Ferreycorp	CORPORATE STANDARD: SUSTAINABILITY	CODE	VERSION
		GEN-GCCI-PC-004	02
		EFFECTIVE START DATE	EFFECTIVE END DATE
		01.06.2025	01.06.2030
PREPARING MANAGEMENT	CORPORATE FINANCE MANAGEMENT		
PREPARED BY	REVIEWED BY	APPROVED BY	
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1. Background

Sustainability is a key concept in business management, enabling companies to focus their efforts on ensuring that present activities do not compromise future ones, operating in harmony with the following components: Environmental, Social, Economic, and Corporate Governance. This approach contributes to the development of the societies where they operate and the protection of the planet we live on.

In the case of Ferreycorp, a sustainable development policy applies across the corporation and its subsidiaries. Sustainability is a fundamental part of its corporate strategy, closely tied to the corporate purpose: "Juntos creamos desarrollo" ("Together we create development").

The sustainable management model adopted by Ferreycorp goes beyond implementing best ESG practices (environmental, social, and governance). It establishes strategies and actions tailored to each stakeholder group, generating positive impacts and incorporating their views and expectations into projects and programs aligned with the United Nations Sustainable Development Goals (SDGs) and the principles of the United Nations Global Compact, to which Ferreycorp is a signatory.

2. Objective

The objective of this standard is to establish and communicate the commitments undertaken by the corporation to create economic, social, and environmental value. It also defines the principles for properly managing sustainability risks and opportunities, including climate change. In this regard, this standard serves as a permanent guide for corporate leaders when defining other policies, standards, and procedures, as well as for all employees in their daily conduct.

3. Scope

This corporate standard applies to all employees across Ferreycorp Corporation companies and is the responsibility of the Corporate Finance Management, as well as direct area leaders: Corporate Human Resources Management, Corporate Affairs Management, Directors of the Ferreycorp Association, Corporate Services and Environment Assistant Management, and Compliance Assistant Management, who are charged with monitoring the implementation and compliance of this standard.

4. Standard Content and Commitments to Stakeholders

Ferreycorp's stakeholders consist of the individuals or entities influenced by the corporation's activities and that impact its operation. Ferreycorp has identified seven stakeholder groups, which it recognizes, respects, and values by incorporating them into its management model. This is achieved by formulating commitments aimed at generating value, establishing strategies and actions for each group, and integrating their opinions and expectations into the development of social projects and programs. Building strong relationships with stakeholders is essential to achieving effective organizational management.

Shareholders	Ferreycorp seeks to maximize the investment value of all its shareholders, whether majority or minority, and operates with a single class of shares. It aims to help shareholders maximize their return on investment, which includes the share price on the Lima Stock Exchange (BVL), strong dividends—delivered under a strict compliance policy—reflecting positive economic results, and a sound financial structure. Furthermore, it deploys corporate governance best practices that align shareholder interests with management bodies, particularly the Board of Directors and

	Management, framed within a robust environment of compliance, risk management, and control. The Corporation is recognized in Peru and abroad for these practices, which are grounded in a continuous improvement approach driving ongoing progress in its field. corporate conduct is built on strong values such as integrity, fairness, commitment, service orientation, respect for the individual, excellence, and teamwork. It is governed by a Corporate Code of Ethics, complementary directives, and its Principles of Good Corporate Governance. Ferreycorp actively combats corruption by implementing a corporate-wide Anti-Corruption Compliance System. All of this is complemented by a policy on financial disclosure, insider trading management, and continuous communication with investors (conference calls, press releases, conferences, and meetings).
Colaboradores	El capital humano es uno de los activos más importante de la Corporación. Son ellos los que ejecutan las estrategias, atienden a los clientes, y fortalecen su reputación. Gracias al trabajo de sus colaboradores, Ferreycorp alcanza grandes logros y supera importantes desafíos. Por ello, la Corporación reconoce el esfuerzo del talento humano y se asegura de brindarles los estímulos necesarios para su adecuado desarrollo integral. Además, resalta el elevado sentido de orgullo y pertenencia de este grupo de interés, y su identificación con los estándares éticos de la organización, lo que se ve reflejado en su buen clima laboral y que es la base de la propuesta de valor del colaborador. Contar con un equipo motivado y comprometido es una ventaja competitiva esencial para forjar el liderazgo y la solidez en todas las operaciones. Por ello la corporación valora su esfuerzo y se asegura de brindar a todos sus colaboradores óptimas condiciones laborales y los estímulos necesarios para su adecuado desarrollo integral. Ferreycorp tiene como compromiso propiciar y mantener un ambiente laboral libre de discriminación, donde el respeto a la persona es primordial, favoreciendo la igualdad de

	oportunidades y de género sobre la base de los méritos de cada colaborador. La corporación, adicionalmente reconoce su responsabilidad para contribuir al desarrollo del entorno familiar de los colaboradores. Es así que despliega campañas de difusión de conceptos como seguridad, no violencia, nutrición, equidad, diversidad, cuidado del medio ambiente, voto responsable, y además otorga préstamos de vivienda, educación, entre otros, para lograr este propósito.
Employees	Human capital is one of the Corporation's most important assets. They are the ones who execute strategies, serve clients, and strengthen its reputation. Thanks to the work of its employees, Ferreycorp achieves great milestones and overcomes significant challenges. Therefore, the Corporation recognizes the effort of human talent and ensures it provides the necessary incentives for their comprehensive development. Furthermore, it highlights the strong sense of pride, belonging, and identification with the organization's ethical standards among this stakeholder group, which is reflected in a positive work environment that forms the foundation of the employee value proposition. Having a motivated and committed team is an essential competitive advantage to forging leadership and stability across all operations. Consequently, the corporation values their effort and ensures that all employees receive optimal working conditions and the necessary incentives for their proper comprehensive development. Ferreycorp is committed to fostering and maintaining a work environment free from discrimination, where respect for the individual is paramount, promoting equal opportunity and gender equality based on each employee's merit. Additionally, the corporation recognizes its responsibility to contribute to the development of employees' family environments. As such, it deploys awareness campaigns on topics such as safety, non-violence, nutrition, equity, diversity, environmental care, and responsible voting, while also granting housing and education loans, among others, to achieve this purpose.
Suppliers	The Corporation seeks to strengthen its value chain through a

	supplier selection process based on principles of transparency, fair treatment, and mutual growth, encouraging among them good practices toward their employees and respect for human rights. Within its capacity, the Corporation deploys "KNOW YOUR SUPPLIER" practices and promotes the contracting of suppliers with high ethical, labor, safety, and environmental protection standards, among others. For Ferreycorp, its suppliers are long-term strategic partners. The Corporation aims to establish fair, trustworthy relationships with them grounded in transparency and equal treatment. To achieve this, it fosters the application of good labor practices and provides training on topics such as the environment, ethics and compliance, and health and safety. Furthermore, it promotes the formalization and development of local suppliers, contributing to the growth of smaller vendors—including MSEs (micro and small enterprises)—and driving the development of their local economies. The Corporation utilizes supplier qualification and evaluation programs to guarantee service standards and best practices, supplier development programs, and supplier classification (critical vs. non-critical). Likewise, it maintains a supplier selection policy based on the best combination of references, experience, delivery timelines, and product or service pricing.
Environment	Each company within the corporation is dedicated to maintaining proper environmental management in its operations, identifying risks, and measuring impacts to develop preventive and corrective actions focused on environmental protection. This commitment is reflected in its Corporate Integrated Policy on Safety, Health, and the Environment. Primary prevention and correction activities are directly aligned with the core processes of each business line. Additionally, the Corporation raises awareness among employees regarding the importance of environmental care, seeking to generate value and ensure that all activities and processes operate with efficiency and responsibility.

	Furthermore, the Corporation is committed to following the recommendations of international standards, such as those of the Task Force on Climate-related Financial Disclosures (TCFD), regarding sustainability and climate change. The objective is to inform investors and stakeholders about climate-related risks and how they are managed. Ferreycorp has assumed the responsibility of adopting a preventive approach to environmental protection. As such, it maintains environmental management systems and deploys operational programs aligned with them. To optimize operations management, the Corporation measures its carbon footprint, water footprint, water and energy consumption, and solid waste generation—focusing on waste segregation and recycling—across all organizational locations in Peru and abroad. Short- and long-term commitments are in place to reduce the environmental impact of its operations. Additionally, after reducing emissions, the Corporation utilizes a carbon footprint compensation procedure that includes mechanisms such as reforestation, renewable energy, and certified carbon credits.
Community	Ferreycorp focuses its community support efforts on key development areas for the country, such as infrastructure, water and sanitation, health, and education. Through the Works for Taxes (Obras por Impuestos) mechanism, it finances and executes infrastructure projects within this scope to help close national development gaps. In 1997, Ferreycorp founded a non-profit organization to contribute to the training of young professionals grounded in values and civic responsibility; notable initiatives developed by the Ferreycorp Association include the "Impulsando Talento con Valores" ("Driving Talent with Values") workshops. In parallel, the Corporation deploys educational and training initiatives tailored to groups closely tied to its subsidiaries' core operations, such as the Heavy Machinery Operators and Heavy Equipment Technicians Clubs, offering free conferences, talks,

	and training sessions. It also offers scholarship programs for women pursuing technical and engineering careers, as well as its Think Big and Dream Big programs, which aim to provide high-quality technical education to low-income youth across various regions of the country, strengthening the labor supply in the machinery sector. Ferreycorp thus contributes to community development by offering access to opportunities that improve quality of life, within its capacities. Furthermore, it responds to emergency and high-need situations through contributions to various organizations, frequently establishing partnerships with third parties to maximize its impact.
Government and Society	Through its Code of Ethics, Ferreycorp ensures that its interests are never advanced through fraudulent or illegal conduct by its employees, expressly prohibiting unethical practices in business relationships with state entities. Likewise, it requires all employees, without exception, to comply with the laws and regulations applicable to their activities. Furthermore, the Corporation encourages responsible citizenship and a values-based culture, maintaining a code of ethics that regulates all interactions with the government sector. Ferreycorp actively participates through its leaders in various forums, business associations, government entities, chambers of commerce, and the academic sector, promoting opinion-building on issues of public interest such as Social Responsibility, Free Trade, Foreign Trade, Capital Market Development, Anti-Corruption, and Sustainability, among others. All of these initiatives strengthen its approach to doing business, particularly in its relationships with various levels of government—including central government, ministries, regional governments, and municipal offices—under a policy of zero tolerance for corruption.

5. Estructura de Gobernanza ESG

Ferreycorp has established a robust organizational structure to ensure proper oversight, implementation, and accountability around environmental, social, and governance (ESG) issues. This structure is designed to integrate sustainability principles into different strategic and operational decision-making levels of the corporation, from the Board of Directors to executive and operational management.

- Designated ESG Role: Sustainability Director (C-suite level) or designated role reporting directly below the C-suite.

Board Committee on Nominations, Compensation, Corporate Governance, and Sustainability

Strategic oversight of ESG matters at the board level is the responsibility of the Board's Nominations, Compensation, Corporate Governance, and Sustainability Committee. This formal body is tasked with ensuring proper alignment between business management and the sustainability commitments undertaken by the corporation. Among its functions, this committee reviews and approves policies related to sustainable development, evaluates risks and opportunities tied to ESG factors, and monitors compliance with established institutional objectives in this area.

The members of this committee possess a distinguished background in key fields such as executive leadership, sustainable finance, corporate governance, corporate law, technology, and innovation. Their multidisciplinary expertise strengthens informed decision-making and ensures a comprehensive strategic vision aimed at consolidating sustainability as a cross-cutting pillar in Ferreycorp's corporate management.

Board Committee on Nominations, Compensation, Corporate Governance, and Sustainability	Position
Humberto Reynaldo Nadal del Carpio	Chairman / Independent Director
Manuel Bustamante Olivares	Member / Director

Thiago de Orlando e Albuquerque	Member / Director
Alba Fiorella San Martín Piaggio	Member / Independent Director
Andreas von Wedemeyer Knigge	Member / Chairman of the Board

Sustainability Committee

In addition to the Board's Nominations, Compensation, Corporate Governance, and Sustainability Committee, Ferreycorp has established an executive-level Sustainability Committee as a key body for coordinating, monitoring, and deploying the ESG (Environmental, Social, and Governance) strategy across all its subsidiaries. This committee is composed of representatives from key corporate areas—including Finance, Environment, Human Resources, Compliance, Social Responsibility, Risk, and Investor Relations—as well as a representative from each group subsidiary.

The Sustainability Committee aims to align corporate initiatives with the institutional purpose, "Juntos creamos desarrollo" ("Together we create development"), by integrating sustainability principles into strategic and operational planning. Its responsibilities include validating the corporation's materiality matrix, driving the Sustainability Report, monitoring ESG indicators, planning joint actions, and periodically reviewing progress on established programs and commitments.

This committee meets at least four times a year, with structured meeting agendas designed to evaluate goal attainment, foster synergies across subsidiaries, and create opportunities for knowledge sharing and innovation.

Dimension	**Corporate Lead**	**Position**
	Patricia Gastelumendi Lukis	Chief Financial Officer (Gerente Corporativo de Finanzas)
Environmental	Carolina Navarro	Assistant Manager of Corporate Services and Environment
	Natali Espinoza	Environment and Sustainability Specialist

Social	Maria Teresa Merino	Corporate Human Resources Manager
	Mariella Ferrero	Assistant Manager of Social Responsibility and Director of the Ferreycorp Association
	Anel Mancisidor	Junior Social Responsibility Analyst
Governance and Economy	Jimena De Vinatea	Corporate Treasury and Investor Relations Manager
	María del Carmen Blume	Compliance Assistant Manager
	Elizabeth Guardamino	Senior Corporate Risk Executive
	Sebastian Elías	Investor Relations Executive