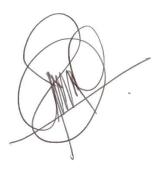


# **Liability Statement**

This document contains true and sufficient information regarding the business performance of AENZA S.A.A. and its subsidiaries in 2024. Without prejudice to the liability of the issuer, we, the undersigned, assume responsibility for the contents hereof, in accordance with applicable law.



Renzo Temoche

Vice President of Financial Planning and Control

February 28, 2025

Dust

Oscar Bravo Peche

**Chief Accounting Officer** 

February 28, 2025

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#### Letter from the Chairman of the Board

[GRI 2-4]

#### Dear Shareholders,

It is an honor to address you at this pivotal moment for AENZA, as we continue to make progress in transforming and strengthening our organization, laying the foundations for the company's long-term competitiveness. During the last year, we made major efforts to optimize our corporate structure, financial discipline, and governance, ensuring greater management capabilities in an environment that has been challenging, but which presents opportunities for the company.

This progress has been possible thanks to the commitment of all our employees and our management team, the trust of our shareholders, and the execution of strategies focused on operational efficiency, sustainability, and financial stability. As part of the initiatives implemented, we have defined a new corporate structure with the creation of two holding companies, Inversiones Ingeniería y Construcción S.A.C. and Unna Inversiones S.A.C., allowing us to better organize our operations and strengthen our management. While the company's reorganization continues, and there are still many challenges left to tackle, we are taking the necessary steps to consolidate our process of transformation.

In the financial area, this year saw a capital increase of USD 55 million, bolstering our structure and allowing us to face the future with greater solidity. We also returned to the international capital market with a successful bond issue for USD 210 million, marking a milestone in our financial recovery.

Additionally, we have made progress in optimizing our internal management with the implementation of a model based on accountability and processes, promoting a culture of efficiency and responsibility at all levels of the organization. This approach has played a key role in improving decision-making and guaranteeing greater alignment with the company's strategic objectives.

In matters of corporate governance, the makeup of the new Board of Directors represents an important step for the company. Under the current structure, five of the nine Board members are independent, reflecting our commitment to a transparent and balanced management, as befits our status as a listed company on the Lima Stock Exchange. This process has balanced renewal and continuity: six of the nine directors remain, ensuring stability and alignment with our strategy. It was in this context that I assumed the position of chairman of the Board, with the commitment to continuing with AENZA's transformation and contributing to its growth.

During the year, we conducted an external performance assessment of the Board of Directors, ensuring a focus on continuous improvement in our governance, and we made the decision to delist our shares from the New York Stock Exchange, keeping our focus on the local securities market.

Sustainability remains a core pillar of our strategy. In 2024, we achieved a score of **54 in the S&P Global Corporate Sustainability Assessment**, representing an increase of 135% over the 23 points obtained in 2021. This reflects our success in integrating ESG factors into our business management. Some of our initiatives were also finalists in the GRI Infra Awards 2024, reasserting our commitment to responsible value creation and making a positive impact.

Our results for 2024 included the following:

• Cumulative Sales: S/ 3,967 MM

• Gross Profit: S/ 345 MM

• Adjusted EBITDA: S/ 437 MM

• Net Loss: S/ -247 MM

Total Backlog: S/ 5,466 MM

While these results did not meet expectations, we remain focused on strengthening our management and optimizing our operations, preparing to take advantage of new opportunities offered by the region's infrastructure and energy sectors.

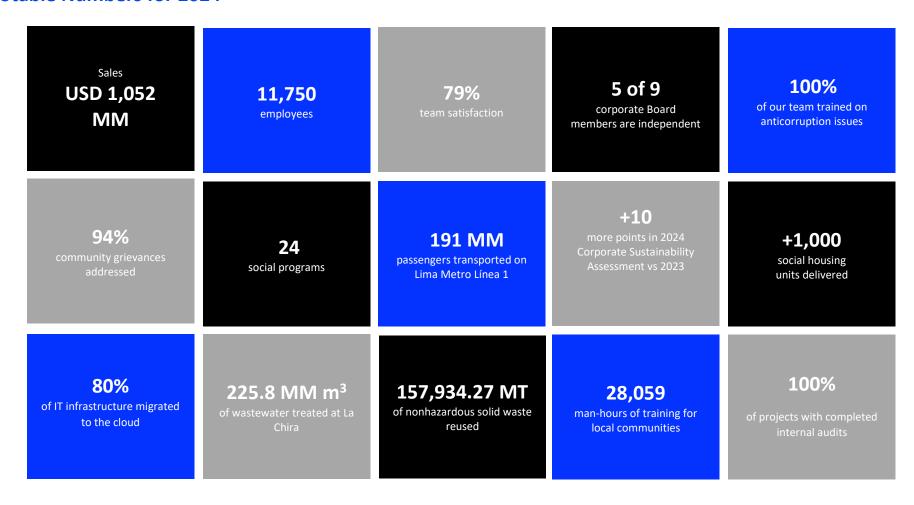
I would like to thank our shareholders, our internal team, clients, and other stakeholders for their trust. We will continue to work with determination and a long-term vision, committed to sustainability and good corporate governance. We are convinced that the path we are now on will allow us to consolidate a stronger, more efficient company that is prepared to resume its role in the region's growth.

Sincerely,

Francisco García Calderón Portugal

Chairman of the Board, AENZA

#### **Notable Numbers for 2024**



# 1. WE ARE AENZA

#### 1.1. About AENZA

With over 90 years in business, AENZA is a leading infrastructure company that manages iconic projects such as Lima Metro Línea 1, which transports over half a million people daily. It also operates three road concessions and a water treatment plant in Peru and is responsible for producing over 10% of the country's barrels of crude at its two oil production lots, as well as managing five hydrocarbon storage and shipping terminals and a gas plant. It is also a leader in the engineering and construction business, participating in the sector's most important projects, such as the new runway and passenger terminal at Peru's Jorge Chávez International Airport. In the country's real estate sector, it is the leading developer of social housing, with almost 20,000 units delivered.

Present in Peru, Colombia, and Chile, AENZA is proud of its diversified portfolio, which reflects its ability to adapt and lead in variety of sectors and markets.

The company has approximately 11,750 direct employees, who are committed to fostering standards of excellence in their respective industries. They are the cornerstone of the company's growth strategy. At all levels of the organization, AENZA remains firmly committed to responsible and sustainable practices, which has earned it a coveted spot in the S&P/BVL Peru General ESG Index, highlighting its outstanding management of environmental, social, and corporate governance matters.

#### **Our Purpose**

We shape reality and transform living conditions by promoting responsible development and fostering public wellbeing.

#### **Aspiration**

AENZA seeks to become the region's leading concession developer. For that reason, we aspire to earn recognition as industry role models in Latin America.



Role models thanks to our outstanding business management, within a framework of unwavering commitment to ethics, integrity, and transparency.





Role models as drivers of social and economic development in the communities where we operate.





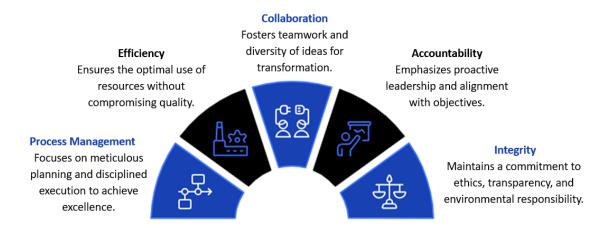
Role models as our clients' preferred partners, thanks to the confidence we inspire, the reliability of our solutions, and our people's commitment and talent.



#### **Cultural Principles**

At AENZA, we are currently at a crucial point in our transformation. As we seek to consolidate our position as leaders, it is essential that we have a compass that guides our actions and decisions. With this in mind, we have defined our cultural principles, which not only reflect who we are, but where we want to end up.

These principles are, and will always be, the heart of our corporate culture, reflecting the commitment, passion, and vision we share in this new stage.





#### **Process Management**

Our management is based on clearly defined processes, backed by continuous indicator monitoring. We believe in the strength of meticulous planning and disciplined execution. This allows us to guarantee excellence and consistency in everything we do.



#### **Efficiency**

We hold ourselves responsible for paying close attention to detail in resource management. Each spending decision is carefully evaluated in an effort to take advantage of opportunities to maximize value without compromising the quality of our projects and services.



#### Collaboration

We recognize the invaluable importance of teamwork. We foster an environment of active collaboration that allows us to overcome barriers and generate synergies, where each member contributes his expertise so that we can weather challenges and achieve shared objectives. A diversity of ideas and perspectives is essential for our transformation.



#### Accountability

We take an active role, not only in the performance of our assigned tasks, but in leading, proposing, and contributing to the company's transformation. We value the ability to take the initiative and to guarantee that each action helps achieve our objectives.



#### Integrity

Our actions are guided by an unswerving commitment to ethics, and we make decisions transparently and fairly. We recognize the importance of caring for our surroundings, which drives us to act responsibly toward the environment and establish positive community relations.

## **Acknowledgments Received in 2024**

<b>Business Unit</b>	Awards		Details		
<b>AENZA</b>	S&P/BVL Peru General ESG Index	BOISA DE VILLE DE LIMA	We were one of sixteen Peruvian companies included in the S&P/BVL Peru General ESG Index in 2024.		
<b>UNNA</b> Energía	ABE Certification by the Good Employers' Association	abe asociación de buenos empleadores de amcham perú	UNNA Energía and Terminales del Perú received ABE Certification by the Good Employers' Association in the "Entrepreneur" category. This certification is accredited by the American Chamber of Commerce in Peru.		
<b>⊕unna</b>	ABE Certification by the Good Employers' Association	abe asociación de buenos empleadores de amcham perú	UNNA Transporte received ABE Certification by the Good Employers' Association in the "Entrepreneur" category. This certification is accredited by the American Chamber of Commerce in Peru.		
Infraestructura	2024 Good Labor Practices Award – Ministry of Labor and Job Promotion	PERÚ Ministerio de Trabajo y Promoción del Emple	UNNA Transporte won first prize in the "Professional Development and Access to Training" category in the 2024 Good Labor Practices Award given out by the Ministr of Labor and Job Promotion.		
	Award for Excellence in Labor Risk Prevention (Cumbra Perú)	RIMAC	In 2024, we received the Award for Excellence in the silver category for the best labor risk prevention business initiative for the 2023 period.		
	Recognition for 25 consecutive years of membership (Cumbra Perú)	Sociedad Nacional de MINERIA PETROLEO Y ENERGIA	Recognition for CUMBRA Perú S.A.'s 25 consecutive years of membership in the National Mining, Oil, and Energy Association (SARCC).		
	Recognition for Morelco	ecopetrol	Commitment and responsibility in caring for the environment and all forms of life.		
<b>⇔</b> CUMBRA	Internal Recognition	MORELCO UNA EMPRESA DE CUMBRA	Our HSE training project based on immersive education with virtual and augmented reality simulation technologies won first prize in the "Accountability" category.		
	CUMBRA - Ingeniería Minera Chinalco	Perú	Recognition as a Strategic Partner for Excellence thanks to our performance and commitment to safety management in June 2024 (Chinalco Project – Surveying Support Service) and May, September, December, as well as the annual award for 2024 (Chinalco Project – Quality Control and Assurance).		

## 1.2. Our Business Units

AENZA has a diversified portfolio that allows us to successfully operate in key sectors for the region's development. Through our four business units—Infrastructure, Energy, Engineering and Construction, and Real Estate Management—we manage strategic assets and executive high-impact projects.







We are a comprehensive infrastructure management company with a regional scope and an average remaining concession life of 10 years. With a history of excellence and a visionary approach, we stand out for our ability to develop, operate, maintain, and improve infrastructure that drives regional progress.

#### **Our Purpose**

We bring to life the infrastructure that connects you and provides you with wellbeing, working together to create new opportunities, sustainable development, and a culture of civic responsibility.

#### **Key Indicators**



USD 275,012,000 in revenue in 2024.



USD 93,492,000 adjusted EBITDA.



219.85 MT of nonhazardous solid waste recycled/reused.

#### **Our Concessions**

Our wide-ranging, high-quality portfolio includes a company that has been in charge of the operation and maintenance of Lima Metro Línea 1 for the last thirteen years, one highway, two roads, a wastewater treatment plant, and the construction of road infrastructure.

#### **Outlook for 2025**

Línea 1: Increase the total number of trains run daily by up to 13% and ensure the feasibility of the expansion project.

La Chira Plant: Consolidate the expansion project and increase the amount of solar energy used.



# Lima Metro Línea 1



We are the capital's only urban rail transportation system. Our concession includes 33 km of railway, covering the route from Villa El Salvador to Bayóvar in San Juan de Lurigancho. We have been in operation for over 13 years.

### **Progress in 2024**

Increase the total number or trains run and ridership: In 2024, we achieved a 10% increase in the total number of trains run compared to the annual plan, thanks to the authorization of the Ministry of Transportation. This effort allowed us to transport a total of 191 million people during the year, reaching peaks of 630,000 passengers daily in October and November, and over 700,000 passengers daily in December, especially around Christmas, reinforcing our positive impact on urban mobility.

Capacity increase project: In the medium term, we are working on an ambitious strategy to reduce the interval between trains from three minutes to two minutes, which will make it possible to transport between 900,000 and 1 million passengers daily. This project, estimated to cost over USD 2 billion, includes:

- The acquisition of new trains.
- The modernization of stations and depots.
- Improvements to electrical, signaling, and telecommunications systems.
- The installation of screen doors on the platforms, increasing user safety.

#### **2024 Milestones**



**191 million** passengers transported.



90% user satisfaction.



**34.09** complaints per million passengers.



We manage National Route 5, the highway that connects Lima to the northern part of the country. We are responsible for supervising, operating, building, and maintaining the road infrastructure along our route. On January 15, 2003, we signed a concession agreement with the Peruvian government, acting through the Ministry of Transportation and Communications, to

manage the Ancón–Huacho–Pativilca stretch of the Panamericana Norte highway, also known as National Route 5, for a period of 25 years.

We responsibly uphold our construction, maintenance, and service obligations to the road's users. The rates we use are established in the concession agreement, and all our actions are compliant with Peruvian law. Pursuant to the agreement and the laws in force, OSITRAN oversees proper compliance with contractual conditions, ensuring that users receive high-quality service.





We continue working each day to make your travels safer.

# **Projects and Achievements in 2024**

- The feasibility of the Chancay Bypass project was approved. This strategic work will
  connect key areas around the Chancay Mega Port. With an estimated investment of USD
  300 million, it will make it possible to optimize connectivity in an extremely important
  area for the country's logistical and economic development.
- We are working to increase the capacity of the Yangas—Chancay road through the Parvial project, which involves the construction of a third and fourth lane. This work is a response to the growing traffic demand and seeks to guarantee greater fluidity and safety along this major roadway.
- We built six works to improve mobility and protect users, including pedestrian bridges and grade crossings designed to increase road safety at critical points.
- We organized road safety workshops and informational talks aimed at transportation unions, bolstering our focus on accident prevention and education on responsible road use.



At Survial, we are responsible for the operation and maintenance of road infrastructure, covering a stretch of approximately of 750 kilometers, not including urban areas of Abancay, Cusco, and Urcos.



We continue working each day to make your travels safer.

This concession, which is currently owned by AENZA, crosses through the departments of Ica, Ayacucho, Apurímac, and Cusco. The route begins at the port of San Juan de Marcona, continuing through Nasca in Ica, the district of Puquio in Ayacucho, the towns of Chalhuanca and Abancay in Apurímac, and ends in the district of Urcos in Cusco.



# **Projects and Achievements in 2024**

- Maintenance and repairs after severe rainfall early in the year. Transit was reestablished at 11 critical points, minimizing the impact on connectivity to Cusco.
- Replica of Línea 1 social programs, such as "Aprende a Emprender" ("Learn to Do Business"), focused on the development of local communities.



At Canchaque, we are responsible for the operation and maintenance of the road that connects Junction 1B with the towns of Buenos Aires and Canchaque, a 77-km stretch that crosses through the provinces of Morropón and Huancabamba in the department of Piura.

This road concession was granted to us in November 2006 as part of the "Coast to Jungle" Program, and the concession agreement was signed on February 7, 2007. This road crosses through areas with altitudes ranging from 127 to 1,198 meters (417 to 3,930 ft.) above sea level, providing key access for regional integration.

We continue working each day to make your travels safer.



The road runs through a dry tropical forest ecosystem and farming valleys. Toward the end, it climbs the spurs of the Andes Mountains, passing through local vegetation until reaching the town of Canchaque.

Canchaque Projects in 2024

Concession renewal project.



# La Chira Plant

At the La Chira Wastewater Treatment Plant (PTAR), we work to benefit the entire population of Metropolitan Lima, treating the wastewater from eighteen of the city's districts. Thanks to this treatment, we have been able to decontaminate the southern coast of Lima, significantly improving the quality of life of millions of residents.

We have restored 17 kilometers of coastline, running from Las Cascadas Beach in Barranco to Conchán, in Lurín. This achievement was made possible by preventing the dumping of nearly 80,000 tons of waste into the sea, promoting the recovery of beaches, the marine ecosystem, and fostering the development of tourism, commerce, and industry, as well as water and fishing activities.

Since starting our operations, we have treated over 1.3 billion cubic meters of wastewater, the equivalent of 2,000 times the capacity of the Estadio Nacional stadium in Lima. We currently treat 28% of the wastewater generated in Metropolitan Lima, using a 3.6-km long submarine outfall equipped with diffusers that facilitate dilution and biological treatment in the ocean.



In 2024, we achieved a sustainability milestone, becoming the first water treatment plant in Peru to incorporate solar energy as a key source in our operation. With the installation of 160 photovoltaic panels, we now generate 20% of our electricity consumption from renewable sources. This advance not only places us at the cutting edge of environmental innovation but also allows us to avoid the emission of nearly 18,250 tons of  $CO_2$  per year, reasserting our commitment to a cleaner, more sustainable future.

We offer treatment for the wastewater from Chorrillos and other districts, such as Surco, Miraflores, San Isidro, and Barranco, as well as partial treatment for 12 additional communes. To celebrate our eighth anniversary in 2024, we are proud to be the first plant in the country to use solar power as we continue working to solve the historical environmental problems caused by the waste dumped from the Surco and Circunvalación sewer lines.



225.8 MM m3 of wastewater treated in 2024





20% of power generated using renewable sources

#### **Increased Capacity**

• Project currently under evaluation to double the wastewater treatment capacity, in collaboration with the Ministry of Housing and Sedapal.



We are the company in charge of operating roads and highways in Peru, including three private concessions and the Lima Metro Línea 1. We have over 30 years of experience providing operations and maintenance solutions for road and railway infrastructure. We also operate over 3,700 kilometers of roads nationwide.

#### **Achievements in 2024**

The Ministry of Labor recognized us with an award for good labor practices and training programs, reaffirming our commitment to our employees' professional development and excellence in operational management.





We develop innovative advertising strategies and activations that strengthen our connection with users and contribute to creating memorable experiences.

#### **Achievements in 2024**

In 2024, we built commercial locations in new stations and improved the brand mix, thus creating more options for passengers.

Additionally, we launched branding campaigns on Línea 1, with the participation of over 40 brands, demonstrating the trust of important strategic allies and creating value for our passengers' travels.

The different brands gave our passengers over 23,000 fare cards, merchandising, more than 12,000 bottles of soda, over 176,000 instant coffee packets, cups of coffee, etc. These actions create value for our passengers while also strengthening the image of the brands involved.

We have collaborated with well-known companies such as Coca-Cola, Nestlé, Wiener, Skechers, Claro, and BCP, establishing strategic alliances that allow us to offer high-impact campaigns, fostering a dynamic, attractive environment for passengers and commercial partners.

We create additional value for passengers through interactive experiences.



We are AENZA's business unit in charge of developing and operating energy projects in Peru. We have operated our own and third-party infrastructure for over 40 years in the oil, gas, chemical, and energy industry.

#### **Our Purpose**

We bring to life the infrastructure that powers you and provides you with wellbeing, working together to create new opportunities and sustainable development.

#### **Our Management**

At UNNA Energía, we manage each one of our projects with a focus on operational efficiency, safety, and sustainability. We specialize in hydrocarbons exploration, production, and processing, ensuring a reliable energy supply through modern infrastructure and a management approach aligned with the highest standards in the sector. Our 40 years of experience has solidified our position as a strategic partner for the country's energy development. We work closely with clients, partners, and authorities to optimize our processes and bolster energy infrastructure in Peru.

We manage oil and gas exploration and production operations in Lots III and IV, a natural gas processing plant, and a gas compression station in northwestern Peru. Through the Terminales del Perú consortium, we also operate five terminals strategically located throughout the country, where we offer reception, storage, and shipping services for refined hydrocarbons and LPG.

We aspire to be a regional energy solutions company recognized for its operational excellence, and a trustworthy partner for our stakeholders.



USD 191,958,000 in revenue in 2024.



USD 57,222,000 adjusted EBITDA.



**11.59 MT** of nonhazardous solid waste recycled/reused.

# **Exploration and Production**



**UNNA Energía** has signed two contracts with **PERÚPETRO** for the exploitation of hydrocarbons in Lots III and IV, located in the provinces of Talara and Paita, in the department of Piura. We also have wells with inclinations of up to 70°, which allows for a more efficient optimization of resource extraction.

In Lots III and IV, whose contracts end in 2045, we will invest over the next ten years in drilling 330 additional wells. This will enable us to deliver the oil volumes the country needs.



#### Advances in 2024

- 1.55 MM barrels produced.
- 54 wells drilled (Lot III: 19 and Lot IV: 35).
- Our current average daily oil production accounts for 10.7% of Peru's daily production.
- Lot III: 3 wells drilled and 4 additional workovers beyond the commitments established in the Plans and Programs.
- Lot IV: 1 well drilled and 7 additional workovers beyond the commitments established in the Plans and Programs.

#### **Natural Gas**

In Pariñas (Talara, Piura), we operate a processing plant with a capacity of 44 MMCFD of gas, where we produce liquefied petroleum gas (LPG), natural gas condensates (NGC), and dry natural gas (DNG), which is used to generate electricity at the Malacas Thermal Power Plant, as well as fuel gas in the operations of the Talara Refinery and the supply of gas to the concessionaire's distribution network, contributing to the mass adoption of natural gas in Piura.

We operate a compressed natural gas (CNG) station, which receives dry gas from our processing plant. We then supply various clients through a virtual pipeline. This year, we began operating the new natural gas dehydration station (GDS) in Lot III, with a capacity of **4MMCFD**, as well as contributing to the supply of gas to the concessionaire's distribution network from the Paita area.



**250,560 barrels** of LPG produced for the year.

- 9,075 MMCF/year 24.9 MMCFD of gas processed.
- 8,168 MMCF/year 22.4 MMCFD of DNG produced and 278 MMCF 0.76 MMCFD of CNG dispatched.
- 333,266 BBL/year 333 MBBL/year 913 BPD of LPG and NGC produced.

#### Advances in 2024

- Contracts renewed with key clients such as Enel and Petroperú.
- Increased gas dehydration and compression capacity.
- New long-term contracts with Promigas (15 years).

# **Transportation and Distribution**

We offer reception, storage, and dispatch services for a wide array of refined liquid hydrocarbons, such as diesel, gasoline, jet fuels, marine fuel, residuals, and LPG. We have established plans to adapt our five liquid hydrocarbon storage terminals to improve our infrastructure and continue providing only the best to our clients.

- 2.7 MM barrel storage capacity.
- 48,726 BBL/day dispatched.
- 18 MM barrels of hydrocarbons dispatched.



We are a regional engineering and construction company with over 91 years in business, specializing in the execution of high-complexity projects. Our focus is to turn our clients' ideas into efficient and sustainable solutions, adding value to their businesses and contributing to regional development.

We offer engineering, supervision, construction, and comprehensive project management services using EC, EPC, construction, EPCM, and collaborative models, as well as consulting on environmental services, supervision, management, and integration of engineering disciplines. Our technical capabilities and experience make us strategic partners for projects in key sectors such as mining, infrastructure, energy, gas and oil, construction, and water, earning us a place as one of the leading companies in Latin America.

#### The sectors we serve include:

- Mining: Concentration plants, tailings dams, tunnels, earthworks.
- Infrastructure: Highways, roads, tunnels, telecommunications, metro, ports, airports.
- Energy: Hydroelectric and thermal power plants, transmission lines.
- Gas and oil: Refineries, processing plants, gas pipelines, upstream facilities.
- Construction: Hotels, offices, health and education, residential, and industrial buildings.
- Water: Treatment plants and sanitation networks.

Our experience, talent, and commitment to excellence have allowed us to participate in the region's most important projects, in over 12 countries, strengthening our position as leaders in the engineering and construction sector.

#### **Our Purpose**

We bring to life our clients' most complex and important projects, creating value that strengthens, development that lasts, and a commitment to society.







16.58 million manhours of direct labor.



6.67
million manhours of indirect
labor.

#### Advances in 2024:

Below are our projects, divided by sector:



San Gabriel

- Location: District of Ichuña, Provincia General de Sánchez Cerro, Moquegua region.
- Construction of platforms, warehouses, a dam, and access routes for the management of water associated with these components.
- The project's total earthworks have been divided into four independent parts: PS1, PS2, PS3, and PS4, based on the project's priorities and needs.
- Location: Moquegua region in southern Peru.
- The scope of the project and services includes: earthworks, civil works, and electromechanical erection of the concentration plant, installation of pipelines, and electrical and instrumentation installations.
- Quellaveco is one of the five largest copper deposits in the world.





- Location: Antamina Mine, Ancash, Peru.
- Construction and erection of recovered water pumping system with a capacity of 15,300 m3/hrs., consisting of 4 km of 36" and 42" HDPE pipeline, 4 pump barges, and 1 maintenance barge.
- The project is being executed in a brownfield area with the mine in operation at 4,200 meters above sea level, with an altitude that varies by up 130 m.
- The system pumps from the north pond of the tailings dam to Tank 720-TKF-005 (4,266 masl).
- Location: Teck Mine, Tarapaca, Chile.
- Crushing Area 0310, with SAG and ball mills, Belt 0310-CVB-012 for Pebbles 0320, and part of Area 0410/920.
- The concentration plant has a capacity of 143 KTPD.
- Construction of a concentration plant near the mine, a tailings deposit, a concentrate pipeline, a saltwater plant, and the infrastructure for transportation and loading at the port of Patache.

Quebrada Blanca Fase 2



- Location: Spence Mine, Antofagasta, Chile.
- Civil works and electromechanical erection of the primary crusher and material transport from the receipt of extracted material on the intake hopper in the crushing building until the discharge of coarse ore on the stockpile.
- Location: Centinela Mine, Commune of Sierra Gorda, Antofagasta Region, Chile.
- Construction of supporting infrastructure works for the Centinela Development Project (DMC).



# Infrastructure





Together with our partner Sacyr, we have formed the Inti Punku consortium to build the new consolidated passenger terminal at Jorge Chávez International Airport in Lima, with an area of 250,000 m<sup>2</sup>.



We are working on the engineering, procurement, construction, and testing of the new airport terminal. The scope of our work includes the airside, the new Terminal T2 building, the landside works, two remote platforms for AMA aircraft, service buildings (utility farm), and services in the real estate development area of the future Santa Rosa airport city.



We are in charge of the design and construction of key infrastructure in two stages, using a modular system, through 2035, including a terminal with a capacity to handle 30 million passengers per year. Our project includes the following facilities and essential services: substations, electrical grids, water treatment plant, and airport equipment such as the luggage handling system and jet bridges.





# Costa del Sol - 2 Hotels at Jorge Chávez International Airport

We are working on the construction of Stage 1 of the Hoteles Costa del Sol – AIJCH project, which includes the base (sub-promenade, promenade, and mezzanine) of the two hotels located on Lots PA-04 and PA-05, as well as the construction of the tower of upper upscale hotel, operated according to Wyndham standards and located on Plot PA-04. The project's roofed area totals 18,162.12 m², spread across a two-story base and a tower standing nine stories high, plus a rooftop terrace.

Our scope includes the performance of temporary works, as well as architecture, structures, electrical installations, plumbing, sprinkler system, mechanical works, communication, and comprehensive security. We will also be responsible for managing line items such as the elevators, windows, water pumps, plumbing and sprinkler system, lighting, generator, and landscaping. This project will be the largest hotel complex in Peru, with nearly 600 rooms.



# Parque Arauco La Molina Shopping Center

We are developing the Parque Arauco La Molina Shopping Center on a piece of land with an area of 9,171.66 m². The project will consist of eight stories, with a roofed area of 58,000 m², divided into five basements and three upper levels. Our work included the execution of various civil works, including demolition, excavation, structures, indoor and outdoor fixtures, electrical, plumbing, and mechanical installations, as well as the implementation of sprinkler and fire detection and alarm systems, vertical transport equipment, generator, gas networks, and outdoor works within the urban growth boundaries. This project was performed for Grupo Parque Arauco, in the district of La Molina, Lima, Peru.



EPC Proyecto, located in Meta, Acacias, Colombia, with a scope encompassing the comprehensive solution for the treatment facilities of CPF Santa Mónica and its ancillary services for ECOPETROL S.A.'s CPO9 asset.



We are one of Peru's largest real estate developers, with over 90 real estate projects to our name, as well as the leading social housing developer.

Our customer-first approach and focus on sustainability drives the development and construction of social and traditional housing for residents, with projects that form part of the Mi Vivienda and Techo Propio programs, providing our customers with access to Peruvian government subsidies. We have obtained "Bono Verde" certification from Fondo Mi Vivienda, thanks to the sustainable design of our housing units, which gives our customers access to preferential mortgage rates. We have also been recognized and certified by the Good Employers' Association (ABE). Our environmental and social management system, like all of AENZA's, is aligned with IFC standards and has been reviewed and validated by the Inter-American Development Bank as part of a loan we have taken out with the institution.

#### **Our Purpose**

We help create sustainable spaces and environments where people can plan their lives and businesses, through an approach that fosters wellbeing, urban development, and civic commitment.



The proof of our experience can be found in the 24,000 units we have delivered, including housing, offices, industrial lots, and shopping centers. We have developed over 90 projects, with a presence in more than 19 districts of Metropolitan Lima and Callao, as well as Piura and Huancayo.



#### Advances in 2024

- We acquired two large pieces of land intended for the development of social housing, a major milestone after seven years without acquisitions.
- We reactivated projects on previously acquired lands and began a new project in Barranco. We are also working on a new project in San Isidro.
- We diversified our portfolio, adding projects from the high-end segment to supplement our primary focus on social housing, enabling us to maintain a balanced and robust portfolio.
- We made improvements to process standardization, achieving significant savings in construction costs.
- We developed an automated system that prioritizes sales leads using public data, improving the effectiveness of our salesforce. We also updated our website and implemented a CRM system to ensure a better customer experience.
- We won second place in the Fondo Mi Vivienda Awards for Metropolitan Lima, strengthening our leadership in the sector. We are proud to note that VIVA was also named the best workplace climate in the AENZA group, a reflection of our team's commitment and talent.





**1,066** apartments delivered.



# **Noteworthy Projects**

#### **Social Housing:**

- Launch of new sustainability-focused projects with Peruvian government subsidies: Los Parques de Breña and Geranios 2 Conjunto Residencial.
- Consolidation of the project in Comas with the formation of the Los Parques de Comas Homeowners' Association, promoting community improvements such as security, sanitation, and maintenance of parks and sidewalks.
- We delivered seven buildings with a customer experience program, with an average of over 100 apartments each, all accessible via the "Mi Vivienda Sostenible" program. This payment method was used for 100% of the units.
- We implemented the "AENZA AtWork" Training and Sales Program, providing benefits
  to all of the corporation's employees that will allow them and their immediate family
  members to purchase their own home. This program included social housing projects
  eligible for the "Bono Mivivienda" bond, benefiting 31 families within the group.

#### **Shopping Center:**

- Increase of profitable occupation to 80%, with an additional 1,000 m² leased.
- Streamlining of internal processes to improve the business unit's profitability.

#### **Industrial Lots (Almonte Subsidiary):**

- Sale, delivery, and payment in full for a 2-ha plot of land in 2024.
- Signing of a purchase option on another major piece of land, with the potential to close the deal in 2025.

#### **Service Process Automation:**

- A chat center was implemented to automate service for potential customers seeking information via social media or WhatsApp, Facebook Messenger, and Instagram.
- A lead ranking tool was implemented to establish an automated ranking that identifies the most qualified potential customers, thus creating a prioritized order of service.

# 2. ECONOMIC AND GOVERNANCE DIMENSION

#### 2.1. Financial Performance

In 2024, AENZA took a major step forward in its financial strategy through debt restructuring, cost optimization, and improvements to financial management. The issuing of international bonds and capital increases consolidated its position, while the implementation of new technological tools allowed for greater efficiency and control. There are still challenges to be addressed, but the strategic projects now underway and the alignment of our management with the highest applicable standards are preparing the company for a future of sustainable growth in the region.

We prepaid the bridge loan with a USD 210 million international bond issue, improving our liquidity and investment capacity. We also made two capital increases, strengthening our financial stability.

Our future outlook includes expected renovations and expansions to the Lima Metro Línea 1 and the Norvial concession, reasserting our commitment to sustainable development.

We decided to delist the company from the New York Stock Exchange, while remaining present on the Lima Stock Exchange, thus ensuring transparent communication with investors and bondholders in the process. We also optimized costs with the renewal of insurance policies, achieving significant savings in the coverage of Línea 1.

We also succeeded in reducing the time required for issuing financial reports and standardizing the accounts and cost centers plan, improving visibility and financial control. We implemented Hyperion (EPM) to integrate SAP HANA and Oracle, automating reports and financial indicators.

We also optimized our accounting and tax processes, minimizing risks and promoting operational efficiency in all our units. With the implementation of the new accounts plan in 2025, we will continue strengthening our financial management as we prepare the company to take advantage of growth opportunities.

Below are some of our key financial results:

**Table 1. Key financial figures** 

	2021		2	022	2023		2024	
	S/. Thousa nds	USD Thousand s	S/. Thousa nds	USD Thousand s	S/. Thousa nds	USD Thousand s	S/. Thousa nds	USD Thousand s
Sales	4,141,398	1,035,867	4,405,124	1,153,174	4,301,475	1,158,490	3,967,329	1,052,342
Gross earnings	476,706	119,236	499,520	130,764	695,568	187,333	345,447	91,631
Earnings before taxes	-28,637	-7,163	-230,708	-60,395	336,746	90,694	-119,090	-31,589
Net profit	-141,770	-35,460	-451,151	-118,102	84,599	22,785	-247,488	-65,647
Adjusted EBITDA	448,165	112,097	558,619	146,235	810,315	218,237	437,068	115,933
Backlog	4,882,332	1,221,194	5,327,636	1,394,669	4,278,283	1,152,244	1,855,483	492,171
Recurring business	2,923,791	731,313	3,280,328	858,725	3,304,007	889,848	3,610,830	957,780
Backlog + recurring business	7,806,123	1,952,507	8,607,964	2,253,394	7,582,290	2,042,093	5,466,313	1,449,950

Note 1: Exchange rate S/3.77 (2024), S/3.713 (2023), S/3.82 (2022), S/3.998 (2021).

Note 2: Financial reporting for 2021 and 2022 may not match previous reports due to adjustments related to Previously Issued Consolidated Financial Reports as a result of the restructuring of financial statements at the close of 2023.

Table 2. Key financial figures by business unit

Indicator	UNNA Infraestructura	UNNA Energía	CUMBRA	VIVA	AENZA Holding	Eliminations	2024
Revenue (USD thousands)	275,012	191,958	599,860	54,927	27,066	-96,481	1,052,342
Revenue (percentage)	26 %	18 %	57 %	5 %	3 %	-9 %	100 %
Adjusted EBITDA by business unit (USD thousands)	93,492	57,222	-52,045	15,236	-13,244	15,272	115,933
Adjusted EBITDA by business unit (percentage)	81 %	49 %	-45 %	13 %	-11 %	13 %	100 %
Backlog plus recurring business by business unit (USD thousands)	757,344	717,091	80,133	22,051	0	-126,668	1,449,950
Backlog plus recurring business by business unit (percentage)	52 %	49 %	6 %	2 %	0 %	-9 %	100 %

Table 3. Created and distributed value

	2022		2023		2024	
	S/. Thousands	USD Thousands	S/. Thousands	USD Thousands	S/. Thousands	USD Thousands
Value created (VC)						
A. Total revenue	4,405,124	1,153,174	4,301,475	1,158,490	3,967,329	1,052,342
Value distributed (VD)						
B. Total expenditures	-3,872,815	-1,013,826	-4,020,902	-1,082,925	-3,911,723	-1,037,592
Operating costs	-2,389,549	-625,536	-2,733,054	-736,077	-2,829,745	-750,595
Employee salaries and benefits	-1,351,920	-353,906	-1,092,223	-294,162	-1,014,895	-269,203
Payments to the government (income tax + other taxes)	-131,346	-34,384	-195,625	-52,687	-67,083	-17,794
Value retained (A-B)	532,309	139,348	280,573	75,565	55,606	14,750

Note 1: Exchange rate S/3.77 (2024), S/3.713 (2023), S/3.82 (2022), S/3.998 (2021).

#### **Sales**

Sales at the close of 2024 totaled S/. 3,967.3 MM, 7.8% lower than the amount reported at the close of 2023. In the Engineering and Construction area, the decline in revenue was due to the lower production volume in the projects currently underway, particularly at Vial y Vives—DSD due to the Quebrada Blanca project, which ended in January 2024; and at Cumbra Ingeniería due to the project with Gold Fields; Cumbra Perú due to the Quellaveco project; and Morelco due to the Termosuria project. In the Real Estate area, the lower sales were due to the sale of a piece of land in Almonte in 2Q2023. This was partially offset by (i) the increase in energy revenue due to higher oil production in the upstream business, the higher revenue at the gas plant in connection with the maquila service provided to Petroperú, and greater storage and dispatch in the Terminals business; and (ii) the increase in the revenue of Norvial thanks to higher traffic and greater execution of supplementary works.

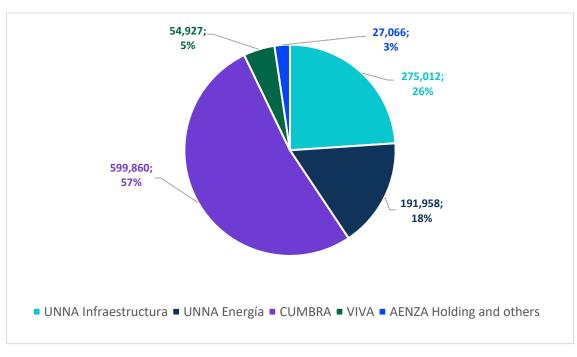


Fig. 1. Revenue by Business Unit in 2024 (USD Thousands/%)\*

<sup>\*</sup>The sum of percentages is greater than 100% because the total includes eliminations between companies.

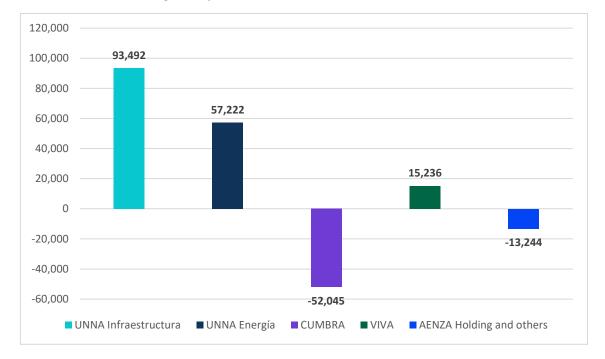


Fig. 2. Adjusted EBITDA for 2024 (USD Thousands)

#### **Net Loss**

The net loss at the close of 2024 was S/ 247 MM, due primarily to (i) higher financial expenditures by the holding company because of the interest on the corporate bond and other interest related to civil reparations included since December 2023, and (ii) the loss reported in the Engineering and Construction area, mostly due to the loss experienced by Morelco for unrecognized expenses in the Santa Mónica project with Ecopetrol. In 2023, E&C reported the projects' profit using the percentage of completion method. However, starting in 2024, profit was reported using the resource method, which is based on the normalized margin at the end of each one of the projects.

#### **Backlog and Recurring Business**

The consolidated backlog (USD 492.2 MM) plus recurring business (USD 957.8 MM) total USD 1,450 MM as of 2024, representing a backlog + recurring business-to-sales ratio of 1.38.

Of the total backlog reported in 2024, USD 223.5 MM will be executed in 2025, USD 142.3 MM in 2026, and USD 126.4 MM in 2027. Of the recurring business, USD 296.7 MM will be executed in 2025, USD 312.0 MM in 2026, and USD 349.1 MM in 2027.

Recurring business includes the Oil and Gas business, as well as the Ancón–Huacho–Pativilca (Norvial) road concession.

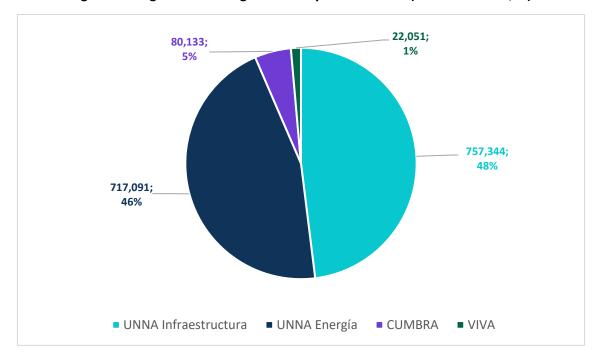


Fig. 3. Backlog Plus Recurring Business by Business Unit (USD Thousands; %)

#### **Financial Liabilities**

The consolidated financial liabilities at the close of 2024 totaled USD 495.2 MM (S/. 1,866.8 MM). Debt at the close of 2024 was 11.7% higher than at the close of 2023, due primarily to the corporate bond issue and the promissory note issue for USD 4.2 MM in the Real Estate business for the acquisition of a piece of land for a new project in the district of Breña in Lima.

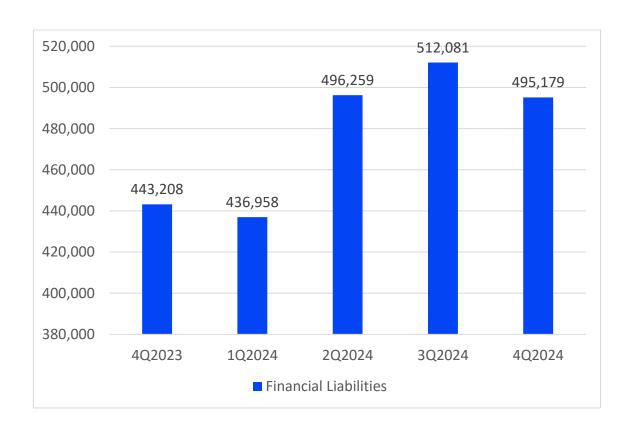
Of the total financial debt, USD 47.4 MM corresponds to working capital debt, which is secured by client invoices and leasing agreements to finance the purchase of machinery and equipment. Debt for infrastructure and energy projects amounts to USD 229.5 MM. This is nonrecourse debt, with guarantees and flows from the project itself. USD 183.9 MM corresponds to the corporate bond (excluding USD 21.0 MM from the original issue discount, or OID). On May 14, 2024, AENZA performed a private bond placement in the international market for USD 210 MM, with a five-year amortization term upon maturity. The resources from this loan were used for the amortization of the bridge loan, coverage of the reserve account for the payment of the next bond coupon, the repayment of certain financial obligations, and the financing of the company's organic and inorganic growth, among other corporate purposes.

On the other hand, USD 34.1 MM corresponds to the bookkeeping entry, according to the IFRS, of the sale of 48.8% of all shares in Norvial, which includes the assignment of the shares' political rights to AENZA, with a share buyback option. Additionally, USD 0.3 MM corresponds to leases, pursuant to IFRS 16. The reduction in leasing is due to the acquisition of the corporate building for USD 19.5 MM.

Table 4. Financial Liabilities for 2024 (USD Thousands)

Debt (in USD	2022	2023	2024						
Thousands)			1Q	2Q	3Q	4Q			
Working capital + leasing	24,207	31,215	34,790	32,845	41,245	47,405			
Project debt	255,158	248,985	244,722	232,842	235,774	229,455			
Corporate debt	0	7,980	7,614	-	-	-			
Bridge loan	121,407	102,324	102,478	-	-	-			
Corporate bonds	-	-	-	182,370	188,915	183,934			
Total bank debt	400,771	390,503	389,604	448,057	465,934	460,794			
Debt due to monetization of dividends	42,605	37,871	36,949	38,580	36,532	34,117			
Total financial debt	443,376	428,374	426,554	486,636	502,466	494,910			
Leases (IFRS 16)	15,434	14,834	10,404	9,623	9,616	269			
Total	458,810	443,208	436,958	496,259	512,081	495,179			

Fig. 4. Financial Liabilities for 2024 (USD Thousands)



#### **Other Relevant Events**

On February 7, 2024, the Annual General Meeting approved the Corporate Reorganization Plan, according to which the group's new structure shall consist of two new holding companies, one for the engineering and construction businesses and the other for the infrastructure and energy businesses. Viva Negocio Inmobiliario S.A.C. will remain the vehicle for the real estate development business. For this purpose, the following agreements were reached, among others:

- 1. Performance of the following noncash capital contributions:
- i) To Unna Infraestructura S.A.C., consisting of the company's shares of the capital stock of Tren Urbano Lima S.A., Red Vial 5 S.A., Concesionaria La Chira S.A., Inversiones en Autopistas S.A., Carretera Andina del Sur S.A.C., Concesionaria Via Expresa Sur S.A.C., Carretera Sierra Piura S.A.C., Operadores de Infraestructura S.A.C., and Agenera S.A.C.
- ii) To Inversiones Ingeniería y Construcción S.A.C., consisting of the company's shares of the capital stock of Cumbra Perú S.A. and Cumbra Ingeniería S.A.
- iii) To UNNA S.A.C., consisting of the company's shares of the capital stock of Unna Infraestructura S.A.C. and Unna Energía S.A.
- 2. Inversiones Ingeniería y Construcción S.A.C., Unna Infraestructura S.A.C., and UNNA S.A.C. would be established or transformed, as applicable, into closely held corporations without a Board of Directors, and would be governed according to the policies and authority boundaries approved by AENZA's Board of Directors.

On April 17, 2024, we received the risk rating report issued by Moody's Investors Service, Inc. (B1 – positive outlook) and the press release issued by Fitch Ratings Ltd (BB – stable outlook) regarding their respective risk ratings for a potential future corporate bond issue.

On April 26, 2024, Costa del Sol S.A. and the Inti Punku Consortium (consisting of Sacyr Construcción S.A., Sucursal del Perú, Sacyr Construcción Perú S.A.C., and Cumbra Perú S.A.) entered into the "Agreement for the Construction of Two Costa del Sol Hotels at Jorge Chávez International Airport." This agreement was signed for the construction of Costa del Sol S.A.'s hotel real estate project at Jorge Chavez International Airport to complement the new terminal. The entirety of this project will occupy an area of 4,967 m² for the development of a five-star upper upscale hotel and a three-star limited services hotel. The contract amount for the first stage, for the upper upscale hotel, totals USD 24,189,020.00 (not including VAT), with a referential execution term of 13.5 months. The amount and deadline for the second stage involving the limited services hotel will be determined following the completion of the first stage.

On May 14, 2024, a private issue of corporate bonds was performed in the international market under Rule 144A and Regulation S of the U.S. Securities Act of 1933, as amended. The funds from this bond issue will be used to repay financial obligations, pay transaction costs, finance the company's organic and inorganic growth, and for other specific corporate uses.

The terms and conditions of the bonds are as follows:

Denomination: USD 210,000,000, 12.000%, senior notes due 2029.

Issue amount: USD 210,000,000.

Issue date (liquidation): May 14, 2024.

Maturity date: May 14, 2029.

Issue price: 90.002% of the issue amount.

Interest rate: 12.000% annual.

Issue regime: Private placement under Rule 144A and Regulation S of the U.S. Securities Act of 1933, as amended.

Listing: The company will request the registration of the bonds on the Singapore Exchange Securities Trading Limited ("SGX-ST").

On August 20, the Annual General Meeting approved a capital increase of up to USD 55 million and the delegation of powers to the Board of Directors. These contributions will be used for the infrastructure investment platform resulting from the corporate reorganization process. The meeting also approved the exercise of preemptive subscription rights, the delegation of authority, and the granting of powers to formalize agreements.

On August 20, the Annual General Meeting approved the change of Board of Directors of AENZA S.A.A.

On 28, the Board of Directors approved the terms and conditions of the capital increase.

On September 9, Form 15F was submitted to the United States Securities and Exchange Commission (SEC) for the delisting of shares represented by SEC American Depository Shares ("ADS") and the conclusion of reporting obligations under Section 13(a) and 15(d) of the Securities Exchange Act of 1934. The filing of Form 15F suspends AENZA's reporting obligations to the SEC, which shall be permanently canceled ninety (90) days after the form's filing.

On September 10, the Board of Directors approved the determination and setting of the following values for the shares included in the noncash contributions to each one of the holding and sub-holding companies within the framework of the company's Corporate Reorganization Plan:

Total value of the shares included in the capital contribution to Unna Infraestructura S.A.C.: USD 90,666,840.

Total value of the shares included in the capital contribution to Unna Inversiones S.A.C.: USD 247,703,225.

Total value of the shares included in the capital contribution to Inversiones Ingeniería y Construcción S.A.C.: USD 143,336,135.

On October 14, the first round for the preemptive subscription of the share issue for the capital stock increase due to new cash contributions by AENZA S.A.A. ended, with the subscription of 322,271,452 common shares, for a subscription value totaling USD 42,745,727.31, equivalent to S/ 160,040,003.06, at an exchange rate of S/ 3.744 per USD 1.00. Consequently, 77.72% of the maximum number of shares to be issued as part of the capital increase was subscribed, with the remaining subscription of up to 92,388,234 common shares.

On October 17, the second round for the preemptive subscription of the share issue for the capital increase due to new cash contributions by AENZA S.A.A. ended, with the subscription of 15,079,370 common shares, for a subscription value totaling USD 2,000,110.88, equivalent to S/

7,488,415.14 at an exchange rate of S/ 3.744 per USD 1.00. With 77.72% of the maximum number of shares having been subscribed in the first round, and 3.64% in the second round, there remain up to 77,308,864 common shares to be subscribed.

On October 18, the Board of Directors approved the private offering of the common shares that remained unsubscribed after the second round of preemptive subscription performed as part of the capital increase. The private offering is aimed at institutional investors identified by management. The placement price per share of common stock to be offered in the private offering shall be no less than S/ 0.4966 per common share, converted to dollars for the payment of the contributions at an exchange rate of S/ 3.744 per USD 1.00. The private offering shall be performed over the course of forty (40) business days, renewable for up to twenty (20) additional business days, and began on October 21, 2024.

On October 18, the Annual General Meeting of Unna Inversiones S.A.C.—a company in which AENZA S.A.A. holds 99.99% of all shares—approved a capital increase of S/ 207,130,000.00, funded by cash contributions from AENZA, with the consequent issue of 207,130,000 common shares with voting rights, with a par value of S/ 1.00 each, fully subscribed and paid in, all in favor of AENZA. As a result of this capital increase, the capital stock of UNNA Inversiones totals S/ 207,131,000.00, represented by 207,131,000 common shares with voting rights, with a par value of S/ 1.00 each.

On October 23, the Annual General Meetings of the holding and sub-holding companies that will receive non-cash contributions as part of the corporate reorganization plan (Inversiones Ingeniería y Construcción S.A.C., Unna Inversiones S.A.C., and Unna Infraestructura S.A.C.) approved their respective capital increases, after which AENZA formalized the delivery of the non-cash accounts for each one of them, pursuant to the Peruvian Business Corporations Act (LGS). The contracts, documents, and agreements associated with the corporate reorganization plan are currently in the process of formalization.

On November 27, the private offering of the shares that remained unsubscribed following the second round for the preemptive subscription of the capital increase concluded. By the end of the private offering, a total of 77,308,864 common shares had been subscribed for a total subscription value of USD 10,254,161.80, equivalent to S/38,391,581.79. With (i) 77.72% of the maximum number of shares that the issuer can issue as part of the capital increase having been subscribed in the first round; (ii) 3.64% of the maximum number of shares having been subscribed in the second round; and (iii) 18.64% of the maximum number of shares having been subscribed in the private offering, all of the shares offered as part of the capital increase were successfully placed.

On November 29, the Board of Directors of AENZA S.A.A. unanimously adopted the following resolutions, among others:

- Resolve that the capital increase approved by the Annual General Meeting had concluded, following the subscription of all 414,659,686 of the common shares to be issued as part of the capital increase.
- 2. Place on record that, in the two rounds of preemptive subscription and the subsequent private offering, 414,659,686 common shares of the company were fully subscribed and paid in, at a share price of S/0.4966.

- 3. Resolve that the final amount of the capital increase, including the contributions made in the two subscription rounds and the private offering, was S/ 414,659,686, for which reason the company would issue 414,659,686 new common shares.
- 4. Resolve that, following completion of the capital increase, the capital stock totaled S/ 1,786,624,577.

### 2.2. Corporate Governance

At AENZA, our corporate governance is the reflection of a listed company with a diversified shareholder base and a governance framework aligned with international best practice. We are governed by principles of transparency and integrity, with a structure designed to guarantee the company's sustainability and the creation of long-term value for our stakeholders.

#### **Board of Directors' Structure**

[GRI 2-9] [GRI 2-10] [GRI 2-11] [GRI 2-12] [GRI 2-13] [GRI 2-14]

AENZA's Board of Directors is the highest corporate governance body and consists exclusively of nonexecutive members, allowing for objective oversight of the corporation's performance. In August 2024, a new Board of Directors took office for the 2024–2027 period, strengthening our commitment to independence and best governance practices. This group includes three new members, including Francisco García Calderón, who assumed the position of chairman of the Board.

An external assessment of the Board's performance was also conducted, ensuring a focus on the continuous improvement of our governance.

Key changes in the new Board composition include:

- Independence: Currently, 5 of the 9 Board members are independent, exceeding the
  recommended threshold under the Code of Good Corporate Governance for Peruvian
  Corporations, which stipulates that at least one third of the Board should consist of
  independent directors.
- **Strategic continuity**: The majority of Board members (6 of 9) were approved in the previous period, ensuring a fluid transition and continuity in the corporate strategy.
- Rigorous oversight: The Audit Committee, which is responsible for supervising the
  integrity of the financial statements and evaluating internal and external audit
  processes, consists exclusively of independent Board members, guaranteeing a rigorous
  and impartial review.

It is important to note that Board meeting attendance was 100%, proving our directors' commitment and dedication to AENZA' performance.

Table 5. Independent Non-Executive Directors Who Participate in Other Boards of Directors

Indicator	2020	2021	2022	2023	2024
Non-executive/independent directors who					
participate in other Boards of Directors (4 or	5	3	3	3	5
less)					

Table 6. Time Served by Board Members as of 2024

Member	Start Date	Time on the Board
Esteban Viton Ramirez	2019	6
Pablo Kühlenthal Becker	2021	4
Juan Vicente Revilla Vergara	2021	4
Carlos Rojas Perla	2021	4
Santiago Hernando Pérez	2021	4
Julio Dittborn Chadwick	2022	3
Francisco García Calderón (Current Chairman)	2024	1
Diego Peschiera Mifflin	2024	1
Francisco Sardón de Taboada	2024	1
Average years on the Board	3.1	

Table 7. Board of Directors' Attendance 2022-2024

Indicator	2022	2023	2024
Average board meeting attendance	100 %	100 %	100 %
Minimum attendance percentage required according to board regulations	No minimum attendance established	No minimum attendance established	No minimum attendance established
Number of meetings	15	18	23

#### **Board of Directors**



#### FRANCISCO GARCÍA CALDERÓN PORTUGAL

Director (Independent) - Chairman

Mr. García Calderón has been a Board member of AENZA S.A.A. since August 2024. He is an executive with over 30 years of experience in the development of new businesses and business management. He was previously the president of PeruPetro. He studied business administration at Universidad del Pacífico, where he majored in Marketing and Organización. He holds a Master of Science in Management from Arthur D. Little (M.E.I.) Inc. in Cambridge, Mass. He also has extensive experience as a corporate director in various industries. He was born in 1961.



#### PABLO KÜHLENTHAL BECKER

Director - Vice Presidente

Mr. Kühlenthal has been Director of AENZA S.A.A. since August, 2021. Bachelor's in Industrial Engineering for the Logistics and Transportation Sector, he graduated from the Pontificia Universidad Católica de Chile; MBA from the International Institute for Management Development in Lausanne, Switzerland. Partner and founder of IG4 Capital's Santiago office. Since 2019, he has overseen the fund's investments for Latin America ex-Brazil. Previously, Mr. Kühlenthal held management positions in international financial advisory firms and was a Board member of companies active in a number of countries throughout Latin America. He was born in: 1980.



#### **CARLOS ROJAS PERLA**

Director (Independent)

Mr. Rojas joined as Board member of the group in December 2020. Bachelor of Business Administration from Universidad del Pacífico; Specialization courses at Harvard University and Instituto Tecnológico y Estudios Superiores de Monterrey. Founding partner of Capia and current CEO of Capia SAFI S.A. He was an independent director of Enel Generación Perú S.A.A. and Pesquera Exalmar S.A.A. Prior to that, he was Chief Investment Officer and Board member of Compass Group SAFI from 2006 to 2011 and designed and managed Perú Special Investment Funds, the first Peruvian equity hedge fund. He worked in investments at Rímac Seguros and Deutsche Bank managing the portfolio for the Andean region. He was born in 1971.

#### **DIEGO PESCHIERA MIFFLIN**

Director (Independent)







#### **ESTEBAN VITON RAMIREZ**

Director

Mr. Viton has been a Board member of AENZA S.A.A. since May, 2019. Engineering economist graduated from Universidad de Ingeniería; MA from ESAN; MsM from Arthur D Little; AMP at Harvard University, PAD, studies at INSEAD, among others. Mr. Viton is the manager of Energía del Pacifico and was previously manager of Quimpac S.A.A. and other local and regional companies. He was also previously a board member of Kallpa Generación S.A. and Cerro del Águila S.A. He was born in 1952.





#### FRANCISCO SARDÓN DE TABOADA

Director (Independent)

Mr. Sardón has been a Board member of AENZA S.A.A. since August 2024. He is a senior executive with 30 years of experience in banking and finance, during which time he held the position of CEO for 12 years at three major international banks: CEO of Grupo Scotiabank Perú from 2021 to 2023; CEO of Scotiabank Chile from 2013 to 2021; and CEO of Standard Chartered Bank Perú from 2002 to 2004. He has a long track record in different fields, such as business strategy, customer experience, operational excellence, end-to-end digitalization, labor relations, risk management, finance, treasury, auditing, compliance and control, and capital management. He also led the Wholesale and Retail Banking Divisions in both Peru and Chile, offering a comprehensive view of all business areas within a financial entity. He has vast experience as a corporate Board member in the financial sector. He was born in 1967.





#### JUAN VICENTE REVILLA VERGARA

Director

Bachelor's in Business Management from Universidad del Pacífico. Managing Director and Head of Investments for South Europe at IG4 Capital since June 2020 and Founding partner and CEO of High Trend International, LLC. Prior to that, he was the CEO of Telefónica International Wholesale Services, Managing Director of Resources for Telefónica Brasil, Chief Global Shared Services Officer for the Telefónica Group, CEO of Latin American Operations for the Telefónica Group, Chief Technology Officer for Latin America for the Telefónica Group, CEO of Telefónica del Perú, Chief Procurement Officer for the Telefónica Group, and CFO of Telesp. He was born in 1961.





#### JULIO DITTBORN CHADWICK

Directo

Commercial engineer graduated from Pontificia Universidad Católica de Chile, with an MBA from The Wharton School of the University of Pennsylvania. Managing director of the Private Equity team at Inversiones Megeve, the family office of the Solari Donnagio family. Director and leader of numerous companies in Latin America, particularly in the real estate, forestry, and energy sectors. He was born in 1982.





#### SANTIAGO HERNANDO PÉREZ

Director (Independent)

Mr. Hernando joined as Board member of the group in December 2020. He holds a bachelor's degree in chemical sciences, with a major in chemical engineering from Universidad de Valladolid in Spain, and an MBA from IEDE Business School. He has worked in the utilities and concessions sector as CEO of Aguas Nuevas S.A., new business manager of Aguas Andinas S.A., CEO of Concesionaria Intermodal de la Cisterna, and Board member of various sanitation companies in Chile and Uruguay, as well as the urban public transportation company Alsacia in Santiago, Chile. He is currently an independent consultant on business management and administration and business development and has been a Board member of Aguas Santiago Norte S.A. and AENZA S.A.A. since December 2020. He was born in 1963.



#### **Changes in the Board of Directors**

Two thirds of the Board members from the previous period remain in office. The new chairman is Francisco García Calderón, who is also an independent director, having taken the place of Juan Revilla, who remains a Board member. Francisco Sardón and Diego Peschiera are new members for this period and are both independent directors. As a result, we now have five independent directors for the 2024–2027 period.

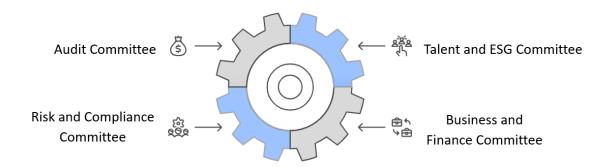
Table 8. Board Independence for the 2024–2027 Period

Independent Director (5)	Non Independent Directors (4)
Francisco García Calderón (Chairman of the Board) Francisco Sardón de Taboada Diego Peschiera Mifflin Carlos Rojas Perla Santiago Hernando Pérez	Pablo Kühlenthal Becker Esteban Viton Ramirez Julio Dittborn Chadwick Juan Vicente Revilla Vergara

#### **Board Committees**

At AENZA, Board committees play a crucial role in strategic decision-making. Their purpose is to help us address critical matters on a structured, cross-cutting basis, guaranteeing an efficient management aligned with our corporate objectives.

These committees are designed to supervise key areas of our company and promote compliance with international best practices and sustainability in all our operations.



## **Audit Committee**

#### Members:

Carlos Rojas Perla Santiago Hernando Diego Peschiera **Description:** The Audit Committee is responsible for supervising the integrity of the financial statements, directly evaluating internal and external auditing processes, leading the selection process for the external auditing firm, and proposing the firm's hiring to the full Board, among other duties.



# **Talent and ESG Committee**

#### **Members:**

Juan Revilla Santiago Hernando Esteban Vitón Description: The Talent and ESG Committee makes recommendations to the Board of Directors regarding remuneration, succession, and talent management, and assists in making proposals to the shareholders' meeting regarding the number of Board members, their election, and remuneration. It also proposes new Board members via cooptation, approves the appointment and termination of managers who report to the CEO, and assesses the performance of the Board of Directors and management. It supervises policies and strategies related to corporate sustainability.



# **Risk and Compliance Committee**

#### Members:

Carlos Rojas Perla Juan Revilla Diego Peschiera **Description:** The Risk and Compliance Committee supervises risks associated with the company's operation and ensures compliance with all applicable internal and external rules and regulations. Its work includes the identification, assessment, and mitigation of key risks for the company.



# **Business and Finance Committee**

#### **Members:**

Pablo Kühlenthal Francisco Sardón Julio Dittborn **Description:** The Business and Finance Committee makes proposals to the Board of Directors regarding the company's strategic guidelines, annual budget, and strategic plan. It monitors the execution thereof according to the approved objectives, performance indicators, and targets, and supervises the investment plan, divestment, and return on investments made.



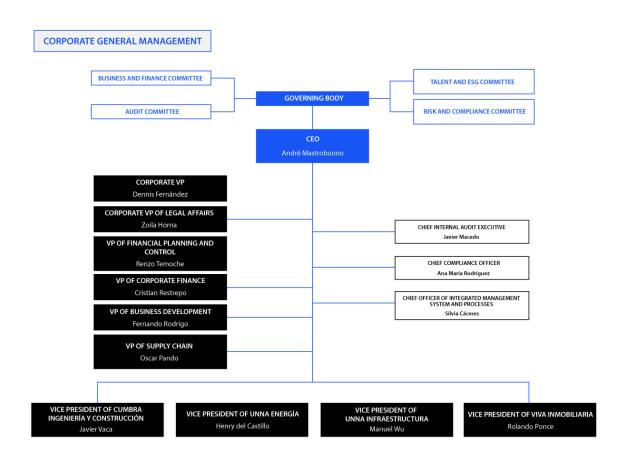
#### **Organizational Flow Chart**

Our corporate structure is designed to foster collaboration, create synergies, and maximize efficiency. This structure is based on a management approach rooted in the principles of process-based management, accountability, and collaboration.

The Company's supreme governing body is the Executive Committee, whose members consist of the CEO, corporate vice presidents, and the vice presidents of the business units. This committee meets weekly to supervise progress made toward objectives and results of the business units, as well as to make major decisions for the Company on a collaborative basis.

The management of cross-cutting corporate macroprocesses has been organized through corporate committees, collegial bodies tasked with coordinating the design, implementation, and control of each process. These committees meet periodically, with the participation of business unit process leaders, as well as the individual in charge of the Integrated Management System.

#### AENZA Organizational Flow Chart 2024:



### 2.3. Materiality

[GRI 3-1] [GRI 3-2]

In 2023, we performed a double materiality analysis to identify and assess key impacts on AENZA's ESG management, considering both the perspective of our stakeholders and the financial impact on our business. This process was based on the 2021 Global Reporting Initiative (GRI) standards and the criteria of the IFRS International Sustainability Standards Board (ISSB) and was approved by Corporate Vice President Dennis Fernández.

The process consisted of three main stages: 1. Context analysis; 2. Identification and prioritization of impacts; and 3. Definition of material topics. For the context analysis, we reviewed internal documents and carried out a benchmarking process for the industry and leading international companies in the sector. We then identify financial and non-financial impacts. We included the opinions of 21 corporate leaders in our assessment of the topics' relevance. Finally, we created a double materiality matrix, where the eight topics located in the upper right quadrant were considered material topics for 2023 and ratified for 2024.

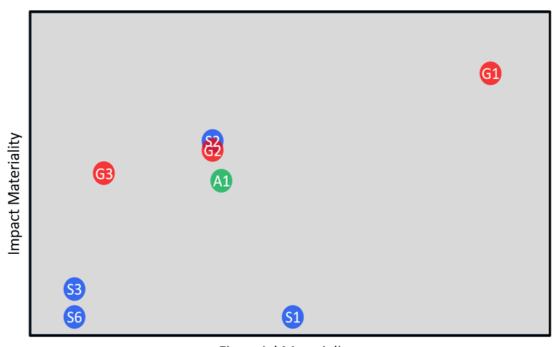


Fig. 5. Current Double Materiality Matrix – AENZA

Financial Materiality

The eight material topics identified in AENZA's double materiality process cover key areas that guide our ESG management. In the governance area, there are three fundamental topics: cybersecurity, risk management, and transparency, ethics, and corporate governance. These topics are essential to ensuring the integrity of our operations and protecting our stakeholders' interests. In the social area, we identified four priority topics: stakeholder relations, occupational health and safety, talent management, and local development. These topics reflect our commitment to the wellbeing of our employees and the communities where we operate. Finally,

in the environmental area, the environmental impact management topic highlights our responsibility to protect the environment and mitigate the impacts of our activities. These topics will be the foundation of our strategies and actions to boost our sustainability performance.

Code	Topic	Definition
<b>G1</b>	Transparency, ethics, and corporate governance	Ethics, compliance, and corporate governance have clear standards to prevent corruption and ensure effective supervisory systems. Foster transparency and accountability, promoting the wellbeing of all stakeholders and guaranteeing sustainability.
G2	Risk management	Identify emerging risks and opportunities in the Company's processes. Evaluate industry trends and changes in the environment to be managed in the short, medium, and long term.
G3	Cybersecurity	Involves the implementation of advanced measures and protocols to actively protect the Company's IT systems and data. Encompasses prevention, detection, and response strategies, ensuring the integrity and confidentiality of the information against digital threats.
S1	Stakeholder relations	Strengthen relationships with stakeholders living in areas near our operations, such as neighbors, local and regional governments, communities, and local companies, as well as our suppliers.
S2	Occupational safety and health	Identify hazards and promote a "zero injury" culture through prevention, training, and equipment to safeguard our employees' physical and mental wellbeing.
<b>S3</b>	Talent management	Hire and retain human talent. Implement training and development plans and programs that strengthen employees' competencies and skills.
<b>S6</b>	Local development	Create local jobs near projects and select local suppliers who contribute to economic growth in the areas where we operate.
A1	Environmental impact management	Adequately manage the environment, with a focus on reducing the environmental impact of our operations, promote the responsible use of resources and comply with environmental laws.

### 2.4. Risk Management

[GRI 3-3] [GRI 2-13] [GRI 2-14]

In 2024, we strengthened our risk management with greater integration in strategic and operational decision-making. We bolstered application of the risk-based approach within key decision-making committees such as the Executive Committee and the Board Risk Committee, ensuring closer and more effective supervision of risks that impact our operations.

We also expanded the scope of our assessments to include contingent risks, such as legal, tax, and financial risks, applying the same methodological rigor as in other critical areas. At the same time, we strengthened training on risk management and the dissemination of good practices throughout the organization, ensuring that each business unit has the necessary tools to anticipate and effectively respond to the challenges around us.

#### **Risk Management Governance**

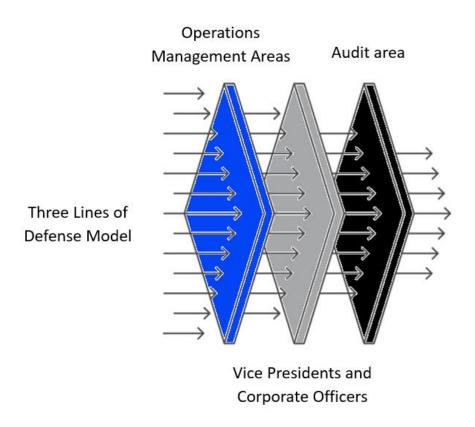
Risk management is supervised by the Chief Risk and Process Officer, whose responsibilities include monitoring this area's performance and submitting reports to senior management. In turn, senior management is accountable to the Board Risk and Compliance Committee. The Internal Auditing Department is responsible for reviewing compliance with risk management procedures and guaranteeing that reports are correctly submitted.

#### The Three Lines of Defense

At AENZA, we have procedures and tools that guarantee comprehensive risk management, fostering the transparency and sustainability of our operations. We apply a three lines model, where each level plays a specific role in the identification, control, and supervision of risks.

- **First line of defense:** The parties responsible for each operation not only perform their duties, but also identify, assess, and manage risks in their processes. They also implement action plans to mitigate, supervise, or transfer said risks.
- Second line of defense: Our Risk Department works together with the operating units, providing methodologies and tools for risk identification, measurement, reporting, and assessment. It also performs continuous monitoring to guarantee the consistent application of controls and challenges business unit evaluations, avoiding the normalization or underestimation of risks.
- Third line of defense: The Internal Auditing Department acts as an independent reviewer, conducting a field evaluation of the effectiveness of the controls implemented and supplementing the assessment of the Risk Department. Its work provides the Board with an objective opinion on the degree of compliance with the company's procedures, identifying possible gaps between control design and actual performance and ensuring that the company is managed according to high standards.

Fig. 6. The Three Lines of Defense Model



As we head into 2025, our objective is to ensure that risk management is integrated into all levels of the organization. We seek to not merely respond to risks, but to proactively anticipate and prevent them. To achieve this, we are implementing an early warning system that will allow us to identify threats with greater precision and mitigate their impact on our operations.

#### **Comprehensive Risk Identification Model**

At AENZA, our risk management is based on international standards such as COSO-ERM and ISO 31000. We make decisions and apply corrective measures based on internal reports that are submitted to established governance instances. For material risks that may significantly impact the company's value, we use the Significant Events system to guarantee sufficient disclosure.

We strengthen risk identification and monitoring through training in each business unit, ensuring effective follow-up during operations and improving the quality of reports. The Board of Directors defines our risk appetite and tolerance levels based on our Risk Manual.

We identified 290 types of risks, grouped into six categories: technical, financial, operating, compliance, relational, and legal. Using IT and statistical tools, we conduct the monthly monitoring of approximately 2,000 potential events throughout the organization. We prioritize the implementation of control strategies according to inherent risk, concentrating on those risks

that surpass our risk appetite. Each party in charge of a process or operation assumes responsibility for implementing the necessary mitigation strategies and controls.

Our Regulatory Risk Program allows us to identify and manage legal and compliance risks, addressing topics such as anticorruption, antitrust, SPMLTF, and consumer protection. Our risk matrix methodology is adapted to new applicable rules and regulations, ensuring that regulatory changes do not affect our short-, medium-, and long-term strategies.

To mitigate the risk of corruption, we apply due diligence controls, zero-tolerance internal policies, and training on our Code of Conduct. We have obtained ISO 37001 certification for our antibribery management, bolstering our commitment to integrity. In terms of specialized risks, we have fire prevention certificates in our fuel transportation and distribution operations. We also have a reporting system that allows us to monitor and follow up on action plans for the implementation of controls, which is updated monthly.

Our operational risk maps are reviewed monthly, while those involving structural processes are updated every two years, or whenever significant changes occur. Our internal and external auditors conduct annual reviews of our risk management, which we also evaluate as part of the renewal of our ISO 37001 certification.

At AENZA, we are committed to comprehensive risk management. This approach allows us to anticipate threats, guarantee sustainability, and maintain the trust of our partners, customers, and employees.

#### **Internal Auditing**

In 2024, we strengthened our internal auditing management with an expanded plan that included additional audits of projects, processes, regulatory matters, and information technology (IT). At the request of the CEO and Vice President of Finance, we incorporated eleven additional audits, which posed a significant challenge for our team. This effort extended the initial plan through February 2025, ensuring that all the additional audits could be completed with the expected quality.

#### **Key Results of our Audits**

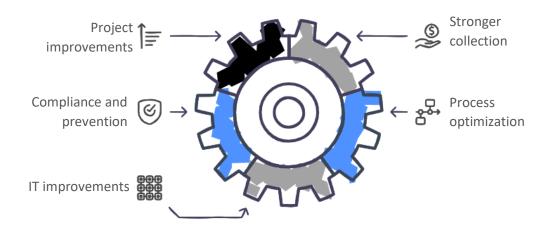
We assessed 100% of our projects, identifying opportunities for improvement in areas such as our supply chain, fuel management, finance, and personnel management. We also provided specific recommendations for follow-up and timely renewal of insurance policies.

With regard to processes, we proposed optimizations in attending to tax audits and tax information traceability. We also bolstered the efficiency of the supplier management process and reviewed the control of overtime in construction projects, achieving significant improvements to expense management and reductions.

In Linea 1 collection, we strengthened quality and integrity controls for the operating reports used to validate the collection process. We also improved the monitoring of key contractual clauses in the projects of our UNNA Energía business unit.

In terms of IT, we moved toward a more advisory-based model, improving the understanding and management of IT controls. We also trained the IT team on the COBIT reference framework, boosting governance and IT management.

We also stood out for our compliance and prevention, complying with key regulations such as the FCPA Act and Law 30424, in addition to performing specific audits at CUMBRA and VIVA Inmobiliaria to prevent money laundering. Our crime and money laundering prevention model received a positive evaluation, which was found to be mature and well managed.



#### **Training and Feedback**

We invested an average of 40 hours of training for the 15 auditors on our internal team, allowing us to maintain high professional standards. Satisfaction surveys taken in the audited units obtained an average score of 4.6 out of 5. Of particular note was the quality of our planning, execution, presentation of results, and recommendations.

#### **Audit Committee Performance**

Our Audit Committee met monthly, including hybrid sessions, to present the status of the action plans and finished audits. Following a shakeup to its composition around midyear, we strengthened our relationship with the Board of Directors through periodic reports on critical cases and progress made.

#### **Challenges for 2025**

Looking to the future, we will focus our audits on the business's performance, with an emphasis on improving reporting quality, identifying potential savings, and safeguarding assets, including fixed assets. We will also face operating challenges in adapting to a difficult economic and political environment, and we will continue to implement recommendations that create tangible value for our business units.

### 2.5. Ethics and Compliance

[GRI 3-3]

In 2024, we reasserted our commitment to ensuring a culture of ethics and compliance at AENZA. We focused on strengthening our policies, processes, and tools, aligning with the highest international standards and ensuring that ethics and prevention are fundamental pillars of our daily operations.

One of the most notable achievements this year was the implementation of crime prevention policies, which now comprehensively cover not just the fight against corruption, but the prevention of tax crimes and other criminal practices. These policies have been incorporated into our contracts, internal rules and regulations, and into an updated Code of Business Conduct and Supplier Code of Conduct, guaranteeing a cross-cutting alignment throughout the organization. This effort bolsters our commitment to the ethical and legal standards that allow us to position ourselves as a model in the sectors in which we operate and in our stakeholder engagement.

In 2024, our compliance management was focused on aligning with international standards, closing gaps, and promoting a culture of self-management. We implemented a decentralized model that encourages responsibility in each area, ensuring greater long-term effectiveness and sustainability. This approach allows us to more efficiently and proactively integrate compliance into all our operations.

We have also ensured the continuity and solidity of the antitrust compliance program, implementing the corrective measures agreed to with the National Institute for the Defense of Free Competition and Protection of Intellectual Property (Indecopi). This program was supported by activities on prevention, training, and continuous dissemination of our guidelines as part of our promotion of free competition, ensuring that both our processes and our employees are prepared to mitigate associated risks.

In the immediate future, we are working to improve our due diligence tools for a more efficient verification of suppliers and employees, facilitating informed decisions and a proactive risk management. The Compliance Department seeks to become a strategic ally of the business, aligning our policies with best practices in good corporate governance and ensuring that each action is compliant with the rules and regulations in force, strengthening our culture of ethics, integrity, and compliance throughout the organization.

#### **Ethics Governance**

[GRI 2-23] [GRI 2-24] [GRI 3-3]

Ethics and integrity are the core that sustains our business practices and guides every one of our decisions. At AENZA, we have developed a solid ethics governance system, backed by <u>corporate policies</u> that define the standards applicable to our operations, both internally and with our contractors and partners. These policies are continuously updated to respond to emerging risks, operational needs, and changes to the laws in force. It is important to note that the Compliance

Department has a direct relationship with the Board Risk and Compliance Committee, ensuring the comprehensive supervision of its performance.

To complement this framework, we have an Ethics Commission made up of senior executives, including the CEO, the Corporate Vice President, the Corporate Vice President of Legal Affairs, the Chief Human Resources Officer, and the Chief Compliance Officer. This commission supervises the operation of the Ethics Hotline, a key tool for receiving and managing complaints regarding inappropriate conduct and violations of the Code of Conduct, regulations, or internal policies. The Commission also ensures the objectivity and confidentiality of the investigations undertaken, as well as the proper application of any corrective measures.

We have exhaustive due diligence processes to evaluate customers, business partners, suppliers, and employees, identifying possible compliance risks before formally establishing labor or business relationships, internalizing the parties' engagement in making hiring decisions.

#### **Anticorruption**

Our Anticorruption Compliance Program is reviewed annually by an independent firm. In 2024, this review confirmed the absence of material weaknesses and validated the program's compliance with the applicable rules and regulations. We trained staff and operators on the importance of preventing and/or reporting any acts of corruption through the Ethics Hotline.

#### **Antitrust**

[GRI 205-3]

Respect for antitrust laws is one of our nonnegotiable principles. We have an Antitrust Compliance Program supervised by senior management and backed by our Corporate Responsible Business Practices Policy and Antitrust Manual, which provide clear guidelines for all employees. We also have an active complaints channel to identify and handle any possible offenses that may be discovered.

#### **Training and Education**

AENZA has a training program in all business units that complies with the applicable internal and external regulations. Training provides suitable support in raising awareness of the values, actions, and decisions faced in the different companies.

In 2024, we continued to implement key initiatives to boost the dissemination of our Code of Business Conduct, Anticorruption Policy, Responsible Business Practices Policy, and preventive measures against money laundering and terrorist financing. These actions were aimed at both the members of our governance body and employees from the different business units, ensuring a broad and effective scope.

Also in 2024, a total of 36 members of our governance body, which includes the Board of Directors and management committees, actively participated in ensuring the receipt of and familiarity with our Anticorruption Policy. At the corporate level, 1,713 new hires (1,173 employees and 540 laborers) received a complete induction on the Code of Business Conduct and signed an affidavit reaffirming their commitment to the organization's values and principles.

In terms of overall scope, we trained 100% of our team on anticorruption issues. These training sessions, designed using a practical, risk-based approach, were aligned with our corporate policies and values, strengthening our culture of integrity and responsibility.

These efforts reflect our determination to promote the highest ethical and regulatory standards, bolstering our organizational culture and ensuring a transparent and sustainable business environment.

Table 9. Training and Education Hours

Indicator	2023	2024
Hours of training on Code of Conduct, anticorruption policy, and	3.990	3.424
money laundering and terrorist financing prevention.	3,990	3,424

Note: Includes employees only, and not laborers, RCC, RCO, or part-time.

Table 10. Team Members Who Received the Business Code of Conduct

Indicator	2023	2024
Number of <u>employees</u> who received the Code of Business Conduct and signed a sworn statement	1,258	1,173
Number of <u>laborers</u> who received the Code of Business Conduct and signed a sworn statement	506	540
Percentage (%) of team members* who received the Code of Conduct in Peru	100	100

<sup>\*</sup> Includes employees and laborers.

Table 11. Online Training on the Code of Conduct, Anticorruption Policy, and Money Laundering and
Terrorist Financing Prevention

Indicator	2023	2024
Number of employees trained on the Code of Business Conduct	3,281	3,108
Number of employees trained on AENZA's Corporate Anticorruption Policy	3,281	3,108
Number of employees trained on money laundering and terrorist financing prevention	1,125	936

Table 12. Total Number and Percentage of Employees Who Have Been Informed on the Organization's

Anticorruption Policies and Procedures, by Job Category and Region

(GRI 205-2)

Indicator		2023	2024	
	Category 1: Directors	Peru	32	32
		Colombia	-	-
		Chile	-	-
Anticorruption Policy  Catego	Category 2: Executives	Peru	84	97
		Colombia	3	-
		Chile	5	6
	Category 3: Self-	Peru	2,503	2,441
	Managed	Colombia	428	412
	Positions	Chile	226	120

#### **Ethics Hotline**

We have an independent, external Ethics Hotline that allows us to securely and confidentially receive complaints and concerns. This channel is available to Board members, employees, partners, customers, suppliers, and third parties with whom we have a relationship, including the communities where we operate. The hotline's implementation strengthens our commitment to transparency, diligence, and good corporate governance.

Each year, we analyze the complaints received via the Ethics Hotline to identify areas for improvement in our processes and internal guidelines. In 2024, we updated our complaint management procedures to align them with anticorruption regulations applicable to legal entities, thus strengthening our internal control practices and promoting a culture of ethics throughout the organization.

We have optimized complaint management to guarantee agile and effective responses. This is supplemented by monthly press releases to our employees, highlighting the importance of ethics and reminding them of the means of communication available via the Ethics Hotline. We also perform training and dissemination campaigns to incentivize the responsible use of the channel, ensuring that complaints are made in good faith, i.e., in accordance with moral and ethical standards.

Thanks to this comprehensive approach, the complaints received have allowed us to implement corrective measures, in addition to preventing risks, thus helping to strengthen our internal controls and the development of a more transparent organization.



### 2.6. Information Technology

In 2024, we consolidated a number of advances that strengthen our strategic vision in the area of technology, cybersecurity, and information security. We restructured our IT area to more efficiently address current challenges, clearly differentiating two key focuses: day-to-day IT operations and innovation projects. This division helped us optimize resources and speed up the adoption of new technologies throughout the organization. We also strengthened IT governance, ensuring that supervision and strategic decision-making involve key corporate leaders.

To guarantee effective management, we have a strategic IT committee structure. The Strategic IT Committee, consisting of corporate technology leaders, supervises all progress and projects in this area, ensuring alignment with the corporate strategy. The IT Steering Committee, led by the Corporate Vice President, supervises the execution of the corporate IT strategy. Information security and cybersecurity are monitored by the Cybersecurity Committee on a quarterly basis as part of the Executive Committee, AENZA's highest administrative governance body, which includes the participation of the CEO and corporate vice presidents. This structure allows cybersecurity decisions to be made at the highest levels, guaranteeing comprehensive risk management and protection of the organization's digital assets.

As part of the organization's IT transformation, we implemented a process for the separation of duties that has played a critical role in driving IT innovation in our operations. In 2024, we developed and consolidated the following strategic IT duties:

- <u>Strategy and planning</u>: We bolstered cross-cutting innovation within the group, ensuring that IT initiatives are aligned with our long-term strategic vision.
- <u>Internal control</u>: We strengthened our IT audits and processes, guaranteeing constant monitoring and continuous improvement of our IT operations.
- <u>Cybersecurity</u>: We heightened our digital security and reinforced our crisis prevention, mitigation, and management capabilities.
- <u>Solutions architecture</u>: We performed an exhaustive analysis of processes, infrastructure, and applications, ensuring their alignment with the organization's future needs.

On the other hand, we redesigned training programs to adapt them to employees' needs, combining in-person and online methods. We also gathered testimonies and results to replicate and continuously improve programs.

#### **Information Security Governance**

Our information security strategy is supervised by the Cybersecurity Committee. We have a Chief Information Security Officer (CISO), who is responsible for developing and proposing policies, norms, controls, and procedures aligned with our Information Security Plan. The CISO also reports directly to the Chief Technology Officer (CTO), guaranteeing an integrated and coordinated management in this key area.

Our infrastructure and management include solid backing based on recognized standards such as ISO 27001 and the NIST framework, reinforcing our commitment to world-class information

security standards and guaranteeing that our systems operate at the highest levels of protection and efficiency.

Despite the challenges of the digital environment, no security incidents were reported during the year that might compromise the functioning of our operations over the last year. All events reported were adequately contained, demonstrating the effectiveness of our security management systems and our ability to guarantee operational continuity in a secure and controlled environment.

#### Cybersecurity

[GRI 3-3]

In terms of cybersecurity, we took a preventive approach to protect our information assets and guarantee operational continuity. Our strategy is based on the assessment and handling of cyber risks, allowing us to apply effective controls without affecting daily operations.

We work on a cross-cutting basis with all areas of the company, integrating security measures into each process with senior management backing. As part of these efforts, over 60% of our employees have been trained in cybersecurity, boosting organizational awareness and consolidating a more proactive culture in the face of digital threats.

Our management is based on the Corporate Information Security Policy, communicated in a clear and accessible way via corporate intranet and an exclusive inbox that centralizes information security questions and communications. We also engage in continuous dialogue with our stakeholders through the weekly meetings of the IT Strategy Committee and the Board IT Committee, with the participation of leaders of different areas. Relevant topics are forwarded to the Executive Committee on a quarterly basis, ensuring their strategic management.

In 2024, we made significant progress in cybersecurity matters, boosting our resilience in the face of digital threats. These achievements reflect our continuous community to technological security and innovation.

#### - Methodological Evolution

This year, we reached a major milestone in our cybersecurity maturity assessment, going from a score of 1 in 2021 to a solid 3 in 2024, on a scale of 0 to 5. This result was achieved thanks to the design and implementation of strategic roadmaps that have guided our actions toward a more robust digital security model that is preparing us for the future.

#### - Sensitization and Training

Our team's training and awareness are crucial. We conduct regular cybersecurity training, integrating security checks as part of the induction process for new hires. We also organize annual events that include technical talks and general training, strengthening our organizational culture around cybersecurity and improving the preparedness of all members of the organization for possible risks.

#### Identity Fraud Talks

Talks were given in each business unit titled "Identity Fraud: How Can We Protect Ourselves?" The talk at UNNA Energía had 60 attendees, with 52 attendees at UNNA Infraestructura, 74 at VIVA, and 134 at CUMBRA and subsidiaries.

#### - Cybersecurity Week

Two talks were given:

**DevSecOps:** Transforming our developing security culture. Aimed at IT users groupwide, with the participation of 83 attendees.

**Your Digital Shield:** Practical cybersecurity advice. Aimed at end users groupwide, with the participation of 114 attendees.

#### - Incident and Vulnerability Management

We established a Managed Security Service and a Network Operations Center (NOC), which have played a key role in managing and containing over 38,000 events in the last quarter alone. We also perfected our crisis response, disaster recovery, and sensitive information protection protocols, guaranteeing efficient incident management and rapid recovery in case of contingencies.

#### **Initiatives**

AENZA's main cybersecurity initiatives include:

- Security awareness program: We implemented this initiative to educate and sensitize
  our employees regarding cybersecurity risks, encouraging their active participation in
  the protection of our digital assets and confidential information. Through continual
  practical education, we foster a more secure and resilient organizational environment
  against cyber threats.
- Ethical hacking service: We expanded this service with the goal of identifying and validating vulnerabilities in our systems, networks, and applications. This allows us to correct technical weaknesses before they are exploited by cybercriminals, significantly reducing the risk of possible cyberattacks.
- Service for the identification of information exposed on the deep/dark web (CTI): We developed this initiative to monitor and detect sensitive information, such as credentials, personal data, or confidential information, that may have been compromised and is now circulating in these environments. This allows us to take immediate steps to mitigate possible damage and protect our organization's integrity.

#### **Innovation and Digital Transformation**

In 2024, we launched the AENZATEC initiative, a strategic program that seeks to incorporate digital tools and strengthen our organizational adaptability capacity. This program fosters a culture of ongoing learning and seeks to boost efficiency and collaboration with the support of technology.

Over 500 people at AENZA were impacted by this program, through initiatives such as:

- Automatiza+, which simplifies daily tasks.
- SkillUP Digital, to develop internal skills.
- IA-Lab, which integrates artificial intelligence into the organization's day-to-day operations.
- InnovaPro, to create solutions internally.

As part of these initiatives, we have selected 20 critical processes to optimize using automation tools. We also integrated the use of artificial intelligence and RPAs, significantly increasing operational efficiency in strategic areas. Additionally, we trained over 60 employees in Power BI, fostering autonomy in the creation of management dashboards. We also implemented a centralized portal that streamlines access to corporate systems and tools, promoting a more efficient digital experience.

#### **Strategic Projects in Business Units**

Each business unit developed initiatives aligned with their operating models:

- AENZA: Budget consolidation on a digital platform.
- CUMBRA: Creation of a data mart for data-based decisions.
- VIVA: Optimization of customer service points.
- UNNA Infraestructura: Automation of linear asset management.
- UNNA Energía: Digitalization of field processes using the SCADA system.

#### **Infrastructure and Operations**







- We migrated 80% of our IT infrastructure to the cloud, with plans to complete this transition by mid-2025.
- We centralized customer service through a help desk managed by Stefanini.
- We made progress in the digitalization of project management using tools that monitor risks and progress.

### 2.7. Supplier Management

[GRI 2-6] [GRI 204-1]

At AENZA, efficient management aligned with our supply chain plays a key role in strengthening our operations and creating shared value. In 2024, we made significant progress in **supplier management**, consolidating processes and optimizing coordination between our business units.

**USD 213.4 MM** spent on procurements from local suppliers of goods and services

One of the main achievements was the start of the standardization and mainstreaming of logistical processes, including procurements, for all of the group's companies. We initiated the standardization of these processes with the goal of implementing a single, efficient system, replacing isolated practices with a more integrated approach. This will strengthen our operating capacity and coordination between business units.

We also optimized economies of scale by centralizing negotiations with shared suppliers, obtaining benefits for volume, starting with cross-cutting services such as those involving security and maintenance, which encompass various of the group's units.

In terms of financial management, we are currently in the process of implementing payment policies able to align our cash cycle, improving working capital management and boosting our cash flow. These measures aim to optimize the use of financial resources and ensure greater stability in supplier management.

**Table 13.** Procurements from Suppliers

Indicators	
Total amount spent on purchases from suppliers of goods and services	USD 750,628,472.39
Total amount spent on purchases from critical suppliers of goods and services	USD 554,050,898.59
	CUMBRA: 89 %
Percentage (%) of spending on purchases from	AENZA: 98 %
critical suppliers	UNNA ENERGIA: 80 %
	UNNA INFRAESTRUCTURA: 47 %
	VIVA: 51 %
Total amount spent on local purchases from	USD 295,785,375.34
suppliers of goods and services	

#### Notes:

- The total amount spent on procurements from suppliers of goods and services is calculated based on the total value of
  invoices paid annually, not including VAT, to all suppliers for the procurement of goods, services, works, and utilities.
- Local procurements are those made from suppliers whose tax address is located in the same region as the project.

Proportion spent on local suppliers	2024		
[GRI 204-1]	Local	Local	
Estimated monetary value of payments made to suppliers (in millions of dollars)	213.4 213.4		
Percentage in investment	36.32 %		
Volume of purchases made from suppliers (in millions of dollars)	293.5 720.2		
Percentage of purchase volume	40.75 %		

#### **Supplier Assessment and Development**

In our relations with our suppliers, we have focused on identifying key aspects to establish long-term strategic partnerships. We have fostered supplier development in aspects such as sustainability, security, and technical capabilities, promoting a more robust supply chain aligned with our values.

We are also making progress in standardizing our suppliers using a more selective approach that will help us avoid unnecessary expenses on certifications for suppliers who do not need them. We have begun the planning process to identify key criteria, such as the criticality of the service of exclusivity in the market, ensuring that our decisions are efficient and effective. Looking to the future, our main objective is to strengthen the standardization of processes and ensure its full implementation in all of the group's business units.

Table 14. Supplier Classification

Indicators	2023	2024
Total number of suppliers of goods and services	6,245	5,681
Total number of critical suppliers of goods and services (Level 1)		1,190
Total number of critical suppliers of goods and services (non-Level 1)	598	1,568
Total number of significant suppliers (Level 1 and non-Level 1)		2,758

#### Notes:

- Significant suppliers are classified as such due to their commercial importance to the Company. This is the sum of Level 1 and non-Level 1 critical suppliers.
- Level 1 suppliers: Refers to suppliers who directly supply goods, materials, or services to the Company.
- Non-Level 1 suppliers: Refers to suppliers who provide goods and services to the Company through Level 1 suppliers. Suppliers not classified as Level 1 are positioned after Level 1 suppliers—e.g., Levels 2, 3, etc.—in the Company's supply chain.

**Table 15.** Supplier Evaluation

Indicators	2023	2024
Total number of suppliers of goods and services evaluated annually	406	307
Total number of critical suppliers of goods and services evaluated annually	231	277
Percentage (%) of critical suppliers evaluated annually	18 %	69 %
Number of suppliers with substantial real/potential negative impacts	11	38
Number of suppliers with substantial real/potential negative impacts that have agreed to an improvement/corrective action plan		2
Number of suppliers with substantial real/potential negative impacts who were terminated	0	2

 $\textbf{Notes:} \ \ \textbf{Total number of suppliers of goods and services evaluated annually via written/in situ evaluations.}$ 

**Table 16. Supplier Action Plans** 

Indicators	2023	2024
Total number of suppliers supported in the implementation of corrective action plans	11	35
Percentage (%) of suppliers evaluated with substantial real/potential negative impacts supported in the implementation of the corrective action plan	50 %	100 %

Note: Information presented in 2023 is for CUMBRA.

#### **Our Value Chain**

We operate in the construction, mining infrastructure operation and maintenance, road and railway sectors, as well as real estate development and oil exploration on the northern coast of Peru. We are present in Peru, Chile, and Colombia, with a diverse supply chain that includes both global and local suppliers, adapting to the needs of each business unit.

Our relationships with our strategic customers and partners are based on strict engineering and quality standards, working in consortiums with international firms to boost our experience in public and private tenders.

We also proactively manage risks in our supply chain. In all of our business units, suppliers are required to meet ESG criteria in order to take part in tenders.

This comprehensive approach allows us to strengthen our network of suppliers, guarantee compliance with sustainability standards, and consolidate an efficient supply chain that is aligned with our corporate values.

# 3. SOCIAL DIMENSION

### 3.1. Human Resources Management

[GRI 2-7]

**79%** satisfaction rate, according to our workplace climate survey

At AENZA, we understand that our value is rooted in people.

In 2024, we worked on multiple fronts to strengthen our people's commitment and wellbeing, including:

- 1) Strengthening our personnel management model, consolidating the human resources management macroprocess, harmonizing work policies, processes, and standards across the group's companies. This effort included talent attraction and development, compensation, performance management, and talent management policies, as well as unified procedures that guarantee uniformity in personnel management in all business units. Our achievements in this regard are supported by the Good Employers' Association (ABE) certification of UNNA Infraestructura, Energía, and VIVA in 2024.
- 2) Wellness and care plans for our people, covering our workers' physical and emotional health.
- 3) Mitigation of labor risks and conflicts through leadership training and strengthening for our mid-level managers and managers.
- 4) Optimization of our organizational structure to achieve a more efficient, productive, and agile organization.

We have implemented a standardized performance review process for all of the group's employees, based on corporate competencies that are aligned with our business strategy and desired culture. This system, which is used at least once a year, includes salary reviews, professional development, promotions, and internal opportunities.

In 2024, we reinforced this process by fostering agile conversations for effective feedback. For executives, our approach continues to focus on management by objectives, especially for variable compensation. This comprehensive approach fosters both individual and organizational growth.

Table 17. AENZA Team Member Indicators, 2023-2024

Indicators		2024
Employee satisfaction index	78%	79%
Employee pride index (workplace climate survey)	82%	83%
Team members trained (employee + laborer + RCO, RCC)	21,042	12,774
Average hours of training and development per full-time employee	37,65	22,67
Average hours of training and development per full-time team member (employee + laborer)	35,08	20,37

<sup>\*</sup> Does not include part-time personnel.

At the close of 2024, our team consisted of 11,750 employees, including engineers, technicians, and laborers. We achieved a noteworthy 79% satisfaction rate among our employees, according to our workplace climate survey. This result reflects the impact of our action plan for the improvement of physical and mental health and professional development through targeted programs and campaigns.

Our wellness strategy addresses four key aspects: job satisfaction, purpose, happiness, and stress, which we evaluate based on questions in the workplace climate survey.

Based on the results of this survey, we have also implemented programs aimed at improving satisfaction, purpose, and happiness, as well as reducing stress in the workplace. Our approach allows us to identify areas for improvement and develop action plans that boost our team's physical and mental health and professional growth.

We also have an occupational health surveillance program focused on promoting healthy lifestyles. Workers at risk for cardiovascular and metabolic diseases are provided with medical checkups, training on nutrition and health habits, and preventive health campaigns. All our employees are enrolled in EsSalud<sup>1</sup> and have the option to obtain additional group insurance, such as EPS<sup>2</sup> and "Oncológico Plus" insurance at preferential rates.

#### **Noteworthy Human Resources Management Events in 2024**

In terms of organizational efficiency and productivity, our management system is based on key indicators, including rigorous headcount and payroll expense controls. We have also improved compensation and benefit management, achieving a 95% adherence to our salary policy and increasing employees' perception of meritocracy by three points according to our workplace climate survey. We also conducted internal audits to guarantee compliance with labor laws and prevent fraud, achieving the effective management of labor conflicts without any major stoppages.

<sup>&</sup>lt;sup>1</sup> EsSalud: A contributory public health insurance system available to all Peruvian or foreign citizens who meet the necessary requirements. EsSalud's services cover prevention, promotion, recovery, rehabilitation, financial aid, and social aid.

<sup>&</sup>lt;sup>2</sup> EPS: Health Care Provider Entities (EPS) are companies that provide social security services in private health care for workers who are enrolled with them.

#### **Our Employees**

[GRI 2-7] [GRI 2-8] [GRI 2-19] [GRI 404-3] [GRI 415-1]

In 2024, we had a total of 11,750 team members, which reflects the volume of our activities in engineering and construction projects, as well as a transformation process focused on efficiencies, aligned with our vision and business strategy. In terms of gender, 43% (136) of management positions (not including support areas) are held by women and 58% (184) are held by men. The overall gender distribution among our personnel remains constant, with 85% men and 15% women. Our payroll also includes a notable number of talented young professionals between the ages of 31 and 40, who perform strategic roles as executives, mid-level managers, self-managed employees, and operators, accounting for 4,045 employees in all. This year, our employees under the age of 30 accounted for 26% of our total, while 60% were between the ages of 30 and 50, and 13% were over 50.

Below are our key indicators:

Fig. 7. Team Member Distribution by Gender in Management Positions





**Men 76%** 

Women 24%

Table 18. Team Member Distribution by Gender

Team Members	2023	2024
Men	11,012	10,032
Women	1,775	1,718
Total	12,787	11,750

Table 19. Team Member Distribution by Position and Gender in 2024

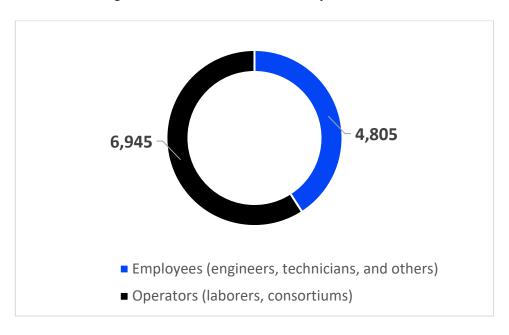
Indicator	Female		Male		Total
mulcator	Number	Percentage	Number	Percentage	Total
Management Positions (Top Management CEO-2)	1	3 %	29	97 %	100 %
Management Positions (Coordinators, Area Heads, Assistant Managers, and Managers)	244	24 %	778	76 %	100 %
Management Positions (not including support areas)	136	43 %	184	58 %	100 %
Mid-level Managers	108	23 %	385	77 %	100 %
Executives	24	22 %	84	78 %	100 %

\* Gender distribution at the close of 2024. Does not include subcontracts or consortiums.

Table 20. Team Member Distribution by Age Group

Team Members	2024
Under 20 years old	156
20 to 30 years old	2,928
31 to 40 years old	4,045
41 to 50 years old	3,036
51 to 60 years old	1,308
61 and over	277
Total	11,750

Fig. 8. Team Member Distribution by Role in 2024



Team members at the close of 2024 (includes operators, laborers, and consortiums).

Fig. 9. Team Member Distribution by Role for Each Business Unit

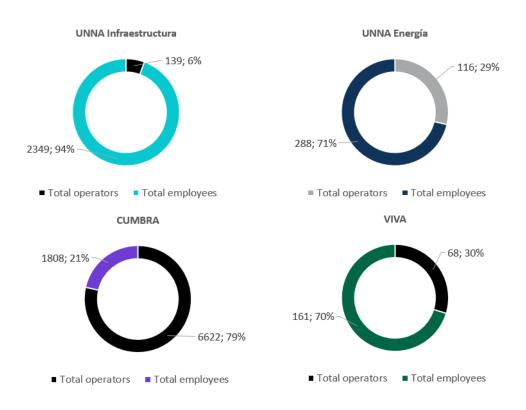
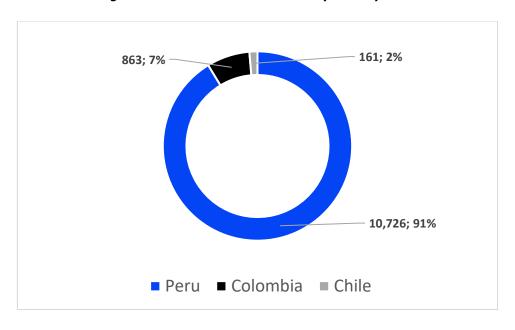


Fig. 10. Team Member Distribution by Country 2024



Team members at the close of 2024 (includes operators, workers, and consortiums).

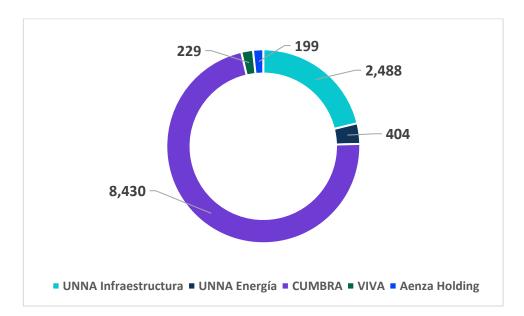


Fig. 11. Team Member Distribution by Business Unit in 2024

Table 21. Performance Assessment by Gender and Job Category

Team members with performance assessment	2024	2023
Male	2,027	3,995
Female	875	1,406
Managers and executives	147	147
Mid-level managers	505	5,254
Workers	2,250	-
Total (Managers + mid-level managers + workers)	2,902	5,401
% of team members with performance	100 %	100 %
assessment	100 /0	100 /0

#### **Commitment to Diversity, Equity, and Inclusion (DEI)**

At AENZA, we promote an inclusive, equitable, and discrimination-free work environment, with a special focus on preventing workplace and sexual harassment. Through our Diversity, Equity, and Inclusion (DEI) Committee, we have developed initiatives that strengthen our organizational culture and ensure that everyone at our company has equal opportunities.

Key initiatives in 2024:

<sup>\*</sup>Team members by business unit at the close of 2024 (includes operators, workers, and consortiums).

- Training and sensitization campaigns on sexual harassment in the workplace, prioritizing this topic as part of our DEI strategy. We activated all plans pertaining to reported cases of workplace harassment.
- Inclusive leadership training: We incorporated diversity and inclusion modules into our corporate executive development program and "Leaders in Action," aimed at mid-level managers. 2024 was the third consecutive year that we helped reinforce these competencies among our executives.
- **Female representation monitoring and follow-up** among mid-level managers, with an increase in female representation among staff and mid-level managers.
- **New benefits for working mothers and fathers**, to achieve an equitable transition in the return to work following maternity or paternity leave.

According to our "Good Practices Guide for In-Person Return of Working Mothers and Fathers," working mothers are entitled to three months of remote work at the end of their maternity leave, followed by a staggered hybrid return with just two days in the office per week for the next three months. For those whose job cannot be done remotely, their leave has been extended for an additional 30 days if they are stationed at projects outside their home city. Fathers were granted an additional seven days of remote work following the end of their paternity leave.

This year, over 100 executives participated in diversity training as part of the corporate executive development program, while the "Leaders in Action" program reinforced this content among mid-level managers. We also bolstered training on workplace and sexual harassment, organizing workshops for over 230 employees in projects and operations, as well as specialized sessions aimed at the Corporate DEI Committee.

With these actions, we continue to make progress in our mission to build a safer, more equitable and inclusive work environment.

#### **Organizational Climate**

[GRI 404-3]

We encourage the management of wellbeing and communication through activities such as internal Olympic games, celebrations, and health campaigns. As a result, employees' perception of benefits and compensations rose by two points this year. We use a comprehensive communications campaign to publicize activities, training, and progress made in human resources management, strengthening organizational commitment.

In recognition of these initiatives, we obtained certification as good employers in nearly all of the group's business units and received an award from the Ministry of Labor for our good labor practices in development and training.

#### **Our Programs**

[GRI 2-19] [GRI 401-1] [GRI 404-2]

We promote our employees' professional development through corporate programs designed to boost their leadership and management abilities, aligned with our competency model and organizational strategy.

The **Corporate Executive Development Program** is focused on building strategic leadership and inclusion capabilities that are essential for managing productive teams that are aligned with corporate objectives. This program is in its third consecutive year and consists of 21 hours of training in modules such as creative thinking, strategic decision-making, financial acumen, and best practices for diversity, equity, and inclusion. The program trained 126 leaders from different subsidiaries in 2024, for a total of 2,646 hours of executive development. This has allowed us to improve our performance results, achievement of strategic objectives, and leadership perception in our organizational climate survey.

The **Corporate "Leaders in Action" Program** is designed to bolster management and leadership competencies among mid-level managers, addressing critical topics such as diversity, collaboration, labor relations, and sexual harassment, among others. In 2024, we trained 193 employees for a total of 4,439 training hours in the program's first year. The program not only allows leaders to effectively transmit and manage knowledge but also fosters teamwork and professional growth among their teams. The results for the first year have inspired high praise and excellent satisfaction among participants. This initiative has proved to be a valuable investment for the organization, providing it with a better prepared team of leaders committed to achieving the group's strategic objectives.

The "Líderes que Avanzan" ["Leaders Making Progress"] Program is aimed at operational leaders at UNNA Transporte, such as supervisors, team leaders, inspectors, and instructors. This year, it focused on building their corporative capacities and their team leadership abilities. With decentralized training in Lima, Chancay, Nasca, and Abancay, 182 leaders participated in this program, for a total of 2,454 hours of training and a satisfaction rate of 96%. This effort has had a positive impact on leaders' performance and the organizational climate at UNNA Transporte.

Through these programs, we reasserted our commitment to our employees' growth and excellence, ensuring a solid leadership aligned with the company's values and objectives.

#### **Freedom of Association**

Table 22. Collective Bargaining Agreements 2023-2024

Team Members	2023	2024
Number of unions or collective bargaining agreements	8	11
Number of conflicts with unions or collective bargaining agreements	2	0
Number of team members unionized/covered by collective bargaining agreements	4,966	9,172
Percentage of employees covered by unions or collective bargaining agreements (%)	38.84%	69%
Work committees active during the year	7	8

### 3.2. Human Rights Management

At AENZA, we are unwaveringly committed to respecting human rights, fully aligning ourselves with national and international laws for their protection. This respect is a crucial, nonnegotiable pillar of the way we do business. We do not hesitate to defend and promote human rights as fundamental tenets that guide our decision-making process and reflect our organizational principles. We firmly believe that guaranteeing these rights is critical to building solid and sustainable relationships with our communities, employees, and strategic partners.

#### **Human Rights Management Assessment**

We conduct an assessment of our human rights performance, presenting the results in a publicly available document titled "Assessment of Human Rights Management at AENZA." In this analysis, we identify the primary risks that may affect our operations, ensuring that they are properly protected by our internal policies and procedures, including our Human Rights Policy, Diversity, Equity, and Inclusion Policy, Occupational Health and Safey Policy, Internal Workplace Regulations, and Social Management Policy, among others. This confirms our commitment to protecting and respecting human rights in all our operations.

Relevant human rights topics for AENZA:

Topic	Management Mechanisms
Child labor and forced labor	Human Rights Policy
Work hours and labor	Right to Digital Disconnection Regulations, Remote Work
conditions	Regulations
Freedom of association and	Human Rights Policy
collective bargaining	
Fair and punctual payment of salaries	Internal Workplace Regulations
Health and safety	Occupational Health Plan 2024
	Internal Workplace Health and Safety Regulations
	Workplace Health and Safety Policy
	OHSE Culture Manual
Non-discrimination and equality	Human Rights Policy
	Diversity, Equity, and Inclusion Policy
	Sexual Harassment Prevention and Punishment Policy
	Code of Business Conduct
Rights	Social Management Policy
	Environmental Policy
	Questions and Complaints Management Instructions
Cybersecurity and data	Information Security Policy
protection	Human Rights Policy
	Guidelines for Internet Use in the Workplace
Ethics and compliance	Anticorruption Policy
	Responsible Business Practices Policy
	Code of Business Conduct
Sexual harassment in the	Sexual Harassment Prevention and Punishment Policy
workplace	

## 3.3. Health and Safety Management

[GRI 2-24] [GRI 2-29] [GRI 3-3] [GRI 403-1 to 403-10]

At AENZA, occupational health and safety are key priorities in all our operations. We are committed to guaranteeing safe and healthy work environments for our employees, contractors, and strategic partners, aligned with national and international standards.

We use a preventive approach, promoting safety as a basic value of our organizational culture. We implement strategies to identify and control risks, in addition to performing periodic inspections and encouraging people to report hazards without fear of retaliation. We also provide continuous training and access to wellness programs that promote our team's physical and mental health.

Our integrated occupational health and safety management system is aligned with international standards and the applicable occupational safety laws. Our Occupational Health and Safety Policy establishes the commitments and guidelines that govern our management in our offices, operations, and projects, and applies to all our business units and their members. We have obtained ISO 45001:2018 certification, audited annually, at ten of the group's companies in compliance with Law 29783, ensuring continuous improvement through audits, performance reviews, and emergency plans.

Business Unit	Companies with ISO 45001 Certification in 2024	
AENZA Holding	AENZA S.A.A.	
	CUMBRA PERÚ S.A.	
CUMBRA	CUMBRA INGENIERÍA S.A.	
	MORELCO S.A.S.	
	VIAL Y VIVES - DSD S.A.	
	ECOLOGÍA Y TECNOLOGÍA AMBIENTAL S.A.C.	
UNNA Energía	UNNA ENERGÍA S.A.	
	TERMINALES DEL PERÚ	
UNNA Infraestructura	UNNA TRANSPORTE S.A.C.	
	TREN URBANO DE LIMA S.A.	

The Corporate Health and Safety Committee, which includes representatives from all our business units, performs a key role in supervising and bolstering our preventive practices. The committee also monitors the progress of our plans and defines the documents and guidelines for each aspect of the safety process, ensuring that they are implemented at the corporate level.

Below are our key corporate occupational health and safety indicators for 2024.

Table 23. Occupational Safety and Health Indicators for 2024

Indicator	2024
Number of employee fatalities	0
Number of contractor fatalities	1
Lost-time injury rate (LTIR) – employees	0.19
Lost-time injury rate (LTIR) – contractors	0.07
Number of incapacitating accidents involving employees (serious	0
consequences, not including death)	
Number of incapacitating accidents involving contractors (serious	0
consequences, not including death)	
Number of lost-time accidents – own employees	30
Number of lost-time accidents – contractors	0
Total man-hours of safety training for chain of command, team members,	1,499,253
suppliers, and contractors	

Note: The LTIR is the number of lost-time injuries for every 200,000 hours worked.

#### **Safety Culture**

In 2024, we strengthened our safety culture using a comprehensive approach. We know that risk management depends not only on infrastructure and procedures, but also on the behavior, values, and attitudes of all our employees. That is why we launched our **OHSE Culture Pillars**, which reinforce our commitment to prevention and continuous improvement in occupational health, safety, and the environment.

The pillars that uphold our OHSE culture are:

- 1. Visible, demonstrated leadership
- 2. Risk assessment
- 3. Commitment to prevention
- 4. Employee participation and engagement in problems and solutions
- 5. Open and transparent communication
- 6. Competency, training, and awareness-raising
- 7. Shared responsibility
- 8. Recognition and discipline



Through these principles, we promote a culture where safety is part of our organizational DNA.

#### **Occupational Health and Safety Program**

We have a robust Occupational Health and Safety Program designed to protect the wellbeing, integrity, and development of our employees, contractors, and other stakeholders. This program is founded on strategic lines of action that not only ensure regulatory compliance but also strengthen our safety culture and foster continuous improvement.

Our program's key actions and components include:

- **Legal and regulatory compliance:** We create legal compliance matrixes, perform internal audits, and continually review contractors to guarantee that all our operations comply with the required standards.
- **Risk management:** We develop HIRARC matrixes and keep our risk maps up to date. We also proactively share lessons learned following incidents, promoting prevention and constant improvement.
- **Emergency management:** We implement emergency response plans, form first response teams, and carry out annual drills to guarantee that we are prepared for any contingency.
- Safety leadership: Our senior management actively leads the "Visible Leadership" program, periodically reviewing our policies to guarantee their alignment with our strategic and operational objectives.
- **Training:** We have an annual educational program that includes training and awareness-raising campaigns, ensuring that our employees have the tools they need to act safely.
- OHS Committee and subcommittees: We have an active OHS committee that holds
  periodic meetings to monitor established agreements and address critical health and
  safety topics.
- Medical surveillance and occupational health: We conduct medical exams, promote
  occupational hygiene, and perform continuous medical surveillance to protect our
  employees' health.
- Management of nonconformities: We take action and ensure the resolution of any
  objections raised during internal inspections, ensuring that any identified deviations are
  corrected.
- Dissemination and commitment: We effectively communicate and promote the guidelines of our OHS policy among all our stakeholders, fostering an environment of shared responsibility.

Our OHS program not only allows us to comply with all laws and regulations in force, but also reinforces our culture of prevention, guaranteeing safe and healthy work environments. This comprehensive approach reflects our commitment to people's wellbeing and the sustainability of our operations.

#### **OHS Management System Coverage**

[GRI 403-8]

In 2024, our occupational health and safety management system guaranteed the protection of all of the corporation's processes and areas, including both employees and contractors who are active at our facilities.

Employees covered by our management system

Coverage of our audited and/or externally verified management system					
Business unit	Employees		Contractors		
	Percentage	Percentage Number Percentage Numb			
UNNA Infraestructura	100 %	2,296	33 %	1,121	
UNNA Energía	100 %	416	30 %	935	
CUMBRA	100 %	13,332	30 %	4,034	
VIVA	100 %	4,033	100 %	5,273	

#### **Occupational Health and Safety Training**

[GRI 403-5]

We know that continuous training in occupational health and safety is essential for protecting the integrity of our employees and contractors, as well as guaranteeing a safe and productive work environment. For that reason, we have a **comprehensive training program** that encompasses both general and specific aspects.

The main objective of our training program is to strengthen a **culture of prevention and commitment to occupational health and safety** at all levels of our organization. Through this training, we seek to:

- **Prevent accidents and occupational diseases:** Providing training on how to identify risks and encourage safe practices.
- **Guarantee regulatory compliance:** Ensuring that all employees know and follow best OHS practices in accordance with law.
- **Build capacities:** Offering tools and knowledge that enable employees to perform their duties safely and efficiently.
- **Promote continuous improvement:** Establishing spaces for learning, feedback, and constant refresher courses on OHS topics.

The primary courses offered as part of our program include:

#### **Occupational Health and Safety (OHS) Training Program**

- OHS induction and preoperational talks
- Emergencies and first aid
- Proper use of personal protective equipment (PPE)
- Ergonomic techniques to prevent injuries
- Work permit systems
- Emergency response plan
- Ergonomics in industrial work
- First aid (practical course)
- Firefighting (practical course)
- Handling hazardous materials
- Work at heights
- Lockout/tagout (LOTO)
- Heat stress
- Hazard identification (HIRARC)
- Evacuation and rescue
- Safety data sheets (SDS)
- Duties and responsibilities of the members of the Occupational Health and Safety Committee (OHSC)
- Legal regulations on OHS
- Investigation of workplace accidents and incidents
- Safety inspections
- Solid waste handling and disposal
- Efficient use of natural resources
- Heavy machinery operation

Mandatory training hours on OHS topics					
<b>Business Unit</b>	Business Unit 2023 2024				
UNNA Infraestructura	276,078.00	267,619.00			
UNNA Energía	91,548.38	100,328.90			
CUMBRA	555,055.54	1,064,589.20			
VIVA	63,954.83	66,715.99			

#### **Health and Safety Week**

During the year, we organized our **Health and Safety Week**, an event that included interactive activities, live demonstrations, and information on the pillars of our OHSE culture. We also launched "Safe Office" campaigns to boost safety in our main offices.

## 3.4. Social Management

[GRI 3-3] [GRI 203-1] [GRI 413-1]

In 2024, we made significant progress in our social management, strengthening our corporate processes and promoting a more strategic approach in our community relations. We created a corporate definition of the social management process, establishing common standards, shared KPIs, and normative documents (procedures and instructions) that allow for a uniform management across the entire organization.

Our relations with local communities have been one of AENZA's defining aspects throughout our history. As a company with operations in different, socially complex environments, we have developed a social management model adapted to the particularities of each sector in which we operate, as well as joint learning by measuring progress based on shared indicators. In infrastructure and energy concessions, where our presence is long-term, we establish sustainable relations with communities, managing perceptions and commitments assumed in the environmental impact assessments. In engineering and construction, where the projects are shorter-term, we focus on hiring local labor and suppliers, as well as training and capacity building initiatives. In the real estate sector, our social management is focused on the creation and consolidation of sustainable communities, promoting a harmonious and responsible coexistence among our customers.

Our Social Management Policy establishes fundamental principles for interaction with communities and stakeholders, guaranteeing that our operations are inclusive and responsible. On supplemental basis, our Donations Procedure regulates AENZA's contributions to third-party non-profits, promoting practices aligned with ethics and regulatory compliance. Finally, our Sustainability Policy defines general commitments to maximize positive impacts in economic, social, and environmental terms as part of our operations.

This approach allows us to build trust-based relationships with our stakeholders, strengthening a social management aligned with international standards.

94% of community complaints addressed

man-hours lost due to social conflicts

Table 24. Key Social Management Indicators

Indicator	2021	2022	2023	2024
Social investment amount, in S/	S/ 473,776	S/ 945,044	S/ 783,212	S/ 650,663
Percentage of community grievances addressed	93 %	93 %	100 %	94%
Man-hours of training for the community	15,803	-	-	28,059
Program and project beneficiaries	25,800	18,434	28,098	20,673
Percentage of workforce hired locally*	32 %	33 %	34 %	27 %
Man-hours lost due to direct social conflict	-	-	0	0

<sup>\*</sup> The local labor data corresponds to the Ingeniería y Construcción business unit.

#### **Programs by Business Unit**

[GRI 413-1]

In each one of our business units, we prioritize an approach focused on social wellbeing, allowing us to strengthen our bonds with our local stakeholders and guarantee sustainable value creation over time to the benefit of all.

Table 25. Corporate Social Programs - AENZA

Indicator	2023	2024
Total number of social programs	17	24

Below is a breakdown of our social programs by business unit:

#### **UNNA** Infraestructura

We prioritize the creation of safe, efficient infrastructures aligned with the needs of their surroundings, indirectly contributing to the growth and wellbeing of the locations where we operate. In 2024, we had 1,683 local employees.

#### **Urban Spaces Programs**

#### **Murals**

We create alliances with artists from our area of influence, local governments, and other institutions to use art as a way of recovering public spaces in our area of influence.

672 meters of murals

#### "Aliados por la comunidad" ("Allied for the Community") Program

As part of the "Allied for the Community" program, various activities were organized with a focus on neighborhood health, online talks, and road safety, achieving significant results in each one of these areas:

#### **Neighborhood Health**

175 people participated in the blood donation drive.

**829** people took HIV screenings.

2,480 participants attended online talks on health and wellness.

**263 students** participated in awareness-raising campaigns, with psychological support, on topics such as domestic violence, comprehensive sex education, and putting a stop to bullying.

#### **Online Talks**

Over 1,491 people were trained on topics such as personal finance and savings methods, strengthening their knowledge for economic management.

#### **Road and Railway Safety**

**3,068 students from 13 schools** in the area of influence of Línea 1 participated in the awareness-raising campaign on road and railway safety with Lima and his buddies.

We organized an online talk on road and railway safety for grade school and high school teachers, with the participation of 50 teachers from School Districts (UGEL) 1, 3, and 5. These teachers now have tools to promote prevention in their educational communities.

#### **Collection of PET Bottles**

We collected 2,771.85 kg of PET bottles for recycling, contributing to the circular economy. 26 stations have recycling bins, promoting proper waste management.

#### **Reusable Waste Management**

We recycled workers' old uniforms and made merchandise out of them. We collected 34 kg of uniforms.

#### Online Talks on Sustainability and Recycling

We held online talks with the participation of 998 people on topics of environmental sustainability and recycling.

#### **Local Work Program: The Route to Your Goals**

We created jobs for students from different university and vocational programs in the area of influence of Línea 1. 518 university and vocational students actively participated in the program.

#### **Suicide Risk Identification Guidelines**

A total of 442 workers were trained on suicide risk identification guidelines, aiding in early detection and proper support in high-risk situations.

#### **Harassment Victim Support Protocol**

A total of 460 workers were trained in the Sexual Harassment Victim Support Protocol, strengthening their commitment to a safe and respectful work environment.

#### "Mujeres que avanzan" ("Women Making Progress") Program

In 2024, the "Aprende a Emprender" ("Learn to Do Business") program included the participation of 269 women who received training on doing business. Of these, 20 of the best projects got the chance to take part in the "Women Making Progress" Fair.

## **UNNA Energía**

At UNNA Energía, we strive to be an agent of positive change, working together with our stakeholders as part of our conviction that together, we can create a transformative impact.

In 2024, we achieved concrete results aligned with our social objectives:

- **Local employability**: 668 people from the areas of influence of Lots III and IV received a job offer, strengthening their communities' economy and wellbeing.
- Respect for neighboring residents: 2,987 workers participated in talks on the Code of Conduct and Community Relations before joining our operations.
- Training and education: We trained 129 people on productive topics, helping them to improve their living conditions. We also bolstered the agricultural sector in the Peasant Community of Miramar-Vichayal, directly benefiting 308 people through activities, projects, and programs designed to support the community's sustainable development.

**Stakeholder Responsibilities and Engagement** 

The Social Management Department of UNNA Energía ensures that our operating areas comply with our policies to avoid possible conflicts. All actions near populations, crop fields, or

communication routes are previously coordinated, arranging for the necessary permissions and informing the population of any planned activities. We also encourage stakeholders to take part in socioenvironmental monitoring, informational workshops, and stakeholder mapping. These activities allow us to listen to the communities' needs and adapt our initiatives in a way that benefits them even more.

**Programs** 

#### **Citizen Surveillance Monitoring Program**

We encourage communities to actively participate in compliance with our environmental commitments. Through the Citizen Surveillance Monitoring Program, we created committees for participatory environmental monitoring in Lot III (6 people) and Lot IV (8 people), which will remain active during 2024–2025. This program is aimed at the Peasant Community of Miramar-Vichayal, satellite towns such as Enace and Sacobsa, and the villages of Bosque Pariñas-Casas Negras and La Débora. Through these efforts, we seek to guarantee environmental conservation with local community support.

#### **Communication and Consultation Program**

We implemented this program with the goal of raising communities' awareness of the benefits and opportunities offered by hydrocarbon exploitation, as well as reporting on the in-the-field tasks and actions we perform in our area of influence. We also want to learn about the population's doubts and concerns with regard to drilling campaigns. In 2024, 147 people participated in informational workshops on these campaigns.

#### **Technical Training Program**

We seek to bolster the local population's skills in the hydrocarbon industry. In 2024, we organized the "HDPE Pipe Fusing" course, thanks to which 87 people learned about installing household gas pipelines, both online and in-person. Participants also learned about HDPE pipes and electrofusion, which will give them new job opportunities. This program is aimed at the Peasant Community of Miramar-Vichayal and its satellite towns and nearby villages, with the goal of incorporating the local population into the future labor supply for oil exploitation.

#### **Irrigation Pump Operation Program**

We subsidized part of the payment for the use of irrigation pumps by the farmers' associations of the Peasant Community of Miramar-Vichayal. During 2024, the San Genaro, Vichayal Centro, and Las Valencias associations benefited from this program, with an impact on 158 members. Our objective is to drive the sustainable development of the agriculture sector in our area of influence, directly supporting the community's members.

#### "Energía para el Desarrollo" ("Energy for Development") Program

At UNNA Energía, our "Energy for Development" Program helps cover the service cost of electricity and the maintenance of electrical installations in the households of La Bocana Miramar. The aim is to improve families' quality of life, boosting access to basic services such as telephone and internet in an effort to bring them closer to the modern

world. In 2024, 45 households benefited from this program, improving their quality of life in the community of Anexo La Bocana Miramar.

#### **Entrepreneurial Improvement and Local Employment Program**

#### Lot III

We promoted the development of community-owned companies through the execution of works for our operations, benefiting 15 companies from the community in 2024. Our goal is to improve their abilities and drive the local economy, creating jobs. Over the course of the year, 530 people from the Peasant Community of Miramar-Vichayal got the chance to work, boosting local employment.

#### Lot IV

Through our contractors and subcontractors, we created local jobs in Lot IV. In 2024, **158** people from the area of influence worked on activities in this lot. Our goal is to improve local residents' skills, drive the local economy, and continue creating jobs. This program benefits the satellite towns of Enace I, II, II - Viviendas, Sacobsa, Negreiros, and the villages of Casas Negras-Bosque Pariñas and La Débora.

#### San Luis Beautification and Clean-Up Program

We implemented the Beautification and Clean-Up Program to keep the streets, parks, and community hall of Centro Poblado San Luis orderly and clean. This program not only contributes to clean-up, but also creates jobs, since people rotate monthly in the job positions, giving them income that helps sustain their households. In 2024, 72 people got a job, benefiting a total of 300 people. We also foster the population's environmental awareness so that they will care for the place where they live and keep it clean.

#### **Health Campaign**

Through our Health Campaign, we bring medical specialists and provide medications to the population in our area of influence, in places such as Anexo La Bocana Miramar, Centro Poblado San Luis, La Isla San Lorenzo, Miramar, and the district of Vichayal. The goal is to increase disease prevention and provide access to essential health services. Medical specialists included general practitioners, OB/GYNs, and pediatricians, with services such as ultrasounds and the provision of medications and oral hygiene supplies. **Over 1,000 doctor's appointments were scheduled**, with ultrasounds being the most in-demand service among the population, especially pregnant women.

#### "Production Operator Trainee" Program

The "Production Operator Trainee" Program helped two young people from our areas of influence (one from Lot III and the other from Lot IV) get jobs in the oil industry so they could learn and put into practice their technical knowledge of production.

#### "Tejiendo Oportunidades" ("Weaving Opportunities")

The "Weaving Opportunities" project had a positive impact on 47 women from the communities near Lots III and IV in Piura. These women learned to work with banana fiber, creating products such as wallets, baskets, and earrings, promoting environmental care, and empowering them on a personal and economic level. Today, many of them take part in handicrafts fairs, which means a source of income and contribution to their families' wellbeing.

#### **Infrastructure and Service Investments**

In 2024, we focused on two key projects. First was the construction of the perimeter fence at Educational Institution 423 in La Isla San Lorenzo, with an investment of S/ 100,000.00, in collaboration with the community, to guarantee their children's safety.

The second project was the water use license for the Peasant Community of Miramar-Vichayal, backed by the National Water Authority (ANA) and financed with USD 25,000 from UNNA Energía's Social Plan Fund. This initiative strengthens water management and recognizes the community's rights with respect to their farmland.

#### **CUMBRA**

We are committed to improving the wellbeing in society, community development, and promoting civic conduct. To this end, we seek to bolster the direct impact of our projects on local employment by creating more jobs, as well as focusing on local procurements. We also aim to diminish our impact on the environment and develop a responsible environmental culture.

#### **Programs**

#### **Job Insertion Workshops for Unskilled Labor**



441 Participants



29 Workshops conducted



3,160 Training hours



5'% Employment generated

One of our key initiatives the is "Desarrollando Capacidades para Inserción Laboral" ("Building Capacities for Job Insertion") Program, which aims to improve the local population's employability by providing them with training focused on personnel selection and creating community skills in civil construction. In 2024, we spent USD 8,737 on this initiative, which is implemented as part of our human resources recruitment process in response to the specific demand for workers at each project. In 2024, there were 2,464 local workers at CUMBRA projects.

#### **Environmental Program**

We raised environmental awareness among third- and fourth-year high school students in the western part of the direct area of influence of the Airport Terminal project (INTIPUNKU Consortium between CUMBRA and SACYR).

- 1,031 students participated
- 7 schools from the area of direct influence
- 43 workshops
- 2,914.5 man-hours of training provided

#### **Road Safety Program**

We work to protect people's wellbeing by refreshing their knowledge and raising their awareness of road safety. This program is aimed at people from the area of direct influence of the Airport Terminal project (INTIPUNKU Consortium between CUMBRA and SACYR).

- 716 participants
- 30 workshops
- 1,074 man-hours of training

#### **Entrepreneurship and Local Business Program**



679 Trained entrepreneurs



27 workshops conducted

Build entrepreneurial skills among neighbors from the area of direct influence of the Lima Airport Partners (LAP) WP3 project for the new passenger terminal at Jorge Chávez International Airport (AIJC), with the participation of the INTIPUNKU Consortium.



7,993.5 Training hours

#### **VIVA**

Our approach to managing local development is focused on creating sustainable spaces and environments that foster wellbeing, urban development, and civic commitment. We aim to not only improve the communities' quality of life, but to create an environment in which people can plan their lives and business projects in harmony with principles of sustainability.

One clear example of this commitment is our objective of developing dignified social housing for Peruvian families. During this period, we achieved our goal of delivering 1,066 housing units, marking a milestone in our purpose of contributing to the country's social development.

Through periodic consultations, we hold meetings and participatory workshops to gather opinions, concerns, and proposals that guide our decision-making processes. We also conduct participatory diagnoses that provide us with a precise, contextualized vision of local needs, promoting solutions adapted to the local environment. Additionally, we have established a monitoring and assessment system that includes the active participation of our stakeholders, increasing transparency and accountability in our actions.

#### **Ayni Program**

Our AYNI Sustainability Program is aimed at new owners of VIVA's residential condominiums. The program aims to build their capacities for leadership, coexistence, integration, and mutual respect when they move into their new condominiums, giving them the tools they need to create a solid organization through which they can carry out actions to the benefit of the community as a whole.

**Objective:** Achieve the economic, administrative, and social sustainability of our condominiums in the short, medium, and long term, based on the concept of "ayni" (social reciprocity among Quechua- and Aymara-speaking inhabitants of Andean communities) as a system of interrelation among owners and the principles of healthy coexistence and civic duty.

#### Our four lines of action

I.CONVIVA	II.ADMINISTRABIEN	III.ECOVIVA	IV.ATENCIÓNVIVA
Social sustainability.	Environmental	Provide advice on	Experience. Provide
Ensure sustainability	sustainability. Foster	how to manage and	the best possible
based on healthy	a commitment to	care for the	customer experience
coexistence to the	environmental	condominiums to	to achieve
benefit of family and	sustainability in	ensure economic	sustainability in their
community	condominiums and	sustainability.	households.
wellbeing.	throughout the city.		

#### Our program's 2024 milestones

- Parques de Comas Association: We facilitated a meeting of the directors of the Parques
  de Comas condominiums, who represent the residents before judicial and other local
  authorities, as well as institutions in general. This organized work aims to address the
  community's primary needs and problems, thus improve quality of life for all residents.
- New buildings: In 2024, we implemented our AYNI program in all seven buildings
  constructed by our real estate firm. This provided new owners with tools to guarantee
  their ability to care for their property and foster a culture of healthy coexistence in the
  new communities. This ultimately boosts the property's value by creating a sense of civic
  duty.
- AYNI Contest: We developed a process for the drafting and execution of work plans with
  a direct benefit on condominium residents. These plans are implemented by the owners'
  associations, with those who meet the established criteria winning cash prizes.



1,066 housing units built



3,556 customers benefited



14+ condo boards created



Owners' Association created to cover 16 condominiums, who work together to solve problems



18 residential complexes developed by Viva took part in the AYNI Contest

# 4. ENVIRONMENTAL DIMENSION

## 4.1. Environmental Management



157,934.27 MT

of nonhazardous solid waste recycled/reused



379,000.7 MWh

of energy consumed



0.34 MM m<sup>3</sup>

of water consumed

At AENZA, environmental management is a fundamental pillar of our operations. We focus on minimizing our environmental impact, encouraging the responsible and efficient use of resources, and guaranteeing compliance with environmental regulations in the countries where we operate, aligning ourselves with international standards.

Our Corporate Environmental and Sustainability Policies establish clear guidelines to prevent, avoid, control, and mitigate negative environmental impacts. As part of our commitment, in 2024 we updated our Corporate Environmental Policy, reinforcing our proactive approach to environmental management.

For such purpose, we implemented an integrated environmental management model that allows us to identify and assess potential risks, establishing effective controls and specific plans to minimize them. This enables us to make informed, strategic decisions, ensuring that our operations are performed in harmony with our surroundings.

We also continuously monitor environmental conditions, which helps us adapt to changes and actively contribute to preserving the environment. Our objective is to balance our operations with environmental protection, promoting responsible development that benefits both communities and the environment.

#### **Key Progress in 2024**

#### **Process Standardization**

In 2024, we made progress in standardizing cross-cutting documents and policies on the environment for all of the group's business units, fostering a more integrated and aligned management. We also defined key processes that harmonize management in our different companies, allowing for greater uniformity and efficiency.

As part of these efforts, we worked to define the corporate safety and environmental macroprocess. We are currently implementing this new macroprocess, ensuring its uniform and efficient application.

#### **Physical Adaptation to Climate Risks**

We have developed a specific plan to guarantee the continuity and sustainability of our operations in the face of the challenges posed by physical climate risks. For those projects that are most exposed to flooding risks, we have established prevention and continuity plans that allow us to mitigate impacts and guarantee the safety of our operations, communities, and employees. These actions include periodic climate risk assessments, and the implementation of structural and operational solutions designed specifically for each context.

In our new operations, we have adopted a proactive approach, ensuring that projects are assessed and adapted to physical climate risks starting in the design stage. This comprehensive approach includes the identification of vulnerabilities, the planning of resilient infrastructure, and training our personnel in climate risk management.

#### **UNNA Infraestructura**

#### **Key Progress in 2024**

We are committed to mitigating impacts and conserving biodiversity through concrete actions that protect the environment and minimize effects on ecosystems. One of our key initiatives in 2024 was the following:

Biological monitoring of vicuñas: A periodic assessment (once during the rainy season and once during the dry season) is performed on vicuña populations near the concession route for the IIRSA Sur – Section 1 in Pampa Galeras Bárbara D'Achille National Reserve (RNPG), in order to estimate the vicuña population size, evaluate risks such as vehicle collisions or habitat loss, and record the behavior of this camelid population. The data gathered are analyzed using advanced statistical methods to identify trends and behaviors. This information is shared with the Director's Office of RNPG, aiding in its decision-making processes regarding management measures and resource conservation.

#### **Low-Carbon Products**

The Lima Metro Línea 1 Project has proven to be an effective solution to alleviating vehicular congestion. As a means of mass transit, it reduces the need for private and/or conventional vehicles, resulting in lower carbon emissions than traditional means of transportation, thus reducing air pollution and greenhouse gas emissions.

In 2024, Lima Metro Línea 1 obtained its first star in the "Huella de Carbono Perú" ("Peru Carbon Footprint") Program, given out by the Ministry of the Environment (MINAM) in recognition of the organization's efforts to measure and report its carbon footprint for 2023. Línea 1 has joined the MINAM's goal of reducing greenhouse gas (GHG) emissions by 30% by 2030, making it the first means of mass transit in Lima to be recognized by the MINAM. This recognition is aligned with Sustainable Development Goal (SDG) 13: Climate Action, since calculating the carbon footprint is the first step toward future emissions reduction actions in the project.

It is also worth noting that the La Chira Wastewater Treatment Plant is the first in the country to use solar power, thanks to the installation of 160 photovoltaic panel modules. This advance is a major step toward energy efficiency and carbon footprint reduction in wastewater treatment.

#### **UNNA Energía**

#### **Key Progress in 2024**

One of this unit's most important efforts is focused on the valorization of nonhazardous solid waste by handing it over to formally established recyclers registered with the provincial municipality. This initiative allows us to take advantage of the available valorization infrastructure, promoting reuse and reducing the environmental impact of our operations.

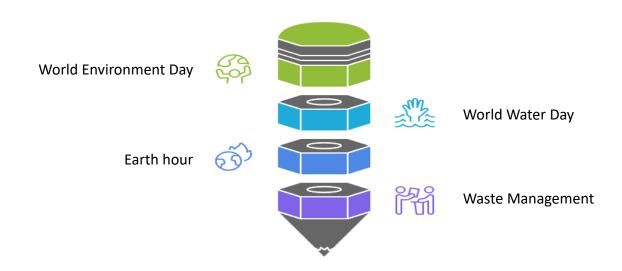
We have plans, actions, and initiatives that are executed in our operations, such as:

- 1. Solid Waste Management Plans
- 2. Environmental Monitoring Programs
- 3. Emergency Response Plan
- 4. Reforestation in the areas of influence of lots (E&P only)
- 5. Training for communities located in the areas of influence
- 6. Participation in the environmental monitoring committee

#### **CUMBRA**

#### **Key Progress in 2024**

Through sensitization campaigns and internal activities, we promote environmental awareness among our employees. Some of the most notable campaigns include:



Through these actions, we bolster our commitment to sustainability, guaranteeing a positive impact on the environment.

#### **Low-Carbon Products**

Our portfolio of sustainable solutions includes the use of Argos and Alpha green cement, the incorporation of electric vehicles into some of our operations, the use of reusable metal

formwork, and solar power plants. These strategies not only diminish our carbon footprint, but they also achieve a positive impact on our value chain. In the last fiscal year, all revenue from these goods and services was directly tied to initiatives to fight climate change.

The results obtained to date reflect our contribution to the environment. During the year, we avoided a total of 1,653.10 tons of CO2eq. This achievement can be broken down into key reductions: 1,410.3 tons of CO2eq avoided thanks to the use of green concrete and 242.8 tons of CO2eq avoided through the use of metal formwork. Additionally, campaigns such as "Rompe el Plástico" ("Break the Mold") helped avoid 29.7 tons of CO2eq, while the reuse of inert materials led to a reduction of 1,382.8 tons of CO2eq. The use of rainwater in leak and hydrostatic testing led to an additional decrease of 20.21 tons of CO2eq.

#### **Waste Management**

In 2024, the WP3 projects of Lima Airport Partners (LAP) and Parque Arauco La Molina Shopping Center made significant contributions to the recycling process, supporting Aniquem's efforts to rehabilitate child burn victims. By transferring reusable waste, we achieved both environmental and social benefits.

LAP's WP3 project transferred a total of 161,320 kg of waste, contributing to 22 physical therapy sessions and the acquisition of 75 Lycra masks for children's rehabilitation. In environmental terms, this initiative helped conserve resources by avoiding the felling of 3,497 trees, saving 733 m³ of space in landfills, reducing energy consumption by 75,339 kWh, conserving 24,367 gallons of water, and reducing oil use by 7,949 gallons.

For its part, the Parque Arauco La Molina Shopping Center Project transferred 627.64 kg of waste, helping to acquire 1 Lycra mask for rehabilitation. It also contributed to environmental conservation by preventing the felling of 5 trees, saving 7,154.58 gallons of water, and reducing the use of 1 m<sup>3</sup> of space in landfills.

#### **VIVA**

#### **Key Progress in 2024**

- Materials Recycling Program: We implemented a comprehensive recycling program in all our projects and offices, which includes the separation of waste at origin and its donation to municipality-certified recyclers. This initiative also includes awarenessraising campaigns to encourage the correct classification of waste among our employees.
- Reuse of materials in projects: We prioritize reusing materials such as wood and steel, optimizing their use in different stages of our projects. One noteworthy example is the reuse of wooden pallets for walkways, significantly reducing the use of disposable materials.

- 3. **ECOACCIÓN Program:** This program promotes the efficient use of resources such as water, energy, and paper at our facilities. These efforts aim to minimize our environmental impact while fostering sustainable practices among our employees.
- 4. **Environmental education on waste management:** We organize talks for employees, contractors, and operating personnel, stressing the importance of recycling and the reuse of materials. This effort aims to strengthen a responsible environmental culture that goes beyond the workplace.

#### Comprehensive Approach to Energy Efficiency and Waste Management in Construction

At VIVA, we work hard to guarantee that our buildings are more energy efficient, promoting environmentally friendly designs and aligning ourselves with sustainable construction standards. This commitment is reflected in the implementation of our Ecoacción program, which aims to optimize energy consumption in our operations and raise awareness among employees and contractors regarding the importance of saving energy. We also use renewable technologies such as solar-powered lights in our projects wherever possible.

Our projects meet the criteria established by the MiVivienda Sostenible Program, sponsored by the Fondo MiVivienda. Thanks to this certification, we implement low-energy lighting and equipment systems, as well as natural gas connections in places where this service is feasible. In the last four years, all of our buildings were at least 20% more energy efficient that their conventional counterparts, meeting the requirements for certifications such as EDGE, which measure and validate sustainability in terms of energy, water, and materials savings.

At the same time, we have developed strategies to manage and minimize construction and demolition waste. We also promote the correct separation of materials such as cardboard, wood, plastic, and metal in our works, ensuring their proper disposal or recycling.

#### **Optimization of Water Use in Project Construction and Operation**

Water efficiency is another priority in our projects. We use low-consumption faucets and toilets, advanced watering systems for green areas, and independent water meters. In selected projects, such as "Los Parques," we have introduced our ECOVIVA system, which reuses shower water to water parks and green areas, fostering water sustainability. During the construction stage, we used chemical agents such as Bro-Cure to cure walls, significantly reducing water consumption.

We also continuously assess the water and energy impact of our projects through analyses aligned with EDGE standards, identifying opportunities to achieve savings of up to 40% in both categories compared to traditional buildings.

## 4.2. Energy Management

[GRI 302-1]

In 2024, AENZA's total energy consumption was 379,000.7 MWh. CUMBRA consumed an oil volume of 5,422,448.29 gallons due to the fuel's use in different projects such as the San Gabriel and Antamina mining projects, as well as infrastructure projects like WP3 – LAP (airport terminal); WP5 – LAP Hoteles Costa del Sol; and Parque Arauco La Molina Shopping Center. This represents an oil-based energy consumption of 242,925.68 MWh. The business unit that consumed the most energy was CUMBRA (66%), followed by UNNA Infraestructura (27%). These two units consumed most of the corporation's energy, with a lower energy consumption by UNNA Energía and VIVA, at 6% and 1%, respectively.

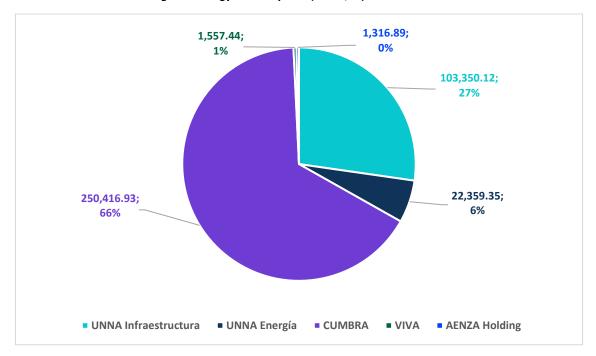


Fig. 12. Energy consumption (MWh; %) 2024 - AENZA

In 2024, we consumed 119.23 MWh from renewable energy sources. At UNNA Infraestructura, 84.5% (100.81 MWh) of our consumption used solar energy generated at the La Chira Wastewater Treatment Plant (PTAR), 7.8% (9.24 MWh) was from the solar panels we have in the production batteries in Lot III (UNNA Energía), and 7.7% (9.18 MWh) was generated using the solar panels from the lighting project at the hotels built by CUMBRA at Jorge Chávez International Airport.

**Table 26. Energy Consumption** 

Indicator	2022	2023	2024
Total nonrenewable energy consumption (MWh)	207,880.89	354,511.41	378,881.53
Total renewable energy consumption (MWh)	0	0	119.23
Total energy consumption (MWh)	207,880.89	354,511.41	379,000.76

Table 27. Consolidated Electricity and Fuel Consumption

Indicator	2022	2023	2024
Electricity consumption (MWh)	113,708.67	111,066.61	116,846.87
Energy consumed (MWh/gal oil)	81,314.98	241,196.47	258,883.57
Energy consumed (MWh/m³ LPG)	918.86	875.54	517.82
Energy consumed (MWh/gal gasoline)	11,938.38	1,372.79	2,633.26
Total energy consumed (MWh)	207,880.89	354,511.41	378,881.53

## 4.3. Waste Management

[GRI 306-3] [GRI 306-5]

We strive to foster a culture of reduction and responsible consumption across our corporation, promoting practices that minimize the environmental impact of our activities. We are firmly committed to the use and valorization of waste, transforming it into resources whenever possible, as a way of actively contributing to the protection and preservation of the environment.

**Table 28. Hazardous Waste Generation** 

Indicator	2022 2023		2024	
Hazardous solid waste reused (MT)	82.15 10.13		52.8	
Hazardous solid waste disposed of at authorized sites (MT)	40,588.06	26,863.43	121,542.44	
Hazardous solid waste generated (MT)	40,670.21	26,873.56	121,595.24	
Hazardous liquid waste reused (gallons)	514.00	1,179.24	7,499	
Hazardous liquid waste disposed of at authorized sites (gallons)	3,054,431.00	2,434,647.43	5,582,722.3	
Hazardous liquid waste generated (gallons)	3,054,945.00	2,435,826.67	5,590,221.3	

In 2024, we reduced the final disposal of nonhazardous solid waste, primarily due to a dip in operations and a lower number of projects toward the close of the year in the CUMBRA business unit. The LAP project (at Jorge Chávez International Airport) was the most representative in terms of waste reuse.

Table 29. Waste Reuse and Final Disposal

Indicator	2022	2023	2024
Nonhazardous solid waste disposed of (MT)	550,342.58	1,510,470.87	638,600.52
Nonhazardous solid waste reused (MT)	5,116.06	40,007.75	157,934.27

#### **Construction Waste Management**

At CUMBRA, we integrated waste management plans into over 50% of our projects starting in the design stage and trained over 50% of our workforce and contractors in techniques to minimize and efficiently manage waste.

In the Parque Arauco La Molina Shopping Center Project being executed by CUMBRA Perú, we entered into a cooperation agreement with ANIQUEM in September 2024. This program uses recyclable waste, such as cardboard, PET plastic, hard plastic, and paper, to generate funds for the free rehabilitation of child burn victims. These materials account for 23% of all waste generated at the project, highlighting our environmental and social commitment.

## 4.4. Water Management

[GRI 303-3]

We consumed 0.34 MM m³ of water in 2024, with our main source being municipal water supply and the extraction of water sources (excluding seawater). The bulk of water consumption was by CUMBRA (92%) and UNNA Energía (7%). UNNA Infraestructura reduced its water consumption due to the inactivity of the ITM6 project, unlike in 2023. Finally, VIVA had no water extraction or discharge in 2024.

Table 30. Multiannual water consumption (MM m³)

Indicator	Unit	2022	2023	2024
A. Water extraction (surface water, groundwater, produced water, third-party water: includes municipal supply, excluding seawater)	MM m³	1.48	1.30	0.35
B. Water discharge (excluding seawater)	MM m³	0	0	0.01
Net total water consumption (A-B)	MM m³	1.48	1.30	0.34
Data coverage (as a % of the denominator)	%	100	100	100

Table 31. Evolution of Water Consumption

Indicator	2020	2021	2022	2023	2024
Water consumed (MM m³)	0.47	2.06	1.48	1.30	0.34

Note: Unit: Millions of cubic meters.

## **5. ANNEXES**

## **About the Consolidated Report**

This report encompasses the period from January 1 to December 31, 2024, and provides information on the sustainable management of AENZA and all its business units. This edition was prepared according to the standards of the Global Reporting Initiative (GRI) and includes transparency criteria used in the Dow Jones and Lima Stock Exchange Sustainability Index CSA assessment.

For more information on this report, contact the office of the Chief Public Affairs Officer.

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Av. Petit Thouars 4957, Miraflores, Lima, Peru

#### **Executive Team**

#### **André Mastrobuono**

CEO

Mr. Mastrobuono joined the group in 2021 and is our CEO. He was previously Managing Director, head of the Operations Team at IG4, and a member of the IG4 Capital Private Equity Fund II Investment Committee. Before joining IG4, he was the CEO of Urbplan (2014–2017), CEO of San Antonio International (2010–2013), and in 2009, he was the CEO of Santelisa Vale. Prior to that, he was CEO of Parmalat Brasil (2008–2009). André was the CEO of Telemig Celular (2006–2008) and Managing Director of Vivo (2002–2006). He was also principal associate at McKinsey & Company (1996–2002). He has been a Board member of various companies, including Aegea Saneamento (2014–2018), Urbplan SA (2013–2017), LDC-SEV Bio ENERGIA SA - Biosev (2009–2010), and ACEL - Associação da Empresas de Telefonia Celular (2007–2008), where he was chairman of the Board. André holds an MBA from the University of Chicago Booth School of Business and a bachelor's degree in engineering from Universidade de São Paulo.

#### **Dennis Fernández Armas**

#### Corporate Vice President

Mr. Fernández joined the Company in November 2021 as Corporate Vice President of Human Resources, Public Affairs, and Shared Services. Prior to that, he was Vice President of Corporations, Companies, and Businesses at Telefónicadel Perú from July 2018 to May 2021; Vice President of Strategy, Regulation, Wholesale Business, and Digital Transformation from January 2014 to July 2018; Vice President of Network Operations and Wholesale Business from April 2010 to December 2013; Vice President of Customer Service from August 2005 to April 2010; and Vice President of Human Resources from April 1999 to September 2005. Before beginning work at Telefónica del Perú, he was employed by Banco de Crédito del Perú and AFP

Unión. He was also President of the Peruvian Human Resources Association (APERHU), a member of the Advisory Commission of the Peruvian Ministry of Labor and Job Promotion on two separate occasions, and Director of the Spanish Chamber of Commerce in Peru. He is a licensed attorney with a graduate degree in business administration from Universidad ESAN, and a master's degree in business management from the Senior Executives Program (PAD) at the Universidad de Piura, where he is a professor. He has also completed specialized managerial courses at IESE,INSEAD, Harvard, and Columbia.

#### **Oscar Pando Mendoza**

Vice President of Supply Chain

Mr. Pando joined the company in May 2016. He has been the Corporate Vice President of Supply Chain since August 2023. From 2016 to 2019, he was the Managing Director of our infrastructure affiliate, Unna Transporte S.A.C. (previously Concar S.A.C.). From 2019 to 2021, he was Regional Financial Director of our Ingeniería y Construcción business unit. Between 2021 and August 2023, he was VP of Corporate Control and Financial Planning at AENZA S.A.A. Before joining the company, Mr. Pando held a range of positions in different companies throughout Latin America and the United States, including Regional Corporate Affairs Manager, CFO, Financial Planning Manager at Philip Morris International, CEO in different industries including services, fishing, and consumer goods, and Official Receiver of Doe Run Perú, one of the largest restructuring/winding-up cases in Peru. He holds a bachelor's degree in business administration from Universidad de Lima and an MBA from Georgetown University. Mr. Pando is also a Board member of various of our subsidiaries, including CUMBRA Perú S.A., Vial & Vives - DSD S.A., Unna Energia S.A., and VIVA Negocio Inmobiliario S.A.

#### Cristian Restrepo Hernández

Vice President of Corporate Finance

Mr. Restrepo joined the group in September 2023 as VP of Corporate Finance. Prior to that he held executive positions in different sectors and countries in Latin America, such as CFO at Rutas de Lima from May 2022 to August 2023; CFO – Southern Region (Colombia, Peru, Chile, Argentina, Uruguay) at ATENTO from October 2019 to April 2022; CFO at Unilabs Perú from October 2017 to October 2019; and CFO at various companies belonging to Grupo ISA (Multilatina Colombiana): Internexa Brasil, Red de energía del Perú, and ISA Capital do Brasil, among others. He was also a Board member of Procapitales from June 2011 to July 2013. Mr. Restrepo holds a degree in finance and international relations from Universidad Externado de Colombia and has completed specialized studies in corporate finance and financial engineering, in addition to general management studies at IESE.

#### **Renzo Temoche Romero**

Vice President of Financial Planning and Control

Mr. Temoche joined the group in August 2023 as VP of Financial Control and Planning. Prior to that, he was Chief Financial and Talent Management Officer at Grupo Educa\_d; Administration

and Finance and New Business Development Manager at Casa Andina Hoteles, and Manager of the Advisory Area at PricewaterhouseCoopers. An accountant by profession, he holds a master's degree in corporate finance from Universidad ESAN, as well as certifications and specialized studies at Cornell University, INCAE, Harvard Business School, Chicago Booth, and Kellogg School of Management.

#### Fernando Rodrigo Barrón

Vice President of Business Development

Mr. Rodrigo joined the company in 2022 as Vice President of Business Development. In April 2023, he became interim VP of Corporate Finance until August 2023. Prior to that, he was Director at IG4 Capital and head of IG4's office in Lima, having joined IG4 as a senior associate in 2018. Before joining IG4, Fernando worked at Ambev from 2016 to 2018, where his final position was Head of Cash Flow & Capex for Latin America North (Brazil and the Caribbean). Prior to that, he worked in private equity, first as an associate at Enfoca, a leading Peruvian investment firm, from 2013 to 2014, and later as senior associate at Arlon Group, a firm focused on middle market investments in the food and agriculture sector, from 2015 to 2016. Before that, he worked as an investment banker in the United States, first as an analyst at Credit Suisse from 2007 to 2009 and then as an associate at Pan American Finance from 2010 to 2011. He started his career as an analyst at the international equity sales and trading desk at Goldman Sachs in New York in 2006. He holds a bachelor's degree in government from Harvard University and an MBA from Kellogg School of Management.

#### Zoila María Horna Zegarra

Corporate Vice President of Legal Affairs

Ms. Horna joined the company in 2022 as Corporate Vice President of Legal Affairs. Prior to that, she worked at Luz del Sur S.A.A. as Vice President of Legal Affairs from January 2018 to November 2022. She has also worked at consulting firms and law firms in Peru, including Payet, Rey, Cauvi & Abogados. She holds a bachelor's degree in law from Pontificia Universidad Católica del Perú and an LLM from London School of Economics and Political Science, as well as a graduate degree in electricity, gas, and energy law from Universidad Peruana de Ciencias Aplicadas (UPC).

#### **Manuel Wu Rocha**

Vice President of UNNA Infraestructura

Mr. Wu is a civil engineer with a bachelor's degree from Pontificia Universidad Católica del Perú and an MBA from Universidad de Piura in Peru. He joined AENZA in 2001, working as technical director of the oil and gas, electricity, infrastructure, and sanitation areas of GyM S.A. from 2003 to 2007. He was appointed Procurement and Logistics Manager of GyM S.A. in 2007 and General Manager of the Lima Actividades Comerciales consortium formed by GyM S.A. and Aguas de

Barcelona from 2009 to 2011. Starting in 2011, he became General Manager of GyM Ferrovías S.A.

#### **Henry Del Castillo Ardaya**

Vice President of UNNA Energía

Mr. Del Castillo holds a bachelor's degree in industrial engineering from UAGRM Bolivia and a BSc. in production engineering from USF in Florida, United States. In 2023, he joined Lithium One Bolivia as Operations Manager. In 2020, he became Director of Exploration and Production at Grupo Fox División Energía. In 2017, he was Vice President of Business Development – North America and Latin America at Herrenknecht Vertical GmbH. In 2013, he was Regional Manager for LATAM at Weatherford Drilling International; and from 2006 to 2013, he was Corporate Vice President of Operational Services and Chief Technical Officer at San Antonio Internacional. Mr. Del Castillo has extensive experience in project leadership in the energy sector, as well as offshore and onshore operations and geothermal projects, having worked in Bolivia, United States, Colombia, Argentina, the Middle East, and Brazil. He specializes in gas and oil well drilling and completion and energy project management. In June 2024, he joined AENZA as VP of UNNA Energía.

#### **Rolando Ponce Vergara**

Vice President of VIVA Inmobiliaria

Mr. Ponce joined the Company in 1993. He has been the General Manager of our VIVA GyM subsidiary since 2008, and Regional Manager of VIVA Inmobiliaria since 2014. He is a civil engineer and holds a degree from Universidad Ricardo Palma, as well as a master's degree in construction and real estate business administration from Pontificia Universidad Católica de Chile & Politécnica de Madrid, Spain. He is currently a Board member of our affiliates VIVA and Almonte.

#### **Javier Vaca Terrón**

Vice President of CUMBRA Ingeniería y Construcción

Mr. Vaca is a road, canal, and port engineer who graduated from Universidad Politécnica de Madrid in 1996. He joined the Spanish company Ferrovial Agroman, where he participated in the study of international works and oversaw the performance of projects in Madrid. In 2004, he obtained his Master Executive MBA from IESE and joined the Assignia group as the construction company's Director of International Production, working mainly in Latin America. In 2007, he was assigned new responsibilities at Assignia, as CEO of one the group's other companies, Eductrade, engaged in foreign trade in the health and education field. In 2014, he returned to the construction sector as head of the Business Development and Studies, Contracting, and Institutional Relations Department of the Spanish company FCC. In 2016, he joined OHL as Director for the Southern Zone, with offices in Santiago, Chile. In February 2018, he joined AENZA

as Regional Manager of Engineering and Construction. He is also the Manager for Peru at Ingeniería y Construcción.

#### **Javier Macedo Chang**

#### Chief Internal Audit Executive

Mr. Macedo joined the company in February 2022 as Chief Internal Audit Executive. He has 21 years of experience in internal auditing, internal control, risk management, fraud investigations, financial and operations consulting, and corporate compliance. He worked at EY, where he advised various multinational companies in the construction, real estate, oil and gas, mining, and construction sectors in countries throughout North, Central, and South America, as well as Spain. He also worked at Barrick Gold Corporation as Regional Director of Capital Project Auditing, and at the Savia and Cosapi groups, where he led their internal audit teams. Mr. Macedo is a certified internal auditor (CIA) with Certification in Control Self-Assessment (CCSA) from the Institute of Internal Auditors (US). He holds a bachelor's degree in accounting from Universidad del Pacífico (Peru), as well as graduate diplomas in mining management from Universidad ESAN (Peru) and corporate governance and compliance from Universidad del Pacífico (Peru). He also has an Executive MBA from Politécnico Di Milano (Italy).

#### Ana María Rodríguez Zúñiga

#### **Chief Compliance Officer**

Ms. Rodríguez joined the group in May 2024 as Chief Compliance Officer. She is a certified accountant with a degree from Pontificia Universidad Católica del Perú and a Master of Business Administration from CENTRUM Católica. From July 2020 and November 2023, she worked as Chief Compliance Officer at COFIDE (Banco de Desarrollo del Perú). For 10 years, she has focused on the implementation of compliance systems and their continuous improvement at financial entities regulated by the Peruvian Superintendency of Banking, Insurance, and Private Pension Fund Management Companies. Prior to that, she spent nine years as an internal auditor at Ferreycorp and a senior consultant at EY, where she took part in fraud investigations, internal control system (COSO ERM) assessments, and SPMLTF audits. Before that, she was a financial auditor at KPMG. Throughout her professional career, Ms. Rodríguez has completed international specialization courses and certifications. In the last two years, she has obtained certification as a financial crimes specialist (ACFCS) and lead ISO 37001 auditor (PECB). She has also taken courses of various lengths, both locally and internationally, including the Corporate Governance Best Practices course at Instituto Brasileiro de Governança Corporativa; Advanced Topics in Business Management at Pearson College London; the Executive Leadership Program at PAD (Escuela de Dirección Universidad de Piura); and the Governability and Public Innovation Program for Leaders in Latin America and the Caribbean, organized by PUCP and CAF.

# Peruvian Securities and Exchange Commission (SMV) Report on Good Corporate Governance Compliance

## **SECTION B:**

Evaluation of Compliance with the Principles of the Code of Good Corporate Governance for Peruvian Corporations

# PILLAR I: Shareholder Rights

## **Principle 1: Equal Treatment**

#### **Question I.1**

	Yes	No	Explanation:
Do the corporation's actions recognize equal treatment for all shareholders of the same class with the same conditions (*)?	х		According to Article 6 of the Annual General Meeting Regulations, the Corporation's relationship with its shareholders is governed by the principles of equal treatment among shareholders, transparency, and the wideranging and continuous supply of information so that all shareholders have sufficient knowledge at all times regarding the Company's situation and are able to exercise their rights in full.

<sup>(\*) &</sup>quot;Same conditions" are understood as those particularities that distinguish shareholders or give them shared characteristics in their relationship with the corporation (institutional investors, non-controlling investors, etc.). This does not in any way imply that they benefit from the use of insider information.

#### Question I.2

	Yes	No	Explanation:
Does the corporation have only voting shares?	х		According to Article 8 of the Bylaws, the corporation shall have only one share class and all holders of said shares shall have the same rights and obligations.

a. Regarding the corporation's capital stock, please specify:

Subscribed capital at the close of the fiscal year	Paid-in capital at the close of the fiscal year	Total number of shares of capital stock
1786624577	1786624577	1786624577

b. Provide the following information for each class of shares that the corporation has:

Class	Number of Shares	Par Value	Political Rights (*)	Economic Rights (*)

## Question I.3

	Yes	No	Explanation:
If the corporation has			Not applicable.
investment shares, does it			
have a program for		x	
redemption or voluntary		^	
exchange of investment stock			
for ordinary stock?			

# **Principle 2: Shareholder participation**

## Question I.4

	Yes	No	Explanation:
1. Does the corporation expressly establish in its corporate documents the form in which shares can be represented by proxy and who keeps the share register?	x		According to the bylaws and shareholders meeting regulations, representation by proxy shall be possible provided notice is given at least twenty-four (24) hours in advance of the meeting by virtue of an uncertified letter. There are no charges for such purpose. If the representative is a director or senior management member, the power of attorney shall indicate the manner in which they are expected to vote; to the contrary, they shall not be allowed to vote. The representative director may not vote in case of conflict, pursuant to Article 29 of the Board of Directors' Regulations and Article 28 of the Shareholders Meeting Regulations. The Company's shares are dematerialized. Accordingly, CAVALI is responsible for keeping records thereof.
2. Is the share register kept constantly up-to-date?	x		Shares that are registered by CAVALI.

Indicate the frequency with which the share register is updated after becoming aware of any changes.

	Within forty-eight hours	х
Frequency:	Weekly	
	Other (specify) (in	
	business days)	

# Principle 3: Non-Dilution of Stake in Capital Stock Question I.5

	Yes	No	Explanation:
1. Does the corporation have a policy stating that Board of Directors' proposals regarding corporate operations that may affect the shareholders' right to non-dilution (i.e., mergers, acquisitions, spinoffs, capital increases, etc.) must be previously explained by the Board in a detailed report with the independent opinion of an outside advisor of recognized professional integrity, appointed by the Board of Directors?	x		According to Article 6 of the Annual General Meeting Regulations, in the specific case of corporate operations that may affect shareholders' right to non-dilution, the Board of Directors shall provide the shareholders with the relevant reports on the particular issues in question.  It does not state that an independent opinion shall necessarily be obtained from an outside advisor; however, the CEO hires outside advisors to take charge of the operation.
2. Does the corporation have a policy of making said reports available to shareholders?	Х		See previous answer.

In the event that the corporation had corporate operations during the fiscal year that fall within the scope of question I.5, number 1, and the corporation has Independent Directors (\*), specify whether, in all cases:

	Yes	No
All Independent Directors voted in favor of the appointment of the outside advisor?		
All Independent Directors clearly expressed their acceptance of said report and, if applicable, state the reasons for their disagreement?		

<sup>(\*)</sup> Independent Directors are those who, in accordance with the Guidelines for the Classification of Independent Directors, approved by the Peruvian Securities and Exchange Commission (SMV), qualify as such.

# **Principle 4: Shareholder Information and Communication**

## **Question I.6**

	Yes	No	Explanation:
Does the corporation appoint responsible parties and establish means through which shareholders can receive and/or request accurate, sufficient, and timely information?	x		According to Article 6.3 of the General Shareholders' Meeting Regulations, the Investor Relations Office is responsible for making sure shareholders receive and request timely, reliable, and accurate information, as well as establishing the means for doing so.

a. Indicate the means through which shareholders receive and/or request information from the corporation.

Means	Receive Information	Request Information		
At corporate offices				
Email	x	Х		
By phone	x	Х		
Corporate website	х			
Postal service				
Informationa I meetings (in- person or online)	×	x		
Social media				
	Open telephone conferences are held on a quarterly basis.			
Other				
(specify)				

Does the corporation have, and comply with, a formally				
established deadline for responding to requests for information filed				
by shareholders				
	Yes x No			
If yes, specify the term:				
Maximum term (in business days)		7		

## Question I.7

	Yes	No	Explanation:
Do shareholders have mechanisms for expressing their opinion on the corporation's performance?	х		According to Article 7.1 of the Annual General Meeting Regulations, shareholders may submit any questions, suggestions, and comments of interest to the corporation which they deem relevant at any time.

If yes, specify the means through which shareholders express their opinion on the corporation's performance.

Means	Give Their Opinion
Means	
At corporate offices	Х
Email	X
By phone	х
Corporate	
website	
Postal	
service	
Informationa	
I meetings	x
(in- person	^
or online)	
Social	
media	
Other	
(specify)	

# **Principle 5: Share of Corporate Dividends**

## Question I.8

	Yes	No	Explanation:
1. Is compliance with the dividend policy subject to evaluation according to a defined frequency?	X		The Board of Directors has the obligation to review and approve the financial statements. Accordingly, it proposes the distribution of results according to the dividend policy approved by the General Shareholders'

		Meeting. The AGM approves the dividends and verifies that they are in accordance with the policy.
2. Are shareholders informed of the dividend policy?	X	The corporation made the policy public via a Significant Event reported on June 12, 2023. The policy can also be found on the corporation's website.

a. If the answer to question I.8, number 2 is "yes," specify the means through which the corporation made its dividend policy available to the shareholders.

noy available to the onal	00.00.0.
Means	Availability of Dividend Policy
At corporate offices	
Email	
By phone	
Corporate website	Х
Postal service	
Informational meetings	
(in-person or online)	
Social media	
Other (specify)	

b. In the I	reporting fi	scal year,	was the	corporation's
dividend	policy con	plied with	?	

Yes	Х	No	

If the answer is no, explain the motives or reasons for which the corporation did not comply with its dividend policy during the fiscal year.

c. Indicate the Company's dividends policy for the fiscal year.

Approval Date	June 12, 2023
Criteria for profit distribution according to the dividend policy	Without prejudice to the provisions of the regulation, the mandatory distribution agreement must comply with restrictions and commitments contained in financing agreements and the Effective Collaboration Agreement signed with the Ad Hoc Public Prosecutor's Office on

September 15, 2022, pursuant
to which no dividends may be
distributed until at least 40
percent of the civil reparation
has been paid and the
aforementioned 40 percent
threshold has been exceeded.
For every Sol or Dollar
allocated to dividends, the
Company must amortize the
civil reparation payment by an
equal amount

d. Indicate the dividends, in cash and stock, distributed by the corporation in the fiscal year and the previous fiscal year.

	Dividends	Per Share		
	Reporting Fiscal Yea	Previous Fiscal Year		
Per Share	Cash	Stock	Cash	Stock
Class				
Class				
Investment Share	0		0	

# **Principle 6: Change or Takeover of Control**

## **Question I.9**

	Yes	No	Explanation:
Does the corporation have policies or agreements not to adopt anti-absorption mechanisms?			They have not been approved. We do not anticipate any such operations.

Indicate whether any of the following measures have been taken in your corporation:

	Yes	No
Requirement of a minimum number of shamember.		х
Minimum number of years as Board men Chairperson of the Board.		х
Indemnity agreements for executives/offic changes after a takeover and/or corporate		х
Others of a similar nature (specify) (e.g., establishment of supermajorities to approve mergers, stock option plans for employees, etc.)	No	

# **Principle 7: Arbitration for Dispute Settlement**

## Question I.10

	Yes	No	Explanation:
1. Do the Corporate Bylaws include an arbitration agreement according to which any dispute between shareholders, or between shareholders and the Board of Directors shall be submitted to a de jure arbitration, as well as any objections by the corporation's shareholders to the resolutions of the AGM and the Board of Directors?	x		Article 76 of the Corporate Bylaws contains the arbitration agreement.
2. Does said clause allow an independent third party to decide said disputes, except in cases that are expressly reserved for hearing by an ordinary court of justice?	х		The arbitration clause states that independent third parties may decide disputes.

If any AGM or Board of Directors' resolutions were objected to by the shareholders or other parties involving the corporation during the fiscal year, specify how many.

Number of objections to AGM resolutions	0
Number of objections to Board of Directors' resolutions	0

# PILLAR II: Annual General Meeting (AGM)

# **Principle 8: Function and Competence**

#### **Question II.1**

	Yes	No	Explanation:
Does the AGM have the exclusive and non- delegable function of approving the Board of Directors' compensation policy?	x		According to Article 9.j) of the Annual General Meeting Regulations, as well as Article 34 of the General Board of Directors' Regulations, the Board members' compensation policy is determined by the Annual General Meeting, in accordance with the provisions set forth in the Bylaws. Article 23 of the Bylaws states that the Annual General Meeting is responsible for electing Board members, when required, and establishing their compensation.

Indicate whether the following are exclusive and non-delegable functions of the AGM. If not, please specify the body that performs these functions.

	Yes	No	Body
Order investigations and special audits	Х		
Agree to amend the Bylaws	Х		
Agree to increase the capital stock	Х		
Agree to distribute advance dividends	Х		
Appoint external auditors	Х		

## **Principle 9: Annual General Meeting Regulations**

### Question II.2

	Yes	No	Explanation:
Does the corporation have binding Regulations on the AGM that entail responsibility in case of noncompliance?	х		The Annual General Meeting Regulations.

a. Specify whether the following procedures are contained in the AGM Regulations, or if not, specify the document that contains the respective procedure, where applicable:

	Yes	No	Name of document
Call to meeting for in-person AGMs	Х		
Call to meeting for remote AGMs, in accordance with the Bylaws or the provisions allowing for such AGMs	x		
Inclusion of agenda items by shareholders	Х		

Provision of additional information AGMs	х		
Holding of AGMs	х		
Appointment of Board mem	Х		
Representation of sharehold	х		
Shareholder participation in	х		
Remote voting via electronic		х	Article 21-A of the Business Corporations Act.
Other relevant procedures in the AGM Regulations (specify)	General Sh	areholders	' Meeting

b. Indicate whether the procedure regulating the AGM session establishes mechanisms allowing shareholders to give their opinion on the following matters:

	Yes	No
The corporation's performance and economic results	Х	
A new motion regarding one or more agenda items		х

# **Principle 10: Mechanisms for Calls**

#### **Question II.3**

	Ye s	No	Explanation:
In addition to the mechanisms for calls to meeting established by law, does the corporation have mechanisms for call to meeting that make it possible to establish contact with shareholders, particularly those who do not have a stake in the control or management of the corporation?	X		According to Article 12 of the Annual General Meeting Regulations, the call to meeting shall be published on our corporate website.

a. Provide the following information for each one of the AGMs held during the fiscal year:

	Form of		Type of AGM		Universal AGM		Quorum % for call to order	No. of shares represented	Participation (%) of total voting shares		
Date of Call to Meeting	Date of AGM	Form of AGM (*)	Special	General	Yes	o Z			Via powers of attorney	Direct exercise (**)	Did not exercise voting rights
December 27, 2023	Februa ry 7, 2024	Online		х			93,52%	1283098884	93,52%	0%	6,48%
March 2, 2024	March 27, 2024	Online		х			92,06%	1263046435	92,06%	0%	92,06%
July 26, 2024	August 20, 2024	Online		х			93,19%	1278544784	93,19%	0%	93,19%

July 26, 2024	August	Online			92,88%	1274310597	92,88%	0%	92,88%
	20,		Х						
	2024								

<sup>(\*)</sup> Specify whether the AGM was in-person or online.

.

b. What means, in addition to those established in Article 43 of the Business Corporations Act and the Regulations on Significant Events and Confidential Information, did the corporation use to publicize the calls to AGMs during the fiscal year?

Means	Notice of Calls to Meeting
At corporate offices	
Email	
By phone	
Corporate website	х
Postal service	
Informational meetings (in-	
person or online)	
Social media	
Other (specify)	

c. Did the notices of calls to meeting made by the corporation during the fiscal year:

	Yes	No
Specify where information could be found on the agenda items to be addressed in the AGMs?	х	
Specify where information could be found on the motions to be debated in the AGMs?	х	
Include "other topics," "miscellaneous items," or something similar as agenda items?		х
Specify where to find the model letter of representation to the AGM?	х	

#### Question II.4

	Yes	No	Explanation:
Does the corporation provide shareholders with all information regarding the agenda items of the AGM and the motions to be debated?	х		It is done through the Company's corporate website, as well as the website of the Peruvian Securities and Exchange Commission (SMV).

a. If yes, specify the means used to share the documents pertaining to the agenda items and motions of the AGM held during the fiscal year:

<sup>(\*\*)</sup> Direct exercise includes voting through any means or form that does not involve representation by proxy.

Means	Supporting Information on Items and Motions
At corporate offices	
Email	
By phone	
Corporate website	x
Postal service	
Informational meetings (in- person or online)	
Social media	
Other (specify)	

b. What kinds of supporting documents or motions were shared for the AGM during the fiscal year (mark all that apply):

Curricula vitae of candidates for the position of Board member	Х
Proposed text for the amendment of Bylaws articles and reason for the	х
change.	
Proposed text for the amendment of AGM Regulations articles and reason for	
the change	
Proposed text for the amendment of the Dividend Policy and reason for the	
change	
Proposal for application of profits	
Proposal for services and previous experience of the external auditing firm	
Other relevant items (specify):	

# **Principle 11: Proposal of Agenda Points**

#### Question II.5

	Yes	No	Explanation:
Do the AGM Regulations include mechanisms that allow shareholders to exercise their right to submit proposals for agenda items to be discussed in the AGM and the procedures for accepting or rejecting such proposals?	х		According to Article 13 of the Shareholders' Meeting Regulations, shareholders can submit suggestions regarding the matters to be included in the agenda via the Investor Relations Office.

a. Provide the following information on the procedure for submitting proposals for agenda items to be discussed at the AGM:

Minimum percentage of shares of capital stock that shareholders must represent in order to submit proposals	Deadline (in business days) prior to the AGM to submit proposed agenda items	Deadline (in business days) by which the corporation must respond (accept or reject) to the proposal	Means through which the corporation responds to (accepts or rejects) the proposal submitted
---	--	---	--

Does not apply Does not apply Email	Does not apply
-------------------------------------	----------------

b. Specify the number of requests submitted by shareholders during the fiscal year for the inclusion of agenda items to be discussed during the AGM, and what decision was made on the matter:

Number of Requests					
Received	Accepted	Rejected			
0					

c. In the event that requests to include agenda items for discussion during the AGM were rejected during the fiscal year, specify whether the corporation provided justification for the rejection to the requesting shareholders.

For all requests	
For some requests	
For non of the requests	

## **Principle 12: Procedures for Exercising the Vote**

#### **Question II.6**

	Yes	No	Explanation:
Has the corporation implemented mechanisms that allow shareholders to exercise their vote remotely through secure electronic or postal means that guarantee that the person casting the vote is in fact the shareholder?	X		Since the declaration of a Health Emergency due to the COVID-19 pandemic, the General Shareholders' Meeting sessions have been held virtually through the Microsoft Teams platform. This platform allows for virtual meetings and guarantees the presence and effective exercise of shareholders' votes

a. Where applicable, specify the mechanisms or means that the corporation has for voting remotely.

Email voting	Х	Voting by postal service	

b. If remote voting was used during the fiscal year, provide the following information:

% remote votes		;	% remote votes / total		
AGM Date	Email	Corporate website	Postal service	Other	
February 7, 2024				92,88%	92.88/100
March 27, 2024				92,06%	92.06/100
August 20, 2024				93,19%	93.19/100
August 20, 2024				92,88%	92.88/100

#### **Question II.7**

	Yes	No	Explanation:
Does the corporation have corporate documents that clearly specify that shareholders may vote separately on matters that are substantially independent, thus allowing them to separately exercise their voting preferences?	х		According to Articles 13.1 and 26 of the Shareholders' Meeting Regulations, the Chairperson shall allow shareholders to vote separately on those matters that are substantially independent, even when they are part of the same agenda item.

Indicate whether the corporation has corporate documents that clearly state that shareholders can vote separately for:

		Yes	No		
The appointment or appro- each one of them.	X				
The amendment of the By that are substantially indep	X				
Other (specify)	According to Articles 13.1 and 26 of the Shareholders' Meeting Regulations, the Chairperson shall allow shareholders to vote separately on those matters that are substantially independent, even when they are part of the same agenda item.				

#### **Question II.8**

	Yes	No	Explanation:
Does the corporation permit those acting on behalf of multiple shareholders to cast different votes for each shareholder, so that they are able to follow the instructions of each principal?	х		Article 17 of the Shareholders' Meeting Regulations contains Board provisions that do not prohibit a person from representing multiple shareholders who intend to vote differently. On the contrary, it encourages voting instructions to be placed on record in powers of attorney.

# **Principle 13: Delegation of Votes**

#### Question II. 9

	Yes	No	Explanation:
Do the Corporate Bylaws allow shareholders to delegate their vote to any party?	Х		This possibility is included in both Article 29 of the Corporate Bylaws and Article 17 of the Shareholders' Meeting Regulations.

If not, specify whether the Bylaws limit the right of representation by any of the following persons:

	Yes	No
Other shareholders		
A Board member		
A manager		

#### Question II.10

Quootion iii io					
	Yes	No	Explanation:	NO   Explanation:	

1. Does the corporation have procedures detailing the conditions, means, and formalities to be met when delegating votes??	×	According to Article 29 of the Bylaws and Article 17 of the AGM Regulations, representation must be established in writing, specifically for each meeting, except in the case of powers of attorney granted by virtue of a notarially recorded instrument. Powers of attorney must be registered with the corporation no less than twenty-four (24) hours before the scheduled time of the shareholders' meeting and the corporation does not charge for representation.
2. Does the corporation provide shareholders with a model power of attorney, including the representatives' information, the matters for which the shareholder delegates his/her vote, and, if applicable, how the representative is instructed to vote on each resolution?	X	According to Article 17, Section 5 of the AGM Regulations, the corporation provides shareholders with a model power of attorney that is made available on the website sufficiently ahead of time. However, the corporation accepts any text that clearly identifies the grantor and the representative.

a. If the answer to question II.10, number 2 is "yes," specify the means through which the corporation provides the aforementioned model power of attorney for AGMs held during the fiscal year:

Media	Sample Letter
At corporate offices	
Email	х
Corporate website	х
Postal service	
Informational meetings (in-person or online)	
Social media	
Other (specify)	Website of the Peruvian Securities and Exchange Commission (SMV).

b. Specify the minimum content and formalities required for a shareholder to be represented by proxy at a  $\mathsf{AGM}$ :

•	
Minimum content (e.g., representatives' information, voting instructions for each agenda item, etc.)	Representative's information and email address
Formalities (specify whether the corporation requires an uncertified letter, notarized letter, notarially recorded instrument, etc.)	Uncertified letter.
Advance notice (number of business days before the AGM that the power of attorney must be submitted)	Up to 24 hours before the meeting.
Cost (specify whether the corporation charges anything for such purpose, and if so, how much)	No cost. Free of charge.

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#### **Question II.11**

	Yes	No	Explanation:
1. Does the corporation have a policy establishing limits on the percentage of votes delegated to Board members or the senior management?		Х	Currently, the establishment of such limitations has not been contemplated in the Company's corporate documents. The individuals linked to the Company are those who best know the interests that are most convenient for the Company.
2. In those cases in which votes are delegated to Board members or senior management, does the corporation have a policy stating that shareholders delegating their votes must clearly establish instructions for such purpose?	х		According to Article 17, Section 5, and Article 28 of the AGM Regulations, the delegation of votes to a Board member should expressly specify how the representative shall vote. If no specific instructions are given on the agenda items, the Board member may not cast a vote where prohibited by law or in case of a conflict of interest.

# Principle 14: Monitoring of AGM Resolutions Question II.12

	Yes	No	Explanation:
Does the corporation perform and keep records of the monitoring of resolutions adopted by the AGM?	x		The Company has established that the responsible area is the Corporate Vice Presidency of Legal Affairs.
2. Does the senior management periodically issue reports to the Board of Directors on said resolutions, and if so, are these reports made available to shareholders?	×		Quarterly reports are issued, which are made publicly available through the SMV and the corporate websites.

a. If applicable, specify the area and/or person responsible for monitoring the resolutions adopted by the AGM. If the responsible party is an individual, include their title and the area where they work.

Responsible Area	Corporate Vice Presidency of Legal Affairs					
Person Responsible						
Full Name	Title	Area				
Zoila María Horna Zegarra	Corporate Vice President of Legal Affairs	Corporate Vice Presidency of Legal				
		Affairs				

b. If the answer to question II.12, number 2 is "yes," specify the means through which the corporation makes said reports available to shareholders:

Means	Made Available
At corporate offices	
Email	
Corporate website	X
Postal service	
Informational meetings (in- person or online)	
Social media	
Other (specify)	Website of the Peruvian Securities and Exchange Commission (SMV).

# PILLAR III: BOARD OF DIRECTORS AND SENIOR MANAGEMENT

# **Principle 15: Board of Directors' Composition**

## **Question III.1**

	Yes	No	Explanation:
Does the corporation establish and apply criteria for the selection and continued service of its Board members to guarantee that the Board consists of prestigious, ethical individuals with different skills and areas of expertise, who are economically independent and have sufficient availability, as well as any other relevant qualities for the corporation, ensuring a plurality of approaches and opinions?	Х		

a. Provide the following information for the corporation's Board members during the fiscal year.

- "N	Nationality	0 (14/5)	V (D: 1)	D ( )	Date		Shareholding	g Stake (***)	Other Positions / Boards
Full Name	Nationality	Sex (M/F)	Year of Birth	Professional Education	Start (*)	End (**)	No. Of Shares	Stake (%)	of Directors (****)
Board member	Board members (not including independent Board members)								
Pablo Kühlenthal Becker	Chilean	M	1980	Industrial Engineer	August 20, 2024				
Esteban Viton Ramírez	Peruvian	М	1952	Engineer Economist	August 20, 2024				
Juan Vicente Revilla	Peruvian	М	1961	Administrator	August 20, 2024				
Julio Dittborn Chadwick	Chilean	M	1982	Commercial Engineer	August 20, 2024				
Independent Board members									
Francisco García Calderón	Peruvian	М	1961	Administrator	August 20, 2024				Currently, Mr. García Calderón is a Board

							member of 8 companies that do not form part of the AENZA Group.
Carlos Rojas Perla	Peruvian	M	1971	Administrator	August 20, 2024		
Diego Peschiera Mifflin	Peruvian	М	1970	Lawyer	August 20, 2024		Currently, Mr. Peschiera is a Board member of 5 companies that do not form part of the AENZA Group.
Francisco Sardón De Taboada	Peruvian	M	1967	Lawyer	August 20, 2024		Currently, Mr. Sardón is a Board member of 1 company that does not form part of the AENZA Group.
Santiago Hernando Pérez	Chilean	М	1963	Chemical Engineer	August 20, 2024		

<sup>(\*)</sup> The date first appointed in the reporting corporation.

(\*\*\*\*) Specify whether the Board member holds other executive positions outside the corporation and/or simultaneously participates in other boards of directors, indicating the number thereof and whether they are part of the economic group of the reporting corporation. For such purpose, use the definition of "economic group" contained in the Regulations on Indirect Ownership, Relationships, and Economic Groups.

In addition to the foregoing, provide the following information:

% of total shares held by Board members	0	

	No. of Women	Total Board Members	% of Women on Board of Directors
Presence of women on the Board of Directors	0	9	0

<sup>(\*\*)</sup> Include only if the Board member ceased to hold said position during the fiscal year

<sup>(\*\*\*)</sup> Required only for Board members with a stake of more than 4% in the stock of the reporting corporation.

<ul> <li>Indicate whether there are any formally established specific requirements to be appointed Chairperson of the Board, in addition to those required to be appointed a Board member.</li> </ul>									
			Yes			No	х		
	If yes, ple	ease spec	cify such req	luirements					
c. Does the	c. Does the Chairperson of the Board have the power to cast a tiebreaking vote?  Yes  X  No								
Question III.2	2					T			
					Yes		No		planation:
Does the corporation avoid appointing substitute or alternate Board members, especially for reasons of quorum?			Х				the Bylaws, in practice, embers have not been ten years.		
If the corporation has alternate or substitute Board members, specify the following:									
				Professional	Date		Shareholding S		Other Positions / Boards
Full Name	Nationality	Sex (M/F)	Year of Birth	Education	Start (*)	End (**)	No. Of Shares	Stake (%)	of Directors (****)
									1

- (\*) The date first appointed in the reporting corporation.
- (\*\*) Include only if the Board member ceased to hold said position during the fiscal year.
- (\*\*\*) Required only for Board members with a stake of more than 4% in the stock of the reporting corporation.
- (\*\*\*\*) Specify whether the Board member holds other executive positions outside the corporation and/or simultaneously participates in other boards of directors, indicating the number thereof and whether they are part of the economic group of the reporting corporation. For such purpose, use the definition of "economic group" contained in the Regulations on Indirect Ownership, Relationships, and Economic Groups.

## **Principle 16: Board Functions**

#### **Question III.3**

	Yes	No	Explanation:
Does the Board of Directors have the duty to:  1. Approve and direct the corporate strategy?	Х		Mentioned in Articles 14, 15 and 16 of the Board of Directors' Regulations.
2. Establish objectives, goals, and action plans, including annual budgets and business plans?	X		Mentioned in Articles 14, 15 and 16 of the Board of Directors' Regulations.
3. Control and supervise management and take charge of the corporation's governance and administration?	Х		Mentioned in Articles 14, 15 and 16 of the Board of Directors' Regulations.
4. Supervise the adoption of good corporate governance practices and establish the necessary policies and steps for their correct implementation?	X		Mentioned in Articles 14, 15 and 16 of the Board of Directors' Regulations.
5. Approve procedures or policies to prevent, detect, manage, disclose, and penalize conflicts of interest?	Х		Mentioned in Articles 14 and 16 of the Board of Directors' Regulations.
6. Approve and supervise the design and implementation of the remuneration and incentives system, ensuring that it is aligned with the corporation's strategy, policies, and financial soundness?	X		Mentioned in Articles 14, 15 and 16 of the Board of Directors' Regulations.

a. Provide information on other relevant powers of the corporation's Board of Directors.

Supervise commercial, industrial, or financial agreements of strategic importance. Approve the acquisition and sale of substantial assets and stakes in companies' capital stock, as well as financial operations with a significant impact on the corporation's equity position or its strategy. Approve investments that significantly affect the corporation's equity position or strategy. Propose and approve, within the limits authorized by the Board of Directors' meeting, the issuing of bonds or obligations, or similar securities. Approve rules and procedures for appointments, management oversight, the identification of the corporation's primary risks, and the evaluation, termination, and compensation of senior management, especially the CEO and the effectiveness of good corporate governance practices.

<ul> <li>b. Does the Board of Directors of</li> </ul>	delegate a	any of it	s duties	s?	
	Yes		No	x	
	e body tha	at perfo	rms the	oard of Directors that have been by proxy, and the name of the stablished:	
		R	ody/Are	22	

Duties	to Which Duties Have Been Delegated	Document Name
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# **Principle 17: Board Members' Duties and Rights**

# Question III.4

	Yes	No	Explanation:
Do Board members have the right to:  1. Ask the Board of Directors for support or expert contributions?	x		According to Article 14 of the General Board of Directors' Regulations, Board members can take any measure they deem necessary to properly run the corporation.
2. Participate in induction programs on their powers and responsibilities, and be informed on a timely basis of the corporation's organizational structure?	x		According to Article 14 of the General Board of Directors' Regulations, Board members can take any measure they deem necessary to properly run the corporation.
3. Receive training on topics of interest for the performance of their duties?	х		According to Article 14 of the General Board of Directors' Regulations, Board members can take any measure they deem necessary to properly run the corporation.
4. Receive compensation for the work they perform, which combines recognition of their professional experience and dedication to the corporation with a criterion of reasonability?	x		According to Articles 23 and 9 of the Shareholders Meeting Regulations, the meeting hears and decides on the directors' compensation policy, as proposed by the Board of Directors, which must include the concepts that form part of said compensation.

a. Specify whether Board members have the duty to promptly inform the Board of the following situations:

	Yes	No
Ownership or holding of securities or rights to securities issued by the corporation	X	
Performance of transactions with securities or rights to securities issued by the corporation	Х	
Negotiations underway with regard to securities or rights to securities issued by the corporation	Х	
Participation in other boards of directors	Х	

Tartiolpation in other boards of directors		
If expert advisors were hired during the fiscal year visors to the Board of Directors who have rendered porate decision- making was provided to shareholders	servic	
Yes	No	x
If applicable, specify whether any of the expert advishareholder who holds over 4% of the capital stock, B of the senior management.(*)		
Yes	No	х

	Economic Groups shall apply.					
c. join	If applicable, did the corporationed the corporation?	on imple	ment induction	programs fo	r new n	nembers who
	Yes	<b>3</b>	Х	No		
d. [	oes the corporation have a Boa	ard comp	ensation polic	y approved b	y the A	GM?
	Yes	<b>;</b>	Х	No		
	ndicate the percentage of graphs of graphs and annual bonuses	_				
	Compensation		(%) Gross Income	Bonus	es	(%) Gross Income
Board Members (not including Independent Members)		6.70	Stock			
Ind	ependent Board Members		4.92	Options		
				Cash		12
				Other (spec	cify)	
f.	Specify the compensation sch	eme for	Board membe	rs used durir	g the fi	scal year:
		Fixed		Х		
	Compensation Scheme	Variab				
	<b>C</b> -	Mixed variable	(fixed + le)			
g. Boa	Specify the criteria used by ard members:	the corp	oration to dete	rmine the co	mpensa	ation scheme for
		Per Bo	ard session	Х		
		Per committee session		x		
Fixed Scheme Per mo		onth	X			
		Per ye	ar			
		Other (	specitfy)	Fixed and on a monthly basis.		
		_	ults for the			
		fiscal y				
	Variable Scheme	objecti				
Other (spe		(cnecify)				

 $(^{\star})$  For such purpose, the relationship criteria contained in the Regulations on Indirect Ownership, Relationships, and

# **Principle 18: Board Regulations**

#### **Question III.5**

	Yes	No	Explanation:
Does the corporation have binding Board of Directors' Regulations, with penalties in case of failure to comply?	Х		The Board of Directors' Regulations were approved on March 31, 2005. The most recent amendment was approved in the Board of Directors' Meeting held in April 2022.

Specify whether the Board of Directors' Regulations contain:

	Yes	No
Policies and procedures for the Board's functioning	х	
Organizational structure of the Board of Directors	Х	
Duties and responsibilities of the chairperson of the Board	x	
Duties and responsibilities of the Board members	х	
Procedures for the identification, evaluation, and nomination of candidates for the Board of Directors to be proposed to the AGM	x	
Procedures for cases of vacancy, termination, and succession of Board members	x	
Policies and procedures to prevent, detect, handle, and disclose conflicts of interest involving Board members	X	
Criteria used to evaluate the Board of Directors and its members	x	
Other (specify)		

# **Principle 19: Independent Directors**

#### **Question III.6**

	Yes	No	Explanation:
Does at least one third of the Board consist of independent directors?	х		The Board of Directors consists of nine members, of which five are independent.

In addition to the "Guidelines for Classification of Independent Directors," the corporation has stablished the following criteria for classifying Board members as independent:

## **Question III.7**

	Yes	No	Explanation
1. Does the Board of Directors declare that the candidate it is proposing is independent based on the investigations it performs and the candidate's own statements?	x		Candidates sign an additional affidavit of independence.
2. Do candidates for the position of independent director declare their status as independent to the corporation, its shareholders, and management?	х		

Indicate whether the Board of Directors verifies, at least once a year, that independent directors continue to meet the requirements and conditions to be classified as such.

Yes	Х	No	
-----	---	----	--

# **Principle 20: Board of Directors' Operations**

#### **Question III.8**

	Yes	No	Explanation:
Does the Board of Directors have an annual work plan that contributes to the efficient performance of its duties?	X		There is a pre-established agenda.

# **Question III.9**

	Yes	No	Explanation
Does the corporation provide its Board members with the necessary channels and procedures to effectively participate in Board meetings, including online?	X		Article 59 of the bylaws establishes procedures for online Board meetings.

a. With regard to the Board meetings held during the fiscal year, provide the following information:

Number of meetings held	23
-------------------------	----

Number of meetings in which the call to meeting was not issued with the required advance notice	0
Number of meetings in which the internal provisions or procedures for the provision of information to the Board members were not complied with	0
Number of meetings in which no call to meeting was deemed necessary (*)	0
Number of meetings in which the chairperson of the Board was not in attendance	0
Number of meetings in which any of the independent Board members was not present	1
Number of meetings in which one or more Board members were represented by substitute or alternate members	0
Number of regular Board members who were represented on at least one occasion	0

<sup>(\*)</sup> Indicate the number of meetings held in accordance with the final paragraph of Article 167 of the Business Corporations Act.

# b. Provide the following information regarding the Board members' attendance of the Board meetings during the fiscal year.

Full Names	Number of Meetings Called	Number of Called Meetings Attended	Number of Meetings Attended Held Without the Need for a Call to Meeting
Antonio Carlos Valente Da Silva	12	4	8
Gustavo Nickel Buffara De Freitas	12	4	8
Gema Esteban Garrido	12	4	8
Juan Vicente Revilla Vergara	22	6	16
Santiago Hernando Pérez	2 2	6	16
Pablo Ignacio Kühlenthal Becker	22	6	16
Carlos Rojas Perla	22	6	16
Esteban Viton Ramírez	22	5	16
Julio Dittborn Chadwick	22	6	16
Diego Jesús Peschiera Mifflin	10	2	8
Francisco José Joaquín García Calderón Portugal	10	2	8
Francisco Javier Sardón De Taboada	10	2	8

c. Specify about how far in advance of the Board meetings, on average, calls to meeting were issued during the fiscal year:

3 calendar days	4 to 6 calendar days	More than 6 calendar days
		х

d. Specify about how far in advance of the Board meetings during the fiscal year, on average, that Board members were provided with all information pertaining to the matters to be addressed during the meetings.

Less than 3 business days	3 to 5 business days	More than 5 business days
	Х	

#### **Question III.10**

	Yes	No	Explanation
1. Does the Board of Directors objectively evaluate, at least once a year, its performance as a body?	х		The Company attempts to do so, at least once a year.
2. Does the Board of Directors objectively evaluate, at least once a year, the performance of its members?	х		The Company attempts to do so, at least once a year.
3. Is there alternation between the self- evaluation methodology and evaluations by external consultants?	х		On occasions, the Company has alternated the methodology.

a. Specify whether performance evaluations have been done on the Board of Directors during the fiscal <u>year</u>.

	Yes	No
As a body		х
Members		х

If the answer in either of the previous two fields is "yes," provide the following information for each evaluation:

Evaluation	Self-Evaluation			External Evaluation			
	Date	Results Shared (Yes/No)	Shared to (*)	Date	Body in charge	Results Shared (Yes/No)	Shared to <sup>(*)</sup>

 $<sup>^{(*)}</sup>$ Indicate whether the results of the evaluation were shared with shareholders, the Board of Directors, other bodies, or stakeholders.

**Principle 21: Special Committees** 

**Question III.11** 

	Yes	No	Explanation:
Does the corporation's Board of Directors form special committees focused on the analysis of those matters deemed most relevant to the corporation's performance?	Х		
2. Does the Board of Directors approve the regulations that govern each one of the special committees it creates?	х		
3. Are the special committees chaired by independent Board members?		х	Not in all cases. The Directors who are members of the Committees are the ones who elect their President.
4. Appointments and Compensations Committee that is responsible for nominating candidates for the Board of Directors that are proposed to the AGM by the Board of Directors, as well as approving the senior management compensation and incentives system?		х	No; however, the Board of Directors' Regulations recognize their power to request the hiring of external advisors and consultants

# Question III.12

	Yes	No	Explanation:
Does the corporation have an Appointments and Compensations Committee that is responsible for nominating candidates for the Board of Directors that are proposed to the AGM by the Board of Directors, as well as approving the senior management compensation and incentives system?	х		

Question III.13	Yes	No	Explanation :
Does the corporation have an Audit Committee that supervises the effectiveness and suitability of the corporation's internal and external control system, the work of the auditing firm or independent auditor, as well as compliance with rules on legal and professional independence?	х		

a. Specify whether the corporation also has the following special committees:

	Yes	No
Risk Committee	Х	
Corporate Governanc	X	

e Committee	

b. If the corporation has special committees, provide the following information for each committee:

	COMMITTEE 1	
Committee Name:  Business and Finance Committee (formerly covered by the Finance, Risk Committee, created on September 20, 2021).		
Creation Date:	September 10, 2024	
Main Duties:	(i) To propose to the Board and assist it in the evaluation and monitoring of the Company's strategic plan; (ii) To review and propose to the Board the Company's annual budget; to evaluate and monitor its execution in accordance with strategic objectives, key performance indicators, and approved targets; (iii) To analyze investment projects, including their financing sources and their impact on the Company's balance sheet; (iv) To evaluate and propose to the Board the approval of capital contributions, mergers, spinoffs, corporate reorganization, acquisitions of companies or businesses; sale or liquidation of companies or businesses, and in general any transaction that, in accordance with the Company's internal policies, requires approval from the Board or the Shareholders' Meeting; (v) To propose to the Board and monitor the Company's liquidity, capitalization, and debt plan, and to propose specific action plans to the Board when required; (vi) To monitor compliance with the financial ratios stipulated in the credit agreements entered into by the Company and with debt indicators; (vii) To analyze the dividend policy and the Company's cash requirements; (viii) Any other functions attributed to it by the Company's internal policies or the full Board.	

Committee Members (*):	Start (**) End (***)		Position on the Committee		Position in the Corporation	
Pablo Ignacio Kühlenthal Becker	September 10, 2024		President		Direc	ctor
Julio Dittborn Chadwick	September 10, 2024		Member		Director	
Francisco Sardón De Taboada	September 10, 2024		Member		Director	
% of independent directors out of total committee members		total				33%
Number of meetings held during the fiscal year					12	
Powers delegated in accordance with Article 174 of the Business Corporations Act:		Yes		No	x	
Committee or its chair participates in the AGM			Yes		No	x

 $<sup>(\</sup>sp{*})$  Provide information on those persons who are or were part of the Committee during the reporting fiscal year.

<sup>(\*\*)</sup> Date first appointed as a member of the Committee in the reporting corporation.

<sup>(\*\*\*)</sup> Include only if the Board member ceased to be part of the Committee during the fiscal year.

COMMITTEE 2					
Committee Name:	nittee Name: Audit Committee (formerly covered by the Audit and Compliance Committee, created on September 20, 2021).				
Creation Date:	September 10, 2024				
Main duties:	(i) To supervise and evaluate the internal and external audit process; (ii) To lead the process of evaluation and selection of the external audit firm and propose its hiring to the Board for said decision to be subsequently submitted to the Shareholders' Meeting; (iii) To propose to the Board, at the suggestion of the CEO, the hiring or removal of the Corporate Audit Manager, and to supervise and evaluate their performance; (iv) To approve the Interim and Annual Financial Statements, and the Company's Annual Report, and authorize their submission to the Board for approval; (v) To evaluate the effectiveness of internal control practices, as well as the reliability of the Company's financial and non-financial reporting processes; (vi) To propose to the Board for approval the Internal Audit Plan, prepared by the Corporate Audit Manager in coordination with the CEO; (vii) To review the findings of internal audits and monitor their remediation; (viii) Any other functions attributed to it by the Company's internal policies or the full Board.				

Committee Members (*):	Date		Position on the	Position in the
Full Names	Start (**)	End (***)	Committee	Corporation
Santiago Hernando Pérez	September 10, 2024		President	Director
Carlos Rojas Perla	September 10, 2024		Member	Director
Diego Peschiera Mifflin	September 10, 2024		Member	Director
% of independent director members	ers out of total co		33%	
Number of meetings held during the fiscal year				. 12
Powers delegated in accordance with Article 174 of the Business Corporations Act:			Yes	No x
Committee or its chair participates in the AGM			Yes	No x

 $<sup>(\</sup>sp{*})$  Provide information on those persons who are or were part of the Committee during the reporting fiscal year.

<sup>(\*\*)</sup> Date first appointed as a member of the Committee in the reporting corporation.

<sup>(\*\*\*)</sup> Include only if the Board member ceased to be part of the Committee during the fiscal year.

	COMMITTEE 3
Talent	Talent and ESG Committee (formerly covered by the Talent Committee and the Environmental, Social, and Governance Committee, both created on September 20, 2021).
September 20, 2021	September 10, 2024
Main Duties:	(i) To assist the Board in the evaluation and due diligence of director candidates, as well as in the election of directors under the co-optation mechanism; (ii) To assist the Corporate General Management in the evaluation of the Company's management positions that report to the CEO; except for the Corporate Audit Manager and the Corporate Compliance Manager; (iii) To propose remuneration and incentive policies to the Board; (iv) To periodically monitor the implementation of the Company's retention, succession, promotion, and training plans; (v) To determine and propose to the Board for approval the objectives of the Company's CEO and evaluate their fulfillment; (vi) To evaluate the performance of the Board, with a minimum annual frequency; (vii) To monitor the status of the Company's internal and external image and propose specific measures to the Board for approval when required; (viii) To supervise and assist management in the implementation of policies, strategies, programs, objectives, and goals related to corporate sustainability matters, in line with the industry's best international practices and the strategic plan approved by the Board; (ix) To promote a proactive stakeholder engagement strategy with the Company's stakeholders - clients, investors, suppliers, employees, and society in general - with the objective of defining material matters for the Company from both risk and opportunity perspectives; (x) To monitor and analyze the Company's social, environmental, and governance indicators and report to the Board on their evolution and, where appropriate, propose corrective measures; (xi) To identify the existence or absence of efficient and innovative internal control systems in environmental and social matters and verify compliance with the strictest standards in environmental, social, and corporate governance; (xii) Any other functions attributed to it by the Company's internal policies or the full Board.

	Date		Position on the C	tion on the Committee		n in
Committee					the	
Members (*):	Start (**)	End (***)			Corpor	ation
Juan Vicente Revilla Vergara	September 10, 2024		President		Dire	ector
Esteban Viton Ramírez	September 10, 2024		Member		Dir	rector
Santiago Hernando Pérez	September 10, 2024		Member		Dire	ector
% of independent directors out of total committee					33%	
members						0070
Number of meetings held during the fiscal year						12
Powers delegated in accordance with Article 174 of the Business Corporations Act:		Yes		No	x	
- 1			•	<u></u>	ĺ	_
			0			
			Yes		No	X
Committee or its chair participates in the AGM						

 $<sup>(\</sup>sp{*})$  Provide information on those persons who are or were part of the Committee during the reporting fiscal year.

 $<sup>(\</sup>ensuremath{^{\star\star}})$  Date first appointed as a member of the Committee in the reporting corporation.

<sup>(\*\*\*)</sup> Include only if the Board member ceased to be part of the Committee during the fiscal year.

	COMMITTEE 4
Committee Name:	Risk and Compliance Committee (formerly covered by the Finance, Risk, and Investment Committee and the Audit and Compliance Committee, created on September 20, 2021).
Creation Date:	September 10, 2024
Main Duties:	(i) To monitor the performance of the Company's risk management; (ii) To propose to the Board the adoption of measures for early risk detection; (iii) To propose to the Board the determination of the Company's risk appetite; (iv) To review and propose to the Board the comprehensive risk management policy, the manual, and the risk matrices; (v) To propose to the Board, at the suggestion of the CEO, the hiring or removal of the Corporate Compliance Manager, and to supervise and evaluate their performance; (vi) To supervise investigations of the Ethics Hotline, especially complaints that may have a significant impact on the Company or when they involve the CEO; (vii) To supervise and evaluate the compliance function; (viii) To monitor the training plan for compliance management; (ix) Any other functions attributed to it by the Company's internal policies or the full Board.

Committee Members (*):	Da	ate		Position on the Committee		Positio	on in
Monitorie :	Start (**)	End (***)		Genminae	th		Э
Carlos Rojas Perla	September 10, 2024			President		Direc	ctor
Juan Vicente Revilla Vergara	September 10, 2024			Member		Directo	r
Diego Peschiera Mifflin	September 10, 2024			Member		Direc	ctor
% of independent directors out of total committee members					66,66%		
Number of meetings held during the fiscal year:							
Powers delegated in accordance with Article 174 of the Business Corporations Act:		Yes		No	х		
Committee or its chair participates in the AGI			Yes		No	х	

 $<sup>(\</sup>sp{*})$  Provide information on those persons who are or were part of the Committee during the reporting fiscal year.

 $<sup>(\</sup>ensuremath{^{\star\star}})$  Date first appointed as a member of the Committee in the reporting corporation.

<sup>(\*\*\*)</sup> Include only if the Board member ceased to be part of the Committee during the fiscal year.

# Principle 22: Code of Ethics and Conflicts of Interest

#### **Question III.14**

	Yes	No	Explanation:
Does the Company adopt measures to prevent, detect, handle, and disclose any conflicts of interest(*) that may arise?	Х		The Code of Business Conduct and General Board of Directors Regulations regulate the handling of conflicts of interest

<sup>(\*)</sup> For purposes of this report, a Board member, manager, officer, and/or team member of the Company is deemed to have a conflict of interest in any situation, particular or general, temporary or permanent, current or probable, in which they have an interest, particular or general, that is or may be at odds with the corporate interest.

Specify, where applicable, the area and/or person responsible for monitoring and controlling possible conflicts of interest. If this task is the responsibility of an individual, also include their title and the area where they work.

Area in Charge	Board of Directors, Risk and Compliance Committee, Corporate Compliance
Area in Charge	Management, and Corporate Human Resources Management

	Person In Charge		
Full Name	Title	Area	
Dennis Fernández Armas	Corporate Vice President	Corporate Affairs Vice Presidency	

## **Question III.15 / Compliance**

	Yes	No	Explanation:
1. Does the corporation have a Code of Ethics (*) of mandatory compliance for Board members, managers, officers, and other team members (**) of the corporation, which contains criteria on ethics and professional liability, including the handling of potential conflicts of interest?	x		In 2018, the Code of Business Conduct was approved, replacing the Ethics Charter and the previous Code of Conduct.
2. Does the Board of Directors or general manager's officer approve and implement, at least once per year, training programs for compliance with the Code of Ethics?	х		Annual training.
3. Does the Board of Directors evaluate the effectiveness of the training programs for compliance with the Code of Ethics?	X		The Board of Directors, via the Audit and Compliance Committee, approves the Code of Business Conduct training and compliance program.

<sup>(\*)</sup> The Code of Ethics may be part of the Internal Rules of Conduct.

If the corporation has a Code of Ethics, specify the following:

#### a. Is it available to:

	Yes	No
Shareholders	Х	
Other applicable persons	Χ	
The general public	Χ	

b. Specify the means used by the corporation to make the Code of Ethics available:

<sup>(\*\*)</sup> The term "team members" includes persons with any type of employment relationship with the corporation, regardless of the labor regime or contract form.

Means	Made Available
At corporate	
offices	
Email	X
Corporate	X
website	^
Postal	
service	
Informational	
meetings (in-	X
person or	^
online)	
Social media	
Other (specify)	

c. Specify the area and/or person responsible for monitoring and enforcing the Code of Ethics. If this task is the responsibility of an individual, also specify their title, the area where they work, and to whom they report.

	Responsible Area	Chief Compliance Office
--	------------------	-------------------------

	Perso	on in Charge	
Full Name	Title	Area	Person to Whom They Report
Ana Rodríguez Zúñiga	Corporate Compliance Manager	Compliance	Functionally, to the Board of Directors. Administratively, to the CEO.

d.	Is there a	record of	f violations	of this	Code?
u.	13 111010 0		i violations	OI HIIS	Ouge:

Yes	Х	No		
-----	---	----	--	--

e. Specify the number of grievances filed and investigations opened and closed during the fiscal year regarding violations of the provisions established in the Code:

Number of grievances filed	106
Number of investigations opened	106
Number of investigations closed	98
Number of violations	49

## **Question III.16**

	Yes	No	Explanation
1. Does the corporation have mechanisms that allow for grievances to be filed regarding any illegal or unethical behavior, guaranteeing confidentiality for the reporting party?	x		We have an ethics hotline where grievances can be filed regarding illegal or unethical behavior, guaranteeing confidentiality for the reporting party.
2. Are grievances submitted directly to the Audit Committee when related to accounting aspects or when the CEO or Chief Financial Officer are involved?		х	Grievances are filed via the ethics hotline. They are then passed on to the Internal Ethics Committee, and then to the Audit Committee.

#### **Question III.17**

	Yes	No	Explanation:
Is the Board of Directors responsible for monitoring and controlling possible conflicts of interest involving its Board members?	Х		According to the General Board of Directors Regulations, this is done via periodic reports submitted by the directors themselves to the Audit Committee.
2. If the Company is not a financial entity, does it have a policy prohibiting its Board members from receiving loans from the Company or any companies in the same economic group, except with the prior authorization of the Board of Directors?		x	The company's policies do not regulate this matter.
3. If the Company is not a financial entity, does it have a policy prohibiting senior management members from receiving loans from the Company or any companies in the same economic group, except with the prior authorization of the Board of Directors?		x	The company's policies do not regulate this matter.

a. Provide the following information for senior management members who hold a stake of 4% or more in the corporation's stock.

Full Name	Title	Number of Shares	% of Total Shares

% of total shares in the possession of senior management members	
--	--

b. Specify whether any of the Board members or senior management members are the spouse, relative to the first or second degree of consanguinity, or relative to the first degree of affinity, of

		Ties	to:				
Full Name	Shareholder (*)	Board Member	Senior	Manage ment	Full Name of the Shareholder/ Board Member / Manager	Relationship Type <sup>(**)</sup>	Additional Information (***)

<sup>(\*)</sup> Shareholders with a stake of 4% or more in the capital stock.

<sup>(\*\*)</sup> Relationships shall be determined using the criteria contained in the Regulations on Indirect Ownership, Relationships, and Economic Groups

<sup>(\*\*\*)</sup> In case of a relationship to any shareholder, include the shareholding stake thereof. If the relationship is to a member of management, indicate their title.

c. If any Board member holds, or has held during the reporting fiscal year, a management position in the corporation, provide the following information:

	Management Position (Current or	Dates in the Management Position			
Full Name	Past)	Start (*)	End (**)		

<sup>(\*)</sup> First appointment to the management position in the reporting corporation.

.

d. If any member of the Board or management has had any relationship of a commercial or contractual nature with the corporation during the fiscal year, which involved significant amounts or subject matter, provide the following information.

Full Name	Relationship Type	Brief Description

# **Principle 23: Transactions with Related Parties Question III.18**

	Yes	No	Explanation:
1. Does the Board of Directors have policies and procedures for the evaluation, approval, and disclosure of certain transactions between the Company and related parties, and to learn about the commercial or personal relationships, direct or indirect, that Board members may have with one another, or with the Company, its suppliers, customers, or other stakeholders?	X		The Audit Committee and the Finance Committee review the valuation, approval, and disclosure of certain transactions between the corporation and related parties that are sent as a Relevant Event to the SMV, in accordance with the applicable legal framework.  Additionally, the Company has Conflicts of Interest Policies, and the Directors, before accepting their respective positions, sign Affidavits of Independence and absence of conflicts of interest.
2. In the case of transactions of particular relevance or complexity, is the participation of independent external advisors required for the evaluation thereof?		X	There is no regulation that mandates it; it is subject to the Board's evaluation.

a. If the answer to question III.18, number 1 is "yes," specify the area(s) of the corporation responsible for handling transactions with related parties with regard to the following aspects:

Aspects	Responsible Area			
Evaluation	Management			
Approval	Finance Committee			
Disclosure	CEO and Finance Committee			

b. Specify the procedures for approving transactions between related parties:

<sup>(\*\*)</sup> Include only if the Board member ceased to hold the management position during the fiscal year.

The Company has Conflicts of Interest Policies that define the criteria to be taken into account when there are transactions between related parties, which are also reviewed by the Audit Committee, the Finance Committee, and the respective managements.

c. List any transactions performed between the corporation and its related parties during the fiscal year that were significant in light of their amount, or the matters involved.

Name or DBA of the Related Party	Nature of the Relationship (*)	Transaction Type	Amount (S/)
Morelco S.A.S.	Indirect subsidiary	Loan	124747900
Cumbra Perú S.A.	Direct subsidiary	Loan	38683970
AENZA Servicios Corporativos S.A.C.	Direct subsidiary	Loan	15068000

<sup>(\*)</sup> When determining the relationship, apply the provisions of the application of Article 51, Item c) of the Stock Market Act, approved by Resolution 029-2018-SMV/01, as substituted.

d.	Specify whether the corporation establishes limits on								
trar	transactions with related parties:								
	Yes		No	х					

# Principle 24: Senior Management Functions

**Question III.19 / Compliance** 

•	Yes	No	Explanation:
1. Does the corporation have a clear policy defining the boundaries between administrative and governance duties performed by the Board of Directors, the ordinary management duties of the senior management, and the leadership of the CEO?	Х		Article 14 of the Board of Directors' Regulations defines the corporation's general strategy and management guidelines, the promotion and supervision of the senior management's performance, establishing the bases of the corporate organization in order to guarantee greater efficiency and the oversight of the transparency and accuracy of the corporation's information in its relationships with shareholders.
2. Are different people appointed CEO and chairman of the corporation?	х		The CEO is appointed by the joint decision of the Board of Directors, in accordance with Article 14 of the Board of Directors' Regulations.
3. Does the senior management have sufficient autonomy for the performance of the assigned duties, within the framework of the policies and guidelines defined by the Board of Directors, and under its control?	X		
4. Is the CEO responsible for complying with and enforcing the policy for the submission of information to the Board of Directors and its members?	Х		
5. Does the Board of Directors conduct an annual evaluation of the CEO's performance, based on well-defined standards?	Х		

			-				
6. Does the senior management's compensation include fixed and variable components, taking into account the corporation's results, based on a prudent and responsible assumption of risks, and the achievement of goals set forth in the respective plans?			Х				
a m	. Provide the following nanagement personnel (		_	•		ceived by the CEO and the	
	<del></del>			Compe	ensation	(*)	
	Title		Fixed	d		Variable	
	CEO						
	Corporate Compliance Manage	r					
	b. If the corporation pays the senior management bonuses or indemnities other than the established by law, indicate the form(s) in which they are paid.  CEO Management Stock Options Cash						
	Other (specify)	Variable bonus according				<u> </u>	
	c. If the compensation includes a variable component, specify the main aspects taken into account in determining this amount.						
The variable component is triggered according to the criteria established in the Executive Bonus Policy, approved by the Board of Directors.							
	d. Does the corporation have a defined long-term incentive plan for the management?  Yes X No						

# **PILLAR IV: Risk and Compliance**

# Principle 25: Risk Management System Environment Question IV.1

	Yes	No	Explanation:
1. Has the Board of Directors approved a comprehensive risk management plan that contains procedures and responsibilities in accordance with the size and complexity of the risk, promoting a risk management culture inside the Company, from the Board of Directors and senior management down to its team members??	X		
2. Does the comprehensive risk management policy apply to all members of the group and allow for an overview of all critical risks?	Х		

a. If the answer to question IV.1, number 1 is "yes," specify which of the following mechanisms are used by the Board of Directors to promote a culture of risk management (choose all that apply):

The appointment of a party responsible for comprehensive risk management at the highest level	Х
A policy for the risk-based delegation of authority	X
Training and awareness raising on key responsibilities and risks	X
Supervision of risk exposure at the highest level	X
Approval of an annual risk management work plan	X
Other (specify)	

b.	Does the corporation have a risk management delegation policy that establishes the
ris	k limits that can be managed by each level of the corporation?

		ì	
Yes	Х	No	

#### **Question IV.2**

	Yes	No	Explanation:
1. Does the CEO manage the risks to which the corporation is exposed and notify the Board of Directors of such risks?	X		The risk management model is based on the three lines of defense, in which the management is responsible for identifying and managing risks.
2. Is the CEO responsible for the risk management system, in case there is no Risk Committee or Risk Management?	Х		The corporate vice presidents and the CEO are responsible for implementing risk management measures in the different business lines.

a. Provide the following information regarding the comprehensive risk system:

Yes	No
162	140

Does the senior management management process that indidentification, measurement, monitoring?	cludes	Х		
Does the senior managemen Board of Directors of exposur through the Audit or Risk Cor	re to the risk,	Х		
b. Does the corporation ha	ve a Chief Risł	k Office	r?	
	Yes X	No		
If so, provide the following inf				
	Time in			Area/Body to Which They Report
Full Name	Start (*) November 28,	E	nd <sup>(**)</sup>	vvilion mey report
Diego Cisneros Salas	2018			CEO
(*) Date first appointed in the reporting co	orporation.			
· · · · ·	•			
(**) Include only if the officer ceased to ho		g the fisca	al year.	
(**) Include only if the officer ceased to ho		g the fisca	ıl year.	
Question IV.3	old the position during	g the fisca	al year.	Explanation:
·	old the position during  internal  the Board of	_		Explanation:  It has a corporate audit area that handles all of the Company's entities.
Question IV.3  Does the corporation have an control system, supervised by Directors to ensure its effective.	n internal y the Board of veness and	Yes X 'yes," ir	No ndicate whe	It has a corporate audit area that handles all of the Company's entities.  ther the system includes
Question IV.3  Does the corporation have an control system, supervised by Directors to ensure its effective suitability?  a. If the answer to the precedi	n internal y the Board of veness and	Yes X 'yes," ir	No ndicate whe	It has a corporate audit area that handles all of the Company's entities.  ther the system includes
Does the corporation have an control system, supervised by Directors to ensure its effective suitability?  a. If the answer to the preceding a grievance reporting line and	internal y the Board of veness and  Ing question is ' d a process for  Yes  ave an implementation is ' the Act Regulation's	Yes  X  'yes," ir resolvi  No	No  ndicate when any such	It has a corporate audit area that handles all of the Company's entities.  ther the system includes a grievances.  ing prevention model, in
Does the corporation have an control system, supervised by Directors to ensure its effective suitability?  a. If the answer to the preceding a grievance reporting line and b. Does the corporation has accordance with Law 30424-	internal y the Board of veness and  ing question is ' d a process for  Yes  ave an implementation and the Act Regulation is ' it it it it is a control of the Act Regulation is ' Yes  x	Yes  X  'yes," ir resolvi  No  ented a ulating	No ndicate whe ng any such	It has a corporate audit area that handles all of the Company's entities.  ther the system includes a grievances.  ing prevention model, in strative Liability of Legal

Risk identification, assessment, and mitigation	х
Head of prevention	х
Implementation of grievance procedures	х
Dissemination and periodic training on the model	Х
Continuous evaluation and monitoring of the model	Х

If the corporation has risk management, compliance management, or antibribery management system certifications, please list them here.

management system certifications, please list them here.	
ISO 37001	

# Principle 26: Internal Audits Question IV.4

Question IV.4			
	Yes	No	Explanation:
1. Does the auditor exclusively perform auditing tasks, with autonomy, experience, and expertise in the topics under his evaluation, and independence in monitoring and evaluating the effectiveness of the risk management system?	X		
2. Do the internal auditor's duties include ensuring at all times that the financial information generated or recorded by the corporation is valid and reliable, and verifying the effectiveness of statutory compliance?	X		The internal auditor evaluates the internal control of the Company's critical processes. This involves the evaluation of control activities for risks inherent to the Company's primary processes, including financial, and operational, and legal compliance matters.
3. Does the internal auditor report directly to the Audit Committee on his/her plans, budget, activities, progress, results obtained, and actions taken?	х		
<ul> <li>Indicate whether the corporation has an independent a auditing.</li> </ul>	rea respo	nsible	e for internal
Yes X	No		
If so, specify to whom the auditing area reports with organizational structure	in the corp	porati	on's
Reports to: Audit Committee			
b. If the corporation belongs to an economic group, speci has a Chief Internal Auditor.	fy whethe	r the	corporation
•			
Yes X	No		
If so, specify the main responsibilities of the party in charg auditing, and whether they perform other duties in addition			
<ul> <li>Implement and lead the internal auditing of AENZA Group and its companies</li> <li>Develop the annual internal auditing plan based on risks, and organize and st group's companies.</li> <li>Evaluate the design and effectiveness of internal controls for the mitigation of requirements of the Sarbanes-Oxley Act.</li> <li>Continually evaluate the critical processes of the group's companies regarding internal control system.</li> </ul>	upervise inter related risks	nal aud accordi	its for all the

- Continually evaluate the childal processes of the group's companies regarding the miligation of risks to improve the
internal control system.
- Continuously monitor the implementation of improvements in accordance with defined action plans.
- Periodically report to the Audit Committee on the progress made in all reviews.

Question IV.5

Yes No Explanation:

Is the Board of Directors responsible for appointing and terminating the internal auditor, at the proposal of the Audit Committee?	Х	

## **Principle 27: External Auditors**

#### **Question IV.6**

	Yes	No	Explanation:
Does the AGM, at the propose of the Board of Directors, appoint the Company's auditor or the independent auditor, who remain clearly independent from the Company?	X		

independent au from the Compa	ditor, who remain clearly independent any?				
	s the <i>Board of Directors</i> or Audit Commit n clearly independent from the Company		erify th	nat th	e independent auditing firm
	Yes X	No			
	If so, specify the mechanisms used by t (choose all that apply):	the Co	ompan	y to v	validate this independence
	The Company requires an affidavit from independent auditing firm or auditor declaring their independence from the Company.	the	Х		
	The Company performs its own validation of potential conflicts of interest on the pof the independent auditing firm or auditi	art			
b. Does the e	external auditing firm or external auditor r e?	eport	directl	y to t	he Board of Directors or the
	Yes X	No			
	ompany have a policy approved by the E t of the external auditor?	Board	of Dire	ectors	or the Audit Committee for
			Yes	No	
	Board of Directors		Χ		
	Audit Committee		Χ		

If so, describe the procedure for hiring the auditing firm that is responsible for issuing an opinion on the annual financial statements (including the identification of the corporate body in charge of selecting the auditing firm).

According to the section on the Audit Committee contained in the Board of Directors' Regulations, one of its duties is to "Lead the selection process for the external auditing firm and propose the hiring thereof to the plenum of the Board of Directors so that said decision may be submitted annually to the shareholders meeting."

		g firm he AGI						_		-
said s		repres				_		_	•	_
			Yes			No	Χ			

	ns or entities related to the e services to the corporation  Yes						
	If so, provide the following is services provided by person during the reporting fiscal ye	ns or entities related to t					
	Name or DBA	Additional Services	% of Compensation (*)				
	(*) Billing of additional services divided	d by billing for auditing services					
f. Indicate whether the external auditing firm or independent external auditor used different teams, in the event that they provide other services in addition to the auditing of accounts.  Yes No X							

#### **Question IV.7**

	Yes	No	Explanation:
1. Does the corporation have and implement a policy for the renewal of the partner in charge of audits and the external auditing firm?	х		According to the section on the Audit Committee contained in the Board of Directors' Regulations, one of its duties is to "Evaluate the external auditing firm hired by the Company, considering its independence." We currently have a policy for audit firm rotation every 3 years.
2. If this policy establishes longer renewal periods for the auditing firm, does the work team from the auditing firm rotate at least once every five (5) years?	x		

Provide the following information on the auditing firms that have rendered services to the Company within the last five (5) years

Period (Start of Fiscal Year)	DBA of the Auditing Firm	Service (*)	Approximate Duration of the Auditing Work (In Business Days)	Compensation (**)	% of the Auditing Firm's Revenue (***)
2023	Emmerich, Córdova & Asociados Sociedad Civil de Responsabilidad Limitada	Auditing Service	270	4,224	4.10%
2022	Emmerich, Córdova & Asociados Sociedad Civil de Responsabilidad Limitada	Auditing Service	270	4,224	4.10%

<sup>(\*)</sup> Include all types of services, including financial reporting opinions, accounting experts' reports, operational audits, systems audits, tax audits, and other services.

<sup>(\*\*)</sup> Of the total amount paid to the auditing firm for all purposes, specify the percentage accounted for by compensation for financial auditing services.

<sup>(\*\*\*)</sup> Data obtained from the auditing firm.

## **Question IV.8**

	Yes	No	Explanation:			
In the case of economic groups, is the external auditor the same for the entire group, including off-shore affiliates?	Х					
Specify whether the auditing firm hired to issue an opinion on the corporation's financial statements for the reporting fiscal year also issued an opinion on the financial statements for the same year for other companies in the economic group.						
Yes X  If so, specify the following:	No					
Name or DBA of the Company or Companies in the Economic Group						
Chile - KPMG Auditores Consultores Limitada						
Colombia - KPMG S A S						

# **PILLAR V: Information Transparency**

# Principle 28: Reporting Policy Question V.1

	Yes	No	Explanation:
Does the corporation have an information policy for shareholders, investors, other stakeholders, and the market in general, that provides a formal, organized, and comprehensive definition of the guidelines, standards, and criteria to be applied in the handling, collection, drafting, classification, organization, and/or distribution of the information generated or received by the corporation?	X		The most recent amendment to the Internal Rules of Conduct established the Disclosures Committee and established its duties and procedures for the formal sharing of information with our stakeholders. We also have an Investor Relations Office and our Stock Market Representative.

a. Where applicable, specify whether the corporation provides the following in accordance with its information policy:

	Yes	No	Means Used to Share
Bylaws	X		Website
Corporate Objectives	X		Website
Senior Management CVs	X		Website
Board of Directors' Regulations	X		Website
Regulations on Board Committees	X		Website
Contact Information for the Investor Relation Office or the Person Who Performs Said Duties	ons X		Website
AGM Regulations	X		Website
Code of Ethics	X		Website
Comprehensive Risk Management Policy	X		Website
Dividend Policy	Х		Website
Other (specify)			

## Question V.2

	Yes	No	Explanation:
Does the corporation have an investor relations area?	Х		

a. If the corporation has an investor relations area, specify the responsible person:

Head of the Investor Relations	Paola Patricia Pastor Aragón
Area	

b. If it does not have an investor relations area, specify the unit (department/area) or person in charge of receiving and processing information requests from the corporation's shareholders and the general public. If this is an individual, include their title and the area where they work.

Responsible Area							
	aananaihta Da						
Responsible Person							
Full Name	Position	Area	Reports to				

## **Principle 29: Financial Statements and Annual Report**

			s' opinion on the financial statement the measurement thereof?	ents for the fiscal
	Yes		No	X
o. expl	If the external audi	•	includes qualifications, are the	se qualifications
	Yes		No	X

# **Principle 30: Information on Shareholding Structure and Agreements between Shareholders**

#### Question V.3

	Yes	No	Explanation
Does the corporation disclose the ownership structure, taking into account the different share classes, and, where applicable, the joint ownership of a specific economic group?	Х		Disclosed in the ownership reports on the SMV's website.

Indicate the corporation's shareholding structure at the close of the fiscal year.

Voting Share Holdings	Number of Holders (At the Close of the Fiscal Year)	Stake %
Less than 1%	2042	7,51%
From 1% to 4%	8	25,88%
From 4% to 10%	6	46,27%
Over 10%	1	20,35%
Total	2057	100%

Non-Voting Share Holdings (where applicable)	Number of Holders (At the Close of the Fiscal Year)	Stake %
Less than 1%	0	0
From 1% to 4%	0	0
From 4% to 10%	0	0
Over 10%	0	0
Total	0	0

Investment Share Holdings (where applicable)	Number of Holders (At the Close of the Fiscal Year)	Stake %
Less than 1%	0	0
From 1% to 4%	0	0
From 4% to 10%	0	0
Over 10%	0	0
Total	0	0

Percentage of shares in portfolio divided by capital stock:	0

## **Question V.4**

	Yes	No	Explanation:
Are there agreements between shareholders?	x		IG4 has a syndicated agreement with the holders of 6.34% of all shares (3 shareholders) for the transfer of their political rights; and another agreement with 10 shareholders (3.91%), likewise for the transfer of political rights.

If so, specify the subject matter of each one of the agreements in force between shareholders.

Election of Board Members		
Exercise of Voting Rights in AGM		
Restriction on Free Disposal of Shares		
Changes to the Company's Internal Rules or Bylaws		
Other (specify)		

**Principle 31: Corporate Governance Report** 

## **Question V.5**

	Yes	No	Explanation:
Does the corporation disclose the standards adopted on corporate governance matters in an annual report other than the present report, for which the Board of Directors is responsible, after receiving a prior report from the Audit Committee, the Corporate Governance Committee, or an external consultant, as applicable?		X	We do not provide such report.

a. If so, provide the following information:

Document Name	Date Approved	URL:

b. Specify the parties who review this report before it is submitted to the Board of Directors:

General Manager	X
Internal Auditor	
Audit Committee	X
Corporate Governance	
Committee	
Specialized External	
Advisor	
Specialized ESG Area	
Other (specify)	

c. Does the corporation have mechanisms for the internal and/or external dissemination of corporate governance practices adopted?

	Yes	No
Internal Dissemination	X	
External Dissemination		

If so, check all those mechanisms used, as applicable:

	Internal Dissemination	External Dissemination
Specific Section of the Website		
Email	Х	
Hardcopy Publication and Distribution		
Participation in Events, Forums, or Specialized Institutional Circles		
Other (specify)		

# **SECTION C:**

# **Content of Corporate Documents**

Specify which of the following corporate documents regulate the matters indicated below:

		Principle	Bylaws	Internal Regulations <sup>(*)</sup>	Manual	Other	Not Regulated	Not Applicable		Document Name (**)
1	Policy on redemption or exchange of non-voting shares	1						х		
2	Method for registering share ownership rights and person responsible for keeping said records	2	х			х			Cavali	
3	Procedures for the selection of an external advisor to issue an independent opinion on the Board of Directors' proposals regarding corporate operations that may affect shareholders' right of non-dilution	3					x			
4	Procedure for receiving and handling requests for information and shareholder opinions	4		х						
5	Dividend policy	5		Х		Х	_			_
6	Policies or resolutions not to adopt anti-absorption mechanisms	6					x			
7	Arbitration agreement	7	Χ							
8	Corporate Board member selection policy	8		х						
9	Policy for evaluating Board member compensation	8		х						
10	Mechanisms for providing shareholders with information on AGM agenda items and motions	10		х						
11	Additional means, other than those established by law, used by the corporation to issue a call to meeting for AGMs	10		х						
12	Additional mechanisms allowing shareholders to propose agenda items to be discussed in the AGM	11		х						
13	Procedures for accepting or rejecting shareholders' proposals for agenda items to be discussed in the AGM	11		Х						
14	Mechanisms allowing for shareholders' remote participation	12				Х				
15	Procedures for issuing differentiated votes by shareholders	12		х						
16	Procedures to be complied with in case of delegation of votes	13		х						

17	Requirements and formalities for a shareholder to be represented	13	х	х				
18	by proxy in a AGM Procedures for the delegation of votes to board members or senior management members	13		х				
19	Procedure for monitoring AGM resolutions	14		х				
20	Minimum and maximum number of members comprising the corporation's Board of Directors	15	х	х				
21	Procedure for the selection and continued service of Board members	15	x	x				
22	The duties, rights, and functions of the corporation's Board members	17	х	х				
23	Board of Directors' compensation policy	17		Х				
24	Policy on hiring advisory services for Board members	17		х				
25	Induction policy for new Board members	17		х				
26	Special requirements to be an Independent Director of the company	19	x	x				
27	Mechanisms allowing complaints to be filed regarding illegal or unethical behavior	22			x			
28	Policy defining the procedure for the evaluation, approval, and disclosure of operations with related parties	23		х				
29	Responsibilities and duties of the chairperson of the Board, the CEO, the general manager, and other senior management positions	24		х				
30	Criteria for the evaluation of senior management performance	24		х				
31	Policy for establishing and evaluating senior management compensation	24		х				
32	Comprehensive risk management policy	25				х		
33	Responsibilities of the head of internal auditing	26		х				
34	Policy for the appointment of the external auditor, duration of the agreement, and criteria for renewal	27		х				
35	Policy for the disclosure and communication of information to investors	28		Х				

 $<sup>(\</sup>mbox{\ensuremath{^{\star}}})$  Includes AGM Regulations, Board of Directors' Regulations, or others issued by the corporation.

 $<sup>(\</sup>ensuremath{^{\star\star}})$  Specify the name of the document unless it is the corporate by laws.

# **Report on Shareholding Structure by Investor Type**

Additional annex to the Section of the Report: "Report on Shareholding Structure by Investor Type", updated for 2024.

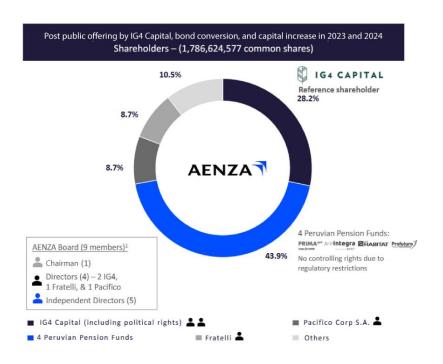
Holding by Type of Holder of Issuer's Shares or Ownership Interests (At the Close of the Fiscal Year)	No. Of Holders	Stake % <sup>1</sup>
Members of the corporation's Board of Directors and senior management, including relatives.  2	0	
Corporation's employees not included in number 1.	19	0.01 %
3. Individuals not included in numbers 1 or 2.	1,968	10.43 %
Pension funds managed by pension fund management companies under the supervision of the Peruvian Superintendency of Banking, Insurance, and Private Pension Fund Management Companies.	12 (4 AFPs - 3 funds each)	43.90 %
5. Pension funds managed by the Peruvian Pension Normalization Office (ONP).	1	0.17 %
6. Peruvian government entities, with the exception of number 5.	0	
7. Banks, financial entities, municipal savings banks, micro- and small enterprises, rural savings banks and savings and loan cooperatives under the supervision of the Peruvian Superintendency of Banking, Insurance, and Private Pension Fund Management Companies.	0	
8. Insurance companies under the supervision of the Peruvian Superintendency of Banking, Insurance, and Private Pension Fund Management Companies.	0	
9. Brokers under the supervision of the Peruvian Securities and Exchange Commission (SMV).	2	
10. Investment funds, mutual funds, and trust funds that fall within the scope of the Stock Market Act and the Investment Funds Act; and bank trusts within the scope of the General Financial System Act.	7	0.01 %
11. Standalone trusts and foreign bank trusts, to the extent they can be identified.	25	33.47 %
12. Foreign depositaries listed as shareholders in ADR or ADS programs.	0	
13. Foreign depositaries listed as shareholders not included in number 12.	1	0.22 %
14. Foreign custodians listed as shareholders.	0	
15. Entities not included in the preceding numbers <sup>3</sup>	22	11.78 %
16. Shares belonging to the S&P/BVL Peru Select Index or securities representing these shares in the corporation's portfolio.	0	

Holding by Type of Holder of Issuer's Shares or Ownership Interests (At the Close of the Fiscal Year)	No. Of Holders	Stake % <sup>1</sup>
Total	2,057	100 %

Holdings by Holders of Shares or Ownership Interests Included in the S&P/BVL Perú Select Index, By Residence (At the Close of the Fiscal Year)					
Domiciled	1,986	66.21 %			
Non-domiciled	71	33.79 %			
Total	2,057	100 %			

<sup>1/</sup> Rounded to two decimal places.

# **Shareholding Structure**



<sup>2/</sup> Term "Relatives" as defined in the Regulations on Indirect Ownership, Relationships, and Economic Groups, issued by the SMV.

<sup>3/</sup> Term "Entities" as defined in the Regulations on Indirect Ownership, Relationships, and Economic Groups, issued by the SMV.

#### **Investor Relations**

In 2024, we had the opportunity to take part in the Credicorp Capital 2024 Investors Conference, held in person in Lima, Peru. Additionally, we conducted a Road Show for the issuance of an international bond in the United States and London.

In total, we held more than 250 in-person and virtual meetings with investors.

Requests for information: <a href="mailto:paola.pastor@aenza.com.pe">paola.pastor@aenza.com.pe</a>

# Kinship Relations

There are no relevant kinship relations between the corporation's shareholders and its senior management.

# **Corporate Name** [GRI 2-1]

AENZA S.A.A. (formerly Graña y Montero S.A.A.) was incorporated by virtue of the notarially recorded instrument dated August 12, 1996, as a result of the spinoff process from Inversiones Graña y Montero S.A., and registered in Card 31617 and Electronic Card 11028652 of the Registry of Companies in and for Lima.<sup>3</sup>

# **Capital Stock**

The Company's capital stock as of December 31, 2024, is S/ 1,786,624,577 represented by 1,786,624,577 shares with a par value of S/ 1.00 each, of which 1,371,964,891 are registered with the Public Records Office.

#### **Main Shareholders**

As of December 31, 2024, we have 2,075 shareholders, of which approximately 99.28% hold less than 1 % of the capital stock and around 0.004% hold from 1% to 5%. Our largest shareholders are IG4, Prima AFP, Integra AFP, Profuturo AFP, Habitat AFP, Pacífico Corp SAC and Fratelli Investments.

Table 32. Main Shareholders as of December 31, 2024

Shareholder Name	Number of Shares	Stake	Country
La Fiduciaria FID. IG4 (includes political rights)	504,123,169	28.22 %	JERSEY
AFP Prima	302,367,397	16.92 %	PERU

<sup>&</sup>lt;sup>3</sup> The group's first company, AENZA (hereinafter, the "Company"), was created in 1933, and incorporated in Peru on August 12, 1996, as a result of the spinoff from Inversiones GyM S.A. (previously Graña y Montero S.A.).

Shareholder Name	Number of Shares	Stake	Country
AFP Profuturo	190,954,339	10.69 %	PERU
AFP Integra	170,229,526	9.53 %	PERU
Fratelli Investment Limited	155,705,512	8.72 %	BERMUDAS
Pacifico Corp SAC	154,484,755	8.65 %	PERU
AFP Habitat	120,821,934	6.76 %	PERU
Lopez de Romaña Dalmau Hernando Diego	93,219,681	5.22 %	PERU
Subtotal	1,691,906,313	94.71 %	
Other Shareholders	94,718,264	5.30 %	
Total	1,786,624,577	100 %	

# **Share Evolution**

The share price at the close of the year was S/ 0.465 per share. The volume traded during the year totaled S/ 21,585,881.18. The variation of AENZAC1 was a 22.6% decrease compared to the closing price of 2023.

Table 33. AENZA S.A.A. Variable Annuity

ISIN MNEMONIC	Year -			Average		
CODE	month	Start S/	End S/	High S/	Low S/	Price S/
PEP736581005 AENZAC1	2024-01	0.55	0.56	0.56	0.55	0.55
PEP736581005 AENZAC1	2024-02	0.57	0.79	0.81	0.56	0.75
PEP736581005 AENZAC1	2024-03	0.81	0.74	0.82	0.7	0.74
PEP736581005 AENZAC1	2024-04	0.7	0.7	0.73	0.6	0.69
PEP736581005 AENZAC1	2024-05	0.73	0.67	0.73	0.67	0.7

PEP736581005 AENZAC1	2024-06	0.67	0.61	0.67	0.61	0.66
PEP736581005 AENZAC1	2024-07	0.6	0.57	0.6	0.54	0.58
PEP736581005 AENZAC1	2024-08	0.59	0.56	0.59	0.53	0.56
PEP736581005 AENZAC1	2024-09	0.55	0.51	0.55	0.49	0.51
PEP736581005 AENZAC1	2024-10	0.51	0.52	0.52	0.51	0.52
PEP736581005 AENZAC1	2024-11	0.51	0.5	0.52	0.5	0.51
PEP736581005 AENZAC1	2024-12	0.495	0.465	0.5	0.465	0.472

# **Dividend Policy**

Pursuant to Articles 230 et seq. of the Business Corporations Act, the Annual General Meeting may resolve on the distribution of dividends charged to the profits obtained or freely available reserves, once the audited annual financial statements have been approved and taking into consideration the proposal put forth by the Company's Board of Directors.

The form, method, and occasion of payment of dividends shall be defined by the Annual General Meeting or the Board of Directors, in the event of delegation, for which purpose they shall take into account the Company's liquidity situation and financial equilibrium.

The Annual General Meeting may resolve to distribute dividends in addition to those agreed to in the Annual General Meeting each year, and may delegate to the Board of Directors the power to agree on the distribution of dividends on account.

In all cases, the resolution for the distribution of dividends is required to comply with the restrictions and commitments contained in the financing agreements entered into by the Company, and especially the Benefits and Cooperation Agreement entered into by and between AENZA S.A.A. and the Ad Hoc Public Prosecutor's Office on September 15, 2022, according to which:

- Dividends may not be distributed until at least 40% of the civil reparations have been paid off.
- After surpassing the 40% threshold mentioned above, for each sol or dollar allocated for the payment of dividends, the Company shall amortize the payment of civil reparations in equal quantity.

# **Company Duration**

AENZA S.A.A. (formerly Graña y Montero S.A.A.) was incorporated with a perpetual existence.

Corporate Name	AENZA S.A.A. (formerly Graña y Montero S.A.A.).
Address	Av. Petit Thouars 4957, Miraflores
Phone	51-1-213 0300
Contact Person	Paola Pastor
Email Address	paola.pastor@aenza.com.pe
Articles of Incorporation	Notarially recorded instrument dated August 12, 1996
Public Records Office	Card 131617 – Electronic Card 11028652
Capital Stock	S/ 1,786,624,577
Shares	1,786,624,577
Shares in Portfolio	0
ISIC	6619
Existence	Perpetual
Events	See chapters
Sector and Competence	AENZA S.A.A (formerly Graña y Montero S.A.A.) is an investment firm whose main subsidiaries belong to the concessions, oil, construction, engineering, and shopping centers and entertainment sectors. It also provides management services exclusively for its subsidiaries.
Net Income	2024 (USD 1,052.34 millions)
Leases	S/ 11.3 millions
Management	S/ 43.4 millions
All services have been ren	ndered in the following countries: Peru, Chile, and Colombia
CAPEX 2024	USD 73.3 millions
Administrative or Arbitration Proceedings	See notes to audited financial statements
Person(s) Responsible for Drafting and Reviewing Financial Information	Renzo Temoche – VP of Financial Planning and Control
External Auditors	Emmerich y Asociados S.C. de R.L. a member firm of KPMG

**Table 34. Shares (2024)** 

Shares	Percentage
Cumbra Perú S.A.	99.55%
UNNA Energía S.A. (formerly GMP S.A.)	95%
UNNA Transporte S.A.C. (formerly Concar S.A.C.)	99.99%
CUMBRA Ingeniería S.A. (formerly GMI S.A.)	89.41%
Carretera Sierra Piura S.A.C. (formerly Concesión Canchaque S.A.C.)	99.96%
Carretera Andina del Sur S.A. (formerly Survial S.A.)	99.99%
Viva Negocio Inmobiliario S.A.	99.54%
Red Vial 5 S.A. (formerly Norvial S.A.)	67%
Promotora Larco Mar S.A.	46.55%
Tren Urbano de Lima S.A. (formerly GyM Ferrovías S.A.)	75%

# **General Information on the Company**

#### a) Incorporation and Operations

AENZA S.A.A. (hereinafter, the "Company") was incorporated in Peru on August 12, 1996, as a result of the spinoff from Inversiones GyM S.A. (previously Graña y Montero S.A.).

The legal domicile and corporate headquarters are located at Av. Petit Thouars 4957, District of Miraflores, Province and Department of Lima, and its shares are listed on the Lima Stock Exchange.

The Company is a holding company, consisting of the Company and its subsidiaries (hereinafter, the "Group"). Its main activity is to hold investments in different companies in the Group. The Company also provides general management, financial management, commercial management, legal counsel, human resources management, and office lease services to the Group's companies.

The Group is a conglomerate of companies whose operations encompass different business activities, with the most notable being engineering and construction, infrastructure (operation of public concessions), energy (oil exploration and production, gas processing, and the transportation and distribution of hydrocarbons and byproducts), real estate projects, and corporate services.

#### b) Authorization for the Issuing of Financial Statements

The consolidated financial statements for the year ended December 31, 2024 were prepared and issued with the authorization of the management and the Board of Directors in February, 2025 and will be submitted for the consideration and approval of the Annual General Meeting. (In the opinion of the management, the financial statements as of December 31, 2024 will be approved without amendments.)

#### c) Company's Current Situation

National Superintendence of Customs and Tax Administration" (SUNAT).

As of December 31, 2024, the Company estimates that the maximum exposure for the Corporation's tax contingencies amounts to S/439.6 million (S/411.6 million as of December 31, 2023), as detailed:

- (i) Appeal Process before the Tax Court for S/401.1 million: (i) AENZA S.A.A., income tax for the years 2014, 2015, 2016, and 2017 for S/232.4 million; (ii) CUMBRA Perú S.A., income tax for the years 2012, 2014, and 2016 for S/116.6 million; (iii) CUMBRA Ingeniería S.A., income tax for 2013, 2014, 2015, 2016, and 2019 for S/35.5 million; (iv) Consorcio Constructor Ductos del Sur, income tax for the year 2014 for S/15.3 million; (v) Unna Transporte S.A.C., income tax and general sales tax for the year 2015 for S/0.8 million; and (vi) Consorcio Constructor Chavimochic, income tax for the year 2016 for S/0.5 million.
- (ii) Claim Process before SUNAT for S/33.1 million: (i) AENZA S.A.A., for income tax of 2018 for S/29 million; (ii) CUMBRA Ingeniería S.A., for income tax of 2020 and 2021 for S/4 million; and (iii) Consorcio Ítalo Peruano for the year 2018 for S/0.1 million.
- (iii) Claim Process before the Judiciary for S/5.4 million at AENZA S.A.A., for income tax for the years 2010, 2011, 2012, and 2013 for S/5.4 million.

# Peruvian Securities and Exchange Commission (SMV) Sustainability Report

# **CORPORATE SUSTAINABILITY REPORT (10180)**

Name:	
AENZA S.A.A.	
Fiscal Year:	2024
Website:	https://www.aenza.com.pe/inicio
Name or DBA of the Reviewing Company: <sup>1</sup>	
RPJ	

<sup>&</sup>lt;sup>1</sup> Only applicable in the event that the information contained in this report was reviewed by a specialized company (e.g., an auditing or consulting firm).

-	<u>Complete</u>
I. Environment and Climate Change	
Environmental Policy	YES
Greenhouse Gas (GHG) Emissions)	YES
<u>Water</u>	YES
<u>Energy</u>	YES
Solid Waste	YES
II. Social	
<u>Stakeholders</u>	YES
<u>Labor Rights</u>	YES
<u>Human Rights</u>	YES
III. Supplementary Information	
Supplementary Information	YES

## I. ENVIRONMENT AND CLIMATE CHANGE

## **Environmental Policy:**

Question 1	Yes	No	Explanation:
Does the corporation have an environmental policy or a management system that includes environmental commitments?	x		We have a public Environmental Policy that establishes the principles and commitments for managing environmental impacts in the performance of our projects and operations. This policy applies to all companies comprising the corporation and all their members.

a. If the answer to question 1 is "yes," specify the name of the document containing the policy or management system adopted by the corporation, the approval date, and the year in which it was first implemented

Document Name	Date Approved	Year First Implemented
Corporate Environmental Policy	August 12, 2024	2024

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

	Yes	No	Explanation:
Was said environmental policy or management system approved by the Board of Directors?		Х	The policy was approved by the CEO.
Does said environmental policy or management system include risk management and the identification and measurement of the environmental impacts of its operations in relation to climate change (*)?	X		The environmental policy covers the management of environmental risks and impacts.
Does the corporation have an annual report evaluating the results of its environmental policy, which is submitted to the Board of Directors?	Х		The consolidated annual report contains information on environmental performance. This document is annually approved by the board.

<sup>(\*)</sup> The corporation's climate change management is expected to include both "physical" aspects (floods, landslides, droughts, desertification, etc.) and/or aspects for the "transition" to a new low-carbon economy (use of new technologies, decarbonization of investment portfolios, etc.).

Question	2
QUESTION	_

Yes No Explanation:	
---------------------	--

During the fiscal year, was the Company the subject of any investigation, community grievances, public controversy, or corrective actions, preliminary injunctions, fines, or other	x	There were no environmental investigations, fines, or penalties during the fiscal year.
penalties involving a violation of environmental standards on the Company's part? (*)		

- (\*) In this point, the corporation is expected to include any investigations, community grievances, public controversies, or corrective actions, preliminary injunctions, fines, or other punishments tied to material impacts. According to the Global Reporting Initiative, material topics are topics that represent the organization's most significant impacts on the economy, environment, and people, or that substantially influence stakeholder valuations and decisions.
- a. If the answer to Question 2 is "yes," please indicate the type of investigation, community grievance, public controversy, corrective action, preliminary injunction, fine, or other punishment involving the violation of environmental standards to which the corporation was subject during the fiscal year, as well as the status or situation thereof as of the close of the fiscal year:

Investigation, Community Grievance, Public Controversy, Corrective Measure, Preliminary Injunction, Fine, or Other Punishment	Status or Situation

b. Indicate whether the corporation remains involved in any investigation, community grievance, public controversy, corrective action, preliminary injunction, fine, or other punishment involving the violation of environmental standards that was begun in previous fiscal years, as well as the status or situation thereof as of the close of the fiscal year:

Investigation, Community Grievance, Public Controversy, Corrective Measure, Preliminary Injunction, Fine, or Other Punishment	Status or Situation

## **Greenhouse Gas (GHG) Emissions:**

Question 3	Yes	No	Explanation:
Does the corporation measure its GHG emissions (*)?	х		AENZA conducted its first analysis of both direct and indirect emissions across all its business units in 2024. The calculation was performed by a specialized entity called Carbon Responsible, which analyzed AENZA's emissions, the capacity of its data, and the quality of

			said data for the 2023 fiscal year. The results of this analysis were received in the second half of 2024.
(#) Consentences Consent (CLICS). Consentences many of the extracontract with a	41	4 1 -	

<sup>(\*)</sup> Greenhouse Gases (GHGs): Gases forming part of the atmosphere, whether natural or manmade, that trap the sun's energy in the atmosphere, causing it to grow hotter (Law 30754 – Framework Act on Climate Change, as substituted or amended from time to time).

a. If the answer to question 3 is "yes," please specify the following

Document Name	Information Required
If the corporation has a certificate, report, or third- party document proving the measurement of its total GHG emissions (*), indicate the name thereof, the issue date, and whether it is valid and in force as of the closing date of the fiscal year.	We have a report carried out by the specialized entity Carbon Responsible (United Kingdom), which analyzed AENZA's emissions, the capacity of its data, and the quality of said data for the 2023 fiscal year. The results of this analysis were received in the second half of 2024.
If the corporation has an internally developed platform, tool, or standard for the measurement of total GHG emissions (*), indicate the name thereof, its implementation date, and, where applicable, the last time it was updated.	We do not have any internal platform, tool, or standard for the development of greenhouse gas emissions measurement.

<sup>(\*)</sup> The total GHG emissions generated by a corporation are known as its corporate carbon footprint.

b. If the answer to question 3 is "yes," please provide the following information for the last three (3) fiscal years:

	Total GHG Emissions (MT CO₂e)					
Fiscal Year	Scope 1 (*)	Scope 2 (**)	Scope 3 (***)			
2023	58534,99	44127,57	27266,51			

<sup>(\*)</sup> **Scope 1:** GHG emissions directly generated by the corporation, e.g., emissions from combustion processes in boilers, furnaces, vehicles, etc.

<sup>(\*\*\*)</sup> **Scope 3:** All other GHG emissions indirectly generated by the corporation, e.g., air travel, overland travel, paper consumption, employee transportation, etc.

Question 4	Yes	No	Explanation:
Does the corporation have GHG emissions reduction targets or goals?		X	Our plan involves an initial measurement stage, so that the possibility of defining targets and goals can be evaluated in the future.

<sup>(\*\*)</sup> **Scope 2:** GHG emissions generated indirectly due to the corporation's energy use.

a. If the answer to question 4 is "yes," indicate the name of the document containing the corporation's GHG emissions reduction targets or goals, the approval date of the targets or goals, and the first year in which the corporation applied them:

Document Name	Date Approved	Year of Application

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

Yes	No	Explanation:

#### Water:

Question 5	Yes	No	Explanation
Does the corporation measure water consumption (in m³) in all its activities?	Х		

If the answer to question 5 is "yes," provide the following information for the last three (3) fiscal years:

Fiscal Year	Total Water Consumption (m³)
2022	1489321,5
2023	1310590,23
2024	345282

Question 6	Yes	No	Explanation:
Does the Company measure its water footprint (*)?		Х	It keeps records of water consumption and the metrics required for the water footprint can be established, but thus far, a measurement pilot program has only been implemented in one project.

<sup>(\*)</sup> Water Footprint: Indicator defining the total volume of water used and impacts caused by the production of goods and services. Takes into account direct and indirect water consumption throughout the entire production process, including different stages in the supply chain ("Standards Promoting the Voluntary Measurement and Reduction of Water Footprint and Shared Value in Hydrographic Basins" - Head Office Resolution 023-2020-ANA, as substituted or amended).

If the answer to question 6 is "yes," please specify:

Water Footprint Measurement	Required Information
If the corporation has a third-party certificate, report, or document proving the measurement of its water footprint, indicate the name thereof, the issue date, and whether it is valid and in force as of the closing date of the fiscal year.	
If the corporation has an internally developed platform, tool, or standard for the measurement of its water footprint, indicate the name thereof, its implementation date, and, where applicable, the last time it was updated.	

Question 7	Yes	No	Explanation:
Does the Company have targets or goals to reduce its water consumption?		X	We have an environmental and social management system that tracks this indicator. However, the management objectives have been defined around topics identified as material.

a. If the answer to Question 7 is "yes," indicate the name of the document containing the water consumption reduction objectives or goals adopted by the corporation, its approval date, and the year when the corporation first applied it

Document Name	Date Approved	First Year Applied

b. If the answer to Question 7 is "yes," please specify:

	Yes	No	Explanation:
Were these reduction targets or goals approved by the Board of Directors?			

Question 8	Yes	No	Explanation:
Does the corporation keep records of effluent quality (*)?		X	Environmental management plans or Environmental Impact Studies delivered by the client at the start of a contract or project are complied with. Our clients manage and control the process according to what is established in their environmental management instrument

(\*) Effluent: Direct discharge of wastewater into the environment, in which the concentration of pollutants must meet the Maximum Permissible Limits (MPLs) established by Peruvian law. Wastewater is considered to mean that whose characteristics have been modified by manmade activities, which requires prior treatment, and which may be dumped into a natural body of water or reused (Glossary of Terms for Peruvian Environmental Management, General Directorate of Environmental Management Policies, Standards, and Instruments, Ministry of the Environment (MINAM).

If the answer to question 8 is "yes," specify the name of the document proving that records are kept on effluents:

Document Name		

#### **Energy:**

Question 9	Yes	No	Explanation:
Does the corporation measure its energy consumption (in kWh)?	X		

If the answer to question 9 is "yes," provide the following information for the last three (3) fiscal years:

Fig. at Wass	Total Energy
Fiscal Year	Consumption (kWh)
2022	207880890
2023	354511410
2024	379000760

Question 10	Yes	No	Explanation:
Does the Company have targets or goals to reduce its energy consumption?		x	We have an environmental and social management system that tracks this indicator. However, the management objectives have been defined around topics identified as material.

a. If the answer to question 10 is "yes," provide the name of the document containing the reduction goals adopted by the corporation, its approval date, and the year in which it was first applied:

Document Name	Date Approved	Year First Applied

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

	Yes	No	Explanation:
Were said reduction targets or goals approved by the Board of Directors?			

## **Solid Waste:**

Question 11	Yes	No	Explanation:
Does the corporation measure the solid waste it generates (in tons)?	х		

If the answer to question 11 is "yes," please provide the following information for the last three (3) fiscal years:

Fiscal Year	Hazardous Solid Waste (MT) (*)	Non-Hazardous Solid Waste (MT) (**)	Total Solid Waste '(MT)
2022	40670,21	65017	105687,21
2023	26873,56	1550478,62	1577352,18
2024	121595,24	796534,79	918130,02

<sup>(\*)</sup> Hazardous solid waste: Hazardous solid waste is considered to mean that established in Annex III of the Regulations on Legislative Order (Decreto Legislativo) 1278 – the Legislative Order approving the Comprehensive Solid Waste Management Act, approved by Executive Order (Decreto Supremo) 014– 2017–MINAM, as substituted or amended.

<sup>(\*\*)</sup> Non-hazardous solid waste: Non-hazardous solid waste is considered to mean that established in Annex V of the Regulations on Legislative Order (Decreto Legislativo) 1278 – the Legislative Order approving the Comprehensive Solid Waste Management Act, approved by Executive Order (Decreto Supremo) 014– 2017–MINAM, as substituted or amended.

Question 12	Yes	No	Explanation:
Does the Company have targets or goals to manage (reduce, recycle, or reuse) its solid waste?		x	We have an environmental and social management system that tracks this indicator, as well as experience in the reuse of solid waste. However, the management objectives have been defined around topics identified as material.

a. If the answer to question 12 is "yes," provide the name of the document containing the solid waste management goals adopted by the corporation, its approval date, and the year in which it was first applied.

Document Name	Date Approved	Year First Applied

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

	Yes	No	Explanation:
Were said reduction goals approved by the Board of			
Directors			

# II. SOCIAL

# **Stakeholders**:

Question 13	Yes	No	Explanation:
Has the Company identified risks and opportunities in relation to its stakeholders (e.g., team members, suppliers, shareholders, investors, customers, the community, etc.)?	X		Stakeholder mapping is done on an ongoing basis, and actions are taken for each type of stakeholder

a. If the answer to question 13 is "yes," please specify:

	Yes	No	Explanation:
Does it have an action plan to manage the risks and opportunities related to its stakeholders?	x		We map stakeholder- related risks that may affect our operations, as well as opportunities.
Does the Company have a report evaluating the results of its action plan, and has the report been submitted to the Board of Directors?	х		The Company has a positioning strategy with its stakeholders that is submitted to the Board of Directors.
Does it publicly disclose its action plan and advances made with its stakeholders?		Х	The report and progress indicators are managed internally.

b. If the answer to question 13 is "yes," indicate the name of the document containing the corporation's action plan in relation to its stakeholders:

Document Name
AENZA Code of Business Conduct
Consolidated Report
Corporate Positioning Strategy

Question 14	Yes	No	Explanation
During the fiscal year, did the corporation have any material disputes or conflicts (*) with any of its stakeholders, including social conflicts contained in the Social Conflict Report by the Ombudsman's Office (**) and the Willaqniki Report on social conflicts issued by the Prime Minister's Office (***)?		x	There were no material disputes or conflicts during the fiscal year.

- (\*) According to the Global Reporting Initiative, material topics are topics that represent the organization's most significant impacts on the economy, environment, and people, or that substantially influence stakeholder valuations and decisions.
- (\*\*) A "social conflict" is understood to mean "a complex process in which society, the state, and companies perceive their objectives, interests, values, or needs as contradictory, and that contradiction may result in violence." Social Conflict Prevention and Governability Bureau of the Peruvian Ombudsman's Office. Social Conflict Report 186 (August 2019), Lima, 2019, p. 3.
- (\*\*\*) A "social conflict" is defined as the "dynamic process in which two or more social actors perceive their interests to be contradictory, generally due to the exercise of a fundamental right or access to goods and services, leading them to take actions that may constitute a risk or threat to governability and/or public order. As a social process, it may escalate into incidents of violence between the parties involved, warranting the coordinated intervention of the government, civil society, and the production sector. Social conflicts are addressed when the underlying demands fall within the government's policies and guidelines." Source: Secretariat of Social Management and Dialogue of the Prime Minister's Office. ABCs of the Secretariat of Social Management and Dialogue. Lima, 2018, p.3.

If the answer to question 14 is "yes," indicate the material dispute or conflict with any of the corporation's stakeholders; the status or situation thereof; and the year in which said dispute or conflict began:

Dispute or Conflict	Status or Situation	Year Started

Question 15	Yes	No	Explanation:
Does the Company include environmental, social, and corporate governance (ESG) matters in its purchasing criteria and/or the selection of providers of goods and/or services?	x		Tender terms include OSHE requirements in accordance with the type of service. These criteria are evaluated during the tender process.

If the answer to question 15 is "yes," specify the name of the document proving the inclusion of ESG matters in its criteria for purchases and/or the selection of providers of goods and/or services:

Document Name	
Terms of Reference (ToR)	

#### **Labor Rights:**

Question 16	Yes	No	Explanation:
Does the corporation have a labor policy?	Х		Code of Conduct and Internal Regulations. In addition to other associated documents.

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

	Yes	No	Explanation:
Was said labor policy approved by the Board of Directors?	Х		
Does the Company have a report evaluating the results of its labor policy, and has said report been provided to the Board of Directors?	х		The Board's Talent Committee monitors the progress of human resources strategies.

b. If the answer to question 16 is "yes," indicate whether said labor policy includes and/or promotes, as applicable, the following topics. Additionally, please specify the name of the document proving its adoption, approval date, and the year in which the corporation first applied it:

	Yes	No	Document Name	Date Approved	Year First Applied
a. Equality and non- discrimination	Х		Diversity, Equity, and Inclusion Policy	March 1, 2022	2022
b. Diversity	Х		Diversity, Equity, and Inclusion Policy	March 1, 2022	2022
c. Prevention of sexual harassment (*)	х		Code of Business Conduct	November 2, 2020	2018
d. Prevention of crimes of sexual harassment and stalking (**)	х		Code of Business Conduct	November 2, 2020	2018
e. Freedom of association and collective bargaining	Х		Human Rights Policy	December 15, 2021	2021
f. Eradication of forced labor	Х		Human Rights Policy	December 15, 2021	2021
g. Eradication of child labor	Х		Human Rights Policy	December 15, 2021	2021

<sup>(\*)</sup> Take into account the scope of Law 27942.

<sup>(\*\*)</sup> Take into account the scope of Articles 151-A and 176-B of the Penal Code, respectively.

c. Please indicate the number of men and women in the organization and the percentage of total team members they account for.

Team Members	Number	Percentage total members
Women	1718	15
Men	10032	85
Total	11750	100,00

Question 17	Yes	No	Explanation:
During the fiscal year, was the Company the subject of an investigation or any corrective actions, preliminary injunctions, fines, or other penalties tied to failure to comply with labor, health and safety, and force labor or child labor laws?	х		In 2024, we had four ongoing processes and the corporation's companies are taking the necessary corrective measures.

a. If the answer to question 17 is "yes," indicate the type of investigation, corrective action, preliminary injunction, fine, or penalty to which the Company was subject during the fiscal year tied to a failure to comply with labor, health and safety, forced labor or child labor laws, as well as the status or situation thereof at the close of the fiscal year:

Investigation, Preliminary Injunction, Fine, or Other Penalty	Status or Situation
UNNA Transporte: A process imposed by the Superintendency of Lima Metropolitana due to labor relations; a process imposed by the Superintendency of Cusco; and another by the Superintendency of Piura for social benefits.	These proceedings are still ongoing, and the companies are taking the necessary corrective measures.

b. Specify whether the corporation is involved in any ongoing investigations, corrective actions, preliminary injunctions, fines, or punishments from previous fiscal years regarding a failure to comply with labor, health and safety, forced labor or child labor laws, as well as the status or situation thereof at the close of the fiscal year:

Investigation, Preliminary Injunction, Fine, or Other Punishment	Status or Situation			
UNNA Transporte: A process imposed by the Superintendency of Lima Metropolitana due to a workplace accident.	These proceedings are still ongoing, and the companies are taking the necessary corrective measures			

UNNA Energía: Two processes imposed by	
SUNAFIL of Piura, due to labor relations and	
collective labor relations.	
GyM OSSA: A process imposed by the Regional	
Superintendency of Moquegua due to profit	
sharing.	

Question 18		No	Explanation:
Does the corporation perform an annual evaluation of its compliance with or observance of occupational health and safety standards?	X		

Question 19	Yes	No	Explanation:
Does the Company keep records of occupational accidents?	Х		Records are kept by the Safety Area.

If the answer to question 19 is yes, please provide the following information regarding occupational accidents (\*) involving direct employees (\*\*) and contractors' employees (\*\*\*) in the last three (3) fiscal years:

Indicator	Fiscal Year	(Fiscal Year - 1)	(Fiscal Year - 2)	
Fiscal Year	2024	2023	2022	
No. of direct employees	11,750	12,787	15,546	
Total hours worked by all direct employees during the fiscal year	31,694,231	30,114,033	34,436,525	
No. of minor accidents (Direct Employees)	125	62	125	
No. of incapacitating accidents (Direct Employees)	30	39	29	
No. of fatal accidents (Direct Employees)	0	0	1	

Indicator	Fiscal Year	(Fiscal Year - 1)	(Fiscal Year - 2)
Fiscal Year	2024	2023	2022
No. of contractors' employees	2,496	5,027	9,004
Total hours worked by all contractors' employees during the fiscal year	18,418,263	15,650,352	13,075,461
No. of minor accidents (contractors' employees)	26	23	33
No. of incapacitating accidents (contractors' 7 employees)		6	5
No. of fatal accidents (contractors' employees)		0	1

<sup>(\*)</sup> Minor Accident: Event involving an injury resulting, after the corresponding medical evaluation, in a brief period in which the victim is away from work and returns to his/her normal labors no later than the following day.

**Incapacitating Accident**: Event involving an injury resulting, after the corresponding medical evaluation, in a justified leave from work and medical treatment.

**Fatal Accident**: Event involving injuries that result in the worker's death.

**Source**: Glossary of Terms of the Regulations on Law 29783 – the Occupational Health and Safety Act – Executive Order 005-2012-TR, as substituted or amended from time to time.

<sup>(\*\*\*)</sup> Contractors' employees are those who perform outsourced activities.

Question 20	Yes	No	Explanation:
Does the corporation measure its workplace climate?	Х		

## a. If the answer to question 20 is "yes," specify

	Yes	No	Explanation:
Does the corporation have targets or goals for improving its workplace climate?	Х		

b. If the corporation reports having objectives or goals for improving its workplace climate, indicate the name of the document containing said objectives, the approval date, and the year in which the corporation first applied it

	Document Name	Date Approved	Year First Applied	
Workplace Climate Procedure		January 1, 2024	2024	

<sup>(\*\*)</sup> Direct employees are considered those with a direct employment relationship with the corporation under any type of contract.

Question 21	Yes	No	Explanation:
Does the corporation have a talent manage policy for its team members?	х		

a. If the answer to question 21 is "yes," indicate the name of the document containing the talent management policy for the Company's team members:

# Code of Business Conduct Corporate Performance Management Policy Corporate Compensation Policy Corporate Academic Policy Expatriate Policy

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

	Yes	No	Explanation:
Was this talent management policy approved by the Board of Directors?		Х	The policies are approved by those responsible for the area that supervises their compliance, such as the Human Resources area.

Question 22	Yes	No	Explanation:
Does the corporation have procedures for identifying and punishing sexual harassment and workplace hostility? (*)	х		

<sup>(\*)</sup> Take into consideration the scope established in Law 27942 with regard to sexual harassment, and the scope of Executive Order 003-97-TR as it applies to workplace hostility, as substituted or amended.

If the answer to question 22 is "yes," indicate the name of the corporate document containing procedures for the prevention of sexual harassment and acts of hostility in the workplace:

Document Name
AENZA Code of Business Conduct
Corporate Policy for the Prevention and Sanction of Sexual Harassment
Vial y Vives-DSD Internal Regulations on Order, Health, and Safety

## **Human Rights**:

Question 23	Yes	No	Explanation:
Does the Company have a policy or an internal and external management system that includes a channel for complaints/grievances to address impacts on human rights?	X		We have a Grievance Channel Management Procedure, which refers to the communication channels available to report any situation related to: Workplace Sexual Harassment, Occupational Health and Safety, and/or abuse of authority, discrimination, equal treatment and opportunities, workplace harassment.
Does the Company document and report, within a given time period, the results of the investigations conducted in response to the complaints/grievances referred to in the preceding question?	X		Yes. The cases investigated are presented to the Ethics Commission, which meets monthly and is composed of the CEO, Legal VP, Corporate VP, Corporate Human Management Manager, and Corporate Compliance Manager.

a. If the answer to question 23 is "yes," indicate the name of the document containing the policy or the internal and external management system adopted by the corporation, the issue date, and the year in which the corporation first implemented it:

Document Name	Date Approved	Year First Applied
Ethics Hotline Complaint Management Procedure	November 11, 2024	2024

b. If the answer to question 23 is "yes," please specify:

	Yes	No	Explanation:
Does the corporation have a report evaluating the results of its policy or internal and external management system for remedying impacts on human rights?		X	Although there isn't a consolidated report, AENZA addresses Human Rights issues in different areas of the company, such as Human Resources, Social Management, among others.
Does the corporation have a training plan on human rights matters applicable to the entire organization?		X	While there isn't a general Human Rights training plan, AENZA conducts specific training on prioritized topics such as workplace sexual harassment.

## III. SUPPLEMENTARY INFORMATION

Question 24	Yes	No	Explanation
Has the corporation obtained international corporate sustainability certification?	х		The corporation has specific safety, environmental, and antibribery certifications.

If the answer to question 24 is "yes," indicate the certification the corporation holds and provide an internet link where this certification can be verified.

International Certification	Link
CUMBRA: Our engineering and construction business lines in the region (Peru, Chile, and Colombia) achieved ISO 37001 Antibribery Certification. ISO 14001: Cumbra, Cumbra Ingeniería, Cumbra Ingeniería - Ecotec, Cumbra Vial y Vives, Cumbra Morelco, UNNA Energía, UNNA Infraestructura (in process for Línea 1), and VIVA (antibribery management system based on ISO 14001).	CUMBRA: <a href="https://cumbraingenieria.com.pe/reconocimientos-y-certificaciones/">https://cumbraingenieria.com.pe/reconocimientos-y-certificaciones/</a> UNNA Infraestrcutura: <a href="https://servicios.unna.com.pe/quienessomos/reconocimientos-y-certificaciones">https://servicios.unna.com.pe/quienessomos/reconocimientos-y-certificaciones</a>

Question 25	Yes	No	Explanation:
Does the corporation have a Corporate Sustainability Report other than the present report?	x		Aenza annually publishes the following documents: Consolidated Report (published on the investor website) and an ESG Brochure called 'Additional ESG indicators' which is reported on the web.

If the answer to question 25 is "yes," indicate the report name and provide an internet link where the most recently available report can be viewed:

Report Name	URL
ESG Brochure:	
'Additional ESG	
indicators'.	
Consolidated	
Report: The	
document presents	https://www.aenza.com.pe/resources/files/Brochure%20ESG%20Aditional%20Indicators%202023.pdf
performance	https://investorrelations.aenza.com.pe
information for the	
Economic and	
Governance	
Dimension, Social	
Dimension, and	

Environmental Dimension.	

# **Stakeholder Relations**

[GRI 2-29]

Stakeholder	Relatio	ns mechanisms	Frequenc y
Team members	-Corporate and by- company mailingInternal meetingsOpen channels of communication with managementInternal web portal (SharePoint)	-Instant messaging (WhatsApp, Telegram, Teams). -Social media (LinkedIn, Instagram, Chambita, among others). -Leadership and feedback surveys. -Others: newsletters, websites, posters, murals, televisions in offices and at operations.	Varies
Investors	-Shareholders' meetingOngoing dialogue with Investor Services OfficeEarnings callsMeetings with investors and analysts.	-Market reportsSignificant eventsPress releasesCorporate websiteAnnual Consolidated Report.	Varies
Suppliers	-Supplier portal. -Ethics hotline. -Meetings.	-Corporate email. -Tender processes.	Varies
Strategic Partners	-Specific meetingsCorporate website.	-Annual Consolidated Report.	Daily
Customers	Corporate and GovernmentOn-going meetingsSpecific reportsFormal communicationsAnnual Consolidated ReportWebsites.	Consumer client (B2C): -Customer service office (VIVA and Línea 1)Grievance register and suggestion boxToll-free service call centerSocial media.	Varies
Government	-Formal written communicationsAnnual Consolidated Report.	-Scheduled meetings.	Varies
I	-Community relations specialistsInquiries and grievances systemPeriodic meetingsLetters and communications.	-Programs and campaignsSocial mediaTelephone calls.	Varies
Media	-One-on-one meetings. -Interviews.	-Press releases -Website.	Varies

## **Supplementary Governance Indicators**

Corporate Governance
Table 35. Board of Directors' Composition by Gender

Board of Directors' Composition by Gender	2021		2022		2023		2024	
	M	F	M	F	M	F	M	F
No. of executive directors	0	0	0	0	0	0	0	0
No. of independent directors	3	0	3	0	3	0	5	0
Other non-executive directors	5	1	5	1	5	1	4	0
Total	8	1	8	1	8	1	9	0

## **Public Affairs**

Table 36. Contributions to Associations and Other Expenditures (in Soles)

Indicator	UNNA Infraestructura	UNNA Energía	CUMBR A	VIVA	2024	2023	2022	2021
Lobbying, interest representation, or similar	-	-	-	-	0	0	0	0
Local, regional, or national political campaigns/organizations/candidates	-	-	-	-	0	0	0	0
Trade associations or tax-exempt organizations	112,132.33	110,275	83,317	36,000	341,724. 3	199,585	405,498	479,062
Other (e.g., spending on ballot propositions or referendums)	-	-	-	-	0	0	0	0
Total contributions and other expenditures (currency: Soles)	112,132.33	110,275	83,317	36,000	341,724. 3	199,585	405,498	479,062
Data coverage (% of operations)	100 %	100 %	100 %	100 %	100 %	100 %	100 %	100 %

Table 37. Major Contributions and Expenditures

Matter or Topic	Corporate Position	Description	Total Expenditures in 2024 (Soles)
UNNA Infraestructura Promotion of infrastructure development	Support	Member of the Asociación para el Fomento de la Infraestructura Nacional (AFIN), which promotes the ethical, reliable, and sustainable development of public services to improve people's quality of life and Peru's competitiveness.	90,995.68
UNNA Energía Member of the SNMPE	Support	Member of the Sociedad Nacional de Minería, Petróleo y Energía, which promotes the ethical, reliable and sustainable development of hydrocarbon markets in Peru.	110,275
VIVA Promotion of infrastructure development, the real estate sector, and construction sector	Support	Member of the Asociación de Desarrolladores Inmobiliarios del Perú (ADI), consisting of the country's major real estate companies, investment funds, and banks engaged in promoting formal housing, urban lots, and offices.	36,000

# Other Large Expenditures

Organization Name	Organization Type	Total Expenditures in 2023 (Soles)
CUMBRA Chamber of Commerce: Peru, Chile, Colombia and Canada	Sbscription to the Chambers of Commerce of different countries such as Peru, Chile, Colombia, and Canada.	39,585
CUMBRA Union associations	Chilean Chamber of Construction. Colombia WEC Committee. Sociedad Nacional de Construcción e Infraestructura de Perú.	43,732
UNNA Infraestructura Unión Internacional de Transporte Público (UITP)	International association of public transport authorities, operators, policymakers, scientific institutes, and the sector services and supply to defend sustainable urban transportation.	3,392.65
UNNA Infraestructura Asociación Latinoamericana de Metros y Subterráneos	An association which fosters rail-based mass transit systems across Ibero-America, by sharing the substantial benefits represented by metros, trams, light rail, and railways.	17,744.0

## Company Code of Conduct Violations by Type

Offense Type	N°
Corruption or bribery	0
Discrimination or harassment	21
Customer data privacy	1
Conflicts of interest	8
Money laundering or insider trading	0

#### **Material Topics for the Business's Value Creation**

#### **Transparency, Ethics, and Corporate Governance**

#### Importance of the material topic:

Transparency, ethics, and corporate governance management is an important topic for us. Our corporate governance approach seeks to guarantee the company's sustainability, creating long-term value for investors and all our stakeholders. Compliance and ethics management are priorities in our corporate business strategy. The organization's senior management is committed to building a culture based on integrity and compliance to strengthen the trust of our stakeholders. Integrity and solid governance are essential for maintaining the trust of our investors, customers, and stakeholders, which directly affects our financial performance and reputation. They also guarantee strong and long-lasting business relationships, minimizing the risk of lawsuits, sanctions, and harm to our reputation, as well as operational and financial risks.

#### Strategy:

Our strategy is based on a sound Ethics and Compliance Program aligned with the highest standards. This program includes corporate policies such as the Code of Business Conduct, as well as anticorruption, antitrust, and responsible business practice policies. The organization has a Board of Directors with five independent members, specialized support committees, and a solid risk management and internal control system, periodically assessed by external auditors. We perform due diligence with customers, partners, and suppliers to prevent high-risk behaviors. We also have an independently managed Ethics Hotline to receive complaints and grievances, and a robust investigation and remediation process, which reflects the senior management's commitment to consolidating our reputation for integrity and transparency.

#### **Occupational Health and Safety**

#### <u>Importance of the material topic</u>:

Health and safety management is a core pillar of our operating framework and is integral to the sustainable development of our business. Our priority is to safeguard the wellbeing of our employees, contractors, and all stakeholders involved in our operations. By implementing a robust management system and fostering a culture of prevention, we seek to eliminate accidents, injuries, and occupational diseases. This commitment's importance goes beyond compliance; it is fundamental to our business success. Reducing work accidents not only lowers compensation costs and minimizes the loss of productivity but also plays a crucial role in attracting and retaining high-level talent. A solid safety culture improves our company's reputation, making us a preferred partner for customers and contractors. Investing in our people's health and safety not only protects them but also bolsters our profitability and long-term sustainability.

#### Strategy:

We manage occupational health and safety through an integrated management system aligned with international standards such as ISO 45001. We implement standardized policies, procedures, and controls to identify hazards, assess risks, and establish preventive measures in our operations. We promote a culture of safety through training, health programs, the use of technology, the automation of high-risk tasks, and channels for reporting unsafe conditions. We have a corporate committee consisting of safety leaders from throughout the company that supervises our safety initiatives and reports on their progress to the Board's ESG Committee. We conduct thorough investigations into incidents and recognize best practices for maintaining high safety standards.

#### **Talent Management**

#### Importance of the material topic:

We see our team as the core component of our performance, essential for achieving our vision of regional leadership. Our employees' wellbeing is our priority. We work hard to create safe, inclusive workplaces with a positive, sustainable, and productive atmosphere. To this end, we implement processes, programs, and best practices in talent attraction, retention, and development to ensure that AENZA always has suitable human capital to drive our business forward. Sound talent management increases productivity by fostering efficiency and high team performance, which in turn contributes to achieving the company's objectives and its financial strength. Retaining the best talent helps us save on hiring costs and brain drain. On the other hand, a highly committed workplace reduces the risk of complaints and grievances, as well as fines or sanctions for poor labor practices.

#### Strategy:

At AENZA, our human resources management approach is designed to use cross-cutting processes throughout the company, insuring an integral vision of our employees during their time with us. We focus on their development, wellbeing, and work environment, recognizing these components as keys to both individual and organizational success. This management approach is supervised by the Corporate Human Resources Management Committee, which meets monthly to monitor plans and prioritized actions, with the participation of representatives from all our business units. The Board Talent Committee also evaluates our performance in human resources management matters, ensuring that they are aligned with our corporate strategy and values.

## **Supplementary Environmental Indicators**

Energy

Table 38. Fuel Consumption (Volume) by Business Unit, 2024

Indicator	UNNA Infraestructura	UNNA Energía	CUMBRA	VIVA	AENZA Holding	2024
Corporate total oil (gallons)	284,846.40	63,539.46	5,422,448.29	7,617	200	5,778,651.15
Corporate total LPG (m³)	1,046.04	0	5.26	19,019.44	0	20,070.74
Corporate total gasoline (gallons)	9,464.99	1,009.85	62,066.77	0	0	72,541.62

Table 39. Fuel-Based Energy Consumption (kWh), 2024

Indicator	UNNA Infraestructura	UNNA Energía	CUMBRA	VIVA	AENZA Holding	2024
Corporate total oil (gallons)	284,846.40	63,539.46	5,422,448.29	7,617	200	5,778,651.15
a-Energy consumed (kWh/gal oil)	12,761,118.72	2,846,567.80	242,925,683.40	341,241.6	8,960	258,883,571.50
Corporate total LPG (m³)	1,046.04	0	5.26	19,019.44	0	20,070.74
b-Energy consumed (kWh/m³ LPG)	26,987.83	0	135.70	490,701.55	0	517,825.09
Corporate total gasoline (gallons)	9,464.99	1,009.85	62,066.77	0	0	72,541.61
c-Energy consumed (kWh/gal gasoline)	343,579.42	36,657.55	2,253,023.75	0	0	2,633,260.73
Total fuel-based energy consumption (kWh) a+b+c	13,131,685.98	2,883,225.36	245,178,842.90	831,943.15	8,960	262,034,657.30

Conversion Factor: Oil: 44.8 kwh/gal LPG: 25.8 kwh/m3 Gasoline: 36.3 kwh/gal

Source: Adapted from: http://www.eauc.org.uk/file\_uploads/ucccfs\_unit\_converter\_v1\_3\_1.xlsx

 Table 40. Electric Energy and Fuel Consumption, 2024

Indicator	UNNA Infraestructura	UNNA Energía	CUMBRA	VIVA	AENZA Holding	2023	2024
Electricity consumption (MWh)	90,117.63	19,466.88	5,228.91	725.50	1,307.93	111,066.61	116,846.87
Energy consumed (MWh/gal oil)	12,761.11	2,846.56	242,925.68	341.24	8.96	241,196.47	258,883.57
Energy consumed (MWh/m³ LPG)	26.98	0	0.13	490.70	0	875.54	517.82
Energy consumed (MWh/gal gasoline)	343.57	36.65	2,253.02	0	0	1,372.79	2,633.26
Total nonrenewable energy (Mwh)	103,249.31	22,350.11	250,407.75	1,557.44	1,316.89	354,511.41	378,881.53

Table 41. Total Energy Consumption by Business Unit, 2024

[GRI 302-1]

Indicator	UNNA Infraestructura	UNNA Energía	CUMBRA	VIVA	AENZA Holding	2023	2024
Total nonrenewable energy consumption (MWh)	103,249.31	22,350.11	250,407.75	1,557.44	1,316.89	354,511.41	378,881.53
Total renewable energy consumption (MWh)	100.81	9.24	9.18	0	0	0	119.23
Total energy consumption (MWh)	103,350.12	22,359.35	250,416.93	1,557.44	1,316.89	354,511.41	379,000.76
Data coverage (% of revenue)	100 %	100 %	100 %	100 %	100 %	100 %	100 %

#### Waste

Table 42. Construction Materials Recycled in 2024

Indicator	CUMBRA
Wood	
Total weight used	5,460
Total weight recycled or reused	43.12
Total percentage recycled or reused	0.01 %
Steel	
Total weight used	1,028.98
Total weight recycled or reused	27.87
Total percentage recycled or reused	0.02 %
Concrete	
Total weight used	51,368.4
Total weight recycled or reused	1,138.56
Total percentage recycled or reused	0.02 %

**Note:** The percentage of material recycled or reused for construction, as a percentage of the total weight of material used, represents a proportion of the total material used in construction that comes from recycled sources or has been reused in place of virgin materials.

Table 43. Disposal and Reuse of Nonhazardous Solid Waste, 2024

Indicator	UNNA Infraestructura	UNNA Energía	CUMBRA	VIVA	AENZA Holding	2023	2024
Total <i>nonhazardous</i> waste recycled/reused (MT)	291.85	11.59	156,167.21	1,277.12	186.5	40,007.75	157,934.27
Total <i>nonhazardous</i> waste disposed of (MT)	149,674.96	2,334.65	471,143.02	15,447.88	0	1,510,470.87	638,600.52
Waste deposited in landfills (MT)	149,674.96	2,334.65	471,143.02	15,447.88	0	1,510,470.87	638,600.52
Waste incinerated with energy valorization (MT)	-	-	-	-	-	-	-
Waste incinerated without energy valorization (MT)	-	-	-	-	-	-	-
Waste disposed of in other ways (please specify) (MT)	-	-	-	-	-	-	1
Waste with unknown elimination method	-	-	-	-	-	-	-
Total nonhazardous solid waste generated	149966.81	2,346.25	627,310.23	16,725	0	1,550,478.62	796,534.79
Data coverage (as % of denominator)	100	100	100	100	100	100	100

Table 44. Disposal and Reuse of Hazardous Solid Waste, 2024

[GRI 306-4] [GRI 306-5]

Indicator	UNNA Infraestructura	UNNA Energía	CUMBRA	VIVA	AENZA Holding	2023	2024
Total hazardous waste recycled/reused (MT)	0	0	52.8	0	0	10.13	52.8
Total hazardous waste disposed of (MT)	180.74	13,576.32	107,748.95	36.43	0	26,863.43	121,542.44
Hazardous waste deposited in landfills (MT)	180.74	13,576.32	107,748.95	36.43	0	26,863.43	121,542.44
Hazardous waste incinerated with energy valorization (MT)	-	-	-	-	-	-	-
Hazardous waste incinerated without energy valorization (MT)	-	-	-	-	1	-	-
Hazardous waste disposed of in other ways (please specify) (MT)	-	-	-	-	1	-	-
Hazardous waste with unknown elimination method	-	-	-	-	-	-	-
Total hazardous solid waste generated	180.74	13,576.32	107,801.75	36.43	0	26,873.56	121,595.24
Data coverage (as % of denominator)	100	100	100	100	100	100	100

Table 45. Hazardous Solid and Liquid Waste, 2024

Indicator	UNNA Infraestructura	UNNA Energía	CUMBRA	VIVA	AENZA Holding	2023	2024
Total hazardous solid waste reused (MT)	0	0	52.8	0	0	10.13	52.8
Total hazardous solid waste disposed of at authorized sites (MT)	180.74	13,576.32	107,748.95	36.43	0	26,863.43	121,542.44
Total hazardous solid waste generated (MT)	180.74	13,576.32	107,801.75	36.43	0	26,873.56	121,595.24
Total hazardous liquid waste reused (gallons)	0	0	7,499	0	0	1,179.24	7,499
Total hazardous liquid waste disposed of at authorized sites (gallons)	27.8	5,574,969.15	7,725.35	0	0	2,434,647.43	5,582,722.3
Total hazardous liquid waste generated (MT)	27.8	5,574,969.15	15,224.35	0	0	2,435,826.67	5,590,221.3

Table 46. Nonhazardous Solid Waste Reused, 2024

Indicator	UNNA Infraestructura	UNNA Energía	CUMBRA	VIVA	AENZA Holding	2023	2024
Total surplus earth reused in authorized quarries, grading, or other authorized mechanisms (MT)	290	0	84,895.50	0	0	7,300.75	85,185.50
Total demolition concrete reused <sup>1</sup> in authorized quarries or other authorized mechanisms (MT)	0	8	69,484.85	1,277.12	0	30,925.17	70,769.97
Total ordinary waste reused (MT)	0	2.61	1,786.85	0	124.5	1,779.10	1,913.96
Total de electronic waste recycled (MT)	1.85	0.98	0	0	62	2.73	64.83
Total nonhazardous solid waste recycled/reused (MT)	291.85	11.59	156,167.2	1,277.12	186.5	40,007.75	157,934.27

Table 47. Nonhazardous Solid Waste Disposed Of 2024

Indicator	UNNA Infraestructura	UNNA Energía	CUMBRA	VIVA	AENZA Holding	2023	2024
Total surplus earth disposed of at authorized sites (SMD, landfill, dump) (MT)	139,035.24	0	297,090.35	14,110.50	0	632,913.75	450,236.09
Total demolition concrete disposed of at authorized sites (SMD, landfill, dump) (MT)	1,386.96	2,305.01	2,537.04	932.2	0	863,888.09	7,161.21
Total ordinary waste disposed of at authorized sites (landfill) (MT)	9,252.76	28.14	171,515.63	405.18	0	13,668.93	181,201.71
Total electronic waste disposed of (MT)	0	1.5	0	0	0	0.10	1.5
Total nonhazardous solid waste disposed of (TM)	149,674.96	2,334.65	471,143.02	15,447.88	0	1,510,470.87	638,600.52

Water

Table 48. Water Consumption by Business Unit (MM m³), 2024

Indicator	Unit	UNNA Infraestructura	UNNA Energía	CUMBRA	VIVA	AENZA Holding	2023	2024
A. Extraction (excluding seawater)	MM m³	0.00014	0.05187	0.30235	0	0.00469	1.30	0.35906
B. Discharge (excluding seawater)	MM m³	0	0	0.01377	0	0	0	0.01377
NET TOTAL WATER CONSUMPTION (A-B)	MM m³	0.00014	0.05187	0.28857	0	0.00469	1.30	0.34528
Data coverage (as % of denominator)	%	100	100	100	100	100	100	100

# **Supplementary Social Indicators**

**Labor Practice Indicators** 

Table 49. Workforce Breakdown, 2024: Gender

Indicator	UNNA Infraestructura	UNNA Energía	CUMBRA	VIVA	AENZA Holding	2023	2024
Male	1767	319	7,703	152	91	11,012	10,032
Female	721	85	727	77	108	1,775	1,718
Total	2,488	404	8,430	229	199	12,787	11,750

Diversity Indicator	Percentage (0–100%)
Proportion of women in total workforce (as % of total workforce)	14.6 %
Proportion of women in all management positions, including junior, middle and top management (as % of total management positions)	22 %
Proportion of women in top management positions, i.e. first-level management (as % of total top management positions)	23.1 %
Proportion of women in top management positions, i.e. maximum two levels under the CEO or similar positions (as % of total top management positions)	3.3 %
Proportion of women in top management positions in income-generating functions (e.g sales) as % of all those managers (.ie. excluding supporting functions such as HH.RR. IT, legal, etc.)	13.9 %
Proportion of women in STEM-related positions (as % of total STEM positions)	10.8 %

Table 50. Team Members by Gender, 2024

Gender	Management positions	UNNA Infraestructur a	UNNA Energía	CUMBRA	VIVA	AENZA Holding	2023	2024
	Тор	0	0	0	0	1	2	1
	Middle (middle management + executives)	2	2	3	2	9	148	18
Female	Junior	23	5	57	9	14	113	108
	Operations directors	2	1	2	1	0	145	6
Total women in management positions		27	8	62	12	24	408	133
	Тор	5	2	11	2	9	30	29
	Middle (middle management + executives)	5	2	31	2	7	506	47
Male	Junior	57	45	235	9	12	143	358
	Operations directors	5	6	22	4	0	414	37
	Total men in management positions	72	55	299	17	28	1,093	471
	Тор	5	2	11	2	10	32	30
<b>-</b>	Middle (middle management + executives)	7	4	34	4	16	654	65
Total	Junior	80	50	292	18	26	256	466
	Operations directors	7	7	24	5	0	900	43
	Total management positions	99	63	361	29	52	1,842	604

Table 51. Workforce Breakdown, 2024: Nationality

Nationality	UNNA Infraestructura	UNNA Energía	CUMBRA	VIVA	AENZA Holding	2023	2024
Peruvian	2,488	404	7,406	229	199	9,458	10,726
Chilean	0	0	161	0	0	2,261	161
Colombian	0	0	863	0	0	1,068	863
TOTAL	2,488	404	8,430	229	199	12,787	11,750

Share of Total Workforce by Country (as % of Total Workforce)	Total 2023	Percentage of Total Workforce (%) 2023	Total 2024	Percentage of Total Workforce (%) 2024
Peru	9,458	74 %	10,726	91.28 %
Chile	2,261	18 %	161	1.37 %
Colombia	1,068	8 %	863	7.34 %

Human Capital Development

Table 52. Trained Team Members by Gender, Age, and Position, 2024

Gender	UNNA Infraestructura	UNNA Energía	CUMBRA	VIVA	AENZA Holding	2023	2024
Male	1352	300	9,256	249	89	18,779	11,246
Female	425	82	834	76	111	2,263	1,528
Total	1,777	382	10,090	325	200	21,042	12,774

Age	UNNA Infraestructura	UNNA Energía	CUMBRA	VIVA	AENZA Holding	2023	2024
Under 20 years old	17	0	38	0	0	227	55
20 to 30 years old	674	81	1,807	83	49	5,424	2,694
31 to 40 years old	571	134	3,604	125	90	7,387	4,524
41 to 50 years old	349	98	2,965	79	39	5,475	3,530
51 to 60 years old	123	42	1,429	32	16	2,177	1,642
61 and over	43	27	247	6	6	352	329
Total	1,777	382	10,090	325	200	21,042	12,774

Table 53. Average Hours of Training and Development per Full-Time Team Member (by Gender and Age), 2024

Gender	UNNA Infraestructura	UNNA Energía	CUMBRA	VIVA	AENZA Holding	2023	2024
Male	40.12	45.14	2.46	18.16	9.39	46.35	23.05
Female	24.08	23.83	7.38	21.86	11.27	28.95	17.68

Age	UNNA Infraestructura	UNNA Energía	CUMBRA	VIVA	AENZA Holding	2023	2024
Under 20 years old	22.88	0	5.32	0	0	8.42	5.64
20 to 30 years old	37.93	37.35	3.58	20.42	8	46.54	21.46
31 to 40 years old	42.86	37.06	2.86	17.64	7.08	37.50	21.50
41 to 50 years old	29.88	45.22	2.57	19.58	20.10	38.79	23.47
51 to 60 years old	23.65	49.81	2.40	16.88	12.88	46.62	21.12
61 and over	16.63	36.26	3.70	24.67	11.33	32.63	18.52

Table 54. Average Amount Executed in Soles on Training and Development per Team Member (by Gender) 2024

Gender	Unidad	UNNA Infraestructura	UNNA Energía	CUMBRA	VIVA	AENZA Holding	2024*
Male	Soles	71.96	15.4	15.4	40.52	197	68.06
Female	Soles	73.44	12.63	12.63	17.29	49.85	33.17
Total		145.4	28.03	28.03	57.81	246.85	101.22

Note: \* Average Amount Executed in Soles on Training and Development per Team Member (by Gender) 2024. (Does not include workers, RCC, RCO).

## Talent Attraction and Retention

Table 55. New Employees, Broken Down by Gender, Age, Nationality, and Position, 2024

Gender	UNNA Infraestructura	UNNA Energía	CUMBRA	VIVA	AENZA Holding	2023	2024
Male	726	38	902	24	24	2,318	1,714
Female	432	56	245	31	28	880	792
Total	1,158	94	1,147	55	52	3,198	2,506

Age	UNNA Infraestructura	UNNA Energía	CUMBRA	VIVA	AENZA Holding	2023	2024
Under 20 years old	198	0	4	0	0	117	202
20 to 30 years old	687	43	306	41	27	1,464	1,104
31 to 40 years old	170	27	420	6	20	856	643
41 to 50 years old	80	19	276	5	5	499	385
51 to 60 years old	20	3	119	2	0	215	144
61 and over	3	2	22	1	0	47	28
Total	1,158	94	1,147	55	52	3,198	2,506

Nationality	UNNA Infraestructura	UNNA Energía	CUMBRA	VIVA	AENZA Holding	2023	2024
Peruvian	1,158	94	626	55	52	2,367	1,985
Colombian	0	0	338	0	0	368	338
Chilean	0	0	183	0	0	463	183
Total	1,158	94	1,147	55	52	3,198	2,506

Position	UNNA Infraestructura	UNNA Energía	CUMBRA	VIVA	AENZA Holding	2023	2024
Top management positions	0	1	0	0	0	5	1
Junior management positions	32	32	228	6	13	45	311
Operational management positions	22	22	223	3	0	370	270
Total (management positions)	54	55	451	9	13	420	582

Table 56. Job Openings Filled by Internal Candidates, 2024

Openings	UNNA Infraestructura	UNNA Energía	CUMBRA	VIVA	AENZA Holding	2023	2024
No. of openings covered with internal personnel	329	40	254	23	28	871	674
% of total openings covered with interna	27.2 %	26.9%					

Table 57. Personnel Turnover by Gender, Age, Nationality, and Position, 2024

Gender	UNNA Infraestructura	UNNA Energía	CUMBRA	VIVA	AENZA Holding	2023	2024
Male	736	49	1289	27	22	2,444	2,123
Female	325	39	331	24	29	1,004	748
Total	1,061	88	1,620	51	51	3,448	2,871
Age	UNNA Infraestructura	UNNA Energía	CUMBRA	VIVA	AENZA Holding	2023	2024
Under 20 years old	58	0	1	0	0	54	59
20 to 30 years old	683	40	312	31	21	1,543	1,087
31 to 40 years old	213	21	603	9	21	948	867
41 to 50 years old	87	20	461	7	6	570	581
51 to 60 years old	16	3	185	3	0	256	207
61 and over	4	4	58	1	3	77	70
Total	1,061	88	1620	51	51	3,448	2,871
Nationality	UNNA Infraestructura	UNNA Energía	CUMBRA	VIVA	AENZA Holding	2023	2024
Peruvian	1,061	88	904	51	51	2,755	2,155
Colombian	0	0	311	0	0	250	311
Chilean	0	0	405	0	0	443	405
Total	1,061	88	1,620	51	51	3,448	2,871
Position	UNNA Infraestructura	UNNA Energía	CUMBRA	VIVA	AENZA Holding	2023	2024
Top management positions	1	2	2	0	1	4	6
Junior management positions	25	26	397	7	12	40	467
Operational management positions	18	14	366	2	0	410	400
Total (management positions)	44	42	765	9	13	454	873

Table 58. Turnover Rate, 2024

Indicator	2023	2024
Employee turnover rate (%)	60.1 %	54 %
Voluntary employee turnover rate (%)	23.1 %	20 %
Data coverage (as a percentage of all FTEs)	100 %	100 %

#### **Customer Relations Management**

At AENZA, we have B2B and B2C companies. For purposes of this indicator, we only considered the results obtained in Lima Metro Línea 1, a B2C company that forms part of UNNA Infraestructura, since it has the highest percentage of direct customers (metro users).

Table 59. Customer Satisfaction Rate (Lima Metro Línea 1 users), 2024

Indicator	2019	2020	2021	2022	2023	2024
Satisfaction rate	86 %	71 %	91 %	93 %	91 %	90 %
Data coverage (% of clients)	-	1.28 %	0.63 %	0.41 %	0.29 %	0.26 %

Goal 2024	2023	2024
Satisfaction rate target percentage (%)	70 %	80 %

## **Corporate and Internal Safety and Health KPIs**

Table 60. Occupational Safety and Health Objectives Broken Down by Business Unit, 2024

Corporate KPIs	Target 2024	UNNA Infraestructura	UNNA Energía	CUMBRA	VIVA	AENZA Holding
FR = No. of lost-time accidents x 200,000 man-hours worked	<0.26	0.09	0.31	0.15	0	0
SR = No. of days lost x 200,000 man-hours worked	<10	12.68	312.1	5.96	0	0
IC = Training hours x man-hours worked* 100	>2.5	3.11	2.56	2.89	3.62	0
No. of fatal accidents – own	0	0	0	0	0	0
No. of fatal accidents – contractors	0	0	1	0	0	0

Internal KPIs	UNNA Infraestructura	UNNA Energía	CUMBRA	VIVA	AENZA Holding
IFL= N° of no lost-time accidents x 200,000 / man-hours worked	0.16	0.05	0.03	0	0
N° lost-time accidents – own	3	0	27	0	0
N° lost-time accidents – contractors	1	5	1	0	0
No. of occupational diseases – own	0	0	1*	0	0
No. of objections rectified x 100 / No. of objections raised (IOP)	97 %	76 %	100 %	97 %	0

<sup>\*</sup>EO declared since 2018.

### Occupational Health Talks - AENZA





















#### **CHARLA EN VIVO**

## Fatiga mental en el trabajo: prevención y estrategias para su manejo



La fatiga mental es un desafío cada vez más común en el entorno laboral, que afecta nuestra productividad, concentración v bienestar general, iReconocer sus señales a tiempo es clave para prevenir consecuencias más graves!

En esta charla virtual, exploraremos cómo identificar la fatiga mental, los factores de riesgo asociados y las dinámicas que podemos implementar para mantenernos activos y enfocados en el trabajo.

También compartiremos hábitos que nos ayuden a desconectar, recargar energías y fortalecer nuestro equilibrio mental. Para finalizar, realizaremos un ejercicio práctico que nos permitirá aplicar estas herramientas de manera efectiva.

Día: lunes 25 de noviembre Hora: 3:00 p. m. (PE y CO); 5:00 p. m. (CL)

Ponente: Alexandra Chávez, licenciada en psicología clínica y de la salud, con experiencia en capacitaciones y talleres corporativos en temas de salud mental.

Conéctate haciendo CLIC AQUÍ

#### **CHARLA EN VIVO**

# Importancia de la lactancia materna



La lactancia materna es una práctica clave para la salud y el bienestar tanto del bebé como de la madre. Conoce más sobre el tema en nuestra charla virtual.

Exploraremos los conceptos teóricos fundamentales de la lactancia materna. comprendiendo su importancia y los múltiples beneficios que trae para madre e hijo.

Además, abordaremos medidas preventivas para la salud de la madre lactante, destacando su relevancia no solo desde el punto de vista nutricional. sino también como un pilar en la promoción de un desarrollo saludable.

Día: viernes 11 de octubre Hora: 3:00 p. m. (PE, CO); 5:00 p. m. (CL). Vía: Zoom

Ponente: Dra. Ekaterine Bermeo, médico ocupacional especializada en el seguimiento y vigilancia de la salud laboral y la promoción del bienestar.

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## **GRI Table of Contents**

GRI Standard	Contents	Section	
General Disclosures			
	2-1 Organizational details	Company name	
	2-2 Entities included in the organization's sustainability reporting	The entities included in Note 6 in the audited financial statements.	
	2-3 Reporting period, frequency, and contact point	From January 1, 2024, to December 31, 2024 Annual frequency. Chief Public Affairs Officer jose.hayadelatorre@aenza.com.pe.	
	2-4 Restatements of information	Letter from the Chairman of the Board.	
GRI 2: General Disclosures 2021	2-5 External assurance	Currently, the company does not have external verification of its sustainability information.	
	2-6 Activities, value chain, and other business relationships	Somos AENZA.	
	2-7 Employees	Human Resources Management.	
	2-8 Workers who are not employees	Human Resources Management.	
	2-9 Governance structure and composition	Board of Directors' Structure.	
	2-10 Nomination and selection of the highest governance body	Board of Directors' Structure.	
	2-11 Chair of the highest governance body	Board of Directors' Structure.	

2-12 Role of the highest governance body in overseeing the management of impacts	Board of Directors' Structure.
2-13 Delegation of responsibility for managing impacts	Board of Directors' Structure.
2-14 Role of the highest governance body in sustainability reporting	Board of Directors' Structure.
2-15 Conflicts of interest	Board of Directors' Structure.
2-19 Remuneration policies	Human Rights Management Assessment.
2-23 Policy commitments	Ethics Governance.
2-24 Embedding policy commitments	Ethics Governance. Occupational Health and Safety Management.
2-25 Processes to remediate negative impacts	Environmental Management.
2-26 Mechanisms for seeking advice and raising concerns	Ethics Channel.
2-27 Compliance with laws and regulations	Ethics and Compliance.
2-28 Membership associations	Contributions to Associations and Other Expenditures.
2-29 Approach to stakeholder engagement	Occupational Health and Safety Management. Stakeholder Engagement.

	2-30 Collective bargaining agreements	Collective bargaining agreements.	
	Material T	opics	
GRI 3: Material	3-1 Process to determine material topics	Materiality	
Topics 2021	3-2 List of material topics	Materiality	
Environmental Impact Management			
GRI 3: Material Topics 2021	3-3 Management of material topics	Environmental Management	
GRI 302: Energy 2016	302-1 Energy consumption within the organization	Energy Consumption	
GRI 306: Waste	306-3 Waste generated	Waste Management	
2020	306-4 Waste diverted from disposal	Waste Management	
GRI 303: Water and Effluents 2018	303-5 Water consumption	Water Consumption	
Health and Safety			
GRI 3: Material Topics 2021	3-3 Management of material topics	Safety and Health Management	
GRI 403: Occupational	403-1 Occupational health and safety management system	Safety and Health Management	
Health and Safety 2018	403-5 Worker training on occupational health and safety	Safety and Health Management	

	403-9 Work-related injuries	Safety and Health Management	
403-10 Work-related ill health		Safety and Health Corporate and Internal KPI	
Transparency, Ethics, and Corporate Governance			
GRI 3: Material Topics 2021	3-3 Management of material topics	Ethics and Compliance	
GRI 205: Anticorruption	205-2 Communication and training about anticorruption policies and procedures	Total number and percentage of employees who have received communications and training about anticorruption policies and procedures, by job category and region.	
2016 205-3 Confirmed incidents of corruption and actions taken		Free Competition	
Local Development			
GRI 3: Material Topics 2021	3-3 Management of material topics	Social Management	
GRI 204: Procurement Practices	204-1 Proportion of spending on local suppliers	Proportion of spending on local suppliers	
GRI 203: Indirect Economic Impacts 2016	203-1 Infrastructure investments and services supported	Social Management	
Stakeholder Engagement			
GRI 3: Material Topics 2021	3-3 Management of material topics	Social Management	
GRI 204: Procurement Practices	204-1 Proportion of spending on local suppliers	Supplier Management	

GRI 203: Indirect Economic Impacts 2016	203-1 Infrastructure investments and services supported	Supplier Management	
	Talent Mana	gement	
GRI 3: Material Topics 2021	3-3 Management of material topics	Human Resources Management	
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	Board of Directors' Structure Our Team Members Annex: Workforce by Gender	
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	Talent Attraction and Retention	
Cybersecurity			
GRI 3: Material Topics 2021	3-3 Management of material topics Cybersecurity		
Risk Management			
GRI 3: Material Topics 2021	3-3 Management of material topics	Risk Management	