



LRQA Independent Assurance Statement

Relating to Corporación Aceros Arequipa S.A.'s GHG Report for the calendar year 2025

Terms of Engagement

This Assurance Statement has been prepared for Corporación Aceros Arequipa S.A.

LRQA was commissioned by Corporación Aceros Arequipa S.A. (hereafter referred to as CAASA) to assure its GHG Report for the calendar year 2025, (hereafter referred to as "the Report").

The Report relates to direct GHG emissions, indirect GHG emissions from imported energy, indirect GHG emissions from transportation, and indirect GHG emissions from products used by the organization. Non-significant indirect GHG emissions have been excluded from the Report. These include certain transportation-related emissions (upstream and downstream transportation under Incoterms) and emissions from the use of products, as CAASA has no control over these activities and the relevant information is not available. Emissions associated with the use of products from the organization and emissions from other sources are also excluded.

CAASA's organizational boundary includes its main site located at Pisco - Ica, Perú and 10 other sites located within the cities of Arequipa, Callao, Trujillo, Piura and Lima, as described in Table 2 below. The main activities of the organization include the manufacture, processing, marketing, distribution and sale of iron, steel, other metals and their derivatives, and the GHG emissions have been consolidated using an operational control approach.

Management Responsibility

The Environment Deputy Manager of CAASA was responsible for preparing the claim, report, and conformity with ISO 14064-1:2018, and for maintaining effective internal controls over the data and information disclosed. LRQA's responsibility was to carry out an assurance engagement on the Report in accordance with our contract with CAASA.

Ultimately, the Report has been approved by, and remains the responsibility of CAASA.

LRQA's Approach

Our verification has been conducted in accordance with ISO 14064-3:2019, '*Specification with guidance for verification and validation of greenhouse gas statements*' to provide limited assurance that GHG data as presented in the Report have been prepared in conformance with ISO 14064-1:2018, '*Specification with guidance at the organizational level for quantification and reporting of greenhouse gas emissions and removals*'.

To form our conclusions the assurance engagement was undertaken as a sampling exercise and covered the following activities:

- conducted remote interviews and remote review, for data verification of CAASA facilities, and review of processes related to data control and records of direct GHG emissions, energy indirect GHG emissions, other indirect GHG emissions related to transportation and products purchased by the organization, and a mitigation activity;



- interviewed key staff of the organization responsible for managing GHG emissions data and records; and
- verified GHG emissions data and records at an aggregated level for the calendar year 2025.

Level of Assurance & Materiality

In accordance with our contract agreement, the assurance was conducted at a limited level of assurance at a materiality of 5% for Categories 1, 2, 3 and 4. The opinion expressed in this Assurance Statement has been accordingly formed.

LRQA's Opinion

Based on LRQA's approach nothing has come to our attention that would cause us to believe that the GHG emissions for direct GHG emissions (Category 1), indirect GHG emissions from imported energy (Category 2), indirect GHG emissions from transportation (Category 3) and indirect GHG emissions from products used by organization (Category 4), disclosed in the Report as summarized in Table 1 below are not materially correct, and that the Report has not been prepared in conformance with ISO 14064-1:2018.

LRQA's Recommendations

CAASA should consider establishing concrete actions to minimize the uncertainty of the method of quantifying data related to distance travelled by land transport.

Dated: April 28th 2026

A handwritten signature in black ink, appearing to read 'Antonio Moreno', is written over a horizontal line. The signature is stylized and somewhat cursive.

Antonio Moreno
LRQA Lead Verifier
On behalf of LRQA Limited
LRQA reference number: CLO00000086



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Table 1. Summary of CAASA, GHG Emissions Inventory 2025

Scope of GHG emissions	Tonnes CO ₂ e
Direct GHG emissions (Category 1)	244,992
Indirect GHG emissions from imported energy (Category 2, Location-based)	170,044
Indirect GHG emissions from imported energy (Category 2, Market-based)	170,044
Indirect GHG emissions from transportation (Category 3)	134,028
Indirect GHG emissions from products used by the organization (Category 4)	86,157
Total GHG emissions considered in GHG Inventory 2025	635,221
Location based and Market based are terminologies from Annex E of ISO 14064-1:2018.	

GHG mitigation activities	Tonnes CO ₂ e
GHG emission reduction initiatives *	4,294
* Technological improvement of the lime production process using a vertical kiln.	

Table 2. CAASA Organizational Boundary

Site	Description	Location
Oficinas administrativas – Magdalena	Administrative office	Lima
Complejo siderúrgico – Pisco	Steel complex	Pisco
Almacén N° 03 y 07 – Callao	Finished product warehouse	Callao
Almacén 1300 – Arequipa	Finished product warehouse	Arequipa
Almacén de producto terminado – Trujillo	Finished product warehouse	Trujillo
Patio de acopio de chatarra – Oquendo	Scrap metal collection yard	Callao
Patio de acopio de chatarra – Cajamarquilla	Scrap metal collection yard	Lima
Patio de acopio de chatarra - Trujillo	Scrap metal collection yard	Trujillo
Planta de clavos – Callao	Steel nails production plant	Callao
Centro de distribución Piura	Finished product warehouse	Piura
Centro de distribución Lurín	Finished product warehouse and tube production plant	Lima

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