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Corporate  
Sustainability Report  
**2023**



# CORPORATE SUSTAINABILITY REPORT (10180)

**Name:**  
Corporación Aceros Arequipa S.A.

**Fiscal year:**  
2023

**Website:**  
www.acerosarequipa.com

**Name or trade name of reviewing Company<sup>1</sup>:**

<sup>1</sup> It is only applicable in the event that the information contained in this report has been reviewed by a specialized company (for example: audit company or consulting company).

**RPJ:**  
CI0003

	Complete:
<b>I. Environment and climate change</b>	
Environmental Policy	Yes
Greenhouse Gas (GHG) Emissions	Yes
Water	Yes
Energy	Yes
Solid Waste	Yes
<b>II. Social</b>	
Stakeholders	Yes
Labor Rights	Yes
Human Rights	Yes
<b>III. Complementary Information</b>	
Complementary Information	Yes

# ENVIRONMENT AND CLIMATE CHANGE

## Environmental Policy:

### Question 1

	YES	NO	EXPLANATION:
Does the company have an environmental policy or a management system that includes environmental commitments?	X		<b>The company has a Corporate Environmental Policy and an Environmental Management System certified under ISO 14001:2015, whose objective is to promote and maintain an environmental culture that contributes to sustainable development, ensuring the prevention, control and mitigation of environmental impacts in all company operations.</b>

a. If the answer to question 1 is affirmative, indicate the name of the document in which the policy or management system adopted by the company is evidenced, date of approval and the year from which it has been applied:

NAME OF THE DOCUMENT	APPROVAL DATE	YEAR FROM WHICH IT HAS BEEN APPLIED
<b>Corporate Environmental Policy</b>	<b>23/06/20</b>	<b>0</b>

b. If the answer to question 1 is yes, please specify:

	YES	NO	EXPLANATION:
Has this environmental policy or management system been approved by the Board of Directors?	X		<b>Approved on 30/06/2020</b>
Does that environmental policy or management system contemplate risk management, identification and measurement of the environmental impacts of its operations related to climate change(*)?	X		<b>Guideline 5.6 Actions against Climate Change.</b>

	YES	NO	EXPLANATION:
Does the company have an annual report assessing the results of its environmental policy that has been brought to the attention of the Board of Directors?		X	<b>Compliance with the objectives related to the Environment was reviewed within the organization's strategic cycle.</b>

(\*) Society is expected to consider, in management related to climate change, the "physical" aspects (floods, landslides, droughts, desertification, etc.) and/or the aspects of "transition" to a new low-carbon economy (use of new technologies, decarbonization of investment portfolios, etc.).

### Question 2

	YES	NO	EXPLANATION:
Has the company, during the year, been the subject of any investigation, community complaint, public controversy or has any corrective measure, precautionary measure, fine or other sanction been imposed that involves the violation of environmental regulations by it? (*)	X		<b>We received a Sanctioning administrative procedure from the OEFA on October 2nd, 2023, as a result of the regular supervision conducted in 2021 at the Steel Complex. To date, we have not received a response to our defense statement, issued in November 2023.</b>

(\*) At this point, society is expected to consider those investigations, community complaints, public disputes or corrective measures, precautionary measures, fines or other sanction, which are linked to impacts of a material nature. According to the definition of the Global Reporting Initiative, material is understood as those aspects that reflect significant economic, environmental and social impacts of the organization or substantially influence the assessments and decisions of the interest groups.

a. If the answer to question 2 is affirmative, indicate the type of investigation, community complaint, public controversy, corrective measure, precautionary measure, fine or other sanction, which involves the violation of environmental regulations to which you have been subjected to the company during the year; as well as the state or situation of the same at the end of the fiscal year:

INVESTIGATION, COMMUNITY COMPLAINT, PUBLIC CONTROVERSY CORRECTIVE ACTION, INJUNCTION, FINE OR OTHER SANCTION	STATUS OR SITUATION
<b>Sanctioning administrative procedure</b>	<b>Sanctioning administrative procedure from the OEFA</b>

b. Specify whether the company maintains any current investigation, community complaint, public controversy, corrective measure, precautionary measure, fine or other sanction involving a breach of environmental regulations initiated in previous years; as well as the status or situation of the same at the end of the fiscal year:

INVESTIGATION, COMMUNITY COMPLAINT, PUBLIC CONTROVERSY CORRECTIVE ACTION, INJUNCTION, FINE OR OTHER SANCTION	STATUS OR SITUATION
Sanctioning administrative procedure	In August 2021 a regular supervision was carried out by the OEFA, and in January 2022 the Supervision Directorate recommended to the Directorate of Inspection and Application of Incentives - DFAI, to initiate an Administrative Sanctioning Proceedings (PAS), The DFAI initiates the PAS on October 2nd, 2023; to date, the authority has not resolved the PAS.

## Greenhouse Gas (GHG) Emissions:

### Question 3

	YES	NO	EXPLANATION:
Does the company measure its GHG emissions (*)?	X		The Baseline is the 2019 GHG measurement.

(\*) Greenhouse Gases (GHG): Gases that are part of the atmosphere, of natural or human origin, that trap the sun's energy in the atmosphere, causing it to heat up (Law No. 30754, Framework Law on Climate Change, or regulation that the replace or modify).

a. If the answer to question 3 is affirmative, please specify:

DOCUMENT NAME	REQUIRED INFORMATION
If the company has a certification, report or report from a third party that shows the measurement of total GHG emissions (*), indicate its name, date of issue and if it is valid at the end of the fiscal year	Yes. We have a 2019 report developed by ALWA and verified by Lloyd's Register. For the 2020 inventory we developed it ourselves and it was also verified by Lloyd's Register. For the 2021 inventory it was also developed by us, but this time it was verified by Llyd's Register. The 2022 inventory was also developed by us and verified by Lloyd's Register.

DENOMINACIÓN DEL DOCUMENTO	INFORMACIÓN REQUERIDA
If the company has a platform, tool or standard developed internally for the measurement of total GHG emissions (*), indicate its name, its implementation date and, if applicable, its last update.	No, we follow ISO 14064-1 and use the MINAM's Carbon Footprint Peru spreadsheet.

(\*) The total GHG emissions generated by a company is called the corporate carbon footprint.

b. If the answer to question 3 is affirmative, indicate the following information corresponding to the last three (3) years:

Total GHG Emissions (TM CO2e)			
Fiscal Year	Scope 1 (*)	Scope 2 (**)	Scope 3 (***)
2023	222,760.93	166,943.18	218,622.64
2022	245,449.00	172,803.00	289,869.00
2021	231,570.00	126,910.00	281,773.00

(\*) Scope 1: GHG emissions that are directly generated by the company. For example, emissions from combustion in boilers, ovens, vehicles, etc.

(\*\*) Scope 2: GHG emissions generated indirectly by the use of energy by the company.

(\*\*\*) Scope 3: All other GHG emissions generated indirectly by the company. For example: air travel, land travel, paper consumption, transfer of collaborators, etc.

### Question 4

	YES	NO	EXPLANATION:
Does the society have objectives or goals to reduce GHG emissions?	X		During 2022, goals have been established for 2030 to reduce our GHG emissions in our functional environmental plan.

a. If the answer to question 4 is affirmative, indicate the name of the document in which the GHG emission reduction objectives or goals by the company are based, the date of approval of the objectives or goals and the year from which it has been applied:

DOCUMENT NAME	APPROVAL DATE	YEAR FROM WHICH IT HAS BEEN APPLIED
BALSC System (Based on the Balanced Scorecard methodology)	1/01/2021	2020

b. If the answer to question 4 is affirmative, please specify:

	YES	NO	EXPLANATION:
Have these reduction objectives or goals been approved by the Board of Directors?	X		<b>Our environmental policy guidelines are approved by the board of directors. It is worth mentioning that the company has a strategic cycle in which the functional plans of each area are approved. This process is overseen by the general management.</b>

## Water:

### Question 5

	YES	NO	EXPLANATION:
Does the company measure its water consumption (in m3) in all its activities?	X		

If the answer to question 5 is affirmative, indicate the following information corresponding to the last three (3) years

FISCAL YEAR	TOTAL WATER CONSUMPTION (m³)
2023	1,682,076
2022	1,671,989
2021	1,504,247

### Question 6

	YES	NO	EXPLANATION:
Does society measure its water footprint (*)?	X		<b>The company has measured its water footprint and is in the process of obtaining verification from the relevant authority.</b>

(\*): Water footprint: indicator that defines the total volume of water used and impacts caused by the production of goods and services. Considers direct and indirect water consumption throughout the production process, including its different stages in the supply chain ("Norm that Promotes the Measurement and Voluntary Reduction of the Water Footprint and Shared Value in Hydrographic Basins" - Headquarters Resolution No. 023-2020-ANA, or regulation that replaces or modifies it).

If the answer to question 6 is affirmative, please specify:

Water footprint measure	Required information
If the company has a certification, report or a third party report that shows the measurement of its water footprint, indicate its name, date of issue and if it is valid at the end of the fiscal year.	<b>Yes, there are two: Organizational Water Footprint Analysis at the Water Scarcity Level of the Pisco Plant in accordance with ISO 14046:2014. Water Footprint Analysis of ½ Inch Baco Production at the Water Scarcity Level in accordance with ISO 14046:2014.</b>
If the company has a platform, tool or standard developed internally for measuring its water footprint, indicate its name, its implementation date and, if applicable, its last update.	<b>No, only spreadsheets for consulting services.</b>

### Question 7

	YES	NO	EXPLANATION:
Does society have objectives or goals to reduce its water consumption?	X		<b>We have established goals to reduce our water consumption by 2030, to 1.30 m3/ton of finished product.</b>

- a. If the answer to question 7 is affirmative, indicate the name of the document in which the adopted objectives or goals for the reduction of water consumption of the company are evidenced, date of approval and the year from which it has been applied:

DOCUMENT NAME	APPROVAL DATE	YEAR FROM WHICH IT HAS BEEN APPLIED
Balance scorecard	1/01/2021	2017

- b. If the answer to question 7 is affirmative, please specify:

	YES	NO	EXPLANATION:
Have these reduction objectives or goals been approved by the Board of Directors?	X		<b>Our environmental policy guidelines are approved by the board of directors. It is worth mentioning that the company has a strategic cycle in which the functional plans of each area are approved. This process is overseen by the general management</b>

### Question 8

	YES	NO	EXPLANATION:
Does the company control the quality of its effluents (*)?	X		<b>On a quarterly basis, quality monitoring of effluents from the Pisco Plant is carried out. This monitoring is carried out by a Laboratory accredited by INACAL (SGS of Peru).</b>

(\* Effluent: Direct discharge of wastewater into the environment, whose concentration of polluting substances must contemplate the Maximum Permissible Limits (LMP) regulated by Peruvian legislation. Wastewater is considered to be those whose characteristics have been modified by anthropogenic activities, require prior treatment and can be discharged into a natural body of water or reused. (Glossary of Terms for Peruvian Environmental Management, General Directorate of Environmental Management Policies, Standards and Instruments, 2012, Ministry of the Environment – MINAM).

- If the answer to question 8 is affirmative, indicate the name of the document that evidences the control of the effluents:

DOCUMENT NAME
<b>Environmental Monitoring Report on the Update of the Environmental Management Plan (EMP) of the Environmental Adjustment and Management Program (PAMA), (performed on a quarterly basis).</b>

## Energy:

### Question 9

	YES	NO	EXPLANATION:
Does the company measure its energy consumption (in kWh)?	X		

- If the answer to question 9 is affirmative, indicate the following information corresponding to the last three (3) fiscal years:

Fiscal Year	Total Energy Consumption (kWh)
2023	1,409,874,470
2022	1,487,647,090
2021	1,306,348,440

### Question 10

	YES	NO	EXPLANATION:
Does the society have objectives or goals to reduce its energy consumption?	X		

- a. If the answer to question 10 is affirmative, indicate the name of the document in which the reduction objectives adopted by the company are evidenced, the date of approval and the year from which it has been applied:

DOCUMENT NAME	APPROVAL DATE	YEAR FROM WHICH IT HAS BEEN APPLIED
<b>Balanced scorecard - specific energy consumption</b>	1/01/2020	2011

b. If the answer to question 10 is affirmative, please specify:

	YES	NO	EXPLANATION:
Have these reduction objectives or goals been approved by the Board of Directors?	X		<b>Our environmental policy guidelines are approved by the board of directors. It is worth mentioning that the company has a strategic cycle in which the functional plans of each area are approved. This process is overseen by the general management</b>

## Solid waste:

### Question 11

	YES	NO	EXPLANATION:
Does the company measure the solid waste it generates (in tons)?	X		<b>The waste generated is weighed in the CAASA Balance; as well as upon arrival at the landfill.</b>

If the answer to question 11 is affirmative, indicate the following information corresponding to the last three Fiscal years:

FISCAL YEARS	HAZARDOUS SOLID WASTE (TM) (*)	NON-HAZARDOUS SOLID WASTE (TM) (**)	TOTAL SOLID WASTE (TM)
2023	746.03	1,990.43	2,736.46
2022	652.46	5,095.65	5,748.11
2021	872.49	2,930.34	3,802.83

(\*) Hazardous solid waste: Hazardous solid waste is considered to be contemplated in Annex III of the Regulation of Legislative Decree No. 1278, Legislative Decree that approves the Law of Comprehensive Management of Solid Waste, approved by Supreme Decree No. 014-2017-MINAM, or regulation that replaces or modify it.

(\*\*) Non-hazardous solid waste: Non-hazardous solid waste is considered to be that contemplated in Annex V of the Regulation of Legislative Decree No. 1278, Legislative Decree that approves the Law of Integral Management of Solid Waste, approved by Supreme Decree No. 014-2017-MINAM, or regulation that the replace or modifies it.

### Question 12

	YES	NO	EXPLANATION:
Does the company have objectives or goals to manage (reduce, recycle or reuse) its solid waste?	X		

a. If the answer to question 12 is affirmative, indicate the name of the document in which the solid waste management objectives adopted by the company are evidenced, the date of approval and the year since which it has been applied.

DOCUMENT NAME	APPROVAL DATE	YEAR FROM WHICH IT HAS BEEN APPLIED
BALSC System (Based on the Balanced Scorecard)	1/01/2022	2017

b. If the answer to question 12 is affirmative, please specify:

	YES	NO	EXPLANATION:
Have these reduction targets been approved by the Board?	X		<b>Our environmental policy guidelines are approved by the board of directors. It is worth mentioning that the company has a strategic cycle in which the functional plans of each area are approved. This process is overseen by the general management</b>

## II. SOCIAL

### Stakeholders:

#### Question 13

	YES	NO	EXPLANATION:
Has the company identified the risks and opportunities in relation to its stakeholders (such as employees, suppliers, shareholders, investors, authorities, customers, community, among others)?	X		<b>Aceros Arequipa has an Internal Control and Risk Management Policy, as well as a Comprehensive Risk and Opportunity Management Methodology. These include as a pillar the identification of risks and opportunities carried out under the framework of the processes and all the stakeholders that participate in each one.</b>

a. If the answer to question 13 is affirmative, please indicate:

	YES	NO	EXPLANATION:
Do you have an action plan to manage risks and opportunities in relation to your stakeholders?	X		<b>This is included in the Comprehensive Risk and Opportunity Management Methodology, where opportunities related to both risk mitigation and improving the management of the process itself are identified and managed. In this way, each process has a risk and opportunity matrix that is updated annually by the process owners.</b>

	YES	NO	EXPLANATION:
Does the company have a report in which the results of its action plan are evaluated and has this been made known to the Board of Directors?	X		<b>The progress of the development of Comprehensive Management of Risks and Opportunities is presented at least once a year to the Audit and Risk Committee. The Committee was elected by the Board of Directors and part of its management is the monitoring of risk management, it is conformed of Directors of CAASA.</b>
Do you publicly report your action plan and progress in relation to your stakeholders?	X		<b>A summary of the company's most relevant strategic risks is publicly presented. The Managements are responsible for the timely implementation of actions to mitigate strategic risks, these are supervised by Senior Management and the Audit and Risk Committee.</b>

b. If the answer to question 13 is affirmative, indicate the name of the document that evidences the company's action plan in relation to its stakeholders:

DOCUMENT NAME
<b>Integrated Risk and Opportunity Management Matrices (GIRO)</b>



### Question 14

	YES	NO	EXPLANATION:
During the year, has the company had any controversy or material conflict (*), with any of its interest groups, including the social conflicts contained in the Report on Social Conflicts of the Ombudsman's Office (**) and the Willaqniki Report on social conflicts issued by the Presidency of the Council of Ministers (***)?	X		<b>Good relationship with our stakeholders.</b> <b>Social programs in three vectors: Education, Health Prevention and Environment.</b> <b>0 social conflicts.</b>

(\*) According to the definition of the Global Reporting Initiative, material is understood as those aspects that reflect significant economic, environmental and social impacts of the organization or substantially influence the assessments and stakeholders decisions.

(\*\*) A "social conflict" must be understood as "a complex process in which sectors of society, the State and companies perceive that their objectives, interests, values or needs are contradictory and that contradiction can lead to violence." Source: Office for the Prevention of Social Conflicts and Governance of the Ombudsman of Peru. Social Conflict Report No. 186 (August-2019), Lima, 2019, p. 3.

(\*\*\*) "Social conflict" is defined as the "dynamic process in which two or more social actors perceive that their interests are generally opposed by the exercise of a fundamental right or by access to goods and services, adopting actions that may constitute a risk or a threat to governance and/or public order. As a social process, it can escalate towards scenarios of violence between the parties involved, meriting the coordinated intervention of the State, civil society and the productive sectors. Social conflicts are dealt with when the demands that generate them are within the Government policies and its guidelines." Source: Secretariat of Social Management and Dialogue of the Presidency of the Council of Ministers. ABC of the Secretariat of Social Management and Dialogue. Lima, 2018, p.3.

If the answer to question 14 is affirmative, indicate the controversy or material conflict with any of your stakeholders; the state or situation of the same and the year of initiation of said controversy or conflict:

CONTROVERSY OR CONFLICT	STATUS OR SITUATION	INITIAL YEAR

### Question15

	YES	NO	EXPLANATION:
Does the company include environmental, social and corporate governance (ESG) aspects in its purchase criteria and/or selection of suppliers of goods and/or services?	X		<b>Yes, the company includes an ESG (Environmental, Social, and Governance) assessment in its purchasing criteria, evaluating environmental aspects as well as health and occupational safety, as outlined in the document "Procurement Policy for Goods and Services."</b> <b>All suppliers are required to sign a sworn statement regarding anti-corruption and anti-money laundering (COCE03-E004).</b> <b>Additionally, additional checks such as the "Cumpro 360 Report" are conducted to verify corruption and AML backgrounds, along with the "Sentinel Report" for credit history evaluation.</b>

If the answer to question 15 is affirmative, indicate the name of the document that evidences the inclusion of ESG aspects in the criteria for the purchase and/or selection of suppliers of goods and/or services:

DOCUMENT NAME
Instruction: Selection and Evaluation of suppliers

## Labor rights:

### Question 16

	YES	NO	EXPLANATION:
Does the company have a labor policy?	X		

a. If the answer to question 16 is affirmative, please specify:

	YES	NO	EXPLANATION:
Has that labor policy been approved by the Board of Directors?	X		
Does the company have a report in which the results of its labor policy are evaluated and has this been made known to the Board of Directors?	X		

b. If the answer to question 16 is affirmative, indicate whether that labor policy includes and/or promotes, as appropriate, the following topics; as well as specify the name of the document that evidences its adoption, date of approval and the year from which it has been applied:

	YES	NO	DOCUMENT NAME	APPROVAL DATE	YEAR FROM WHICH IT HAS BEEN APPLIED
a. Equality and non-discrimination.	X		Code of ethics	25/06/15	2015
b. Diversity.	X		Corporate Human Rights and Diversity Policy	7/08/20	2020
c. Prevention of sexual harassment (*).	X		Policy for the Prevention, Investigation and Punishment of Sexual Harassment	30/03/20	2020
d. Prevention of crimes of harassment and sexual	X		Code of ethics	25/06/15	2015
e. Freedom of affiliation and collective bargaining.	X		Code of ethics	25/06/15	2015
f. Eradication of forced labor.	X		Corporate Human Rights and Diversity Policy	7/08/20	2020
g. Eradication of child labor.	X		Corporate Human Rights and Diversity Policy	7/08/20	2020

(\*) Take into consideration the scope of Law No. 27942.

(\*\*) Take into consideration the scope of articles 151-A and 176-B of the Penal Code, respectively.

c. Indicate the number of men and women within the organization and the percentage they represent of the total number of employees.

EMPLOYEES	NUMBER	PERCENTAGE OF TOTAL EMPLOYEES
Women	114	10.86
Men	936	89.14
Total	1,050	100.00

### Question 17

	YES	NO	EXPLANATION:
During the year, has the company been the subject of an investigation or has any corrective measure, precautionary measure, fine or other sanction related to non-compliance with labor standards, health and safety, forced labor or child labor been imposed on it?		X	Throughout the fiscal year, there have been no investigations or corrective measures related to non-compliance with labor standards, health and safety regulations, forced labor, or child labor.

a. If the answer to question 17 is affirmative, indicate the type of investigation, corrective measure, precautionary measure, fine or other sanction, to which the company has been subject during the year related to non-compliance with labor standards, health and security, forced labor or child labor; as well as the state or situation of the same at the end of the fiscal year:

INVESTIGATION, CORRECTIVE ACTION, INJUNCTION, FINE OR OTHER SANCTION	STATUS OR SITUATION

b. Specify whether the company maintains current investigations, corrective measures, precautionary measures, fines or other sanctions from previous years related to non-compliance with labor standards, health and safety, forced labor or child labor; as well as the status or situation of the same at the end of the fiscal year:

INVESTIGATION, CORRECTIVE ACTION, INJUNCTION, FINE OR OTHER SANCTION	STATUS OR SITUATION

### Question 18

	YES	NO	EXPLANATION:
Does the company carry out an annual evaluation of its compliance or observance of the regulations referring to Health and Safety at Work?		X	<b>As a requirement of the integrated management system, a legal audit is carried out every two years in terms of occupational health and safety. The deviations that are found are treated through the organization's NonConformities application. As a legal requirement, every two years the audit of the OHS management system is carried out under Law No. 29783 with a specialist accredited by SUNAFIL (it has been done out in 2016 and 2018; the one for 2020 is being managed despite having an extension)</b>

### Question 19

	YES	NO	EXPLANATION:
Does the company keep a labor accident register?	X		

If the answer to question 19 is affirmative, indicate the following information corresponding to occupational accidents (\*) of direct (\*\*) and contracted (\*\*\*) employees of the company in the last three (3) fiscal years:

INDICATOR	FISCAL YEAR	(FISCAL YEAR - 1)	(FISCAL YEAR - 2)
Fiscal Year	2023	2022	2021
N° of direct employees	1,077	800	1,060
Total hours worked by all direct employees during the fiscal year	2,444,937	1,543,343	1,422,907
N° of minor accidents (Direct Employees)	5	10	9
N° of disabling accidents (Direct Employees)	7	7	8
N° of fatal accidents (Direct Employees)	0	0	1

INDICATOR	FISCAL YEAR	(FISCAL YEAR - 1)	(FISCAL YEAR - 2)
Fiscal Year	2023	2022	2021
N° of contracted employees	2,933	2,350	1,923
Total hours worked by all contracted employees during	7,784,797	7,772,377	6,084,005
N° of minor accidents (contracted Employees)	42	47	16
N° of disabling accidents (contracted Employees)	58	57	29
N° of fatal accidents (contracted Employees)	0	0	1

(\*) Minor Accident: Incident in which the injury, as a result of the medical evaluation, generates a short break in the injured party with a maximum return to normal work the following day.

Disabling Accident: Incident whose injury, as a result of the medical evaluation, gives rise to rest, excused absence from work and treatment.

Mortal accident: Incident whose injuries cause the death of the worker.

Source: Glossary of Terms of the Regulations of Law No. 29783 - Law on Safety and Health at Work, Supreme Decree No. 005-2012-TR or regulation that replaces or modifies it.

(\*\*) Direct employees are considered to be all those who are directly linked to the company through any contractual modality.

(\*\*\*) Contracted employees are considered to be all those who carry out outsourced activities.

### Question 20

	YES	NO	EXPLANATION:
Does the society measure its workplace environment?	X		<b>The measurement is performed every two years, the next one is in 2025.</b>

a. If the answer to question 20 is affirmative, please indicate:

	YES	NO	EXPLANATION:
Does the company have objectives or goals to improve its workplace environment?	X		<b>The corporation and each management have improvement or maintenance goals regarding their climate results from the last survey. These goals are part of the objectives of every frontline manager.</b>

b. If you have indicated that you have objectives or goals to improve your workplace environment, indicate the name of the document in which said objectives are evidenced, the date of approval and the fiscal year from which it has been applied:

DOCUMENT NAME	APPROVAL DATE	YEAR FROM WHICH IT HAS BEEN APPLIED
BALSC System (Based on the Balanced Scorecard methodology)	22/01/21	2017

### Question 21

	YES	NO	EXPLANATION:
Does the company have a talent management policy for its employees?	X		

a. If the answer to question 21 is affirmative, indicate the name of the document that supports the talent management policy for your employees:

DOCUMENT NAME
Human Resources Corporate Policy

b. If the answer to question 21 is affirmative, please specify:

	YES	NO	EXPLANATION:
Has this talent management policy been approved by the Board of Directors?	X		

### Question 22

	YES	NO	EXPLANATION:
Does the company have procedures to identify and punish sexual harassment and workplace hostility? (*)	X		

(\*) Take into consideration the scope that Law No. 27942 gives to sexual harassment and Supreme Decree No. 003-97-TR to workplace hostility or rule that replaces or modifies it.

If the answer to question 22 is affirmative, indicate the name of the company document that supports the procedures to prevent sexual harassment and workplace hostility:

DOCUMENT NAME
Policy for the Prevention, Investigation and punishment for sexual harassment, which is implemented through the Sexual Harassment Intervention Committee. Regarding labor hostility (harassment), we proceed in accordance with the provisions of the Law (DS 003-97-TR).

## Human Rights:

### Question 23

	YES	NO	EXPLANATION:
Does the company have an internal and external management policy or system that includes a complaints/reporting channel to deal with impacts on human rights?	X		
Does the company record and respond, within a given period, to the results of the investigations derived from the complaints/accusations referred to in the preceding question?	X		

a. If the answer to question 23 is affirmative, indicate the name of the document that evidences the internal and external management policy or system adopted by the company, date of issue and the year since it has been implemented:

DOCUMENT NAME	DATE OF EMISSION	IMPLEMENTATION YEAR
Corporate Human Rights and Diversity Policy	7/08/20	2020

b. If the answer to question 23 is affirmative, please indicate:

	YES	NO	EXPLANATION:
Does the company have a report evaluating the results of its internal and external management policy or system to remedy impacts on human rights?	X		
Does the company have a training plan on human rights issues that includes the entire organization?	X		Annual occupational health and safety program, code of conduct and anti-corruption training program, specific human rights training for critical positions, among others.

### III. COMPLEMENT INFORMATION

#### Question 24

	YES	NO	EXPLANATION:
Does the company have an international certification in Corporate Sustainability?	X		

If the answer to question 24 is affirmative, indicate the certification that the company has and indicate the web link where it can be validated.

INTERNATIONAL CERTIFICATION	WEB LINK
Inclusion in the Dow Jones Sustainability Index MILA Pacific Alliance, Member of the 2024 Sustainability Yearbook by S&P Global.	<a href="https://www.spglobal.com/esg/scores/results?cid=4449626">https://www.spglobal.com/esg/scores/results?cid=4449626</a> <a href="https://www.spglobal.com/esg/csa/yearbook/2024/ranking/index">https://www.spglobal.com/esg/csa/yearbook/2024/ranking/index</a>

#### Question 25

	YES	NO	EXPLANATION:
Does the company have a Corporate Sustainability Report other than this report?	X		Since 2021 we have published an Integrated Annual Report that includes our ESG indicators according to GRI, SMV and DJSI.

If the answer to question 25 is affirmative, indicate its name and the web link through which the latest available report can be accessed:

REPORT NAME	WEB LINK
Annual Integrated Report	<a href="https://investors.acerosarequipa.com/en/informacion-financiera#memorialIntegrada">https://investors.acerosarequipa.com/en/informacion-financiera#memorialIntegrada</a>



[acerosarequipa.com](http://acerosarequipa.com)

