

ASSURANCE STATEMENT

SGS del PERU S.A.C. REPORT ON SUSTAINABILITY ACTIVITIES IN THE "INTEGRATED REPORT 2025 CAASA" CORPORACIÓN ACEROS AREQUIPA S.A. (CAASA)

NATURE OF THE ASSURANCE/VERIFICATION

SGS DEL PERU SAC (hereinafter referred to as SGS) was commissioned by **CORPORACIÓN ACEROS AREQUIPA SA (CAASA)** (en adelante **ACEROS AREQUIPA**) (hereinafter referred to as **ACEROS AREQUIPA** to conduct an independent assurance of the "INTEGRATED REPORT 2025 CAASA"

INTENDED USERS OF THIS ASSURANCE STATEMENT

This Assurance Statement is provided with the intention of informing all **ACEROS AREQUIPA** Stakeholders.

RESPONSIBILITIES

The information in the Report and its presentation are the responsibility of the directors or governing body and the management of **ACEROS AREQUIPA**. SGS has not been involved in the preparation of any of the material included in the Report.

Our responsibility is to express an opinion on the text, data, graphs and statements within the scope of verification with the intention to inform all **ACEROS AREQUIPA** stakeholders.

ASSURANCE STANDARDS, TYPE AND LEVEL OF ASSURANCE

The SGS ESG & Sustainability Report Assurance protocols used to conduct assurance are based upon internationally recognised assurance guidance and standards including the principles of reporting process contained within the Global Reporting Initiative Sustainability Reporting Standards (GRI Standards) GRI 1: Foundation 2021 for report quality, GRI 2 General Disclosure 2021 for organisation's reporting practices and other organizational detail, GRI 3 2021 for organisation's process of determining material topics, its list of material topics and how to manages each topic, and the guidance on levels of assurance contained within the ISAE3000.

The assurance of this report has been conducted according to the following Assurance Standards:

Assurance Standard Options		Level of Assurance
A	SGS ESG & SRA Assurance Protocols (based on GRI Principles)	Limited
B	ISAE3000	Limitada

SCOPE OF ASSURANCE AND REPORTING CRITERIA

The scope of the assurance included evaluation of quality, accuracy and reliability of specified performance information as detailed below and evaluation of adherence to the following reporting criteria:

Reporting Criteria Options
GRI STANDARDS 2021
In accordance with GRI Standards

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SPECIFIED PERFORMANCE INFORMATION AND DISCLOSURES INCLUDED IN SCOPE

These are de specific KPIs taken in account in the "INTEGRATED REPORT 2025 CAASA"

GRI 200 Economics 201-1; 205-1; 205-2; 205-3; 206-1; 207-1)

GRI 300 Environmental (302-1; 302-3; 302-4; 303-1; 303-2; 303-3; 303-4; 303-5; 305-1; 305-2; 305-3; 305-4; 305-5; 305-7; 306-1; 306-2; 306-3; 306-4; 306-5; 308-1; 308-2)

GRI 400 Socials (401-1; 401-3; 403-1; 403-2; 403-3; 403-4; 403-5; 403-6; 403-7; 403-8; 403-9; 403-10; 404-1; 404-2; 404-3; 405-2; 406-1; 407-1; 408-1; 409-1; 410-1; 414-1, 414-2; 415-1).

Note that the Financial Indicators are taken from the Financial Statements audited by an independent third party. These Indicators are not reviewed by SGS.

The scope of the verification included the evaluation of the quality, accuracy and reliability of the performance information, which includes:

Industrial Plant in Pisco - Ica,
Administrative offices in Magdalena del Mar - Lima,
Warehouses in Callao - Callao
Distribution Center in Lurín - Lima

ASSURANCE METHODOLOGY

The assurance comprised a combination of pre-assurance research, interviews with relevant employees, strategic partners, documentation and records review and evaluation of the report for alignment with GRI protocols, the audit was carried out in a hybrid way that included a tour of the facilities at the Pisco Plant.

The procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.

LIMITATIONS AND MITIGATION

Financial data drawn directly from independently audited financial accounts has not been checked back to source as part of this assurance process. Note here any other specific limitations for the assurance engagement and actions taken to mitigate those limitations

STATEMENT OF INDEPENDENCE AND COMPETENCE

The SGS Group of companies is the world leader in inspection, testing and verification, operating in more than 140 countries and providing services including management systems and service certification; quality, environmental, social and ethical auditing and training; environmental, social and sustainability report assurance. SGS affirm our independence from **ACEROS AREQUIPA**, being free from bias and conflicts of interest with the organization, its subsidiaries and stakeholders.

The assurance team was assembled based on their knowledge, experience and qualifications for this assignment, and comprised auditors trained in Sustainability Reporting Assurance, Environmental Management System, Quality, Occupational Health and Safety, Compliance and Anti-Bribery Systems, Social Responsibility Systems, Greenhouse Gas Verifier and Water Footprint Auditor.

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FINDINGS AND CONCLUSIONS

ASSURANCE/VERIFICATION OPINION

On the basis of the methodology described and the verification work performed, nothing has come to our attention that causes us to believe that the specified performance information included in the scope of assurance is not fairly stated and has not been prepared, in all material respects, in accordance with the reporting criteria.

We believe that the organization has chosen an appropriate level of assurance for this stage in their reporting

During the audit, we found several strengths of **ACEROS AREQUIPA** that we detail below:

- CORPORACION ACEROS AREQUIPA has management systems certified in the ISO 9001, ISO 14001, ISO 45001 and ISO 37001 standards in the organization and has verified its Carbon Footprint for the fourth year. And for the eighth year they obtained the "Company with Management" Recognition from Sustainable Peru.
- CORPORACIÓN ACEROS AREQUIPA has published Sustainability Reports under the GRI methodology consistently for nine consecutive years. In the current period, it corresponds to the sixth issuance of its Integrated Report, which is also subject to verification by an independent third party. It is also observed that, progressively, the organization has been incorporating a greater number of indicators in its Report, in accordance with the nature of its activities and with its principles of transparency and continuous improvement in the dissemination of information.
- CORPORACIÓN ACEROS AREQUIPA has been included for the sixth consecutive year in the Dow Jones Sustainability Index – MILA Pacific Alliance, ranking among the top four in the steel industry and reaching the 98% percentile according to the 2025 Standard & Poor's (S&P) Global Corporate Sustainability Assessment

Considerations:

- The Verification carried out in ACEROS AREQUIPA includes the GRI Indicators listed above in this document, the Indicators include data from the 4 sites that are operated by ACEROS AREQUIPA: Industrial Plant in Pisco, Administrative Offices in Magdalena del Mar, Warehouses in Callao and Distribution Center in Lurin; additional sites operated by third parties are not included in the "CAASA 2025 Integrated Report". However, some indicators have exceptions; they include additional sites beyond those mentioned above, but this is indicated in each item.
- The information in this "CAASA 2025 Integrated Report" is about the nationwide operations of ACEROS AREQUIPA and about the 4 sites operated by ACEROS AREQUIPA.



- The information from the Report of the Financial Statements of Corporación Aceros Arequipa finalized on February 23 carried out by KPMG was presented. (no revisions are made to this Financial Report)
- This assurance does not include other KPIs that have been included in the "CAASA 2025 Integrated Report", About the KPIs related to Greenhouse Gas Emissions and Water Consumption. The organization has not yet conducted an independent verification of such carbon and water inventories. Values have been taken from internal reports.
- The following omissions are presented in the general chapters: GRI 2-8.

Lead Auditor Issue 2: Pamela Castillo Rubiños
Technical review: Fanny Valencia



Autorizado por
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