

	INTEGRATED MANAGEMENT SYSTEM	T-GG-F-03	
	ANNUAL SUSTAINABILITY REPORT 2026	Date	02/02/2024
		Version	01
		Page	1 of 53

Summary

We present our third Sustainability Report, prepared in accordance with the GRI Standards 2021, which consolidates the progress made up to 2025 and reaffirms our commitment to responsible, transparent, and verifiable management.

The structure of the report adheres to the principles of GRI 1: Fundamentals 2021 —sustainability context, materiality, comprehensiveness, balance, comparability, accuracy, timeliness, clarity and verifiability— and is organised around nine material topics, prioritised through a participatory process with our stakeholders and overseen under TAMA’s sustainability governance: (a) anti-bribery and anti-corruption, (b) environment – greenhouse gas emissions, resources and waste –, (c) human and labour rights, (d) occupational health and safety, (e) quality and customer satisfaction, (f) financial sustainability and contributions to the Peruvian State, (g) technology and innovation, and (h) stakeholders and engagement

The selection of these areas reflects both our philosophical and anthropological foundations and our institutional commitment to the United Nations Sustainable Development Goals (SDGs) and the OECD Guidelines for Multinational Enterprises on Responsible Business Conduct.

This report, underpinned by our organisational culture and values, as well as verifiable indicators, demonstrates concrete progress in TAMA’s sustainable management. Among these, the third measurement of our carbon footprint stands out, showing a 2.3% reduction compared to the previous year, in line with our commitment to the Peruvian Ministry of the Environment and the Science Based Targets initiative (SBTi).

Furthermore, for the first time, an explicit section on sustainability risk management and due diligence has been included, which identifies actual and potential impacts, defines mitigation measures and establishes monitoring mechanisms. This approach strengthens institutional resilience in the face of a high-risk operating environment and ensures the traceability of our actions.

With these achievements, TAMA aims to establish itself as a leader in sustainability within the Peruvian metalworking sector and lay a solid foundation for future initiatives. This report will be available from March 2026 in the sustainability section of our website www.tamaingenieros.pe

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	INTEGRATED MANAGEMENT SYSTEM	T-GG-F-03	
	ANNUAL SUSTAINABILITY REPORT 2026	Date	02/02/2024
		Version	01
		Page	2 of 53

Contents

Summary	1
Contents	2
1. Introduction	4
2. Anthropological and Philosophical Foundations	4
2.1. The pillars of society	4
2.2. Social categories	6
2.3. Categories of rights	7
2.4. Criteria for operational decision-making in TAMA	8
2.5. Definition of “Leader” at TAMA	8
3. This is TAMA	10
4. Sustainability	12
5. Methodology for identifying material sustainability issues	12
5.1. GRI 1, GRI 2 and GRI 3 regulatory framework	13
5.2. Stakeholder identification and engagement process	14
5.3. Material topics by area and link to GRI Standards	15
5.4. Prioritisation criteria and materiality matrix	19
5.5. Sustainability governance (GRI 2)	20
5.6. Sustainability risk management and due diligence (GRI 3)	21
6. Anti-bribery and anti-corruption	22
7. Environment	23
7.1. CO ₂ emissions	24
7.2. CO ₂ emissions intensity	26
7.3. Electricity consumption	26
7.4. Water consumption	27
7.5. Paper consumption	28
7.6. Wood consumption for packaging	28
7.7. Solid waste	30
8. Human and labour rights	30
8.1. Education	31
8.2. 10:1 wage policy	31
9. Health and safety	33
9.1. Accident Rate, Severity and Frequency	33
9.2. Health Indicator	35
10. Quality and Customer Satisfaction	36
10.1. Length of customer relationships	36

Prepared by:	Reviewed by:	Approved by:
Representative of the Control and Audit Body	Representative of the Control and Audit Body	General Manager

	INTEGRATED MANAGEMENT SYSTEM	T-GG-F-03	
	ANNUAL SUSTAINABILITY REPORT 2026	Date	02/02/2024
		Version	01
		Page	3 of 53

10.2.	Certifications	37
10.3.	Tons produced versus number of workers.....	37
11.	Financial sustainability	38
11.1.	Gross Domestic Product (GDP) per capita	38
11.2.	Contributions to the Peruvian State.....	39
12.	Technology and Innovation	40
12.1.	Stress relief using subharmonic vibrations.	40
12.2.	Stud Welding.....	40
12.3.	Confidentiality Agreements.....	41
13.	Stakeholders	41
14.	Consistency in decision-making and sustainability	42
15.	Conclusions	43
16.	Recommendations	44
	References	44
	APPENDIX 1.....	48
	APPENDIX 2.....	49
	APPENDIX 3.....	51
	APPENDIX 4.....	52
	APPENDIX 5.....	53

TAMA INGENIEROS S.A.C.

Prepared by:	Reviewed by:	Approved by:
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	INTEGRATED MANAGEMENT SYSTEM	T-GG-F-03	
	ANNUAL SUSTAINABILITY REPORT 2026	Date	02/02/2024
		Version	01
		Page	4 of 53

1. Introduction

This Annual Sustainability Report of Tama Ingenieros S.A.C. for the year ending 2025 has been prepared in accordance with the GRI Standards 2021, including the Core Standards (GRI 1, GRI 2 and GRI 3) and the Topic Standards applicable to our material topics. In doing so, we ensure that the information presented complies with the principles of transparency, materiality, completeness, balance, comparability, accuracy, timeliness, clarity, and verifiability.

The scope of the report covers all of TAMA's own operations at its plant in Ate, Lima, Peru, encompassing engineering processes using specialised software, raw material preparation, assembly and welding, forming, pre-assembly and mechanical assembly, workshop operations, finishing (shot blasting, painting, and packaging) and handling.

The reference period spans from September 2004 to December 2025, serving as a historical framework for institutional consolidation. However, performance indicators are presented primarily for the last three years (2023–2025), ensuring comparability and timeliness. This distinction allows for differentiation between structural and historical information and recent sustainable management results.

During 2025, we made significant progress in the integration of our management system and the traceability of indicators, strengthening institutional resilience in the face of a high-risk operating environment. Compared to 2024:

- CO₂ emissions were reduced in line with our commitment to the Peruvian Ministry of the Environment and the Science Based Targets initiative (SBTi), consolidating a positive trend sustained since 2023.
- The workplace accident rate improved compared to the previous year, although we continue to work towards fully achieving our occupational health and safety targets.
- Water and energy consumption fell thanks to efficiency projects implemented at our plants, reinforcing our commitment to SDGs 6 and 7.
- Solid waste management progressed with improved segregation and disposal practices, reducing environmental impacts within our area of influence.

Furthermore, for the first time, we have included a specific section on sustainability risk management and due diligence, which identifies actual and potential impacts, defines mitigation measures and establishes monitoring mechanisms. This approach meets the requirements of GRI 3 and strengthens the traceability of our actions.

With these advancements, TAMA reaffirms its commitment to being a reliable partner for the mining and steel industry, ensuring operational continuity for our clients, contributing to Peru's sustainable development and consolidating its alignment with international sustainability standards.

2. Anthropological and Philosophical Foundations

Below, we describe the foundations for TAMA's business development, which recognise that we belong to Western culture, based on Greek and Christian ethics. In this regard, we define the following: the pillars of society, social categories, legal categories, and, at an operational level, the criteria for decision-making.

2.1. The pillars of society

In the Figure 1 we show the three pillars of society that shape character and, therefore, a large part of the human personality: the family, work (economy, business) and culture (academia, knowledge), as defined in our policy document **T-GG-CA-01 Pillars of Society**. We also consider a fourth pillar,

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	INTEGRATED MANAGEMENT SYSTEM	T-GG-F-03	
		Date	02/02/2024
	ANNUAL SUSTAINABILITY REPORT 2026	Version	01
		Page	5 of 53

which is one's purpose in life -that is, the personal vision and mission of each individual that helps them maintain balance in the face of adversity in some of the other three pillars. However, nowadays there is a high risk of being influenced by the media.

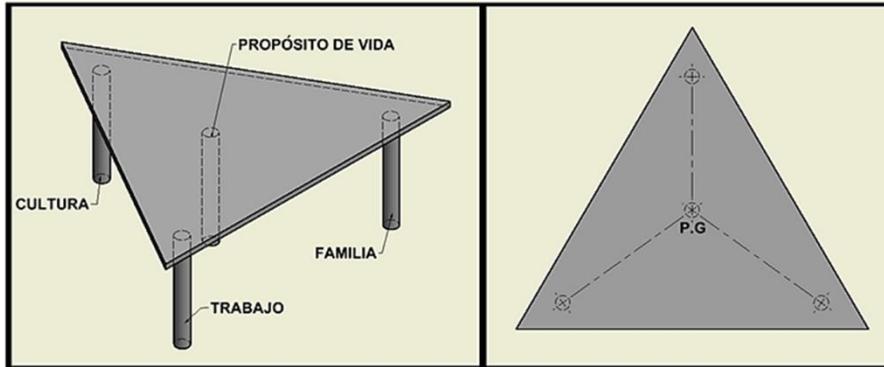
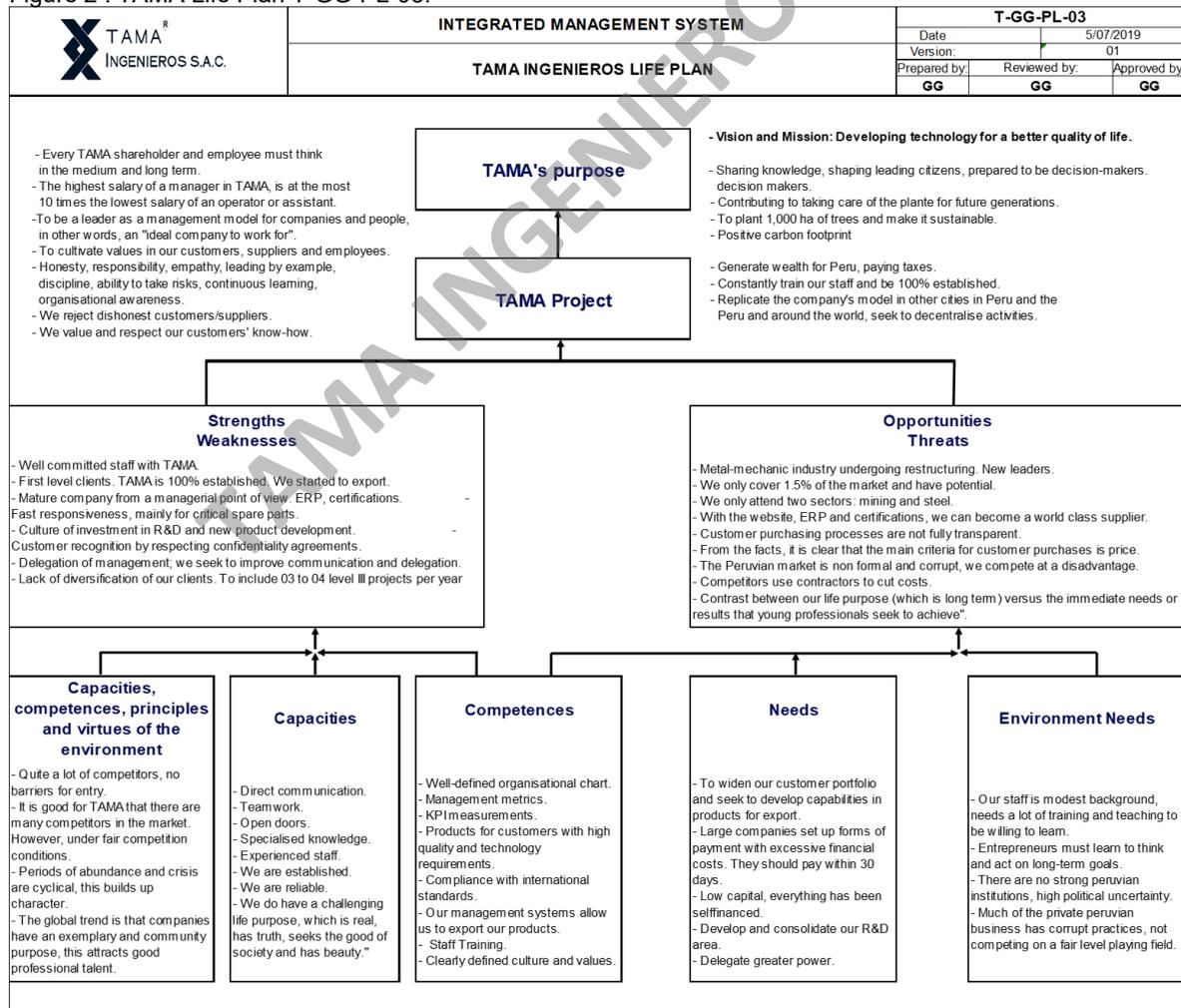


Figure 1 . The pillars of society T-GG-CA-01.

In this regard, at TAMA we have defined our purpose through the **T-GG-PL-03 Life Plan**, which is shared on Figure 2 .

Figure 2 . TAMA Life Plan T-GG-PL-03.



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2.2. Social categories

At Figure 3 we summarise the hierarchies for a healthy and just society as conceived in our document **T-GG-CA-02 Social Categories**. From this perspective, hierarchies in Peru may shift during times of crisis and economic prosperity, given that, generally speaking, Peruvian society is neither healthy nor fair [1] [2] [3] .

- a. Religion: Religion can provide a moral and ethical framework for society. It can inspire people to act in a fair and ethical manner.
- b. Ethics: Ethics refers to the moral principles that guide our actions and decisions. In a fair society, ethics is applied to ensure fairness and equity.
- c. Politics: While it can be a tool to promote social justice, historically, politics has tended to upset the balance of power.
- d. Law: Law includes natural law (based on morality and ethics), cultural law (based on customs and traditions) and formal laws (civil and criminal).
- e. Economics: Economics can influence power and pleasure in a society. Although economics can corrupt politics, it can also be a tool to promote social justice.
- f. Home: Having a safe and stable place to live is fundamental to a fair society. A home provides constancy and security, which is essential for people's well-being.

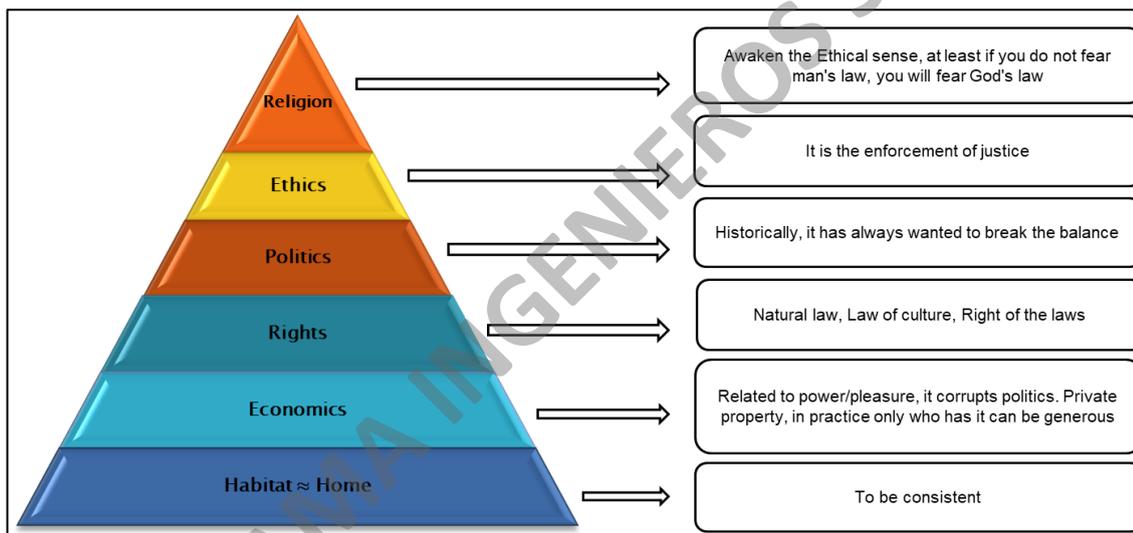


Figure 3 . Social categories for a fair society T-GG-CA-02.

In times of boom or crisis, these categories may be reversed. For example, in a severe crisis, economic interests may override ethics in decision making, and in good times, ethics is further relegated to fair decision making, as shown in Figure 4 .

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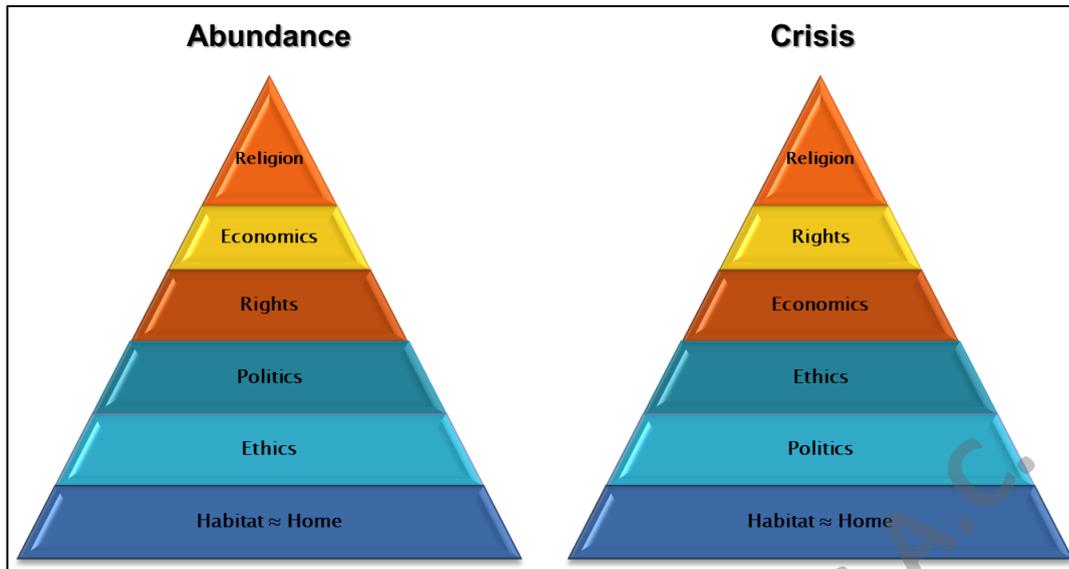


Figure 4 . Possible order of social categories in developing societies, in times of prosperity and crisis.

2.3. Categories of rights

As set out in our document **T-GG-CA-03 Categories of Law**, at TAMA, decisions are made by prioritising ethics and human rights over personal or group interests.

- a. **Ethics:** This is the highest level of the hierarchy and refers to the moral principles that guide our actions. The primary objective of ethics is justice, and it promotes honesty, integrity and respect. For further details, see our [code of ethics](#) on our website.
- b. **Human rights:** In the second level are the rights inherent to all human beings, the right to life and freedom, the right to health, work, and education, among others.
- c. **Cultural, historical, and customary rights:** Thirdly, there are the customs (laws and unwritten rules or practices) that have been developed over time in a society and which may be based on cultural traditions and customs.
- d. **Right of laws:** Fourth, the law granted by the constitution, civil code, criminal code, technical standards, contracts between private parties, etc., the formal laws governing a society that provide a framework for acceptable conduct and the consequences of illegal actions.
- e. **Actions that tend towards ethics and may affect important groups:** At this level are actions that may or may seek to have a significant positive impact on groups of people. They may first be against the law and then succeed in changing it.
- f. **Group interests, individual interests:** At the lowest level of the hierarchy of rights are individual or group interests. They are diverse and lower in the hierarchy, as depicted in Figure.

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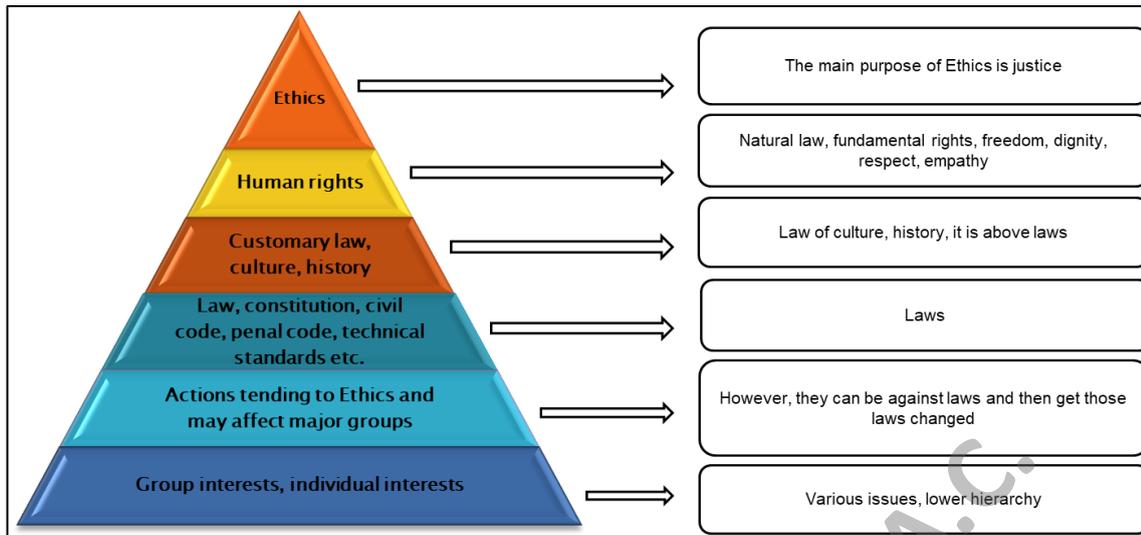


Figure 5 . Categories of rights for a fair society T-GG-CA-03e.

2.4. Criteria for operational decision-making in TAMA

Below, we outline the eight priority criteria we use to make operational decisions at TAMA, taking into account the value we place on our staff and the fact that we operate in a high-risk industry.

- The first criterion for making a decision is to safeguard the physical and mental well-being of our workers.
- Secondly, the criterion of resource sustainability for future generations.
- The criterion of information security (confidentiality, integrity, availability)
- The strategic criterion relating to 'Technology development for a better quality of life'.
- Meeting our customers' needs and expectations, and product requirements.
- Delivery time criterion: Purchase orders are delivered on the date agreed with the customer.
- Economic criterion to maintain financial soundness that enables the sustainable development of the company.
- Other criteria.



Figure 6 . Criteria for decision making in TAMA.

These criteria are communicated and disseminated to our employees in the **T-GG-CA-04** handbook: **Decision-making criteria at TAMA**.

2.5. Definition of "Leader" at TAMA

According to what we have defined in our document **T-RAD-F-01 Key Individual**, in TAMA, we

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	INTEGRATED MANAGEMENT SYSTEM	T-GG-F-03	
	ANNUAL SUSTAINABILITY REPORT 2026	Date	02/02/2024
		Version	01
		Page	9 of 53

have defined two complementary ways to evaluate a Leader: Through a set of directive competencies and another set of “entry-level” competencies. The former are evaluated in a special way for leading positions in TAMA and the latter for all professionals who aspire to work in TAMA. In both cases, competencies are identified in three dimensions: (a) strategic dimension, regarding the ability to increase the efficiency or economic value generated by TAMA, (b) executive dimension, regarding the ability to adapt operations to tasks that the most talented people are more likely to perform, and (c) leadership dimension, or the ability to drive people to act for transcendent reasons, increasing unity, trust, and identity with the organization [4]. In line with Pérez López, “for a manager to help the organization grow, he or she must have at least a minimum level of all three dimensions” [4].

Table1 . Competencies assessed in TAMA’s key personnel.

Dimension	Directive Competencies	“Entry-level” Competencies
Leadership	Humility, self-criticism	Ethics
	Fairness, equity	Legality
	Responsibility	Fair
	People development	Pursues the well-being of others
	Truthfulness	Loyal
	Respect	Beware of malice
	Beware of malice	
Executive	Teamwork	Exemplary
	Delegation	Passion
	Conflict management, negotiation	Energy
	Networking	Master and guide
	Communication	
Strategic	Resource management	Proficient
	Time management	Demanding
	Stress management	Strategy
	Business acumen	Vision
	Action oriented	
	Optimistic	

Appendix 1 contains an extract from the **T-RAD-F-01** key person assessment form, together with definitions of each of the competencies mentioned, to aid understanding.

Furthermore, in 2013, at TAMA, we designed a methodology for assessing our staff’s core competencies and specific competencies (Figure 7). The former are those that all staff must possess and develop and are linked to the company’s values (honesty, responsibility, empathy, leading by example, discipline, risk-taking, continuous learning, and organisational awareness), whilst the latter are those necessary for the performance of the specific duties of each role and are linked to efficiency. Through this method of assessing core and specific competencies, we identify the employees with the best profile and those who require further development.

From a different perspective, cardinal competencies have to do with the ethical principles and values that guide a leader’s decisions, while specific competencies have to do with habits as frequent behaviors that influence the effectiveness of a leader.

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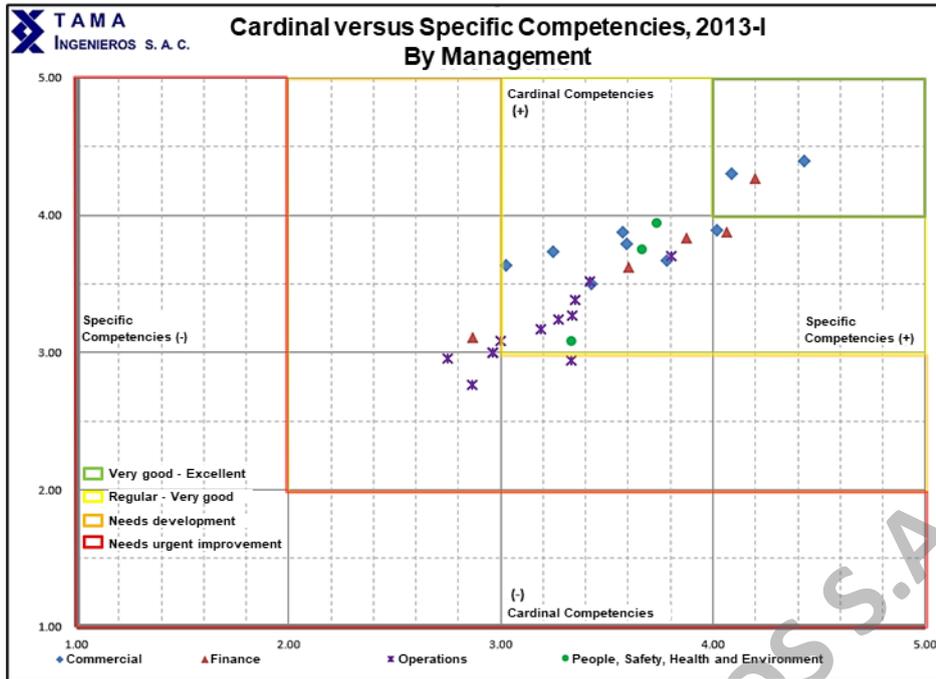


Figure 7. Cardinal versus specific competences in TAMA.

Technical knowledge related to the position is but one of the elements of what it means to be a leader. In addition, a leader in TAMA must possess passion and energy, vision and strategy, ethics and legality, and authority (to be competent, exemplary, and pursues the well-being of others). In short, a leader in TAMA is a master and guide, demanding and fair, and must also have the moral capacity to correct others. Only then will he or she be able to put our anthropological foundations into practice and make fair decisions in an adverse environment.

3. This is TAMA

Tama Ingenieros S.A.C. is a company founded by first-generation Peruvian entrepreneurs that began operations in September 2004. Our aim is to establish ourselves as national leaders in business and people management, recognised as the ‘ideal place to work’ in the Peruvian metalworking industry. In our booklet **T-GG-CA-05 “This is TAMA”**, we summarise the key indicators and guidelines that reflect our culture, values and the sustainability criteria guiding this report (Figure 8).

Prepared by:	Reviewed by:	Approved by:
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	INTEGRATED MANAGEMENT SYSTEM	T-GG-F-03	
	ANNUAL SUSTAINABILITY REPORT 2026	Date	02/02/2024
		Version	01
		Page	11 of 53



Figure 8 . "This is TAMA" 2025 (T-GG-CA-05).

To provide a comprehensive overview of who we are and how we create value, Table 2 sets out a full description of our value chain, in line with the GRI Standards 2: General Content 2021 [5] . This approach enables us to identify TAMA's core activities, the products and services we provide, our key suppliers, and the stages where the most significant economic, environmental, and social impacts are concentrated. In this way, we facilitate the traceability of the commitments made to our stakeholders.

Table 2 . TAMA's value chain aligned with GRI 2.

Stage of the value chain	Core activities	Products/services	Critical suppliers	Significant impacts
Logistics	Purchase of steel, alloys, consumables, paints, and timber for packaging	Raw materials with quality certification	Steel importers, domestic steelworks, consumables suppliers.	Scope 3 emissions, traceability of inputs, deforestation.
Engineering	Development of drawings and technical specifications using specialised software	Workshop drawings, component designs.	Software and licence suppliers.	Information security, innovation.
Steel processing	Cutting, assembly, welding, forming, metalworking.	Work-in-progress	Suppliers of electricity, welding supplies, consumables.	Energy consumption (GRI 302), direct emissions (GRI 305), occupational safety (GRI 403)
Finishing and packaging	Shot blasting, painting, packaging in wooden crates or metal pallets	Finished products	Paint manufacturers, timber suppliers, packaging suppliers.	Solid waste (GRI 306), replacement of wood with recycled steel.
Delivery	Transport to customers	Transport services	Carriers and forklift suppliers	Scope 3 emissions, occupational safety (GRI 403), customer satisfaction.
After-sales	Satisfaction surveys, Certifications.	Business continuity for our clients	TAMA, certification bodies.	Customer quality and safety (GRI 416, 417), feedback for continuous improvement.

Prepared by:	Reviewed by:	Approved by:
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	INTEGRATED MANAGEMENT SYSTEM	T-GG-F-03	
	ANNUAL SUSTAINABILITY REPORT 2026	Date	02/02/2024
		Version	01
		Page	12 of 53

4. Sustainability

Sustainability is a shared responsibility and a common goal to ensure that present needs are met without compromising the ability of future generations to meet their own. The aspects, indicators and evidence presented in this report are guided by the UN Sustainable Development Goals (SDGs) – which seek to balance economic, social and environmental progress globally – and by the OECD Guidelines for Multinational Enterprises on Responsible Business Conduct [6] (hereinafter the OECD Guidelines), thereby reflecting TAMA’s positive contributions and its efforts to minimise the negative impacts of its operations.

This sustainability report is organised into eight areas, the alignment of which is detailed in the comparative table attached as **Appendix 2** to this report:

- Anti-bribery and anti-corruption
- Environment
- Human and labour rights
- Health and safety
- Quality and customer satisfaction
- Financial sustainability
- Technology and Innovation
- Stakeholders.

At the same time, these eight areas have been prioritised according to the six hierarchies of law by which TAMA is governed and which were described in the section 2.3 (See Figure 9).

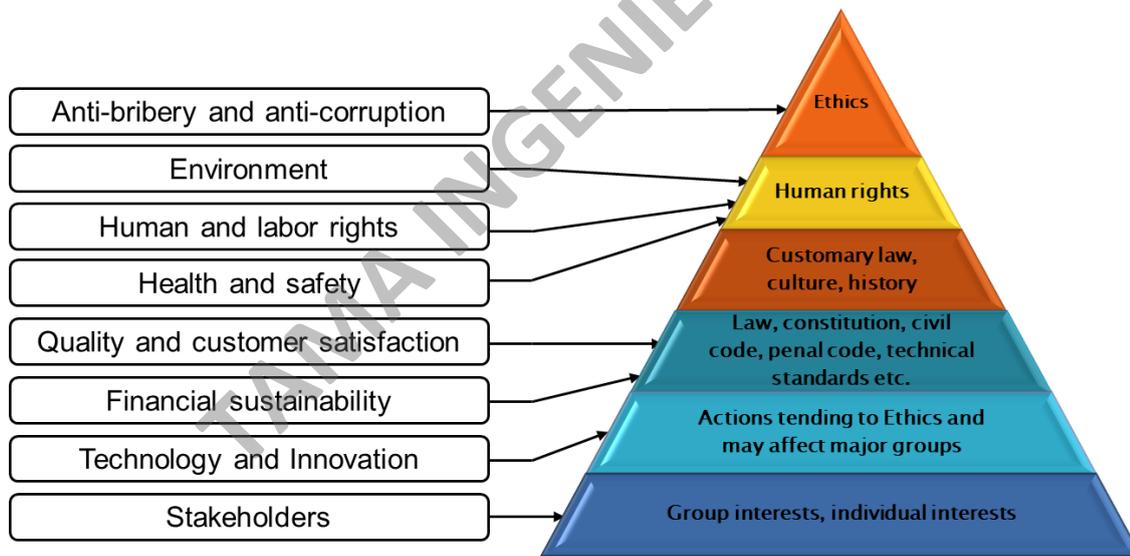


Figure 9 . TAMA’s eight sustainability areas and the categories of law.

5. Methodology for identifying material sustainability issues

The process for identifying and prioritising material sustainability issues at TAMA has been designed in accordance with the GRI Standard 3: Material Issues 2021, which is part of the GRI Global Standards and sets out the requirements for identifying and managing an organisation’s significant impacts on the economy, the environment and people [7].

Prepared by:	Reviewed by:	Approved by:
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	INTEGRATED MANAGEMENT SYSTEM	T-GG-F-03	
	ANNUAL SUSTAINABILITY REPORT 2026	Date	02/02/2024
		Version	01
		Page	13 of 53

5.1. GRI 1, GRI 2 and GRI 3 regulatory framework

This report has been prepared in accordance with the GRI Standards, applying the general content (GRI 2) and the relevant topic-specific standards (GRI 201, 205, 207, 302, 303, 305, 306, 401, 403, 404, 405, 416, 417, amongst others).

The organisational scope of this report covers only Tama Ingenieros S.A.C. The consolidation basis corresponds to the records of our Integrated Management System (ISO 9001, ISO 14001, ISO 45001, ISO 27001, ISO 37001, SAP Business One), and the geographical coverage is limited to our facility in Ate, Lima, where all our operations are carried out. For the purposes of materiality and performance, a distinction is made between historical information (2004–2025 for institutional development, cumulative contributions, policies, and processes) and recent information (2022–2025) for annual economic, environmental, and social performance indicators, which enable the assessment of progress and comparisons in the short term.

The methodology developed by TAMA to identify and prioritise its material topics is based on the GRI Global Standards 2021:

- GRI 1: Fundamentals 2021: establishes the principles of transparency, materiality, completeness, comparability, and verifiability that guide the preparation of the report [8] .
- GRI 2: General Content 2021: defines the description of the organisational profile, governance, policies, stakeholder engagement practices, and value chain [5] .
- GRI 3: Material Issues 2021: sets out the process for identifying significant impacts, determining material issues and reporting on the management approach [7] .

This framework ensures that the information presented in this report is traceable, comparable, and aligned with international best practices in sustainability.

5.1.1. GRI Reporting Principles

In accordance with GRI Standards 1: Fundamentals 2021 [8] , this report has been prepared in accordance with the principles that ensure transparency, comparability, and credibility:

Sustainability Context: The information is presented taking into account TAMA’s economic, social and environmental impacts in Peru and within its sector, linking results to the Sustainable Development Goals [9] and the OECD Guidelines [6] .

- **Materiality:** The topics included address significant impacts identified through internal and external reviews and stakeholder engagement, prioritised in the materiality matrix (see Section 5.4).
- **Comprehensiveness:** The data covers the period 2004–2025, with an emphasis on the last three years (2022–2025), ensuring that there is sufficient information to assess performance.
- **Balance:** Both progress (e.g. emissions reductions, contributions to the Peruvian State) and challenges (such as corruption risks, extended payment terms, interest rates, operational risks) are reported, avoiding positive bias.
- **Comparability:** The indicators in this report are presented as time series and align with international standards (ISO, GHG Protocol, SBTi), enabling comparison over time and with other organisations.
- **Accuracy:** The data is sourced from our Integrated Management System and SAP Business

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	INTEGRATED MANAGEMENT SYSTEM	T-GG-F-03	
	ANNUAL SUSTAINABILITY REPORT 2026	Date	02/02/2024
		Version	01
		Page	14 of 53

One, and verified to ensure its accuracy.

- **Timeliness:** From 2024, this report will be published annually and the indicators will be updated periodically, ensuring the information is up to date.
- **Clarity:** The information is organised into thematic areas, tables, Figures, and appendices, making it easy for different audiences to understand.
- **Verifiability:** All data disclosed is traceable through documentation and internal audits, and is available for review by third parties, subject to request and evaluation by TAMA.

5.2. Stakeholder identification and engagement process

The process of identifying material issues was carried out in four stages: internal review, external review, stakeholder engagement, and integration of issues:

- a. **Internal review:** in the first stage, we carried out a systematic review of our internal policies, and more than 800 ISO standard documents that make up our integrated management system, the operational information available in SAP Business One, and the content published on our website and social media. This internal analysis serves as a starting point for identifying potential issues relating to our impacts on the economy, the environment, and people [7] .
- b. **External review:** carried out in line with our international commitments (ISO 9001, ISO 14001, ISO 45001, ISO 27001 and ISO 37001, ISO 14064, GHG Protocol, SBTi) and in accordance with the GRI Standard 3: Material Issues 2021 [7] , as well as with the Sustainable Development Goals (SDGs), the OECD Guidelines for Multinational Enterprises and national regulatory requirements.
- c. **Stakeholder engagement:** in parallel, we gather the expectations and needs of our stakeholders, taking as a reference the contractual and ethical relationship with our customers, the channels of communication with our employees, the local community, suppliers, and metalworking companies, as well as the information obtained through internal audits, customer audits and certification processes. In accordance with the GRI Standard 2: General Content 2021, the identification of material topics must take into account the participation of relevant stakeholders [5] .
Furthermore, in accordance with GRI 2: General Content 2021 [5] , TAMA identifies and prioritises its stakeholders according to criteria of contractual relationship, direct impact on operations, social and environmental relevance, and expectations expressed in dialogue processes (see Table 3).
- d. **Integration of issues:** finally, we consolidated internal and external expectations into eight strategic sustainability areas.

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	INTEGRATED MANAGEMENT SYSTEM	T-GG-F-03	
	ANNUAL SUSTAINABILITY REPORT 2026	Date	02/02/2024
		Version	01
		Page	15 of 53

Table 3 . Identification and engagement of stakeholders.

Stakeholder	Selection criteria (why it is relevant)	Main engagement channels	Key issues addressed	Influence on decisions
Workers	Direct contractual relationship; impact on health, safety and productivity	Health and safety committees, training, internal communication channels	Health and safety, working conditions, training, pay policy	They raise the priority of "Health and safety at work".
Customers	Criticality of components in high-risk operations	T-VE-F-06 satisfaction surveys, customer audits, certification processes	Quality, on-time delivery, traceability, technology	Reinforce the materiality of "Quality and customer satisfaction"
Suppliers	Supply of steel, welding, painting, consumables and specialist services	Supplier evaluation, contracts, technical meetings	Quality of inputs, sustainability of the value chain	Influence traceability criteria and the reduction of environmental impacts
Community	Environmental and social impacts	Community communication channels	Waste, public safety	They reinforce the materiality of "Environment" (environmental monitoring, municipal licence) and "Human and labour rights"
Shareholders	Governance and financial sustainability	Shareholders' meetings, financial reports.	Fiscal transparency, financial sustainability	Increase the priority of "Financial sustainability and economic contributions" and the company's purpose.
Public bodies and regulators	Tax, labour and environmental compliance, regulatory compliance	Tax returns, regulatory audits	Tax compliance, occupational safety	Reinforce the materiality of "Taxation (GRI 207)"
International organisations and civil society	Alignment with SDGs, OECD and global standards	SBTi, Perú Carbon Footprint , participation in forums and exhibitions [10] [11] [12] [13]	Climate change, technological innovation, sustainability	Influence the materiality of "GHG Emissions (GRI 305)" and "Innovation (GRI 203)"

5.3. Material topics by area and link to GRI Standards

In this section, material topics prioritised by TAMA are described, organised according to philosophical and anthropological areas and explicitly aligned with the corresponding GRI Standards. Each area reflects the most significant economic, social, and environmental impacts of our operations, as well as the expectations of our stakeholders. The description includes policies, indicators and evidence that underpin the company's responsible management, ensuring traceability and comparability with international best practices in sustainability.

5.3.1. Anti-bribery and anti-corruption (GRI 205 Anti-corruption)

The "Anti-bribery and anti-corruption" topic is considered material because TAMA operates in a high-risk operational environment, characterised by unethical practices in the mining and metalworking sector. This environment is marked by commercial pressures, favouritism and conduct that compromises transparency in approval processes, supplier selection and procurement. In light of this context, in 2019 TAMA implemented an anti-bribery management system based on the international standard ISO 37001, complemented by a

Prepared by:	Reviewed by:	Approved by:
Representative of the Control and Audit Body	Representative of the Control and Audit Body	General Manager

	INTEGRATED MANAGEMENT SYSTEM	T-GG-F-03	
	ANNUAL SUSTAINABILITY REPORT 2026	Date	02/02/2024
		Version	01
		Page	16 of 53

Code of Ethics and reporting channels open to employees, customers, suppliers and the wider community.

In accordance with the GRI Standard 205: Anti-Corruption 2016 [14], this material topic covers the risks of bribery in our operations and the effectiveness of our policies and controls. Managing this risk not only protects TAMA's reputation, but also seeks to ensure fair competition, strengthens stakeholder trust, and preserves the integrity of our operational decisions.

5.3.2. Environment and GHG Emissions (GRI 305 Emissions)

Greenhouse gas (GHG) emissions and climate change are considered material topics due to the volume of indirect emissions associated with the purchase of steel and timber and, to a much lesser extent, our manufacturing processes, as well as our commitment to the Science Based Targets initiative (SBTi) and the Peru Carbon Footprint [10] [11]. In accordance with the GRI 305: Emissions 2016 standard [15], from 2024 we will report our Scope 1, 2 and 3 emissions, as well as the emissions intensity per tonne of processed steel.

5.3.3. Environment, resources, and waste (Energy GRI 302; Water GRI 303; Waste GRI 306)

In accordance with the GRI 302 standard: Energy 2016 [16], electricity consumption and energy intensity are material given the nature of our manufacturing processes. Similarly, in line with the GRI 303 standard: Water and Effluents 2018 [17], water consumption per tonne of steel produced is relevant due to our commitment to SDG 6. Furthermore, the generation and management of solid waste (steel, paper, wood) constitutes a material impact within our sphere of influence in accordance with the GRI Standard 306: Waste 2020 [18].

5.3.4. Human and labour rights (GRI 401, 404, 405, 406)

Working conditions, the 10:1 wage policy and the emphasis on education and personal development mean that employment, training and equal opportunities are material topics for TAMA. In accordance with GRI Standard 401: Employment 2016 [19], GRI 404: Training and Development 2016 [20] and GRI 405: Diversity and Equal Opportunities [21], we report on indicators relating to job security, training and equality policies.

5.3.5. Occupational Health and Safety (GRI 403)

As indicated in section 2.4 Criteria for operational decision-making, the health and safety of workers is a priority at TAMA, as we recognise our activity as 'high-risk' and we have indicators for accident rates, severity, frequency and health. In accordance with the GRI 403 standard: Occupational Health and Safety 2018 [22], this topic is material due to the potential impact on the physical well-being of our workers.

5.3.6. Quality and customer satisfaction (GRI 416 and 417)

The continuity of our customers' operations, the quality of our products and services, and the results of the certifications achieved are considered material from the perspective of customer health and safety and information regarding our manufacturing processes. In accordance with GRI Standard 416: Customer Health and Safety 2016 [23] and GRI 417: Marketing and Labelling 2016 [24], we analyse the impacts of our products on the safe operation of our customers and end-users. Customer satisfaction is measured through three main mechanisms:

- a. T-VE-F-06 customer satisfaction surveys, which annually gather our customers' perceptions regarding image, quality and compliance.
- b. Customer relationship and continuity, which reflect sustained trust in our solutions and

Prepared by:	Reviewed by:	Approved by:
Representative of the Control and Audit Body	Representative of the Control and Audit Body	General Manager

	INTEGRATED MANAGEMENT SYSTEM	T-GG-F-03	
	ANNUAL SUSTAINABILITY REPORT 2026	Date	02/02/2024
		Version	01
		Page	17 of 53

services over the years.

- c. Certifications obtained, which validate our manufacturing practices and ensure that products comply with safety standards, traceability requirements and applicable regulations.

These mechanisms enable us to objectively monitor customer satisfaction and safety, ensuring that all technical and commercial communications are clear, verifiable and aligned with the principles set out in our Code of Ethics T-GA-F-05 [25] .

5.3.7. Financial sustainability and economic contributions (GRI 201 and 207)

In accordance with GRI Standards 201: Economic Performance 2016 [26] and GRI 207: Taxation 2019 [27], TAMA considers the generation of economic value, financial stability and the tax contribution to the Peruvian State to be material. These aspects have a direct impact on our employees, suppliers, customers, the community and the country's sustainability. Since 2022, we have measured Gross Value Added (GVA) per capita as a metric of productivity and contribution to national growth. In 2025, TAMA's GVA per capita stood at US\$ 22,539, equivalent to 2.4 times Peru's GDP per capita (US\$ 9,264), reflecting our commitment to SDGs 1, 8 and 17. Furthermore, from its foundation in 2004 until 2025, TAMA has contributed US\$ 6.3 million to the State in the form of taxes, social security contributions, technical training, profit-sharing and productivity bonuses. All our workers are on the payroll and receive statutory contributions, reinforcing our focus on formality, equity and tax compliance.

This approach is aligned with Chapter XI of the OECD Guidelines for Multinational Enterprises [6], which promotes responsible contribution to public finances. Fiscal transparency strengthens the trust of our stakeholders and allows for an objective assessment of our economic contribution. However, as evidenced in our 2024 and 2025 Price Variation Reports [28] [29], the extended payment terms and interest rates in the domestic financial market place additional pressure on the sustainability of operations, increasing financing costs, limiting investment capacity and jeopardising the continuity of companies which, like TAMA, rigorously comply with their tax and labour obligations. In this context, we reaffirm our commitment to the responsible management of resources, operational efficiency and the promotion of fair conditions that enable us to sustain our economic and social contribution to the country.

5.3.8. Technology and innovation (GRI 203)

Technological innovation at TAMA is a material issue due to its indirect economic impacts on strategic sectors such as mining, metalworking and society in general. In accordance with the GRI 203 standard: Indirect Economic Impacts 2016 [30] , these impacts have been evident since 2009 in both social infrastructure and technical solutions that improve productivity, safety and environmental performance. In the area of social infrastructure (GRI 203-1), our contributions in 2009 and 2012 stand out, with the construction of housing units and a community centre in Ica and Lima. Regarding innovation with economic and environmental impact (GRI 203-2), in 2024 TAMA developed metal pallets by reusing scrap steel and waste, replacing wooden packaging to reduce the carbon footprint, prevent deforestation and improve logistics traceability. In 2009, we designed electricity generation systems using stationary bicycles and the mechanical action of guinea pigs. Between 2014 and 2017, we promoted applied academic research on stress relief in welds, with an impact on industrial productivity [31] [32]. Between 2015 and 2023, TAMA has produced technical and sustainability reports for the community, strengthening informed decision-making and

Prepared by:	Reviewed by:	Approved by:
Representative of the Control and Audit Body	Representative of the Control and Audit Body	General Manager

	INTEGRATED MANAGEMENT SYSTEM	T-GG-F-03	
	ANNUAL SUSTAINABILITY REPORT 2026	Date	02/02/2024
		Version	01
		Page	18 of 53

operational continuity. These examples are detailed in depth in section 12 of this report, entitled “Technology and Innovation” [31] , which demonstrates how technology at TAMA is directly linked to sustainable development and collective well-being.

5.3.9. Stakeholders and engagement (GRI 2 and GRI 3)

The identification and engagement of stakeholders is a central component of TAMA’s methodology for determining material topics, in accordance with the GRI 2: General Content 2021 [5] and GRI 3: Material Topics 2021 [7] standards. The groups identified include employees, future employees, the local community, suppliers, metalworking companies and customers, based on criteria of mutual influence, legitimate expectation and operational proximity, as can be seen in the ‘Customers’, ‘Let’s Communicate’ and ‘Sustainability’ sections of our website [32] [33] [34] .

Table 4 . Material topics by area and link.

TAMA area	Material topic	Related GRI Standard	Main impact threshold
Anti-bribery and anti-corruption	Integrity and prevention of bribery	GRI 205: Anti-corruption	Own operations, relationships with customers and suppliers
Environment – GHG emissions	CO ₂ emissions and climate targets (SBTi)	GRI 305: Emissions	TAMA facility and value chain (Scope 3)
Environment – Energy	Energy consumption and intensity	GRI 302: Energy	TAMA facility
Environment – Water	Water consumption and efficiency	GRI 303: Water and effluents	TAMA facility
Environment – Waste	Solid waste generation and management	GRI 306: Waste	Plant and packaging suppliers
Human and labour rights	Education, 10:1 pay policy, working conditions	GRI 401: Employment; GRI 404: Training; GRI 405–406: Diversity and non-discrimination	Workers and the labour chain
Occupational health and safety	Accident rates, severity, days lost	GRI 403: Occupational health and safety	TAMA facility and high-risk field work
Quality and customer satisfaction	Business continuity and compliance	GRI 416: Customer health and safety; GRI 417: Marketing and labelling	Products and services provided
Financial sustainability	Contributions to the State and economic performance	GRI 201: Economic performance; GRI 207: Taxes	Peruvian State, employees, suppliers
Technology and innovation	Technological development and protection of know-how	GRI 203: Indirect economic impacts; GRI 418: Customer privacy	Customers and the metalworking sector
Stakeholders and engagement	Stakeholder dialogue and engagement	GRI 2: General content; GRI 3: Material topics	All stakeholders

Thus, the eight areas defined by TAMA are linked to the GRI Standards as summarised in Table 4.

Prepared by:	Reviewed by:	Approved by:
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	INTEGRATED MANAGEMENT SYSTEM	T-GG-F-03	
	ANNUAL SUSTAINABILITY REPORT 2026	Date	02/02/2024
		Version	01
		Page	19 of 53

5.4. Prioritisation criteria and materiality matrix

TAMA has established a method for prioritising material issues based on two quantitative criteria: magnitude and relevance. The magnitude of the impact (M) was calculated as the product of three factors (G × P × A): Severity of the impact (G), Probability (P) and Scope (A). Each of these is quantified on a scale of 1 to 5, where 1 corresponds to a very low rating and 5 to a very high one.

- Severity of the impact (G): severity on people, the environment or reputation.
- Probability (P): expected frequency of occurrence.
- Scope (A): number of people, processes or areas affected.

Meanwhile, relevance to stakeholders (R) was assessed on a scale of 1 to 5 based on perceived importance in audits, surveys and dialogue channels. Finally, classification thresholds were established:

- High materiality: Magnitude ≥ 60 and Relevance ≥ 4.
- Medium materiality: Magnitude between 30 and 59 or Relevance between 3 and 4.
- Low materiality: Magnitude ≤ 30 or Relevance ≤ 3.

This results in the materiality matrix presented in Table 5.

Table 5 . TAMA 2025 materiality matrix

Material topic	Severity (S)	Probability (P)	Impact (I)	Magnitude (G×P×A)	Relevance (1-5)	Classification by Magnitude and Relevance
Health and safety at work	5	5	5	125	5	High–High (high materiality)
GHG emissions and climate change	5	4	5	100	5	High–High (high materiality)
Anti-bribery and anti-corruption	5	4	4	80	5	High–High (high materiality)
Waste and resource consumption	4	4	4	64	3	High impact – Medium relevance (medium materiality)
Human and labour rights	4	3	4	48	3	High impact – Medium relevance (medium materiality)
Quality and customer satisfaction	3	4	4	48	5	Medium impact – High relevance (medium materiality)
Financial contributions and financial sustainability	3	4	3	36	5	Medium impact – High relevance (medium materiality)
Technological innovation and indirect impacts	3	3	3	27	3	Medium impact – Medium relevance (low materiality)
Relationships with stakeholders	3	3	2	18	3	Medium impact – Medium relevance (low materiality)

The materiality matrix developed using this methodology not only organises the issues according to their magnitude of impact and relevance to stakeholders, but also aligns directly with the legal categories described in the section 2.3 and the decision- criteria defined in the section 2.4 of this report: In the top right-hand quadrant of Figure 10 – the high materiality zone – are issues relating to occupational health and safety, GHG emissions and climate change, and anti-bribery and anti-corruption, which correspond to the highest legal categories for a just society, such as ethics and human rights, and which guide our philosophical and operational criteria. In contrast, the lower left

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Representative of the Control and Audit Body	Representative of the Control and Audit Body	General Manager

quadrant – low materiality – covers technological innovation and stakeholder engagement, which are linked to group interests. This alignment confirms that TAMA’s materiality methodology is technical, participatory, and anthropologically grounded, ensuring that sustainability management is consistent with our culture and values.

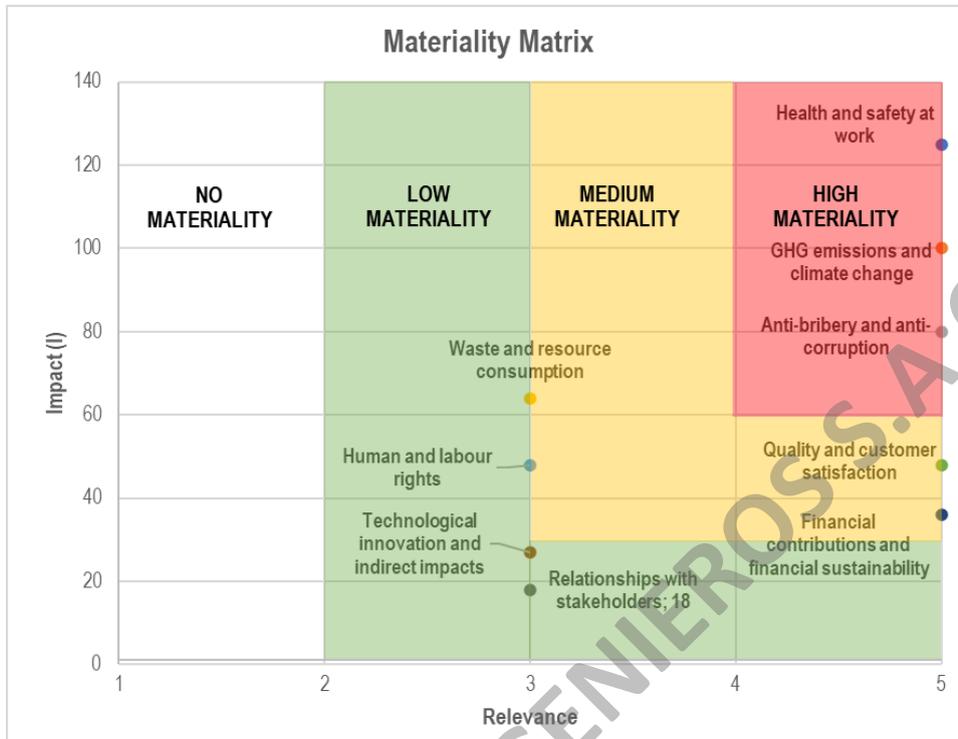


Figure 10 . TAMA materiality matrix, 2025.

5.5. Sustainability governance (GRI 2)

This section describes TAMA’s governance structure regarding sustainability, including the responsible bodies, their composition and roles, the mechanisms for monitoring environmental and social risks, the internal linking of remuneration to sustainability targets, and the formal reporting channels to senior management. This framework ensures that sustainability governance at TAMA is aligned with the requirements of GRI 2: General Content 2021 [5], guaranteeing transparency, accountability and traceability in impact management.

Sustainability governance at TAMA is structured around bodies and mechanisms that ensure the integration of economic, social and environmental aspects into strategic decision-making [36] :

5.5.1. Responsible bodies

- General Management: Leads the implementation of the sustainability strategy and approves key policies.
- Representative of the Control and Audit Body (ROCA): Ensures integrity in operations and the application of the Code of Ethics and ISO 37001.
- Occupational Health and Safety Committee (CSST): Responsible for monitoring and promoting compliance with safety standards and the identification and management of occupational risks, as well as compliance with ISO 45001.
- Senior Management Representative (RAD): Among other things, manages emissions, resource consumption and waste generation, aligning operations with ISO 14001 and SBTi.

Prepared by:	Reviewed by:	Approved by:
Representative of the Control and Audit Body	Representative of the Control and Audit Body	General Manager

	INTEGRATED MANAGEMENT SYSTEM	T-GG-F-03	
	ANNUAL SUSTAINABILITY REPORT 2026	Date	02/02/2024
		Version	01
		Page	21 of 53

Furthermore, ensures the application of the 10:1 pay policy, continuous training and equal opportunities.

- Administration and Finance Department: Ensures fiscal transparency and compliance with tax obligations (GRI 207).

5.5.2. Composition and roles

Each body is made up of representatives from senior management and staff and operational personnel (in the case of the CSST). Their roles include identifying risks, setting objectives, implementing corrective actions, and periodically evaluating results.

5.5.3. Monitoring of environmental and social risks

Risks are monitored through internal and external audits, performance indicators (accident rates, emissions, resource consumption) and client approval processes. The results are reported monthly to General Management and integrated into the Integrated Management System.

5.5.4. Remuneration linked to sustainability

In accordance with salary policy T-GP-PO-01 and Internal Labour Regulations T-GP-RL-01, TAMA links salary reviews to the achievement of strategic sustainability targets (e.g. emissions reduction, occupational safety, customer satisfaction) as well as to the annual budget, staff appraisals, and the economic, social, political or market climate. Precisely for reasons of public safety in the current situation in Peru, this information is not disclosed in the report, although it is managed and audited internally.

5.5.5. Formal reporting channels

The governing bodies report to General Management through monthly sustainability reports, ISO internal audit reports, the results of external compliance audits, the annual publication of the Sustainability Report, and open channels of communication with employees, customers and the community.

This framework ensures that sustainability governance at TAMA is aligned with the requirements of GRI 2: General Content 2021, guaranteeing transparency, accountability and traceability in impact management.

5.6. Sustainability risk management and due diligence (GRI 3)

In accordance with the GRI Standards 3: Material Topics 2021 [7], TAMA has established a sustainability risk management and due diligence process that ensures the identification, assessment, prioritisation and mitigation of economic, social and environmental impacts. This process is integrated into our Integrated Management System, is reported periodically to the General Management and generates the matrix of Table 6 . The principles of the process are as follows:

- Identification of impacts: Risks arising from our operations and the environment in which we operate are analysed.
- Assessment: Impacts are assessed based on their probability and severity, taking into account both actual and potential effects.
- Prioritisation: Risks are ranked in the materiality matrix (see section 5.4), incorporating stakeholder expectations and governance criteria.

Prepared by:	Reviewed by:	Approved by:
Representative of the Control and Audit Body	Representative of the Control and Audit Body	General Manager

	INTEGRATED MANAGEMENT SYSTEM	T-GG-F-03	
	ANNUAL SUSTAINABILITY REPORT 2026	Date	02/02/2024
		Version	01
		Page	22 of 53

- Mitigation measures: Specific policies and actions are implemented (ISO 37001 for anti-bribery, ISO 45001 for health and safety, ISO 14064 for emissions, the 10:1 pay policy, training programmes, amongst others).
- Monitoring: Performance indicators (emissions, consumption of resources such as water and energy, accident rates, customer satisfaction, contributions to the Peruvian State) are monitored monthly and reported to General Management.
- Management of negative impacts: Preventive and corrective measures are applied in response to adverse impacts, ensuring transparency and traceability.

Table 6 . Sustainability risks by material aspect

Material area	Identified risks and impacts	Mitigation measures	Monitoring and evaluation
Anti-bribery and anti-corruption (GRI 205)	Unethical practices in tendering and procurement; commercial pressure	ISO 37001 system; Code of Ethics; whistleblowing channel	Internal audits, whistleblowing indicators
Environment and GHG emissions (GRI 305)	Scope 1, 2 and 3 emissions; carbon footprint	Replacement of wooden packaging; energy efficiency; SBTi commitment	Peru Carbon Footprint Report; ISO 14064 verification
Environment, resources and waste (GRI 302, 303, 306)	Intensive energy and water consumption; solid waste generation	Reuse of steel; waste management	Energy and water consumption indicators; internal audits under ISO 14001
Human and labour rights (GRI 401, 404, 405, 406)	Risks of pay inequality; lack of training; discrimination	10:1 pay policy; training programmes; pay policy	Workplace climate assessment
Occupational health and safety (GRI 403)	Workplace accidents; exposure to risks	ISO 45001 standard; training; provision of personal protective equipment	Accident rates, severity and frequency indicators; internal audits.
Quality and customer satisfaction (GRI 416, 417)	Risks of delivery non-compliance; quality failures	Certification processes; traceability; satisfaction surveys	T-VE-F-06 surveys; customer retention; customer certification audits
Financial sustainability and economic contributions (GRI 201, 207)	Pressure from interest rates and extended payment terms; liquidity risk; lack of continuity of work	Contingency plans	Financial statements; GVA per capita indicators
Technology and innovation (GRI 203)	Infringement of intellectual property; lack of investment in R&D	Innovation projects; steel reuse; confidentiality agreements	Evaluation of R&D projects
Stakeholders and stakeholder engagement (GRI 2, 3)	Reputational risk due to loss of trust	Channels of dialogue; transparency and accountability	Updating the materiality matrix

6. Anti-bribery and anti-corruption

In line with **SDG 16: Peace, justice and strong institutions**, and with Chapter VII of the **OECD Guidelines for Multinational Enterprises** on combating bribery and other forms of corruption, we have implemented an Anti-Bribery Management System based on the ISO 37001 standard since 2019. Our aim is to strengthen mechanisms for the prevention, detection, and response to potential acts of bribery, ensuring that all our operations are conducted with integrity and transparency.

To ensure the rigorous application of our principles, we ask customers, suppliers, employees and public officials to review and understand our **Anti-Bribery Management System Policy (T-GA-PO-01)** and our **Code of Ethics (T-GA-F-05)** before engaging in any activity; both are available on

Prepared by:	Reviewed by:	Approved by:
Representative of the Control and Audit Body	Representative of the Control and Audit Body	General Manager

	INTEGRATED MANAGEMENT SYSTEM	T-GG-F-03	
	ANNUAL SUSTAINABILITY REPORT 2026	Date	02/02/2024
		Version	01
		Page	23 of 53

our website. Furthermore, our **General Terms and Conditions of Sale (T-GC-DC-05)** stipulate that any conduct contrary to these principles must be reported through the appropriate channels, including the client's corporate email address, with a copy to their immediate superior or the institutional ethics channel.

At TAMA, we maintain a **zero-tolerance policy towards fraud and corruption**. We therefore make the email address etica@tama.pe available to our employees, customers, suppliers, public institutions and the wider community to report any dishonest conduct. Furthermore, our website lists other email addresses and communication channels that enhance the accessibility and confidentiality of reports.

During 2025, we stepped up the promotion of these mechanisms and trained our staff in the practical application of the ISO 37001 standard. Compared to 2024, the number of awareness-raising sessions increased and the traceability of reports received was consolidated, demonstrating a sustained trend towards continuous improvement in corruption risk management.

Through these actions, we reaffirm our commitment to acting with integrity, promoting robust institutions and contributing to a transparent and responsible business environment, in line with international standards of sustainability and governance.

7. Environment

At TAMA, we transform steel with a commitment to protecting the environment, the safety of our workers and the well-being of society. We focus on preventing negative environmental impacts, actively contributing to **Sustainable Development Goals 6, 7, 12 and 13**, relating to water, energy, responsible consumption and production, and climate action, in accordance with **Chapter VI of the OECD Guidelines on Environmental Protection**.

In 2025, we carried out our third CO₂ emissions measurement, consolidating the process initiated in 2023 and aligned with the Science Based Targets initiative (**SBTi**) and the *Perú Carbon Footprint* platform [10] [11]. Unlike the previous year, emissions intensity increased, mainly due to the greater use of wood for packaging. Between 2023 and 2024, we manufactured and used pallets and packaging made from recycled steel; however, given the limited market uptake, we had to revert to using wood, which had a direct impact on our emissions.

As for water, we achieved a significant improvement compared to 2024 as we identified and rectified an external issue of systematic theft that was affecting our recorded consumption, which allowed us to report numbers that were more accurate reflections of our actual operations and ensured more precise monitoring of water usage [37] [38] .

With regard to electricity, intensity improved thanks to more efficient consumption, resulting from the optimisation of production processes, reinforcing our commitment to **SDG 7**.

In the case of paper consumption, we continue to strengthen policies to minimise usage or substitute with recycled paper.

Solid waste generation increased in 2025, reaching an intensity of 208 kg of solid waste per kg of processed steel, which is in line with a lower volume of recycled steel pallets. Whilst we have made progress in waste segregation and final disposal, our challenge lies in reducing the intensity of waste generation and consolidating more sustainable solutions in packaging and production processes.

We have also set a goal of planting 1,000 hectares of trees, an initiative that will enable us to achieve a positive carbon footprint in the coming years and help capture emissions for the benefit of future generations.

Prepared by:	Reviewed by:	Approved by:
Representative of the Control and Audit Body	Representative of the Control and Audit Body	General Manager

	INTEGRATED MANAGEMENT SYSTEM	T-GG-F-03	
	ANNUAL SUSTAINABILITY REPORT 2026	Date	02/02/2024
		Version	01
		Page	24 of 53

We track all these metrics using our T-GI-F-17 management dashboard, which has been in use at TAMA since 2020 and enables us to ensure traceability and transparency in our environmental performance.

7.1. CO₂ emissions

In line with **SDG 13 ‘Climate Action’** and **Chapter VI of the OECD Guidelines**, we are committed to reducing our environmental impact and providing our customers with transparent information to support their sustainability goals. To this end, at the end of 2025 we carried out our second carbon footprint measurement in accordance with the international guidelines set out in ISO 14064-1:2018 [39], the GHG Protocol [40] and the Peru Carbon Footprint Platform [11], the results of which are presented in Table 7.

Total greenhouse gas (GHG) emissions generated by TAMA in 2025 amounted to 2,072.16 metric tons of CO₂e, of which 1.25% were direct emissions (Scope 1), 1.00% were indirect emissions from imported energy (Scope 2), and 97.75% to indirect emissions from the value chain (Scope 3). Compared to 2024, Scope 1 emissions increased by 31%, Scope 2 emissions decreased by 21%, and Scope 3 emissions decreased by 2.4%.

Table 7 . TAMA Greenhouse Gas Emissions, 2023–2025.

Scope according to the GHG Protocol	TAMA GHG 2023 (Tonnes CO ₂ e, %)	TAMA GHG 2024 (Tonnes CO ₂ e, %)	GHG TAMA 2025 (tonnes CO ₂ e, %)	Emissions sources
Scope 1: Direct GHG emissions.	12.87 0.52%	19.73 0.93%	25.87 1.25%	Fuel (forklift trucks, lorries), fire extinguishers, lubricants.
Scope 2: Indirect GHG emissions from imported energy.	35.52 1.43%	26.30 1.24%	20.78 1.00%	Electricity.
Scope 3: All other indirect emissions occurring within the organisation’s value chain.	2,439.63 98.06%	2,075.76 97.83%	2,025.51 97.75%	Transport (freight, taxis, travel, commuting), water, paper, solid waste, and purchased materials (2,025.41 tonnes of CO ₂ in 2024)
Total emissions Scopes 1, 2 and 3	2,488.02 100%	2,121.79 100%	2,072.16 100%	Change 2025 vs 2024: -2.3% ↓

Among the Scope 3 indirect emissions, it is worth noting that 1,406 metric tons of CO₂e are caused by the purchase of steel raw materials, and 446 metric tons of CO₂e stem from the purchase of wood and wood products used for packaging (plywood, lumber, and wooden crates), as shown in Figure 11.

Prepared by:	Reviewed by:	Approved by:
Representative of the Control and Audit Body	Representative of the Control and Audit Body	General Manager

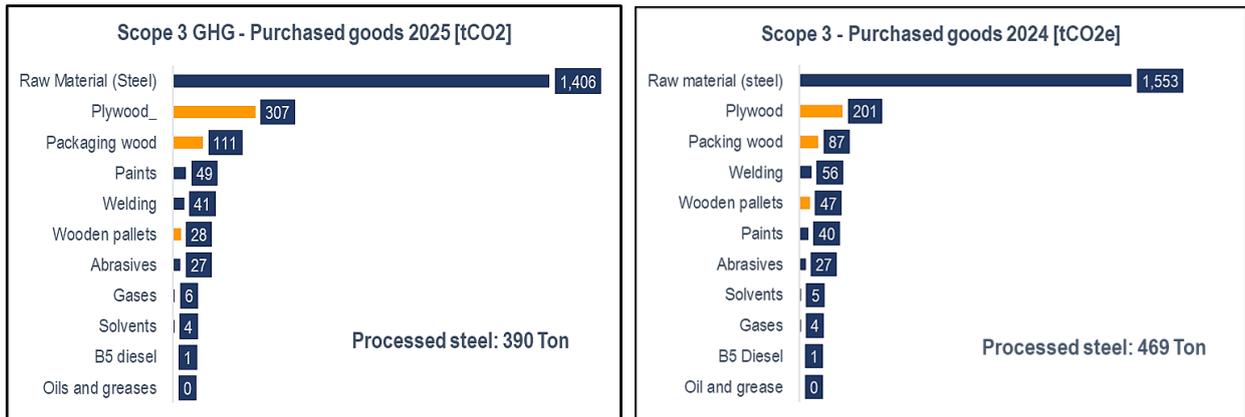


Figure 11. Indirect GHG emissions by products used, 2024–2025.

In line with this, in April 2024 TAMA completed the validation process for its science-based climate targets and formalised its commitment to join the Science Based Targets initiative (SBTi). These targets precisely set out the amount and the rate at which organisations must reduce their greenhouse gas emissions to mitigate the impacts of climate change [41].

In 2025, we continued to implement our science-based climate targets, previously validated by the Science Based Targets initiative (SBTi). These targets precisely set out the amount and the rate at which we must reduce our greenhouse gas emissions to mitigate the impacts of climate change [41].

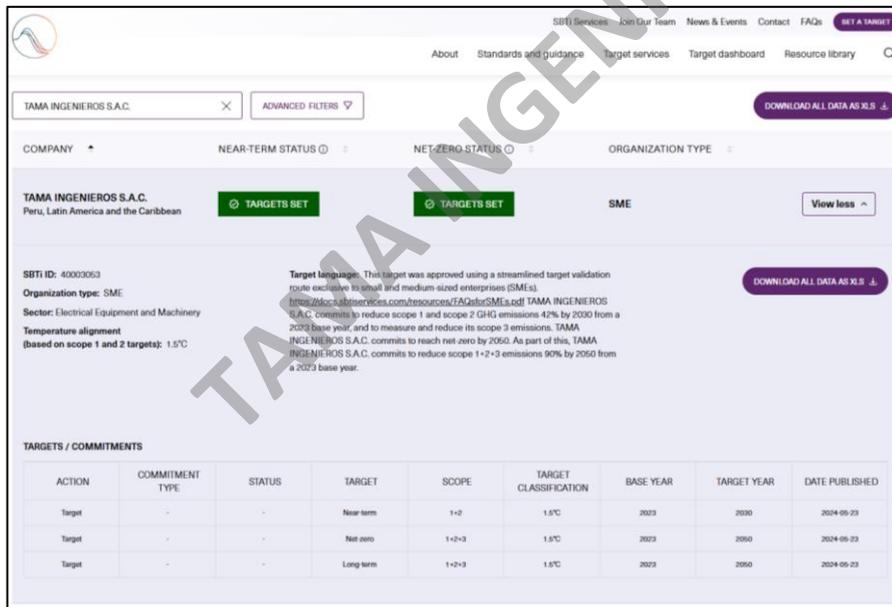


Figure 12 . TAMA's science-based targets.

Note: Retrieved from <https://sciencebasedtargets.org/target-dashboard>

As shown in Figure 12 , our targets are: (a) to reduce Scope 1 and 2 emissions by 42% by 2030, using 2023 as the base year; (b) to measure and progressively reduce our Scope 3 emissions, and (c) to achieve net zero by 2050, with a 90% reduction in total emissions (Scopes 1+2+3) compared to the 2023 baseline [10].

Prepared by:	Reviewed by:	Approved by:
Representative of the Control and Audit Body	Representative of the Control and Audit Body	General Manager

	INTEGRATED MANAGEMENT SYSTEM	T-GG-F-03	
	ANNUAL SUSTAINABILITY REPORT 2026	Date	02/02/2024
		Version	01
		Page	26 of 53

7.2. CO₂ emissions intensity

With regard to CO₂ emissions intensity -that is, the amount of carbon dioxide equivalent (Scopes 1, 2 and 3) emitted per tonne of processed steel- in 2025 we recorded a 17.7% increase compared to the previous year, rising from 4.52 to 5.31 tonnes of CO_{2e} per tonne of processed steel.

This result is mainly due to the increased use of wood for packaging, as the first batch of metal pallets made from remanent steel was used up; between 2023 and 2024, we manufactured and used metal pallets but had to temporarily revert to using wooden pallets and packaging. Whilst metal pallets represent a superior environmental solution by reducing waste generation, their initial unit cost is higher and requires the manufacture of a significant volume to be economically viable [42]. Furthermore, customers' limited willingness to bear this additional cost was the main reason why we did not continue their production in 2025, which had a direct impact on our emissions intensity. Whilst this increase presents a challenge, we remain committed to continuing to explore more sustainable packaging alternatives and to promoting the use of solutions with a lower environmental impact in collaboration with our customers.

Figure 13 shows the evolution of CO₂ emissions intensity at TAMA during the 2023–2025 period, highlighting the need to continue with innovation and material substitution initiatives to achieve our medium- and long-term climate goals.

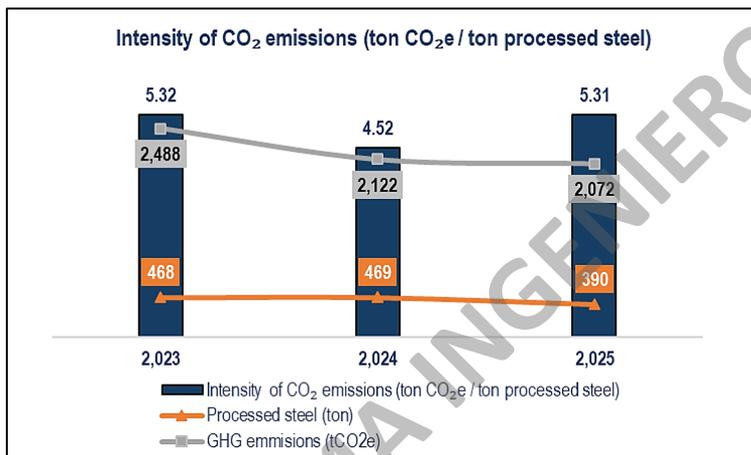


Figure 13 . CO₂ emissions intensity in TAMA (2023–2025).

7.3. Electricity use

UN Sustainable Development Goal No. 7 aims to ensure universal access to affordable, reliable, sustainable and modern energy by 2030, highlighting the need to improve energy efficiency globally [43] . At TAMA, during 2025 we have worked to optimise our electricity consumption by improving production processes, achieving a 12.5% reduction in energy intensity compared to the previous year, falling from 264 kWh to 231 kWh per tonne of processed steel. This progress reflects a positive trend sustained since 2023 and demonstrates the effectiveness of our operational controls via the T-GI-F-17 dashboard for monitoring energy consumption by production area.

Figure 14 shows the evolution of electricity consumption at TAMA during the period 2023–2025, confirming that energy efficiency has become a key aspect of our environmental management and a direct contribution to the fulfilment of SDG 7.

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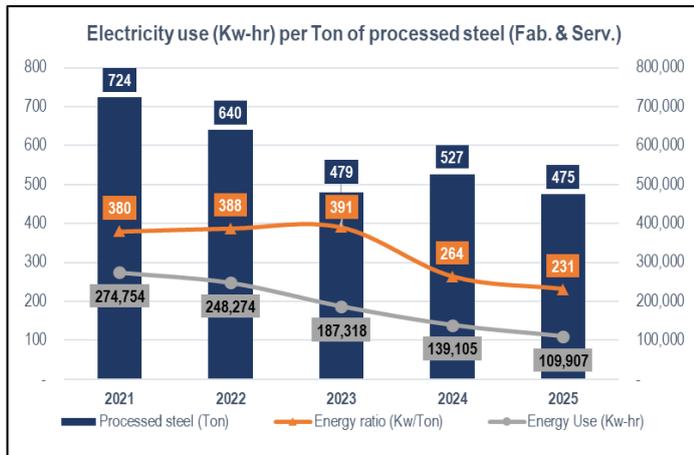


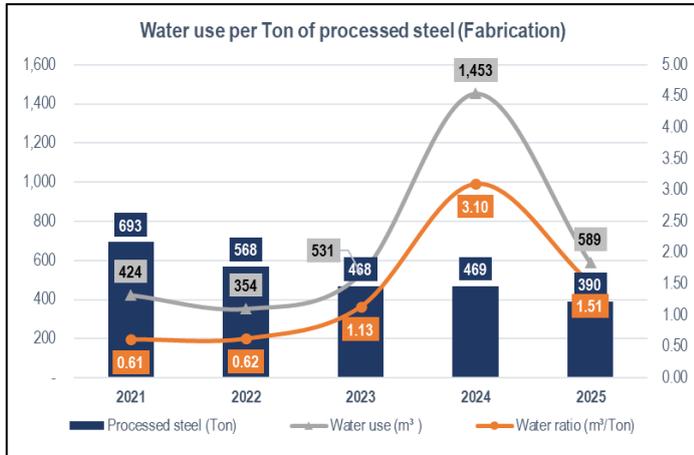
Figure 14 . Electricity consumption at TAMA (2020–2025).
 Note: Taken from TAMA’s T-GI-F-17 Indicator Dashboard

7.4. Water use

SDG 6 on “Clean Water and Sanitation” calls on us to use water more efficiently in order to achieve universal coverage by 2030. The Figure 15 shows the trend in water consumption in TAMA between 2021 and 2025. Generally speaking, we observe an upward trend until 2024, with water intensity rising from 0.61 m³/tonne in 2020 to 3.10 m³/tonne in 2024, a year in which we faced a significant increase due to unauthorised use of our connection to the public network by third parties, which raised consumption from 531 m³ to 1,453 m³ and tripled our water intensity. In 2025, following the implementation of control and security measures for the supply, we managed to reduce water intensity by 51.3% compared to the previous year, falling from 3.10 m³/tonne to 1.51 m³/tonne, with a total consumption of 589 m³. This result reflects the effectiveness of our corrective actions and allows us to resume efficient use of water resources.

The unauthorised use of water through clandestine connections is a social problem that affects legitimate businesses and generates significant economic losses in the country [37] [38] . The correction made in 2025 enabled us to eliminate distortions in reported consumption and ensure that our measurements more accurately reflect the actual use of water in our operations. This progress reinforces our commitment to SDG 6 and highlights the importance of maintaining control mechanisms that guarantee the equitable distribution of water.

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“Companies should also prevent and address the degradation of land, the sea and freshwater, including deforestation”

Chapter VII, Environment. OECD Guidelines for Multinational Enterprises on Responsible Business Conduct (2023)

Figure 15 . Drinking water consumption at TAMA (2021–2025).
Note: Taken from TAMA’s Indicator Dashboard T-GI-F-17

7.5. Paper use

Sustainable Development Goal No. 15 “Life on Land” promotes the protection and sustainable management of forests to halt deforestation, a key aspect of preserving terrestrial ecosystems. Reducing paper usage has a positive impact by protecting forests and mitigating deforestation.

At TAMA, in 2025 we achieved a 23.5% reduction compared to the previous year, reaching 0.13 reams of A4 paper per tonne of processed steel, as shown in Figure 16 . This progress reflects the effectiveness of the measures implemented to promote the digitisation of documents and the use of electronic formats, reaffirming our commitment to sustainability and the protection of terrestrial ecosystems [44] .

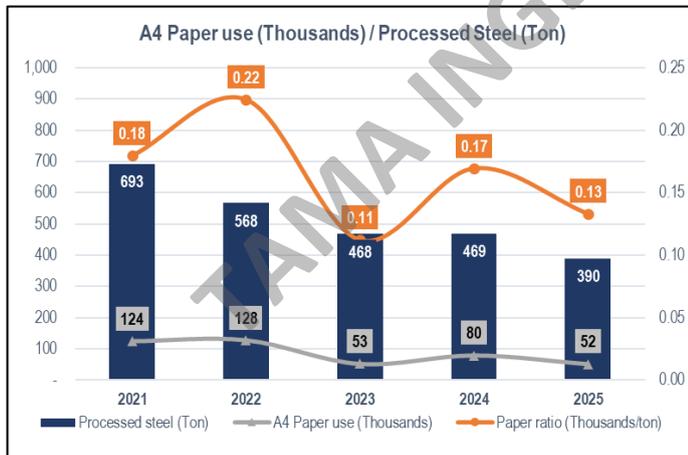


Figure 16 . Paper consumption at TAMA (2021–2025).
Note: Taken from TAMA’s Indicator Dashboard T-GI-F-17

7.6. Wood consumption for packaging

In 2023, TAMA carried out the study **T-GI-F-21: Estimation of the quantity of timber used at TAMA** and its equivalent in number of trees, with the aim of determining the volume of timber consumed in the packaging process for our products [45]. The timber is used in three forms: (a) boards for customised packaging, (b) standard-sized pallets (1,300 mm x 1,100 mm), and (c) treated timber packaging for export, supplied by third parties.

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Our study enabled us to establish the measurements of a typical tree of the *Pinus radiata* species -one of the most commonly used for the manufacture of pallets- with a diameter at breast height (DBH) of 0.81 m and a commercial height of 17.90 m [46] [47]: we determined that, for every m³ of logged tree, only 24.16% is usable as packaging wood.

In 2024, total timber consumption was 34.13 m³, equivalent to 23.6 standing trees, representing approximately 5.20 trees for every 100 tonnes of processed steel. In 2025, consumption increased to 40.14 m³, equivalent to 28 standing trees, representing a 17.6% increase compared to the previous year. In terms of intensity, around 7.2 trees were used for every 100 tonnes of processed steel, given that 390 tonnes of steel were produced that year (see details at Table 8 and Figure 17).

This result reflects that, whilst progress was made in 2024 in replacing wooden pallets with steel alternatives, the use of wooden strips and pallets was partially resumed in 2025 because some customers still prefer traditional solutions with a lower initial cost. This situation highlights the need to continue promoting the adoption of more sustainable packaging, balancing environmental criteria with market expectations.

Table 8. Estimated volume of timber used at TAMA (m³) in the form of pallets, strips and packaging

Description	Unit	2021	2022	2023	2024	2025
Wooden pallets	m ³	8.02 (22.4%)	16.1 (40.1%)	10.21 (21.5%)	7.74 (22.7%)	4.77 (11.9%)
Wooden boards	m ³	27.76 (77.4%)	22.21 (55.3%)	35.94 (75.8%)	25.65 (75.2%)	34.36 (85.6%)
Wooden packaging	m ³	0.07 (0.2%)	1.83 (4.6%)	1.27 (2.7%)	0.74 (2.2%)	1.01 (2.5%)
Total	m³	35.85 (100%)	40.13 (100%)	47.43 (100%)	34.13 (100%)	40.14 (100%)

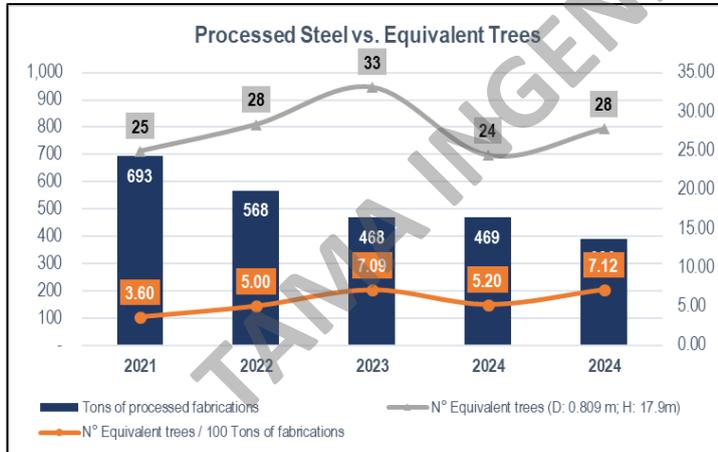


Figure 17 . Estimated TAMA timber consumption in terms of number of trees (2021–2025).

Note: Taken from the report “T-GI-F-21 Estimate of the quantity of timber used in TAMA and its equivalent in number of trees” [45]

Whilst progress was made in 2024 in replacing wooden pallets with their metal alternatives, the use of wooden slats and pallets was temporarily resumed in 2025 because some customers still prefer wooden packaging due to its lower cost and weight. This situation highlights the need to continue promoting the adoption of more sustainable packaging, balancing environmental criteria with market expectations. This result shows that, whilst the initiative to manufacture metal pallets from surplus steel reduced the use of wood in 2024, in 2025 the market’s reluctance to use them led us to partially resume the use of wooden slats and pallets.

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7.7. Solid waste

Since 2009, at TAMA we have been carrying out statistical monitoring of the solid waste generated by our operations, as shown in Figure 18. In the period 2020–2024, we managed to reduce the ratio of steel solid waste generation from 186 kg to 165 kg per tonne processed. In 2025, however, the ratio increased to 208 kg of steel waste per tonne processed, with a total of 81,190 kg of steel waste generated. This increase is explained by the reduced reuse of surplus metal for the manufacture of steel pallets, given that the use of wood in packaging was partially resumed, as explained in the previous section.

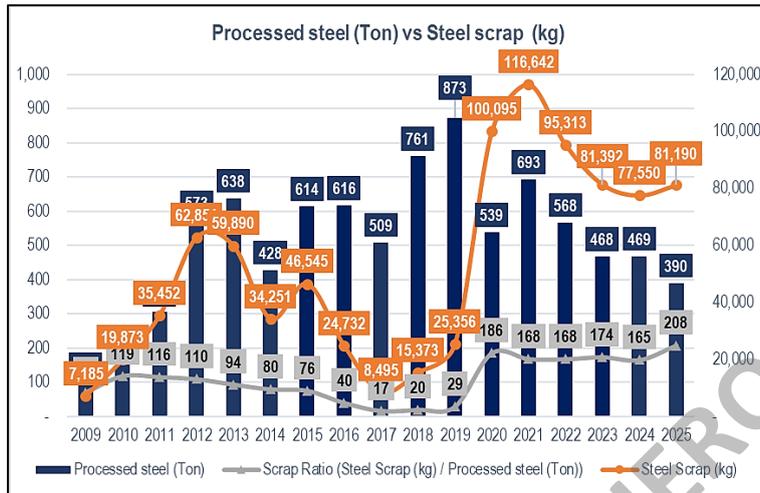


Figure 18. Evolution of steel solid waste generation at TAMA (2015–2025).
 Note: Taken from the “Historical Report on Solid Waste for Carbon Footprint Measurement T-SM-F-92”

It is important to note that the hazardous waste generated by TAMA consists mainly of paint cans, remains of rags or plastics contaminated by paint, and other similar waste. In 2025, this reached 4,010 kg, compared to the 2,776 kg recorded in 2024, due to the intensification of painting processes in manufacturing projects (see Figure 19). Likewise, in 2025, other solid waste was recorded, such as cardboard (662 kg), plastic (403 kg), paper (32 kg) and various recoverable waste (WEEE, glass, among others) totalling 420 kg.



Figure 19. Solid waste, 2025.

8. Human and labour rights

SDG No. 8 aims to “promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all”. Furthermore, **SDG No. 10** on reducing inequalities

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	INTEGRATED MANAGEMENT SYSTEM	T-GG-F-03	
	ANNUAL SUSTAINABILITY REPORT 2026	Date	02/02/2024
		Version	01
		Page	31 of 53

states that it is necessary to distribute resources equitably and invest in education and skills development [48] .

In this chapter, we outline the progress made in training our employees and the implementation of the 10:1 wage policy, which constitutes an objective mechanism for ensuring internal equity.

Furthermore, our Code of Ethics [T-GA-F-05](#) sets out explicit commitments regarding inclusion, respect for human dignity and social responsibility, establishing a framework that guides our activities.

8.1. Education

Since 2018, when TAMA began its efforts to achieve ISO 9001, ISO 14001, ISO 45001, ISO 27001 and ISO 37001 certification, investment in training programmes for management and operational staff has increased. The progress of this effort is reflected in the sustained increase in training days per employee. In 2023, the average was 4.68 days, whilst in 2024 it rose to 5.59 days. In 2025, the metric stood at 5.33 days of annual training per employee, confirming the consolidation of a culture of continuous learning, despite a slight reduction compared to the previous year.

A particularly significant aspect is the frequency of the five-minute safety briefings, which constitute our most common and widespread training practice at TAMA. In 2025, these briefings totalled 2,336 man-hours, accounting for more than half of the total training hours delivered. Their brief and repetitive nature allows us to reinforce the safety culture on a daily basis, ensure the internalisation of safety standards and maintain focus on operational risks. This format has proven effective in raising staff awareness and reducing incident rates. The most significant training initiatives in 2025 also included technical training (961 man-hours) and Occupational Health and Safety programmes (516 man-hours), which complemented the daily briefings and strengthened staff preparedness to address challenges relating to quality, safety and sustainability. Table 9 summarises the training efforts undertaken at TAMA between 2022 and 2025.

Table 9 . Training at TAMA.

Concept	2022	2023	2024	2025
Induction of new staff	371.63	142.36	150.00	1.00
Technical training	404.03	521.03	1,358.03	961.40
Training for Security Teams	80.00	72.00	22.50	28.00
Occupational Health and Safety Act Training	306.00	385.75	315.25	516.53
Integrated management system	147.00	58.00	-	3.75
Health and Safety	488.00	76.00	17.43	96.39
Five-minute safety briefing	2,903.84	2,716.76	3,018.65	2,335.76
Total HH training sessions¹	4,700.50	3,971.90	4,881.86	3,942.83
Total HHs worked (excluding absences)	213,921.22	190,052.73	201,366.03	195,198.15
No. of workers trained	113	89	91	163,497.35
Training hours per worker (month)	41.51	44.88	53.65	51.21
Training days per worker (per year)²	4.32	4.68	5.59	5.33

Notes: (1) Taken from the "Education Indicator T-GP-F-65"

(2) A working day is considered to be 9.6 hours.

8.2. 10:1 wage policy

In line with the principles of **SDG No. 8** (Decent Work and Economic Growth) and **SDG No. 10** (Reduced Inequalities) [9] , and in accordance with our T-GG-PL-03 Life Plan, TAMA applies a

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salary policy stipulating that a manager’s highest remuneration may not exceed ten times the lowest salary of an operator or assistant.

This guideline is communicated transparently to all employees through the **Internal Work Regulations T-GP-RL-01**, ensuring clarity and fairness in the remuneration structure. Since 2021, the minimum wage on the payroll has increased from S/ 1,400 to S/ 1,600 Peruvian soles, ensuring better conditions for all workers.

It is worth noting that at TAMA all remuneration is paid in full on the payroll, reflecting the actual salary, and we remain committed to not employing minors, in line with our policies on respect for labour rights.

As for the cost of labour for operators, measured in US\$/hour, its evolution is presented in Table10 showing the trend towards efficiency and sustainability in human resources management.

Table10 . Evolution of Operative Labour Costs (US\$/HH) 2004 to 2024.

Period	Operational labour costs (US\$/hour)
2004 to 2007	1.90
2008 to 2009	2.50
2010 to 2011	3.00
2012	3.20
2013 to 2020	3.50
2021	4.40
2022	4.80
2023	5.20
2024	5.60
2025	6.00

Figure 20 shows the evolution in labour costs in TAMA compared with the consumer price index (CPI) variation for Metropolitan Lima. Taking 2004 as the base year, the CPI increased by a factor of 1.9, whilst labour costs rose by a factor of 3.16.

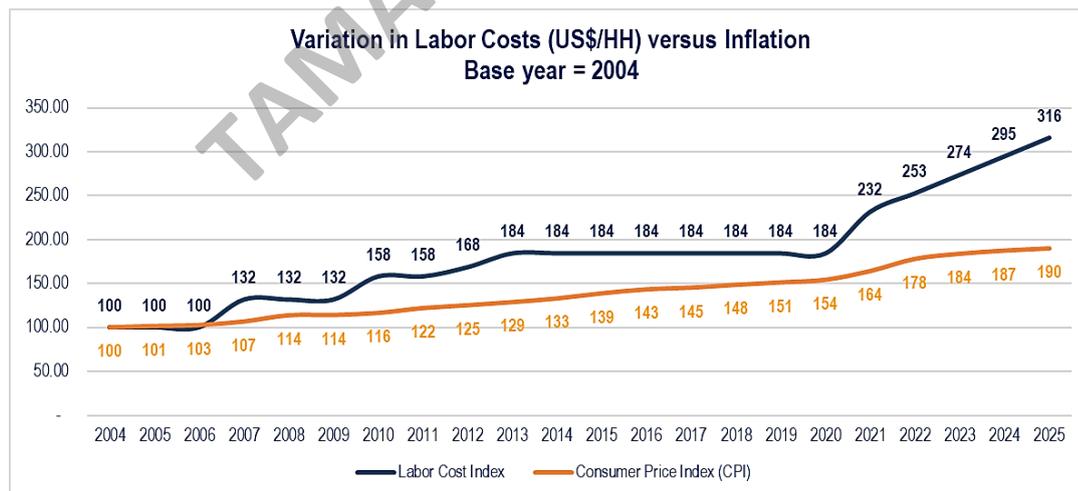


Figure 20 . Change in Labour Costs (US\$/hour) vs. Change in the Consumer Price Index for Metropolitan Lima (2004–2025).

This variation is explained by TAMA’s position in the value chain of the metalworking manufacturing

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	INTEGRATED MANAGEMENT SYSTEM	T-GG-F-03	
	ANNUAL SUSTAINABILITY REPORT 2026	Date	02/02/2024
		Version	01
		Page	33 of 53

industry in Peru. In 2025, TAMA generated a Gross Value Added per Capita of US\$ 22,539, compared to Peru’s average Gross Domestic Product per Capita of US\$ 9,254. This economic metric measures the value generated by TAMA throughout its production processes.

TAMA belongs to a large Peruvian metalworking sector that ranges from the manufacture of metal products (locksmithing, metal structures) to the manufacture of machinery and capital goods. Its specialisation in the manufacture of technically complex equipment and spare parts, typical of an OEM (Original Equipment Manufacturer), enables it to compete with OECD manufacturers (Organisation for Economic Co-operation and Development); it is therefore reasonable to compare its labour costs with the average labour costs in the manufacturing sector of those countries. Thus, for example, according to Figure 21 , the man-hour cost of a worker in the general manufacturing in Chile is US\$ 8.31, US\$ 2.64 in Peru, US\$ 2.61 in Brazil, and in OECD countries this can vary between US\$ 14.94 and US\$ 60.07 according to official figures from the International Labour Organisation (ILO) [49] .

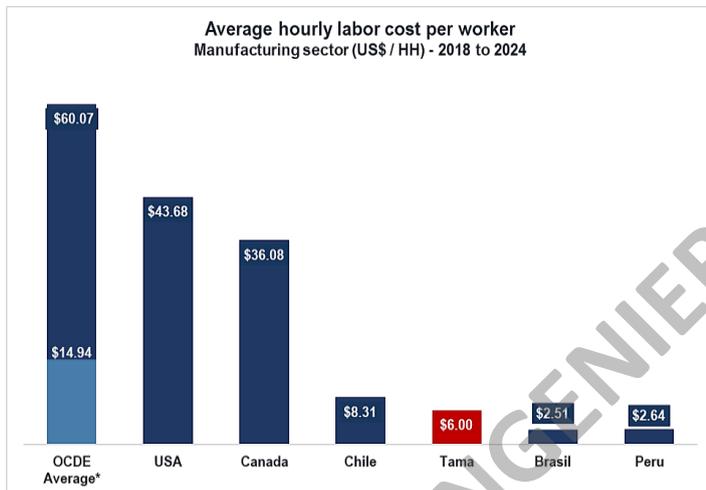


Figure 21 . Hourly labour cost – manufacturing sector average (US\$ / HH).

Source: ILOSTAT [49]

Note: Data for the OECD are from 2024, the US and Canada from 2023, Chile from 2018, TAMA from 2025, Brazil from 2020, and Peru from 2021.

9. Health and safety

A 46-minute video dedicated to health, safety and environmental issues is available on the TAMA website (www.tamaingenieros.pe). This material is a useful resource for staff training in metalworking companies and related organisations, as it offers practical and applicable guidelines. Within TAMA, this video forms part of the mandatory induction process for all new employees joining the company, ensuring that the basic principles of prevention and care in the workplace are internalised from the outset [50] .

9.1. Accident Rate, Severity and Frequency

As can be seen in Figure 22 and Figure 23, we have been managing our safety indicators at TAMA since 2012, and thanks to our joint efforts in training and prevention, we have achieved sustained improvement over the last five years.

In terms of the number of incidents, we have gone from high metrics such as the 30 recorded in 2019 to much lower numbers in recent years. In 2022 we recorded just 4 incidents, in 2023 there were 5, in 2024 they rose slightly to 7, and in 2025 we reduced them again to 4 cases.

As regards man-hours affected by incidents, the improvement is clear: in 2021 we reached a peak

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of 3,581 man-hours affected, but since then the trend has been clearly downward: 701 in 2023, 774 in 2024, and finally in 2025 we achieved our lowest figure in 10 years, with 632 man-hours affected by incidents.

These results confirm that safety talks, mandatory induction and technical training have had a real impact on reducing the severity and frequency of incidents. For TAMA, this achievement reflects the consolidation of a culture of prevention that is now part of our daily routine.

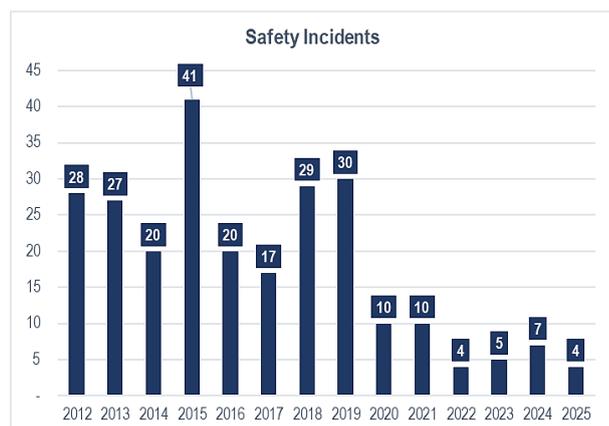


Figure 22. Number of incidents (2012–2025).

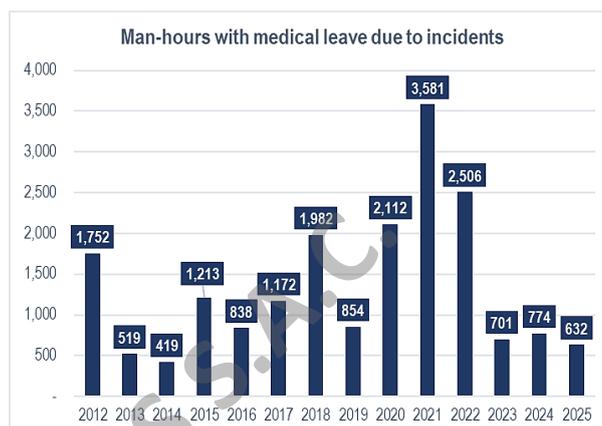


Figure 23. Man-hours with medical leave (2012–2025).

In Table 11 we provide details regarding the severity of incidents measured in man-hours with medical leave (HH-DM). In 2025, we achieved a significant reduction, recording 632 HH-DM, which represents the best result in the entire historical series. When we analyse the causes, we see that in previous years there were also cases of splinters in the eye and lower back pain, although in 2025 these virtually disappeared.

Table 11. Man-hours with medical leave (HH-DM) due to incidents and illnesses

Incidents – illnesses – man-hours with medical leave	Average 2012–2016	Average 2017–2021	2022	2023	2024	2025
Splinter in the eye	182	91	10	19	77	-
Lower back pain	20	18	-	365	-	-
Blows to the hands / sprains / cuts to the hands	363	1,629	2,477	144	464	335
Blows to the feet / sprains / cuts to the feet	132	182	-	29	-	258
Others	251	20	19	144	232	38
Total households on sick leave	948	1,940	2,506	701	774	632
Total days on sick leave	99	202	261	73	90	73

Note: Taken from TAMA's "Occupational Health and Safety Statistics Register T-SM-F-17".

Table 12 provides a detailed breakdown of incidents by worker category. In the metalworking sector, around 98% of accidents affect operatives (assistants, skilled workers, welders, and masters), whilst the incidence among administrative staff is minimal. In 2024, for example, the highest incidence was concentrated among welders and skilled workers, particularly due to blows and cuts to the hands, whilst in 2025 there was a general reduction in both categories.

These results reaffirm that we must continue to focus our safety programmes on operational roles, where the greatest exposure to risk is concentrated. At the same time, they show us that the preventive measures we have been implementing – such as five-minute safety talks, safety training

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	INTEGRATED MANAGEMENT SYSTEM	T-GG-F-03	
	ANNUAL SUSTAINABILITY REPORT 2026	Date	02/02/2024
		Version	01
		Page	35 of 53

and technical training – are yielding concrete results in reducing the severity of accidents.

Table12 . Man-hours with medical leave (HH-ML) by worker category

Incidents – illnesses – man-hours with medical leave		Average 2012–2016	Average 2017–2021	2022	2023	2024	2025
Splinter in the eye	Assistant	39.72	21.82	9.60	-	77.40	-
	Officer	75.37	30.62	-	-	-	-
	Welder	36.42	18.05	-	19.20	-	-
	Master	26.20	18.49	-	-	-	-
	Staff	4.34	2.46	-	-	-	-
Lower back pain	Assistant	7.68	1.92	-	364.80	-	-
	Officer	5.96	13.90	-	-	-	-
	Welder	1.92	-	-	-	-	-
	Master	4.10	1.98	-	-	-	-
	Staff	-	-	-	-	-	-
Blows to the hands / sprains / cuts to the hands	Assistant	86.70	113.60	115.20	144.00	68.80	-
	Officer	98.50	862.53	-	-	68.80	318.20
	Welder	22.64	272.48	2,150.40	-	249.40	-
	Master	150.23	265.40	211.20	-	77.40	17.20
	Staff	5.16	115.20	-	-	-	-
Blows to the feet / sprains / cuts to the feet	Assistant	16.14	92.26	-	-	-	258.00
	Officer	76.62	19.49	-	-	-	-
	Welder	-	70.23	-	-	-	-
	Master	12.54	-	-	28.80	-	-
	Staff	26.88	-	-	-	-	-
Others	Assistant	33.36	3.84	-	-	-	-
	Officer	52.66	14.14	-	144.00	232.20	-
	Welder	3.04	-	-	-	-	-
	Master	42.24	-	19.20	-	-	-
	Staff	120.00	1.92	-	-	-	-
Total Man-hours on medical leave		948.42	1,940.33	2,505.60	700.80	774.00	631.80

Note: Taken from TAMA's "Occupational Health and Safety Statistics Register T-SM-F-17".

9.2. Health Indicator

A key factor in assessing the health of our workforce is the indicator relating to the number of days lost due to common illness or workplace accidents. This metric directly reflects the impact of accident rates and health conditions on the continuity of our operations. Since the Covid-19 pandemic, we have been working systematically to reduce this indicator, implementing prevention measures, training programmes and safety protocols that have enabled us to progressively reduce the number of man-hours lost due to sick leave.

Figure 24 shows the historical trend in man-hours lost due to sick leave between 2012 and 2025, alongside the number of employees in each period. It can be seen that, after peaking in 2021 at 3,581 man-hours, the trend has been clearly downward, reaching a low of 632 man-hours lost in 2025 – a reduction of 82% – even though the number of employees fell by a smaller proportion compared to previous years.

This result demonstrates that preventive measures and the strengthening of the health and safety culture have had a positive and sustained effect on reducing the severity of incidents and improving the well-being of our workers.

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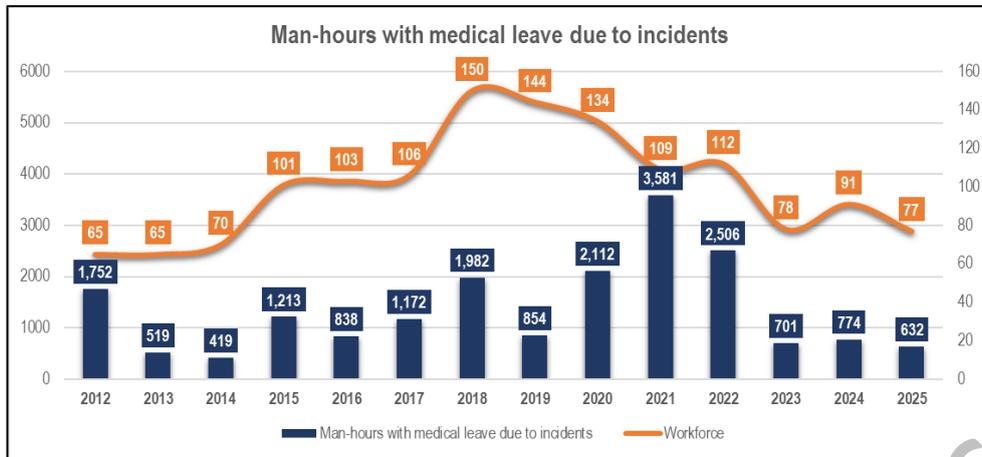


Figure 24 . Trend in man-hours lost due to illness or accident at TAMA (2012–2025).
 Note: Taken from TAMA’s “Occupational Health and Safety Statistics Register T-SM-F-17”.

10. Quality and Customer Satisfaction.

The length of time our clients have been with us, the ratings obtained over the years in various certification processes, together with the trend in the number of tonnes produced per worker, reflect that at TAMA we strive to build relationships, look to the medium and long-term future, and respect our clients’ know-how. Furthermore, at TAMA we request feedback from our main customers every year via the **T-VE-F-06 customer satisfaction survey**.

The duration of our business relationships, the ratings obtained in various certification processes, and the trend in productivity measured in tonnes processed per worker demonstrate that at TAMA we have been building bonds of trust and collaboration with our clients. We strive to cultivate long-term relationships, based on respect for each company’s know-how and the pursuit of mutual benefits.

In addition, every year we seek feedback from our key clients via the **T-VE-F-06 Customer Satisfaction Survey**, which enables us to identify opportunities for improvement and reinforce our commitment to service quality.

10.1. Length of customer relationships

Figure 25 shows the duration of our business relationships with our main customers. The average length of relationship is 14 years, which is a strong indicator of stability and trust in the metalworking sector. Upon reviewing the data, we note that we have maintained relationships lasting even longer than 20 years.

These results confirm that the longevity of our business relationships is due not only to the technical quality of our products, but also to the trust built through project management and the transparency we demonstrate to each client.

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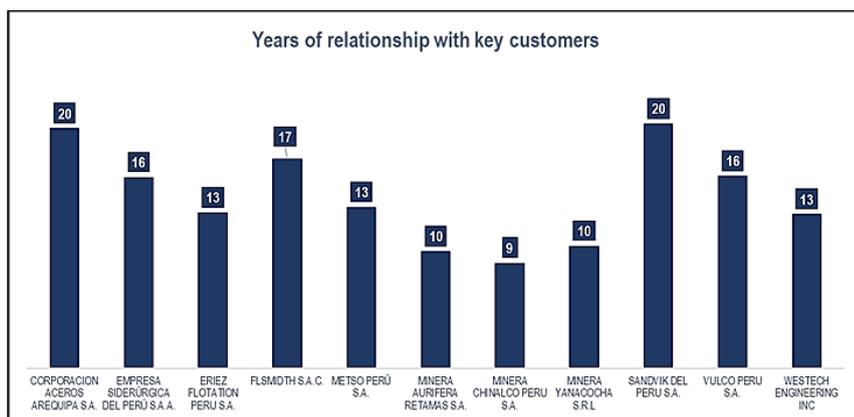


Figure 25 . Average duration of relationships with our main clients, in alphabetical order.

10.2. Certifications

At TAMA, we have successfully undergone various certification processes since 2009, achieving scores of over 90%. For the period 2021–2025, TAMA has been rated ‘A’ by audit firms such as Dun & Bradstreet, Q-Risk, and Bureau Veritas, as shown in 13 .

Since 2009, we have continued to successfully undergo several accreditation processes requested by our clients and external certifiers, consistently achieving scores above 90%. These results reflect our commitment to quality, transparency, and continuous improvement in the management of metalworking projects. We have been rated ‘A’ by international auditing firms, confirming the robustness of our management systems and the trust we inspire in the market.

13 Table. Certifications requested by various clients (2015–2025).

Date	Certifier / Applicant	Code / No.	Score	Rating
12 June 2015	SGS	No. 323/15	97.35%	—
3 July 2017	SGS	No. 329/17	99.17%	—
2 July 2018	SGS	No. 903/18	93.61%	—
August 2020	Dun & Bradstreet	—	—	4
August 2020	Bureau Veritas	Supplier Assessment	91.97%	A
September 2021	QRISK	On-site supplier assessment	374	A
October 2022	Bureau Veritas	No. PER-440-19-022-3684	95.04%	A
August 2024	Vulco	330-330/03-24-34687-35192 (LO)	100	Very Good
October 2024	Siderperú (Bureau Veritas)	No. PER-440-19-022-6746	88.43%	B
December 2024	FL Smidth (Q-Risk)	On-site supplier assessment	383	A
August 2025	Vulco	330-330/3-25-40197-35192 (LO)	96.15	Very Good
September 2025	Bureau Veritas	No. PER-440-025-021-8703	95.66%	A
October 2025	Bureau Veritas	No. PER-440-19-022-8822	91.87%	B+
2nd quarter 2026	Certification to five international standards	—	—	—

Note: See our [website](#) for further details.

10.3. Tons produced versus number of workers

At TAMA, we categorise the types of products we manufacture, which allows us to establish realistic plant capacities. Since 2024, we have maintained a maximum staff-to-operator ratio of 1 to 1.3 (that is, for every 10 staff members, we have a maximum of 13 operators). It is this combination of management and manufacturing capacity that enabled us, for example, to process 390 tonnes of steel in 2025 with 77 staff members, 38 of whom are employees (Figure 26).

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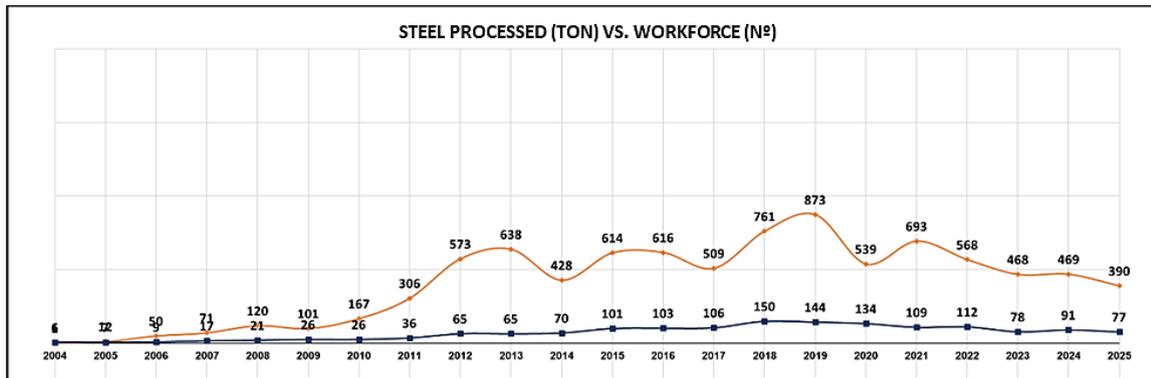


Figure 26 . Timeline of tonnes produced versus number of workers.

Note: Taken from TAMA's record "Timeline: tonnes produced vs number of workers" (T-AD-F-06). Available at: <https://tamaingenieros.pe/historias/>

11. Financial sustainability

According to the United Nations Development Programme, in addition to achievements in health and education, a country's development must also be measured in terms of per capita income [51]. At TAMA, since 2022 we have been measuring gross domestic product per capita, an economic indicator that also reflects TAMA's efforts towards global goals such as the eradication of poverty, decent work, economic growth, and industry, innovation, and infrastructure (SDGs 1, 8 and 9 respectively).

In the financial sphere, it is also worth noting that large companies, through their banking entities, charge interest to their suppliers via factoring for invoice payments exceeding 30 days; in 2024, these interest rates began to fall in line with the reference rates of the Central Reserve Bank of Peru (BCRP): as we noted in our 2025 Price Variation Report, they fell from 5.27% to 33.06% [29].

"It is important that companies contribute to the public finances of host countries through the timely payment of their tax liabilities. In particular, companies should comply with the letter and spirit of the tax laws and regulations of the countries in which they operate."

Chapter XI, Tax Matters. OECD Guidelines for Multinational Enterprises on Responsible Business Conduct (2023)

11.1. Gross Domestic Product (GDP) per capita

The GDP of an economy is obtained by summing the Gross Sectoral Value Added (GSVA); in turn, value added represents what each organisation contributes to the national economy through its production process [52]. The Gross Value Added of a company is the value added to its production minus the value of the inputs used.

On the other hand, Gross Domestic Product per capita (GDP_{pc}) represents the monetary value of all final goods and services generated in a country that would correspond to each inhabitant if that wealth were distributed equally. As the standard of living generally tends to rise as GDP per capita increases, it is used as an indirect measure of the quality of life of the population in an economy [53].

As shown in Figure 27, in 2025, the Gross Value Added (GVA) per capita in TAMA was US\$22,539, 2.4 times the Peruvian GDP per capita, which is estimated at US\$ 9,264 according to official data published by the Central Bank of Peru (BCRP), the National Institute of Statistics and Informatics (INEI) and the World Bank [54]. This result confirms TAMA's high relative productivity

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compared to the national average.

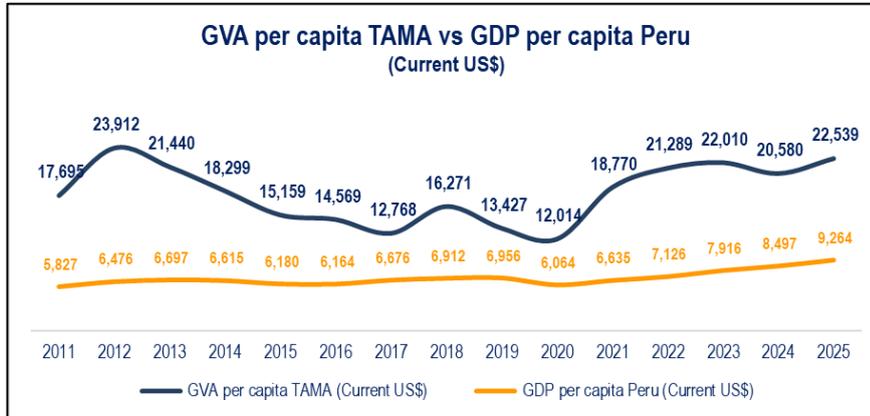


Figure 27 . Comparison of the evolution of GVA_{pc} TAMA and GDP_{pc} Peru 2011–2025 (nominal US\$).
Notes: (1) GVA: Gross value added, obtained from the T-AD-F-05 register, TAMA GDP per capita. (2) GVA_{pc} Peru obtained from the World Bank [54] .

11.2. Contributions to the Peruvian State

In line with Chapter XI “Tax Matters” of the OECD Guidelines, which emphasises the importance of companies contributing to countries’ public finances through the timely payment of their tax liabilities, between September 2004 and December 2025, TAMA has paid the Peruvian State S/ 21,409,359 for General Sales Tax, income tax, social security (ESSALUD), Senati, social welfare, employee profit-sharing, extraordinary profits and productivity bonuses (the latter paid only in 2022), as reported in Figure 28 .

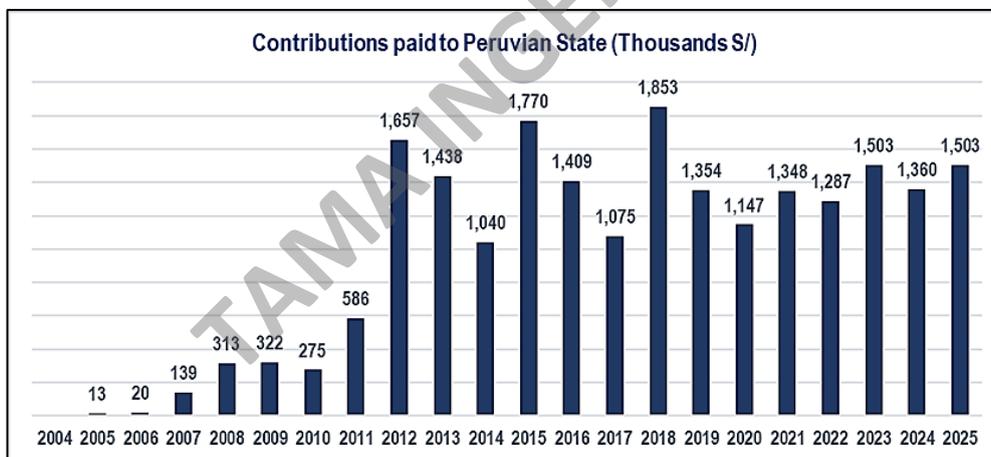


Figure 28 . Trend in TAMA’s contributions to the Peruvian State, 2004–2025 (Up to 2025: S/ 21,409,359).
Note: Taken from the ‘Contributions to the State’ register T-AD-F-04.

In particular, Figure 29 breaks down contributions to ESSALUD in comparison with the number of TAMA workers, showing a significant correlation between the two Figure s, which demonstrates that all TAMA workers are indeed on the payroll with their statutory contributions. TAMA discloses this information so that customers in the sector may also request it from other metalworking manufacturers and verify whether they declare all their staff on the payroll with their actual wages.

When a company fails to declare all its staff on the payroll or does not declare their actual wages, it is infringing on the worker’s human rights, as this means that in the event of retirement, an

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accident or death:

- The worker does not receive a fair pension upon retirement.
- The worker will not receive a proper pension in the event of serious accidents or permanent disability.
- The worker’s beneficiaries do not receive a proper pension in the event of death.

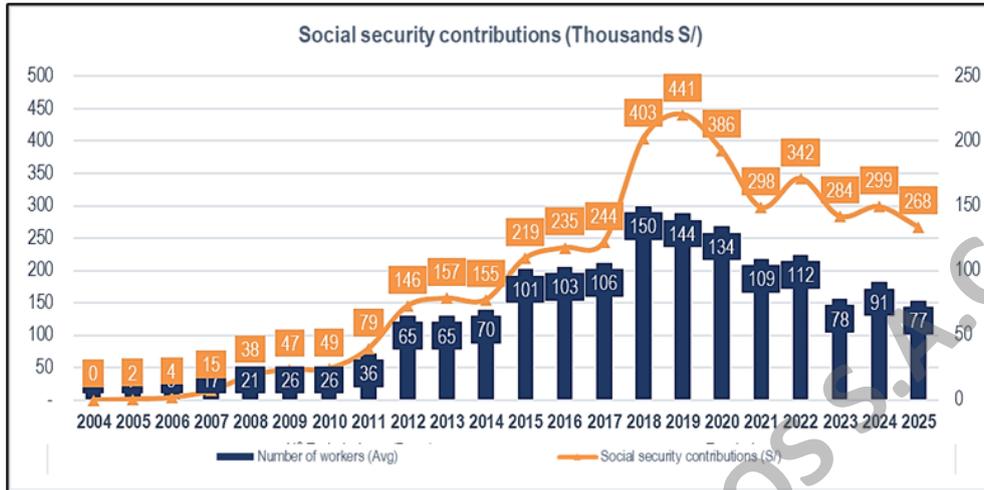


Figure 29. Evolution of TAMA contributions to social security 2004–2025.
 Note: Taken from the ‘Contributions to the State’ register T-AD-F-04.

12. Technology and Innovation

We will describe three contributions in this field in a simple and concise manner, but for further details we invite you to review our R&D chapter on the website www.tamaingenieros.pe/l&d, to view the history of TAMA’s research and development projects since 2008, as well as the consolidated report T-GI-F-21 R&D Timeline Report.

12.1. Stress relief using subharmonic vibrations.

In 2014, we conducted research into stress relief in carbon steel welded joints using subharmonic vibrations. This method offers technical efficiency and a lower environmental impact, as it reduces CO₂ emissions compared to conventional heat treatments (0.13 kg/h compared to 0.85 kg/h in a furnace and 0.23 kg/h with a thermal blanket) [55]. The research was published as a thesis in the [R&D](#) section of our website and was also presented at Expocobre 2023, the 1st International Copper Conference and World Mining Fair, in June 2023 [12].

12.2. Stud Welding

In 2022, we launched anti-abrasion liners using stud welding, achieving significant improvements in cost, lead times and efficiency compared to traditional manufacturing methods.

12.3. Reusable pallets made from scrap steel

As a key contribution to sustainable technology and innovation, TAMA developed and presented at Expocobre 2024, the 2nd Copper Conference and World Mining Fair [13], a line of reusable metal pallets made from scrap steel. This initiative replaces standard wooden pallets in mining warehouses, helps preserve the Amazon by reducing the demand for wood, and aligns with our SBTi goal of net-zero emissions by 2050. With a finite element-optimized design, an identification plate, and long-term return on investment, it strengthens circularity in the metalworking and mining

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	INTEGRATED MANAGEMENT SYSTEM	T-GG-F-03	
	ANNUAL SUSTAINABILITY REPORT 2026	Date	02/02/2024
		Version	01
		Page	41 of 53

value chain.

12.4. Confidentiality Agreements

We align with the OECD Guidelines on Science, Technology and Innovation, complying with standards on privacy, data protection and digital security. In our Terms and Conditions T-GC-DC-05, we stipulate that (a) communications are conducted via corporate email, which is legally valid under the Peruvian Civil Code; (b) information is sent to the contact person designated by the client, with additional copies as per protocol; (c) we do not provide quotations based on informal information or information not attributed to the client, unless supported by written evidence; (d) we undertake to protect information under confidentiality agreements and through our information security management system.

13. Stakeholders

At TAMA, we recognise that sustainability can only be achieved through continuous and transparent dialogue with our stakeholders. We have therefore established engagement mechanisms that ensure the active participation of clients, employees, suppliers, the community and the State in our strategic decisions (see Table 14). These forums for interaction enable us to identify expectations, address concerns and strengthen trust, ensuring that our actions are aligned with the principles of corporate responsibility and the GRI Standards 2021.

Table 14 . Stakeholder Engagement

Stakeholder	Channel of engagement	Frequency of interaction	Main topics addressed
Customers	Satisfaction surveys (T-VE-F-06), certification audits, meetings, website	Annual (surveys), half-yearly (audits), ongoing (meetings and website)	Quality of manufacturing, adherence to deadlines, transparency in procurement
Employees	Five-minute talks, technical training, committee meetings.	Daily (talks), monthly (training), quarterly (committees)	Health and safety, technical matters, culture, and values
Suppliers	Quality audits, coordination meetings, email	Ongoing (meetings and emails)	Transparency in procurement, compliance with standards, quality, meeting deadlines.
Community	Website	Ongoing	Environmental impact, local employment (SENATI), education, safety-
Government	Tax returns, sustainability reports, regulatory audits, SUNAT digital platform, SUNAFIL, MINAM.	Monthly (taxes), annual (reports), as required (audits)	Regulatory compliance, tax contributions, occupational safety, climate targets aligned with SBTi

Furthermore, and in line with UN **SDG 17**: “Partnerships between governments, the private sector and civil society are needed for a sustainable development agenda to be effective. These inclusive partnerships are built on principles and values, a shared vision and common goals that prioritise people and the planet, and are necessary at the global, regional, national and local levels” and its target 17.11 “Significantly increase exports from developing countries”, at TAMA we are working to position Peruvian metalworking products in international markets and, as evidence of this, we have continued to export since 2018 (Figure 30), with Chile and the United States as our main destinations (Figure 31).

Prepared by:	Reviewed by:	Approved by:
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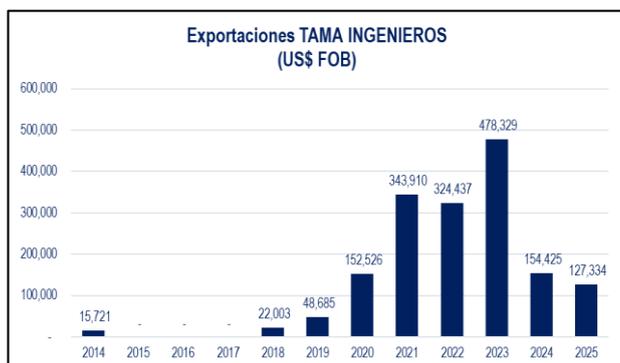


Figure 30 . TAMA exports (2014–2025).



Figure 31 . Exports by destination country (2014–2025)

Notes: 1. Taken from the "TAMA Export Report T-GC-F-08"

2. Exports for 2024 do not include US\$ 253,000 sold to a client's Peruvian subsidiary, which were ultimately exported to Canada.

14. Consistency in decision-making and sustainability

Generally speaking, companies – whether large or medium-sized – tend to publish freely accessible reports on their websites, in which they state that they operate in accordance with guidelines on respect for and compliance with human rights and fundamental rights, seeking to work with reputable, law-abiding companies that have a code of ethics and operate within a sustainable framework. However, in practice, a commitment to meeting these criteria is not usually evident in several large companies (including TAMA's clients).

In this regard, we are sharing Appendix 3, which is a list of the main metalworking companies mapped by TAMA, prepared on the basis of public information from SUNAT [56] . In this Appendix, the following can be observed:

- Years of operation in the market.
- Number of employees on the payroll.
- Status of enforceable debt with SUNAT, and status of 'Reactiva' credits (a government guarantee programme created in April 2020 with the aim of preventing a breakdown in the payment chain of Peruvian companies in the face of the impact of Covid-19) [57] .

Based on this information, and TAMA's more than 20 years of experience in the metalworking sector, inconsistencies are observed in clients' decision-making, which manifest themselves as follows:

- a. In various tenders and calls for bids, metalworking companies do not know who they are competing against, and clients do not disclose this information, citing confidentiality.
- b. Clients constantly carry out supplier evaluations or approvals; however, they do not publish the results. Such results should form part of the criteria for decision-making regarding the award of projects.
- c. It is understood that, through these supplier evaluations or approvals, the client's professional staff will have a clear understanding of the supplier's actual monthly production capacity, based on the characteristics of the goods to be purchased and compliance with the law.

From this analysis, it is concluded that decision-making by Clients is still based primarily on:

- Price (according to TAMA estimates, this criterion accounts for between 60% and 70%).
- On quality, delivery time, and even subjective personal factors.

Prepared by:	Reviewed by:	Approved by:
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	INTEGRATED MANAGEMENT SYSTEM	T-GG-F-03	
	ANNUAL SUSTAINABILITY REPORT 2026	Date	02/02/2024
		Version	01
		Page	43 of 53

In other words, despite the fact that their parent companies, directors and major shareholders provide other guidelines regarding sustainability, they aim to achieve different results by using supplier evaluation methodologies that are decades old.

In order to focus our efforts on building relationships with lower-risk clients to generate sustainable revenue and maintain long-term business relationships, at TAMA we have established a **Prospective Client Assessment Procedure (T-VE-F-02)** that takes five criteria into account:

1. Consistency criterion, under which we assess their alignment with TAMA's culture and values in terms of aspects such as empathy, confidentiality of information, and their awareness of safety, health, the environment and compliance.
2. Market continuity criterion, which assesses whether the client has a consistent and growing presence, owns technology, or is innovative.
3. Technical requirements criterion, under which we assess whether the client has its own technical specifications, which assists us in the development of technical matters.
4. Potential criterion, covering aspects such as the client's requirements and multinational operations, which enables us to export to other countries.
5. Economic and financial solvency criteria, for example, their payment policies and timeliness.

This evaluation procedure not only allows us to determine whether a client is a potential prospect, but also facilitates prioritising our attention to urgent requirements, for example.

15. Conclusions

- a. TAMA has demonstrated its commitment to sustainability, as evidenced by its efforts to measure and mitigate CO2 emissions, electricity consumption, water consumption, paper consumption, timber consumption and solid waste generation, and by setting science-based climate targets (SBTi).
- b. TAMA has made significant progress in promoting human and labour rights, as reflected in its education indicator and its 10:1 pay policy.
- c. TAMA has achieved improvements in the health and safety of its workers, as demonstrated by its indicators for accident rates, severity, and the reduction in days lost due to illness or health issues; we hope to resume improving these results by 2025.
- d. TAMA continues to maintain long-term relationships with its customers, values their feedback through its annual satisfaction surveys, and, furthermore, its performance in relation to the certifications obtained and the balance between its management and manufacturing capabilities reflect significant progress in its efficiency over time.
- e. TAMA measures its contribution to GDP and also assesses its per capita GDP performance (which is 2.4 times the Peruvian per capita GDP) and, using the 10:1 rule, it is demonstrated that this is a distribution of wealth that seeks justice and proportionality and makes significant contributions to the Peruvian State, not only to fulfil its tax obligations but also to ensure a decent future pension for its employees and their access to essential healthcare services.
- f. TAMA is committed to the development of technology and innovation, as reflected in its research into stress relief through subharmonic vibrations and stud welding. Furthermore, it protects its clients' developments through legal confidentiality agreements.
- g. Finally, we would like to highlight that we have strengthened our risk analysis and materiality processes, integrating them into strategic management and the preparation of reports in accordance with GRI standards. This approach enables us to prioritise the issues most relevant to

Prepared by:	Reviewed by:	Approved by:
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	INTEGRATED MANAGEMENT SYSTEM	T-GG-F-03	
	ANNUAL SUSTAINABILITY REPORT 2026	Date	02/02/2024
		Version	01
		Page	44 of 53

our stakeholders, anticipate risks and opportunities, and consolidate the transparency and credibility of our management.

16. Recommendations

- a. We recommend that our clients act with greater transparency and consistency in their procurement and sustainability policies by incorporating the results of sustainability assessments and certifications carried out on their suppliers as relevant criteria for awarding their projects. Furthermore, we suggest prioritising principles of due diligence based on public information (see Appendix 3) and considering carbon footprint reduction indicators, gradually moving away from decisions based solely on price.
- b. We recommend that our clients improve payment terms, as current rates and invoicing periods of 90 days or more generate high financial costs that directly affect the competitiveness of metalworking companies; fair and timely terms will strengthen the sector's sustainability.
- c. We recommend enhancing the quality of sustainability reports in line with GRI standards, ensuring they include comparative indicators, year-on-year percentage changes and clear regulatory references. This will improve transparency, facilitate assessment by auditors and clients, and consolidate the sector's credibility in relation to international sustainability commitments.

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Representative of the Control and Audit Body	Representative of the Control and Audit Body	General Manager

	INTEGRATED MANAGEMENT SYSTEM	T-GG-F-03	
	ANNUAL SUSTAINABILITY REPORT 2026	Date	02/02/2024
		Version	01
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	INTEGRATED MANAGEMENT SYSTEM	T-GG-F-03	
	ANNUAL SUSTAINABILITY REPORT 2026	Date	02/02/2024
		Version	01
		Page	46 of 53

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Prepared by:	Reviewed by:	Approved by:
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	INTEGRATED MANAGEMENT SYSTEM	T-GG-F-03	
	ANNUAL SUSTAINABILITY REPORT 2026	Date	02/02/2024
		Version	01
		Page	47 of 53

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INTEGRATED MANAGEMENT SYSTEM

2025 ANNUAL SUSTAINABILITY REPORT

T-GG-F-03	
Date	02/02/2024
Version	01
Page	48 of 53

APPENDIX 1

Competencies required of TAMA's key staff

	SISTEMA INTEGRADO DE GESTIÓN	T-RAD-F-01				
		Fecha:	1/08/2021			
		Versión:	01			
		Elaborado:	Revisado:	Aprobado:		
	PERSONA CLAVE	RAD	ROCA	GG		
Colaborador(a): _____						
Dimensión	Competencia	1	2	3	4	5
Liderazgo	Humildad, autocrítica					
Liderazgo	Justicia, Equidad					
Liderazgo	Responsabilidad					
Liderazgo	Desarrollo de personas					
Liderazgo	Veracidad					
Liderazgo	Respeto					
Liderazgo	Malicia					
Ejecutiva	Trabajo en equipo					
Ejecutiva	Delegación					
Ejecutiva	Manejo de conflictos, negociación					
Ejecutiva	Red de relaciones					
Ejecutiva	Comunicación					
Estratégica	Gestión de recursos					
Estratégica	Gestión del tiempo					
Estratégica	Gestión del stress					
Estratégica	Visión de negocio					
Estratégica	Orientación a la acción					
Estratégica	Optimismo					
PUNTAJE MÍNIMO: 60						
COMENTARIOS:						
ASPECTO ESTRATÉGICO:						
ASPECTO EJECUTIVO:						
ASPECTO LIDERAZGO:						
RECOMENDACIONES:						

Competencias Directivas					
Liderazgos		Ejecutivas		Estratégicas	
Responsabilidad	Trabajo en Equipo	Visión de Negocio			
Cumple a cabalidad con sus encargos haciendo todo lo posible para lograr los objetivos a los cuales se ha comprometido actuando dentro de sus valores.	Va más allá de las relaciones e interacciones formales, generando integración. Aspira cuando es necesario, fomenta la cooperación el trabajo productivo y las reuniones efectivas.	Conoce muy bien su sector, y es capaz de ver las demandas del cliente que NO son evidentes a primera vista, generando oportunidades concretas y reales.			
Justicia y Equidad	Comunicación	Afán de Logro y Orientación a la Acción			
Se esfuerza continuamente para dar a cada quien lo que le corresponde, de acuerdo a sus deberes y derechos. Actúa de esta manera con clientes, colegas o subordinados aun cuando esto signifique menor beneficio o incluso perjuicio para sí mismo o para la organización.	Da a conocer a plenitud la información relevante a cada persona en la organización de tal manera que cuenta con los elementos necesarios para tomar las decisiones que le competen. Es abierto y se sabe explicar. Es claro en lo que dice.	Luego de definir el problema y hacer un diagnóstico de la situación, establece planes de acción y ve que se ejecuten. Toma la iniciativa para realizar las acciones necesarias, convenciendo que de esta manera puede alcanzar el propósito que se ha planteado. Tiene mucho empuje, termina lo que empieza.			
Respeto	Delegación	Optimismo			
Capacidad de demostrar con los hechos y de manera permanente una actitud de consideración con las personas. Es comprensivo y NO maltrato, especialmente a los que tienen menos poder en la organización.	Asigna objetivos y tareas a sus colaboradores, aprovechando y desarrollando sus talentos. Toma en cuenta sus aportes y acepta sus errores, es tolerante con otras formas de ser. Conoce a las personas con facilidad.	Tiene una visión positiva del entorno y sus acontecimientos; NO se desanima ante el primer fracaso. Aprovecha las fortalezas y mitiga las debilidades de su organización para atender las demandas del cliente e infunde un espíritu positivo en su organización.			
Veracidad	Red de Relaciones	Gestión del Stress			
Dice la verdad, aunque vaya en su contra, cuando los otros tienen derecho a conocerlo. NO hace promesas que no sabe si podrá cumplir.	Es capaz de identificar a las personas que son claves para el desarrollo del negocio: empleados, clientes y proveedores. Además genera, desarrolla y mantiene relaciones de largo plazo con dichas personas.	Capaz de soportar situaciones de presión sin actuar emocionalmente perdiendo el control de sí mismo. Puede actuar de acuerdo con lo que uno debe actuar. Mantiene el control y la calma ante situaciones difíciles, hostiles o de rechazo.			
Desarrollo de Personas	Manejo del Conflicto y Negociaciones Efectivas	Gestión del Tiempo			
Tiene un genuino deseo de conseguir que quienes están a su cargo adquieran un crecimiento personal importante. Genera oportunidades para ayudar y ofrecer consejo a sus colaboradores, enseñando a analizar las consecuencias completas de sus acciones y decisiones.	Consigue llegar a acuerdos negociando las discrepancias y concretando compromisos a futuro; es capaz de generar alternativas en las que ambas partes en conflicto encuentren cierto confort y conveniencia. Es paciente.	Es capaz de hacer las cosas importantes en su oportunidad de tal manera que no para agobiado por actividades que le absorben el día sin saber que es más importante y qué menos importantes. Se rige por una agenda de trabajo predecible, NO improvisa, ordena, practica la			
Humildad, Autocrítica	Gestión de Recursos	Malicia			
Reconoce sus propios errores e limitaciones de una manera muy objetiva y real; puede escuchar opiniones desfavorables de terceros con respecto a sí mismo y aprovecha esta información para mejorar; NO hace ostentación de sus cualidades ni oculta sus limitaciones, y cuando actúa bien lo hace al servicio.	Junta los factores de producción: asigna y utiliza los recursos del modo más eficiente y éticamente, aplicándolos en concordancia al logro de los objetivos de la empresa.	Para ser virtuoso, hay que conocer el vicio (en la práctica o en la teoría). En el Perú (hoy al 2021), donde en todos los ámbitos sociales hay desconfianza, tomar decisiones en base a prevenir cualquier acto malicioso que haga daño a la organización, es una cualidad imprescindible.			
Ética	Ejemplar	Competente			
Es la ciencia que estudia la libertad y define "qué me conviene hacer en función de las consecuencias para otros". Asimismo, se entiende a la libertad, como el acto libre, que requiere conciencia (conocer) y voluntad (querer), pero a la vez exige responder por dicho acto (mente o culpabilidad).	Quiere da ejemplo o enseña con el ejemplo.	Una persona competente es quien sabe cómo se hace algo, sabe hacerlo y le gusta hacerlo o al menos lo hace con ética. Es decir, no basta con saber cosas sino con saber para qué son, para qué sirven, en qué se usan.			
Legalidad	Pasión	Exigente			
Sus actos y principios están de acuerdo, conforme a la ley y procedimientos que la empresa establece.	Inclinación hacia una actividad que produce satisfacción.	Persona difícil de contentar por pedir demasiado. Con altas expectativas.			
Justo	Energía	Estrategia			
Entendemos que una persona justa es aquella que actúa con justicia e imparcialidad dando o reconociendo a los demás lo que le corresponde correctamente. Es ojala para no ver posición económica, rango jerárquico, raza, credo. No es ojala para darle a cada quien lo suyo. La justicia es un acto de la voluntad del ser humano.	La energía es la capacidad para realizar un trabajo y producir cambios en ellos mismos o en otros cuerpos. Es decir, el concepto de energía se define como la capacidad de hacer funcionar las cosas.	La estrategia es un procedimiento dispuesto para la toma de decisiones y/o para accionar frente a un determinado escenario. Esb, buscando alcanzar uno o varios objetivos previamente definidos.			
Busca el Bien de los Demás	Maestro y Guía	Visión			
Todo lo que hacemos a los demás, de algún modo también nos lo hacemos a nosotros mismos. La clave está en alimentar nuestras buenas acciones de las propias acciones y no de lo que recibimos a cambio o de lo que hemos recibido antes.	Ser maestro es tener vocación de servicio, el ser el ejemplo y jugar un papel importante ante la sociedad o la empresa, pero en sí, es el ser el facilitador del aprendizaje	Se trata de ver el futuro e intentar influir en el creando un plan estratégico. Unida a esta visión de lo que queremos llegar a ser o hacia donde queremos realizar nuestro cambio.			
Leal					
La lealtad es un valor y virtud personal que consiste en ser fiel y nunca dar la espalda a quienes creen en nosotros y en lo que creamos, es decir, es el cumplimiento de honor y gratitud hacia los demás.					
Malicia					
Para ser virtuoso, hay que conocer el vicio (en la práctica o en la teoría). En el Perú (hoy al 2021), donde en todos los ámbitos sociales hay desconfianza, tomar decisiones en base a prevenir cualquier acto malicioso que haga daño a la organización, es una cualidad imprescindible.					

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	INTEGRATED MANAGEMENT SYSTEM	T-GG-F-03	
	2025 ANNUAL SUSTAINABILITY REPORT	Date	02/02/2024
		Version	01
		Page	49 of 53

APPENDIX 2

Comparison of legal categories, TAMA's sustainability guidelines, the UN Sustainable Development Goals, OECD guidelines, and indicators and evidence

LEGAL CATEGORIES	TAMA SUSTAINABILITY GUIDELINES	UN SUSTAINABLE DEVELOPMENT GOALS (SDGs)	OECD GUIDELINES FOR MULTINATIONAL ENTERPRISES ON RESPONSIBLE BUSINESS CONDUCT © OECD 2023	INDICATOR OR EVIDENCE
1. Ethics	1. Anti-bribery and anti-corruption	Goal 16: Peace, justice and strong institutions	Chapter VII: Combating bribery and other forms of corruption	<ul style="list-style-type: none"> - T-GG-CA-01 Pillars of society - T-GG-PL-03 TAMA Life Plan - T-GG-CA-02 Social categories - T-GG-CA-03 Categories of law - T-GG-CA-04 Criteria for Operational Decision-Making - T-GG-CA-05 Poster "This is TAMA" - Code of Ethics T-GA-F-05 - Anti-bribery management system policy T-GA-PO-01 - General Terms and Conditions of Sale T-GC-DC-05.
	2. Environment	Goal 7: Affordable and Clean Energy Goal 6: Clean Water and Sanitation Goal 10: Reduced Inequalities Goal 12: Responsible Consumption and Production Goal 13: Climate Action Goal 15: Life on Land	Chapter VI: Environment	<ul style="list-style-type: none"> - TAMA 2023 Carbon Footprint Report - T-GI-F-17 Indicator Dashboard: Electricity Consumption (Goal 2) - T-GI-F-17 Indicator Dashboard: Water consumption (Goal 1) - T-GI-F-17 Dashboard: Paper consumption (Objective 3) - T-GI-F-21 2023 Tree Calculation Report - T-SM-F-92 Historical Social Media Report for Carbon Footprint Measurement
2. Human rights	3. Human and labour rights	Goal 8: Decent Work and Economic Growth Goal 10 on reducing inequalities	Chapter V: Employment and labour relations (Based on the 1998 ILO Declaration on Fundamental Principles and Rights at Work) Chapter IV: Human Rights.	<ul style="list-style-type: none"> - T-GA-F-05 Code of Ethics - T-GP-F-65 Education Indicator - T-GP-RL-01 Internal Work Regulations (Chapter 7, Rule 10:1 on wages)
	4. Safety and health	Goal 3: Health and Well-being Goal 8: Decent Work and Economic Growth		<ul style="list-style-type: none"> - T-SM-F-17 Data for recording occupational health and safety statistics (Accident rates: Man-hours- s lost due to sick leave; Man-hours with sick leave by

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	INTEGRATED MANAGEMENT SYSTEM		T-GG-F-03	
	2025 ANNUAL SUSTAINABILITY REPORT		Date	02/02/2024
			Version	01
			Page	50 of 53

LEGAL CATEGORIES	TAMA SUSTAINABILITY GUIDELINES	UN SUSTAINABLE DEVELOPMENT GOALS (SDGs)	OECD GUIDELINES FOR MULTINATIONAL ENTERPRISES ON RESPONSIBLE BUSINESS CONDUCT © OECD 2023	INDICATOR OR EVIDENCE
				incident and illness; and Man-hours with sick leave (HH-DM) by worker category).
4. Legal framework (Law, constitution, civil code, criminal code, technical standards, etc.)	5. Quality and Customer Satisfaction	Goal 9: Industry, Innovation and Infrastructure	Chapter VIII: Consumer Interests (Commercial practices that guarantee the quality and reliability of products)	<ul style="list-style-type: none"> - T-VE-F-09 Customer tenure - T-AD-F-06 Timeline: tonnes vs. production
	6. Financial Sustainability	Goal 1: End Poverty Goal 8: Decent Work and Economic Growth Goal 9: Industry, Innovation and Infrastructure	Chapter XI: Tax matters (contributing to countries' public finances through the timely payment of their tax liabilities)	<ul style="list-style-type: none"> - T-AD-F-05 GDP per capita. - T-AD-F-04 Contributions to the State
5. Actions that promote ethics and may affect key groups	7. Technology and Innovation	Goal 9: Industry, Innovation and Infrastructure	Chapter IX: Science, technology and innovation (companies must comply with applicable national legislation and requirements, including those relating to privacy and data protection and export control regulations. Digital security is a shared responsibility among all stakeholders, including companies, customers and governments)	In 2024, references were added to: <ul style="list-style-type: none"> - Stress relief. - Stud welding. - Confidentiality agreements. - Design and development of metal pallets.
6. Group interests, personal interests	8. Stakeholder groups	Goal 17: Partnerships for the Goals. Target: 17.11 "Significantly increase exports from developing countries"	Chapter II: General principles (Recommendations, due diligence, addressing adverse impacts caused by the Company's activities) Chapter III: Disclosure of information (Transparency of information and disclosure of financial and environmental performance, and in relation to responsible business conduct). Chapter X: Competition.	<ul style="list-style-type: none"> - T-GC-F-08 Export Report

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INTEGRATED MANAGEMENT SYSTEM

2025 ANNUAL SUSTAINABILITY REPORT

T-GG-F-03

Date **02/02/2024**

Version **01**

Page **51 of 53**

APPENDIX 3

Public information on companies in the sector

EMPRESA		PERIODO		SISTEMA INTEGRADO DE GESTIÓN												T-GG-F-04					
		RUC	Fecha inicio	Fecha Actual	Antigüedad años	Número de Trabajadores						Deuda Coactiva (S/.)						Fecha:	Revisado:	Aprobado:	
						Trabajadores						O. Tributaria						4/12/2023	GG	GG	
						Dic 24	Mar 25	Jun 25	Sat. 25	Oct 25	Nov 25	Dic 25							Elaborado:	Revisado:	Aprobado:
																			GC	GC	GC
Empresas Competencia																					
HAUG S.A.		20109625757	21/04/1993	5/03/2026	33	1187	1363	1828	2257	2263	2203										
ESMETAL S.A. (afirma ESMETAL IMECON)		2032091766	13/03/1996	5/03/2026	30	40	40	42	41	37	37										
INDELTA SAC		20100160707	9/10/1992	5/03/2026	33	126	150	115	115	115	118										
CEMPROTEC S.A.C.		20418664542	24/11/1998	5/03/2026	27	437	459	604	603	621	608										
METAL MECANICA CAMACHO S.A.C.		20502788753	10/09/2001	5/03/2026	24	93	86	80	88	90	92										
MMLT SERVICIOS BALDARRAGO S.A.C.		20522118115	28/05/2009	5/03/2026	17	28	29	59	54	68	55										
AFIM INDUSTRIAL S.A.C.		20521234963	9/03/2009	5/03/2026	17	10	10	10	10	10	10										
M.Y.V. COMEMPRESO S.A.C.		20432105496	13/09/2008	5/03/2026	18	19	16	20	28	24	31										
CORMEL S.A.C.		20102279256	9/03/1993	5/03/2026	33	309	346	460	430	439	438										
INDUSTRIAL YAHLE DEL PERU S.A.C.		20478158948	4/12/2008	5/03/2026	17	136	136	140	143	141	140										
VALMET S.A.C.		20454078673	1/06/2005	5/03/2026	21	105	114	117	111	107	110										
PALCON PERU SOCIEDAD ANONIMA CERRADA - PALCON PERU S.A.C.		20545858465	23/07/2013	5/03/2026	13	411	564	561	297	266	183										
SG INGENIERIA Y CONSTRUCCION S.A.C.		20474866312	14/09/2009	5/03/2026	29	334	526	689	527	469	465										
Empresas por cerrar o cerradas (periodo 2016 al 2020):																					
FIMA S.A.		20198629000	27/11/1993	5/03/2026	32	4	6	8	9	7	7										
FIMA INDUSTRIAL S.A.C.		20546204201	28/12/2011	5/03/2026	14	61	69	68	62	66	61										
FIMA SERVICIOS S.A.C.		20546205356	28/12/2011	5/03/2026	14	NE	NE	NE	NE	NE	NE										
TECNICAS METALICAS		20101188968	27/01/1993	5/03/2026	33	3	3	NE	2	2	8										
COMIECO		2033979326	13/03/1996	5/03/2026	30	NE	NE	NE	NE	NE	NE										
MECON S.A.		20142820558	16/09/1993	5/03/2026	33	1	1	3	4	7	5										
FABTECH		20502053478	24/04/2001	5/03/2026	25	NE	12	7	NE	NE	NE										
FIANSA		20165317581	7/08/1993	5/03/2026	33	NE	NE	NE	NE	NE	NE										
FABRICACIONES METAL MECANICA INDUSTRIALES S.A.C.		20482151907	17/03/2009	5/03/2026	17	NE	NE	NE	NE	NE	NE										
INGENIERIA Y CONSTRUCCIONES CHIRUAN S.A.C.		20516048141	22/05/2007	5/03/2026	19	NE	NE	NE	NE	NE	NE										
SFC S.A.C.		2049227806	28/09/2008	5/03/2026	18	NE	NE	NE	NE	NE	NE										
CIA DE SERVICIOS DE INGENIERIA MECANICA ELECTRICA		20137390729	31/03/1993	5/03/2026	33	NE	NE	NE	NE	NE	NE										
CONSTRUCCIONES Y SERVICIOS METALICOS S.A.C.		20481405999	4/10/2006	5/03/2026	19	NE	NE	NE	NE	NE	NE										

Sources:

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Note: It is likely that, for some companies, the debt information for the Reactiva programme is not up to date.

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APPENDIX 4

Management focus sheets for material topics (GRI 3)

Material issue / GRI Standard	Policy	Responsibilities	Due diligence	Objectives and targets	Key actions	Effectiveness assessment	Management of adverse impacts
Anti-bribery and anti-corruption (GRI 205)	T-GA-F-05 Code of Ethics and T-GA-PO-01 Anti-Bribery Management System Policy	ROCA, GG	Internal audits, Whistleblowing channel, review of approvals	Zero cases of bribery; achieve ISO 37001 certification	Ongoing training, internal and supplier audits	Whistleblowing indicator, audit results	Investigation of reports and corrective measures
Environment and GHG emissions (GRI 305)	T-GI-PO-01 Integrated Management System Policy, SBTi commitment and Peru Carbon Footprint	SM, GO	Emissions inventory (scopes 1, 2, 3)	Reduction of baseline emissions; SBTi targets	Annual measurement, replacement of wooden packaging.	Peru Carbon Footprint reports, Scope 1, 2 and 3 emissions indicators.	Mitigation plans, replacement of inputs.
Environment, resources and waste (GRI 302, 303, 306)	Energy efficiency policies, responsible water use, waste management. T-GI-PT-11 Procedure for the efficient use of resources	SM	Monitoring of energy, water, paper and waste consumption	Reduce energy intensity and water and paper consumption per tonne produced by 5% compared to the previous year.	Reuse of steel for metal pallets Energy-saving programmes.	Consumption indicators, internal audits (ISO 14001)	Waste reduction plans, promotion of the use of metal pallets.
Human and labour rights (GRI 401, 404, 405, 406)	10:1 Pay Policy, T-GA-F-05 Code of Ethics, T-GP-PO-01, Pay Policy, T-GP-RL-01 Internal Work Regulations, RAD-F-01 Key person.	GP, RAD	Staff appraisals, internal audits	Internal training, Workplace atmosphere	Training programmes, competency assessment.	Health and safety indicators, training indicators, workplace atmosphere indicators, internal audits.	Follow-up on requests for corrective action and non-conformities
Occupational health and safety (GRI 403)	T-GI-PO-01 Integrated Management System Policy.	SM, OHS Committee, GO	IPERC risk assessment, accident rate monitoring	Zero safety incidents, prevention of occupational illnesses; reduction in severity and frequency	Training, drills, provision of personal protective equipment	Accident rates, sick leave, audits	Prevention plans, emergency response plans
Quality and customer satisfaction (GRI 416, 417)	T-GI-PO-01 Integrated Management System Policy, T-GA-F-05 Code of Ethics	GC	Surveys T-VE-F-06, certification audits.	Maintain certifications; improve annual satisfaction	Annual customer satisfaction survey	Satisfaction indicators, length of time customers have been with us	Follow-up on requests for corrective action and non-conformities
Financial sustainability and economic contributions (GRI 201, 207)	T-AD-F-04 Contributions to the Peruvian State, T-GA-F-05 Code of Ethics	GG, AD	Financial audits, T-AD-IN-01 Guidelines for Calculating TAMA GDP	Maintain GDP per capita > 2x national GDP; tax compliance	Payment of taxes, Payment of social benefits, 100% of workers on the payroll	Financial statements, Tama GDP indicator	Contingency plans, Matrix of Good Practices and Controls
Technology and innovation (GRI 203)	T-SI-F-15 Confidentiality agreement with clients	ID, GC	Evaluation of R&D projects	Developing SBTi solutions to reduce carbon footprint; social innovation	Metal pallets, bicycle-powered energy generation, guinea pigs.	Scope 1, 2 and 3 emissions indicators.	Intellectual property protection.
Stakeholders and stakeholder engagement (GRI 2, 3)	T-GA-F-05 Code of Ethics	GG, ROCA	Identification of stakeholders, stakeholder engagement reviews	Building trust and transparency; active participation	Surveys, committees, whistleblowing channels, public channels (website and social media)	Updating the materiality matrix	Mechanisms for dialogue and remediation

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	INTEGRATED MANAGEMENT SYSTEM		T-GG-F-03	
			Date	02/02/2024
	2025 ANNUAL SUSTAINABILITY REPORT		Version	01
			Page	53 of 53

APPENDIX 5 GRI Content Index

This report has been prepared in accordance with the **2021 GRI Standards**, applying the general content (GRI 2) and relevant topics. The GRI content index is presented below, allowing each piece of information to be located within the document and the traceability of the information to be verified. In accordance with **GRI 3: Material Topics 2021**, each material topic has been structured with its management approach, indicators and evidence, ensuring traceability, comparability and transparency for stakeholders. Furthermore, this index reaffirms TAMA's commitment to accountability and facilitates external review by explicitly showing where each relevant piece of data is located within the sustainability report.

Material topic / Scope	Applicable GRI Standard	Specific disclosures	Location in this report
Anti-bribery and anti-corruption	GRI 205: Anti-corruption 2016	205-1, 205-2, 205-3	Section 5.3.1; Section 6
Environment and GHG emissions	GRI 305: Emissions 2016	305-1, 305-2, 305-3, 305-4	Section 5.3.2; Section 7.1–7.2
Environment, resources and waste	GRI 302: Energy 2016; GRI 303: Water and Effluents 2018; GRI 306: Waste 2020	302-1, 302-3; 303-1, 303-5; 306-1, 306-2, 306-3	Section 5.3.3; Sections 7.3–7.7
Human and labour rights	GRI 401: Employment 2016; GRI 404: Education and training 2016; GRI 405: Diversity and equal opportunities 2016; GRI 406: Non-discrimination 2016	401-1, 401-2; 404-1, 404-2; 405-1, 405-2; 406-1	Section 5.3.4; Section 8
Occupational health and safety	GRI 403: Occupational health and safety 2018	403-1, 403-2, 403-5, 403-9	Section 5.3.5; Section 9
Quality and customer satisfaction	GRI 416: Customer health and safety 2016; GRI 417: Marketing and labelling 2016	416-1, 416-2; 417-1, 417-2	Section 5.3.6; Section 10
Financial sustainability and contributions to the State	GRI 201: Economic performance 2016; GRI 207: Taxation 2019	201-1, 201-3; 207-1, 207-2, 207-3	Section 5.3.7; Section 11
Technology and innovation	GRI 203: Indirect economic impacts 2016	203-1, 203-2	Section 5.3.8; Section 12
Stakeholders and engagement	GRI 2: General content 2021; GRI 3: Material topics 2021	2-29, 2-30; 3-1, 3-2, 3-3	Section 5.2; Section 5.3.9; Section 13
Sustainability governance	GRI 2: General content 2021	2-9, 2-12, 2-13, 2-14	Section 5.5
Risk management and due diligence	GRI 3: Material topics 2021	3-3 (impact management approach)	Section 5.6

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