

SUSTAINABILITY REPORT 2025



TOGETHER WE CREATE DEVELOPMENT

ASSURANCE STATEMENT

SGS del PERU S.A.C. REPORT ON SUSTAINABILITY ACTIVITIES IN THE “SUSTAINABILITY REPORT 2025” 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 2025”

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	Limitd

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:

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Statement PE26/00000132, continue

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Reporting Criteria Options

GRI STANDARDS 2021

SPECIFIED PERFORMANCE INFORMATION AND DISCLOSURES INCLUDED IN SCOPE

These are the specific KPIs taken in account in the “**FERREYCORP SUSTAINABILITY REPORT 2025**”

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; 403-2; 403-3; 403-4; 403-5; 403-6; 403-7; 403-8; 403-9; 403-10; 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 performed 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.

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FINDINGS AND CONCLUSIONS

ASSURANCE/VERIFICATION OPINION

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

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

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

QUALITY AND RELIABILITY OF SPECIFIED PERFORMANCE INFORMATION

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

- 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 to achieve these.
- FERREYCORP S.A.A. has consistently published GRI Sustainability Reports for 13 consecutive years.
- FERREYCORP S.A.A has been included for the ninth consecutive year in the Dow Jones MILA-Pacific Alliance Sustainability Index, which recognizes leading companies in sustainability in the Pacific Alliance region.

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Considerations:

- The FERREYCORP S.A.A Sustainability Report 2025 contains the information of FERREYCORP S.A.A and 8 additional corporate names operating in Peru: Ferreyros S.A., Ferrenergy S.A.C, Unimaq S.A., Orvisa S.A., Soltrak S.A., Fargoline S.A., Forbis Logistic S.A., Vixora S.A.
- For environmental indicators, Equipos y Servicios TREX S.A., Corporación General de Tractores S.A. (Gentrac), Compañía General de equipos S.A. (Cogesa) de C.V Transporte Pesados S.A. de C.V (Transpesa) are also reported

Lead Auditor: Pamela Castillo Rubiños
Technical review: Ursula Antunez

Date of Verification Statement Opinion
Issue 1: April 21, 2026



Autorizado por
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Certification Manager

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 - 2.3 Environmental Dimension**
- 3. GRI Content Index**

1. About Ferreycorp

1.1 Presentation



Ferreycorp is a leading corporation in the provision of capital goods and related services, with 103 years of history. Its operations are centered in Peru –which accounts for more than 90% of its revenue– and extend to markets in Central America and South America. With Ferreyros as its flagship company, the corporation operates through subsidiaries specialized in diverse businesses.

The historic relationship with its main represented brand, Caterpillar, in place since 1942, constitutes one of the fundamental pillars of the organization. Ferreycorp's companies distribute this leading brand in Peru, Guatemala, El Salvador and Belize, with high-level after-sales support. In addition, the group holds representations of other globally prestigious brands, strengthening its value proposition.

The corporation focuses on boosting the productivity and efficiency of its customers across diverse productive sectors, supplying high-quality machinery backed by expert technical support. The portfolio spans a wide range of capital-goods-related products and services, from consumables and equipment for diverse applications to energy, logistics and technology.

More than 7,800 employees make up Ferreycorp's workforce, within a framework of a solid culture and human management practices that foster their professional development and are reflected in high levels of commitment and sense of pride.

Since 1962, Ferreycorp shares have traded on the Lima Stock Exchange (BVL), backed by a diversified investor base that includes local institutions (pension funds, mutual funds and insurers), foreign investors and a large number of individual investors. Its ethical management, based on solid corporate governance and sustainability practices, positions it as a market benchmark. Likewise, its leadership is reflected in active participation in trade associations and business initiatives aimed at the country's progress.

With a century-long track record and now moving into its second century, this Peru-founded company stands out for its values-based management, solid business practices, focus on customer service and robust financial management. Within the framework of its purpose, Together We Create Development, Ferreycorp and its companies contribute to the progress of the countries in which they operate.

1.1.1 Mission and vision

VISION

Operate, through its subsidiaries with focus and a high degree of specialization, capital goods, supplies, and services and support distribution businesses, for prestigious global brands with high standards, efficiency and profitability, while achieving the development of its employees and being a benchmark for modern and responsible companies.

MISSION

To be recognized as a leading economic group in Peru, with a presence in Latin America, and an excellent provider of capital goods, supplies and related services, that contributes to increasing productivity and profitability in the economic sectors in which it participates, that fosters the development of countries and their various stakeholders, and that is in turn recognized by global brands as the preferred corporation for taking on new businesses and representations, in its fields of activity, for its operating and financial capacity

1.1.2 Ferreycorp Purpose

Throughout its history, Ferreycorp has remained determined to generate a positive impact on its stakeholders. This calling is reflected in its commitment to driving development in the countries where it operates, both through its business management and through other dimensions of its activity.

Over the years, this essence has found expression in its corporate purpose, which reaffirms the commitment and conviction of Ferreycorp and its companies:

Together We Create DEVELOPMENT

The way in which the corporation positively impacts the countries where it operates, putting its purpose into perspective, can be seen in the Manifesto below:

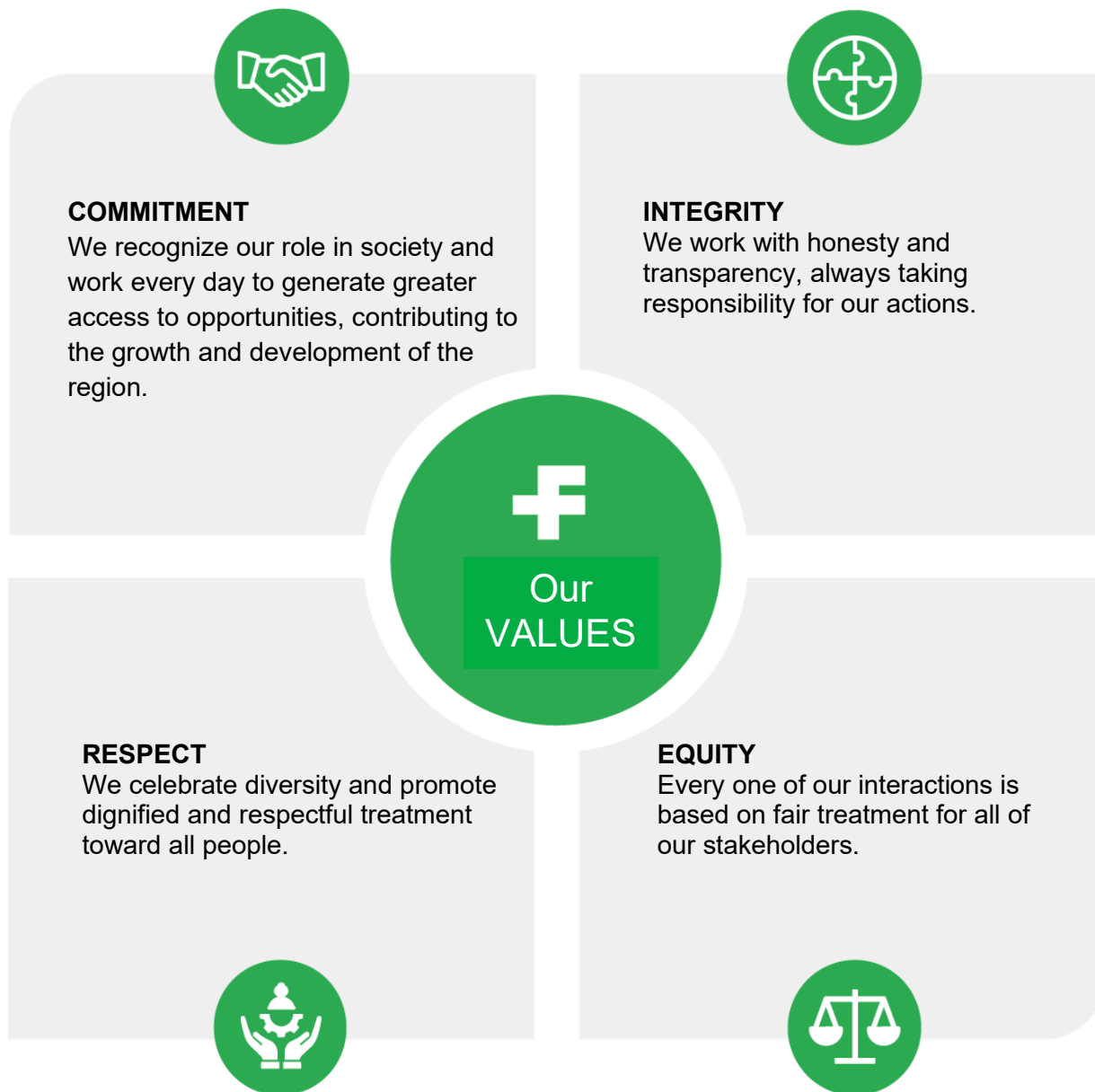
“At Ferreycorp we provide services, capital goods and supplies that give our partners the tools they need to contribute to the growth of industries that are fundamental to development in the countries where we operate.

For 100 years, with integrity and under the highest quality standards, we have been a key agent in infrastructure development, impacting the quality of life of millions of people and generating greater access to opportunities. In this way, 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 there is still much to do. That is why, today more than ever, we reaffirm our commitment to society and take on the responsibility of continuing to create **development**, constantly seeking to innovate and amplify our impact on society”.*

Corporate values

The corporation's values guide the conduct of Ferreycorp's employees, upholding the organization's ethical integrity and the sustainability of the business.



1.1.3 Corporation operating model

The Ferreycorp corporation stands out for a model of operating autonomy with strategic consistency and the use of synergies. This system is structured around three pillars: the role of the holding company, which sets guidelines and strategic direction; the role of the subsidiaries, which manage their markets with autonomy within the corporate framework; and the role of shared services, which promotes the pursuit of standardization and efficiencies among the corporation's companies.

Role of the parent company	Role of the subsidiary companies	Shared Services Center
STRATEGIC CONSISTENCY ■ Business vision ■ Strategic planning and definition of the businesses we participate in ■ Positioning and brands ■ Financial resources ■ Control and oversight	OPERATING AUTONOMY ■ Customer proximity and market coverage ■ Business execution with operational excellence ■ Profitability and financial health ■ Business innovation and value proposition ■ Best practices and pursuit of synergies	STANDARDIZATION AND EFFICIENCIES ■ Process standardization ■ Synergies and efficiencies ■ Non-core, back-office processes: legal, audit, human resources, finance, systems ■ Critical mass for better supplier conditions

Under this model, the parent company allocates resources to support the growth and investment of the corporation's subsidiaries; sets guidelines that standardize management using practices proven over time; and drives forums for exchanging best practices among subsidiaries and reinforcing their value propositions.

The subsidiaries contribute to the productivity and efficiency of their customers by providing capital goods from leading brands and high-quality services. In doing so, they generate revenue and profit for the economic group; deploy broad market coverage; and enhance the corporation's solutions portfolio. Among themselves, they develop synergies and complement critical capabilities, such as national coverage and logistics management, for the benefit of customers.

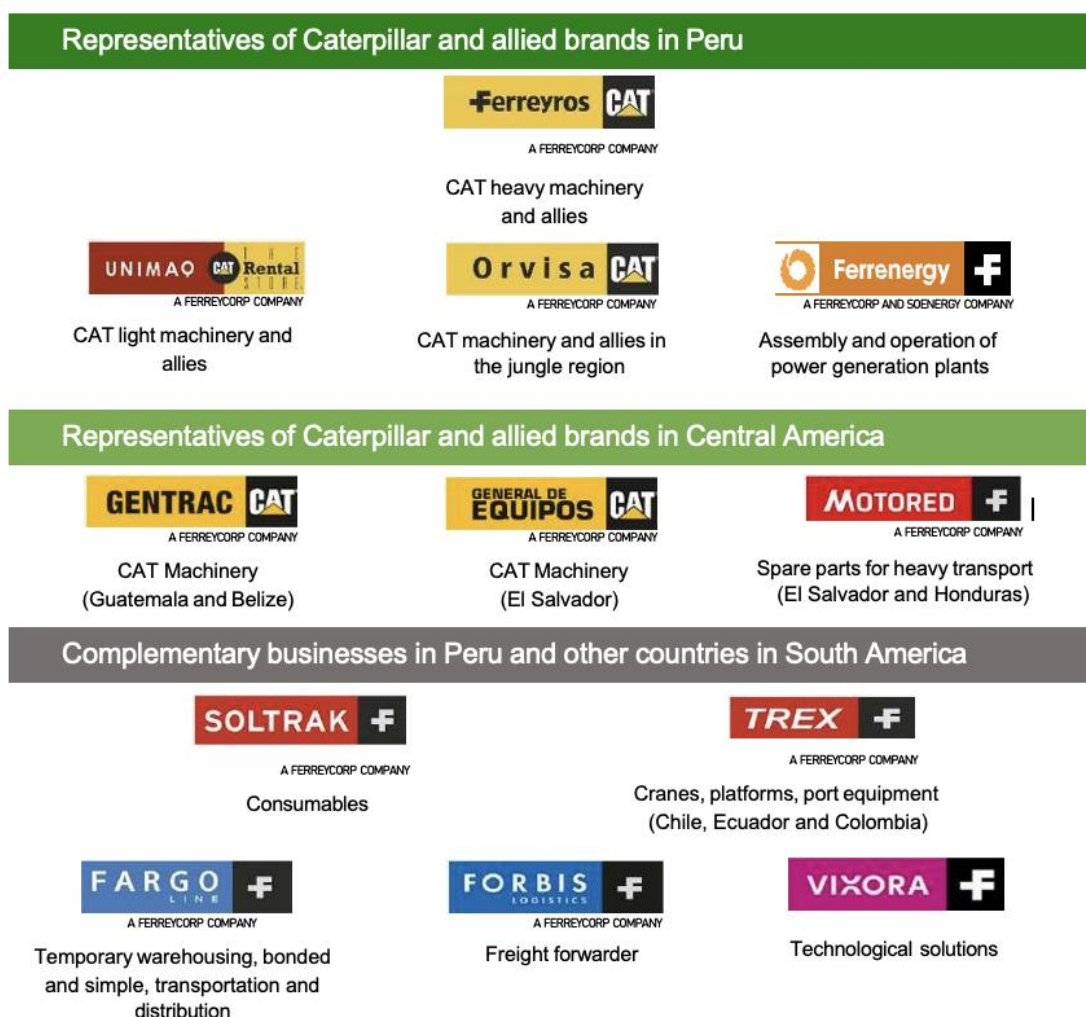
In turn, the Shared Services Center serves Ferreycorp's subsidiaries with specialized capabilities that increase efficiency and foster synergies across various processes and activities.

The corporation acts as a one stop shop, optimizing its ability to meet customers' diverse needs through a vast portfolio of products and services. In this sense, many Ferreyros

customers simultaneously access goods and services offered by other subsidiaries of the corporation. With this strategic vision, the Ferreycorp corporation seeks to drive its growth and momentum, while generating positive impacts across its stakeholders.

1.1.4 Companies of 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, trade and transport.

Chapter 3 – Business Management provides a comprehensive description of these subsidiaries, their businesses and operations.

For information on the economic group in accordance with the classification of the Superintendencia del Mercado de Valores (SMV), see Annex 2, section 2.1.3 of the 2025 Annual Report.

(GRI 2-1, GRI 2-2, GRI 2-6) This 2025 Sustainability Report consolidates the environmental, social, and governance (ESG) and financial performance of Ferreycorp's operations in Peru for the period from January 1 to December 31, 2025. The scope covers the analysis of nine corporate entities: Ferreycorp, Ferreyros, Unimaq, Orvisa, Soltrak, Fargoline, Forbis Logistic, Ferrenergy, and Vixora. Regarding the environmental dimension, the scope extends to ten corporate entities.

Below is further information on each Ferreycorp company:

Representantes de Caterpillar y marcas aliadas en Perú					
Nombre	Razón Social	Año de incorporación	Sectores que atiende	Producto / Servicio	País / Región
	Ferreyros S.A. RUC: 20100028698	1922	Construction, mining, hydrocarbons, energy, marine and fishing, government, agriculture, commerce, industry and services.	Sale of heavy machinery and equipment. Rental and supply of spare parts and services.	Perú Norte: Piura, Tumbes, Lambayeque, Cajamarca, Trujillo, Chimbote Centro: Cerro de Pasco, Huancayo, Ica, Ayacucho, Huaraz, Lima Sur: Arequipa, Apurímac, Cusco, Moquegua y Puno
	FERREENERGY S.A.C RUC: 20512638393	2006	Mining, hydrocarbons, government, energy, construction, fishing and industry.	50% equity interest. Energy solutions from 1 MW up to the unlimited capacity required, using gas, diesel, solar and residual fuel oil (HFO) generating equipment.	Peru Its presence in countries in the region other than Peru is temporary and responds to specific projects. In 2025 it had contracts with customers in Colombia, Ecuador, Costa Rica and Guatemala.
	UNIMAQ S.A RUC: 20100027021	1999	Construction, mining, hydrocarbons, government, commerce, industry, transportation and services.	Sale and rental of light equipment; after-sales support.	Peru North: Cajamarca, Chiclayo, Piura, Trujillo Center: Cerro de Pasco, Huancayo, Lima, Huaraz South: Ica, Arequipa, Ayacucho, Cusco, Ilo, Moquegua, Puno
	ORVISA S.A. - RUC: 20103913340	1973	Construction, forestry, agriculture, government, river transportation, hydrocarbons and energy.	Sale of equipment, spare parts and specialized services.	Peru North: Bagua, Jaen, Iquitos, Tarapoto. Center: Pucallpa, Huanuco South: Puerto Maldonado.

Caterpillar and allied-brand representatives in Central America

Name	Legal Entity	Year of incorporation	Sectors served	Product / Service	Country / Region
	CORPORACION GENERAL DE TRACTORES S.A.	2010	Construction, aggregates, agriculture, government, mining, oil extraction, energy, industry and commerce	Sale of heavy machinery and equipment. Rental and supply of spare parts and services.	Guatemala Guatemala City, Quetzaltenango, Teculután, Escuintla, Morales, Retalhuleu, Huehuetenango, Cobán and Peten Belize Ladyville
	Compania General de Equipos S.A.	2010	Construction, housing, power generation, industry, government, agriculture and automotive.	Sale of heavy machinery and equipment. Rental and supply of spare parts, services and lubricants.	El Salvador San Salvador, Sonsonate, San Miguel
	Motored S.A.	2015	Construction, freight and passenger transportation, government, commerce and services.	Supply of spare parts for trucks and buses; consumables; trucks and buses.	El Salvador San Salvador, Santa Ana, Sonsonate, San Miguel, Metapan, Lourdes, Santa Rosa de Lima, Soyapango, Quezaltepeque, Zacatecoluca, Aguilares and Usulután. Guatemala Honduras Tegucigalpa, San Pedro Sula and Puerto Cortés. Guatemala Escuintla

Complementary businesses in Peru and other South American countries

Name	Legal Entity	Year of incorporation	Sectors served	Product / Service	Country / Region
	Soltrak S.A. Tax ID (RUC): 20511914125	2007	Mining, construction, transportation, industry, energy and hydrocarbons, agriculture, fishing and forestry.	Comprehensive tire-management solution, lubricants, filtration, predictive maintenance, personal protective equipment and other industrial-safety products.	Peru North: Piura, La Libertad Center: Lima South: Arequipa
	EQUIPMENTS AND SERVICES TREX S.A.	2014	Mining, port industry, commerce, services, construction, industry, among others.	Comprehensive solutions in lifting equipment and allied equipment for the construction, mining and industrial sectors	Chile Santiago, Antofagasta Colombia Barranquilla, Bogota Ecuador Quito, Guayaquil
	FARGOLINE S.A. Tax ID (RUC): 20101520898	1983	Capital goods, consumer goods, energy, mining, construction, fishing, agriculture, commerce and services.	Temporary storage of containers, loose and rolling cargo; bonded warehouse; general storage; project-cargo handling; transportation and distribution.	Peru Callao and Arequipa
	FORBIS LOGISTICS S.A. Tax ID (RUC): 20544488059	2010	Automotive, mass consumer goods, mining, energy, retail and industry.	International import and export air and sea freight transportation, comprehensive logistics services, and cargo consolidation, inspection and processing services. Warehousing, customs and local transportation.	Perú Lima EE.UU. Miami Chile Santiago
	VIXORA S.A. Tax ID (RUC): 20551526594	2013	Mining, construction and hydrocarbons.	Integration of technologies to create solutions that increase customer productivity.	Peru Lima Chile Santiago, Chile

1.1.5 Representations (GRI 3-3 list of represented brands)

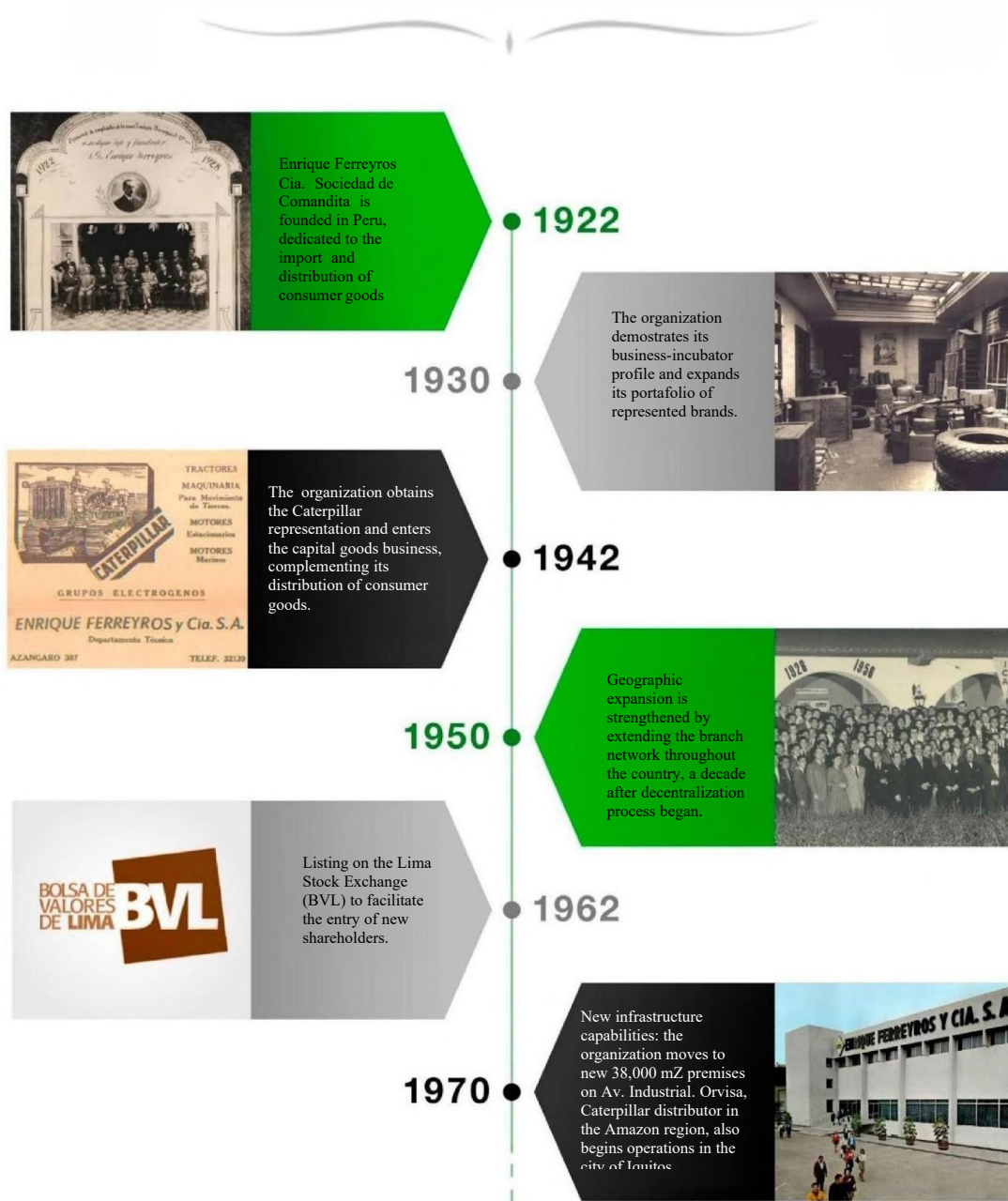
In 1942, twenty years after its founding, the organization took a decisive step by taking on the representation of Caterpillar in Peru. This solid 83-year relationship has grown stronger throughout its history, with the ongoing recognition of this global brand, a benchmark in the machinery industry, and a shared drive to advance customers' success. In 2010, the corporation took on representation of the brand in Guatemala, El Salvador and Belize, reaffirming the relationship of trust between the companies.

Likewise, the corporation's companies distribute other prestigious brands in Peru and other Latin American countries, extending the reach of their service to various sectors. Backed by a robust relationship with the represented brands, they roll out local initiatives aligned with the manufacturers' global strategies, deploying capabilities and expertise already developed. The corporation has built a distinguished portfolio of represented brands, with strong long-term ties to all of them, as one of the key pillars of its leadership.



1.1.6 History

Below are the corporation's main milestones throughout its history. For more details, see the Historical Overview in Annex 2, section 2.2.3.1.





The business portfolio is redefined, with a primary focus on capital goods to drive growth. Logistics capabilities are developed through the creation of a warehousing company that would later become Fargoline.

1980

1990



Period in which complementary capital-goods and consumables businesses are incorporated to serve new segments with related products and services: Unimaq, a specialist in light equipment; Mega Caucho & Representaciones (now Soltrak) and Ferrenegry. Total revenue: US\$230 million

2000

The decade in which the first Cat trucks arrived to Peru and Ferreyros builds its first Component Rebuild Center (CRC). The machinery-rental and used-equipment sales businesses are launched.



2010

The decade of internationalization, with the acquisition of Gentrac and Cogesa, Caterpillar distributors in Guatemala, El Salvador and Belize, which later added lubricants and spare-parts rental businesses. Acquisition of Trex, with operations in Chile, Ecuador and Colombia, and expansion of operations in Ecuador with Maquicentro. Creation of Forbis Logistics to expand logistics capabilities. Total revenue: US\$1,000 million.



Ferreycorp

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

2012

2012

During this decade, the use of remote-monitoring technologies for comprehensive equipment management is also intensified; Condition Monitoring Centers, Vixora (formerly Sitech) and spare-parts e-commerce through Parts.Cat.Com (PCC) are launched.



In the 2020s, Ferreyros deploys the first autonomous trucks in Peru; receives top ratings in Cat Excellence Programs; expands its allied-brand offering, rebuilt-machine population and CVA contracts; and signs the largest MARC in its history. Ferreycorp and Ferreyros celebrate 100 years in Peru and 80 years as Caterpillar distributors.

2022

2025

With more than 7,800 employees, Ferreycorp reaffirms its position as the leading corporation in capital goods and related services, with total revenue of more than US\$2.1 billion. In 2025, its principal represented brand, Caterpillar, celebrates 100 years.



1.2 Looking to the future

1.2.1 2022-2026 Strategy

Ferreycorp and its companies have been rolling out, over the 2022-2026 five-year period, a corporate strategy focused on promoting profitable growth, driving customer-centric digital transformation, and strengthening a corporate organization with greater synergies, among other relevant and necessary areas of focus.

In this context, the corporation has been achieving solid growth targets in sales, profit and return on invested capital, with an ongoing commitment to generating positive impacts among its stakeholders.



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, focusing on developing solutions and services, as well as understanding customer needs. These strategic pillars are:

- **Optimize businesses**, which seeks to intensify efforts to add efficiencies to the business model, the organization, asset use and the composition of the product and service portfolio, in addition to carefully managing capabilities and resources. The goal is to ensure an appropriate balance with profitability and maintain a high-value offering for customers.
- **Protect and transform**, which emphasizes making the most of the corporation's current capabilities and continuing to build new ones. The aim is to ensure business sustainability, expand its value offering and provide comprehensive solutions to

customers, supported by technology and best practices in operations.

- **New businesses**, which promotes the corporation's growth through the development of new lines or businesses.

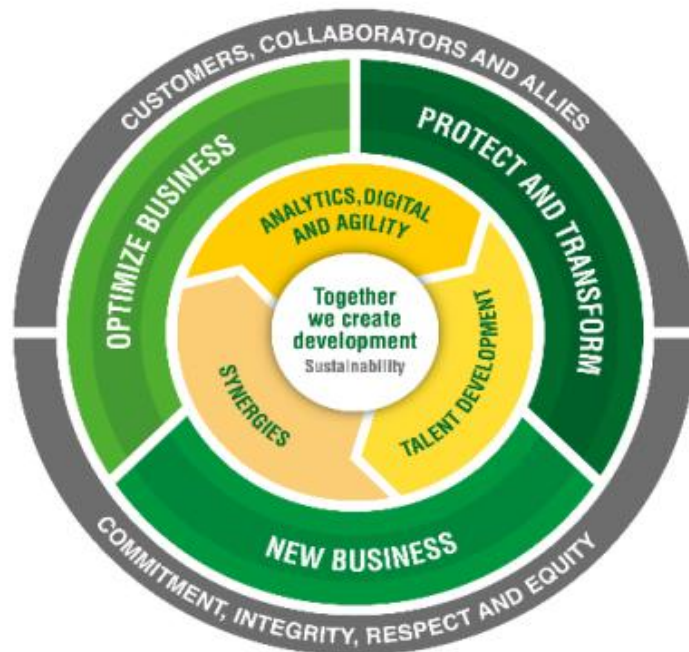
Opportunities and areas that have an appropriate strategic fit with the current brand portfolio and that offer the chance to obtain significant synergies with it are identified. In this way, the corporation serves markets in which Ferreycorp already operates, because they are based on capabilities already mastered or because they generate economies of scale with the corporation's current structure.

b. Enablers, which will facilitate and strengthen the achievement of the strategic pillars. They are:

- **Analytics**, digital and agility, which considers developing capabilities for data management and analytical models that can be replicated or deployed across all subsidiaries, with the potential to generate new services for customers.
- **Synergies**, which focuses on preserving and continuing to foster commercial synergies, as well as shared services among subsidiaries, with high service levels. Collaboration among subsidiaries is encouraged in processes linked to the core business, whenever it is feasible to add value without losing segmentation and specialization.
- **Talent development**, based on continuous training and development to strengthen skills, backed by a leadership development program. This also includes bringing in new talent and upskilling existing staff to build digital, analytics and agility capabilities among employees. Ensuring the setting of objectives and performance evaluation aligned with the strategy, as well as maintaining a good work environment focused on preserving health, safety, favorable working conditions and development opportunities, strengthens the conditions for talent development within the corporation.

To ensure the successful implementation of this strategy, the governance model establishes oversight by the Board of Directors and, at the management level, by a Strategic Planning Committee, facilitated by the Corporate Strategy and Development Management. To communicate simply and clearly how the expected achievements will be reached, the corporate strategy's visual identity highlights Ferreycorp's purpose, Together We Create Development, at the center of the strategy, accompanied by employees, customers, represented brands and suppliers, among other stakeholders.

This is complemented by the corporate values of commitment, integrity, respect and fairness, which underpin the organization's purpose and support the sustainability commitments Ferreycorp makes to society and the management of the impacts it generates on its stakeholders, in harmony with the environment.



1.3 Main recognitions

Ferreycorp works continuously to optimize its operational performance and strengthen its corporate management. This ongoing effort has earned numerous accolades, both from the global companies it represents and from business associations and organizations.



■ 2025 Caterpillar Excellence Program

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

Silver: General de Equipos (Parts).

Bronze: Ferreyros, Unimaq y Orvisa (Marketing and sales).

■ Caterpillar Five-Star Contamination Control Fifteen

15 Ferreyros workshops (Arequipa; Cajamarca; Technical Development Center; Chimbote; Lima CRC; La Joya CRC; Cusco; Huancayo; Lambayeque; Piura; Rentafer; Lima Machine Shop; La Joya Machine Shop; Lima Hydraulic Shop; Trujillo), its Parts Distribution Center, and the Orvisa workshop in Tarapoto hold Caterpillar Five-Star Contamination Control certification, the highest rating.

■ Caterpillar Certification: World-Class Workshops

Ferreyros maintains this important certification, granted by its principal represented brand Caterpillar to its two Component Rebuild Centers (CRCs), located in Lima and La Joya (Arequipa), recognizing them as world-class workshops

■ Best sales of Cat compact equipment and work tools in Latin America In

2025, Unimaq was recognized as Caterpillar's top distributor for sales of Cat compact equipment and work tools in Latin America. For other company recognitions, see Commercial Management.

Member of
**Dow Jones
Sustainability Indices**
Powered by the S&P Global CSA

■ Dow Jones Sustainability Index | MILA - Pacific Alliance

Ferreycorp reaffirmed its position as the only Peruvian company to have been included continuously in this index since its creation in 2017. The index recognizes leading sustainability organizations in the Pacific Alliance region.



■ IPAE Businesswoman of the Year Award

Mariela Garcia de Fabbri, Director and Chief Executive Officer of Ferreycorp, received this recognition for her outstanding professional career and contribution to Peru's development. The corporation now has three leaders who have received this important distinction; it was previously awarded to Oscar Espinosa Bedoya and Carlos Ferreyros Ribeyro.



■ Clean Production Agreement - Ministry of the Environment

After achieving important goals in waste and materials management, Ferreycorp, Ferreyros and Soltrak were recognized for complying with the Clean Production Agreement (APL) on solid waste, signed at the Ministry of the Environment, in a pioneering initiative for Peru's machinery market.



■ Company with Sustainable Management (EGS)

Ferreycorp and six of its companies received the Company with Sustainable Management (EGS) distinction from Peru Sostenible. It was awarded to Ferreyros, Unimaq, Orvisa, Soltrak, Fargoline and Forbis Logistics for their strong performance and compliance in sustainability management over the past year.



Chevron Gold Distributor Award

Soltrak received recognition from its represented brand Chevron for its performance in sales, strategic alignment and marketing. It was one of only five brand distributors in Latin America to receive this distinction in 2025.



■ Ranking Merco Responsibility ESG

Ferreycorp ranked among the leading companies for social responsibility and corporate governance in Peru. It also reaffirmed its leading position in the industrial sector.

■ Ranking Talent Merco

Ferreyros se mantuvo entre las diez mejores empresas para atraer y retener talento en el Perú, por 12 años consecutivos. La empresa ascendió al séptimo puesto a nivel nacional y ratificó su posición como líder del sector industrial.

■ Ranking Merco Companies and Leaders

Por 14 años consecutivos, Ferreyros fue reconocida entre las diez empresas con mejor reputación corporativa en el Perú. Destacó como líder en su sector y con el cuarto puesto a nivel nacional.

■ SNMPE Sustainable Development Award: Ferreyros DreamBIG Scholarship

Ferreyros received this award from the National Society of Mining, Petroleum and Energy (SNMPE), in the Social Management - Suppliers category, for its DreamBIG scholarship program for women machinery technicians. The program contributes to their professional training, promotes their inclusion in the workforce, and has benefited more than 170 talented

■ SNMPE Sustainable Development Award: 3D Bucket

Ferreyros received this award from the National Society of Mining, Petroleum and Energy (SNMPE), in the Innovation and Technology Management - Suppliers category, for promoting this Cat ultra-precision technology, which improves electric-shovel loading through automatic material recognition.

■ SNMPE Sustainable Development Award: Cat Command for Dozing

Ferreyros received this award from the National Society of Mining, Petroleum and Energy (SNMPE), in the Occupational Health and Safety Management - Suppliers category, for implementing this solution that enables tractors and excavators to be operated from kilometers away through a remote-control station.





RANKING DE EQUIDAD DE GÉNERO
EN LAS ORGANIZACIONES

■ PAR Ranking - Gender Equity in Organizations

Ferreycorp ranked third in consulting firm Aequales' 2025 PAR Ranking for equity, diversity and workplace inclusion among organizations in its category: up to 200 employees.



■ PERUMIN Seal of Excellence in Gender Equity

Ferreycorp and its companies Ferreyros and Unimaq received the PERUMIN Seal of Excellence in Gender Equity as part of the mining convention's Equity and Inclusion Forum. The distinction highlights organizations in the mining sector and its value chain that promote exemplary policies and practices to reduce gender gaps.



■ + Voces - Diversity Chamber of Peru Flagship company

Ferreyros was recognized for its good practices in diversity, equity and inclusion by +Voces, the Diversity Chamber of Peru.

2. Sustainable Management Model

(GRI 2-29)

For Ferreycorp and its companies, business management must pursue the sustainability of the organization and of the environment in which it operates. In this sense, the corporation understands sustainability as an integral part of how it operates: it is central to its corporate strategy and is closely tied to its purpose, “Together We Create Development.” It therefore applies environmental, social and governance (ESG) practices in its sustainable management model, taking care to generate positive impacts for its customers, shareholders, suppliers, employees and other groups in society while mitigating and controlling effects on environment. Likewise, it embraces the United Nations Sustainable Development Goals (SDGs) as a guide for defining its strategy, programs and actions, also considering the opinions and expectations stakeholders.

Ferreycorp considers that the company must be an agent of change in society, making use of its resources and capabilities, and the broad range of audiences it engages with. This is possible thanks to a long-term commitment to creating value for its stakeholders (shareholders and investors, employees, customers, suppliers, the environment, government and society at large), within a framework of transparent and ethical conduct and an inclusive and responsible vision, backed by the corporation's highest governing bodies. This conviction has existed since long before the concepts of sustainability and corporate social responsibility became widely known.

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



Sustainability Reporting Process

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

This Sustainability Report contains information on sustainable management based on the economic, social and environmental aspects of the operations of the Ferreycorp corporation and its subsidiaries in Peru, for the period between January 1 and December 31, 2025. Ferreycorp manages its relationship with its stakeholders through an approach of constant and transparent dialogue, whose fundamental purpose is to identify and understand their expectations, needs and concerns in order to integrate them into the business's sustainability strategy.

(GRI 2-29) To ensure that this engagement generates shared value, the corporation has established two-way communication mechanisms that enable the exchange of relevant and timely information. Ferreycorp ensures the effectiveness of these processes by implementing specific listening channels, such as workplace climate surveys, meetings with investors, customer satisfaction assessments and supplier development programs. The success of this engagement is measured through the organization's ability to turn the findings of this dialogue into concrete action plans, ensuring that the feedback received directly impacts process improvement, service innovation and the strengthening of responsible business conduct. In this way, stakeholder engagement is not limited to consultation, but becomes a strategic tool that delivers value both to the corporation's profitability and to the development of its communities.

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

Ferreycorp carried out a double materiality analysis in 2024, which allowed it to identify the specific content of the GRI Standards considered in this report, taking into account the following reporting criteria:

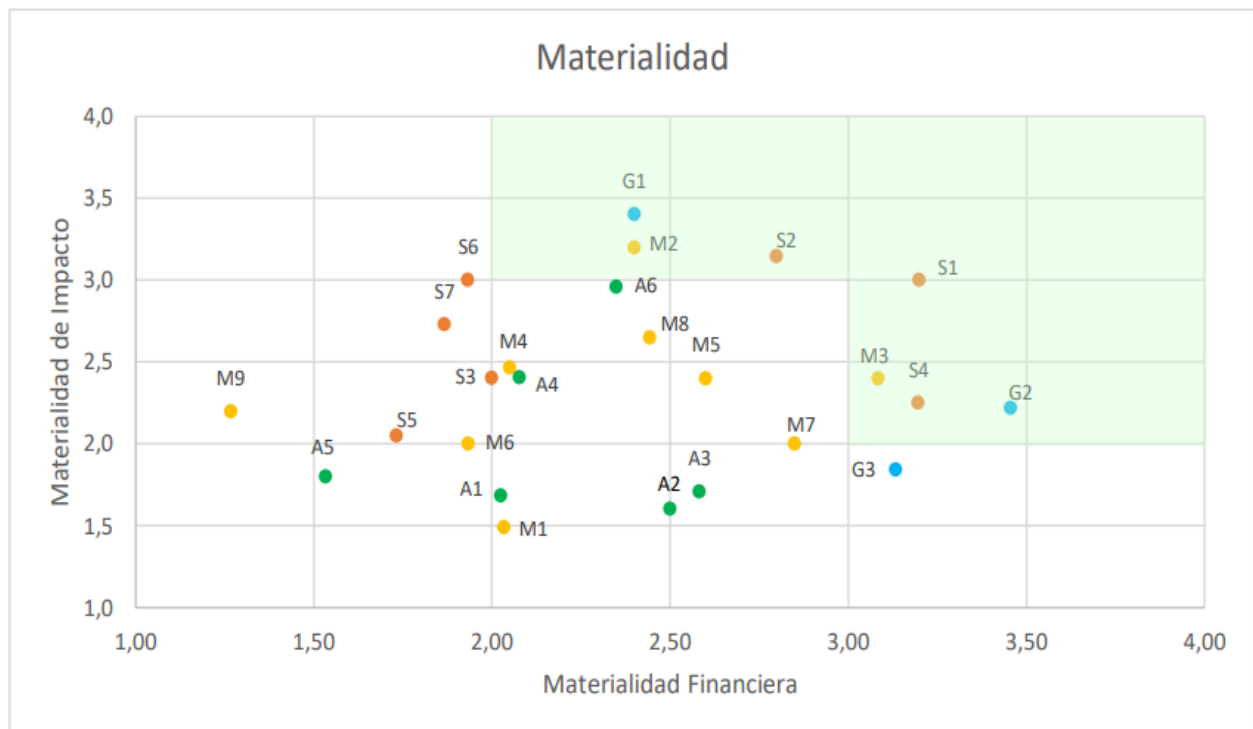
- a. Stakeholder engagement: information was gathered from employees and the community through surveys. Interviews were also conducted with customers and suppliers.
- b. Sustainability context: risks and impacts were considered for the Trading & Distribution Companies sector of S&P's Sustainability Yearbook, to which Ferreycorp and its subsidiaries belong, as well as the guidelines of the IFRS S1 and S2 sustainability and climate-change-related standards.
- c. Completeness: the risks and impacts of each material topic were considered and their coverage was specified using GRI 103 – Management Approach for each material topic.
- d. Materiality analysis: as mentioned, a double materiality analysis was carried out in 2024. It was possible to prioritize 7 topics. The process for selecting material matters 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
14 interviews were held with key positions across the organization to identify impacts: more than 30 environmental, more than 20 social and more than 25 governance-related.	10 interviews and 2 surveys were conducted to directly gather information from stakeholder groups.	The relevance threshold for managing the most relevant ESG topics was defined (≥ 3 on each axis).	Impact and financial indicators associated with the material topics were identified.

At Ferreycorp we update our double materiality assessment every three years; the next exercise is scheduled for late 2026. The results of the double materiality assessment are approved by the Board of Directors together with the annual report. They are also shared with the relevant areas so the results can be integrated into risk management.

Double materiality matrix of the Ferreycorp corporation and its subsidiaries



Legend

Corporate Governance	G1	Corporate governance
	G2	Compliance, ethics and integrity
	G3	Internal control and risk management
Business Model	M1	Relationship with suppliers
	M2	Relationship with represented brands
	M3	Relationship with customers
	M4	Business innovation and digitalization
	M5	Operational efficiency
	M6	Financial results
	M7	Economic market conditions
	M8	Competition
	M9	Data security
Social	S1	Talent development
	S2	Health and safety care
	S3	Competitive and fair pay
	S4	Diversity and inclusion
	S5	Contribution to infrastructure, water, sanitation and education development
	S6	Contribution to youth education
	S7	Development of operators and technicians
Environmental	A1	Efficiency in the use of materials
	A2	Energy management
	A3	Emissions reduction
	A4	Waste management
	A5	Water and effluent management
	A6	Extended product responsibility

GRI specific content related to thematic axes

Identificación de contenidos específicos GRI y cobertura				
Nº	Thematic axis	Related GRI specific content	Coverage	Related stakeholders
1	Corporate governance	Anti-corruption	Internal and external	Employees, customers, suppliers and government
2	Compliance, ethics and integrity	Anti-corruption	Internal and external	Employees, customers, suppliers and government
3	Relationship with represented brands	Procurement practices	External	Customers, suppliers
4	Relationship with customers	Customer health and safety Marketing and labeling Customer privacy	External External External	Customers
5	Talent development	Employment Training and education	Internal Internal	Employees
6	Health and safety care	Occupational health and safety	Internal	Employees and suppliers
7	Diversity and inclusion	Diversity and equal opportunity Non-discrimination	Internal	Employees
8	Extended product responsibility	Procurement practices	External	Customers, suppliers

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

9	Commitment to environmental management	Materials	External	Community and environment / Customers / Community and environment (x3)
		Energy		
		Emissions		
		Effluents and waste		
		Water		
10	Compromiso con la comunidad	Impactos económicos indirectos	External	Community
11	Gestión del negocio	Desempeño económico	Internal	Shareholders

2.1 Economic Dimension and Corporate Governance

2.1.1 Corporate governance

(GRI 3-3 corporate governance)

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



The corporation has voluntarily adhered to the principles of the Good Corporate Governance Code for Peruvian Companies, updated in 2013, which is organized into five pillars structured around thematic areas: i) Shareholders' Rights; II) General Shareholders' Meeting; III) The Board of Directors and Senior Management; IV) Disclosure of Information; and v) Risk and Compliance. Ferreycorp's shareholders and investors value not only aspects such as market leadership, generating the expected profitability and preserving 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 number of accolades in Peru and abroad for its good environmental, social and corporate governance (ESG) practices, owing to its high compliance standards and its leadership.

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

2.1.1.1 Shareholders' rights

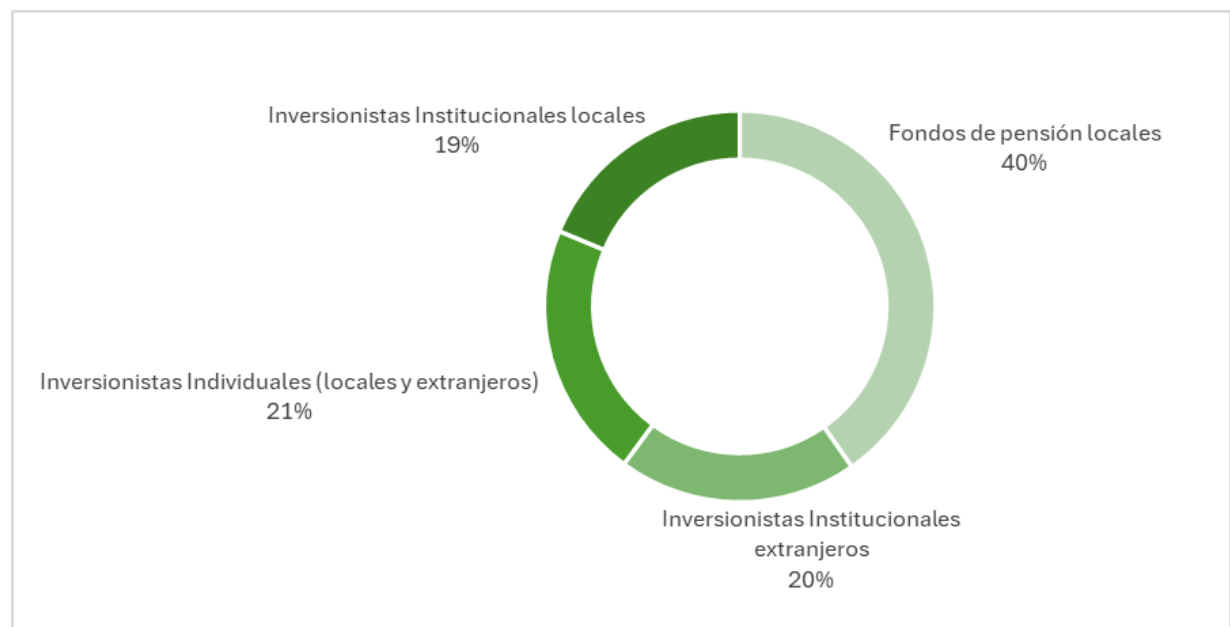
Ferreycorp guarantees fair treatment to its 10,285 shareholders and the protection of their rights. It also carries out timely and appropriate disclosure of all matters considered relevant to the corporation, and follows strict insider information guidelines. At the same time, it ensures strategic direction of the organization through effective Board oversight and clear definition of its responsibilities to shareholders.

a) **Ferreycorp shareholders**

As of December 31, 2025, the corporation's free-float shareholder base was made up of local pension funds (40.30% of the total), foreign institutional investors (19.79%), local institutional investors (18.72%) and retail investors, both local and foreign (21.19%).

Notably, retail investors grew significantly during the year, rising from 6,804 at the end of 2024 to 10,084 at the close of 2025. Retail shareholders contribute diversity and liquidity, as well as high value as ambassadors of the Ferreycorp brand. This increase was due not only to the company's solid fundamentals as an attractive investment alternative, but also to the boost from new technologies that make it easier for individuals to access and purchase shares on the stock exchange.

On the other hand, the corporation's free float stood at 77.04% at the close of 2025. This percentage excludes shareholdings of Board members and senior management, including relatives; employees; Peruvian government entities; banks, finance companies and municipal savings banks supervised by the SBS; entities not included in the foregoing categories; and treasury shares, as defined by the Superintendencia de Mercado de Valores (SMV).



b) Shareholder returns

The corporation has fully complied with its Dividend Policy for more than 20 years, fulfilling one of shareholders' main rights: to receive the return generated by their investment. In this way, it promotes the ongoing improvement of its share value through sound financial results and transparent information practices.

At the General Shareholders' Meeting in March 2025, cash dividends totaling S/ 293.3 million were approved for distribution, made up of the advance payment made in August 2024 of S/ 100 million and an outstanding balance of S/ 193.3 million to be distributed. Within this framework, on April 29, 2025, a cash dividend of S/ 0.2043 per share was paid, representing a dividend yield of 6.48%.

In August, the Board additionally agreed to pay a cash dividend of S/ 100 million against 2025 earnings, equivalent to S/ 0.1057 per share, which was paid in September and represented a dividend yield of 3.06%. Subsequently, in November, the Board approved a further cash dividend payment of S/ 100 million, also against 2025 earnings, equivalent to S/ 0.1057 per share, disbursed in January 2026, representing a dividend yield of 3.06%.

Dividend yield* and Total Shareholders Return (TSR)** of Ferreycorp for the last five years

<i>Year</i>	<i>2021</i>	<i>2022</i>	<i>2023</i>	<i>2024</i>	<i>2025</i>
<i>Dividend yield</i>	<i>9.6%</i>	<i>11.6%</i>	<i>9.9%</i>	<i>9.5%</i>	<i>7.95%</i>
<i>TSR</i>	<i>31%</i>	<i>22%</i>	<i>20%</i>	<i>27%</i>	<i>46.84%</i>

(*) Dividend yield indicates the return achieved on the investment amount solely through the company's dividend distribution. The calculation uses the stock price at the end of the year.

(**) Total shareholder return considers both the dividend yield and the change in the stock price during the period.

It should also be noted that, despite the political and economic challenges the country experienced during the year, Ferreycorp shares posted a positive return for the year. The opening share price in 2025 was S/ 2.93, and the closing price was S/ 3.90. This 33% increase in share price, combined with the dividend per share, resulted in a shareholder return of 46.84% in 2025.

Since 2016, the corporation has had a market maker in place, to provide greater liquidity for 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 allows 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 the stakeholders that form part of their value chain. Through this indicator, the corporation reflects, beyond financial reporting, how its operations generate and distribute wealth, thereby taking part in the development of the sector and the countries in which it operates.

Below is the broad scope of the economic value generated and distributed by Ferreycorp and its subsidiaries to their stakeholders.

Corporación Ferreycorp (S/ miles)	2024	2025
Direct Economic Value Generated (DEVG)	7,582,980	7,792,426
Sales (Net sales + share of subsidiaries)	7,582,216	7,791,560
Other income (Sale of fixed assets + other investments)	764	866
Economic Value Distributed (EVD)	-7,292,440	-7,323,358
Suppliers (Goods and services)	-5,737,012	-5,562,870
Employees (Salaries and employee benefits)	-895,754	-996,789
Government (Income tax and other taxes)	-302,555	-239,121
Shareholders (Dividends)	-260,311	-393,282
Community (Donations + Works for Taxes)	-9,030	-45,020
Net financial expenses	-87,778	-86,276
Economic Value Retained (EVR)	290,540	469,068

2.1.1.2 Shareholders' Meeting

The Shareholders' Meeting is the foremost forum for discussing key management matters, where management performance and the future vision for the corporation's operation are evaluated and approved. In this forum, where the results of the previous year's management are primarily reported, dialogue and shareholder participation are promoted. In this context, Ferreycorp works to ensure that agenda motions are disseminated and approved by the largest possible number of shareholders or their proxies present at the meeting, and seeks to increase the quorum at the annual meeting. The quorum for the meeting held on March 24, 2025 was 76.93%, with the direct or proxy participation of 128 shareholders.

2.1.1.3 The Board of Directors and Senior Management

(GRI 2-9)

In its composition, the corporation seeks a **Board** made up of individuals with extensive professional experience in different fields of economic activity, especially those linked to the company's strategy, and who bring diversity. It also promotes the participation of both independent and non-independent members.

In sessions and committees, the active participation of members with diverse and enriching experience, training and career paths is valued.

Thanks to its current composition, the Board has capabilities and experience in the mining, construction and agricultural sectors, knowledge of representations and distribution businesses, expertise in innovation and technology, a track record in investment and portfolio management, talent management and sustainability matters, among others.

Board composition

The number of members making up the Board must ensure a plurality of views within it, so that the decisions it makes result from appropriate and broad deliberation, always observing the best interests of the corporation, its shareholders and its subsidiaries.

(GRI 2-10) Ferreycorp S.A.A.'s Board of Directors may be made up of eight to twelve members elected for a three-year term, in accordance with the General Corporations Law and articles 31° and 32 of the [company's Bylaws](#).

These criteria include the selection criteria for independent directors, as well as the commitments assumed by directors, including always 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 made up of nine members, and its election proceeded after the list of candidates and their resumes were disseminated with due notice.

Ferreycorp's Board members elected Andreas von Wedemeyer Knigge as chairman and Humberto Nadal del Carpio as vice-chairman for the aforementioned term.

It was agreed that, for that term, the Board would continue to be made up of nine directors. Likewise, 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.

Ferreycorp's directors for the 2023-2026 term are as follows:

(GRI 2-9, GRI 2-11)

Member of the board	Position	Executive Level	Independence	Tenure	Otros cargos	Industry experience	Gender
				(in years)	(en número)		
Andreas Wolfgang von Wedemeyer Knigge	Chairman of the board	Non-Executive	Non-Independent	23	3	Industrial, Consumer Goods, Financial, Other	Male
Humberto Reynaldo Nadal del Carpio	Vice Chairman of the board	Non-Executive	Independent	9	2	Industrial, Financial Materials	Male
Manuel Bustamante Olivares	Director	Non-Executive	Non-Independent	15	1	Financial Services	Male
Thiago de Orlando e Albuquerque	Director	Non-Executive	Non-Independent	6	1	Financial Services	Male
Manuel Arturo del Rio Jimenez	Director	Non-Executive	Independent	3	1	Financial, Consumer, Other	Male
Mariela García Figari de Fabbri	Directora – Gerente General	Executive	Non-Independent	15	2	Financiero, Industrial Consumo, Otros	Female
Raúl José Ortiz de Zevallos Ferrand	Director	Non-Executive	Independent	15	1	Financial, Industrial, Consumer, Other	Male
Rodolfo Javier Otero Nosiglia	Director	Non-Executive	Independent	9	1	Materials, Financial	Male
Alba Fiorella San Martin Piaggio	Director	Non-Executive	Independent	6	1	Services	Female

**To learn more about the experience of each Director, visit Ferreycorp's website:*
<https://www.ferreycorp.com.pe/sostenibilidad/gobierno-corporativo/directorio/miembros/>

Board composition indicators
(GRI 405-1)

Indicator		No.
Executive level	Executive directors	1
	Non-Executive directors	8
Independence	Independent directors	5
	Non-independent directors	4
Gender	Men	7
	Women	2
Industrial sector experience	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 tenure in years	10.2
Membership on other boards	Non-executive or independent directors with 4 or fewer additional positions: 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 Martin Piaggio	8

Board Composition	Gender	Age	Year 2025
Board	Men	Up to 30 years	-
		31-50 years	-
		51 years old and above	7
		Total	7
		Percentage	77.78%
	Women	Up to 30 years old	-
		31-50 years old	-
		51 years old and above	2
		Total	2
		Percentage	22.22%

(GRI 2-17) When they begin their duties, Board members receive a comprehensive induction session on the strategy, business plans, structure and results of the organization's various companies. During this process, they are given the main corporate policies and rules, such as the Bylaws, the Corporate Compliance Policy, the Regulations of the General Shareholders' Meeting and the Board, the Corporate Standard for Safeguarding the Confidentiality, Transparency and Disclosure of Information to the Capital Market, and the Director's Sworn Statement.

In addition to this initial training, they are instructed in the operation of the Board management platform, a guided visit to the main facilities is organized, and an annual training program on compliance-system-related topics is established.

To ensure that this governing body has accurate and up-to-date information, management teams hold internal committees where the most relevant matters are addressed. These sessions allow the CEO's office to channel and communicate this information effectively and directly to the specialized committees made up of Board members.

(GRI 2-15) The Report on Compliance with the Good Corporate Governance Principles discloses information on Board practices. These include its plural composition, the participation of independent directors, and its operation through specialized committees, as well as the performance of its direction, oversight and risk-control functions. For more information, see [Ferreycorp S.A.A.'s Internal Regulations of Shareholders' Meetings](#) (p. 17).

(GRI 2-18) In 2025, the Board carried out a self-assessment of its performance, covering meeting calls, agenda, sessions and their conduct. In addition, every two years external advisors carry out an evaluation of the Board. The last evaluation was carried out in 2024, covering fiscal year 2023. We are currently conducting the evaluation associated with fiscal year 2025.

Special bodies formed and established within the Board

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

(GRI 2-12)

- **Nominations, 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) For more information on the duties and powers of the Board and each of the committees, see the Internal Regulations of the [General Shareholders' Meeting, Board and Board committees of Ferreycorp S.A.A.](#) (pages 35-40) and the [Report on Compliance with the Good Corporate Governance Principles](#) (pages 44-49).

(GRI 2-13) The Corporation's senior management has established a clear structure for managing its material impacts. Primary responsibility for sustainability oversight has been delegated to the Corporate Finance Management, led by Patricia Gastelumendi Lukis, who acts as the strategic

link between operations and the Board.

To ensure specialized execution and detailed monitoring, this management is carried out through two key fronts:

- **Social Responsibility Sub-management:** In charge of leading the social investment strategy, stakeholder engagement, and mitigation of social impacts in areas of influence.
- **Environmental Sub-management:** Responsible for managing the environmental footprint, ecological regulatory compliance, and the implementation of eco-efficiency policies across all subsidiaries.

This structure ensures that sustainability matters are not only addressed from an ethical standpoint, but are integrated into the organization's financial and strategic planning, enabling regular accountability on ESG (Environmental, Social and Governance) performance.

2.1.1.4 Management

- The corporation's Management functions are: (i) deciding which businesses to enter and through which subsidiaries; (ii) obtaining financial resources for the corporation's growth projects; (iii) overseeing and controlling the management of subsidiary companies; (iv) establishing certain standardized processes for them; and (vi) providing certain shared services. To carry out these functions, Ferreycorp has a CEO's office and corporate management teams.
- In turn, subsidiary companies have a structure sized according to the complexity and scale of their operations, all of them having a general manager. The list of Ferreycorp's and its subsidiaries' main officers in 2024, as well as each of their professional backgrounds, is available in Ferreycorp's 2025 Annual Report, Annex 2, section 2.4.1.

2.1.1.5 Disclosure of information

Ferreycorp ensures the appropriate disclosure and transparency of information. All matters important to shareholders and investors are disseminated with accurate and regular information through communication channels, primarily virtual and easy-to-access ones. The corporation has also promoted the increasing inclusion of public information required to support the results of its 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 2025, there were 361 investor engagements through conferences, meetings and phone calls. Quarterly, Ferreycorp also provides its shareholders and investors with a

management report and an English-language conference call, with the participation of the CEO, aimed at presenting and explaining the period's financial results, as well as business performance and other matters of interest.

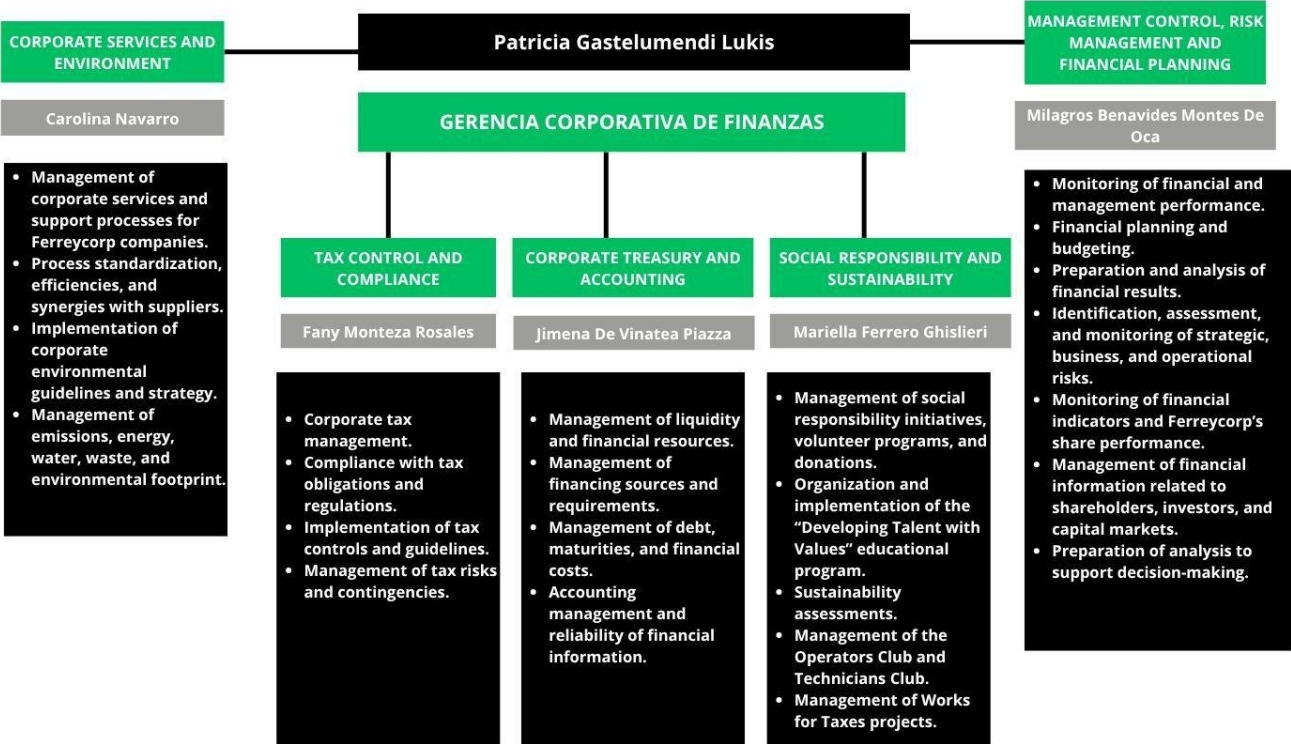
It should be noted that the corporation follows regulations and guidelines on the handling of privileged and confidential information.

2.1.1.6 ESG / Sustainability Management Model

At Ferreycorp, the Corporate Finance Department is the management function designated to comprehensively coordinate, lead, and oversee the corporate group's sustainability (ESG) management.

This department operates with the active support of the sub-departments and corporate areas responsible for the implementation, technical execution, and monitoring of goals across environmental, social, and governance (ESG) areas.

Furthermore, the Corporate Finance Department is responsible for periodically reporting ESG performance and progress to the Board of Directors and the relevant committee, ensuring strategic alignment, the ongoing management of sustainability risks and opportunities, and accountability at the highest level of the organization.



2.1.2 Risk and compliance

2.1.2.1 The corporation's control environment

The Internal Control environment integrates Internal Audit, External Audit and Corporate and Operational Risk Management. With a scope covering all employees and executives, this framework promotes a values-based culture and fosters business sustainability. In doing so, it drives socially responsible business practices, strengthens stakeholder trust, and supports decision-making through a comprehensive analysis of strategic, business and operational risks, ensuring the implementation of effective controls to mitigate them.

a) External audit

At its February 2025 session, the Board's Audit and Risk Committee agreed to recommend EY for the audit of Ferreycorp's and its subsidiaries' financial statements –consolidated, separate and individual. The proposal was subsequently approved by the Mandatory General Shareholders' Meeting, backed by the firm's prior performance. Tanaka, Valdivia & Asociados (an EY member firm) began the annual plan in October 2025, covering all group companies, both in Peru and abroad. During the year, the auditors attended the Committee on three occasions to present the work plan and report on progress.

b) Internal Audit

In 2025, 317 operational, process, regulatory and continuous audit projects, among others, were carried out in line with the annual plan approved at the Board Audit and Risk Committee session in December 2024. During the year, progress on plan execution, audit review results and the rollout of the corresponding recommendations for 2024 and 2025 were presented. Across the Committee's four sessions, 70% of the 1,326 recommendations issued in 2025 and 96% of the 2,108 issued in 2024 had been implemented.

At the third-quarter session, the satisfactory result of the Internal Quality Assessment of the Internal Audit function, carried out between August and September 2025, was reported. In line with internal audit best practices and global standards, these reviews are carried out internally each year and every five years by a specialized external consultant; the most recent external evaluation, with a satisfactory result, was carried out in 2024 by BDO.

In addition, the Board's Audit and Risk Committee approved the 2026 Annual Plan, which includes 320 projects, as well as the resources required for their execution, and ratified the appointment of the Corporate Audit Manager (internal auditor).

2.1.2.2 Risk management (GRI 2-25)

Risk governance

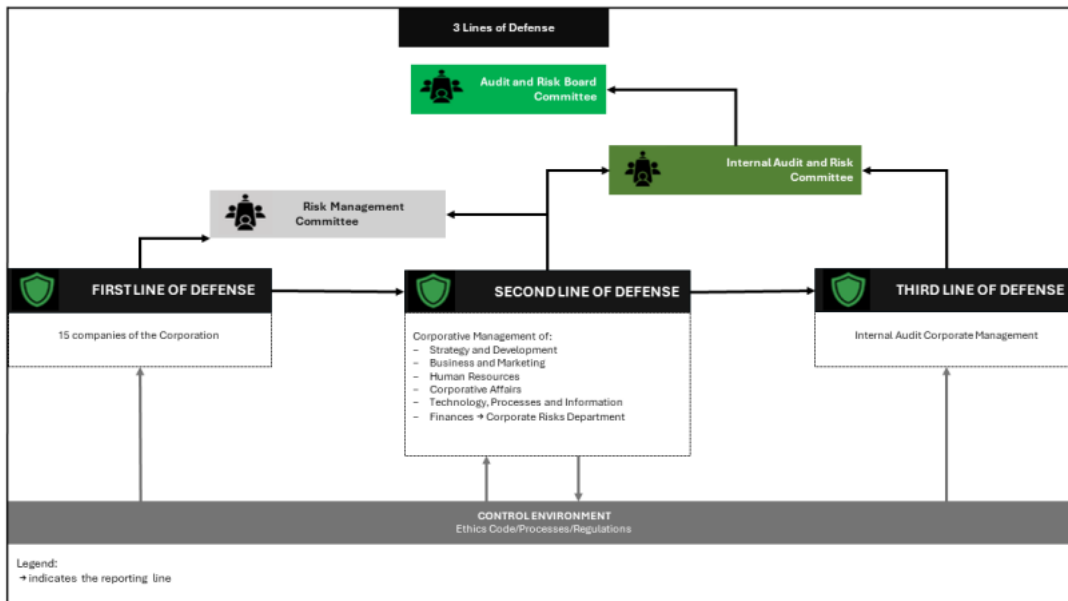
Ferreycorp has a solid risk governance framework. To this end, the Board's Audit and Risk Committee, through quarterly reviews, oversees and ensures the continuous improvement of the risk management framework and its alignment with the corporate strategy.

Directors	Role on 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

Comprehensive management of operational and strategic risks at Ferreycorp is structured under the three-lines-of-defense model:

1. In the first line, each of the corporation's companies manages the risks within its domain, based on the complexity of its operations and in accordance with the Corporate Risk Management Policy and Manual.
2. In the second line, Ferreycorp's Corporate Management teams oversee and lead risk management, ensuring effective and consistent 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 assessment of the design and operating effectiveness of the internal control system, ensuring compliance with Ferreycorp's established policies and procedures.

Ferreycorp leads with a model that turns 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, together with a culture of transparency and accountability, ensures sustainability and continued growth.



Risk management process

Aligned with good corporate governance principles and its values, Ferreycorp fosters 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: Comprises the corporate culture and values, the technical and moral suitability of its officers; the organizational structure; and the conditions for delegating authority and assigning responsibilities.

- **Objective Setting:** The process for determining strategic objectives, which must be consistent with risk appetite and within risk capacity.
- **Risk Identification:** The process for identifying internal and external risks that affect strategy and business objectives. Risks must be identified and prioritized to establish their impact on compliance. Ferreycorp's and its companies' risks are classified into the following categories: Strategic, Operational, Financial, Compliance, Emerging.
- **Risk Assessment:** The process for assessing the risks of a company, operation or project, using qualitative or quantitative techniques or a combination of both. The risk review includes analysis of probability and impact in its inherent and residual state, and risks are prioritized according to criticality into 4 levels: Critical, High, Moderate and Low.
- **Risk Treatment:** The process of choosing to accept the risk; mitigate it (i.e., reduce the probability of occurrence/frequency and/or reduce the impact); transfer it fully or partially; avoid it; or a combination of the above measures, in line with the risk appetite for the identified risks.
- **Information and Communication:** The process for reporting in a timely manner

and through an appropriate channel to the company's General Management and the Board's Risk and Internal Audit Committee.

- **Monitoring:** Tracking of the treatment defined for the main risks.

Every year, Ferreycorp's companies, with advice from the Corporate Risk Department, review their exposure to the identified strategic risks through Risk Workshops, as part of the risk management process. This review puts into practice the entire risk process described above.

Risk Management Workshops – Companies – 2025 Period

Risk Management Workshops – Companies -2025 Period

	Responsible	
Company	CEO	Supervising Director
Ferreiros	Gonzalo Díaz Pró	-
Unimaq	Alberto Parodi de la Cuadra	Ronald Orrego
Orvisa	César Vásquez	
Trex	Renzo Boldrini	
Forbis Logistics	Jorge Devoto	José Gutiérrez
Fargoline	Raúl Neyra	
Gentrac	Gonzalo Romero	Ricardo Ruiz
Cogesa	Oscar Doñas	
Motored SV		
Vixora	Carlos Calderón	Daniel Macedo

In the 2025 annual risk exposure review, 15 risks associated with Ferreycorp's corporate strategy were identified.

Type	N°	Risk
Economic, Social and Political	1	Economic and geopolitical context
	2	Exchange rate
	3	Social conflict and insecurity in the country
	4	Credit and bad debt
Efficiency and Productivity	5	Lack of factory inventory availability
	6	Availability of key suppliers
	7	Inventory management
	8	Business interruption
Strategy and Market	9	Market competition
	10	Loss of dealership/nomination
	11	Disintermediation
	12	Damage to reputation, brand and image
Human	13	Health and Safety
	14	Labor relations
Technological	15	Information security

Ferreycorp promotes an effective risk culture by training all of the Corporation's companies on risk management principles. In 2025, risk-related training sessions were delivered:

Risk Management Training – 2025 Period					
Training	Responsible	Company	Público	Participants	Frequency
1. Risk Management - Board of Directors	Corporate Risk Dept.	Ferreycorp	Board of Directors	9	Annual
2. Risk Management - Companies	Corporate Risk Dept.	Ferreyros Unimaq Orvisa Soltrak Forbis Logistics Fargoline Trex Gentrac Cogesa Transpesa Vixora	Supervising Director, CEO, and Senior Management Team	+100	Annual
3. Compliance System	Compliance Dept.	Ferreyros Unimaq Orvisa Soltrak Forbis Logistics Fargoline Trex Gentrac Cogesa Transpesa Vixora	Entire company	7,806	Annual
4. Cybersecurity, Information Security	Information Security Dept.	Ferreyros Unimaq Orvisa Soltrak Forbis Logistics Fargoline Trex Gentrac Cogesa Transpesa Vixora	Entire company	7,845	Annual
5. Cybersecurity Week	Information Security Dept.	Ferreyros Unimaq Orvisa Soltrak Forbis Logistics Fargoline Trex Gentrac Cogesa Transpesa Vixora	Entire company	+1,200	Annual

All training programs are led by the corresponding corporate department (Corporate Risk, Compliance, or Information Security), depending on the topic.

As part of our continuous improvement cycle for the Risk Management system, **the Corporate Internal Audit Management audits the risk management process every two years**; the most recent review was completed in February 2024, resulting in a report with no findings. This mechanism guarantees our commitment to customers, employees and stakeholders, strengthening our capacity to manage risk strategically.

Trends: Emerging risks

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

Name of the risk	Expanded scope of the Extended Producer Responsibility (EPR) Law	Progressive ore-grade decline and increasing complexity of mining deposits in Peru
Category	Regulatory Risk	Structural / Strategic Risk
Description	There is a probability that MINAM will expand the scope of the EPR Law to include new “priority goods,” such as lubricating oils, filters and PPE. Under this potential regulation, Soltrak and Ferreyros –as importers that bring these products into the Peruvian market– would assume legal and financial responsibility for their collection and final treatment.	There is a risk of a gradual decline in ore grade (less metal per ton of rock) and increasing geological complexity in the country. This trend is already gradually observed in copper (lower grades in mature deposits), gold (deeper veins) and zinc/lead (metallurgical complexity). This is a typical risk for countries with a long mining history such as Peru, Chile or Mexico, where extracting the same volume of metal today requires moving more material and facing harder rock.
Impact	D.L. 1278 defines “Producer” as any individual or legal entity that manufactures, processes, markets or imports a product. Since Ferreycorp is the importer, the State assigns it “ownership” of the waste, regardless of whether the manufacturer is based in another country. Financial: higher operating costs from having to fund reverse-logistics systems for hazardous waste (used oils and filters). Exposure to sanctions from OEFA.	Operational: greater equipment wear and energy/water consumption, raising customers' operating costs. Commercial: medium-term (5-15 years), affects project design and costs. Strategic: long-term (15-30 years), the risk level is high, as it may redefine Peru's competitiveness versus new mining countries (e.g. Africa).
Mitigating actions	1. Preventive monitoring: active tracking of MINAM technical working groups to anticipate the formalization of new priority goods. 2. Strategy with manufacturers: coordinate with represented brands to align final-disposal protocols.	1. Focus on operational efficiency: promote adoption of autonomous equipment that reduces earth-moving costs. 2. Life-cycle services: strengthen after-sales and component rebuild offerings to support greater machinery wear under more severe mining conditions. 3.

		Large-scale equipment: introduce higher-capacity fleets that make operations with lower metal concentrations viable.
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2.1.2.3 Compliance System

(GRI 3-3 compliance, ethics and integrity)

Ferreycorp's Compliance System aims to ensure the ethical conduct of all the corporation's employees, in line with the corporation's values and ethical principles, and rigorously complying with the legal framework applicable to all dimensions of business management.

This system, designed to prevent crimes, especially those related to corruption and money laundering, is based on four pillars, described below:



(GRI 2-24) Ferreycorp incorporates its responsible business conduct commitments through a strategic framework aimed at ensuring the ethical conduct of all the corporation's employees, in strict alignment with its values and ethical principles. These commitments are put into practice and formalized through policies approved at the highest level, ensuring rigorous compliance with the legal framework across all dimensions of business management.

The **Corporate Code of Ethics** reflects the corporation's values that guide the conduct and decision-making of all Ferreycorp employees, including officers and directors, without exception. It also defines the key lines of action governing relationships with the various stakeholders, based on ethical principles.

The **Corporate Compliance Policy** embodies Ferreycorp's and its subsidiaries' commitment to fighting bribery in all its forms, whether through an agent or a third party, in relation to a public official or a natural or legal person, and in any situation that may arise, as well as against collusion, influence peddling, money laundering and terrorism financing, among other offenses. This policy, along with the measures and design of the Compliance System, takes into account the requirements of ISO 37001:2016 as well as current laws and regulations on compliance and crime prevention.

The **Corporate Compliance Policy** has three objectives: 1) eliminate, mitigate, transfer and/or manage exposure to bribery and related crime risks; 2) prevent actions or behaviors that violate current legislation and other applicable regulations; and 3) train and raise awareness among employees, supervisors, managers, shareholders, directors and suppliers about the criminal risks their activities are exposed to.

Likewise, the corporation has defined corporate standards to guide the conduct of its employees, including those in leadership roles, and its directors, when facing situations that could pose risks. Their purpose is to provide clear guidelines for proper conduct regarding the potential giving or receiving of gifts, conflicts of interest, business with government entities, relationships with public officials, reputational risk control and corruption prevention in transactions with third parties. Ferreycorp has also developed procedures for identifying and assessing risks, managing communications, and conducting system audits, among other actions.

(GRI 2-23) Training and culture, backed by ongoing outreach efforts among employees, are fundamental to the effective operation of Ferreycorp's Compliance System. The Ferreycorp website has [a Compliance System Portal](#) (Sustainability – Policies and Standards section), where the standards that make it up can be publicly consulted, detailing in each case their objective, scope and approval processes. Complementing this transparency effort, the corporation manages an internal, corporate-wide regulatory site, which ensures that all employees have direct and centralized access to all the rules and policies that govern our organization.

In this regard, the nine companies of the Corporation mentioned above have a criminal-offense risk matrix in which corruption risk, among others, has been identified. To address this, controls have been established to mitigate these risks, such as the Code of Ethics, the Corporate Compliance Policy and other Compliance-System-related standards and procedures, training for employees, customers and suppliers, as well as specific controls for each process, in order to minimize this risk.

(GRI 205-1) Within each matrix, risks of specific offenses have also been identified depending on the line of business. In this regard, for Ferreycorp, Ferreyros, Unimaq, Soltrak, Fargoline, Orvisa, Forbis Logistics, Vixora and Ferrenergy, the identified risks, depending on the business line, include: generic and specific bribery, collusion, money laundering and terrorism financing, off-the-books accounting, and tax and customs offenses, among others.

(GRI 2-25, GRI 2-26) It is important to note that the corporation has a Corporate Ethics and Compliance Officer, a whistleblower channel, and training processes for employees and suppliers on these matters. Each of these elements is critical to the system's proper functioning.

In accordance with the Code of Ethics, the Corporate Ethics and Compliance Officer, Dr. Eduardo Ramírez del Villar, is responsible for overseeing the proper application of the Code, and is the person to whom any director, employee, or third party in general must report, as soon as possible, any event, situation or conduct that is inappropriate or contrary to what is set out in this standard, using the established whistleblower channel.

The Compliance System's whistleblower channel is managed and administered internally by the Corporate Ethics and Compliance Officer.

This channel offers various ways to access it for all stakeholders of the corporation and its subsidiaries:

- Website: <https://www.ferreycorp.com.pe/canaldenuncias/>
- Email: canaldedenuncias@ferreycorp.com.pe
- Phone: 626-4110.
- Physical mailbox: Jr. Cristóbal de Peralta Norte 820, Santiago de Surco.
- Personal interview with the Corporate Ethics and Compliance Officer, Dr. Eduardo Ramírez del Villar.

(GRI 2-15, GRI 2-16, GRI 406-1, GRI 418-1) The Corporate Ethics and Compliance Officer is responsible for answering queries related to the Compliance System, as well as reviewing the complaints received to determine their admissibility. The Officer is also empowered to launch the relevant investigations, prepare findings reports, and report them directly to the Board.

(GRI 2-25, GRI 2-26) Ferreycorp maintains a firm commitment to transparency and accountability in all its dimensions. Our **whistleblower channel**, managed by the Corporate Ethics and Compliance Officer, is the official avenue for reporting any violation related not only to ethics, but also to **Human Rights, Occupational Health and Safety, the Environment and labor matters**.

Violations	No. of cases 2025	Values breached	Status
Corruption or Bribery	5	Integrity	3 closed, 2 in process
Discrimination	0		
Sexual harassment	3	Integrity	2 closed, 1 in process
Customer information privacy	0		
Conflicts of interest	6	Commitment / Integrity	6 closed
Money laundering or use of privileged information	0		
Other (theft, alteration of records and various commercial and labor complaints, etc.)	29	Commitment / Integrity	22 closed, 7 in process

We have ongoing training processes for employees and suppliers, ensuring that all stakeholders know how to use the channel for each area mentioned. Whenever a report is filed, a thorough investigation protocol is activated. If, following the investigation, an employee is found responsible, disciplinary action is taken according to the severity of the

case: verbal warning, written warning, or separation/dismissal.

(GRI 2-27) During this reporting period, due diligence mechanisms recorded no environmental complaints or fines. Regarding labor management and regulatory compliance, the corporation maintains active monitoring of ongoing inspections and legal proceedings.

For more information on regulatory compliance management, the status of administrative proceedings and ongoing legal cases across all of the corporation's companies, see the Corporate Sustainability Report (10180) for the SMV (pages 4-5, 17-18).

(GRI 2-25, GRI 2-26) Under this oversight framework, various cases were recorded during 2025 that have been classified for the purposes of this report. Depending on the nature of the matter that arises, it is initially handled by the various internal committees and subsequently escalated to the Board or the specialized committee made up of its members, to be discussed and resolved.

At the close of 2025, the Compliance System is implemented and certified at nine of the corporation's companies: Ferreycorp, Ferreyros, Unimaq, Soltrak, Fargoline, Orvisa, Forbis Logistics, Vixora and Ferrenergy. In addition, since 2023, integration of the system into the processes of companies located abroad has begun, an initiative that will continue through 2026.

(GRI 205-1) All Ferreycorp companies in Peru hold anti-corruption certification, reaffirming their commitment on this matter. During 2025, parent company Ferreycorp and six of its domestic companies expanded the scope of their Anti-Bribery Certification to Anti-Corruption Certification, awarded by the Business for Integrity Association (Empresarios por la Integridad). In addition to bribery prevention, this certification covers prevention of private-sector corruption, collusion, influence peddling, money laundering and off-the-books accounting. Forbis Logistics and Orvisa will obtain this expanded certification in 2026, per the established timeline.

Also during 2025, Vixora obtained ISO 37001 certification (Anti-Bribery Management System), following verification by independent auditing firm SGS. Thus, parent company Ferreycorp and all of its Peruvian companies –Ferreyros, Unimaq, Soltrak, Fargoline, Orvisa, Forbis Logistics, Ferrenergy and Vixora– hold this certification.

The certifications obtained, along with the implementation and effectiveness of an anti-corruption management system –aligned with clear principles that foster values-based ethical conduct–demonstrate the corporation's and its companies' commitment to a culture of integrity.

Regarding training, the mandatory virtual Compliance System virtual training course was conducted in October 2025; a total of 7,806 employees worldwide participated, with 98.7% passing the assessment.

Another important aspect of the compliance system is knowing the strategic partners

Ferreycorp engages with, which is why it incorporates due diligence processes when contracting with customers and suppliers. During 2025, suppliers of all of the corporation's subsidiaries in Peru were invited to learn about the Compliance System for Corruption Prevention and other offenses and to share their best practices, promoting their adoption within their own companies.

2.1.3 Customer relationship management

(GRI 3-3 customer relationship)

Excellence in the quality of the corporation's companies' products and services is an essential factor in their value proposition. The offering of capital goods from prestigious, well-regarded brands, backed by top-level specialized support, is focused on meeting customers' high expectations and building strong relationships.



After-sales service is one of the pillars of parent company Ferreycorp's and its companies' prestige, particularly that of its flagship company Ferreyros. It stands out for the quality of service, broad coverage, an extensive network of workshops with qualified technicians, and strong field-response capability.

The corporation also has an efficient supply chain that integrates a robust spare parts inventory, a network of approved carriers, and the logistical support of companies such as Fargoline and Forbis Logistics, ensuring minimum delivery and dispatch times.

In addition, the corporation provides its customers with an efficient supply chain. There is a significant stock of spare parts in Lima and branch offices; a network of approved carriers to ensure the best service; and the significant logistics capacity deployed through subsidiaries Fargoline and Forbis Logistics. These companies make a significant contribution to supply-chain efficiency, offering customers the shortest possible time for products to arrive in the country and for 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 terms.

To provide guidelines for customer-focused management at subsidiary companies, Ferreycorp has customer satisfaction indicators and internal policies such as:

- **Corporate Customer Experience Management Policy**, which contains tools for fulfilling 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, the use of management indicators and tools, and compliance control and audit.
- **Corporate Information Security Policy**, in compliance with Peru's Personal Data Protection Law.

2.1.3.1 Product quality and customer satisfaction

Below is 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. The improved results for most of these companies stand out.

Consolidated customer satisfaction results by product/service offered, by company

Survey Type	Ferreyros		Unimaq		Orvisa	
	Satisfaction	Satisfaction	Satisfaction	Satisfaction	Satisfaction	Satisfaction
	2024 (%)	2025 (%)	2024 (%)	2025 (%)	2024 (%)	2025(%)
New Machinery	71	70	70	64	86	87%
Services	83	78	75	76	86	86%
Parts	76	76	73	72	82	83%
Used equipment sales	64	47	65	64	-	-
Rental	63	50	61	89	-	-
Total %	78	71	72	71	82	84%

Survey Type	Soltrak	
	Satisfaction	Satisfaction
	2024 (%)	2025 (%)
Lubricants	64	66
Industrial Safety	47	62
Tires	51	
Total %	52	64

Survey Type	Fargoline		Forbis	
	Satisfaction	Satisfaction	Satisfaction	Satisfaction
	2024 (%)	2025(%)	2024 (%)	2025(%)
Services	75	73	71	74
Total %	75	73	71	74

Survey Type	Gentrac		Cogesa		Trex Chile	
	Satisfaction	Satisfaction	Satisfaction	Satisfaction	Satisfaction	Satisfaction
	2024 (%)	2025 (%)	2024 (%)	2025 (%)	2024 (%)	2025 (%)
New Machinery	93	97	92	93	73	73
Services	82	82	96	87	76	73
Parts	84	87	98	80	57	63
Rental	85	90	70	-	63	81

Tipo de encuesta	Gentrac		Cogesa		Trex Chile	
	Satisfaction	Satisfaction	Satisfaction	Satisfaction	Satisfaction	Satisfaction
	2024 (%)	2025 (%)	2024 (%)	2025 (%)	2024 (%)	2025 (%)
New machinery	93	97	92	93	73	73
Services	82	82	96	87	76	73
Parts	84	87	98	80	57	63
Rental	85	90	70	-	63	81
Total %	81	86	94	83	68	73

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

Likewise, most of the companies analyzed show improvement in customer loyalty levels with the products and services offered.

The Net Loyalty Score (NLS) goes beyond customer satisfaction, as it considers satisfaction level, repurchase intent, and likelihood to recommend. It is an even more demanding indicator, focused on customers returning to the company to continue purchasing products and services and becoming advocates for Ferreyrcorp companies in the market.

Consolidated results of customer NLS (Net Loyalty Score)

Survey Type	Ferreyros		Unimaq		Orvisa	
	NLS	NLS	NLS	NLS	NLS	NLS
	2024 (%)	2025(%)	2024 (%)	2025 (%)	2024 (%)	2025 (%)
New Machinery	66	68%	64	64	86	87%
Services	81	74%	77	76	83	86%
Parts	73	72	70	70	80	83%
Used equipment sales	53	48	62	59	-	-
Rental	63	50	56	84	-	-
Total %	70	71	68	69	80	84%

Tipo de encuesta	Soltrak	
	NLS	NLS
	2024 (%)	2025 (%)
Lubricantes	62	61
Seguridad industrial	42	57
Neumáticos	47	
Total %	48	59

Tipo de encuesta	Fargoline		Forbis	
	NLS	NLS	NLS	NLS
	2024 (%)	2025 (%)	2024 (%)	2025 (%)
Servicios	71	83	72	73
Total %	71	83	72	73

Tipo de encuesta	Gentrac		Cogesa		Trex Chile	
	NLS	NLS	NLS	NLS	NLS	NLS
	2024 (%)	2025(%)	2024 (%)	2025 (%)	2024(%)	2025(%)
Nueva maquinaria	91	96	88	93	56	66
Servicios	77	75	96	87	68	67
Repuestos	81	83	92	80	44	55
Alquiler	84	89	80	0	47	78
Total %	81	82	92	83	58	66

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

Consolidated NLS results followed a similar improving trend across most companies in 2025 compared with 2024, mirroring the satisfaction results shown above, with Ferreyros, Unimaq, Orvisa, Gentrac and Trex Chile posting gains in most service lines, while Soltrak and Cogesa saw mixed results across categories.

Various communication channels, such as phone, email, website and social media, are used by all Ferreyrcorp companies as permanent channels for customer service and for receiving suggestions and complaints about products and services. In particular, in accordance with Law No. 29571, a complaints book is available to customers in Peru.

In addition, and within the framework of its operating independence, each subsidiary has developed its own processes for receiving and managing complaints and claims. For example, Ferreyros, Orvisa and Unimaq have a complaint-handling process with indicators; recording and tracking are carried out through the SAP CRM system. This enables better control of customer information, ensuring its quality.

2.1.3.2 Customer health and safety

In all the countries where it operates, Ferreyrcorp is committed to providing a safe environment in order to guarantee the physical integrity of its employees, customers, suppliers and third parties. The integrated quality and safety management policies of the subsidiary companies reflect their commitment to being responsible for the health of their employees, customers and suppliers, as well as caring for the environment. In offices, workshops or operations, there are internal safety regulations to guarantee the integrity of anyone within that space. Likewise, procedures have been established for the handling, segregation and storage of hazardous solid and liquid waste. Currently, the subsidiaries abroad are in the process of adapting their management systems in this area.

(GRI 417-1) Below is information on the four largest Ferreyrcorp companies in Peru. These have hundreds of products and product families, including equipment, accessories and spare parts from their various represented brands. The 100% of the products display the data required by current regulations, such as origin, safety instructions and product disposal instructions. In the case of equipment, safety manuals are provided that include specific information for each model.

	Ferreyros				Unimaq				Orvisa				Soltrak			
Labelling	E q u i p m e n t	A c c e s s o r i e s	P a r t s	S e r v i c e s	E q u i p m e n t	A c c e s s o r i e s	P a r t s	S e r v i c e s	E q u i p m e n t	A c c e s s o r i e s	P a r t s	S e r v i c e s	E q u i p m e n t	A c c e s s o r i e s	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 affecting 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)

Ferreycorp and its companies comply with the Peruvian Personal Data Protection Law and its Regulations, by requesting prior, informed, express and unequivocal consent to process the data or information of a natural person, including written consent for the processing of sensitive data.

In order to ensure proper handling and storage of customer information, the corporation has specific standards and procedures:

FCO-GCAC-LEG-COD-001:

Code of Conduct for the Processing of Personal Data of Ferreycorp S.A.A and its Subsidiary Companies.

FCO-GTPI-SGI-NOR-001:

Security Standard for the Processing and Protection of Personal Data.

FCO-GTPI-SGI-PRD-001:

Procedure for Notification of Personal Data Security Incidents.

Obtaining the data subject's consent to access their personal data is a fundamental principle in the information handling standards, which ensures that its use is aligned with the established purposes, except in cases provided for by law.

Meanwhile, the digital approval of the Data Management Declaration by customers of Caterpillar dealer companies authorizes the company to collect, use and share personal information from the

system and operations.

Rights of personal data subjects

Customers of Ferreycorp and its subsidiaries may exercise their rights of access, rectification, cancellation and opposition — ARCO rights — with respect to their personal data, by means of a request sent to ***privacidad@ferreycorp.com.pe*** or through the corresponding channel established in each company's privacy policy. These requests are received by each company's internal data controller, the person responsible for the data bank and the senior legal advisor specialized in the Personal Data Protection Law, who manage their handling in accordance with the ARCO rights exercise protocol implemented in each subsidiary.

2.1.3.4 Engagement and frequency

Communication with customers is daily and personalized, with the aim of contributing to the success of their businesses through products, services and solutions. Contact is made via email, 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 helps ensure that customer information is available and up to date, and facilitates the administration of commercial activities, with the goal of maintaining optimal relationships with customers.

2.1.3.5 Information Security Management Program

The Corporate Cybersecurity and Information Security Policy (Code GENGTP--PC-001) is a public document available in the Downloads section of the Ferreycorp website. Approved by General Management, this policy establishes the governance framework to protect the digital assets and technological infrastructure of all corporate companies.

Policy Commitments:

- Continually improve information security systems: The policy requires periodic vulnerability assessments and ethical hacking reviews to detect and remediate security gaps across all cloud technologies and services.
- Ensure data integrity and protection: It establishes the duty to preserve and safeguard data based on its value and importance, ensuring that practices are aligned with international standards to protect asset value.
- Monitor and respond to information security threats: The Corporate IT&P Management (Gerencia Corporativa de TPI) is responsible for establishing mechanisms for prevention (early monitoring), detection (response capability), and recovery from cyberattacks.
- Establish individual responsibilities across the entire workforce: It defines that security is everyone's responsibility, requiring all employees to commit to managing information according to their roles and to immediately report any malicious event (spam, phishing, malware).

- Set information security requirements for third parties: The policy scope explicitly includes third parties with access to data. Furthermore, it stipulates that non-compliance by contractors may result in the suspension of service provision

The program is governed by the Corporate Cybersecurity Policy (GENGTPI--PC-001). Strategic oversight falls under the IT&P Committee, with participation from General Management and periodic reporting to the Board of Directors, ensuring that cybersecurity remains a top-priority at the highest executive level.

- **Business Continuity Plans:** We implement resilience and attack recovery strategies, validated by the IT&P Committee to ensure operational continuity.
- **Vulnerability Assessment:** We execute a Corporate Ethical Hacking Program along with recurring scans to identify and mitigate infrastructure weaknesses.
- **Internal/External Audits:** We conduct continuous reviews of controls. The 24/7 CyberSOC acts as a continuous external and internal monitor of the IT infrastructure.
- **Escalation Process:** We have formal reporting channels, including a dedicated cybersecurity inbox and a cybersecurity bot for inquiries and incidents, enabling an agile and centralized response.
- **Awareness Training:** We execute a robust Annual Training Program that includes:
 - Mandatory annual cybersecurity course.
 - Cybersecurity Week (in-depth event).
 - Weekly security tips sent to staff.
 - Recurring phishing simulation exercises to assess and improve staff response.
- **Breach Disclosure:** Supported by 24/7 CyberSOC monitoring, the company manages and logs all security events. A consolidated report of incidents and the status of the annual plan are submitted monthly to the IT&P Committee and the Board of Directors.

2.1.4 Supply Chain

(GRI 2-6, GRI 3-3)



The Ferreycorp Corporation recognizes that responsible management of its supply chain is key to the sustainability of the business. In this regard, it promotes strong, transparent, long-term relationships with its suppliers, based on principles of integrity, fair treatment, joint growth and regulatory compliance.

As part of this commitment, in 2021 the Corporate Supplier Code of Conduct was approved and disseminated, a document that sets out the ethical and conduct guidelines suppliers must follow regarding human rights, labor practices, business ethics, the environment and legal compliance, thereby strengthening responsible supply chain management.

The supplier management strategy rests on four fundamental pillars:

- I) Supplier management and strategic alliances.
- II) Processes differentiated by company size.
- III) Supplier development.
- IV) Promoting a sustainable supply chain.

In line with this strategy, during the second quarter of 2025 an ESG Program for suppliers was published, led by the Corporate Finance Management, through the Corporate Services and Environment Sub-management, with the mission of training and reinforcing the importance of good sustainability practices among companies.

Regarding supply chain governance, the top decision-making body is the Board's Nominations, Compensation, Corporate Governance and Sustainability Committee, responsible for approving the group's sustainability strategy, which includes matters related to corporate governance, social and environmental management, as well as oversight of the execution of the associated action plans. This Committee meets three times a year.

Suppliers must provide competitive, high-quality products and services in accordance with negotiated requirements and technical specifications; in the case of services, they must comply with safety standards, and under no circumstances may they receive compensation beyond the commercial relationship.

The corporation is also committed to taking measures regarding its suppliers respecting rules on personal data, confidentiality and intellectual property, so as to comply with information protection under the agreements entered into with the organization, without disclosing or independently using it, as well as respecting trademarks and patents, avoiding any situation presenting a conflict of interest, guaranteeing equal treatment of its stakeholders without any discrimination, and preserving freedom of association and collective bargaining; exercising due diligence in selecting its own suppliers and subcontractors to guarantee responsible sourcing throughout the supply chain; and upholding the highest standards of moral and ethical conduct, within the framework of the fight against bribery and corruption.

The Corporate Services and Environment Sub-management is responsible for defining the corporate supplier strategy and establishing guidelines for achieving objectives.

In its relationship with suppliers, the Corporation requires compliance with technical, contractual and safety requirements, and promotes management based on ethical and sustainability principles.

As part of its Corporate Compliance System, Ferreycorp incorporates anti-corruption clauses as well as Due Diligence mechanisms for its suppliers.

During 2025, the Eleva Program continued to be consolidated nationally, an initiative launched in 2024 to strengthen supplier capabilities. The program fosters training, mentoring and differentiated management spaces according to the size and sector of each company, promoting the adoption of good sustainability, regulatory compliance and business management practices. In this way, it generates value and contributes to a more responsible supply chain.

Throughout the year, it received recognition from various institutions. Parent company Ferreycorp won first place in the Ministry of Labor's competition, in the "Promotion of value chain formalization and entrepreneurship support" category. Likewise, Ferreycorp and its companies Ferreyros and Unimaq were recognized by the Es Hoy organization, which highlights organizations that promote the development and strengthening of Micro and Small Enterprises (MYPE) in the country.

Supplier classification	2025
Total number of direct (eligible) suppliers	7,887
Total number of significant suppliers (Revenue > S/ 100 thousand)	1330
Percentage of total spend on significant suppliers (Revenue > S/ 100 thousand)	98.95%
Total number of significant non-direct suppliers	0
Total number of significant suppliers (direct and indirect)	1,330

2.1.4.1 Types of suppliers

At Ferreycorp, supply chain management is based on a supplier classification according to the type of commercial relationship, geographic location, size, revenue level and economic sector, in accordance with SUNAT's CIU classification.

Within this framework, commercial suppliers, mainly international manufacturers of represented brands, play a key role in providing goods imported by the group's subsidiaries.

The long-term relationship with Caterpillar, a strategic partner since 1942, stands out, as does that with other leading brands recognized for their performance in sustainability, social responsibility, safety, environmental care and respect for human rights.

In addition, the corporation manages a diverse portfolio of non-commercial suppliers, both local and foreign, that provide services essential to operations, such as logistics, technology, infrastructure, environment, consulting, cleaning, insurance and other general services, contributing to the organization's responsibility and continuous operation.

Classification by location, product type and company size

Total scope (Peru companies): 7,887

Category	Number	Percentage
Commercial Suppliers	634	8.04%
Non-commercial suppliers	7,554	95.78%

Company size	Number	Percentage
Micro Enterprise	4,225	53.57%
Small Enterprise	2,062	26.14%
Medium Enterprise	180	2.28%
Large Enterprise	1,052	13.34%

Origin / Type	Amount	Percentage
Nationals	7,523	95.38%
Foreing	364	4.62%
Trade associations	4	0.05%

Classification of domestic suppliers by SAP business partner type

Code	Description	No.	Amount (\$/)
ZSUM	Supplies and Factory	2,143	511,357,206
ZTRA	Transport	819	320,007,584
ZALH	Lodging, Restaurants, Dealerships	769	128,158
ZSAD	Administrative Services	636	71,234,533
ZCON	Consulting and Advisory	559	100,838,674
ZSGG	General Services	1,488	163,917,194
ZDLR	Main Foreign Supplier	229	4,295,937,719
ZLOG	Logistics Services	196	63,633,111
ZAMB	Environment	180	96,830,830
ZPNS	Individual without a business	173	6,985,305
ZCOS	Construction	132	61,317,570
ZIMP	Printing	99	1,977,516
ZTPI	IT	97	50,605,511
ZAGR	Agriculture/Livestock	80	1,631,908
ZALQ	Rentals	69	25,341,809
ZPNC	Individual with a business	48	2,253,076
ZTEL	Telecommunications	38	18,505,330
ZADU	Customs	36	13,978,252
ZMIN	Mining	21	4,614,937
ZSAL	Health	21	811,678
ZAFI	Affiliates	16	453,618,306
ZGRE	Trade associations	10	56,375
ZSEG	Insurance companies	9	45,932,825
ZVJE	Travel	7	644,639
ZGUB	Public utility/government companies	5	645
ZDES	Merchandise consignee	4	1,482,893
ZEDU	Education	2	250
ZAVA	Guarantor / Legal Rep.	1	62,876
Total		7,887	6,313,706,710

2.1.4.2 Supplier evaluation and selection process (GRI 2-6)

Ferreycorp has a supplier evaluation and selection process that ensures compliance with financial, commercial, legal and sustainability criteria. This process is also differentiated by company size and seeks to align all of the corporation's companies with the same standards.

These qualification processes (completion of the qualification form) can be internal or external, depending on each company's individual decisions.

They can also be carried out through desk or on-site assessments, as appropriate, with evidence verification. External qualifications are based on certifications such as ISO 9001, ISO 45001, ISO 37001 and ISO 14001, as well as compliance with the

Occupational Health and Safety Law (Law No. 29783) and are carried out by accredited independent entities.

In addition to completing the qualification form, due diligence documents must be requested, such as the Due Diligence Questionnaire and Supplier Sworn Statement, among others. The various companies follow corporate guidelines; however, in warranted cases, they carry out an additional review beyond what is noted above, such as country risk, sector risk and/or raw material risk assessments, in addition to evaluations required by law depending on the core business.

In 2025, a Supplier Support Program was developed, aimed at helping companies with gaps or areas for improvement, as well as companies that did not reach the minimum score to pass the qualification form. This program addresses both ESG-related topics and other important variables and includes at least six training sessions for these suppliers per year.

In the short term, the plan is to work exclusively with qualified suppliers and suppliers that meet minimum ESG requirements within an established timeframe.

In addition, since 2023, suppliers have been rated by the end user through the Fiori digital tool. In 2025, 204 suppliers were evaluated nationally using this method. During 2025, the corporation qualified 1,612 suppliers nationally. The target for next year is to qualify 500 more suppliers.

2025 Supplier approvals

Company	Approvals		
	2025		
	Internal	Externals and/or credit transfers	Total
Ferreyros	0	353	353
Unimaq	414	200	614
Orvisa	148	9	157
Soltrak	53	47	100
Fargoline	141	0	141
Vixora	9	5	42
Forbis	116	0	123
Ferrenergy	5	58	9
Matriz Ferreycorp	0	54	54
Total	886	726	1,612

All suppliers undergo general due diligence controls, as set out in the Corporate Standard for Due Diligence on Customers, Suppliers and Employees (GEN-GCAC-NC-008), regardless of each company's qualification process, in order to prevent corruption risks or the commission of any related or connected offense.

Supplier circle

Since 2022, the organization has driven a Responsible Buyers Network made up of the teams responsible for supplier management at the various subsidiaries nationwide, now comprising a group of more than fifty members, spanning Peru, Chile and Central America. In 2025, this initiative evolved and was consolidated as the Supplier Circle, strengthening its collaborative and strategic focus.

This forum meets periodically (four times a year) to review key topics, exchange best practices, and coordinate initiatives related to responsible supply chain management.

Supplier selection performance KPIs

Within the universe of total suppliers, a subgroup called Significant Suppliers has been defined – those with revenue greater than S/ 100 thousand.

The reported KPIs corresponds to the direct supplier selection program; the percentage of total spending on significant suppliers relative to direct suppliers is 99%, as shown in the following table.

Supplier Selection	Fiscal Year 2025	Total amount	%
Total direct suppliers	7,887	S/ 6,313,546,247	100%
Total of direct significant	1,330	S/ 6,247,856,682	99%
Total No significant	6,557	S/ 65,689,565	1%

*During 2025, no significant indirect suppliers were identified. The total of significant suppliers is made up exclusively of direct suppliers.

Supplier evaluation and development KPIs

GRI 308 -1 (2016)

In 2025, a total of 361 suppliers were evaluated, combining desk and on-site assessments, achieving broad coverage of the supply chain. The process included significant suppliers, evaluating 27% of this group

- Coverage and progress of the company's supplier evaluation program**

Supplier evaluation	2025	2025 Target
Total number of suppliers qualified through desk and on-site evaluations (310 without a visit and 51 with a visit)	280	500
Percentage of significant, important or critical suppliers evaluated	27%	-
Number of suppliers evaluated with potential negative impacts	26	-
Percentage of suppliers evaluated with potential negative impacts that have implemented corrective actions or improvement plans	2%	-
Number of suppliers with potential negative impacts with which the relationship was discontinued	26	-

The evaluations carried out on suppliers included criteria on Safety, Health, Social Responsibility, Environment, Quality, Legal, Human Resources, Finance, Commercial and Compliance. As a result, 26 suppliers with potential negative impacts were identified.

- Coverage and progress of suppliers with corrective action plans, relative to suppliers evaluated with substantial actual/potential negative impacts**

Support for corrective action plans	2025
Total number of suppliers with a corrective action plan	99
% of suppliers evaluated with substantial actual/potential negative impacts that have a corrective action plan	7%

Corrective action plans were implemented for suppliers with manageable risks, reaching a total of 99 suppliers, representing 7% of the suppliers evaluated.

- **Supplier coverage and progress in capacity-building programs**

Capacity Building Programs	2025
Total number of suppliers in capacity building programs (health and safety, compliance system, among others)	289
Percentage of significant suppliers in capacity building programs	22%

Additionally, the company drove capacity-building programs for this group, reaching 289 companies during 2025.

2.1.4.3. Procurement investment amount (GRI 204-1)

At the close of fiscal year 2025, Ferreycorp and its subsidiaries recorded a total investment in goods and services of S/ 6,313,546,247, Peru scope, reflecting the size of its supply chain. Of total purchases, 71% corresponded to purchases abroad, mainly associated with the supply of strategic goods linked to the core business, while 29% went to domestic purchases, contributing to the dynamism of the local economy and the strengthening of suppliers in the country.

In addition, during 2025 there were a total of 7,887 active suppliers, of which 95% were local suppliers and 5% foreign suppliers.

Amount billed by significant suppliers of Ferreycorp and subsidiaries in 2025, by domestic/foreign

	Nationals	Foreign	Total eligible suppliers
Total suppliers	7,523	364	7,887
% Total suppliers	95%	5%	100%
Amount billed S/	S/ 1,825,768,312	S/ 4,487,777,935.00	S/ 6,313,546,247.00
% Amount billed S/	29%	71%	100%

Amount billed by significant suppliers of Ferreycorp and subsidiaries in 2025, by commercial/non-commercial relationship

	Commercial suppliers	Non-Commercial suppliers	Total number of suppliers with billings exceeding S/ 100,000.00 (Commercial and Non-Commercial)
Total suppliers with revenue > S/ 100K	161	1,169	1,330
% Total suppliers with revenue > S/ 100K	12%	88%	100%
Amount billed S/	S/. 4,314,015,564.00	S/. 1,933,841,118	S/. 6,247,856,682.00
% Amount billed S/	69%	31%	100%

2.1.4.4. Supplier development

In order to improve the quality of the goods and services offered by suppliers, Ferreycorp's companies drive their development through the Eleva Program. This program includes training sessions and workshops in partnership with various institutions as well as internally, and also fosters responsible practices aligned with a sustainability framework. In this way, Ferreycorp actively contributes to strengthening local economies.

In this regard, the Ferreycorp group trained 4,299 suppliers nationally in 2025, signing new agreements with institutions such as Empresarios por la Integridad (EXI) and Banco de Crédito del Perú, among others.

Training sessions and programs covered key topics such as:

Financial tools, environmental and climate management, health, safety and the environment, energy lockout and defensive driving, the compliance system and due diligence, the sexual harassment policy, ethical conduct, etc.

These training sessions, which include ESG topics, are also delivered to buyers and internal stakeholders of the company, promoting awareness of how important their daily decisions are for achieving ESG objectives.

We continue our agreement with the Lima Chamber of Commerce, through which we offer a "Sustainable Suppliers" diploma program, graduating two cohorts of 100 suppliers each. The topics covered were:

- I. Environment (Climate change, Resource availability, Risk and opportunity oversight).
- II. Social (Health and Wellbeing, Inclusion and diversity, and Future skills).
- III. Governance (Governance strategy, Risk and opportunity oversight, Supply Chain).

Among the courses and workshops delivered in 2025 were:

- **Supplier Training Program on Environmental Sustainability** in partnership with Marsh McLennan (214 suppliers).
- **DEPE Pymetica** in agreement with “Empresarios por la Integridad” (EXI), which included training on a culture of integrity and support for developing a Code of Ethics and Conduct for 39 SME suppliers.
- **Implementation of the Crime Prevention Model (MdP)** in agreement with “Empresarios por la Integridad” (EXI), which included training, workshops and hands-on follow-up for implementing the MdP for 10 transport-sector companies.
- **SCORE Program**, delivered in partnership with the Ministry of Labor and Employment Promotion, which seeks to increase productivity and improve processes at micro/small enterprises (delivery times, labor relations, etc.); 15 companies completed this program.
- **BCP financing program**, financial support for 52 micro and small business suppliers with preferential electronic factoring rates (9.02% TEA in Dollars and 11.22% TEA in Soles).
- **Provee Pyme Platform**, an ILO and Confiep initiative that seeks to connect large corporations with micro/small enterprises, in which 4 suppliers were already enrolled at the close of 2025.

A YouTube channel was also launched where suppliers can access asynchronous training videos on various topics.



Internal and External Training Programs

Training	Topics	Participating companies
Compliance and ethics	Compliance system, corruption prevention and due diligence	1,108
Safety, health and environment	HES and OHS inductions, environment, lockout/tagout, defensive driving and contractors	1,627
Sustainability and environmental management	Waste management, circular economy and sustainability	421
Supplier qualification	Support for suppliers that did not pass qualification	74
Business management	Financial advisory, SIRE and SUNAT, electronic invoicing	323
Capacity building	SCORE, employer's role and responsibility regarding sexual harassment, and emotional intelligence	746
Total 2025		4,299

2.1.4.5. Supplier risk management

Potential risks

Ferreycorp has been strengthening its supply chain risk management through the implementation of action plans aimed at preventing, mitigating and controlling the risks identified in its supplier risk matrix, such as training on relevant topics like integrity, compliance, environmental care, among others.

Supplier safety

Regarding occupational health and safety for supplier personnel entering our facilities, risk assessments are conducted to eliminate or minimize identified hazards. Accordingly, guidelines have been established to ensure visitor safety, including contractor inductions, Complementary Risk Work Insurance (CRSI), Job Safety Analysis (JSA), safety signage, safety handbooks, personal protective equipment (PPE), risk maps, and evacuation plans, among others. Additionally, equipment provided by suppliers is accompanied by operating manuals that incorporate safety procedures.

2026 action plans

- Implement a women's empowerment program (Women Leaders).
- Automate the Supplier Business Partner (BP) process.
- Position and promote the ELEVA program.
- Continue the Supplier Development program, aiming to train more than 4,000 suppliers, whether through courses or programs.
- Include Central American companies (Gentrac, Cogesa and Transpesa) in the ELEVA program.
- Establish minimum criteria, using AI, for registering new suppliers.
- Establish an incentive program for suppliers with strong integrity, aligned with the Ethics and Integrity in the Supply Chain working group program (EXI).
- Achieve 4 Supplier Circle meetings per year.
- Seek suppliers offering products made with sustainable materials, achieving two sustainable-product tenders during the year.
- Strengthen the Supplier Support Program / differentiation between MYPE and non-MYPE suppliers.
- Implement a new supplier evaluation system through biannual interviews and surveys with general managers and those responsible for using Ferreycorp platforms.

2.1.4.6. Digitalization of supplier processes

To support efficient supplier management, process digitalization continued, mainly through SAP S4/HANA. This system records payment terms and establishes a release strategy in accordance with corporate policy and a corporate chart of accounts.

In addition, a supplier file has been enabled, containing various forms each supplier must complete, such as the Supplier Sworn Statement, the Due Diligence Questionnaire, and Personal Data Authorization, among others. Companies also have a Supplier Portal, fully integrated with the SAP system, which allows invoices to be registered digitally and payments to be tracked online. This platform eliminates the need to physically deliver documents, generating time efficiencies and reducing the carbon footprint, due to lower paper use and reduced fuel consumption associated with suppliers traveling to headquarters to physically deliver invoices.

In 2025, improvements continued on the digital supplier dashboard, a tool that displays key information according to the classifications made since 2023. These include suppliers by type (commercial or non-commercial), by location (domestic or foreign), by company size, by economic activity (International Standard Industrial Classification – CIIU), as well as by purchase volumes and amounts. The system also allows different combinations of these variables to be viewed.

In addition, a YouTube channel was launched to provide asynchronous training to suppliers, focused on the main ESG variables and other topics relevant to sustainable development and continuous improvement of the supply chain. The Eleva Community was also created, a web space that will allow suppliers to access a directory with information on the services or products each supplier offers, in order to establish business relationships independently and voluntarily among themselves.

To strengthen communication with its suppliers, Ferreycorp and its subsidiaries in Peru implemented Corporate Inquiry and Complaint Channels, a confidential and secure space for making inquiries and/or filing complaints related to processes. These channels establish defined response times of up to seven days for inquiries and up to fifteen days for complaints.

2.2 Social Dimension



2.2.1 Human capital management

2.2.1.1 Human management model

(GRI 3-3 talent development)

Human capital management at Ferreycorp and its companies has the core objective of aligning the performance of its approximately 8,000 employees with the business strategy and the companies' objectives and goals, ensuring that well-executed strategy becomes a competitive advantage, grounded in its corporate values and pursuing its purpose.

Human capital management rests on five interconnected pillars. The first three are focused on people development: culture, which seeks to ensure that ways of operating, deciding and learning are sustainable and effective; leadership, which underpins sustainability and growth through solid direction aligned with the culture; and talent management, which drives the business by attracting, developing and retaining people with the capabilities needed for the companies and the market.

The other two pillars are geared toward operational efficiency and regulatory compliance. The synergies and productivity pillar is designed to improve operational efficiency through digital transformation, advanced analytics and process optimization.

Finally, governance ensures business sustainability through a regulatory framework that comprehensively manages labor activity. To ensure excellence human capital management,

the Corporate Human Resources Management offers this model to all of Ferreycorp's companies.

During 2025, Ferreycorp, the corporation's parent company, reached third place in Aequales' PAR ranking among organizations in its category; several of the corporation's companies maintained ABE's Good Employer certification; and Ferreyros, the flagship company, was recognized among the ten best companies for attracting and retaining talent in Peru, as well as a leader in its field, according to the Merco Talent ranking, for eleven consecutive years.

Along the same lines, parent company Ferreycorp and Fargoline took first place in the Ministry of Labor's Good Labor Practices Competition, in the "Promotion of value chain formalization and entrepreneurship support" and "Eradication of the worst forms of child labor and forced labor" categories, respectively.

2.2.1.1 Employment

a) Employment generation

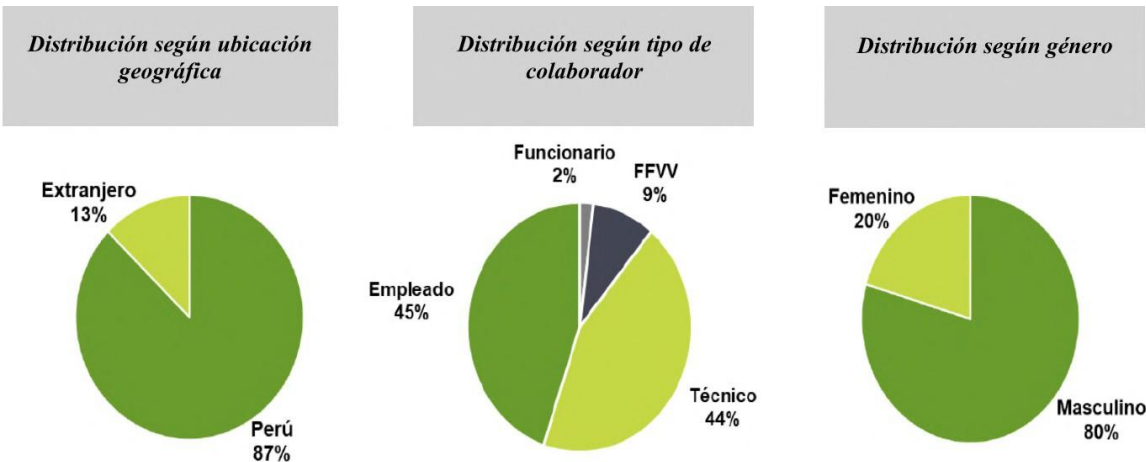
• Workforce

Ferreycorp has genuinely maintained its commitment to generating quality of life, an excellent work environment, opportunities for personal and professional development, and a competitive compensation and benefits system. All of this is part of a value proposition created for all its employees, designed to build pride and purpose.



During 2025, the team continued to be strengthened through talent retention and development. At year-end, the corporation and all its subsidiaries in Peru and abroad totaled 7,880 employees, compared with 7,978 at the close of 2024.

The charts below show the distribution of the entire corporation's workforce by geographic location, employee type and gender.



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

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

Employment Contract	Region	Gender	Ferreycorp	Ferreyros	Ferrenenergy	Unimaq	Orvisa	Soltrak	Fargoline	Forbis Perú	Vixora	Total
Permanent	Lima	Male	47	1353	5	159		89	72	25	15	1765
		Female	75	279	1	68		71	15	31	2	542
	Province	Male		1295	6	145	94	32	7			1579
		Female			121	1	20	9	4			
Temporary	Lima	Male	30	424	7	95		58	89	21	32	756
		Female	30	153	1	65		37	55	36	13	390
	Province	Male		955	48	263	28	89	6		10	1399
		Female		222	4	45	10	7	2		1	291
Total			182	4802	73	860	141	387	246	113	73	6877

**Considers Ferreycorp corporation companies operating in Peru at the close of 2025.*

Employees by work schedule (full-time or part-time), by sex (*)

Working Hours	Gender	Ferreycorp	Ferreyros	Ferrenenergy	Unimaq	Orvisa	Soltrak	Fargoline	Forbis Perú	Vixora	Total
Full time	Male	77	4027	66	662	122	268	174	46	57	5499
	Female	104	774	7	198	19	119	72	67	16	1376
Half Time	Male										0
	Female	1	1								2
Total		182	4802	73	860	141	387	246	113	73	6877

**Considers Ferreycorp corporation companies operating in Peru at the close of 2025.*

(GRI 2-8) It should be noted that, at the end of 2025, the corporation had a total of 7,619 non-employee workers whose work is controlled by the organization. This figure includes 162 pre-professional interns and 71 professional interns, who perform administrative and staff functions at Peru subsidiaries.

The corporation also has 7,386 external workers (contractors) distributed across all Peru subsidiaries. These workers are engaged through specialized service contracts (outsourcing), performing essential operational support roles, such as infrastructure maintenance and management, technical support, and security.

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

During 2025, the following results were recorded for new hires at parent company Ferreycorp S.A.A. and its subsidiaries operating in Peru:

New Hires 2025 (*)

		Ferreycorp	Ferreyros	Ferrenergy	Unimaq	Orvisa	Soltrak	Fargoline	Forbis Perú	Vixora	Total
Hires by region	Lima	47	256	13	91	1	64	114	30	38	654
	Province		217	28	197	29	42	5		4	522
Hires by age group	Up to 30 years old	30	328	9	177	19	36	56	24	28	707
	31-50 years old	15	145	30	111	10	65	57	6	14	453
	51 years old and above	2		2		1	5	6			16
Hires by gender	Women	29	103	4	59	6	26	29	21	11	288
	Men	18	370	37	229	24	80	90	9	31	888
Hires by employee category	Officers / Executives	1		1		1	2	2		1	8
	Sales Force		11		25		11		1		48
	Technicians		288	6	124	10	43	46		23	540
	Employees	46	174	34	139	19	50	71	29	18	580
Total		47	473	473	288	30	106	119	30	42	1176

*Considers Ferreycorp corporation companies operating in Peru at the close of 2025.

*Only new hires are considered; contract renewals and internal moves are not included.

This represented a decrease of 121 employees at parent company Ferreycorp S.A.A. and its subsidiaries operating in Peru, considering new hires and excluding departures during the year.

Decrease in the number of employees (*)

		Ferreycorp	Ferreyros	Ferrenergy	Unimaq	Orvisa	Soltrak	Fargoline	Forbis Perú	Vixora	Total
Hires by region	Lima	9	-166	11	37	1	-30	42	9	20	-67
	Province	0	-122	20	75	0	-22	-2	0	-3	-54
Hires by age group	Up to 30 years old	18	-11	7	103	7	-2	21	7	19	169
	31-50 years old	-6	-235	25	15	-4	-34	18	2	-2	-221
	51 years old and above	-3	-42	-1	-6	-2	-16	1	0	0	-69
Hires by gender	Women	9	-58	2	21	0	-13	14	9	6	-10
	Men	0	-230	29	91	1	-39	26	0	11	-111
Hires by employee category	Officers / Executives	-4	-3	1	0	0	0	2	0	1	-3
	Sales Force	0	-30	0	17	-4	-12	-2	0	0	-31
	Technicians	0	-139	4	46	2	-12	2	0	10	-87
	Employees	13	-116	26	49	3	-28	38	9	6	0
Total		9	-288	31	112	1	-52	40	9	17	-121

*Considers Ferreycorp corporation companies operating in Peru in 2025.

Ongoing monitoring of turnover indicators is carried out as part of human management, to analyze each case and, if necessary, take corrective action.

The table below, covering companies operating in Peru (Ferreyros, Ferrenergy, Unimaq, Orvisa, Soltrak, Fargoline, Forbis and Vixora) and parent company Ferreycorp S.A.A., shows total and voluntary staff turnover. Total turnover for this group of companies stood at 18%, and voluntary turnover at 8%.

N° of terminations 2025

		Ferreycorp		Ferreyros		Ferrenergy		Unimaq		Orvisa		Soltrak		Fargoline		Forbis Perú		Vixora		Total	
		Total	Volunt.	Total	Volunt.	Total	Volunt.	Total	Volunt.	Total	Volunt.	Total	Volunt.	Total	Volunt.	Total	Volunt.	Total	Volunt.	Total	Volunt.
Hires by region	Lima	38	23	422	140	2		54	18			94	43	72	34	21	14	18	13	721	285
	Province			339	143	8	3	122	62	29	14	64	30	7	2		7	4		576	258
Hires by age group	Up to 30 years old	12	9	339	120	2	1	74	35	12	5	38	26	35	16	17	11	9	7	538	230
	31-50 years old	21	14	380	155	5	2	96	44	14	8	99	45	39	19			16	10	674	300
	51 years old and above	5		42	8	3		6	1	3	1	21	2	5	1					85	13
Hires by gender	Women	20	13	161	73	2		38	11	6	4	39	17	15	9			5	4	298	140
	Men	18	10	600	210	8	3	138	69	23	10	119	56	64	27			20	13	999	403
Hires by employee category	Officers / Executives	5	1	3	2					1		2	1							11	4
	Sales Force			41	20			8	4	4	2	23	10	2	1					79	28
	Technicians			427	129	2	1	78	42	8	3	55	26	44	18			13	8	627	227
	Employees	33	22	290	132	8	2	90	34	16	9	78	36	33	17	20	13	12	9	580	274
Total		38	23	761	283	10	3	176	80	29	14	158	73	79	36	21	14	25	17	1297	543

In 2025, Ferreycorp recorded a total turnover rate of 18%, corresponding to 1,297 terminations during the year. Likewise, the voluntary turnover rate was 8%, equivalent to 543 voluntary terminations. Notably, Ferreyros, Ferreycorp's main subsidiary, was recognized among the top ten companies for attracting and retaining talent in Peru, as well as the leader in its sector according to the Merco Talento ranking for eleven consecutive years.

Percentage of total rotation vs voluntary during 2025

Comapany	Total		Voluntary	
	Rotation	Termination	Rotation	Termination
Ferreycorp	21%	38	12%	23
Ferreyros	15%	761	6%	283
Unimaq	21%	176	10%	80
Orvisa	21%	29	10%	14
Soltrak	40%	158	18%	73
Fargoline	34%	79	16%	36
Ferrenergy	16%	10	5%	3
Forbis Perú	19%	21	13%	14
Vixora	38%	25	26%	17
Total	18%	1,297	8%	543

• Filling vacancies with internal talent

Ferreycorp promotes internal mobility to fill vacant positions, boost employees' professional growth, and retain key knowledge within the corporation. In 2025, 23% of positions sought were filled with internal corporation candidates, maintaining a positive trend compared with 22% in 2024 and 18% in 2023.

% of positions filled with internal talent

Company	2025		
	Total positions sought	Total positions filled with internal corp.candidates	%
Ferreycorp	58	19	33%
Ferreyros	980	318	32%
Unimaq	312	19	6%
Orvisa	18	7	39%
Soltrak	116	11	9%
Motored			
Fargoline	104	0	0%
Motriza			
Ferrenergy	38	0	0%
Forbis Perú	21	7	33%
Sitech	30	2	7%
Total	1,677	383	23%

b) Labor relations

(GRI 2-30)

The corporation firmly believes that respect for workers' freedom of association is essential across all of its subsidiaries, both in Peru and abroad. In this regard, none of its policies affect employees' decisions on whether to belong to unions or sign collective bargaining agreements.

An example of this is the Sindicato Unitario de Trabajadores, founded in 1946. For 78 years, it has continuously represented Ferreyros staff, Ferreycorp's main company, and is made up of 756 members at the close of 2025, including staff and technicians. This group of employees maintains a good relationship with the company and contributes to improving policies that favor working conditions. In early 2025, a new union, Sinatrafsa, was formed, currently with 25 members. A collective bargaining agreement was concluded with both unions in March, covering 2025-2026 and 2025-2027, respectively.

For its part, the Sindicato Unitario at subsidiary Trex, in Chile, is made up of 83 employees and maintains a good relationship with the company.

In 2025, collective bargaining was brought forward and, through direct negotiation, a new collective agreement was reached that preserves established benefits for three years, through 2029.

In 2025, Ferreycorp continued to strengthen, with firm commitment, the advisory support it provides to its companies in Peru and abroad to ensure compliance with labor laws, standardize processes, and manage labor relations among employees. It also strengthened the sexual harassment reporting process through the Ethics Channel and training sessions. It likewise maintains respect for the principles of gender equity and equality and non-discrimination at work.

c) Compensation and benefits

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

To ensure internal equity and external competitiveness, Ferreycorp and its subsidiaries in Peru and other countries manage a compensation system aligned with the Corporate Compensation and Benefits Standard, applicable across the corporation. This system is based on job evaluation using a methodology that considers eight factors, including the complexity of duties, the specialized knowledge required, and the level of decision-making. Based on this information, salary scales are designed in line with labor market survey data.

Accordingly, in 2025, salary scales were updated at Peru companies. Prior to that, in 2024, the implementation of market-competitive salary structures was completed at foreign companies, a process that included data gathering, defining the benchmark sample, and building the scales.

In addition, the corporation has short-term variable compensation schemes, such as the performance bonus for Ferreycorp officers in Peru and abroad, which measures performance evaluation and achievement of the prior year's objectives. It also provides incentives for sales staff and commercial supervisors based on meeting certain objectives and targets set by each company. Notably, according to an analysis conducted in 2025, salary equity is evident, reflected

in equal average annual income between women and men across the corporation's companies. Our system ensures internal equity and external competitiveness, under the framework of the Corporate Compensation and Benefits Standard applicable across the corporation, in accordance with Article 26 of the [Bylaws](#) (p. 12).

This system incorporates control mechanisms aimed at ensuring compliance with Peru's current legal minimum wage, ensuring that no employee earns income below this threshold. In 2025, salary scales were designed and implemented for operations in Chile, Guatemala and El Salvador, likewise complying with each country's legally required minimum wage. The company also periodically participates in market salary surveys, such as those conducted by Mercer, in order to assess and maintain the competitiveness of its salary scales.

Another aspect considered for compensation payment is overtime. In this regard, there are differentiated processes depending on the operation, which allow hours worked to be recorded, validated and consolidated for correct payroll valuation and payment.

The organization also respects the right to paid annual leave through tools that facilitate its proper planning and tracking. There are periodic reports and an employee portal that allows employees to record and manage their vacation time, which is validated by their supervisors.

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The Board is responsible for evaluating the compensation of employees and its own members, overseeing this process directly or delegating it to the Board's Nominations and Compensation Committee. For more information, see the Regulations of the General Shareholders' Meeting. To put this vision into practice, we have **Ferreycorp's Salary Policy**, which defines a technical methodology based on job evaluation by complexity, competencies and market competitiveness.

Gender pay equity ratio by organizational level (2025)

Employee level	Women / Men (2025)
Executive level* (base salary only)	1.01
Executive level (base salary + other cash incentives)	1.06
Management level (base salary only)	0.82
Management level (base salary + other cash incentives)	0.80
Non-management level	0.96

d) Employee support programs

Return to Work and Parental Flexibility

At Ferreycorp we offer a comprehensive Maternity Guide that supports our female employees through every stage of pregnancy, postpartum and return to work, providing clear information on available benefits, processes and programs, such as maternity leave, subsidies, health plan enrollment, wellness programs and work-family balance facilities.

Among these benefits, the phased return stands out, allowing a gradual reincorporation after pre-and post-natal leave, in which the employee can work fewer hours at first and gradually increase her schedule, while maintaining full pay at all times. This benefit is coordinated directly with the supervisor, has a defined term, and can be combined with breastfeeding hours, even allowing better time organization (for example, consolidating hours to free up time blocks), with the goal of facilitating the return to work while still prioritizing the mother's wellbeing and the baby's care in the first months. Likewise, our employees who are about to become fathers have access to a Paternity Guide that provides information on the corresponding leave, registering the baby, health coverage and financial benefits, supporting them through this new stage as well.

In addition, at Ferreycorp we have workplace flexibility initiatives aimed at promoting a better work-life balance, which, subject to coordination with the supervisor and depending on the area's needs, allow employees to choose a start time between 7:00 a.m. and 9:00 a.m. and an end time between 4:00 p.m. and 6:00 p.m., and to set this schedule on a semiannual basis, always ensuring the daily workday is completed and organizing around meetings or key moments where presence is required.

Parental Leave: The statutory paternity leave (Law No. 29409) is formalized, granting the employee the right to 10 consecutive calendar days of leave.

Care of Family Members: The right to the following types of leave is guaranteed and outlined, among others:

- Leave for immediate family members with a serious or terminal illness or who have suffered a serious accident (Law No. 30012).
- Leave for a minor child with cancer (Law No. 30012).
- Leave for an immediate family member with Alzheimer's or other forms of dementia (Law No. 30795).
- Adoption leave (Law No. 27409).

Wellness Programs

At Ferreycorp, the corporate wellness strategy is grounded in the conviction that employee wellbeing is an essential pillar of sustainable success. The corporation carried out various initiatives designed to promote a culture of comprehensive care, organized around five main pillars: Emotional Wellbeing, Physical Wellbeing, Financial Wellbeing, Social-Family Wellbeing, and Workplace Wellbeing.

Emotional Wellbeing: Recognizing the importance of emotional health, the corporation strengthened its psychological support during the period. Ferreycorp increased the support provided through psychological counseling spaces, whose coverage extends to employees' immediate family members. In response to needs, the company implemented new afternoon/evening hours (1:00 p.m. to 9:00 p.m.). The corporation maintained the monthly “Hablar es Prevenir” (Talking is Prevention) webinars and the “Minutos de Bienestar” (Wellness Minutes) podcast, essential psychoeducational tools. In addition, workshops focused on psychosocial risk prevention and sexual harassment prevention were held. During Mental Health Month, Ferreycorp carried out a comprehensive campaign to strengthen emotional management tools. As a new offering, emotional intelligence workshops were provided for the corporation's key suppliers, and corporate agreements were established with specialized organizations to offer even more emotional health options.

Physical Wellbeing: Ferreycorp actively promoted physical health. Specialized nutritional counseling continued to be offered, with more available days to ensure greater coverage and access. Podcasts and webinars were offered to encourage healthy eating and beneficial lifestyle habits, and preventive health campaigns and fairs were held at all companies. Participation was also encouraged through sports activities such as tournaments, massages, dance classes and functional training.

Financial Wellbeing: With the aim of contributing to its teams' financial stability, Ferreycorp launched a financial education program, giving employees practical tools and knowledge to better manage their financial wellbeing and promote savings.

Social-Family Wellbeing: This commitment extended to the family unit, with initiatives that strengthened social bonds and provided entertainment. A vacation program was designed especially for employees' children, promoting recreation and development. Benefits and entertainment for the whole family were offered through corporate discounts, and commemorative and participatory activities were held for employees and their families. Employees' children were also invited to the holiday event, where they enjoyed games, shows, gifts, etc.

Workplace Wellbeing: Caring for employees' workplace wellbeing, each company's Wellness area provided personalized and ongoing support on key topics such as health, education and housing. All these initiatives complemented the health benefits offered by Ferreycorp to its employees, which include company-funded oncology insurance and private health insurance (EPS), as well as the ability to enroll children and spouses or partners, and to obtain private insurance for other family members (nieces/nephews, siblings, same-sex partners, parents, etc.). As a result of these initiatives, Ferreycorp built a wellness experience valued by its

employees. According to measurements, satisfaction with wellness initiatives reached 95.2%, reflecting the organization's commitment and the relevance of the programs implemented to the quality of life of workers and their families.

“A Legacy That Creates Development” Retirement Program

Ferreycorp's retirement program is a corporate initiative designed to support our employees through the transition to a new stage of life, providing comprehensive support from the first approach through to effective retirement. Through a structured process that includes personalized financial guidance, emotional preparation, and personal development sessions, the program seeks to help each person make informed decisions and face this change with peace of mind and purpose. It also promotes a dignified and meaningful close to one's career, recognizing the employee's career path and maintaining a close relationship even after their departure, with follow-up actions that reinforce Ferreycorp's commitment to its people's wellbeing throughout their entire life cycle.

2.2.1.3 Diversity and human rights (GRI 3-3 diversity and inclusion)

a) Gender equity and diversity

This year, 1,613 women work at Ferreycorp and its companies, both in Peru and abroad, representing 20% of total employees at the close of 2025, maintaining the participation level reached at the close of 2024. Regarding women in non-technical positions, the percentage grew to 32% of total employees in 2025, compared with 30% in 2024.

At parent company Ferreycorp and its subsidiaries in Peru, in 2025, the proportion of management positions held by women increased compared with 2024: 34% are held by women. It is worth noting that Ferreycorp's General Management, the Corporate Human Resources Management, the Corporate Finance Management and the Corporate Audit Management, among others, are led by women. The corporation's and its subsidiaries' Boards also include female talent.

Employee breakdown by employment type, gender and age*

(GRI 405-1)

Employee Type	Gender	Age	Year 2025
Officers	Men	Up to 30 years old	-
		31 - 50 years old	33
		51 years old and above	48
		Total	81
		Percentage	1.2%
	Women	Up to 30 years old	-
		31 - 50 years old	25
		51 years old and above	15
		Total	40
		Percentage	0.6%
Sales Force	Men	Up to 30 years old	50
		31 - 50 years old	282
		51 years old and above	51
		Total	383
		Percentage	5.6%
	Women	Up to 30 years old	25
		31 - 50 years old	66
		51 years old and above	7
		Total	98
		Percentage	1.4%
Employee Type	Gender	Age	Year 2025
Technicians	Men	Up to 30 years old	991
		31 - 50 years old	1,814
		51 years old and above	193
		Total	2,998
		Percentage	43.6%
	Women	Up to 30 years old	150
		31 - 50 years old	36
		51 years old and above	-
		Total	186
		Percentage	2.7%

Employees	Men	Up to 30 years old	470
		31 - 50 years old	1,347
		51 years old and above	220
		Total	2,037
		Percentage	29.6%
	Women	Up to 30 years old	471
		31 - 50 years old	527
		51 years old and above	56
		Total	1,054
		Percentage	15.3%
Total	Men	Up to 30 years old	1,511
		31 - 50 años	3,476
		51 years old and above	512
		Total	5,499
		Percentage	80.0%
	Women	Up to 30 years old	646
		31 - 50 years old	654
		51 years old and above	78
		Total	1378
		Percentage	20.0%
TOTAL			6,877

*Considers Ferreycorp corporation companies operating in Peru in 2025. Includes officers, sales force, technicians and employees.

Workforce breakdown by gender*

Diversity indicator	Percentage	Target
% of women in the total workforce	20%	25%
% of women in management positions (including low, mid and senior management)	34%	-
% of women in low-level management positions, of total positions at that level	44%	-
% of women in senior management positions, of total positions at that level	23%	-
% of women in revenue-generating (sales) management positions, of all management positions (excluding support functions such as HR, IT, Legal, etc.)	15%	-
% of women in STEM positions (of total STEM positions)	14%	-

Workforce breakdown by nationality*

Nationality	% of total employees	% of total management positions
Peruvian	99.9%	98.3%
Colombian	0.03%	0.8%
Costa Rican	0.03%	-
Argentinian	0.01%	0.8%
Chilean	0.01%	-
Salvadoran	0.01%	-
Venezuelan	0.01%	-
Ecuadorian	0.01%	-

*Considers Ferreycorp corporation companies operating in Peru in 2025.

c) Parental leave (GRI 401-3)

In 2025, at Ferreycorp and its Peru companies, 100% of employees who became parents took parental leave. In total, 273 employees, both mothers and fathers, were able to be with their children during 2025 and enjoy the first months of parenthood. Of the 256 employees who took parental leave in 2025 and whose return-to-work rate can be measured in 2025, 99.6% returned after their leave (only 1 person did not). Additionally, of the 318 employees who took parental leave in 2024 and whose retention rate can be measured in 2025, 80% remained employed up to 12 months after their return.

Likewise, female employees who took the maternity leave provided by law had the option to work fewer hours upon their return and gradually complete their full schedule after the postnatal period, receiving their full salary, thanks to the phased-return program. Upon returning to their position, breastfeeding mothers have access to equipped lactation rooms, in accordance with regulatory requirements.

Employees and parental return-to-work rate (*)

Return to Work	Gender	Ferreycorp	Ferreyros	Ferrenergy	Unimaq	Orvisa	Soltrak	Fargoline	Forbis Perú	Vixora	Total
Yes	Male	1	167	2	24	1	7	6	2	2	212
	Female	3	25		6		2	3	3	1	43
	Total Yes	4	192	2	30	1	9	9	5	3	255
No	Male				1						1
	Total No				1						1
Total		4	192	2	31	1	9	9	5	3	256

**Includes employees who continued working the day after their leave ended at Ferreycorp corporate companies with operations in Peru in 2025.*

Employees and parental retention rate (*)

Retención	Género	Ferreycorp	Ferreyros	Ferrenergy	Unimaq	Orvisa	Soltrak	Fargoline	Forbis Perú	Vixora	Total
Sí	Masculino	1	194		17	4	3	1	1	2	223
	Femenino		20	1	5		2	2	2		32
	Total Sí	1	214	1	22	4	5	3	3	2	255
No	Masculino	1	33		6	1	3	2		1	47
	Femenino		11		3			2			16
	Total No	1	44		9	1	3	4		1	63
Total general		2	258	1	31	5	8	7	3	3	318

Includes employees who continued working the day after completing one year from the end of their parental leave at companies with operations in Peru in 2025.

e) Respect for human rights

(GRI 2-23, GRI 2-25) Ferreycorp is committed to respecting individual dignity, the principle of equality and non-discrimination, the right to equal pay, and other conditions of equality between men and women, as well as other conditions of gender equality and inclusion. It is also committed to paying special attention to the rights of potentially vulnerable groups, establishing, where applicable, reasonable accommodations under the law. The corporation protects the right to maternity, as well as all rights and leaves derived from pregnancy and breastfeeding, for both mothers and fathers.

Likewise, Ferreycorp respects freedom of association and collective bargaining, and the elimination of inhumane or degrading treatment and of workplace harassment and sexual harassment in the workplace, as established in the internal policies governing labor relations.

Ferreycorp has a Corporate Human Rights Policy, available on the corporation's website, and strict processes on safe and healthy working conditions, offering a dignified work environment and adopting the necessary measures to minimize occupational risks in its operations. The corporation also maintains a demanding and attentive approach to these principles throughout its entire value chain and with all its stakeholders.

(GRI 406-1) During 2025, there were no incidents, complaints or reports related to child, forced, compulsory or non-consensual labor, or any other form of discrimination, at any of Ferreycorp's subsidiaries, and human rights training was provided to suppliers.

2.2.1.4 Training and development

a) Performance Management

(GRI 404-3)

Performance Management at Ferreycorp

Performance Management at Ferreycorp is the process through which we seek to build a high-performance culture, where our employees' talent drives strategic objectives and targets, thereby ensuring business sustainability.

In the performance measurement framework, 70% weight is assigned to the evaluation of objectives set under the SMART methodology, and 30% to competency evaluation, considering behaviors aligned with corporate values.

The process consists of the following stages:



1. Objective setting: A process that seeks to align our employees' goals with the business strategy, directing performance toward key actions that contribute to achieving strategic objectives.
2. Mid-year review: A process in which the supervisor, together with each team member, reviews progress on objectives and competency development. Both objective progress and role-based competency development are assessed here.
3. Performance evaluation: A process in which employees' final performance results are evaluated, both in terms of achieving defined objectives and developing competencies.

The evaluation includes the following:

- a) Self-assessment: The employee records their progress on objectives and self-rates their competencies.
- b) Supervisor evaluation: The supervisor evaluates the employee on objectives and competencies.
- c) Calibration or Validation: For this step, the following applies: i) Calibration: the supervisor's supervisor reviews and adjusts the evaluations given by direct supervisors to their teams. Employees who report to General Managers are calibrated. ii) Validation: the supervisor's supervisor validates the employee's evaluation. These are employees who are not calibrated.
- d) Supervisor feedback: The supervisor receives the calibrated and/or validated results in order to provide final feedback to their employees.
- e) Employee feedback and closing: The employee receives final feedback, completes agreements on action items to work on, and closes the process in the system.

Throughout the process, supervisors and employees are supported by each company's performance management leads to carry out performance management effectively.

In 2025, we continued to strengthen the Performance Management Program, promoting greater understanding of its relevance and consolidating the corporate competency model: We are passionate about customers, We are agents of change, We generate knowledge and self-learning, We work as a team, and We achieve results with excellence. This process is supported by technology tools that ensure consistency, transparency and tracking, incorporating calibration mechanisms that contribute to a fairer, more aligned evaluation between employees and leaders. Their final performance evaluation, enabling better tracking of results achieved by each employee and their action plans.

Completion percentages are measured as of the official closing date of each stage of the performance management process. Employees who did not complete a stage include those on medical leave or other leave during its execution; however, these cases are regularized upon their return.

For the performance evaluation, employees may take some time to finalize their information due to year-end results closing dates.

While the process ends in January, in February we continue tracking process completion so that everyone can have their final results.

	Ferreycorp	Ferreyros	Ferrenergy	Unimaq	Orvisa	Soltrak	Fargoline	Forbis	Vixora	Total
Objective Setting 2025	99,10%	99,80%	100,00%	99,90%	100,00%	100,00%	99,00%	100,00%	100%	99,80%
Performance Review 2025	99,50%	98,60%	100,00%	99,80%	100,00%	100,00%	100,00%	100,00%	100,00%	99,80%
Performance Evaluation 2025	99,60%	99,90%	100,00%	97,10%	100,00%	100,00%	100,00%	100,00%	100,00%	99,60%

a) Succession and leadership development

This year, one of the key milestones was the design and launch of the Ferreycorp Cultural Evolution. As part of this initiative, the leader profile was refined, defining the behaviors, personality traits, knowledge and experience of leaders, with the goal of achieving the corporation's objectives and strategy. Based on these definitions, a consolidated leadership strategy has been developed, as well as a specific strategy for C-levels, managers and middle management.

b) Training and career opportunities

During 2025, Ferreycorp and its companies continued to promote employee learning, reinforcing technical knowledge across different positions (69,405 hours), as well as personal skills (16,875 hours) and, notably, digital skills (8,140 hours). Likewise, in line with its safety and ethics culture, more than 100,000 hours were invested in courses on these topics, reaching an average of 7,763 employees.

There was particular interest in topics such as “Conversational Skills for Leaders,” “Customer Experience” and “Design Thinking,” among others, which helped strengthen the personal skills of employees across the corporation's various companies.

Ferreycorp increased its educational partnerships in Peru during 2025, reaching a total of 27 agreements. These agreements, signed with various institutions, allow the corporation to offer its employees scholarships and discounts for studies at different educational levels.

In addition, in 2025 the Innovation Contest was implemented, aimed at promoting capacity building in digital transformation and continuous process improvement. The initiative called on employees from all group companies, achieving participation from 312 employees and generating 82 ideas. As part of the process, mentoring and training activities were developed, as well as “Innovation Week,” which brought together more than 1,700 participants in learning sessions on trends such as artificial intelligence and innovation culture. As a result, 15 success stories were documented, and finalist projects developed validated prototypes, which were evaluated and prioritized for implementation in 2026.

Health and safety training was also managed through the Corporate Training Program. This approach allows us to standardize preventive culture through group-wide training, while each company's specific training programs ensure a timely, technical response to the critical risks identified in their IPERC risk matrices. In this way, we align regulatory compliance with operational effectiveness across all our locations.

Employees were also trained in the use of Artificial Intelligence through 15 specialized workshops. The program included training in Gemini fundamentals (basic and intermediate levels) and advanced prompting techniques through Prompt Battle exercises. Vertical sessions were also developed for the Legal, Commercial and Large Mining areas, integrating tools such as NotebookLM, Canva and the Google Workspace ecosystem. These sessions allowed staff to master content creation and process optimization through generative AI.

Corporate Occupational Health and Safety (OHS) Training Program

Program Objective: To centralize and deploy specialized OHS (Occupational Health and Safety) training resources across all corporate entities. The training program is based on a technical assessment of operational needs and is delivered synchronously by high-level specialists provided through strategic partnerships (Marsh and Rimaç). This program serves as a cross-cutting corporate resource that complements and consolidates the preventive training frameworks already established by each individual company.

Expected/Achieved Business Benefit: To strengthen the culture of occupational risk prevention, thereby ensuring business continuity. The initiative directly impacts the reduction of accident rates and minimizes the number of days lost due to incidents. From a financial perspective, this proactive prevention approach optimizes corporate costs associated with accidents and claims, fostering a safe, efficient, and sustainable work environment.

Scope and Coverage: The program achieved a 73% actual participation rate among the target employee population across the group's companies.

2.2.1.5 Human Capital Return on Investment

At Ferreycorp, we value the strategic impact of our team and measure the effectiveness of our investment in talent. Presented below is the Human Capital Return on Investment (HC ROI) metric:

Metrics	2025
a)Total Revenue "PEN-Sol"	7,792,426,000
b) Total Operating Expenses "PEN-Sol"	7,165,263,000
c)Total employee-related expenses "PEN-Sol"	981,050,000
Resulting HC ROI (a - (b-c)) / c	1. 63928
Total Employees	7.880

The total number of employees includes both Peruvian and foreign companies.

Methodology and Information Sources:

Total Revenue: Corresponds to the sum of Revenue from Ordinary Activities and Other Operating Income reported in the Consolidated Statement of Income within Ferreycorp's audited 2025 financial statements.

Total Operating Expenses: Calculated from the Consolidated Statement of Income as the aggregate of Cost of Sales, Selling Expenses, and Administrative Expenses, adjusted for the net balance of Other Income and Expenses.

Employee-related expenses: Corresponds to the total personnel cost (remuneration, social benefits, training, and social charges) detailed in the explanatory notes to the audited financial statements (Note on Expenses by Nature / Personnel Expenses).

HC ROI Formula:
$$\frac{(\text{"Total Revenue"} - (\text{"Total Operating Expenses"} - \text{"Employee-related Expenses"}))}{\text{"Employee-related Expenses"}}$$
 Number of employees: Total number of employees (headcount) of the corporation as of December 31 of each period presented.

Employees trained in 2025
(GRI 404-1)

Average amount spent on training and development by age group

	Soft Skills		Leadership Skills		Role Skills		Digital Skills		Pro Program		Regulatory		SSMA			
Age Group	Hours	Cost	Hours	Cost	Hours	Cost	Hours	Cost	Hours	Cost	Hours	Cost	Hours	Cost	Total Hours	Total Cost
Up to 30 years old	3,381	S/ 69,561	333	S/ 14,938	10,041	S/ 203,428	1,576	S/ 12,593	39,073	S/ 654,914	3,449	S/ 6,935	552	S/ 1,397	58,405	S/ 963,766
31 - 50 years old	7,724	S/ 216,895	2,222	S/ 74,399	19,936	S/ 462,017	2,425	S/ 20,104	40,334	S/ 612,727	6,675	S/ 14,318	950	S/ 2,095	80,265	S/ 1,402,555
51 years old and above	1,024	S/ 29,858	231	S/ 5,675	2,364	S/ 58,127	182	S/ 1,366	2,276	S/ 29,321	1,028	S/ 2,153	304	S/ 0	7,408	S/ 126,500
Total	12,129	S/ 316,315	2,786	S/ 95,012	32,340	S/ 723,572	4,183	S/ 34,063	81,683	S/ 1,296,961	11,151	S/ 23,405	1,806	S/ 3,492	146,077	S/ 2,492,820

Average spent on training and development by gender

	Soft Skills (Hours)		Leadership Skills		Role Skills		Digital Skills		Pro Program		Regulatory		SSMA			
Age Group	Hours	Cost	Hours	Cost	Hours	Cost	Hours	Costo	Hours	Cost	Hours	Cost	Hours	Cost	Total Hours	Total Cost
Male	9,631	S/ 217,417	2,125	S/ 67,786	26,987	S/ 580,689	2,894	S/ 18,841	73,591	S/ 1,170,265	8,824	S/ 18,762	1,012	S/ 698	125,062	S/ 2,074,458
Female	2,498	S/ 98,898	662	S/ 27,226	5,353	S/ 142,883	1,289	S/ 15,222	8,092	S/ 126,696	2,327	S/ 4,643	794	S/ 2,794	21,015	S/ 418,363
Total	12,129	S/ 316,315	2,786	S/ 95,012	32,340	S/ 723,572	4,183	S/ 34,063	81,683	S/ 1,296,961	11,151	S/ 23,405	1,806	S/ 3,492	146,077	S/ 2,492,820

- Includes Ferreycorp corporate companies with operations in Peru in 2025.
- The sum of values by column may result in a different number than indicated in "Total Sum", as an employee may have transitioned through different personnel areas within the same year.

The sum of values in rows may result in a different number than indicated in "Total Employees" because an individual may have worked in more than one company within the same year.

2.2.1.5 Climate and culture

a) Culture and internal communication

Ferreycorp demonstrates strategic management of workplace climate through a rigorous annual survey with high participation (99%), achieving 89% Employee Engagement. Regarding Purpose (internal motivation), the company stands out with 92% on the “Essence of Work” dimension, where 94% of employees say their work has a direct impact on the company and 91% feel aligned with a shared purpose that transcends the business to generate social value. Job satisfaction is reflected in 93% pride of belonging and a high rating for autonomy and security (93%). Finally, to ensure wellbeing and happiness, the organization actively monitors Work Environment (85%) and work-life balance (78%), maintaining a culture of safety and organizational support that is recognized as one of its greatest corporate strengths.

On the other hand, “Work overload” is measured as a psychosocial risk using the CENSOPAS-COPSOQ Method under the “PSYCHOLOGICAL DEMANDS OF WORK” dimension, specifically within the “WORK PACE” sub-dimension. This refers specifically to work intensity, which relates to quantity and time, given its close relationship to quantitative demands, which generally share the same origin, although it should be noted that pace can vary for the same amount of work or under different situational circumstances (staffing variations, equipment breakdowns, customer pressure, etc.). As part of regulatory compliance in occupational health and safety, this measurement is carried out periodically, as a good corporate practice, applied every two years.

Employee engagement	Unit	2021	2022	2023	2024	2025
Employee engagement	% of engaged employees	89%	87%	88%	88%	89%
Coverage	% total employees participating in the survey	95%	99%	99%	99%	99%

2.2.1.5 Health and safety

(GRI 3-3 health and 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, safety and working conditions

(GRI 403-8) The Occupational Health, Safety and Environment Management System has been implemented by Ferreycorp S.A.A. and its subsidiaries in Peru. Its scope includes all employees and third-party personnel, covering all activities carried out at Ferreycorp and its subsidiaries within the country.

(GRI 403-1) This system is inspired by the Loss Control Management System model –in turn based on the DNV Safety Management System–; the Occupational Health and Safety Law No. 29783; the international ISO 45001 standard; and national occupational health, safety and environmental regulations. It includes elements such as context analysis; visible leadership and worker participation; strategic planning and design; implementation; performance measurement and tracking; and continuous improvement. Companies currently holding ISO 45001 certification are Ferreyros, Unimaq, Soltrak, Fargoline, Forbis and Vixora.

To ensure legal compliance of the Management System, subsidiaries in Peru undergo annual internal Health and Safety audits, carried out by parent company Ferreycorp S.A.A. Parent company Ferreycorp, in turn, conducts its own audit of the Health and Safety Management System every two years.

(GRI 403-4) Subsidiaries in Peru have an Occupational Health and Safety Committee with equal representation (50% employer, 50% workers). Its objective is to oversee compliance, by both the organization and workers, with the preventive measures established to ensure staff safety, integrity and health, as well as to protect the environment. The corporation's foreign companies are progressively aligning their practices with these standards.

Ferreycorp's subsidiaries in Peru have a Safety, Health and Environment Committee with equal representation, made up of representatives from both the employer and workers. This committee has clearly defined functions under the internal Safety, Health and Environment regulations, including: participating in the development, approval, implementation and evaluation of occupational health and safety policies, plans and programs; overseeing compliance with internal regulations and the annual safety plan; and approving the annual training program and overseeing its implementation. These powers demonstrate that formal worker consultation and participation processes exist during the development and evaluation of the health and safety management system.

Regarding its operation, the committee meets monthly on an ordinary basis and on an extraordinary basis when a serious accident occurs or circumstances require it. It has the authority to make decisions based on recommendations from work units, the Safety, Health and Environment area, or consulting firms, demonstrating its effective influence within the management system.

(GRI 403-2) Hazard identification and risk assessment, captured in a risk matrix, is the foundational element for developing preventive plans and programs, as well as for defining guidelines to safeguard the integrity of all employees.

(GRI 403-5) From parent company Ferreycorp S.A., we are committed to guaranteeing a safe and healthy work environment for all employees of the corporate group. To put this commitment into practice, we designed and rolled out a Corporate Occupational Health and Safety (OHS) Training Program spanning all our subsidiaries (Ferreynos, Unimaq, Orvisa, Forbis, Fargoline, Soltrak and Vixora).

This centralized approach ensures that all group companies maintain an excellent training standard aligned with the corporation's strategic objectives. The main features of our program include:

- **Comprehensive scope and participation:** All subsidiaries actively participate in the courses offered.
- **Accessibility and conditions:** In compliance with best practices and international standards, all OHS training is provided free of charge to workers and takes place during working hours. Content is designed in clear, accessible language to ensure concepts are properly understood.
- **Fostering a safety culture:** Beyond regulatory compliance, our training is aimed at raising the maturity of the safety culture across the corporation. Courses promote preventive leadership, proactive reporting of unsafe conditions, and awareness of self-care, seeking to make safety an intrinsic value for every employee.
- **Traceability and monitoring:** Attendance records and training-effectiveness evaluations are systematically monitored through our corporate management technology platforms. This gives Ferreycorp S.A. management clear visibility into preventive performance and training-goal compliance at each subsidiary.

Should a workplace incident or accident occur, the following is established:

- If there are injured personnel: arrange immediate medical assistance.
- Immediately launch an investigation to determine the causes.
- Define corrective measures to prevent the event from recurring.
- Issue an alert to companies about the event and its causes to take preventive measures and avoid recurrence.

At Ferreycorp, workers have a formal procedure for reporting hazards or workplace incidents. Regulations establish that any accident or incident, however minor, must be reported immediately to the direct supervisor, who will notify the Safety, Health and Environment area. If the worker is not in a condition to report, a witness to the event may initiate the notification system. This measure enables a timely response to risk situations, promoting a culture of prevention and immediate action in the workplace.

Workers also have the right to remove themselves from any situation that poses an obvious risk to their physical safety. The internal Safety, Health and Environment regulations, as well as the

SSMA Risk Prevention Policy on Suspension of Unsafe Work, establish that any employee of the corporation or worker of contractor companies providing us services who observes an Unsafe Act or Condition associated with a task or activity is empowered to stop it. They must immediately inform their direct supervisor, so that appropriate corrective actions can be taken, thereby preventing an accident or the recurrence of that act or condition.

Every employee has the right to refuse to perform and/or suspend work they consider unsafe, if they have reasonable grounds to believe it could endanger their safety and/or health or that of other employees, or if it violates internal safety, health and/or environmental regulations, and must immediately report the circumstances to their direct supervisor.

No employee may be subject to disciplinary action for refusing to perform and/or suspending unsafe work, provided they have reasonable grounds for doing so.

Ferreycorp's companies, both in Peru and abroad, have an Occupational Health Program aimed at preventing work-related illnesses and conducting medical surveillance of employees included in risk groups. In 2025, the Occupational Health Circle continued to operate, bringing together occupational physicians and Human Resources areas from all subsidiaries. This forum's purpose is to coordinate corporate occupational health measures, such as medical surveillance plans, mental health management, and general health awareness campaigns.

(GRI 403-3) Ferreycorp has a robust healthcare ecosystem designed to ensure the peace of mind and productivity of our team, structured across three levels of coverage:

1. Occupational Health Service (Internal)

- Focus: Immediate-response primary, preventive and occupational care.
- Scope: In-person consultations for minor emergencies, health assessments and medical surveillance programs directly at our facilities.

2. Social Security (ESSALUD)

- Focus: Comprehensive, legally mandated coverage.
- Scope: Access to the national health system for complex treatments, temporary disability and maternity subsidies, and long-term specialized care.

3. Health Care Provider (EPS)

- Focus: Agile, preferential private care.
- Scope: Access to an exclusive network of private clinics nationwide. This supplementary service reduces wait times for outpatient consultations, diagnostic tests and hospitalizations.

The Occupational Health Service's functions include mandatory pre-employment and periodic medical exams, as well as supplementary evaluations prescribed by the Occupational Physician or required by internal procedures and current regulations, guaranteeing the

confidentiality of workers' medical information. The regulations apply to all workers providing services at the facilities, including contractor, agency and outsourced personnel.

In addition, medical management is based on collecting and analyzing information in order to identify occupational illnesses, control risk factors and prevent harm to health, a function led by the Occupational Physician. Risks addressed by these services include those related to the physical environment, such as noise, ventilation, temperature, humidity, vibration and lighting.

Among the main health issues identified in 2025 across different job positions were metabolic diseases associated with obesity and overweight.

c) Occupational Health Circle

In 2025, the Occupational Health Circle continued operating, created in 2020 to bring together all occupational physicians and Human Resources areas of the corporation's subsidiaries in Peru and abroad. Its actions have focused on continuing current biosafety measures, and defining and coordinating corporate occupational health activities, such as medical surveillance plans and programs, mental health management, and general health awareness plans, among others.

(GRI 403-6) Ferreycorp's companies, in Peru and abroad, have an Occupational Health Program aimed at preventing the emergence of occupational or work-related illnesses, as well as carrying out medical surveillance of all employees included in risk groups.

d) Voluntary Health and Wellness Programs

Our preventive strategy focuses on three pillars carried out periodically, deployed through around 5 campaigns a year:

1. Prevention and Epidemiological Surveillance

- Vaccination campaigns: Facilitated access to Influenza, Hepatitis B and other seasonal vaccine doses.
- Preventive check-ups: Coordination of screening campaigns (hypertension, diabetes, vision) in partnership with the EPS.

2. Nutrition and Healthy Living

- Nutritional counseling: Personalized consultations for weight management and improving eating habits.
- Wellness workshops: Talks on sleep management, workstation ergonomics and functional nutrition.

3. Physical Activation

- Mindfulness and active breaks: Guided sessions to improve focus and reduce work fatigue.

To complete the comprehensive health ecosystem, we have specialized health intervention programs that address the population's main chronic and seasonal risks.

Under a preventive medicine approach, we run Solar Radiation Protection and Skin Cancer Prevention campaigns, providing both the necessary protective supplies and education for early detection of skin lesions. We also manage control programs for Obesity and Dyslipidemia, focused on dietary re-education and monitoring lipid profiles to reduce metabolic risk.

In the cardiovascular and endocrine field, we have developed surveillance protocols for Hypertension, Stroke and Diabetes Mellitus, through periodic biometric checks that help stabilize these conditions and avoid critical complications. Finally, we strengthen collective immunity against Respiratory Illnesses through annual Influenza vaccination campaigns, ensuring a protected work environment and minimizing the impact of seasonal illnesses on the team's health.

(GRI 403-7) Preventive management with contractors and third parties. As part of our commitment to strengthening a comprehensive corporate safety culture, we extend our preventive standards across our entire value chain. To ensure that third-party activities do not create negative impacts on the health and safety of operations, we have established a strict control framework for contractor companies.

Prior to the start of any business relationship, we require a qualification process that assesses and validates the supplier's competencies and OHS management system. Once a service is awarded, the following operational controls are mandatory to authorize entry and the performance of work at our facilities:

- Verification of SCTR and mandatory Life Insurance: Strict validation of current Supplementary Occupational Risk Insurance (Health and Pension) policies and mandatory Life Insurance.
- OHS induction: Participation in and passing of the contractor induction to ensure contractor personnel understand our risks and internal regulations.
- Safe Job Analysis (ATS): Mandatory preparation of this tool before starting each task, ensuring hazard identification and application of specific control measures in the field.
- Other requirements depending on the activity to be carried out at the company.

Likewise, to protect the safety of anyone temporarily entering our various sites, we have visitor safety cards. This resource allows us to quickly and clearly communicate basic safety rules, the risks present at facilities, and emergency response protocols.

Ferreycorp manages health and safety training through the corporate training program. This approach allows us to standardize preventive culture through group-wide training, while each company's specific training programs ensure a timely, technical response to the critical risks identified in their IPERC risk matrices. In this way, we align regulatory compliance with operational effectiveness across all our locations.

b)Health and safety management indicators
(GRI 403-9, GRI 403-10)

Fatalities from work-related injuries and illnesses

This indicator shows the number of events in which either injuries from workplace accidents (GRI 403-9) or occupational illnesses contracted through exposure to workplace hazards (GRI 403-10) have resulted in an employee's death.

As a result of the strength of our preventive controls and occupational medical surveillance, during the 2021-2025 period we recorded zero fatalities, whether from accidents or occupational illnesses. This sustained result of zero (0) fatalities reflects the corporation's across-the-board commitment, covering direct employees and contractors at all companies operating in Peru, as well as the Ferreycorp holding company.

Fatalities	2021	2022	2023	2024	2025
Employees	0	0	0	0	0
Contractors	0	0	0	0	0

**Considers all companies operating in Peru, as well as the Ferreycorp holding company.*

Injury Rate Performance and Metrics

The rates presented in this section have been calculated using a factor of **1,000,000 hours worked**. This standardized methodology is applied to both our direct employees and contractors for the following injury-rate indicators:

- Lost Time Injury Frequency Rate (LTIFR)
- Fatality rate from workplace accident injury
- Rate of high-consequence work-related injuries (excluding fatalities)
- Rate of recordable work-related injuries.

Lost Time Injury Frequency Rate (LTIFR) – Employees

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

Formula:

$$LTIFR = \frac{\text{Number of lost-time injuries} \times 1,000,00}{\text{Total hours worked}}$$

LTIFR	2021	2022	2023	2024	2025
Employees	3.20	1.66	1.24	1.31	1.32
% employees covered by this indicator	100%	100%	100%	100%	100%

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

Types of injuries: Hand-finger, ankle and facial-area entrapment or crushing.

Risk control measures:

- Reinforcing the use of the “Safe Job Analysis” record to identify hazards, risks and control measures before performing work.
- Training staff on hand-tool use, lockout/tagout, ATS, and IPERC.
- Reviewing IPERC matrices to incorporate risks arising from accidents.
- Updating/implementing safe work procedures for critical activities.
- Sharing lessons learned from accidents with all staff through start-of-shift talks, monthly meetings, email, and other channels.
- Reinforcing the reporting of substandard acts and conditions in the workplace.
- General and specific safety inspections in work areas.

Lost Time Injury Frequency Rate (LTIFR) – Contractors

This indicator refers to any work-related injury that causes an external contractor employee to be unable to return to work the following scheduled day or shift.

Fórmula:

$$LTIFR = \frac{\text{Number of lost-time injuries} \times 1,000,00}{\text{Total hours worked}}$$

LTIFR	2021	2022	2023	2024	2025
Contractors	3.14	2.16	1.10	2.28	2.29
% contractors covered by this indicator	100%	100%	100%	100%	100%

Types of injuries: Bruising to feet, back and hands.

Risk control measures:

- Pre-coordinating the work contractor personnel will perform with the requesting area's supervisor to determine safety requirements.
- Verifying safety, health and environment entry requirements beforehand.
- Conducting a safety induction course for new personnel.
- Requiring supplementary occupational risk, life and pension insurance for critical activities performed by contractor personnel.
- Verifying that the “Safe Job Analysis” form is completed before authorizing work.
- Field supervision of the activities personnel perform.
- Applying the internal Unsafe Work Suspension Policy if contractor personnel engage in substandard acts or conditions.

Accident rate

The Accident Rate is an indicator calculated from the frequency index and severity index, reaching 0.03 across the corporation and its companies. The most frequent injuries from workplace accidents in 2025 were entrapment, fractures, cuts and bruises. Total hours worked were 15,931,804.7.

Below is the Accident Rate at parent company Ferreycorp and companies operating in Peru in 2025.

$$\text{Accident rate} = \frac{\text{Frequency index} \times \text{Severity index}}{1,000}$$

• Employees

Indicators	Ferreynos	Unimaq	Orvisa	Fargoline	Soltrak	Vixora	Forbis Logistics	Ferreycorp S.A.A.	Total
N° of accidents	11	3	0	6	1	0	0	0	21
Rate	0,016	0,05	0	0,8	0,03	0	0	0	0.03

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

• Contractors

Indicators	Ferreynos	Unimaq	Orvisa	Fargoline	Soltrak	Vixora	Forbis Logistics	Ferreycorp S.A.A.	Total
N° of accidents	5	1	0	3	0	0	0	0	9
Rate	0,1	0,1	0	0,2	0	0	0	0	0,08

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

Fatalities from work-related injury

Formula:

$$\text{Fatality rate} = \frac{\text{No. Of fatalities form workplace injury} \times 200\,000}{\text{Hours worked}}$$

- **Employees**

Indicators	Ferreyros	Unimaq	Orvisa	Fargoline	Soltrak	Vixora	Forbis Logistics	Ferreycorp S.A.A.	Total
N° 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
N° de accidentes	0	0	0	0	0	0	-	0	0
Tasa	0	0	0	0	0	0	-	0	0

Total (employees and contractors): 0 fatalities, rate 0.

High-consequence work-related injuries (excluding fatalities)

Formula:

Work-related high-consequence injury rate = $\frac{\text{Number of high-consequence work-related injuries}}{200\,000 \text{ o } 1\,000\,000}$

- **Employees**

Indicators	Ferreyros	Unimaq	Orvisa	Fargoline	Soltrak	Vixora	Forbis Logistics	Ferrenergy	Ferreycorp S.A.A.	Total
N° of accidents	0	0	0	0	0	0	0	0	0	0
Rate	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00

- **Contractors**

Indicators	Ferreyros	Unimaq	Orvisa	Fargoline	Soltrak	Vixora	Forbis Logistics	Ferreycorp S.A.A.	Total
N° of accidents	0	0	0	0	0	0	0	0	0
Rate	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00

Recordable work-related injuries

Formula:

Work-related high-consequence injury rate = $\frac{\text{Number of high-consequence work-related injuries}}{200\,000 \text{ o } 1\,000\,000}$

• Employees

Indicators	Ferreyros	Unimaq	Orvisa	Fargoline	Soltrak	Vixora	Forbis Logistics	Ferreycorp S.A.A.	Total
N° of accidents	16	3	1	6	2	1	0	0	29
Rate	1,44	1,33	3,15	10,91	2,29	7,23	0,00	2,06	1,82

• Contractor

Indicators	Ferreyros	Unimaq	Orvisa	Fargoline	Soltrak	Vixora	Forbis Logistics	Ferreycorp S.A.A.	Total
N° of accidents	5	1	0	3	0	0	0	0	9
Rate	2,03	1,97	0,00	4,46	0,00	0,00	0,00	0,00	2,42

2.2.2 Community Impact

(GRI 3-3)

2.2.2.1 Asociación Ferreycorp

Since its founding in 1997, **Asociación Ferreycorp** has driven the corporation's social responsibility efforts. Its purpose is to help train professionals with values, civic responsibility and technical skills who generate a positive impact in their communities.

In line with its purpose, the association carries out the following initiatives:

a) **Impulsando Talento con Valores (ITV) Program**

Over its 28 years, the ITV program has trained more than 70,000 students from higher-education and technical institutions nationwide in soft skills, employability, values and civic responsibility. In 2025, it reached more than 5,700 students from 52 universities and 21 institutes across Peru. Around 120 three-day in-person programs were held to reinforce these skills and foster civic ethics.

In addition, Asociación Ferreycorp's digital community recorded more than 6,197 views and 1,600 live connections via YouTube and social media, with two topics standing out: "How to stand out in a job interview" and the new edition of "Affirm your vote: ask the expert."

b) **Technical training through the Operators' Club and the Heavy Equipment Technicians' Club**

A regional leader in operator recognition, Ferreycorp and its subsidiaries Ferreyros, Unimaq, Orvisa and Gentrac have significantly increased the number of digital followers of the Operators' Club, active since 2012, and the Technicians' Club, founded in 2016. In one year, they grew from more than 50,000 to over 125,900, and from nearly 7,000 to more than 32,600, respectively.

c) **Heavy Equipment Operators' Club:**

Throughout its history, more than 8,500 operators have taken part in 220 in-person events on operating Caterpillar machinery. In 2025, more than 30,000 connections were achieved for specialized talks on social media, with 44 virtual talks (3,734 participants) and 11 in-person seminars (1,096 attendees) delivered in 10 cities across the country.



d) Technicians' Club:

During the year, it held 22 webinars (1,568 participants) and 8 in-person conferences (647 attendees) across a total of 4 cities in the country's northern, central and southern regions.

2.2.2.2 Technical skills training programs

a) ThinkBIG Programs

With more than two decades of history in the country, the ThinkBIG program achieved historic visibility in 2025 when the ThinkBIG Conference was held for the first time outside the United States, in the city of Arequipa. Successfully run in Peru by Ferreyros and Tecsup, ThinkBIG is a global Caterpillar initiative focused on training future technicians specialized in the leading brand's products. During the year, the program brought together 250 participants in Lima, Arequipa and Trujillo.

Ferreyros stands out as the only dealer worldwide to implement comprehensive strategies to attract women and offer them scholarships. This reach was strengthened with 21 school visits, partnerships with Pronabec, and strategic collaborations with companies such as Antapaccay to fund scholarships.

b) DreamBIG Program

This year, for the first time, scholarship recipients completed internships directly at mining operations. This qualitative leap involved complex logistics management (medical exams, PPE and inductions), which helped prepare future technicians for the real challenges of the sector. This initiative was recognized with the 2025 Sustainable Development Award from the National Society of Mining, Petroleum and Energy (SNMPE) in the Social Management category. Notably, 145 women participated in 2025, and the DreamBIG scholarship covered 50% of their academic expenses.

c) Dual Learning Programs

In 2025, the Senati dual-learning track included 37 participants sponsored by Ferreyros, Unimaq and Soltrak (19 apprentices and 18 students; 16 of them women). Most apprentices had backgrounds mainly linked to Industrial Administration, Automotive Mechanics and Industrial Mechatronics.

2.2.2.3 Corporate volunteering

Ferreyrcorp strengthened its social commitment through the internal "Desafío Solidario" (Solidarity Challenge) contest, designed to encourage participation and channel volunteering initiatives from the corporation's various subsidiaries. Six winning initiatives emerged from this contest and were fully carried out during the second half of the year. These projects demonstrated a strong social impact by focusing on improving quality of life in various communities nationwide.

The rollout of the six winning initiatives impacted various regions and areas, reaching a significant number of beneficiaries. These projects were strategically focused on different key areas: upgrading educational infrastructure, community support, specialized technical training for economic empowerment, and environmental improvement and social security in Lima. The impact locations included the regions of Huaraz, Huancayo and Lima, where the contest's projects were carried out. This distribution and scope of the initiatives confirm Ferreycorp's significant, multidimensional impact on communities across Peru.

It should be noted that there were two main volunteering events during the year, bringing together more than 245 participants from various corporation companies.

The traditional Ferreycorp volunteering event mobilized more than 145 attendees, including employees and their families, with the goal of improving educational infrastructure. The work was carried out at I.E. Manuel Seoane Corrales in Mi Perú, Ventanilla, where the volunteer team carried out various tasks including repairing school furniture, installing lighting and windows, painting classrooms and facades, restoring green areas, and maintaining sports fields.

Likewise, at the Gran Voluntariado Ferreyros event, more than 100 volunteers joined the workday held at the Hijos de María children's home, in Carabayllo. This activity was dedicated to the comprehensive restoration of the facility that houses more than 100 children weekly, ensuring they have a renewed, safe and welcoming space for their overall development.

2.2.2.4 Ferreycorp 4K

In 2025, the “Ferreycorp 4K” expanded its reach, being held simultaneously in 17 cities across Peru, one more city than the previous edition. This year it brought together more than 3,500 people, with the aim of raising funds for corporate volunteering. The event, which promotes integration and sport, has brought together corporation employees and their families for 16 years.

2.2.2.5 Works for Taxes Projects (GRI 203-1)

The Works for Taxes mechanism allows the corporation to help close the infrastructure gap and improve Peruvians' quality of life in an agile way. Through this mechanism, the company finances and executes public investment projects in various regions of the country, spanning key sectors such as water and sanitation, education and road infrastructure.



Along these lines, during 2025 Ferreyros launched four new projects: building a produce market in La Joya, Arequipa; upgrading a school in Tiabaya, Arequipa; building a road interchange in Trujillo, La Libertad; and upgrading a hospital in Azángaro, Puno. It also continued developing a water and sanitation project in Chinchero, Cusco; upgrading a school in Paucarpata, Arequipa; and building a health center in Trujillo, La Libertad. During 2025, it also completed the construction of roads and sidewalks in Castilla, Piura.

Over twelve years, through Works for Taxes, the corporation has financed 18 projects –11 of them already completed– with investment exceeding S/ 300 million, benefiting 260,000 Peruvians in various regions. Specifically, the four new projects started in 2025 will benefit approximately 203,000 people, according to figures from the MEF's Investment Tracking System and INEI statistics.

The scope of these new works is significant:

- **In the La Joya district**, a municipal market will be built to boost local trade under optimal sanitary conditions.
- **In Tiabaya**, the “40083 Franklin Roosevelt” school will be modernized with new classrooms, a library, work-education and art workshops, a laboratory, a dining hall and a multi-purpose court.
- **In the El Milagro district**, the northern road entrance to Trujillo will be upgraded with a main road and rigid-pavement auxiliary roads, five vehicle bridges and bike lanes. In addition, more than 74,000 m² of green space will be developed, promoting sustainable urban mobility.
- **In Azángaro**, the Carlos Cornejo Roselló Vizcardo hospital will be upgraded to level II-1. The new infrastructure will include 59 beds and specialized areas such as an obstetric and surgical center, diagnostic imaging, rehabilitation, hemotherapy, a blood bank, a pharmacy and emergency care.

Finally, project management includes mitigating potential risks. These include possible social opposition due to lack of information, unmet employment expectations, or conflicts with local groups and irregular trade associations. Risks associated with delays from bureaucratic obstacles, turnover or lack of specialization among public officials, and requests for additional scope that affect costs and timelines are also considered. To offset these factors, each project has trained staff dedicated to comprehensive inspection of design, procurement and construction, ensuring quality at every stage of the process.

Works for Taxes 2014-2025



Below are the amounts executed during 2025 for the seven Works for Taxes projects:

N°	OxI	Ferreycorp Amount (S/)
11	Pistas y Veredas Campo Polo	S/ 5,375,312.43
13	Colegio Héroes del Cenepa	S/ 24,354,049.05
14	Centro de Salud Elio Jacobo	S/ 6,364,653.35
15	Intercambio Vial El Milagro	S/ 193,462.50
16	Mercado La Joya	S/ 1,511,052.45
17	Colegio Tiabay a	S/ 421,668.01
18	Hospital Azángaro	S/ 600,676.58
	Total	S/ 38,820,874.37

2.2.2.6 Association memberships (GRI 2-28)

Consistent with its guidelines, values and policies, Ferreycorp and its subsidiaries actively participate in and/or work with associations linked to the sectors they serve, promoting a culture of continuous improvement and good corporate practices.

Below are the associations linked to Ferreycorp and its subsidiaries operating in Peru.

Ferreycorp	- Asociación de Empresas de Mercados de Capitales (Procapitales) - Consejo Privado de Competitividad - Instituto Peruano de Acción Empresarial (IPAE) - Perú Sostenible - Cámara de Comercio Americana del Perú (Amcham) - Cámara de Comercio Peruano- China (Capechi) - Cámara Española de Comercio - Asociación Secretarios Corporativos Latinoamérica (Ascla) - Asociación de Buenos Empleadores (ABE) - Empresarios por la Integridad - Alianzas de Obras por Impuestos (Aloxi) - Nexos+1
Ferreyros	- Asociación de Buenos Empleadores (ABE) - Cámara de Comercio de Lima - Cámara de Comercio Americana del Perú (Amcham) - Cámara de Comercio de Canadá - Cámara de Comercio Alemana - Cámara de Comercio Peruano Mexicana - Cámara Peruana de la Construcción (Capeco) - Sociedad Nacional de Minería, Petróleo y Energía (SNMPE) - Sociedad Nacional de Industrias (SNI) - Sociedad Nacional de Pesquería (SNP) - Sociedad de Comercio Exterior del Perú (Comex Perú) - Instituto Peruano de Economía (IPE)
Unimaq	Asociación de Buenos Empleadores (ABE)
Orvisa	- Cámara de Comercio, Industria y Turismo de Loreto - Cámara de Comercio, Producción y Turismo de San Martín - Cámara de Comercio e Industria de Huánuco - Cámara de Comercio de Madre de Dios - Cámara de Comercio y Producción de San Martín – Tarapoto

Soltrak	▪ Asociación de Buenos Empleadores (ABE) ▪ Cámara de Comercio de Lima (CCL) ▪ Cámara de Comercio Peruano China (Capechi) ▪ Asociación Automotriz del Perú (AAP) ▪ Cámara de Comercio Americana del Perú (Amcham)
Fargoline	▪ Asociación de Buenos Empleadores (ABE) ▪ Asociación Peruana de Operadores Portuarios (Asppor) ▪ Sociedad de Comercio Exterior del Perú (Comex) ▪ Cámara de Comercio de Lima (CCL) ▪ Cámara de Comercio de Arequipa ▪ Business Alliance for Secure Commerce (BASC)
Forbis Logistics	▪ Asociación de Buenos Empleadores (ABE) ▪ Business Alliance for Secure Commerce (BASC) ▪ Asociación Peruana de Agentes de Carga Internacional (APACIT) ▪ The International Air Transport Association (IATA) ▪ Asociación de Exportadores (ADEX) ▪ World Cargo Association (WCA) ▪ Empresarios por la integridad (EXI)
Ferrenergy	▪ Cámara de Comercio de Lima ▪ Cámara de Comercio de Canadá ▪ Consejo Empresarial Colombiano

2.2.2.6.1 Contributions*

The data presented covers 7 companies in the group, which represent more than 90% of the consolidated income of Ferreycorp S.A.A., considering Ferreyros S.A. as the subsidiary that contributes the largest participation to the group's total sales at the end of fiscal year 2025.

	2022	2023	2024	2025
Lobbying, interest representation or similar	S/ 345,937.00	S/ 552,445.70	S/ 773,880.30	S/.533,260.74
Local, regional or national political campaigns/organizations/candidates	0	0	0	0
Trade associations, chambers of commerce or tax-exempt groups (including membership fees)	S/ 136,413.06	S/ 216,806.85	S/ 460, 427.53	S/.806,005.51
Other (e.g. expenses related to ballot measures or referendums)	0	0	0	0
Total	S/ 482,350.06	S/ 769,252.55	S/.1,234,307.83	S/.1,339,266.25

**Considers: Fargoline, Ferreyros, Unimaq, Orvisa, Soltrak, Ferrenergy and Ferreycorp S.A.A.*

- Main contributions***

During the 2025 fiscal year, Ferreycorp and its subsidiaries made contributions to various associations, trade groups, or organizations. The largest contributions made during the period are detailed below:

Organization name	Organization type	Total paid in 2025
Comex Perú (Peru Foreign Trade Society)	Trade association. Seeks to contribute public-policy proposals based on defending principles rather than particular interests, in order to boost job creation, opportunity generation and better quality of life for citizens.	S/.96,855.50

Peruvian Institute of Economics	Interest representation. Seeks to promote the country's social and economic development through technical analysis, research, and the proposal of public policies based on market economy principles and the fostering of private investment.	S/. 90,495.00
National Society of Mining, Petroleum and Energy	Interest representation. Seeks to ensure that mining, hydrocarbon and electricity activities are carried out through the sustainable use of natural resources and social development, in full respect of current legislation.	S/.71,845.72

**Considers: Fargoline, Ferreyros, Unimaq, Orvisa, Soltrak, Ferrenergy and Ferreycorp S.A.A.*

2.2.2.6.2 Donations

The Ferreycorp corporation and its subsidiaries see themselves as agents of change whose purpose is to bring development and wellbeing to the countries and societies in which they operate, and seek to align their social responsibility initiatives with their business and capabilities, making them more sustainable. In this regard, they make contributions for the benefit of the community in the following areas: education and culture, health and hygiene, values and civic responsibility, development of the company's and customers' areas of influence, emergency response, and volunteering.

During fiscal year 2025, our cash contributions were channeled to institutions with high social impact. Note that the amounts reported in this section represent the organization's largest contributions. Key beneficiary organizations include: Asociación Ferreycorp, Fundación Peruana de Cáncer, Liga Contra el Cáncer, Operación Sonrisa and Soluciones Empresariales Contra la Pobreza, among others.

	2021	2022	2023	2024	2025
Donations (S/ millions)**	S/ 1.6	S/ 2.1	S/ 2.6	S/ 4.2	S/ 6.2

***Considers: Ferreycorp S.A.A. and Subsidiaries*

2.3 Environmental Management

(GRI 3-3)

In line with sustainability at the center of its corporate strategy, Ferreycorp and its companies are committed to managing their environmental aspects, seeking to mitigate negative impacts and generate positive impacts across their operations, stakeholders, and value chain. Accordingly, in 2021 the Corporate Environmental Policy was approved, which guides performance and lays the groundwork on which the corporate environmental strategy and other more specific environmental standards are defined.

Regarding governance of environmental and climate matters, the highest decision-making level is the Board's Nominations, Compensation, Corporate Governance and Sustainability Committee, which is responsible for overseeing compliance with the corporate environmental strategy and meets 3 times a year. Likewise, the Board's Audit and Risk Committee monitors climate-related risks and opportunities and meets 4 times a year. Both committees receive a report on these matters from Executive Management.

Regarding the management of environmental and climate matters, the Corporate Finance Management, through the Corporate Services and Environment Sub-management, is responsible for establishing this strategy and its guidelines, as well as monitoring its implementation. However, each company is responsible for complying with environmental regulations and has autonomy to execute projects within the areas prioritized by the strategy.

In 2025, subsidiaries Fargoline (Callao, Peru), Forbis Logistics (Callao, Peru), Vixora (Lima, Peru), and Trex (Antofagasta and Santiago, Chile) maintained their ISO 14001 certifications, demonstrating full adherence to international standards. Additionally, all Ferreycorp group companies operate under an environmental management system aligned with ISO 14001. This system undergoes independent third-party audits, both voluntarily and at clients' request, ensuring all environmental commitments are made.

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 assess the significant environmental aspects and impacts of each of their sites and processes, determining the operational controls for each. In this way, the aim is to prevent any type of harm to the environment.

2.3.1 Environmental Strategy and Decarbonization Plan

Focused on reducing environmental impact and climate change risks, Ferreycorp has defined a corporate environmental strategy comprising four action pillars: climate, energy and emissions; water and effluents; waste and materials; and product sustainability.

In this way, the corporation directs its management efforts toward these material areas for both the company and its stakeholders.

Within its environmental strategy, Ferreycorp has set medium-term (2030) targets for Peru and Trex in Chile, as follows:

Table No. 1: 2030 medium-term environmental targets for Peru and Trex in Chile, approved by the General Shareholders' Meeting

Eje	Objetivo al 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 set these targets, a statistical model was developed incorporating environmental and financial variables, making it possible to project environmental variables through 2030 for Ferreycorp companies located in Peru and Trex in Chile. The next step was to develop a decarbonization plan that includes environmental projects to achieve footprint reduction in Scopes 1, 2, 3 and 4, in addition to showing the behavior of water and energy consumption and waste generated during that period. During 2025, in line with this plan, progress was made on developing the decarbonization strategy, prioritizing reduction measures according to project feasibility and impact.

It should be noted that Ferreycorp's GHG emissions reduction target for Categories 1 and 2 is not a science-based target (which would call for a 42% reduction over the same period), but is instead based on concrete actions and projects whose reductions have been quantified and are viable today. This year our goal is to finalize the decarbonization strategy; every year, Ferreycorp determines and approves short-term targets aligned with the strategic objectives mentioned above, and in 2025 implemented more than 65 environmental projects at Ferreycorp, Ferreyros, Unimaq, Soltrak, Orvisa, Trex in Chile, Fargoline and Cogesa, Gentrac and Motored in Central America.

To monitor progress on the strategy, the corporation expanded the scope of Ecodatos, a digital platform that has been used to record environmental indicators such as water consumption, electricity, waste, fuels, freight and personnel transport, waste transport, telework, materials consumption, and fuel consumption corresponding to customer use of the rental fleet; as well as indicators for end-of-life tire recovery and machinery rebuild and overhaul. With these variables, the platform is a tool that calculates the carbon footprint across Categories 1, 2, 3, 4 and 5. These reports are produced monthly, and information consolidation and auditing are carried out annually, allowing us to assess progress toward the targets set.

Likewise, in 2025 Ecodatos continued measuring the Categories 1, 2, 3 and 4 footprint for Peru and Trex in Chile, and Categories 1 and 2 for the Central America companies (Cogesa and Motored in El Salvador and Gentrac in Guatemala). In addition, new features were implemented, such as outlier data alerts and a climate risk module.

Below is a description of environmental management aligned with the strategy, both at parent company Ferreycorp and at its main companies, which together represent 96.71% of sales.

2.3.2 Environmental commitment in products and services

The main brand represented, Caterpillar, has set 2030 sustainability targets, including reducing absolute Scope 1 and 2 GHG emissions by 30% between 2018 and 2030, and ensuring that 100% of new products are more sustainable than the previous generation by 2030.

a) Machinery design

Caterpillar's technology offer focuses on energy efficiency and emissions reduction. A notable example is the Cat R2900XE low-profile loader for underground mining, which uses a generator set to power an electric motor, technology similar to that used in the Cat 798 AC truck, optimizing performance and reducing fuel consumption.

Under the premise of promoting energy savings through optimized design and diesel-engine efficiency, in 2025 Caterpillar completed the Next Gen model portfolio across all machine families. In this regard, it maintains its fuel consumption guarantee program for earthmoving and construction models, ensuring defined consumption during the first 4,000 hours or two years of use.

In addition, Caterpillar has developed Dynamic Energy Transfer (DET) technology, which will enable significant fuel savings. This innovative solution is expected to become commercially available in coming years.

For its part, Ferrenergy, the corporation's company specialized in energy provision, achieved installed capacity exceeding 60 megawatts across nine operations this year. These projects include clean energy initiatives, notably:

- Storage systems: implementation of a battery system for peak shaving at a major Peruvian industrial company.
- Solar energy: execution of five solar photovoltaic projects in Ecuador and the continued operation of a photovoltaic plant for a mining customer in Arequipa.
- Hybrid generation: start of construction of a second hybrid (gas-solar) generation project to meet the energy needs of a mining unit in southern Peru.

It is worth noting that much of the solar energy infrastructure has the strategic goal of replacing fossil fuel use, directly contributing to reducing customers' carbon footprint in the region.

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 Ferreyros' general equipment overhaul program, which offers the possibility of rehabilitating a wide range of machines according to each customer's needs.

In 2025, Ferreycorp, through its companies Ferreyros and Unimaq, continued rebuilding and overhauling machines and components, contributing to the product's circular economy by giving units a new service life –or extending it– for continued field production.

In this context, work was carried out on various Caterpillar equipment families, such as shovels, mining trucks of various capacities, low-profile loaders for underground mining, auxiliary equipment used in mining, and heavy and light construction equipment. The rebuilding of Cat backhoe loaders and skid steer loaders carried out by Unimaq under the CCR program stood out.

Table No. 2: Machinery rebuilding and overhaul

Year	Type of Service / Repair	Number of Machines					Weight in metric tonnes of scrap avoided	Total Annual Weight
		Ferreyros			Unimaq	TOTAL		
		Major mining Spare Parts and Services	Major mining Shovels	National Accounts	Product Support			
2023	Reconstruction	9	-	40	1	50	667.66	2179.06
	Overhaul	2	5	-	-	7	1511.40	
2024	Reconstrucción	-	-	36	3	39	486.37	1265.19
	Overhaul	8	2	-	1	11	778.82	
2025	Reconstrucción	-	-	57	10	67	762.44	1340.82
	Overhaul	9	1	-	-	10	578.38	

In addition, we also extend the service life of equipment sold, through component repair services.

Table No. 3: Component repairs by the Product Support Division at Ferreyros (2025)

Year	Description	Ferreyros							ANNUAL TOTAL
		Industrial				La Joya			
		CRC	Machine Workshop	Hydraulic Workshop	Undercarriage Shop	CRC	Machine Workshop	Electric Workshop	
2024	Repaired components	1156	425	1641	269	1064	216	-	4771
2025	Repaired components	1140	541	1915	299	1045	300	63	5303

These three practices help reduce negative environmental impacts by returning components to like-new conditions, extending their service life, while also reducing material waste and minimizing the need for raw materials, energy and water to produce new parts.

End-of-Life Tires (ELT)

In 2025, in compliance with the Special Regime for the Management and Handling of End-of-Life Tires (ELT), companies Ferreyros, Unimaq, Orvisa and Soltrak exceeded the established ELT collection target. Meeting this target involved working with various stakeholders and customers across the group's companies.

Table No. 4: End-of-life tire recovery, 2024 and 2025

Year	Category	Description	Unit	Company				TOTAL
				Ferreyros	Unimaq	Orvisa	Soltrak	
2024	Category A (< 25")	Legal target	%*	13%	13%	13%	13%	13%
			metric tons	6.44	26.61	4.1	85.51	122.66
		Corporate target	metric tons	7.08	29.27	4.51	94.06	134.93
		Processed ELTs	%*	21%	15%	18%	24%	22%
			metric tons	10.47	31.05	5.56	156.44	203.52
	Category B (> 25")	Legal target	%*	10%	10%	10%	10%	10%
			metric tons	55.71	4.67	0	5.66	66.04
		Corporate target	metric tons	61.28	5.14	0.00	6.23	72.64
		Processed ELTs	%*	19%	58%	NA	66%	26%
			metric tons	106.54	27.06	NA	37.49	171.09
	TOTAL	Processed ELTs	metric tons	117.01	58.11	5.56	193.93	374.61
2025	Category A (< 25")	Legal target	%*	15%	15%	15%	15%	15%
			metric tons	11.61	29.96	4.07	157.73	203.37
		Corporate target	metric tons	12.77	32.95	4.48	173.5	223.7
		Processed ELTs	%*	31%	17%	38%	19%	20%
			metric tons	23.67	33.36	10.39	199.02	266.44
	Category B (> 25")	Legal target	%*	20%	20%	20%	20%	20%
			metric tons	117.86	12.69	1.85	10.66	143.06
		Corporate target	metric tons	129.65	13.96	2.04	11.73	157.38
		Processed ELTs	%*	23%	32%	357%	113%	35%
			metric tons	137.12	20.12	33.01	59.99	250.24
	TOTAL	Processed ELTs	metric tons	160.79	53.48	43.4	259.01	516.68

2.3.3 Climate commitment: Greenhouse gas emissions

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



a) Climate risk disclosure aligned with TCFD recommendations

In 2025, Ferreycorp carried out its second disclosure aligned with the recommendations of the Task Force on Climate-related Financial Disclosures (TCFD), a global initiative that develops recommendations on the information companies should disclose to help investors properly assess a specific set of climate-change-related risks. In this way, Ferreycorp is advancing its preparation to comply with the IFRS S2 standard.

TCFD recommendations are structured around four thematic 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.

As to the close of this report, Ferreycorp's main progress on the TCFD recommendation pillars is as follows:

Table No. 5: Summary of progress on the 4 TCFD recommendation pillars

Governance	Strategy
The highest decision-making level for environmental and climate matters is the Board's Nominations, Compensation, Corporate Governance and Sustainability Committee, which oversees compliance with the corporate environmental strategy and meets 3 times a year. Likewise, the Board's Audit and Risk Committee monitors climate-related risks and opportunities and meets 4 times a year. Both committees receive a report on these matters from the Chief Executive. The Corporate Finance Management is responsible for establishing risk management policies and the main action plans across all risk types through the Corporate Risk area; in addition, the Corporate Services and Environment Sub-management is responsible for the specific assessment of climate-related risks and opportunities, which will later be integrated into Ferreycorp's overall risk assessment system. This Sub-management is also responsible for setting the strategy and decarbonization plan, proposing projects and monitoring their implementation.	Following the identification of various physical, transition-related climate risks and opportunities carried out in 2022, in 2024 and early 2025 Ferreycorp worked with a specialized consulting firm to identify and qualitatively assess the physical and transition climate risks that could affect Ferreycorp and its companies. Understanding these risks and opportunities facilitates preparation for future changes and supports the organization's resilience. In line with the main risks identified, Ferreycorp and its companies have been working on initiatives that will support their resilience and adaptation to the effects of climate change; however, it should be noted that integrating this risk assessment into the business strategy has not yet been completed, as this is a recent assessment. The main physical risks identified are extreme rainfall and landslides (huaicos), and the transition risks are: investor demands, technological disruption, and customers adopting climate commitments.

Risk management	Metrics and targets
The methodology for assessing climate risks follows that of the Intergovernmental Panel on Climate Change (IPCC), based on the parameters of hazard, vulnerability and exposure. The qualitative risk assessment was carried out under 2 climate scenarios: RCP8.5, corresponding to low climate action, under which physical hazards would materialize to a greater extent; and the NZE2050 scenario, corresponding to high climate action aligned with changes in policy, markets, technology, etc., under which the greatest transition changes would materialize. This analysis was carried out across 3 time horizons (2030, 2040, 2050). During 2025, climate risks (assessed under the IPCC methodology) were integrated, aligning them with the corporation's risk management methodology as set out in the Corporate Risk Management Policy and Manual. In addition, in partnership with a risk-monitoring specialist provider, all sites across Peru were registered for monitoring, alerts and better decision-making, anticipating the potential materialization of these risks.	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 of reducing the carbon footprint by 15% by 2030 versus 2023 emissions was set. Likewise, since 2016 Ferreycorp has been measuring its carbon footprint, which has grown in scope and coverage over time. Since 2022, this measurement has gone from covering 37% of sales (13 sites) for Scopes 1 and 2, to covering 90% of sales (66 sites) for Scopes 1, 2, 3 and 4, and, starting in 2024, Scope 5. Ferreycorp also tracks emissions intensity, a measure of its operations' efficiency.

Ferreycorp's disclosures aligned with TCFD guidelines are available on our website for anyone wishing to review 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 have made it a priority to measure the carbon footprint at their largest 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).

Since 2022, measurement scope was expanded from Scopes 1 and 2 (the footprint the corporation manages or can directly influence, such as direct fuel use or electricity consumption) to Scopes 3 and 4, covering the indirect footprint generated by third-party transport (waste, company-paid ground and air staff travel), as well as electricity used for remote work and water consumption. Since 2023, freight transport footprint measurement was added, covering sea, air and land transport; and since 2024, Scope 5 footprint has been included for the first time (customer use of the Ferreyros rental fleet), in addition to the Scope 4 footprint corresponding to Google-contracted servers.

The chart below shows the expansion of measurement scope, as well as the expanding coverage of sites and countries over time.

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



It should be noted that the corporation and its subsidiaries have sites that include administrative offices, workshops, warehouses, showrooms, and services provided within customer operations. These sites vary in size depending on activity and location.

The goal is to implement action plans to reduce the footprint at sites corresponding to 97.58% of the total, comprising Peru and Trex in Chile, as well as Cogesa and Motored in El Salvador and Gentrac in Guatemala.

Ferreycorp has also continued reporting to the Huella de Carbono Perú virtual platform, a tool used to record and measure the national greenhouse gas inventory and manage its reduction. Reporting on this platform also promotes responsible measurement and reporting among other private companies.

The table below contains carbon footprint measurements from 2021 through 2025.

Table No. 6: Carbon Footprint measurement results* (location-based emissions)

Category / Scope	Total Carbon Footprint* measured in t CO2e Perú + Trex in Chile***				Total Carbon Footprint* measured t CO2e Centro América***		Total Carbon Footprint* measured t CO2e
	2022**	2023****	2024**	2025**	2024**	2025**	2025**
Category / Scope 1	6,362.08	6,320.31	6,518.45	7,263.68	1,524.23	1,417.98	8,681.66
Category / Scope 2	2,609.54	3,097.17	2,613.53	3,080.12	279.95	237.71	3,317.83
Subtotal Categories / Scopes 1 + 2	8,971.62	9,417.48	9,131.98	10,343.80	1,804.18	1,655.69	11,999.49
Categories 3 y 4/ Scope 3 (without freight transport)*****	5,434.22	7,325.43	8,992.92	9,073.72	NA	NA	9,073.72
Categories 3 y 4/ Scope 3 (with freight transport)*****		38,013.97	40,774.42	39,449.58	NA	NA	39,449.58
Category 5 / Scope 3			17,888.34	23,995.26	NA	NA	23,995.26
TOTAL ANNUAL	14,405.84	47,431.45	67,794.74	73,788.64	1,804.18	1,655.69	75,444.33
Number of sites evaluated***	66 sites	66 sites	66 sites (Perú and Chile)	66 sites (Perú and Chile)	16 sites (Centro América)	16 sites (Centro América)	82 sites
Sales coverage	89.7%	90.84%	90.76%	89.57%	7.29%	8.01%	97.58%

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, and global warming potentials are taken from the IPCC's AR-5 report.

** All emissions shown in the tables (years 2022, 2023, 2024 y 2025) 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 and 2025 (98.05% and 97.62% sales coverage respectively). 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. The baseline year is 2024.

**** In 2023, the companies Sitech (Vixora) 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

***** Since 2023, within category 3, air, sea and land cargo transportation is included. The scope of reported imports (air and sea freight) is strictly limited to operations managed by Forbis Logistics as a freight forwarder, excluding those handled by third parties outside the Group.

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

Table No. 7: Carbon Footprint measurement results* (market-based emissions)

Category / Scope	Total Carbon Footprint* measured in t CO2e Perú + T rex in Chile ***				Total Carbon Footprint* measured t CO2e Centro América ***		Total Carbon Footprint* measured t CO2 e
	2022**	2023****	2024**	2025**	2024**	2025**	2025**
Category / Scope 1	6,362.08	6,320.31	6,518.45	7,263.68	1,524.23	1,417.98	8,681.66
Category / Scope 2	2,609.54	3,097.17	2,613.53	0	279.95	237.71	237.71
Subtotal Categories / Scopes 1 + 2	8,971.62	9,417.48	9,131.98	7,263.68	1,804.18	1,655.69	8,919.37
Categories 3 y 4/ Scope 3 (without freight transport)*****	5,434.22	7,325.43	8,992.92	9,073.72	NA	NA	9,073.72
Categories 3 y 4/ Scope 3 (with freight transport)*****		38,013.97	40,774.42	39,449.58	NA	NA	39,449.58
Category 5 / Scope 3			17,888.34	23,995.26	NA	NA	23,995.26
TOTAL ANNUAL	14,405.84	47,431.45	67,794.74	70,708.52	1,804.18	1,655.69	72,364.21
Number of sites evaluated***	66 sedes	66 sedes	66 sedes (Perú y Chile)	66 sedes (Perú y Chile)	16 sedes (Centro América)	16 sedes (Centro América)	82 sedes
Sales coverage	89.7%	90.84%	90.76%	89.57%	7.29%	8.01%	97.58%

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, and global warming potentials are taken from the IPCC's AR-5 report.

** All emissions shown in the tables (years 2022, 2023, 2024 y 2025) 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 and 2025 (98.05% and 97.62% sales coverage respectively). 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. The baseline year is 2024.

**** In 2023, the companies Sitech (Vixora) 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

***** Since 2023, within category 3, air, sea and land cargo transportation is included. The scope of reported imports (air and sea freight) is strictly limited to operations managed by Forbis Logistics as a freight forwarder, excluding those handled by third parties outside the Group.

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

Emissions intensity KPI

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

Analyzing the total emissions intensity for Categories 1 and 2 over the past three years shows an upward trend, reaching intensity values very similar to those of 2023, with a slight 0.4% increase in location-based emissions and a 6.34% decrease in market-based emissions. Comparing 2025 emissions intensity with 2024 shows an 11.3% increase (location-based emissions). This increase is explained by sales growth at Fargoline and Unimaq, partly offset by the execution of various action plans at most of the 66 sites located in Peru and Chile.

Table No. 8: Data for calculating GHG emissions intensity (location-based emissions)

Category / Scope	2023	2024	2025
category 1 / scope 1	6320.31	6,518.45	7,263.68
category 2 / scope 2	3,097.17	2,613.53	3,080.12
Total annual (categories /scopes 1+2)	9,417.48	9,131.98	10,343.80
Number of evaluated sites	66 sedes	66 sedes	66 sedes
% Coverage in sales	90.84%	90.76%	89.57%
Total annual sales (S/. millions)	6,995.16	7,589.61	7,798.76
Covered sales	6,354.40	6,888.53	6,985.30
Emissions intensity (Category 1)	0.99	0.95	1.04
Emissions intensity (Category 2)	0.49	0.38	0.44
Emissions intensity (Categories 1+2)	1.48	1.33	1.48

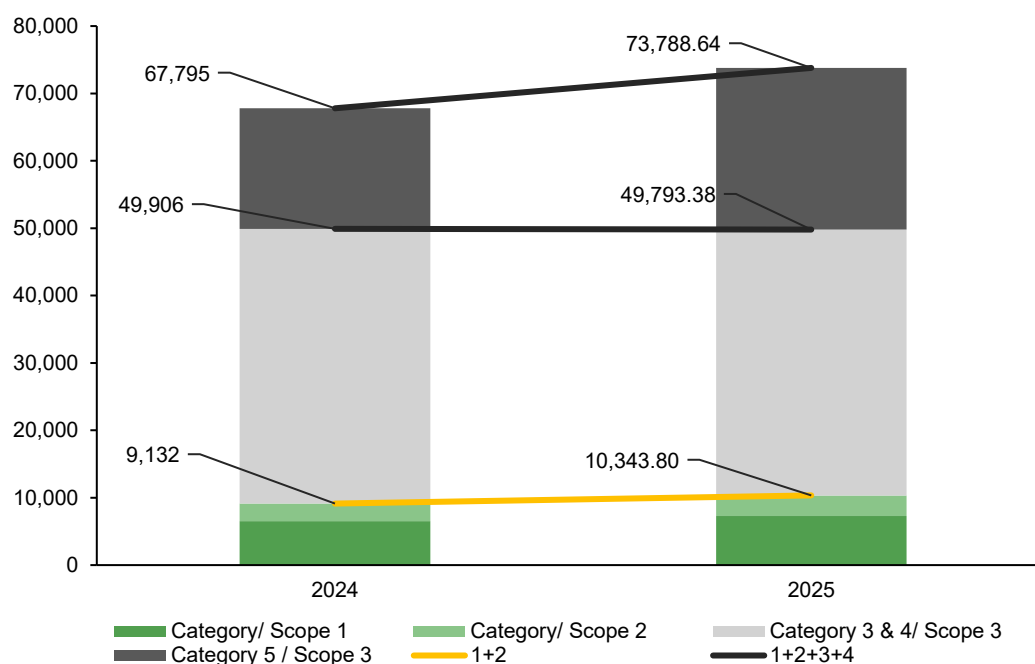
Table No. 9: Data for calculating GHG emissions intensity (market-based emissions)

Category / Scope	2023	2024	2025
category 1 / scope 1	6320.31	6,518.45	7,263.68
category 2 / scope 2	763.11	629.41	0
Total annual (categories /scopes 1+2)	7,083.42	7,147.86	7,263.68
Number of evaluated sites	66 sedes	66 sedes	66 sedes
% Coverage in sales	90.84%	90.76%	89.57%
Total annual sales (S/. millions)	6,995.16	7,589.61	7,798.76
Covered sales (S/. millions)	6,354.40	6,888.53	6,985.30
Emissions intensity (Category 1)	0.99	0.95	1.04
Emissions intensity (Category 2)	0.12	0.09	0.00
Emissions intensity (Categories 1+2)	1.11	1.04	1.04

Carbon Footprint Evolution

To assess the evolution of Ferreycorp's carbon footprint, it is necessary to compare the same companies and the same scope. For this purpose, the carbon footprint by scope is shown for the 2024-2025 period.

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



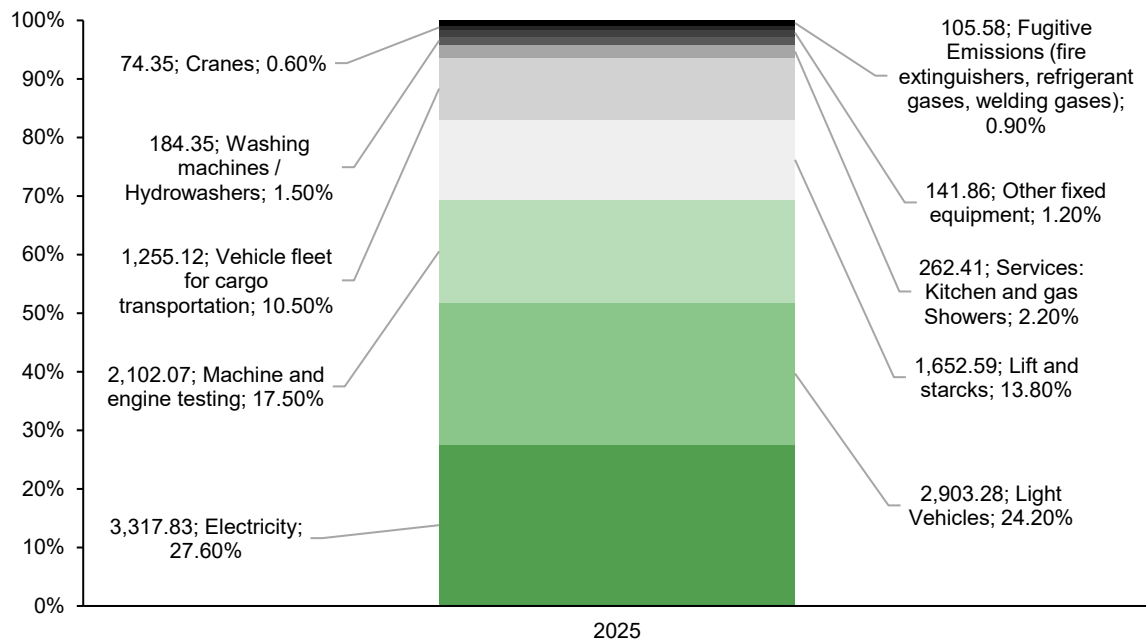
Considering Categories 1 and 2, in 2025 Ferreycorp saw an increase in its carbon footprint of 13.3%, recording 10,343.8 tCO₂e compared with 9,132 tCO₂e in 2024 (location-based emissions). This increase is mainly explained by three emission sources. First, mobile combustion increased by more than 800 metric tons, explained by greater use of reach stackers and tractor-trailers at Fargoline, due to a more than 55% increase in its sales. Second, the carbon footprint from electricity consumption increased by more than 400 tons, despite a reduction in the MWh purchased from third parties, due to a 17% increase in the emission factor of Peru's National Interconnected Electric System (SEIN). Finally, machinery testing at Unimaq recorded an increase of more than 230 metric tons, caused by a 28% increase in its sales.

Considering Categories 1, 2, 3 and 4 together, compared with the prior year there was a slight 0.23% decrease in the carbon footprint, reaching 49,793.4 tCO₂e, compared with 49,906 tCO₂e the previous year.

The charts below show the breakdown of carbon footprint by emission source for Categories 1 and 2; Categories 3 and 4; and Category 5, respectively.

As shown in Graph No. 03, the primary Category 1 and Category 2 emission sources are electricity, machinery and engine testing, light vehicles, forklifts, and reach stackers.

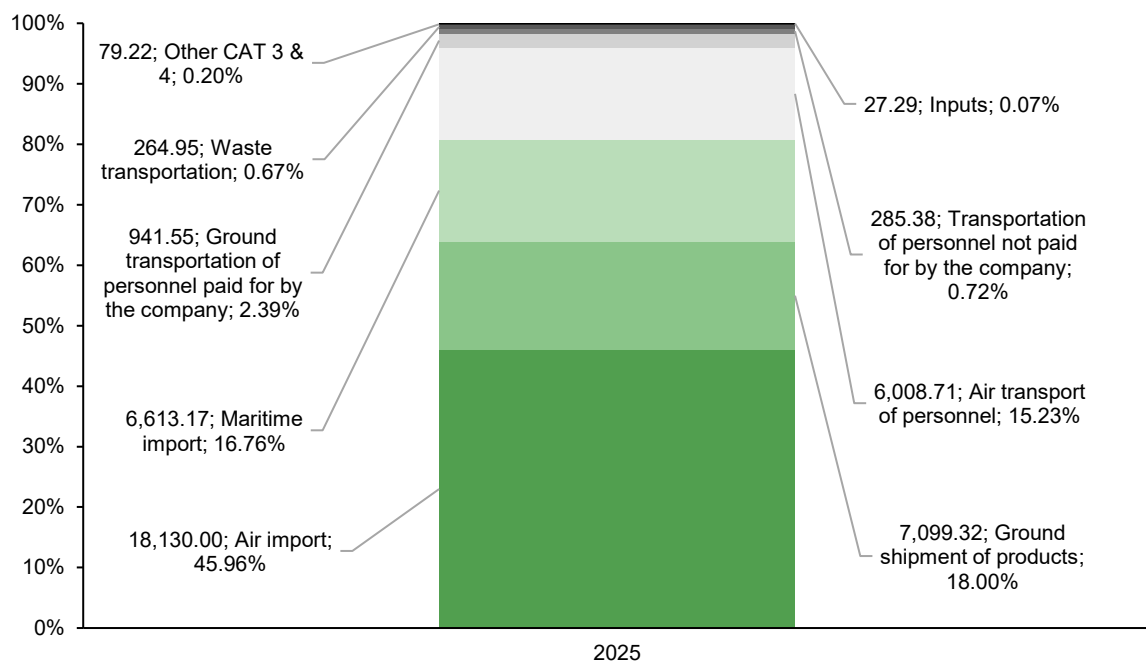
Chart No. 3: 2025 Carbon Footprint in Categories 1 and 2 (location-based emissions) in Peru, Trex in Chile and Central America



This chart considers the carbon electricity footprint on a location-based basis; i.e., the footprint generated by purchased clean energy is fully counted. This purchased clean energy represents 100% of electricity consumed in Peru and Trex in Chile, and 94.86% of total electricity consumed considering the companies located in Central America.

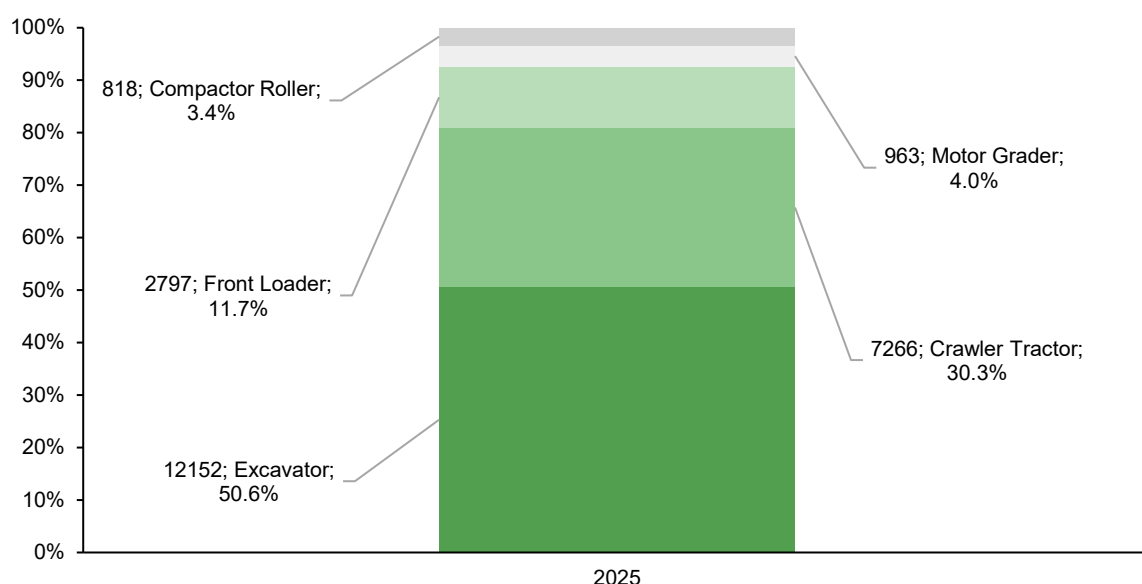
The main emission sources correspond to air and sea imports, ground dispatch of products, and personnel air travel.

Chart No. 4: 2025 Carbon Footprint in Categories 3 and 4



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

Chart No. 5: 2025 Carbon Footprint in Category 5



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

Carbon Footprint Reduction Target

During 2024, a decarbonization plan was defined that has allowed us to identify where we need to take action to reduce our carbon footprint, in addition to setting a target of reducing the Category 1 and 2 carbon footprint by 15% versus 2023. To prioritize footprint reduction measures, during 2025 progress was made in developing a decarbonization strategy based on the impact of reduction measures (in tons of carbon) and their feasibility. This analysis allows us to focus on the most effective reduction measures. This will be made possible through reduction measures such as the gradual replacement of the pickup truck and freight transport vehicle fleet, as well as mobile equipment such as forklifts and reach stackers; in addition, projects to renew air conditioning systems, replace lighting with LEDs, and automation are included.

Chart No. 5: Carbon footprint and 2023-2030 reduction targets, Categories 1 and 2 in tCO₂e, (location-based emissions)

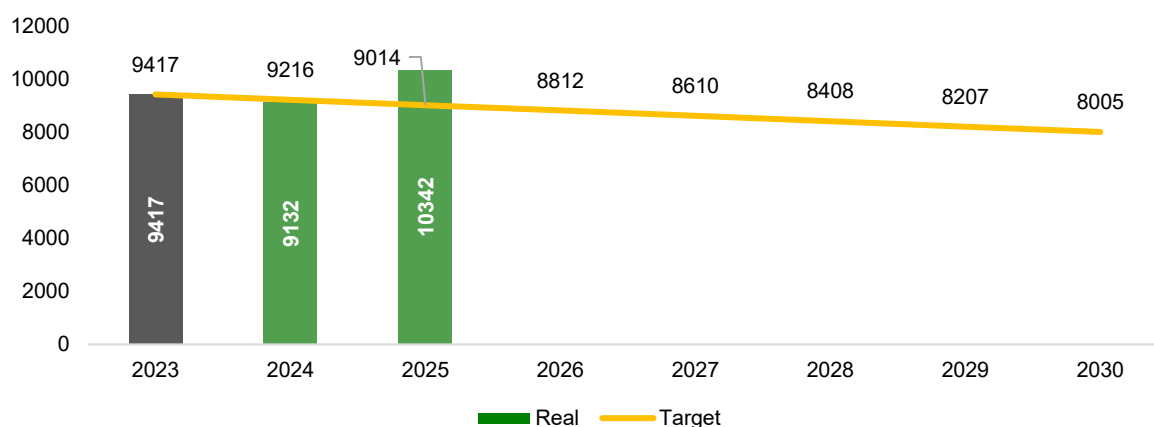


Chart No. 6: Carbon footprint and 2023-2030 reduction targets, Category 1 in tCO₂e (location-based emissions)

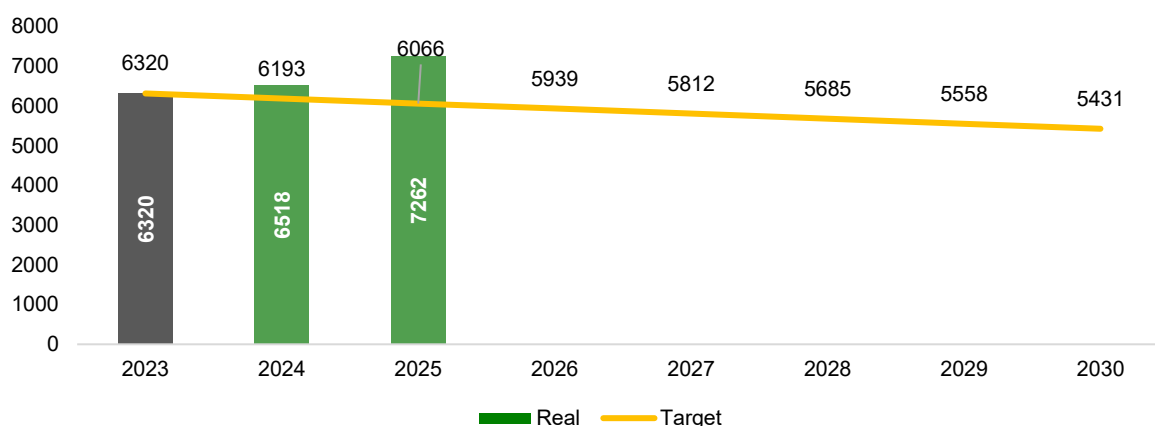
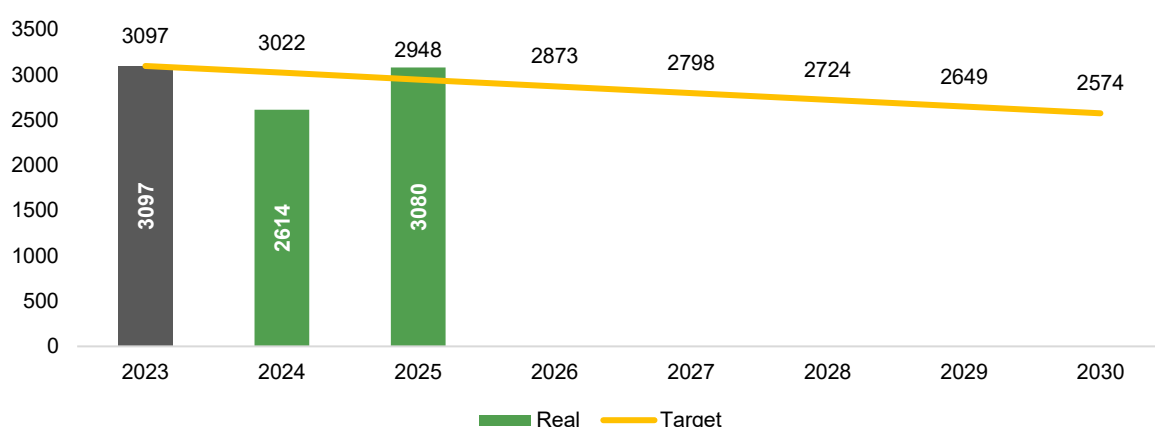


Chart No. 7: Carbon footprint and 2023-2030 reduction targets, Category 2 in tCO₂e (location-based emissions)



Emissions reduction and mitigation actions

During 2025, the following actions were implemented with the objective of reducing the carbon footprint:

Table No. 10: Reduction Measures for GHG Emissions and Energy during 2025

Carbon Footprint category	Reduction Measure Implemented	Quantity	Company and No. of sites
Category 1	Eco-efficient vehicles (hybrid, electric): As part of the transition to a low-carbon fleet, 8 fossil fuel pick up vehicles were replaced with hybrids in mining operations and sites, and one fully electric truck for operations in Lima, reducing the environmental impact of transportation	25.36 metric tons CO ₂ e avoided	Ferreycorp (1) Ferreyros (5) Unimaq (3)
Categories 1 y 2	Air conditioning system: Eco-efficient air conditioning systems were installed at Motored's Lourdes and Soyapango sites in El Salvador, Central America, contributing to emission reductions.	-	Motored – El Salvador (2)
Categories 1 y 3	Ecodriving course: It was possible to train 2,233 drivers of pickup trucks, forklifts, and other equipment, as well as heavy-duty transport vehicles	2,233 employees	Corporación
Category 2	Photovoltaic solar panels: Photovoltaic solar panels were installed and brought online at Gentrac in Guatemala. Similarly, the same system went into	181.41 metric tons CO ₂ e avoided	Gentrac (1) Cogesa (1)

Carbon Footprint category	Reduction Measure Implemented	Quantity	Company and No. of sites
	operation at Cogesa's headquarters. Together, these systems avoided a carbon footprint of 100.42 metric tons of carbon. Likewise, the solar panels installed at Ferreyros' La Joya facility and Arequipa branch yielded savings of 80.99 metric tons of carbon.		
Category 2 (market-based emissions)	Purchasing of renewable energy: Five main facilities since 2020 and the La Joya site since 2022 have been purchasing 100% renewable (hydroelectric) energy instead of power from the National Interconnected Electric System (SEIN), which provides a energy mix with 35.92% fossil sources. Additionally, since 2025, sites in Peru and Trex in Chile without this type of renewable energy contract have begun purchasing I-REC certificates for all SEIN energy consumed that year. Together, 94.9% of total electricity purchased for 2025 was renewable across the 82 evaluated sites.	94.9% of total electricity consumed in Peru, Trex in Chile, and Central America 3,080 metric tons CO ₂ e	Ferreycorp Ferreyros Fargoline Orvisa Trex Chile Soltrak Forbis Unimaq
Category 2	LED lighting: The replacement of conventional lighting with LED technology continued across offices, workshops, and warehouses (9 sites), reducing power consumption and improving energy efficiency. At one of Unimaq's main facilities, solar-powered LED floodlights were installed.	19.72 t CO ₂ e avoided *Implemented in June across sites in Peru	Ferreyros (4) Orvisa (1) Unimaq (1) Forbis (1) Gentrac (1) Transpesa (1)
Category 2	Automation: Motion sensors were installed at Orvisa's Pucallpa and Tarapoto facilities, along with a pilot program in the hallways of a Transpesa site, optimizing energy use.	-	Orvisa (2) Transpesa (1)
Category 3	Decentralized corporate contracts for transport and final disposal of hazardous waste (national) and non-hazardous waste (Lima and Callao) By holding corporate contracts that enable route collection across different facilities and disposal in authorized regional landfills, operational efficiency is enhanced and the carbon footprint from waste transport is reduced through shorter routes, eliminating the need to haul waste to Lima from the provinces.	10 metric tons of CO ₂ e avoided	Fargoline (1) Ferreycorp (1) Ferreyros (17) Orvisa (4) Soltrak (2) Unimaq (14)
Category 4	Organic waste valorization: Organic waste recovery continued at Ferreyros' Industrial, La Joya, CDR, and Arequipa sites; Unimaq's Ate and Lurin facilities; and Ferreycorp's Surco headquarters. Additionally, cooked organic waste recovery was successfully implemented at Ferreyros' Arequipa branch, as well as across 6 Motored/Transpesa facilities in El Salvador. Altogether, a total of 306 metric tons of waste were recovered, preventing methane emissions.	480 metric tons of CO ₂ e avoided during 2025	Ferreyros (4) Unimaq (2) Ferreycorp (1) Transpesa (6)

Regarding awareness-raising, during 2025 Ferreycorp employees were trained on the good practices and control measures they should adopt to prevent negative environmental impacts according to the specific activities of their position, through the course "Your Role in Ferreycorp's

Environmental Management." The course also covered environmental and climate management, as well as the corporate strategy and targets. A total of 7,576 employees participated, representing 98.50% of those enrolled. At the end of the course, employees had the opportunity to take on a challenge called "I take on my role in Ferreycorp's environmental and sustainability management," which involved describing their commitment to good environmental practices applicable to their activities, based on what they learned in the course, and sharing a photo of a good environmental practice they were already carrying out.

In 2025, all General Management teams across the various companies nationwide and Trex in Chile defined water and energy reduction targets aligned with the decarbonization plan (medium-term water and energy reduction targets). This encourages management positions to take climate action within their areas of responsibility.

Emissions Offsetting

During 2024, twelve corporation companies offset part of their 2023 carbon footprint across Categories 1, 2, 3 and 4. Eight companies offset the entirety of their measured scopes, and two offset the entirety of Categories 1 and 2. The total footprint offset was 26,975 tCO₂e. This offset represents 14.4% more than the offset for the prior period.

Likewise, part of the carbon footprint corresponding to 2025 was offset by twelve corporation companies across Categories 1, 2, 3 and 4, of which 8 companies offset the entirety of this footprint. The carbon footprint offset totaled 28,709 tCO₂e, an increase of 6.4% versus 2024.

Altogether, since 2016, offsets carried out by Ferreycorp and its companies total 99,643 tCO₂e.

Table No. 11: GHG Emissions Offsetting in Categories 1, 2, 3, 4 and 5 (tCO₂e)

Year	Ferreycorp	Ferreyros	Orvisa	Soltrak	Unimaq	Forbis	Motriz	Fargoline	Ferenergy	Sitech	Trex Chile	Servitec	Motomaq	Cogesa (El Salvador)	Gentrac (Guatemala)	Transpesa (El Salvador)	Total Annual Offset	Total Carbon Footprint
2016	462																462	2,324
2017	354		360		271												985	3,035
2018	405	195	310	125	229												1,264	2,694
2019	222	1439	286	136	190												2,273	2,272
2020	128	1962	181	74	157												2,502	2,498
2021	252	2549	273	107	155	7											3,343	3,337
2022	185	6474	518	589	1604	31	113	3	15	18							9,550	14,406
2023	303	11196	974	2652	3342	2302	NA	2086	23	12	622	67	1				23,580	47,432
2024	212	13250	1233	1318	3141	2613	NA	2625	3	7	694	NA	73	516	1129	161	26,975	69,599
2025	236	4187	1337	407	3555	2748	NA	2748	NA	NA	525	NA	60	537	891	229	17,460	75,444
Historical total offset	2,757	50,562	5,392	5,558	12,385	8,713	113	8,474	41	37	1,972	67	133	1,053	1,983	401	99,643	223,041

In all offsets across categories from 2016 to 2025, carbon credits are registered in official carbon markets, guaranteeing their international validity. Offsetting the carbon footprint through REDD+ projects supports the conservation and increase of carbon stocks and sustainable forest management and contributes to the conservation of associated biodiversity. The projects in which offsets have been carried out are shown in the table below.

Table No. 12: Selected Projects for GHG Emissions Offsetting

Año	Proyectos
2016	REDD+ Cordillera Azul National Park
2017	REDD+ Nii Kaniti
2018	REDD+ Tambopata-Bahuaja
2019	REDD+ Tambopata-Bahuaja
2020	REDD+ Cordillera Azul National Park; REDD+ Castañeros
2021*	REDD+ Cordillera Azul National Park
2022*	REDD+ Cordillera Azul National Park; LATAM Airlines' Vuela Neutral Program: REDD+ project among Shipibo Conibo and Cacataibo indigenous communities in the Ucayali region
2023*	REDD+ Cordillera Azul National Park; LATAM Airlines' Vuela Neutral Program: REDD+ project among Shipibo Conibo and Cacataibo indigenous communities in the Ucayali region
2024**	REDD+ Madre de Dios Amazon; LATAM Airlines' Vuela Neutral Program: REDD+ project among Shipibo Conibo and Cacataibo indigenous communities in the Ucayali region; El Arrayan wind project in Chile
2025**	REDD+ Madre de Dios Amazon

* Carbon footprint offsets for the 2021, 2022 and 2023 periods hold additional CCB-Gold (Climate, Community and Biodiversity) certification.

** The 2024 and 2025 periods hold CCB certification.

Since 2022, the evaluation of some climate-related environmental projects, such as solar panel installation and packaging eco-efficiency, has included the savings generated by reducing carbon footprint offset costs due to avoided emissions (internal carbon price). It should be noted that each company independently manages its own budgets for offsetting the carbon footprint generated by its operations.

2.3.4 Energy consumption

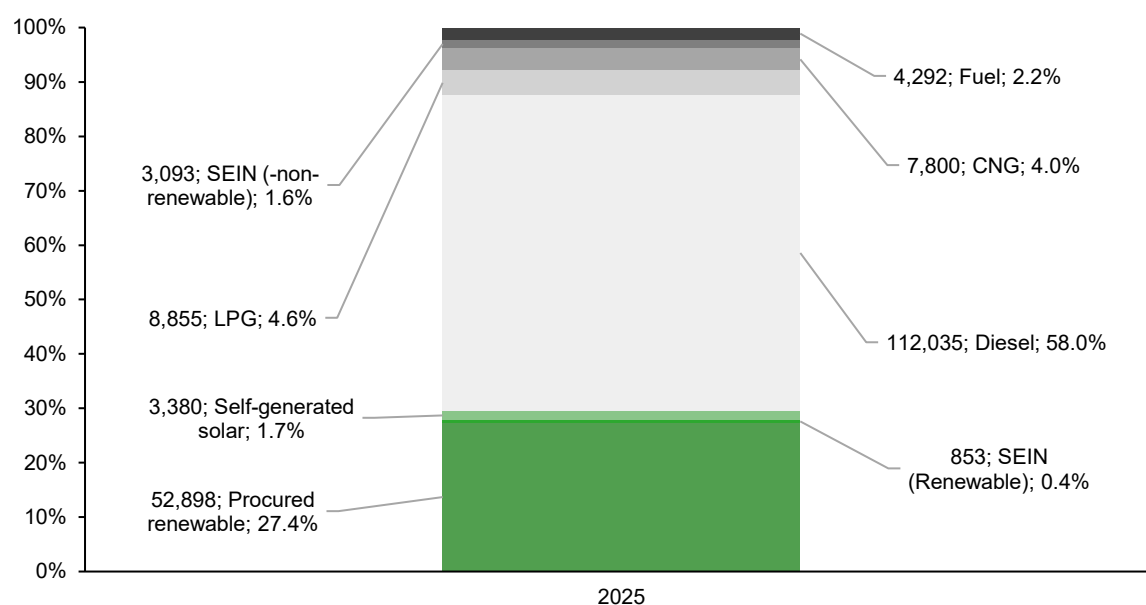
Energy Consumption

GRI 302-1 (2016)

During 2025, energy consumption measurements were carried out at 82 locations (46 sites and 20 operations at customer facilities in Peru and Chile, and 16 sites in Guatemala and El Salvador), as part of an effort to increase the number of corporation sites where measurements have been carried out since 2016.

Energy consumption in 2025 across the 82 locations measured was 193,205.3 GJ, of which 29.6% of the energy used came from renewable sources, distributed as follows: 27.4% from electricity purchased as a free user at five main sites and I-REC certificate purchases; 0.4% from the renewable fraction of energy purchased from the Guatemalan and Salvadoran Interconnected Electric Systems; and 1.7% from solar energy, thanks to the use of photovoltaic panels at Ferreyros' La Joya site and Arequipa branch, as well as Cogesa's head office in El Salvador and Gentrac's Aguilar Batres site

Chart No. 8: Total energy consumption by source (GJ) – 2025



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

Management and practices adopted to reduce energy consumption and shift to cleaner energy

The measures implemented are described in Table 8 in the GHG emissions section above.

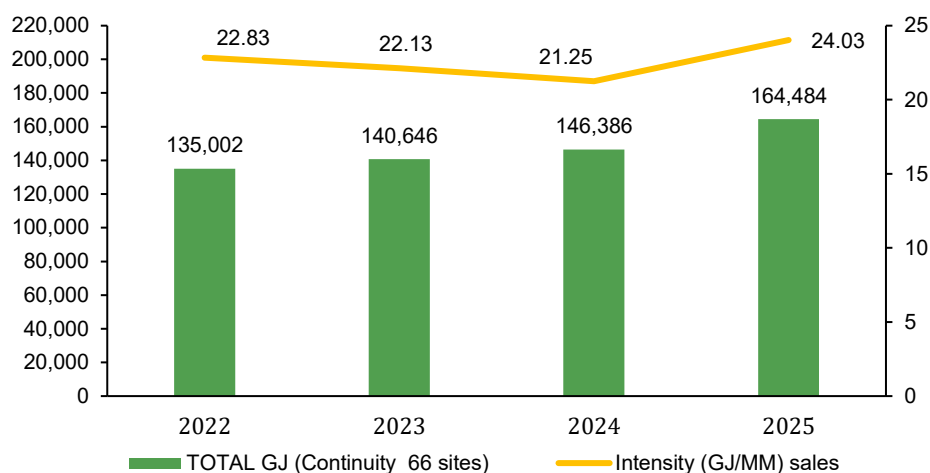
Evolution of energy consumption and intensity

The chart shows the evolution of energy consumption over the past four years, considering the same 66 sites and operations of the companies mentioned above, showing a 12.36% increase in energy consumption in 2025 versus 2024, attributable to a higher level of activity

at companies reflected in higher sales. This is the case of Fargoline, whose processes have higher energy intensity, and which increased its sales by 55%.

Energy intensity (yellow line) is also charted, showing an upward trend this past year.

Chart No. 9: Energy consumption trend in GJ – 2022-2025* period

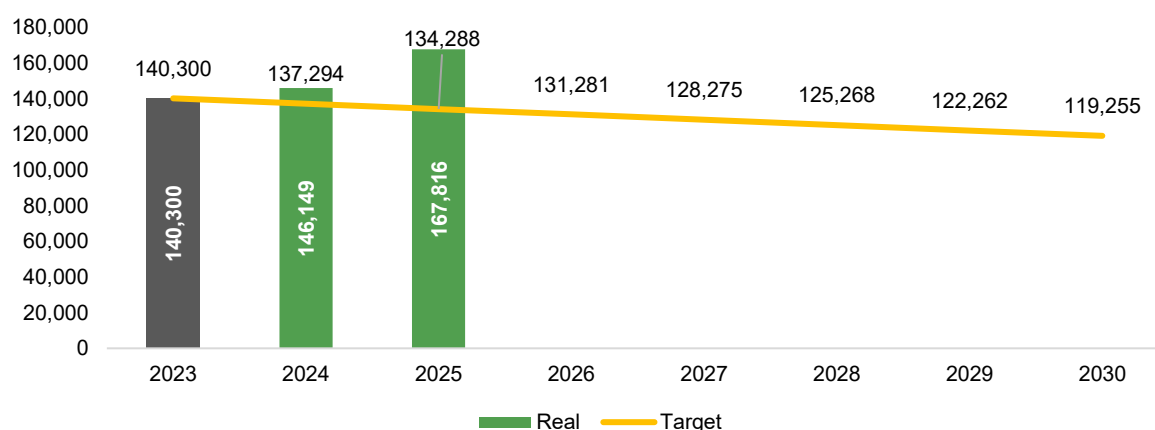


**The information in this chart differs from that shown in the 2024 Sustainability Report, because the energy consumption calculation considers different sites, as closed sites were removed and mining operations were added. Nonetheless, the same sites and operations have been included across the four most recent years so the data are comparable.*

Purchased Energy Reduction Target

During 2024, a decarbonization plan was defined that has allowed us to identify where we need to take action to reduce our energy consumption, in addition to setting a 2030 target of reducing purchased energy by 15% versus 2023. This will be made possible through the implementation of energy efficiency measures, as well as the installation of renewable energy generation technologies such as solar panels.

Chart No. 10: Purchased energy consumption (GJ) and 2023-2030 reduction targets – Peru and Trex in Chile



2.3.5. Conserving resources: Water use and effluent management

Water consumption at Ferreycorp sites

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

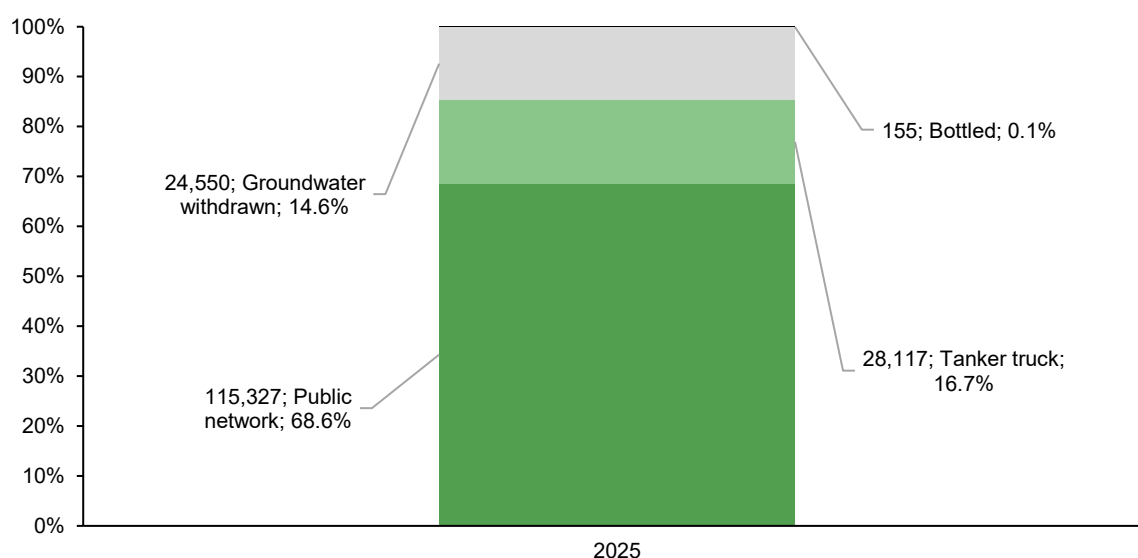
In the corporation's companies' service processes, water is mainly used for washing machinery in workshops and for cooling; it is also used for domestic purposes, such as employee hygiene and food preparation.



In 2025, water consumption measurements were carried out at 61 sites (45 sites in Peru and Chile and 16 sites added in Guatemala and El Salvador), as part of an effort to increase the number of corporation sites where measurements have been carried out since 2016. Water withdrawal at these 61 sites –excluding mining operations– was 168,148.8 m³.

The water withdrawn and used by the 61 sites analyzed, which represent 97.62% of the corporation's sales, comes mainly from public water supply systems (68.6%), while 16.7% is purchased through tanker trucks and 14.6% corresponds to extracted groundwater.

Graphic N°11: Water extraction and use by source type – year 2025 (m3) in Perú, Trex in Chile and Central America



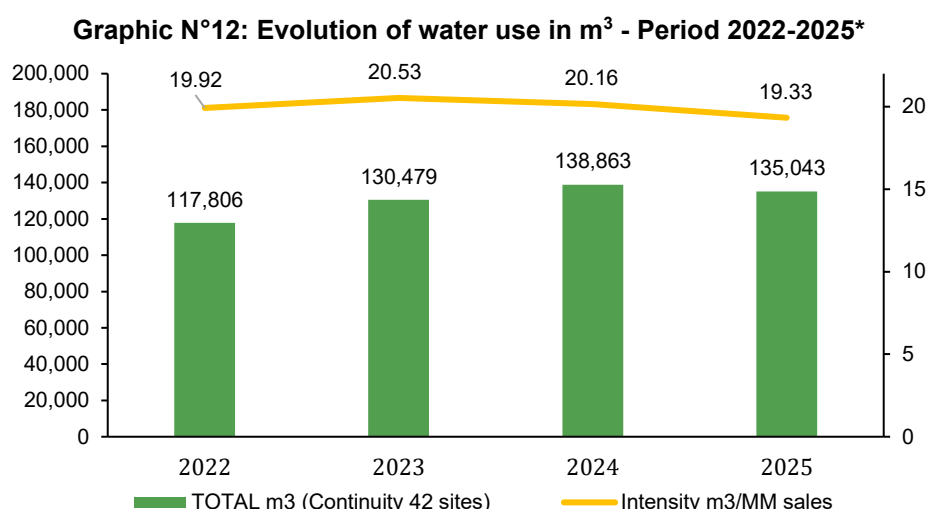
*The data used for this graphic is shown at the end of the section, in item 2.3.5.

Evolution of water extraction and use and water intensity

The graphic shows the evolution of water use over the past four years across the same 42 sites of the aforementioned companies, demonstrating a 2.75% reduction in water consumption in 2025 compared to 2024. In terms of water efficiency (calculated through water intensity), an improvement of 4.10% was observed compared to the previous year.

The reduction in water use in 2025 is attributable to the implementation of reduction measures across various sites, such as flow restrictors, eco-efficient fixtures, and processes with lower water consumption.

Additionally, water intensity (yellow line) has been plotted as an efficiency indicator, showing a sustained decrease in the amount of water withdrawn per million soles in sales over the four reported years.



**The information in this graphic differs from that presented in the 2024 Sustainability Report because different sites were considered for the water consumption calculation due to site closures/removals. However, the exact same sites and operations have been included across the four recent years to ensure data comparability.*

Measures for reducing water use

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

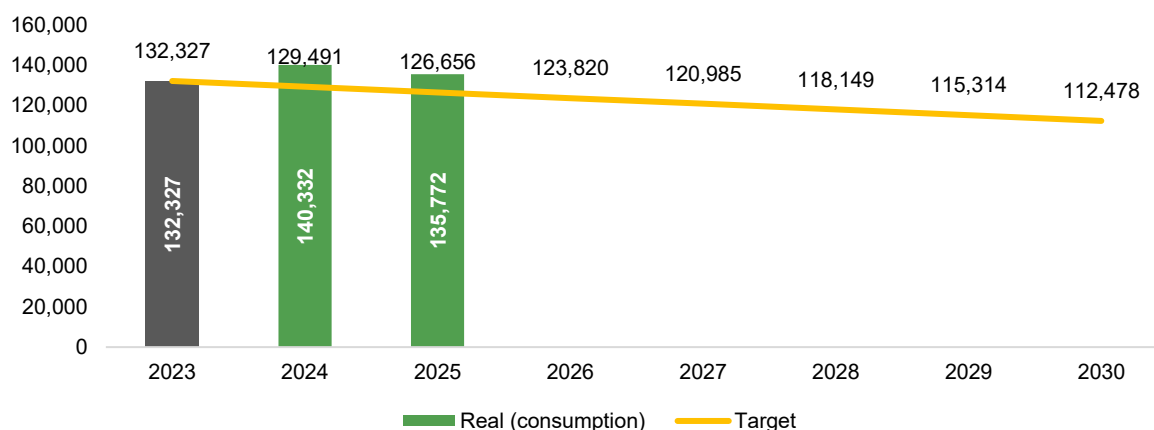
Table N°12: Water consumption reduction measures during 2025

Measure	Company
Water treatment Water reuse at Ferreyros La Joya for the external washing process.	Ferreyros (1 site)
Water-saving faucets Installing filters and push-up faucets optimizes water use, reducing consumption in daily activities..	Ferreyros (7 sites) Unimaq (3 sites) Orvisa (2 sites) Forbis (1 site) Ferreycorp (1 sites) Trex Chile (2 sites)
Water-saving toilets Installing low-flow toilet systems enables more efficient water use, in line with branch remodeling improvements	Orvisa (3 sites) Trex Chile (2 sites) Unimaq (2 sites)

Water Usage Reduction Target

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 N°13: Water consumption and reduction targets for 2023–2030 (m3)



Water withdrawal and use in water-stressed areas

GRI 303-3 b (2018)

Water stress occurs when the demand for water exceeds the available amount during a given period or when its use is restricted by low quality.

To better understand the risks associated with water withdrawal and use, as well as their impact on both the environment and corporate processes and services, it is essential to assess water availability across operational locations. This enables effective planning and action for improved water management.

To this end, Ferreycorp conducted an assessment of its facilities in Peru using the World Resources Institute (WRI) "Aqueduct" platform. This analysis supports better decision-making regarding the implementation of water efficiency projects tailored to local operating environments, while anticipating future shifts in water availability.

Table N°13: Water withdrawal and use in water-stressed areas

Category of water stress	Category detailed of water stress	Water withdrawal by water stress category m3	Water withdrawal by water stress category %
Water stress-free zone	Low (<10% water stress)	12,905.19	7.67%
	Low-medium (10%-20% water stress)	30,374.87	18.06%
	Medium-high (20%-40% water stress)	305.14	0.18%
Water stress zone	High (40%–80% water stress)	421.00	0.25%
	Extremely high (>80% water stress)	122,859.21	73.07%
	Arid or low water consumption	1,283.43	0.76%
	TOTAL	168,148.84	100%

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

The analysis reveals a significant increase in areas with high water stress in the country compared to the previous year, driven by changes in the hydrological regime across several basins, likely attributable to climate change.

In line with the risk posed by water scarcity, Ferreycorp has set a target within its corporate environmental strategy to implement water efficiency measures across all sites located in water-stressed areas. During 2025, water consumption reduction measures were executed as detailed in Table 12, several of which were implemented in water-stressed areas.

Industrial and domestic wastewater management

By using water for both domestic purposes and machinery repair services, Ferreycorp generates both domestic wastewater (from human consumption and sanitary use) and non-domestic or industrial wastewater (from machinery washing, cooling processes, and dining facilities).

To prevent any negative environmental impacts associated with wastewater management, and to improve water quality to enable reuse in washing processes, primary treatment systems for industrial wastewater (machinery washing) are installed in most workshops.

On the other hand, sites requiring higher-level treatment—due to effluent quality standards or the characteristics of the receiving water body—are equipped with secondary treatment plants (physicochemical, aeration, etc.) for both domestic and industrial wastewater. This applies to the facilities at Industrial Avenue, La Joya - Arequipa, Cusco, and Cajamarca. This level of treatment also enables water reuse in certain cases, such as for green space irrigation or washing processes.

Furthermore, environmental monitoring services continued in 2025 in compliance with the corporate effluent monitoring program across most corporate facilities, utilizing accredited laboratory services.

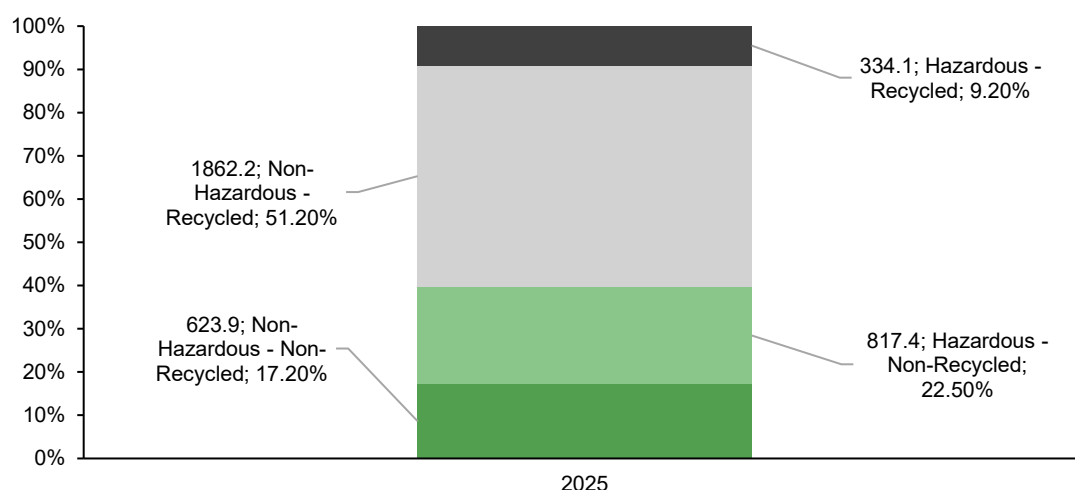
2.3.6 Responsible management of waste and consumption of materials

Waste generated at Ferreycorp sites

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

In 2025, measurement coverage for this indicator spanned 46 sites in Peru and Chile and including 16 sites in Guatemala and El Salvador. The amount of waste generated at the 62 sites –excluding mining operations– was 3,637.7 tons.

Graphic N°14: Waste generated in metric tonnes during 2025 in Peru, Trex in Chile and Central America



*The data used for this graphic are presented at the end of the section, under subsection 2.3.7

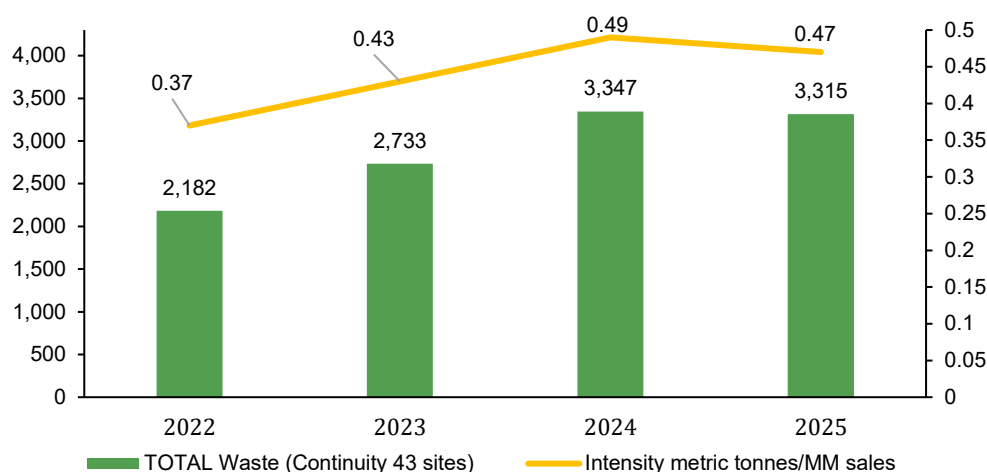
During 2025, the percentage of waste recycled across the corporation (Peru, Trex in Chile and Central America) reached 60.4% of total waste generated, an improvement of 12.3% versus the prior year. This is the result of implementing good practices and reduction measures across several group companies.

Evolution of the amount of waste generated

The reduction in waste generation in 2025 compared to the previous year (considering the same sites) was 1.0%, attributable to the execution of multiple reduction measures.

The following graphics show the intensity of waste generation (yellow line), which is an indicator of efficiency that also shows a 2.3% reduction.

Graphic N°15: Waste generated and intensity in relation to sales

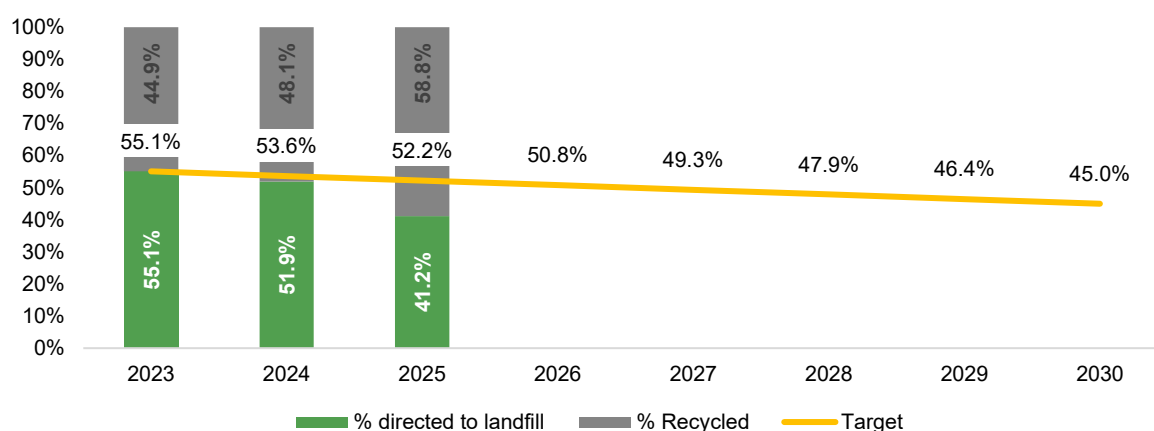


The information in this graphic differs from that shown in the Sustainable Report 2024, because different sites are being considered for the calculation of waste generation, as closed site. However, the same sites have been included in the last four years so that the data is comparable.

Reduction Target 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 N°16: Percentage of waste generated sent to landfill and reduction targets for 2023-2030



In 2025, operations in Peru and Trex in Chile achieved a 58.8% waste valorization rate, successfully meeting the annual target

Measures to reduce generated waste

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 2025.

Table N°14: Measures to reduce waste generation in 2025

Medida	Empresa
Organic waste valorization: Motored in El Salvador implemented organic waste composting. Likewise, Ferreyros, Unimaq and Ferreycorp in Peru continue sending their organic waste for valorization. In total, 306 metric tons of organic waste were valorized during 2025.	Ferreyros (10 sites) Unimaq (02 sites) Ferreycorp (01 site) Motored – El Salvador (07 sites)
Valorization of sludge from kitchen grease traps: The sites of Industrial and CDR sites implemented this measure, transforming waste into compost.	Ferreyros (2 sites)
Valorización of Tungsten carbide Identification and management of workshops producing tungsten-containing scrap for integration into heavy metal commercialization and recovery processes.	Ferreyros (Sites: Industrial and La Joya)
Cardboard box reuse Internal reuse of cardboard boxes between warehouse, workshops and retail sales at all Ferreyros sites.	Ferreyros
Waste reuse - Reuse of air filters as planters at the Unimaq Hudbay mining operation. - Reuse of oil buckets as planters and oil drums to collect plastic bottles and caps at the Unimaq Cusco site. - Reuse of pallets to build dining tables at the Unimaq Trujillo site.	Unimaq (2 sites y 1 mining operations)
More eco-efficient packaging Continued use of: - Stretch film with 50% recycled content used at one Ferreyros facility and one Soltrak facility. At Ferreyros, post-use stretch film is returned directly to the manufacturer, thereby ensuring a closed-loop circular economy process. - Reusable collapsible plastic crates for internal spare parts distribution between facilities. Implemented initiatives: 100% recycled PET strapping band, sourced from recycled PET material, at the Unimaq Ate facility. - Reusable protective covers for skid steer loaders and excavator cylinders at Unimaq Gambetta, replacing the use of stretch film and other plastics. - Kraft paper packaging tape at Unimaq Ate. - Packaging optimization through the use of Kraft paper mailers instead of boxes for smaller parcels at Soltrak Callao and Villa El Salvador.	Ferreyros (1 site) Soltrak (2 sites) Unimaq (2 sites)
Donation of recyclable waste to ANIQUEM The corporate partnership with Asociación de Ayuda al Niño Quemado (ANIQUEM) continued, enabling the donation of 142.7 metric tons of recyclable waste. These donations directly support the funding of comprehensive medical treatment and rehabilitation for pediatric burn victims, offering them a new opportunity in life.	Ferreyros, Soltrak Fargoline Forbis Logistics

Medida	Empresa
Additionally, Forbis Logistics organized a recycling drive (reciclación), collecting 1.62 metric tons of recoverable waste, while Fargoline conducted its Eco-Challenge, gathering 2.93 metric tons across its facilities in Lima and Arequipa.	
Wood waste minimization Ferreyros successfully recovered 769.5 metric tons of wood packaging. Meanwhile, Fargoline diverted 42 metric tons of packaging wood from landfills by commercializing it with a company that manufactures prefabricated housing and wood-derived products, preventing it from becoming waste.	Ferreyros (5 sites)
Awareness campaign Soltrak participated in the EDUCCA Program of the Carmen de la Legua Municipal District, demonstrating its commitment to environmental stewardship through the donation of plastic packaging materials. Fargoline hosted 'Mr. Grass' plant-care workshops and an 'Eco-trueque' (eco-swap) drive, where employees exchanged recyclable waste for sustainable products.	Soltrak
Efficiency in the use of WypAll wipes and absorbent pads Ferreyros trained its service technicians on maximizing wipe surface area by utilizing all eight sides of WypAll shop wipes instead of just one. This initiative successfully reduced overall consumption and, consequently, hazardous waste generation. Additionally, Ferreyros adopted lower-basis-weight wipes featuring higher hydrocarbon absorption capacity.	Ferreyros (Sites)
Digitalization Several processes were digitalized, resulting in a reduction in paper consumption: • Safety Data Sheets (SDS) through the AppSheet platform. • Attendance records for pre-shift safety briefings. • Work permits.	Ferreyros (gradually implemented across several sites)
Extending PPE Lifespan • PPE lifespan extension: The useful life of Personal Protective Equipment (PPE)—such as hard hats, respirators, and ear defenders—was extended through the use of specific replacement parts. • Tyvek suit labeling: Labeling of Tyvek suits was implemented to promote responsible use and prevent unnecessary replacements.	Ferreyros
Zero Waste Diagnostic Ferreyros and Unimaq carried out a Zero Waste diagnostic to reduce the amount of waste sent to sanitary and security landfills. Internal characterization of hazardous and general waste destined for landfills was also carried out at 2 sites.	Ferreyros (3 sites) Unimaq (2 sites)
Other measures implemented • Sludge dewatering, reducing total final weight. • Upcycling of used uniforms by reclaiming fabric in good condition to produce branded merchandise (500 units in 2025).	Ferreycorp Corporation

Management and practices adopted to ensure proper waste management

91.65% 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 (8.35%) 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 2025, comprehensive and decentralized hazardous waste collection services continued at a national level, reducing travel distances per trip, optimizing resource use, and lowering the carbon footprint associated with transport. The following table shows the destination of recyclable waste in Peru.

Table N°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 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

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During 2025, the following cases related to non-compliance with environmental regulations and litigation were filed.

Tabla N°16: Incumplimientos, litigios y/o quejas de la comunidad respecto a temas ambientales

Año del evento y/o sanción	Tipo	Tipo de afectación	Estado	Empresa Involucrada	Descripción	Monto involucrado	Situación actual
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 currently awaiting a response from the authority.
Supervision by the authority carried out in 2024	Supervision	Administrative	Ongoing process	Fargoline	One facility conducted stack emission monitoring for its generator sets using an outdated protocol and an unaccredited testing method, due to a lack of stack modifications required to enable measurement under an accredited method.	Not assigned	Fargoline has submitted supporting documentation and is currently awaiting a response from the authority.

* Companies not listed in the table had no non-compliance cases, litigation, or community grievances regarding environmental issues during the reporting period.

Measures implemented to prevent environmental violations

Ferreycorp has implemented the following measures:

- A specialized digital platform has been implemented to identify legal obligations and monitor compliance for each of the corporation's companies and sites.
- Regarding the operational control of environmental aspects, each company maintains identification and evaluation matrices for significant environmental aspects, facilitating the mapping of their processes and the key aspects to be controlled.

2.3.7 Environmental data

Total Water Withdrawal**** (m3) GRI 303-3 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	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 individuals and shared sites
		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	
	Direct wáter withdrawal	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 individuals and shared sites
		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	
	Direct wáter withdrawal	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 individuals and shared sites
		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	
	Direct wáter withdrawal	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 individuals and shared sites
		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	
	Direct wáter withdrawal	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	
2025	Third-party water	public network	4738.2	65909.8	0.0	NR	NR	889.0	2586.6	10013.3	2556.0	871.1	NR	NR	19035.3	1526.0	7201.7	115326.91	97.58% sales 62 individuals and shared sites
		cistern	0.0	19472.5	2316.5	NR	NR	0.0	29.4	5562.5	656.4	0.0	NR	NR	0.0	0.0	80.0	28117.36	
		bottled	0.0	4.0	0.0	NR	NR	0.0	0.0	0.0	0.0	0.0	NR	NR	151.1	0.0	0.0	155.04	
	Extracted wate	underground	0.0	13958.6	3848.7	NR	NR	1325.7	0.0	1033.6	0.0	0.0	NR	NR	0.0	4383.0	0.0	24549.53	
		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	0.00	
	TOTAL 2025		4738.2	99344.9	6165.2	0.0	0.0	2214.7	2615.9	16609.3	3212.4	871.1	0.0	0.0	19186.4	5909.0	7281.7	168148.8	

* In 2025, 140,355.8 m³ (83.47%) of freshwater (water with total dissolved solids TDS < 1,000 ppm) and 27,793 m³ (16.53%) of water with TDS ≥ 1,000 ppm were withdrawn.

** Wastewater volume (both domestic and industrial) has been estimated based on water consumed, considering that the evaluated companies use water for domestic purposes and machinery washing. Pursuant to the National Building Code, an 80% wastewater return factor was applied: 155,553.15 m³.

*** Water consumption data shown in the table for 2021, 2022, 2023, 2024 and 2025 have been verified by an independent third party in compliance with GRI Standards requirements. Assurance Statements can be reviewed in each sustainability report published at www.ferreycorp.com.pe.

Disaggregated water withdrawal in water stress areas (m3)

GRI 303-3 b

Year	Area of water stress	Water source	Type	Fargoline	Ferreycorp	Ferreynos	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
		Direct water withdrawal	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	
		Direct water withdrawal	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		agua total	5392.8	5606.1	94817.8	636.0	3746.7	4745.9	14482.6	2899.0	NR	NR	NR	132327.0
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
		Direct water withdrawal	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
		Direct water withdrawal	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		agua total	2843.1	3822.1	106908.7	789.4	3411.0	4388.6	14963.2	3206.0	18709.9	18486.5	16913.1	194441.4
2025	water in areas with water stress	third party water	public network	0.0	4738.2	62979.7	871.1	0.0	2586.6	8241.7	2556.0	126.3	294.7	0.0	82394.3
			cistern	2316.5	0.0	19472.5	0.0	0.0	29.4	5562.5	656.4	0.0	0.0	0.0	28037.4
			bottled	0.0	0.0	4.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	4.0
		Direct water withdrawal	underground	3848.7	0.0	9797.6	0.0	0.0	0.0	481.8	0.0	0.0	0.0	0.0	14128.0
			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	6165.2	4738.2	92253.8	871.1	0.0	2615.9	14286.0	3212.4	126.3	294.7	0.0	124563.6
	water in areas without water stress	third party water	public network	0.0	0.0	2930.0	0.0	889.0	0.0	1771.6	0.0	18909.0	6907.0	1526.0	32932.6
			cistern	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	80.0	0.0	80.0
			bottled	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	151.1	0.0	0.0	151.1
		Direct water withdrawal	underground	0.0	0.0	4161.0	0.0	1325.7	0.0	551.8	0.0	0.0	0.0	4383.0	10421.5
			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	7091.1	0.0	2214.7	0.0	2323.4	0.0	19060.1	6987.0	5909.0	43585.2
	TOTAL 2025		total water	6165.2	4738.2	99344.9	871.1	2214.7	2615.9	16609.3	3212.4	19186.4	7281.7	5909.0	168148.8

*Areas experiencing water stress were identified using the WRI's Aqueduct tool (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	Ferreynos	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 individuals and shared sites
		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	
	Direct water withdrawal	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 individuals and shared sites
		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	
	Direct water withdrawal	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 individuals and shared sites
		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	
	Direct water withdrawal	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 individuals and shared sites
		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	
	Direct water withdrawal	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	
2025	third party water	public network	947.6	13182.0	0.0	NR	NR	177.8	517.3	2002.7	511.2	174.2	NR	NR	3807.1	305.2	1440.3	23065.4	97.58% sales 62 individuals and shared sites
		cistern	0.0	3894.5	463.3	NR	NR	0.0	5.9	1112.5	131.3	0.0	NR	NR	0.0	0.0	16.0	5623.5	
		bottled	0.0	0.8	0.0	NR	NR	0.0	0.0	0.0	0.0	0.0	NR	NR	30.2	0.0	0.0	31.0	
	Direct water withdrawal	underground	0.0	2791.7	769.7	NR	NR	265.1	0.0	206.7	0.0	0.0	NR	NR	0.0	876.6	0.0	4909.9	
		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 2025		947.6	19869.0	1233.0	0.0	0.0	442.9	523.2	3321.9	642.5	174.2	0.0	0.0	3837.3	1181.8	1456.3	33629.8	

* In 2025, 28,071 m³ (83.47%) of freshwater (water with total dissolved solids TDS < 1,000 ppm) and 5,559 m³ (16.53%) of water with TDS ≥ 1,000 ppm were consumed.

** Wastewater volume (both domestic and industrial) has been estimated based on water consumed, considering that the evaluated companies use water for domestic purposes and machinery washing. Pursuant to the National Building Code, an 80% wastewater return factor was applied: 155,553.15 m³.

*** Water consumption data shown in the table for 2021, 2022, 2023, 2024 and 2025 have been verified by an independent third party in compliance with GRI Standards requirements. Assurance Statements can be reviewed in each sustainability report published at www.ferreycorp.com.pe.

**** Pursuant to the National Building Code, effluents are considered to account for 80% of the total water entering operations; therefore, the data presented in this water consumption table corresponds to 20% of the total water withdrawn.

Total water consumption broken down by water stress zone (m3)

GRI 303-3 b

Year	Area of Water Stress	Water source	Type	Fargoline	Ferreycorp	Ferreynos	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
2025	water in areas with water stress	third party water	public network	0.0	947.6	12595.9	174.2	0.0	517.3	1648.3	511.2	25.3	58.9	0.0	16478.9
			cistern	463.3	0.0	3894.5	0.0	0.0	5.9	1112.5	131.3	0.0	0.0	0.0	5607.5
			bottled	0.0	0.0	0.8	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.8
		extracted water	underground	769.7	0.0	1959.5	0.0	0.0	0.0	96.4	0.0	0.0	0.0	0.0	2825.6
			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	1233.0	947.6	18450.8	174.2	0.0	523.2	2857.2	642.5	25.3	58.9	0.0	24912.7
	water in areas without water stress	third party water	public network	0.0	0.0	586.0	0.0	177.8	0.0	354.3	0.0	3781.8	1381.4	305.2	6586.5
			cistern	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	16.0	0.0	16.0
			bottled	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	30.2	0.0	0.0	30.2
		extracted water	underground	0.0	0.0	832.2	0.0	265.1	0.0	110.4	0.0	0.0	0.0	876.6	2084.3
			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	1418.2	0.0	442.9	0.0	464.7	0.0	3812.0	1397.4	1181.8	8717.0
	TOTAL 2025		Total Water	1233.0	947.6	19869.0	174.2	442.9	523.2	3321.9	642.5	3837.3	1456.3	1181.8	33629.8

*Areas experiencing water stress were identified using the WRI's Aqueduct tool (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	Ferreyros	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 individuals and shared sites 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	
		Diésel	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 individuals and shared sites 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	
		Diésel	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	
		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	

Year	Type	Origin	Ferreycorp	Ferreynos	Fargoline	Motored	Motriza	Orvisa	Soltrak	Unimaq	Trex Chile	Forbis	Sitech	Motomaq	Cogesa	Gentrac	Tranpesa	TOTAL	Coverage
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 individuals and shared sites 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	
		Diésel	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 Fuel	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	
		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	
	Total Electricity	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	
		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	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	
		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	% Renewable SEIN 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 62 individuals and shared sites 20 operations
		Solar 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	
	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	
		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	
		Diésel	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 Fuel	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	
		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	
	Total Electricity	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	
		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	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 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	

Year	Type	Origin	Ferreycorp	Ferreyros	Fargoline	Motored	Motriza	Orvisa	Soltrak	Unimaq	Trex Chile	Forbis	Sitech	Motomaq	Cogesa	Gentrac	Tranpesa	TOTAL	Coverage
2025	Renewable energy	% Renewable SEIN Peru	0.0	0.0	0.0	NR	NR	0.0	0.0	0.0	0.0	0.0	NR	0.0	0.0	852.9	0.0	852.9	97.58% sales 62 individuals and shared sites 20 operations
		Solar Solar photovoltaic generated	0.0	1706.8	0.0	NR	NR	0.0	0.0	0.0	0.0	0.0	NR	0.0	678.8	994.0	0.0	3379.5	
		Renewable acquired	1032.3	41961.9	3291.7	NR	NR	1025.5	2011.0	2917.6	487.4	171.0	NR	0.0	0.0	0.0	0.0	52898.4	
		SUB - TOTAL	1032.3	43668.7	3291.7	NR	NR	1025.5	2011.0	2917.6	487.4	171.0	NR	0.0	678.8	1846.9	0.0	57130.9	
	Non-renewable energy	% Renewable SEIN Peru	0.0	0.0	0.0	NR	NR	0.0	0.0	0.0	0.0	0.0	NR	0.0	1250.1	852.9	989.5	3092.5	
		Isolated electrical systems	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	
		Diésel	0.0	41160.0	34165.0	NR	NR	2504.3	478.5	12788.6	2832.6	0.0	NR	835.1	5711.9	9834.3	1724.9	112035.2	
		LPG	19.7	6165.0	1901.6	NR	NR	0.0	58.2	639.1	71.2	0.0	NR	0.0	0.0	0.0	0.0	8854.7	
		NGV	0.0	0.0	7799.9	NR	NR	0.0	0.0	0.0	0.0	0.0	NR	0.0	0.0	0.0	0.0	7799.9	
		Gasoline	147.9	585.8	591.0	NR	NR	0.0	37.0	451.7	0.0	0.0	NR	0.0	769.0	977.1	732.5	4292.0	
		SUB - TOTAL	167.6	47910.8	44457.5	NR	NR	2504.3	573.6	13879.3	2903.8	0.0	NR	835.1	7730.9	11664.4	3446.9	136074.4	
	TOTAL 2025		1199.9	91579.5	47749.2	NR	NR	3529.8	2584.6	16797.0	3391.2	171.0	NR	835.1	8409.7	13511.3	3446.9	193205.3	
	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	167.6	47910.8	44457.5	NR	NR	2504.3	573.6	13879.3	2903.8	0.0	NR	835.1	6480.8	10811.5	2457.5	132981.9	
		SUB - TOTAL	167.6	47910.8	44457.5	NR	NR	2504.3	573.6	13879.3	2903.8	0.0	NR	835.1	6480.8	10811.5	2457.5	132981.9	
	Total Electricity	Renewables	1032.3	43668.7	3291.7	NR	NR	1025.5	2011.0	2917.6	487.4	171.0	NR	0.0	678.8	1846.9	0.00	57130.9	
		NON-renewables	0.0	0.0	0.0	NR	NR	0.0	0.0	0.0	0.0	0.0	NR	0.0	1250.1	852.9	989.5	3092.5	
		SUB - TOTAL	1032.3	43668.7	3291.7	NR	NR	1025.5	2011.0	2917.6	487.4	171.0	NR	0.0	1928.9	2699.9	989.5	60223.4	
	TOTAL 2025		1199.9	91579.5	47749.2	NR	NR	3529.8	2584.6	16797.0	3391.2	171.0	NR	835.1	8409.7	13511.3	3446.9	193205.3	

* SEIN: National Interconnected Electric System (of Peru): Managed by COES. The percentage of renewable energy was downloaded from COES statistics for the annual cumulative total through December 2024..

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

*** Energy consumption data shown in the table for 2021, 2022, 2023, 2024 and 2025 have been verified by an independent third party in compliance with Global Reporting Initiative indicator requirements. Assurance Statements can be reviewed in each sustainability report published at www.ferreycorp.com.pe.

**** Purchased heating or steam energy, sold electricity, and renewable fuels are not consumed or applicable.

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 individuals and shared sites 24 operations
		Solar Solar fotovoltaic 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	
		Diésel	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 individuals and shared sites 21 operations
		Solar Solar fotovoltaic generated	0.00	327.56	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	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	
		Diésel	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	
		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	

Year	Type	Origin	Ferreycorp	Ferreiros	Fargoline	Motored	Motriza	Orvisa	Soltrak	Unimaq	Trex Chile	Forbis	Sitech	Motomaq	Cogesa	Gentrac	Tranpesa	TOTAL	Coverage
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 individuals and shared sites 21 operations
		Solar Solar photovoltaic 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	
		Diésel	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 62 individuals and shared sites 20 operations
		Solar Solar photovoltaic 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	
		Diésel	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	
	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	

Year	Type	Origin	Ferreycorp	Ferreiros	Fargoline	Motored	Motriza	Orvisa	Soltrak	Unimaq	Trex Chile	Forbis	Sitech	Motomaq	Cogesa	Gentrac	Tranpesa	TOTAL	Coverage
2025	Renewable energy	% Renewable SEIN Peru	0.0	0.0	0.0	NR	NR	0.0	0.0	0.0	0.0	0.0	NR	0.0	0.0	236.9	0.0	236.9	97.58% Sales 62 individuals and shared sites 20 operations
		Solar Solar photovoltaic generated	0.0	474.1	0.0	NR	NR	0.0	0.0	0.0	0.0	0.0	NR	0.0	188.6	276.1	0.0	938.8	
		Renewable acquired	286.8	11656.1	914.4	NR	NR	284.9	558.6	810.5	135.4	47.5	NR	0.0	0.0	0.0	0.0	14694.0	
		SUB - TOTAL	286.8	12130.2	914.4	NR	NR	284.9	558.6	810.5	135.4	47.5	NR	0.0	188.6	513.0	0.0	15869.7	
	Non-renewable energy	% Renewable SEIN Peru	0.0	0.0	0.0	NR	NR	0.0	0.0	0.0	0.0	0.0	NR	0.0	347.2	236.9	274.9	859.0	
		Isolated electrical systems	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	
		Diésel	0.0	11433.4	9490.3	NR	NR	695.7	132.9	3552.4	786.8	0.0	NR	232.0	1586.6	2731.8	479.1	31120.9	
		LPG	5.5	1712.5	528.2	NR	NR	0.0	16.2	177.5	19.8	0.0	NR	0.0	0.0	0.0	0.0	2459.7	
		NGV	0.0	0.0	2166.6	NR	NR	0.0	0.0	0.0	0.0	0.0	NR	0.0	0.0	0.0	0.0	2166.6	
		Gasoline	41.1	162.7	164.2	NR	NR	0.0	10.3	125.5	0.0	0.0	NR	0.0	213.6	271.4	203.5	1192.2	
		SUB - TOTAL	46.6	13308.6	12349.3	NR	NR	695.7	159.3	3855.4	806.6	0.0	NR	232.0	2147.5	3240.1	957.5	37798.5	
	TOTAL 2025		333.3	25438.8	13263.7	NR	NR	980.5	718.0	4665.8	942.0	47.5	NR	232.0	2336.0	3753.2	957.5	53668.2	
	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	46.6	13308.6	12349.3	NR	NR	695.7	159.3	3855.4	806.6	0.0	NR	232.0	1800.2	3003.2	682.6	36939.5	
		SUB - TOTAL	46.6	13308.6	12349.3	NR	NR	695.7	159.3	3855.4	806.6	0.0	NR	232.0	1800.2	3003.2	682.6	36939.5	
	Total Electricity	Renewables	286.8	12130.2	914.4	NR	NR	284.9	558.6	810.5	135.4	47.5	NR	0.0	188.6	513.0	0.0	15869.7	
		NON-renewables	0.0	0.0	0.0	NR	NR	0.0	0.0	0.0	0.0	0.0	NR	0.0	347.2	236.9	274.9	859.0	
		SUB - TOTAL	286.8	12130.2	914.4	NR	NR	284.9	558.6	810.5	135.4	47.5	NR	0.0	535.8	750.0	274.9	16728.7	
	TOTAL 2025		333.3	25438.8	13263.7	NR	NR	980.5	718.0	4665.8	942.0	47.5	NR	232.0	2336.0	3753.2	957.5	53668.2	

* SEIN: National Interconnected Electric System (of Peru): Managed by COES. The percentage of renewable energy was downloaded from COES statistics for the annual cumulative total through December 2024.

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

*** Energy consumption data shown in the table for 2021, 2022, 2023, 2024 and 2025 have been verified by an independent third party in compliance with Global Reporting Initiative indicator requirements. Assurance Statements can be reviewed in each sustainability report published at www.ferreycorp.com.pe.

**** Purchased heating or steam energy, sold electricity, and renewable fuels are not consumed or applicable.

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
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 individuals and shared sites
		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	
	Directed to 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 individuals and shared sites
		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	
	Directed to 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	
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 individuals and shared sites
		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	
	Directed to 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	

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
2024	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
		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	
	Directed to 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	46 individuals and shared sites
		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	
2025	Recycling	Non-hazardous**	34.8	1459	4.9	NR	NR	4.2	12.4	105.2	0.2	1.4	NR	NR	0	112.4	40.8	86.9	1862.2	97.58% sales
		hazardous	0	263.9	0.4	NR	NR	0	37	23.1	5.2	0	NR	NR	0	0.3	4.4	0	334.1	
		TOTAL, RECYCLED	34.8	1722.9	5.3	NR	NR	4.2	49.4	128.3	5.3	1.4	NR	NR	0	112.6	45.2	86.9	2196.4	
	Directed to landfill (sanitary/safety)	Non-hazardous***	46.4	299.7	117.9	NR	NR	3.4	15.7	72.5	0.0	2.4	NR	NR	0.0	31.8	34.0	0.0	623.9	62 individuals and shared sites
		hazardous	0.0	724.9	3.0	NR	NR	0.0	2.7	73.5	3.8	0.0	NR	NR	0.0	9.5	0.1	0.0	817.4	
		TOTAL, DISPOSED	46.4	1024.6	120.9	NR	NR	3.4	18.4	146.0	3.8	2.4	NR	NR	0.0	41.3	34.1	0.0	1441.3	
	TOTAL 2025		81.3	2747.5	126.2	NR	NR	7.6	67.8	274.3	9.1	3.9	NR	NR	0.0	154.0	79.3	86.9	3637.7	

** None of the waste generated at Ferreycorp is directed to incineration, with or without energy recovery.

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

*** Likewise, all disposal, recovery, and/or treatment operations for the reported waste were conducted off-site.

**** Waste generation data shown in the table for 2021, 2023, 2024 and 2025 have been verified by an independent third party in compliance with Global Reporting Initiative indicator requirements. Assurance Statements can be reviewed in each sustainability report published www.ferreycorp.com.pe.

Breakdown of Waste by Type (metric tonnes)

306-4, 306-5 (2016) – detailed

Type of Management	Type of Waste	Type of detail	2023	2024	2025	Management
Reused	Non-hazardous	Cooking oil	0.30	0.03	0.07	Valorization (recycling)
		Cardboard	99.34	103.65	235.61	Valorization (recycling)
		Scrap metal	678.68	959.96	996.46	Valorization (smelting)
		Cooking grease trap sludge	0.00	0.02	0.00	Valorization (composting)
		Wood	190.80	123.70	213.08	Valorization (recycling)
		End-of-life tires (< 25 inches)	0.23	6.02	16.33	Conditioning
		End-of-life tires (>= 25 inches)	7.74	25.44	21.38	Conditioning
		Composted organics	29.93	42.30	108.00	Valorization (composting)
		Organics sent to recovery plant	0.00	67.33	193.30	Valorization (composting)
		Paper	19.26	11.30	31.02	Reuse / Recycling
		Plastic, PET, bottle caps	11.18	23.08	46.81	Valorization (recycling)
		Glass	0.00	0.00	0.15	Valorization (recycling)
	Hazardous	Oil	173.74	228.70	316.49	Valorization (recycling)
		Batteries	11.71	11.12	11.80	Delivery to the supplier of these services
		Electrical and electronic appliances	3.19	7.36	5.85	Valorization (recycling)
Directed to landfill (sanitary/ safety)	Non-hazardous	Toners	0.01	0.01	0.00	Delivery to the supplier of these services
		Cardboard	0.00	0.22	0.17	Directed to sanitary landfill
		Scrap metal	0.00	0.03	0.00	Directed to sanitary landfill
		Demolition debris	0.27	0.00	0.55	Directed to sanitary landfill
		General Black trash can	667.11	742.16	609.99	Directed to sanitary landfill
		Organic waste sent to landfill	2.13	28.98	13.07	Directed to sanitary landfill
		Paper	0.00	0.15	0.10	Directed to sanitary landfill
	Hazardous	Plastic, PET, bottle caps	0.00	0.08	0.00	Directed to sanitary landfill
		Biocontaminated	0.72	2.59	0.24	Directed to safety landfill
		Refrigerant liquids, solvents, oils	26.72	32.78	198.57	Directed to safety landfill
Hazardous solids		810.07	931.36	618.64	Directed to safety landfill	
Total Anual			2733.11	3348.36	3637.66	

* 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, 4 and 5 of the corporation's subsidiaries located in Peru, Trex in Chile and Central America (t CO2e)
GRI 305-1, GRI 305-2, GRI 305-3 (2016)

Year	Category	Ferreycorp	Ferreyros	Fargoline	Motriza	Orvisa	Soltrak	Unimaq	Trex	Forbis	Ferrenergy	Sitech	Motomaq	Servitec	Cogesa	Gentrac	Tranpesa	TOTAL	Coverage
2022	CARBON FOOTPRINT																		89.74% sales 45 individuals and shared sites 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 individuals and shared sites 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 CF	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 62 individuals and shared sites 20 operations
	Total E. Biogenic 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 CF	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 E. Biogenic 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	

2025	CARBON FOOTPRINT																		
	Category/Scope 1	11.2	3,322.2	2,479.2	NR	182.1	38.5	957.7	211.9	1.9	NR	NR	59.0	NR	468.4	775.3	174.3	8,681.7	97.58% sales 62 individuals and shared sites 20 operations
	Category/Scope 2	56.4	2,292.7	179.9	NR	239.1	109.9	159.4	33.4	9.3	NR	NR	0.0	NR	68.4	115.2	54.2	3,317.8	
	Category 3/Scope 3	164.2	24,214.6	1,763.8	NR	909.6	2,905.8	2,431.6	278.2	6,688.5	NR	NR	0.0	NR	0.0	0.0	0.0	39,356.2	
	Category 4/ Scope 3	3.7	54.6	20.8	NR	6.1	1.0	5.4	0.5	1.2	NR	NR	0.2	NR	0.0	0.0	0.0	93.4	
	Category 5/ Scope 3	0.0	23,995.3	0.0	NR	0.0	0.0	0.0	0.0	0.0	NR	NR	0.0	NR	0.0	0.0	0.0	23,995.3	
	Total CF	235.5	53,879.5	4,443.7	NR	1,336.9	3,055.1	3,554.0	523.9	6,700.9	NR	NR	59.2	NR	536.8	890.4	228.5	75,444.3	
	BIOGENIC E. CO2																		
	Category/Scope 1	0.52	89.08	71.47	NR	5.18	1.12	28.91	0	0	NR	NR	1.86	NR	0	0	0	198.14	
	Category/Scope 2	7.38	299.79	23.52	NR	0	14.37	20.84	0	1.22	NR	NR	0	NR	0	0	0	367.12	
	Category 3, 4 and 5 /Scope 3	1.38	267.97	73.87	NR	16.14	25.88	8.75	0	0	NR	NR	0	NR	0	0	0	393.99	
	non-Kyoto: R-22 Gas	17.6	65.12	40.4	NR	24.11	0	0	15.84	0	NR	NR	0	NR	8.8	2.39	0	174.26	
	non-Kyoto: Halotron gas	0	0.36	0.39	NR	0	0	0.08	0	0	NR	NR	0	NR	0	0	0	0.83	
	Total E. Biogenic CO2eq	26.88	722.32	209.65	NR	45.43	41.37	58.58	15.84	1.22	NR	NR	1.86	NR	8.8	2.39	0	1134.34	

**Carbon Footprint Based on Market Emissions (Market Based Emissions) for categories 1, 2, 3, 4 and 5
of the corporation's subsidiaries located in Peru, Trex in Chile and Central America (t CO2e)**
GRI 305-1, GRI 305-2, GRI 305-3 (2016)

Year	Category	Ferreycorp	Ferreyros	Fargoline	Motriza	Orvisa	Soltrak	Unimaq	Trex	Forbis	Ferrenergy	Sitech	Motomaq	Servitec	Cogesa	Gentrac	Tranpesa	TOTAL	Coverage
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 individuals and shared sites 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 eq)	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 individuals and shared sites 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 eq)	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% sales 62 individuals and shared sites 20 operations
	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	
2025	Category/Scope 1	11.2	3322.2	2479.2	NR	182.1	38.5	957.7	211.9	1.9	NR	NR	59.0	NR	468.4	775.3	174.3	8681.7	97.58% sales 62 individuals and shared sites 20 operations
	Category/Scope 2	0.0	0.0	0.0	NR	0.0	0.0	0.0	0.0	0.0	NR	NR	0.0	NR	68.4	115.2	54.2	237.7	
	Category 3/Scope 3	164.2	24214.6	1763.8	NR	909.6	2905.8	2431.6	278.2	6688.5	NR	NR	0.0	NR	0.0	0.0	0.0	39356.2	
	Category 4/ Scope 3	3.7	54.6	20.8	NR	6.1	1.0	5.4	0.5	1.2	NR	NR	0.2	NR	0.0	0.0	0.0	93.4	
	Category 5/ Scope 3	0.0	23995.3	0.0	NR	0.0	0.0	0.0	0.0	0.0	NR	NR	0.0	NR	0.0	0.0	0.0	23995.3	
	Total 2025	179.1	51586.7	4263.9	NR	1,097.8	2945.2	3394.6	490.5	6691.6	NR	NR	59.2	0.0	536.8	890.4	228.5	72364.2	
	Biogenic Emissions (CO2 eq)	26.88	722.32	209.65	NR	45.43	41.37	58.58	15.84	1.22	NR	NR	1.86	NR	8.8	2.39	0	1134.34	

Carbon Footprint Breakdown for Categories 3, 4 and 5 / Scope 3 (tCO2e) in accordance with ISO 14064-1:2018
GRI 305-3 (2016)

Year	ISO 14064	Emission source	Ferreycorp	Ferreyros	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 Rolle	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
2025	CATEGORY 3	Importation of products - air	0.0	13,767.5	0.0	NR	438.5	181.0	164.9	0.0	3,578.2	NR	NR	0.0	NR	18,130.0
		Shipping products	0.0	4,865.2	0.0	NR	221.9	497.7	47.9	0.0	0.0	NR	NR	0.0	NR	5,632.7
		Importation of products - sea	0.0	507.8	0.0	NR	22.5	1,898.9	1,137.5	0.0	3,046.5	NR	NR	0.0	NR	6,613.2
		Air trips	142.0	4,157.2	38.6	NR	226.7	303.7	858.7	278.0	3.8	NR	NR	0.0	NR	6,008.7
		Transporting employees in rented buses	17.5	657.6	30.0	NR	0.0	21.8	213.9	0.0	0.0	NR	NR	0.0	NR	940.9
		Internal transportation	0.0	0.0	1,466.6	NR	0.0	0.0	0.0	0.0	0.0	NR	NR	0.0	NR	1,466.6
		Transporting employees to work	0.0	0.0	226.1	NR	0.0	0.0	0.0	0.0	59.3	NR	NR	0.0	NR	285.4
		Remote work	3.6	5.2	1.7	NR	0.0	2.4	0.0	0.2	0.0	NR	NR	0.0	NR	13.1

Year	ISO 14064	Emission source	Ferreycorp	Ferreyros	Fargoline	Motriza	Orvisa	Soltrak	Unimaq	Trex Chile	Forbis	Ferrenergy	Sitech	Motomaq	Servitec	TOTAL
		Transporting RRSS	1.1	254.1	0.7	NR	0.0	0.3	8.7	0.0	0.0	NR	NR	0.0	NR	265.0
		Importation of products - land	0.0	0.0	0.0	NR	0.0	0.0	0.0	0.0	0.0	NR	NR	0.0	NR	0.0
		Transportation by taxi	0.0	0.0	0.0	NR	0.0	0.0	0.0	0.0	0.7	NR	NR	0.0	NR	0.7
		TOTAL CAT. 3	164.2	24,214.6	1,763.8	NR	909.6	2,905.8	2,431.6	278.2	6,688.5	0.0	0.0	0.0	0.0	39,356.2
	CATEGORY 4	Water consumption	1.6	22.6	0.0	NR	0.3	0.9	3.4	0.5	0.3	NR	NR	0.0	NR	29.6
		Generation of RRSS	0.4	7.1	0.0	NR	5.8	0.0	1.9	0.0	0.0	NR	NR	0.0	NR	15.2
		Supplies	0.0	0.0	20.1	NR	0.0	0.0	0.0	0.0	0.0	NR	NR	0.0	NR	20.1
		Purchase of paper	0.0	0.0	0.7	NR	0.0	0.0	0.0	0.0	0.4	NR	NR	0.1	NR	1.2
		Electricity in Data Center	1.7	25.0	0.0	NR	0.0	0.1	0.0	0.0	0.5	NR	NR	0.0	NR	27.3
		TOTAL CAT. 4	3.7	54.6	20.8	NR	6.1	1.0	5.4	0.5	1.2	NR	NR	0.2	NR	93.4
	CATEGORY 5	Front Loader	0.0	2,796.8	0.0	NR	0.0	0.0	0.0	0.0	0.0	NR	NR	0.0	NR	2,796.8
		Excavator	0.0	12,152.1	0.0	NR	0.0	0.0	0.0	0.0	0.0	NR	NR	0.0	NR	12,152.1
		Motor Grader	0.0	963.0	0.0	NR	0.0	0.0	0.0	0.0	0.0	NR	NR	0.0	NR	963.0
		Compactor Rolle	0.0	817.7	0.0	NR	0.0	0.0	0.0	0.0	0.0	NR	NR	0.0	NR	817.7
		Crawler Tractor	0.0	7,265.6	0.0	NR	0.0	0.0	0.0	0.0	0.0	NR	NR	0.0	NR	7,265.6
		TOTAL CAT. 5	0.0	23,995.3	0.0	NR	0.0	0.0	0.0	0.0	0.0	NR	NR	0.0	NR	23,995.3
	TOTAL 2025		167.9	48,264.6	1,784.6	NR	915.7	2,906.7	2,436.9	278.6	6,689.6	NR	NR	0.2	NR	63,444.9

Carbon Footprint Breakdown for Categories 3, 4 and 5 / 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	
		mportation 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	Transportation 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	
		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	Shipping products	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

Year	GHG Protocol	Emission source	Ferreycorp	Ferreyros	Fargoline	Motriza	Orvisa	Soltrak	Unimaq	Trex Chile	Forbis	Ferrenergy	Sitech	Motomaq	Servitec	SubTotal	TOTAL
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
		Suppliers	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	
		mportation 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 transport	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
		Travel of 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	23.19	
		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	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	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 Rolle	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
2025	Cat. 1 Goods and services purchased	Water consumption	1.6	22.6	0.0	NR	0.3	0.9	3.4	0.5	0.3	NR	NR	0.0	NR	29.6	51.0
		Suppliers	0.0	0.0	20.1	NR	0.0	0.0	0.0	0.0	0.0	NR	NR	0.0	NR	20.1	
		Purchase of paper	0.0	0.0	0.7	NR	0.0	0.0	0.0	0.0	0.4	NR	NR	0.1	NR	1.2	
	Cat 4: Upstream transportation and distribution	Importation of products - air	0.0	13767.5	0.0	NR	438.5	181.0	164.9	0.0	3578.2	NR	NR	0.0	NR	18,130.0	26474.8
		Importation of products - land	0.0	0.0	0.0	NR	0.0	0.0	0.0	0.0	0.0	NR	NR	0.0	NR	0.0	
		mportation of products - sea	0.0	507.8	0.0	NR	22.5	1898.9	1137.5	0.0	3046.5	NR	NR	0.0	NR	6613.2	

Year	GHG Protocol	Emission source	Ferreycorp	Ferreyros	Fargoline	Motriza	Orvisa	Soltrak	Unimaq	Trex Chile	Forbis	Ferrenergy	Sitech	Motomaq	Servitec	SubTotal	TOTAL
		Internal transport	0.0	0.0	1466.6	NR	0.0	0.0	0.0	0.0	0.0	NR	NR	0.0	NR	1466.6	
		Transportation of RRSS	1.1	254.1	0.7	NR	0.0	0.3	8.7	0.0	0.0	NR	NR	0.0	NR	265.0	
	Cat. 5 Waste generated during operations	Generation of RRSS	0.4	7.1	0.0	NR	5.8	0.0	1.9	0.0	0.0	NR	NR	0.0	NR	15.2	15.2
	Cat. 6: Business travel	Air travel	142.0	4,157.2	38.6	NR	226.7	303.7	858.7	278.0	3.8	NR	NR	0.0	NR	6008.7	6009.4
		Taxi Travel	0.0	0.0	0.0	NR	0.0	0.0	0.0	0.0	0.7	NR	NR	0.0	NR	0.7	
	Cat. 7 Employees relocation	Transportation of employees in rented buses	17.5	657.6	30.0	NR	0.0	21.8	213.9	0.0	0.0	NR	NR	0.0	NR	940.9	1266.6
		Travel of employees to work	0.0	0.0	226.1	NR	0.0	0.0	0.0	0.0	59.3	NR	NR	0.0	NR	285.4	
		Remote work	3.6	5.2	1.7	NR	0.0	2.4	0.0	0.2	0.0	NR	NR	0.0	NR	13.1	
		Electricity in Data Center	1.7	25.0	0.0	NR	0.0	0.1	0.0	0.0	0.5	NR	NR	0.0	NR	27.3	
	Cat 9: Downstream transportation and distribution	Shipping products	0.0	4865.2	0.0	NR	221.9	497.7	47.9	0.0	0.0	NR	NR	0.0	NR	5632.7	5632.7
	Cat 13: Downstream leased assets	Front Loader	0.0	2796.8	0.0	NR	0.0	0.0	0.0	0.0	0.0	NR	NR	0.0	NR	2796.8	23995.3
		Excavator	0.0	12152.1	0.0	NR	0.0	0.0	0.0	0.0	0.0	NR	NR	0.0	NR	12152.1	
		Motor Grader	0.0	963.0	0.0	NR	0.0	0.0	0.0	0.0	0.0	NR	NR	0.0	NR	963.0	
		Compactor Rolle	0.0	817.7	0.0	NR	0.0	0.0	0.0	0.0	0.0	NR	NR	0.0	NR	817.7	
		Crawler Tractor	0.0	7,265.6	0.0	NR	0.0	0.0	0.0	0.0	0.0	NR	NR	0.0	NR	7265.6	
	TOTAL 2025		167.9	48264.6	1784.6	NR	915.7	2906.7	2436.9	278.6	6689.6	NR	NR	0.2	NR	63444.9	63444.9

3. Index of Contents GRI

Declaration of use	Ferreycorp has reported in accordance with the GRI Standards for the period 01 January 2025 to 31 December 2025.
GRI 1 used	GRI 1: Foundation 2021
Applicable GRI Sector Standard(s)	Not applicable

GRI Standard	Content	Global Compact	Associat ed SDG	Details
General Disclosures				
GRI 2 General Disclosures 2021	1. 1. The organization and its reporting practices			
	2-1 Organizational details		-	-Legal name:Ferreycorp S.A.A. - Nature of ownership and legal form: Publicly Traded Corporation (Sociedad Anónima Abierta) - Location of headquarters:Jirón Cristóbal de Peralta Norte N° 820, Surco, Lima, Peru - Countries/regions in which it operates: Pg. 15
	2-2 Entities included in the organization's sustainability reporting		-	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. On the other hand, the consolidated financial statements comprise the financial statements of Ferreycorp S.A.A., the subsidiaries over which it has control, and an investment in a joint venture, which as of December 31, 2025, are the following: Ferreyros S.A., Inti Inversiones Interamericanas Corp. and subsidiaries, Unimaq S.A., Trex Latinoamerica SpA and Subsidiaries,

GRI Standard	Content	Global Compact	Associated SDG	Details
				Fargoline S.A., Motored S.A., Orvisa S.A. and subsidiaries, Soltrak S.A., Cresko S.A., Vixora S.A., Forbis Logistics S.A., and Xpedite Procurement Services S.A.C.
	2-3 Reporting period, frequency and contact point		-	The Ferreycorp Sustainability Report is published annually. This document covers the period from January 1, 2025, to December 31, 2025. For more information, you can 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		-	There have been no restatements of information.
	2-5 External assurance		-	This document has been audited by SGS under the ISAE 3000 methodology. Details regarding this service can be found in the statement at the beginning of the report.
2. Activities and workers				
	2-6 Activities, value chain and other business relationships		-	Pgs. 14, 61, 64
	2-7 Employees		ODS 8 y 10	Pg. 76
	2-8 Workers who are not employees		ODS 8	Pg. 76
1. Governance				
	2-9 Governance structure and composition		ODS 5 y 16	Pgs. 35,37
	2-10 Nomination and selection of the highest		ODS 5 y 16	Pgs. 36

GRI Standard	Content	Global Compact	Associated SDG	Details
	governance body			
	2-11 Chair of the highest governance body		ODS 16	Pg. 37
	2-12 Role of the highest governance body in overseeing the management of impacts		ODS 16	Pg. 39
	2-13 Delegation of responsibility for managing impacts		-	Pg. 39
	2-14 Role of the highest governance body in sustainability reporting		-	This document has been approved by the Corporate Finance Management. It should be noted that it has been prepared based on an excerpt from the 2025 Annual Report, a document that contains the same topics regarding Ferreycorp's sustainable management and which has been approved by the Board of Directors.
	2-15 Conflicts of interest		ODS 16	Pgs. 39,52
	2-16 Communication of critical concerns		-	Pgs. 52
	2-17 Collective knowledge of the highest governance body		-	Pgs. 39
	2-18 Evaluation of the performance of the highest governance body		-	Pg. 39
	2-20 Process to determine remuneration		-	Pg. 79 This disclosure is partially reported due to confidentiality reasons.
	2-20 Process to determine remuneration		-	Pg. 79 This disclosure is partially reported due to confidentiality reasons..
	2-21 Annual total compensation ratio		-	This disclosure is partially reported due to confidentiality reasons.
	2. Strategy			
	2-22 Statement on sustainable development strategy		-	Memoria Anual 2025 pg. 5-12
	2-23 Policy commitments		ODS 16	Pg. 51,87

GRI Standard	Content	Global Compact	Associated SDG	Details
	2-24 Embedding policy commitments		-	Pgs. 50
	2-25 Processes to remediate negative impacts		-	Pg. 43, 51-53,87
	2-26 Mechanisms for seeking advice and raising concerns		ODS 16	Pg. 51-53
	2-27 Compliance with laws and regulations		-	Pg. 53
	2-28 Membership associations		-	Pg. 110
	3. Stakeholder engagement			
	2-29 Approach to stakeholder engagement		-	Pg. 27-28
	2-30 Collective bargaining agreements		ODS 8	Pg. 79
GRI 3 Material Topics 2021	3-1 Process to determine material topics		-	Pg. 28
	3-2 List of material topics		-	Pg. 28
Material Topics				
Corporate Governance				
GRI 3 Material Topics 2021	3-3 Management of material topics		-	Pg. 32
Compliance, ethics and integrity				
GRI 3 Material Topics 2021	3-3 Management of material topics		-	Pg. 50
GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption	Principio 10	ODS 16	Pg. 51,53
Relationships with represented brands				
GRI 3 Material Topics 2021	3-3 Management of material topics		-	Pg. 17
GRI 204: Procurement Practices 2016	204-1 Proportion of spending on local suppliers		ODS 8	Pg. 68
Customer relations				
GRI 3 Material Topics 2021	3-3 Management of material topics		-	Pg. 54
GRI 417: Marketing and Labeling 2016	417-1 Requirements for product and service information and labeling		ODS 12	Pg. 57
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data		ODS 16	Pg. 52, 58
Talent development				
GRI 3 Material	3-3 Management of	Principios	-	Pg. 74

GRI Standard	Content	Global Compact	Associated SDG	Details
Topics 2021	material topics	1, 2, 3, 4, 5 y 6		
GRI 401: Employment 2016	401-1 New employee hires and employee turnover		ODS 5, 8 y 10	Pgs. 76
	401-3 Parental leave		ODS 5 y 8	Pg. 86
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee		ODS 4, 5, 8 y 10	Pg. 93
	404-3 Percentage of employees receiving regular performance and career development reviews		ODS 5, 8 y 10	Pg. 88
Health and safety care				
GRI 3 Material Topics 2021	3-3 Management of material topics	Principios 1, 2, 3, 4, 5 y 6	-	Pg. 95
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system		ODS 8	Pgs. 95
	403-2 Hazard identification, risk assessment, and incident investigation		ODS 8	Pgs. 95
	403-3 Occupational health services		ODS 8	Pgs. 95,97
	403-4 Worker participation, consultation, and communication on occupational health and safety		ODS 8 y 16	Pgs. 95
	403-5 Worker training on occupational health and safety		ODS 8	Pgs. 95,96
	403-6 Promotion of worker health		ODS 3	Pgs. 95,98
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships		ODS 8	Pgs. 95,99
	403-8 Workers covered by an occupational health and safety management system		ODS 8	Pgs. 95
	403-9 Work-related injuries		ODS 3 y 16	Pg. 99
	403-10 Work-related ill health		ODS 3, 8 y 16	Pg. 100
Diversity and inclusion				
GRI 3 Material Topics 2021	3-3 Management of material topics	Principios 1, 2, 3, 4,	-	Pg. 83

GRI Standard	Content	Global Compact	Associated SDG	Details
		5 y 6		
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees		ODS 5 y 8	Pg. 38, 84
GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	Principio 6	ODS 5 y 8	Pg. 52,88
Extended product responsibility				
GRI 3 Material Topics 2021	3-3 Management of material topics	Principios 1, 2, 3, 4, 5 y 6	-	p. 116
Commitment to environmental management				
GRI 3 Material Topics 2021	3-3 Management of material topics	Principios 7, 8 y 9	-	Pg. 114
GRI 302: Energy 2016	302-1 Energy consumption within the organization		ODS 7, 8, 12 y 13	Pgs. 131,147,150
GRI 303: Water and Effluents 2018	303-3 Water withdrawal by source		ODS 6	Pgs. 133, 135, 143, 144, 146
	303-5 Water consumption			Pgs. 133, 145
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions		ODS 3,12, 13, 14 y 15	Pgs. 120,156,158
	305-2 Energy indirect (Scope 2) GHG emissions			Pgs. 120, 156, 158
GRI 306: Waste 2020	306-3 Waste generated		ODS 3	Pgs.137,154
	306-4 Waste diverted from disposal			Pgs. 137, 153, 156
	306-5 Waste directed to disposal		ODS 3, 11 y 12	Pgs. ,137,153,155
Community commitment				
GRI 3 Material Topics 2021	3-3 Management of material topics		-	Pg. 105
GRI 203: Indirect Economic Impacts 2016	203-1 Infrastructure investments and services supported		ODS 5, 9 y 11	Pg. 107-109
Business management				
GRI 3 Material Topics 2021	3-3 Management of material topics		-	Pg. 32
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed		ODS 8 y 9	It is presented based on the consolidated financial statements of Ferreycorp and all its subsidiaries.Pg: 35

Annexes

Employees trained in 2025 (GRI 404-1)

Average spent on training and development by employee type

	Soft Skills		Leadership Skills		Role Skills		Digital Skills		Pro Program		Regulatory		SSMA			
Age Range	Hours	Cost	Hours	Cost	Hours	Cost	Hours	Cost	Hours	Cost	Hours	Cost	Hours	Cost	Total Hours	Total Cost
Non Management	17	S/ 997	8	S/ 210	371	S/ 44,012	18	S/ 89	-	-	182	S/ 382	126	S/ 0	722	S/ 45,691
Junior Manager	807	S/ 38,625	243	S/ 11,634	3,069	S/ 100,508	142	S/ 1,786	141	S/ 2,087	720	S/ 1,580	15	S/ 0	5,137	S/ 156,220
Middle Manager	4,410	S/ 16,179	16	S/ 275	11,177	S/ 169,883	1,177	S/ 6,205	73,330	S/ 1,202,452	4,748	S/ 10,188	69	S/ 0	94,926	S/ 1,405,182
Top Manager	6,895	S/ 260,514	2,519	S/ 82,893	17,724	S/ 409,169	2,846	S/ 25,983	8,212	S/ 92,422	5,501	S/ 11,255	1,597	S/ 3,492	45,293	S/ 885,727
Total	12,129	S/ 316,315	2,786	S/ 95,012	32,340	S/ 723,572	4,183	S/ 34,063	81,683	S/ 1,296,961	11,151	S/ 23,405	1,806	S/ 3,492	146,077	S/ 2,492,820

Average spent on training and development by manager type

	Soft Skills		Leadership Skills		Role Skills		Digital Skills		Pro Program		Regulatory		SSMA			
Age Range	Hours	Cost	Hours	Cost	Hours	Cost	Hours	Cost	Hours	Cost	Hours	Cost	Hours	Cost	Total Hours	Total Cost
Non Management	12,112	S/ 315,318	2,778	S/ 94,802	31,970	S/ 679,560	4,165	S/ 33,974	81,683	S/ 1,296,961	10,969	S/ 23,023	1,680	S/ 3,492	145,356	S/ 2,447,130
Junior Manager	15	S/ 910	8	S/ 210	110	S/ 15,787	13	S/ 89	-	-	73	S/ 154	59	S/ 0	278	S/ 17,150
Middle Manager	2	S/ 87	-	-	205	S/ 18,824	2	S/ 0	-	-	79	S/ 166	42	S/ 0	330	S/ 19,077
Top Manager	-	-	-	-	57	S/ 9,401	3	S/ 0	-	-	30	S/ 63	25	S/ 0	115	S/ 9,464
Total	12,129	S/ 316,315	2,786	S/ 95,012	32,340	S/ 723,572	4,183	S/ 34,063	81,683	S/ 1,296,961	11,151	S/ 23,405	1,806	S/ 3,492	146,077	S/ 2,492,820

Average spent on training and development by nationality

	Soft Skills		Leadership Skills		Role Skills		Digital Skills		Pro Program		Regulatory		SSMA		Total Hours	Total Cost
Age Range	Hours	Cost	Hours	Cost	Hours	Cost	Hours	Cost	Hours	Cost	Hours	Cost	Hours	Cost		
Peruvian	12,129	S/ 316,315	2,778	S/ 94,802	32,340	S/ 723,572	4,182	S/ 34,063	81,683	S/ 1,296,961	11,139	S/ 23,379	1,803	S/ 3,492	146,053	S/ 2,492,584
Costa Rican	-	-	8	S/ 210	-	-	-	-	-	-	3	S/ 7	-	-	11	S/ 217
Colombian	-	-	-	-	-	-	-	-	-	-	3	S/ 4	1	S/ 0	4	S/ 4
Argentine	-	-	-	-	-	-	1	S/ 0	-	-	2	S/ 3	-	-	3	S/ 3
Ecuadorian	-	-	-	-	-	-	-	-	-	-	1	S/ 1	2	S/ 0	3	S/ 1
Chilean	-	-	-	-	-	-	-	-	-	-	2	S/ 3	-	-	2	S/ 3
Venezuelan	-	-	-	-	-	-	-	-	-	-	2	S/ 3	-	-	2	S/ 3
Salvadoran	-	-	-	-	-	-	-	-	-	-	2	S/ 3	-	-	2	S/ 3
Total	12,129	S/ 316,315	2,786	S/ 95,012	32,340	S/ 723,572	4,183	S/ 34,063	81,683	S/ 1,296,961	11,151	S/ 23,405	1,806	S/ 3,492	146,077	S/ 2,492,820

Considers the Ferreycorp corporate companies with operations in Peru in 2025.

The sum of column values may differ from the "Grand Total" indicated, as an employee may have worked across different personnel areas within the same year.

The sum of row values may differ from the "Total Employees" indicated, as a person may have been employed by more than one company during the same period.

Percentage of total vs. voluntary turnover by gender

Company / Legal entity	Total				Voluntary			
	Turnover		Termination		Turnover		Termination	
	Male	Female	Male	Female	Male	Female	Male	Femlae
Ferreycorp	23%	19%	18	20	13%	12%	10	13
Ferreyros	14%	19%	600	161	5%	9%	210	73
Unimaq	22%	19%	138	38	11%	6%	69	11
Orvisa	19%	33%	23	6	8%	22%	10	4
Soltrak	43%	32%	119	39	20%	14%	56	17
Fargoline	39%	23%	64	15	16%	14%	27	9
Ferrenergy	14%	33%	8	2	5%	0%	3	
Forbis Perú	20%	19%	9	12	11%	14%	5	9
Vixora	39%	36%	20	5	25%	29%	13	4
Total	18%	21%	999	298	7%	10%	403	140

Percentage of total vs. voluntary turnover by gender

Company / Legal entity	Total						Voluntary					
	Termination			Termination			Rotación			Termination		
	Up to 30 years old	31 – 50 years old	51 years old and above	Up to 30 years old	31 – 50 years old	51 years old and above	Up to 30 years old	31 – 50 years old	51 years old and above	Up to 30 years old	31 – 50 years old	51 years old and above
Ferreycorp	20%	23%	15%	12	21	5	15%	15%	0%	9	14	
Ferreyros	21%	13%	10%	339	380	42	8%	5%	2%	120	155	8
Unimaq	28%	19%	11%	74	96	6	13%	9%	2%	35	44	1
Orvisa	55%	14%	18%	12	14	3	23%	8%	6%	5	8	1
Soltrak	45%	36%	54%	38	99	21	31%	17%	5%	26	45	2
Fargoline	52%	31%	13%	35	39	5	24%	15%	3%	16	19	1
Ferrenergy	33%	9%	60%	2	5	3	17%	4%	0%	1	2	
Forbis Perú	37%	7%	0%	17	4		24%	5%	0%	11	3	
Vixora	31%	47%	0%	9	16		24%	29%	0%	7	10	
Total	25%	16%	14%	538	674	85	11%	7%	2%	230	300	13

Percentage of total vs. voluntary turnover by nationality

Sociedad	Total								Voluntaria							
	Perú	Colombia	Costa Rica	Venezuela	El Salvador	Argentina	Chile	Ecuador	Perú	Colombia	Costa Rica	Venezuela	El Salvador	Argentina	Chile	Ecuador
Ferreycorp	21%							0%	12%							0%
Ferreyros	15%	0%	0%			0%	100%		6%	0%	0%			0%	0%	
Unimaq	21%								10%							
Orvisa	21%								10%							
Soltrak	40%								18%							
Fargoline	34%								16%							
Ferrenergy	16%	0%	0%		0%				5%	0%	0%		0%			
Forbis Perú	19%								13%							
Vixora	39%			0%					27%			0%				
Total	18%	0%	0%	0%	0%	0%	100%	0%	8%	0%	0%	0%	0%	0%	0%	0%

Workforce breakdown: Gender

Percentage of women in the total workforce

		2025		
		HCT	Women	%
Share of women in total workforce (as % of total workforce)	Ferreycorp	182	105	58%
	Ferreyros	4,802	775	16%
	Unimaq	860	198	23%
	Orvisa	141	19	13%
	Soltrak	387	119	31%
	Motored			
	Fargoline	246	72	29%
	Motriza			
	Ferrenergy	73	7	10%
	Forbis Perú	113	67	59%
	Vixora	73	16	22%
	Total	6,877	1,378	20%

Percentage of women in all management positions, including junior, middle, and senior management

		2025		
		Managers	Female Managers	%
Share of women in all management positions, including junior, middle and top management (as % of total management positions)	Ferreycorp	30	19	63%
	Ferreyros	57	13	23%
	Unimaq	11	2	18%
	Orvisa	1		0%
	Soltrak	7	2	29%
	Motored			
	Fargoline	5	1	20%
	Motriza			
	Ferrenergy	4		0%
	Forbis Perú	4	3	75%
	Vixora	2		0%
	Total	121	40	33%

Percentage of women in junior management positions, i.e., first-line management

		2025		
		Junior Managers	Female Junior Managers	%
Share of women in junior management positions, i.e. first level of management (as % of total junior management positions)	Ferreycorp	14	10	71%
	Ferreyros	23	8	35%
	Unimaq	5	2	40%
	Orvisa			
	Soltrak	2	1	50%
	Motored			
	Fargoline	2		0%
	Motriza			
	Ferrenergy	2		
	Forbis Perú	1	1	100%
	Vixora	1		
	Total	50	22	44%

Percentage of women in top management positions, i.e., maximum two levels from the CEO position or comparable positions

		2025		
		Top Managers	Female Top Managers	%
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)	Ferreycorp	8	4	50%
	Ferreyros	8	1	13%
	Unimaq	1		0%
	Orvisa	1		0%
	Soltrak	1		0%
	Motored			
	Fargoline	1		0%
	Motriza			
	Ferrenergy	1		0%
	Forbis Perú			
	Vixora	1		0%
	Total	22	5	23%

Percentage of women in management positions in revenue-generating functions

		2025		
		Managers in revenue generating functions	Female Managers in revenue generating functions	%
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.)	Ferreycorp	4	1	25%
	Ferreyros	33	4	12%
	Unimaq	6		0%
	Orvisa	1		0%
	Soltrak	3		0%
	Motored			
	Fargoline	4		0%
	Motriza			
	Ferrenergy	3		0%
	Forbis Perú	3	2	67%
	Vixora	2		0%
	Total	59	7	12%

Percentage of women in STEM-related positions

2025					
		STEM Related Positions	Women	%	
Share of women in STEM-related positions (as % of total STEM positions)	Ferreycorp	49	21	43%	Ferreycorp
	Ferreyros	3,514	350	10%	Ferreyros
	Unimaq	424	46	11%	Unimaq
	Orvisa	49	2	4%	Orvisa
	Soltrak	132	32	24%	Soltrak
	Motored				Motored
	Fargoline	60	18	30%	Fargoline
	Motriza				Motriza
	Ferrenergy	63	5	8%	Ferrenergy
	Forbis Perú	35	13	37%	Forbis Perú
	Vixora	51	6	12%	Vixora
	Total	4,377	493	11%	Total

**Workforce Breakdown: Race/
Ethnicity & Nationality**

	2025	
Nationality	HCT	%
peruvian	6,868	99.89%
colombian	2	0.03%
argentina	1	0.01%
chilean	1	0.01%
costarican	2	0.03%
venezuelan	1	0.01%
ukrainian		0.00%
salvadoran	1	0.01%
ecuadorian	1	0.01%
Total	6,877	

	2025 - MANAGERS	
Nationality	HCT	%
peruvian	119	98.34%
argentina	1	0.83%
colombian	1	0.83%
Total	121	

STATEMENT OF ASSURANCE OF SGS DEL PERÚ S.A.C. REGARDING THE GENDER WAGE GAP RATIO INDICATOR OF FERREYCORP S.A.A.**NATURE AND SCOPE OF THE INSURANCE**

SGS DEL PERÚ S.A.C. (SGS) was hired by FERREYCORP S.A.A. (FERREYCORP) to carry out an independent assurance of its Gender Wage Gap Ratio Indicator for the period from 01.01.2025 to 31.12.2025. The scope of the assurance, based on SGS's Assurance Reporting methodology, includes the text and data for 2025, contained in the FERREYCORP Sustainability Report 2025. The information presented in the FERREYCORP 2025 Sustainability Report is the responsibility of FERREYCORP. SGS has not been involved in the preparation of any materials, including indicators. It is our responsibility to review the text, data, graphics and statements, within the scope of the assurance, with the intention of informing all interested parties of FERREYCORP.

The SGS Group has developed a set of protocols for Sustainability Assurance based on the best practices given on this occasion by the ISAE3000 assurance standard. The assurance included the verification of the Gender Wage Gap Ratio Indicator for FERREYCORP.

INTENDED USERS OF THIS VERIFICATION STATEMENT

This Verification Statement is provided with the intent to inform all FERREYCORP Stakeholders.

RESPONSIBILITIES

The information contained in the Report and its presentation are the responsibility of FERREYCORP, SGS has not been involved in the preparation of any of the materials included in the reports. Our responsibility is to express an opinion on the text, data, graphics and statements within the scope of the verification with the intention of informing all FERREYCORP stakeholders.

ASSURANCE METHODOLOGY

Verification comprised a combination of pre-verification investigations. To ensure the Gender Wage Gap Ratio Indicator, the verification audit was carried out remotely on June 4, 2026, which included: interviews with relevant employees, review of documentation, records. Sampling was used as a methodology.

INSURANCE STANDARDS, TYPE AND LEVEL OF INSURANCE

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

The objective is to make an evaluation of the quality, reliability and accuracy of the specified performance information. This assurance includes the accuracy of the Wage Gap Indicator. The assurance of your report has been carried out in accordance with:

Standard Verification Options		Level of verification
B	ISAE3000	Limited Level

The Assurance has been carried out to a limited level

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

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STATEMENT OF ASSURANCE OF SGS DEL PERÚ S.A.C. REGARDING THE GENDER WAGE GAP RATIO INDICATOR OF FERREYCORP S.A.A.

DECLARATION OF INDEPENDENCE AND COMPETENCE

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

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

SCOPE OF ASSURANCE AND REPORTING CRITERIA

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

Reporting Criteria Options

The CSA Methodology Handbook 2026 TCD Industry Gender Pay Gap Ratio Indicator

SPECIFIED PERFORMANCE INFORMATION AND DISCLOSURES INCLUDED IN THE SCOPE

The Gender Wage Gap Ratio Indicator of the CSA Methodology Handbook 2026 TCD Industry reported by the organization in the FERREYCORP S.A.A. Sustainability Report.

Executive Level (base salary only)

Executive Level (base salary only + other cash incentives)

Management Level (base salary only)

Management Level (base salary only ++ other cash incentives)

Non-Management Level

SCOPE OF ASSURANCE AND REPORTING

The FERREYCORP S.A.A Sustainability Report 2025 contains the information of FERREYCORP S.A.A in which the following company names are reported: Ferrerycorp S.A.A., Asociación Ferrerycorp, Ferreyros S.A., Ferrenergy S.A.C, Unimaq S.A., Orvisa S.A., Soltrak S.A., Fargoline S.A., Forbis Logistic S.A., Vixora S.A.

RESULTS AND CONCLUSIONS

ASSURANCE OPINION

Based on the methodology described and the verification work carried out, nothing has come to our attention that would lead us to believe that the performance information of the Gender Wage Gap Ratio Indicator included in the scope of the assurance is not expressed in a fairly reliable, accurate and unprepared manner, in all important aspects, in accordance with the reporting criteria.

In addition, based on the methodology described and the verification work carried out, nothing has come to our attention that would lead us to believe that the performance information of the Gender Wage Gap Ratio Indicator included in the scope of the assurance is not expressed in a fairly reliable, accurate and unprepared manner. in all important respects, in accordance with the reporting criteria.

The assurance team believes that the report can be used by FERREYCORP's stakeholders.



Statement PE26/00000253, continue

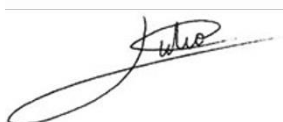
**STATEMENT OF ASSURANCE OF SGS DEL PERÚ S.A.C. REGARDING
THE GENDER WAGE GAP RATIO INDICATOR OF FERREYCORP S.A.A.**

Considerations:

- The Pay Gap Indicator set out in the CSA Methodology Handbook 2026 TCD Industry requires the submission of average salaries of women and men at three levels (Non-Managerial, Managerial, and Executive)
- The data presented in this Assurance Statement correspond to the "Gender Wage Gap Ratio" Indicator publicly reported in the FERREYCORP 2025 Sustainability Report.
- The results of the Wage Gap are expressed as the relationship between the average salary of women and the average salary of men for each of the levels described.
- During the verification process, the information that supports the average salaries of women and men for each organizational level was reviewed. However, such values are not included in this statement due to confidentiality of information considerations.
- Likewise, this assurance is one of the CSA KPIs that are contained within the "FERREYCORP Sustainability Report 2025 ". It does not include the review of the presentation of these indicators within the same application of the "Corporate Sustainability Report". The Assurance includes the verification of the Gender Pay Gap Ratio Criterion of the CSA Methodology Handbook 2026 TCD Industry, which is presented in the Chapter on Human Capital Management in the table Gender Pay Equity Ratio between Women and Men by Organizational Level (2025). This assurance does not include others parts of the "FERREYCORP Sustainability Report 2025 ".
- The scope of the corporate names for this indicator is different from the scope of the "FERREYCORP Sustainability Report 2025 " and is described in this document. For the purposes of this indicator, only the company names detailed in the "scope of the report" section of this document are included.

Lead Auditor: Pamela Castillo Rubiños
Technical review: Fanny Valencia

Date of Verification Statement Opinion
Issue 1: 20 July, 2026



Autorizado por
Julio Ubarnes Pinto
Certification Manager

SGS del Perú S.A.C.
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