

The cover of the 2024 Annual Report features a large photograph of an industrial facility. A worker in a white hard hat and safety vest stands in the foreground, pointing towards a large roll of material being processed by a green machine. The background shows the interior of a large factory with a high ceiling and various industrial structures. A thick orange diagonal line runs from the bottom left towards the top right, partially obscuring the image. The text "ANNUAL REPORT" is centered in the upper half, and "2024" is prominently displayed in the lower half, both in white. The word "SUSTAINABILITY" is written in large, bold, grey letters on the right side, with an orange curved line underneath it. The company name and location are at the bottom right.

ANNUAL REPORT

20 24

SUSTAINABILITY

INDUSTRIAS ELECTRO QUÍMICAS S.A.
Callao - Peru

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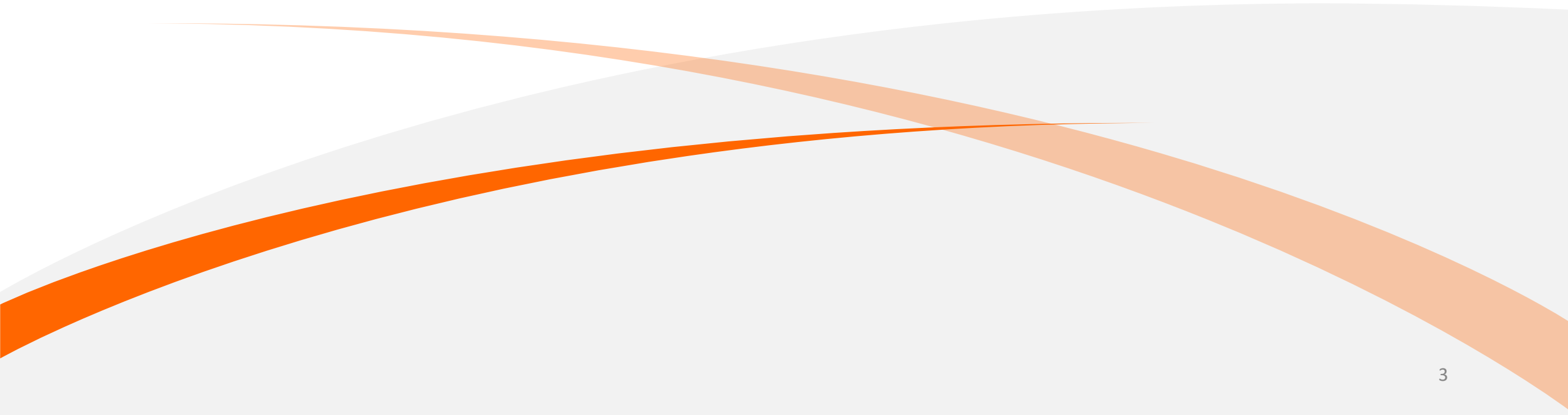
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01 A MESSAGE FROM OUR CEO



I am pleased to present IEQSA's 2024 SUSTAINABILITY REPORT, which reaffirms our commitment to the responsible management of our business. In this report, we share our performance with all our stakeholders in a clear and objective manner, in line with our commitment to transparency and accountability.

Each year brings new challenges in the face of increasing global demands. Sustainability regulations are evolving, stakeholders are setting more demanding criteria, and markets are increasingly prioritizing companies with sustainable operations. Adapting to these changes is not an option, it is a necessity to maintain competitiveness and ensure the continuity of our business.

IEQSA's experience and the path we have taken have laid a solid foundation in management systems, allowing us to develop a strategy that improves operational efficiency, reduces risks, guarantees quality in each process, promotes a safe working environment, minimizes environmental impact, among other things, which stimulates the growth of our demand.

As a Peruvian industrial complex, we are aware of the growing requirements. Thus, investors, regulators, and stakeholders are demanding greater precision and rigor in the disclosure of non-financial management.

Companies are increasingly under the scrutiny of stakeholders who demand integrity and transparency in every action. We are judged not only on our financial statements, but also on our environmental, social and governance (ESG) performance. These regulations encourage the creation of robust processes, rigorous controls and clear metrics to measure progress on sustainability and climate change. Adherence to these standards not only increases transparency but also builds trust with our stakeholders and strengthens our position in the marketplace.

At IEQSA, trust is our most important asset. Without integrity, corporate reputation is eroded and value is lost. That is why we act with honesty from the top, because our actions define the entire organization.

In recent years, we have integrated the ESG approach into our sustainability strategy. In 2024, we conducted our first dual materiality analysis, a key milestone that allows us to identify and prioritize the ESG factors that have the greatest impact on our operations and stakeholders. This assessment strengthens our strategic decision-making, improves risk management, and enables us to respond effectively to market, regulatory and global standards.

We continue to strengthen our sustainable management with concrete actions. For the first time, we measured the carbon footprint of our products, which will enable us to more accurately assess and reduce our environmental impact. We verified our organizational carbon footprint for 2021 and 2022 with SGS, demonstrating the reduction and reliability of our calculations. Our 2023 and 2024 measurements continue to trend downward.

We optimized our use of waste and increased the amount of materials reused by other industries. We also updated our Environmental Impact Assessment (EIA) to reflect operational improvements made since its approval in 2018, and adapted our environmental monitoring to ensure more accurate control of our resource use.

Internally, we promote a safe, inclusive and diverse work environment. We also maintain a supply chain aligned with sustainability criteria, and apply corporate governance best practices to ensure transparent and accountable management.

In 2025, we will continue to face an environment where sustainability is not only a commitment, but a key factor in business competitiveness and resilience. The evolution of the ESG approach is driving us to reinvent our strategy, increase the transparency of our information and transform our business model.

A MESSAGE FROM OUR CEO

At IEQSA, we are facing this challenge with determination, consolidating a management that not only meets global standards, but also has a real and sustainable impact on our business, our stakeholders and the environment in which we operate.

I am grateful for the commitment of our team and the support of our partners and stakeholders. Let us continue to work together for a sustainable future.



RAÚL ALBERTO FRANCISCO MUSSO VENTO
CEO and General Manager
Industrias Electro Químicas S.A. - IEQSA

02 ABOUT US

The background of the lower half of the page features several overlapping, curved lines in shades of orange and light grey, creating a modern, abstract design.

We are an industrial company with more than 60 years in the market, dedicated to the transformation of non-ferrous metals under the highest standards of quality and service.

Our metallurgical products have a wide range of industrial applications and are manufactured in compliance with the requirements of various international technical standards, such as EN 988, EN1774, ASTM B240-07, among others.

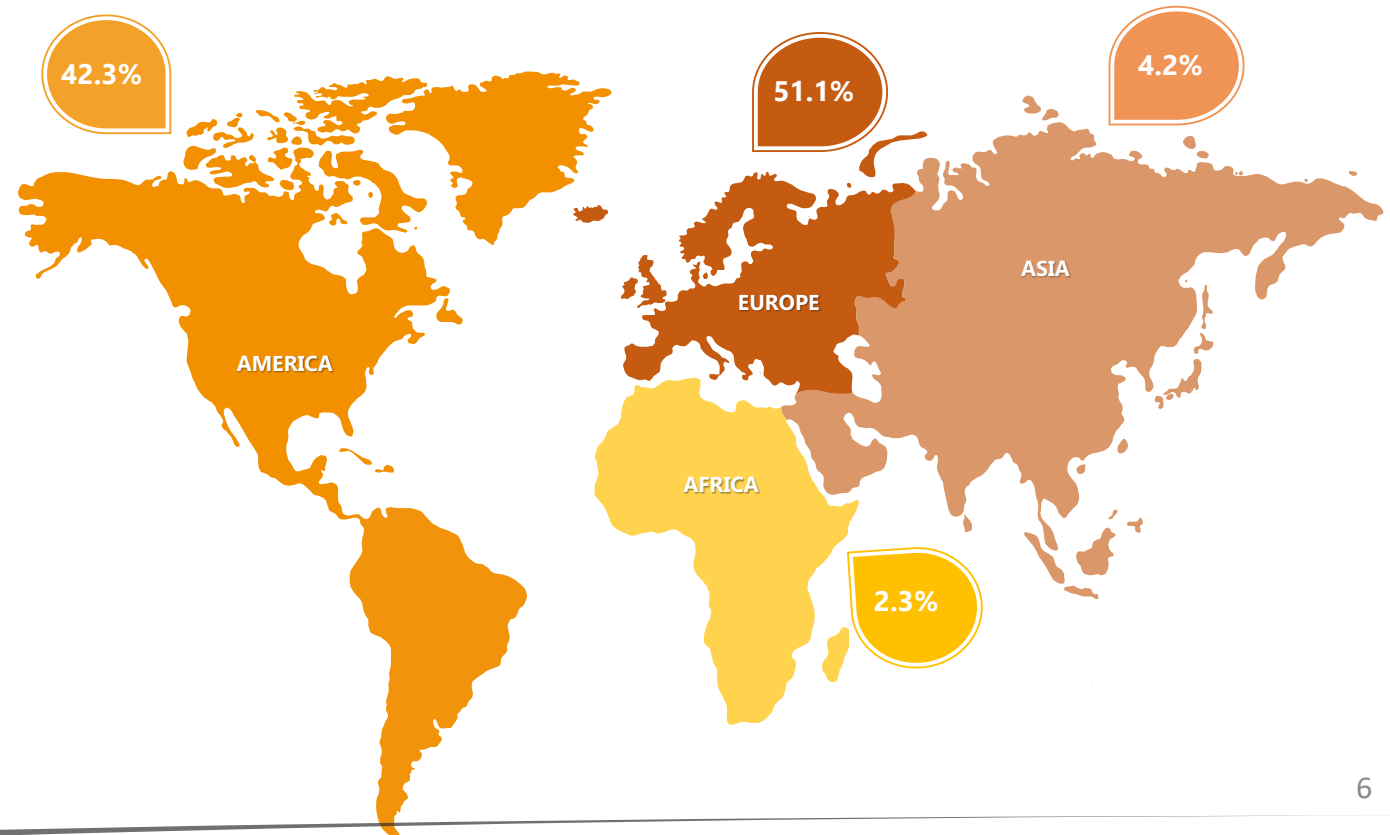
We are located near the main port area of Peru, from where we ship our products all over the world.

We currently export more than 95% of our sales and our products reach more than 60 countries around the world, competing with several European, American, and Asian manufacturers.

IEQSA reaffirms its commitment to sustainability and the fight against climate change, implementing responsible practices to reduce our environmental impact and optimize the use of resources.

We comply with the environmental requirements of both local legislation and those of the countries where our products arrive, thus strengthening our global competitiveness.

IEQSA around the world in 2024



"Currently, our products reach **more than 60 countries** around the world."

RICARDO SAAVEDRA FROST
Assistant Exports Manager
Industrias Electro Químicas S.A. - IEQSA

❑ ZINC OXIDE

Through the French process of indirect reduction and using only special high grade zinc from Peruvian refineries, we produce a type of zinc oxide that is internationally classified as "Pharmaceutical Grade" or "Gold Seal".



❑ VEROZINC

Our laminated titanzinc (titanium zinc) is manufactured according to the specifications of the European standard EN 988. It is also approved for the manufacture of pipes and other plumbing fittings by the TIG spot welding method.

❑ ZINC ANODES

The first quality of Peruvian electrolytic SHG zinc, with a minimum purity of 99.995%, makes it the ideal raw material for the production of electroplating anodes, whether in the form of zinc spheres (50 mm and 40 mm diameter), half spheres, domes, hexagonal shapes or zinc plates.



❑ BATTERY PRODUCTS

We produce zinc calots used in the manufacture of dry cell batteries. We have a complete range of zinc calots, from R-25 to R-03, round or hexagonal, with or without lubrication.



❑ ZINC ALLOYS

We have more than four decades of experience in this type of zinc alloy production. We currently supply a complete range of zinc alloys based on technical standards EN1774 (Europe), ASTM B240-07 (USA) and others.

Since 2008, as part of our efforts to make our processes more efficient, we have embarked on a journey to implement management systems, starting with the certification of the Quality Management System - ISO 9001 as the basis of our operations.

Today, we have a solid Integrated Management System that has positioned itself as a **cross-cutting axis of all our operations**, allowing us to have the structure and processes necessary to align them and address ESG criteria in an integrated and effective manner.

Our Integrated Management System provides us with a single framework to manage all processes, ensuring coherence and consistency in the management of environmental, social and governance issues.

This holistic approach strengthens the company's competitiveness in an environment of increasing regulatory and market demands.

Our Integrated System, managed by the IMS Department under the General Management, plays a strategic role within IEQSA in terms of sustainability:

- ❑ **Ensures compliance with the local environment** and the requirements of the various stakeholders.
- ❑ **Ensures that operational efficiency is aligned with environmental and social policies** (OSH management, community), and that sustainability is a priority in management decision-making.
- ❑ **Drives improvements to ensure process quality and customer satisfaction** while maintaining business profitability.
- ❑ **Promotes resource optimization and monitors the reduction of environmental impact.**
- ❑ **Evaluates processes from a sustainability perspective, ensuring that the production and shipment of products comply with environmental and social regulations** (OSH management, community).
- ❑ **Analyzes trends and proposes to regulate or modulate current and future practices to minimize the environmental footprint without compromising profitability.**

- ❑ **Identifies opportunities for improvement and measures the effectiveness of environmental and social programs** (OSH management, community).
- ❑ **Oversees waste management and environmental impact reduction**, ensuring that production processes are carried out in accordance with quality, safety, and sustainability standards.

"The holistic approach through which we manage our IMS allows us to strengthen IEQSA's competitiveness in this environment of increasing regulatory and market demands."



JOSÉ ALVA BURGA
Head of Integrated Management System
Industrias Electro Químicas S.A. - IEQSA



MANAGEMENT SYSTEMS

ISO 9001:2015 QUALITY
MANAGEMENT SYSTEM

CERTIFIED
ISO 9001:2015



ENVIRONMENTAL
MANAGEMENT SYSTEM ISO
14001:2015

CERTIFIED
ISO 14001:2015



MANUFACTURING AND MANAGEMENT
GOOD PRACTICES MANAGEMENT SYSTEM
(BPMG) *For ZnO*



KOMO CERTIFICATION
For VEROZINC (Natural and Pre-Patinated)
Certifies compliance with Standard EN-988

❖ SUPPLY CHAIN SAFETY AND CONTROL
MANAGEMENT SYSTEM

❖ OCCUPATIONAL HEALTH AND SAFETY
MANAGEMENT SYSTEM
Compliance with Act 29783



PERÚ
Ministerio de Trabajo
y Promoción del Empleo



SUSTAINABLE MEMBERSHIPS

ETHICAL AND SUSTAINABLE TRADE
MEMBERSHIP



In the fourth quarter of 2024 we started the registration process with ECOVADIS, our challenge for 2025 is to complete the sustainability assessment.



ORGANIZATIONAL CARBON FOOTPRINT

MINAM'S FIRST RECOGNITION STAR
FOR 2021 AND 2022
"For calculating the Carbon Footprint"



MINAM'S SECOND RECOGNITION
STAR FOR 2021 AND 2022
"For verifying the Carbon Footprint"



MINAM'S THIRD RECOGNITION
STAR FOR 2021 AND 2022
"For reducing the Carbon Footprint"



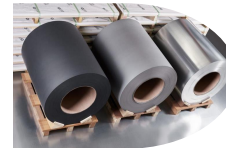
We have currently measured our Organizational Carbon Footprint through 2024.

→ We are in the process of reporting our CF for 2023 and 2024 in the MINAM Platform - Peru.



PRODUCT CARBON FOOTPRINT

→ In 2024, we began measuring the carbon footprint of our products:



VEROZINC (Coils and sheets)

- Natural
- Gray Pre-patinated
- Black Pre-patinated



ZINC OXIDE



ZINC ANODES

- 50 mm spheres
- 40 mm spheres
- Half spheres



AGREEMENTS AND CORPORATE ALLIANCES



PARTNERSHIP WITH "ANIQUEM"
(Refuse: Paper and plastic bottles)



PARTNERSHIP WITH "RECOLECC"
(Electronic waste (WEEE))



PARTICIPATION IN THE HP PLANET PARTNERS
CAMPAIGN
(WEEE: Cartridges and toners)

As a company with more than 60 years of experience in the local and international market, we understand that the basis for achieving the continuity of our operations in a sustainable and responsible manner is the creation of value for our stakeholders.

Our main support and starting point for our sustainable strategic framework is our Integrated Management System.

We have established and continuously managed corporate policies that are part of our **STRATEGIC FRAMEWORK**, which are supported by our **CORPORATE VALUES** as pillars of our actions.

Our **Strategic Framework** is aligned with **ESG (Environmental, Social and Governance) criteria** and has been implemented from IEQSA's **VISION** to our **CORPORATE POLICY** and **OBJECTIVES**, and is transversally supported by our **INTEGRATED MANAGEMENT SYSTEM**.

In this context, the **Dual Materiality Analysis** plays a key role in identifying and prioritizing the economic, environmental and social impacts that are relevant to both the company and its stakeholders. This analysis helps us to more effectively manage the risks and opportunities related to the sustainability and profitability of the business, while generating long-term value and voluntarily contributing to the achievement of the Sustainable Development Goals (SDGs).



SIZE	THEME	SDG	ACTIONS
 Environmental	1. Climate Change 2. Environmental Pollution 3. Introduction to the Circular Economy	 	1.1 Calculation of the Organizational GHG Emissions Inventory 1.2 Calculation of the GHG Emissions Inventory by Product 2.1 Monitoring of atmospheric emissions 2.2 Waste management 2.3 Environmental Regulatory Compliance 3.1 Recirculation, recovery, recycling, commercialization
 Social	1. Labor rights and conditions 2. Occupational Health and Safety (OHS) 3. Community Relations	  	1.1 Non-discriminatory hiring policies 1.2 Training and respect for diversity 1.3 Labor benefits and a suitable working environment 2.1 Monitoring and control of the OHS management system 2.2 Planning and execution of OHS inspections 3.1 Communication on relevant issues of operations and environmental management
 Governance	1. IEQSA, committed to good governance.	 	1.1 Executive Committee - Board of Directors 1.2 Risk and security policies in the supply chain

Since 2016, IEQSA has been disclosing its key management issues in the environmental, quality, social and other areas. Over time, this disclosure has evolved into the current Sustainability Reports, in which the company demonstrates concrete actions in line with the Sustainable Development Goals (SDGs) and ESG (Environmental, Social, Governance) perspectives.

IEQSA already reports on material issues; i.e., those that have a significant impact on its business and stakeholders. The dual materiality analysis will allow us to confirm that the issues reported so far are really the most relevant according to the company's purpose. This methodology, used worldwide, will not only validate IEQSA's work, but will also serve as training for future requirements in the country and as a business requirement in markets such as Europe.

One of the key aspects of initiating a dual materiality analysis is knowledge of the organization's context. **In recent years, IEQSA has worked to establish the analysis of its context and the management of its stakeholders as part of its Integrated Management System (IMS) strategy.** This approach has been progressively strengthened, allowing for a more comprehensive view of its environment and the challenges it faces.

As part of its commitment to sustainability and the integration of ESG criteria in its management, **IEQSA has decided to take its first steps in the analysis of dual materiality in 2024, with the aim of strengthening this approach year by year.**

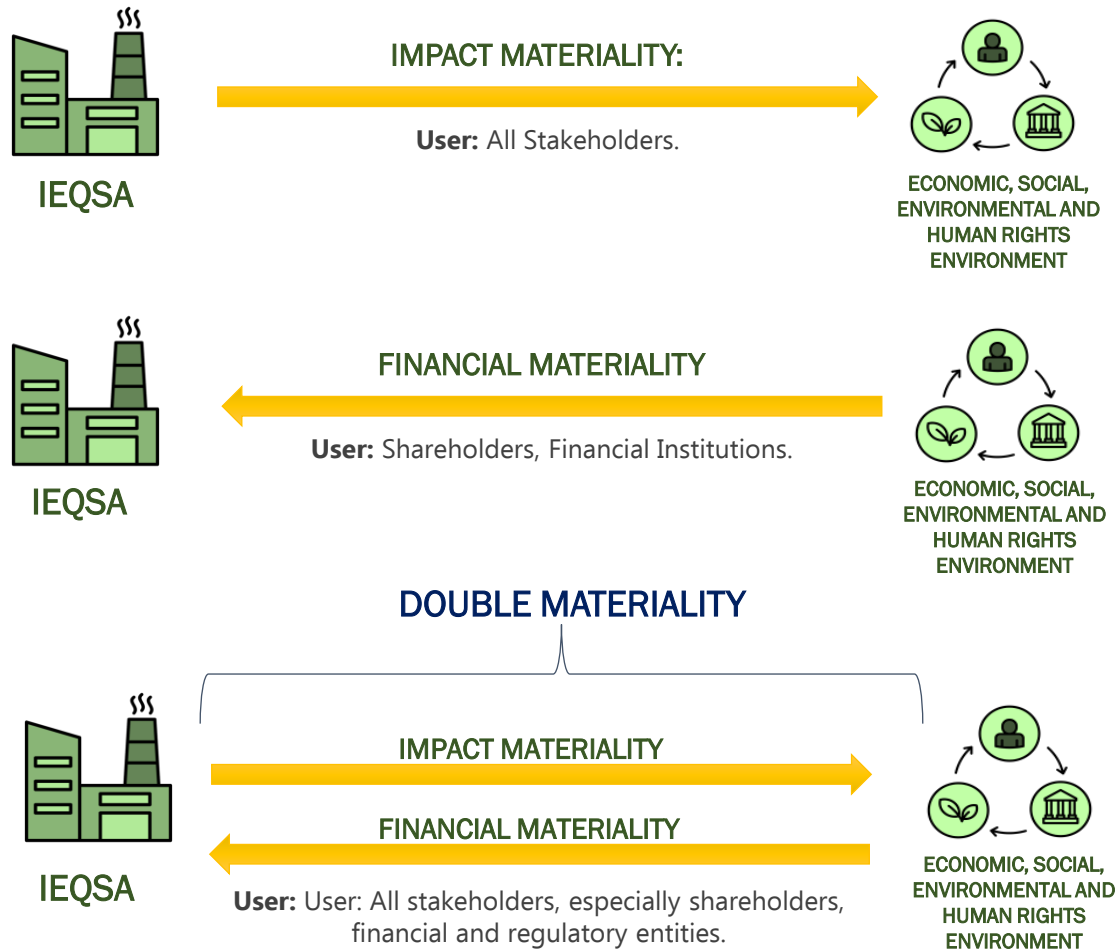


IMPORTANCE OF DOUBLE MATERIALITY FOR IEQSA

At IEQSA, material issues are those that really matter to our company and our stakeholders. The analysis of dual materiality allows us to understand them from two key perspectives:

- ☐ **Impact materiality:** how our activities affect the social, environmental, economic, and human rights environment.
- ☐ **Financial materiality:** how these external factors affect IEQSA's value creation.

The double materiality analysis allows us to **strategically prioritize ESG issues** and distinguish between the material and the urgent. This strengthens our sustainable management and prepares us for future regulatory and commercial requirements, aligning us with international standards.



IMPACT MATERIALITY:

- Assesses how the company's activities impact the environment (economic, social, environmental and human rights).
- Attempts to measure the company's impact on the environment.
- Benefits by improving stakeholder relationships, reducing risk, and strengthening sustainability.



FINANCIAL MATERIALITY:

- Analyzes how changes in the environment (economic, social, environmental, human rights) affect the company (e.g., regulations, climate change, societal demands, etc.).
- Seeks to identify risks and opportunities for the business.
- Benefits financial stability by improving decision making.



DOUBLE MATERIALITY:

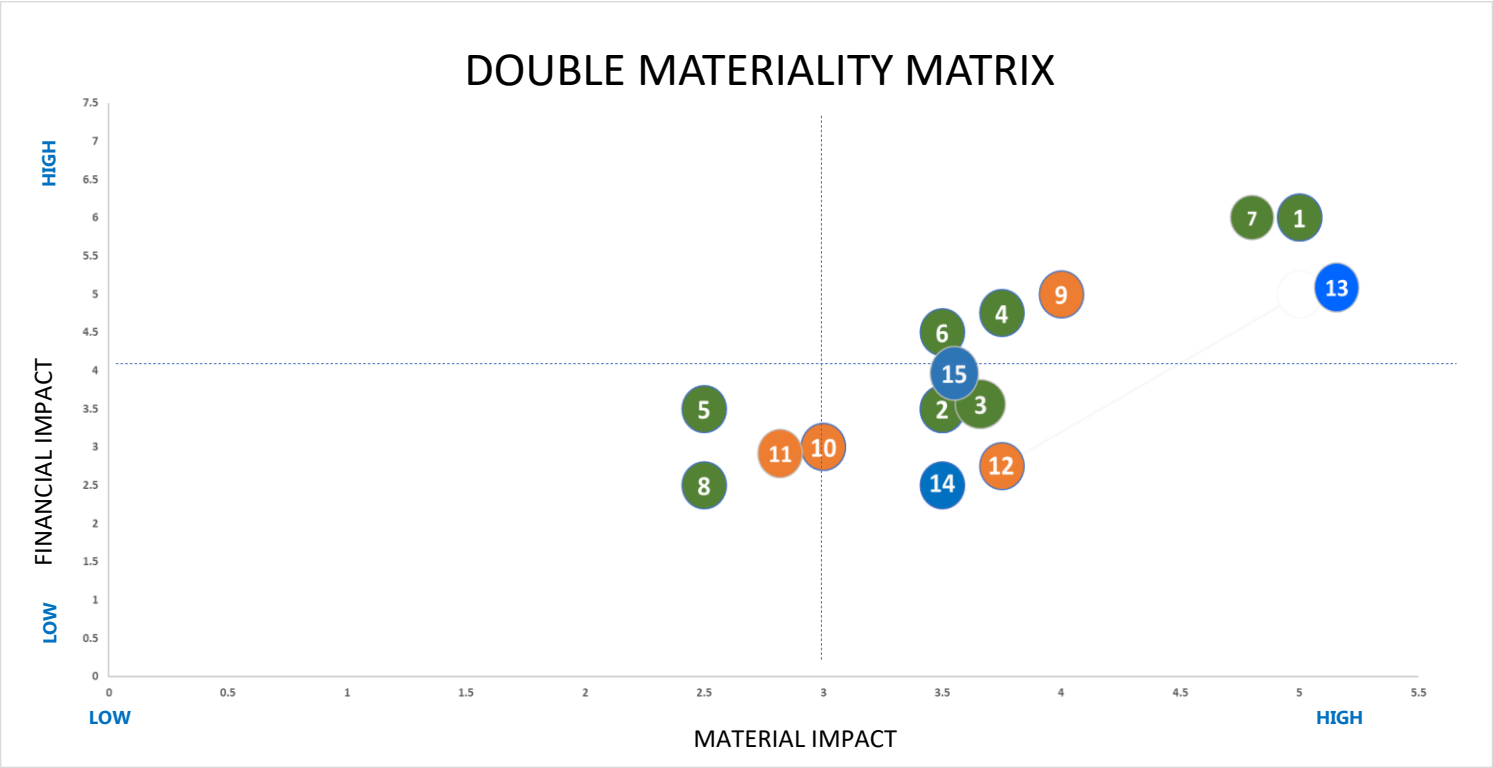
- Combines both perspectives.
- Seeks to understand the relationship between the company and its environment in both directions.
- Benefits from more strategic management in line with international standards.



IEQSA MATERIAL ISSUES

UPPER LEFT QUADRANT:
Contains issues with high financial impact and low material impact.

LOWER LEFT QUADRANT:
Contains issues with low material and financial impact.
Low Dual Materiality.



UPPER RIGHT QUADRANT:
Contains the issues with high material and financial impact.
High Double Materiality.

LOWER RIGHT QUADRANT:
Contains issues with high material impact and low financial impact.

ENVIRONMENTAL			SOCIAL		GOVERNANCE	
1	Greenhouse gas emissions	9	Occupational Health and Safety	13	Customers and Product Quality	
2	Energy consumption	10	Labor Rights	14	Regulatory Compliance	
3	Use of natural resources	11	Working Conditions	15	Transparency and Business Ethics	
4	Waste generation	12	Relations with Nearby Communities			
5	Water consumption					
6	Effluent generation					
7	Air pollution					
8	Circular economy					



PRIORITIZATION AND MANAGEMENT OF MATERIAL ISSUES

ENVIRONMENTAL	SCORE	PAGE
1. GHG EMISSIONS: CARBON FOOTPRINT MEASUREMENT Measurement, reporting and progressive reduction of GHG emissions, driven by concrete actions to minimize environmental impact. First carbon footprint assessment of key products to identify business opportunities and reduction strategies.	7	20, 21, 22, 23
2. ENERGY CONSUMPTION - MONITORING AND ACTIONS Continuous monitoring of energy consumption through dedicated software, with implementation of specific control actions to optimize efficiency and reduce environmental impact.	6	24
3. RESOURCE USE - GAS - MONITORING AND ACTIONS Monitoring of gas consumption through SCADA, with actions to optimize its use and ensure efficient management of the resource.	6	24
4. WASTE GENERATION Implement waste management strategies focused on proper disposal and increased recycling of valuable materials.	7	28
5. WATER CONSUMPTION - MONITORING AND ACTIONS Monitoring of water consumption, with actions aimed at optimizing and ensuring efficient use of the resource.	5	24
6. EFFLUENT GENERATION - MONITORING AND ACTIONS Continuous monitoring of effluents prior to discharge into the sewerage system to ensure compliance with environmental standards.	7	27
7. AIR POLLUTION - ENVIRONMENTAL MONITORING Periodic assessment of air emissions, air quality and noise levels, supported by an environmental management plan and updated EIA.	7	25, 26, 27
8. CIRCULAR ECONOMY - INCREASED VALUE Strengthen IEQSA's circular economy management, with initiatives to increase waste recovery and promote a more sustainable production model.	4	29

SOCIAL	SCORE	PAGE
9. OCCUPATIONAL HEALTH AND SAFETY Regulatory management focused on prevention, with a zero accident and illness rate. Strengthening of preventive measures and awareness programs.	7	32
10. WORK RIGHTS Implementation of human resources policies that guarantee respect for diversity, equity and equal opportunities.	4	31
11. WORKING CONDITIONS Implementation of social benefits, improvement of the working environment and promotion of activities aimed at the well-being of employees.	4	33, 34, 35, 36
12. COMMUNITY RELATIONS Developing information and community involvement activities, including the participation of local schools in paper and plastic recycling campaigns.	5	37, 38, 39, 40

GOVERNANCE	SCORE	PAGE
13. CUSTOMERS AND PRODUCT QUALITY Commercial presence in different continents, ensuring compliance with the technical specifications of the products and guaranteeing a profitable and sustainable operation over time.	8	6, 7
14. REGULATORY COMPLIANCE Compliance with SMV's principles of good corporate governance, maintenance of integrated management systems and key certifications.	4	8, 9, 42, 43
15. TRANSPARENCY AND PROFESSIONAL ETHICS Application of the Code of Ethics and ensuring the disclosure of important and relevant information to financial institutions.	5	43

IEQSA has identified **actively manages its stakeholders as part of its Integrated Management System** and, aligning its actions with ESG criteria. Their needs, expectations and requirements are taken into account, promoting responsible and sustainable relationships.

Compliance with stakeholder requirements is a priority within IEQSA. **All requirements are managed by IEQSA, ensuring their integration into internal processes to ensure compliance.**

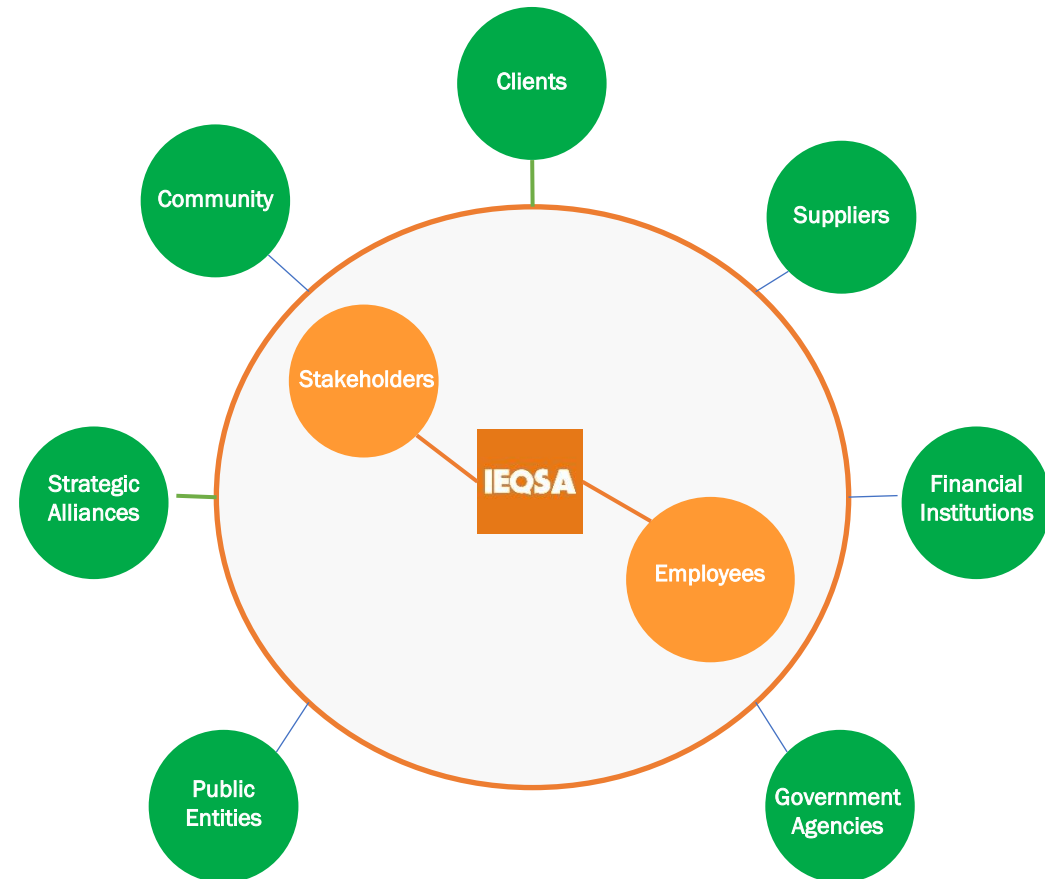
Commitments are monitored on an ongoing basis. This management includes

- ☐ Periodic evaluation of needs and expectations.
- ☐ Identification of associated risks and opportunities.
- ☐ Implementation of strategies to mitigate risks and strengthen opportunities.
- ☐ Review and audit of compliance with requirements

To ensure the effectiveness of stakeholder management, IEQSA conducts internal audits and management reviews to ensure alignment with the organization's strategic actions. These processes allow us to identify gaps and opportunities for improvement in stakeholder relationship management.

IEQSA's stakeholder management covers a total of **44 stakeholders and 79 requirements.**

STAKEHOLDER CHART



GROUP	SUB-GROUP	STAKEHOLDERS	REQUIREMENTS	COMMUNICATION CHANNEL
Internal	Shareholders	1	1	Integrated Management Reports - Sustainability Report Email, phone Face-to-face and online meetings
	Staff	2	10	In-house suggestions box Wall newspapers Relevant internal meetings Reports, special committee reports Email, phone
External	Clients	5	13	Customer Satisfaction Surveys Face-to-face and online meetings Email, phone, website
	Suppliers	8	11	Face-to-face and online meetings Email, phone
	Government Agencies	17	31	Relevant reports, as required. Face-to-face and online meetings Email, phone, website
	Public Entities	5	5	Face-to-face and online meetings Relevant reports, as required. Email, phone, website
	Financial / Private Entities	2	4	Relevant reports Specific sustainability reports Face-to-face and online meetings Email, phone, website
	Strategic partnerships	3	3	Relevant reports Face-to-face and online meetings Email, phone
	Community	1	1	Specific email for queries, telephone Face-to-face presentations on relevant topics Website

SOURCING (SUPPLIERS)

☐ ZINC SUPPLIER (RAW MATERIAL)

- ✓ They measure their Carbon Footprint.
- ✓ They have GHG targets:
 - "Absolute reduction" of direct emissions by 2030.
 - "Neutrality" of emissions by 2040.
 - "Net zero" emissions by 2050.
- ✓ They have an "ESG Strategy" in place.
- ✓ They have aligned their operations with the Sustainable Development Goals (SDGs) and the Global Compact.

☐ ALLOYS SUPPLIER (INPUTS)

- ✓ They measure and manage their Carbon Footprint:
 - Supplier of Copper Cathodes
 - Magnesium Supplier
 - Aluminum and Titanium Supplier

☐ PACKAGING SUPPLIER

- ✓ They measure and manage their Carbon Footprint:
 - Supplier of Paper Bags for ZnO
 - Plasticized paper supplier

PRODUCTION (IEQSA)

- ✓ Since 2021, we have been measuring and managing our organizational carbon footprint.
- ✓ We have been awarded a "Second Star" by MINAM for verifying our GHG Inventory and a "Third Star" for reducing our GHG emissions.
- ✓ Since 2024 we measure our Product Carbon Footprint (Gate to Gate), for our products: Zn Oxide and Anodes.
- ✓ Our Strategic Framework is aligned with ESG criteria.
- ✓ We have established partnerships for voluntary participation in sustainable initiatives.
- ✓ We have an Integrated Management System to support compliance with the ESG Criteria.

CO₂

LOGISTICS OPERATOR - PORT OF CALLAO

- ✓ They have Integrated Management Systems: ISO 14001, BASC, ISO 37001, ISO 28000, ISO 9001.
- ✓ A "Sustainability Strategy" has been established
- ✓ They have Corporate Policies that include commitments to: Social Responsibility, Quality, Environment, Health and Safety, Anti-bribery and prevention of illegal activities.

USE

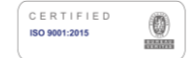
☐ CLIENTS

- ✓ Responsible supplier management based on compliance with sustainability and quality requirements.

TRANSPORT FOR CLIENTS

☐ LINE SHIPPING COMPANIES

- ✓ They measure and manage their Carbon Footprint.
- ✓ They are ISO 14001:2015 certified.

CO₂

03 ENVIRONMENTAL

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ORGANIZATIONAL CARBON FOOTPRINT



Climate change is one of the world's most pressing issues. As a company committed to sustainability, we have taken responsibility to measure, manage and reduce our corporate carbon footprint starting in 2021, contributing to global efforts to reduce the environmental impact of our operations.

WHAT IMPACT ARE WE LOOKING FOR AT IEQSA?

By acting responsibly, IEQSA positively impacts its operations by optimizing resources and reducing costs, minimizing the consumption of energy and raw materials. It also strengthens our competitiveness in demanding markets such as Europe, where CO₂e measurement is increasingly required. Managing our carbon footprint allows us to improve operational efficiency by identifying and reducing waste, ensure regulatory compliance by avoiding potential sanctions, access financing by aligning with sustainable investment criteria, and enhance our reputation by strengthening the trust of our customers and stakeholders.

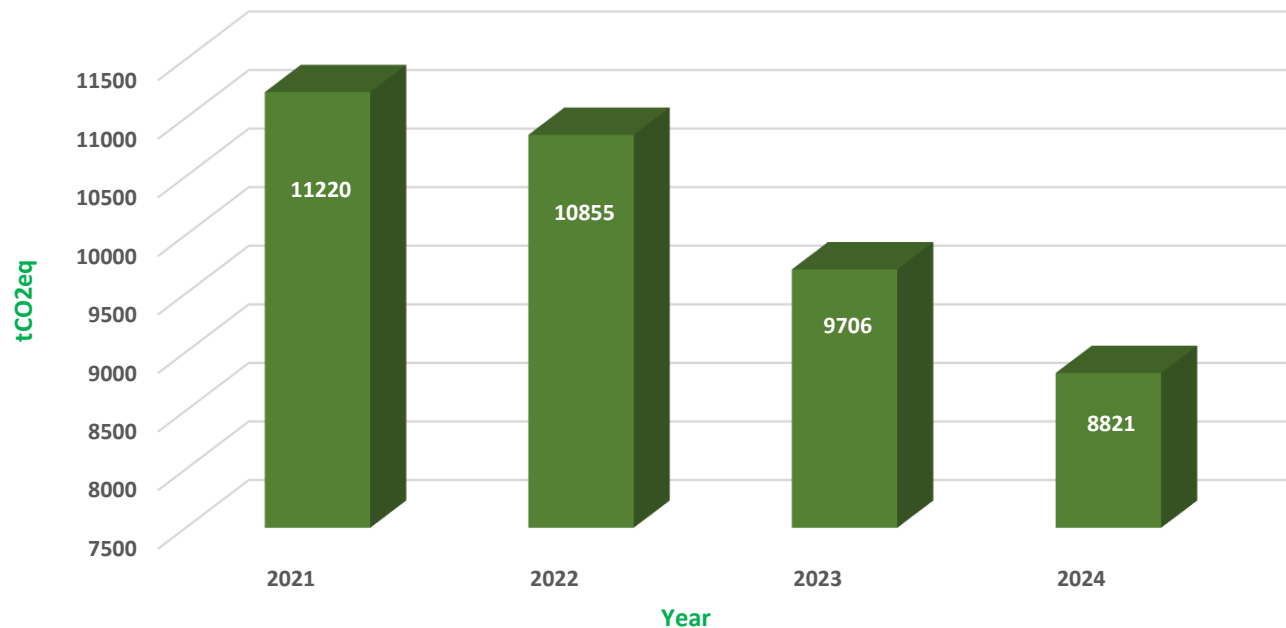
ACHIEVEMENTS 2024

- ❑ We have been awarded the Second and Third Stars of the Carbon Footprint Program Peru by the Ministry of Environment (MINAM).
 - Second Star for verifying our CF for 2021 and 2022.
 - Third Star, for reducing our HC in 2022 compared to 2021 (base year).
- ❑ To guarantee the transparency and reliability of our data, we have had it externally verified by the certification body SGS Peru based on ISO 14064:2018.
- ❑ As a result of this process, we received the Greenhouse Gas (GHG) Verification Statements for the 2021 and 2022 periods.



Over the last four years, IEQSA has shown a **progressive reduction in its organizational carbon footprint** as a result of its commitment to reducing direct emissions by optimizing and strengthening its actions in the management of natural gas consumption and equipment maintenance. As part of this effort, improvements have been made in the monitoring, maintenance and control of plant processes, allowing for more efficient use of resources and ensuring operational continuity.

IEQSA'S ORGANIZATIONAL CARBON FOOTPRINT (2021-2024)



Among **the most important actions that we have incorporated into daily operations, we have optimized:**

- Monitoring of natural gas consumption through the use of process control software (SCADA).
- Preventive and predictive maintenance programs for the plant, with the aim of guaranteeing the continuity of operations.
- The set of actions on the NG internal network:
 - Inspection of the entire installation.
 - Leak test of the entire network.
 - Detection and repair of leaks.
 - Semi-annual and annual maintenance of the gas reduction and metering station (ERM).
 - Weekly routine inspection of internal NG networks with gas detection equipment.
 - Five-yearly review of the entire network.



We have currently measured our Organizational Carbon Footprint **though 2024.**

→ We are in the process of reporting our CF for 2023 and 2024 in the MINAM Platform - Peru.

OUR FIRST MEASUREMENT OF PRODUCT CARBON FOOTPRINT



CONTEXT AND MARKET TRENDS

Measuring the **Product Carbon Footprint (PCF)** has become an essential practice for companies seeking to **align with global market trends, comply with environmental regulations, and improve their competitiveness.** Consumers, investors, and regulators are increasingly demanding transparency about the environmental impact of the products, encouraging companies to measure and reduce their greenhouse gas (GHG) emissions.

The European Union has promoted measures, such as the **European Green Deal**, and new accounting standards, such as **IFES S2 and ESRS European Sustainability Reporting Standards**. These standards require companies to report their GHG emissions and their action plans, as well as the Carbon Border Adjustment Mechanism (CBAM), which will gradually apply taxes to the import of products with a high carbon footprint from 2026, among others.

It is in this context that, in 2024, **IEQSA took a crucial step in its commitment to sustainability** and, in response to the growing demands of the international market, **carried out the measurement of the Product Carbon Footprint for the first time.**



MEASUREMENT METHODOLOGY

IEQSA has followed the methodology established in **ISO 14067**, which provides a rigorous framework for quantifying the **Product Carbon Footprint (PCF)**, applying a **Life Cycle Assessment (LCA)** approach. This approach allows for the assessment of greenhouse gas (GHG) emissions **from the moment raw materials enter the company until the product leaves the factory (door to door), i.e., the production phase.**

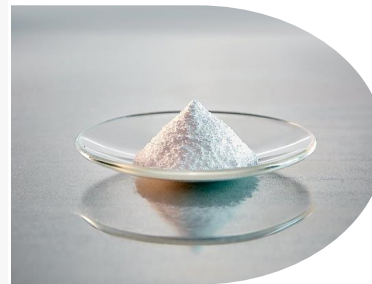
EXECUTED STEPS:

- **Map of Processes:** The main stages of the productive chain were reviewed for each product.
- **Data collection:** Energetic consumption data, inputs, and validated emission factors were obtained.
- **Calculation of emissions:** Consumption of fuels and energy.

OUR FIRST MEASUREMENT:

In its first Product Carbon Footprint measurement, IEQSA has evaluated a total of eight key products within its portfolio. This analysis includes **Zinc Oxide, Zinc Laminates in their various forms (Coils, Sheets, Prestige Coils, and Prestige Sheets), as well as Zinc Anodes in their three formats: 50 mm anodes, 40 mm anodes, and half-balls.**

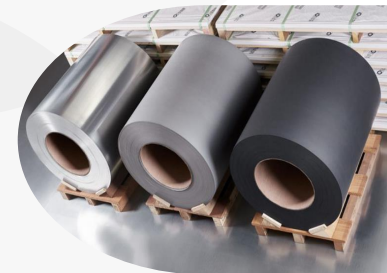
With this assessment, the company delves into the environmental impact of its products throughout its life cycle, reaffirming its commitment to sustainability and resource optimization in its value chain.



ZINC OXIDE



ZINC ANODES



ZINC LAMINATES



As part of our Corporate Goals, we “**Optimize the efficient use of resources in our processes**, working safely and strengthening the application of good environmental practices.”

In this context, we strive to identify, evaluate, and implement opportunities that contribute to optimizing the consumption of the resources used in our operations (water, electricity, and gas), with the aim of reducing the depletion of natural resources and ensuring their sustainability.

Since 2013, we have held the **ISO 14001 Certification - Environmental Management System** through which we manage environmental aspects and impacts associated with our processes.

We have an **Annual Environmental Management Program**, which includes indicators, goals, and actions aimed at helping to reduce the depletion of resources used.

We constantly monitor the consumption of our resources used in operations (electricity, gas, and water).

Since 2008, we have continuously maintained the **ISO 9001 Quality Management System Certification**, which allows us to execute processes in a standardized, planned, and controlled manner. This ensures effective maintenance of equipment, facilities, and systems to prevent significant deviations in the use of resources. We also ensure timely action is taken when any deviations occur

These are the main actions:

- ❑ **The improvements in the Casting and Lamination Process of Drawings 1 generated a reduction of 2% and 8%, respectively, in electricity consumption:**
 - ❑ Casting with reduced thickness and width and reduced number of lamination passes.
- ❑ **Optimization of electricity consumption monitoring through the installation of energy meters and the use of a process control software (SCADA).**
- ❑ **Gradual replacement of conventional luminaires with LEDs.**
- ❑ **Permanent training and awareness-raising about the proper use of resources.**
- ❑ **Ongoing monitoring to detect water leaks.**

RESULTS 2024



14% **LESS WATER CONSUMED**
WITH RESPECT TO 2023



13% **LESS ELECTRIC ENERGY CONSUMED**
WITH RESPECT TO 2023



1% **LESS GAS CONSUMED**
WITH RESPECT TO 2023

ENVIRONMENTAL IMPACT ASSESSMENT UPDATE (EIA)

As part of its commitment to sustainability and continuous improvement, **in 2024, IEQSA updated its Environmental Management Instrument five years after the approval of its Environmental Impact Assessment (EIA)**. This update responds to changes in certain components and facilities of the company, ensuring that our operations remain aligned with the most demanding environmental standards and industry best practices.

The approval of this update was obtained in April 2024, through Directorial Resolution 00370-2024-PRODUCE/DGAAMI, thus consolidating compliance with company regulations.

The EIA update allows us to continuously assess the environmental impacts of our activities, incorporate improvements in natural resource management, and strengthen our environmental mitigation and control strategies. Through this process, we identify opportunities to optimize our operations, implement cleaner technologies, and strengthen our prevention and remediation measures.

As part of our commitment to complying with the Environmental Management Plan established in the EIA, at IEQSA we work closely with the competent authorities and maintain an open dialogue with our stakeholders.

In addition, we promote awareness-raising and participation among our employees and communities in environmental protection, fostering an environmental culture based on responsibility and sustainable development.

The EIA update reflects our long-term vision, in which we seek to balance industrial growth with environmental conservation, ensuring that our operations contribute to the well-being of present and future generations. We will continue to strengthen our environmental strategies to remain at the forefront of sustainability and responsible environmental management.



ENVIRONMENTAL MANAGEMENT PLAN UPDATE

As part of the EIA update, **IEQSA improved its Environmental Management Plan, which currently has 21 commitments**, distributed according to the identified impacts.

IEQSA's Updated Environmental Management Plan

ENVIRONMENTAL IMPACT	NO. OF PLEDGES
Changes in air quality	7
Changes in air quality and increase in noise	2
Impact on soil quality	6
Impact on soil and/or air quality	1
Changes in water quality	2
Social responsibility	2
Potential impact on the urban environment	1
Total Pledges	21

Compliance with environmental regulations is not only a regulatory obligation, but also a demonstration of IEQSA's commitment to responsible and sustainable management of its operations.

The update of its environmental instrument and the implementation of the 21 commitments reflects a vision of continuous improvement, where prevention, control and mitigation of environmental impacts are a fundamental part of its management model.

In this way, the company reaffirms its responsibility to the environment and future generations, aligning its growth with an increasingly efficient and environmentally friendly operation.

Furthermore, **in line with its commitment to transparency and accountability, IEQSA fulfilled its obligation to submit to OEFA the 1st Half-Yearly 2024 Environmental Report, which details the status of compliance with environmental commitments.**



RESULTADOS 2024



1st

ENVIRONMENTAL REPORT FOR THE FIRST HALF OF 2024 SUBMITTED TO OEFA, WITH EVIDENCE OF COMPLIANCE WITH COMMITMENTS ESTABLISHED IN THE ENVIRONMENTAL MANAGEMENT REPORT.

100%

COMPLIANCE WITH ENVIRONMENTAL COMMITMENTS APPROVED IN THE ENVIRONMENTAL MANAGEMENT REPORT.

Compliance with environmental monitoring is essential to assess the impact of our operations and ensure compliance with current regulations. Through semi-annual environmental monitoring measurements, we collected information that allowed us to measure our environmental performance and make informed decisions for continuous improvement. The results obtained are presented transparently to the competent authorities, thus reflecting our commitment to sustainability and environmental protection.

2024 ATMOSPHERIC EMISSIONS

The quality parameters of atmospheric emissions evaluated are: concentration of **Nitrogen Oxides (NOx)**, **Carbon Monoxide (CO)** in 18 fixed sources and, **Particulate Matter (PM₁₀)**, in 3 fixed sources.

ATMOSPHERIC EMISSIONS (18 fixed sources)	2024 AVERAGE	PM*
NOx	BELOW THE LIMIT	320 mg/Nm ³
CO	BELOW THE LIMIT	458.11 mg/m ³

ATMOSPHERIC EMISSIONS (3 fixed sources)	2024 AVERAGE	PM*
NOx	BELOW THE LIMIT	300 mg/Nm ³
CO	BELOW THE LIMIT	200 mg/Nm ³
PM10	BELOW THE LIMIT	50 mg/Nm ³

* MPL: Maximum Permissible Limits for emissions.

2024 AIR QUALITY

The air quality parameters evaluated are: Carbon Monoxide (CO), Nitrogen Dioxide (NO2), Particulate Matter (PM10), Zinc, Copper and Titanium.

AIR QUALITY	2024 AVERAGE		EQS* (ug/m ³)
	WINWARD	LEEWARD	
CO	BELOW THE LIMIT	BELOW THE LIMIT	10 000
NO2	BELOW THE LIMIT	BELOW THE LIMIT	200
PM10	BELOW THE LIMIT	BELOW THE LIMIT	100
Zinc	BELOW THE LIMIT	BELOW THE LIMIT	120
Cobre	BELOW THE LIMIT	BELOW THE LIMIT	50
Titanium	BELOW THE LIMIT	BELOW THE LIMIT	120

* EQS: Environmental Quality Standards for Noise.

2024 NOISE QUALITY

The measurement of environmental noise quality levels are carried out in the areas of influence of IEQSA **during day and night time**.

NOISE QUALITY	2024 AVERAGE	EQS* (dBA)
Day	BELOW THE LIMIT	80
Night	BELOW THE LIMIT	70

* EQS: Environmental Quality Standards for Noise.

2024 RESULTS



100% Compliance with implementing the Updated 2024 Environmental Monitoring Program.

100% of the **MONITORING RESULTS ARE BELOW THE LIMITS and STANDARDS** Maximum permissible limits approved in the Environmental Management Report.

2024 AIR QUALITY

We have permanently incorporated effluent treatment as part of our environmental culture, ensuring compliance with the Maximum Allowed Values (MAV) before being discharged into the sewer, according to legal regulations (**EO 010-2019-MVCS**). To ensure its effectiveness, we continuously monitor them in our laboratory and annually conduct an external inspection to evaluate the regulatory parameters.

ACHIEVEMENTS 2024

As companies, we have a key role to play in responsibly managing our waste, as every planned and controlled action reduces environmental impact and optimizes the use of resources.

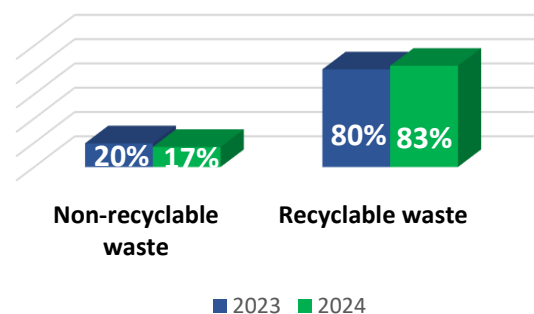
Within this framework, **since 2024, we have reinforced our waste management, focusing on maximizing its use**, both with hazardous and non-hazardous waste, through more efficient and sustainable strategies.

We have optimized our disposal route by implementing hazardous waste marketing initiatives and promoting the donation of non-hazardous waste, **ensuring its reinsertion into production chains, and avoiding its final destination in landfills.**

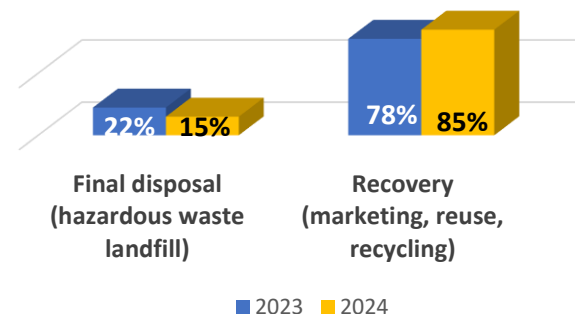
Thanks to these actions, **we have managed to increase the percentage of reused hazardous waste in relation to 2023.** We have contributed to the reduction of hazardous waste sent to landfills, the accumulation of which generates environmental impacts, such as pollution of the soil and water, the emission of greenhouse gases, and the occupation of large areas of land.

With these initiatives, we reaffirm our commitment to the circular economy, promoting the reuse of materials and consolidating a more sustainable and responsible production model.

Types of Waste 2023 vs 2024



Destinations of Hazardous Waste 2023 vs 2024



ALIGNED WASTE MANAGEMENT

Our waste management system complies with current environmental regulations, in compliance with **Executive Order 014-2017-MINAM**, which defines rights, obligations, powers, and responsibilities for comprehensive and appropriate waste management. Since we are committed to continuous improvement, we have a **Non-Municipal Solid Waste Minimization and Management Plan**, established in accordance with **SR 089-2023-MINAM**.

CONSTANT AWARENESS-RAISING IN OUR INTERNAL OPERATIONS

We educate our employees about the importance of waste segregation. We have a central waste warehouse for general waste and another for recyclable waste. The key to our system lies in Intermediate segregation at strategic points in the plant, which optimizes its disposal and maximizes its value.

OUR APPROACH TO CIRCULAR ECONOMY

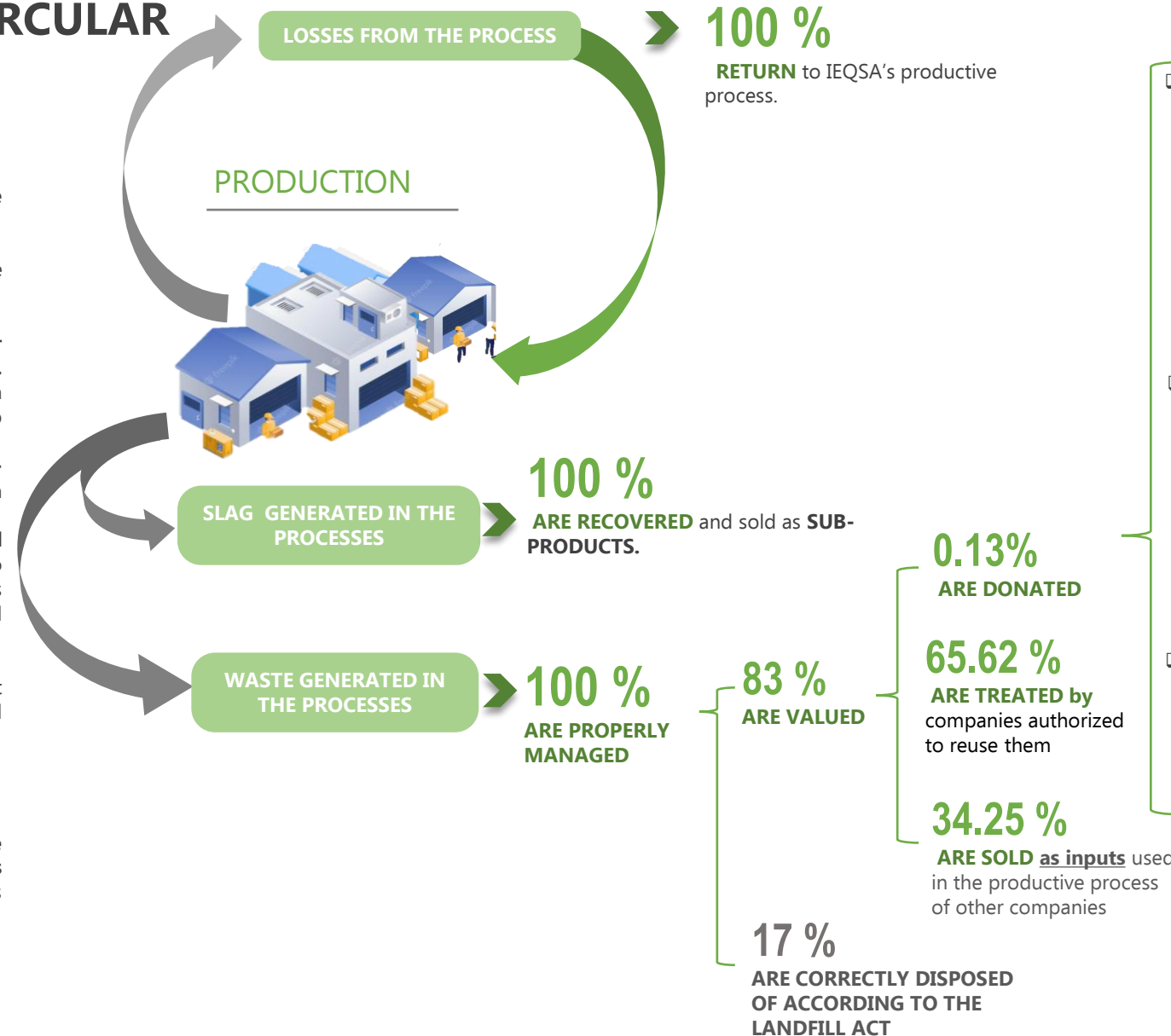
IEQSA is progressively moving toward a more sustainable production model, aligned with the principles of circular economy.

We have implemented key practices that optimize the use of materials and minimize waste.

1. Currently, **all losses generated in our processes are being completely recirculated**. As we work mainly with zinc alloys, they return to the furnaces to be reincorporated into production, avoiding material losses.
2. **Slag is recovered and marketed as a sub-product**, as a way of promoting its exploitation in other industries.
3. As for the waste generated, **we have developed valuation strategies that have allowed us to efficiently manage 83 % of such waste**, thus significantly reducing their environmental impact.

This approach not only optimizes our resources, but also contributes to a more efficient and environmentally responsible production model.

In 2024, **voluntary participation in sustainable initiatives will continue with organizations such as ANIQUEM, RECOLECC, and HP**, which are initiatives aimed at promoting responsible waste management.



ALLIANCE WITH "ANIQUEM"



Through this alliance, we contribute with the donation of plastic bottles and paper to the **"RECYCLE to HELP" program**, aimed at co-financing the rehabilitation children who have survived burns,

ALLIANCE WITH "RECOLECC"



We participated in the **"WE RECYCLE TO LEAVE A FOOTPRINT"** campaign aimed at promoting good practices in managing and handling waste from electrical and electronic equipment (WEEE).

ALLIANCE WITH "HP"



We participated in the **"HP PLANET PARTNERS"** campaign by donating ink and toner cartridges.

04 SOCIAL



By the end of 2024, we had **339 collaborators in our work team**; 85% are local labor.



TRAINING

In 2024, like every year, we continued strengthening the necessary skills of our collaborators so that they continue performing their activities efficiently and safely.

We implemented our **Annual Training Plan**, which included topics on Occupational Health and Safety, Environment, Carbon Footprint, Security in the Supply and Trade Chain, IT Security, Sexual Harassment, among others topics arising according to the specific needs required.



OUR 2024



339

collaborators



85%

come from areas
close to IEQSA



23

female
collaborators



316

male
collaborators



3471

training hours

OUR TEAM IS COMPOSED OF:



collaborators working for IEQSA
**FOR MORE THAN 25
YEARS**



collaborators **WITH
DISABILITIES**



SENIORS



collaborators **in internships**



DIVERSITY AND GENDER EQUALITY

At IEQSA we are aware that gender equality is the first step towards Diversity Management. Therefore, we are committed to **ensuring that all people who are part of our team or are interested in joining (applicants), have the same opportunities** for professional growth, and feel valued and respected.

In 2024, **female presence in administration and plant administration was 28%.**



SANDRA ECHEVARRÍA QUISPE
Head of Plant

Industrias Electro Químicas S.A. - IEQSA

OCCUPATIONAL HEALTH AND SAFETY

At IEQSA, occupational health and safety are fundamental aspects of our management and we continually work to ensure a safe working environment for all.

In compliance with **Act 29783**, we have strengthened our **Occupational Health and Safety Management System (OHSMS)** through preventive controls, specialized training, and technologies that minimize operational risks.

During 2024, we consolidated this commitment with a **strategic agreement with MAPFRE**, which allowed us to access various OHS benefits, strengthening training and awareness-raising of our collaborators. As part of this endeavor, **OHSMS audits, safety inspections, and key training were implemented, including specific training to the Occupational Health and Safety Committee (OHSC).**

- In 2025, we have scheduled key actions, such as:
- ❑ **OHS Training Program** (at UNMSM).
 - ❑ **E-learning platform** for legal training.
 - ❑ **Jobs at height, forklift handling, and OHS supervision** training.
 - ❑ **Training for brigade members and supervisors.**
 - ❑ **MINTRA Audit and OHSMS inspections.**
 - ❑ **High Specialization Program in Occupational Risk Prevention (ESAN).**
 - ❑ **Occupational health and safety update webinars.**

We continue to make progress in the continuous improvement of our processes, consolidating a safer work environment that is aligned with the highest sustainability and well-being standards.

Our OHS Action Mechanisms:

- An **Occupational Health, Safety and Environment Department (OHSE)** is available, which is responsible for managing, organizing and applying established protocols and policies for collaborators, contractors and any person that enters our facilities.
- There is a joint **OCCUPATIONAL HEALTH AND SAFETY COMMITTEE** made up of 4 representatives of the collaborators and 4 representatives assigned by the company.
- There is an **EMERGENCY TEAM** led by an **INCIDENT COMMAND** and made up of **4 FIRST-RESPONSE to EMERGENCIES BRIGADES**, trained and assigned throughout IEQSA.
- An **EMERGENCY INFIRMARY** is available **24 hours a day**, as well as an occupational physician.
- We plan and execute **EMERGENCY DRILLS** to verify the effectiveness of our controls established in the Contingency Plans.
- MECHANISMS OF COMMUNICATION, PARTICIPATION, AND CONSULTATION** are available at IEQSA to be applied on occupational health and safety matters.

Main Management Processes:

- ❑ Management of OHS legal compliance.
- ❑ Hazard Identification, Risk Assessment, and Control (HIRAC).
- ❑ Planning and execution of OHS inspections.
- ❑ Planning and execution of Occupational Agents Monitoring.
- ❑ Job Safety Analysis (JSA) and High-Risk Work Permits (WWTP).
- ❑ Other.

2024 RESULTS



- PHYSICAL AGENTS**
96 points
- CHEMICAL AGENTS**
27 points
- ERGONOMIC AGENTS**
13 points
- BIOLOGICAL AGENTS**
22 points





INTEGRATION DAY

- ☐ INTEGRATION DAY
- ☐ FOOTBALL CHAMPIONSHIP

Miércoles 01 de Mayo

Día de Integración IEQSA

Ven y Disfrutamos en Familia:

Campeonato de confraternidad

Divertidos juegos para los más chicos

Excelencia Educativa

Reconocimiento por años de servicio

Te esperamos...

Inscribe a tu equipo de fútbol:
Llena el formato de inscripción y enviar a
Karim Alarcón al correo kalarcon@ieqsa.com.pe
Hasta el 16 de Abril



8
TRABAJO DECENTE
Y CRECIMIENTO
ECONÓMICO

DELIVERY OF CHRISTMAS GIFT BASKETS



CHRISTMAS CELEBRATION WITH CHILDREN





PREVENTIVE ACTIVITIES AGAINST SEXUAL HARASSMENT



CONECTA2

CONOCE A LOS NUEVOS MIEMBROS DEL COMITÉ FRENTE AL HOSTIGAMIENTO SEXUAL 2024-2025

	REPRESENTANTE DE LOS TRABAJADORES		REPRESENTANTES DE LA EMPRESA	
TITULARES	 OSCAR ESPICHAN S. Almacén	 MILAGROS CRUZ L. Compras	 ELMER MÁLAGA Ingeniería	 KARIM ALARCÓN V. Dirección de Personal
SUPLENTE	 FERNANDO ABANTO Mantenimiento	 ZAIDA MARIN A. Contabilidad	 IVÁN SAN JUAN. Planeamiento Financiero	 SANDRA ECHEVARRÍA Planos



DIRECCIÓN DE PERSONAL
Personas a tu servicio

Cualquier consulta o sugerencia escribenos a:
recursoshumanos@ieqsa.com.pe



CONECTA2

CAPACITACIÓN DEL COMITÉ DE INTERVENCIÓN FRENTE AL HOSTIGAMIENTO SEXUAL



Fecha
Miércoles 26 de junio

Hora:
11:00 am



ID: 816 2851 0444
Passcode: 180789



DIRECCIÓN DE PERSONAL
Personas a tu servicio

Cualquier consulta o sugerencia escribenos a:
recursoshumanos@ieqsa.com.pe

✓ INSURANCE

- **EPS:** Clinic-based care system for affiliated collaborators.
- **FOLA:** Medical care insurance for trainee employees.
- **ONCOSALUD:** The agreement provides for monthly installments at special rates according to age groups.
- **TRAVEL INSURANCE (ABROAD):** Per service commission.
- **CAR INSURANCE:** Group policy for collaborators who have their own car. The benefit is a payroll deduction.

✓ SPECIAL BENEFITS

- **LUNCH – DINNER:** The company subsidizes the cost of lunch and/or dinner for collaborators.
- **FEMALE STAFF TRANSPORTATION:** 02 schedules, in the morning and afternoon.
- **RECOGNITION FOR FIVE-YEAR PERIODS OF SERVICE:** Recognition granted to collaborators with more than 20 years of service.

✓ FAMILY BENEFITS

- **EDUCATIONAL EXCELLENCE AWARD:** Recognition for collaborators' children who are enrolled in primary and secondary schools and who have been at the top of their class during the previous year.
- **STUDENT LOAN:** For collaborators who are studying or have children in school.
- **EMERGENCY LOAN:** For Emergencies, Health or Housing, upon request and evaluation.
- **BEREAVEMENT LEAVE:** Leaves granted to our collaborators in compliance with the Law.

IEQSA

✓ AGREEMENTS

- **MONARK:** July and December promotions with special discounts, payment in installments, and a payroll deduction.
- **SENATI:** Subsidies are granted to collaborators or children of collaborators to attend technical studies.
- **FINANCIAL ENTITIES (BANBIF, BCP, SCOTIABANK):** Exclusive agreements and benefits that aim at improving economic well-being and provide access to financial solutions.

✓ LEGAL BENEFITS

- ESSALUD
- Family allowance
- Immediate family leave
- Maternity and paternity leave
- Breastfeeding break (Lactarium)
- Occupational physician
- Complementary High-Risk Insurance
- Vida Ley insurance
- Occupational physician evaluations
- Personal Protection Equipment
- Labor training insurance (trainees)



COMMUNICATION PROGRAM

IEQSA has implemented a communication program that strengthens the dialog and relationship with the population in its area of influence. As part of this commitment, **an annual presentation is made on environmental management performance, providing transparency on the actions carried out.**

In 2024, the session was led by the Management Systems Department and was attended by several organizations, including the Colegio Parroquial Santa Cruz. **A noteworthy fact of this edition was the presence of the representative from the institution along with six students from the school, thus reflecting the interest of the new generations in environmental management.**



“IEQSA representatives explaining our Management to members of our community”



LOCAL LABOR HIRING PROGRAM

This program involves facilitating mechanisms for work articulation between IEQSA and the residents within the area of direct influence, so that they can fill jobs through a selection and hiring process.

 **85%**

Reside in areas near
IEQSA



COMMUNITY OUTREACH – COLEGIO PARROQUIAL SANTA CRUZ

As part of our commitment to the community and the promotion of good environmental practices, we invited the Colegio Parroquial Santa Cruz to participate in the **"Recycle to Help"** campaign organized by ANIQUEM. This initiative aims to promote the separation of plastic bottles and paper, contributing both to the care of the environment and to the support of social causes. With these actions, we reaffirm our commitment to sustainability and environmental education.

In this regard, IEQSA donated plastic cylinders and containers for the recycling of plastic bottles and wastepaper, respectively.



Talk given by ANIQUEM representatives to Colegio Parroquial Santa Cruz students.

COMMUNITY OUTREACH – COLEGIO PARROQUIAL SANTA CRUZ

In keeping with our commitment to sustainability, we enthusiastically accepted the Colegio Parroquial Santa Cruz's invitation to judge their recycled costume contest. This initiative not only encourages creativity and reuse of waste but also reinforces the importance of recycling in the community.

Through these activities, we continue to support, promote, and strengthen the culture of environmental responsibility in the new generations.



COMMUNITY OUTREACH – COLEGIO PARROQUIAL SANTA CRUZ

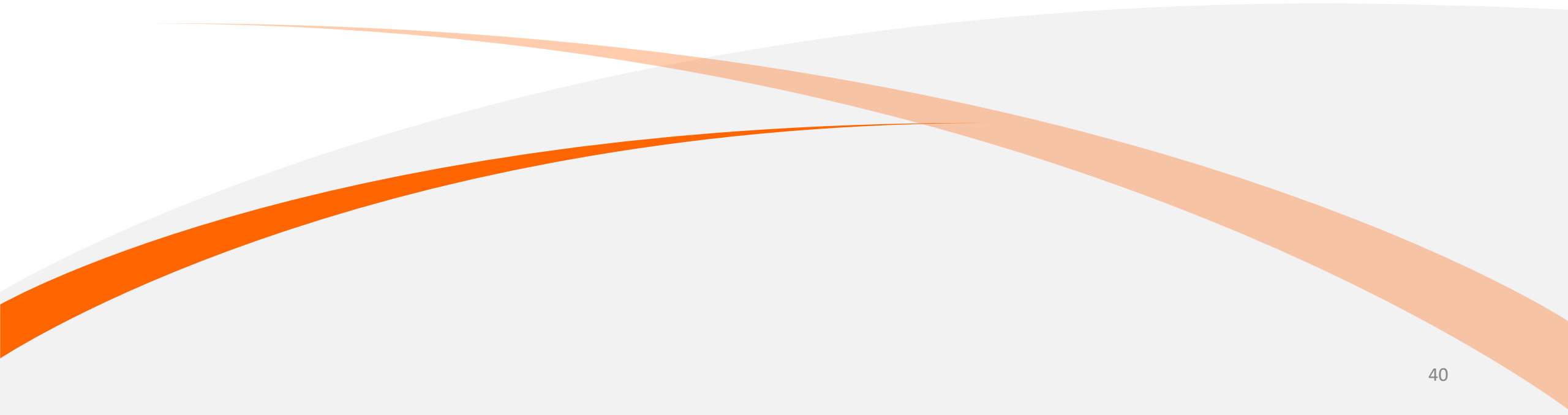
Afterwards, in December 2024, we were also invited to the **plastic bottle caps collection contest** award ceremony, which is another example of the positive impact these initiatives are generating among young people.

We are pleased to see how the community discussion has evolved and sown environmental awareness within the new generations. It is in them that the real transformation lies, and we will continue to seek ways to strengthen these initiatives and make them sustainable over time.



IEQSA collaborated by providing prizes to the two winning classrooms in recognition of the students' efforts to promote recycling. Through these actions, we continue to promote environmental awareness and strengthen the commitment towards good sustainable practices.

05 GOVERNANCE

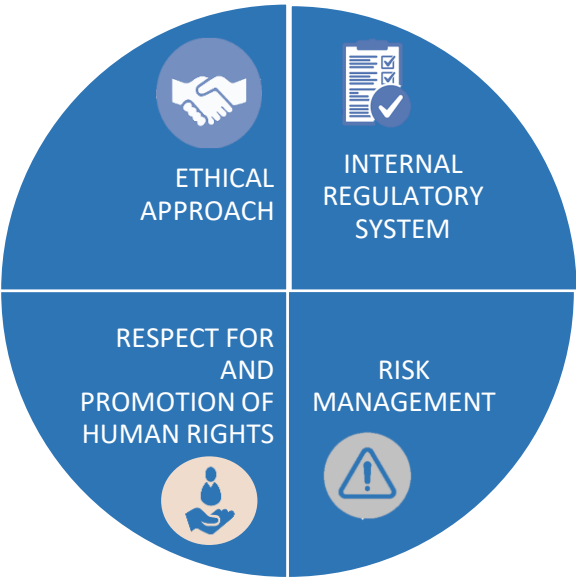


We are well aware that the quality of our Corporate Governance has a direct impact on the trust of our stakeholders, on our reputation, on value creation, and sustainability of the business.

At IEQSA, we are committed to further strengthening our Corporate Governance structure and management on the basis of *"Fairness, Transparency and Accountability."*

GOVERNANCE MODEL

The IEQSA Governance model is supported by the following **PILLARS OF ACTION:**



GOVERNANCE STRUCTURE

IEQSA's corporate governance is led by a 5-member Corporate Board of Directors, which is the highest decision-making body of the company and oversees business strategy, risk management and regulatory compliance.

IEQSA DIRECTORY

Alex Gliksman Goldstein
 President of the Board

Raúl Alberto Francisco Musso Vento
 Director

José Manuel Rivera Minaya
 Director

Mohit Kumar Sharma
 Director

James Kenan Williams
 Director

COMPLIANCE REPORT

On an annual basis, IEQSA submits its **"Report on Compliance with the Code of Good Corporate Governance for Peruvian Companies"** to the Superintendence of the Peruvian Securities Market (SMV, by its Spanish initials).

This report is based on the following Pillars of Good Corporate Governance:

-  PILLAR I:

SHAREHOLDER'S RIGHTS
-  PILLAR II:

SHAREHOLDER'S GENERAL MEETING
-  PILLAR III:

BOARD OF DIRECTORS AND SENIOR MANAGEMENT
-  PILLAR IV:

RISK AND COMPLIANCE
-  PILLAR V:

INFORMATION TRANSPARENCY



ETHICAL APPROACH

As one of the main pillars of our governance model, IEQSA's "ETHICAL APPROACH" is supported by the "CODE OF ETHICS" approved by the Board of Directors, which establishes the norms, criteria, and values that govern our actions and continue to GENERATE TRUST among our stakeholders.

TOPICS INCLUDED IN OUR "CODE OF ETHICS"

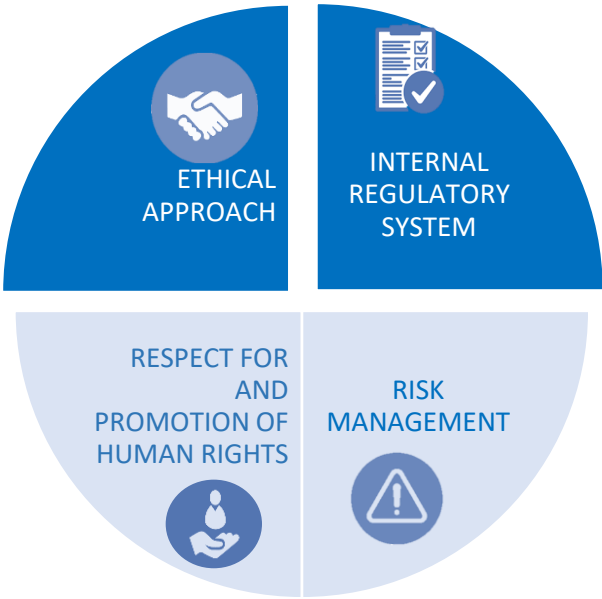
COMMITMENT TO ETHICAL AND REGULATORY STANDARDS

COMMITMENT TO OUR SHAREHOLDERS

COMMITMENT TO OUR COLLABORATORS

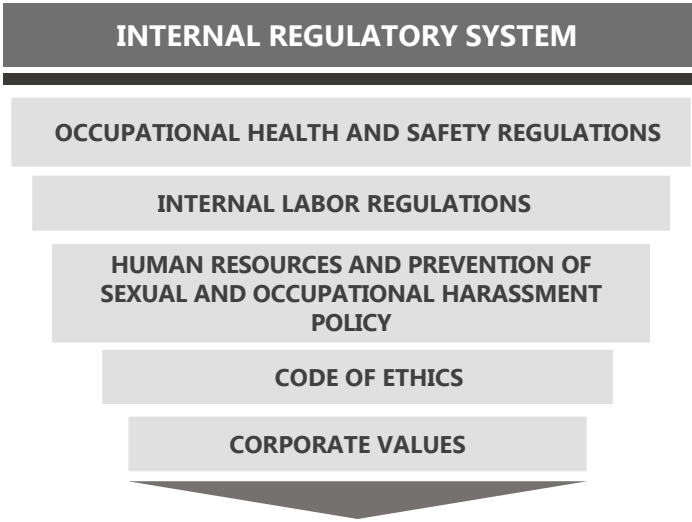
COMMITMENT TO OUR SUPPLIERS, CUSTOMERS, AND COMPETITORS

- ☐ Legal compliance of the code and other requirements.
- ☐ Prohibition against retaliation.
- ☐ Accuracy of reports and records.
- ☐ Protection and proper use of assets.
- ☐ Proper use of confidential information.
- ☐ Conflict of interest.
- ☐ Personal information privacy.
- ☐ Fair and integral treatment of others.
- ☐ Communication without fear.
- ☐ Antitrust and competition.
- ☐ Corruption and bribery.



INTERNAL REGULATORY SYSTEM

- ☐ Corporate Values.
- ☐ Code of ethics.
- ☐ Human resources policy and the prevention of sexual and occupational harassment.
- ☐ Internal Labor Regulations (ILR).
- ☐ Internal Occupational Health and Safety Regulations (IOHSR).
- ☐ Sexual harassment prevention and disciplinary policy.
- ☐ Work Climate and Mental Health action plans





WE RESPECT AND PROMOTE HUMAN RIGHTS

We are committed to **respecting and further promoting Human Rights** in all aspects of our value chain.

Our **Human Rights Policy** is our primary guideline, which governs our conduct and actions along with our other established policies. Since its adoption, this document has been part of the official documents shared with our collaborators.



HUMAN RESOURCES POLICY AND THE PREVENTION OF SEXUAL AND OCCUPATIONAL HARASSMENT

WHAT TOPICS DO WE COVER?

☐ DIVERSITY

☐ AGAINST CHILD LABOR

☐ DECENT AND FAIR TREATMENT

☐ AGAINST DISCRIMINATION

☐ DEVELOPMENT OF COLLABORATORS

☐ COMPENSATIONS



☐ AGAINST OCCUPATIONAL HARASSMENT AND SEXUAL HARASSMENT

☐ OPENED DOORS

☐ WELL-BEING

☐ INDUCTION AND TRAINING

☐ PERFORMANCE MANAGEMENT

☐ TERMINATION



OUR SEXUAL HARASSMENT INTERVENTION COMMITTEE

Since 2020, we have had a **JOINT COMMITTEE FOR INTERVENTION AGAINST SEXUAL HARASSMENT**. It is composed of 2 members elected by the collaborators and 2 members appointed by IEQSA.

In 2023, we carried out the process of electing the new **COMMITTEE FOR INTERVENTION AGAINST SEXUAL HARASSMENT**, which will take effect in 2024-2025.

2024 RESULTS

0 COMPLAINTS

for cases related to Human Rights.

0 COMPLAINTS

for cases related to Sexual and Occupational Harassment.



RISK MANAGEMENT

At IEQSA, we manage risk through an integral approach that allows us to adopt a global vision focused on the achievement of our objectives, the continuity of our operations, and the sustainable development of our company

To this end, we have established **specific policies to manage each level of risk**, which are reviewed and monitored on an ongoing basis as part of our Integrated Management System.





Contact us

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