



Climate Strategy and Implementation of TCFD Recommendations at Ferreycorp and Its Subsidiaries

In 2015, G20 Finance Ministers and Central Bank Governors expressed concern regarding the climate-related financial risks facing companies and, consequently, the need for corporate disclosure of such risk exposures. In response, the Task Force on Climate-related Financial Disclosures (TCFD) was formed, establishing a global framework structured around four pillars: governance, strategy, risk management, and metrics and targets.

In recent years, Ferreycorp has implemented various actions aligned with these recommendations, reaffirming its commitment to reporting progress in accordance with the highest international standards. In doing so, we assess our current climate management and strengthen our long-term resilience. In line with this progress, Ferreycorp is actively preparing to adopt the IFRS S2 standard, anticipating its planned entry into force for 2029 and ensuring the alignment of our disclosures with this new global sustainability standard.



Key Progress in TCFD Pillars

Governance	Strategy
The highest decision-making level regarding environmental and climate-related issues is the Board Committee for Nominations, Remuneration, Corporate Governance, and Sustainability, which is responsible for overseeing the implementation of the corporate environmental strategy and meets three times a year. Additionally, the Board Committee for Risk and Audit monitors climate-related risks and opportunities, meeting four times a year. Both committees receive a report on these matters from Corporate Finance Management. Corporate Finance Management is responsible for establishing risk management policies and principal action plans across all risk categories through the Corporate Risk area. Furthermore, Corporate Services and Environmental Assistant Management is responsible for the specific assessment of risks and opportunities related to climate change. This department is also tasked with defining the strategy and decarbonization plan, proposing projects, and monitoring their implementation.	Following the initial identification of various physical and transition risks, and climate-related opportunities carried out in 2022, Ferreycorp worked alongside a specialized consulting firm throughout 2024 and early 2025 to identify and qualitatively assess the physical and transition climate risks that could affect Ferreycorp and its subsidiaries. This assessment was reviewed and updated in 2026 prior to quantifying the financial impact of these risks. Understanding these risks and opportunities enhances organizational resilience and prepares the company for future shifts. In alignment with the primary risks identified, Ferreycorp and its subsidiaries have been developing initiatives aimed at strengthening their resilience and adaptation to the effects of climate change. Principal physical risks identified include extreme rainfall and landslides (huaicos), while transition risks encompass investor demands, technological disruption, and climate commitments undertaken by customers.
Risk management	Metrics and targets
The methodology for assessing climate risks aligns with the Intergovernmental Panel on Climate Change (IPCC) framework, which is based on the parameters of hazard, vulnerability, and exposure. The qualitative risk assessment was conducted under two climate scenarios: SSP5-8.5, which corresponds to low climate action and therefore a higher realization of physical hazards; and the NZE 2050 scenario, which corresponds to high climate action aligned with shifts in policy, markets, technology, etc., where the most significant transition changes would materialize. This analysis was developed across three-time horizons (2030, 2040, and 2050 for transition risks; and 2030, 2050, and 2100 for physical risks). In 2025, climate risks (assessed using the IPCC methodology) were integrated into the corporation risk management framework, and the financial impact quantification of these risks is currently underway in 2026.	Ferreycorp has defined a corporate environmental strategy comprising four strategic pillars, the first of which is climate, energy, and emissions. In 2024, a decarbonization plan was elaborated, and a target was established to reduce the corporate carbon footprint by 15% by 2030, compared to the 2023 baseline emissions. Additionally, since 2016, Ferreycorp has been measuring its carbon footprint, progressively expanding both its scope and coverage. Consequently, since 2022, this measurement expanded from covering 37% of sales (13 sites) under Categories 1 and 2 to 90% of sales (66 sites) across Categories 1, 2, 3, and 4, and incorporating Category 5 starting in 2024. Furthermore, another metric evaluated by Ferreycorp is emissions intensity, which serves as a measure of operational efficiency.

Table of Contents

1 GOVERNANCE	• Board of Directors' oversight of climate-related risks and opportunities • Management's role in assessing and managing climate-related risks and opportunities
2 STRATEGY	• Short, medium, and long-term climate-related risks and opportunities • Impact of climate-related risks and opportunities on business and strategy • Resilience of the organization's strategy under two climate scenarios: SSP5-8.5 and NZE2050
3 RISK MANAGEMENT	• Processes for identifying and assessing climate-related risks • Integration of climate-related risk management into the organization's overall risk management • Processes for managing climate-related risks
4 DECARBONIZATION PLAN	• Decarbonization strategy • Decarbonization plan
5 ADAPTACION PLAN	• Adaptation measures for physical risks • Adaptation measures for transition risks
6 METRICS AND TARGETS	• Metrics used to assess climate-related risks and opportunities • Greenhouse gas (GHG) emissions • Climate-related targets

1. Governance

Ferreycorp has established various governing bodies and roles responsible for climate-related matters, as detailed below:

BOARD OF DIRECTORS' OVERSIGHT OF CLIMATE-RELATED RISKS AND OPPORTUNITIES

General Shareholders' Meeting

The General Shareholders' Meeting and the Board of Directors bear ultimate responsibility for supervising the risks and opportunities associated with the corporation's climate change strategy. Furthermore, the General Shareholders' Meeting and the Board of Directors approve the sustainability strategy and medium-term climate change targets, ensuring alignment with the company's overall vision and its objectives.

The Corporate Finance Management reports annually to the General Shareholders' Meeting regarding the sustainability strategy, it presents the sustainability report and corresponding disclosures for approval.

Boards of Directors

It is the collegiate body elected by the General Shareholders' Meeting responsible for managing the company. Directors are elected for a three-year term and are eligible for re-election. The Board of Directors receives periodic updates on the sustainability strategy, including climate-related matters, through the Board Committee for Nominations, Remuneration, Corporate Governance, and Sustainability.

In 2025, the Board of Directors received training on global risks, including climate-related risks.

Board Committee for Nominations, Remuneration, Corporate Governance, and Sustainability

It is the highest decision-making body regarding environmental and climate-related matters, encompassing corporate governance, social management, and environmental management. Furthermore, it is responsible for supervising the execution of action plans designed to fulfill the company's ESG commitments. This committee meets on a scheduled basis three times a year, with climate-related issues addressed at least once annually.

Board Committee of Audit and Risk

It is responsible for periodically evaluating and reviewing the primary risks and opportunities (including climate-related risks) to which the Corporation and its subsidiaries are exposed, as well as determining the measures and policies to be adopted to address each of them. This committee meets four times a year.

This committee considers material climate-related risks, such as the El Niño phenomenon. The reporting of mapped risks and opportunities across the corporation is led by Corporate Finance Management.

Chief Executive Officer (CEO)

As the highest executive position in the Corporation, the CEO is responsible for providing timely information to the Board of Directors and its executive team, making key decisions to achieve corporate objectives, formulating overall strategy, and proposing as well as executing the annual budget.

The corporate executive management establishes annual strategic targets, enabling each subsidiary to define its specific objectives to collectively deliver on corporate results.

MANAGEMENT'S ROLE IN ASSESSING AND MANAGING CLIMATE-RELATED RISKS AND OPPORTUNITIES

Corporate Finance Management

Corporate Finance Management oversees Corporate Governance, Corporate Social Responsibility, Environment, and Corporate Risk.

From this position, Corporate Finance Management proposes and reports progress on the corporate environmental strategy—which includes the climate pillar—to the Board of Directors and the General Shareholders' Meeting. Additionally, it monitors medium-term climate-related targets and ensures continuous tracking of climate-related risks and opportunities.

Corporate Risk Area

Reporting to Corporate Finance Management, this area is responsible for establishing risk management policies and guidelines, identifying and assessing risks, and defining principal action plans across all risk categories throughout the corporation.

Corporate Services and Environmental Assistant Management

This Assistant Management is responsible for the strategy and management of climate-related matters. Its duties include conducting the specific identification and assessment of climate change risks and opportunities, which are subsequently integrated into Ferreycorp's overall risk management system.

Additionally, it is tasked with defining corporate medium-term environmental targets aligned with the decarbonization plan, as well as proposing projects to the various subsidiaries and tracking their implementation across corporate subsidiaries.

It should be noted that this Assistant Management proposes the Corporation's Environmental Budget. Under the climate, energy, and emissions pillar, it oversees key processes that encompass climate change management activities: carbon footprint measurement, verification and offsetting, and the execution of reduction projects across all corporate subsidiaries.

Furthermore, it communicates climate-related risks and opportunities to the specific departments responsible for addressing them.

From a strategic perspective, climate risk management—including the definition of targets, decarbonization plans, climate strategy, mitigation and adaptation measures, KPIs, etc.—is led by Corporate Services and Environmental Assistant Management.

Corporate Environmental and Sustainability Specialist Team

Composed of four members (specialist, analyst, project assistant, and intern), this team is responsible for supervising project execution, tracking corporate environmental strategy KPIs, proposing carbon footprint reduction measures, and completing assessments required by various stakeholders.

Environmental Circle

It comprises the environmental management leaders from each group company, this platform serves as a collaborative space for knowledge sharing (best practices, experiences, and common challenges). It also facilitates information sharing, management capacity building, and the tracking of climate-related environmental targets, among other environmental matters. This committee convenes four times a year.

Corporate Management, Business Management, and General Management of Group Companies

Climate change goals are embedded within the environmental strategy, which in turn forms part of the overarching sustainability targets.

Progressively, various management divisions across the corporation have been incorporating environmental and sustainability targets into their annual performance goals, with achievement tied to monetary incentives. These targets vary from specific KPIs—such as percentage reductions in carbon footprint, water consumption, and energy use—to the implementation of projects defined under the decarbonization plan.

Corporate Regulations on Environmental and Climate Matters

Corporate Environmental Policy

Since 2021, the Corporate Environmental Policy explicitly establishes the following climate-related commitments:

- Contribute to climate change mitigation through a steady and sustained reduction of our carbon footprint, as well as the use of clean energy, while adopting measures across our operations to mitigate risks associated with this phenomenon.
- Review the product portfolio of the brands we represent to promote products that incorporate innovative technologies with lower environmental impacts.
- Anticipate customer demand for innovative, eco-efficient products and services that support their environmental and climate commitments, delivering these solutions independently or through partners, consortia, and strategic alliances with environmentally committed companies.
- Strive to reduce direct and indirect negative environmental impacts across our value chain, including distribution and logistics processes, encouraging suppliers and customers to drive efficiency and synergies that lower our collective environmental footprint. Furthermore, outsourcing providers operating within our facilities must comply with our environmental standards and procedures.

In addition, the policy establishes overarching commitments that apply across all corporate processes.

Other Related Corporate Standards

Furthermore, specific corporate standards guide environmental matters, including the Corporate Standard on Energy Efficiency, GHG Emissions, and Other Emissions; the Corporate Procedure for Water Efficiency and Effluent Control; and the Corporate Procedure for Environmental Management of Materials and Waste. These policies establish guidelines for more efficient corporate environmental management.

Regarding the **Corporate Standard on Energy Efficiency, GHG Emissions, and Other Emissions**, its purpose is to establish measures to reduce energy consumption through the adoption of innovative technologies, the procurement of renewable energy, and a gradual transition of the energy matrix. It emphasizes that the corporation sets annual energy reduction targets.

2. Strategy

Since 2022, Ferreycorp has been advancing the management of its climate-related risks and opportunities and aligning with TCFD recommendations, beginning with an initial identification of various physical and transition risks across its value chain. Subsequently, throughout 2024 and early 2025, Ferreycorp collaborated with a specialized consulting firm to conduct a qualitative identification and assessment of both physical and transition climate risks that could impact the corporation and its subsidiaries. Currently, efforts are focused on quantifying the financial impact of these identified risks, updating previous assessments to incorporate the most recent available data.

SHORT, MEDIUM, AND LONG-TERM CLIMATE-RELATED RISKS AND OPPORTUNITIES

Ferreycorp has conducted a qualitative identification of physical and transition risks by applying the Intergovernmental Panel on Climate Change (IPCC) methodology. Specifically tailored to analyzing climate risks and their impacts, this methodology enables the corporation to effectively assess and mitigate risks. The assessment is carried out by evaluating the three core components of climate risk—hazard, exposure, and vulnerability—and their potential financial impacts.

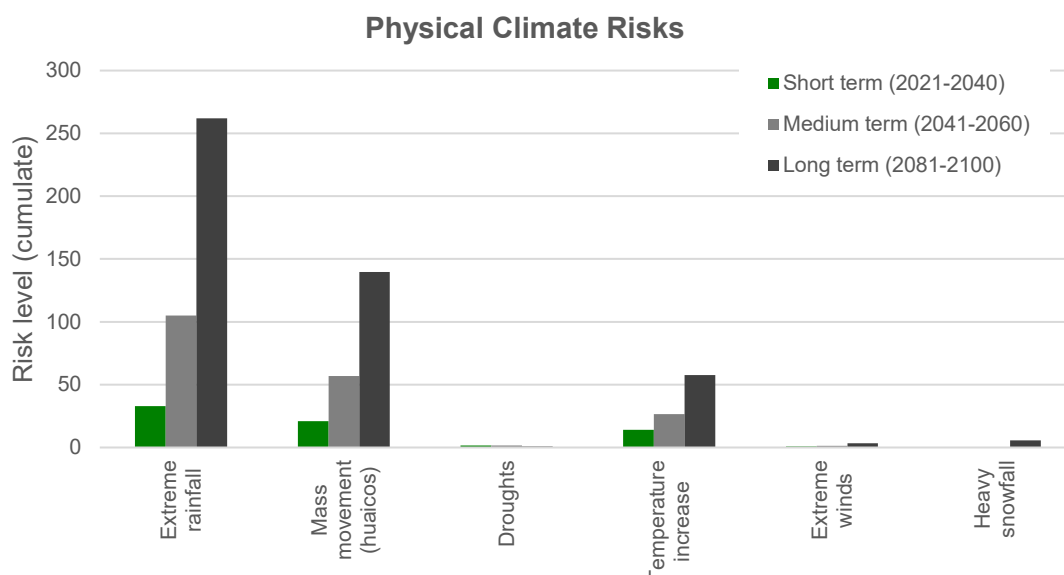
Physical Risks	Transition Risks
Physical risks are defined as potential impacts caused by climate phenomena, such as extreme weather events (acute risks) or long-term shifts in climate patterns (chronic risks). Their financial impacts can be direct—for example, damage to property assets or operational disruptions—or indirect, such as supply chain disruptions or increases in raw material prices.	Transitioning to a low-carbon economy refers to the migration of the current economic system to one that is resilient to the effects of climate change and low in emissions. Risks arise from the uncertainty associated with various efforts and changes (regulatory, technological, market, and/or reputational) undertaken to reduce global GHG emissions.
The types of physical risks considered in this assessment include acute physical risks (extreme weather events) and chronic physical risks (long-term shifts in climate patterns).	The types of transition risks considered in this assessment include regulatory, market, technological, and reputational risks.

Physical Climate Risks

In terms of physical climate risks, **extreme rainfall** emerges as the primary hazard for Ferreycorp, given the high vulnerability observed across several processes and its increasing magnitude across all three-time horizons.

This is followed by **mass movement (huaicos)**, which registers elevated risk levels due to the combination of high hazard levels and vulnerability.

Both risks typically manifest in the context of the El Niño-Southern Oscillation (ENSO), a phenomenon whose intensity and frequency may be intensified by climate change.



*This analysis reflects an update conducted in 2026, incorporating the SSP5-8.5 scenario (IPCC – AR6).

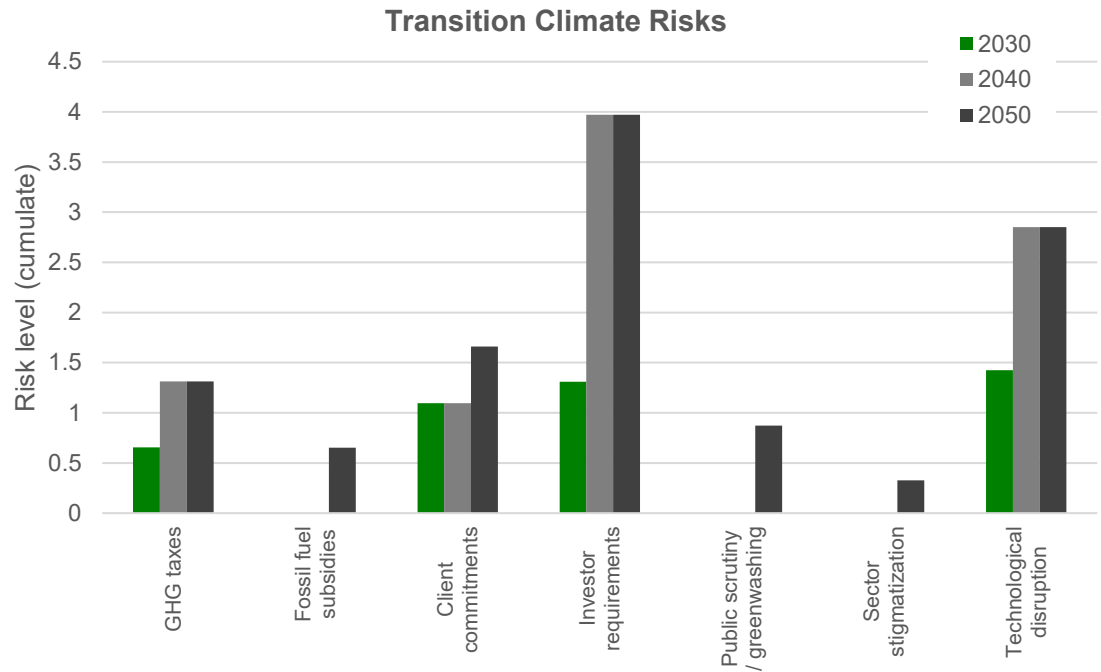
Transition Climate Risks

In the case of transition risks, **investor requirements** represent the largest source of risk across Ferreycorp's value chain heading into 2040 and 2050, as investors could demand emissions reductions across all operational processes. Regarding 2030, this risk has decreased in line with the new U.S. climate policy.

Technological disruption constitutes the second largest threat in terms of risk, driven by market growth and financing for decarbonized technologies, as well as vulnerability regarding their adoption. However, it also represents the single largest opportunity for Ferreycorp, as it could enable the company to expand its market share, reduce operational costs through more resilient machinery, and develop new business lines, such as installing power generation infrastructure for electrified equipment.

Public commitments by customers to reduce operational emissions are driving demand for lower-emission machinery, thereby reducing demand for fossil fuel-powered equipment.

Finally, the reduction of fossil fuel subsidies, along with heightened public scrutiny and sectoral stigmatization, will only reach significant risk levels toward 2050, without posing a material risk in 2030 and 2040.



*This analysis corresponds to the prior assessment conducted in 2024, which was reviewed in 2026 without any changes observed. The NZE 2050 scenario was taken into consideration.

In general terms, an increasing level of risk is observed as 2050 approaches. This is driven by an increase in the hazard level under both scenarios.

IMPACT OF CLIMATE-RELATED RISKS AND OPPORTUNITIES ON BUSINESS AND STRATEGY

Ferreycorp has analyzed the potential impact of the most material physical and transition risks:

Physical risks

Potential Impact	Extreme Rainfall	Mass Movement (Huaicos)
Productos y servicios	Impacts to company-owned facilities could affect and damage product inventory. The rental fleet at client sites could also be impacted. Rainfall could cause equipment damage and corrosion due to continuous operation under adverse conditions.	Impacts to company-owned facilities could affect and damage product inventory. The rental fleet at client sites could also be impacted.
Value Chain	Heavy precipitation can cause delays in air, maritime, and land transport due to road closures or detours, leading to delays in services and product supply. Port and airport infrastructure may not be equipped to withstand these anomalous rainfall events.	Can cause infrastructure damage affecting land routes, thereby leading to cargo delivery delays, direct damage to transported assets and goods, as well as risks to personnel. Increase in transportation costs.
Direct Operations	Damage to infrastructure, assets, and equipment could occur, leading to temporary operational downtime. It could also impact on employees' health and safety. Access to roads required for after-sales services could be hindered, potentially preventing service delivery and causing delays.	Damage to infrastructure, assets, and equipment could occur, leading to temporary operational downtime. It could also impact on employees' health and safety. Furthermore, access to facilities for employees, clients, and spare parts could be obstructed, alongside potential supply disruptions.

Transition risks

Potential Impact	Investor Requirements	Technological Disruption	Customer Commitments
Products and Services	Lacking decarbonized products results in lower adaptive capacity to meet investor requirements.	Lacking low-carbon products presents a vulnerability and risk of obsolescence, as well as market share.	Lacking a low-carbon portfolio could negatively impact sales, as customers will demand lower-emission products aligned with their commitment to decarbonize operations (machinery use corresponds to customer Scope 1 emissions).
Value Chain	Lacking a decarbonized value chain results in lower adaptive capacity to meet investor demands for emissions reductions.	Its impact will depend on the pace of transition and the capacity to offer decarbonized goods.	Customers may adopt climate commitments requiring reductions in Scope 3 GHG emissions, which would demand a decarbonized value chain.
Direct Operations	Investors demand the decarbonization of direct operations. Failure to do so leads to lower adaptive capacity.	Existing workshop infrastructure may require adaptation to service low-carbon machinery. Additionally, training and upskilling specialized professionals in new technologies is required.	Customers may adopt climate commitments requiring reductions in Scope 3 GHG emissions, which would demand low-carbon direct operations.

Quantification of Financial Impact from Climate Risks

"Throughout 2026, work has been underway to quantify the financial impact of physical and transition climate risks, utilizing a detailed analysis conducted by facility (for physical risks) and by company (for transition risks). This analysis incorporates variables such as

geographic exposure, operational vulnerability (impact on critical assets), financial and macroeconomic impact, and business-specific characteristics. The findings of this evaluation will be published on Ferreycorp's website.

RESILIENCE OF THE ORGANIZATION'S STRATEGY UNDER TWO CLIMATE SCENARIOS: SSP5-8.5 AND NZE2050

Among the transition risks (NZE 2050 scenario), a material risk regarding our business strategy is technological disruption. This requires a comprehensive review of the portfolio of products and related services offered across the corporation and its subsidiaries, as outlined below:

TRANSITION RISKS: TECHNOLOGICAL DISRUPTION AND CUSTOMER COMMITMENTS	
The NZE 2050 scenario outlines a radical transformation across the capital goods industry. The primary business risk is the potential loss of machinery market share if our technological offerings fail to evolve at the pace of our customers' decarbonization targets, particularly within the mining sector. In response to the challenges posed by the technological transition, Ferreycorp has been gradually integrating solutions that enhance portfolio resilience. Although we are currently in a phase of evaluation and progressive rollout, the following initiatives represent key milestones toward the adoption of new technologies. These actions aim to lay the groundwork for a more sustainable value proposition, aligned with the technical evolution of the brands we represent and emerging market expectations.	
Ongoing Actions	
Low-Carbon emission Machinery	Our primary brand, Caterpillar, has embraced strong sustainability commitments aimed at providing solutions that support customers in achieving their emissions reduction targets. To this end, Caterpillar set a goal that 100% of its new products will be more sustainable than previous generations by 2030 through waste reduction, enhanced design for rebuilding/remanufacturing, low emissions, and improved efficiency. A target successfully achieved in 2025. On its roadmap toward manufacturing low-carbon products, Caterpillar began operational testing of the 100% electric Cat 793 XE haul truck at a mine site in Australia in 2026, in collaboration with two clients. Since 2024, the new Cat R2900XE underground loader model has been offered, designed for underground mining, which utilizes a generator set to power an electric motor and drive the final drives, similar to the Cat 798 AC truck. This represents the first diesel-electric underground loader introduced into the Peruvian underground mining sector. Additionally, Next Generation models are being progressively introduced across excavators, wheel loaders, motor graders, and track-type tractors. Across all earthmoving and excavation models within its construction equipment portfolio, Cat offers its fuel consumption guarantee program, which guarantees a maximum fuel consumption rate for the first 4,000 hours or two years following technical delivery. Finally, select mining truck models feature zero fuel consumption during downhill hauls or can incorporate a dual-fuel system to operate on a high percentage of

	liquefied natural gas (LNG). In addition, Caterpillar (our primary brand) is developing new technologies for energy transition and decarbonization, such as: <u>Pathways to Sustainability</u> A four-year learning program (launched in 2024) developed exclusively and closed-door for Caterpillar customers and Cat dealers. The primary objective is to prepare them for the energy transition and assess its impact across five key pillars: people, processes, products, technology, and infrastructure. <u>Cat Dynamic Energy Transfer - DET</u> An innovative system fully developed by Caterpillar, designed to transfer electrical energy directly to ultra-class mining trucks while in motion and operating on-site, contributing to: • Significant performance enhancements • Rapid deployment capability on mine sites • Compatibility with both diesel-electric and battery-electric trucks • A 90% reduction in fuel consumption and greenhouse gas emissions while connected to the system <u>Technological Evolution of Cat Generator Sets</u> Cat generator sets—both diesel and natural gas—feature high-efficiency electrical generators and advanced engine technologies. Regarding the diesel line, ACERT technologies and Common Rail injection systems allow precise injection control, optimizing fuel combustion. Additionally, higher power output has been achieved in more compact engine blocks. Regarding the natural gas and biogas line, Caterpillar features Lean Burn Technology, which operates on leaner air/fuel mixtures, drastically lowering peak combustion temperatures and reducing NOx emissions. The adoption of Cat natural gas generator sets is actively being promoted in the domestic market. Finally, these engines can be integrated into cogeneration applications, utilizing waste heat from exhaust gases and cooling jackets to elevate total thermal efficiency above 80%, resulting in a highly cost-effective system compared to the traditional power grid while mitigating environmental impact. <u>Fuel Efficiency Improvements in Auxiliary Equipment</u> Equipment models across various product families have continuously evolved into more eco-efficient machines, achieving fuel consumption savings of up to 20% when comparing earlier generations to the latest models: • Wheel loaders: 950, 962, 966 • Motor graders: 140 • Track-type tractors: D6 and D8 • Excavators: 330 and 336
Reconstruction and Overhaul	Ferreyros, Unimaq, Gentrac, and Cogesa perform Cat Certified Rebuilds (CCR). This process grants equipment a second useful life, complete with a new serial number and a new factory warranty period, thereby contributing to the circular economy. Additionally, Ferreycorp offers total equipment overhaul services. This service extends the operational lifespan of a wide range of machinery, tailoring solution packages to the specific needs of each customer.

	Over the past three and a half years, Ferreyros and Unimaq have rebuilt more than 188 Caterpillar machines—including shovels, mining trucks, underground loaders (LHDs), auxiliary mining equipment, and heavy construction machinery—successfully preventing the generation of over 5,200 metric tons of scrap metal. These restorations add to the hundreds of units we have continually rebuilt since 2010. Both initiatives make a direct contribution to the circular economy by giving machinery a new lifecycle, lowering capital expenditure (CapEx) for our customers, and enabling resource reuse with reduced material consumption. Furthermore, Caterpillar conducted a comparative Life Cycle Assessment (LCA) study aligned with ISO 14040/14044 standards and the GHG Protocol, comparing complete equipment rebuilding against manufacturing a brand-new machine. The study determined that rebuilding reduces end-customers' Scope 3 greenhouse gas emissions by at least 70%. For further details, please refer to Caterpillar's 2025 Sustainability Report (p. 18) https://s7d2.scene7.com/is/content/Caterpillar/CM20260508-cac43-ec231
Solar panel Offering and other more sustainable energies	A new business line for the corporation specializes in power provision through the subsidiary Ferrenergy, which reached an installed/contracted capacity of 60 megawatts across nine operations in 2025. These include clean energy projects, with key highlights such as: • Storage Systems: Implementation of a battery system for peak shaving at a major Peruvian industrial company. • Solar Power: Execution of five solar photovoltaic (PV) projects in Ecuador and the ongoing operation of a PV plant for a mining client in Arequipa. • Hybrid Power Generation: Commencement of construction for a second hybrid generation project (gas-solar) to serve the energy demands of a mining unit in southern Peru. It is worth noting that a significant portion of the solar energy infrastructure strategically aims to displace fossil fuel consumption, directly contributing to reducing the carbon footprint of our customers across the region.

TRANSITION RISK: INVESTOR REQUIREMENTS	
Within the framework of the transition toward IFRS S2, investors and financial institutions have raised their capital allocation criteria toward companies that demonstrate robust climate governance. The business risk lies in a potential increase in the cost of capital or restrictions on access to financing if a science-based decarbonization plan is not clearly evidenced.	
Ongoing Actions	
Environmental strategy, decarbonization plan, and medium-term targets	In 2020, Ferreycorp initiated the development of its corporate environmental strategy. Following a materiality assessment, the corporation identified three core priority areas: climate, energy, and emissions; water and effluents; and materials and waste. Subsequently in 2023, the strategy was updated to incorporate a fourth core area focused on product sustainability. In 2022, Ferreycorp worked with a specialized consulting firm to develop a statistical model to establish 2030 targets for water consumption, energy consumption, and waste management indicators. This model outlined targeted projects across the 25 primary facilities of Ferreycorp companies located in Peru,

	as well as Trex in Chile. In 2024, the scope of this model was expanded to cover 66 facilities, and a decarbonization roadmap to 2030 was developed. This plan proposed new environmental projects and carbon footprint reduction targets across categories 1, 2, 3, and 4. Furthermore, it is worth highlighting that reducing the corporate carbon footprint decreases carbon dependency, thereby mitigating vulnerability to the risks associated with the transition to a low-carbon economy.
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*For further details, please refer to section 4: Decarbonization Plan.

PHYSICAL RISKS: EXTREME RAINFALL AND MASS MOVEMENT	
Under the SSP5-8.5 scenario, acute physical risks in Peru represent a direct threat to operational continuity and asset integrity. Extreme rainfall events could lead to the disruption of critical logistics routes, impairing our technical service response capabilities and spare parts delivery, which would adversely affect customer trust and short-term revenue generation.	
Ongoing actions	
Action plans for El Niño Phenomenon (ENSO)	Given the potential occurrence of acute extreme weather events, such as the El Niño phenomenon, which are associated with the two primary physical risks identified across the corporation and its subsidiaries, action plans have been established for facilities managed by Ferreycorp and its operating companies, including both owned and leased properties. Furthermore, action plans—subject to annual review—have been defined for facilities with the highest exposure to rainfall and flooding based on insurance carrier assessments, historical records, and hazard maps provided by state technical and scientific institutions (INDECI, INADUR, INGEMMET, regional and local governments, and CENEPRED's SIGRID platform).
Real-Time and Bi-Annual Climate Variable Monitoring Platforms	In partnership with a specialized risk monitoring provider, two actions have been implemented to enable continuous monitoring, early warnings, and enhanced decision-making in anticipation of the potential materialization of physical climate risks: • Specialized platform providing real-time data on climate variables and five-day forecasts, covering all facilities registered across Peru, in addition to warnings. • Climate-based risk assessments regarding extreme rainfall and mass movement for all sites, with 6-month projections.

*For further details, please refer to section 5: Adaptation Plan.

3. Risks Management

At Ferreycorp, environmental risk assessments have been conducted for several years. In 2020 and 2021, the Corporate Environmental Strategy was established, featuring 'Climate, Energy, and Emissions' as one of its pillars. Subsequently, in 2022, a climate risk matrix was developed, followed by the definition of mitigation controls for these identified risks. In 2025, this analysis was deepened by identifying our most material physical and transition risks across three-time horizons. In 2026, an update to this assessment was carried out in alignment with the IPCC Sixth Assessment Report (AR6), with the objective of quantifying the financial impact of these risks.

PROCESSES FOR IDENTIFYING AND ASSESSING CLIMATE-RELATED RISKS

Climate Scenarios, Time Horizons, and Scope

During the process of quantifying the financial impact of climate risks, an update to the climate risk assessment was performed to incorporate the most recent available data.

Relevant item	Physical Risks	Transition Risks
Climate Scenario	SSP5-8.5	NZE 2050
Source	IPCC-AR6	International Energy Agency (IEA)
Time Horizons	Short term (2021-2040) → 2030 Medium term (2041-2060) → 2050 Long term (2081-2100) → 2100	2030, 2040 and 2050
Scope	Peru	Peru
Level of Analysis	By facility	By company

Climate Scenarios

Two reference climate scenarios were considered: the low climate action scenario SSP5-8.5, based on the IPCC's Sixth Assessment Report (AR6), and the high climate action scenario NZE 2050, developed by the International Energy Agency (IEA).

SSP5-8.5	NZE 2050
The IPCC's SSP5-8.5 scenario represents the most extreme climate change pathway, projecting a sharp increase in greenhouse gas emissions and significantly higher global temperatures by 2100 (ranging between 3.3°C and 5.7°C). Essentially, it reflects a 'business-as-usual' trajectory, in which no material emission reduction measures are implemented.	The NZE 2050 scenario projects how the global energy sector could achieve net-zero CO ₂ emissions by 2050. This implies that greenhouse gas emissions must be drastically reduced and, if a total reduction is not achieved, it would be offset by carbon atmospheric removal. Under this scenario, the global temperature rise by 2100 would be limited to 1.5°C, aligned with the Paris Agreement.

Scope

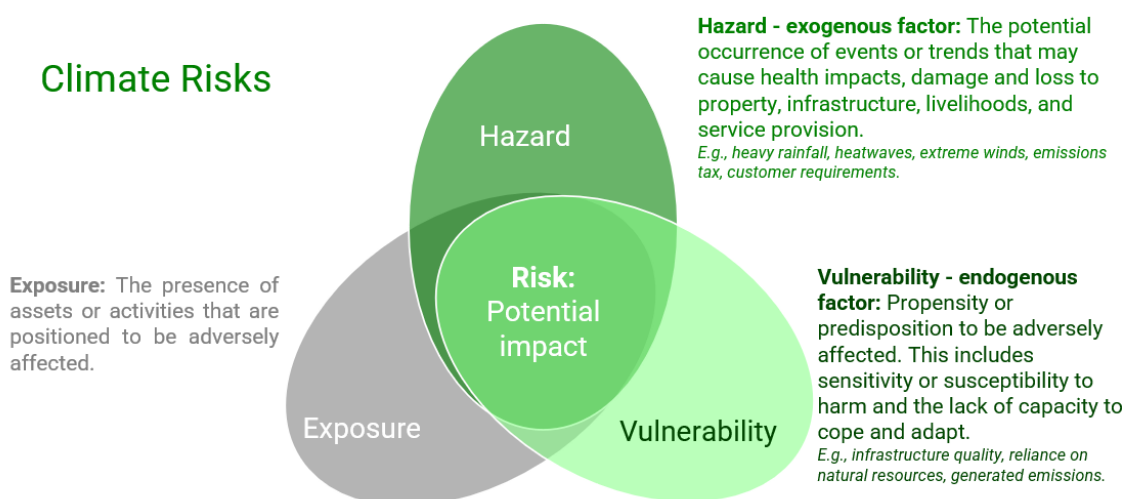
The assessment was conducted considering operations in Peru (which represented 86.98% of total sales in 2025).

Review period

The process for identifying and specifically assessing climate-related risks shall be conducted at least every two years.

Methodology

The methodology recommended by the Intergovernmental Panel on Climate Change (IPCC) is based on three factors that collectively determine the level of risk: hazard, vulnerability, and exposure.



Hazard Assessment:

Regarding physical risks, an update and review of the qualitative assessment and prioritization of the most material hazards for operations in Peru were conducted in 2026, incorporating the latest available data (IPCC Sixth Assessment Report - AR6). This evaluation builds upon the assessment performed in 2024, which also descriptively addressed specific value chain processes abroad (such as hurricanes, which were evaluated descriptively). During this update, the precise geographic location of each facility was incorporated, yielding higher geospatial resolution results. Following this update, the prioritized physical risks remained consistent with those identified in the previous exercise.

Threat Type		Physical Hazards
Physical Hazards	Acute	Wildfires*
		Hurricanes*
		Mass movement (<i>huaicos</i>)**
		Anomalous surges*
		Extreme rainfall**
		Heavy snowfall**
	Chronic	Extreme winds**
		Droughts**
		Temperature increase**
		Temperature decrease**
		Precipitation*

* Hazards assessed in 2024/2025 using available data from the IPCC Fifth Assessment Report (AR5).

** Hazards assessed in 2026 using available data from the IPCC Sixth Assessment Report (AR6).

Regarding transition risks, a review of the previous assessment was conducted in 2026, confirming the validity of the sources utilized.

Threat Type		Transition Threats
Transition Threats	Policy, Legal, and Regulatory	Carbon taxation and/or price increases on GHG emissions
	(including emerging and current regulation)	Reduction of fuel subsidies resulting in higher fuel prices
	Reputational	Increased public scrutiny regarding climate commitments and greenwashing regulation (current regulation)
		Investor requirements to establish a decarbonization plan
		Sector stigmatization
	Market	Customers adopting climate commitments to reduce their carbon footprint
	Technological	Technological disruption

Vulnerability Assessment: In 2026, vulnerability assignments were updated to enable a deeper facility-level analysis (for physical risks). To achieve this, vulnerability levels were assigned for each hazard based on the value chain stages established in the 2024 assessment. Notably, the vulnerability levels assigned in 2024 were refined through feedback gathered during a workshop with key personnel possessing deep operational knowledge of Ferreycorp and its value chain.

Exposure Assessment: An assessment was conducted to determine whether a given hazard would impact Ferreycorp's operations. For physical risk evaluations, historical background data from the National Center for Disaster Risk Estimation, Prevention, and Reduction (CENEPRED) and the Information System for Disaster Risk Management (SIGRID) were incorporated.

INTEGRATION OF CLIMATE-RELATED RISK MANAGEMENT INTO THE ORGANIZATION'S OVERALL RISK MANAGEMENT

At the corporate level, risks are evaluated using the COSO ERM framework and ISO 31000 – Risk Management standards. On the other hand, climate-related risks were assessed using the IPCC methodology.

Subsequently, in 2025, the climate risk assessment conducted under the IPCC methodology (hazard, vulnerability, and exposure) was aligned with the corporate risk methodology (impact times probability). This allowed for the harmonization of risk levels derived from the climate risk evaluation with the scoring scales established for corporate risk assessments, ensuring cross-comparability.

Likewise, the Corporate Risk Management Department annually evaluates the company's overall risks. Climate-related risks are also considered during these assessments, with the risk of natural disasters highlighted in 2026.

#	Strategic Risks / Objectives	Achieve Profitable Growth	Growth in New Businesses	Ensure High Customer Satisfaction	Business Transformation	Achieve Operational Excellence with Profitability Impact	Development of Cultural Transformation Capabilities	Ensure All Employees Return Home Safe and Sound	Corporate Management Generating Positive Impacts and Doing What Is Right
1	Market competition	X							
2	Cyberattacks			X	X	X			
3	Occupational safety accidents	X						X	
4	Deterioration of the political environment	X	X						
5	Lack of talent, Know-How, resistance to change					X	X		
6	Deterioration of the economic environment	X	X						
7	Public corruption	X	X						X
8	Lack of service quality and/or factory availability	X		X		X			
9	Country insecurity	X							
10	Exchange rate fluctuations	X							
11	Presence of social conflicts	X						X	
12	Illegal and informal economy								X
13	Negative impact of artificial intelligence			X	X	X			X
14	Natural disasters	X		X		X		X	

PROCESSES FOR MANAGING CLIMATE-RELATED RISKS

Aligned with the principles of good corporate governance and its core 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 encompasses components such as:

Process Stage	Description
Internal Environment	Refers to the conditions that must exist for risk management to take place. These include: • Culture and values • Technical and moral suitability • Organizational structure • Delegation of faculties and responsibilities.
Objective Setting	Ferreycorp operates under approved strategies and objectives; furthermore, climate-related issues are overseen at Board committee level and managed across various operational tiers within the organization.
Risk Identification	Stage described in preceding sections.
Risk Assessment	Stage described in preceding sections.
Risk Treatment	Process through which the company chooses to accept the risk; mitigate the risk (reduce the likelihood of occurrence/frequency and/or diminish impact); transfer it fully or partially; avoid it; or apply a combination of the above measures, in alignment with the risk appetite established for the identified risks.
Information and Communication	Process through which timely information is reported via appropriate channels to Executive Management, the Risk Committee, and the Board's Internal Audit Committee.
Monitoring	Ongoing follow-up of the defined risk treatment for principal risks.

Annually, Ferreycorp subsidiaries, supported by the Corporate Risk Department, review their exposure to identified strategic risks through risk workshops as part of the risk management process. During this review, the entire risk management framework described above is applied.

Furthermore, to address the identified climate-related risks and opportunities, both climate change adaptation and mitigation measures have been considered, the differences between which are outlined in the table below:

Type of Measure	
Mitigation Section 4: Decarbonization Plan	Adaptation Section 5: Adaptation Plan
• Aimed at reducing or avoiding greenhouse gas emissions. • Key question: How do we reduce our impact on climate? • Focus on carbon footprint reduction across categories 1, 2, 3, 4, etc.	• Aimed at reducing vulnerability to climate impacts and the transition. • Key question: How do we protect ourselves from climate risks and changes arising from the transition toward decarbonization? • Focus on business resilience and continuity.

The measures proposed for each of these plans, as well as their operational management, are described in detail in sections 5 and 6.

4. Decarbonization Plan

During 2024 and 2025, a decarbonization strategy and plan were developed to focus efforts on concrete, high-impact reduction measures that enable the establishment and achievement of realistic targets.

DECARBONIZATION STRATEGY

2030 Reduction Targets

As part of its environmental strategy, Ferreycorp has set medium-term targets (2030) for Peru and Trex in Chile, which were approved by the General Shareholders' Meeting. Among these objectives is a carbon footprint reduction target, as outlined in the table below.

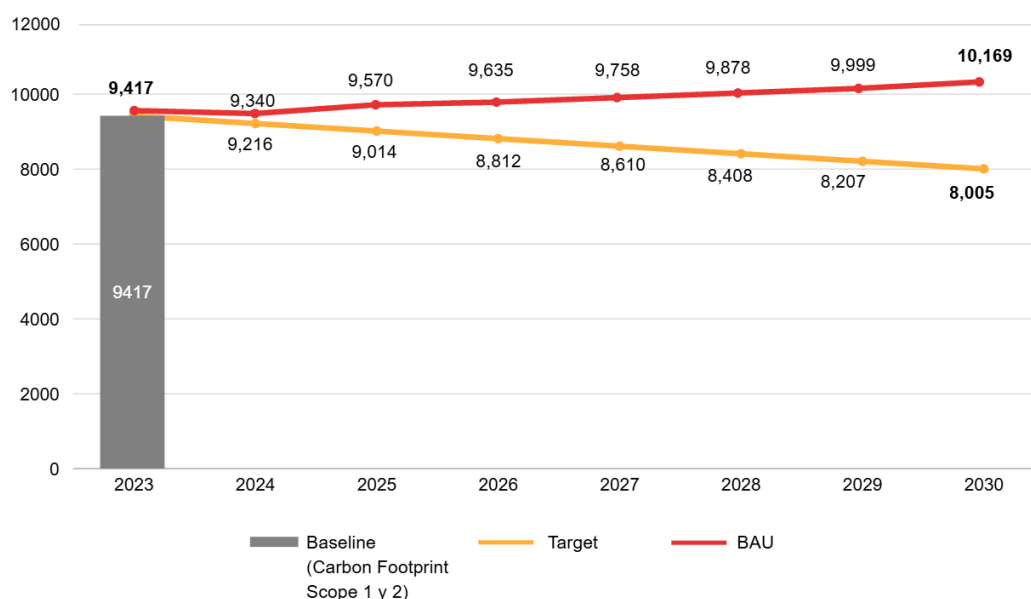
Pillar	2030 Target
Climate, energy, and emissions	Reduce Category 1 and 2 carbon footprint by 15% compared to baseline year 2023
	Reduce purchased energy consumption by 15% compared to baseline year 2023
Water and effluents	Reduce water consumption by 15% compared to baseline year 2023
Waste and materials	Reduce the proportion of waste generated at our own facilities sent to landfills to 45% by 2030
Product sustainability	Prevent the generation of 10,000 metric tons of metal waste between 2023 and 2030 through the certified reconstruction and overhaul program
	Exceed by 10% the annual target for the recovery/recycling of end-of-life tires (ELTs), as established by law

2030 Modeling and Estimated Reductions

In line with the carbon footprint reduction target (Categories 1 and 2), a strategic trajectory has been defined using 2023 performance as the baseline (9,417 tCO₂e).

Under a Business-As-Usual (BAU) scenario, operational growth is projected to drive an increase in the carbon footprint, reaching a total of 10,169 tCO₂e by 2030. In contrast to this projection, the implementation of mitigation projects will enable a reduction of emissions to 8,005 tCO₂e in 2030, representing an absolute reduction of 1,412 tCO₂e—equivalent to a 15% decrease relative to 2023 levels.

Modeling of tCO₂e reductions (Categories 1 and 2) through 2030



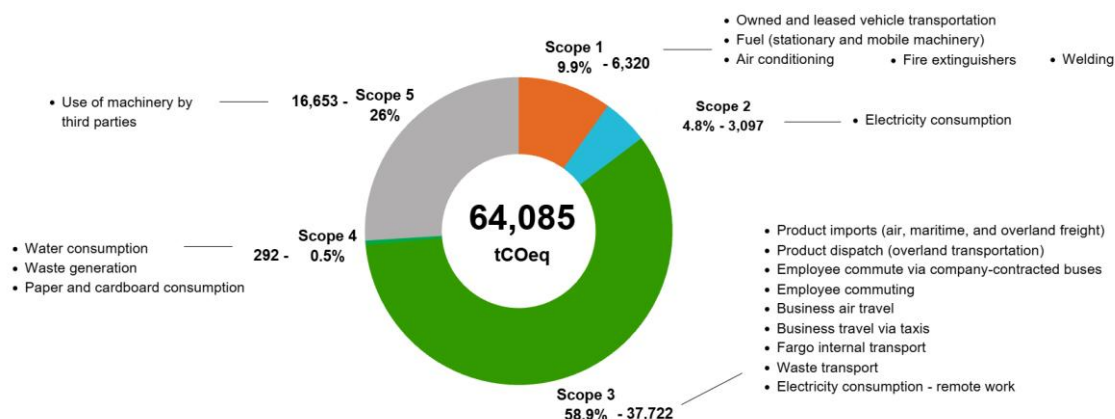
2023 Baseline

To develop the strategy, it is first necessary to understand the distribution of the corporate carbon footprint by category, considering the detail of emission sources, as shown in the figure below:

2023 Carbon Footprint

During the evaluated period, the corporation's total carbon footprint reached 64,085 tCO₂e, distributed across five emission categories:

- **Category 1** (Direct emissions): "Represents 9.9% (6,320 tCO₂e), with the primary emission source being fleet and mobile equipment: fuel consumption in owned/leased vehicles and machinery, the use of air conditioning, fire extinguishers, and welding processes.
- **Category 2** (Indirect emissions from imported energy): "Represents 4.8% (3,097 tCO₂e) from grid-purchased electricity consumption.
- **Category 3** (Indirect emissions from transportation): "Represents the primary emission source at 58.9% (37,722 tCO₂e), driven mainly by inbound air, sea, and land freight for products, goods dispatch/distribution, as well as employee transportation and business travel.
- **Category 5** (Indirect emissions associated with the use of products): "Represents 26.0% (16,653 tCO₂e) of the total footprint, corresponding to the downstream use of machinery by third parties.



DECARBONIZATION PLAN

Project Portfolio

To this end, reduction measures were prioritized based on the feasibility and impact of the viable projects within each measure group.

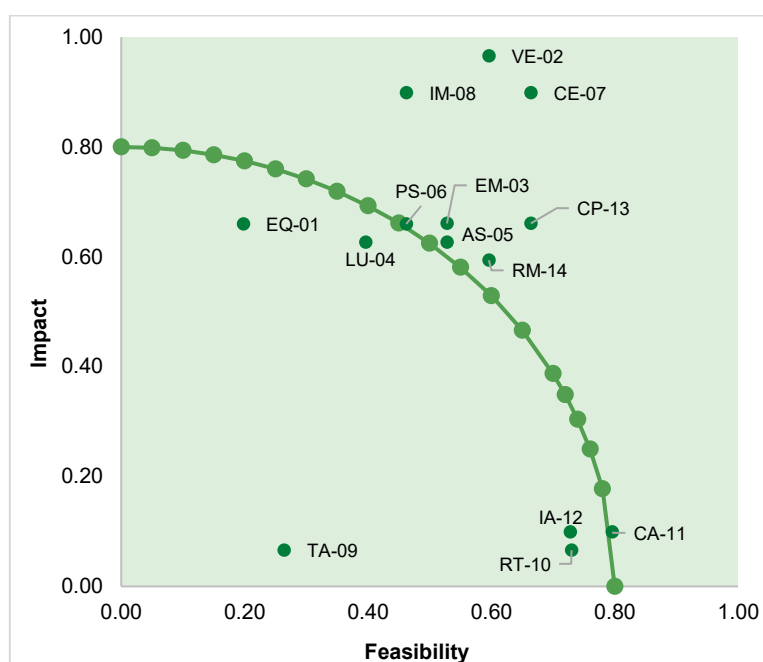
The prioritized measures are as follows:

Code	Reduction Measure
VE-02	Eco-efficient vehicles
CE-07	Renewable energy procurement
IM-08	Imports
CP-13	Composting
EM -03	Eco-efficient mobile equipment
PS-06	Solar panels
AS-05	Automation / Motion sensors
RM-14	Wood reuse
CA-11	Water-saving faucets

Prioritization: Feasibility vs. Impact

In 2025, progress was made in developing a decarbonization strategy using a prioritization matrix that balances emission reduction impact against project feasibility. This matrix-based analysis allows us to prioritize and focus efforts on the most effective measures, considering both the carbon footprint mitigation potential and the operational and financial viability of implementation.

Feasibility and impact of reduction measures



Internal Carbon Pricing

Since 2022, the corporation has incorporated an internal carbon pricing methodology into the economic evaluation of selected mitigation and eco-efficiency projects (such as solar panel installations and packaging optimization). Methodologically, the economic savings derived from avoided emissions are quantified and integrated directly as a cost reduction within the project's cash flow.

Furthermore, each subsidiary budgets for and offsets its own operational carbon footprint through the acquisition of carbon credits. Consequently, by avoiding emissions through energy efficiency or renewable energy projects, the companies directly reduce their future requirement to purchase carbon units.

Deployment Across Subsidiaries

The operational deployment of the climate strategy is structured through the Environmental Circle, a working group composed of the environmental managers from each of the corporation's companies. This committee meets quarterly (four times a year) to strengthen management capabilities, share best practices, and address common challenges.

During these sessions, subsidiaries are presented with their performance progress—on a monthly, quarterly, or semi-annual basis—against the corporate carbon footprint reduction target (Categories 1 and 2), as well as the performance of other key performance indicators. Additionally, the execution status of scheduled annual projects is monitored, fostering a collaborative space where environmental leaders from each subsidiary share local initiatives driven independently.

5. Adaptation Plan

Ferreycorp and its Peru-based subsidiaries - Ferreyros, Unimaq, Fargoline, Soltrak, Orvisa, and Forbis - developed adaptation plans addressing both physical and transition climate risks. Each measure considers all links across the value chain:



The adaptation measures were formulated considering the business characteristics and the risks identified as material. These measures were communicated to and reviewed with the executive management of each of the aforementioned companies for their implementation and monitoring. This process has been applied to both physical and transition risks.

ADAPTATION MEASURES FOR PHYSICAL RISKS

The relevant physical risks identified are **extreme rainfall** and **mass movement ('huaicos')**, which can occur independently or in the context of the El Niño phenomenon (ENSO). Among the most relevant adaptation measures are the following:

Measures	Details	Value Chain Stages Involved
Logistics	• Routes, alternative ports, GPS	• Factory • International transport • National transport • Warehousing
Personnel safety	• Evacuation plans, employee medical insurance	• National transport • Warehousing • After-sales service
Business continuity and infrastructure	• Equipment required to respond to emergencies	• Warehousing • After-sales service
Contracts (rental fleet)	• Consideration of fortuitous natural events	• Customer use
Insurance	• Insurance policies, including natural hazard cover	• International transport • National transport • Warehousing • Customer use • After-sales service
Stakeholders	• relations and strategic alliances for emergency response. • Early warning	• Warehousing • After-sales service

ADAPTATION MEASURES FOR TRANSITION RISKS

The most relevant transition risks identified include **investor requirements**, **client climate commitments**, and **technological disruption**. Among the most relevant adaptation measures are the following:

Measures	Details	Value Chain Stages Involved
Business strategy	• Low-carbon products and services	• Factory • Customer use • After-sales service • End of life (reconstruction)
Logistics	• Review optimized routes for more efficient import and transportation	• Factory • International transport • National transport • Warehousing • After-sales service
Operations	• More eco-efficient equipment • Prevention of technological obsolescence in assets.	• Warehousing • After-sales service
Rental fleet	• Review and update of the offered machinery portfolio	• Customer use
Scenarios facing technological disruption	• Adaptation of workshops and training programs	• After-sales service
Climate ambition	• Decarbonization plan	• Factory • International transport • National transport • Warehousing • Customer use • After-sales service • End of life (reconstruction)

6. Metrics and targets

METRICS USED TO ASSESS CLIMATE-RELATED RISKS AND OPPORTUNITIES

Among the material topics of the corporate environmental strategy, and framed within the Corporate Environmental Policy, the following priority categories have been established: Climate, energy, and emissions; Water and effluents; Waste and materials management; and Product sustainability. Based on these metrics, Ferreycorp and its subsidiaries have defined key performance indicators to measure and monitor their environmental performance.

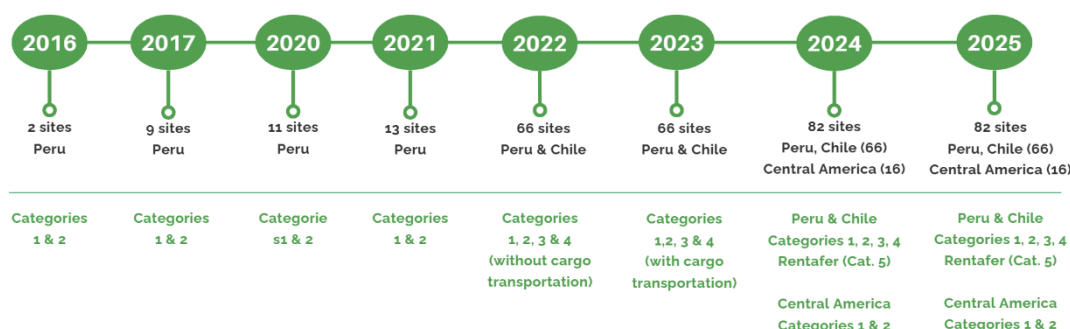
Category	Frequency	Unit	Metric	Measured Detail
Emissions	Annual	TCO2e	<u>Carbon Footprint</u> Scope 1, 2, 3, 4, and 5. Expressed as: • Absolute emissions in TCO2e • Relative emissions in TCO2e/sales	• Category 1: Direct emissions • Category 2: Emissions from grid-purchased electricity • Category 3: Employee travel, national and import freight transport, waste • Category 4: Water consumption, waste emissions • Category 5: Use of Ferreyros' rental fleet
			<u>Water consumption</u> Total water used in facility processes. Expressed as: • Absolute water consumption in m³ • Relative water consumption in m³/sales	• Water purchased from third parties (public grid, water tankers) • Water withdrawn (groundwater) • Water returned to ecosystems • Total water consumed in water-stressed areas and non-water-stressed areas
Water	Annual	m3	<u>Water Footprint</u> Total water used and impacted across the value chain through the production of goods and services. We are gradually measuring the water footprint at main operating sites.	• Direct water use • Indirect water use in the value chain • Indirect water use – energy and transport
			<u>Electricity and Fuel Consumption</u> Directly consumed by the organization. Expressed as: • Absolute energy consumption in GJ (Gigajoules) • Relative energy consumption in GJ/sales	• Electricity from the National Interconnected Electric System (SEIN), isolated systems, purchased renewable energy, self-generated energy. • Fuels used in mobile equipment and stationary combustion sources
Energy	Annual	GJ		
Waste	Annual	Metric tons	<u>Waste Generated</u> Expressed as: • Absolute waste generated in metric tons • Relative waste generated in metric tons/sales	• By hazard classification: hazardous, non-hazardous • By management type: recoverable, non-recoverable • Detail: specific waste type (scrap metal, used oil, paper, cardboard, general waste, organic waste, wood, non-recoverable hazardous waste, etc.).
Product sustainability	Annual	Metric tons of avoided scrap metal	<u>Machinery Reconstruction</u> Metric tons of avoided scrap metal	• By servicing management • By procedure type: reconstruction or overhaul.
	Annual	Metric tons of recovered or conditioned ELTs	<u>End-of-Life Tires (ELTs) Recovery</u> Metric tons of ELTs sent for recovery / conditioning	• By Category A (less than 25 inches) or Category B (greater than or equal to 25 inches)
	Annual	Millions of Soles in sales	<u>Sales of More Sustainable Products</u> Millions of Soles in sales	• Sales from machinery reconstruction • Sales from equipment with enhanced sustainability features (next gen)

GREENHOUSE GAS (GHG) EMISSIONS

Ferreycorp has been measuring its carbon footprint and having it annually verified by an accredited verification body in accordance with the ISO 14064-1 standard, adhering to the accounting principles of relevance, completeness, consistency, transparency, and accuracy aligned with the GHG Protocol.

The measurement of the carbon footprint has been carried out progressively, expanding both its site coverage and its scope of measurement sources.

Timeline of Carbon Footprint Measurement at Ferreycorp



The following table presents the carbon footprint measurements conducted from 2021 to 2025.

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

122 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.

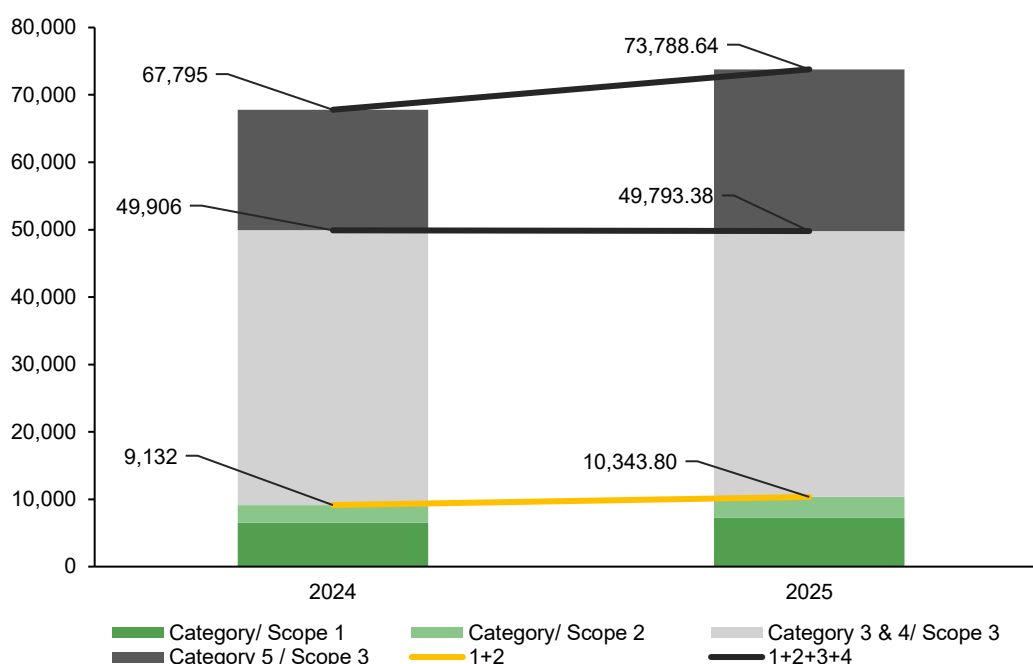
Data for calculating GHG emissions intensity (location-based emissions)

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 sites	66 sites	66 sites
% 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

Carbon Footprint Trend

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.

**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.

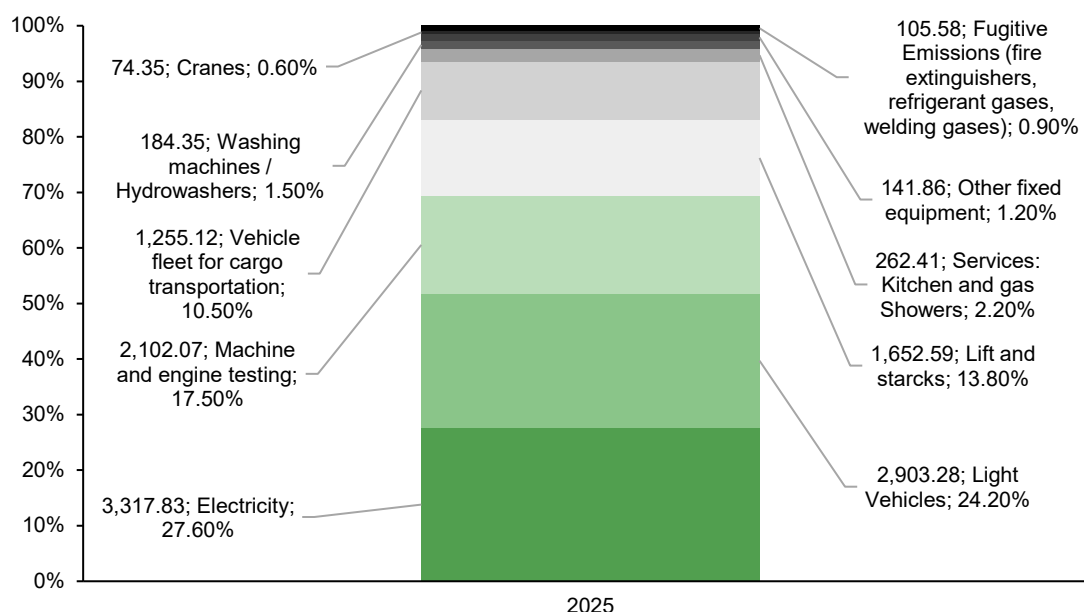
Second, the carbon footprint from electricity consumption increased by more than 400 tons, despite a reduction in the MWh purchased from third parties, due to a 17% increase in the emission factor of Peru's National Interconnected Electric System (SEIN). Finally, machinery testing at Unimaq recorded 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.

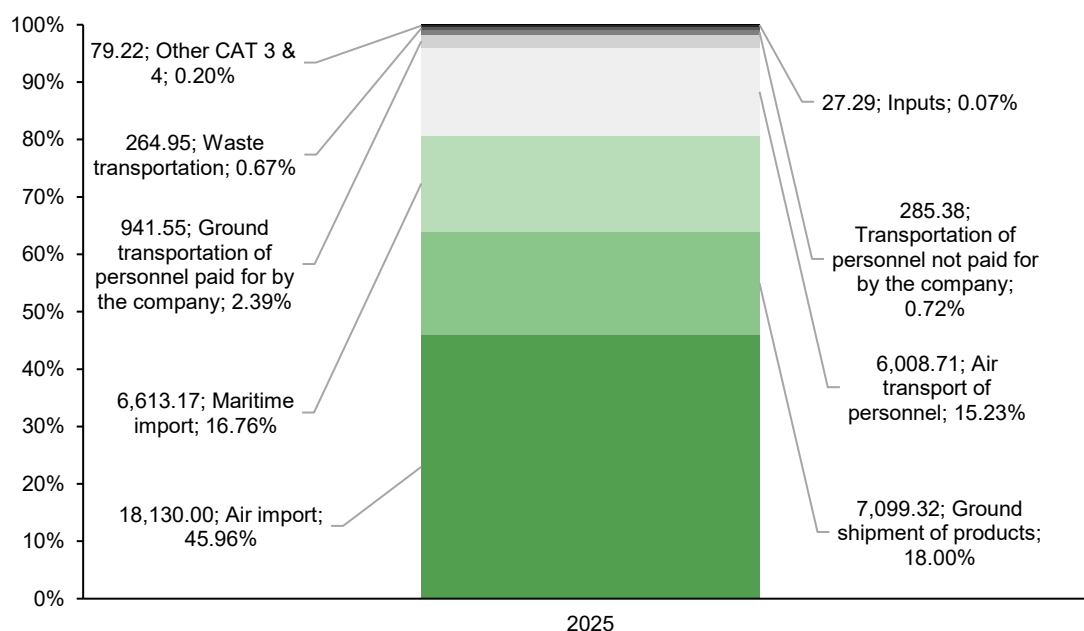
The charts below show the breakdown of carbon footprint by emission source for Categories 1 and 2; Categories 3 and 4; and Category 5, respectively.

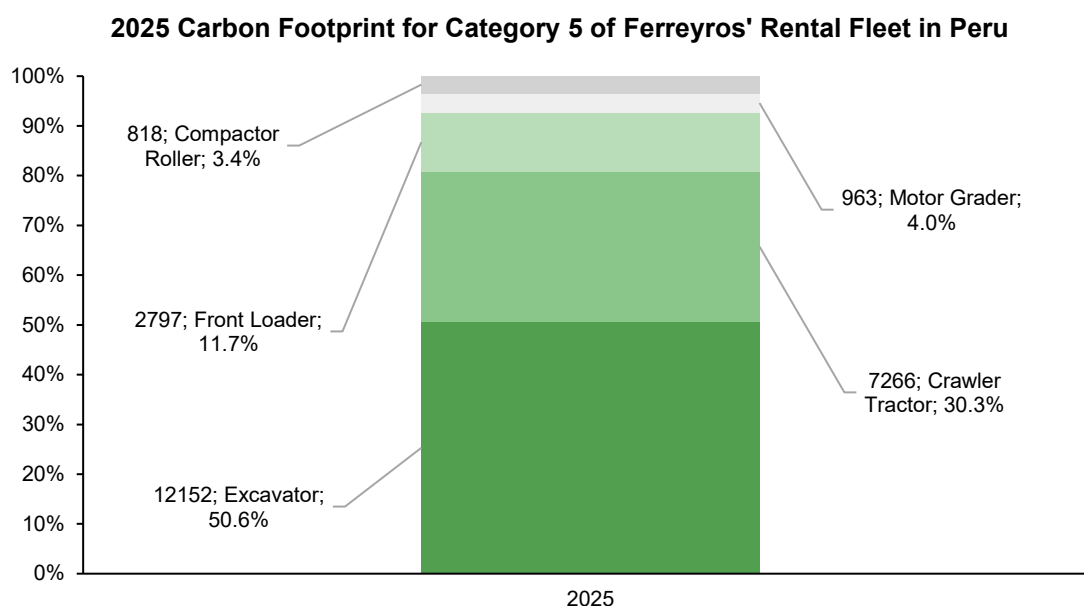
As shown in Graph No. 03, the primary Category 1 and Category 2 emission sources are electricity, machinery and engine testing, light vehicles, forklifts, and reach stackers.

**2025 Carbon Footprint in Categories 1 and 2 (location-based emissions) in Peru,
Trex in Chile and Central America**



**2025 Carbon Footprint in Categories 3 and 4 in Peru,
Trex in Chile and Central America**





TARGETS FOR MANAGING CLIMATE-RELATED RISKS AND OPPORTUNITIES, AND PERFORMANCE TRACKING

Environmental Strategy and Decarbonization Plan

Among the material topics defined by Ferreycorp, and framed within its Corporate Environmental Policy focused on climate change and its associated risks, the corporate environmental strategy has been defined around four key pillars:

- Climate, energy, and emissions
- Water and effluents
- Materials and waste
- Product sustainability

Based on these pillars, the company has established key performance indicators to measure and monitor its climate performance. The evaluated metrics are:

- Carbon footprint across Scope 1, 2, 3, 4, and 5 and its intensity relative to sales
- Energy consumption and its intensity relative to sales
- Water consumption and its intensity relative to sales
- Waste (recycled and non-recycled) and its intensity relative to sales

During 2024, a decarbonization plan was developed, establishing a target to reduce the carbon footprint by 15% by 2030 compared to 2023 baseline emissions. It should be noted that this is not a science-based target, but it is grounded in concrete actions and projects with quantified emission reductions that are currently feasible. This decarbonization plan may be updated and become more ambitious as cleaner

technologies become available in the market.

For further details, please refer to Section 4 (Decarbonization Plan) of this document.

Climate Change Adaptation Plan

For further details, please refer to Section 5 (Adaptation Plan) of this document.