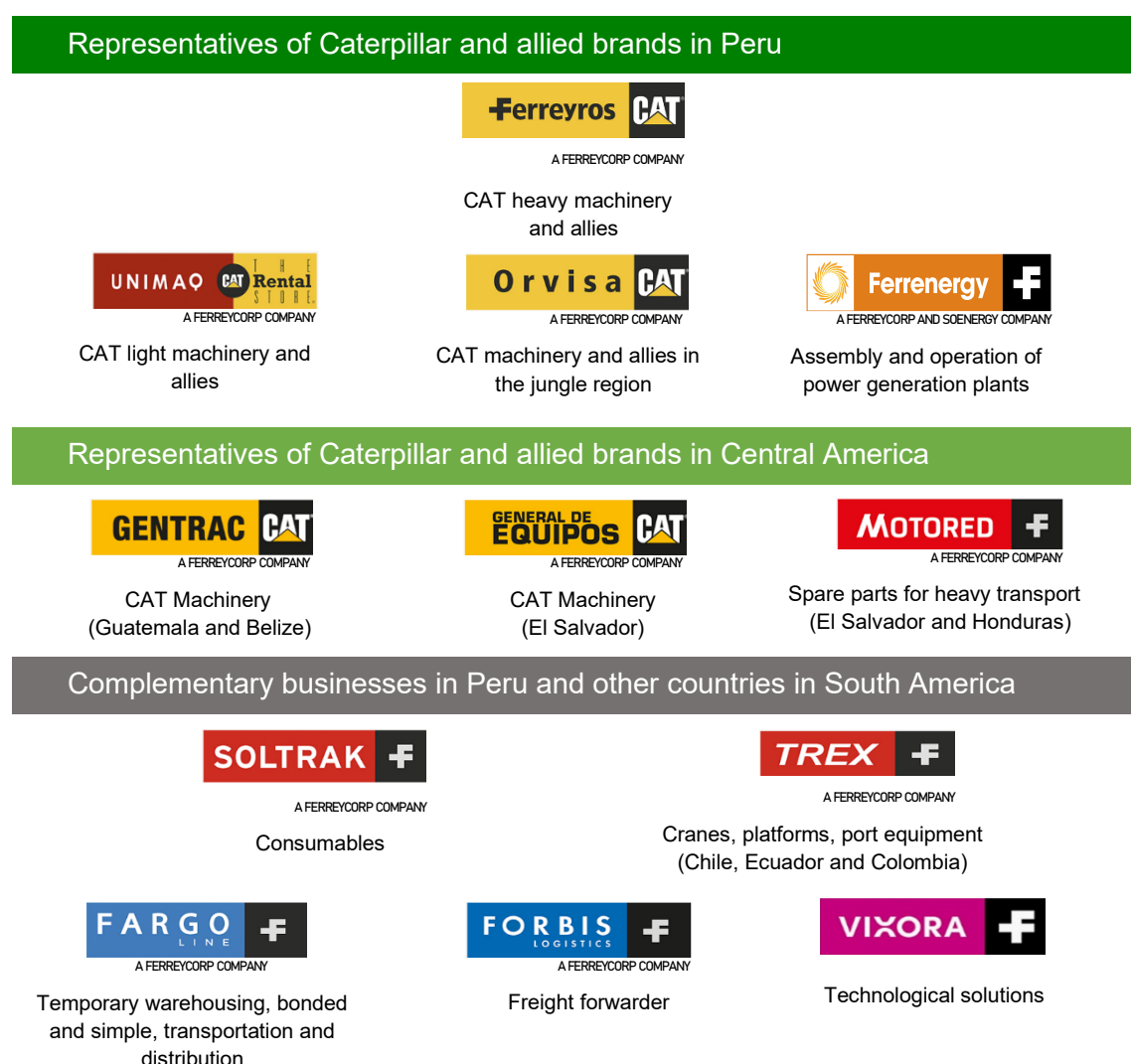
This scheme allows the corporation to operate as a one-stop shop or single point of service, maximizing the possibilities of meeting the different needs of its customers with its broad portfolio of products and services. Thus, many Ferreyros customers receive goods and services from other subsidiaries of the group.

The Shared Services Center is at the service of the organization's different subsidiaries, helping to increase efficiencies and promote synergies in processes and activities in different areas of specialization.

From this strategic perspective, the objective is to promote the dynamism and growth of the corporation, generating positive cross-cutting impacts on its different stakeholders.

1.1.4 Companies for the corporation

Ferreycorp is integrated by the following subsidiaries and/or businesses:



The subsidiaries contribute to the development of the countries where they operate by directing their products and services to sectors such as mining, construction, industry, energy, oil, fishing, agriculture, commerce, and transportation.

An extensive description of these subsidiaries, their businesses and operations is provided in Chapter 3 - Business Management.

For information on the economic group according to the denomination of the Superintendency of the Stock Market (SMV, for its acronym in Spanish), please refer to Annex 2, section 2.1.3.

(GRI 2-1, GRI 2-2, GRI 2-6 Below is more information on each of Ferreycorp's subsidiaries:

Representatives of Caterpillar and allied brands in Peru

Name	Company Name	Year of incorporation	Sectors served	Product / Service	Country / Region	Number of sites	Number of employees
 Ferreycorp	Ferreycorp S.A. RUC: 20100028698	1922	Construction, mining, hydrocarbons, energy, marine and fishing, government, agriculture, trade, industry and services	Comercialización de maquinaria pesada y equipos. Alquiler y provisión de repuestos y servicios.	Perú North: Piura, Tumbes, Lambayeque, Cajamarca, Trujillo, Chimbote Central: Cerro de Pasco, Huancayo, Ica, Ayacucho, Huaraz, Lima. South: Arequipa, Cusco, Moquegua and Puno. Sur: Arequipa, Cusco, Moquegua y Puno	45	5,083
 Ferrenergía	FERRENERGY S.A.C RUC: 20512638393	2006	Mining, hydrocarbons, government, energy, construction, fishing and industry	Participation in the company of 50% Power solutions from 1MW up to the unlimited amount required, with gas, diesel, solar and residual oil (HFO) generating equipment	Perú Lima Brasil Recife Ecuador Francisco de Orellana- El Coca Guatemala Ciudad de Guatemala Its presence in the countries of the region is on a temporary basis to attend to the projects it serves.	2	41
 Unimaq	UNIMAQ S.A RUC: 20100027021	1999	Construction, mining, hydrocarbons, agriculture, government, trade, industry and services.	Commercialization and rental of light equipment, after sales support.	Perú Norte: North: Cajamarca, Chiclayo, Piura, Trujillo Central: Cerro de Pasco, Huancayo, Lima, Huaraz South: Ica, Arequipa, Ayacucho, Cusco, Ilo, Moquegua, Puno.	18	758
 Orvisa	ORVISA S.A. - RUC: 20103913340	1973	Construction, forestry, agriculture, government, river transportation, hydrocarbons and energy	Commercialization of equipment, spare parts, services and consumables.	Perú North: Bagua, Iquitos, Tarapoto. Central: Pucallpa, Huanuco. South: Puerto Maldonado.	7	138

Representatives of Caterpillar and allied brands in Central America

Name	Company Name	Year of incorporation	Sectors served	Product / Service	Country / Region	Number of sites	Number of employees
Gentrac 	CORPORACIÓN GENERAL DE TRACTORES, S.A.	2010	Construction, aggregates, agriculture, government, mining, oil extraction, energy, industry and commerce	Commercialization of heavy machinery and equipment. Rental and supply of spare parts and services.	Guatemala Ciudad de Guatemala, Quetzaltenango, Teculután, Escuintla, Morales, Retalhuleu, Huehuetenango, Cobán y Petén Belize Ladyville	12	368
General de Equipos 	Compañía General de Equipos S.A.	2010	Construction, housing, power generation, industrial, government, agricultural and automotive.	Commercialization of heavy machinery and equipment. Rental and supply of spare parts, services and lubricants.	El Salvador San Salvador, Sonsonate, San Miguel	3	195
Soltrak 	Soltrak S.A.	2013	Construction, transportation, industry,	Commercialization of lubricants.	Nicaragua Managua	-	-

Complementary businesses in Peru and other countries in South America

Name	Company Name	Year of incorporation	Sectors served	Product / Service	Country / Region	Number of sites	Number of employees
Soltrak 	Soltrak S.A. RUC: 20511914125	2007	Mining, construction, transportation, industry, energy and hydrocarbons, agriculture, fishing and forestry.	Comprehensive solution for tire management, lubricants, filtration, predictive maintenance and personal protective equipment and other industrial safety products	Perú North: Piura, La Libertad Central: Lima South: Arequipa	21	439
Trex 	EQUIPOS Y SERVICIOS TREX S.A.	2014	Mining, port industry, commerce, services and construction, among others.	Cranes and other lifting solutions..	Chile Santiago, Antofagasta, Calama Colombia Barranquilla, Bogotá Ecuador Quito, Guayaquil	4	158
Fargoline 	FARGOLINE S.A. RUC: 20101520898	1983	Capital goods, consumer goods, energy, mining, construction, fishing, agriculture, trade and services	Temporary warehouse for containers, loose and rolling cargo, customs deposit; simple storage; movement of project cargo; transportation and distribution	Perú Callao y Arequipa	2	217
Forbis Logistics 	FORBIS LOGISTICS SA RUC: 20544488059	2010	Automotive, mass consumption, mining, energy, retail, industry.	International air and ocean freight transportation for import and export, integral logistic service and cargo consolidation, inspection and processing services.	Perú Lima EE.UU. Miami Chile Santiago	3	143
Vixora 	VIXORA S.A. RUC: 20551526594	2013	Mining, construction and hydrocarbons	Integration of technologies to create solutions that enhance customer productivity	Perú Lima	4	51

1.1.5 Representations

(GRI 3-3)

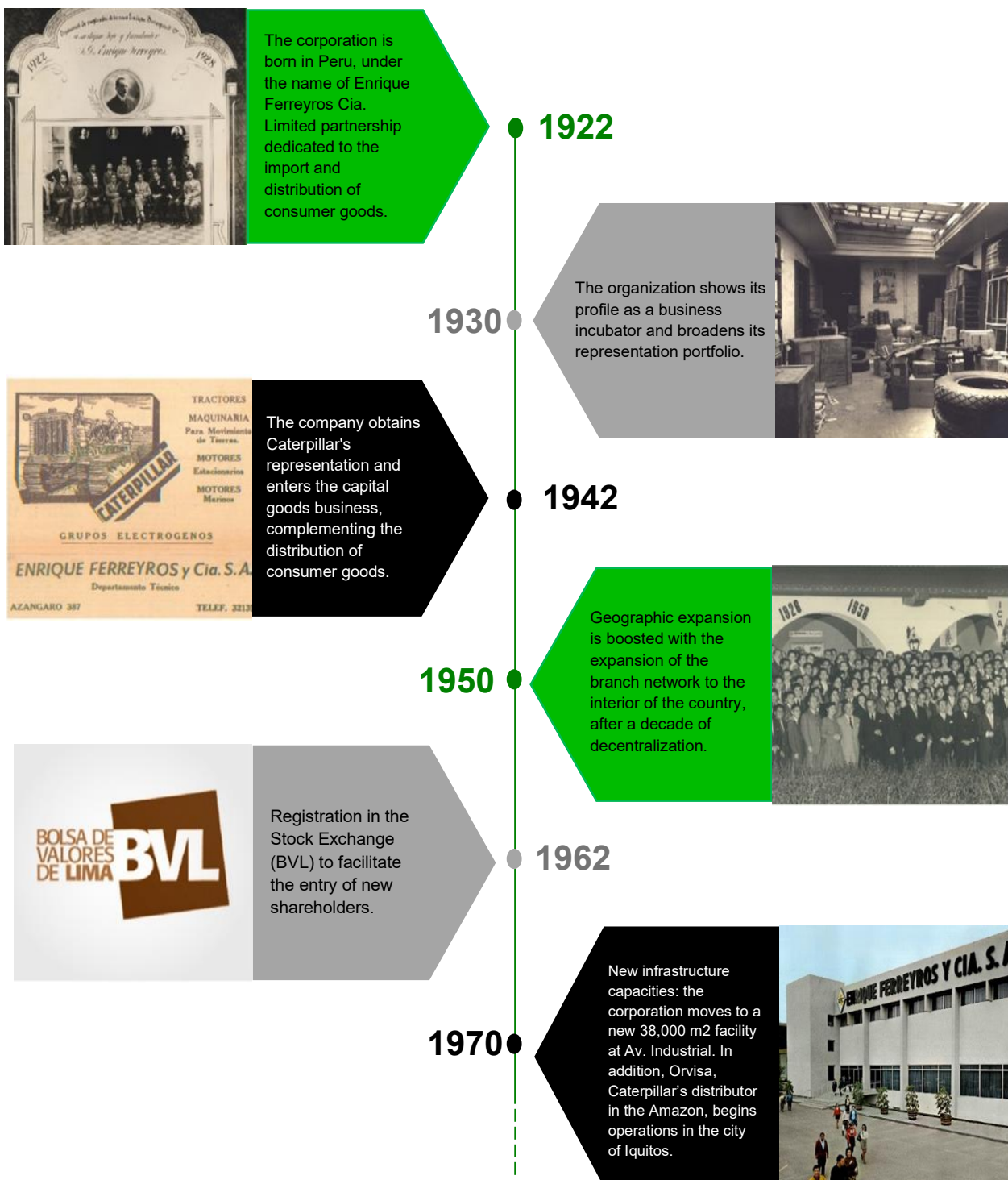
The first steps of the organization, which was founded in 1922, were oriented to the commercialization of consumer products. However, a key milestone changed its history two decades later: the beginning of its relationship with Caterpillar in Peru in 1942. Over the years, this relationship has grown and strengthened, gaining wide recognition from the distinguished global brand, as evidenced by several awards received. In addition, the Caterpillar representation contract in Central America, since 2010, is a clear indicator of this relationship of trust.

Over the course of its history, the corporation and its subsidiaries expanded their presence, operating both in Peru and in other Latin American countries, as well as taking on the distribution of other prestigious brands, aspects that allowed them to extend the scope of their service to customers in various industries. In this context, they deployed capabilities and knowledge already developed, together with a solid relationship with the represented companies, to implement local initiatives aligned with the global strategies of the manufacturers. This approach allowed the company to consolidate a prestigious portfolio of represented brands and build strong long-term ties with all of them, establishing itself as the unquestionable leader in its sector.



1.1.6 History

The following are the main milestones in the corporation's history.





Redefinition of the business portfolio, with the main focus on capital goods to give new impetus to growth. Development of logistics capabilities with the creation of a warehousing firm, which will later become Fargoline.

1980

199

Decade of the arrival of the first Cat trucks in Peru and construction of the CRC - Ferreyros Component Repair Center. The machinery rental and used machinery sales business is launched.



Period of incorporation of complementary capital goods and consumables businesses to serve new segments with related products and services. Unimaq, a specialist in light equipment; Mega Caucho & Representaciones, now Soltrak; and Ferrenergy, total revenues of US\$ 230 million.

2000

Decade of internationalization, with the acquisition of Gentrac and Cogesa, distributors in Guatemala, El Salvador and Belize, which later incorporated lubricants and auto parts businesses in the region. Acquisition of Trex with operations in Chile, Ecuador and Colombia, as well as the expansion of operations in Ecuador with Maquicetro. Creation of Forbis Logistics to expand logistics capabilities. Total revenues of US\$1



2010

Ferreycorp

The functions of Ferreycorp, as holding company and owner of the corporation's companies, and Ferreyros, as the group's flagship company, are made independent.

2012

2012

Also in this decade, the use of remote monitoring and integrated equipment management technologies was intensified; Condition Monitoring Centers, Sitech Peru Solutions and e-commerce of spare parts via Parts.Cat.Com (PP) were launched.



Ferreycorp and its flagship company Ferreyros are celebrating 100 years in Peru and 80 years as Caterpillar distributors. Total revenues: US\$1.7 billion. Commissioning of 100% of the first fleet of autonomous trucks in Peru, a decade after introducing the first 400-ton trucks.

2022

2024

With more than 7,000 employees, Ferreycorp is the only Peruvian company to be included in all editions of the Dow Jones Sustainability Index for the MILA-Pacific Alliance region, for the seventh consecutive year. The corporation is part of the S&P/BVL Peru General ESG

1.2 Looking to the future

1.2.1 Strategy 2022- 2026

In the five-year period 2022- 2026, the corporation is moving forward with solid growth targets in sales, profits and return on invested capital, while maintaining its commitment to generate positive impacts among its stakeholders.

To ensure the corporation's value over time, Ferreycorp's strategy is based on promoting profitable growth, driving customer-centric digital transformation, and strengthening a corporate organization with greater synergies, among other relevant and necessary approaches.

Two main components define this strategy

- a. **Strategic pillars**, which support the purpose of growing in businesses and markets that ensure the expected profitability and value of the corporation over time, with a focus on the development of solutions and services, as well as on understanding the customers' needs. These strategic pillars are:
 - **Business optimization**, which seeks to intensify efforts to add efficiencies in the business model, the organization, the use of assets and the composition of the portfolio of products and services, in addition to carefully managing capabilities and resources. The objective is to ensure an adequate balance with profitability and maintain a high-value offer for customers.
 - **Protect and transform**, which emphasizes the maximum use of the corporation's current capabilities and the continuity in the construction of new capabilities. The aim is to ensure the sustainability of the business, expand its value offering and provide comprehensive solutions to customers, with the support of technology and best practices in operations.
 - **New business**, which promotes the growth of the corporation through the development of new lines or businesses. Opportunities and spaces are identified as having an adequate strategic fit with the current portfolio of brands and that present the opportunity to obtain significant synergies with it. In this way, we serve markets in which Ferreycorp already operates, because they are based on capabilities that are already mastered or because they generate economies of scale with the current structure of the corporation.
- b. **Enablers**, which will facilitate and enhance the achievement of the strategic pillars. They are:
 - **Analytics, digital and agility**, which considers the development of capabilities for data management and analytical models that can be replicated or deployed transversely in all subsidiaries, with the possibility of generating new services to customers.
 - **Synergies**, which focuses on preserving and continuing to promote commercial synergies, as well as shared services among subsidiaries, with high levels of service. Collaboration between subsidiaries is encouraged in processes linked to the core business, provided that it is feasible to add value without losing segmentation and specialization.

- **Talent development**, which is based on continuous training and development to strengthen competencies, supported by a leadership development program. Also in the inclusion of new talent and the enhancement of existing talent to have digital, analytics and agility capabilities among employees. Ensuring the definition of objectives and performance evaluation aligned with the strategy, as well as maintaining a good working environment focused on the preservation of health, safety, favorable working conditions and development opportunities, strengthen the conditions for the development of talent in the corporation.

To ensure the successful execution of this corporate strategy, the governance model incorporates the oversight of the Board of Directors and, at the management level, of a Strategic Planning Committee, with the facilitation of the Corporate Strategy and Development Management.

Likewise, in order to communicate in a simple and clear manner the way in which the expected achievements will be obtained, the visual identity of the corporate strategy highlights Ferreycorp's purpose - **Together we create development** - at the center of the strategy, surrounded by employees, customers, represented brands and suppliers, among other groups of interest.

Finally, the corporation's purpose is complemented by its four values: commitment, integrity, respect and equity, which form the basis of the sustainability commitments that Ferreycorp assumes with society and the management of the impacts it generates on its groups of interest, in harmony with the environment.



1.3 Main awards

Ferreycorp is constantly dedicated to improving its operational performance and corporate management. This commitment has led the company to receive several awards in different aspects of its management, either from the global companies it represents, or from business associations and entities.



Caterpillar 2024 Excellence Programs

Gold: Ferreyros, Unimaq and Orvisa (After-sales Service, Spare Parts and Digital Transformation); Gentrac Guatemala (Service, Spare Parts, Rental and Digital); General de Equipos (Service and Digital).

Silver: Ferreyros, Unimaq and Orvisa (Rental Services, Marketing and Sales). Gentrac Guatemala (Marketing and Sales); General de Equipos (Spare Parts and Marketing and Sales).



Caterpillar's Five Stars in Contamination Control

15 Ferreyros workshops (Arequipa; Cajamarca; Technical Development Center; Chimbote; CRC Lima; CRC La Joya; Cusco; Huancayo; Lambayeque; Piura; Rentafer; Machine Workshop Lima; Machine Workshop La Joya; Hydraulic Workshop Lima; Trujillo); its Spare Parts Distribution Center; as well as the Orvisa workshop in Tarapoto, have the Five Star Contamination Control certification granted by Caterpillar, the highest qualification in the field.



Caterpillar Certification: World Class Workshops

Ferreyros maintains this important certification, granted by the main Caterpillar represented company to its two Component Repair Centers (CRC), located in Lima and La Joya (Arequipa), as world-class workshops.



Dow Jones Sustainability Index | MILA- Pacific Alliance

Ferreycorp, the only Peruvian firm to be included for the eighth consecutive year in this index, which recognizes the leading companies in sustainability in the Pacific Alliance region.



S&P/BVL Peru General ESG Index

Ferreycorp is part of the S&P Dow Jones and Lima Stock Exchange index for the fourth consecutive year, since its creation in 2021. The only one of its kind in Peru, this index provides an ESG benchmark for the Peruvian stock market.



Merco Corporate Responsibility and Governance Ranking

Ferreycorp stands out among the top companies with the best social responsibility and corporate governance in Peru and ratifies its leadership in its sector.



Sustainable Management Company Distinction (EGS)

Formerly known as Socially Responsible Company (ESR), this Sustainable Peru seal was awarded to Ferreyros, Unimaq, Orvisa and Fargoline.



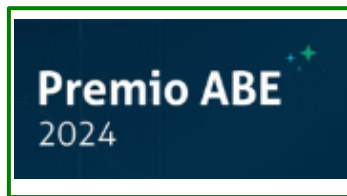
Ranking Merco Talento

For eleven consecutive years, Ferreyros has been ranked among the top ten companies for attracting and retaining talent in Peru and the leading company in its sector. It maintains first place in its category and continues to rank eighth nationally in this ranking.



Ranking Merco Companies and Leaders

Ferreyros has been ranked among the ten companies with the best corporate reputation in Peru for thirteen consecutive years. It has been uninterruptedly positioned as leader in its sector and maintains the sixth position at national level.



ABE Awards 2024

Ferreyros has been ranked among the ten companies with the best corporate reputation in Peru for thirteen consecutive years. It has been uninterruptedly positioned as leader in its sector and maintains the sixth position at national level.



Peru's Most Admired Companies Award (EMA)

Ferreyrcorp has been recognized as one of Peru's Most Admired Companies (EMA) for the last three consecutive years. Organized by PwC and G de Gestion magazine, this distinction highlights its vision of the future and its commitment to innovation.

2. Sustainable Management Model

(GRI 2-29)

For Ferreycorp and its companies, business management must aim for both the sustainability of the organization and the environment in which it operates. In this regard, the corporation views sustainability as an integral part of its way of operating: it is a key component of its corporate strategy and is closely tied to its purpose, “Together we create development.” Accordingly, it incorporates environmental, social, and governance (ESG) practices into its sustainable management model, seeking to generate positive impacts on its customers, shareholders, suppliers, employees, and other groups in society, while also mitigating and controlling its environmental impacts. Likewise, it embraces the United Nations Sustainable Development Goals (SDGs) as guiding principles for defining its strategy, programs, and actions, while also considering the opinions and expectations of its stakeholders.

Ferreycorp believes that a company must act as an agent of change in society, leveraging its resources, capabilities, and broad range of audiences. This is possible thanks to its long-term commitment to creating value for its stakeholders (shareholders and investors, employees, customers, community, suppliers, the environment, government, and society at large), under a framework of transparency, ethical behavior, inclusiveness, and responsibility, and with the support of the corporation’s highest of the corporation.

This conviction has existed long before the concepts of sustainability and social responsibility became widely disseminated.

Thus, the organization applies best practices in talent attraction, motivation, and retention; investor relations; access to capital; comprehensive risk management; and the positioning and reputation of Ferreycorp and its companies, both in the market and the societies where they operate.



2.1 Sustainability Reporting Process

(GRI 3-1, GRI 3-2, GRI 2-29)

The Sustainability Report contains information on sustainable management based on the economic, social, and environmental aspects of the operations of Ferreycorp and its subsidiaries in Peru for the period from January 1 to December 31, 2024.

In preparing this report, we rigorously applied the principles of accuracy, balance, clarity, comparability, completeness, sustainability context, timeliness, and verifiability, ensuring compliance throughout the entire document.

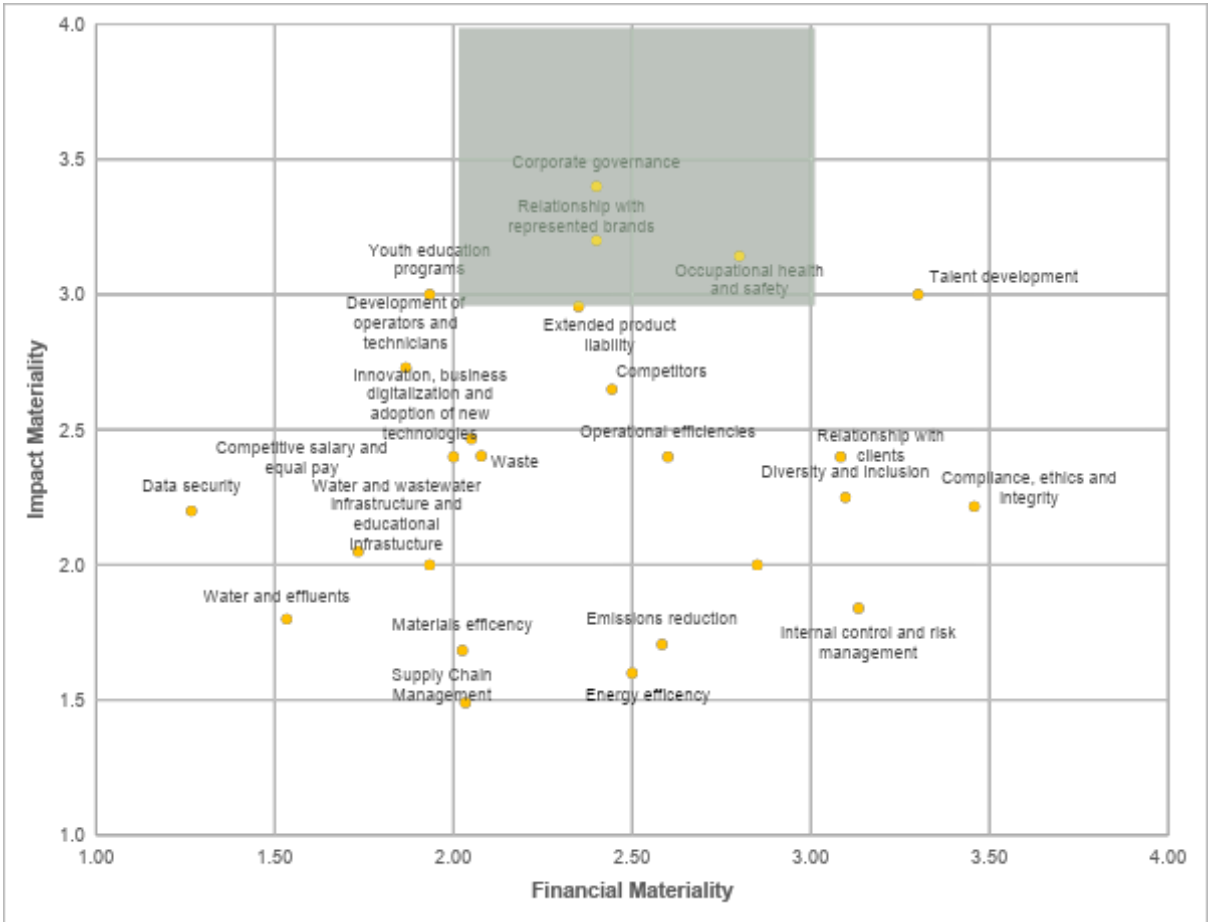
Ferreycorp conducted a double materiality analysis that enabled the identification of the specific contents of the GRI Standards included in this report, based on the following sustainability reporting criteria:

- a. Stakeholder engagement: Information was gathered from employees and the community through surveys. Additionally, interviews were conducted with customers and suppliers.
- b. Sustainability context: Risks and impacts relevant to the Trading & Distribution Companies sector, as identified in the S&P Sustainability Yearbook (which includes Ferreycorp and its subsidiaries), were considered, along with the guidelines of the IFRS S1 and S2 standards on sustainability and climate change.
- c. Completeness: The risks and impacts of each material topic were reviewed, with their coverage defined using GRI 103 – Management Approach for each material topic.
- d. Materiality analysis: As mentioned, a double materiality analysis was carried out for this edition, resulting in the prioritization of 7 topics. The process of selecting material topics is detailed below.

Stages of the Double Materiality Analysis

1. Identification of impacts, risks, and opportunities	2. Relevance assessment	3. Definition of material topics	4. Impact and financial KPIs
Fourteen interviews were conducted with key organizational stakeholders to identify over 30 environmental, more than 20 social, and over 25 governance impacts.	10 interviews and 2 surveys were conducted to collect direct stakeholder feedback.	A relevance threshold was defined for managing key ESG topics (≥ 3 per axis).	Impact and financial indicators associated with the material topics were identified.

Materiality matrix of Ferreycorp corporation and its subsidiaries in Peru



Legend

Corporate Governance	G1	Corporate Governance
	G2	Compliance, ethics and integrity
	G3	Internal control and risk management
Modelo de negocio	M1	Relationship with suppliers
	M2	Relationship with the represented companies
	M3	Relationship with clients
	M4	Business innovation and digitalization
	M5	Operational efficiencies
	M6	Financial results
	M7	Market economic conditions
	M8	Competitors
	M9	Data security
Social	S1	Talent development
	S2	Health and Safety Care
	S3	Competitive salary and equal pay
	S4	Diversity and Inclusion
	S5	Contribution to the development of infrastructure, water, sanitation and education
	S6	Contribution to the education of young people
	S7	Development of operators and technicians
Ambiental	A1	Material Efficiency
	A2	Energy efficiency
	A3	Emissions reduction
	A4	Waste management
	A5	Water and effluent management
	A6	Extended product responsibility

Identification of specific GRI content and coverage

Identificación de contenidos específicos GRI y cobertura				
Nº	Topic	Specific GRI related content	Coverage	Related stakeholders
1	Corporate governance and compliance	Anticorruption	Internal and external	Employees, customers, suppliers and government.
2	Compliance, ethics and integrity	Anticorruption	Internal and external	Employees, customers, suppliers and government.
3	Relationship with represented brands	Procurement practices	External	Customers, suppliers
4	Relationship with customers	Health and Safety Care	External	Customers
		Marketing and labeled	External	Customers
		Privacy of customers	External	Customers
5	Employee development	Employment	Internal	Employees
		Training and education	Internal	Employees
6	Occupational health and safety	Training and education	Internal	Employees
7	Diversity and inclusion	Customer privacy	External	Customers
		Non-discrimination	Internal	Employees
8	Relationship with represented brands	Procurement practices	External	Customers, suppliers

Despite being outside the threshold of material topics, we also present the following topics of interest regarding our social, environmental, corporate and economic governance management.

9	Commitment to environmental management	Materials	External	Community and environment
		Energy	External	Clients
		Emissions	External	Community and environment
		Effluents and waste	External	Community and environment
		Water	External	Community and environment
10	Commitment to community	Impact	External	Community
11	Business Management	Economic performance	Internal	Shareholders

2.1 Economic Dimension and Corporate Governance

2.1.1 Corporate governance

(GRI 3-3 Corporate governance)

Ferreycorp is committed to transparent governance and sustainability. To this end, it reaffirms fundamental principles such as maintaining clear policies from the Board of Directors; ensuring fair treatment of shareholders; managing the organization with integrity, equity, and seriousness; ensuring transparency of information in the company's administration; and implementing areas of control, risk management, and compliance. The corporation adopts the best corporate governance practices that promote respect for the rights of shareholders and investors, contributing to value generation, solidity, and efficiency.



Voluntarily, the corporation has adhered to the principles of the Code of Good Corporate Governance for Peruvian Companies, updated in 2013, which is organized into five pillars structured around thematic axes: i) Shareholders' Rights; ii) General Shareholders' Meeting; iii) The Board of Directors and Senior Management; iv) Transparency of Information; and v) Risk and Compliance.

Ferreycorp's shareholders and investors not only value aspects such as market leadership, the generation of expected profitability, and the preservation of a sound financial structure, but also dimensions such as the organization's commitment to its human resources, society, and the environment.

Ferreycorp has earned a series of recognitions both in Peru and abroad for its good environmental, social, and corporate governance practices (ESG), due to its high compliance standards and leadership.

Below is a summary of how the corporation addresses the five pillars of the Code of Good Corporate Governance. For more information on this corporate governance pillar, please refer to Section A - Cover Letter of the Report on Compliance with the Code of Good Corporate Governance for Peruvian Companies.

2.1.1.1 Shareholders' Rights

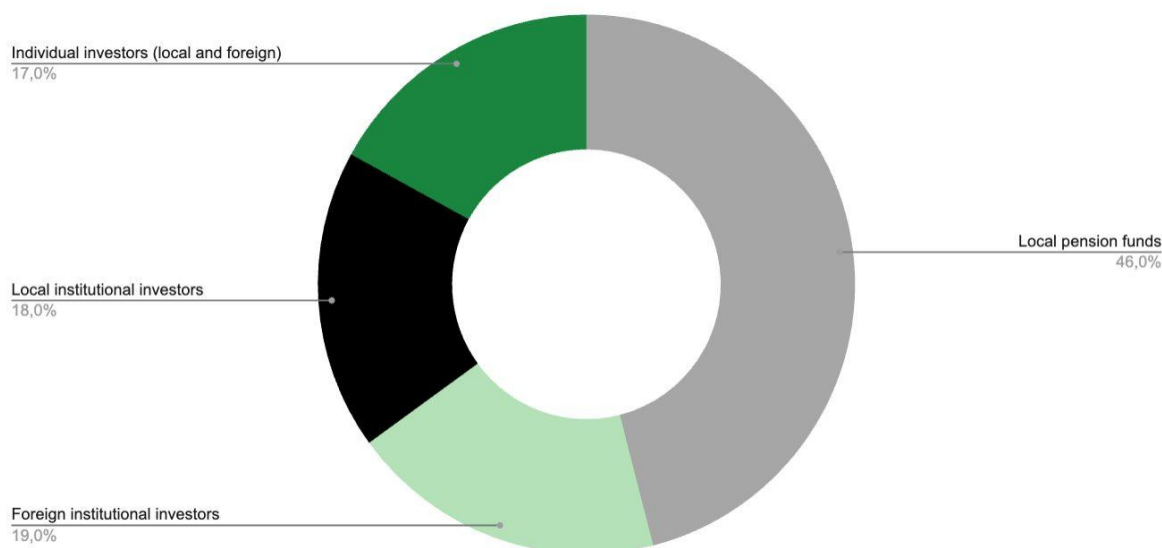
Ferreycorp ensures equitable treatment of its 6,997 shareholders and the protection of their rights. It also provides adequate and timely disclosure of all matters considered relevant to the corporation and adheres to strict guidelines regarding privileged information. At the same time, it ensures the strategic management of the organization through effective oversight by the Board of Directors and the clear definition of its responsibilities to the shareholders.

a) Ferreycorp Shareholders

As of December 31, 2024, the corporation's widely held shareholding structure was composed of local pension funds (46% of the total), foreign institutional investors (19%), local institutional investors (18%), and retail investors, both local and foreign (17%).

It is worth highlighting the significant growth of retail investors during the year, which increased from 3,823 at the end of 2023 to 6,804 by the close of 2024. Retail shareholders contribute diversity and liquidity, as well as high value as brand ambassadors of Ferreycorp. This increase was driven not only by the company's strong fundamentals, making it an attractive investment option, but also by the rise of new technologies that facilitate public access to acquire shares on the Stock Exchange.

On the other hand, the corporation's free float stood at 79.38% at the close of 2024. This percentage excludes the shareholding of Board members and Senior Management, including relatives; employees; entities of the Peruvian State; banks, finance companies, and municipal savings banks under the supervision of the SBS; entities not included in the previous items; and treasury shares, as defined by the Superintendence of Securities Market (SMV).



b) Shareholders profitability

The corporation has fully complied with its Dividend Policy for over 20 years, upholding one of the shareholders' main rights: receiving the profitability generated from their investment. In this way, it promotes the ongoing enhancement of its share value through sound financial results and transparent information practices.

At the General Shareholders' Meeting held in March 2024, it was approved to distribute dividends totaling S/ 260,310,832.94 corresponding to fiscal year 2023. Since S/100,000,000.00 had already been distributed in October 2023 as an advance payment on 2023 profits, the remaining amount to be distributed was S/ 160,310,832.94. Shareholders received in April 2024 the equivalent of S/0.1706 per share, representing a dividend yield of 5.8%.

A few months later, in August 2024, shareholders also received PEN 100,000,000.00 as an advance payment on 2024 profits, equivalent to S/ 0.1064 per share, which represented a dividend yield of 3.6%. Considering the total dividend payments made in 2024, the dividend yield for the year amounted to 9.5%.

Dividend yield* and Total Shareholders Return (TSR) of Ferreycorp over the past five years**

Year	2020	2021	2022	2023	2024
Dividend yield	8.8%	9.6%	11.6%	9.9%	9.5%
TSR	-14%	31%	22%	20%	27%

(*) **Profitability per dividend** indicates the return that has been achieved on the amount of the investment through the company's **dividend** payout alone. The calculation considers the year-end share price.

(**) **Total shareholder performance** includes both the dividend yield and the change in the share price over the period.

Moreover, it should be mentioned that despite the challenges faced during the year, Ferreycorp's shares experienced positive performance. The opening price for 2024 was S/ 2.48, and the closing price was S/ 2.93. This increase in the share price, combined with the dividend per share, resulted in a 27% return for shareholders in 2024.

Since 2016, the corporation has had a market maker to provide greater liquidity to its shares on the Lima Stock Exchange (BVL).

Economic Value Generated and Distributed to Stakeholders
(GRI 201-1)

The analysis of economic value generated and distributed enables Ferreycorp and its Peruvian subsidiaries (Ferreyros, Unimaq, Orvisa, Forbis, Fargoline, Soltrak, Vixora, Ferrenergy) and foreign subsidiaries (Gentrac, General de Equipos, and Trex) to measure the direct and indirect economic impact of their operations on stakeholders within their value chain. Through this indicator, the corporation reflects how its operations generate and distribute wealth, going beyond financial reporting to support the development of the sectors and countries where it operates.

The table below shows the broad scope of economic value generated and distributed by Ferreycorp and its subsidiaries to *stakeholders*.

Ferreycorp Corporation (S/ thousands)	Year 2022	Year 2023	2024
Direct Economic Value Created (DEV)	6,578,446	6,947,128	7,582,980
Sales (Net sales + share of subsidiaries)	6,577,298	6,944,472	7,582,216
Other Income (Asset sales + other investments)	1,148	2,656	764
Economic Value Distributed (EVD)	-6,441,533	-6,769,340	-7,292,440
Suppliers (Goods and services)	-5,133,281	-5,328,086	-5,737,012
Employees (Salaries and benefits)	-785,098	-861,677	-895,754
Government (Income tax and other levies)	-214,113	-262,848	-302,555
Shareholders (Dividends)	-245,577	-231,184	-260,311
Community (Donations + Tax Works)	-11,935	-7,501	-9,030
Net financial expenses	-51,529	-78,044	-87,778
Retained Economic Value (REV)	136,913	177,788	290,540

2.1.1.2 Shareholders' Meeting

Among the key topics addressed by the **Shareholders' Meeting** are the evaluation and approval of strategic decisions for the corporation's operations. In this setting, where the results of the previous year's management are mainly reported, dialogue and shareholder participation are encouraged. In this context, Ferreycorp promotes the dissemination of the agenda motions and their approval by the largest number of shareholders or their representatives present at the meeting, aiming to increase the quorum at the annual meeting. The quorum for the meeting held on March 27, 2024, was 84.96%, with the direct or represented participation of 105 shareholders."

2.1.1.3 The Board of Directors and Senior Management

(GRI 2-9)

"In its composition, the corporation seeks to ensure that the **Board of Directors** is made up of individuals with extensive professional experience in various fields of economic activity, especially those related to the company's strategy, and that contribute diversity. It also encourages the participation of independent and non-independent members. In the meetings and committees, the active participation of members with diverse and enriching experiences, training, and backgrounds is valued.

The Board of Directors, due to its current composition, possesses capabilities and experience in sectors such as mining, construction, agriculture, knowledge of representation and distribution businesses, expertise in innovation and technology, experience in investment and portfolio management, talent management, and sustainability aspects, among others."

Board Composition

The number of members comprising the Board of Directors must ensure the inclusion of diverse perspectives so that decisions are the result of appropriate and thorough deliberation, always upholding the best interests of the company, its shareholders, and its subsidiaries.

(GRI 2-10) The Board of Directors of Ferreycorp S.A.A. may consist of eight to twelve members elected for a three-year term, in accordance with the General Companies Law and Articles 31 and 32 of the [company's bylaws](#).

These criteria include the selection standards for independent directors, as well as the commitments directors undertake, such as consistently safeguarding the interests of the company and its shareholders.

At the General Shareholders' Meeting held on March 29, 2023, it was agreed that the Board would be composed of nine members, who were elected after the list of candidates and their résumés were made available in advance.

The members of Ferreyros' Board of Directors elected Andreas von Wedemeyer Knigge as Chair and Humberto Nadal del Carpio as Vice Chair for the aforementioned term.

It was agreed that for this term, the Board would remain composed of nine directors. As a result of the vote, eight members were re-elected, with the only change being the departure of Mr. Gustavo José Noriega Bentín, who was replaced by Mr. Manuel Arturo del Río Jiménez.

The directors of Ferreycorp for the period 2023-2026 are as follows:
(GRI 2-9, GRI 2-11)

Members of the Board of Directors	Position	Executive Level	Independence	Tenure	Other positions	Sectors in which it has experience	Gender
				(in years)	(in number)		
Andreas Wolfgang von Wedemeyer Knigge	Chairman of the Board	Non-Executive	Not Independent	22	3	Industrial, Materials, Consumer, Financial, Other	Male
Humberto Reynaldo Nadal del Carpio	Vice Chairman of the Board	Non-Executive	Independent	8	2	Industrial, Materials, Financial	Female
Manuel Bustamante Olivares	Director	Non-Executive	Not Independent	14	1	Financial Services, Services	Male
Thiago de Orlando e Albuquerque	Director	Non-Executive	Not Independent	5	1	Financial	Male
Manuel Arturo del Río Jimenez	Director	Non-Executive	Independent	2	1	Financial, Consumer, Other	Male
Mariela García Figari de Fabbri	Director - General Manager	Executive	Not Independent	14	2	Financial, Industrial, Consumer, Other	Female
Raúl José Ortiz de Zevallos Ferrand	Director	Non-Executive	Independent	14	1	Industrial, Services, Materials, Consumer, Other	Male
Rodolfo Javier Otero Nosiglia	Director	Non-Executive	Independent	8	1	Materials, Financial	Male
Alba Fiorella San Martín Piaggio	Director	Non-Executive	Independent	5	1	Services	Female

*For more information on each director's experience, visit Ferreycorp's website:
<https://www.ferreycorp.com.pe/sostenibilidad/gobierno-corporativo/directorio/miembros/>

Board Composition Indicators (GRI 405-1)

Indicator		N°
Executive Level	Executive Directors	1
	Non-Executive Directors	8
Independence	Independent Directors	5
	Non-Independent Directors	4
Gender	Men	7
	Women	2
Experience in the Industrial Sector	Non-executive or independent directors with industrial sector experience: 1) Andreas Wolfgang von Wedemeyer Knigge 2) Humberto Reynaldo Nadal del Carpio 3) Raúl José Ortiz de Zevallos Ferrand	3
Tenure	Average years of tenure	10.2
Membership in other directories	Non-executive or independent directors with 4 or fewer additional board memberships: 1) Andreas Wolfgang von Wedemeyer Knigge 2) Humberto Reynaldo Nadal del Carpio 3) Manuel Bustamante Olivares 4) Thiago de Orlando e Albuquerque 5) Manuel Arturo del Río Jimenez 6) Raúl José Ortiz de Zevallos Ferrand 7) Rodolfo Javier Otero Nosiglia 8) Alba Fiorella San Martín Piaggio	8

Board Composition	Gender	Age	Year 2024
Board of Directors	Men	Up to 30 years	-
		31-50 years	-
		51 years and older	7
		Total	7
		Percentage	77.78%
	Women	Up to 30 years	-
		31-50 years	-
		51 years and older	2
		Total	2
		Percentage	22.22%

(GRI 2-17) At the beginning of their functions, the members of the Board of Directors received an induction session on the strategy, business plans, structure and results of the different companies of the organization, and were also given the main policies and rules of the corporation (Bylaws, Corporate Compliance Policy, Regulations of the General Shareholders' Meeting and Board of Directors, Corporate Rules for Safeguarding Confidentiality, Transparency and Disclosure of Information to the Capital Markets, and the Director's Affidavit). Likewise, the operation of the Board's administration platform was explained to them, and a guided tour of the main facilities was organized. In addition, they are trained annually on issues related to the compliance system.

(GRI 2-15) The Report on Compliance with the Principles of Good Corporate Governance provides information on the practices of the Board of Directors. These include its pluralistic composition, the participation of independent directors and the operation of specialized committees, as well as the execution of its management, supervision and risk control functions. For more information, please visit the [Good Corporate Governance Report \(pg. 6 and 7\)](#)

(GRI 2-18) In 2024, the Board of Directors carried out a self-evaluation of its performance, including the convening, agenda, meetings and its conduction. At the same time, during the year, an external consultant evaluated its management for fiscal year 2024, a practice that is performed annually.

Special bodies created and constituted within the Board of Directors

The Board of Directors of Ferreycorp S.A.A. has four committees, three of which are chaired by independent directors:

(GRI 2-12)

- **Nominating, Compensation, Corporate Governance and Sustainability Committee:** Chaired by Humberto Nadal del Carpio.
- **Audit and Risk Committee:** Chaired by Javier Otero Nosiglia.
- **Innovation and Systems Committee:** Chaired by Alba San Martin Piaggio.
- **Investment Committee:** Chaired by Manuel Bustamante Olivares.

(GRI 2-12, GRI 2-13) For more information on the functions and attributions of the Board of Directors and each of the committees, please refer to the Internal [Regulations of the General Shareholders' Meeting, Board of Directors and Board Committees of Ferreycorp S.A.A.](#) (pages 35-40) and the [Report on Compliance with the Principles of Good Corporate Governance](#) (pages 44-49).

2.1.1.4 Management

The functions of the corporation's management are: (i) to decide which businesses to enter into and through which subsidiaries; (ii) to obtain financial resources for the corporation's growth projects; (iii) to supervise and control the management of the subsidiaries; (iv) to establish certain standardized processes for the subsidiaries; and (vi) to provide certain shared services. To carry out these functions, Ferreycorp has a general management and corporate management.

In turn, the structure of the subsidiary companies is sized according to the complexity and size of their operations, and in all cases they have a general management. The list of the main officers of Ferreycorp and its subsidiary companies in 2024, as well as the professional trajectory of each of them is available in Ferreycorp's [Annual Report 2024](#) Appendix 2, section 2.4.1.

2.1.1.5 Transparency of information

Ferreycorp ensures **appropriate information disclosure and transparency**. All important issues for shareholders and investors are disseminated with accurate and regular information through communication channels, mainly virtual and easily accessible. In turn, the corporation has encouraged an increasing inclusion of public information required to support the results of sustainability initiatives and its environmental, social and corporate governance practices, making it available to all its stakeholders.

The corporation's Corporate Finance Management has an Investor Relations area, which maintains constant communication with current and potential shareholders. Thus, during 2024, there were 349 investor services through conferences, meetings and telephone calls. In addition, Ferreycorp provides its shareholders and investors with a quarterly management report and a conference call in English, with the participation of the general manager, whose objective is to present and explain the financial results of the period, as well as the performance of the business and other topics of interest. It should be noted that the corporation has regulations and guidelines on the handling of privileged and reserved information.

2.1.2 Risks and compliance

2.1.2.1. Corporate control environment

Ferreycorp's Board of Directors submits its proposal on the external auditing firm to the Shareholders' Meeting, which assumes the responsibility of auditing the individual and consolidated financial statements of the corporation's companies each year. In this way, the Board of Directors fulfills its objective of guaranteeing the integrity of the accounting systems and financial reports as part of its fiduciary duty to the company and its shareholders.



It is important to point out that the Internal Control environment integrates internal auditing, the Compliance System and Ferreycorp's corporate risk management. This contributes to a corporate performance based on values and promotes business sustainability. Reaching all employees and managers of the organization, it promotes socially responsible business, reinforces the trust of stakeholders and supports decision-making based on risk analysis.

a) External audit

At the February 28, 2024 meeting, the Audit and Risk Committee of the Board of Directors agreed to recommend EY to audit the financial statements for fiscal year 2024. The firm, which had been responsible for the financial audit of the company and its subsidiaries for three years, submitted a fee proposal that was evaluated by the Board of Directors. Subsequently, it was submitted and approved by the General Shareholders' Meeting, supported by the good results previously obtained. In October 2024, Tanaka, Valdivia & Asociados Sociedad Civil de Responsabilidad Limitada, a member of EY, started its work according to the annual plan, covering all Ferreycorp's companies in Peru and abroad. This company attended the Audit and Risk Committee of the Board of Directors on three occasions for the financial audit work plan, for progress on the matter and for the delivery of financial statements.

b) Internal audit

In 2024, 267 operational, process, regulatory and continuous audits were carried out, among others, in accordance with the annual plan approved in December 2023. During the fiscal year, the progress of the execution of the plan, the results of the audit reviews and the implementation of the recommendations for 2023 and 2024 were presented. In the four sessions of the Committee, the implementation of 60% of the 1,760 recommendations issued in 2024 and 95% of the 1,557 issued in 2023 was highlighted. It should be noted that the 2024 Annual Plan was approved at the December 2023 session.

In the third quarter session, the results of the External Quality Assessment of the Internal Audit management, carried out between July and September 2024 by BDO, were reported. In accordance with good practices, these reviews are carried out every five years.

In addition, the Audit and Risk Committee of the Board of Directors approved the 2025 Annual Plan, which includes 340 projects, with a significant increase in continuous audits with respect to 2024 and ratified the appointment of the Corporate Audit Manager (internal auditor).

2.1.2.2. Risk management

(GRI 2-25)

Risk governance

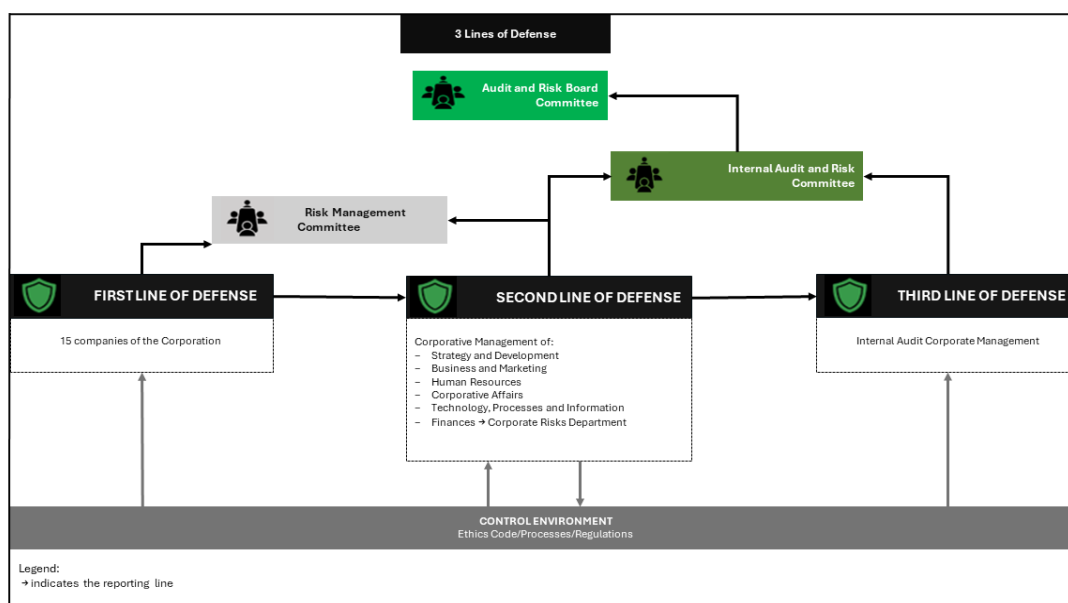
Ferreycorp has a **solid risk governance framework**. To this end, the Audit and Risk Committee of the Board of Directors, through quarterly reviews, oversees and ensures the continuous improvement of the risk management framework and its alignment with corporate strategy.

Directors	Position in the Audit and Risk Committee
Rodolfo Javier Otero Nosiglia	Chairman
Manuel Arturo del Río Jiménez	Member
Humberto Reynaldo Nadal Del Carpio	Member
Raúl Ortiz de Zevallos Ferrand	Member
Andreas von Wedemeyer Knigge	Member

Ferreycorp's integrated management of operational and strategic risks is structured under the three lines of defense model:

1. In the first line, each company of the corporation manages the risks in its domains, according to the complexity of its operations and in accordance with the Corporate Risk Management Policy and Manual.
2. Secondly, Ferreycorp's Corporate Management supervises and leads risk management, ensuring effective and coherent coordination among the corporation's companies.
3. In the third line of defense, the Corporate Internal Audit Management is responsible for carrying out an independent and objective evaluation of the design and operating effectiveness of the internal control system, ensuring compliance with the policies and procedures established in Ferreycorp.

Ferreycorp leads with a model that transforms risk management into a competitive advantage. By anticipating and mitigating challenges, the company strengthens its resilience and projects confidence to its stakeholders. This proactive approach, coupled with a culture of transparency and accountability, ensures sustainability and continued growth.



Risk management process

Aligned with the principles of good corporate governance and its values, Ferreycorp develops a proactive risk management culture. This strategic approach not only mitigates threats, but also generates sustainable value for all its stakeholders.

Ferreycorp's Corporate Risk Management Policy and Manual, aligned with international standards, guide the risk management process through an internal methodology that includes components such as:

- **Internal Environment:** This includes the corporate culture and values, the technical and moral suitability of its officers, the organizational structure, and the conditions for the delegation of powers and assignment of responsibilities.
- **Establishment of Objectives:** Process by which the strategic objectives are determined, which must be in accordance with the risk appetite and within its risk capacity.
- **Risk identification:** Process by which internal and external risks that affect the strategy and business objectives are identified. Risks must be identified and prioritized to establish their impact on compliance.

The risks of Ferreycorp and its companies are classified in the following categories: Strategic, Operational, Financial, Compliance, Emerging.

- **Risk Assessment:** Process by which the risks of a company, operation, project are evaluated; by means of qualitative or quantitative techniques or a combination of both. **The risk review includes the analysis of the probability and impact** in its inherent and residual state, and are prioritized according to their criticality in 4 levels Critical, High, Moderate and Low.
- **Risk treatment:** The process of choosing to accept the risk; mitigate the risk, i.e. reduce the probability of occurrence/frequency and/or reduce the impact; transfer all or part of the risk; avoid the risk; or a combination of the above. **According to the risk appetite for the identified risks.**
- **Information and Communication:** Process by which the company's General Management and the Risk and Internal Audit Committee of the Board of Directors are informed in a timely manner and through an appropriate channel.
- **Monitoring:** Follow-up of the risk treatment defined for the main risks.

Annually, Ferreycorp's companies, with the advice of the Corporate Risk Department, review their exposure to the strategic risks identified through Risk Workshops, as part of the risk management process. In this review, the entire risk process described above is put into practice.

Risk Management Workshops - Companies - Period 2024	
Company	CEO Responsible
Ferreyros	Gonzalo Díaz Pró
Unimaq	Alberto Parodi de la Cuadra
Orvisa	César Vásquez
Soltrak	Rodolfo Paredes
Forbis Logistics	Jorge Devoto
Fargoline	Raúl Neyra
Trex	Renzo Boldrini
Gentrac	Gonzalo Romero
Cogesa	Oscar Doñas
Transpesa	Oscar Doñas

In the annual review of the 2024 risk exposure, 17 risks associated with Ferreycorp's corporate strategy were identified.

Type	No.	Identified Risks
Economic, Social and Political	1	Economic and geopolitical context
	2	Exchange Rate Fluctuation
	3	Shortage of financing for clients
	4	Social conflicts and insecurity in the country
	5	Market competition
Strategy and market	6	Adaptation of the portfolio to the energy transition
	7	Loss of Nomination and/or Shared Nomination
	8	Factory disintermediation
	9	Absence of new Business opportunities and Lines of Business
	10	Damage to reputation, brand and image
Efficiency and Productivity	11	Lack of inventory availability by factory
	12	Interruption of operations
	13	Inventory Management
	14	Deterioration of nonperforming loans
Technological	15	Cyberattacks
	16	Information leakage
Human	17	Safety, health and welfare

In February 2024, the Corporate Internal Audit Management conducted an **audit of the risk management process for the last two years**, obtaining a report with no observations. This result, part of our continuous improvement process, reflects our commitment to clients, employees and stakeholders, strengthening our ability to manage risks effectively.

Ferreycorp promotes an effective risk culture by training all of the Corporation's companies in risk management principles. In 2024, risk training was provided:

Risk Management Training - Period 2024					
Training	Responsible	Company	Public	Participants	Frequency
1. Risk Management - Ferreycorp Directory	Corporate Risk Department	Ferreycorp	Directory	9	Annual
2. Risk Management - Companies	Corporate Risk Department	Ferreyros Unimaq Orvisa Soltrak Forbis Logistics Fargoline Trex Gentrac Cogesa Transpesa	CEO and senior management team	+150	Annual
3. Compliance System	Compliance Department	Ferreyros Unimaq Orvisa Soltrak Forbis Logistics Fargoline Trex Gentrac Cogesa Transpesa	The entire company	7,858	Annual
4. Cybersecurity, Information Security	Information Security Department	Ferreyros Unimaq Orvisa Soltrak Forbis Logistics Fargoline Trex Gentrac Cogesa Transpesa	The entire company	7,600	Annual

As part of the continuous improvement process of our Risk Management system, the risk management process has been **audited in the last two years** by the Corporate Internal Audit Management in February 2024, resulting in a report with no observations. This evaluation reflects our ongoing commitment to our customers, employees and stakeholders, thus strengthening our ability to manage risks effectively and ensure the safety and confidence of all our stakeholders.

We promote an **effective risk culture by providing training to all of the Corporation's companies on risk management principles**. In 2024, risk-related training was provided to all of the Corporation's companies:

Training	Department responsible	Company	Public	Participants	Frequency	Period 2023
1. Risk management	Corporate Risks	Ferreyros Unimaq Orvisa Soltrak Forbis Logistics Fargoline Trex Gentrac Cogesa Transpesa	CEO and senior management team	+150	Annual	Done
2. CAT: Asian Competition and Sustainability	Corporate Risks	Ferreyros Unimaq Orvisa Gentrac Cogesa	CEO Managers and Business Managers	+100	Ad Hoc	Done
3. Compliance System	Compliance	Ferreyros Unimaq Orvisa Soltrak Forbis Logistics Fargoline Trex Gentrac Cogesa Transpesa	The entire company	+7,800	Annual	Done
4. Cybersecurity, Information Security	Information security	Ferreyros Unimaq Orvisa Soltrak Forbis Logistics Fargoline Trex Gentrac Cogesa Transpesa	The entire company	+5,500	Annual	Done

Tendencies: Emerging risks

Ferreycorp, committed to the sustainable development of its business, analyzes emerging risks that pose challenges in the short or medium term for the corporation and its companies:

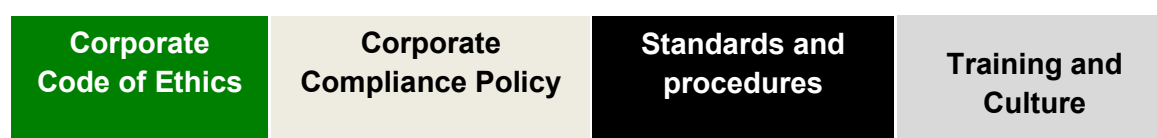
Detail	Emerging risk 1	Emerging risk 2
Name of emerging risk	Water scarcity to meet mining electrification demand	Standards regulating the use of AI in the private sector
Category	Environmental Risks	Information Technology Risks
Description	The transition to electric mining machinery will significantly increase the demand for power, which may overload Peru's existing infrastructure and exacerbate the risks of power shortages. Faced with increasing water scarcity, Peru is experiencing greater vulnerability in its energy supply, making it important to diversify its energy sources. Origin of energy at the country level as of December 2024: -Hydroelectric:48%. -RER (solar, geothermal, wind, etc.): 12% -Non-renewable (fuel, thermoelectric, etc.): 40%.	With concerns about the misuse of artificial intelligence in the private sector, the government could evaluate the implementation of restrictive policies. These measures could limit or prohibit the use of certain AI tools to mitigate the following impacts: - Labor: Possible reduction of the operating workforce. - Privacy: Data breach of customer, supplier and employee data. - Strategic: Alteration of business strategy
Impact	- Power outages and/or shortages affecting business operations. - Dependence on more expensive and/or polluting energy sources, such as diesel or natural gas thermoelectric plants. - Conflicts between different sectors, such as agriculture, mining and urban population. - Discouraging investments in new projects, especially in sectors such as mining and industry.	- Stagnation of innovation due to restricted use of AI. - Increasing operating costs and limiting the ability of companies to adapt to market needs.
Mitigating actions	Within the corporation we have Ferrenergy, which offers to diversify the parent company's energy matrix through: - Implementation of solar power plants to supply energy to different industries. This solution has been offered for 6 years in the Peruvian market. Our main clients are: Minera Caravelí, Minera Titán del Perú, San Miguel Industrias, Agromin La Bonita. - Implementation of energy storage systems based on lithium batteries, which allow the customer to have a storage back up. This solution has been offered for 2 years in the Peruvian market. Our main clients are: Hialpesa (textile) and Minera Titan. - Implementation of floating solar plants in lakes and reservoirs avoiding water evaporation or on top of mining leaching plants, with the objective of generating 100% renewable energy.	Through our strategic alliance with Caterpillar, our main represented brand, we implemented a comprehensive strategy to proactively mitigate the risks associated with the adoption of artificial intelligence. This strategy is based on alignment with best practices and guidelines for the responsible use of AI, including: - Implementation of an internal regulatory framework: We establish clear policies and regulations for the governance and management of AI within the corporation. - Creation of a specialized multidisciplinary committee: We form a committee that brings together experts from various areas to ensure a holistic view and informed decision making on AI. - Restriction of the use of public AI tools: We prioritize the use of controlled and secure solutions, avoiding vulnerabilities associated with public tools.

2.1.2.3 Compliance system

(GRI 3-3 compliance, ethics and integrity; GRI 2-24)

The Compliance System established by Ferreycorp aims to ensure that the actions of all employees are conducted within a culture of integrity, aligned with the corporation's strong values and ethical principles, and in strict compliance with the legal framework applicable to all aspects of business management.

It is designed to prevent crimes, particularly those related to corruption and money laundering, by systematizing, organizing, and implementing various actions on the matter. It is based on four pillars:



The **Corporate Code of Ethics** gathers the values of the corporation that guide the behavior and decision-making of all Ferreycorp employees, including officials and directors, without exception. It also establishes the key action lines that govern relationships with different stakeholders, based on ethical principles.

Furthermore, the **Corporate Compliance Policy** demonstrates Ferreycorp and its subsidiaries' commitment to fighting bribery in all its forms, whether through an agent or third party; in relation to a public official or any individual or legal entity; in any situation that may arise; as well as against crimes such as collusion, influence peddling, money laundering, and terrorism financing, among others. This policy, along with the measures and design of the Compliance System, takes into account the requirements established by ISO 37001:2016 standards, as well as the current laws and regulations related to compliance and crime prevention.

At the same time, in situations that could represent risks, specific corporate **standards** have been established to guide the conduct of employees—including those in leadership positions—and directors. In this way, everyone is clear on how to act in the face of potential gift exchanges, conflicts of interest, dealings with government agencies, relationships with public officials, reputational risk control, and the prevention of corruption in transactions with third parties. Additionally, **procedures** have been developed to identify and assess risks, manage communications, conduct system audits, among other actions, promoting efficient management.

(GRI 2-23) It should be noted that Ferreycorp's website has a [Compliance System Portal](#), where you can review each of the rules that compose it. Within each document, its objective, scope and approvals are detailed.

At the end of 2024, the Compliance System was implemented and certified in nine of the corporation's companies: Ferreycorp, Ferreyros, Unimaq, Soltrak, Fargoline, Orvisa, Forbis Logistics, Vixora and Ferrenergy. In addition, since 2023, the system has been integrated into the processes of the companies located abroad, an initiative that will continue through 2025.

(GRI 205-1) It should be noted that by the end of 2024, all Ferreycorp companies in Peru will have an anti-corruption certification, which reaffirms its commitment to the matter. In this regard, the parent company Ferreycorp and all its national companies have the Anti-Bribery Certification granted by the Asociación Empresarios por la Integridad.

In addition, during 2024, Ferreycorp and Ferrenergy obtained ISO 37001 Anti-Bribery Management System certification, following verification by the independent auditing company SGS. Thus, the parent company Ferreycorp and seven of its companies - Ferreyros, Unimaq, Soltrak, Fargoline, Orvisa, Forbis Logistics and Ferrenergy - have this certification, which Vixora will seek to obtain during 2025.

The commitment of the Corporation and its companies to a culture of integrity is demonstrated in the certifications obtained and, in the implementation, and effectiveness of an anti-corruption management system, aligned with clear principles that promote ethical behavior based on values with all stakeholders.

In that sense, the nine (09) companies of the Corporation, mentioned above, have a criminal offense risk parent company within which the risk of corruption has been identified. To this end, controls have been established to mitigate these risks, such as the Code of Ethics, the Corporate Compliance Policy, training for employees, clients, and suppliers, as well as specific controls for each process in order to minimize this risk.

Likewise, within each parent company, specific crime risks have been identified depending on the line of business. In this regard, for Ferreycorp, Ferreyros, Unimaq, Soltrak, Fargoline, Orvisa, Forbis Logistics, Vixora and Ferrenergy the main risks identified are: generic and specific bribery, collusion, money laundering and financing of terrorism.

(GRI 2-25, GRI 2-26) It is important to inform that there is a Corporate Ethics and Compliance Officer, a whistleblower channel and training processes for employees and suppliers on these aspects. Each of these elements is crucial for the proper functioning of the system.

In accordance with the provisions of the Code of Ethics, the Ethics Officer is responsible for managing the correct application of this code and is the person to whom the director, the collaborator or any third party in general should report as soon as possible any event, situation or inappropriate conduct or conduct contrary to the provisions of this standard, using the established whistleblower channels.

These are the Compliance System's whistleblower channels, which are publicly accessible to all stakeholders of the corporation and its subsidiaries:

- Website: https://www.ferreycorp.com.pe/canal_denuncias/
- E-mail: canaldedenuncias@ferreycorp.com.pe
- Telephone: 626-4110.
- Physical mailbox: Jr. Cristóbal de Peralta Norte 820, Santiago de Surco
- Personal interview with the Corporate Ethics and Compliance Officer.
-

(GRI 2-15, GRI 2-16, GRI 406- 1, GRI 418-1) The Corporate Ethics and Compliance Officer is responsible for managing the cases received and reporting them to the Board of Directors. During the year 2024, the following cases were recorded, which for the purposes of this report have been classified as follows:

Violations	No. of cases 2024
Corruption or Bribery	0
Discrimination	0
Harassment	16
Privacy of customer information	1
Conflicts of interest	7
Money laundering or insider trading	2
Other (Theft, alteration of records and miscellaneous commercial and labor	8

(GRI 2-27) For more information on Ferreycorp's regulatory and legislative compliance, please visit the [Corporate Sustainability Report](#) or the SMV (pages 4-5, 17-18).

On the other hand, in terms of training, in October 2024 a virtual training course was given on the Compliance System, in which a total of 7,858 employees participated at the international level, of which 99.76% passed the evaluation.

Another important aspect of the compliance system is the knowledge of those strategic partners with whom Ferreycorp has relationships, which is why it incorporates due diligence processes in contracting with its customers and suppliers. During 2024, suppliers of all the corporation's subsidiaries in Peru have been invited to learn about the Compliance System for the Prevention of Corruption and share their best practices, promoting their incorporation in their own companies.

2.1.3 Customer relationship management

(GRI 3-3 of customer relations)

Ferreycorp, through its subsidiaries in Peru and abroad, focuses on the commercialization of capital goods of prestigious brands and recognized quality, and related services in several Latin American countries. Within the framework of this mission, the organization develops capabilities that allow it to have the preference and loyalty of its customers, maintaining a high market share in the lines it distributes.



Its attributes of excellence in the quality of products and services, as well as in customer safety, with the purpose of satisfying their expectations, establishing solid long-term relationships and generating recommendations of Ferreycorp companies, have meant that it has increasingly higher levels of loyalty.

In this sense, it offers nationwide coverage in the territories where it operates; it has a wide infrastructure of workshops and an assorted inventory to meet the needs of its customers in an efficient and timely manner; and it provides, through trained technicians, after-sales service with the best quality standards.

In addition, the corporation provides its customers with an efficient supply chain. It has a large stock of spare parts in Lima and its branches; a network of approved carriers to guarantee the best service; and a significant logistics capacity deployed through its subsidiaries Fargoline and Forbis Logistics. The latter contribute significantly to the efficiency of the supply chain, offering customers the shortest possible time for the arrival in the country of the required products and their dispatch.

Finally, the corporation offers medium-term credit for the purchase of machinery, equipment, and spare parts and, through Caterpillar's financial arm, financing with excellent financial conditions.

In order to provide guidelines for customer-oriented management of its subsidiaries, Ferreycorp has customer satisfaction measurement indicators and internal policies such as:

- **Corporate Customer Experience Management Policy**, which contains tools to fulfill the brand promise of products and services to the market, as well as customer complaint mechanisms.
- **Integrated Corporate Safety, Health and Environment Policy**, which covers guidelines for the safety program, use of indicators and management tools, as well as compliance control and auditing.
- **Corporate Information Security Policy**, in compliance with the Peruvian Personal Data Protection Law.

2.1.3.1 Product quality and customer satisfaction

Six best practices are used by subsidiaries to implement a customer experience management model aimed at building customer loyalty:

- Design of experiences consistent with the brand promise of products and services.
- Periodic information gathering mechanisms such as the "Voice of the Client" survey.
- Specification of loyalty indicators (satisfaction, repurchase, recommendation).
- Performance of trust recovery actions (*service recovery*).
- Analysis of customer *pain points* or *insights*.
- Specification of initiatives to improve customer experience and/or enhance the value proposition of products and services.

Through the Voice of the Customer survey, the corporate Customer Experience Management area standardizes complaint management, implements customer experience standards and supports the development of experience protocols for customer service channels in the corporation's subsidiaries.

It should be noted that this survey provides the customer satisfaction index, as well as the NLS (*Net Loyalty Score*), which considers three rigorous indicators: satisfaction, repurchase intention and recommendation; based on these three ratings, under a scale of 1 to 10, the number of loyalists or promoters -who score 9 or 10 in the three questions- minus detractors -who register 5 or less in any of the questions- is identified.

The level of customer satisfaction with the products or services offered by Ferreyros, Unimaq, Orvisa, Soltrak, Fargoline and Forbis Logistics in Peru, Gentrac in Guatemala, General de Equipos in El Salvador and Trex in Chile is shown below. The improvement in the results of most of these companies is noteworthy.

Consolidated results of customer satisfaction with the products or services offered by the company *

Type of survey	Ferreyros		Unimaq		Orvisa	
	Satisfaction	Satisfaction	Satisfaction	Satisfaction	Satisfaction	Satisfaction
	2023 (%)	2024 (%)	2023 (%)	2024 (%)	2023 (%)	2024(%)
New equipment	76	71	61	70	76	86
Services	77	83	75		75	86
Spare parts	72	76	72	73	71	82
Used equipment for sale	67	64	71	65	-	-
Rental	59	63	73	61	-	-
Total %	74	78	69	72	74	82

Type of survey	Soltrak	
	Satisfaction	Satisfaction
	2023 (%)	2024 (%)
Lubricants	68	64
Industrial safety	53	47
Tires	73	51
Total %	61	52

Type of survey	Fargoline		Forbis	
	Satisfaction	Satisfaction	Satisfaction	Satisfaction
	2023 (%)	2024 (%)	2023 (%)	2024(%)
Services	64	75	63	71
Total %	64	75	63	71

Type of survey	Gentrac		Cogesa		Trex Chile	
	Satisfaction	Satisfaction	Satisfaction	Satisfaction	Satisfaction	Satisfaction
	2023 (%)	2024 (%)	2023 (%)	2024 (%)	2023 (%)	2024 (%)
New equipment	91	93	85	92	61	69
Services	76	82	77	96	56	68
Spare parts	82	84	82	98	54	57
Rental	82	85	100	70	52	63
Total %	80	81	81	94	56	68

(*) Consider: Ferreyros, Unimaq, Orvisa, Forbis Logistics, Fargoline, Soltrak, Gentrac, Cogesa and Trex Chile

Likewise, most of the companies analyzed showed an improvement in the level of customer loyalty to the products and services offered.

The loyalty indicator (NLS) goes beyond customer satisfaction, since it considers the level of satisfaction, the intention to repurchase and the intention to recommend. It is an even more demanding indicator, focused on customers returning to the company to continue acquiring products and services and to be prescribers in the market of business with Ferreyrcorp companies.

Consolidated results of NLS customer loyalty level with the products or services offered by the company.

Type of survey	Ferreyros		Unimaq		Orvisa	
	NLS	NLS	NLS	NLS	NLS	NLS
	2023 (%)	2024(%)	2023 (%)	2024 (%)	2023 (%)	2024 (%)
New equipment	74	66	53	64	72	86
Services	74	81	72	77	71	83
Spare parts	69	73	70	70	65	80
Used equipment for sale	54	53	64	62	-	-
After-sales service allied brands	-	-	52	59	-	-
Rental	59	63	67	56	-	-
Total %	69	70	65	68	70	80

Type of survey	Soltrak		Type of survey	Fargoline		Forbis	
	NLS	NLS		NLS	NLS	NLS	NLS
	2023 (%)	2024 (%)		2023 (%)	2024 (%)	2023 (%)	2024 (%)
Lubricants	61	62	Services	64	71	63	71
Industrial safety	50	42	Total %	64	71	63	71
Tires	70	47					
Total %	57	48					

Type of survey	Gentrac		Cogesa		Trex Chile	
	NLS	NLS	NLS	NLS	NLS	NLS
	2023 (%)	2024 (%)	2023 (%)	2024 (%)	2023(%)	2024 (%)
New equipment	90	91	85	88	47	56
Services	72	77	77	96	39	68
Spare parts	81	81	82	92	48	44
Rental	78	84	100	80	40	47
Total %	80	81	81	92	45	58

(*) Consider: Ferreyros, Unimaq, Orvisa, Fargoline, Forbis Logistics, Soltrak, Gentrac, Cogesa y Trex Chile

Various means of communication such as telephone, mail, website and social networks are used by all Ferreycorp companies as permanent channels for customer service and reception of suggestions and complaints regarding products and services. In particular, in accordance with Law No. 29571, a complaints book is available to customers in Peru.

Complementarily and within the framework of its operational independence, each subsidiary company has generated processes for receiving and managing complaints and claims. For example, Ferreyros, Orvisa and Unimaq have a process for handling complaints and indicators; registration and follow-up are carried out through the SAP CRM system. In this way, it is possible to better control customer information, ensuring the quality of their information.

2.1.3.2 Customer health and safety

In all the countries where it operates, Ferreycorp is committed to providing a safe environment to ensure the physical integrity of its employees, customers, suppliers and third parties.

The integrated quality and safety management policies of the subsidiaries reflect their commitment to be responsible for the health of their employees, customers and suppliers, as well as for the environment. In offices, workshops, and operations there are internal safety regulations to ensure the safety of everyone in the area. Similarly, procedures have been established for the handling, segregation, and storage of solid waste and hazardous liquids. Currently, the subsidiaries abroad are in the process of adapting their management systems in this field.

(GRI 417-1) The following is information on Ferreycorp' five largest companies in Peru. These companies have hundreds of products and product families, including equipment, accessories and spare parts of the different brands they represent. 100% of the products show the data required by current regulations, such as origin, safety instructions, and product disposal instructions. In the case of equipment, these have safety manuals with specific information for each model.

Product and service labeling information (*)

Tagged	Ferreynos				Unimaq				Orvisa				Soltrak			
	E q u i p m e n t s	A c c e s s o r i e s	S p a r e p a r t s	S e r v i c e s	E q u i p m e n t s	A c c e s s o r i e s	S p a r e p a r t s	S e r v i c e s	A c c e s s o r i e s	A c c e s s o r i e s	S p a r e p a r t s	S e r v i c e s		A c c e s s o r i e s	S p a r e p a r t s	S e r v i c e s
Origin	Yes	Yes	Yes	Yes	Yes	Yes	Yes	-	Yes	Yes	Yes	-	-	Yes	-	-
Content: Presence of substances that may affect the environment	-	-	Yes	Yes	-	-	Yes	Yes	-	-	Yes	Yes	-	Yes	-	Yes
Safety instructions	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	-	Yes	-	Yes
Product disposal	-	-	Yes	Yes	-	-	Yes	Yes	-	-	Yes	Yes	-	Yes	-	Yes

(*) Consider: Ferreyros, Unimaq, Orvisa y Soltrak

2.1.3.3 Customer privacy

(GRI 418-1)

In compliance with the Peruvian Personal Data Protection Law, Ferreycorp and its subsidiaries in the country request the prior, informed, express and unequivocal consent to process the data or information of a natural person. In the case of processing sensitive data, written consent is also required.

Likewise, Ferreycorp has established rules and procedures to ensure the proper handling and storage of customer data:

- GTPI-SEG-NC-003: Corporate Personal Data Protection Policy.

A relevant aspect in the rules of data management is to have the consent of the owner for access to their personal data, except in cases exempted by law, and its use for the purposes established.

Any breach of the established rules on the privacy of customers' personal data must be reported through our **complaints channel**, ensuring confidentiality and appropriate follow-up:

- Website: https://www.ferreycorp.com.pe/canal_denuncias/
- E-mail: canaldedenuncias@ferreycorp.com.pe

2.1.3.4 Relationship and frequency

Communication with customers is daily and personalized, in order to contribute to the success of their business through products, services and solutions. Contact is made by e-mail, telephone, online digital platforms, among others.

It should be noted that Ferreyros, Unimaq, Orvisa, Vixora and Soltrak have an integrated customer relationship management (CRM) system, in which they share company and contact information. This contributes to having available and updated customer information and facilitates the administration of commercial activities, with the objective of maintaining optimal customer relations.

2.1.4 Supply chain (GRI 2-6, GRI 3-3)



Ferreycorp Corporation's commitment to its supply chain is fundamental to consolidate a sustainable business model. In this line, it promotes solid, reliable and long-term relationships with its suppliers, based on the principles of mutual growth, fair treatment, transparency and loyalty. Thus, in 2021 the Corporate Supplier Code of Conduct was published, which established the basic principles that should exist in relation to this important stakeholder group.

The supply chain management strategy of the Ferreycorp corporation and its subsidiaries focuses on four fundamental pillars: Supplier management and strategic alliances, processes differentiated by company size, supplier development and the last one, promoting a sustainable supply chain.

On the other hand, Ferreycorp has developed in the first quarter of this year, an ESG Program for suppliers that is based on the supplier strategy and the following standards:

Corporate Standard for the Development of Non-Commercial Suppliers and the Purchasing Policy, both documents establish the key fundamentals for Purchasing Management within the process of supplying goods and services.

This program is administered by the Corporate Finance Management through the Corporate Services and Environment Sub-Management, which is in charge of its compliance. In addition, in 2024 a quarterly Sustainability Committee was established under the direction of this Management, where sustainability representatives from all the companies meet, new projects are announced and good practices are shared.

Regarding the governance of the Supply Chain, the highest decision-making level is the Nominating, Compensation, Corporate Governance and Sustainability Committee of the Board of Directors, which is responsible for approving the sustainability strategy, including corporate governance, social and environmental management. It also has the function of supervising the execution of the action plans that allow the company to comply with its ESG commitments, approving the allocation of resources for the implementation of the plans in matters related to the sustainability strategy. This committee meets 3 times a year.

The Risk Control and Audit Committee of the Board of Directors periodically evaluates and reviews the main risks to which the Corporation and its subsidiaries are exposed and determines the measures and policies to be adopted to address each of them. It also supervises the proper functioning of the Corporate Compliance System and the performance of the Ethics and Compliance Officer.

Corporate Finance Management is responsible for establishing the Corporation's sustainability strategy. It is also responsible for the areas of Corporate Governance, Social Responsibility, Environment and Corporate Risks.

From its position, the CFO oversees the achievement of the corporate objectives defined in each of these areas.

The Corporate Risk area reports to the Corporate Finance Management and is responsible for establishing risk management policies and guidelines, identifying and evaluating risks, and determining the main action plans for all types of risks in the corporation.

And the Corporate Services and Environment Sub-Management is responsible for providing guidelines for the selection, evaluation and approval of non-commercial suppliers and promoting sustainability in purchasing and contracting services, among other functions.

On the other hand, suppliers must provide competitive products and services of high quality, in accordance with the requirements and technical specifications negotiated, in addition, in the case of services they must comply with safety standards, and for no reason may they receive remuneration that transcends the commercial relationship. On the other hand, the corporation is committed to adopt measures with respect to its suppliers respecting the rules relating to personal data, confidentiality and intellectual property, so as to comply with the protection of information according to the agreements entered into with the organization, without disclosing or using it independently, as well as respecting trademarks and patents; avoid any situation that presents itself as a conflict of interest, ensuring equal treatment of its stakeholders without discrimination, and preserving freedom of association and collective bargaining; act with due diligence in the selection of its own suppliers and subcontractors to ensure responsible sourcing throughout the supply chain: and having the highest standards of moral and ethical conduct, within the framework of the fight against bribery and corruption.

In addition, as part of its Compliance System, Ferreycorp Corporation implemented best practices for suppliers, such as the incorporation of anti-corruption clauses and ethical and sustainable development principles in all contracts. A Supplier Affidavit and a Due Diligence Questionnaire were also included in the supplier file as part of the ethical standards established by the corporation.

In 2024, Ferreycorp Corporation launched the Eleva Program, which seeks to promote the growth of suppliers, strengthen their competitiveness, and develop good practices, with training and internal and external programs, and also manages processes differentiated by company size and promotes a sustainable supply chain.

Supplier classification	2024
Total number of direct suppliers (eligible)	9,128
Total number of significant suppliers (Turnover > S/ 100 thousand)	1361
Percentage of total spending on significant suppliers (Turnover > S/ 100 Thousand)	99.54%
Total number of significant non-direct suppliers	0
Total number of significant suppliers (direct and indirect)	1,361

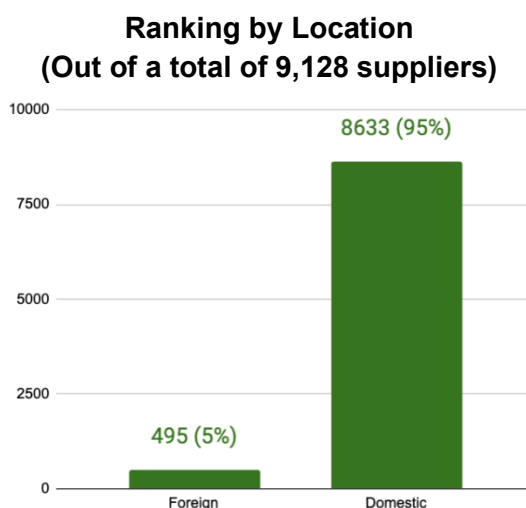
2.1.4.1 Type of suppliers

Ferreycorp classifies suppliers by the type of goods or services they provide and their relation to the core business, which may be commercial or non-commercial; by location, domestic or foreign; by size of the company, micro, small, medium or large; by significant or non-significant invoicing level; and by economic sector according to the ISIC issued by SUNAT.

Within the framework of this classification, the corporation's most important commercial suppliers, mostly foreign, are the manufacturers of the brands represented, whose goods are imported from various parts of the world by Ferreycorp's subsidiaries.

Within this group, the relationship that has been maintained since 1942 with Caterpillar, the organization's flagship brand, stands out, in addition to other represented brands, leaders and recognized trajectory in international markets, with world-class sustainability practices. Its commitments range from a high level of environmental and social responsibility to the principle of promoting lasting relationships with its stakeholders, which includes providing products that comply with safety and environmental regulations, inclusive work environments, and respect for human rights, among other aspects. In addition, there are several commercial suppliers within the value chain of the subsidiaries dedicated to the sale of consumable products and other service companies.

In relation to its non-commercial activities, Ferreycorp also manages a portfolio of local and foreign suppliers that provide goods and services. Among those with local operations are telephone insurance companies; van fleet suppliers; travel, customs and logistics agencies; general and cleaning services companies; infrastructure, environmental and technology services; stationery, uniforms and merchandising supplies; consulting, advisory and IT services, among many others.



Classification by type of product offered
(Out of a total of 9,128 suppliers)

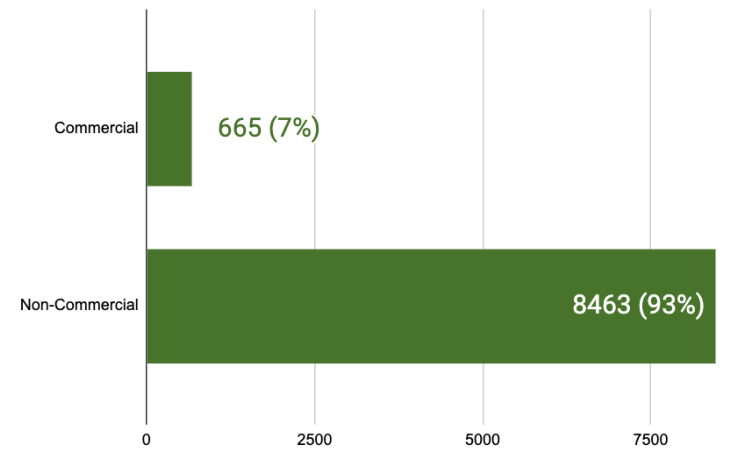
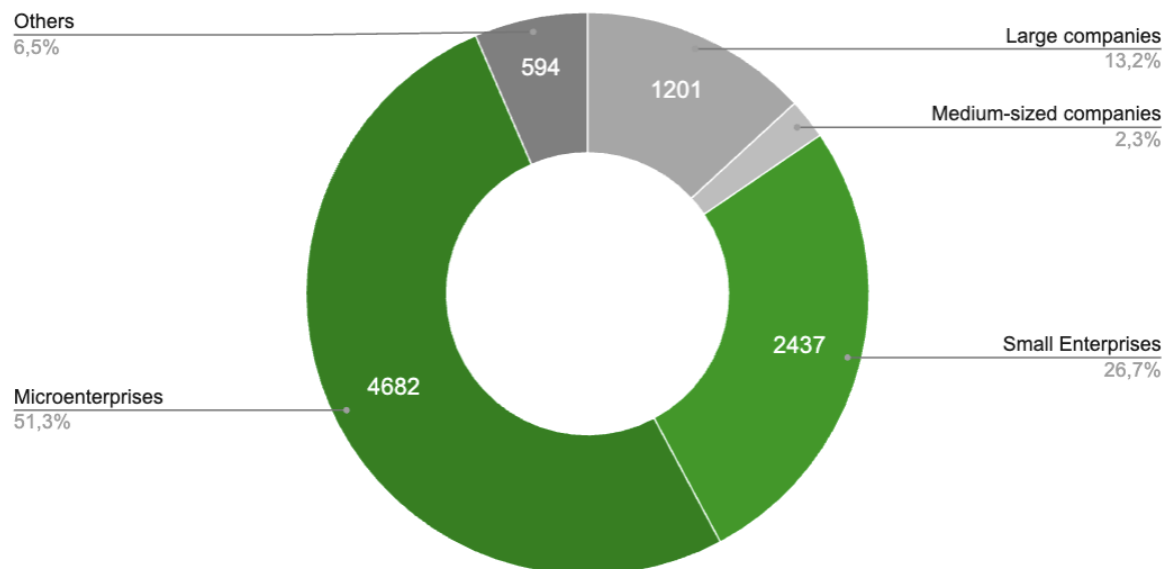


Chart by company size



Ranking of domestic suppliers by SAP Business Partner

	Partner Type	Economic Activity	Quantity	Total Amount Sales
1	ZADU	Customs	117	90.021.622
2	ZAFI	Affiliates	14	414.042.902
3	ZAGR	Agri-livestock	81	2.871.900
4	ZALQ	Rentals	68	38.280.826
5	ZCON	Consulting and Advising	684	124713529
6	ZCOS	Construction	172	47.290.066
7	ZDLR	Main supplier Foreign	219	4.486.863.496
8	ZEDU	Education	57	2.842.321
9	ZFIN	Securities, Capital Markets, Finance	2	243.745
10	ZGEN	General Provider	59	49.345.646
11	ZGRE	Guilds	188	5.053.750
12	ZGUB	Utilities and/Government	8	23.420
13	ZIMP	Printers	155	9.435.647
14	ZLOG	Logistics	303	53.777.680
15	ZMIN	Mining	2	170.930
16	ZPNC	Natural Person with Business	822	8.987.549
17	ZPNS	Natural Person without Business	372	9.210.196
18	ZSAD	Administrative Services	957	63.184.425
19	ZSEG	Insurance and Health	21	48392940
20	ZSGG	General Services	137	4.583.308
21	ZSUM	Supplies, Factories	3.197	396.055.181
22	ZTEL	Telecommunications	32	9.970.544
23	ZTPI	IT	112	54.556.831
24	ZTRA	Transportation	968	187.319.844
25	ZVJE	Travel	381	17035014
		TOTAL	9.128	6,124,302,526

2.1.4.2 Supplier evaluation and selection process

Given that the supplier is an important stakeholder for the organization, we seek to acquire goods or contract services from qualified companies; for this reason, all purchases of Ferreycorp and its subsidiaries are made after supplier evaluation. The corporation verifies the economic, financial and commercial situation of the suppliers, in addition to reviewing the adoption of basic sustainability standards such as: human rights and respect for labor standards, environment and a preventive approach that promotes environmental responsibility, anti-corruption commitment and safety standards.

In the case of commercial suppliers, an additional review is carried out in addition to the one mentioned above, taking into account the evaluation of country risk, sector risk and raw material risk.

To comply with this premise, Ferreycorp and its subsidiaries must carry out a competitive bidding process, either through a private bidding process or an administrative procedure, in which several suppliers are quoted,

Thus, in 2024, corporate tenders were held for mobile telephone services, travel agency, waste oils, office supplies, Google Work Space licensing, bar code equipment for Fesa, Unimaq and Soltrak, and vans, achieving annual savings of \$405,618.

Suppliers are periodically evaluated through approval forms. These approvals may be internal or external, depending on each company's individual decisions; they may also be desk or on-site evaluations with evidence verification. External accreditations are based on the following ISO standards: ISO 9001, ISO 45001, ISO 37001, ISO 14001, and the Occupational Safety and Health Law (Law No. 29783).

In 2024, 1,831 suppliers were certified at the corporate level. In addition, a digital supplier file was used, a tool that streamlines the approval process and serves as a repository for each supplier's documentation.

It is projected that in the medium term we will only work with approved suppliers, as Ferreyros does today.

As part of the approval process, suppliers have the opportunity to raise any observations during the audit in order to be considered eligible for a second review.

The suppliers that did not pass the homologation in 2024 will be trained in a seminar for the correct filling out of the form, which will be held this month.

Supplier approvals 2024

Approvals			
2024			
Company	Interns	External	Total
Ferreyros	-	518	518
Unimaq	348	89	437
Orvisa	191	14	205
Soltrak	355	22	377
Fargoline	59	0	59
Vixora	32	10	42
Forbis	117	6	123
Ferrenergy	0	9	9
Matriz Ferreycorp	0	61	61
Total	1,102	729	1,831

In addition, since 2023, we have been evaluating suppliers on behalf of the end user through a digital tool, called Fiori; in 2024, 146 suppliers nationwide were evaluated under this modality.

All suppliers are subject to due diligence controls in general (found in the Corporate Standard for Due Diligence on Customers, Suppliers and Collaborators GEN-GCAC-NC-008) regardless of the independent approval process that each company has, to prevent risks of corruption or the commission of any related or related crime, except for the brands represented.

By the end of 2024, all Ferreycorp companies in Peru will have an anti-corruption certification. In this regard, the parent company Ferreycorp and all its subsidiaries nationwide have the Anti-Bribery Certification granted by the Asociación Empresarios por la Integridad.

In addition, in 2024, Ferreycorp and Ferrenergy obtained ISO 37001: Anti-Bribery Management System certification, following verification by the independent auditing company SGS. To date, the parent company Ferreycorp and seven of its companies - Ferreyros, Unimaq, Soltrak, Fargoline, Orvisa, Forbis Logistics and Ferrenergy - have this certification.

Network of responsible buyers

Since 2022, a Responsible Buyers Network has been formed, made up of buyers and those responsible for supplier management in the different subsidiaries nationwide. This working group meets periodically to review strategic issues, contribute ideas, share best practices and coordinate projects related to suppliers. On the other hand, training in different subjects related to sustainable purchasing and supplier management is being arranged for this working group.

Performance KPIs for supplier selection

Within the universe of total suppliers, a subgroup called Significant suppliers (those with a turnover of more than S/. 100 thousand) has been defined,

Classification of Significant Suppliers by amount and by quantity.

Supplier selection	Fiscal Year 2024	Total Amount
Total direct suppliers	9,128	\$ 6,124,302,525.45
Total significant direct	1,361	\$ 6,049,441,981.31
Total Not significant	7,767	\$ 74,860,544.14

Likewise, the percentage of total spending on significant suppliers is 99%.

Supplier evaluation and development KPIs

GRI 308 -1 (2016)

- Coverage and progress of our supplier evaluation program.

Supplier evaluation	2024
Total number of suppliers evaluated through desk and on-site evaluations (235 without visit and 45 with visit).	280
Percentage of significant, important or critical suppliers evaluated.	27%
Number of suppliers assessed with potential negative impacts	175
Percentage of suppliers assessed as having potential negative impacts with corrective actions or improvement plans implemented.	17%
Number of suppliers with potential negative impacts with which work was discontinued.	22

* The evaluation of suppliers includes criteria for Safety, Health, Social Responsibility, Environment, Quality, Legal, Human Resources, Finance, Commercial and Compliance.

- Coverage and evolution of suppliers with corrective action plans.

Support to the corrective action plan	2024
Total number of suppliers that have a corrective action plan in place	153
of suppliers evaluated with substantial actual/potential negative impacts that have a corrective action plan in place	15%

- Coverage and progress of providers in capacity building programs

Capability Development Programs	2024
Total number of suppliers in capacity building programs (health and safety, compliance system, among others).	333
Percentage of significant suppliers in capacity building programs	24%

2.1.4.3. Amount of investment in suppliers

(GRI 204-1)

At the end of 2024, an amount of S/6,124,302,526 new soles was recorded in purchases at the national level, where 27% of the invoiced amount corresponds to local purchases and 73% corresponds to purchases from abroad.

On the other hand, there was a record of 9,128 active suppliers, where 95% are local suppliers and 5% are external suppliers.

	Billing amount (S/)	
Total purchases made	S/. 6,124,302, 526	100%
Total domestic purchases	S/. 1,680,578,206	27%
Total foreign purchases	S/. 4,443,724,319	73%

	Number of suppliers	
Total purchases made	9,128	100%
Total domestic purchases	8,633	95%
Total foreign purchases	495	5%

Amount invoiced by significant suppliers of Ferreycorp and subsidiaries in 2024 classified by national and foreign company

	National	Foreigners	Total eligible suppliers
Total eligible suppliers	8,633	495	9,128
Total eligible suppliers	95%	5%	100%
Invoiced amount S/	1'680,578,207	4'443,724,319	6'124,302,525
% Invoiced amount S/	27%	73%	100%

**Invoiced amount by significant suppliers of Ferreycorp and subsidiaries in 2024
classified by commercial and non-commercial**

	Commercial	Non-commercial	Total suppliers with invoicing greater than S/ 100,000
Total suppliers with invoicing > S/ 100 thousand	314	1,047	1,361
Total number of suppliers with invoicing > S/ 100 Thousand	23%	77%	100%
Invoiced amount S/	4,763,732,896	1,285,709,085	6,049,441,981
% Invoiced amount S/	79%	21%	100%

2.1.4.4. Supplier development

In order to improve the quality of the goods and services they offer, within a framework The companies of the Ferreycorp corporation promote the formalization and development of their suppliers through internal and external training, encouraging responsible practices aligned with a framework of sustainability. In this way, they actively contribute to the strengthening of local economies.

In this sense, within the framework of its participation in an internal program, Ferreycorp provided training in 2024 on the following topics:

Employer's main labor management obligations, Financial tools, Service excellence, Approvals, Environmental and climate management, Health, Safety and Environment, Energy blocking and defensive management, Compliance and due diligence system These trainings are also aimed at strengthening the knowledge on these topics to the sustainable procurement team of the corporation and its subsidiaries.

We signed a treaty with the Lima Chamber of Commerce to offer a diploma course on "Sustainable Suppliers", graduating the first class of 100 suppliers. The topics covered were:

- I. Environment (Climate change, Resource availability, Risk monitoring and opportunities).
- II. Social (Health and Wellness, Inclusion and Diversity, and Skills for the Future).
- III. Governance (Governance Strategy, Risk and Opportunity Monitoring, Supply Chain). We also have external programs that help our suppliers develop skills in different fields. The following programs were offered in 2024:
 - **Competitive Businesses** of the Global Reporting Initiative (GRI), getting 74 suppliers to issue their Sustainability Report (56 companies did so for the first time).
 - **Provee Pyme Platform**, an initiative of the ILO and Confiep that seeks to bring large corporations closer to MSMEs and in which 6 suppliers are already registered by the end of 2024.
 - **Score Program provided** by the Ministry of Labor and Employment Promotion, which seeks to increase productivity and improve mypes processes (delivery times, labor relations, etc.), 11 companies have completed this program.
 - **Financing program with BCP**, economic support for 69 micro and small business suppliers with preferential electronic factoring rates (TEA Dollars 9.02% and TEA Soles 11.22%).



Internally, in 2024, 3,371 suppliers were trained nationwide, which corresponds to 60% of the total eligible suppliers.

Company	Total suppliers trained	Man hours of supplier training	Number of suppliers trained in health and safety	Number of suppliers trained in the compliance and due diligence system	Number of suppliers trained in environmental issues (ESG)	Number of suppliers trained in other topics
Parent company Ferreycorp	1478	33255	0	45	325	1108
Ferreycorp	903	2329	138	61	612	62
Unimaq	697	1394	97	406	97	97
Orvisa	54	108	13	13	14	14
Soltrak	31	481	15	0	15	0
Fargoline	96	2112	22	30	22	22
Vixora	32	128	8	8	8	8
Forbis	64	64	0	64	0	0
Ferrenergy	16	16	175	40	0	0
Total	3371	40086	468	667	1093	1311

2.1.4.5. Supplier risk management

Potential risks

As part of its commitment to sustainability, the companies of the Ferreycorp corporation are focused on mitigating the potential risks associated with the supply chain and related to the contracting of suppliers for the supply of goods and services.

In the Supplier Risk Matrix, the social, environmental and good corporate governance dimensions are taken into account, defining probability and impact evaluation tables for each of these dimensions. In addition, in accordance with the corporation's risk evaluation standard, the sustainability risks of suppliers throughout the supply chain are formally evaluated.

Risks are evaluated in their inherent state (inherent to the activity without taking into account the effect of the risk treatment) and residual (considering the treatment carried out on the inherent risk). Action plans have been defined to mitigate the different types of risk, whether critical, high, moderate or low.

Supplier security

In the area of safety and health of suppliers' personnel entering our facilities, a risk assessment is performed in order to eliminate or minimize the hazards identified in products and services. Thus, guidelines have been established to ensure the integrity of visiting personnel, such as Contractor Induction, Supplementary Risk Work Insurance (SCTR), Safe Work Analysis (ATS), safety signage, safety booklet, use of personal protective equipment, risk map, evacuation map, etc. In addition, for supplier equipment we have operating manuals that include safety issues.

Action Plans 2025

- Successfully evaluate 300 non-commercial suppliers with the SAP FIORI rating tool.
- 50 transportation companies are trained with Entrepreneurs for Integrity in integrity culture + support in the development of the code of ethics (I Quarter).
- 100 suppliers for the “Suppliers and Sustainable Purchasing” diploma course with the Lima Chamber of Commerce.
- Train the procurement network on their role in ESG programs. Buscar proveedores que ofrezcan productos con materiales sostenibles.
- Follow-up on opportunities for improvement both from the GRI and from companies that did not pass the approvals.
- Continue with the external approval with ESG criteria of 500 suppliers.

2.1.4.6. Digitalization of processes for suppliers

In the year 2024, two of the group's companies joined the SAP 4HANA system, making a total of 6 companies that are aligned with this best practice. Through this system, we have been able to integrate corporate processes, be more efficient, reduce manual tasks, which has improved decision making on different fronts, one of them being the area of Purchasing and Supplier Management.

Thanks to this system, it is possible to record the payment conditions of each supplier and establish a release strategy in accordance with a corporate policy and a corporate accounting plan. In addition, folders can be opened from the information repository, such as the digital supplier file, which contains different forms that each supplier must fill out, such as supplier affidavit, due diligence questionnaire, personal data authorization, among others.

On the other hand, the parent company Ferreycorp and the company Ferreyros have the Supplier Portal, a platform fully integrated with SAP, which allows invoices to be registered digitally and payments to be tracked online. This eliminates the physical delivery of documents, which generates time efficiencies and reduces the carbon footprint, due to the reduced use of paper, as well as less use of fuel in the transfer of suppliers to the main office to physically leave their invoices.

In 2024, a digital supplier dashboard was developed, a tool that allows us to visualize key supplier information according to the classifications made from 2023 to date, such as: Suppliers by type, whether commercial or non-commercial by location, domestic and foreign, by company size, by sector (CIUU), suppliers are also divided by quantities and purchase figures, being able to visualize different combinations of these variables.

2.2 Social Dimension

2.2.1 Human capital management

2.2.1.1 Human management model

(GRI 3-3 of talent development)

Ferreycorp carries out a dedicated management of human capital in all its companies, aware that the more than 7,900 employees in Peru and abroad are the most important and valuable resource of the corporation, allowing it to maintain its success and transcendence in 102 years of trajectory.

Thus, aligned with the values and cultural principles, and with the business strategy, Human Resources management is based on the following strategic focuses:

- Ensure a Value Proposition to the collaborator in which occupational health and safety is prioritized, and actions are carried out for their physical and mental wellbeing.
- Develop a solid culture that aligns employees with business objectives, as well as a work environment that motivates and provides the necessary conditions for them.
- Managing talent in our companies: attracting, retaining and developing it to reach its full potential.
- Generate efficiencies at the organizational level to optimize the structure in each company, create synergies among the corporation's companies and foster a culture of high performance to achieve the best results.

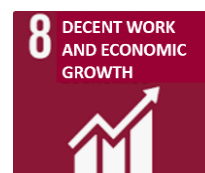
In order to ensure optimal human capital management within Ferreycorp, the Corporate Human Resources Management provides a management framework to all its companies in the countries where it operates. The latter have their leaders as the main promoters of change from each of their specialized areas of human resources management.

This section describes relevant aspects of the corporation's human resources management.

2.2.1.2 Employment

a) Employment generation

- Labor force



Ferreycorp has developed a value proposition for all its employees, based on producing pride and purpose; providing them with quality of life and an excellent work environment; and encouraging their personal and professional development, including a competitive compensation and benefits system.

At the end of 2024, the team of employees of the corporation and all its companies in Peru and abroad totaled 7,978 people, compared to 7,464 in 2023. In this way, the organization has continued to incorporate talent to its workforce, backed by solid values and commitment.

(GRI 2-7) Below is the distribution of the workforce of the entire corporation (in Peru) according to geographic location, type of employee and gender.

Employees by employment contract (permanent or temporary) by region and gender (*)

Employment contract	Region	Gender	Ferreycorp	Ferreyros	Ferrenergy	Unimaq	Orvisa	Soltrak	Fargoline	Forbis Perú	Vixora	Total
Permanent	Lima	Men	51	1,340	4	170		105	71	23	11	1,775
		Women	73	251	2	63		74	14	28	2	507
	Provinces	Men		1,228		143	104	39	6		1	1,521
		Women		108	1	20	10	8				147
Temporary	Lima	Men		595	9	61		66	69	23	22	870
		Women	25	218	1	63		41	41	30	6	428
	Provinces	Men	23	1,085	23	205	16	98	98		9	1,445
		Women		258	1	33	8	8	8			310
Total			172	5 083	41	758	138	439	217	104	51	7 003

**Consider the companies of the Ferreycorp corporation with operations in Peru in 2024.*

Wage earners by type of working day (full or part-time) by gender (*)

Workingday	Gender	Ferreycorp	Ferreyros	Ferrenergy	Unimaq	Orvisa	Soltrak	Fargoline	Forbis Perú	Vixora	Total
Full time	Men	76	4,248	36	579	120	308	155	46	43	5,611
	Women	95	834	5	179	18	131	62	58	8	1,390
Part time	Men										0
	Women	1	1								2
Total		172	5,083	41	758	138	439	217	104	51	7,003

**Consider the companies of the Ferreycorp corporation with operations in Peru in 2024.*

(GRI 2-8) It is worth noting that, at the end of 2024, the corporation had a total of 6,476 non-employee workers whose work is controlled by the organization. This table includes 259 pre-professional interns, 61 professional interns, and 6,156 contractors distributed throughout all subsidiaries in Peru.

- New hires and staff turnover**
(GRI 401-1)

During 2024, the following results were achieved in terms of new hires in the parent company Ferreycorp S.A.A. and its subsidiaries with operations in Peru:

New hires in 2024 (*)

		Ferreycorp	Ferreyros	Ferrenergy	Unimaq	Orvisa	Soltrak	Fargoline	Forbis Perú	Vixora	Total
Hiring by region	Lima	48	430	15	68		86	77	29	12	765
	Provinces		473	7	109	14	55	7		1	666
Hiring by age range	Up to 30 years	27	637	3	98	10	57	41	19	7	899
	31-50 years	19	264	19	77	4	81	38	9	6	517
Hiring by gender	51 years and older	2	2		2		3	5	1		15
	Women	26	190	2	51	4	29	31	15	4	352
Hiring by type of employee	Men	22	713	20	126	10	112	53	14	9	1,079
	Officials	4			2						6
	FFVV		21		15	1	17	5	2		61
	Technicians		587	12	60	5				5	669
	Employees	44	295	10	100	8	124	79	27	8	695
Total		48	903	22	177	14	141	84	29	13	1,431

**Consider the companies of the Ferreycorp corporation with operations in Peru in 2024.*

This represented an increase of 476 employees of the parent company Ferreycorp S.A.A. and its subsidiaries operating in Peru, considering new hires and excluding terminations made during the year.

Increase of number of employees (*)

		Ferreycorp	Ferreyros	Ferrenergy	Unimaq	Orvisa	Soltrak	Fargoline	Forbis Perú	Vixora	Total
Hiring by region	Lima	22	198	-14	14	-1	-5	14	9	5	242
	Provinces	0	219	0	19	1	-2	-1	0	-2	234
Hiring by age range	Up to 30 years	19	416	-2	51	7	26	19	8	2	546
	31-50 years	5	14	-10	-13	-3	-24	-7	0	1	-37
	51 years and older	-2	-13	-2	-5	-4	-9	1	1	0	-33
Hiring by gender	Female	16	104	-1	22	1	3	13	6	2	166
	Male	6	313	-13	11	-1	-10	0	3	1	310
Hiring by type of employee	Executive	3	-2	0	-1	-1	-1	0	0	0	-2
	Sales Force	0	7	0	6	-1	-13	3	0	0	2
	Technicians	0	279	-3	13	1	0	0	0	0	290
	Employees	19	133	-11	15	1	7	10	9	3	186
Total		22	417	-14	33	0	-7	13	9	3	476

*Consider the companies of the Ferreycorp corporation with operations in Peru in 2024.

Constant monitoring of turnover indicators is a task that is performed as part of human management, to analyze each case and, if necessary, take corrective actions.

The following table, which includes the companies operating in Peru (Ferreyros, Ferrenergy, Unimaq, Orvisa, Soltrak, Fargoline, Forbis and Vixora) and the parent company Ferreycorp S.A.A., shows the total and voluntary personnel turnover. It should be noted that the total turnover of this group of companies is 15% and voluntary turnover is 7%.

N° of terminations during 2024*

		Ferreycorp		Ferreyros		Ferrenergy		Unimaq		Orvisa		Soltrak		Fargoline		Forbis Perú		Vixora		Total	
		T	V	T	V	T	V	T	V	T	V	T	V	T	V	T	V	T	V	T	V
Region	Lima	26	14	232	105	29	2	54	21	1		91	52	63	33	20	20	7	5	523	252
	Provinces			254	127	7		90	43	13	7	57	27	8	6			3	3	432	213
Age range	Up to 30 years	8	4	221	102	5		47	17	3	3	31	19	22	10	11	11	5	3	353	169
	31 - 50 years	14	9	250	127	29	2	90	46	7	4	105	56	45	25	9	9	5	5	554	283
	51 years and older	4	1	15	3	2		7	1	4		12	4	4	4					48	13
Gender	Female	10	5	86	46	3		29	14	3	2	26	20	18	7	9	9	2	1	186	104
	Male	16	9	400	186	33	2	115	50	11	5	122	59	53	32	11	11	8	7	769	361
Employee Type	Executive	1		2				3	1	1		1	1							8	2
	Sales Force			14	7			9	6	2		30	19	2	1	2	2			59	35
	Technicians			308	128	15		47	23	4	3							5	4	379	158
	Employees	25	14	162	97	21	2	85	34	7	4	117	59	69	38	18	18	5	4	509	270
Total		26	14	486	232	36	2	144	64	14	7	148	79	71	39	20	20	10	8	955	465

Percentage of employee turnover during 2024*

		Ferreycorp		Ferreyros		Ferrenergy		Unimaq		Orvisa		Soltrak		Fargoline		Forbis Perú		Vixora		Total	
		T	V	T	V	T	V	T	V	T	V	T	V	T	V	T	V	T	V	T	V
Region	Lima	18%	9%	10%	5%	97%	7%	16%	6%	100%	0%	30%	17%	34%	18%	21%	21%	17%	12%	15%	7%
	Provinces			11%	5%	28%	0%	23%	11%	9%	5%	43%	20%	50%	38%			30%	30%	14%	7%
Age Range	Up to 30 years	21%	11%	14%	6%	125%	0%	21%	8%	14%	14%	28%	17%	49%	22%	27%	27%	23%	14%	17%	8%
	31 - 50 years	18%	12%	9%	5%	63%	4%	20%	10%	7%	4%	36%	19%	35%	20%	18%	18%	17%	17%	14%	7%
	51 years and older	12%	3%	4%	1%	40%	0%	13%	2%	27%	0%	29%	10%	15%	15%	0%	0%	0%	0%	9%	3%
Gender	Female	13%	6%	12%	6%	50%	0%	18%	9%	17%	11%	20%	16%	41%	16%	17%	17%	29%	14%	15%	8%
	Male	23%	13%	10%	5%	67%	4%	20%	9%	9%	4%	39%	19%	34%	21%	26%	26%	18%	16%	14%	7%
Employee Type	Executive	4%	0%	4%	0%	0%	0%	25%	8%	50%	0%	13%	13%	0%	0%	0%	0%	0%	0%	7%	2%
	Sales Force			6%	3%			9%	6%	8%	0%	38%	24%	33%	17%	25%	25%			13%	8%
	Technicians			12%	5%	136%	0%	21%	10%	15%	12%							24%	19%	13%	6%
	Employees	21%	12%	9%	5%	49%	5%	21%	9%	8%	4%	33%	17%	36%	20%	22%	22%	17%	13%	16%	9%
Total		18%	9%	10%	5%	65%	4%	20%	9%	10%	5%	34%	18%	36%	20%	21%	21%	19%	15%	15%	7%

**Consider the companies of the Ferreycorp corporation with operations in Peru in 2024.*

In 2024, the total number of employee turnover was 955, equivalent to 15%.

It is worth noting that Ferreyros, Ferreycorp's main subsidiary, reaffirmed its position among the ten best companies in Peru for attracting and retaining talent, according to the prestigious Merco Talento 2024 ranking, for the tenth consecutive year, and remains in eighth place in the national ranking and in first place in its sector.

b) Employment relations (GRI 2-30)

The respect for the freedom of association of workers is essential for Ferreycorp and its subsidiaries in Peru and abroad. Therefore, it does not have policies that affect its decisions to belong to unions or to sign collective bargaining agreements.

Since 1946, the Unitary Employees Union has uninterruptedly represented the employees of Ferreycorp, the main company of the corporation. This group of employees, with 734 members at the end of 2024, including employees and technicians, maintains good relations with the company and contributes to improving policies that favor working conditions. It should be noted that it is in the process of collective bargaining for the period 2024- 2025.

At the same time, the Trex subsidiary, in Chile, has a Unitary Union made up of 90 employees, which also maintains a good relationship with the company. In 2023, a new collective bargaining agreement was agreed directly, maintaining the agreed benefits for three years.

The corporation, committed to ensuring compliance with legal labor standards, standardizing processes, and managing labor relations among employees, has continued to strengthen the advice it provides to its companies in Peru and abroad in this area. Likewise, it maintains respect for the principles of gender equity and equality and non-discrimination in employment. Likewise, it has reinforced the process of reporting labor harassment through the Ethics Channel and training.

c) Compensation and benefits

(GRI 2-19, GRI 2-20, GRI 2-21)

The compensation system of Ferreycorp and its subsidiaries, both in Peru and abroad, is based on job evaluation using a methodology that considers factors such as the complexity of the function, the specialized knowledge required and the level of decision making. Using this information, salary scales are elaborated taking into consideration data from salary surveys in the labor market. The objective of this system is to ensure internal equity and external competitiveness, under the framework of the Corporate Compensation and Benefits Standard applicable to the entire corporation. The Board of Directors is responsible for evaluating the compensation of employees and its members, supervising this process directly or delegating it to the Nomination and Compensation Committee of the Board of Directors. For more information on this point, please visit the [Regulations of the General Meeting of Shareholders](#).

In 2024, the salary scales were implemented in foreign companies, the information survey was carried out, the comparison sample was chosen and the scales for Chile, Guatemala and El Salvador were prepared.

It should be noted that, according to an analysis carried out in the companies in 2024, there is salary equity with equality in the average annual income between women and men.

In addition, there are short-term variable compensation schemes. An example of this is the performance bonus for Ferreycorp employees in Peru and abroad, which considers the performance evaluation and the achievement of their objectives for the previous year. In addition, incentives are offered to the sales force and sales managers based on the fulfillment of certain objectives and targets established by each company.

2.2.1.3 Diversity and human rights

(GRI 3-3 of diversity and inclusion)

a) Gender equity and diversity

In Peru and abroad, 1,614 women worked at Ferreycorp and its companies at the end of 2024, representing 20% of the total number of employees, compared to the 19% shown in 2023.

In particular, the percentage of women in non-technical positions increased to 30% of total employees in 2024, compared to 29% in 2023.

It is important to note that the Ferreycorp General Management, Corporate Human Resources Management, Corporate Finance Management, Corporate Audit Management, among others, are headed by women.

It should be noted that 30% of the management positions in the parent company Ferreycorp and its subsidiaries in Peru were occupied by women at the end of 2024, thus maintaining the proportion of 2023. At the same time, the boards of directors of the corporation and its subsidiaries include female talent.

Distribution of employees by type of employment, gender and age*
(GRI 405-1)

Type of employee	Gender	Age	FY 2024
Officers	Men	Up to 30 years old	
		31 - 50 years old	31
		51 years and older	46
		Total	77
		Percentage	1.1%
	Women	Up to 30 years old	
		31 - 50 years old	27
		51 years and older	13
		Total	40
		Percentage	0.6%
Sales force	Men	Up to 30 years old	47
		31 - 50 years old	283
		51 years and older	54
		Total	384
		Percentage	5.5%
	Women	Up to 30 years old	26
		31 - 50 years old	74
		51 years and older	4
		Total	104
		Percentage	1.5%
Technicians	Men	Up to 30 years old	1,055
		31 - 50 years old	1,656
		51 years and older	135
		Total	2,846
		Percentage	40.6%
	Women	Up to 30 years old	160
		31 - 50 years old	38
		51 years and older	
		Total	198
		Percentage	2.8 %
Employees	Men	Up to 30 years old	529
		31 - 50 years old	1,533
		51 years and older	242
		Total	2,304
		Percentage	32.9%
	Women	Up to 30 years old	481
		31 - 50 years old	505
		51 years and older	64
		Total	1,050
		Percentage	15,0%
Total	Men	Up to 30 years old	1,631
		31 - 50 years old	3,503

Type of employee	Gender	Age	FY 2024
		51 years and older	477
		Total	5,611
		Percentage	80,1%
	Women	Up to 30 years old	667
		31 - 50 years old	614
		51 years and older	81
		Total	1,392
		Percentage	19,9%
	TOTAL OF EMPLOYEES		7,003

* Consider the companies of the Ferreyrcorp corporation with operations in Peru in 2024.

Labor force breakdown of workforce by gender*

Diversity Index	Percentage	Target
Share of women in total workforce (as % of total workforce)	20%	25%
Share of women in all management positions, including junior, middle and top management (as % of total management positions)	34%	-
Share of women in junior management positions, i.e. first level of management (as % of total junior management positions)	49%	-
Share of women in top management positions, i.e. maximum two levels away from the CEO or comparable positions (as % of total top management positions)	22%	-
Share of women in management positions in revenue-generating functions (e.g. sales) as % of all such managers (i.e. excluding support functions such as HR, IT, Legal, etc.)	17%	-
Share of women in STEM-related positions (as % of total STEM positions)	17%	-

*Considers Ferreyrcorp corporation companies with operations in Peru in 2024.

Workforce breakdown by nationality*

Breakdown based on nationality	Percentage of total employees	Percentage of total management - level positions
Peruvian	99.9%	99.10%
Colombian	0.03%	
Costa Rican	0.03%	
Argentinean	0.01%	0.9%
Chilean	0.01%	
Salvadorean	0.01%	
Venezuelan	0.01%	

* Considers the companies of Ferreyrcorp Corporation with operations in Peru in 2024.

The Ferreyrcorp corporation maintains an equitable management between men and women in terms of salaries, job opportunities and positions.

Ferreyrcorp has several initiatives to promote the development of women in the workplace, including in technical careers, where the market still has a limited supply. Among them, the offer of internships for women in technical positions and scholarships for technical careers in specialized institutes. In turn, Ferreyros' +Juntas program is focused on the emotional well-being of female technical personnel.

In 2024, the VII Ferreycorp Women Leaders meeting was also held, which addressed issues related to equity and professional development of women within the corporation.

In Peru and abroad, the corporation's various actions to promote gender equity among its employees are also framed under the PARES program, created in 2018. This seeks to ensure equal opportunities without distinction for employees, including people with disabilities, ethnic groups and cultures, LGTBQI+ community and generations.

b) Equal opportunities and inclusion

Ferreycorp is committed to fostering and maintaining a work environment free of discrimination, favoring equal opportunities based on the merits of each employee, without distinction of sex, ethnicity, origin, creed, sexual orientation, social status or in general any prohibited reason. It should be emphasized that the employees of the corporation come from different geographic areas and from various socioeconomic strata.

In particular, in order to continue promoting diversity and inclusion, without distinction by sex, sexual orientation, gender identity and expression, a video was prepared and projected by a company employee (from the LGTBIQ+ community) addressed to all leaders in which she expressed her feelings and recommendations to have a diverse and inclusive environment.

c) Parental leave

(GRI 401-3)

In 2024, in Ferreycorp and its companies in Peru, 100% of the employees who became parents enjoyed parental leave. In total, 316 employees, including fathers and mothers, were able to be with their children during 2024 and enjoy their first months of parenthood. Of the 301 employees who took parental leave in 2024 and whose reinstatement rate can be measured in 2024, 99.7% rejoined the company after their leave (only 1 person did not). Additionally, of the 305 employees who took parental leave in 2023 and whose retention rate can be measured in 2024, 84% remained working for up to 12 months after their return. Likewise, female employees who took their statutory maternity leave had the option of working fewer hours upon their return and gradually completing the workday after the postnatal period, receiving full pay, thanks to the staggered return program. Upon returning to work, breastfeeding mothers have access to breastfeeding facilities, which are set up and equipped in accordance with regulatory requirements.

Employees and parental return rate (*)

	Gender	Ferreycorp	Ferreycos	Ferrenergy	Unimaq	Orvisa	Soltrak	Fargoline	Forbis Perú	Vixora	Total
Yes	M	2	223		22	5	6	2	1	3	264
	F		21	1	6		2	4	2		36
Subtotal "Yes"		2	244	1	28	5	8	6	3	3	300
No	M							1			1
	F										
Subtotal "No"								1			1
Total		2	244	1	28	5	8	7	3	3	301

**Considering employees who continued working the day after the end of their leave in the companies of the Ferreycorp corporation with operations in Peru in 2024*

Employees and parental retention rate (*)

	Gender	Ferreycorp	Ferreyros	Ferrenergy	Unimaq	Orvisa	Soltrak	Fargoline	Forbis Perú	Vixora	Total
Yes	M	1	179	1	22	6	12	6		1	228
	F	2	18		2		3	1	1		27
Subtotal "Yes"		3	197	1	24	6	15	7	1	1	55
No	M	1	22	1	7		6	1			38
	F		4		4		2	2			12
Subtotal "No"		1	26	1	11		8	3			50
Total		4	223	2	15	6	23	10	1	1	305

**Consider: The employees who continued working one year after the end of their parental leave from companies with operations in Peru in 2024.*

d) Respect for human rights

(GRI 2-23, GRI 2-25) Ferreycorp and its subsidiaries are committed to the respect and protection of human rights, which are a fundamental part of its sustainability strategy and cover its entire value chain, which includes more than 7,400 employees of the corporation. The purpose of this strategy is to incorporate international standards in the companies of the corporation, in such a way as to guarantee respect for human rights in the scope of their activities, regardless of their size and line of business. Hence, it is aligned with the principles included in the Universal Declaration of Human Rights, the International Covenant on Civil and Political Rights, the International Covenant on Economic, Social and Cultural Rights and the International Labor Organization (ILO) Declaration on Fundamental Principles and Rights at Work, ILO fundamental conventions, the Sustainable Development Goals, among other international human rights standards and conventions.

This commitment is evidenced in the [Corporate Human Rights Policy](#), available on the corporate website, which also includes the due diligence process to be followed to ensure compliance in the operations of the corporation and its subsidiaries and in its relationship with stakeholders.

Likewise, Ferreycorp and its subsidiaries maintain and incorporate the best practices on respect for human rights, responsible labor, preservation of the environment and the fight against corruption, as set forth in the 10 guiding principles of the United Nations Global Compact, to which the corporation has been a signatory since 2004, and therefore does not endorse or contemplate child labor, inside or outside the workplace, and does not use or sponsor practices that induce forced or compulsory labor that violate the will or freedom of contract.

The commitment of Ferreycorp is to respect the dignity of the individual, the principle of equality and non-discrimination, the right to equal pay, and other conditions between men and women, as well as other conditions of gender equality and inclusion. It also undertakes to pay special attention to the rights of potentially vulnerable groups, establishing, if necessary, reasonable adjustments in accordance with the law. The corporation protects maternity rights, as well as all rights and leaves derived from pregnancy and breastfeeding, both for the mother and the father.

Ferreycorp also respects the freedom of association and collective bargaining, the elimination of inhuman or degrading treatment, and the elimination of harassment and sexual harassment in the workplace.

Ferreycorp has a policy and strict processes on safe and healthy working conditions, offering a dignified work environment and adopting the necessary measures to avoid minimizing occupational risks in its operations. In addition, the corporation maintains a vision of demanding and caring for these principles throughout its value chain and with all its stakeholder.

(GRI 406-1) During 2024, there were no incidents, complaints or allegations related to child, forced, compulsory or non-consensual labor, or any other form of discrimination in any of the subsidiary companies of Ferreycorp, and training on human rights for suppliers was developed.

2.2.1.4 Training

a) Performance Management

(GRI 404-3)

The corporation, over the years, has reinforced the Performance Management Program in its systematization processes, measurement parameters, and competency model: We have passion for our clients, We are agents of change, We generate knowledge and self-learning, We work as a team, and We achieve results with excellence.

In 2024, 99.25% of the employees of all the subsidiaries of the corporation in Peru and abroad completed their performance evaluation, while 96.41% defined their objectives and incorporated them into the evaluation system, allowing better monitoring of the results achieved by each employee and their action plans. The percentages of compliance are considered as of the official closing date of the processes. The minimum percentage of people who could not comply is made up of employees who were on medical leave during the processes; however, these cases are regularized upon their return.

	Ferreycorp	Ferreyros	Ferrenergy	Unimaq	Orvisa	Soltrak	Fargoline	Forbis	Vixora	TOTAL
Goal Setting 2024	99,09%	99,55%	100,00%	98,28%	100,00 %	95,54%	100,00%	99,10%	78,85%	96,41%
Performance Evaluation 2024	99,07%	99,98%	100,00%	94,20%	100,00 %	100,00 %	97,89%	98,97%	97,83%	99,25%

b) Leadership succession and development

During this 2024, we continued to strengthen the capabilities of our leaders. A tailor-made program was developed internally for the main leaders of the organization, considering three axes: Present Business and Strategy, Leadership, and Future Business. We had expert speakers on these topics and, above all, leaders who inspired with their vision and experiences. We also had a new edition of LiderazGO, our program for Managers and Supervisors.

This year, we had three bootcamps focused on Soft Skills, Management Skills, and Decision Making Skills. We had very good indicators in satisfaction (over 90%) and participation. On the other hand, this year we proposed transversal development actions for leaders who are in the succession of critical positions.

c) Training and job opportunities

In line with its purpose “Together we create development”, Ferreycorp provides both internal and external training so that employees can continue to strengthen their skills. Up to the third quarter of 2024, 9,642 unique employees received training. There were 265,000 hours of training on various fronts such as soft skills, leadership skills, skills specific to each role, digital skills, technical skills (Pro programs), and regulatory and safety, health and environment (HSE) training.

The corporation maintained agreements with various institutions to offer its employees scholarships and discounts for studies at different educational levels. In Peru, we increased the number of educational agreements in 2024 to 26.

It is important to note that in 2024, the corporation promoted the development of digital skills through a first pilot program that sought to promote a mindset of innovation and data. It focused on a group of administrative, support and commercial employees from all companies in Peru and abroad. We developed two masterclasses and then provided e-learning content to this audience. The satisfaction level we achieved was 95%.

In addition, the employment opportunities led to movements among the subsidiaries of the group, with 1,052 employees changing positions. Of the total, 421 were promoted, while 631 had a horizontal movement at the corporate level during 2024.

Employees trained in 2024 (GRI 404-1)

**Considering the companies of the Ferreycorp corporation with operations in Peru in 2024.*

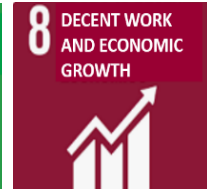
		Ferreycorp	Ferreyros	Ferrenergy	Unimaq	Orvisa	Soltrak	Fargoline	Forbis	Vixora	Total Employees	Hours	Half per employer
Official	Female	19	14		2		1	1	3	1	38	1.932,00	50,84
	Male	15	45	1	9	2	7	2	3		83	3.756,00	45,25
FFVV	Female	2	47		24		29	8	6		114	3.529,00	30,96
	Male		239		93	25	60	3	4		422	18.773,00	44,49
Technical	Female		243	2	4	1		1		1	251	13.277,00	52,90
	Male		2834	11	258	26	4			23	3155	138.517,00	43,90
Employee	Female	115	628	5	175	21	119	63	72	9	1175	28.362,00	24,14
	Male	115	1498	34	301	74	309	190	70	28	2570	61.822,00	24,06
Total		264	5472	52	847	145	517	266	157	60	7681	269.968,00	35,15

**The sum of the values per column may give a different number than the one indicated in “Total sum”, this is because a employee may have been in different staff areas in the same year.*

**The sum of the values in the rows may give a different number than the one indicated in “Total Employees” because a person may have been in more than one company in the same year*

2.2.1.5 Health and safety

(GRI 3-3 of the health and the safety care, GRI 403-1, GRI 403-2, GRI 403-3, GRI 403-4, GRI 403-5, GRI 403-6, GRI 403-7, GRI 403-8)



a) Occupational health care, safety and working conditions

Ferreycorp establishes training as an essential component of its occupational health and safety management system. According to its regulations, the company develops training and education programs for all the employees, aimed at informing them about the risks to which they are exposed in the workplace and in their specific position or function, as well as the corresponding protection and prevention measures. This training includes general training on entry, during the performance of their duties, and in the event of changes in the functions, jobs or technologies used.

Training is provided during the workday and at no cost to the employees. In addition, the employees are required to attend, actively participate in, and pass mandatory training courses, which ensures a minimum standard of compliance and coverage. Similarly, one of the functions of the Safety, Health and Environment Committee is to approve and monitor the Annual Training Program.

The Ferreycorp Safety, Occupational Health and Environmental Management System has high standards that regulate the regulatory aspects, dissemination, control and follow-up mechanisms, as well as the active role of the leaders of the corporation. The system thus reflects the company's commitment to protect its employees, in line with its corporate values, such as equity, integrity and respect for the individual.

This system is inspired by the Loss Control Management System model, which is based on the DNV Safety Management System; on the Occupational Health and Safety Law No. 29783; on the international standard ISO 45001; and on national occupational health and safety and environmental legal standards. It includes elements such as context analysis; visible leadership and worker participation; strategic planning and design; implementation; performance measurement and monitoring; and the continuous improvement.

The Safety, Occupational Health and Environmental Management System has been adopted by the parent company Ferreycorp S.A.A. and its subsidiaries in Peru, covering all employees and third party personnel, and encompassing all activities carried out by Ferreycorp and its subsidiaries in the country.

The subsidiaries in Peru have an Occupational Health and Safety Committee with equal representation (50% employer and 50% employees). The purpose of this committee is to oversee compliance by the organization and the employees with the preventive measures established to ensure the safety, integrity, and health of the personnel, as well as to protect the environment. The foreign companies of the corporation are in a progressive process of aligning their practices with these standards.

The subsidiaries of Ferreycorp in Peru have a Safety, Health and Environment Committee with a parity composition, made up of representatives of the employer and the employees. The functions of this committee are clearly defined in the internal regulations, including: participating in the preparation, approval, implementation, and evaluation of occupational safety and health policies, plans, and programs; monitoring compliance with the internal regulations and the annual safety plan; and approving the annual training program and supervising its implementation. These attributions show that there are formal processes of consultation and active participation of employees during the development and evaluation of the safety and health management system.

Regarding its operation, the committee meets monthly on an ordinary basis and extraordinarily when a serious accident occurs or circumstances require it. It has the power to make decisions based on the recommendations of the work units, the Safety Department or consulting companies, which demonstrates its ability to effectively influence the management system.

The identification of hazards and risk assessment, expressed in a matrix, is the basis for the development of preventive plans and programs, as well as for defining guidelines to safeguard the integrity of all employees.

In the event of an incident or accident at work, the following is established:

- If personnel are injured: arrange for immediate medical assistance.
- Initiate an immediate investigation to determine the causes.
- Define corrective measures to avoid a possible repetition of the event.
- Issue an alert to the companies about the event and its causes in order to take preventive measures and avoid recurrence.

At Ferreycorp, the employees have a formal procedure for reporting occupational hazards or work incidents. The regulations establish that any accident or incident, no matter how minor, must be reported immediately to the direct supervisor, who will notify the Safety, Health and Environment area. In the event that the employee is not in a position to report, a witness to the event may initiate the notification system. This measure allows a timely response to risk situations, promoting a culture of prevention and immediate action in the work environment.

Likewise, the employees have the right to withdraw from any situation that represents a clear risk to their physical integrity. The regulation empowers them to refuse to perform tasks if they consider that they are exposed to dangerous conditions. However, they are warned that, if it is determined that the condition did not represent a real risk, sanctions could be applied.

The companies of the Ferreycorp corporation, both in Peru and abroad, have an Occupational Health Program aimed at preventing illnesses derived from work and carrying out medical surveillance of employees included in risk groups. In 2024, the Occupational Health Circle continued to operate, which brings together occupational physicians and the Human Resources areas of all subsidiaries. The purpose of the Circle is to coordinate corporate occupational health measures, such as medical surveillance plans, mental health management and awareness campaigns on general health issues.

Ferreycorp provides for periodic, mandatory and complementary medical examinations prescribed by the occupational physician or required by internal procedures and current regulations, guaranteeing the confidentiality of the medical information of the employees. The regulations apply to all the employees who provide services at the facilities, including contractor, intermediary, and outsourced labor personnel. In addition, medical management is based on the collection and analysis of information to identify occupational diseases, control risk factors, and prevent damage to health, a function that is the responsibility of the occupational physician. Among the risks addressed by these services are those related to the physical environment, such as noise, ventilation, temperature, humidity, vibrations and lighting.

Among the main health problems identified in 2024 in the different workplaces, it is worth mentioning metabolic diseases associated with obesity and overweight.

b) Safety management indicators

(GRI 403-9, GRI 403-10)

The three main indicators of safety management in the corporation are the fatalities, lost time injury frequency rate for employees and contractors, the severity rate and the accident rate.

In the corporation and its subsidiaries, in Peru and abroad, it can be seen that, in 2024, there were no fatalities-number of events in which injuries result in the death of the employee or of the contractor. Meanwhile, the accident rate was 0.07, while the injury frequency rate with lost time was 1.49 and the severity rate was 48.64.

Ferreycorp applies a series of measures to prevent and mitigate significant negative impacts on the occupational health and safety arising from its operations that are directly related to its business relationships, including contractors, subcontractors, suppliers, and labor intermediary companies.

As established in its regulations, these entities are required to comply with the Health and Safety Management System, as well as with the internal and national standards in force. They must guarantee the safety and health of their employees, as well as design, implement and evaluate their own management systems in shared work centers.

In addition, they are obliged to take out insurance in accordance with the law, report incidents involving fatal or dangerous injuries, and provide adequate training and personal protective equipment to their employees. These measures seek to reduce hazards related to the physical environment, human behavior, infrastructure and equipment used at work.

Fatalities

This indicator shows the number of events in which injuries result in the death of the employee.

Fatalities	2020	2021	2022	2023	2024
Employees	0	0	0	0	0
Contractors	0	0	0	0	0

* Considers all companies with operations in Peru, as well as Ferreycorp holding company.

Lost Time Injury Frequency Rate (LTIFR) – Employees

This indicator refers to any injury related to work that causes an employee to be unable to return to work on the next scheduled work day or shift.

Formula:

$$LTIFR = \frac{\text{Number of lost time injuries} * 1'000,000}{\text{Total hours worked}}$$

LTIFR	2020	2021	2022	2023	2024
Employees	3,00	3,20	1,66	1,24	1,31
% of employees covered in this indicator	100%	100%	100%	100%	100%

* Considers all companies with operations in Peru, as well as the parent company Ferreycorp S.A.A

Type of injury: Entrapment or crushing of fingers; ankle and facial area.

Measures to control the risk:

- Reinforcement of the use of the “Safe Work Analysis” register for the identification of hazards, risks and control measures. prior to performing work.
- Training of personnel in hand tool handling, lockout/tagout, ATS, IPERC.
- Review of IPERC matrices to incorporate risks arising from accidents.
- Update / implementation of safe work procedures for critical activities.
- Dissemination with all personnel of lessons learned from accidents through start of work talks, monthly meetings, mailings, among others.
- Reinforcement of reporting of substandard acts and conditions in the work area.
- General and specific safety inspections of work areas.

Lost Time Injury Frequency Rate (LTIFR) - Contractors

An indicator that refers to any work-related injury that causes an employee of an outside contractor company to be unable to return to work on the next scheduled work day or shift.

Formula:
$$LTIFR = \frac{\text{Number of lost time injuries} * 1'000,000}{\text{Total hours worked}}$$

LTIFR	2020	2021	2022	2023	2024
Contractors	3,04	3,14	2.16	1,10	2,28
% of contractors covered by this indicator	100%	100%	100%	100%	100%

**Considers all companies with operations in Peru, as well as the parent company Ferreycorp*

Type of injuries: Contusions to feet, back and hands.

Measures to control risk:

- Prior coordination of the work to be performed by contractor personnel with the person in charge of the requesting area to determine safety requirements.
- Prior verification of Safety, health and environmental entry requirements.
- Conduct safety induction course for new personnel.
- Request supplementary labor, life risk and pension insurance for critical activities performed by contractor personnel.
- Verify the completion of the “Safe Work Analysis” form, prior to work authorization.
- Field supervision of the activities performed by personnel.
- Apply the internal Policy for the suspension of unsafe work in the event that contractor personnel perform substandard acts or conditions.

Accident rate

The Accidentability Index is an indicator calculated by the frequency index and the severity index, reaching 0.07 in the corporation and its companies. The most frequent injuries that occurred due to occupational accidents in 2024 were entrapment or entrapment, fractures, cutting wounds, and contusions. The number of hours worked was 21,466,816.12.

The following is the Accidentability Index for the parent company Ferreycorp and the companies operating in Peru in 2024.

$$\text{Accident rate} = \frac{\text{Accident rate} * \text{severity rate}}{1,000}$$

Formula:

- **Employees**

Indicators	Ferreynos	Unimaq	Orvisa	Fargoline	Soltrak	Vixora	Forbis Logistics	Ferreycorp S.A.A.	Total
No. of accidents	25	2	0	3	3	0	1	1	33
Rate	0,02	0,01	0	1.86	0.76	0	0.09	0.03	0,05

- **Contractors**

* Considers all companies with operations in Peru, as well as the parent company Ferreycorp S.A.A.

Indicators	Ferreynos	Unimaq	Orvisa	Fargoline	Soltrak	Vixora	Forbis Logistics	Ferreycorp S.A.A.	Total
No. of accidents	5	1	0	1	2	0	0	0	5
Rate	0,021	0.27	0	0.012	53.85	0	0	0	0,007

Death due to occupational accident injury

Formula:

Death rate resulting from an occupational injury = $\frac{\text{number of deaths resulting from an occupational injury} * 200\,000 \text{ or } 1\,000\,000}{\text{Number of hours worked}}$

- **Employees**

Indicators	Ferreynos	Unimaq	Orvisa	Fargoline	Soltrak	Vixora	Forbis Logistics	Ferreycorp S.A.A.	Total
No. of accidents	0	0	0	0	0	0	0	0	0
Rate	0	0	0	0	0	0	0	0	0

- Contractors

Indicators	Ferreyros	Unimaq	Orvisa	Fargoline	Soltrak	Vixora	Forbis Logistics	Ferreycorp S.A.A.	Total
No. of accidents	0	0	0	0	0	0	-	0	0
Rate	0	0	0	0	0	0	-	0	0

Injuries due to occupational accidents with major consequences (excluding fatalities)

- Employees

Formula:

Injury rate per accident occupational accident

*with major consequences = number of injuries occupational accident with major consequences * 200 000 or 1 000 000*

Indicators	Ferreyros	Unimaq	Orvisa	Fargoline	Soltrak	Vixora	Forbis Logistics	Ferrenergy	Ferreycorp S.A.A.	Total
No. of accidents	1	0	0	1	1	0	0		0	3
Rate	0,09	0,00	0,00	2,02	1,05	0,00	0,00		0,00	0,19

- Contractors

Indicators	Ferreyros	Unimaq	Orvisa	Fargoline	Soltrak	Vixora	Forbis Logistics	Ferreycorp S.A.A.	Total
No. of accidents	2	0	0	0	0	0	0	0	2
Rate	0,09	0,00	0,00	2,02	1,05	0,00	0,00	0,00	0,19

Recordable injuries due to occupational accidents

Formula:

Injury rate per recordable

*occupational accident = $\frac{\text{number of recordable occupational injuries} * 200\,000 \text{ or } 1\,000\,000}{\text{Number of hours worked}}$*

- Employees

Indicators	Ferreyros	Unimaq	Orvisa	Fargoline	Soltrak	Vixora	Forbis Logistics	Ferrenergy	Ferreycorp S.A.A.	Total
No. of accidents	10	2	0	3	3	0	1	0	1	20
Rate	0,92	1,01	0,00	6,05	3,16	0,00	4,82	0,00	2,06	1,28

- **Contractors**

Indicators	Ferreyros	Unimaq	Orvisa	Fargoline	Soltrak	Vixora	Forbis Logistics	Ferrenergy	Ferreycorp S.A.A.	Total
No. of accidents	5	1	0	1	2	0	0	0	0	9
Rate	0,09	0,00	0,00	2,02	1,05	0,00	0,00		0,00	0,19

c) Occupational Health Circle

In 2024, the Occupational Health Circle, created in 2020 to integrate all occupational physicians and Human Resources areas of the subsidiaries of the corporation in Peru and abroad, continued to operate. Its actions have been aimed at continuing with the biosafety measures in place, and defining and coordinating corporate activities in occupational health, such as medical surveillance plans and programs, mental health management, general health awareness plans, among others.

The companies of the Ferreycorp Corporation in Peru and abroad have an Occupational Health Program aimed at preventing the onset of occupational or work-related diseases, as well as carrying out medical surveillance of all employees who are included in the risk groups.

2.2.1.6 Social Welfare

The corporation offers conditions that favor an adequate balance between the work and personal life of its employees, promoting their well-being in the various countries where it operates. In this way, it contributes to the care of their physical and mental health and generates positive impacts on the family environment.

In 2024, Ferreycorp developed several Wellness initiatives, including more than 1,700 psychological care and more than 1,350 nutritional care services in all its subsidiaries inside and outside Peru, with the main axes: physical health, mental health, social wellbeing, various benefits and entrepreneurship, with an average satisfaction rate of 98%. These include the “Niños de Hierro” program, where 386 children of employees' children between 6 months and 12 years of age were screened to prevent and combat anemia, and the “Pa Lante” program, which benefited 700 families of employees with family businesses, providing them with tools to strengthen their businesses. In addition, psychological counseling was extended this year to technicians and operators, thus increasing the number of days of weekly attention and providing the opportunity to also enroll direct family members of employees. In relation to nutritional care, the number of days available was also increased, benefiting more employees.

Similarly, we continued with the “Hablar es Prevenir” program, which consists of psychoeducational workshops aimed at preventing and promoting mental health, the “Minutos de Bienestar” podcast, which provides mental health tools, and the interventions and synergies focused on specific problems in the different areas, such as support in understanding psychosocial risk factors, intervention programs to manage stress and anxiety, self-care programs, relaxation and emotion management, psychological safety, prevention of sexual harassment, as well as outreach campaigns on the importance of mental health and the fight against the associated stigma.

These initiatives complement the health benefits offered to employees, such as company-sponsored cancer insurance and private health insurance (EPS), as well as the possibility of affiliating their children and spouses or partners, and having private insurance for family members (nieces, nephews, siblings, same-sex partners, parents, etc.). It is important to remember that the Social Welfare area of each company provided personalized and permanent attention in health, education, and housing, among others.

2.2.1.7 Climate and culture

a) Culture and internal communication

Through the 2024 Work Climate survey, the corporation was able to know the satisfaction of employees in the dimensions of relationship with the team, culture and work environment, among others.

The survey resulted in the following corporate results:

99% 83% 88%
Response rate Work climate Engagement

In terms of employee engagement, the following results were obtained in recent years:

Employee engagement	Unit	2019	2020	2021	2022	2023	2024
Employee engagement	Percentage of engaged employees	84%	92%	89%	87%	88%	88%-
Coverage	Total percentage of employees participating in the survey	99%	77%	95%	99%	99%	99%

2.2.2 Impact on the community

(GRI 3-3)

2.2.2.1 Ferreycorp Association

For almost three decades, the Ferreycorp Association has been a committed leader of the corporation's social responsibility initiatives. Founded in 1997, within the framework of the 75th anniversary of the company, it is a non-profit civil organization whose purpose is to contribute to the training of professionals with values and civic responsibility, as well as to the development of specialized technical skills that benefit people and their communities. To meet this objective, it organizes and carries out training activities aimed at the stakeholders of its associates: Ferreycorp, Ferreyros, Unimaq, Orvisa, Fargoline and Soltrak.

In these years, the Ferreycorp Association has positively impacted more than 65,700 students from higher and technical educational institutions nationwide, strengthening their soft skills, employability, values and civic responsibility. In turn, it has trained more than 7,400 operators in 213 face-to-face events on the operation of Caterpillar machinery, contributing to the development of communities and the productive sector of the country. In addition, it has achieved more than 30,000 connections in virtual chats aimed at this specialized public, through social networks.

a) Training in ethics and civic responsibility for young people

In 2024, the Association of Ferreycorp "Boosting Talent with Values" program reached a significant milestone by benefiting more than 6,700 students from 52 universities and 21 institutes throughout Peru. This record demonstrates the growing interest of young people in developing key competencies for professional success. Throughout the year, 149 programs designed to strengthen soft skills, foster ethical values and promote civic responsibility among participants were carried out. All programs were face-to-face, held in various educational institutions, universities and institutes nationwide, and lasted three days.

With an increasingly active community, the Association of Ferreycorp obtained more than 7,365 reproductions and exceeded 1,600 live connections through its social networks and YouTube channel. Topics such as "Leadership with Purpose", "Technical and Soft Skills", "Interpersonal Communication in the Work Environment", among others, generated great interest among young viewers.

b) Technical Training from the Operators Club and Heavy Equipment Technicians Club

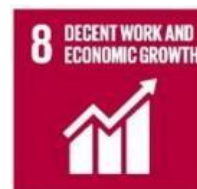
Ferreycorp, together with its subsidiaries Ferreyros, Unimaq, Orvisa and Gentrac, leads the development and recognition of machinery operators in the region. Since 2012 and with more than a decade of experience, the Heavy Equipment Operators Club has had more than 50,000 members to date. In 2016, the Technicians Club was added, which reached 6,843 members at the close of 2024.

The Operators' Club face-to-face seminars were held in several cities around the country, with ten editions that brought together 1,213 attendees, of which 157 were women. In addition, through live transmissions on social networks, training continued to be provided virtually. In total there were 53 talks of one hour and a half each, with an average of 8,759 viewers.

2.2.2.2 Technical skills training programs

a) ThinkBIG and DreamBIG Programs

Ferreyros and Tecsup have been successfully developing the *ThinkBIG* program in Peru for 22 years, a Caterpillar global initiative whose objective is to train future technicians and technicians with specialization in products of this leading brand.



In 2024, the program was carried out in the regions of Lima, Arequipa and Trujillo, with 107 participants, including 50 women. Thanks to the DreamBIG scholarship program, these women were able to enter technical careers in heavy machinery by covering 50% of the career expenses, as part of its objective to promote female talent in this field.

b) Dual Apprenticeship Programs

During 2024, the Dual Apprenticeship Program of the National Training Service (Senati) integrated 34 sponsored participants, under the sponsorship of Ferreyros, Unimaq and Soltrak. Of this group of young people, 10 are apprentices and 24 are students, including 9 women. Most of the apprentices had a profile related to Industrial Administration, Automotive Mechanics and Industrial Mechatronics, among others.

It is important to highlight the alliance between Unimaq and the Cerro Verde mining company, which has been strengthened over the years, allowing graduates from educational institutions located in its area of influence in Arequipa to prepare for the Senati admission exam. This year, it sponsored 11 young people, including 7 women, two of them in Industrial Mechatronics.

c) Programs to promote technical careers for women

True to its commitment to gender equality, Ferreycorp promotes nationwide initiatives that encourage female inclusion in the industry. In this regard, Ferreycorp's DreamBIG scholarship, specially designed for women, seeks to transform lives and empower the next generation of professionals. During 2024, Tecsup Vocational Fairs were held in Trujillo, Lima and Arequipa, with the aim of promoting interest in technical careers among young people.



In this line, two testimonial videos were made to highlight the impact of the scholarships.

In this line, two testimonial videos were made to highlight the impact of the scholarships. This audiovisual material was disseminated on social networks in order to reach more young people and generate greater interest in the initiatives of the corporation.

2.2.2.3 Corporate volunteering

More than 180 employees of Ferreycorp and its companies dedicated hours of their time to prepare for the school reinforcement sessions. Thus, during 2024, projects such as “Reinforcement of School Classes”, “Sowing Futures” and “Agile Counseling”, organized by Kallpachay Educacion and Osmia, were carried out in various public institutions in the country.



At the same time, more than 120 volunteers, including employees and their families, participated in the annual corporate volunteering activity to contribute to the improvement of educational infrastructure in highly vulnerable areas. In 2024, this work took place in the district of Villa Maria del Triunfo in Lima, in the IE Juan Valer Sandoval, to benefit more than 1,700 students between primary and secondary school. Volunteers carried out maintenance work in green areas, installed libraries and painted murals, walls and classrooms.

Similarly, employees in the cities of Cajamarca, Cerro de Pasco, Chimbote, Huancayo, Huaraz, Lambayeque, Piura and Puno carried out volunteer activities. They were organized to improve the infrastructure of various educational institutions, decentralizing volunteer work in favor of communities nationwide, benefiting more than 10,000 children and young people.

2.2.2.4 Ferreycorp 4K

This year, two more cities were added to the “Ferreycorp 4K”, which gathered more than 3,200 people in this new edition. Thus, the annual race took place simultaneously in 16 cities in Peru, with the purpose of raising funds for corporate volunteering. The activity, which promotes integration and sports, has been organized for the last 15 years for the corporation's employees and their families.

2.2.2.5 Works for Taxes Projects

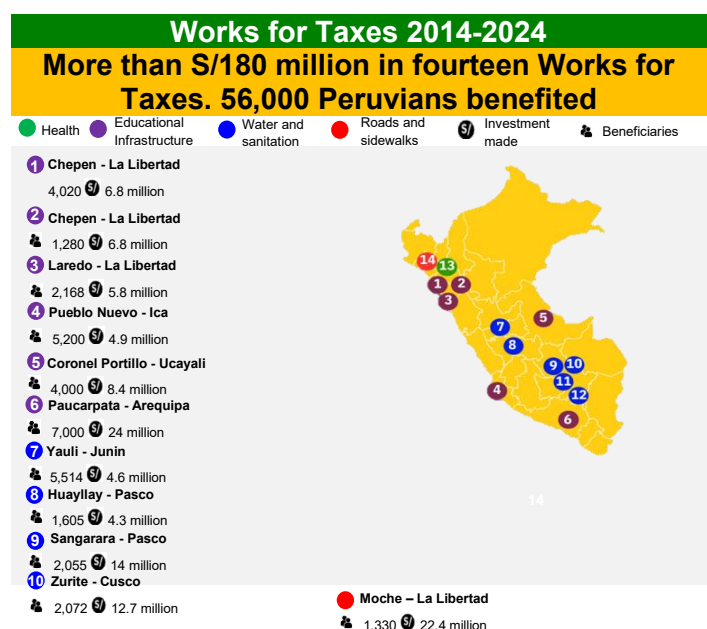
(GRI 203-1)

In its effort to reduce the infrastructure gap in a more expeditious manner and improve the quality of life of Peruvians, the corporation finances and executes public investment projects under the Works for Taxes modality. This mechanism allows it to contribute to the development of water, sanitation and education infrastructure in various regions of Peru.



In this regard, the construction of a water and sanitation project in Cusco continued during 2024. In addition, three new projects were started: the improvement of the educational infrastructure of the Heroes del Cenepa school in Paucarpata, Arequipa; the road and sidewalk project in the Campo Polo Human Settlement, Piura; and the construction of a health center in the district of Moche, La Libertad.

In eleven years, Ferreycorp has financed 14 Works for Taxes projects -10 of them already completed- for more than S/. 180 million, benefiting 56,000 Peruvians in regions such as Ica, Pasco, Junin, Ucayali, La Libertad, Cusco, Piura and Arequipa.



The amounts executed during 2024 for the four Works for Taxes are shown below:

No.	Oxl	Amount Executed S/
12	Heroes del Cenepa School	1.284.780,18
13	Elio Jacobo Health Center	289.001,30
14	Campo Polo Tracks and sidewalks	3.193.855,67
15	Chinchero Water and Sanitation	5.866.407,94
Total		10.634.045,09

2.2.2.6 Affiliation to associations

(GRI 2-28)

The corporation and its subsidiaries actively participate and/or work with various associations related to the sectors that meet its guidelines, values and policies, in order to promote a culture of continuous improvement and good corporate practices.



The following table shows the associations of Ferreycorp and its subsidiaries with operations in Peru.

Ferreycorp	▪ Asociacion de Empresas de Mercados de Capitales (Procapitales) ▪ Consejo Privado de Competitividad ▪ Instituto Peruano de Accion Empresarial (IPAE) ▪ Peru Sostenible ▪ Camara de Comercio Americana del Peru (Amcham) ▪ Camara de Comercio Peruano- China (Capechi) ▪ Camara Espanola de Comercio ▪ Asociacion Secretarios Corporativos Latinoamerica (Ascla) ▪ Asociacion de Buenos Empleadores (ABE) ▪ Empresarios por la Integridad ▪ Alianzas de Obras por Impuestos (Aloxi) ▪ Nexos+1
Ferreyros	▪ Asociacion de Buenos Empleadores (ABE) ▪ Camara de Comercio de Lima ▪ Camara de Comercio Americana del Peru (Amcham) ▪ Camara de Comercio de Canada ▪ Camara de Comercio Alemana ▪ Camara de Comercio Peruano Mexicana ▪ Camara Peruana de la Construccion (Capeco) ▪ Sociedad Nacional de Minería, Petróleo y Energía (SNMPE) ▪ Sociedad Nacional de Industrias (SNI) ▪ Sociedad Nacional de Pesquería (SNP) ▪ Sociedad de Comercio Exterior del Peru (Comex Peru) ▪ Instituto Peruano de Economía (IPE)
Unimaq	▪ Asociacion de Buenos Empleadores (ABE) ▪ Camara de Comercio de Lima

Orvisa	▪ Camara de Comercio, Industria y Turismo de Loreto ▪ Camara de Comercio, Produccion y Turismo de San Martin ▪ Camara de Comercio e Industria de Huanuco ▪ Camara de Comercio de Madre de Dios ▪ Camara de Comercio y Produccion de San Martin – Tarapoto
Soltrak	▪ Asociacion de Buenos Empleadores (ABE) ▪ Camara de Comercio de Lima (CCL) ▪ Camara de Comercio Peruano China (Capechi) ▪ Asociacion Automotriz del Peru (AAP) ▪ Camara de Comercio Americana del Peru (Amcham)
Fargoline	▪ Asociacion de Buenos Empleadores (ABE) ▪ Asociacion Peruana de Operadores Portuarios (Asppor) ▪ Sociedad de Comercio Exterior del Peru (Comex) ▪ Camara de Comercio de Lima (CCL) ▪ Camara de Comercio de Arequipa ▪ Business Alliance for Secure Commerce (BASC)
Forbis Logistics	▪ Asociacion de Buenos Empleadores (ABE) ▪ Business Alliance for Secure Commerce (BASC) ▪ Asociacion Peruana de Agentes de Carga Internacional (APACIT) ▪ The International Air Transport Association (IATA) ▪ Asociacion de Exportadores (ADEX) ▪ World Cargo Association (WCA) ▪ Empresarios por la integridad (EXI) ▪ Gestion de Sistema Antisoborno (ISO 37001: 2016) ▪ Sistema de Gestion de la Seguridad, Medio Ambiente y Calidad (ISO 45001, ISO 14001 e ISO 9001)
Ferrenergy	▪ Camara de Comercio de Lima ▪ Camara de Comercio de Canada ▪ Consejo Empresarial Colombiano

2.2.2.6.1 Contributions *

	2021	2022	2023	2024
Lobbying, interest representation or similar	S/ 348,094.83	S/ 345,937.00	S/ 552,445.70	S/ 773,880.30
Local, regional or national political campaigns / organizations / candidates	-	-	-	-
Trade associations, chambers of commerce or tax-exempt groups (includes membership fees)	S/ 98,040.42	S/ 136,413.06	S/ 216,806.85	S/ 460, 427.53
Other (such as expenses related to ballot or referendum measures)	-	-	-	-
Total	S/ 446,135.25	S/ 482,350.06	S/ 769,252.55	S/ 1,234,307.83

- **Main Contributions***

Name of organization	Type of organization	Total amount paid in 2024
Peruvian Chamber of Foreign Trade (Camara de Comercio Exterior del Peru) (Comex Peru)	Trade association Seeks to contribute with public policy proposals, based on the defense of principles and not particular interests, in order to promote the generation of employment, creation of opportunities and better quality of life for citizens.	S/ 108,197.37
National Society of Mining, Oil, and Energy (Sociedad Nacional de Minería Petróleo y Energía)	Representation of interests Seeks to promote the development of mining, hydrocarbon and electricity activities through the sustainable use of natural resources and social development, with full respect for current legislation.	S/ 361,780.40

* To consider: Fargoline, Ferreyros, Unimaq, Orvisa, Soltrak, and Ferreycorp S.A.A.

2.2.2.6.2 Donations

The Ferreycorp corporation and its subsidiaries identify themselves as an agent of change whose purpose is to bring development and wellbeing to the countries and societies in which they operate, and seek that their social responsibility initiatives are related to their activities and capabilities, in order to make them more sustainable. In this sense, it makes contributions to benefit the community in the following areas: education and culture, health and hygiene, values and civic responsibility, development of areas of influence of the company and customers, emergency situations and volunteering.

	2021	2022	2023	2024
Donations (in millions of soles) **	S/ 1.6	S/ 2.1	S/ 2.6	S /4.2

***Consider: Ferreycorp S.A.A. and Subsidiarias.*

2.3 Environmental Management

(GRI 3-3)

In line with one of the fundamental pillars of its corporate strategy, which is sustainability, Ferreycorp and its companies are committed to the management of its environmental aspects, seeking to mitigate negative impacts and generate positive impacts in its operations and throughout its value chain. Thus, in 2021, the Corporate Environmental Policy was approved, which guides performance and sets the basis for defining the corporate environmental strategy and other standards for more specific environmental issues.

Regarding the governance of environmental and climate issues, the highest level of decision making is the Nominating, Compensation, Corporate Governance and Sustainability Board Committee, which is responsible for overseeing compliance with the corporate environmental strategy and meets three times a year. Likewise, the Board Risk and Audit Committee monitors climate-related risks and opportunities and meets four times a year. Both committees receive a report on these issues from the Executive Director.

Regarding the management of environmental and climate issues, the Corporate Finance Management, through the Corporate Services and Environment Sub-Management, is responsible for establishing this strategy and its guidelines, as well as following up on its implementation. However, each company is responsible for complying with environmental regulations and has the autonomy to execute its own policies.

During 2024, the subsidiaries Fargoline, Forbis Logistics (Peru) and Trex (Chile) maintained ISO 14001 certification for their sites in Callao, Antofagasta and Santiago, respectively, and Vixora obtained it for the first time, ensuring compliance with international standards. However, all Ferreycorp group companies have an environmental management system aligned with this standard, which is audited by independent third parties by their own decision and at the request of clients, thus ensuring compliance with established environmental commitments.

Based on this system, environmental management programs are implemented that establish, execute, and monitor specific actions to achieve annual environmental objectives adapted to the particularities of each company and operation. In addition, Ferreycorp group companies identify and evaluate the significant environmental aspects and impacts of each of their sites and processes, determining the operational controls for each of them. In this way, all types of environmental impacts are prevented.

2.3.1 Environmental Strategy and Decarbonization Plan

Focused on reducing the environmental impact and risks of climate change, Ferreycorp has defined a corporate environmental strategy comprising four main lines of action: climate, energy and emissions; water and effluents; waste and materials; and product sustainability. In this way, the corporation focuses its management efforts on these material areas for both the company and its stakeholders.

As part of its environmental strategy, Ferreycorp has defined medium-term objectives (year 2030) for Peru and Trex in Chile, which are as follows:

Tabla No. 01: Medium-term 2030 environmental objectives for Peru and Trex in Chile approved by the General Shareholders' Meeting

Axis	Objective by 2030
Climate, energy and emissions	Reduce carbon footprint in categories 1 and 2 by 15% compared to 2023
	Reduce purchased energy consumption by 15% compared to 2023
Water and effluents	Reduce water consumption by 15% compared to 2023
Waste and materials	Reduce the proportion of waste generated at our own sites that goes to landfill to 45% by 2030
Product Sustainability	Prevent the generation of 10,000 metric tonnes of metal waste from 2023 to 2030 through the certified rebuild and overhaul program.
	Exceed by 10% the annual end-of-life tire (ELT) recovery target established by law.

To define these objectives, a statistical model was developed for the 25 main locations that evaluated the behavior of environmental indicators and proposed action plans towards the year 2030 for Ferreycorp companies located in Peru and Trex in Chile. The next step was to expand the scope and develop a decarbonization plan proposing new environmental projects in a greater number of locations and their expected reductions in carbon footprint, in categories 1, 2, 3 and 4, in addition to showing the behavior of water consumption, energy and waste generated, in that period.

It should be noted that the GHG emissions reduction target for Ferreycorp is not a target based on climate science (which establishes a 42% reduction over the same period), but on concrete actions and projects whose reductions have been quantified and are feasible today. This decarbonization plan will be reviewed at least every 2 years, and may increase in ambition as cleaner technologies become available on the market.

Likewise, every year, Ferreycorp determines and approves short-term objectives aligned with the aforementioned strategic objectives, achieving by 2024 the implementation of more than 65 environmental projects in Ferreycorp, Ferreyros, Unimaq, Soltrak, Orvisa, Trex in Chile, Fargoline, among others, aligned with the reduction targets of the strategy.

To monitor the progress of the strategy, the corporation expanded the scope of Ecodatos, a digital platform where environmental indicators such as water, electricity, waste and fuel consumption were being recorded, to include the consumption of cargo transportation, personnel, waste, telework, consumption of materials and fuel consumption, corresponding to the use of the rental fleet by customers. With these variables, the platform is a tool that calculates the carbon footprint in categories 1, 2, 3, 4 and 5. These reports are made on a monthly basis; likewise, the consolidation of information and auditing is done annually, which allows us to evaluate the achievement of the targets set.

At the same time, in 2024, Ecodatos expanded its geographic coverage from measuring companies in Peru and Trex in Chile to also measure companies in Central America (Cogesa and Motored in El Salvador and Gentrac in Guatemala).

The following is a description of the environmental management aligned with the strategy, both in the parent company Ferreycorp and in its main companies that represent a total of 98.05% of sales)

2.3.2 Environmental commitment in products and services

The main brand represented, Caterpillar, established sustainability targets for 2030, including reducing absolute GHG emissions, in scopes 1 and 2, by 30% between 2018 and 2030, in addition to 100% of new products being more sustainable than the previous generation, by 2030.

a) Machinery design

The machinery marketed by the companies of the corporation incorporates modifications and new configurations made by the manufacturers to contribute to the reduction of environmental impact. For example, not only do Cat diesel and natural gas generator sets have highly efficient electric generators and engines with state-of-the-art technologies, but also, as part of the portfolio of the subsidiaries, the adoption of Cat natural gas generator sets is being promoted in the domestic market.

In addition, 2024 saw the launch of the new Cat R2900XE low-profile loader model for subway mining, which uses a generator set to power an electric motor and drive the final drives, similar to the Cat 798 AC truck. It is the first diesel-electric low profile loader to make its arrival in Peruvian subway mining. The Cat approach continues to be to promote fuel savings by optimizing machine design and downsizing diesel engines.

Under this concept, the so-called *Next Gen* (new generation) models are also being progressively introduced in excavators, loaders, motor graders and tractors since 2017; their incorporation will be completed in 2025.

On the other hand, on all its earthmoving and excavating models in its construction machine portfolio, Cat offers the fuel consumption program, which guarantees maximum consumption for the first 4,000 hours or two years from technical delivery (whichever comes first). In the event that consumption exceeds the limit established for each model, it will be compensated with a spare parts bonus.

In addition to these units, there are some models of mining trucks that do not consume fuel in descents, or can incorporate a dual system to operate with a high percentage of liquefied natural gas (LNG).

On the other hand, Ferrenergy, specialized in the provision of energy, reached an offer of 43 megawatts in seven operations.

In the area of non-conventional renewable energy, the work of Ferrenergy, a company specialized in the provision of energy, stands out. It is currently in the construction and operation stage of more than five solar-photovoltaic energy projects, in addition to a second gas-solar hybrid generation project to meet the energy deficit of a mining company in the south of the country; the start of a peak shaving energy generation project with a battery system for a Peruvian textile company; a solar power plant for a well-known industrial company; and the emergency energy supply service in Ecuador and Costa Rica.

Much of the new solar energy implemented is intended to replace electricity produced with highly polluting fossil fuels.

b) Extended product responsibility

GRI 306-2 a (2020)

Machinery rebuilding and overhaul

Machinery rebuilding is a reality thanks to the Cat Certified Rebuild (CCR) program, as well as the general equipment overhaul program of Ferreyros, which offers the possibility of rehabilitating a wide range of machines, according to each the needs of each customer.

In 2024, Ferreycorp, through its companies Ferreyros and Unimaq, continued with the reconstruction and overhaul of machines and components, contributing to the circular economy of the product by giving a new life to the units for their production in the field.

Thus, several families of Caterpillar equipment have been serviced, including shovels; mining trucks of various capacities; low-profile loaders for subway mining; auxiliary equipment for use in mining; and heavy construction equipment. The reconstruction of Cat backhoe loaders carried out by Unimaq under the CCR program also stood out.

Tabla No. 02: Rebuilding and overhaul of machinery

Company	Management	2023		2024	
		Reconstruction	Overhaul	Reconstruction	Overhaul
Ferreyros	Gran Minería - Spare Parts and Services	9	2	-	8
	Gran Minería - Palas	-	5	-	2
	National Accounts	40	-	36	-
Unimaq	Product Support	1	-	3	1
Total number of machines		50	7	39	11
Weight in metric tonnes of scrap avoided		667.66	1,511.40	486.37	778.82

Likewise, we extend the useful life of the equipment sold, through the component repair service.

Tabla No. 03: Repair of components of the Product Support Division at Ferreyros (2024)

Company	Sede	Workshop	Repaired components
Ferreyros	Industrial	CRC	1156
		Machine Workshop	425
		Hydraulic Workshop	1641
		Carrileria	269
	La Joya	CRC	1064
		Machines	216
Total Quantity of Components			4,771

These two practices contribute to reducing negative environmental impacts by returning components to the same conditions as when they were new, extending their useful life, in addition to reducing material waste and minimizing the need for raw materials, energy and water to produce new parts.

End- of- life tires (ELTs)

In 2024, and in compliance with the Special Regime for the Management and Handling of End-of-Life Tires (ELT), the companies Ferreyros, Unimaq, Orvisa and Soltrak exceeded the ELT collection target established. In order to meet this target, we worked with various stakeholders and customers of the different companies in the group.

Tabla No. 04: Recovery of end- of- life tires 2024

Company	Category a (less than 25")			Category b (greater than 25")		
	Target in %	% achieved	Metric tonnes conditioned	Target in %	% achieved	Metric tonnes conditioned
Ferreyros	13%	21.15%	10.47	10%	19.13%	106.54
Unimaq	13%	15.17%	31.05	10%	57.98%	27.06
Orvisa	13%	17.64%	5.56	NA	-	-
Soltrak	13%	23.60%	155.50	10%	70.67%	38.00
Total	13%	21.44%	202.58	10%	26.10%	171.60

2.3.3 Climate Commitment: Greenhouse Gas Emissions

Aware of the impact of greenhouse gas (GHG) emissions on the environment, Ferreycorp measures its carbon footprint at 82 locations in Peru, Chile, El Salvador, and Guatemala; works to reduce energy consumption in its operations; and seeks to increase the use of cleaner energies.



a) Disclosure of climate risks in line with TCFD recommendations

Ferreycorp discloses information aligned with the recommendations of the Task Force on Climate-related Financial Disclosures (TCFD), a global initiative that develops recommendations on the information that companies should disclose to help investors adequately assess a specific set of risks related to climate change.

The TCFD recommendations are structured around four thematic areas or pillars that represent core elements of how organizations operate: governance, strategy, risk management, and metrics and targets. In this way, the corporation is able to measure and demonstrate its climate change management to high standards.

At the close of this report, the main progress made by Ferreycorp with respect to the pillars of the TCFD recommendations is as follows:

Tabla No. 05: Summary of progress in the 4 pillars recommended by the TCFD

Governance	Strategy
The highest level of decision making with respect to environmental and climate issues is the Nominating, Compensation, Corporate Governance and Sustainability Board Committee which has the function of overseeing compliance with the corporate environmental strategy and meets 3 times a year. Likewise, the Board Risk and Audit Committee monitors climate-related risks and opportunities and meets four times a year. Both committees receive a report on these issues from the Chief Executive Officer. The Corporate Finance Management is responsible for establishing risk management policies and the main action plans transversally for all types of risks through the Corporate Risk area. In addition, the Corporate Services and Environment Sub-Management is responsible for the specific evaluation of risks and opportunities related to climate change, which will subsequently be integrated into the general risk evaluation system of Ferreycorp. This Sub-management is also in charge of establishing the strategy, the decarbonization plan, proposing projects and following up on their implementation.	Following the survey of different physical, transition and climate change risks and opportunities carried out in 2022, 2024 and early 2025, Ferreycorp has worked hand in hand with a specialized consulting firm to identify and qualitatively assess the physical and transition climate risks that could affect Ferreycorp and its companies. Being aware of these risks and opportunities enhances the resilience of the organization and prepares it for future changes. In line with the main risks detected, Ferreycorp and its companies have been working on initiatives that will favor their resilience and adaptation to the effects of climate change; however, it should be noted that the integration of this risk assessment has not yet been included in the business strategy because it is a recent assessment. The main physical risks identified are extreme rainfall and landslides, and the transition risks are: investor demands, technological disruption and clients making climate commitments.
Risk management	Metrics and objectives
The methodology for climate risk assessment corresponds to the methodology of the Intergovernmental Panel on Climate Change (IPCC), which is based on the parameters of hazard, vulnerability and exposure. The qualitative risk assessment has been carried out under 2 climate scenarios: RCP8.5 which corresponds to a low climate action and therefore physical hazards would materialize to a greater extent; and the NZE2050 scenario which corresponds to a high climate action aligned to changes at the level of policies, markets, technology, etc. in which the greatest transition changes would materialize. This analysis has been developed in 3 time horizons (2030, 2040, 2050). Subsequently, climate risks will be integrated into the corporation's general risk matrix..	Ferreycorp has defined a corporate environmental strategy comprising four pillars, the first of which is climate, energy and emissions. During 2024, a decarbonization plan was developed and a target was set to reduce the carbon footprint by 15% by 2030 with respect to 2023 emissions. Likewise, since 2016, Ferreycorp has been measuring its carbon footprint, which has been increasing its scope and coverage. Thus, from 2022, this measurement went from measuring 37% of its sales (13 stores) in categories 1 and 2; to measuring 90% of its sales (66 stores) in categories 1, 2, 3 and 4, and from 2024, category 5. Another indicator evaluated by Ferreycorp is emissions intensity, which is a measure of the efficiency of its operations.

The second disclosure of Ferreycorp 2025 aligned to the TCFD guidelines is available on our website for free consultation of more specific details.

Carbon footprint measurement and verification

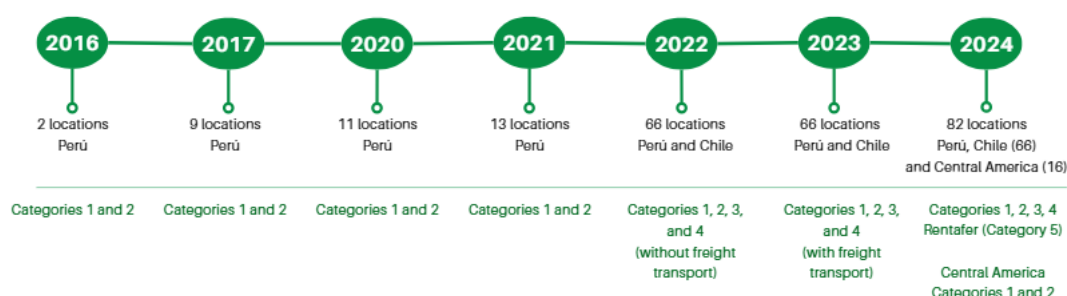
GRI 305-1, GRI 305-2, GRI 305-3, GRI 305-4 GRI, 305-5 (2016)

Since 2016, Ferreycorp and its companies put on their agenda the need to measure the carbon footprint in their larger sites, gradually increasing the number of sites assessed and verified by an independent third party, under the ISO 14064-1 standard. This standard is aligned with the principles of the Greenhouse Gas Protocol (GHG Protocol).

As of 2022, the scope of measurement was expanded from categories 1 and 2 (footprint that the corporation manages or can directly influence, such as direct fuel use or electricity consumption) to categories 3 and 4, which include the indirect footprint generated by transportation through third parties (waste, transportation of ground and air personnel paid by the company), as well as electricity used in remote work and water consumption. From 2023, the footprint of cargo transportation, which includes maritime, air and land transportation, will be added; and from 2024, the category 5 footprint (use of the product by the Ferreyros rental fleet customer) will be included for the first time, in addition to the category 4 footprint corresponding to the servers contracted to Google.

The following graph shows the broadening of the scope of the measurement, as well as the expansion of the coverage of sites and countries over time.

Graph No. 01: Timeline of the carbon footprint measurement at Ferreycorp



It is important to mention that the corporation and its subsidiaries have premises that have administrative offices, workshops, warehouses, exhibition areas and we also provide services within the operations of the customer, These branches have different sizes depending on the activity and location.

The objective is to implement action plans to reduce the footprint both in the premises that correspond to 98.05% Peru and Trex in Chile, as well as Gentrac, Cogesa and Motored in Central America.

On the other hand, Ferreycorp has continued to report on the virtual platform Huella de Carbono Peru, a tool used to record and measure the inventory of greenhouse gases at the national level and manage their reduction. Likewise, reporting on this platform promotes responsible measurement and registration for other private companies.

The following tabla contains the carbon footprint measurements taken from 2021 to 2024.

Tabla No. 06: Results of the measurement of the Carbon Footprint * (location - based emissions)

Scope	Carbon Footprint* measured Total in t CO ₂ e				
	2021**	2022**	2023****	2024**	2024**
Category / Scope1	1,611.59	6,362.08	6,320.31	6,518.45	1,524.23
Category / Scope2	1,725.06	2,609.54	3,097.17	2,613.53	279.95
Subtotal Scope 1 + 2	3,336.65	8,971.62	9,417.48	9,131.98	1,804.18

Categories 3 and 4 / Scope 3 (without freight transport) *****		5,434.22	7,325.43	8,992.92	NA
Categories 3 and 4/ Scope 3 (with freight transport) *****			38,013.97	40,774.42	NA
Category 5 / Scope 3				17,888.34	NA
TOTAL ANNUAL	3336.65	14,405.84	47,431.45	67,794.74	1,804.18
Number of branches evaluated ***	13 branches	66 branches	66 branches	66 sites (Peru and Chile)	16 sites (Central America)
Sales coverage	37.6%	89.7%	90.84%	90.76%	7.29%

Notes:

* The gases included for the calculation of GHG emissions are CO₂, CH₄, N₂O and HFCs; our processes do not have emissions of PFC, SF₆ or NF₃.

** All emissions shown in the tables (years 2020, 2021, 2022, 2023 and 2024) have been verified by an independent third party complying with the requirements demanded by MINAM according to RM 185-2021 for the use of the updated ISO-14064-1:2018 standard. You can review the Verification Statements in the following Link (see "environment" tab).

*** The number of locations assessed has been gradually increasing, having 11 locations in 2020 (33% sales coverage), 13 locations in 2021 (37% sales coverage), 66 locations in 2022 (89% sales coverage), 66 in 2023 (90% sales coverage) and 82 in 2024 (98.05% sales coverage). This increase in measurement coverage is due to the need for a more complete measurement of this indicator. Likewise, variations in sales percentages depend on the dynamism of operations and annual variations in sales.

**** In 2023, the companies Sitech and Ferrenergy withdrew.

***** Since 2022, categories 3 and 4 are measured, which include the indirect footprint (through third parties) for waste transportation, transportation of personnel in buses hired by the company and air transportation of personnel paid by the company, in addition to electricity used in remote work and water consumption.

***** as of 2023, within category 3, air, sea and land cargo transportation is included.

***** The consolidation approach used is that of operational control at all branches.

Tabla No. 07: Results of the measurement of the Carbon Footprint* (market-based emissions)

Scope	Carbon footprint* measured Total in t CO ₂ e				
	2021**	2022**	2023****	2024**	2024**
Category / Scope 1	1,611.59	6,362.08	6,320.31	6,518.45	1,524.23
Category / Scope 2	746.18	634.44	763.11	629.41	279.95
Subtotal Scope 1 + 2	2,357.77	6,996.52	7,083.42	7,147.86	1,804.18
Categories 3 and 4 / Scope 3 (without freight transport) *****		5,434.22	7,325.43	8,992.92	NA
Categories 3 and 4 / Scope 3 (with freight transport) *****			38,013.97	40,774.42	NA
Category 5 / Scope 3				17,888.34	NA
TOTAL ANNUAL	2357.77	12,430.74	45,097.39	65,810.62	1,804.18
Number of branches assessed ***	13 branches	66 branches	66 branches	66 sites (Peru and Chile)	16 sites (Central America)
Coverage in sales	37.6%	89.7%	90.84%	90.76%	7.29%

Notes:

* The gases included for the calculation of GHG emissions are CO₂, CH₄, N₂O and HFCs; our processes do not have emissions of PFC, SF₆ or NF₃.

** The emissions shown in the tablas corresponding to the years 2020, 2021, 2022 and 2023 have been verified by an independent third party complying with the requirements demanded by MINAM according to RM 185-2021 for the use of the updated ISO-14064-1:2018 standard. You can review the Verification Statements in the following [Link](#) (see "environment" tab). Emissions for the year 2024 are in the process of being audited and verification statements will be issued at a later date.

*** The number of locations evaluated has been gradually increasing, with 11 locations in 2020 (33% sales coverage), 13 locations in 2021 (37% sales coverage), 66 locations in 2022 (89% sales coverage), 66 in 2023 (90% sales coverage) and 82 in 2024 (98.05% sales coverage). This increase in measurement coverage is due to the need for a more complete measurement of this indicator. Likewise, variations in sales percentages depend on the dynamism of operations and annual variations in sales.

**** In 2023, the companies Sitech and Ferrenergy withdrew.

***** Since 2022, categories 3 and 4 are measured, which include the indirect footprint (through third parties) for waste transportation, personnel transportation in buses hired by the company and air transportation of personnel paid by the company, in addition to electricity used in remote work and water consumption.

***** as of 2023, within category 3, air, sea and land cargo transportation is included.

***** The consolidation approach used is that of operational control at all branches.

KPI Emissions intensity

To measure emissions intensity, sales expressed in millions of soles are used as the denominator, considering the coverage of the stores measured each year. For a better evaluation and comparison of similar values, we have considered the carbon footprint measured in 66 stores located in Peru and Chile for 3 consecutive years.

When analyzing the total emissions intensity of categories 1 and 2, in the last three years we have a decreasing trend, achieving a decrease of 10.4% in location - based emissions and 6.5% with respect to market-based emissions, with respect to the previous year. This is the result of the execution of different action plans in most of the 66 locations located in Peru and Chile; for this year 2025, new projects are being planned for the locations in Peru and Chile as well as in Central America.

**Tabla No. 08: Data for calculating GHG emissions intensity
(location-based emissions)**

Scope	2022	2023	2024
category 1 / scope 1	6,362.08	6320.31	6,518.45
category 2 / scope 2	2,609.54	3,097.17	2,613.53
Total annual (categories / scope1+2)	8,971.62	9,417.48	9,131.98
Number of evaluated branches	66 branches	66 branches	66 branches
% Coverage in sales	89.70%	90.84%	90.76%
Annual sales total	6,591.95	6,995.16	7,589.61
sales covered	5,912.98	6,354.40	6,888.53
Emission intensity (category 1)	1.08	0.99	0.95
Emission intensity (category 2)	0.44	0.49	0.38
Emission intensity (category 1 and 2)	1.52	1.48	1.33

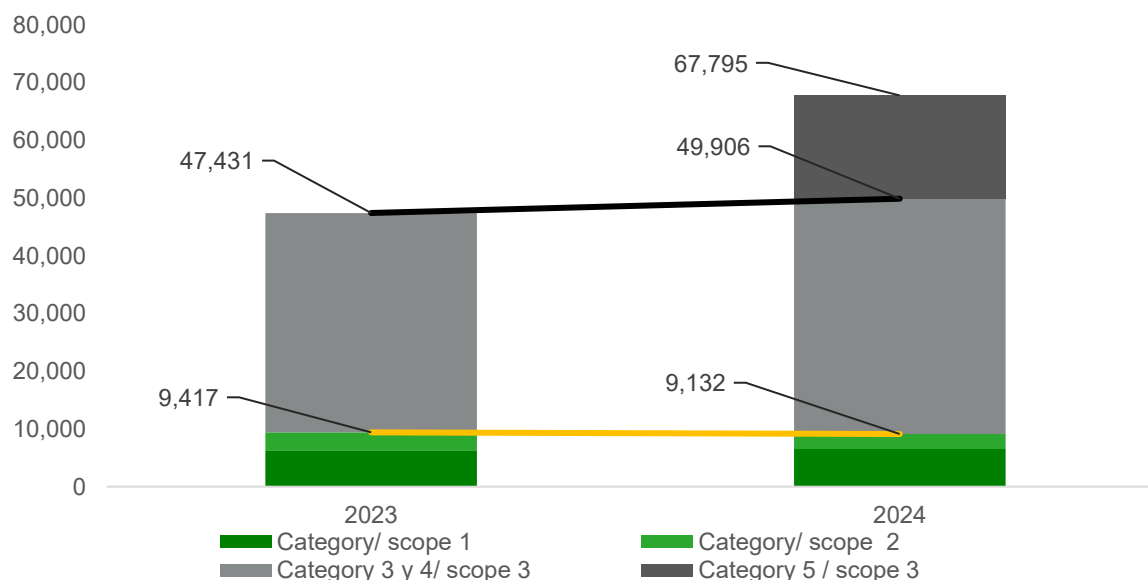
**Tabla No. 09: Data for calculating GHG emissions intensity
(market-based emissions)**

Scope	2022	2023	2024
category 1 / scope 1	6,362.08	6320.31	6,518.45
category 2 / scope 2	634.44	763.11	629.41
Total annual (categories / scope 1 +2)	6,996.63	7,083.42	7,147.86
Number of evaluated branches	66 branches	66 branches	66 branches
% Coverage in sales	89.70%	90.84%	90.76%
Annual sales total	6,591.95	6,995.16	7,589.61
sales covered	5,912.98	6,354.40	6,888.53
Emission intensity (category1)	1.08	0.99	0.95
Emission intensity (category 2)	0.11	0.12	0.09
Emission intensity (category 1 and 2)	1.18	1.11	1.04

Carbon Footprint Evolution

In order to evaluate the evolution of the carbon footprint of Ferreycorp, it is necessary to compare the same companies and the same scope. For this purpose, the graph of the carbon footprint in each scope for the period 2023 - 2024 is shown.

Graph No. 02: Carbon footprint by categories of 66 locations in Peru and Chile (location-based emissions) TM CO₂e



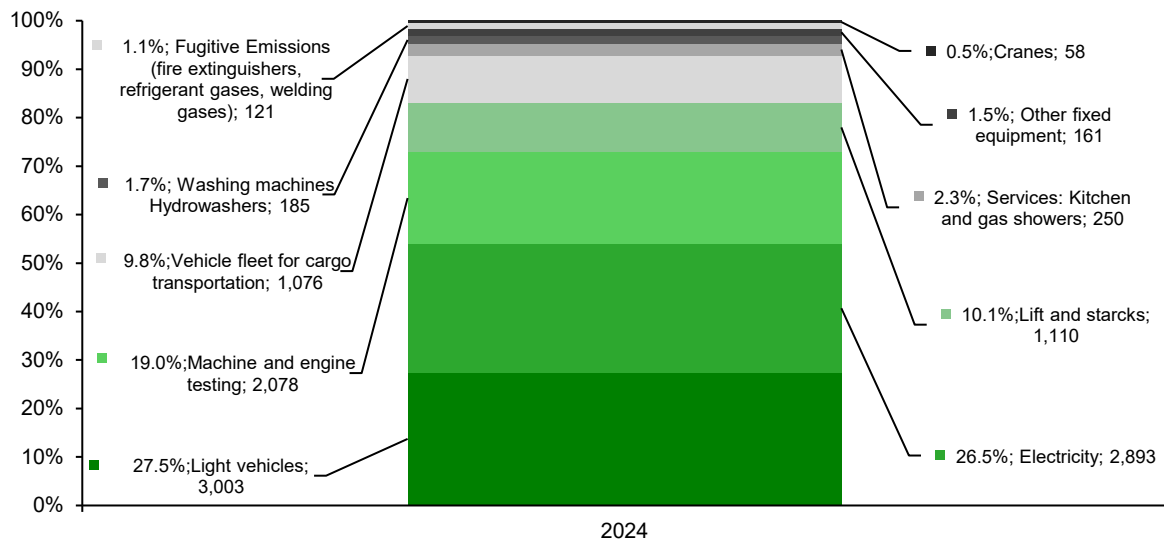
Considering categories 1 and 2 (yellow line), in the year 2024, Ferreycorp has had a decrease in carbon footprint, registering 9,132 t CO₂e compared to 9,417 in the year 2023 (location - based emissions).

If we consider categories 1, 2, 3 and 4 (gray line), compared to the previous year there is an increase in the carbon footprint, reaching a footprint of 49,906 t CO₂e, compared to the previous year where 47,431 t CO₂e were recorded. This is mainly due to the increase in air transport of products and staff travel, associated with a higher level of activity, since in 2024 sales corresponding to the Peru and Trex locations in Chile rose by 8.4%, from 6,354.4 million soles in 2023 to 6,888.5 million soles in 2024.

The graphs below show the details of the carbon footprints level 1 and 2, and category 3 and 4 respectively.

As can be seen in Graph No. 02, the main sources of emissions in categories 1 and 2 are: light vehicles, electricity, testing of machinery and engines, and heavy vehicles for cargo transportation.

Graph No. 03: Carbon Footprint 2023 in Categories 1 and 2 (location-based emissions)

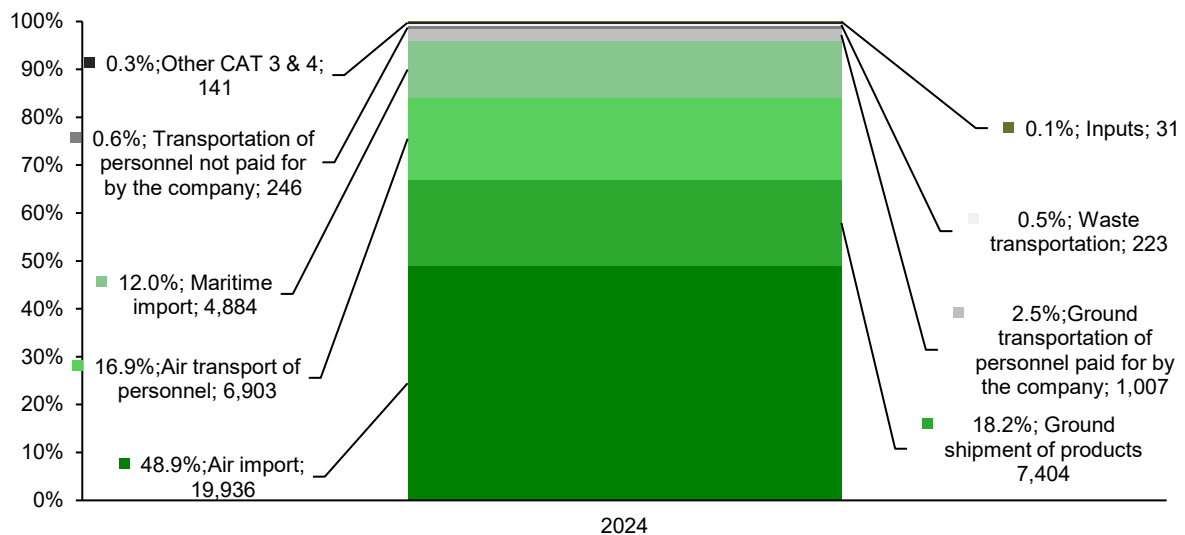


*The data taken for this graph is shown at the end of the section, in section 2.3.7

In this graph, the carbon footprint of location - based emissions is considered; that is, the footprint generated by purchased clean energy is considered in its entirety. This purchased clean energy represents 88.7% of the total electricity consumed.

In Graph No. 03, the main sources of emissions correspond to air and maritime imports, ground shipment of products, and air transportation of personnel.

Graph No. 04: Carbon Footprint 2023 in Categories 3 and 4



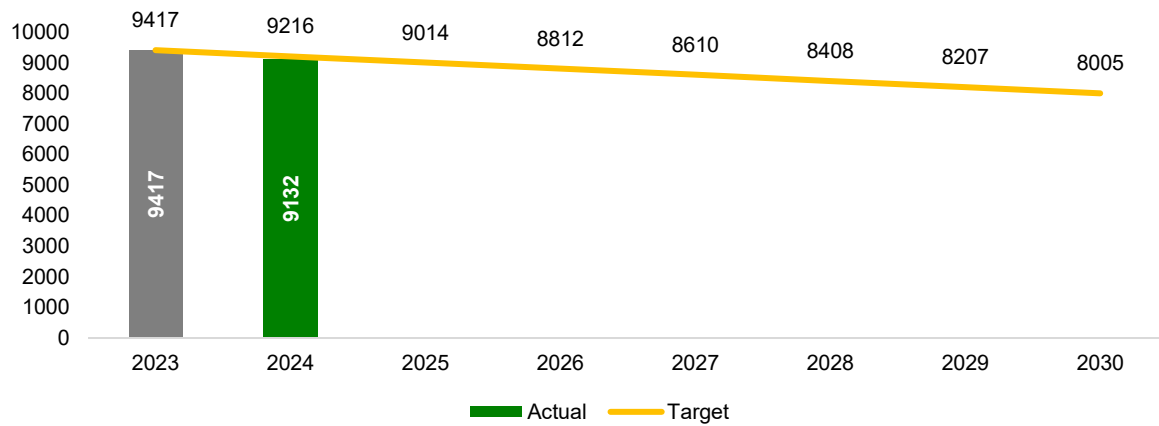
*The data taken for this graph is shown at the end of the section, in numeral 2.3.7

Carbon Footprint Reduction Target

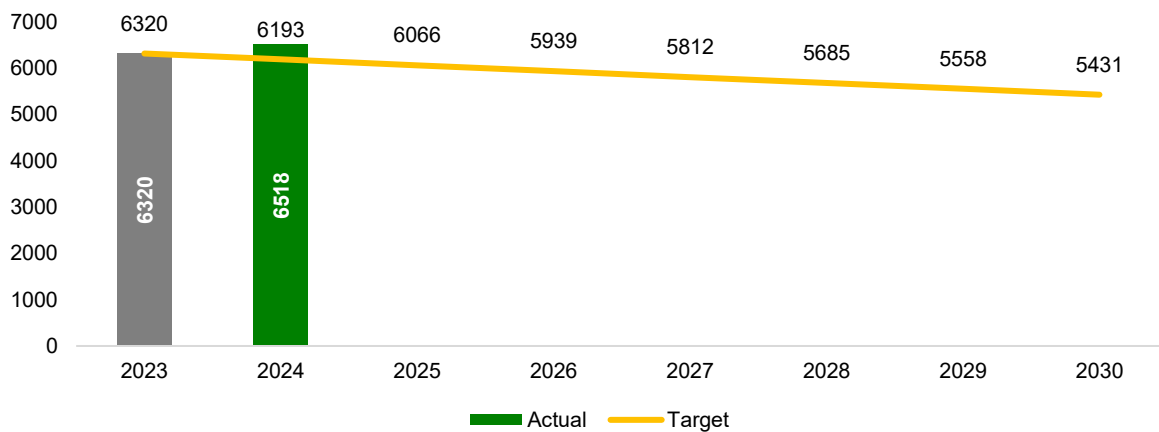
During 2024, a decarbonization plan was defined that has allowed us to visualize where we have to take actions **to reduce our carbon footprint, in addition to establishing a target, which is to reduce by 15% the carbon footprint in categories 1 and 2 with respect to thmete year 2023.** This will be possible thanks to the implementation of reduction measures such as the gradual replacement of the fleet of vans and cargo transport vehicles, as well as

mobile equipment such as forklifts and reach stackers, as well as projects for the renovation of air conditioning systems, replacement of LED lighting and automation.

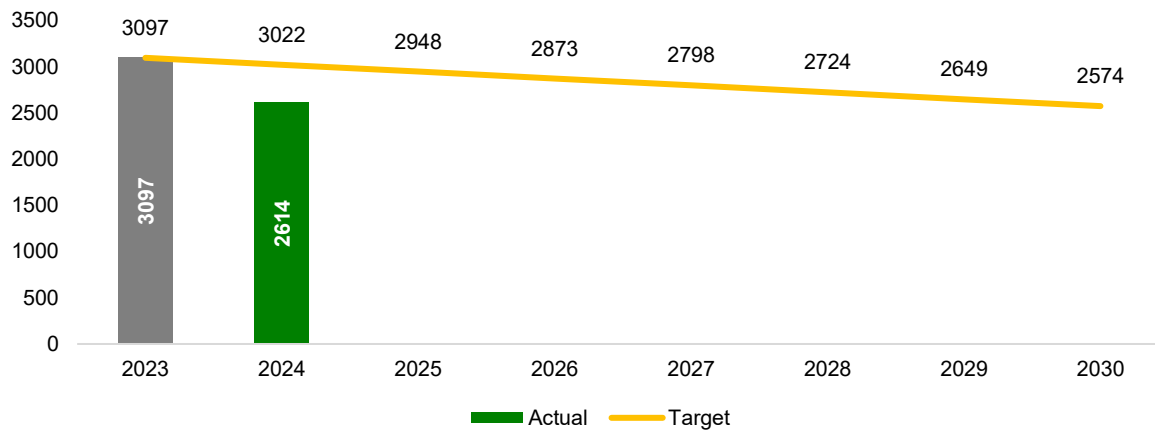
**Graph No. 05: Carbon footprint and reduction targets 2023 to 2030 in category 1 and 2
(Location - based emissions) t CO₂e**



Graph No. 06: Carbon footprint and reduction targets 2023 to 2030 in category 1 – t CO₂e



**Graph No. 07: Carbon footprint and reduction targets 2023 to 2030 in category 2
(location - based emissions) - t CO2e**



Carbon Footprint Reduction Measures

During 2024, the following actions were implemented with the objective of reducing the carbon footprint:

Tabla No. 10: Reduction Measures for GHG Emissions and Energy during 2024

Category: Carbon Footprint	Reduction Measure Implemented	Quantity	Company and No. of headquarters
Category 1	Electric forklifts: 14 electric forklifts were renewed between the following headquarters: La Joya, Industrial, CDR, Gambetta.	14 forklifts	Ferreyros (4)
Category 1	Eco-efficient vehicles (hybrid, electric): As part of the transition to a low-carbon fleet, seven fossil fuel trucks were replaced with hybrids in mining operations and headquarters (6 units) and one fully electric truck for operations in Lima, reducing the environmental impact of transportation.	7 vehicles	Ferreyros (7)
Category 1 and 2	Air conditioning system: In the La Joya hydraulic workshop, an adiabatic air conditioning system was implemented, which operates without the use of refrigerant gases, contributing to energy efficiency and emissions reduction.	-	Ferreyros (1)
Category 1 and 3	Ecodriving Course: It was possible to train 2,311 drivers of pickup trucks, forklifts, and other equipment, as well as heavy-duty transport vehicles. In addition, 104 drivers of heavy-duty trucks from suppliers were trained.	2311 employees and 104 contractors	Corporation
Category 2	Photovoltaic solar panels: In the Arequipa headquarters, photovoltaic solar panels were installed with a capacity of 80 KWp, which will enable projected savings of 29 metric tonnes of carbon per year. These panels are in addition to those already installed in La Joya. Additionally, in Cogesa, El Salvador, 214.8 KWp were installed and began operations in January 2025.	294.8 KWp installed	Ferreyros (1)
Category 2 (market- based emissions)	Purchasing of renewable energy: Five main headquarters since 2020 and, in La Joya since 2022, have been purchasing 100% renewable energy (hydroelectric) instead of energy from the National Interconnected Electric System (SEIN, for its acronyms in Spanish), which provides a mixed energy supply with 39.43% from fossil fuels.	88.7% of total electricity consumed in 82 locations in Peru, Chile and Central America.	Ferreycorp Ferreyros Fargoline Soltrak Unimaq

	Overall, 88.7% of renewable electricity has been purchased as free users by 2024 compared to the total electricity consumed in the 82 headquarters evaluated.		
Category 2	LED lighting: The replacement of conventional lighting with LED technology continued in offices, workshops, and warehouses (13 headquarters), reducing electricity consumption and improving energy efficiency. At Soltrak's main warehouse, old lighting fixtures were replaced with motion sensor lighting, which reduces lighting intensity to 10% when no activity is detected, thereby reducing electricity consumption.	-	Ferreyros (6) Orvisa (2) Unimaq (3) Ferreycorp (1) Soltrak (1)
Category 2	Automation: Motion sensors were installed in the outdoor and perimeter areas of the industrial headquarters, optimizing energy use. In addition, motion sensors with SMART lights were installed in the new electrical workshop in La Joya.	-	Ferreyros (3) Ferreycorp (1) Soltrak (1)
Category 2	Solar showers: The second phase of solar showers was installed at the La Joya headquarters, following the implementation of the first phase in 2023. In addition to their installation at the Cajamarca location..	1 installed phase	Ferreyros (2)
Category 3	Hybrid and CNG buses for employee transportation: A contract was signed for more eco-efficient buses for the Surco headquarters (two CNG buses) and one hybrid bus in Ferreyros. These more eco-efficient units bring the total to 12 (including the 9 existing CNG buses).	1 hybrid 11 units to cng	Ferreyros (1)
Category 3	CNG trucks for freight delivery: Fargoline converted six gasoline trucks to CNG trucks.	6 trucks	Fargoline (1)
Category 3	Decentralized corporate contracts for transport and final disposal of hazardous waste (national) and non-hazardous waste (Lima and Callao) By having corporate contracts that collect waste en route from different locations, as well as having authorized landfills in their own regions, greater efficiency and a reduction in the carbon footprint from waste transport are achieved by taking shorter routes (it is no longer necessary to travel to Lima from the provinces).	39 headquarters	Fargoline (1) Ferreycorp (1) Ferreyros (17) Orvisa (4) Soltrak (2) Unimaq (14)
Category 4	Organic waste valorization: Ferreyros' Industrial, La Joya, CDR, and Arequipa sites implemented organic waste collection, joining the three sites that have been doing so since previous years. Together, they prevented the emission of 28 tCO ₂ e during 2024. A pilot program was also implemented at one Ferreyros site. In addition, since 2024, the sludge from the grease traps in the kitchens of two main sites has been sent for recovery.	28 tCO ₂ e avoided	Ferreyros (3) Unimaq (2) Ferreycorp (1)

With regard to awareness, corporate campaigns were carried out in 2024 to encourage all employees to value nature and commit to climate action. One campaign was a photography contest on the theme of enjoying and caring for nature. The second campaign consisted of training all employees in the use of a personal carbon footprint calculator, which allowed them to learn how much of a footprint is associated with their actions and to make commitments to change their habits in order to reduce it. Prizes were awarded in both campaigns, thus motivating employee participation and inviting them to reflect on their role in mitigating climate change.

In 2025, all General Management teams at different companies nationwide and Trex in Chile will have defined water and energy reduction targets aligned with the decarbonization plan (mid-term water and energy reduction objectives). This will encourage management positions to take climate action within their areas of responsibility.

Emissions offsetting

During 2024, twelve companies in the corporation offset part of their carbon footprint for 2023 in categories 1, 2, 3, and 4. Eight companies managed to offset their entire measured scope, and two offset their entire scope in categories 1 and 2. The total offset footprint was 26,974.5 t CO₂e. This offset represents a 14.4% increase over the previous period's offset.

Since 2016, Ferreycorp and its companies have offset a total of 70,932.6 t CO₂e. All offsets in all categories from 2016 to 2023 are registered in official carbon markets, guaranteeing their international validity. The 2024 carbon footprint has been offset mostly through the REDD+ Concesiones Castañeras project in Madre de Dios, Peru, and the remainder (part of the footprint generated by passenger air travel) through the Vuela Neutral program of LATAM Airlines in two projects: The REDD+ project in the Shipibo Conibo and Catacaibo indigenous communities in the Ucayali region and the Co2Bio project in Colombia.

Offsets from previous years were achieved through projects such as the Cordillera Azul National Park of the National Service of Natural Protected Areas (SERNANP, for its acronym in Spanish) and the Cururos Wind Farm project in Chile. Carbon footprint offsetting in this type of REDD+ project enables the conservation and increase of carbon reserves and sustainable forest management and contributes to the conservation of associated biodiversity. As a result, all carbon footprint offsets for the periods 2022, 2023, and 2024 have additional CCB-Gold (Climate, Community, and Biodiversity) certification.

The 2024 carbon footprint offsets were made in the REDD+ project in the Madre de Dios Amazon region of Peru and the El Arrayan wind project in Chile.

Tabla No.11: GHG Emissions Offsetting in categories 1, 2, 3, and 4 (t CO₂e)

Company	2016	2017	2018	2019	2020	2021	2022	2023	2024	TOTAL
Ferreycorp	462.0	354.0	405.0	222.0	128.0	252.0	185.3	303.0	211.8	2,523.1
Ferreyros			195.0	1,439.0	1,962.0	2,549.0	6,474.2	11,196.4	13,249.7	37,065.3
Orvisa		360.0	310.0	286.0	181.0	273.0	518.2	973.7	1,233.3	4,135.2
Soltrak			125.0	136.0	74.0	107.0	589.1	2,652.1	1,318.1	5,001.3
Unimaq		271.0	229.0	190.0	157.0	155.0	1,603.6	3,342.4	3,140.6	9,088.6
Forbis						7.0	31.0	2,302.0	2,613.0	4,953.0
Motriz							112.5	NA	NA	112.5
Fargoline							3.0	2,085.5	2,625.0	4,713.5
Ferrenergy							14.5	23.0	3.2	40.7
Sitech							18.0	11.6	6.8	36.4
Trex Chile								622.0	694.0	1,316.0
Servitec								67.0	NA	67.0
Motomaq								1.0	73.0	74.0
Cogesa (El Salvador)									516.0	516.0
Gentrac (Guatemala)									1,129.0	1,129.0
Transpesa (El Salvador)									161.0	161.0
Total Offset	462.0	985.0	1,264.0	2,273.0	2,502.0	3,343.0	9,549.5	23,579.7	26,974.5	70,932.6
Total Footprint	2,323.9	3,034.9	2,694.4	2,272.2	2,498.2	3,336.6	14,405.9	47,431.5	69,598.9	75,663.8

Since 2022, the savings generated by reducing carbon footprint offset expenses due to avoided emissions (internal carbon price) have been included in the evaluations of some environmental projects related to climate change, such as packaging eco-efficiency. It should be noted that each company is independent in managing its budgets for offsetting the carbon footprint generated by its operations.

2.3.4 Energy consumption

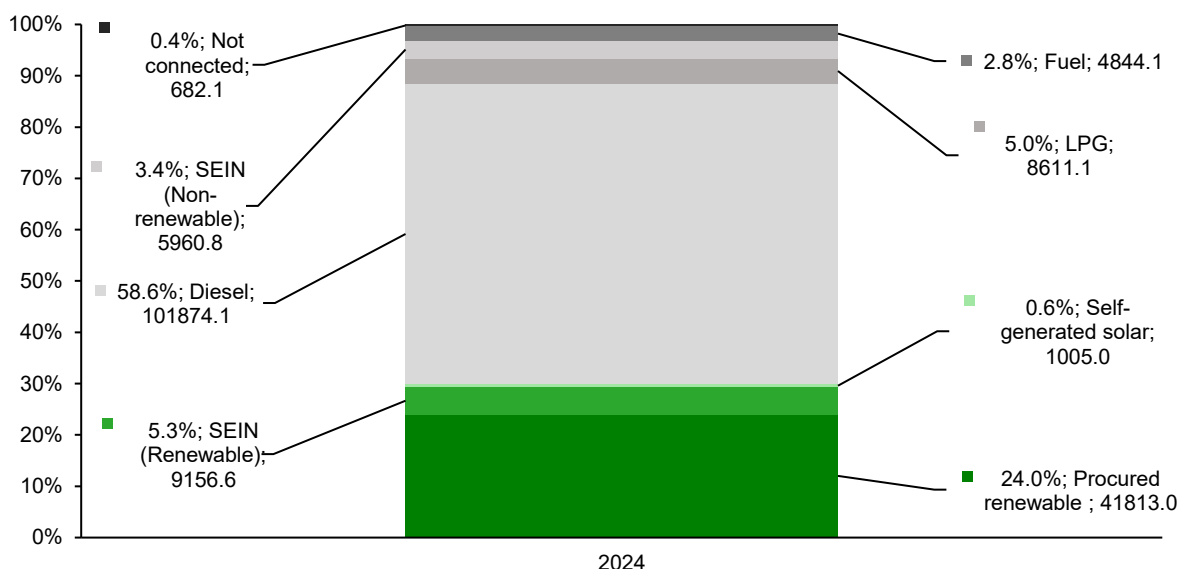
Energy consumption

GRI 302-1 (2016)

During 2024, energy consumption measurements were taken at 82 locations (46 headquarters and 20 operations at customer facilities in Peru and Chile, and 16 headquarters in Guatemala and El Salvador), in an effort to increase the number of corporate locations where measurements have been carried out since 2016.

Energy consumption in 2024 at the 82 locations measured was **173,946.74 GJ**, with 29.9% of the energy used coming from renewable sources, distributed as follows: 24.0% of electricity purchased as a free user for five main locations; 5.3% from the renewable portion of energy purchased from SEIN (Peru); and 0.6% from solar energy, thanks to the use of photovoltaic panels at Ferreyros headquarters in La Joya and Ferreyros Arequipa Branch. Although the aforementioned locations also use non-renewable sources, measures to reduce the impact of energy use will allow for a gradual shift toward greater use of renewable energy.

Graphic No. 08: Total energy consumption by sources (GJ) – year 2024



*The data used for this graphic is shown at the end of the section, in subclause 2.3.7.

Management and practices adopted to reduce energy consumption and migration to cleaner energies

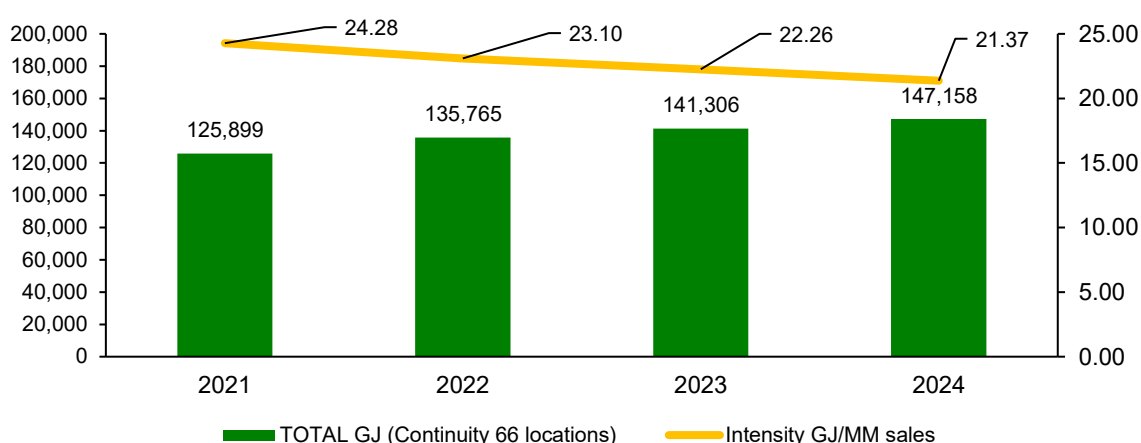
The measures implemented are listed in Tabla No. 08 in the section on GHG emissions.

Evolution of energy consumption and intensity

The graphic shows the evolution of energy consumption over the last four years, considering the same 66 headquarters and operations of the aforementioned companies, showing an increase in energy consumption of 4.1% in 2024 compared to 2023, which is attributed to a higher level of activity in the companies, reflected in higher sales.

Energy intensity (yellow line) has also been graphed, showing a downward trend despite the continuous increase in sales, due to the energy efficiency practices implemented throughout this period.

Graphic No. 09: Evolution of energy consumption in GJ - Period 2021-2024*

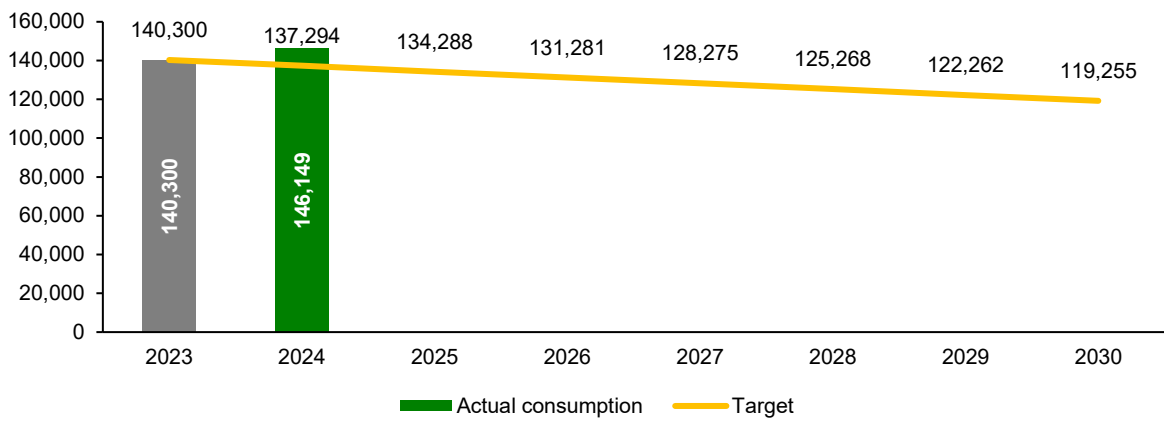


**The information in this graphic differs from that shown in the Sustainability Report 2023 because different headquarters are being considered for the calculation of energy consumption, as closed headquarters have been removed and mining operations have been added. However, the same headquarters and operations have been included for the last four years so that the data is comparable.*

Objective of Reducing Purchased Energy

During 2024, a decarbonization plan was defined that has allowed us to visualize where we need to take action to reduce our energy consumption, in addition to establishing a goal for 2030, which is to **reduce the amount of energy purchased by 15% compared to 2023**. This will be possible thanks to the implementation of energy efficiency measures, as well as the installation of renewable energy generation technologies such as solar panels.

Graphic No. 10: Purchased energy consumption and reduction targets from 2023 to 2030 (GJ)



2.3.5. Preserving resources: Water use and effluent management

Water consumption at Ferreycorp headquarters

GRI 303-3 a, GRI 303-3 b, 303-5 a (2018)

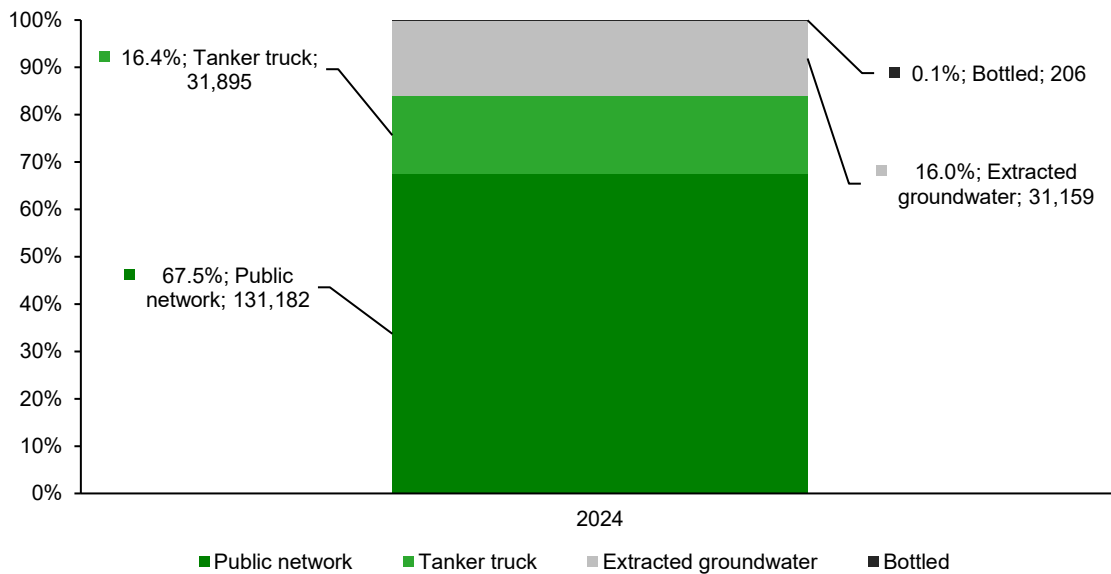


In the service processes of the corporation's companies, water is mainly used for washing machinery in workshops and for cooling; it also has domestic uses, such as hygiene for corporation staff and food preparation.

In 2024, water consumption measurements were taken at 62 headquarters (46 headquarters in Peru and Chile and 16 incorporated headquarters in Guatemala and El Salvador), in an effort to increase the number of corporate locations where measurements have been taken since 2016. Water extraction from the 62 locations of these companies, excluding mining operations, was 194,441.4 m³.

The water extracted and used by 62 headquarters analyzed, representing 98.05% of the corporation's sales, comes mainly from public water supply systems (67.5%), while 16.0% comes from extracted groundwater and 16.4% is purchased through tanker trucks.

Graphic No. 11: Water extraction and use by source type – year 2024 (m3)



*The data used for this graphic are shown at the end of the section, in section 2.3.5.

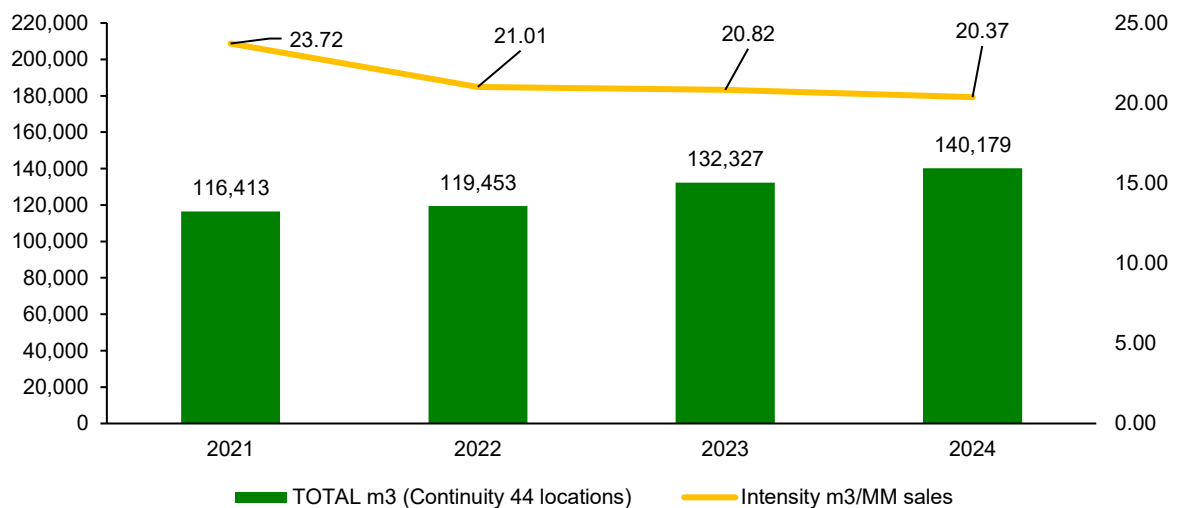
Evolution of water extraction and use and water intensity

The graphic shows the evolution of water use over the last four years, considering the same 45 headquarters of the aforementioned companies, showing an increase in water consumption of 5.9% in 2024 compared to 2023.

The increase in water use in 2024 is attributable to greater activity in workshops and offices compared to 2023.

However, water intensity (yellow line), which is an indicator of efficiency, has been graphed, showing a sustained decrease in the amount of water used per million soles in sales during the four years reported. This improvement is attributed to the water-saving measures taken during that period.

Graphic No. 12: Evolution of water use in m³ - Period 2021-2024*



**The information in this graphic differs from that shown in the 2023 Sustainability Report because different headquarters are being considered for the calculation of water consumption, as the headquarters have been removed. However, the same headquarters and operations have been included for the last four years so that the data is comparable.*

Measures to reduce water use

Since 2017, the corporation has been adopting various measures to reduce water use. Each of the companies in the corporation has implemented different actions that lead to this objective:

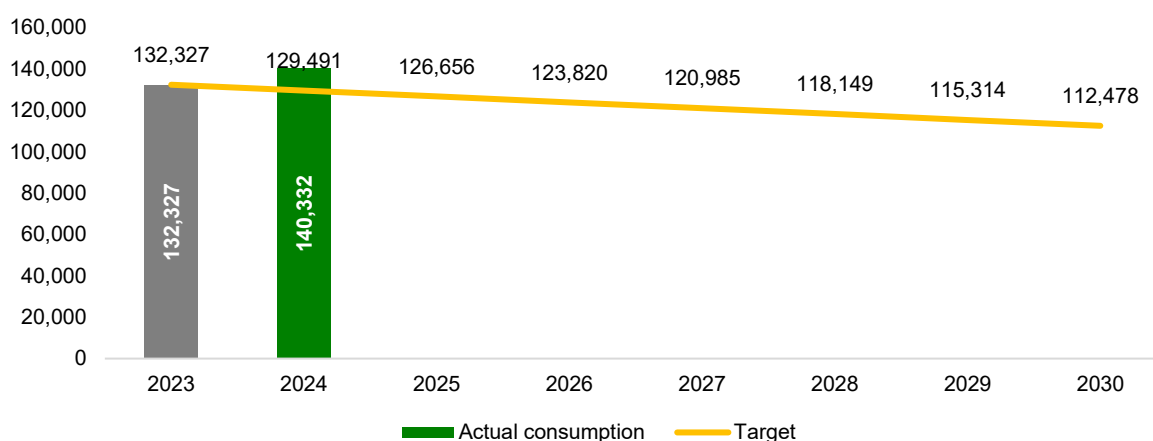
Tabla No. 12: Measures to reduce water consumption during 2024

Medida	Empresa
Water-saving pipes Water-saving pipes The installation of filters and pipes with a push-up system optimizes water use, reducing consumption in daily activities.	Ferreyros (4 headquarters) Unimaq (4 headquarters) Orvisa (2 headquarters) Soltrak (1 headquarter) Ferreycorp (1 headquarter)
Water-saving toilets The installation of low-consumption toilets allows for more efficient use of water, in line with the improvements made during the renovation of the location.	Ferreyros (2 headquarters) Unimaq (3 headquarters)
Drip irrigation system This system reduces evaporation and water waste, ensuring efficient and sustainable irrigation for green areas.	Ferreyros (2 headquarters) Ferreycorp (1 headquarter) Trex Chile (1 headquarter)
Watering plants by reusing water from the container's air conditioning system.	Unimaq (1 mining operation)

Water Usage Reduction Objective

During 2024, a decarbonization plan was defined that has allowed us to visualize where we need to take action to reduce our carbon footprint, as well as other environmental indicators aligned with this plan, such as water use, establishing a **15% reduction in water use compared to 2023**. This will be possible thanks to the implementation of water efficiency measures.

Graphic No. 13: Water consumption and reduction targets for 2023–2030 (m3)



Water extraction and use in water-stressed areas

GRI 303-3 b (2018)

Water stress occurs when water demand exceeds the amount available during a given period or when its use is restricted due to poor quality.

To better understand the risks associated with water extraction and use, and their impact on both the environment and processes and services, it is necessary to visualize the availability of the resource at the sites of operation. This makes it possible to plan and take action for better management of this resource.

To this end, Ferreycorp has conducted an analysis of its locations in Peru using the World Resources Institute (WRI) Aqueduct platform. This analysis allows for better decisions to be made regarding the implementation of projects related to the best use of water, considering the environment in which it operates, as well as anticipating future changes in the availability of this resource.

Tabla No. 13: Extractions and use of water by zone of water stress

Category of water stress	Category detailed of water stress	Water extraction by water stress category m3	Water extraction by water stress category %
Water stress-free zone	Low (<10% water stress)	17,176.9	8.83%
	Low-medium (10%-20% water stress)	50,721.4	26.09%
	Medium-high (20%-40% water stress)	428.3	0.22%
Water stress zone	High (40%–80% water stress)	1,114.1	0.57%
	Extremely high (>80% water stress)	123,987.7	63.77%
	Arid or low water consumption	1,013.0	0.52%
	TOTAL	194,441.4	100%

The water stress categories based on the location of each headquarters were obtained from the platform <https://www.wri.org/aqueduct>

The analysis shows that, compared to the previous year, there has been a significant increase in areas of high water stress in the country due to the global El Niño phenomenon and climate change, which are causing large-scale climate alterations.

In line with the risk posed by water scarcity, Ferreycorp has set a goal within its corporate environmental strategy to implement water efficiency measures at all its headquarters located in areas of water stress. During 2024, they implemented measures to reduce water consumption, which are detailed in Table 12, several of which were implemented in areas of water stress.

Industrial and domestic wastewater management

Ferreycorp, using water for both domestic purposes and for its machinery repair services processes, generates both domestic wastewater (resulting from human consumption and use) and non-domestic or industrial wastewater (resulting from machinery washing, certain cooling processes, and cafeterias).

In order to prevent any negative environmental impact associated with the management of this wastewater, and seeking to improve its quality and allow its reuse in washing processes,

most workshops have primary treatment systems for industrial wastewater (machine washing).

On the other hand, at headquarters where more intensive treatment is required, either due to the quality of the effluent or the characteristics of the receiving body, secondary treatment plants (physicochemical, aeration, etc.) are in place for both domestic and industrial wastewater. This is the case at the headquarters on Avenida Industrial, La Joya-Arequipa, Cusco, and Cajamarca. This type of treatment also allows, in some cases, for the reuse of water, such as for irrigation of green areas or washing.

Likewise, in 2024, the environmental monitoring service continued, in compliance with the corporate effluent monitoring program in most of the corporation's facilities, through the service of accredited laboratories.

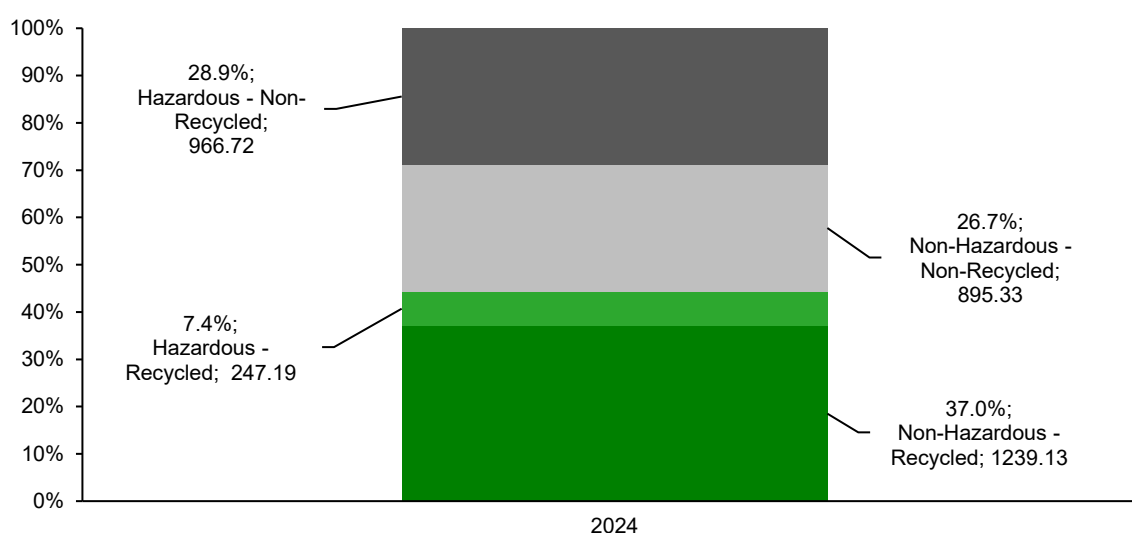
2.3.6 Responsible management of waste and consumption of materials

Waste generated at Ferreycorp headquarters

GRI 306-2, 306-3, GRI 306-4, GRI 306-5 (2020)

In 2024, the measurement coverage of this indicator included 46 headquarters in Peru and Chile, excluding 16 headquarters in Guatemala and El Salvador, which will be included starting in 2025. The amount of waste generated at the 46 locations, excluding mining operations, was 3,348.4 metric tonnes.

Graphic No. 14: Waste generated in metric tonnes during 2024 in Peru and Chile



*The data used for this graphic are shown at the end of the section, in section 2.3.7.

During 2024, the percentage of waste recycled by the corporation reached 48.1% of total waste generated, representing an improvement of 3.2% over the previous year.

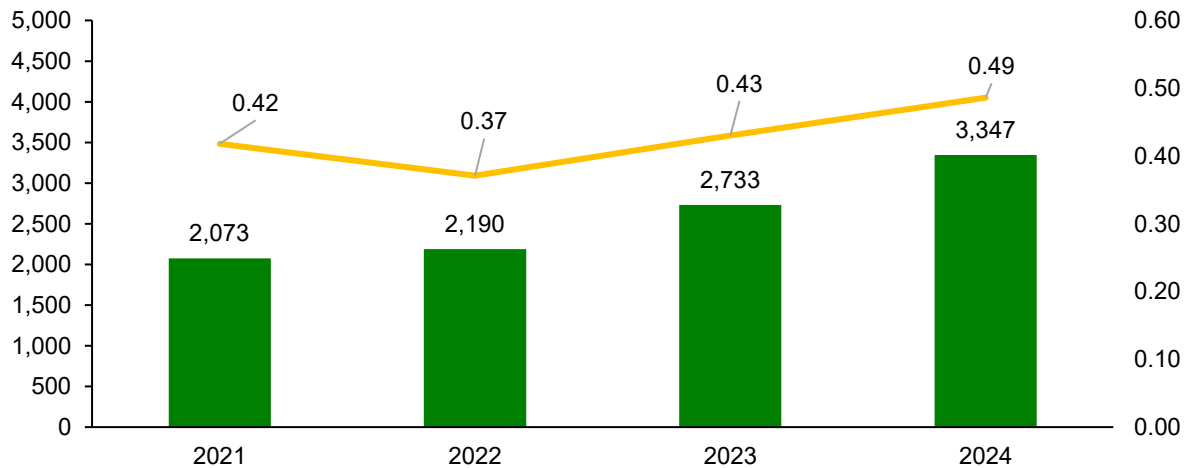
Likewise, the good practice of minimizing wood waste has been implemented, which has prevented 241 metric tonnes of wood from packaging from becoming waste and instead has been repaired to obtain parihuelas and boxes.

Evolution of the amount of waste generated

The increase in waste generation in 2024 compared to the previous year was 19.2%, attributable to a higher level of activity in the operations at the headquarters analyzed.

The following graphics show the intensity of waste generation (yellow line), which is an indicator of efficiency.

Graphic No. 15: Waste generated and intensity in relation to sales

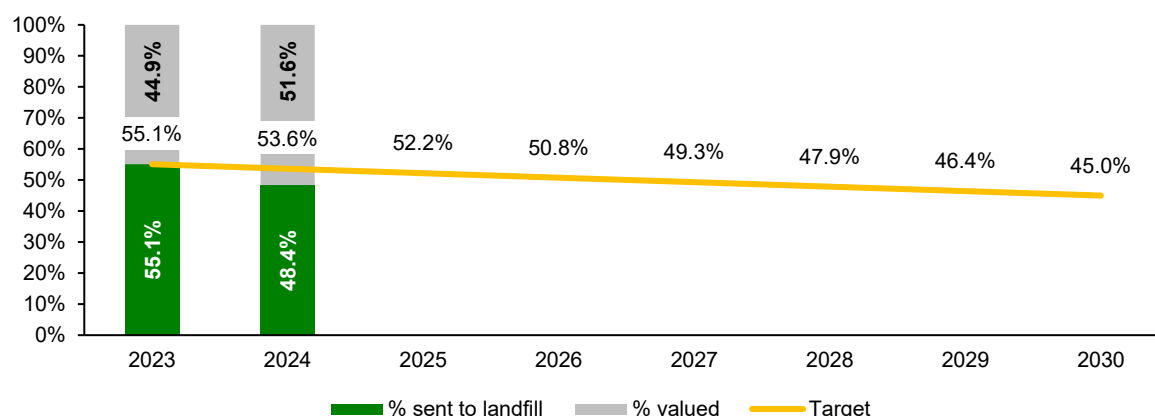


- The information in this graphic differs from that shown in the Sustainable Report 2023, because different headquarters are being considered for the calculation of energy consumption, as closed headquarters have been removed and mining operations have been added. However, the same headquarters and operations have been included in the last four years so that the data is comparable..

Objective Reduction of the percentage of waste sent to landfills

During 2024, a decarbonization plan was defined that has allowed us to visualize where we need to take action to reduce our carbon footprint, as well as other environmental indicators aligned with this plan, such as waste generation, establishing a **reduction in the proportion of waste generated at our own headquarters that goes to landfill to 45% by 2030**. This will be possible thanks to the implementation of eco-efficiency measures in packaging and material procurement, waste prevention and/or minimization, as well as the identification of opportunities for greater use of these materials outside of use.

Graphic No. 16: Percentage of waste generated sent to landfill and reduction targets for 2023-2030



Measures to reduce waste generated

Ferreycorp and its companies have been making efforts to reduce the amount of waste generated in their operations and downstream in the value chain, in accordance with item 2.3.2 on good practices for rebuilding, overhauling, and repairing machinery and components that extend the useful life of the products we sell and prevent the generation of metric tonnes of scrap waste.

Likewise, in line with circularity practices, 4 companies in the corporation have met the target established by legislation regarding the recovery of End-of-Life Tyres (ELTs). This stipulates that tyre imports companies must recover and/or recondition this waste to prevent its disposal in sanitary landfills or other environmentally polluting practices.

In addition, more eco-efficient packaging has been implemented to reduce both the consumption of materials and the amount of waste generated in our operations and downstream in the value chain.

The following table details the measures implemented in 2024.

Table No. 14: Measures to reduce waste generation in 2024

Measure	Company
Valorization of organic waste: The headquarters of Industrial, La Joya, CDR, and location Arequipa of Ferreyros implemented organic waste collection, joining the three headquarters that have been carrying out this action since previous years (Ferreycorp Surco, Unimaq Ate, and Unimaq Lurin). Likewise, this good practice was carried out at the 2024 end-of-year party. In total, 110 metric tonnes of organic waste were recycled.	Ferreyros (4 new headquarters + 03 old ones)
Valorization of sludge from kitchen grease traps: The headquarters of Industrial and CDR implemented this measure, successfully transforming waste into compost.	Ferreyros (2 headquarters)
Reuse of cardboard boxes Reuse of cardboard boxes internally between warehouses, workshops, and retail outlets at all Ferreyros headquarters.	Ferreyros
Waste reuse: • Reuse of air filters as plant pots at the Unimaq Huidbay mining operation. • Reuse of oil buckets as plant pots; in addition to oil cylinders for collecting plastic bottles and caps at the Unimaq-Cusco location. • Project to reuse parihuelas to make tables for the dining room at the Unimaq Trujillo location.	Unimaq (2 headquarters and 1 mining operation) Ferreyros (all the headquarters)
More eco-efficient packaging: • Stretch film made from 50% recycled material at one Ferreyros headquarters and one Soltrak headquarters. In the case of Ferreyros, after use, the stretch film is returned directly to the factory, thus ensuring its circularity. • Reusable recyclable polypropylene nets: these replace stretch film for transporting buckets. This was implemented for internal shipments at Soltrak and Ferreyros. • Kraft mailers (envelopes): these replace cardboard boxes for shipping small spare parts at the CDR headquarters, which is Ferreyros' main warehouse, and at Soltrak. • Removable reusable plastic boxes: for internal shipping of spare parts between headquarters. • Pilot tests are being conducted with reusable covers and adjustable polypropylene straps.	Ferreyros (1 headquarter) Soltrak (1 headquarter)
Donation of recyclable waste to ANIQUEM The corporate agreement with the Association for the Assistance of Burned Children (Asociacion de Ayuda al Niño Quemado) (ANIQUEM) also continued, thanks to which 59.9 metric tonnes of waste were donated to help finance therapies for patients. Likewise, the company Forbis Logistics held a recycling event, collecting 1,000 kg of waste.	Ferreyros, Soltrak Fargoline Forbis Logistics
Minimization of wood waste 241 metric tonnes of wood from packaging were recovered and prevented from becoming waste. This wood was used to manufacture and repair boxes and parihuelas. In addition, two headquarters implemented the recovery of 90 metric tonnes through an EO-RS.	Ferreyros (5 headquarters)
Awareness campaign The "Let's take care of our environment" campaign is aimed at raising awareness among employees about waste segregation and responsible waste management, promoting sustainable habits that generate lasting change.	Vixora
Training Various interactive activities were organized, such as training sessions where employees learned about topics such as social media management, noise pollution, and oil spill response, with the aim of contributing to sustainability.	Several compaies
Volunteering together with the Food Bank Funding the donation of 2 metric tonnes of food meant for a soup kitchen, which would have been thrown away, preventing the emission of 85 kg of CO ₂ e.	Vixora
Reduction of single-use plastics through the delivery of reusable thermal cups to all employees, preventing the generation of disposable cup waste.	Vixora

Clean Production Agreement on solid waste signed with the Ministry of the Environment

Ferreycorp and its companies Ferreyros and Soltrak were recognized for complying with the Clean Production Agreement (APL, for its acronym in Spanish) on solid waste signed with the Ministry of the Environment. The goals achieved relate to the following areas:

- **Reconstruction of Caterpillar machinery**, including giant shovels and other machines used in mining and construction, which prevented the generation of more than 1,800 metric tonnes of scrap metal over the course of a year.
- **Reconstruction of Caterpillar machinery**, including giant shovels and other machines used in mining and construction, which prevented the generation of more than 1,800 metric tonnes of scrap metal over the course of a year.
- **Prevention of wood waste generation**, avoiding the disposal of 46 metric tonnes of wood from pallets and boxes by repairing and reusing these materials.
- **Training in waste management and the circular economy**, with more than 6,000 employees trained at the corporate level, including operations in Latin America.
- **Support for a local government's source separation program**, training formal recyclers and municipal promoters in comprehensive waste management, social skills, and personal development, as well as environmental management and recycling.
- **Eco-efficiency in the use of packaging**, an assessment of the packaging used by Soltrak was carried out and three more eco-efficient alternatives were proposed, implementing eco-stretch film made from 30% recycled material. In addition, two additional packaging options were proposed, which have also been incorporated to date.

Management and practices adopted to ensure proper waste management

95.6% of the waste generated in our operations evaluated in this report (which includes hazardous waste as well as other types of waste) is transported by authorized third-party companies to recycling and treatment systems and/or disposed of in authorized landfills within the national territory. Ferreycorp has verified that these companies are socially responsible, comply with current environmental regulations, have qualified personnel for their functions, and ensure that the final destination of the waste complies with applicable legal requirements. In addition, the documentation supporting each service performed is reviewed on a monthly basis.

The remaining percentage (4.4%) corresponds to non-hazardous waste generated at some locations (both recyclable and non-recyclable) and is managed through municipal services, as well as by formalized recyclers authorized in accordance with current national legislation, ensuring greater reuse of waste compared to previous years.

Ferreycorp has established corporate contracts to align the group's companies in Peru and achieve greater synergies and efficiency. In 2024, comprehensive and decentralized hazardous waste collection services were launched nationwide, reducing the distance traveled per trip, optimizing the use of resources, and reducing the carbon footprint associated with transportation. The following table shows the destination of recyclable waste in Peru.

Tabla No. 15: Destination of recyclable waste

Waste	Management
Oil waste	It is sent to authorized companies that recycle it, converting it into new fuels.
Metal waste	• Casting of parts or spare parts that cannot be recovered and are categorized as non-reusable. • Return of new spare parts to Caterpillar. • Return to customers (in some cases), when obtained during the machinery repair process.
Electrical and electronic equipment waste RAEE	IT and telecommunications equipment is managed under a corporate agreement. This waste is sent to a RAEE operator who is responsible for transport, dismantling, decontamination, classification, segregation, shredding, pressing, compaction, and reuse of parts that can be recycled.
Batteries	They are marketed with authorized EO-RSs that are responsible for recycling.
Paper, cardboard, plastic, glass	• There is a corporate agreement with the Association for the Assistance of Burned Children (Aniquem, for its acronym in Spanish) which, through recycling, generates income for the benefit of children. • In cities where Aniquem does not have coverage, or where headquarters do not achieve the minimum collection target, this waste is donated or sold to formal recycling associations or delivered to municipal recycling programs.
Wood	As with paper, plastic, cardboard, and glass, reusable wood is donated to formal recycling associations, delivered to municipal recycling programs, or sent for recovery through EO-RS. At 3 headquarters, waste minimization has been implemented, and waste is sent directly to the carpentry shop for the remanufacturing of pallets and boxes. Ultimately, when it can no longer be reused, disposal in a landfill is considered.

2.3.7 Environmental Compliance

Non-compliance with environmental legislation and regulations

GRI 2-27

During 2024, the following cases related to non-compliance with environmental regulations and litigation were filed.

Tabla No. 16: Non-compliance, litigation, and/or community complaints regarding environmental issues

Year of the event and/or sanction	Type	Type of impact	Status	Company involved	Description	Amount involved	Current situation
2024	Penalty	Administrative	Ongoing process	Motomaq	Administrative non-compliance for submitting documentation regarding waste management through the reception desk when it should have been submitted via the specific platform of the Ministry of the Environment (Sigersol).	3.1 UIT Equivalent to S/. 16,328.2 USD 4,413.0	Motomaq has appealed.
Supervision by the authority carried out in 2023, final report received in 2024	Supervision	Administrative	Ongoing process	Soltrak	- Late submission of reports to the authority and failure to submit 1 report. - Late submission of waste documentation. - Delivery of waste for donation to an organization classified as "unauthorized" at the time of inspection (in reality, it does have the necessary permits, but they were not presented at the time of inspection). - Failure to comply with the NFU collection quota during the voluntary quota period (the competent authority clarified that no quota was required during that period of implementation of the new regulations). - Incomplete communication to customers regarding NFU standards.	Not assigned	Soltrak submitted supporting documentation and is awaiting a response from the authority.
2024	Complaint	Impact on the environment	Ongoing process	Ferreyros	One location received a complaint from a neighbor about noise pollution. Noise monitoring was carried out by both the company and the municipal authority, and it was determined that there was no exceedance of the ECA-noise Environmental Quality Standards.	Not applicable	The neighbor has pursued the complaint by taking it to the Prosecutor's office.

* Companies not mentioned in the table have not reported any non-compliance, litigation, or community complaints regarding environmental issues during the reporting period.

Measures implemented to prevent environmental violations

Ferreyrcorp has implemented the following measures:

- Implementation of an environmental compliance program controlled by the corporation, detailing the administrative compliance of each of the companies and headquarters, as these have been the main observations.

- In an environmental circle, all companies were informed of these violations and how to prevent them, as well as the continuous monitoring of communications from the authorities.
- We are currently in the process of implementing a digital platform to identify legal requirements and monitor compliance. For this process, we are reviewing the requirements of each of the companies and headquarters of the corporation.
- With regard to the operational control of environmental aspects, each of the companies has matrices for identifying and evaluating significant environmental aspects, which facilitate the mapping of their processes and aspects to be controlled.

2.3.7 Environmental data

Total Water Extraction**** (m3) GRI 303-3 a (2018)

Year	Water source	Type	Ferreycorp	Ferreynos	Fargoline	Motored	Motriza	Orvisa	Soltrak	Unimaq	Trex Chile	Forbis	Vixora	Motomaq	Cogesa	Gentrac	Tranpesa	TOTAL	Coverage
2021	Third-party water	public network	2238.2	60544.9	0.0	NR	1139.0	712.0	3215.7	8650.4	NR	180.0	370.7	NR	NR	NR	NR	77050.9	87.07% sales 51 individual and shared headquarters
		cistern	0.0	18790.0	720.1	NR	65.0	0.0	22.9	851.9	NR	0.0	0.0	NR	NR	NR	NR	20449.9	
		bottled	0.0	46.9	0.0	NR	0.0	0.0	0.0	0.0	NR	0.0	0.0	NR	NR	NR	NR	46.9	
	Extracted water	underground	0.0	8045.4	3588.0	NR	0.0	4571.7	169.3	5420.3	NR	0.0	0.0	NR	NR	NR	NR	21794.7	
		surface	0.0	0.0	0.0	NR	0.0	0.0	0.0	0.0	NR	0.0	0.0	NR	NR	NR	NR	0.0	
	TOTAL 2021		2238.2	87427.1	4308.1	0.0	1204.0	5283.7	3407.9	14922.6	0.0	180.0	370.7	0.0	0.0	0.0	0.0	119342.3	
2022	Third-party water	public network	5031.9	60745.4	0.0	NR	686.6	645.0	4642.0	8690.5	2659.0	636.0	108.0	0.0	0.0	0.0	0.0	83844.3	89.74% sales 45 individual and shared headquarters
		cistern	0.0	18826.3	1161.9	NR	31.0	0.0	23.3	2469.7	480.0	0.0	0.0	0.0	0.0	0.0	0.0	22992.1	
		bottled	0.0	35.2	0.0	NR	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	35.2	
	Extracted water	underground	0.0	9736.4	3261.9	NR	0.0	2795.6	189.8	1390.6	0.0	0.0	0.0	0.0	0.0	0.0	0.0	17374.2	
		surface	0.0	0.0	0.0	NR	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
	TOTAL 2022		5031.9	89343.2	4423.7	NR	717.6	3440.6	4855.1	12550.8	3139.0	636.0	108.0	0.0	0.0	0.0	0.0	124245.8	
2023	Third-party water	public network	5606.1	66455.4	0.0	NR	NR	695.0	4576.5	9522.9	2099.0	636.0	NR	NR	NR	NR	NR	89590.8	90.84% sales 45 individual and shared headquarters
		cistern	0.0	14891.0	1242.7	NR	NR	0.0	19.9	4099.0	800.0	0.0	NR	NR	NR	NR	NR	21052.5	
		bottled	0.0	55.3	0.0	NR	NR	0.0	0.0	0.0	0.0	0.0	NR	NR	NR	NR	NR	55.3	
	Extracted water	underground	0.0	13416.2	4150.2	NR	NR	3051.7	149.5	860.7	0.0	0.0	NR	NR	NR	NR	NR	21628.3	
		surface	0.0	0.0	0.0	NR	NR	0.0	0.0	0.0	0.0	0.0	NR	NR	NR	NR	NR	0.0	
	TOTAL 2023		5606.1	94817.8	5392.8	NR	NR	3746.7	4745.9	14482.6	2899.0	636.0	NR	NR	NR	NR	NR	132327.0	
2024	Third-party water	public network	3822.1	71738.7	0	NR	NR	699	4360.7	9414.3	2687	789.4	NR	NR	18586.2	4017	15067.4	131181.9	98.37% sales 62 individual and shared headquarters
		cistern	0	22223.9	1177.9	NR	NR	0	27.9	4527.1	519	0	NR	NR	0	0	3419	31894.7	
		bottled	0	82.4	0	NR	NR	0	0	0	0	0	NR	NR	123.6	0	0	206	
	Extracted water	underground	0	12863.8	1665.2	NR	NR	2712	0	1021.9	0	0	NR	NR	0	12896	0	31158.9	
		surface	0	0	0	NR	NR	0	0	0	0	0	NR	NR	0	0	0	0	
	TOTAL 2024		3822.1	106908.7	2843.1	NR	NR	3411	4388.6	14963.2	3206	789.4	NR	NR	18709.9	16913.1	18486.5	194441.4	

* During 2024, 173,161.41 m3 (89.06%) of fresh water (water with total dissolved solids TDS <1000 ppm) and 21,280.02 m3 (10.94%) of water with TDS >= 1000 ppm were extracted.

** The volume of wastewater, both domestic and industrial, has been estimated based on water consumption, taking into account that the companies evaluated use water for domestic purposes and for washing machinery. In accordance with the National Building Regulations, a factor of 80% contribution to wastewater was adopted: 155,553.15 m3.

*** The water extraction shown in the table for the years 2021, 2022, 2023, and 2024 has been verified by an independent third party in compliance with GRI indicator requirements. You can review the Assurance Statements in each of the sustainability reports published at www.ferreycorp.com.pe.

**** (GRI 2-5) Change from the Report 2023: Data reported in previous years as water consumption is now being reported as water extraction due to changes in the calculation methodology.

Disaggregated water extraction in water stress areas (m3)

GRI 303-3 b

Year	Area of Water Stess	Water source	Type	Fargoline	Ferreycorp	Ferreyros	Forbis	Orvisa	Soltrak	Unimaq	Trex-Chile	Cogesa	Transpesa	Gentrac	TOTAL
2023	water in areas with water stress	third-party water	public network	0.0	5606.1	62656.7	636.0	0.0	4576.5	7466.5	2099.0	NR	NR	NR	83040.9
			cistern	1242.7	0.0	14891.0	0.0	0.0	19.9	4099.0	0.0	NR	NR	NR	20252.6
			bottled		0.0	55.3	0.0	0.0	0.0	0.0	0.0	NR	NR	NR	55.3
		extracted water	underground	4150.2	0.0	9435.8	0.0	0.0	149.5	391.5	0.0	NR	NR	NR	14127.0
			surface	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	NR	NR	NR	0.0
		TOTAL	subtotal water	5392.8	5606.1	87038.9	636.0	0.0	4745.9	11957.0	2099.0	NR	NR	NR	117475.8
	water in areas without water stress	third-party water	public network	0.0	0.0	3798.6	0.0	695.0	0.0	2056.3	0.0	NR	NR	NR	6549.9
			cistern	0.0	0.0	0.0	0.0	0.0	0.0	0.0	800.0	NR	NR	NR	800.0
			bottled	0.0	0.0		0.0	0.0	0.0	0.0	0.0	NR	NR	NR	
		extracted water	underground	0.0	0.0	3980.3	0.0	3051.7	0.0	469.2	0.0	NR	NR	NR	7501.3
			surface	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	NR	NR	NR	
		TOTAL	subtotal water	0.0	0.0	7778.9	0.0	3746.7	0.0	2525.5	800.0	NR	NR	NR	14851.2
	TOTAL 2023			total water	5392.8	5606.1	94817.8	636.0	3746.7	4745.9	14482.6	2899.0	NR	NR	NR
2024	water in areas with water stress	third-party water	public network	0.0	3822.1	67754.0	789.4	0.0	4360.7	6604.4	2687.0	334.2	779.9	0.0	87131.8
			cistern	1177.9	0.0	22223.9	0.0	0.0	27.9	4527.1	519.0	0.0	0.0	0.0	28475.7
			bottled	0.0	0.0	82.4	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	82.4
		extracted water	underground	1665.2	0.0	8313.0	0.0	0.0	0.0	446.8	0.0	0.0	0.0	0.0	10425.0
			surface	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
		TOTAL	subtotal water	2843.1	3822.1	98373.3	789.4	0.0	4388.6	11578.3	3206.0	334.2	779.9	0.0	126114.9
	water in areas without water stress	third-party water	public network	0.0	0.0	3984.7	0.0	699.0	0.0	2809.9	0.0	18252.0	14287.5	4017.0	44050.1
			cistern	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	3419.0	0.0	3419.0
			bottled	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	123.6	0.0	0.0	123.6
		extracted water	underground	0.0	0.0	4550.7	0.0	2712.0	0.0	575.1	0.0	0.0	0.0	12896.0	20733.8
			surface	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
		TOTAL	subtotal water	0.0	0.0	8535.4	0.0	3411.0	0.0	3385.0	0.0	18375.6	17706.6	16913.1	68326.6
	TOTAL 2024			total water	2843.1	3822.1	106908.7	789.4	3411.0	4388.6	14963.2	3206.0	18709.9	18486.5	16913.1

*Areas experiencing water stress were identified using the WRI's Aqueduct tool (areas identified as having water stress greater than 40%, in addition to arid areas, are considered areas of water stress).

Total Water Consumption** (m3)**
303-5 a (2018)

Year	Water source	Type	Ferreycorp	Ferreyros	Fargoline	Motored	Motriza	Orvisa	Soltrak	Unimaq	Trex Chile	Forbis	Vixora	Motomaq	Cogesa	Gentrac	Tranpesa	TOTAL	Coverage
2021	Third-party water	public network	447.6	12109.0	0.0	NR	227.8	142.4	643.1	1730.1	NR	36.0	74.1	NR	NR	NR	NR	15410.2	87.07% sales 51 headquarter s individual and shared
		cistern	0.0	3758.0	144.0	NR	13.0	0.0	4.6	170.4	NR	0.0	0.0	NR	NR	NR	NR	4090.0	
		bottled	0.0	9.4	0.0	NR	0.0	0.0	0.0	0.0	NR	0.0	0.0	NR	NR	NR	NR	9.4	
	Extracted water	underground	0.0	1609.1	717.6	NR	0.0	914.3	33.9	1084.1	NR	0.0	0.0	NR	NR	NR	NR	4358.9	
		surface	0.0	0.0	0.0	NR	0.0	0.0	0.0	0.0	NR	0.0	0.0	NR	NR	NR	NR	0.0	
	TOTAL 2021		447.6	17485.4	861.6	0.0	240.8	1056.7	681.6	2984.5	0.0	36.0	74.1	0.0	0.0	0.0	0.0	23868.5	
2022	Third-party water	public network	1006.4	12149.1	0.0	NR	137.3	129.0	928.4	1738.1	531.8	127.2	21.6	0.0	0.0	0.0	0.0	16768.9	89.74% sales 45 headquarter s individual and shared
		cistern	0.0	3765.3	232.4	NR	6.2	0.0	4.7	493.9	96.0	0.0	0.0	0.0	0.0	0.0	0.0	4598.4	
		bottled	0.0	7.0	0.0	NR	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	7.0	
	Extracted water	underground	0.0	1947.3	652.4	NR	0.0	559.1	38.0	278.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	3474.8	
		surface	0.0	0.0	0.0	NR	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
	TOTAL 2022		1006.4	17868.6	884.7	NR	143.5	688.1	971.0	2510.2	627.8	127.2	21.6	0.0	0.0	0.0	0.0	24849.2	
2023	Third-party water	public network	1121.2	13291.1	0.0	NR	NR	139.0	915.3	1904.6	419.8	127.2	NR	NR	NR	NR	NR	17918.2	90.84% sales 45 headquarter s individual and shared
		cistern	0.0	2978.2	248.5	NR	NR	0.0	4.0	819.8	160.0	0.0	NR	NR	NR	NR	NR	4210.5	
		bottled	0.0	11.1	0.0	NR	NR	0.0	0.0	0.0	0.0	0.0	NR	NR	NR	NR	NR	11.1	
	Extracted water	underground	0.0	2683.2	830.0	NR	NR	610.3	29.9	172.1	0.0	0.0	NR	NR	NR	NR	NR	4325.7	
		surface	0.0	0.0	0.0	NR	NR	0.0	0.0	0.0	0.0	0.0	NR	NR	NR	NR	NR	0.0	
	TOTAL 2023		1121.2	18963.6	1078.6	NR	NR	749.3	949.2	2896.5	579.8	127.2	NR	NR	NR	NR	NR	26465.4	
2024	Third-party water	public network	764.4	14347.7	0.0	NR	NR	139.8	872.1	1882.9	537.4	157.9	NR	NR	3717.2	803.4	3013.5	26236.4	98.37% sales 62 headquarter s individual and shared
		cistern	0.0	4444.8	235.6	NR	NR	0.0	5.6	905.4	103.8	0.0	NR	NR	0.0	0.0	683.8	6378.9	
		bottled	0.0	16.5	0.0	NR	NR	0.0	0.0	0.0	0.0	0.0	NR	NR	24.7	0.0	0.0	41.2	
	Extracted water	underground	0.0	2572.8	333.0	NR	NR	542.4	0.0	204.4	0.0	0.0	NR	NR	0.0	2579.2	0.0	6231.8	
		surface	0.0	0.0	0.0	NR	NR	0.0	0.0	0.0	0.0	0.0	NR	NR	0.0	0.0	0.0	0.0	
	TOTAL 2024		764.4	21381.7	568.6	NR	NR	682.2	877.7	2992.6	641.2	157.9	NR	NR	3742.0	3382.6	3697.3	38888.3	

* During 2024, 34,632.3 m3 (89.06%) of fresh water (water with total dissolved solids TDS <1000 ppm) and 4,256.0 m3 (10.94%) of water with TDS >= 1000 ppm were consumed.

** The volume of wastewater, both domestic and industrial, has been estimated based on water consumption, taking into account that the companies evaluated use water for domestic purposes and for washing machinery. In accordance with the National Building Regulations, a factor of 80% contribution to wastewater was adopted: 155,553.15 m3.

*** The water consumption shown in the tabla for the years 2021, 2022, 2023, and 2024 has been verified by an independent third party in accordance with GRI indicator requirements. You can review the Assurance Statements in each of the sustainability reports published at www.ferreycorp.com.pe

**** (GRI 2-5) Change from the Report 2023: Data reported in previous years as water consumption has been recalculated due to changes in the calculation methodology and, starting with this report, will be considered as the difference between water extracted and water discharged as effluent. According to the National Building Regulations, effluents are considered to be 80% of the total water entering operations, so the data expressed in this water consumption table corresponds to 20% of the total water extracted.

Total water consumption broken down by water stress zone (m3)
GRI 303-3 b

Year	Area of Water Stress	Water source	Type	Fargoline	Ferreycorp	Ferreyros	Forbis	Orvisa	Soltrak	Unimaq	Trex-Chile	Cogesa	Transpesa	Gentrac	TOTAL
2023	water in areas with water stress	third-party water	public network	0.0	1121.2	12531.3	127.2	0.0	915.3	1493.3	419.8	NR	NR	NR	16608.2
			cistern	248.5	0.0	2978.2	0.0	0.0	4.0	819.8	0.0	NR	NR	NR	4050.5
			bottled	0.0	0.0	11.1	0.0	0.0	0.0	0.0	0.0	NR	NR	NR	11.1
		extracted water	underground	830.0	0.0	1887.2	0.0	0.0	29.9	78.3	0.0	NR	NR	NR	2825.4
			surface	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	NR	NR	NR	0.0
		TOTAL	subtotal water	1078.6	1121.2	17407.8	127.2	0.0	949.2	2391.4	419.8	NR	NR	NR	23495.2
	water in areas without water stress	third-party water	public network	0.0	0.0	759.7	0.0	139.0	0.0	411.3	0.0	NR	NR	NR	1310.0
			cistern	0.0	0.0	0.0	0.0	0.0	0.0	0.0	160.0	NR	NR	NR	160.0
			bottled	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	NR	NR	NR	0.0
		extracted water	underground	0.0	0.0	796.1	0.0	610.3	0.0	93.8	0.0	NR	NR	NR	1500.3
			surface	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	NR	NR	NR	0.0
		TOTAL	subtotal water	0.0	0.0	1555.8	0.0	749.3	0.0	505.1	160.0	NR	NR	NR	2970.2
	TOTAL 2023		total water	1078.6	1121.2	18963.6	127.2	749.3	949.2	2896.5	579.8	NR	NR	NR	26465.4
2024	water in areas with water stress	third-party water	public network	0.0	764.4	13550.8	157.9	0.0	872.1	1320.9	537.4	66.8	156.0	0.0	17426.4
			cistern	235.6	0.0	4444.8	0.0	0.0	5.6	905.4	103.8	0.0	0.0	0.0	5695.1
			bottled	0.0	0.0	16.5	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	16.5
		extracted water	underground	333.0	0.0	1662.6	0.0	0.0	0.0	89.4	0.0	0.0	0.0	0.0	2085.0
			surface	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
		TOTAL	subtotal water	568.6	764.4	19674.7	157.9	0.0	877.7	2315.7	641.2	66.8	156.0	0.0	25223.0
	water in areas without water stress	third-party water	public network	0.0	0.0	796.9	0.0	139.8	0.0	562.0	0.0	3650.4	2857.5	803.4	8810.0
			cistern	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	683.8	0.0	683.8
			bottled	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	24.7	0.0	0.0	24.7
		extracted water	underground	0.0	0.0	910.1	0.0	542.4	0.0	115.0	0.0	0.0	0.0	2579.2	4146.8
			surface	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
		TOTAL	subtotal water	0.0	0.0	1707.1	0.0	682.2	0.0	677.0	0.0	3675.1	3541.3	3382.6	13665.3
	TOTAL 2024		Total water	568.6	764.4	21381.7	157.9	682.2	877.7	2992.6	641.2	3742.0	3697.3	3382.6	38888.3

* Areas experiencing water stress were identified using the WRI's Aqueduct tool (areas identified as having water stress greater than 40%, in addition to arid areas, are considered areas of water stress).

Energy consumption broken down by type and source (GJ)
GRI 302-1 (2016)

Year	Type	Origin	Ferreycorp	Ferreynos	Fargoline	Motored	Motriza	Orvisa	Soltrak	Unimaq	Trex Chile	Forbis	Sitech	Motomaq	Cogesa	Gentrac	Tranpesa	TOTAL	Coverage
2021	Renewable energy	% Renewable SEIN Peru	21.9	9030.4	9.3	0.0	138.0	353.7	80.3	1728.9	0.0	52.3	0.0	NR	NR	NR	NR	11414.8	87.07% sales 51 individual and shared headquarters 24 operations
		Solar Solar photovoltaic generated	0.0	438.2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	NR	NR	NR	NR	438.2	
		Renewable acquired	408.7	19174.4	2398.5	0.0	0.0	0.0	1594.8	340.1	0.0	0.0	81.7	NR	NR	NR	NR	23998.2	
		SUB - TOTAL	430.6	28643.0	2407.8	0.0	138.0	353.7	1675.1	2069.0	0.0	52.3	81.7	NR	NR	NR	NR	35851.2	
	Non-renewable energy	% Renewable SEIN Peru	13.2	5471.1	5.6	0.0	83.6	214.3	48.6	1047.5	0.0	31.7	0.0	NR	NR	NR	NR	6915.6	
		Isolated electrical systems	0.0	0.0	0.0	0.0	0.0	674.6	0.0	0.0	0.0	0.0	0.0	NR	NR	NR	NR	674.6	
		Diesel	0.0	32643.3	23159.2	0.0	301.5	1938.0	3743.2	5076.6	0.0		0.0	NR	NR	NR	NR	66861.8	
		LPG	0.0	5022.4	0.0	0.0	0.0	0.0	283.9	1259.3	0.0	0.0	0.0	NR	NR	NR	NR	6565.6	
		Gasoline	231.2	1365.8	0.0	0.0	0.0	0.0	243.1	396.3	0.0	0.0	0.0	NR	NR	NR	NR	2236.4	
		SUB - TOTAL	244.4	44502.6	23164.8	0.0	385.1	2826.9	4318.8	7779.7	0.0	31.7	0.0	NR	NR	NR	NR	83254.0	
	TOTAL 2021		675.0	73145.6	25572.6	0.0	523.1	3180.6	5993.9	9848.7	0.0	84.0	81.7	NR	NR	NR	NR	119105.2	
	Total Fuel	Renewables	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	NR	NR	NR	NR	0.0	
		NON-renewables	231.2	39031.5	23159.2	0.0	301.5	1938.0	4270.2	6732.2	0.0	0.0	0.0	NR	NR	NR	NR	75663.8	
		SUB - TOTAL	231.2	39031.5	23159.2	0.0	301.5	1938.0	4270.2	6732.2	0.0	0.0	0.0	NR	NR	NR	NR	75663.8	
	Total Electricity	Renewables	430.6	28643.0	2407.8	0.0	138.0	353.7	1675.1	2069.0	0.0	52.3	81.7	NR	NR	NR	NR	35851.2	
		NON-renewables	13.2	5471.1	5.6	0.0	83.6	888.9	48.6	1047.5	0.0	31.7	0.0	NR	NR	NR	NR	7590.2	
		SUB - TOTAL	443.8	34114.1	2413.4	0.0	221.6	1242.6	1723.7	3116.5	0.0	84.0	81.7	NR	NR	NR	NR	43441.4	
	TOTAL 2021		675.0	73145.6	25572.6	0.0	523.1	3180.6	5993.9	9848.7	0.0	84.0	81.7	NR	NR	NR	NR	119105.2	
2022	Renewable energy	% Renewable SEIN Peru	70.9	2462.9	125.7	0.0	85.4	356.7	67.7	1430.7	232.3	52.8	0.0	0.0	NR	NR	NR	4885.1	89.74% sales 45 individual and shared headquarters 21 operations
		Solar Solar photovoltaic generated	0.0	1179.2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	NR	NR	NR	1179.2	
		Renewable acquired	817.8	29615.8	2676.8	0.0	0.0	0.0	1688.0	334.6	0.0	0.0	28.2	0.0	NR	NR	NR	35161.2	
		SUB - TOTAL	888.7	33257.9	2802.5	0.0	85.4	356.7	1755.7	1765.3	232.3	52.8	28.2	0.0	NR	NR	NR	41225.5	
	Non-renewable energy	% Renewable SEIN Peru	55.0	1909.4	97.5	0.0	66.2	276.5	52.5	1109.2	180.1	40.9	0.0	0.0	NR	NR	NR	3787.3	
		Isolated electrical systems	0.0	0.0	0.0	0.0	0.0	690.5	0.0	0.0	0.0	0.0	0.0	0.0	NR	NR	NR	690.5	
		Diesel	35.4	34212.2	23594.2	0.0	344.0	2142.8	463.2	9393.2	9346.1	0.0	0.0	721.3	NR	NR	NR	80252.4	
		LPG	0.0	5316.1	0.0	0.0	0.0	0.0	39.0	1464.8	0.0	0.0	0.0	0.0	NR	NR	NR	6819.9	
		Gasoline	122.0	1058.9	0.0	0.0	0.0	0.0	38.2	1594.9	1049.0	0.0	0.0	0.0	NR	NR	NR	3863.0	

Year	Type	Origin	Ferreycorp	Ferreynos	Fargoline	Motored	Motriza	Orvisa	Soltrak	Unimaq	Trex Chile	Forbis	Sitech	Motomaq	Cogesa	Gentrac	Tranpesa	TOTAL	Coverage
2023		SUB - TOTAL	212.4	42496.6	23691.7	0.0	410.2	3109.8	592.9	13562.1	10575.2	40.9	0.0	721.3	NR	NR	NR	95413.1	
		TOTAL 2022	1101.1	75754.5	26494.2	0.0	495.6	3466.5	2348.6	15327.4	10807.5	93.7	28.2	721.3	NR	NR	NR	136638.6	
	Total Fuel	Renewables	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	NR	NR	NR	0.0	
		NON-renewables	157.4	40587.2	23594.2	0.0	344.0	2142.8	540.4	12452.9	10395.1	0.0	0.0	721.3	NR	NR	NR	90935.3	
		SUB - TOTAL	157.4	40587.2	23594.2	0.0	344.0	2142.8	540.4	12452.9	10395.1	0.0	0.0	721.3	NR	NR	NR	90935.3	
	Total Electricity	Renewables	888.7	33257.9	2802.5	0.0	85.4	356.7	1755.7	1765.3	232.3	52.8	28.2	0.0	NR	NR	NR	41225.5	
		NON-renewables	55.0	1909.4	97.5	0.0	66.2	967.0	52.5	1109.2	180.1	40.9	0.0	0.0	NR	NR	NR	4477.8	
		SUB - TOTAL	943.7	35167.3	2900.0	0.0	151.6	1323.7	1808.2	2874.5	412.4	93.7	28.2	0.0	NR	NR	NR	45703.3	
		TOTAL 2022	1101.1	75754.5	26494.2	0.0	495.6	3466.5	2348.6	15327.4	10807.5	93.7	28.2	721.3	NR	NR	NR	136638.6	
2023	Renewable energy	% Renewable SEIN Peru	14.1	2799.5	247.7	NR	NR	363.6	73.8	1574.2	229.6	60.3	NR	0.0	NR	NR	NR	5362.8	90.84% sales 45 headquaters Individual and shared 21 operations
		Solar Solar photovoltaic generated	0.0	1127.4	0.0	NR	NR	0.0	0.0	0.0	0.0	0.0	NR	0.0	NR	NR	NR	1127.4	
		Renewable acquired	1051.1	33459.8	2655.5	NR	NR	0.0	1989.5	166.0	0.0	0.0	NR	0.0	NR	NR	NR	39321.9	
		SUB - TOTAL	1065.2	37386.7	2903.2	0.0	0.0	363.6	2063.3	1740.2	229.6	60.3	NR	0.0	NR	NR	NR	45812.1	
	Non-renewable energy	% Renewable SEIN Peru	12.0	2387.7	211.2	NR	NR	310.1	62.9	1342.6	195.9	51.4	NR	0.0	NR	NR	NR	4573.8	
		Isolated electrical systems	0.0	0.0	0.0	NR	NR	689.1	0.0	0.0	0.0	0.0	NR	0.0	NR	NR	NR	689.1	
		Diesel	0.0	44831.5	21064.5	NR	NR	2102.1	524.6	8989.4	3621.6	0.0	NR	711.0	NR	NR	NR	81844.7	
		LPG	68.1	834.3	745.5	NR	NR	0.0	57.9	827.9	388.2	0.0	NR	0.0	NR	NR	NR	2921.9	
		Gasoline	0.0	4503.0	0.0	NR	NR	0.0	201.4	784.7	97.3	0.0	NR	0.0	NR	NR	NR	5586.4	
		SUB - TOTAL	80.1	52556.5	22021.2	0.0	0.0	3101.3	846.8	11944.6	4303.0	51.4	NR	711.0	NR	NR	NR	95615.9	
		TOTAL 2023	1145.3	89943.2	24924.4	0.0	0.0	3464.9	2910.1	13684.8	4532.6	111.7	NR	711.0	NR	NR	NR	141428.0	
	Total Fuel	Renewables	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	NR	NR	NR	0.0	
		NON-renewables	68.1	50168.8	21810.0	0.0	0.0	2102.1	783.9	10602.0	4107.1	0.0	0.0	711.0	NR	NR	NR	90353.0	
		SUB - TOTAL	68.1	50168.8	21810.0	0.0	0.0	2102.1	783.9	10602.0	4107.1	0.0	0.0	711.0	NR	NR	NR	90353.0	
	Total Electricity	Renewables	1065.2	37386.7	2903.2	0.0	0.0	363.6	2063.3	1740.2	229.6	60.3	0.0	0.0	NR	NR	NR	45812.1	
		NON-renewables	12.0	2387.7	211.2	0.0	0.0	999.2	62.9	1342.6	195.9	51.4	0.0	0.0	NR	NR	NR	5262.9	
		SUB - TOTAL	1077.2	39774.4	3114.4	0.0	0.0	1362.8	2126.2	3082.8	425.5	111.7	0.0	0.0	NR	NR	NR	51075.0	
		TOTAL 2023	1145.3	89943.2	24924.4	0.0	0.0	3464.9	2910.1	13684.8	4532.6	111.7	0.0	711.0	NR	NR	NR	141428.0	
2024	Renewable energy	% SEIN renovable Peru	2.4	3087.4	287.5	NR	NR	401.5	71.5	1710.2	251.2	87.7	NR	0.0	1114.7	1544.9	597.7	9156.6	98.37% sales 82 headquaters Individual
		Solar photovoltaic generated	0.0	1005.0	0.0	NR	NR	0.0	0.0	0.0	0.0	0.0	NR	0.0	0.0	0.0	0.0	1005.0	
		Renewable acquired	1016.0	35619.6	3013.0	NR	NR	0.0	1976.0	188.3	0.0	0.0	NR	0.0	0.0	0.0	0.0	41813.0	
		SUB - TOTAL	1018.3	39712.0	3300.5	NR	NR	401.5	2047.5	1898.5	251.2	87.7	NR	0.0	1114.7	1544.9	597.7	51974.6	

Year	Type	Origin	Ferreycorp	Ferreyros	Fargoline	Motored	Motriza	Orvisa	Soltrak	Unimaq	Trex Chile	Forbis	Sitech	Motomaq	Cogesa	Gentrac	Tranpesa	TOTAL	Coverage
2024	Non-renewable energy	% Renewable SEIN Peru	1.5	2009.8	187.2	NR	NR	261.3	46.6	1113.3	163.5	57.1	NR	0.0	725.7	1005.7	389.1	5960.8	and shared
		Isolated electrical systems	0.0	0.0	0.0	NR	NR	682.1	0.0	0.0	0.0	0.0	NR	0.0	0.0	0.0	0.0	682.1	
		Diesel	35.4	43015.2	22599.1	NR	NR	2470.9	251.9	9880.4	3812.6	0.0	NR	770.5	5793.1	11873.1	1372.0	101874.1	
		LPG	3.9	6498.2	1184.2	NR	NR	0.0	94.7	754.3	75.8	0.0	NR	0.0	0.0	0.0	0.0	8611.1	
		Gasoline	156.7	963.4	549.7	NR	NR	0.0	102.1	751.0	0.0	0.0	NR	0.0	816.3	905.0	600.0	4844.1	
		SUB - TOTAL	197.6	52486.6	24520.2	NR	NR	3414.3	495.2	12498.9	4052.0	57.1	NR	770.5	7335.0	13783.8	2361.0	121972.2	
	TOTAL 2024		1216.0	92198.7	27820.7	NR	NR	3815.8	2542.8	14397.3	4303.2	144.7	NR	770.5	8449.7	15328.8	2958.7	173946.7	
	Total Fuel	Renewables	0.0	0.0	0.0	NR	NR	0.0	0.0	0.0	0.0	0.0	NR	0.0	0.0	0.0	0.0	0.0	
		NON-renewables	196.1	50476.8	24333.0	NR	NR	3153.0	448.7	11385.6	3888.4	0.0	NR	770.5	6609.3	12778.1	1971.9	116011.4	
		SUB - TOTAL	196.1	50476.8	24333.0	NR	NR	3153.0	448.7	11385.6	3888.4	0.0	NR	770.5	6609.3	12778.1	1971.9	116011.4	
	Total Electricity	Renewables	1018.3	39712.0	3300.5	NR	NR	401.5	2047.5	1898.5	251.2	87.7	NR	0.0	1114.7	1544.9	597.7	51974.6	
		NON-renewables	1.5	2009.8	187.2	NR	NR	261.3	46.6	1113.3	163.5	57.1	NR	0.0	725.7	1005.7	389.1	5960.8	
		SUB - TOTAL	1019.9	41721.9	3487.7	NR	NR	662.8	2094.1	3011.8	414.8	144.7	NR	0.0	1840.4	2550.7	986.8	57935.3	
	TOTAL 2024		1216.0	92198.7	27820.7	NR	NR	3815.8	2542.8	14397.3	4303.2	144.7	NR	770.5	8449.7	15328.8	2958.7	173946.7	

* SEIN: National Interconnected Electric System (of Peru): Managed by COES. The percentage of renewable energy was downloaded from COES statistics for the annual total as of December 2023.

**The conversion factors for the different types of energy and units correspond to those of Infocarbono <http://infocarbono.minam.gob.pe/wp-content/uploads/2016/06/Factores-por-defecto-Final-17-03-2016.xlsx>

*** The energy consumption shown in the table for the years 2021, 2022, 2023, and 2024 has been verified by an independent third party in compliance with the requirements of the Global Reporting Initiative indicators. You can review the Assurance Statements in each of the sustainability reports published at www.ferreycorp.com.pe.

****No data is available for purchased heating or steam energy, electricity sold, or renewable fuels.

Energy Consumption Broken Down by Type and Source (MWh)
GRI 302-1 (2016)

Year	Type	Origin	Ferreycorp	Ferreyros	Fargoline	Motored	Motriza	Orvisa	Soltrak	Unimaq	Trex Chile	Forbis	Sitech	Motomaq	Cogesa	Gentrac	Tranpesa	TOTAL	Coverage
2021	Renewable energy	% Renewable SEIN Peru	6.08	2508.44	2.58	0.00	38.33	98.25	22.31	480.25	0.00	14.53	0.00	NR	NR	NR	NR	3170.78	87.07% sales 51 individual and shared headquarters 24 operations
		Solar Solar photovoltaic generated	0.00	121.72	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	NR	NR	NR	NR	121.72	
		Renewable acquired	113.53	5326.22	666.25	0.00	0.00	0.00	443.00	94.47	0.00	0.00	22.69	NR	NR	NR	NR	6666.17	
		SUB - TOTAL	119.61	7956.39	668.83	0.00	38.33	98.25	465.31	574.72	0.00	14.53	22.69	NR	NR	NR	NR	9958.67	
	Non-renewable energy	% Renewable SEIN Peru	3.67	1519.75	1.56	0.00	23.22	59.53	13.50	290.97	0.00	8.81	0.00	NR	NR	NR	NR	1921.00	
		Isolated electrical systems	0.00	0.00	0.00	0.00	0.00	187.39	0.00	0.00	0.00	0.00	0.00	NR	NR	NR	NR	187.39	
		Diesel	0.00	9067.58	6433.11	0.00	83.75	538.33	1039.78	1410.17	0.00	0.00	0.00	NR	NR	NR	NR	18572.72	
		LPG	0.00	1395.11	0.00	0.00	0.00	0.00	78.86	349.81	0.00	0.00	0.00	NR	NR	NR	NR	1823.78	
		Gasoline	64.22	379.39	0.00	0.00	0.00	0.00	67.53	110.08	0.00	0.00	0.00	NR	NR	NR	NR	621.22	
		SUB - TOTAL	67.89	12361.83	6434.67	0.00	106.97	785.25	1199.67	2161.03	0.00	8.81	0.00	NR	NR	NR	NR	23126.11	
	TOTAL 2021		187.50	20318.22	7103.50	0.00	145.31	883.50	1664.97	2735.75	0.00	23.33	22.69	NR	NR	NR	NR	33084.78	
	Total Fuel	Renewables	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	NR	NR	NR	NR	0.00	
		NON-renewables	64.22	10842.08	6433.11	0.00	83.75	538.33	1186.17	1870.06	0.00	0.00	0.00	NR	NR	NR	NR	21017.72	
		SUB - TOTAL	64.22	10842.08	6433.11	0.00	83.75	538.33	1186.17	1870.06	0.00	0.00	0.00	NR	NR	NR	NR	21017.72	
	Total Electricity	Renewables	119.61	7956.39	668.83	0.00	38.33	98.25	465.31	574.72	0.00	14.53	22.69	NR	NR	NR	NR	9958.67	
		NON-renewables	3.67	1519.75	1.56	0.00	23.22	246.92	13.50	290.97	0.00	8.81	0.00	NR	NR	NR	NR	2108.39	
		SUB - TOTAL	123.28	9476.14	670.39	0.00	61.56	345.17	478.81	865.69	0.00	23.33	22.69	NR	NR	NR	NR	12067.06	
	TOTAL 2021		187.50	20318.22	7103.50	0.00	145.31	883.50	1664.97	2735.75	0.00	23.33	22.69	NR	NR	NR	NR	33084.78	
2022	Renewable energy	% Renewable SEIN Peru	19.69	684.14	34.92	0.00	23.72	99.08	18.81	397.42	64.53	14.67	0.00	0.00	NR	NR	NR	1356.97	89.74% sales 45 individual and shared headquarters 21 operations
		Solar Solar photovoltaic generated	0.00	327.56	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	NR	NR	NR	NR	327.56	
		Renewable acquired	227.17	8226.61	743.56	0.00	0.00	0.00	468.89	92.94	0.00	0.00	7.83	0.00	NR	NR	NR	9767.00	
		SUB - TOTAL	246.86	9238.31	778.47	0.00	23.72	99.08	487.69	490.36	64.53	14.67	7.83	0.00	NR	NR	NR	11451.53	
	Non-renewable energy	% Renewable SEIN Peru	15.28	530.39	27.08	0.00	18.39	76.81	14.58	308.11	50.03	11.36	0.00	0.00	NR	NR	NR	1052.03	
		Isolated electrical systems	0.00	0.00	0.00	0.00	0.00	191.81	0.00	0.00	0.00	0.00	0.00	0.00	NR	NR	NR	191.81	
		Diesel	9.83	9503.39	6553.94	0.00	95.56	595.22	128.67	2609.22	2596.14	0.00	0.00	200.36	NR	NR	NR	22292.33	
		LPG	0.00	1476.69	0.00	0.00	0.00	0.00	10.83	406.89	0.00	0.00	0.00	0.00	NR	NR	NR	1894.42	
		Gasoline	33.89	294.14	0.00	0.00	0.00	0.00	10.61	443.03	291.39	0.00	0.00	0.00	NR	NR	NR	1073.06	
		SUB - TOTAL	59.00	11804.61	6581.03	0.00	113.94	863.83	164.69	3767.25	2937.56	11.36	0.00	200.36	NR	NR	NR	26503.64	
	TOTAL 2022		305.86	21042.92	7359.50	0.00	137.67	962.92	652.39	4257.61	3002.08	26.03	7.83	200.36	NR	NR	NR	37955.17	
	Total Fuel	Renewables	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	NR	NR	NR	0.00	
		NON-renewables	43.72	11274.22	6553.94	0.00	95.56	595.22	150.11	3459.14	2887.53	0.00	0.00	200.36	NR	NR	NR	25259.81	

Year	Type	Origin	Ferreycorp	Ferreyros	Fargoline	Motored	Motriza	Orvisa	Soltrak	Unimaq	Trex Chile	Forbis	Sitech	Motomaq	Cogesa	Gentrac	Tranpesa	TOTAL	Coverage
		SUB - TOTAL	43.72	11274.22	6553.94	0.00	95.56	595.22	150.11	3459.14	2887.53	0.00	0.00	200.36	NR	NR	NR	25259.81	
	Total Electricity	Renewables	246.86	9238.31	778.47	0.00	23.72	99.08	487.69	490.36	64.53	14.67	7.83	0.00	NR	NR	NR	11451.53	
		NON-renewables	15.28	530.39	27.08	0.00	18.39	268.61	14.58	308.11	50.03	11.36	0.00	0.00	NR	NR	NR	1243.83	
		SUB - TOTAL	262.14	9768.69	805.56	0.00	42.11	367.69	502.28	798.47	114.56	26.03	7.83	0.00	NR	NR	NR	12695.36	
		TOTAL 2022	305.86	21042.92	7359.50	0.00	137.67	962.92	652.39	4257.61	3002.08	26.03	7.83	200.36	NR	NR	NR	37955.17	
2023	Renewable energy	% Renewable SEIN Peru	3.92	777.64	68.81	NR	NR	101.00	20.50	437.28	63.78	16.75	NR	0.00	NR	NR	NR	1489.67	90.84% sales 45 headquarters Individual and shared 21 operations
		Solar Solar fotovoltaic generated	0.00	313.17	0.00	NR	NR	0.00	0.00	0.00	0.00	0.00	NR	0.00	NR	NR	NR	313.17	
		Renewable acquired	291.97	9294.39	737.64	NR	NR	0.00	552.64	46.11	0.00	0.00	NR	0.00	NR	NR	NR	10922.75	
		SUB - TOTAL	295.89	10385.19	806.44	0.00	0.00	101.00	573.14	483.39	63.78	16.75	NR	0.00	NR	NR	NR	12725.58	
	Non-renewable energy	% Renewable SEIN Peru	3.33	663.25	58.67	NR	NR	86.14	17.47	372.94	54.42	14.28	NR	0.00	NR	NR	NR	1270.50	
		Isolated electrical systems	0.00	0.00	0.00	NR	NR	191.42	0.00	0.00	0.00	0.00	NR	0.00	NR	NR	NR	191.42	
		Diesel	0.00	12453.19	5851.25	NR	NR	583.92	145.72	2497.06	1006.00	0.00	NR	197.50	NR	NR	NR	22734.64	
		LPG	18.92	231.75	207.08	NR	NR	0.00	16.08	229.97	107.83	0.00	NR	0.00	NR	NR	NR	811.64	
		Gasoline	0.00	1250.83	0.00	NR	NR	0.00	55.94	217.97	27.03	0.00	NR	0.00	NR	NR	NR	1551.78	
		SUB - TOTAL	22.25	14599.03	6117.00	0.00	0.00	861.47	235.22	3317.94	1195.28	14.28	NR	197.50	NR	NR	NR	26559.97	
		TOTAL 2023	318.14	24984.22	6923.44	0.00	0.00	962.47	808.36	3801.33	1259.06	31.03	NR	197.50	NR	NR	NR	39285.56	
	Total Fuel	Renewables	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	NR	NR	NR	0.00	
		NON-renewables	18.92	13935.78	6058.33	0.00	0.00	583.92	217.75	2945.00	1140.86	0.00	0.00	197.50	NR	NR	NR	25098.06	
		SUB - TOTAL	18.92	13935.78	6058.33	0.00	0.00	583.92	217.75	2945.00	1140.86	0.00	0.00	197.50	NR	NR	NR	25098.06	
	Total Electricity	Renewables	295.89	10385.19	806.44	0.00	0.00	101.00	573.14	483.39	63.78	16.75	0.00	0.00	NR	NR	NR	12725.58	
		NON-renewables	3.33	663.25	58.67	0.00	0.00	277.56	17.47	372.94	54.42	14.28	0.00	0.00	NR	NR	NR	1461.92	
		SUB - TOTAL	299.22	11048.44	865.11	0.00	0.00	378.56	590.61	856.33	118.19	31.03	0.00	0.00	NR	NR	NR	14187.50	
		TOTAL 2023	318.14	24984.22	6923.44	0.00	0.00	962.47	808.36	3801.33	1259.06	31.03	0.00	197.50	NR	NR	NR	39285.56	
2024	Renewable energy	% Renewable SEIN Peru	0.65	857.61	79.86	NR	NR	111.52	19.87	475.05	69.78	24.35	NR	0.00	309.64	429.15	166.03	2543.52	98.37% sales 82 headquarters Individual and shared
		Solar Solar fotovoltaic generated	0.00	279.17	0.00	NR	NR	0.00	0.00	0.00	0.00	0.00	NR	0.00	0.00	0.00	0.00	279.17	
		Renewable acquired	282.22	9894.42	836.95	NR	NR	0.00	548.90	52.31	0.00	0.00	NR	0.00	0.00	0.00	0.00	11614.80	
		SUB - TOTAL	282.87	11031.20	916.81	NR	NR	111.52	568.77	527.36	69.78	24.35	NR	0.00	309.64	429.15	166.03	14437.49	
	Non-renewable energy	% Renewable SEIN Peru	0.42	558.29	51.99	NR	NR	72.60	12.94	309.25	45.43	15.85	NR	0.00	201.57	279.37	108.08	1655.79	
		Isolated electrical systems	0.00	0.00	0.00	NR	NR	189.47	0.00	0.00	0.00	0.00	NR	0.00	0.00	0.00	0.00	189.47	
		Diesel	9.84	11948.76	6277.57	NR	NR	686.37	69.98	2744.57	1059.06	0.00	NR	214.03	1609.20	3298.10	381.10	28298.58	
		LPG	1.09	1805.07	328.96	NR	NR	0.00	26.29	209.52	21.06	0.00	NR	0.00	0.00	0.00	0.00	2392.00	
		Gasoline	43.53	267.62	152.70	NR	NR	0.00	28.35	208.60	0.00	0.00	NR	0.00	226.74	251.40	166.66	1345.59	
		SUB - TOTAL	54.89	14579.74	6811.22	NR	NR	948.43	137.57	3471.94	1125.55	15.85	NR	214.03	2037.51	3828.87	655.84	33881.43	
		TOTAL 2024	337.77	25610.95	7728.03	NR	NR	1059.95	706.33	3999.29	1195.33	40.20	NR	214.03	2347.15	4258.02	821.87	48318.93	

Year	Type	Origin	Ferreycorp	Ferreyros	Fargoline	Motored	Motriza	Orvisa	Soltrak	Unimaq	Trex Chile	Forbis	Sitech	Motomaq	Cogesa	Gentrac	Tranpesa	TOTAL	Coverage
	Total Fuel	Renewables	0.00	0.00	0.00	NR	NR	0.00	0.00	0.00	0.00	0.00	NR	0.00	0.00	0.00	0.00	0.00	
		NON-renewables	54.47	14021.45	6759.23	NR	NR	875.83	124.63	3162.69	1080.13	0.00	NR	214.03	1835.93	3549.50	547.76	32225.65	
		SUB - TOTAL	54.47	14021.45	6759.23	NR	NR	875.83	124.63	3162.69	1080.13	0.00	NR	214.03	1835.93	3549.50	547.76	32225.65	
	Total Electricity	Renewables	282.87	11031.20	916.81	NR	NR	111.52	568.77	527.36	69.78	24.35	NR	0.00	309.64	429.15	166.03	14437.49	
		NON-renewables	0.42	558.29	51.99	NR	NR	72.60	12.94	309.25	45.43	15.85	NR	0.00	201.57	279.37	108.08	1655.79	
		SUB - TOTAL	283.30	11589.50	968.80	NR	NR	184.11	581.70	836.60	115.21	40.20	NR	0.00	511.22	708.52	274.11	16093.28	
		TOTAL 2024	337.77	25610.95	7728.03	NR	NR	1059.95	706.33	3999.29	1195.33	40.20	NR	214.03	2347.15	4258.02	821.87	48318.93	

* SEIN: National Interconnected Electric System (of Peru): Managed by COES. The percentage of renewable energy was downloaded from COES statistics for the annual total as of December 2023.

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****No data is available for purchased heating or steam energy, electricity sold, or renewable fuels.

Waste Generation by Type (metric tonnes)
306-3, GRI 306-4, GRI 306-5 (2020)

Year	Type of Management	Type of Waste	Ferreycorp	Ferreyros	Fargoline	Motored	Motriza	Orvisa	Soltrak	Unimaq	Trex	Forbis	Ferrenergy*	Sitech	Motomaq	Cogesa	Gentrac	Tranpesa	TOTAL	Coverage
2020	Recycling	non-hazardous	106.7	503.4	34.3	9.3	4.0	3.3	3.3	12.3	0.0	NR	NR	NR	NR	NR	NR	NR	676.6	90.21% sales 61 headquarters
		hazardous	0	119.1	10.0	30.7	0.1	0.0	1.4	36.0	0.0	NR	NR	NR	NR	NR	NR	NR	197.3	
		electronic waste	0	0.0	0.0	0.0	0.0	0.0	0.2	0.0	0.0	NR	NR	NR	NR	NR	NR	NR	0.2	
		TOTAL, RECYCLED	106.7	622.5	44.4	40.0	4.1	3.3	4.9	48.3	0.0	NR	NR	NR	NR	NR	NR	NR	874.1	
	Disposed in landfill (sanitary/safety)	non-hazardous	41.1	166.0	145.8	10.7	0.6	3.6	9.3	59.6	0.0	NR	NR	NR	NR	NR	NR	NR	436.7	
		hazardous	2.9	300.3	4.7	3.5	0.6	0.1	3.2	35.2	1.9	NR	NR	NR	NR	NR	NR	NR	352.2	
		TOTAL, DISPOSED	44	466.3	150.6	14.2	1.2	3.7	12.4	94.7	1.9	NR	NR	NR	NR	NR	NR	NR	789.0	
	TOTAL 2020		150.7	1088.7	194.9	54.2	5.2	7.0	17.3	143.1	1.9	NR	NR	NR	NR	NR	NR	NR	1663.1	
2021	Recycling	non-hazardous	0.7	607.5	2.9	0.0	16.8	4.5	2.5	36.5	0.1	0.4	23.6	0.0	NR	NR	NR	NR	695.4	87.07% sales 51 individual and shared headquarters
		hazardous	0	122.9	5.5	0.0	0.1	0.0	2.2	13.7	5.1	0.1	1.0	0.0	NR	NR	NR	NR	150.5	
		electronic waste	0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	NR	NR	NR	NR	0.0	
		TOTAL, RECYCLED	0.7	730.4	8.4	0.0	16.9	4.5	4.7	50.2	5.2	0.5	24.6	0.0	NR	NR	NR	NR	845.9	
	Disposed in landfill (sanitary/safety)	non-hazardous	6.7	481.9	124.8	0.0	2.0	14.7	14.0	57.5	4.9	0.5	10.2	0.0	NR	NR	NR	NR	717.1	
		hazardous	0	501.4	1.6	0.0	2.7	0.1	3.1	53.4	1.5	0.0	16.0	0.0	NR	NR	NR	NR	579.8	
		TOTAL, DISPOSED	6.7	983.3	126.5	0.0	4.7	14.7	17.1	110.9	6.3	0.5	26.2	0.0	NR	NR	NR	NR	1296.9	
	TOTAL 2021		7.5	1713.7	134.9	0.0	21.5	19.2	21.8	161.1	11.5	1.0	50.7	0.0	NR	NR	NR	NR	2142.8	
2022	Recycling	non-hazardous	9	651.1	11.6	0.0	6.1	4.9	6.7	63.6	0.1	0.3	0.0	0.0	0.0	NR	NR	NR	753.3	89.74% sales 45 individual and shared headquarters
		hazardous	0.2	147.4	6.7	0.0	0.1	1.3	3.7	21.9	10.5	0.2	0.0	0.0	0.0	NR	NR	NR	192.0	
		TOTAL, RECYCLED	9.2	798.5	18.4	0.0	6.2	6.2	10.4	85.4	10.6	0.5	0.0	0.0	0.0	NR	NR	NR	945.3	
	Disposed in landfill (sanitary/safety)	non-hazardous	15.6	346.2	142.7	0.0	1.8	4.4	10.9	56.7	0.1	0.9	0.0	0.0	0.0	NR	NR	NR	579.2	
		hazardous	0	602.8	6.0	0.0	1.0	0.9	3.6	44.7	6.3	0.0	2.5	0.0	0.0	NR	NR	NR	667.9	
		TOTAL, DISPOSED	15.6	949.0	148.7	0.0	2.8	5.3	14.5	101.4	6.4	0.9	2.5	0.0	0.0	NR	NR	NR	1247.1	
	TOTAL 2022		24.8	1747.5	167.0	0.0	9.1	11.5	25.0	186.8	16.9	1.5	2.5	0.0	0.0	NR	NR	NR	2192.5	

Year	Type of Management	Type of Waste	Ferreycorp	Ferreyros	Fargoline	Motored	Motriza	Orvisa	Soltrak	Unimaq	Trex	Forbis	Ferrenergy*	Sitech	Motomaq	Cogesa	Gentrac	Tranpesa	TOTAL	Coverage
2023	Recycling	non-hazardous	22	938.4	10.0	NR	NR	4.0	5.6	55.5	3.7	0.4	NR	NR	0.0	NR	NR	NR	1039.7	90.84% sales 45 headquarters Individual and shared
		hazardous	0.2	152.3	8.7	NR	NR	0.0	2.2	14.0	10.8	0.1	NR	NR	0.2	NR	NR	NR	188.6	
		TOTAL, RECYCLED	22.2	1090.7	18.7	NR	NR	4.0	7.9	69.6	14.5	0.5	NR	NR	0.2	NR	NR	NR	1228.3	
	Disposed in landfill (sanitary/safety)	non-hazardous	24.1	425.0	139.0	NR	NR	3.9	10.8	65.6	0.0	1.1	NR	NR	0.0	NR	NR	NR	669.5	
		hazardous	0	769.0	4.2	NR	NR	0.0	1.8	54.2	8.2	0.0	NR	NR	0.0	NR	NR	NR	837.5	
		TOTAL, DISPOSED	24.1	1194.0	143.2	NR	NR	3.9	12.6	119.8	8.2	1.1	NR	NR	0.0	NR	NR	NR	1507.0	
	TOTAL 2023		46.3	2284.8	161.9	NR	NR	7.9	20.5	189.4	22.7	1.6	NR	NR	0.2	NR	NR	NR	2735.4	
	Recycling	non-hazardous	24.7	1222.6	12.0	NR	NR	3.2	5.3	80.5	12.7	1.8	NR	NR	0.0	NR	NR	NR	1362.8	90.76% sales 46 headquarters Individual and shared
		hazardous	0.0	198.8	4.4	NR	NR	0.0	0.3	23.4	20.3	0.0	NR	NR	0.0	NR	NR	NR	247.2	
		TOTAL, RECYCLED	24.7	1421.4	16.4	NR	NR	3.2	5.6	103.9	33.0	1.8	NR	NR	0.0	NR	NR	NR	1610.0	
2024	Disposed in landfill (sanitary/safety)	non-hazardous	37.2	478.8	146.8	NR	NR	4.5	22.8	79.7	0.0	1.8	NR	NR	0.0	NR	NR	NR	771.6	
		hazardous	0.0	904.8	2.1	NR	NR	0.0	1.4	43.8	12.4	0.1	NR	NR	2.2	NR	NR	NR	966.7	
		TOTAL, DISPOSED	37.2	1383.6	148.9	NR	NR	4.5	24.2	123.5	12.4	1.9	NR	NR	2.2	NR	NR	NR	1738.3	
	TOTAL 2024		61.9	2805.0	165.3	NR	NR	7.7	29.8	227.4	45.3	3.7	NR	NR	2.2	NR	NR	NR	3348.3	

*None of the waste generated at Ferreycorp is sent for incineration, whether for energy recovery or otherwise.

** In accordance with GRI 306-3, the waste reported here excludes effluents.

***Furthermore, all final disposal, recovery, and/or conditioning operations for the reported waste have been carried out off-site.

*** The amount of waste generated shown in the table for the years 2021, 2023, and 2024 has been verified by an independent third party in compliance with the requirements of the Global Reporting Initiative indicators. You can review the Assurance Statements in each of the sustainability reports published at www.ferreycorp.com.pe.

****There is no purchased energy for heating or steam, electricity sold, or renewable fuels.

Breakdown of Waste by Type (metric tonnes)
306-4, 306-5 (2016) - detailed

Type of Management	Type of Waste	Type of detail	2023	2024	Management
Reused	Non-hazardous	Cooking oil	0.30	0.03	Valorization (recycling)
		Cardboard	99.34	103.65	Valorization (recycling)
		Scrap metal	678.68	959.96	Valorization (smelting)
		Cooking grease trap sludge	0.00	0.02	Valorization (composting)
		Wood	190.80	123.70	Valorization (recycling)
		End-of-life tires (< 25 inches)	0.23	6.02	Conditioning
		End-of-life tires (>= 25 inches)	7.74	25.44	Conditioning
		Composted organics	29.93	42.30	Valorization (composting)
		Organics sent to recovery plant	0.00	67.33	Valorization (composting)
		Paper	19.26	11.30	Reuse / Recycling
		Plastic, PET, bottle caps	11.18	23.08	Valorization (recycling)
		Glass	0.00	0.00	Valorization (recycling)
	Hazardous	Oil	173.74	228.70	Valorization (recycling)
		Batteries	11.71	11.12	Delivery to the supplier of these services
Electrical and electronic appliances		3.19	7.36	Valorization (recycling)	
Toners		0.01	0.01	Delivery to the supplier of these services	
Disposed in landfill (sanitary/safety)	Non-hazardous	Cardboard	0.00	0.22	Disposed in sanitary landfill
		Scrap metal	0.00	0.03	Disposed in sanitary landfill
		Demolition debris	0.27	0.00	Disposed in sanitary landfill
		General Black trash can	667.11	742.16	Disposed in sanitary landfill
		Organic waste sent to landfill	2.13	28.98	Disposed in sanitary landfill
		Paper	0.00	0.15	Disposed in sanitary landfill
		Plastic, PET, bottle caps	0.00	0.08	Disposed in sanitary landfill
	Hazardous	Biocontaminated	0.72	2.59	Disposed in safety landfill
		Refrigerant liquids, solvents, oils	26.72	32.78	Disposed in safety landfill
Hazardous solids		810.07	931.36	Disposed in safety landfill	
Annual Total			2733.11	3348.36	

* No waste was sent for incineration, either with or without energy recovery.

** All reuse operations (recovery, conditioning, recycling, etc.) were carried out outside Ferreycorp's facilities; likewise, all disposal operations in landfills (sanitary or safety) were carried out outside the company's facilities.

Carbon footprint based on location (Location Based Emissions) for categories 1, 2, 3, and 4 of the corporation's subsidiaries located in Peru and Chile (t CO2e)
GRI 305-1, GRI 305-2, GRI 305-3 (2016)

Year	Category	Ferreycorp	Ferreynos	Fargoline	Motriza	Orvisa	Soltrak	Unimaq	Trex	Forbis	Ferrenergy	Sitech	Motomaq	Servitec	Cogesa	Gentrac	Tranpesa	TOTAL	Coverage
2022	CARBON FOOTPRINT																		89.74% sales 45 headquarters individual and shared 21 operations
	Category/Scope 1	20.2	2864.4	1602.5	23.4	191.3	32.8	848.2	709.8	14.4	0.1	0.0	55.3	0.0	NR	NR	NR	6362.1	
	Category/Scope 2	52.6	1885.4	161.6	8.4	172.0	116.4	159.2	47.3	5.2	0.0	1.6	0.0	0.0	NR	NR	NR	2611.1	
	Category 3/Scope 3	111.0	3437.7	38.1	80.4	154.6	438.4	592.5	197.1	0.4	98.9	74.3	3.7	0.0	NR	NR	NR	5301.4	
	Category 4/ Scope 3	1.7	27.0	137.6	0.3	0.2	1.6	3.8	1.1	11.0	22.8	0.1	0.0	0.0	NR	NR	NR	207.2	
	Total CF	185.3	8214.4	1939.7	112.5	518.2	589.1	1603.6	955.3	31.0	121.8	75.9	59.0	0.0	NR	NR	NR	14406.0	
	BIOGENIC E. CO2																		
	Category/Scope 1	0.6	76.1	47.7	0.7	4.4	0.7	25.9	23.2	0.0	0.0	0.0	1.6	0.0	NR	NR	NR	180.8	
2023	Total E. Biogenic CO2	0.6	76.1	47.7	0.7	4.4	0.7	25.9	23.2	0.0	0.0	0.0	1.6	0.0	NR	NR	NR	180.8	90.84% sales 45 headquarters individual and shared 21 operations
	CARBON FOOTPRINT																		
	Category/Scope 1	55.3	3451.1	1469.9	NR	188.5	51.6	746.4	289.8	1.9	NR	NR	65.8	0.0	NR	NR	NR	6320.3	
	Category/Scope 2	63.9	2294.0	184.9	NR	200.7	126.2	183.0	37.9	6.6	NR	NR	0.0	0.0	NR	NR	NR	3097.2	
	Category 3/Scope 3	181.7	25191.1	405.7	NR	582.3	2471.9	2399.5	293.4	6196.0	NR	NR	0.6	0.0	NR	NR	NR	37722.4	
	Category 4/ Scope 3	1.9	248.1	24.3	NR	1.6	1.6	12.9	0.7	0.5	NR	NR	0.1	0.0	NR	NR	NR	291.6	
	Total HC	302.9	31184.3	2084.8	NR	973.0	2651.3	3341.7	621.8	6205.1	NR	NR	66.5	0.0	NR	NR	NR	47431.5	
	BIOGENIC E. CO2																		
2024	Category/Scope 1	0.3	103.1	49.9	NR	4.7	1.4	23.4	0.0	0.0	NR	NR	1.6	0.0	NR	NR	NR	184.3	98.37% sales 82 headquarters individual and shared
	Total Biogenic E. CO2	0.3	103.1	49.9	NR	4.7	1.4	23.4	0.0	0.0	NR	NR	1.6	0.0	NR	NR	NR	184.3	
	CARBON FOOTPRINT																		
	Category/Scope 1	20.8	3446.4	1642.1	NR	194.1	41.9	810.9	283.8	5.8	NR	NR	72.7	NR	477.6	906.7	139.9	8042.7	
	Category/Scope 2	48.4	1,932.1	165.5	NR	190.5	99.4	142.9	27.9	6.9	NR	NR	0.0	NR	37.7	222.0	20.2	2893.5	
	Category 3/Scope 3	138.8	27586.9	806.3	NR	846.7	2989.6	2182.9	381.8	5715.3	NR	NR	0.0	NR	0.0	0.0	0.0	40648.2	
	Category 4/ Scope 3	3.5	102.9	10.9	NR	1.7	1.6	3.8	0.5	1.3	NR	NR	0.1	NR	0.0	0.0	0.0	126.2	
	Category 5/ Scope 3	0.0	17888.3	0.0	NR	0.0	0.0	0.0	0.0	0.0	NR	NR	0.0	NR	0.0	0.0	0.0	17888.3	
	Total HC	211.4	50956.7	2624.7	NR	1233.1	3132.4	3140.4	694.0	5729.2	NR	NR	72.8	NR	515.4	1128.7	160.1	69598.9	
	BIOGENIC E. CO2																		
	Category/Scope 1	0.7	94.6	47.9	NR	5.1	1.3	23.6	0	0.0	NR	NR	1.7	NR	0.0	0.0	0.0	175.0	
	Category/Scope 2	6.1	243.2	20.8	NR	4.0	12.5	18.0	0	0.9	NR	NR	0.0	NR	0.0	0.0	0.0	305.5	
	Category 3, 4 and 5 /Scope 3	1.4	322.3	28.9	NR	10.1	28.8	17.3	0	0.0	NR	NR	0.0	NR	0.0	0.0	0.0	408.8	
	Total Biogenic E. CO2	8.2	660.1	97.7	NR	19.2	42.6	58.9	0	0.9	NR	NR	1.7	NR	0.0	0.0	0.0	889.3	

**Carbon Footprint Based on Market Emissions (Market Based Emissions) for categories 1, 2, 3, and 4
of the corporation's subsidiaries located in Peru and Chile (t CO2e)
GRI 305-1, GRI 305-2, GRI 305-3 (2016)**

Year	Category	Ferreycorp	Ferreynos	Fargoline	Motriza	Orvisa	Soltrak	Unimaq	Trex	Forbis	Ferrenergy	Sitech	Motomaq	Servitec	Cogesa	Gentrac	Tranpesa	TOTAL	Cobertura
2022	Category/Scope 1	20.2	2864.4	1602.5	23.4	191.3	32.8	848.2	709.8	14.4	0.1	NA	55.3	NA	NR	NR	NR	6362.2	89.74% sales 45 headquarter s individual and shared 21 operations
	Category/Scope 2	7.0	235.0	12.4	8.4	172.0	6.6	140.6	47.3	5.2	NA	0.0	NA	NA	NR	NR	NR	634.4	
	Category 3/Scope 3	111.0	3437.7	38.1	80.4	154.6	438.4	592.5	197.1	0.4	98.9	74.3	3.7	0.0	NR	NR	NR	5227.1	
	Category 4/ Scope 3	1.7	27.0	137.6	0.3	0.2	1.6	3.8	1.1	11.0	22.8	0.1	0.0	NA	NR	NR	NR	207.1	
	Total 2022	139.8	6564.1	1790.6	112.5	518.1	479.3	1585.0	955.3	31.0	121.8	74.4	59.0	0.0	NR	NR	NR	12430.9	
	Biogenic Emissions (CO2)	0.6	76.1	47.7	0.7	4.4	0.7	25.9	23.2	0.0	0.0	0.0	1.6	0.0	NR	NR	NR	180.8	
2023	Category/Scope 1	55.3	3451.1	1469.9	NR	188.5	51.6	746.4	289.8	1.9	NR	NR	65.8	0.0	NR	NR	NR	6320.3	90.84% sales 45 headquarter s individual and shared 21 operations
	Category/Scope 2	1.5	307.9	27.2	NR	200.7	8.1	173.1	37.9	6.6	NR	NR	0.0	0.0	NR	NR	NR	763.1	
	Category 3/Scope 3	181.7	25191.1	405.7	NR	582.3	2471.9	2399.5	293.4	6196.0	NR	NR	0.6	0.0	NR	NR	NR	37722.4	
	Category 4/ Scope 3	1.9	248.1	24.3	NR	1.6	1.6	12.9	0.7	0.5	NR	NR	0.1	0.0	NR	NR	NR	291.6	
	Total 2023	240.5	29198.2	1927.1	NR	973.0	2533.2	3331.8	621.8	6205.1	NR	NR	66.5	0.0	NR	NR	NR	45097.4	
	Biogenic Emissions (CO2)	0.3	103.1	49.9	NR	4.7	1.4	23.4	0.0	0.0	NR	NR	1.6	0.0	NR	NR	NR	184.3	
2024	Category/Scope 1	20.8	3446.4	1642.1	NR	194.1	41.9	810.9	283.8	5.8	NR	NR	72.7	NR	477.6	906.7	139.9	8042.7	98.37% ventas 82 headquarter s individual and shar
	Category/Scope 2	0.2	241.9	22.5	NR	190.5	5.6	134.0	27.9	6.9	NR	NR	0.0	NR	37.7	222.0	20.2	909.4	
	Category 3/Scope 3	138.8	27586.9	806.3	NR	846.7	2989.6	2182.9	381.8	5715.3	NR	NR	0.0	NR	0.0	0.0	0.0	40648.2	
	Category 4/ Scope 3	3.5	102.9	10.9	NR	1.7	1.6	3.8	0.5	1.3	NR	NR	0.1	NR	0.0	0.0	0.0	126.2	
	Category 5/ Scope 3	0.0	17888.3	0.0	NR	0.0	0.0	0.0	0.0	0.0	NR	NR	0.0	NR	0.0	0.0	0.0	17888.3	
	Total 2024	163.2	49266.5	2481.7	NR	1233.1	3038.7	3131.5	694	5729.2	NR	NR	72.8	NR	515.4	1128.7	160.1	67614.8	

Carbon Footprint Breakdown for Categories 3 and 4 / Scope 3 (tCO2e) in accordance with ISO 14064-1:2018
GRI 305-3 (2016)

Year	ISO 14064	Emission source	Ferreycorp	Ferreynos	Fargoline	Motriza	Orvisa	Soltrak	Unimaq	Trex Chile	Forbis	Ferrenergy	Sitech	Motomaq	Servitec	TOTAL
2022	CATEGORY 3	Transportation of employees in leased buses	2.5	114.6	9.6	7.1	NR	21.5	82.2	NR	0.4	NS	NS	NS	NS	237.9
		Remote work	6.5	6.2	15.1	0.2	0	0.3	0.2	0.6	NS	0.1	0.1	NS	0	29.3
		Transportation of RRSS	0.3	197.8	0.5	0.1	0.1	0.3	10.1	0.4	NS	NS	NS	NS	NS	209.5
		Internal transportation	NS	NS	NS	NS	NS	NS	NS	NS	NS	NS	0.6	NS	NS	0.6
		Air travel	101.7	3119.2	12.8	73	154.6	416.3	500.1	196.1	0	98.8	73.6	3.7	NS	4749.8
		TOTAL CAT. 3	111	3437.7	38.1	80.4	154.6	438.4	592.5	197.1	0.4	98.9	74.3	3.7	0	5227.1
	CATEGORY 4	Fixed assets	NS	NS	NS	NS	NS	NS	NS	NS	10.5	NS	NS	NS	NS	10.5
		Purchase of paper	NS	NS	NS	0.1	NS	NS	NS	NS	0.3	0.1	0	0	NS	0.5
		Water consumption	1.7	27	0.4	0.2	0.2	1.6	3.8	1.1	0.2	NS	0	NS	NS	36.2
		Materials and supplies	NS	NS	137.2	NS	NS	NS	NS	NR	NR	22.8	NS	NS	NS	159.9
		TOTAL CAT. 4	1.7	27	137.6	0.3	0.2	1.6	3.8	1.1	11	22.8	0.1	0	0	207.1
	Total 2022		112.7	3464.8	175.6	80.7	154.9	440	596.3	198.2	11.4	121.7	74.4	3.7	0	5434.2
2023	CATEGORY 3	Importation of products - air	0	13169.3	0	NR	249.7	858.6	271.2	0	2962.5	NR	NR	0	0	17511.3
		Shipping products	0	6148.9	0	NR	143.4	122.2	297.5	0	0	NR	NR	0	0	6712.1
		Importation of products - sea	0	906.5	0	NR	34.2	1112	965	0	3165.1	NR	NR	0	0	6182.8
		Air trips	159	4175	12	NR	154.9	351.3	715.1	290	0	NR	NR	0.6	0	5857.9
		Transporting employees in rented buses	16.3	725.6	46.8	NR	0	21.9	145.8	0	0	NR	NR	0	0	956.3
		Internal transportation	0	0	221.3	NR	0	0	0	0	0	NR	NR	0	0	221.3
		Transporting employees to work	0	0	124.3	NR	0	0	0	0	52.3	NR	NR	0	0	176.6
		Remote work	6.3	21	1.2	NR	0	5.8	1.7	2.5	0	NR	NR	0	0	38.5
		Transporting RRSS	0.1	37.8	0.2	NR	0	0.1	3.3	0.9	0	NR	NR	0	0	42.4
		Importation of products - land	0	7	0	NR	0	0	0	0	15.6	NR	NR	0	0	22.6
		Transportation by taxi	0	0	0	NR	0	0	0	0	0.6	NR	NR	0	0	0.6
		TOTAL CAT. 3	181.7	25191.1	405.7	NR	582.3	2471.9	2399.5	293.4	6196	NR	NR	0.6	0	37722.4
	CATEGORY 4	Water consumption	1.9	22.9	0	NR	0.2	1.6	3.3	0.7	0.2	NR	NR	0	0	30.8
		Generation of RRSS	0	225.2	23.7	NR	1.3	0	9.6	0	0	NR	NR	0	0	259.8
		Purchase of paper	0	0	0.6	NR	0	0	0	0	0.3	NR	NR	0.1	0	1
		TOTAL CAT. 4	1.9	248.1	24.3	NR	1.6	1.6	12.9	0.7	0.5	NR	NR	0.1	0	291.6
	Total 2023		183.7	25439.1	430	NR	583.9	2473.5	2412.3	294.2	6196.6	NR	NR	0.7	0	38014

Year	ISO 14064	Emission source	Ferreycorp	Ferreyros	Fargoline	Motriza	Orvisa	Soltrak	Unimaq	Trex Chile	Forbis	Ferrenergy	Sitech	Motomaq	Servitec	TOTAL
2024	CATEGORY 3	Importation of products - air	0.0	15260.4	0.0	NR	355.8	1079.5	273.8	0.0	2966.5	NR	NR	0.0	NR	19935.9
		Shipping products	0.0	5869.2	0.0	NR	206.4	551.2	229.6	0.0	0.0	NR	NR	0.0	NR	6856.4
		Importation of products - sea	0.0	733.6	0.0	NR	54.8	936.8	479.0	0.0	2679.6	NR	NR	0.0	NR	4883.8
		Air trips	117.0	4791.5	14.0	NR	229.7	387.9	983.3	379.9	0.0	NR	NR	0.0	NR	6903.4
		Transporting employees in rented buses	18.2	719.2	49.3	NR	0.0	26.3	193.6	0.0	0.0	NR	NR	0.0	NR	1006.6
		Internal transportation	0.0	0.0	547.7	NR	0.0	0.0	0.0	0.0	0.0	NR	NR	0.0	NR	547.7
		Transporting employees to work	0.0	0.0	192.2	NR	0.0	0.0	0.0	0.0	53.4	NR	NR	0.0	NR	245.6
		Remote work	3.3	12.5	1.1	NR	0.0	3.6	1.3	1.4	0.0	NR	NR	0.0	NR	23.2
		Transporting RRSS	0.3	200.6	1.9	NR	0.0	0.5	18.8	0.4	0.0	NR	NR	0.0	NR	222.5
		Importation of products - land	0.0	0.0	0.0	NR	0.0	3.8	3.6	0.0	15.0	NR	NR	0.0	NR	22.3
		Transportation by taxi	0.0	0.0	0.0	NR	0.0	0.0	0.0	0.0	0.8	NR	NR	0.0	NR	0.8
		TOTAL CAT. 3	138.8	27586.9	806.3	NR	846.7	2989.6	2182.9	381.8	5715.3	NR	NR	0.0	NR	40648.2
	CATEGORY 4	Water consumption	1.3	24.7	0.0	NR	0.2	1.5	3.2	0.5	0.3	NR	NR	0.0	NR	31.7
		Generation of RRSS	0.3	50.1	0.0	NR	1.5	0.0	0.5	0.0	0.0	NR	NR	0.0	NR	52.3
		Supplies	0.0	0.0	9.5	NR	0.0	0.0	0.0	0.0	0.0	NR	NR	0.0	NR	9.6
		Purchase of paper	0.0	0.0	1.3	NR	0.0	0.0	0.0	0.0	0.4	NR	NR	0.1	NR	1.8
		Electricity in Data Center	1.9	28.2	0.0	NR	0.0	0.1	0.0	0.0	0.6	NR	NR	0.0	NR	30.8
		TOTAL CAT. 4	3.5	102.9	10.9	0.0	1.7	1.6	3.8	0.5	1.3	0.0	0.0	0.1	NR	126.2
	CATEGORY 5	Front Loader	0	1883.9	0	NR	0	0	0	0	0	NR	NR	0	NR	1883.9
		Excavator	0	10606.9	0	NR	0	0	0	0	0	NR	NR	0	NR	10606.9
		Motor Grader	0	707.8	0	NR	0	0	0	0	0	NR	NR	0	NR	707.8
		Compactor Roller	0	719.1	0	NR	0	0	0	0	0	NR	NR	0	NR	719.1
		Crawler Tractor	0	3970.78	0	NR	0	0	0	0	0	NR	NR	0	NR	3970.8
		TOTAL CAT. 5	0	17888.3	0	NR	0	0	0	0	0	NR	NR	0	NR	17888.3
	Total 2024		142.2	45578.2	817.1	NR	848.4	2991.2	2186.6	382.3	5716.6	NR	NR	0.11	NR	58662.8

Carbon Footprint Breakdown for Categories 3 and 4 / Scope 3 (tCO2e) in accordance with the Greenhouse Gas Protocol (GHG Protocol)
GRI 305-3 (2016)

Year	GHG Protocol	Emission source	Ferreycorp	Ferreyros	Fargoline	Motriza	Orvisa	Soltrak	Unimaq	Trex Chile	Forbis	Ferrenergy	Sitech	Motomaq	Servitec	SubTotal	TOTAL
2022	Cat. 1 Goods and services purchased	Purchase of paper	NS	NS	NS	0.1	NS	NS	NS	NS	0.3	0.1	0	0	NS	0.5	196.7
		Water consumption	1.7	27	0.4	0.2	0.2	2025.6	2025.8	1.1	0.2	NS	0	NS	NS	36.2	
		Materials and supplies	NS	NS	137.2	NS	NS	NS	NS	NR	NR	22.8	NS	NS	NS	159.9	
	Cat. 2 Capital goods	Fixed assets	NS	NS	NS	NS	NS	NS	NS	NS	2025.5	NS	NS	NS	NS	10.5	10.5
	Cat 4: Upstream transportation and distribution	Internal transportation	NS	NS	NS	NS	NS	NS	NS	NS	NS	NS	0.6	NS	NS	0.6	210.1
		Transportation of RRSS	0.3	197.8	0.5	0.1	0.1	0.3	2025.1	0.4	NS	NS	NS	NS	NS	209.5	
	Cat. 6: Business travel	Air travel	101.7	3119.2	12.8	73	154.6	416.3	500.1	196.1	0	98.8	73.6	3.7	NS	4749.8	4749.8
	Cat. 7 Employees relocation	Transportation of employees in rented buses	2.5	114.6	9.6	7.1	NR	2025.5	82.2	NR	0.4	NS	NS	NS	NS	237.9	267.2
		Remote work	6.5	6.2	15.1	0.2	0	0.3	0.2	0.6	NS	0.1	0.1	NS	0	29.3	
Total 2022			112.7	3464.8	175.6	80.7	154.9	440	596.3	198.2	2025.4	121.7	74.4	3.7	0	5434.2	5434.2
2023	Cat. 1 Goods and services purchased	Water consumption	1.9	22.9	0	NR	0.2	2025.6	2025.3	0.7	0.2	NR	NR	0	0	30.8	31.8
		Purchase of paper	0	0	0.6	NR	0	0	0	0	0.3	NR	NR	0.1	0	1	
	Cat 4: Upstream transportation and distribution	Importation of products - air	0	13169.3	0	NR	249.7	858.6	271.2	0	2962.5	NR	NR	0	0	17511.3	23980.4
		Importation of products - land	0	7	0	NR	0	0	0	0	2025.6	NR	NR	0	0	22.6	
		Importation of products - sea	0	906.5	0	NR	34.2	1112	965	0	3165.1	NR	NR	0	0	6182.8	
		Internal transport	0	0	221.3	NR	0	0	0	0	0	NR	NR	0	0	221.3	
		Transportation of RRSS	0.1	37.8	0.2	NR	0	0.1	2025.3	0.9	0	NR	NR	0	0	42.4	
	Cat. 5 Waste generated during operations	Generation of RRSS	0	225.2	23.7	NR	1.3	0	2025.6	0	0	NR	NR	0	0	259.8	259.8
	Cat. 6: Business travel	Air travel	159	4175	12	NR	154.9	351.3	715.1	290	0	NR	NR	0.6	0	5857.9	5858.4
		Taxi Travel	0	0	0	NR	0	0	0	0	0.6	NR	NR	0	0	0.6	
	Cat. 7 Employees relocation	Transport of employees in rented buses	16.3	725.6	46.8	NR	0	2025.9	145.8	0	0	NR	NR	0	0	956.3	1171.5
		Travel of employees to work	0	0	124.3	NR	0	0	0	0	52.3	NR	NR	0	0	176.6	

Year	GHG Protocol	Emission source	Ferreycorp	Ferreyros	Fargoline	Motriza	Orvisa	Soltrak	Unimaq	Trex Chile	Forbis	Ferrenergy	Sitech	Motomaq	Servitec	SubTotal	TOTAL
		Remote work	6.3	21	1.2	NR	0	2025.8	2025.7	2.5	0	NR	NR	0	0	38.5	
	Cat 9: Downstream transportation and distribution	Product dispatch	0	6148.9	0	NR	143.4	122.2	297.5	0	0	NR	NR	0	0	6712.1	6712.1
	Total 2023		183.7	25439.1	430	NR	583.9	2473.5	2412.3	294.2	6196.6	NR	NR	0.7	0	38014	38014
2024	Cat. 1 Goods and services purchased	Water consumption	1.3	24.7	0.0	NR	0.2	1.5	3.2	0.5	0.3	NR	NR	0.0	NR	31.7	43.1
		Supplies	0.0	0.0	9.5	NR	0.0	0.0	0.0	0.0	0.0	NR	NR	0.0	NR	9.6	
		Purchase of paper	0.0	0.0	1.3	NR	0.0	0.0	0.0	0.0	0.4	NR	NR	0.1	NR	1.8	
	Cat 4: Upstream transportation and distribution	Importation of products - air	0.0	15260.4	0.0	NR	355.8	1079.5	273.8	0.0	2966.5	NR	NR	0.0	NR	19935.9	25612.3
		Importation of products - land	0.0	0.0	0.0	NR	0.0	3.8	3.6	0.0	15.0	NR	NR	0.0	NR	22.3	
		Importation of products - sea	0.0	733.6	0.0	NR	54.8	936.8	479.0	0.0	2679.6	NR	NR	0.0	NR	4883.8	
		Internal transportation	0.0	0.0	547.7	NR	0.0	0.0	0.0	0.0	0.0	NR	NR	0.0	NR	547.7	
		Transportation of RRSS	0.3	200.6	1.9	NR	0.0	0.5	18.8	0.4	0.0	NR	NR	0.0	NR	222.5	
	Cat. 5 Waste generated during operations	Generation of RRSS	0.3	50.1	0.0	NR	1.5	0.0	0.5	0.0	0.0	NR	NR	0.0	NR	52.3	52.3
	Cat. 6: Business travel	Air travel	117.0	4791.5	14.0	NR	229.7	387.9	983.3	379.9	0.0	NR	NR	0.0	NR	6903.4	6904.2
		Taxi travel	0.0	0.0	0.0	NR	0.0	0.0	0.0	0.0	0.8	NR	NR	0.0	NR	0.8	
	Cat. 7 Employees relocation	Transportation of employees in rented buses	18.2	719.2	49.3	NR	0.0	26.3	193.6	0.0	0.0	NR	NR	0.0	NR	989.22	1306.2
		Employee commuting to work	0.0	0.0	192.2	NR	0.0	0.0	0.0	0.0	53.4	NR	NR	0.0	NR	245.6	
		Remote work	3.3	12.5	1.1	NR	0.0	3.6	1.3	1.4	0.0	NR	NR	0.0	NR	23.19	
		Electricity in Data Center	1.9	28.2	0.0	NR	0.0	0.1	0.0	0.0	0.6	NR	NR	0.0	NR	30.8	
	Cat 9: Downstream transportation and distribution	Product dispatch	0.0	5869.2	0.0	NR	206.4	551.2	229.6	0.0	0.0	NR	NR	0.0	NR	6856.4	6856.4
	Cat 13: Downstream leased assets	Front loader	0.0	1883.9	0.0	NR	0.0	0.0	0.0	0.0	0.0	NR	NR	0.0	NR	1883.85	17888.34
		Excavator	0.0	10606.9	0.0	NR	0.0	0.0	0.0	0.0	0.0	NR	NR	0.0	NR	10606.86	
		Motor grader	0.0	707.8	0.0	NR	0.0	0.0	0.0	0.0	0.0	NR	NR	0.0	NR	707.75	
		Compactor roller	0.0	719.1	0.0	NR	0.0	0.0	0.0	0.0	0.0	NR	NR	0.0	NR	719.12	
		Crawler tractor	0.0	3970.8	0.0	NR	0.0	0.0	0.0	0.0	0.0	NR	NR	0.0	NR	3970.76	
	Total 2024		142.2	45578.2	817.1	NR	848.4	2991.2	2186.6	382.3	5716.6	NR	NR	0.1	0.0	58662.8	58662.8

3. Index of Contents GRI

Declaration of use	Ferreycorp has prepared this report in accordance with the GRI Standards for the period from January 1, 2024, to December 31st, 2024.
GRI 1 used	GRI 1: Fundamentals 2021
Applicable GRI Sector Standards	Not applicable

GRI Standard	Content	Global Pact	SDG Associated	Details
General contents				
GRI 2 General Contents 2021	1. The organization and its practices for submitting reports			
	2-1 Organizational details		-	- Legal name: Ferreycorp S.A.A. -Nature of ownership and legal form: Public limited company .-Main headquarter: Jiron Cristobal de Peralta Norte No. 820, Surco, Lima, Peru .-Countries/regions in which it operates: Pg. 9
	2-2 Entities included in the preparation of the organization's sustainability reports		-	This document considers the sustainability results of Ferreycorp S.A.A. and its subsidiaries in Peru: Ferreyros, Unimaq, Orvisa, Soltrak, Fargoline, Forbis, Ferrenergy, and Vixora. The consolidated financial statements include the financial statements of Ferreycorp S.A.A., the subsidiaries in which it has control, and an investment in a joint venture, which as of December 31st, 2024, are as follows: Ferreyros S.A., Inti Inversiones Interamericanas Corp. and subsidiaries, Unimaq S.A., Trex Latinoamerica SpA and subsidiaries, Motriza S.A., Fargoline S.A., Motored S.A., Orvisa S.A. and subsidiaries, Soltrak S.A., Cresko S.A., Soluciones Sitech Peru S.A., Forbis Logistics S.A., and Xpedite Procurement Services S.A.C.

GRI Standard	Content	Global Pact	SDG Associated	Details
	2-3 Period subject to the report, frequency, and point of contact		-	Ferreycorp's Sustainability Report is published annually. This document covers the period from January 1st, 2024, to December 31st, 2024. For more information, please contact us through the following channels: -Email: responsabilidadsocial@ferreycorp.com.pe -Phone line 0-800-13372 -Website: www.ferreycorp.com.pe
	2-4 Restatements of information		-	No updates to the information have been made.
	2-5 External verification		-	This document has been audited by SGS under the ISAE 3000 methodology. Details regarding this service can be found in the declaration at the beginning of the report.
2. Activities and employees				
	2-6 Activities, value chain, and other business relationships		-	Pgs. 8, 44
	2-7 Employees		SDG 8 and 10	Pg. 57
	2-8 Workers who are not employees		SDG 8	Pg. 57
3. Governance				
	2-9 Governance structure and composition		SDG 5 and 16	Pgs. 27
	2-10 Appointment and selection of the highest governance body		SDG 5 and 16	Pgs. 26
	2-11 Chairman of the highest governance body		SDG 16	Pg. 27
	2-12 Role of the highest governance body in oversight of impact management		SDG 16	Pg. 28
	2-13 Delegation of responsibility for managing impacts		-	Pg. 28
	2-14 Role of the highest governance body in sustainability report		-	This document has been approved by Corporate Finance Management. It

GRI Standard	Content	Global Pact	SDG Associated	Details
				should be noted that it has been prepared based on an excerpt from the 2024 Annual Report, a document that contains the same topics related to Ferreycorp's sustainable management and has been approved by the Board of Directors.
	2-15 Conflicts of interest		SDG 16	Pgs. 28, 38
	2-16 Communication of critical concerns		-	Pgs. 38
	2-17 Collective knowledge of the highest governance body		-	Pgs. 28
	2-18 Evaluation of the performance of the highest governance body		-	Pg. 28
	2-19 Remuneration policies		-	Pg. 60 This indicator is reported partially due to confidentiality issues.
	2-20 Process for determining remuneration		-	Pg. 60 This indicator is reported partially due to confidentiality issues..
	2-21 Total annual compensation ratio		-	This information is omitted due to confidentiality issues.
	4. Strategy			
	2-22 Statement on sustainable development strategy		-	Annual Report 2024 pg. 5-12
	2-23 Commitments and policies		SDG 16	Pg. 37, 64
	2-24 Incorporation of commitments and policies		-	Pgs. 37
	2-25 Processes for addressing negative impacts		-	Pg. 30, 38, 64
	2-26 Mechanisms for seeking advice and raising concerns		SDG 16	Pg. 38
	2-27 Compliance with legislation and regulations		-	Pg. 39,110
	2-28 Membership of associations		-	Pg. 79-80
	2. Stakeholder participation			
	2-29 Approach to stakeholder engagement		-	Pg. 18-19

GRI Standard	Content	Global Pact	SDG Associated	Details
	2-30 Collective bargaining agreements		SDG 8	Pg. 59
GRI 3 Material topics 2021	3-1 Process for determining material topics		-	Pg. 19
	3-2 List of material topics		-	Pg. 19
Material topics				
Corporate Governance				
GRI 3 Material topics 2021	3-3 Management of material topics		-	Pg. 23, 37
Compliance, ethics, and integrity				
GRI 3 Material topics 2021	3-3 Management of material topics		-	Pg. 23, 37
GRI 205: Anti-corruption 2016	205-1 Operations assessed for corruption-related risks	Principle 10	SDG 16	Pg. 38
Relationship with the brands represented				
GRI 3 Material topics 2021	3-3 Management of material topics		-	Pg. 11
GRI 204: Procurement practices 2016	204-1 Proportion of expenses on local suppliers		SDG 8	Pg. 52
Relationship with customers				
GRI 3 Material topics 2021	3-3 Management of material topics		-	Pg. 39
GRI 417: Marketing and labeling 2016	417-1 Requirements for information and labeling of products and services		SDG 12	Pg. 43
GRI 418: Customer privacy 2016	418-1 Substantiated claims regarding violations of customer privacy and loss of customer data		SDG 16	Pg. 38-39, 43
Talent Development				
GRI 3 Material topics 2021	3-3 Management of material topics	Principles 1, 2, 3, 4, 5 and 6	-	Pg. 56
GRI 401: Employment 2016	401-1 New employee hiring and employee turnover		SDG 5, 8 and 10	Pgs. 57
	401-3 Parental leave		SDG 5 and 8	Pg. 63
GRI 404: Training and teaching	404-1 Media of training hours per year for each employee		SDG 4, 5, 8 and 10	Pg. 66

GRI Standard	Content	Global Pact	SDG Associated	Details
2016	404-3 Percentage of employees receiving regular performance and career development reviews		SDG 5, 8 and 10	Pg. 65
Healthcare and safety				
GRI 3 Material topics 2021	3-3 Management of material topics	Principles 1, 2, 3, 4, 5 and 6	-	Pg. 67
GRI 403: Health and safety at work 2018	403-1 Health and safety management system		SDG 8	Pgs. 67
	403-2 Hazard identification, risk assessment, and incident investigation		SDG 8	Pgs. 67
	403-3 Health services at work		SDG 8	Pgs. 67
	403-4 Employee participation, consultation, and communication on health and safety at work		SDG 8 and 16	Pgs. 67
	403-5 Employee training on health and safety at work		SDG 8	Pgs. 67
	403-6 Promotion of employee health		SDG 3	Pgs. 67
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked through business relationships		SDG 8	Pgs. 67
	403-8 Coverage of the occupational health and safety management system		SDG 8	Pgs. 67
	403-9 Work-related injuries		SDG 3 and 16	Pg. 69
	403-10 Work-related illnesses and diseases		SDG 3, 8 and 16	Pg. 69
Diversity and inclusion				
GRI 3 Material topics 2021	3-3 Management of material topics	Principles 1, 2, 3, 4, 5 and 6	-	Pg. 56
GRI 405: Diversity and equal	405-1 Diversity in governing bodies and employees		SDG 5 and 8	Pg. 27, 61

GRI Standard	Content	Global Pact	SDG Associated	Details
opportunity 2016				
GRI 406: Non-discrimination 2016	406-1 Cases of discrimination and corrective actions taken	Principle 6	SDG 5 and 8	Pg. 65
Extended product responsibility				
GRI 3 Material topics 2021	3-3 Management of material topics	Principles 1, 2, 3, 4, 5 and 6	-	p. 86
Commitment to environmental management				
GRI 3 Material topics 2021	3-3 Management of material topics	Principles 7, 8 and 9	-	Pg. 84
GRI 302:	302-1 Energy consumption within the organization		SDG 7, 8, 12 and 13	Pgs. 98, 116, 119
Energy 2016 GRI 303:	303-3 Extraction of water by 405- source		SDG 6	Pgs. 100, 103, 112-113, 115
	303-5 Water consumption			Pgs. 100, 114
Water and effluents 2018	305-1 Direct GHG emissions (scope 1)		SDG 3, 12, 13, 14 and 15	Pgs. 88, 126-127
	305-2 Direct GHG emissions (scope 2)			Pgs. 88, 126-127
GRI 305: Emissions 2016	306-3 Waste generated		SDG 3	Pgs. 104, 122
	306-4 Waste that has been diverted from disposal			Pgs. 104, 122, 125
	306-5 Waste sent for disposal		SDG 3, 11 and 12	Pgs. 104, 122, 125
Commitment to the community				
GRI 3 Material topics 2021	3-3 Management of material topics		-	Pg. 75
GRI 203: Indirect economic impacts 2016	203-1 Investments in infrastructure and supported services		SDG 5, 9 and 11	Pg. 77
Business management				
GRI 3 Material topics 2021	3-3 Management of material topics		-	Pg. 23-24
GRI 201: Economic performance	201-1 Economic value generated for stakeholders		SDG 8 and 9	It is presented based on the consolidated financial statements of Ferreyrcorp and all its subsidiaries. Pg: 25