



ANNUAL SUSTAINABILITY REPORT

2025

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The year 2025 marks a new milestone in IEQSA's strategic evolution. In an environment characterized by stricter regulatory, climate, and social requirements, sustainability has evolved from a complementary focus to become a fundamental pillar of our strategy, driving competitiveness, resilience, and long-term value creation.

With over six decades of experience and a commercial presence in over 45 countries, we are facing a period of transformation driven by new environmental and social regulations that are redefining the market rules. This reality is particularly relevant for IEQSA, given that approximately 53% of our exports are bound for the European Union, where initiatives such as the Carbon Border Adjustment Mechanism (CBAM) and other regulations related to sustainability and decarbonization are gaining ground.

In light of this context, we strengthened the integration of ESG criteria into our corporate strategy and decision-making processes. Furthermore, we have consolidated the application of the double materiality approach, integrating it more deeply into the assessment of risks and opportunities—both in terms of the impact that ESG factors may have on IEQSA's financial performance and the effects of our operations on the environment and society. This approach fosters a more comprehensive, resilient management style focused on creating sustainable value for our stakeholders.

Throughout 2025, we promoted initiatives aimed at improving energy efficiency, reducing emissions, managing resources responsibly, and advancing our decarbonization strategy. These actions help increase our competitiveness, optimize regulatory risk management, and generate operational efficiencies.

Our commitment is also reflected in our people. We promote safe and healthy work environments, foster employee development, and strengthen relationships based on trust with communities, customers, suppliers, and other stakeholders, contributing to the sustainable development of our environment.

Sustainability is part of the strategic agenda set out by our Senior Management and the Board of Directors. Through robust governance, we promote ethics, transparency, regulatory compliance, and sound risk management, thereby strengthening the sustainability of our business.

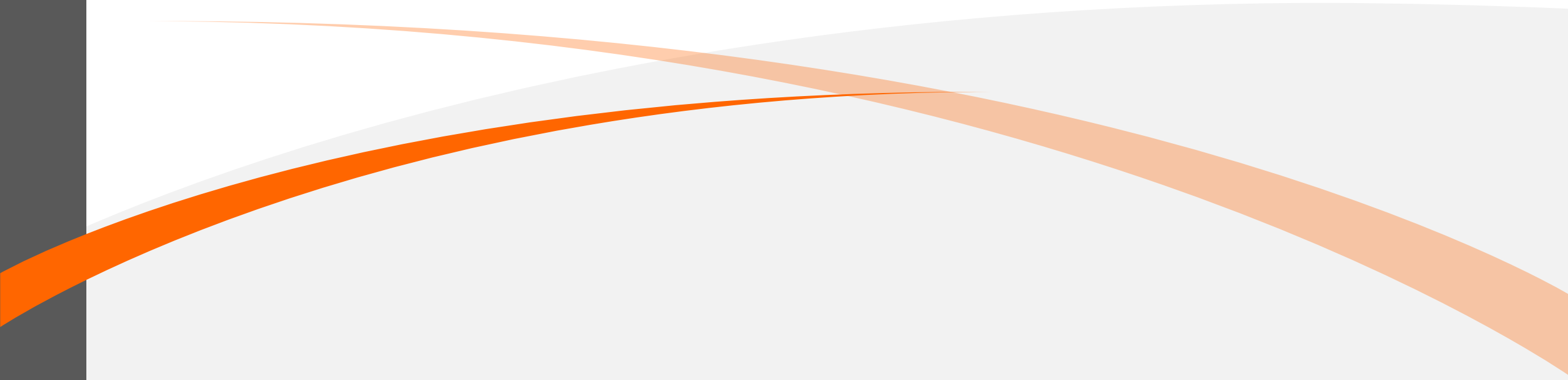
Looking ahead, we firmly believe that sustainability is not only a corporate responsibility but also an opportunity to innovate, create shared value, and ensure IEQSA's sustainable growth.



RAÚL ALBERTO FRANCISCO MUSSO VENTO
CEO

Industrias Electro Químicas S.A., IEQSA

02 ABOUT US

The page features decorative curved lines in orange and grey that sweep across the bottom half of the page, creating a modern, flowing design.

IEQSA: Over 60 years of global competitiveness built on quality, sustainability, and trust

With over 60 years of experience, IEQSA is a Peruvian industrial company specializing in the processing of non-ferrous metals, recognized for its commitment to quality, sustainability, and the trust it has built with its customers and other stakeholders throughout its history.

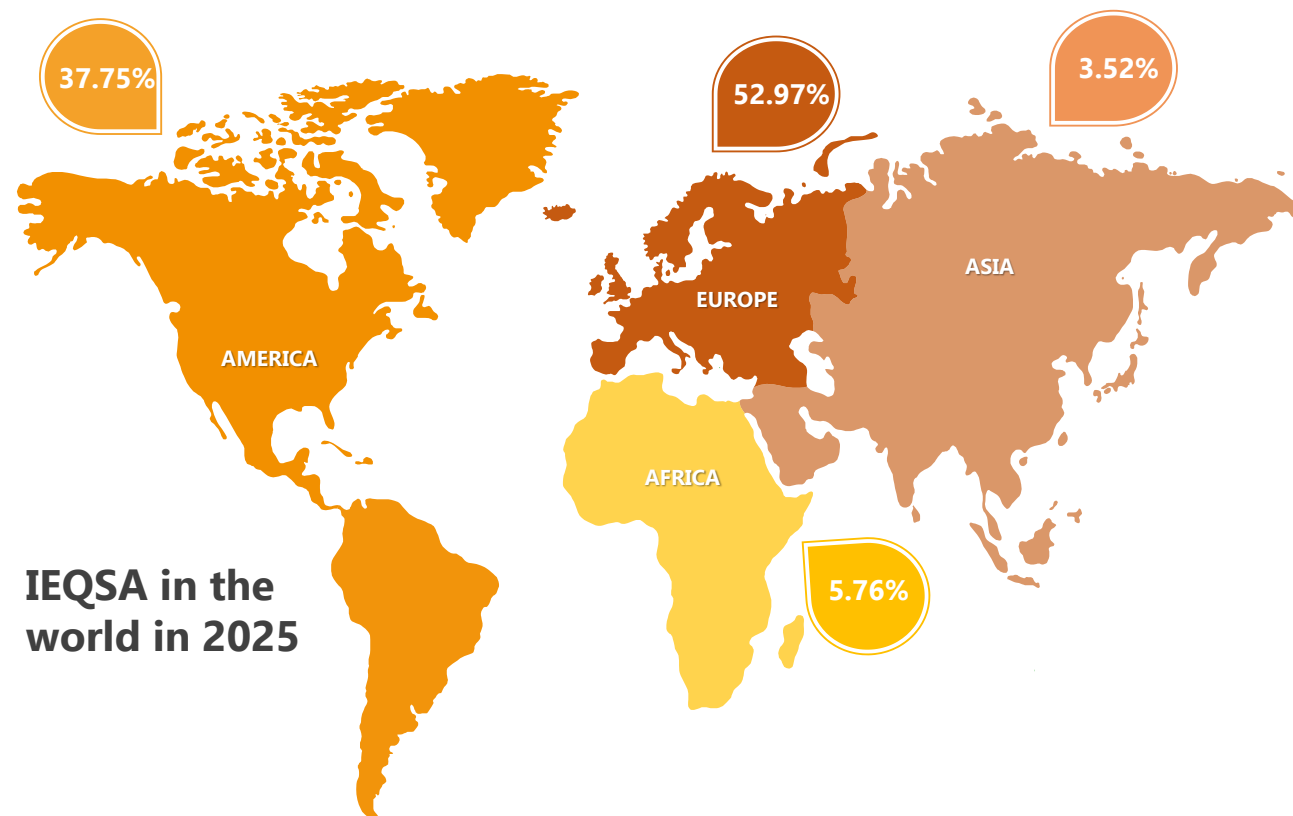
Our metallurgical products are used in a wide variety of industrial applications and are manufactured under strict quality standards, complying with the requirements set forth in international technical standards such as EN 988, EN 1774, ASTM B240, and other specifications applicable to the markets where we operate. This commitment to excellence allows us to meet the requirements of customers from various industrial sectors worldwide.

Strategically located near Peru's main port complex (Callao), we enjoy a privileged position that facilitates efficient access to international markets and strengthens our logistical capacity to serve customers in different regions of the world in a timely manner.

Currently, more than 95% of our sales correspond to exports, with our products reaching more than 45 countries across five continents. This strong international presence enables us to compete with manufacturers in Europe, the Americas, and Asia, consolidating our position as a reliable supplier of metallurgical products for highly demanding markets.

Our competitiveness is based on continuous improvement of our processes and a long-term business management approach. In this context, we have progressively integrated environmental, social, and governance (ESG) criteria into our business strategy, recognizing that sustainability is a key factor in strengthening resilience, efficiency, and the creation of sustainable value.

At IEQSA, we understand that quality, sustainability, and trust are fundamental pillars for sustainable business growth. For this reason, we are committed to continuing our efforts to generate economic, environmental, and social value in a balanced manner and to strengthening our position as a Peruvian company with global reach and a long-term vision.



+60
years in the
market

+ 45
countries where
our products are
available

+95%
export
sales

❑ ZINC OXIDE

Using the French indirect reduction process and exclusively high-grade special zinc from Peruvian refineries, we produce a type of zinc oxide that is internationally rated as "Pharmaceutical Grade" or "Gold Seal."



❑ VEROZINC

Our laminated titanium-zinc is manufactured in accordance with specifications set forth in European standard EN 988. It is also approved for the manufacture of pipes and rainwater system accessories using the TIG spot-welding method.

❑ ZINC ANODES

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



❑ BATTERY PRODUCTS

This includes zinc calots used in the manufacture of dry cell batteries. We offer a full range of zinc calots, from R-25 to R-03, round or hexagonal, with or without lubrication.



❑ ZINC ALLOYS

We have over four decades of experience in the production of these types of zinc alloys. We currently supply a full range of these alloys, in accordance with technical standards such as EN 1774 (Europe) and ASTM B240-07 (U.S.), among others.

THE ENVIRONMENT HAS CHANGED. SO HAVE THE RULES.

The environment in which we conduct our business is undergoing structural change, and the rules governing access to international markets are evolving along with it.

In recent years, we have witnessed a significant transformation in the way companies are evaluated by markets, customers, investors, and society. Today, it is no longer enough to manufacture quality products or maintain efficient operations; we must also demonstrate how we manage our environmental and social impacts, how we govern our risks, and how we contribute to long-term sustainability.



"Sustainability is no longer just a supplementary concept; it has become a strategic factor that directly influences business continuity, market access, and value creation."

JOSÉ ALVA BURGA
Integrated Management System Directorate
Representative | Sustainability
Industrias Electro Químicas S.A. - IEQSA

The increase in international regulations and requirements such as:

- ❑ **The European Union's Carbon Border Adjustment Mechanism (CBAM)** has already taken effect, imposing a specific and increasing cost on the emissions embedded in products exported to the European bloc. This mechanism is no longer an abstract risk: it is a condition for competitiveness that directly alters our equation for market access and profit margins, requiring quantified and publicly disclosed decarbonization targets—verifiable by third parties—that prove to customers, regulators, and financiers a genuine and sustained carbon reduction track record.
- ❑ **Accelerated decarbonization and global carbon pricing** are redefining industrial competitiveness: those of us who are moving toward operations with a smaller carbon footprint—through energy efficiency, the adoption of cleaner and safer energy sources, and a circular economy understood as a business model rather than merely waste management—are reducing our exposure to future regulatory costs and building a lasting structural advantage.
- ❑ **The European market's requirement for regulatory compliance and adherence to sustainability standards (CSRD, ISSB, and SBTi, among others) across its entire supply chain**, regardless of where its suppliers are located.

(*) **CSRD**: Corporate Sustainability Reporting Directive; **ISSB**: International Sustainability Standards Board; **SBTi**: Science-Based Targets Initiative.

- ❑ **The restructuring of access to financing based on sustainability trends**, where the cost of climate capital is already a real market variable for accessing sustainable lines of credit and better terms.

Given this, for a company like IEQSA—whose products are sold in more than 45 countries and which is actively involved in highly demanding international markets—these changes present significant challenges, but also opportunities to differentiate ourselves and strengthen our competitive position.

Today, the ability to demonstrate traceability, environmental performance, corporate integrity, operational efficiency, and organizational resilience has become as important a factor as product quality or production efficiency.

In this new context, **sustainability has evolved from a complementary concept into a strategic factor** that directly influences business continuity, market access, and value creation.

We are convinced that what sets our company apart today **will be the minimum requirement for continuing to operate in the most valuable markets tomorrow.**

OUR INTEGRATED CORPORATE MANAGEMENT

WHAT WE HAVE BUILT OVER TIME

Given this situation, we have a distinct advantage: **WE ARE NOT STARTING FROM SCRATCH.**

Since 2008, when IEQSA obtained its first ISO 9001 certification, the Integrated Management System has continued to grow in scope, depth, and strategic importance. What began as a commitment to operational excellence and customer satisfaction has become the backbone of the company's sustainable management: a framework that today integrates quality, environmental management, supply chain security, risk control, and sustainability under a single documented, audited, and continuously improved structure.

As of 2025, we have taken concrete steps to enhance the strategic dimension of our IMS:

- ✓ **EcoVadis:** In 2025, we received the Bronze Medal as a result of our first sustainability assessment, a distinction that places us among the top 35% of companies assessed globally based on criteria related to the environment, labor and human rights, ethics, and sustainable procurement.
- ✓ Since 2018, we have consistently upheld our **SEDEX membership**, which is based on compliance with responsible supply chain practices (environment, health and safety, working conditions, and business ethics).
- ✓ **Integrated Management System in place** since 2008.

- ✓ **In-depth look at the double materiality analysis in our 2024 and 2025 sustainability reports.**
- ✓ **We successfully passed the external BASC certification audit—Standard 6.0.1—reaffirming** our thirteen-year commitment to the control and security of our supply chain and to ethical trade.
- ✓ **We have measured our organizational carbon footprint for five consecutive years** in accordance with ISO 14064, with external verification by accredited certification bodies.
- ✓ In 2024, **we began our first product carbon footprint assessment** under ISO 14067, covering ten products from our export portfolio—a proactive step in anticipation of CBAM and the growing requirements of our European customers.
- ✓ Our **circular economy management achieves a recovery rate of 78.2% of total waste generated**, with 100% of byproducts returning to the production process and 100% of the slag being recovered and sold as byproducts.
- ✓ We have renewed our electricity contract; **starting in 2026, 100% of the energy we consume will come from certified renewable sources.**
- ✓ We consistently maintain **100% compliance with our environmental commitments as set forth in our Environmental Management Plan** and the laws and regulations applicable to IEQSA.

- ✓ **We strengthened our ties with the communities in our company's area of influence** through environmental talks, agreements on ongoing communication, and relationship-building programs with neighborhood associations in our area.
- ✓ **We have strengthened our strategic partnership with MAPFRE**, strengthening our joint efforts aimed at prevention and the promotion of a culture of occupational safety and health.
- ✓ We have initiated direct discussions with representatives of the European Union in Peru and Spain, as well as with GIZ Peru, **to understand the precise scope of CBAM** on our export operations.

Internally, **in collaboration with Senior Management, IEQSA led a process of systemic maturity:**

- ✓ The formation of a multidisciplinary corporate team to strengthen the integrated approach of process leaders; the inclusion of IMS criteria in job descriptions and performance evaluations; and the implementation of unannounced internal audits that objectively and comprehensively verify our controls.

These steps are an example of the actions taken as of 2025 as a result of a management culture built over more than 17 years of joint work since we launched our first ISO 9001 Management System.



IMPLEMENTED MANAGEMENT SYSTEMS

ISO 9001:2015
 Quality Management
since 2008

CERTIFIED
 ISO 9001:2015

ISO 14001:2015
 Environmental Management
since 2013

CERTIFIED
 ISO 14001:2015

OHS-Law 29783
 Occupational Safety and Health Management
since 2013

Ministerio de Trabajo y Promoción del Empleo

BASC
 Supply Chain Control and Security
since 2012

KOMO
 Compliance with EN 988 Standard – Applies to VEROZINC
since 2012

GMP
 Good Manufacturing and Management Practices – Applies to ZnO
since 2019



SPECIFIC DECLARATIONS AND CERTIFICATES

CE - DECLARATION OF PERFORMANCE
 For products: zinc coils and sheets

Standard EN 14783:2015,
 Regulation (EU) No. 305/2011

MPA NRW (Germany) – TECHNICAL TEST REPORT
 For products: zinc coils and sheets

KOSHER CERTIFICATE
 Issued by the Israeli Union of Peru for the product zinc oxide

Certifies compliance with Kosher dietary laws.

SUSTAINABILITY COMMITMENTS

SEDEX MEMBER
"ETHICAL AND SUSTAINABLE TRADE"
(since 2018)



ECOVADIS MEMBER
"CORPORATE SUSTAINABILITY"
(since 2025)



2025 AWARD

BRONZE | Top 35%



✓ In 2025, we were awarded the **BRONZE MEDAL** by EcoVadis as a result of IEQSA's first sustainability assessment.

CORPORATE AGREEMENTS & PARTNERSHIPS



PARTNERSHIP WITH "ANIQUEM"
(waste: paper and plastic bottles)



AGREEMENT WITH "RECOLEC"
(Waste Electrical and Electronic Equipment (WEEE))



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



ORGANIZATIONAL CARBON FOOTPRINT MANAGEMENT (ISO 14064:2018): 5 YEARS MEASURED AND VERIFIED

CCF 2021

CCF 2022

CCF 2023

CCF 2024

CCF 2025

“VERIFIED BY EXTERNAL PARTY”



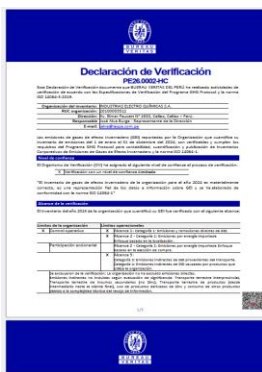
“VERIFIED BY EXTERNAL PARTY”



“VERIFIED BY EXTERNAL PARTY”



“VERIFIED BY EXTERNAL PARTY”



“VERIFIED BY EXTERNAL PARTY”



PRODUCT CARBON FOOTPRINT MANAGEMENT (ISO 14067): MEASUREMENTS CONDUCTED SINCE 2024



ZINC OXIDE



CF measured for:
Zinc oxide (ZnO)



VEROZINC



CF measured for:
Natural coils
Pre-weathered gray coils
Black coils
Natural sheets
Pre-weathered gray sheets
Black sheets



ZINC ANODES



CF measured for:
50 mm balls
40 mm balls
Half balls

HOW WE MANAGE SUSTAINABILITY

At IEQSA, sustainability is not separate from our business operations, but rather a way to manage risks, identify opportunities, strengthen stakeholder trust, and ensure our continued presence in increasingly demanding markets.

For this reason, **our actions are focused on establishing sustainability as a strategic component of our competitiveness, business resilience, and long-term value creation.**

As an industrial company with more than 60 years of experience, we have progressively integrated sustainability into our corporate strategy, recognizing that environmental, social, and governance (ESG) performance directly influences our ability to grow in a responsible and sustainable manner.

Our **SUSTAINABLE APPROACH** is aligned with ESG criteria and contributes to the achievement of the Sustainable Development Goals (SDGs), supported by our Integrated Management System (IMS) and guided by the Corporate Guidelines established by IEQSA.

We also **strengthen our management through the Double Materiality Analysis**, a tool that allows us to identify and prioritize those issues that have a significant impact on the environment and society, as well as those ESG factors that may influence the business's competitiveness, financial performance, and future sustainability.

In this context, **we have defined a roadmap based on sustainable strategic objectives** aimed at further decarbonizing our operations and products, strengthening ESG governance, establishing sustainability as a business attribute that can be verified by our customers, promoting circular economy models, and continuing to develop our organizational capabilities and human capital.

At IEQSA, we will continue to strengthen this vision by fostering responsible, transparent, and results-oriented management that drives our long-term competitiveness and sustainability.

OUR STRATEGIC SUSTAINABILITY GOALS FROM A BSC (Balanced Scorecard) PERSPECTIVE

FINANCIAL PERSPECTIVE

- Strengthen competitiveness and financial sustainability through management of ESG risks and opportunities.
Focused on: Protecting access to European markets in light of the CBAM; mitigating the financial impact of carbon costs and regulatory risks; and reducing costs through resource efficiency and circular economy practices.
- Promote access to business and financial opportunities related to sustainability.

STAKEHOLDER PERSPECTIVE

- Strengthen stakeholder trust, reputation, and preference through sustainable and transparent management.

PROCESS PERSPECTIVE

- Maximize operational, environmental, and social excellence in a sustainable manner.
Focused on: decarbonization, efficient resource and waste management, circular economy, environmental and social traceability.
- Strengthen sustainability of value chain through ESG criteria and responsible traceability.

LEARNING AND GROWTH PERSPECTIVE

- Strengthen organizational capabilities and a sustainability culture at all levels.

GOVERNANCE PERSPECTIVE

- Strengthen ESG governance model based on transparency, integrity, and risk management
 - Ensure control, integrity, and transparency.
 - Strengthen IMS as foundation for fostering a culture of sustainability and managing sustainability risks (climate, social, and governance risks).
 - Formalize monitoring of ESG performance through compliance reports.

IEQSA CORPORATE GUIDELINES

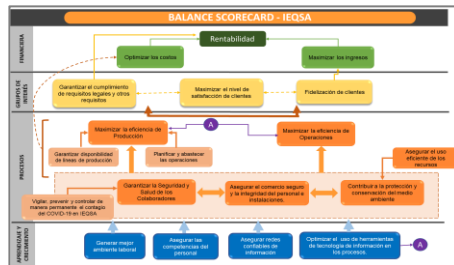
VALUES

VISION

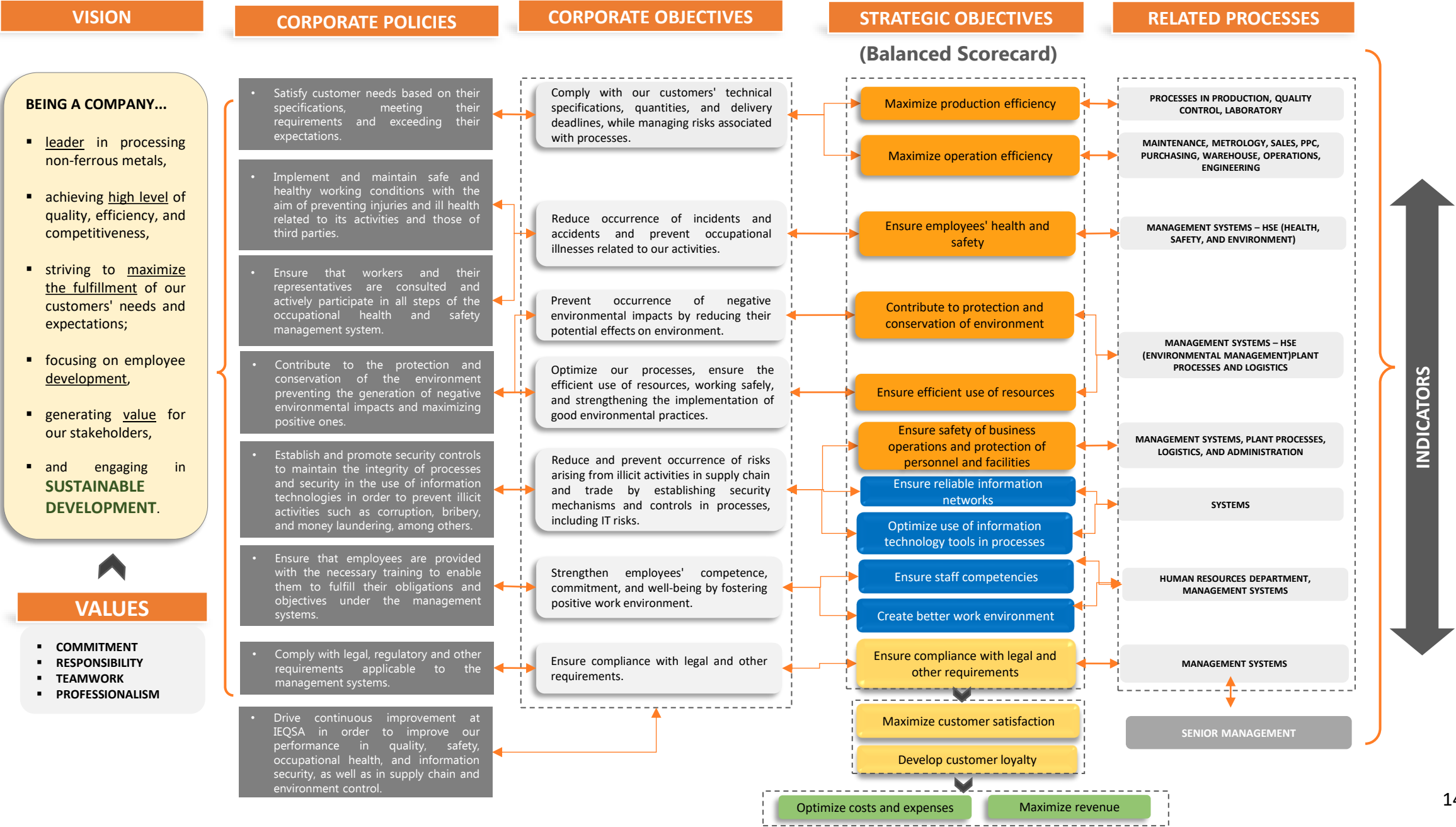
CORPORATE POLICIES

CORPORATE OBJECTIVES

STRATEGIC OBJECTIVES -
BALANCED SCORE CARD (BSC)



INTEGRATED MANAGEMENT SYSTEMS



At IEQSA, we recognize that our business's success and sustainability depend on our ability to build relationships based on trust and shared value with our stakeholders. Therefore, identifying, understanding, and managing our stakeholders' needs and expectations is a fundamental component of our Integrated Management System and our approach to sustainability.

Our management is guided by a vision aligned with environmental, social, and governance (ESG) criteria, promoting ongoing dialogue with the various stakeholders who influence our operations or may be impacted by them. This approach allows us to strengthen decision-making, manage risks and opportunities, and contribute to the sustainable development of the organization and its environment.

As part of this process, IEQSA regularly identifies, assesses, and monitors the needs, expectations, and applicable requirements of its stakeholders, ensuring their inclusion in the organization's internal processes and management mechanisms. Compliance with these requirements is a priority, as it helps strengthen trust, transparency, and the sustainability of the relationships we maintain with our stakeholders.

Stakeholder management involves the following on an ongoing basis:

- ❑ Identifying and assessing relevant needs, expectations, and requirements.
- ❑ Analyzing risks and opportunities associated with each stakeholder group.
- ❑ Implementing measures aimed at managing risks and strengthening opportunities for improvement.
- ❑ Monitoring and auditing compliance with requirements.

Furthermore, as part of our approach to continuous improvement, we conduct internal audits, Senior Management reviews, and periodic evaluations to verify the effectiveness of the management mechanisms that have been implemented. These processes help us identify gaps, define improvement actions, and strengthen our relationships with our stakeholders.

As of the end of 2025, IEQSA manages **8 stakeholder groups, 48 stakeholder parties, and 95 relevant requirements**, all of which are included in internal processes to ensure compliance and strengthen business sustainability.

This approach allows us to strengthen corporate governance, anticipate changes in business environment, respond in a timely manner to our stakeholders' expectations, and consolidate responsible, transparent business management focused on creating sustainable value.



IEQSA actively manages its stakeholders ((SH) as part of its Integrated Management System, aligning its actions with ESG criteria. It periodically assesses their needs, identifies risks and opportunities, and conducts internal audits to ensure compliance with 95 identified requirements.

8

Stakeholder Groups
(1 internal and 7
external to IEQSA)

48

Stakeholder Parties
(2 internal and 46
external)

95

Requirements
managed by IEQSA

CONTEXT	STAKEHOLDERS	# SH	REQUIREMENTS	COMMUNICATION CHANNEL
INTERNAL	 Shareholders	1	3	Sustainability report - management reports - email - in-person and/or virtual meetings
INTERNAL	 Employees	2	7	internal suggestion box - bulletin boards - internal meetings - email - reports in specific committees - telephone system
EXTERNAL	 Customers	5	13	satisfaction surveys - in-person and/or virtual meetings - website - email - telephone system
EXTERNAL	 Suppliers	8	11	in-person and/or virtual meetings - email - telephone system
EXTERNAL	 Government Bodies	17	31	relevant reports, as required - in-person/virtual meetings - web platforms - email - telephone system
EXTERNAL	 Public Entities	5	5	relevant reports, as required - in-person and/or virtual meetings - web platforms - email - telephone system
EXTERNAL	 Financial Entities	2	4	relevant reports - specific sustainability reports - in-person and/or virtual meetings - website - email - telephone system
EXTERNAL	 Strategic Alliances	3	3	relevant reports - in-person and/or virtual meetings - email - telephone system
EXTERNAL	 Community	1	1	email - meetings - website - telephone system



OUR PATH TO DOUBLE MATERIALITY

In 2024, IEQSA conducted its first double materiality analysis, setting a milestone in the evolution of its sustainability management and the integration of environmental, social, and governance (ESG) criteria into its business strategy.

Throughout 2025, the organization consolidated this approach, conducting a more in-depth assessment of the impacts, risks, and opportunities associated with its operations, value chain, and business environment. This process made it possible to validate and prioritize the sustainability issues most relevant to IEQSA and its stakeholders, thereby strengthening the organization's strategic management.

Double materiality takes into account two complementary perspectives: the impacts that a company's activities have on the environment and society (**impact materiality**), and the risks and opportunities that ESG factors may present for the organization's financial performance, competitiveness, and value creation (**financial materiality**).

For IEQSA, this analysis takes on special significance given its presence in highly demanding international markets, where factors such as decarbonization, traceability, responsible supply chain management, corporate transparency, and ESG performance have become increasingly critical to business competitiveness.

The analysis conducted in 2025 took into account IEQSA's strategic context, its stakeholder management, global sustainability trends, international market expectations, and the challenges associated with climate change, decarbonization, the supply chain, and evolving regulatory requirements.

As a result, IEQSA consolidated the material issues that guide its sustainability strategy and strengthen corporate decision-making, enabling the company to focus its resources and efforts on those issues with the greatest potential to generate value, manage risks, and capitalize on opportunities for sustainable business growth.

The gradual implementation of this approach strengthens IEQSA's ability to anticipate challenges, respond to growing market demands, and continue to strengthen its competitiveness, resilience, and sustainable growth in a constantly changing global environment.

For IEQSA, double materiality is not presented as a reporting requirement, but rather as a tool for:

- ✓ Strengthening our corporate strategy
- ✓ Anticipating ESG risks
- ✓ Identifying business and competitive opportunities
- ✓ Responding to demands of international markets
- ✓ Prioritizing investments and resources
- ✓ Generating sustainable value for stakeholders
- ✓ Increasing our financial resilience and sustainability

OUR PATH IN MATERIALITY



MATERIAL SUSTAINABILITY ISSUES



IEQSA MATERIALITY ISSUES

ENVIRONMENTAL

Related SDGs (Direct and Indirect)	T1 – Climate Change Management	PRIORITY
   		CRITICAL
   	T2 - Efficient Management of Resources and Circular Economy	HIGH
   	T3 - Environmental Management and Protection	HIGH

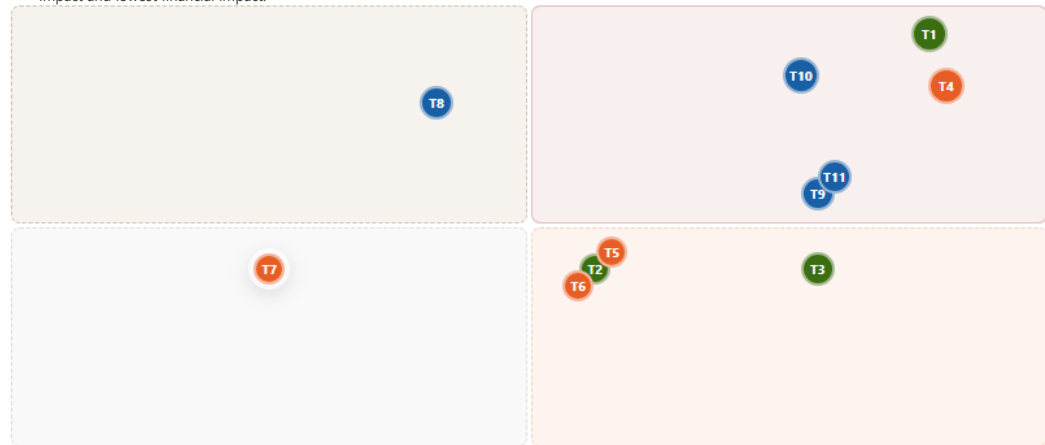
SOCIAL

Related SDGs (Direct and Indirect)	T4 – Occupational Safety and Health	PRIORITY
  		CRITICAL
 	T5 - Human rights and responsible labor practices	HIGH
  	T6 - Community Relations and Shared Value	HIGH
 	T7 - Talent Management and Workplace Well-Being	HIGH



TOP LEFT QUADRANT:
Contains issues with greatest material impact and lowest financial impact.

IMPACT MATERIALITY (IM) ↑



TOP RIGHT QUADRANT:
Contains issues with greatest material impact and greatest financial impact.

FINANCIAL MATERIALITY (FM) →



BOTTOM LEFT QUADRANT:
Contains issues with lowest material impact and lowest financial impact.



BOTTOM RIGHT QUADRANT:
Contains issues with greatest financial impact and lowest material impact.

GOVERNANCE

Related SDGs (Direct and Indirect)	T8 - Corporate Governance, Ethics, and Integrity	PRIORITY
  		VERY HIGH
  	T9 - Responsible Supply Chain Management	VERY HIGH
   	T10 - Process Quality and Customer Satisfaction	CRITICAL
   	T11 - Management of Risks, Resilience, and Information Security	VERY HIGH

OUR ACTION PLAN

ENVIRONMENTAL

Related SDGs (Direct and Indirect)	ISSUES AND ACTION PRIORITIES
   	T1 – CLIMATE CHANGE MANAGEMENT ACTION PRIORITIES: - Greenhouse Gas (GHG) Management: Organizational and Product Carbon Footprints. - Institutionalized decarbonization - Climate adaptation (assessment of risks related to international market) - Continuity and effectiveness of ISO 14001 Environmental Management System
   	T2 - EFFICIENT MANAGEMENT OF RESOURCES AND CIRCULAR ECONOMY ACTION PRIORITIES: - Energy Efficiency (Electricity and Gas) - Responsible water management - Waste management and recovery - Circular economy - Continuity and effectiveness of ISO 14001 Environmental Management System
   	T3 - ENVIRONMENTAL MANAGEMENT AND PROTECTION ACTION PRIORITIES: - Responsible compliance with environmental commitments and monitoring requirements set forth in Environmental Management Instrument - Responsible effluent management - Compliance with applicable legal regulations - Continuity and effectiveness of ISO 14001 Environmental Management System

SOCIAL

Related SDGs (Direct and Indirect)	ISSUES AND ACTION PRIORITIES
  	T4 – OCCUPATIONAL SAFETY AND HEALTH ACTION PRIORITIES: - Occupational Health and Safety Management - Preventive Culture - Contractor Management - Occupational Surveillance
 	T5 - HUMAN RIGHTS AND RESPONSIBLE LABOR ACTION PRIORITIES: - Promotion and compliance with human resources policy - Responsible compliance with applicable labor regulations
  	T6 - COMMUNITY RELATIONS AND SHARED VALUE ACTION PRIORITIES: - Communication program regarding our environmental management - Hiring of local workers - Participation in value-sharing initiatives with community
 	T7 - TALENT MANAGEMENT AND WORKPLACE WELL-BEING ACTION PRIORITIES: - Diversity and inclusion - Training and skills development program - Well-being and working conditions

GOVERNANCE

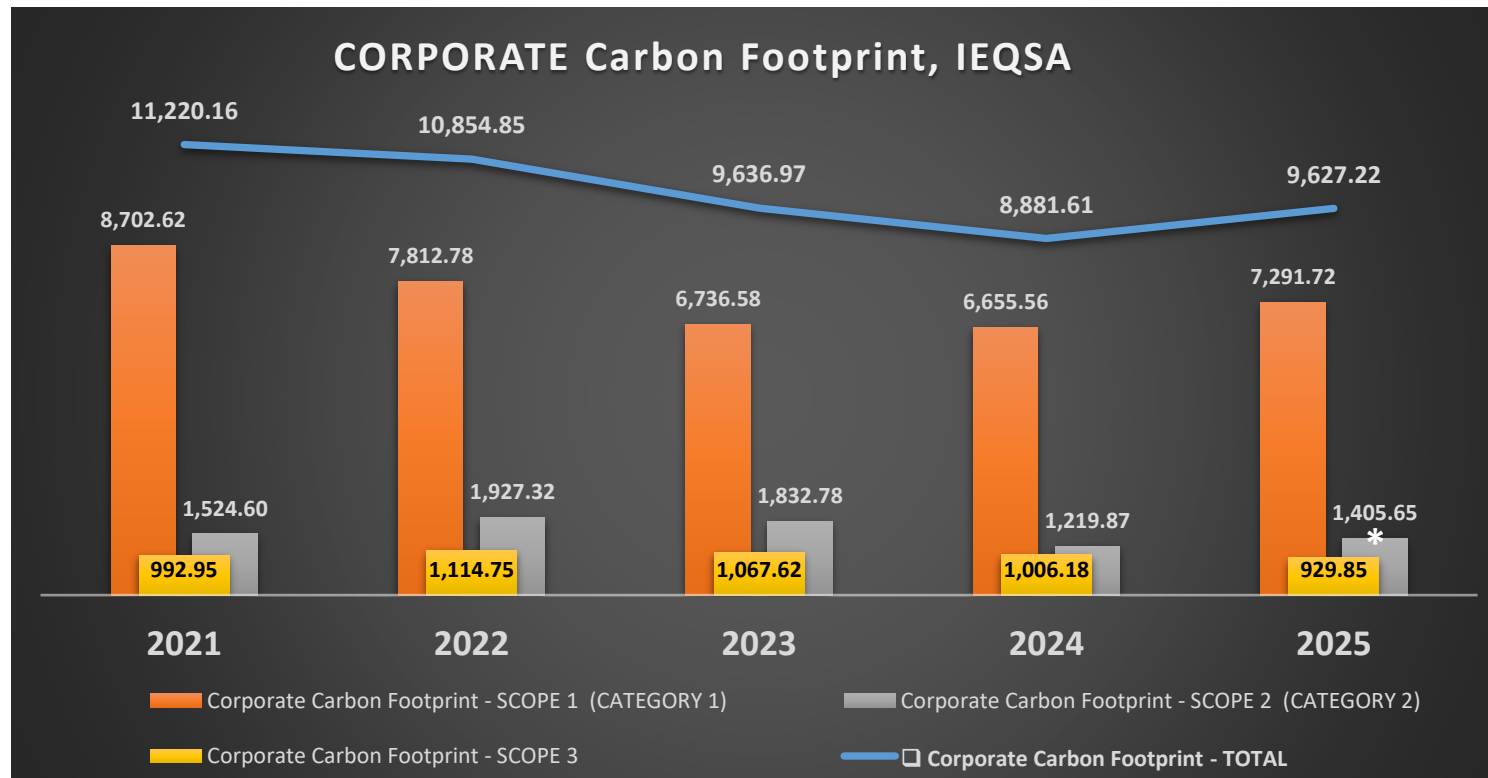
Related SDGs (Direct and Indirect)	ISSUES AND ACTION PRIORITIES
  	T8 - CORPORATE GOVERNANCE, ETHICS, AND INTEGRITY ACTION PRIORITIES: - Governance Structure - Promotion of culture based on ethics, integrity, and compliance - Promotion of and adherence to IEQSA's Code of Ethics and Conduct - Preventive management of risks associated with illicit activities in supply chain and trade - Strengthening security and resilience of supply chain (continuity and effectiveness of BASC Management System)
  	T9 - RESPONSIBLE SUPPLY CHAIN MANAGEMENT ACTION PRIORITIES: - Progressive integration of ESG criteria into supplier selection and evaluation - Environmentally responsible procurement policy - Strengthening due diligence and risk assessment in supply chain - Promoting traceability, transparency, and responsible sourcing
   	T10 - PROCESS QUALITY AND CUSTOMER SATISFACTION ACTION PRIORITIES: - Operational excellence and continuous process improvement - Traceability, reliability, and compliance with stakeholder requirements - Knowledge management and strengthening of technical capabilities - Strengthening of customer satisfaction and loyalty - Continuity and effectiveness of our Certified Integrated Management Systems
   	T11 - MANAGEMENT OF RISKS, RESILIENCE, AND INFORMATION SECURITY ACTION PRIORITIES: - Comprehensive risk management - Strengthening risk management culture - Information security and cybersecurity - Responsible information management - Continuity and effectiveness of our Certified Integrated Management Systems

03 ENVIRONMENTAL (E)

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CORPORATE CARBON FOOTPRINT MANAGEMENT (based on ISO 14064:2018)



(*) The increase in the 2025 carbon footprint compared to 2024 corresponds to the increase in production between those two years.

OUR ACHIEVEMENTS AS OF 2025



We have a **5-YEAR MEASUREMENT** of our Corporate Carbon Footprint from 2021 to 2025, based on ISO 14064 standard.



Our **Corporate Carbon Footprint for past 5 YEARS** has been **VERIFIED** by accredited certification bodies:

- **CCF 2021 and 2022** by SGS, Peru
- **CCF 2023, 2024 and 2025** by Bureau Veritas, Peru



We have sustained a **CONTINUOUS, PROGRESSIVE REDUCTION** in our Carbon Footprint (metric tons of CO₂e) for period from 2021 to 2024.

- **2022:** Reduction derived mainly from measures implemented to optimize natural gas consumption on oxide production lines.
- **2023 and 2024:** Reduction derived from implementation of measures to optimize electricity consumption at IEQSA.



CORPORATE CARBON FOOTPRINT MANAGEMENT

(based on ISO 14064:2018)

"CARBON FOOTPRINT PERU Recognition Event organized by MINISTRY OF THE ENVIRONMENT"



Diploma awarded by Perú's Minister of the Environment to the representative of IEQSA's Integrated Management System | Sustainability Department



OUR ACHIEVEMENTS AS OF 2025



We are affiliated with the voluntary "Carbon Footprint Peru" initiative promoted by MINAM (Ministry of the Environment), through which we have received AWARDS OF RECOGNITION for our carbon footprint management from 2021 to the present.



At the **PERU CARBON FOOTPRINT RECOGNITION EVENT** organized by the MINISTRY OF THE ENVIRONMENT, **IEQSA received a certificate of recognition with the 3rd STAR for having REDUCED ITS ORGANIZATIONAL CARBON FOOTPRINT IN 2022 COMPARED TO 2021.**



At present, **IEQSA is working toward EARNING ITS 3RD AND 4TH STARS OF RECOGNITION for reducing its CCF in 2023 and 2024.**



PRODUCT CARBON FOOTPRINT MANAGEMENT (based on ISO 14067)

At present, IEQSA has measurements of the **CARBON FOOTPRINT OF THE FOLLOWING PRODUCTS** (2024):

✓ ZINC OXIDE (ZnO)



✓ VEROZINC



CF measured for:

- Natural coils
- Pre-weathered gray coils
- Black coils
- Natural sheets
- Pre-weathered gray sheets
- Black sheets

✓ ZINC ANODES



CF measured for:

- 50 mm balls
- 40 mm balls
- Half balls

OUR **ACHIEVEMENTS** AS OF 2025



In 2024, IEQSA took a strategic step by **measuring, for the first time, the Product Carbon Footprint using ISO 14067 methodology**, applying a “gate-to-gate” Life Cycle Assessment (LCA) approach.

For IEQSA, this **milestone** represented a **significant step forward** for three reasons:

- It meets the growing demands of international customers.
- It helps identify opportunities for cost reduction in specific processes.
- It prepares us for international regulations such as the European Union’s Carbon Border Adjustment Mechanism (CBAM).



Currently, **IEQSA is in the process of MEASURING ITS 2025 PRODUCT CARBON FOOTPRINT in collaboration with an external consulting firm**, expanding the scope of its ZnO Carbon Footprint measurement (2024: GATE-TO-GATE; **by 2025: “CRADLE-TO-GATE”**).

Efficient resource management is one of the pillars of our corporate objectives.

Within this framework, we promote the optimization of our processes through the responsible use of resources, the strengthening of good environmental practices, and the safe development of our activities.

With this commitment, we continuously work to identify, evaluate, and implement opportunities for improvement that allow us to optimize the consumption of resources used in our operations, primarily water, electricity, and natural gas.

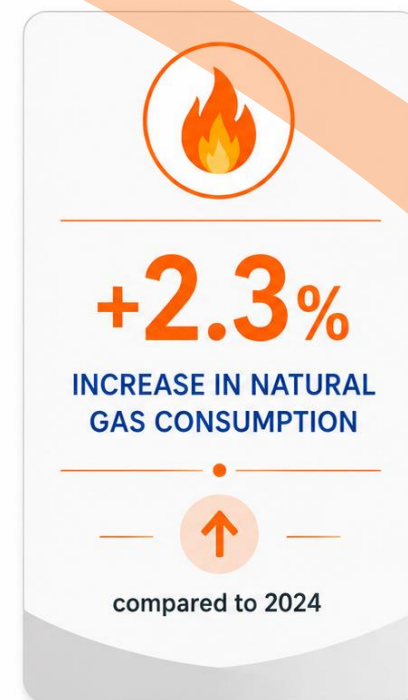
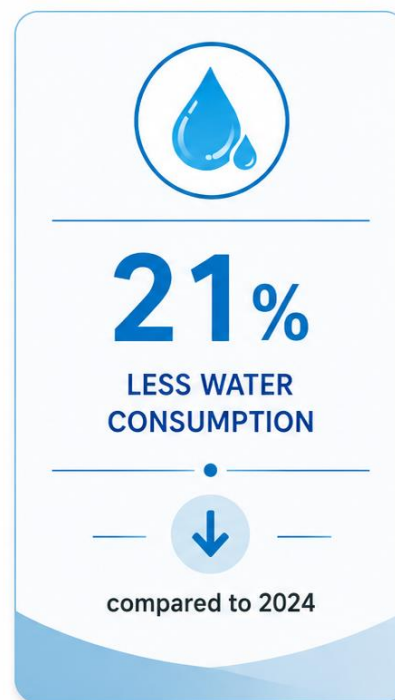
These actions help reduce pressure on natural resources, improve operational efficiency, and strengthen the long-term sustainability of our activities.

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

Through our Annual Environmental Management Program, we define objectives, indicators, and specific actions to promote the responsible use of resources and contribute to the sustainability of our operations.

To this end, we continuously monitor our consumption of electricity, natural gas, and water, promoting continuous improvement and efficiency in the use of these resources.

2025 RESULTS



❑ WATER CONSUMPTION: optimization activities



OPTIMIZATION OF WATER CONSUMPTION IN THE PRE-WEATHERING PROCESS

As part of our commitment to the efficient use of resources, we maintain operational improvements in the Pre-weathering process, optimizing the consumption of deionized water in the rinsing stages.

WHAT WAS OPTIMIZED?

GRAY PRE-WEATHERING

Rinsing stages
No. 2 and 5



BLACK PRE-WEATHERING

Rinsing stage No. 5



THIS OPTIMIZATION ACHIEVES
A REDUCTION OF

 **44%**

in the **consumption** of
deionized water



Lower generation
of **effluents**



We contribute to more efficient water
management and to reducing the
environmental impact of our operations.



**IMPLEMENTED AND MAINTAINED
AS OF APRIL 2023**

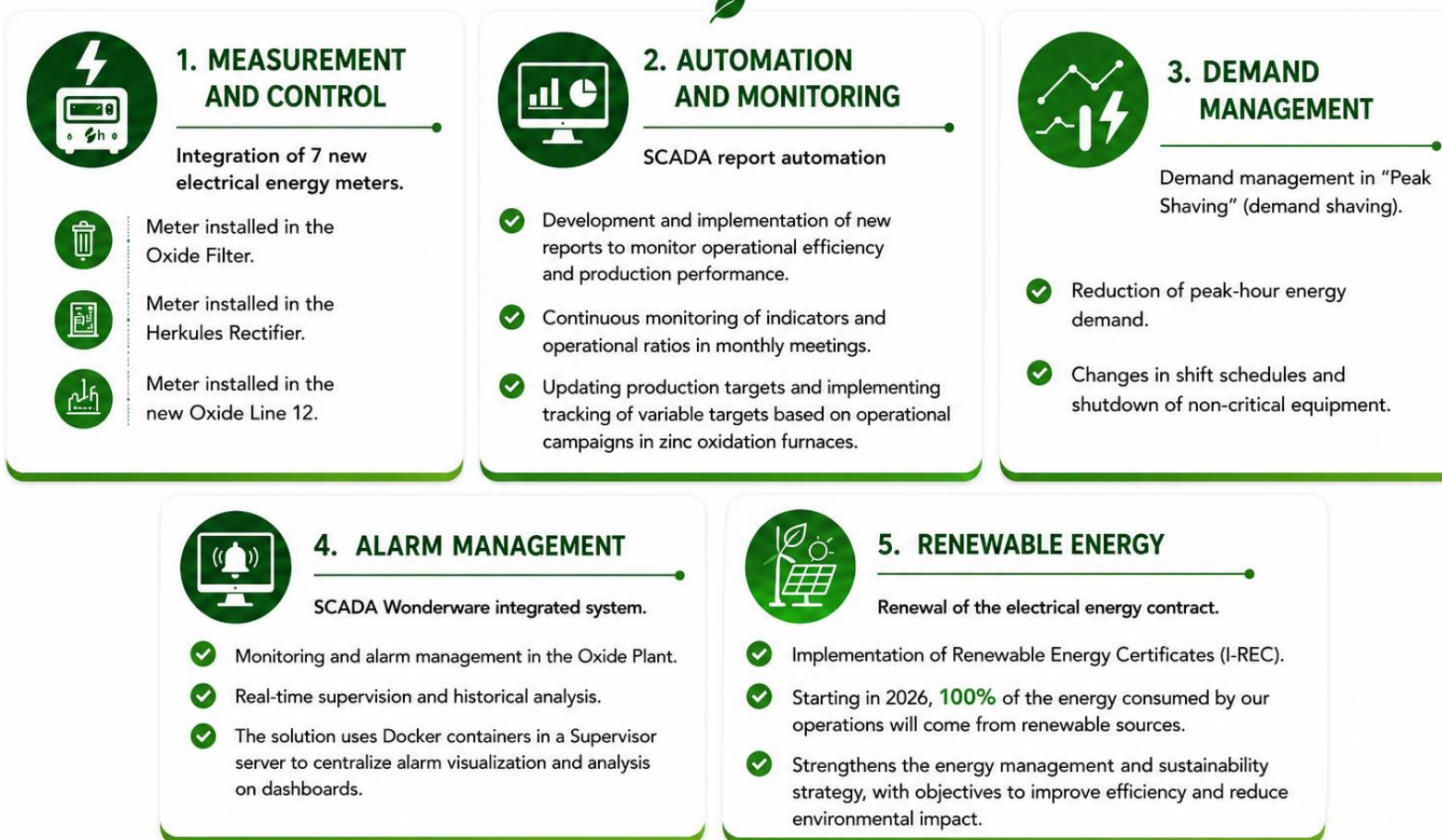


We continue strengthening our commitment
to sustainability and the responsible use of water.

❑ ELECTRICITY: main actions implemented by 2025

KEY ACTIONS IMPLEMENTED

TO REDUCE ELECTRICAL ENERGY CONSUMPTION - 2025



➤ In November 2025, IEQSA installed its new zinc oxide production line, which features a HEAT RECOVERY SYSTEM.

KEY ACTIONS IMPLEMENTED TO REDUCE NATURAL GAS CONSUMPTION – 2025



HEAT RECOVERY UNIT INSTALLATION
IN LINES 10 AND 12 OF THE ZINC OXIDE PLANT



REDUCTION
IN NATURAL GAS
CONSUMPTION

18 % - 20 %

HOW DOES IT WORK?

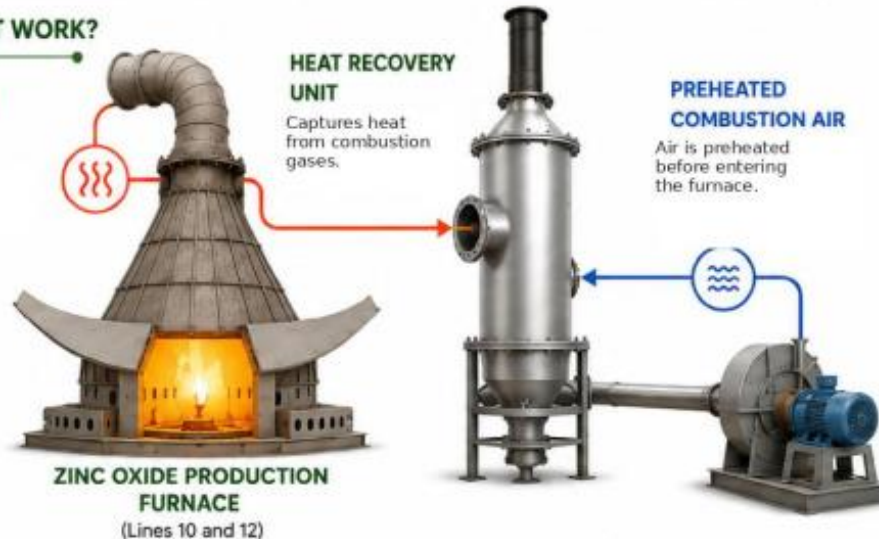
COMBUSTION GASES

Exit furnace at
high temperature.



**HEAT RECOVERY
UNIT**
Captures heat
from combustion
gases.

**PREHEATED
COMBUSTION AIR**
Air is preheated
before entering
the furnace.



**ZINC OXIDE PRODUCTION
FURNACE**
(Lines 10 and 12)

BENEFITS



HEAT UTILIZATION

Uses heat from combustion
gases that would otherwise be
lost to the environment.



HIGHER COMBUSTION

Preheated combustion air enters
the furnace at a higher temperature,
optimizing the combustion process.



REDUCTION IN NATURAL GAS CONSUMPTION

Savings in natural
gas consumption.



EFFICIENCY THAT GENERATES VALUE

This initiative contributes to a more efficient operation,
reduces operating costs and emissions, and strengthens
our commitment to sustainability.



Lower greenhouse
gas emissions



Savings in operating
costs



Commitment to
sustainability

IMPORTANT

- ❑ To date, IEQSA already has its second zinc oxide production line, which is equipped with a **HEAT RECOVERY SYSTEM**:

Production lines No. 10 and 12.

OUR APPROACH TO THE CIRCULAR ECONOMY



IEQSA continues to strengthen its transition toward a more sustainable production model, in line with circular economy principles.

Within this framework, practices aimed at maximizing resource use and reducing waste generation throughout our processes have been implemented.

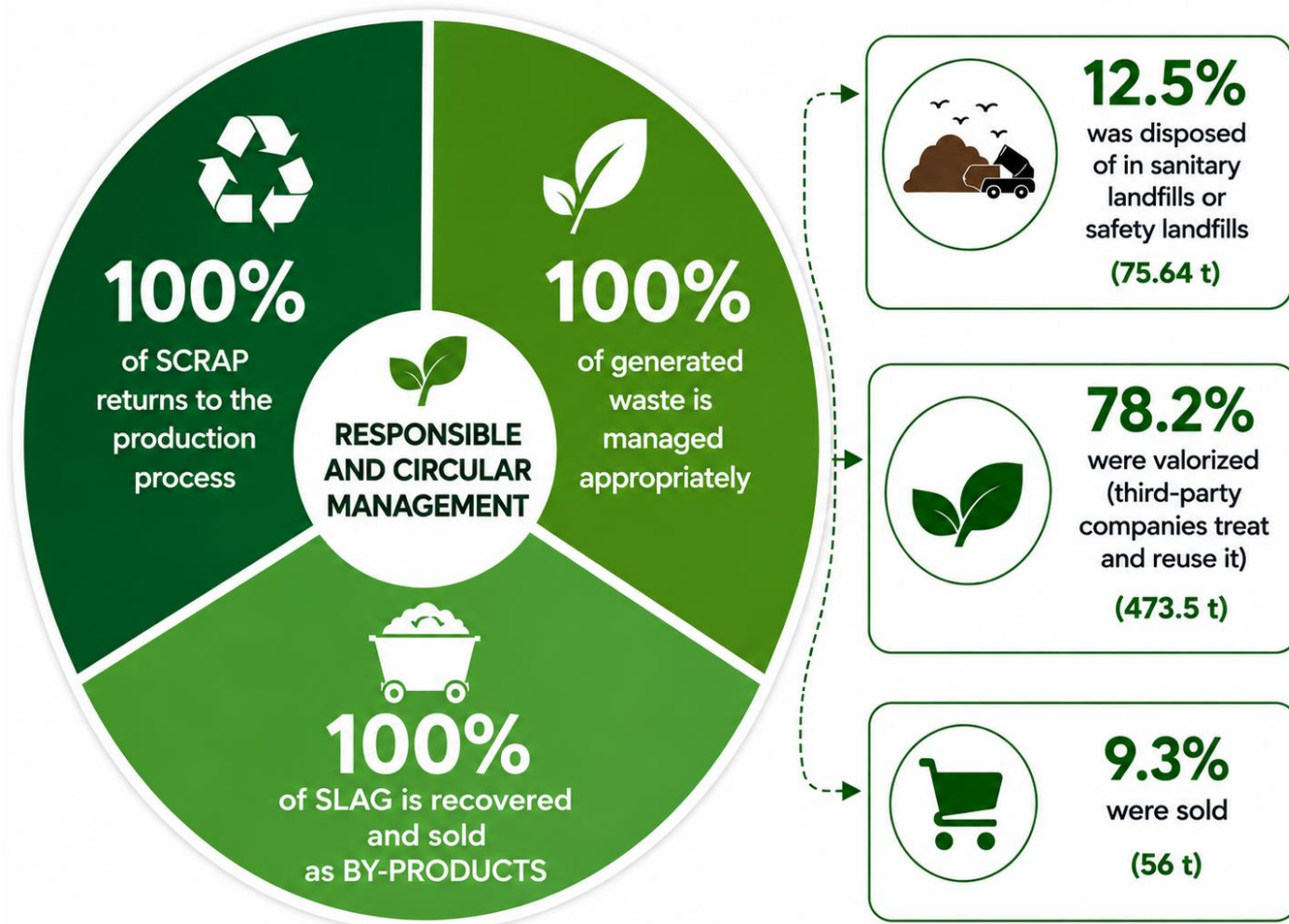
1. Currently, all scrap generated is reintroduced into the production process. Since this scrap consists mainly of zinc alloys, it is returned to the furnaces for reuse, preventing the loss of raw materials and promoting a more efficient use of resources.
2. Likewise, the slag generated is recovered and used as byproducts in other production sectors, helping to extend the life cycle of materials.
3. Regarding the waste generated, recovery and responsible management mechanisms have been implemented that have made it possible to reuse 87.5% of it and ensure proper disposal of 100%, thereby minimizing the associated environmental impacts.

These actions reflect our commitment to the efficient use of resources and to the development of an increasingly responsible and sustainable operation.

Likewise, throughout 2025, IEQSA continued its voluntary participation in sustainability initiatives carried out in partnership with organizations such as ANIQUEM, RECOLECC, and HP.

These actions reflect our commitment to promoting responsible waste management and creating environmental value through sustainable practices.

EFFICIENT MANAGEMENT OF RESOURCES AND CIRCULAR ECONOMY



PARTNERSHIPS

PARTNERSHIP WITH "ANIQUEM"



**recycle
to help**
children of **ANIQUEM**

Partnership through which we contribute by donating plastic bottles and paper to the "RECYCLE TO HELP" program, which aims to help fund the rehabilitation of children who have survived burns.

PARTNERSHIP WITH "RECOLECC"



**We recycle
to Leave a Mark**

We participate in the "WE RECYCLE TO LEAVE A MARK" campaign, aimed at promoting good practices in the management and handling of waste electrical and electronic equipment (WEEE).

PARTNERSHIP WITH "HP"



HP PLANET PARTNERS

We participate in the "HP PLANET PARTNERS" program through which we return ink cartridges that, after use, become raw materials for making new products.

OUR ENVIRONMENTAL IMPACT ASSESSMENT (EIA) & ENVIRONMENTAL MANAGEMENT PLAN

As part of our commitment to responsible environmental management and compliance with current regulations, at IEQSA we ensure the implementation and monitoring of the Environmental Management Plan set forth in our Environmental Impact Assessment (EIA).

This instrument includes a total of **21 environmental commitments aimed at preventing, mitigating, and controlling the impacts associated with our operations.**

Throughout 2025, we continued implementing the planned programs and controls, ensuring compliance with our environmental commitments and strengthening the continuous improvement of our environmental performance, in accordance with current regulations and our stakeholders' expectations.

Moreover, in line with our commitment to transparency and accountability, IEQSA fulfilled its obligation to submit the 3rd Half-Yearly Environmental Report to OEFA, which outlines the status of compliance with our environmental commitments.

IEQSA's Environmental Commitments

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

2025 RESULTS



3rd ENVIRONMENTAL REPORT FOR FIRST HALF OF 2025, SUBMITTED TO OEFA, WITH EVIDENCE OF COMPLIANCE WITH COMMITMENTS ESTABLISHED IN ENVIRONMENTAL MANAGEMENT REPORT.

100% COMPLIANCE WITH ENVIRONMENTAL COMMITMENTS APPROVED BY ENVIRONMENTAL MANAGEMENT REPORT.

OUR ENVIRONMENTAL TOOLS MANAGEMENT:

□ AMENDMENT TO ENVIRONMENTAL MONITORING PROGRAM

In 2025, the Ministry of Production (PRODUCE) approved the amendment to the Environmental Monitoring Program (EMP) outlined in the Second Update of IEQSA's Environmental Impact Assessment.

This approval was based on the results of environmental monitoring conducted in recent years, which showed levels consistently below Maximum Permissible Limits (MPLs) established by current regulations.

As a result, PRODUCE approved the adjustment of the environmental monitoring frequency, changing it from half-yearly to yearly.

This amendment reflects the effectiveness of the environmental management measures implemented and reaffirms IEQSA's commitment to continuous improvement, regulatory compliance, and environmental protection.



□ EXPANSION OF ZINC OXIDE PRODUCTION CAPACITY

In 2025, the Ministry of Production (PRODUCE) approved the expansion of zinc oxide (ZnO) production capacity through the introduction of a new production line.

This project was carried out in compliance with the environmental requirements established by the competent authority, ensuring the implementation of the management and control measures set forth in the applicable environmental management instruments.

Prior to the commissioning of the new line, the actions and assessments necessary to ensure the proper management of the environmental aspects associated with the project were carried out.

Furthermore, once operations began, the corresponding environmental monitoring was conducted to verify the effectiveness of the implemented measures and ensure compliance with the environmental standards and commitments agreed upon.

The addition of this new ZnO production line represents an important step in strengthening our operational capacity, while maintaining sustainable development and the responsible management of our activities as fundamental principles.

This reaffirms IEQSA's commitment to growing its operations in accordance with criteria based on sustainability, the prevention of environmental impacts, and regulatory compliance.

COMMUNICATION WITH COMPETENT AUTHORITIES

At IEQSA, we remain firmly committed to complying with our environmental obligations and to maintaining transparent management practices before the relevant authorities.

Within this framework, we ensure the timely submission of information and documentation required by entities such as PRODUCE, OEFA, and the Provincial Municipality of Callao.

As part of this commitment, we comply with the submission of applicable environmental management reports and documents, including solid waste management, the results of environmental monitoring, and the attainment and renewal of authorizations and certificates required by current regulations.

These actions reflect our commitment to the continuous improvement of environmental performance and to responsible management, aligned with the principles of sustainability, transparency, and regulatory compliance.



Regular environmental monitoring is an essential tool for validating the impact of our activities and ensuring compliance with applicable legal requirements.

The information gathered through these assessments allows for strengthening environmental management and promoting continuous improvement.

Furthermore, the results are reported transparently to the relevant authorities, demonstrating our commitment to environmental preservation and sustainable development.

□ AIR QUALITY 2025

Air quality parameters evaluated are as follows: **Carbon Monoxide (CO), Nitrogen Dioxide (NO₂), Particulate Matter (PM₁₀), Zinc, Copper, and Titanium.**

AIR QUALITY	2025 AVERAGE		EQS* (ug/m ³)
	WINDWARD	LEEWARD	
CO	1158.8	1136.6	10 000
NO ₂	17	18.4	200
PM ₁₀	65.3	35.04	100
Zinc	1.75	0.0712	120
Copper	0.022	0.0063	50
Titanium	0.001	0.001	120

* EQS: Environmental Quality Standards for air quality

□ ATMOSPHERIC EMISSIONS 2025

Atmospheric emission quality parameters evaluated are as follows: concentration of **Nitrogen Dioxide (NO_x), Carbon Monoxide (CO)** at 18 stationary sources and **Particulate Matter (PM₁₀)**, at 3 stationary sources.

ATMOSPHERIC EMISSIONS (15 stationary sources)	2025 AVERAGE	MPL*
NO _x	125.96	320 mg/Nm ³
CO	56.62	458.11 mg/m ³

ATMOSPHERIC EMISSIONS (4 stationary sources)	2025 AVERAGE	MPL*
NO _x	55.46	300 mg/Nm ³
CO	89.98	200 mg/Nm ³
PM ₁₀	10.26	50 mg/Nm ³

* MPL: Maximum Permissible Limits for emissions



2025 WATER QUALITY

We have included effluent treatment into our environmental culture on a permanent basis, ensuring compliance with Maximum Permissible Values (MPVs) before discharge into the sewer system, in accordance with Supreme Decree (**D.S. 010-2019-MVCS**). To ensure treatment effectiveness, we continuously monitor effluents in our laboratory and conduct an annual external audit to evaluate compliance with regulatory parameters.

2025 ENVIRONMENTAL NOISE

Measurements of environmental noise levels are conducted in areas under IEQSA's jurisdiction during both **daytime and nighttime hours**.

NOISE QUALITY	2025 AVERAGE	EQS* (dBA)
Day	61.6	80
Night	53.32	70

* EQS: Environmental Quality Standards for noise



2025 RESULTS



Thanks to **IEQSA's environmental commitment** to sustainability and regulatory compliance, in **2025** we achieved:



100% completion of environmental monitoring.



100% of results complying with the **MPL** and **EQS** standards.



We reaffirm our **commitment** to protecting the environment and contributing to a **more sustainable future**.

NOISE MONITORING IMPLEMENTATION 2025



02 SOCIAL (S)

OCCUPATIONAL SAFETY AND HEALTH MANAGEMENT

At IEQSA, occupational safety and health are a fundamental pillar of our operations and reflect our commitment to the protection and well-being of our employees, contractors, and others who enter our facilities.

Therefore, we continuously promote a preventive culture aimed at maintaining safe and healthy work environments.

In line with provisions and regulations of Act 29783, we continue to strengthen our Occupational Health and Safety Management System (OHSMS) through the implementation of preventive controls, training programs, occupational monitoring and tools that contribute to the identification, evaluation and control of risks associated with our operations.

Likewise, we promote the active participation of our employees, the continuous improvement of our processes, and the implementation of measures aimed at preventing accidents, incidents, and occupational health impairment, thereby strengthening a management approach based on prevention, regulatory compliance, and care for people.

These actions allow us to continue strengthening a robust and sustainable safety culture, in line with the principles of accountability and operational excellence that characterize IEQSA.

Main Management Processes:

- ❑ Managing legal compliance with OSH
- ❑ Identifying Hazards, Risks, and Determination of Controls (HIRADC)
- ❑ Planning and conducting OHS inspections
- ❑ Planning and conducting Occupational Agent Monitoring
- ❑ Conducting Job Safety Analysis (JSA) and Processing High Risk Work Permits (HRWP)
- ❑ Others

OUR OCCUPATIONAL HEALTH AND SAFETY (OHS) MANAGEMENT MECHANISMS



OCCUPATIONAL HEALTH, SAFETY AND ENVIRONMENT (OHSE) DEPARTMENT

We have an Occupational Health, Safety and Environment (OHSE) Department responsible for managing, organizing and implementing the protocols and policies established for employees, contractors and all individuals entering our facilities.



OCCUPATIONAL HEALTH AND SAFETY COMMITTEE

We have a joint Occupational Health and Safety Committee comprised of four employee representatives and four company-appointed representatives.



EMERGENCY RESPONSE TEAM

We have an Emergency Response Team led by an Incident Command System and supported by four Emergency Response Brigades, trained and assigned throughout IEQSA.



FIRST AID STATION

We have an occupational physician and a First Aid Station available 24/7.



EMERGENCY DRILLS

We plan and conduct emergency drills to verify the effectiveness of the controls established in our Emergency Response Plans.



COMMUNICATION, PARTICIPATION AND CONSULTATION MECHANISMS

We have communication, participation and consultation mechanisms available to all IEQSA personnel to support the effective implementation of Occupational Health and Safety practices.



STRENGTHENING ALLIANCES TOWARDS PREVENTION

In 2025, a strategic partnership with MAPFRE was consolidated, strengthening our joint efforts aimed at preventing and promoting an occupational safety and health culture.

As part of this cooperation, various employee training and education activities were conducted, as well as audits and inspections of our Occupational Safety and Health Management System, contributing to continuous competence strengthening and management improvement.



Working at Heights Course



Mobile Confined Space Unit Training



Effective Supervisor Course



Effective Supervisor Course

✓ 2025 RESULTS

Occupational safety and health results achieved in 2025 reflect IEQSA's ongoing commitment to risk prevention and the protection of people.

By strengthening our Occupational Safety and Health Management System, we are promoting initiatives aimed at developing a culture of prevention, fostering ongoing training, and ensuring safe and healthy working conditions for our employees and contractors.

Likewise, we conduct constant monitoring of occupational hazards resulting from our operations and keep strengthening employee skills through training and awareness programs.

These efforts help consolidate a preventive management approach based on continuous improvement and aligned with our commitment to sustainability and people's well-being.

Throughout 2025, we strengthened the identification and ongoing control of occupational risks, which are part of our commitment to prevention, helping to maintain safe work environments and reinforcing safety culture throughout the organization.



✓ CONTRACTOR MANAGEMENT

In order to optimize contractor management, IEQSA has promoted the systematization of the contractor onboarding process through the implementation of the INFOCONTROL platform, virtual orientation, and a virtual orientation exam.

These initiatives have streamlined the document review process, reduced man-hours in HSE department and streamlined the contractor onboarding process, making it more efficient and seamless, thereby strengthening our preventive management efforts.

IMPROVEMENTS IN THE CONTRACTOR ONBOARDING PROCESS

Digitalization that optimizes time, enhances the experience and strengthens preventive management.



KEY BENEFITS ACHIEVED



FASTER AND MORE EFFICIENT ONBOARDING PROCESS

We streamline every step of the process, reducing response times.



REDUCTION IN MAN-HOURS IN THE OHS AREA

We reduce the time dedicated to administrative and operational tasks.



OPTIMIZATION OF DOCUMENT REVIEW AND CONTROL

We centralize and organize information, improving traceability and control.



GREATER OPERATIONAL EFFICIENCY

We digitize the processes, optimize resources and improve productivity.



BETTER EXPERIENCE FOR OUR CONTRACTORS

We facilitate access to information and training in a simple and user-friendly way.



SMOOTHER AND STANDARDIZED ONBOARDING PROCESS

We standardize criteria and ensure an organized and secure onboarding flow.

In compliance with provisions established in Ministerial Resolution No. 245-2021-TR, in **April 2025, IEQSA elected the Occupational Safety and Health Committee (OSHC)**, guaranteeing democratic participation and representation of workers in matters related to occupational safety and health.

The election process was transparent and in compliance with guidelines established by current regulations, resulting in the establishment of a new joint committee responsible for promoting active employee participation and strengthening the Occupational Safety and Health Management System (OSHMS).

The **renewal of the OSHC reaffirms IEQSA's commitment to dialogue, consultation and worker participation** in preventive management, strengthening a safety culture based on continuous improvement, risk prevention and the protection of people's health and general well-being.

Members of Electoral Board



IEQSA COMITÉ DE SEGURIDAD Y SALUD EN EL TRABAJO 2025 - 2027			
Miembros titulares - REPRESENTANTES DEL EMPLEADOR			
			
José Alva Burga Jefe de Sistemas de Gestión y SSOMA	Elmer Málaga Calderón Senior de Proyectos	Verónica Carbajal Santa Cruz Jefe de Tesorería	Gary Quiñones Fariás Ingeniero de Procesos
Miembros titulares - REPRESENTANTES DE LOS TRABAJADORES			
			
Luis Moya Centeno Ayudante Administrativo de Producción	Hugo Marchena Ramos Técnico de Almacén	Kenjo Alvites Flores Supervisor Fund. Planos y Prod. Especiales	Eugenio Mamani Llocle Operador líder de corte y embalaje



✓ OUR AREA OF INFLUENCE

At IEQSA, we acknowledge that sustainable management requires maintaining strong, trusting relations with communities in our areas of influence. Accordingly, we promote a relationship model based on transparent dialogue, active listening, and the creation of shared values, as well as on integrating community expectations into our business management.

✓ STRENGTHENING TIES WITH OUR COMMUNITIES

As part of our commitment to transparency and our relationship with our stakeholders, IEQSA promotes spaces for communication and participation of organizations and actors located in our area of influence, strengthening a relationship based on trust, respect and ongoing dialogue.

With this in mind, **we hold an annual information session on our environmental management performance**, with the goal of sharing key results, the actions we have implemented, and the progress we have made in environmental matters, as well as addressing participants' questions and concerns.

These activities enable us to strengthen our ties with the community and reaffirm our commitment to responsible and transparent management, fostering stakeholder participation and helping to maintain a harmonious and sustainable relationship with our environment.

Through these initiatives, we seek to create shared values and build long-term relationships with our stakeholders, fostering a culture of dialogue and collaboration contributing to sustainable development and strengthening the community's trust in our operations.

Community members who participated in the Information Session held by IEQSA in 2025





COMMUNITY SUPPORT INITIATIVES

In line with our social responsibility policies and with the aim of contributing to the well-being of neighboring communities, in 2025 IEQSA carried out various initiatives aimed at strengthening its relationship with the community and having a positive impact on its environment.

As part of these initiatives, panettone cakes were delivered to the Interim Board of Urbanización Aeropuerto, Committee 10 of Urbanización Aeropuerto, and the Vaso de Leche Program of Urbanización Bocanegra, which are organizations that carry out important social work and provide support to families in their respective communities.

These actions demonstrate our commitment to the communities located in our area of influence and reflect our willingness to contribute to strengthening ties with our stakeholders, promoting relationships based on trust, respect, and mutual collaboration.

These initiatives are also part of our vision for sustainability and shared value creation, through which we seek to contribute to the development of neighboring communities and to maintain a harmonious and sustainable relationship with our environment. Thus, we reaffirm our commitment to socially responsible management, focused on building long-term relationships and contributing to the well-being of individuals and the community as a whole.



Interim Board representatives, Urb. Aeropuerto, Callao



Vaso de Leche Program representatives, Bocanegra, Callao



Committee 10 representatives, Urb. Aeropuerto, Callao

In 2025, psychosocial risk factors were assessed by applying a specialized survey aiming to **identify and analyze those aspects of the work environment that can influence the health and well-being of our employees.**

The assessment included various factors related to the psychological requirements of the job, the organization of activities, control over working times, job security, role clarity, predictability, and opportunities for social interaction.

The information obtained is used as a management tool that allows us to identify opportunities for improvement and strengthen actions aimed at promoting healthy work environments, contributing to the overall well-being of our employees and to strengthening a preventive culture based on continuous improvement.



90%
of ENTIRELY
VOLUNTARY
participation

PSYCHOSOCIAL RISK ASSESSMENT

We promote healthy work environments that contribute to the overall well-being of our employees.



RESULTS

The results of the psychosocial risk assessment showed a favorable perception among employees regarding various factors of the work environment, highlighting aspects related to development, the meaningfulness of work, social support, integration, and leadership.

These results enable us to continue strengthening our initiatives aimed at promoting healthy work environments and the overall well-being of people, as part of the ongoing improvement of our Occupational Health and Safety Management System.



We identify opportunities for improvement to promote the well-being and health of our employees.



We foster a culture of dialogue, trust, and respect in the workplace.



We strengthen our commitment to mental health and the overall well-being of people.



We promote continuous improvement to build healthier and more sustainable work environments.



TALENT MANAGEMENT

At IEQSA, we believe that the organization's sustainable growth depends on the commitment, capabilities, and well-being of the people who make up our team. Therefore, we promote talent management focused on strengthening our employees' skills, creating development opportunities, and fostering work environments that contribute to their overall well-being.

At the end of 2025, **our team included 345 employees**, of which **85% came from areas near our operations**, further demonstrating our commitment to creating local jobs and fostering the development of the communities around us.



DIVERSITY AND GENDER EQUALITY

At IEQSA, we are committed to promoting equal rights and opportunities for all people, recognizing that diversity and inclusion are essential factors for sustainable development and value creation.

Therefore, **we promote a work environment where respect, fairness and non-discrimination are fundamental principles** guiding our decisions and relationships.

We actively promote gender equality and diversity in all our talent management processes, ensuring that selection, hiring, training, professional development, promotion, and recognition are based exclusively on merit, skills, and performance criteria.



Our TEAM

 **345**
employees

85%
from areas close to
IEQSA

 **23**
female
employees

 **322**
male
employees

OUR TEAM COMPRISES:

 employees working for IEQSA
FOR MORE THAN 30 YEARS

 employees
WITH DISABILITIES

 **SENIOR** employees

 employees
IN INTERNSHIP PROGRAMS



TRAINING

Our talent management is based on selection, induction, training, evaluation, and development processes that strengthen the technical and personal capabilities required to address current and future business challenges.

Throughout 2025, we continued to implement our **Annual Training and Awareness Plan**, addressing topics related to occupational safety and health, the environment, our carbon footprint, supply chain security, information security, risk management, prevention of sexual harassment, and other issues relevant to the performance of our operations.



LOCAL WORKFORCE HIRING PROGRAM

This program consists of mechanisms facilitating labor articulation between IEQSA and the inhabitants of the direct area of influence, so that they can fill jobs through our selection and hiring process.



WELL-BEING AND WORKPLACE ENVIRONMENT

We also promote initiatives aimed at our employees' physical, emotional and social well-being through occupational health campaigns, integration activities, recognition programs, institutional celebrations, and actions designed to strengthen the sense of belonging and the organizational environment.

As part of our commitment to continuous improvement, in 2025 we assessed psychosocial risk factors with a 90% voluntary participation rate among our employees, enabling us to identify opportunities for improvement and strengthen initiatives aimed at promoting healthy and sustainable work environments.

Our goal is to continue building an organization where people can grow professionally, work under safe conditions, and actively contribute to IEQSA's sustainable growth.



2025
RESULTS



942,307
hours worked



- 19%
voluntary retirement
compared to 2024



- 18%
absenteeism
compared to 2024



INSURANCE



- **EPS:** Healthcare system for clinic-affiliated employees.



- **FOLA:** Health insurance for interns.



- **ONCOSALUD:** Agreement offers monthly installments at special prices according to age.



- **CORPORATE TRAVEL INSURANCE (INTERNATIONAL):** For official duties.



- **AUTOMOTIVE INSURANCE:** Group policy for employees who have automotive insurance. The benefit is a discount for employees on payroll.



FAMILY BENEFITS



- **AWARD FOR EDUCATIONAL EXCELLENCE:** Recognition to employee children attending elementary or high school who ranked first place the previous year.



- **LOAN FOR HIGHER EDUCATION:** For employees who are studying or with children who are still studying.



- **LOAN FOR EMERGENCIES:** For emergencies, Health or Housing, according to the established and assessed requirements.



- **DIRECT FAMILY DEATH BENEFIT:** Benefit provided to our employees in compliance with the Law.



LEGAL BENEFITS

- ESSALUD
- Family allowance
- Direct family allowance
- Maternity and paternity leave
- Lactation hour (breastfeeding hour)
- Occupational Physician
- Supplemental High-Risk Insurance (SCTR)
- Mandatory life insurance
- Occupational medical evaluations
- Personal Protective Equipment
- Professional Training Insurance (Internship Program)



SPECIAL BENEFITS



- **LUNCH-DINNER:** The company subsidizes employee lunches or dinners.



- **TRANSPORTATION FOR FEMALE EMPLOYEES:** Two transportation units in the morning and in the afternoon.



- **RECOGNITION FOR YEARS OF SERVICE "QUINQUENNIALS":** Recognition provided to employees with more than 20 years of service in the company.



PARTNERSHIPS



MONARK

- **MONARK:** July and December campaign with special discounts, payment in installments, and discount for payroll employees.



- **SENATI:** Subsidies are provided to employees and their children to pursue a technical degree.



- **FINANCIAL ENTITIES (BANBIF, BCP, SCOTIABANK):** Agreements and exclusive benefits, with the goal of improving financial wellbeing and access to financial solutions.



OCCUPATIONAL HEALTH CAMPAIGNS

IEQSA CONECTA2

26 de Marzo

Campaña de Despistaje de Diabetes

Cuida tu salud y la de los tuyos con los tratamientos y revisiones adecuados.

Ven y participa del despistaje de Diabetes

Lugar: Tópico
Día: Miércoles 26 de marzo
Horario: De 6 am hasta las 9 am.
Requisito: debes tener un periodo de ayuno de 8 horas
Turno C última comida 10:00 pm

Bienestar Social

DIRECCIÓN DE PERSONAL
Personas a tu servicio

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

IEQSA CONECTA2

Capacitación - Diabetes y Medidas Preventivas

Jueves 28

Expositora: Dr. Luis Vera
Medico Ocupacional

Horarios:

- 9:00 a 9:30 am virtual personal administrativo
- 11:00 a 11:20 am presencial personal de planta

(Prevía coordinación con su jefatura)
Lugar: Sala de Capacitación

Habitos para Prevenir la Diabetes.

Bienestar Social- Dirección de Personal

DIRECCIÓN DE PERSONAL
Personas a tu servicio

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

IEQSA CONECTA2

Este Miércoles 26 de febrero

Tendremos la siguiente capacitación

Capacitación en COVID19 Actualización 2025-

Expositor: Dr. Luis Vera
Medico Ocupacional

Horarios:

- 9:00 a 9:30 am virtual personal administrativo
- 11:00 a 11:20 am presencial personal de planta

Lugar: Sala de Capacitación

Por favor confirmar el nombre del participante

Si tuvieras alguna consulta comunícale al correo kalarcon@ieqsa.com.pe

Agradecemos su participación

Bienestar Social

DIRECCIÓN DE PERSONAL
Personas a tu servicio

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

IEQSA CONECTA2

Recomendaciones para cuidar de tu salud Mental

Actividades
Practica actividades y/o hobbies que te brinden bienestar

Alimentación
Consume alimentos saludables

Rutinas
Respetar y establecer horarios para tus actividades diarias

Ejercicios
Ejercítate regularmente

Relaciones
Cultiva relaciones de afecto con la familia, amistades u otros

Descanso
Mantén una salud adecuada de sueño

Cero sustancias
Evita el consumo de alcohol y drogas

Cero pantallas
Disminuye el tiempo frente a pantallas digitales.

Recuerda:
Que tienes las siguientes opciones de ayuda psicológica gratuita:

Gabel seguros: programa una cita, ingresando al siguiente link:
<http://www.gabelseguros.com.pe/lineadeayuda>

También puedes llamar a los siguientes números:
ESSALUD: 107 opción 3
MINSU: 113 opción 5

Bienestar Social

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Personas a tu servicio

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IEQSA CONECTA2

Consulta Nutricional

Martes 07 de octubre
De 10:00 am a 2:30 pm

Levantamiento de Observaciones
Consulta gratuita
Dietas personalizadas
Evaluación Nutricional

Lic. Andrea Anacleto

Agenda tu cita
anexo 269 o
en Tópico
Cupos limitados

Bienestar Social

DIRECCIÓN DE PERSONAL
Personas a tu servicio

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

IEQSA CONECTA2

Cuidar tu piel también previene enfermedades

Martes 27
Tendremos la siguiente capacitación

Miércoles 28 de febrero
Tendremos consultas gratuitas

"Medidas preventivas contra efectos nocivos de la radiación solar"

Expositor: Dr. Luis Vera
Medico Ocupacional

Horarios:

- 9:00 a 9:30 am virtual personal administrativo
- 11:00 a 11:20 am presencial personal de planta

Lugar: Sala de Capacitación

Nos visita el médico especialista en dermatología
Marcos Wong
Clínica Bellavista

Lugar Sala de capacitación
Horario de 10:00 am a 3:30 pm
Requiere inscribirse al correo topico@ieqsa.com.pe

No olvides coordinar previamente antes de inscribirte con tu jefatura

Bienestar Social- Dirección de Personal

DIRECCIÓN DE PERSONAL
Personas a tu servicio

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

IEQSA CONECTA2

OCTUBRE

La detección temprana salva vidas

El INEN estará realizando una campaña gratuita de **detección de cáncer de mama** para mujeres de 40 a 65 años de edad.

Dirigido a trabajadoras, madres, esposa e hijas de trabajadores IEQSA

Requisitos obligatorios:

1. Rango de edad de 40 a 65 años.
2. No contar con historia clínica registrada en el INEN.

Inscripciones hasta el 11 de setiembre

Pasos a seguir:

1. Inscribirse en el correo electrónico de tópico topico@ieqsa.com.pe o al anexo 269 indicando los siguientes datos: nombres y apellidos completos, DNI, fechas de nacimiento, email personal y teléfono de contacto.
2. Esperar que te contacten directamente del INEN para que te indiquen la fecha de la cita.

Para más información puedes comunicarte con Karim al correo kalarcon@ieqsa.com.pe

Bienestar Social

DIRECCIÓN DE PERSONAL
Personas a tu servicio

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



OCCUPATIONAL HEALTH CAMPAIGNS

IEQSA CONECTA2

EXAMEN MÉDICO ANUAL 2025

Nos preocupamos por tu salud

DEL 11 DE AGOSTO AL 11 DE SETIEMBRE

Indicaciones:

- Acudir en ayunas
- Si usas lentes llévalos
- Si estás tomando medicinas lleva tus indicaciones
- Coordinar con el jefe directo para poder acudir.
- Te llegará un mensaje confirmatorio con tu cita.

¡No Faltes!

CENTRO MEDICO DOKTUZ
Av. La Marina N° 3299, San Miguel

Si tuviera alguna duda acerquate al área de bienestar de lunes a viernes de 8:00 a 9:00 am

DIRECCIÓN DE PERSONAL
Personas a tu servicio

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

IEQSA CONECTA2

Examen Médico Anual

ENTREGA DE RESULTADOS DE EXAMEN MEDICO 2025

En cumplimiento con la Normativa de Seguridad y Salud en el Trabajo, se estará entregando los resultados del examen médico en el siguiente horario:

Días: Lunes a Domingo
Hora: 7:00am a 12:30pm
3:00pm a 8:00pm
Lugar: Tópico

Lo que debes tener en cuenta:

- Después de 48 horas de culminado el examen médico, puede acercarse a recoger sus resultados.
- Para dudas contactarse al anexo 269 de Tópico.
- Es importante el cumplimiento del examen médico así como recoger los resultados.

IEQSA

DIRECCIÓN DE PERSONAL
Personas a tu servicio

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

IEQSA CONECTA2

ENCUESTA DE SATISFACCIÓN EXAMEN MÉDICO 2025

Estimado colaborador(a) lo invitamos a realizar la encuesta satisfacción del examen médico ocupacional 2025 accediendo a través del siguiente link:

<https://forms.gle/znrGLhQYEB1oatWn6>

o desde su celular a través del siguiente QR:



Cabe indicar que esta encuesta es anónima y podrás acceder hasta el 14 de Diciembre

Si desea mayor información puedes comunicarte con la oficina de Bienestar Social al anexo 270 o al correo de Karim Alarcón kalarcon@ieqsa.com.pe

DIRECCIÓN DE PERSONAL
Personas a tu servicio

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



IEQSA INTEGRATION DAY



IEQSA



JUEVES 01 DE MAYO

Día de Integración

VEN Y DISFRUTEMOS EN FAMILIA

- Campeonato de confraternidad
- Excelencia educativa
- Reconocimiento por tiempo de servicio
- Juegos para los más chicos

Te esperamos
No Faltes

📍 Lugar: RESER CLUB
Calle Diego de Medina 295, Pueblo Libre

🕒 Desde las 8:00 am





ACHIEVEMENT RECOGNITION ACTIVITIES



Acknowledgement of years of service

PREMIO EXCELENCIA EDUCATIVA

En reconocimiento a los hijos de nuestros colaboradores de niveles primaria y secundaria que hayan obtenido el Primer puesto en sus estudios durante el año 2024

REQUISITOS:

- PRESENTAR DIPLOMA DE HONOR DEL MENOR (OPCIONAL)
- CONSTANCIA DE MÉRITO DE MINEDU
- CONSTANCIA DE LOGROS DE APRENDIZAJE DEL MINEDU
- LIBRETA DE NOTAS DONDE INDIQUE EL ORDEN DE MÉRITO

PRESENTACIÓN DE DOCUMENTOS DEL 18 AL 28 DE FEBRERO EN LA OFICINA DE BIENESTAR





CHILDREN'S CHRISTMAS PARTY



HOLIDAY GIFT BASKET DISTRIBUTION





WE RESPECT AND PROMOTE HUMAN RIGHTS AND RESPONSIBLE WORK

Respect for Human Rights is a fundamental principle guiding IEQSA's business management and is part of our commitment to ethical, responsible conduct aligned with international best practices.

Our management is based on the Human Resources and Sexual Harassment Prevention Policy, and the Code of Ethics and Conduct, which establish the principles and guidelines that guide the behavior of all employees and strengthen an organizational culture founded on respect, dignity, and equal opportunities.

We promote a work environment free from discrimination, child labor, forced labor, harassment, violence, or any type of violation of fundamental rights. We also foster dignified and equal treatment, access to development opportunities, responsible performance management, and open communication mechanisms that allow people to express their concerns in a trusting and respectful manner.



HUMAN RESOURCES POLICY AND PREVENTION OF SEXUAL AND WORKPLACE HARASSMENT



WHAT TOPICS ARE ADDRESSED?

- ☐ DIVERSITY
- ☐ CHILD LABOR PREVENTION
- ☐ DIGNIFIED AND EQUAL TREATMENT
- ☐ DISCRIMINATION PREVENTION
- ☐ EMPLOYEE DEVELOPMENT
- ☐ COMPENSATIONS
- ☐ SEXUAL HARASSMENT AND BULLYING PREVENTION
- ☐ OPEN DOOR POLICY
- ☐ WELLBEING
- ☐ INDUCTION AND TRAINING
- ☐ PERFORMANCE MANAGEMENT
- ☐ TERMINATION OF EMPLOYMENT



OUR INTERVENTION COMMITTEE ON SEXUAL HARASSMENT PREVENTION

Since 2020, we have had a Joint Committee on Sexual Harassment made up of representatives of both our partners and the company, which helps strengthen mechanisms for prevention, awareness-raising, and handling potential cases. Throughout 2025, we carried out preventive and awareness-raising activities aimed at reinforcing respect and harmonious coexistence at the workplace.

As a result of our commitment to these principles, in 2025 there were no reports of human rights violations, breaches of the Human Resources Policy, or cases of sexual harassment or workplace harassment.



At IEQSA we understand that the **protection of Human Rights** is not only a corporate responsibility, but also a **KEY FACTOR TO STRENGTHEN TRUST, PEOPLE'S COMMITMENT, AND THE SUSTAINABILITY OF OUR OPERATIONS.**

2025
RESULTS



0 complaints

related to Human Resources Policy



0 Complaints

related to sexual harassment and bullying



PREVENTIVE ACTIVITIES AGAINST SEXUAL HARASSMENT

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
SUPLENTES	 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 escríbenos a:
recursoshumanos@ieqsa.com.pe

MITOS Y VERDADES DEL HOSTIGAMIENTO SEXUAL

Sabías que...
El hostigamiento sexual, es una forma de violencia que se manifiesta a través de una conducta de naturaleza o connotación sexual o sexista no deseada por la persona contra la que se dirige.

MITO	VERDAD
LOS HOMBRES SON ASÍ Hay que comprenderlos en su naturaleza masculina	ES INCORRECTO CREER QUE LOS HOMBRES TIENEN UN INSTINTO SEXUAL PARTICULAR JUSTIFICAR ASÍ SUS CONDUCTAS
“TÚ TIENES LA CULPA TUS GESTOS O TU FORMA DE VESTIR LO PROVOCA”	NUNCA LAS VÍCTIMAS SON LAS AGRESIONES QUE SUFREN NO EXISTE VERSIONES QUE PERMITA O VALIDE HOSTIGAR SEXUALMENTE A NADIE.
ES UN MAL ENTENDIDO PERSONA MUY SENSIBLE “NO ERA SU INTENCIÓN MOLESTARTE”	CUALQUIER CONDUCTA SEXUAL RECHAZADA POR LA VÍCTIMA PUEDE SER CONSIDERADO HOSTIGAMIENTO

Y EN LA DIRECCIÓN DE PERSONAL Personas a tu servicio

CAPACITACIÓN

DEL COMITÉ DE INTERVENCIÓN FRENTE AL HOSTIGAMIENTO SEXUAL

lo invitamos a la capacitación anual obligatoria del comité, en cumplimiento de la normativa vigente.

JUEVES
05 DE JUNIO

10 AM

reunión: 823 3750 7635
no de acceso: 024345

DIRECCIÓN DE PERSONAL
Personas a tu servicio
Cualquier consulta o sugerencia escríbenos a:
recursoshumanos@ieqsa.com.pe

Encuesta preventiva:

Hostigamiento Sexual en el trabajo 10 y 11 de Diciembre

Encuesta laboral que se da en cumplimiento a la normativa sobre Hostigamiento Sexual

Estimado colaborador(a) los invitamos a realizar la encuesta preventiva de Hostigamiento sexual en el trabajo.
Esta encuesta es anónima y podrá realizarlo a través del siguiente link o QR desde un dispositivo telefónico personal.

<https://forms.gle/2rja8Wm8TMYGLT58>



Bienestar Social- Dirección de Personal

DIRECCIÓN DE PERSONAL
Personas a tu servicio

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

03 GOVERNANCE (G)





OUR CORPORATE POLICY

IEQSA is engaged in the manufacture, processing, and sale of its standard non-ferrous metal products in international and national markets. The company is aware of its responsibility related to the quality of its processes, occupational health and safety, the prevention of environmental impacts, and illicit activities. Therefore, through its Integrated Management System, it commits to the following:

- ❑ **Satisfy customer needs** based on their specifications, meeting their requirements and exceeding their expectations.
- ❑ **Implement and maintain safe and healthy working conditions** with the aim of preventing injuries and ill health related to its activities and those of third parties.
- ❑ **Ensure that workers and their representatives are consulted and actively participate** in all steps of the occupational health and safety management system.
- ❑ **Contribute to the protection and conservation of the environment** preventing the generation of negative environmental impacts and maximizing positive ones.
- ❑ **Establish and promote security controls to maintain the integrity of processes and security in the use of information technologies** in order to prevent illicit activities such as corruption, bribery, and money laundering, among others.
- ❑ **Drive continuous improvement at IEQSA** in order to improve our performance in quality, safety, occupational health, and information security, as well as in supply chain and environment control.
- ❑ **Ensure that employees are provided with the necessary training** to enable them to fulfill their obligations and objectives under the management systems.
- ❑ **Comply with legal, regulatory and other** requirements applicable to the management systems.



OUR MISSION

To be a leading company in the processing of non-ferrous metals, achieving a high level of quality, efficiency and competitiveness, seeking to maximize client satisfaction regarding their needs and expectations; focused on employee development, shareholder value creation, and sustainable development.



OUR VALUES

Commitment – Responsibility – Teamwork – Professionalism



OUR SOCIAL RESPONSIBILITY POLICY

IEQSA establishes and bases its Social Responsibility Policy in accordance with its corporate strategy and values, aiming to achieve its objectives and meet the needs and expectations of its stakeholders under the following commitments:

- ❑ **Promote compliance with “Code of Ethics and Conduct,”** which is based on good corporate governance practices.
- ❑ **Ensure compliance with “Human Resources Policy,”** which considers prevention and prohibition of harassment and workplace bullying, child labor, labor abuse and forced labor, while permanently guaranteeing equal, dignified treatment free from any type of discrimination.

CORPORATE GOVERNANCE, ETHICS AND INTEGRITY

2025
RESULTS



100% of employees
informed about IEQSA's Social
Responsibility Policy



100% of employees
informed about IEQSA's Corporate Policy



CORPORATE GOVERNANCE



OUR GOVERNANCE MODEL

IEQSA's corporate governance rests on a solid and formally constituted management structure **led by a five-member Board of Directors**, which is the company's highest decision-making body. The Board oversees business strategy, risk management, and regulatory compliance.

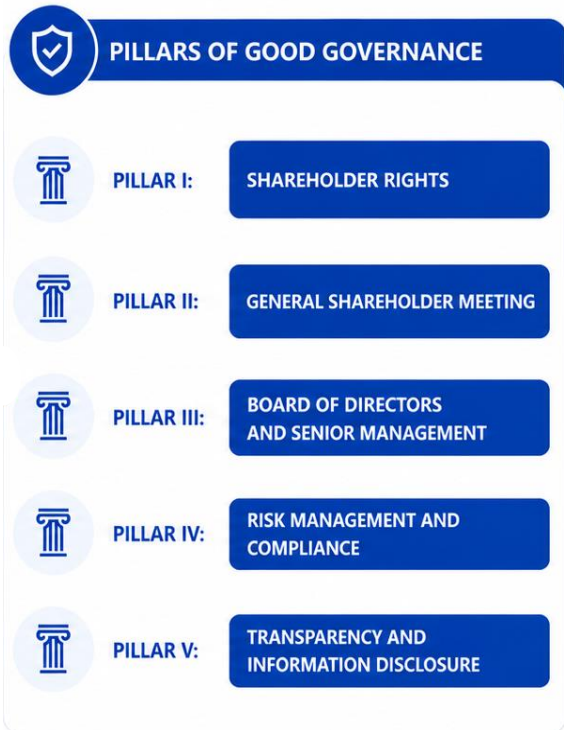
This structure ensures that the most important decisions – including those related to sustainability– are made following due deliberation and with appropriate institutional support.



COMPLIANCE REPORT

As part of our commitment to good governance practices, IEQSA provides annual reports to the Superintendence of the Securities Market of Peru (SMV) regarding its **compliance with the Good Corporate Governance Code for Peruvian companies**, thus strengthening the company's transparency, accountability and responsible management.

These annual reports are based on five pillars of good corporate governance:





ETHICAL APPROACH AND INTEGRITY

At IEQSA we promote an organizational culture based on integrity, respect, transparency and compliance with applicable regulations.

Our ethical commitment is formalized through the **Code of Ethics and Conduct**, approved by the Board of Directors, which establishes the principles and expected behaviors for employees, contractors and other stakeholders linked to the organization.

Throughout 2025, we continued to strengthen the dissemination and awareness of these principles, reaching 100% of our employees on topics related to the Code of Ethics and Conduct, as well as on corruption and bribery prevention. As a result of this commitment, no complaints related to the Code of Ethics and Conduct were recorded during the period.

IEQSA has a formal communication and reporting channel that allows any employees to report Code violations, with guaranteed confidentiality and without fear of retaliation.

We understand that ethical conduct is not only a compliance requirement, but also a key factor in building trust, protecting corporate reputation, and ensuring the company's long-term sustainability.



TOPICS COVERED BY OUR "CODE OF ETHICS AND CONDUCT"

COMMITMENT TO CODE OF ETHICS AND AUTHORITIES

- Legal compliance, code compliance and other requirements
- Prohibition of retaliation

COMMITMENT TO SHAREHOLDERS

- Accuracy of reports and records
- Protection and proper use of property
- Appropriate use of confidential information
- Conflict of interest

COMMITMENT TO OUR EMPLOYEES

- Privacy of personal information
- Fair and honest treatment of others
- Communication without fear

COMMITMENT TO OUR SUPPLIERS, CUSTOMERS AND COMPETITORS

- Antitrust and fair competition
- Anti-corruption and anti-bribery

2025 RESULTS



0 complaints related to Code of Ethics



100% of employees informed about IEQSA's Code of Ethics and Conduct



100% of employees informed about anti-corruption and bribery practices



0 cases of staff involved in acts of corruption and/or bribery



BUSINESS ALLIANCE for **SECURE COMMERCE**
INDUSTRIAS ELECTRO QUÍMICAS S.A.
LIMA PERLIM00465

For IEQSA, the BASC Certification represents an external and independent validation of the **EFFECTIVENESS OF THE SECURITY, ETHICS AND INTEGRITY CONTROLS** implemented in **OUR SUPPLY CHAIN AND COMMERCE PROCESSES**.

These controls are conducted through formalized procedures in IEQSA's the Integrated Management System (IMS).

➤ **MAIN BASC CONTROLS AT IEQSA**
(based on BASC Standard, Version 6, and BASC 6.1. International Security Standard)

-  **MANAGEMENT OF BUSINESS PARTNERS, PREVENTION OF MONEY LAUNDERING AND TERRORISM FINANCING**
-  **SAFETY OF CARGO UNITS AND CARGO TRANSPORT UNITS**
-  **SAFETY IN CARGO HANDLING PROCESSES**
-  **SAFETY IN PROCESSES RELATED TO PERSONNEL**
-  **ACCESS CONTROL AND PHYSICAL SECURITY**
-  **INFORMATION SECURITY**



BASC External Audit: integrity verified applying international standards



Training provided by BASC at IEQSA

2025
RESULTS

➤  **13** years
since IEQSA's **first BASC Certification**

➤  **0** cases
of incidents related to supply chain security

➤  **108** security cameras
installed and monitored 24/7

SUSTAINABLE SUPPLY CHAIN AS SHARED VALUE CHAIN

For IEQSA, responsible supply chain management is a strategic element due to the international nature of its operations and increasing demand from customers, markets and regulators for sustainability, traceability, and compliance.

As an exporting company with presence in more than 40 countries, we recognize that the sustainability of our products depends not only on our internal operations, but also on the performance of our business partners (suppliers, contractors, and even customers) who are part of our value chain.

Therefore, we promote business relationships based on principles guided by ethics, transparency, regulatory compliance, respect for human rights, and safety and environmental responsibility, seeking to strengthen a supply chain aligned with our sustainable approach.

This approach allows us to contribute to the sustainability of the value chain, strengthen customer trust, and respond to the growing expectations of international markets regarding responsible supply.



RESPONSIBLE PURCHASING POLICY WITH A FOCUS ON THE ENVIRONMENT

In the supplier evaluation and selection processes, IEQSA incorporates environmental criteria and prioritizes the purchase of more sustainable products and inputs, promoting responsible consumption and good practices throughout our supply chain.



DUE DILIGENCE WITH OUR KEY BUSINESS PARTNERS

IEQSA maintains BASC certification and applies a due diligence process for our strategic business partners to ensure reliable, compliant, integral and transparent operations across the entire supply chain.

-  Comprehensive evaluation of key suppliers before onboarding.

 Periodic visits and audits to verify controls and practices.
-  Establishment and compliance with BASC security agreements.

 Verification of legal compliance and other applicable requirements.



SUSTAINABILITY CRITERIA IN SUPPLIER SELECTION

During supplier evaluation and re-evaluation processes, we consider aspects related to quality, legal compliance, safety, environmental performance, and operational capability.

These criteria ensure that the goods and services contracted meet IEQSA's standards and sustainability commitments.



GENERATING ESG INFLUENCE AMONG OUR BUSINESS PARTNERS

IEQSA promotes a culture of sustainability, safety, and integrity among our business partners through training and awareness activities aimed at strengthening good practices in Safety, Health, Environment, and Supply Chain Security.

-  Induction in Safety, Health and Environment.
-  Safety and Environment Handbook for Contractors.
-  Awareness on cybersecurity.
-  Awareness on corruption prevention and illicit activities.

SUPPLY (SUPPLIERS)

☐ ZINC SUPPLIER (RAW MATERIAL)

- ✓ Measures and manages its Carbon Footprint.
- ✓ Has GHG targets:
 - "Absolute reduction" of direct emissions by 2030
 - Emissions "neutrality" by 2040
 - "Net-zero" emissions by 2050
- ✓ "ESG Strategy" in place
- ✓ Operations aligned within framework of Sustainable Development Goals (SDGs) and Global Compact

☐ ALLOY SUPPLIER (INPUTS)

- ✓ Measures and manages its Carbon Footprint:
 - Copper cathode supplier
 - Magnesium supplier
 - Aluminum and titanium supplier

☐ PACKAGING SUPPLIER

- ✓ Measures and manages its Carbon Footprint:
 - Measures and manages its carbon footprint
 - ZnO bag supplier
 - Laminated Paper supplier
 - Cardboard box supplier (Carvinsa)

PRODUCTION (IEQSA)

- ✓ We have been measuring and managing our Organizational Carbon Footprint since 2021.
- ✓ We have recognition from MINAM for measuring, verifying and reducing our Organizational Carbon Footprint.
- ✓ We have been measuring our **Product Carbon Footprint** for laminates, Zn oxide, and anodes since 2024.
- ✓ Our Strategic Framework is aligned with **ESG** (Environmental, Social, Governance) **criteria** and the **UN Sustainable Development Goals**.
- ✓ We have established **voluntary participation partnerships** in sustainable initiatives.
- ✓ We have an **Integrated Management System** to support compliance with **ESG Criteria**.

CO₂

LOGISTICS OPERATOR PORT OF CALLAO

☐ DP WORLD

- ✓ Integrated Management Systems: ISO 14001, ISO 37001, ISO 28000, ISO 9001.
- ✓ "Sustainability Strategy" in place
- ✓ "Socially Responsible Company" recognition

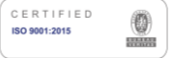
☐ TPP

- ✓ Management Systems: ISO 9001 and BASC.
- ✓ Compliance with FONASBA Quality Standard

☐ IMUPESA

- ✓ Corporate Policies include commitments to: Social Responsibility, Quality, Environment, Safety and Health, Anti-bribery, and prevention of illicit activities

- ☐ Quality Management System **ISO 9001:2015**
- ☐ Environmental Management System **ISO 14001:2015**
- ☐ Supply Chain Security and Control Management System - **BASC**
- ☐ Occupational Health and Safety Management System (**National Legal Regulations – Act 29783**)
- ☐ Adherence to "ECOVADIS" & "SEDEX"
- ☐ **BPMG** Management System



BUENOS ALIARES INNOVATION & BUSINESS COOPERATION
INDUSTRIAL GROUPING S.A.
LIMA - PERU



USE

☐ CUSTOMERS

- ✓ Measure and manage their Carbon Footprint
- ✓ Responsible customer management based on compliance with sustainability and quality requirements

CO₂

SHIPPING TO CUSTOMERS

☐ SHIPPING COMPANIES

- ✓ Measure and manage their Carbon Footprint:
 - Maersk Sealand
 - Mediterranean Shipping
 - Evergreen Marine
 - Ocean Network Express

CO₂

- ✓ Have **ISO 14001:2015** certification:
 - Hapag-Lloyd
 - Ocean Network Express
 - Yang Ming Marine
 - Evergreen Marine



PROCESS QUALITY: foundation of our competitiveness, trust, and sustainability

Quality is one of the fundamental pillars on which IEQSA has built its track record of more than 60 years in national and international markets.

In a global environment characterized by greater technical, regulatory and sustainability demands, operational excellence is a key factor ensuring business continuity and strengthening our position in highly competitive markets.

We are convinced that quality is not the result of a final inspection, but rather the consequence of comprehensive management based on standardized, controlled processes geared towards continuous improvement. Through our Quality Management System, certified under ISO 9001, we manage every stage of our operations according to traceability, control, prevention, and efficiency criteria, ensuring compliance with technical, regulatory, and commercial requirements applicable to our products.

At IEQSA, **quality is not only about meeting technical specifications; it means ensuring that our products meet the highest standards regarding performance, safety, regulatory compliance, and environmental responsibility demanded by international markets.**

Our commitment to quality also encompasses the safety and environmental performance of the products we manufacture. Therefore, we work to ensure compliance with technical specifications, regulatory requirements, and environmental standards applicable in the markets where we operate, promoting products that meet our customers' expectations in terms of performance, safety, reliability, and sustainability.

Knowledge management is a key differentiator in our management model. Critical processes are documented, standardized, and continuously updated, allowing us to preserve organizational knowledge and ensure effective skill transfer to our employees. This approach strengthens operational consistency and contributes to our results' long-term sustainability.

We also include risk management and change management tools that allow us to promptly identify potential deviations, assess impacts, and adopt preventive measures aimed at preserving quality, operational continuity, and customer satisfaction.



CUSTOMER SATISFACTION AS MAIN DRIVER OF CONTINUOUS IMPROVEMENT

Customer satisfaction is one of IEQSA's key performance indicators. Therefore, we maintain ongoing communication, monitoring, and evaluation mechanisms that allow us to understand our customers' needs, identify opportunities for improvement, and continuously strengthen our value proposition.

We understand that quality is much more than an operational requirement: it is a strategic factor that strengthens customer trust, supports our corporate reputation, and contributes directly to business sustainability and competitiveness.





IEQSA operates in a context characterized by regulatory changes, climate challenges, technological transformations, and increasing sustainability demands. In this context, **risk management is a strategic tool for protecting business continuity and strengthening organizational resilience.**

Taking this into account, organizational resilience is a cross-cutting and critical element. For IEQSA, resilience is not only the ability to withstand disruptions, but also the capacity to adapt, recover, and evolve in the face of diverse scenarios, maintaining business continuity and preserving the trust of customers, employees, and stakeholders.

Resilience at IEQSA is founded on three complementary dimensions: the robustness of its critical processes, the operational flexibility to respond to contingencies, and the organizational learning capacity to include lessons derived from incidents or deviations.

Therefore, as part of our Integrated Management System, we have implemented specific mechanisms to identify, evaluate, control, and monitor the risks and opportunities associated with the processes and our business.

During 2025, we continued to strengthen this approach by progressively including risks associated with ESG criteria, considering aspects related to climate change, the transition to low-carbon economies, the evolution of international markets, emerging regulatory requirements, the supply chain, and information security.

This preventive approach allows us to anticipate potential scenarios, reduce vulnerabilities, strengthen internal control mechanisms, and improve our ability to respond to events that may affect the achievement of corporate objectives.

” Risk management at IEQSA is not limited to preventing negative impacts; it is a tool to identify opportunities for improvement, strengthen business sustainability, and build trust among our stakeholders.

Protecting information and technological systems is essential to ensuring the continuity of IEQSA's operations. The advancement of industrial digitalization and the increase in cyber threats require continuous strengthening of security mechanisms. IEQSA manages cybersecurity as part of its BASC controls and its Information Security Policy, which comprises the protection of IEQSA's ERP system, its production SCADA system, and the entire corporate data infrastructure.

IEQSA also recognizes that information is a strategic asset for the development of its activities. Therefore, it maintains controls aimed at ensuring the confidentiality, integrity, and availability of information that is critical for the organization, its employees, clients, or other stakeholders.

As part of this commitment, ongoing actions are carried out related to access management, sensitive information protection, data backup, technological security, employee awareness, and the prevention of incidents that could affect the continuity of operations.



INFORMATION SECURITY POLICY

IEQSA has an Information Security Policy aimed at protecting the confidentiality, integrity, and availability of information.

- Secure management of users and access.
- Responsible use of information resources.
- Protection of critical information.
- Guidelines to prevent cybersecurity incidents.
- Promoting good practices among employees.



INFORMATION SECURITY AWARENESS SIMULATIONS

In order to strengthen the cybersecurity culture, periodic exercises are carried out to assess the response to potential threats.

Simulations may include:

- Information restoration on servers.
- Use of external devices such as USB drives.
- Simulated phishing emails.



INFORMATION SYSTEM CONTINGENCY PLAN

IEQSA has an Information System Contingency Plan that ensures business continuity and minimizes the impact of potential interruptions to technology services.

- Periodic backup of information.
- Recovery in the event of equipment and system failures.
- Continuity of critical processes.
- Response to IT incidents.
- Availability and reliability of systems.



CYBERSECURITY BRIEF

As part of awareness activities, we send weekly messages and recommendations on cybersecurity via email to strengthen good practices among employees.

- Dissemination of alerts and recommendations.
- Prevention of fraud and phishing.
- Secure use of email.
- Protection of passwords and devices.
- Promotion of an information security culture.



PERSONAL DATA PROTECTION

At IEQSA, we manage the personal and employment information of employees, contractors, and third parties with responsibility, transparency, and in compliance with current regulations on personal data protection.

We have all signed the Consent for the processing of personal and employment data, through which we authorize IEQSA to carry out the following activities:

- 1. Incorporation of personal data into a database**
Registration and storage of personal and employment data in our databases for the management of contractual, operational, and administrative relationships.
- 2. Processing of biometric data**
Use of biometric data (such as fingerprint or facial recognition) for access control, security, and attendance management.
- 3. Transfer of data to third parties**
Sharing information with third parties (government authorities, clients, suppliers, or other entities) when necessary to comply with legal, contractual, or operational obligations.
- 4. Use of image and voice**
Capture and use of image and voice in photographic, audiovisual, and audio recordings for institutional purposes, communication, training, and promotional purposes.

2025

RESULTS



0

cases

Information Security incidents



100%

of employees

Informed about Information Security practices



IEQSA

Contact us

Phone : (+51) (1) 614-4300

Email us at

Email: export@ieqsa.com.pe

Email: sistemasdegestion@ieqsa.com.pe

INDUSTRIAS ELECTRO QUÍMICAS S.A.

Av. Elmer Faucett No. 1920 Callao 07041, Peru
Webpage: www.ieqsa.com.pe