



**ESG Information
Annex 2023**

Content

I. Governance and Economic Aspects 3

 Board Mandates 3

 Business Ethics and Anti-Corruption..... 4

 Breaches of the Codes of Ethics..... 4

 Financial incentives which incorporate risk management metrics 4

 Contributions & other spending 4

 Sustainable Financing Products & Services 5

 Corporate Finance..... 5

 Consumer Finance..... 5

 SME Lending 5

II. Environmental Aspects..... 6

 Climate Strategy 6

 Direct Greenhouse Gas Emissions (Scope 1) 6

 Indirect Greenhouse Gas Emissions (Scope 2) 6

 Indirect Greenhouse Gas Emissions (Scope 3) 6

 Financial Risks of Climate Change 8

 Financial Opportunities Arising from Climate Change 8

 Emissions Reduction Targets 8

 Decarbonization strategy 8

 Scope 3 Financed Absolute Emissions..... 8

III. Social Aspects 9

 Labour Practices and Human Capital Management..... 9

 Workforce Breakdown by Gender..... 9

 Employee Indicators 9

 Employee Development Programs..... 9

 Performance Appraisal 10

 Occupational Health and Safety 11

 Absentee rate..... 11

 Human Rights..... 12

 Client satisfaction 12

 ANNEX..... 12



FY 2023 Credicorp - ESG Report

The information disclosed in this document corresponds to the 2023 period and is published as a supplementary document to the Annual and Sustainability Report 2023. The supplementary document covers indicators of Credicorp Ltd. and its main subsidiaries: Banco de Crédito del Perú (BCP), Mibanco Perú, Mibanco Colombia, BCP Bolivia, Pacifico Seguros, Prima AFP, and Credicorp Capital.

I. Governance and Economic Aspects

Board Mandates

<u>Credicorp's Board of Directors</u>	<u>FY 2023 Other Mandates¹</u>
Luis Enrique Romero Belismelis, Chairman of the Board	Banco de Crédito del Perú, Grupo Crédito S.A., Pacífico Compañía de Seguros y Reaseguros, Credicorp Perú S.A.C, Mibanco Banco De La Microempresa S.A., Pacífico S.A. Entidad Prestadora de Salud, Atlantic Security Holding Corporation, Inversiones Centenario S.A.A., Alicorp S.A.A., Corporación Comercial del Amazonas S.A., Grio S.A., Grupo Piurano De Inversiones S.A., Maray S.A., and Inversiones Piuranas S.A.
Raimundo Morales Dasso, Vice Chairman of the Board of Directors	Banco de Crédito del Peru, Grupo Credito S.A., Pacífico Compañía de Seguros y Reaseguros, Atlantic Security Holding Corporation, Solución Empresa Administradora Hipotecaria S.A., Salmueras Sudamericanas S.A., Fosfatos del Pacífico S.A., and Cementos Pacasmayo S.A.A.
Antonio Abruña Puyol, Independent Director	Banco de Crédito del Peru, Grupo Credito S.A. and Universia Peru S.A.
Nuria Aliño Pérez, Independent Director	Soltec Power Holdings S.A., Grupo Crédito S.A. and Unicaja Banco S.A.
María Teresa Aranzábal Harreguy, Independent Director	Banco de Crédito del Perú, Grupo Crédito S.A., Corporación Hijos de Rivera S.L
Patricia Lizárraga Guthertz, Independent Director	Banco de Crédito del Perú, and Grupo Crédito S.A.
Alexandre Gouvea, Independent Director	Banco de Crédito del Perú, Grupo Crédito S.A, Monokera, ADL Digital Labs.
Leslie Pierce Diez Canseco, Director	Banco de Crédito del Perú, Grupo Crédito S.A., Atlantic Security Holding Corporation, Cía Latinoamericana De Radiodifusión S.A., Cerámica Lima S.A., Transber S.A.C., Inka Crops S.A., Inversiones Agrícolas Caña Brava, Maquinarias S.A., Corporación Primax S.A., Negocios Industriales Real Nirsa, HV Contratistas S.A., Redondos S.A., Empresa Siderúrgica Del Perú S.A.A. – Siderperu, and Instituto Bicentenario.
Pedro Rubio Feijóo, Director	Banco de Crédito del Perú, Prima AFP S.A., Credicorp Capital LTD., Credicorp Capital Holding Perú S.A., Atlantic Security Bank, Banco de Crédito De Bolivia S.A., Inversiones Credicorp Bolivia S.A., and Grupo Crédito S.A.

¹ Official information from the Superintendence of the Securities Market.

Business Ethics and Anti-Corruption

Breaches of the Codes of Ethics

In our Sustainability Report, we report the number of complaints related to the Code of Ethics received during the year. In the table below, we look further into these results, where we disclose only the cases of non-compliance² with the Code of Ethics:

Areas considered	Breaches FY 2022 ³	Breaches FY 2023
Corruption or Bribery	1	1
Discrimination or Harassment	1	0
Customer Privacy Data	6	2
Conflicts of Interest	3	9
Money Laundering or Insider Trading	0	0

Financial incentives which incorporate risk management metrics

Credicorp has a Risk Appetite Dashboard, a system that transfers the Declaration of Appetite, approved by Credicorp's Board, to metrics and limits for each subsidiary and cascades to business units, products, and managers. This dashboard is reviewed in the Risk Committee of Grupo Crédito and ratified in the directories of each subsidiary. At Credicorp level, there is an indicator of compliance with the appetite dashboards, which measures the performance of the CRO and managers of each subsidiary. Risk Managers have the Risk Appetite metric on their performance sheet with a weight of 20%. This metric is prepared monthly reported following Credicorp's governance. Besides risks managers, managers across business and credit units also have risk metrics incorporated into their management dashboards with direct impact on their payrolls. For Credicorp this is a very relevant issue to help build a strong governance and risk culture.

Contributions & other spending

	FY 2020 (Soles)	FY 2021 (Soles)	FY 2022 (Soles)	FY 2023 (Soles)
Lobbying, interest representation or similar	0	0	0	0
Local, regional, or national political campaigns / organizations / candidates	0	0	0	0
Trade associations or tax-exempt groups	Not available	10,205,052.9 ⁴	11,436,708.32 ⁵	9,599,406.96 ⁶
Other	0	0	0	0

² For the 2022 report we show the data of valid reports; however, for this report, in the years 2022 and 2023 we are considering the confirmed cases.

³ Updated information in relation to what was published in previews years.

^{4,5,6} This amount corresponds to affiliations to different organizations (trade associations), and is not related to contributions to political campaigns, organizations, or candidates. Neither Credicorp nor its subsidiaries can make contributions to political organizations or their members under any modality (monetary or non-monetary), whether directly or indirectly.

	FY 2020 (Soles)	FY 2021 (Soles)	FY 2022 (Soles)	FY 2023 (Soles)
Total contributions and other spending	0	10,205,052.9	11,436,708.32	<u>9,599,406.96</u>

Sustainable Financing Products & Services

Corporate Finance

Category	Monetary Value FY 2023 (Soles)
Labeled green financings (BCP) ⁷	2,225,964,000
Total value of corporate lending	147,999,990,417

Consumer Finance

Category	Monetary Value FY 2023 (Soles)
Sustainable loans and mortgages⁸ (BCP) Considers “Mivivienda Sostenible” mortgage loan: Mivivienda loans are available to individuals who do not own a home. The Government guarantees a significant portion of the debt through the Fondo Mivivienda (FMV), where coverage levels depend on the amount of the loan and the degree of sustainability of the property to be acquired. Homes with lower prices or those that are environmentally friendly receive greater backing from the fund. In addition, the Mivivienda loan offers informal workers who cannot prove their income a scheduled savings program to generate support and access financing. Since 2023, BCP's green mortgage loan product has been included	745,455,600
Total value of mortgage loans	3,544,823,546

SME Lending

Category	Monetary Value FY 2023 (Soles)
Working capital loans and invoice discounting for SMEs (BCP)	1,268,729,213
Total value of SME lending (Working Capital, invoice discounting y fixed assets)	12,991,101,939

⁷ Considers labeled green financings and not disbursed (BCP).

II. Environmental Aspects

See the carbon footprint verification letter in the annex section.

Climate Strategy

Direct Greenhouse Gas Emissions (Scope 1)⁹

Direct GHG (Scope 1)	Unit	FY 2020	FY 2021	FY 2022	FY 2023
Total direct GHG emissions (Scope 1)	metric tonnes CO ₂ equivalents	1,631.98	2,335.289	2,065.27	2,456.16
Data coverage (as % of denominator)	Percentage of: FTES	86	89	100	100

Indirect Greenhouse Gas Emissions (Scope 2)¹⁰

IGHG (Scope 2)	Unit	FY 2020	FY 2021	FY 2022	FY 2023
Location-based	metric tonnes CO ₂ equivalent	11,312.5	10,177.9	16,078.63	16,877.26
Data coverage (as % of denominator)	Percentage of: FTES	86	89	100	100
Market-based	metric tonnes CO ₂ equivalent	0	0	0	
Data coverage (as % of denominator)	Percentage of: FTES	-	-	-	-

Indirect Greenhouse Gas Emissions (Scope 3)¹¹

IGHG (Scope 3)	Unit	FY 2020	FY 2021	FY 2022	FY 2023
Total indirect GHG emissions (Scope 3)	metric tonnes of CO ₂ equivalents	9,803.06	13,271.54	25,322.31	25,563.83

Scope 3 Category	Emissions in the reporting year (Metric tons CO ₂ e)	Emissions calculation methodology and exclusions
1. Purchased Goods and Services	2,034.1	Average data method
2. Capital Goods	0	It is not relevant because it is not a significant emission according to the results of the GHG significance analysis.

^{9, 10, 11} 2023 data corresponding to this section was updated with best available information.

3. Fuel-and-energy-related-activities (not included in Scope 1 or 2)	346.6	Average data method
4. Upstream transportation and distribution	223.8	Distance-based method
5. Waste generated in operations	867.0	Average data method & Distance-based method
6. Business travel	4,975.3	Distance-based method
7. Employee commuting	16,487.6	Average data method & Distance-based method
8. Upstream leased assets	0	It is not relevant because it is not a significant emission according to the results of the GHG significance analysis.
9. Downstream transportation and distribution	629.4	Average data method & Distance-based method
10. Processing of sold products	0	It is not relevant because it is not a significant emission according to the results of the GHG significance analysis.
11. Use of sold products	0	It is not relevant because it is not a significant emission according to the results of the GHG significance analysis.
12. End of life treatment of sold products	0	It is not relevant because it is not a significant emission according to the results of the GHG significance analysis.
13. Downstream leased assets	0	It is not relevant because it is not a significant emission according to the results of the GHG significance analysis.
14. Franchises	0	It is not relevant because it is not a significant emission according to the results of the GHG significance analysis.
Other upstream	0	It is not relevant because it is not a significant emission according to the results of the GHG significance analysis.
Other downstream	0	It is not relevant because it is not a significant emission according to the results of the GHG significance analysis.

Financial Risks of Climate Change

Risks driven by change in physical climate parameters or other climate-change related developments:

El Niño Southern Oscillation (ENSO) has a high climatic impact in Peru. This phenomenon causes heavy rains to occur on the Peruvian coast, which is mainly desert. Because cities and infrastructure are not prepared to deal with such heavy rains, cities suffer floods and the bridges and roads that connect these cities are affected, cutting off access roads. We have a diverse portfolio throughout the country that is directly and indirectly exposed to these identified risks associated with ENSO and therefore with climate change as well. This increases the credit risk because borrowers may face difficulties in paying their loans, particularly in the portfolios linked to agriculture, fishing, and tourism. Pacífico Seguros is further exposed to risks associated with this phenomenon due to the policies that it underwrites and during ENSO years the company experiences a higher volume of claims leading to increased costs. These risks also affect our clients’ and investees assets’ values directly.

Financial Opportunities Arising from Climate Change

BCP conducted an analysis to estimate the size of the sustainable finance opportunity based on two climate scenarios. The opportunities were grouped into value pools, and based on their alignment with the current portfolio, those with the greatest potential for the bank were prioritized. Each value pool includes an estimate of the investment the sector will require in the coming years, which BCP could potentially finance. With this, a series of value propositions were designed, many of which aim to finance decarbonization and transition strategies and initiatives for companies in the region. Additionally, a placement ambition was established through 2025, an organizational structure to implement the initiatives, and a roadmap for their execution. It is important to note that these green-labeled placements must meet the eligibility criteria of the Environmental Taxonomy or be externally validated by a Second Party Opinion.

Emissions Reduction Targets

We have set a target to reduce our net¹² GHG emissions by 10% each year in our subsidiaries, using 2022 as base year and aiming to be carbon neutral in our operations by 2032. This target includes our Scope 1 emissions, Scope 2 emissions, and Scope 3 material category emissions (based on significance analysis) except for financed emissions (Category 15).

Decarbonization strategy

Scope 3 Financed Absolute Emissions

At Credicorp, we began measuring our financed emissions in 2023 for our investment and credit portfolios. That year, Pacífico Seguros and Prima AFP published the results of their first measurement for the 2022 footprint. In 2024, Pacífico and Prima updated the measurement for the 2023 footprint, and BCP and Credicorp Capital completed their first measurements. Reporting must be done separately by subsidiary to avoid double counting, which is why consolidated results at the Credicorp level are not included. Additionally, the portfolio coverage of the measurement is done using different metrics for credits versus investments. The separate results can be found in the corporate sustainability report and in the sustainability reports of the subsidiaries.

¹² For the calculation of net emissions, the absolute emissions generated by the organization are taken, and the emissions offset through the acquired carbon credits are subtracted.

III. Social Aspects¹³

Labour Practices and Human Capital Management

Workforce Breakdown by Gender

Diversity indicator ¹⁴	FY 2021	FY 2022	FY 2023
Share of women in all management positions, including middle management and senior leaders	36.97%	35.90%	34.80%
Share of women in middle management positions	39.38%	37.68%	35.85%
Share of women in senior leaders' management positions	26.55%	27.39%	30.72%
Share of women in all management positions, including middle management and management leaders in revenue-generating functions	NA	37.80%	35.80%
Percentage of women out of total employees	55.62%	54.73%	54.22%

Employee Indicators¹⁵

Hires ¹⁶	FY 2023
Total number of new employee hires	10,571
Percentage of open positions filled by internal candidates (internal hires)	57.5

Turnover rates	FY 2021	FY 2022	FY 2023
Total employee turnover rate (%)	23.05	25.65	25.80
Voluntary employee turnover rate	14.45	18.62	17.05

Human capital training and development	FY 2022	FY 2023
Average hours per FTE of training and development	39.2	24.3
Average amount spent per FTE on training and development (Soles)	801.14	620.78

Employee Development Programs

We present two programs that we highlight in the company, which develop skills and contributes to talent development:

1. The Credicorp Learning Community

The Learning Community is a space where Credicorp Group executives share and generate knowledge and skills. Its purpose is to promote the development of strategic capabilities through world-class tools and programs, aligned with Credicorp's people management strategy and business growth.

¹³ We made a retroactive updating of the scope of the information for 2021 and 2022.

¹⁴ The indicator includes the following companies: BCP Peru, Mibanco Peru, Mibanco Colombia, Prima AFP, BCP Bolivia, Pacifico Seguros, and Credicorp Capital.

¹⁵ The current scope includes the following companies: BCP Peru, Mibanco Peru, Mibanco Colombia, Prima AFP, BCP Bolivia, Pacifico Seguros, and Credicorp Capital.

¹⁶ Until 2022, we reported indicators related to hiring considering only BCP Peru. As of 2023, we began reporting at the corporate level.

The learning community at Credicorp is structured around two strategic fronts:

1. **Leadership Front:** This aligns with the five attributes of the Credicorp leadership model and focuses on the traits necessary for leaders to succeed within the organization.
2. **Digital Front:** This emphasizes developing digital and tech skills critical for supporting Credicorp's transformation and growth. It covers five key areas: Data, Product Design and Development, Cybersecurity, Generative Artificial Intelligence, Cloud, and Agility.

Additionally, we highlight the importance of mindset as a key connector, fostering continuous learning, curiosity, and self-driven growth.

At Credicorp, we are navigating the accelerating digital transformation by evolving our talent management strategy. Our approach centers on empowering leaders with a mindset of ownership, growth, and continuous learning. We emphasize the development of both digital and leadership skills from a holistic perspective, providing tools for upskilling and reskilling. Our goal is to inspire ongoing learning and adaptability, ensuring that our talent management practices evolve along the labor market, and that we build a skills-based organization capable of thriving in this dynamic environment.

For instance, in the Cybersecurity training, we defined four levels of knowledge. Initial average scores were 65%, which rose to 92% after the learning paths. Notably, 95% of leaders enhanced their knowledge, and 98% achieved advanced or expert levels in Cybersecurity. Leaders reported 94% satisfaction with the content, facilitators, and methodology. In another example, the Leadership formats saw 100% satisfaction from participants regarding content quality, facilitators and methodology. Participants felt well-prepared to present their development plans to the Credicorp Talent Evaluation Committee. All presented validated development objectives and are now actively working on them, incorporating feedback from their sponsors.

Through this program, we enhance the learning experience for 300 top leaders and 195 exceptional talents across our group companies. Top leaders have participated in two key learning seasons—Data & Analytics and Cybersecurity—while outstanding talents have engaged in various formats focused on self-awareness and leadership development. These formats emphasize cultivating an ownership mindset and managing individual development plans to strengthen their leadership capabilities.

2. PCAF methodology for measuring the loan portfolio footprint

We trained banking officers, investment and insurance executives in the application of PCAF methodologies to measure the financial footprint in their respective portfolios. The objective is to develop internal capabilities to implement this methodology and thus integrate it into the daily management of our subsidiaries. In addition, we seek to sensitize the teams to incorporate sustainability issues in their financial decision making.

The development of environmental sustainability capabilities, applied to finance, allows us to measure the impact of our carbon footprint through financing, insurance and investments. This contributes directly to the advancement of our sustainability strategy, allowing us to measure and manage the impacts of our operations and, in this way, reduce our effect on climate change.

40 BCP employees and 30 employees from the investment teams of Pacifico, Prima AFP and Credicorp Capital participated in this training.

Performance Appraisal

The performance evaluation models in our main subsidiaries involve periodic assessments (quarterly or semi-annually) of employees to enhance their performance, aligning their individual contribution with the achievement of each company's strategic, financial, and operational priorities. Our performance management evaluations include management by objectives,

multidimensional performance evaluation (e.g. 360-degree feedback), team-based performance evaluation and agile performance conversations. Performance appraisals are conducted on a quarterly basis.

For more details, please refer to Credicorp’s 2023 Annual and Sustainability Report (page 98).

Top management incentive: Retention Stock Awards to Senior Management and Employees

As a part of the long-term incentive program with retention purpose, Credicorp grants common shares in March of each year to members of its senior management and to employees to align its interests with those of the organization. These granted shares are vested over the three subsequent years, with up to 33.3% of the granted shares vesting per year.

Long-term incentives for employees:

For employees belonging to Credicorp's Talent Group (High Potential, Core Team and Xpert Talent), long-term incentives are given in the form of Restricted shares (BAP). This incentive is paid out after three years, with partial releases each year.

Wellbeing and Workplace Support Program

Mental health care is very important for BCP. Our Healthy Leadership Program is an initiative focused on providing our leaders with practical tools to enhance their emotional well-being and, consequently, that of their team members. The Program includes important components:

- Training workshops, group spaces where we continue to deepen and raise awareness of the importance of caring for well-being
- Coaching sessions, individual coaching spaces where, with the help of specialists, the leaders can work on specific skills or competencies, according to their needs.
- This mix allows to promote collective awareness, raising awareness and alerting the normalization of situations, that are harmful to our health and stress people. Also, to have a personal space to deepen the opportunities for managing emotions at a personal level or team level. This program is voluntary and so far agency managers and contact center supervisors have participated.

Additionally, together with the OHS team, we are working on an annual schedule of talks focused on all employees who wish to learn more about how to manage emotions, in order to overcome the day to day in a more positive way.

Work-life and family balance Support Program

To meet this aspiration, each company in the Group offers two cross-cutting family benefits that exceed the national minimum legislative requirements and also extend to same-sex couples and those with adopted children. For maternity leave, the legislation establishes 14 weeks (98 days) and the company gives 3 additional weeks as a benefit. For paternity leave, the legislation establishes 10 days and the company give 11 days as a benefit.

Occupational Health and Safety

Absentee rate

	FY 2022	FY 2023
% of total days scheduled	3.7	2.44
Coverage (% of employees) ¹⁷	47.1	38.2

¹⁷ The indicator includes the following companies: BCP Peru, Mibanco Peru, Mibanco Colombia, Prima AFP, BCP Bolivia, Pacifico Seguros, and Credicorp Capital.

Human Rights

At Credicorp, within the Labour Rights assessed, we include Freedom of association, Right to collective bargaining and Equal remuneration.

We have implemented mitigation measures, which are detailed in our 2023 Annual and Sustainability Report. We consider 8 plans for employees, 6 plans for customers, 6 plans for suppliers and 12 plans for the governance of human rights.

Considering our business risk analysis, review of complaints in our communication channels, and materiality analysis that consider human rights issues, to date there are no actual human rights violations.

Client satisfaction

At Credicorp, offering the best experience to our clients is a strategic ambition and priority. To measure performance and strengthen relationships, our companies use the Net Promoter Score (NPS) as a long-term indicator of how loyal clients are and whether they will recommend us. The 2023 results of our main subsidiary, BCP Peru, is a good example: its consolidated NPS was 54.

	FY 2021	FY 2022	FY 2023
Net Promoter Score (NPS)	34	56	54
Coverage (% of clients)¹⁸	100	100	100

BCP continues to progress in improving the client experience by innovating in its physical infrastructure as well as in the use of products and services.

Considering that the purpose behind the "client coverage" ratio is to know the representativeness of our samples, we explain that the satisfaction measurement methodology considers a statistically significant representative sample with the following criteria:

1. Populations larger than 100,000 cases are considered infinite populations where an acceptable sample is 300 cases or more. BCP's samples reach that volume and exceed it in most cases.
2. Regular market research practice is to handle samples with a margin of error of +- 5%. BCP's samples are close to this parameter as well.

As a continuous improvement, each year we challenge ourselves to keep increasing the sample size.

¹⁸ 2021 and 2022 coverage was calculated retrospectively considering the sample statistically significant representative sample.

ANNEX

GHG Emissions External Verification

As of 2023, all subsidiaries have measured 100% of their operations and audited their GHG calculations through verifications by specialized auditors.

DATA AND ASSURANCE STATEMENT



GRUPO CREDITO S.A.
Calle Centenario 156. La Molina. Lima. Perú.
August 19, 2024.

To the Directors,
 The purpose of this letter is to clarify matters set out in the assurance report. It is not an assurance report and is not a substitute for the assurance report. This letter and the verifier’s assurance report, including the opinion, are addressed to you and are solely for your benefit in accordance with the terms of the contract. We consent to the release of this letter by you to CDP in order to satisfy the terms of CDP disclosure requirements but without accepting or assuming any responsibility or liability on our part to CDP or to any other party who may have access to this letter or our assurance report.

In accordance with our engagement contract with you dated **July 5, 2024** (the “contract”) and for the avoidance of doubt, we confirm that our **SGS Greenhouse Gases Verification Statement** to you dated **March of 2024** (the “assurance report”) incorporated the following matters:

1. Boundaries of the reporting company covered by the assurance report and exclusions.

The reporting company is “Grupo Crédito S.A.”. It includes the subsidiaries and the operations outside Peru. Operational Control approach used to compile the inventory. Detailed exclusions are at the company GHG report.

2. Emissions data verified - broken down by Scope 1, Scope 2 and Scope 3 categories with figures given; option to include other relevant data that has been verified.

The declaration of greenhouse gases for scope 1, 2 and 3 for: Banco de Crédito del Perú S.A. (BCP), Banco de Crédito de Bolivia S.A., Prima AFP S.A., Mi Banco S.A. (Colombia), MiBanco – Banco de la Microempresa S.A., Pacifico Compañía de Seguros y Reaseguros S.A., and Credicorp Capital verified gives as a result 44,897.25 tCO₂ equivalents. The Credito Group has performed a Partial Offsetting of the Carbon Footprint Inventory with Offset: Retirement of 7,627.00 Verified Carbon Units (VCU) thereby reducing 16.99% of its emissions.





DATA AND ASSURANCE STATEMENT

3. Period covered (e.g. '12 months to DD MM YY')

1st January 2023 to 31st December 2023

4. Verification standard used

ISO 14064-3:2019 - Specification with guidance for the validation and verification of greenhouse gas assertions.

5. Assurance opinion (incl. level of assurance and any qualifications)

The assessment considered the verification of GHG inventory of BCP, for scope 1 (Direct emission), scope 2 (Energy Indirect emission) and scope 3 (Other indirect emissions), other direct emissions (HCFCs), and CO₂ emissions due to combustion of biomass. The GHG considered were: carbon dioxide (CO₂), methane (CH₄), nitrous oxide (N₂O), hydrofluorocarbons (HFCs), perfluorocarbons (PFCs), sulphur hexafluoride (SF₆) and Nitrogen Trifluoride (NF₃). Non-kyoto emissions were reported separately - hydrochlorofluorocarbons (HCFCs), as well as CO₂ emissions due to biomass combustion.

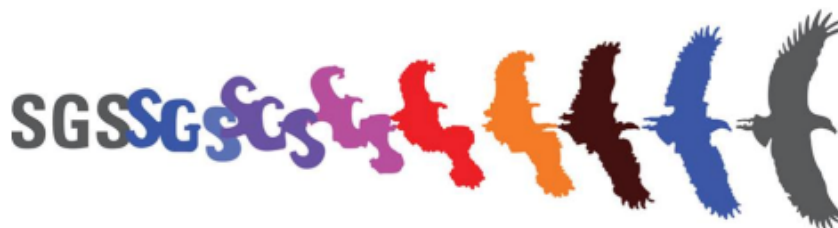
The verification audit was agreed and conducted at a limited level of assurance considering 10% of materiality threshold. The assurance opinion given by the assessment team is that the total declaration of 44,897.25 tCO₂e is materially correct for the values indicated in the Climate Change Response Report CDP 2023.

6. Verification provider and accreditations (if relevant)

SGS, accredited for ISO 14065 with several accreditation bodies (INMETRO, SAE). SGS Peru is approved for the program "Huella de Carbono Perú – HC Peru" of the Ministry of the Environment of Peru; "PECC - Ecuador" of the Ministry of the Environment of Ecuador; for ACA (Airport Carbon Accreditation); and others.

7. Lead verifier name and relevant accreditations/professional membership

Pamela Castillo Rubiños. Lead Verifier GHG approved for SGS for accreditations of INMETRO of Brazil.





DATA AND ASSURANCE STATEMENT

8. Signature of the Lead Verifier in the box below.


SGS Lead Verifier Greenhouse Gases Inventories, Pamela Castillo

SGS Peer Reviewer Greenhouse Gases Inventories, Soledad Pereira
Fecha de aprobación: 29 de agosto de 2024 SGS del Perú S.A.C. Av. Elmer Faucett N° 3348 - Urb. Bocanegra, Callao, Lima, Perú t (511) 517-1900 - www.pe.sgs.com

