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# **Letter from the Managing Director**

(GRI 2-1) (GRI 2-22)

2024 marked a turning point for Tecnofil. On the eve of commemorating our 50th anniversary, we entered a new era driven by expansion, innovation, and our firm commitment to sustainable development. This year has been full of pivotal achievements that strengthen our long-term vision and our position as a leading member of the copper products industry.

One of the key milestones was the opening of our new operations facility in Lima, strategically located near our main plant. This capacity increase enhances our logistic and production efficiency, ensuring a timely and agile response to market demands.

Likewise, we took firm steps towards expansion abroad. We began the development of a project that will enable the expansion of our operations outside Peru. with the goal of starting overseas production by the end of 2025. This step positions us strategically at the forefront of the region, generating employment and strengthening our global competitiveness.

\$590 in sales Increased by 49% compared with 2023.

In line with this growth strategy, we secured significant commercial agreements with leading companies. As a result of these strategic alliances, our production volume increased by 35% and our sales by nearly 50%, reaching US\$ 590 million in revenue. These results reinforce the financial strength needed to face new challenges responsibly and with a long-term vision.

In 2024, we strengthened our commitment to environmental sustainability through targeted actions focused on efficiency and impact mitigation. We implemented an evaporator system that drastically reduced water consumption and the generation of hazardous effluents. This innovation was recognised by Aquafondo, the National Society of Industries (SNI), and other organisations. In addition, we are transitioning toward a

cleaner energy mix by incorporating renewable sources that avoid the emission of more than 8,400 tCO<sub>2</sub>e per year. These initiatives are part of our climate action roadmap, which targets a 30% reduction in Scope 1 and 2 emissions by 2030.

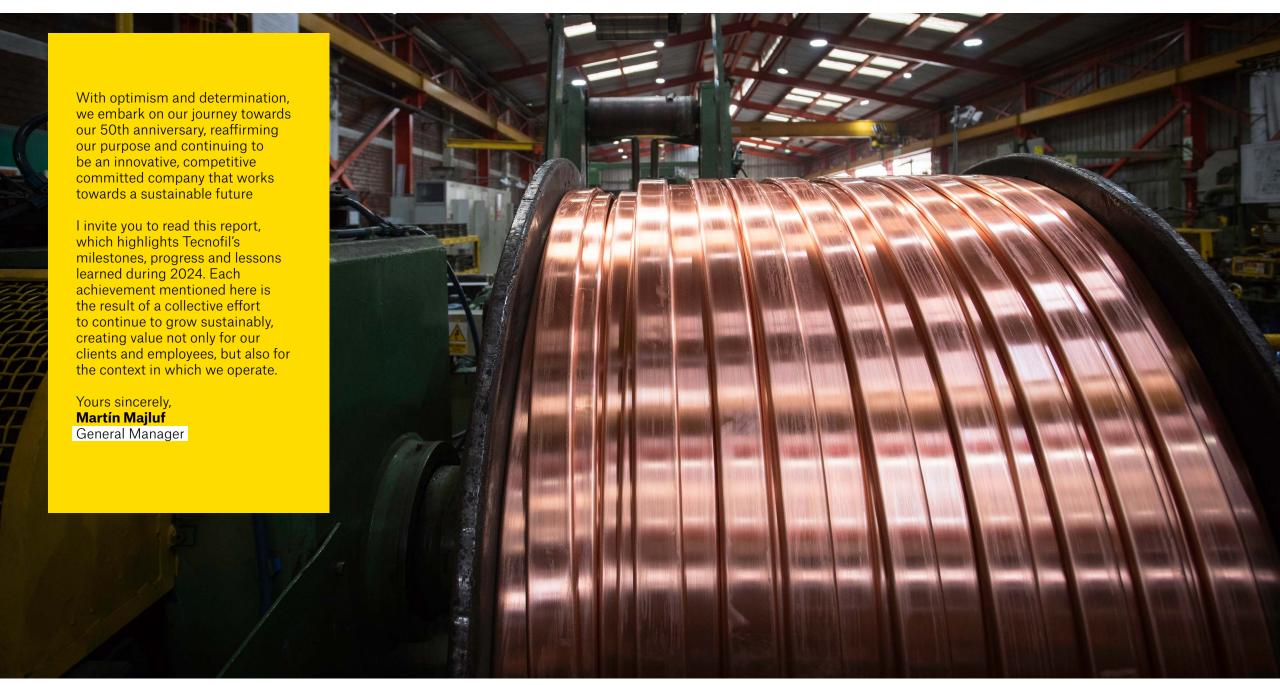
With regard to the social sphere. we continued to develop a peoplecentred organisational culture, achieving 78% of satisfaction in our latest work environment survey surpassing our established goal. We also reaffirmed our commitment to our nneighbouring communities through initiatives that promote sustainable development. One example, is our collaboration with the Virgen del Carmen State School of Independencia, where theinstallation of water-saving equipment reduced consumption by 262 m<sup>3</sup>, far exceeding the initial target of 100m<sup>3</sup> and generating both social and environmental benefits. Our vision of sustainability is based on the conviction that business growth goes hand in hand with creating value for society and the planet. In 2024, we invested US\$5.3 million in projects for improvement (a 39% increase compared with 2023), strengthening

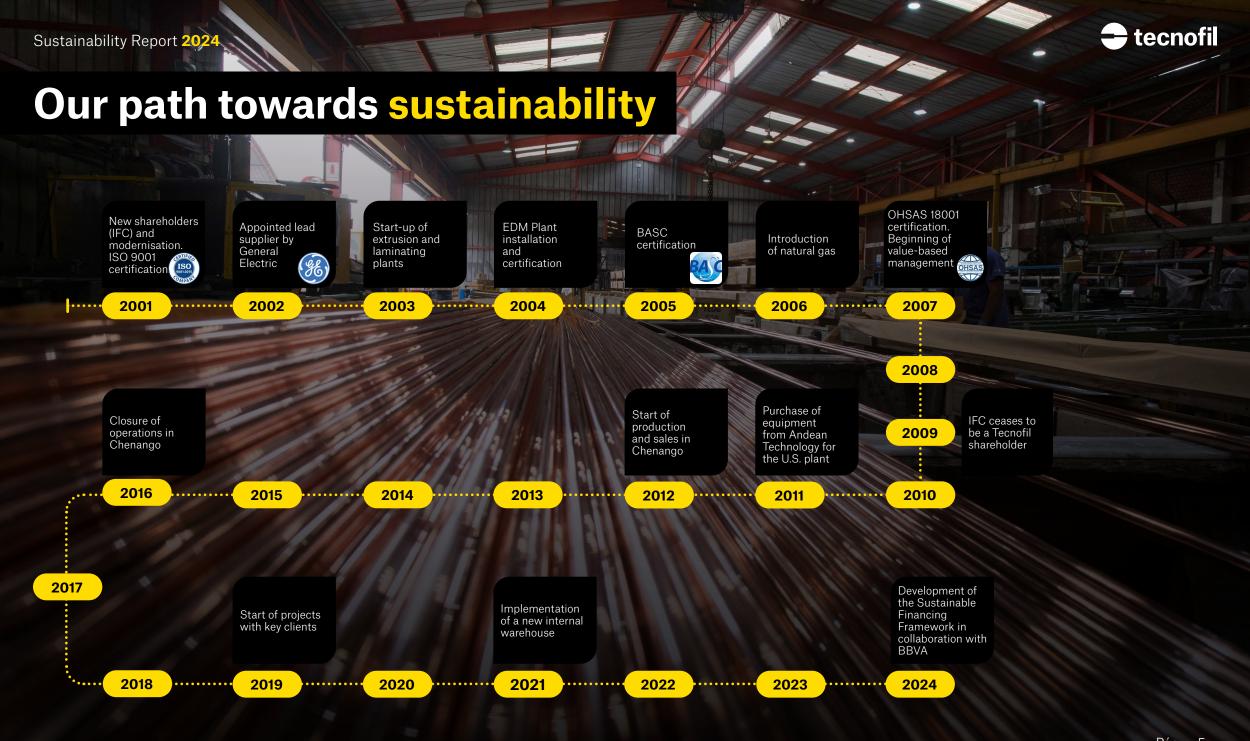
our presence in strategic markets with new storage centres in the United States, Mexico, and Puerto Rico, and we continue to promote a transparent, responsible and longterm oriented management.

61,705 **TONNES OF FINISHED** 

We are proud to share that, in this historic year, Tecnofil produced more than 61,000 tonnes of finished products, consolidating our leadership in the sector and reinforcing our ability to continue contributing to Peru's economic, social, and environmental development.









# **ESG Figures 2024**



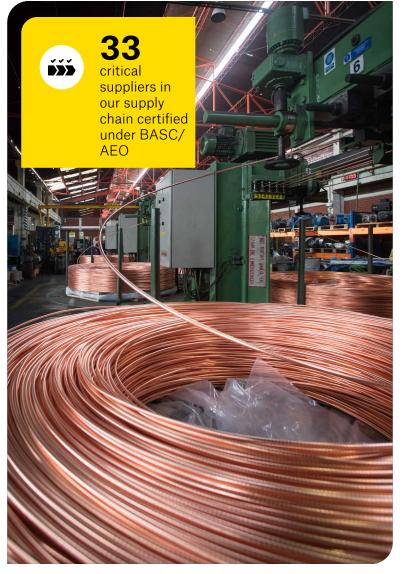
\$5.3 million invested in in improvement projects

61,705 miles tonnes of the finished products

Storage centres in the **United** States, Mexico and Puerto Rico

Certifications





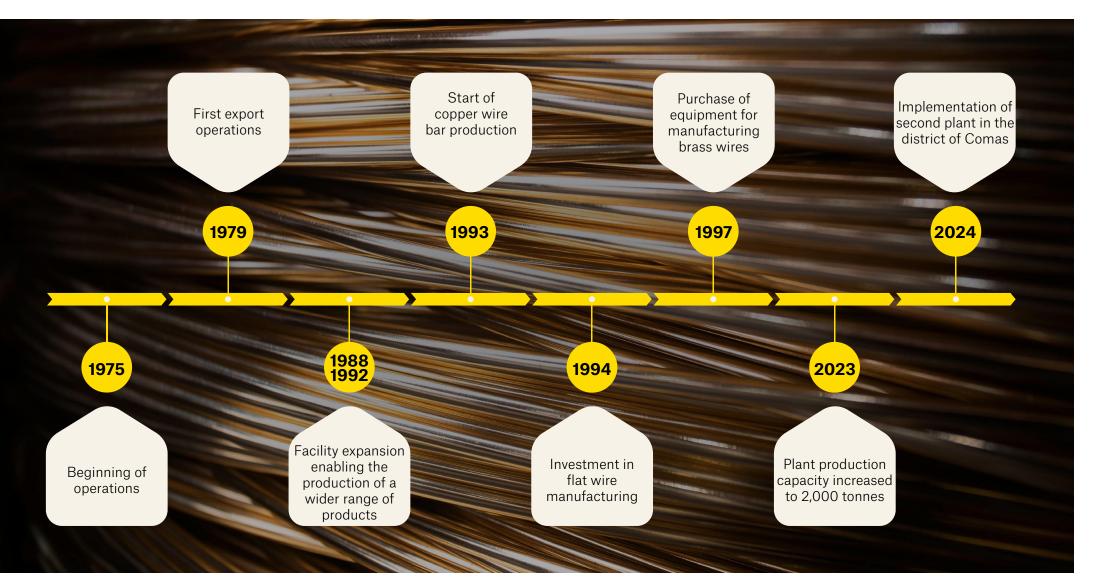




Tecnofil:
A WorldClass
Company



# 1.1 Tecnofil's historical background





# 1.2 About Tecnofil

(GRI 2-1) (GRI 2-6)

Tecnofil is a Peruvian company with more than 49 years of experience in the production of copper products and their alloys. Its commitment to quality and competitiveness has positioned Tecnofil on the global stage, building strong and lasting relationships with its clients. The combination of quality, service and flexibility establishes Tecnofil as a dependable, world-class provider.

Tecnofil serves clients across more than 22 industries worldwide, mainly the electric, primarily, metal-mechanical among other sectors. Its main production plant is located in the district of Independencia, in Lima, Peru.







# 1.3 Purpose, aspiration and principles

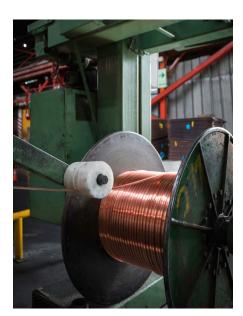


Transforming copper to build a better world











## **Principles**



Your wellbeing is Tecnofil's priority. By working together as a team, we create value.



With our clients, always!

We offer our clients a unique and memorable experience from the very first contact.



With focus, we keep winning!

We think and act for the benefit of the organisation, aligning ourselves to achieve financial goals.



New challenges, new solutions!

In a space of trust, we generate new and better ideas. The best technology is ours.





# 1.4 About Tecnofil

Tecnofil is a Peruvian company with more than 49 years of experience in the production of copper products and their alloys. Its commitment to quality and competitiveness has positioned Tecnofil on the global stage, building strong and lasting relationships with its clients. The combination of quality, service and flexibility establishes Tecnofil as a dependable, world-class provider.

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# 1.5 Our integrated management system



Tecnofil operates with a certified Integrated Management System (IMS) that is designed to meet the needs and expectations of its stakeholders. These include: clients, suppliers, employees, shareholders, government and society. The IMS addresses the topics such as Quality, Enviroment, Integral Security, Ocuppational Health and Crime Prevention. This IMS ensures the delivery of high-quality product that follows the guidelines established by our processes to protect the environment, preventing harm preventing harm to the health and safety of employees and the community, and strenghening responsible business practices.



an international standard that reaffirms our commitment to integrity and the prevention of corrupt practices. This certification strengthens our compliance management system and nurtures an ethical culture in our value chain.

24

Years of ISO 9001 certification

21

Years of ISO 14001 certification

20

Years of BASC certification

18

Years of ISO 45001 certification (previously OHSAS 18001)

11

Years of SMETA certification

9

Years certified as an Authorised Economic Operator (AEO) for import and export 2

Years of Workplace Conditions Assessment (WCA) certification 2

Years of Good Employees Association (ABE) certification







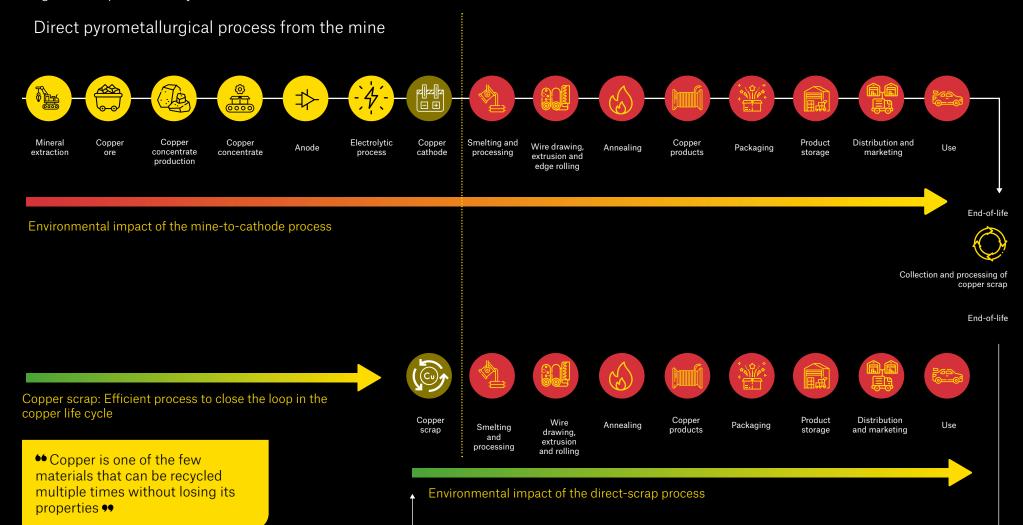
Business development



# 2.1 Copper value chain

(GRI 2-1) (GRI 2-6)

Tecnofil offers high-quality, high-tech products, and strategically incorporates circular economy principles to minimise their environmental impacts at every stage of their production cycle.





# 2.2 Products

(GRI 2-6)

### **Copper products:**

Copper wire, copper wire rod, busbars, flat wire, copper bars, tinned bars, silver-plated bars, copper strip.



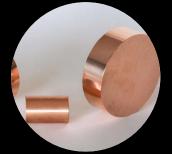
Flat bars



Wire



**Copper strip** 



**Round bars** 



**Brass wire** 



Flat wire

### **Copper alloys:**

Brass, silicon bronze and special alloys.



**EDM Wire** 



Coated copper bars



Copper profiles



Other coper alloys



Copper and alloy wire rod



Railway contact wire



# 2.3 The circular economy of copper

(GRI 3-3) (Non-GRI Copper Circularity) (Non-GRI Productive Infrastructure)

The traditional financial framework "extract, produce and discard" continues to exert unsustainable pressures on ecosystems. In contrast, a circular economy model offers a viable alternative by seeking to decouple economic growth from the consumption of finite resources and by eliminating waste starting from the design stage. This approach starts with redesigning products and processes to minimise the use of virgin materials and maximise the reuse of inputs. It also integrates the planning of distribution, marketing, and product use, ensuring their collection, repurposing, and recycling within the same production cycle.

In line with this approach, Tecnofil applies circular economy principles to its production processes, placing copper at the centre of it. Copper is one of the few materials that can be recycled indefinitely without the losing its physical and chemical properties. There are no differences between recycled copper (secondary production) and primary copper (first production). This characteristic enables their indistinct use throughout the value chain. Gobally, 30% of copper demand is met through recycling.

Tecnofil contributes to this effort by recovering copper generated as process waste, using its own in-house systems, as well as the material returned by its customers. Additionally, Tecnofil purchases high quality scrap from national supplier, consitently reaching a volume of 100 tonnes of copper monthly. This strategy not only enhances resource efficiency, but also reduces the environmental impact asociated with extraction, processing and transporting of the mineral. As such, it generates energetic savings and helps decrease green house gas emissions and other atmospheric pollutants.

As part of Tecnofil's commitment to traceability and continuous improvement, the company systematically monitors the relationship between copper acquired and the production of finished products.

Below we present a general summary of the 2024 production of finished products and the quantity of copper required for its manufacturing, broken down according to product type:

	Unit	2024
Total copper used for manufacturing	Metric Tonnes (MT)	56998
Finished products	Metric Tonnes (MT)	61705.423





## **Materials and supplies management**

As a part of its comprehensive focus on sustainability, Tecnofil has implemented practicies aimed at optimising the use of materials, reducing waste and promoting the re-use within the same operation. These actions support our transition towards more efficient and responsable production, in line with circular economy principles. Below are some of the main results achieved in the use of recycled raw materials, the commercialisation and donation of waste, as well as the recovery of key inputs:

#### Use of recycled raw materials

Tecnofil employs recycled raw materials sourced from international recycling, client returns, and the purchase of copper scrap, ensuring the consistent quality of finished products.



#### Waste and supply recovery:

Tecnofil recovers and reuses 25% wooden pallets, 15% of industrial rags, and 2% of cardboard boxes, thereby reducing the consumption of new resources and improving is operational efficiency.



#### Among the main initiatives undertaken during 2024 are:



Tecnofil maintained contracts with clients in the tinplate packaging sector, to whom copper wire is supplied and whose production waste is returned to be reprocessed by Tecnofil under a tolling arrangement.



Agreements were continued with clients for the return of copper scrap, which is subsequently used in the manufacture of rods.



The internal material collection and recovery were strengthened, including the cutting and trimming of pure copper, brass alloys, nickel, and silicon. These are compacted and reincorporated into the production process.



New partnership relationships were strengthened for the commercialisation and donation of scrap, thereby contributing to its recovery and reintegration into the value chain.

## Regarding projects to strengthen copper circulatiy during 2024, we have set the following objectives:



Expand the current partner network for scrap recovery and commercialisation, with the aim of improving traceability during its life cycle.



Initiate negotiations for coper scrap imports from different countries in the region as a part of our sustainable supply strategy.



These actions consolidate a stronger, more responsible, and more efficient production framework that aligns with international sustainability standards, reaffirming Tecnofil's commitment to the circular economy and the responsible management of natural resources.



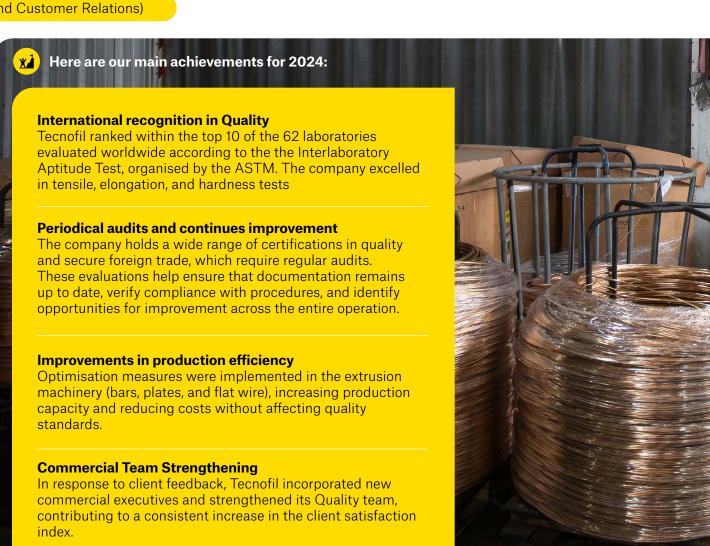
# 2.4 Our relationship with clients

(GRI 3-3) (Non-GRI Quality Management and Customer Relations)

At Tecnofil, quality management and the relationship with our clients are fundamental pillars of our operating model. This company upholds its permanent commitment to excellence, working proactively to ensure that its products meet the highest standards and that clients get a transparent, reliable and high-quality service.

This commitment is reflected in close, respectful and open communication with the clients, where every opinion or suggestion is valued as an opportunity for improvement. The company seeks to build sustainable relationships based on trust and responsiveness to market needs. In response to any observation or complaints, Tecnofil has structure procedures in place to reccord and analyse information, identify causes and consequences, and establish corrective actions that assure the continuous improvement.

During 2024, the company set the goal to achieve a 95% rate of client satisfaction. Tecnofil evidenced significant progress by achieving a result of 91%. Regarding response time in technical topics, we maintain an average of seven days, in line with our established goal.





Tecnofil foresees is also working towards important initiatives to continue strengthening its focus on quality in the future:

#### **Certifications in Sustainability**

In line with its circular economy strategy, the company seeks to obtain new environmental certifications in 2025 that validate their good practices in reducing carbon and water footprint.

#### Joint development with strategic clients

The Commercial and Engineering teams work collaboratively with key clients to redesign new alloys and products tailored to their specific needs and market trends.

#### Live communication

Se han implementado dashboards personalizados para clientes estratégicos, facilitando el seguimiento de pedidos y procesos con información clara, actualizada y oportuna.

#### **Logistic Optimisation**

The Supply Chain team continues to enhance logistics alliances to ensure on-time deliveries with more efficient and cost-effective transportation options.

In an ever-changing industrial environment, Tecnofil adapts effectively to new growth opportunities such as the expansion of data centres and the electric vehicle market. These sectors demand innovative copper and alloy solutions, and the company responds by strengthening its value proposition.

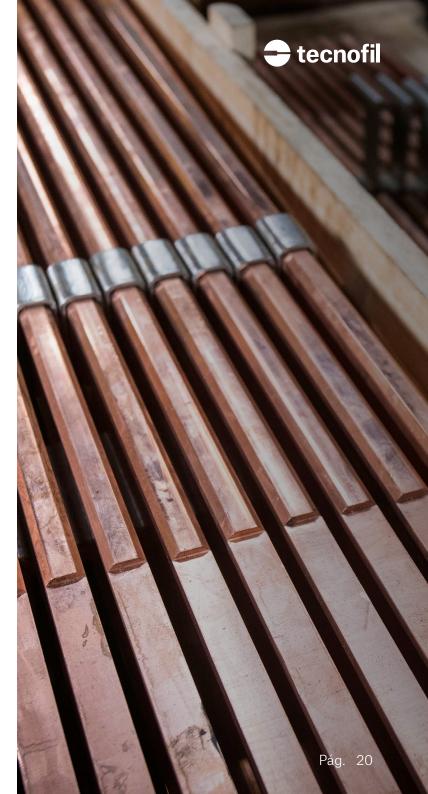
Finally, this vision of excellence is embedded in the company's organisational culture. Every Tecnofil employee plays an active role in quality improvement, contributing through daily work to a distinctive client experience and to products that carry a seal of global trust.

Tecnofil maintains commercial relationships with national and international companies across a wide range of productive sectors.

#### Attended Clients and Industries in 2024

(GRI 2-6)

Client	Industry
COPPER AND BRASS	Technology / Distributor
COFICAB SAN PEDRO SULA S DE R.L	Automotriz
SCHNEIDER INC	Energy/ Technology
SIEMENS	Energy/ Technology
THREE D METALS INC.	Energy/ Technology
S+S INDUSTRIES	Distributor / Metalworking
EATON	Energy/ Technology
PRO BRASS METAL CO., LTD	Distributor / Metalworking
REA MAGNET WIRE	Tecnología / Automotriz
H-J ENTERPRISES, INC.	Distributor / Metalworking



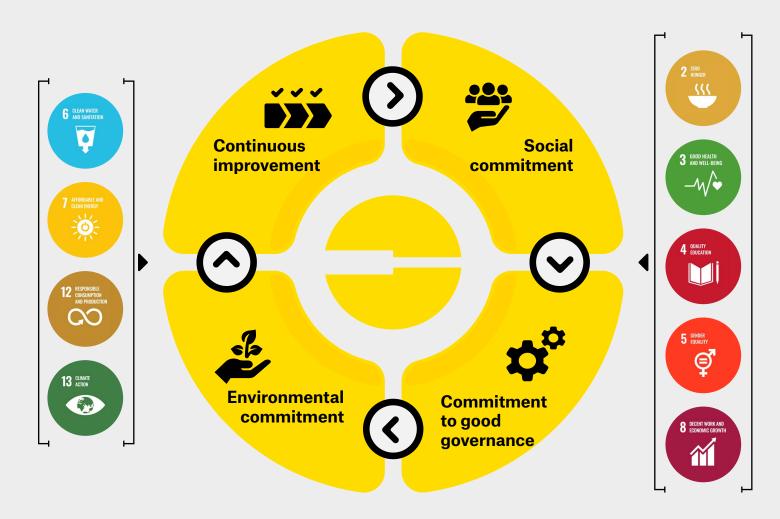




Our commitment to sustainability



# 3.1 Our sustainability focus



#### **Continuous improvement**

Tecnofil maintains an Integrated Management System based on continuous improvement and the integrity of all its processes.

#### **Social commitment**

The company provides safe working conditions with the aim of preventing injuries and health problems for the employees and the people within their sphere of influence.

#### Commitment to good governance

The company upholds ethics, transparency and responsibility as pillars of a good corporate government. Its organizational structure ensures an adequate balance of responsibilities and a clear division of functions.

#### **Environmental commitment**

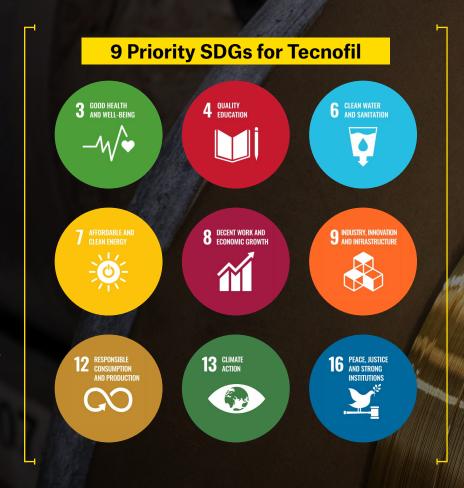
The company protects the environment through actions aimed at preventing pollution. To this end, it comprehensively manages the environmental aspects and impacts generated by its activities and products, strengthening those with positive effects and minimising those with negative impacts.



# 3.2 Tecnofil's contribution to the Sustainable Development Goals

At Tecnofil, commitment to sustainability is reflected in the incorporation of the Sustainable Development Goals (SDGs) as a central pillar for its corporate strategy. Aware of the global challenges that are linked to climate change, responsible management of the resources, competitiveness and social wellbeing, the company has set clear goals to be met by 2028 which guide its environmental, social and governance management.

These goals prioritise responsible innovation, energy transition, efficient water and waste management, as well as the strengthening of the human talent and a sound corporate government. Through this framework, Tecnofil reaffirms its purpose of generating shared value, contributing to sustainable development in the industry, its stakeholders and communities which with it engages.





## **Sustainable Development Goals (SDGs)**

#### Theme: Continuous Improvement







#### **Action**

## Competitiveness and responsible innovation

**Operational improvement projects:** 18 projects were implemented to optimise pruductive processes, increasing company competitiveness and efficiency.

Investment in innovation and productivity: TECNOFIL allocated US\$ 5,3 MILLION to improvement projects (39% more than in 2023).

#### **Integrated Management System:**

International certifications were maintained (ISO 9001, 14001, 45001, BASC, AEO, SMETA, WCA, ABE, and ISO 37001, awarded in 2024).

**Strategic plan with full compliance Plan:** 57 objectives 76 strategic initiatives were excecuted, achieving 100% of compliance in 2024.

#### **Theme: Environmental Protection**



#### **Action**

## Tecnofil's commitment to responsible consumption

Waste Management: In 2024, tecnofil recovered 94% of its entire generated waste, which represented an increase of 1% in respect to the previous year. Through circular economy initiatives, the company recovers its waste and reuses them as inputs for the production in other industries.

**Use of recycled raw material:** Recycled raw materials are incorporated in our production process, whilst maintainning high-quality standards in the final products. These raw materials come from client returns and the recirculation of their own processes as well as the purchase of copper scrap.

**Commercialisation and donation:** 9% of Tecnofil's waste is sold or donated to be reused as inputs or raw materials in other production processes.

**Specific Material Recovery:** The company recovers and reuses a wide range of materials, including 25% of its wooden pallets, 15% of used industrial rags, and 2% of the cardboard boxes received from clients.



#### **Action**

## Leadership in sustainable water management:

**Blue certificate:** Recognition granted by the National Water Authority for best practices in optimising water management to reduce water footprint measurement.

Water-Responsible Company Seal: Granted in recognition of the water recovery project in the tinning and silver-plating processes, highlighting the company's commitment to operational efficiency and the responsible use of water resources.

Water Recovery in production: Tecnofil maintains a water recovery process in its production activities and has installed watersaving equipment in the restrooms.

Competition Recognitions: Tecnofil won the "2024 Excellence in Practices Recognition" (Production category), as well as the "2024 Circular Industry Recognition" (Water Resources Category) in the Water Resources category, both for its "Water Recovery from Liquid Waste in the Copper Tinning" and Silvering Process" project.



## **Sustainable Development Goals (SDGs)**

#### **Theme: Protección Ambiental**



#### Action

## Responsible Energetic Transition

## Purchase of renewable energy:

Tecnofil consolidated its purchase of renewable electricity to offset emissions from its consumption, reinforcing its commitment to clean energy.

#### **Energetic efficiency:**

The company also impementes in energetic efficiency and emission reduction projects, contributing to a responsible use of energetic resources.



#### **Action**

#### Fight against climate change

#### Reducing greenhouse gas

emissions: The company works on projects that focus on energetic efficiency and GEI reduction. As a result of these initiatives, the company achieved savings of 8,418 tonnes of GHG emissions by 2024.

Prevention and Monitoring: Tecnofil conducts continuous air quality monitoring to prevent and mitigate any negative environmental impact. This reflects its commitment to environmental protection from an social and economic perspective.

Cleaner technologies: The "Sustainable Industry" distinction the company received from ZIS Peru highlights Tecnofil's commitment to implementing cleaner technologies to reduce emissions.

#### **Theme: Social Responsibility**



#### **Action**

#### Commitment to personal well-being

Accident prevention: The company prioritises accident prevention by providing safe and healthy working conditions for all of its employees and any person within its sphere of influence.

## "Zero Anaemia Company" Recognition:

Tecnofil was awarded this recognition for its initiative to combat anaemia among its employees and their families, evidencing their commitment to their nutritional well-being.

**Psychological support:** The company offers psychological assistance and guidance, recognising the importance of mental health as a fundamental pillar of well-being.

Emergency plans: Contingency plans are in place, ensuring a quick and effective response to protect the safety of the employees and their community.



#### **Action**

## Development: education and opportunities

Avanzando Juntos (Moving forward together)
Scholarship: Tecnofil
contributes to the scholarship
"Avanzando Juntos" ("Moving
Forward Together") scholarship
at University of Engineering
and Technology (UTEC). This
initiative supports talented
students from low-income
backgrounds, helping them gain
access to high-quality higher

#### National Industrial Work Training Service (SENATI) Sponsoship:

education.

The company also sponsors the employees' children or siblings in the National Industrial Work Training Service (SENATI), giving them an opportunity to access technical and professional education.

## **Sustainable Development Goals (SDGs)**

#### Theme: Responsabilidad Social



#### **Action**

#### Talent development and economic value:

**Employment generation:** Tecnofil contributes to the local economy through a continuous growth, generating more employment and having a positive economic impact. In 2024, sales rose by 49% compared to 2023, while finished product output increased by 41%, boosting financial activity.

**Professional development:** The company has established a management system that promotes the employee's continuous improvement and their professional development. This system ensures the opportunity for employees to grow within the company and to develop new skills.

**Work benefits:** Tecnofil offers its employees benefits that go beyond their salaries, such a interest-free loans and lunch subsidies, improving their life-quality and financial well-being.

**Support in their technical formation:** The company also sponsors the employees' children or siblings in the National Industrial Work Training Service (SENATI), which contributes to the training of a future workforce.

#### **Theme: Social Responsibility**



#### **Action**

#### **Ethics and corporate governance**

Crime prevention: Tecnofil has implemented a Crime Prevention Model and, in 2024, the company certified its Anti-Bribery Management System under the ISO 37001 standard. This demonstrates the company's commitment to ethics and transparency.

**Supply Chain Security:** Through its BASC and AEO (Authorised Economic Operator) certifications, Tecnofil implements a control and security management system to mitigate risks associated with illicit activities such as smuggling, terrorism, and product contamination.

**Risk Management:** The Risk and Audit Committee conducts an annual review of compliance with ISO 37001 standard and BASC/AEO certifications. This ensures continuous improvement and a rigorous oversight.





# 3.3 Memberships, Awards, and Recognitions

(GRI 2-28)

#### **Memberships**

Tecnofil is a member of a broad range of Peruvian organisations that promote business and sustainable development. These memberships enable the company to share best practices within its sector while creating value for its communities and surrounding areas.



Tecnofil contributes to the strengthening the metallurgical sector by promoting industrial competitiveness, innovation and the development of sustainable practices. This cooperative framework reaffirms the company's commitment to a business management founded on high standards of quality, safety and sustainability.



Tecnofil is a donor company to the NGO Hombro a Hombro (Shoulder to Shoulder), which leads private-sector efforts in Peru to prepare and provide early responses to disasters.

#### **Sustainability Awards and Recognitions**

In recent years, Tecnofil has worked to integrate sustainable best practices into its business model, earning recognition for the positive impact generated with its stakeholders



#### **EcoVadis Silver Medal awarded by EcoVadis**

This recognition reflects the company's strong commitment to meeting ESG (environmental, social, and governance) criteria across its value chain particularly key areas such as the environment, labour practices, and human rights. In this way, this recognition supports Tecnofil efforts to adopt sustainable practices throughout its ecosystem.



SNI

# Premio Industria Circular 2024 (Circular Industry Award 2024), awarded by the National Society of Industries (SNI)

We received the 2024 Circular Industry Award from the National Society of Industries (SNI) in the Water Resources category, for our project on recovering water from liquid waste generated during the copper tinning and silver-plating process.



## Industria Sostenible (Sustainable Industry) awarded by ZIS Peru

This award recognises Tecnofil's efforts to implement cleaner technologies and reduce greenhouse gas (GHG) emissions, as a part of its sustainability initiatives. The company is committed to more efficient and responsible processes that help mitigate its environmental impact.



#### Empresa Anemia Cero (Zero Anaemia Company), awarded by Peruanos por Peruanos

Tecnofil is proud to have been recognised as a 'Zero Anaemia' company by Peruanos por Peruanos. This recognition reaffirms the company's commitment to eradicating anaemia among its workforce and their families.



## Certificado Azul (Blue Certificate) awarded by the National Water Authority (ANA)

This recognition acknowledges the company's best practices in the responsible managing water resources and reducing its footprint, further strengthening Tecnofil's positioning as an industry committed to water sustainability



#### Empresa Hídricamente Responsable (Water-Responsible Company), awarded by Aquafondo

Tecnofil plays a proactive role in the responsible management of water. It holds the Water-Responsible Company Seal in recognition of its water recovery project in the tinning and silver-plating processes. In 2024, this same initiative was also awarded in the 'Innovation in Water Use Efficiency' category.



# Prácticas de Excelencia 2024 (Excellence Practices 2024), awarded by the National Society of Industries (SNI)

Tecnofil received the 2024 Excellence Practices Award in the Production category for its water recovery project in the copper tinning and silverplating process. Through this initiative, the company reduced water consumption, enhanced productivity, and minimised waste by applying quality tools.

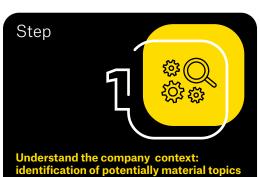


# 3.4 Double materiality

(GRI 3-1) (GRI 3-2)

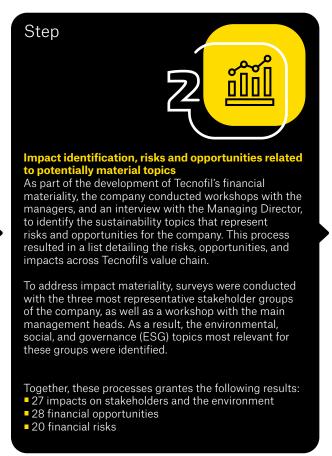
Tecnofil applied the double materiality framework, aligned with the Global Reporting Initiative (GRI) 2021 and the European Financial Reporting Advisory Group (EFRAG), to determine the material topics included in its Sustainability Report. This assessment is conducted on a biennial basis. The first assessment was conducted in 2023, with its next update scheduled for the next reporting period. This company's principal management teams and key stakeholders participated in this process, contributing to the identification of sustainability-related impacts, risks, and opportunities.

The company acknowledges the importance of this approach, as double materiality helps identify its impacts on its stakeholders and the environment. These include risks and financial opportunities associated with sustainability matters. **This process was carried out in four steps:** 

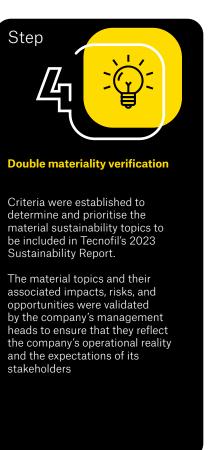


In order to understand Tecnofil, the internal policies and operational situation were reviewed considering the sustainability challenges faced by the copper production sector today. In addition, benchmarking exercises were conducted with the aim of comparing the topics mentioned in the materiality of similar companies within the industry, as well as a review of the international sustainability standards.

As a result of this analysis, 13 potential material topics were appointed as representative of the main economic, environmental, social and governance impacts of the sector. These topics provide a solid foundation for Tecnofil to develop effective strategies aligned with best sustainability practices in the industry.









## **Double materiality matrix** (GRI 3-2)





## **List of Material Products for Tecnofil**

(GRI 3-2)

Theme	Topic	<b>Definition</b>	
Innovation and digital transformation  of advanced technologies and innovative practices across its processes. The company high productivity through digitalisation and automation, optimising its resources and reducing promotes a culture of innovation that drives the development of new solutions and methods market demands and international sustainability trends.  Financial performance  Tecnofil optimises its financial performance through the efficient and sustainable management. Furthermore, it maximises profitability and growth through copper and alloy product innovation that drives the development and sustainable management. Furthermore, it maximises profitability and growth through copper and alloy product innovation that drives the development and sustainable management. Furthermore, it maximises profitability and growth through copper and alloy product innovative practices in the market. The company also safeguards financial performance through the efficient and sustainable management. Tecnofil quality standards and competitiveness in the market. The company also safeguards financial performance through the efficient and sustainable management. Tecnofil quality standards and competitiveness in the market. The company also safeguards financial performance and alloy product innovative promotes across its processes. The company high promotes across its processes. The company in the development of new solutions and methods market demands and international sustainability trends.		Tecnofil fosters growth and competitiveness within the industry in which it operates through the implementation of advanced technologies and innovative practices across its processes. The company highlights efficiency and productivity through digitalisation and automation, optimising its resources and reducing costs. Furthermore, it promotes a culture of innovation that drives the development of new solutions and methods, enabling adaptation to market demands and international sustainability trends.	
		Tecnofil optimises its financial performance through the efficient and sustainable management of resources. Furthermore, it maximises profitability and growth through copper and alloy product innovations, ensuring top-quality standards and competitiveness in the market. The company also safeguards financial stability and generates values for its shareholders through an effective risk and opportunity management. Tecnofil implements strategies that prioritise operational efficiency and promote sustainable development, contributing to both local and global economic development.	
		The company adopts responsible practices in the supply chain, ensuring the goods are sourced from reliable suppliers aligned with high environmental, social and governance (ESG) standards. The company also guarantees the safety of product dispatch and delivery, with a strong focus on traceability to preserve quality. Furthermore, Tecnofil has implemented policies that promote sustainability and ethics at every stage of the value chain, reinforcing its commitment to responsible business practices.	
	Corporate governance and ethics	Tecnofil establishes a robust governance model that ensures integrity, transparency, and accountability across all its operations. The company promotes corporate ethics through the implementation and enforcement of its Code of Conduct, which guides employee behaviour. Tecnofil also enforces strict anti-corruption and fair competition policies, ensuring that all commercial activities are conducted ethically and in compliance with the law. Tecnofil fosters a culture rooted in integrity and respect, safeguarding its reputation and strengthening trust among its stakeholders.	
	Quality management and customer relations	Tecnofil ensures client satisfaction through continuous and transparent communication that fosters long-lasting relationships. The company delivers high-quality, safe, and reliable products that consistently meet the customer expectations. It also guarantees that all product information and descriptions are clear and comprehensive, aiding the client to make well-informed decisions. Finally, Tecnofil safeguards personal data through strict compliance with privacy regulations and robust data protection practices.	



Theme	Topic	<b>Definition</b>	
	Social responsbility	The company is firmly committed to the development and well-being of the communities where it operates through a comprehensive range of social responsibility activities. Tecnofil implements programmes that promote education, health, environmental stewardship, and local economic development. Moreover, it forges strategic alliances with local organisations to address their pressing social and environmental needs. In this way, Tecnofil ensures that its operations positively contribute to the social fabric, creating shared value and strengthening long-term relationship with its stakeholders.	
Governance and economy	Human capital management	Tecnofil fosters an inclusive and diverse work environment, actively promoting gender equality and the participation of all employees. Furthermore, the company has implemented training and continuous education programmes to support the professional and personal development of its teams. Tecnofil also guarantees the employees' freedom of association and respects their right to organise and voice their opinions. Tecnofil actively manages its occupational climate, ensuring a positive, motivating and productive environment that prioritises the employees' well-being and overall satisfaction.	
	Health and safety	Tecnofil prioritises the health and safety of its employees and third parties through the implementation of management systems designed to identify, assess and control ocupational risks. Additionally, it promotes a safe and healthy workplace by delivering ongoing workshops and encouraging active employee participation. Furthermore, Tecnofil conducts regular risk assessments and adopts preventive measures to minimise occupational accidents and illnesses. Tecnofil fosters a culture of safety and well-being accross all levels of the organisation, ensuring compliance with both locan and international regulations while enhancing occupational health and safety practices.	
	Integrated environmental management	The company implements a comprehensive approach to environmental management which encompasses the efficient use of water, energy and waste management. Tecnofil optimises water and energy consumption across all operations, fostering conservation and efficiency. Tecnofil manages waste responsibly, minimising generation of waste and promoting its recycling and reuse. The company also upholds a robust environmental management system that ensures its compliance with international standards, reinforcing a culture of sustainability and environmental responsibility throughout the company.	
Environmental	Climate strategy	Tecnofil develops and implements a comprehensive strategy to reduce greenhouse gas (GHG) emissions across all its production process through the implementation of technologies and efficient practices. The company also promotes adaptation to climate change and resilience within its operations, ensuring long-term sustainability. Finally, it maintains transparency in communicating its climate objectives and results, strengthening its reputation and achieving internal goals in line with environmental regulations.	
	Circular economy of copper	Tecnofil promotes a circular economy model in the production and management of copper, ensuring its efficient recycling and reuse. Moreover, Tecnofil upholdsthe highest quality standards in its products, guaranteeing durability and reliability. I this way, the company provides sustainable solutions that meet the clients' expectations and long-term needs. At the same time, the company fosters practices that aimed at minimising waste and maximising the value of copper through its life cycle, thereby contributing to sustainability and responsible economic development.	



# 3.5 Building relationships with stakeholders

(GRI 2-29)

Tecnofil keeps a close and ongoing relationhip with its stakeholders, fostering transparent dialogue that enables the company to understand their expectations, address their needs and strengthen relationships based on mutual trust.

Stakeh	older and classification	Purpose of participation	Communication channels
	Shareholders (Internal)	<ul> <li>Ensure stability and company growth.</li> <li>Ensure transparency and a good corporate governance.</li> <li>Ensure sustainability and social responsibility.</li> </ul>	Whistleblowing channel, e-mail, telephone, Management Committee, Risk Committee, Remuneration Committee.
***	<b>Clients</b> (External)	<ul> <li>Consolidate relationships with the clients.</li> <li>Ensure high-quality product that meet agreed requirements.</li> <li>Provide timely reponses to claims and complaints.</li> </ul>	Whistleblowing channel, e-mail, telephone, satisfaction survey.
	<b>Providers</b> (External)	<ul> <li>Being considered and maintained as an approved provider.</li> <li>Ensure timely product delivery.</li> <li>Comply with delivery requirements including quality, quantity, deadlines and other specifications.</li> </ul>	Whistleblowing channel, e-mail, telephone.
<u>*</u>	Workforce (Internal)	<ul> <li>Maintain a healthy work environment.</li> <li>Defined and and regularly update role functions.</li> <li>Provide training.</li> <li>Consolidate a culture of innovation and teamwork that promote growth and development.</li> <li>Ensure a safe and healthy workplace.</li> </ul>	Open-Door Policy, Harassment Committee, quarterly meetings with management, Workers' Representatives Committee, Occupational Health and Safety Committee (OHSC), Whistleblowing Channel, TComunica.
	Governmental entities (External)	<ul> <li>Ensure compliance with legal requirements.</li> <li>Respond promptly to the demands of government entities.</li> </ul>	Whistleblowing channel, e-mail, telephone.
Ğ	Financial entities (External)	Ensure financing projects that increase the organisation's productive capacity.	Whistleblowing channel, e-mail, telephone.



Stakeh	older and classification	Purpose of participation	Communication channels
Q	Supervisory and Regulatory entities (External)	<ul> <li>Ensure compliance with applicable laws, regulations and standards.</li> <li>Maintain appropriate documentation that evidences compliance with legal requirements.</li> <li>Assists in supervisory and inspection processes.</li> </ul>	Whistleblowing channel, e-mail, telephone.
	Municipalities (External)	<ul> <li>To maintain compliance with tax payments.</li> <li>To keep liscences up to date.</li> <li>Compliance with legal requirements and other applicable standards.</li> </ul>	Whistleblowing channel, e-mail, telephone.
•	Board of directors (Internal)	<ul> <li>Monitor organisational indicators controlled and ensure achievement of goals.</li> <li>Review and aprove positive financial statements.</li> <li>Oversee the management of the Independencia plant and establish contingency plans.</li> <li>Increase productivity and efficiency in the plant.</li> <li>Drive innovation and technological platform development to digitilise, automate, and optimise processes.</li> <li>To reduce the organisations costs and expenses.</li> </ul>	Whistleblowing channel, e-mail, telephone, Management Committee, Risk Committee, Remuneration Committee.
	Communities and educational institutions (External)	<ul> <li>Prevent negative environmental impacts on the community including noise pollution, dust, smoke and other pollutants.</li> <li>Provide internship opportunities for technical and higher education students to support their professional development.</li> </ul>	Whistleblowing channel, e-mail, telephone.
	Certifying entities (External)	<ul> <li>Maintain the IMS.</li> <li>Communicate changes in the IMS.</li> <li>Deliver certificates and reports on time.</li> </ul>	Whistleblowing channel, e-mail, telephone.







**Corporate**governance



# 4.1 Corporate governance

(GRI 2-2) (GRI 2-9) (GRI 3-3) (GRI 205-2)

As the principle governing body, the Board of Directors plays a key role in defining the company's strategic focus and vision, ensuring alignment with Tecnofil's purpose. The conduct of its members is guided by principles such as loyalty, good faith and diligence, safeguarding the company and shareholder interests alike. Under the Board's leadership, Tecnofil promotes responsible business practices that strengthen market confidence and reinforces the sustainability of its operations thereby, consolidating the company's commitment to an ethical and sustainable development.





#### Sustainability Report 2024



Additionally, the Board of Directors is distinguished for its independence and gender diversity. Its members possess broad expertise and extensive experience, both locally and internationally, in areas such as finance, business management, legal and regulatory matters and corporate governance among others.

The day-to-day supervision of operations is delegated to the Managing Director who, together with the Management Team, ensures efficient management and effective decision-making. This team focuses on strategic areas, such as risk management, sustainability and quality, ensuring compliance with the company's objectives.

It is worth noting that all members of the Board bring significant professional experience and a proven track record within the company which reinforces the foundation and continuity in Tecnofil's strategic direction.







### 4.1.1 Supporting committees

Tecnofil has three committes that actively contribute to the company's strategic decision making.



### Management Committee

To ensure the company's sustainability, stability and growth, as well as the execution of strategic plans.



### **Risk committee**

To ensure that the company organises, identifies, evaluates, manages and monitors risks efficiently.



### Remuneration Committee

To supervise and propose salary and incentive policies, to ensure Tecnofil transparency and the aligned with the strategic objectives of the organisation.



# 4.2 Ethics and anti-corruption management



At Tecnofil, we foster ethical and responsible management practices that align with both national and international standards and guidelines. We have established policies, guidlines, and control mechanisms that enable us to prevent legal and reputational risks, thereby strengthening stakeholder trust. Across all levels of the organisation we promote a culture of integrity, reaffirming our commitment to sustainability, transparency and a sound corporate government.

In line with its compliance management, Tecnofil implemented mechanisms such as the Anti-Bribery Management System, the Internal Fraud Management System, and compliance procedures in accordance with the Anti-Bribery Law. In 2024, the company also obtained ISO 37001:2016 certification, underscoring its preventive approach to improper practices. These controls strenghten its capacity to mitigate crime-related risks, such as bribery, money laundering and the financing of terrorist groups and drug trafficking. This comprehensive approach applies accross all operations, aligning Tecnofil with the highest international standards.



### **Anti-Bribbery Law**

It is a tool that addresses corruption, bribery, money laundering, terrorist financing, influence peddling and collusion.



### ISO 37001

It is the international standard that specifies the requirements and provides guidance for establish, implementing, maintaining, reviewing and improving an anti-bribery management system.



### **Internal Fraud**

Defines the management and control of data, which is key to preventing internal fraud or misappropriation of information or assets across all levels of the organisation.



### Risk management and auditing

Tecnofil's risk management methodology is embedded throughout the Integrated Management System. The Risk and Auditing Committee, composed by members of the Board, oversees this process, ensuring proper implementation and compliance with the control measures established to mitigate identified risks.

This approach involves continuously evaluation of critical areas such as environment management, occupational health and safety, quality, supply chain security, finance, and organisational management through internal and external audits. In this way, the company strengthens the resilience of its processes while ensuring regulatory and operational compliance.



- BASC certification / Authorised Economic
- Operator (AEO)
  Integrated management system (ISO 9001, ISO 14001, ISO 45001)
  Legal compliance
  Anti-bribery

### Anual external audits

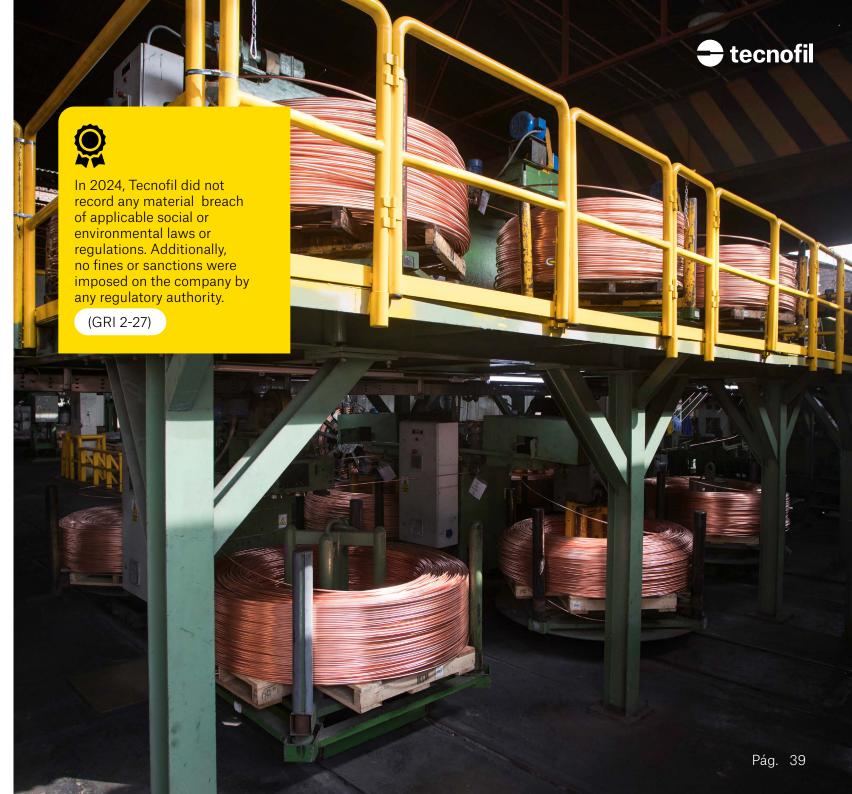
- BASC certification / Authorised
- Economic Operator (AEO)
- Follow-up audit of the integrated management system (ISO 9001, ISO 14001, ISO 45001)
- Anti-bribery
- Workplace Conditions Assessment (WCA)

### Quarterly external audits

Integrated management system (ISO 9001, ISO 14001, ISO 45001) recertification

Social responsibility

- External bi-annual audit
- Integrated management system (ISO 9001, ISO 14001, ISO 45001) re-certification
   SST / MINTRA





### 4.2.1 Ethics and Conduct Code

(GRI 3-3) (GRI 205-2)

At Tecnofil, integrity is a key pillar that guides our daily operations. Accordingly the Managing Director has developed and implemented the Ethics and Conduct Code, a document that sets out the essential guidelines for all employees. Compliance with this Code is mandatory and constitutes a fundamental aspect of our organisational culture, promoting practices aligned with our corporate values in all activities, both the within and outside of the organisation. Moreover, the Code also contributes to the personal and professional development of those who are part of Tecnofil.

Fostering a culture of integrity is also a cornerstone of our prevention model. In this sense, the People Management Department leads the dissemination of the Ethics and Conduct Code accross all levels of the organisation while also being responsible for its continuous monitoring, ensuring its proper implementation and adaptation.

As a part of our institutional commitment, all employees - including the Managing Director and members of the Board - reviewed and endorsed the Ethics and Conduct Code, as well as other key compliance tools, such as the Anti-Bribery Law and the Internal Fraud Management system. In parallel, Tecnofil also conducted and organised training workshops for all employees, incorporating real-ife scenarios and practical case studies to strengthen the understanding and application of these principles in the day-to-day operations.



The Ethics and Conduct Code establishes the necessary guidelines and procedures to ensure ethical and responsible behaviour, guided by the principle of 'doing whats right and fair ••

### In 2024, the development of policies and procedures was communicated to the Board of Directors

(GRI 205-2)

Job Category	N° of Directors	N° of Directors that received information and training	% of Directors that received information and training
Directorio	7	7	100 %

### Policy and anti-corruption communication and training for the employees in 2024

(GRI 205-2)

Job Category	N° of Employees	N° of Employees that received information and training	% of Employees that received information and training
Management	9	9	100 %
Supervisors	18	18	100 %
Administrative Staff	108	108	100 %
Operational Staff	393	393	100 %
Interns and Trainees	18	18	100 %
Total	546	546	100%

<sup>••</sup> In its commercial relations, Tecnofil promotes a culture of integrity. Accordingly, 100% of its critical suppliers and strategic partners are informed about anti-corruption policies and required to incorporate contractual clauses that establish consequences in the event of non-compliance.



# 4.3 Digital transformation and innovation

(GRI 3-3) (Non-GRI Innovation and Digital Transformation)

At Tecnofil, the management of innovation and digital transformation is based on the integration of advanced technologies to optimise processes, improve operational efficiency, and strengthen Tecnofil's competitiveness in the market. The company's strategies is founded in two key pillars. Firstly, the progressive automation and digitalisation of operations, which increases precision, reduces times and minimises errors.

Secondly, the fostering of a culture of innovation among employees, creating an environment where ideas, continuous improvement and tecnologoical adoption naturally integrate into daily work practices.





Tecnofil continuous to work towards more efficient management practices, that enable the delivery of higher-quality services to its clients. In 2024, the company defined five main objectives to measure progress, which are evaluated on a regular basis:

Objectives	Goal	Results 2024
To optimise business management	Establish the ERP through the AMS service	Resolution of incidents and control system changes
To increase technological efficiency	Implement EDI as a solution to strengthen client relationships	Reduced dependency on manual order entry and initially high implementation times
To maintain market competitiveness	Migrate Analytics to Power BI with Datasphere	-
To foster a culture of innovation	Train the IT team and key employees in new technologies	-
To facilitate the decision-making process	Generate a dashboard for the company's core	-



### **Achievements and progress of our 2024 management:**

To stabilise ERP: Optimise and adjust SAP HANA performance to ensure efficient functionality across all operation areas



Implement the vacation module in **HCM:** Deploy the leave management module in the Human Capital Management (HCM) system to automate and improve HR processes.



**Implement the EWM module:** Deploy the Extended Warehouse Management (EWM) module to improve storage and logistics management and optimisation.



**Develop customised gueries in SAP analytics:** Implement advanced queries and report in SAP Analytics to provide greater visibility and data analysis for four key clients.



Integrate EDI with a client: Implement an Electronic Data Interchange (EDI) system to automate and enhance communication and information transfer with one of our key clients



**Integrated document centre in SAP** for Sales and Finance: Establish a centralised document management system within SAP for the Sales and Finance areas.



### Next steps:

- Roll out implementation in Houston, Texas
- Migrate all solutions from SAP Analytics to Power Bl using SAP Datasphere
- Evaluate and implement new security solutions

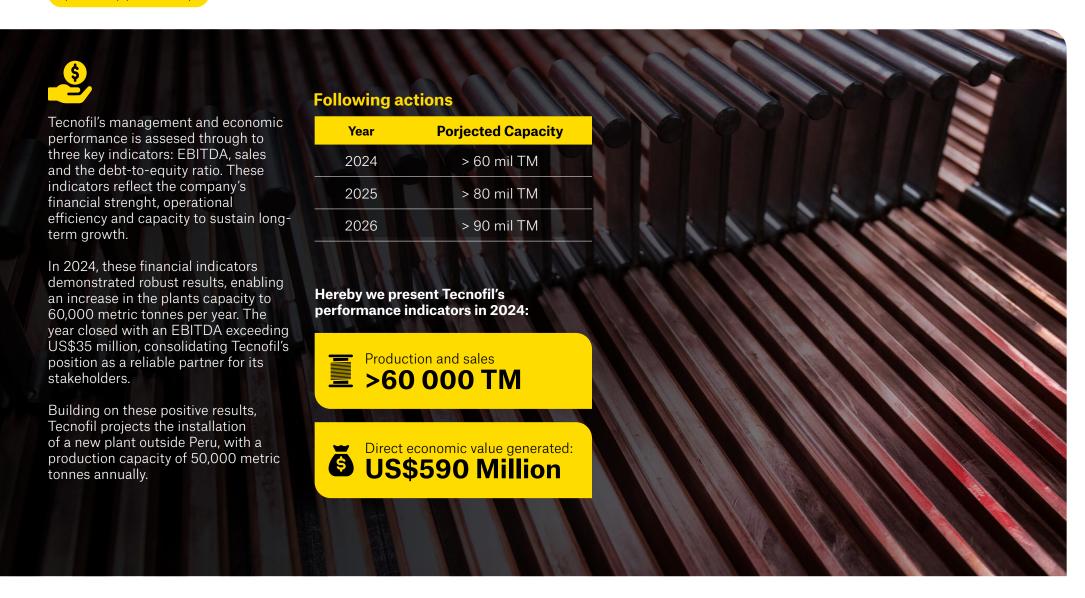
Integrate EDI with additional clients

Improve financial and logistical processes



# 4.4 Economic performance

(GRI 3-3) (GRI 201-1)







# Operational excellence



# 5.1 Supply chain management

(GRI 3-3) (Non-GRI Supply Chain Management)





Tecnofil employs a Selection Process and an Evaluation Process for suppliers, which establishes the minimum requirements to be a part of our supply chain. These processes are based on pre-defined profiles according to the product type. For example, in the case of scrap suppliers, we require strict high-quality standards that guarantee materials are free of connectors, grease and plastics. Additionally, we require our suppliers to be formalised too. For this year's purchase, we worked directly with Minsur for scrap procurement, while our main cathode suppliers included Southern Peru, Cerro Verde and Marcobre.

Given the need to ensure reliable, continuous and high-volume supply our management of raw material, particularly copper, is done exclusively through contracts with strategic suppliers. By contrast, other purchases are managed through purchase orders, according to the operational needs and production.

### **Acquired Raw materials in Tonnes (t)**

	Unit	2022	2023	2024	Var 20223/2024	2025 Targets
Raw material purchased as scrap	TM	2 070	1 792	2171	21%	2 200
Raw material recycled by clients	ТМ	807	1 631	1 865	14%	2 000





### Raw materials traceability

Tecnofil applies regorous controls over the total of copper acquired annually. In 2023 and 2024, acquisitions included both primary copper and copper scrap from a wide range of supplers certified under the Copper Mark framework. This is a reliable certification ensures responsible practices in the copper, molybdenum, nickel and zinc supply chains. This certification also guarantees that companies that produce copper operate responsibly and sustainability, based on international standards such as Sustainable Development Goals (SDGs) and environmental, social and governance (ESG) principles.

### The certification guarantees the following:



### **Purpose:**

To ensure that the copper used in products comes from responsible companies.



### How does it work?

The companies are audited to verify compliance to human rights, environmental protection and waste management.



### Benefit:

To inspire trust among clients and consumers through a certification that contributes towards a more sustainable future.



In 2024, Tecnofil acquired a total of **54,839 MT of copper** from three companies certified by The Copper Mark.

### Copper acquired by Tecnofil in metric tonnes

Company	Units	2023	2024
MARCOBRE	TM	5659	12.936
SOUTHERN COPPER	TM	21267	26.977
CERRO VERDE	TM	9157	14.926
OTHERS	TM	550	2.159

# Here, the production capacity advancement values expressed in tonnes (t):

2024				
Copper	6080			
Alloys	890			
Total	6970			

# Additionally, the total production (expressed in MT) in the the years 2022, 2023, and 2024:

	2022	2023	2024
Total copper used in production (virgin copper)	38769	37987	56.998
Raw material recovered from Tecnofil	5758	6512	8.678
Raw material coming from scrap purchases	2070	1792	2.171
Raw material recycled by clients	807	1631	1.865
Finished product	46 385	43 643	61.705



# 5.2 Safe and efficient delivery of goods and services

At Tecnofil, safe in the logistic chain is a top priority. For this reason, we have been certified by BASC and AEO for 19 years. These certifications reinforce our capacity to mitigate risks associated for international trade, such as product contamination, smuggling, terrorism and other illegal activities.

# These standards demand compliance with rigorous controls at different phases of the process, including:

- Evaluation and selection of commercial partners and new suppliers.
- Agreement compliance reviews and implementation safety protocols
- Warehouse supervision, including:
  - □ Inspection of containers, vans, lorries and trucks inspections during export operations.
  - □ Management and control of BASC security seals.
  - □ Reception and dispatch of raw materials and supplies.
- Proper protocol procedure application for handling, packaging, storage, conservation and dispatch of the finished products.

This approach enables us to maintain a reliable and traceable supply chain that aligns with international standards.

### **Achievements and progress of our 2024 management:**

- Migrated to the SAP platform, with the aim of optimising the logistic processes, particularly regarding delivery and dispatch phases, thereby strenghening traceability.
- 100% of 33 critical suppliers have been verified according to international safety standards. These include BASC, AEO or subscription to safety agreements that ensure their commitment to responsible practices.

There has been no record of incidents related to BASC in the supply chain during 2024, this reflects our preventive controls and rigorous compliance.

100%

Of critical business partners are certified by BASC, AEO or equivalent standars

100%

Of critical business partners have signed security agreements.











Transition to Sustainability and Environmental Management



# 6.1 Environmental management

(GRI 3-3) (GRI 302-1) (GRI 303-5) (GRI 306-3)



Tecnofil promueve la protección ambiental y la prevención de la contaminación bajo un enfoque de equilibrio con los aspectos sociales y económicos.••

The company's environmental management system is aligned with the guidelines of ISO 14001:2015. In this regard, the company reaffirms its commitments through the timely application of management tools, systematic monitoring and rigorous compliance with environemtal regulations. These actions enable the supervision and mitigation of potential negative environmental impacts associated to its operations.

As a part of its focus on continuous improvement, Tecnofil trains all of its employees in key environmental topics, emphasising waste management, the efficient use of water and transition towards cleaner and more sustainable energy.

The innovation and process optimisation have been fundamental pillars in achieving operational excellence, generating a positive impact in the protecting of the environment and a sustained improvement in Tecnofil's environmental performance.

# Commitments undertaken by our environmental management



100% fulfiment of environmental commitments

Approved environmental instruments(DIA/ITS)

circular economy



ISO 14001 Certification Environmental projects focused on



Bi-annual environmental monitoring

Monthly and bi-annual environmental sanitation

### **Sensitization**

Tecnofil provides annual training for employees on strategically selected environmental topics. These sessiones are designed with the aim to ensure proper waste management across all processes.

Identification of environmental aspects, evaluation of their impact and the design of control measurements.



Methodology in Environmental Impact Matrix.



Proper filtering of solid waste to ensure its correct disposal and evaluatio. **Recycling and circular economy.** 

Pollution prevention, energy efficiency and rational use of resources.



**Eco-Friendly Culture.** 

Education and fostering of sustainable practices.



Weekly environmental and sustainability events, and weekly IMS sessions.



### **6.1.1 Energy**

In 2024, within the framework of a sustainable financing agreed upon with private banks, Tecnofil has implemented projects aimed at the use of renewable energy as a part of its commitment to eco-efficiency. Currently, studies are being conducted to evaluate the suitability of the solar panel installations in the main plant. Additionally, the company is planning to incorporation of LED lighthing. This change will improve operational efficiency and support a progressive transition towards a cleaner and more sustainable energy matrix.

This energy transition process began in 2023, with the purchase of renewable energy from Enel (now Orygen) corporation. The goal is to achieve a 5% reduction in greenhouse gas (GHG) emission, consolidating Tecnofil's sustained use of renewable sources as a key pillar of its environmetal strategy.

### **Energy consumption in Gigajoules**

(GRI 302-1)

Source	2023	2024
Fuel consumption from non- renewable sources	54 574.61	131 421.05
Diesel	4203.77	5201.03
Natural Gas	45 001.84	117 430.49
Charcoal	5369.00	8789.53
Total electricity consumption from the public grid	74 605.52	0
Total electricity consumption from renewable sources (public grid)	55 583.63	141 822.58
Total energy consumption	184 763.7	273 243.62





### **6.1.2 Water**



Water is an essential resource for Tecnofil's operations and for ensuring the quality of the products it offers. The company has adopted ecoefficient practices that prioritise the responsible and sustainable use of this resource. Water consumption is managed in strict compliance with applicable environmental regulations, and it is systamitcalle monitored across all operational areas, enabling the company to identify opportunities for improvement while reducing its environmental impact.

For the past two years, the company has been implementing a comprehensive strategy that has been recognised by the Certificado Azul (Blue Certificate). This recognition endorses Tecnofil's progress in regarding responsible water consumption and efficient management practices.

As a part of the company's commitment, Tecnofil has developed a series of saving and eco-efficiency projects. These include the installation of water-saving equipment in all sanitary facilities and the implementation of recovery systems in specific phases of the production process. These actions optimise the use of water and actively contribute toward its conservation.

### Achivements and management progress 2024

# Certificado Azul (Blue Certificate) recognition awarded by ANA

The recognition granted by the Autoridad Nacional del Agua (ANA, National Water Authority) demonstrates Tecnofil's commitment to a responsible management of this vital resource. This achievement reflects the company's efforts to ensure the efficient use of water and a reduce its water footprint.

supported the installation of low-consumption technology in the Virgen del Carmen 3050 State School in the Independencia district. This projects promotes water efficiency and fosters the responsible use of resources. Additionally, it contributes to raising awareness and strengthening environmental education in the school community.



### Empresa Hídricamente Responsable Seal (Waterresponsible company seal)

Being awarded the Water-Responsible Company Seal reflects Tecnofil's commitment to a sustainable management of water. This recognition highlights the company's commitment to an efficient use of this resource and to promote practices that foster preservation across all operations. In particular, it underscores the company's water recovery projects in the tinning and silver-plating processes, which contribute to reducing consumption and improving eco-efficiency

•• 2024 Savings:

**-19 %** in the m<sup>3</sup>/TM production indicator.

M<sup>3</sup>/TM production indicator:

2023: 1.149 2024: 0.935

# Water consumption in megalitres 2023-2024

(GRI 303-5)

Source	2023	2024
Water purchased from Sedapal	49.54	45.78
Cistern water	0.55	11.78
Deionised Water	0.14	0.15
Total water consumption	50.23	57.71

### Reused water in megalitres

Reused water in the tinning, silver plating, wire drawing and extrusion of water

Year 2024: **0.62** 

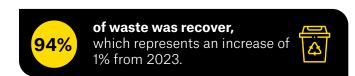


### **6.1.3 Waste and effluents**

(GRI 3-3) (GRI 306-3)

In line with the United Nations' Sustainable Development Goals (SDGs), Tecnofil achieved a 93% recovery of its waste rate in 2024. This outcome reflects our circular economy approach, where waste is transformed inputs for production processes in other industries.

Through this initiative, Tecnofil not only strengthens its waste management at a national level, but also contributes to the generation of indirect employment and the promotion of a more sustainable industry.





Another notable milestone in Tecnofil's waste management was the recovery of 24% of wooden pallets, the repurpusing of 13% of industrial rags, and the use 2% of the cardboard boxes recieved from customers, prolonging its life cycle.

Moreover, the company continued to recover organic waste through its use of a composting machine, transforming it into a natural fertiliser that is donated to the Municipality of Independencia and to employees who request it, reinforcing Tecnofil's contribution to the local environment and promoting the closure of production cycles.

### Objectives and waste performance for 2024

Targets	Goal	Results 2024
Reduce non-hazardous solid waste	6.8 Kg waste / Production MT	Positive
Reduce hazardous solid waste	0.8 Kg waste / Production MT	Positive
Reduce hazardous by-products	7 Kg waste / Production MT	Positive

Tecnofil has designated a specialised employee responsible for reccording the waste generated in operational area, ensuring full traceability according to its destination: valorisation -through commercialisation, donation or internal composting- or for a final disposal, carried out my municipalities, authorised waste operators (EO-RS), or other licensed entities.

As a part of this initiative Tecnofil maintains detailed records, including donation logs, hazardous waste manifests and valorisation certificates according the type of waste and its treatment process. In 2024, the comany generated a total of 10, 210 610 kg of waste, of which 94 % was recovered, through recycling initiatives or circular economy practices, reinforcing Tecnofil's solid commitment to sustainability and responsible waste management.

### Waste generated by type in 2024 (kg)

(GRI 306-3)

Waste by type	Generated waste (kg)	Reused waste (kg)	Landfilled (kg)
Non-hazardous waste	107,681	850,464	226,346
Hazardouse waste	454,64	17,825	436,815
RAEE	1,16	1,16	0
Raw-material waste recovered	8,678,000	8,678,000	0
Total waste	10,210,610	9,547,449	663,161



### Focus on circular economy

economy model, that prioritises the efficient use of materials and the revalorisation of waste. By integrating recycled inputs into our operations and reinserting by-products into other production chains, we create environmental, social and economic value throughout our operation. Use of raw materials Tecnofil incorporates the use of recycled raw materials in its production processes without compromising product quality. This inputs are sourced from for internal recirculation, returns from clients and copper scrap purchases.



**1. Waste commercialisation and/ or donation.** 9% of generated waste is commercialised or donated as input for other productive processes, extending its life cycle.

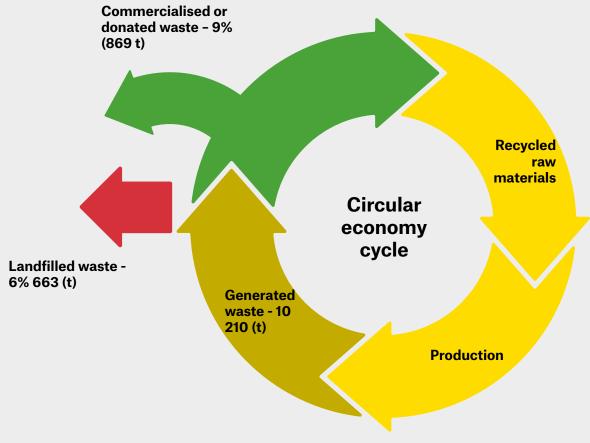


**2. Waste and input recovery.** The company recovers 25% of the wooden pallets, 15% of industrial rags and 2% of cardboard boxes from clients, re-integrating them into their operations.



### 3. Waste and input recovery.

The company recovers 25% of the wooden stretchers, 15% of the used industrial rags and 2% of the cardboard boxes coming from its clients, integrating them back into its operations.



### Achievements and progress of our 2024 management:





# 6.2 Our climate strategy

(GRI 3-3) (GRI 305-1) (GRI 305-2) (GRI 305-3)

In line with Tecnofil's commitment to sustainable financing, the company has set the goal of reducing its annual Scope 1 and 2 CO<sup>2</sup> emissions by 5%. To achieve this ambitious proposal. Tecnofil has implemented a wide range of initiatives that aim to improve its environmental performance and demonstrate tangible progress in this key indicator.

Among their notable initiatives. Tecnofil has progressively transitioned to a sustainable energy mix through the the purchase of renewable energy and the optimisation of the casting processes. Tecnofil also purchased an electric oven in 2023, which enabled it to significantly reduce its gas consumption, thereby, contributing to the reduction of their carbon footprint.

### Achievements and progress of our 2024 management:

- Consolidated the purchase of renewable electric energy to compensate for our emissions.
- In 2024, we saved -8,418 tCO2 in 2024.
- Recieved a third stard from the Ministry of Environment, as a result of our "Huella de Carbono" (Carbon footprint) Programme, in recognition of sustained efforts towards carbon footprint reduction.



### Huella de Carbono (Carbon footprint) programme

The Ministry of Environment awarded Tecnofil its third star for the for its "Huella de Carbono" (Carbon footprint) Programme.

### **Tecnofil's Carbon Footprint Peru Programme**

### 2019

Baseline year for CF measurement.

### 2020

First CF measurement under ISO 14064 (2019 base year).

Achievement of the first **star** awarded by MINAM\*\*



### 2021

Achievement of the second star awarded by MINAM (verification). Achievement of the third star awarded by MINAM (reduction).



## 2022

programme.

Recognition Scope 1 by MINAM as reduction: one of the first Change in energy matrix companies for Furnace 250 nationwide to and reforestation achieve the in the district of third star under Independencia. the Carbon Footprint Peru

### Scope 2 reduction:

2023

Use of 100% renewable electricity since August 2023.

### 2024-2030

### Scope 1 neutralisation:

Acquisition of carbon credits.

### Scope 2 neutralisation:

Use of 100% renewable electricity.

\* CF: Carbon Footprint

\*\* MINAM: Ministry of the Environment



### **Product Carbon Footprint Measurement Process**

January - February 2024

Verification of Product Carbon Footprint.

# August 2023 -November 2024

Collection, analysis, and measurement of Product Carbon Footprint.

June - September 2024

ESG Diagnosis and Financing Framework.

### Grenhouse Gas emissions (GHG) in CO2 equivalent in tonnes

(GRI 305-1) (GRI 305-2) (GRI 305-3)

Scope 1 Direct emissions

7078.58

Scope 2

Indirect emissions

Scope 3

Indirect emissions (Value chain) 9339.87





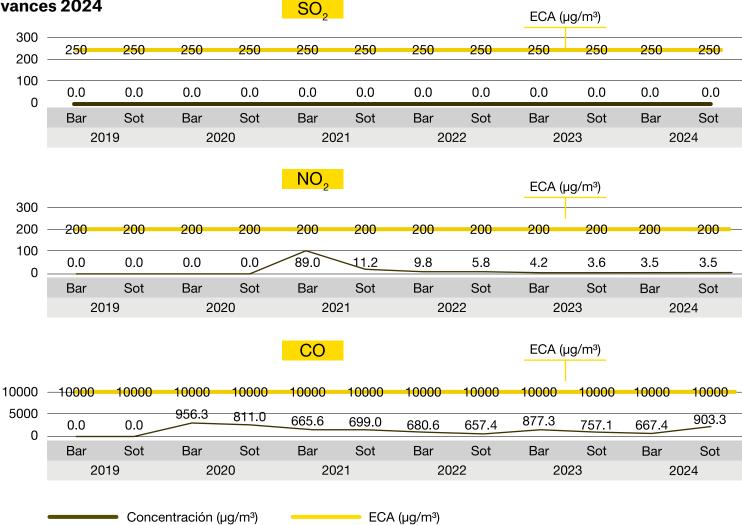
### 6.2.1 Emissions and pollutants management

In line with its environmental managent system, Tecnofil continuously and rigorously monitors its atmospheric contaminants generated during its production processes. These include sulphur dioxide (SO<sup>2</sup>), nitrogen dioxide (NO<sup>2</sup>) and carbon monoxide (CO).

### Management achievements and advances 2024



96% below the set limit by the EQA (Environmental Quality Standard), ensuring Tecnofil's extended compliance and strong commitment to the responsible management of emissions and pollutants.







Shared value and safe operations



# 7.1 Employability and talent development



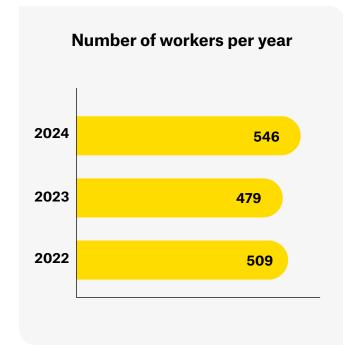
At Tecnofil, we recognise that talent is a strategic pillar for sustainable growth. Our commitment to our people drives the company's transformation and strengthens an organisational culture centered on it employees, where well-being, professional development and active participation is essential to moving towards a more sustainable and inclusive future.

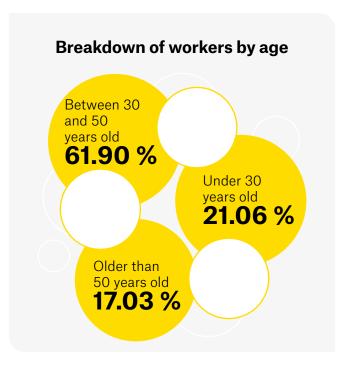
### **7.1.1 Our team**

(GRI 2-7) (GRI 401-1) (GRI 405-1)

In 2024, Tecnofil's workforce comprised of 546 direct employees. Below, we present their distribution according to age range, gender, contract type and working hours, to offer a comprehensive overview of the organisational structure. Moreover, the graph illustrates the evolution of these indicators over the past three years, enabling the identification trends and relevant dynamics in human talent management withinthe company.







At Tecnofil, **100% of employees at work full time, with no part-time contracts.** Over the past three years, the company has experienced sustainable workforce growth. This is reflected in the headcount, and is the result of operational growth and the need for a larger team and specialised team.





### **Employment management: new contracts and staff turnover**

(GRI 401-1)

The sector in which Tecnofil operates demands a highly specialised work environment. Consequently, the company is remains comitted to continuous internal talent development, creating opportunities for specialisation and professional growth within the organisation.

In 2024, expanded its workforce by hiring new employees to meet the sector's demand, generating additional employment opportunities. This same year, the staff turnover levels remained within the standard ranges, with a voluntary turnover rate of 8.42% and an involuntary turnover rate of 11.72%. These figures reflect an active human capital management and a strong commitment to retainning key employees for the company's operation.



### New hirings according to category, gender and age in 2024

**Voluntary tunrovers** according to work category, gender and age in 2024

(GRI 401-1)





Category	Gender	Under 30 years old	Between 30 -50 years old	Over 50 years old	Total
Management	М	0	0	0	0
Management	F	0	1	0	1
C	М	0	2	0	2
Supervisors	F	0	0	0	0
A desiminate attitude	М	3	5	0	8
Administratives	F	7	2	0	9
Operatives	М	53	101	0	154
Operatives	F	0	0	0	0
Interns/	М	26	0	0	26
Trainees	F	2	0	0	2
Total		91	111	0	202

Category	Gender	Under 30 years old	Between 30 -50 years old	Over 50 years old	Total
Managamant	М	0	0	0	0
Management	F	0	0	0	0
Companying and	М	0	0	0	0
Supervisors	F	0	0	0	0
A alma imintuntiva a	М	3	2	0	5
Administratives	F	4	0	0	4
Onevetives	М	13	18	2	33
Operatives	F	0	0	0	0
Intouno /Tuoino oo	М	2	0	0	2
Interns/Trainees	F	2	0	0	2
Total		24	20	2	46

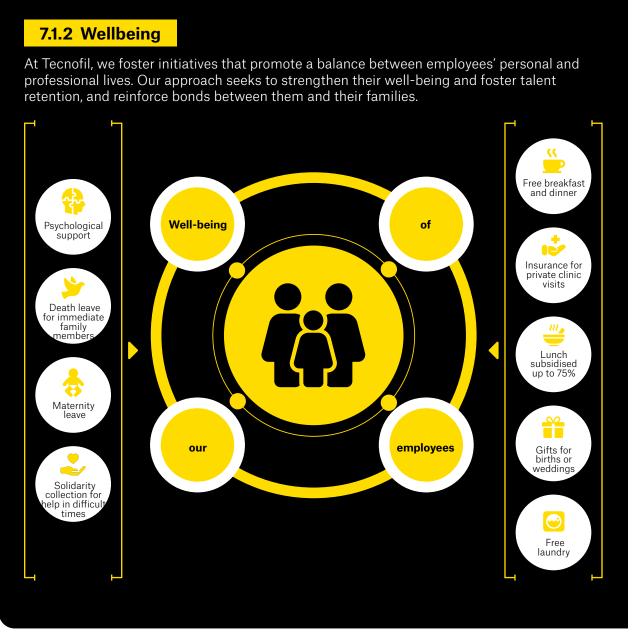


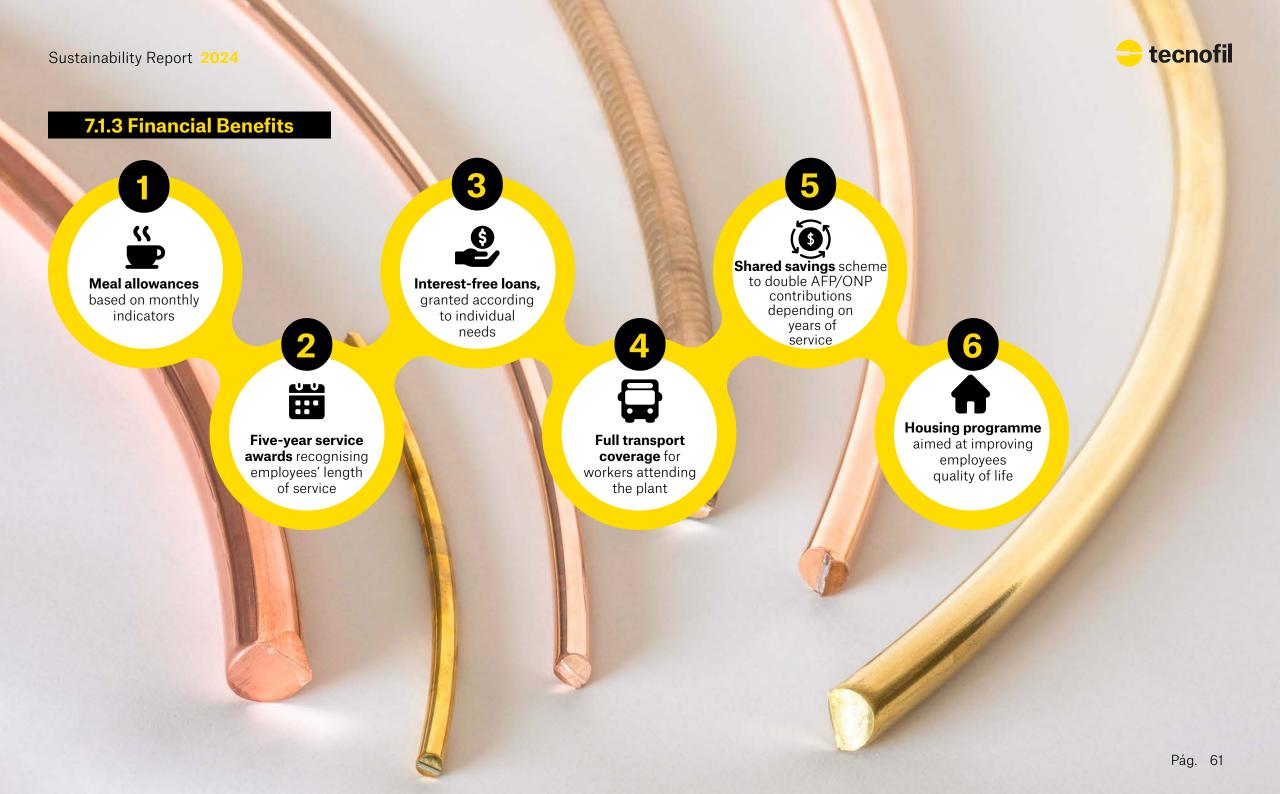


# Involuntary turnovers according to work category, gender and age in 2024

(GRI 401-1)

Category	Gender	Under 30 years old	Between 30 -50 years old	Over 50 years old	Total
Managamant	М	0	1	0	1
Management	F	0	0	0	0
Communication	М	0	0	0	0
Supervisors	F	0	0	0	0
Administratives	М	2	2	0	4
Administratives	F	1	0	0	1
Operatives	М	10	26	2	38
Operatives	F	0	0	0	0
Interns/ Trainees	М	16	0	0	16
	F	4	0	0	4
Total		33	29	2	64







### 7.1.4 Work environment

•• We reaffirm our commitment to strengthening our work environment, by consolidating one in which each every employee feels valued, heard and motivated. In line with this purpose, we encourage transforming initiatives that generate a positive and sustainable impact in their well being and development.

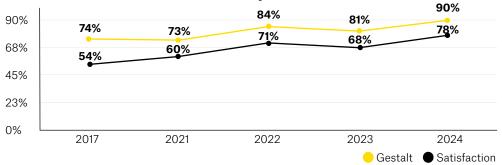


As a part of this commitment, Tecnofil conducts an annual work environment survey which evaluates eight key dimensions: Overall Organisational Climate (based on Gestalt principles), Identity, Teamwork, Leadership, Communication, Wellbeing, Development, and Equity. Additional indicators, such as general satisfaction, are also incorporated.

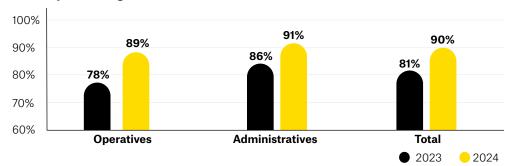
The work environment survey is applied twice yearly. The first application measures progress against the previous year. The second application consolidates accumulated results. In 2024, Tecnofil achieved a 78% of satisfaction rate, representing 10% increase compared to 2023 and suprassing the goal of 75%. These results guide the design of action plans that strengthen a positive work environment that is coherent with the organisation's values. Regarding Overall Organisational Climate, in 2024 Tecnofil achieved a 90%, nine percentage points higher than in 2023 (81%). This improvement was consistent across all categories: operational staff increased from 78% to 89%, while administrative staff rose from 86% to 91%. These advances highlight a growing positive perception among employees, consolidating the organisation as a valued and appreciated work space.

- 95% of survey response rate, reflecting high employee engagement and participation.
- 90% rate in the "Identity" dimension, recognised as the company's greatest strength.
- Results show that employees perceive a strong sense of alignment with the corporate purpose, fostering motivation, commitment, and satisfaction.
- 100% rate of compliance with action plans, prioritising the areas with most room for improvement: leadership, communication, well-being, development and equity.
- Encourage greater leadership involvement in shaping the organisational environment, creating opportunities for active listening to strengthen communication, trust and commitment.

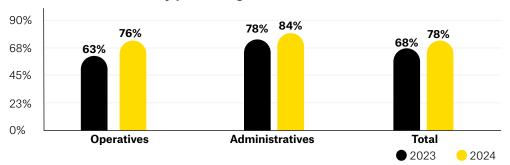
### Results for our work environment survey 2024



### Gestalt percentage results



### Work environment survey percentage results





As part of the actions derived from the workplace climate survey, Tecnofil has undertaken division-specific evaluations and direct meetings with plant leaders to provide greater clarity on the results. This approach has strengthened the empowerment of middle management and enhanced soft skills. In this context, strategies to foster active leadership were promoted, and the Internal Recognition Programme was implemented, aimed at motivating and retaining talent while reinforcing the organisation's cultural values. The programme is complemented by cultural activations that encourage a sense of belonging and consolidate employees' identity with the company.

### Our next steps

- Characteristics 4 Achieve 80% in the 2025 Work Environment survey
- Conduct a mid-year, with an expanded scope of questions to better differentiate perceptions by area and organisational level.
- Strengthen the culture of recognition through a dual-focus programme: one centred on attitudes and behaviours and the other on innovation projects.
- Continue with leadership training, with an emphasis on organisational environment management and team motivation.
- Improve physical work spaces, prioritising employee well-being, comfort safety.



In 2024, Tecnofil reaffirm its leadership in people management. Accordingly, the Human Resources area evolved to a strategic model, resulting in the creation of the People Management Team. This team seeks to enhance company and employee growth.

### The pillars of this renewed focus are:



**Human value:** Recognising each each employee as a talented individual with high potential.



**Modernización de la marca:** Strengthening and updating our corporate image to continue evolving both internally and externally.



**Integral development:** Promoting continuous improvement, well-being and professional growth of all employees.





# 7.2 Professional training and development

(GRI 3-3) (GRI 404-1)

Tecnofil's training model is based on the Management and Training policy, and it seeks to promote professional training and the development of its employees. In this sense, the implemented Training Plan enriches their knowledge regarding regulations and enhances their technical skills and leadership competencies.

Additionally, during 2024, the Leadership Training Programme was launched. This programme focused on developing soft skills in middle and senior management roles, strengthening the work environment in each area. Tecnofil also began conducting an English training programme, designed to prepare the employees to face new challenges in this growing phase. These are the strategic axes for training and capacity building management:

### Leadership

Aimed at staff who manage people, to support the development of their leadership skills and their ability to manage high-performance teams.



### **Technical**

Aimed at all staff members with the purpose of developing theoretical knowledge and the necessary skills to to carry out the responsibilities inherent to each position.



### Regulations

Aimed at all staff to ensure compliance with legal and Integrated Management System audits.







### Our next steps

- Platform migration to Crehana aimed at improving the employee experience and make the training modules more interactive.
- Implementation of the Visma performance evaluation platform, with the objective of streamlining the assessment process and enhancing the experience for both evaluators and employees.
- Launch of the Onboarding programme, designed to incorporate new employees into Tecnofil's culture and facilitate a smoother and more effective adaptation process.

# Average number of training hours by employment category and gender, 2024

Category		number ployees	Total number of	
	F	М	hours	
Management	2	7		
Supervisors	3	16		
Administratives	20	39		
Total		87		

Category		number ployees	Total number of
	F	М	hours
Operativos	0	183	
Total	183		

(GRI 404-1)

# Equivalent training and development days

189 días

Average amount of hours worked per employee

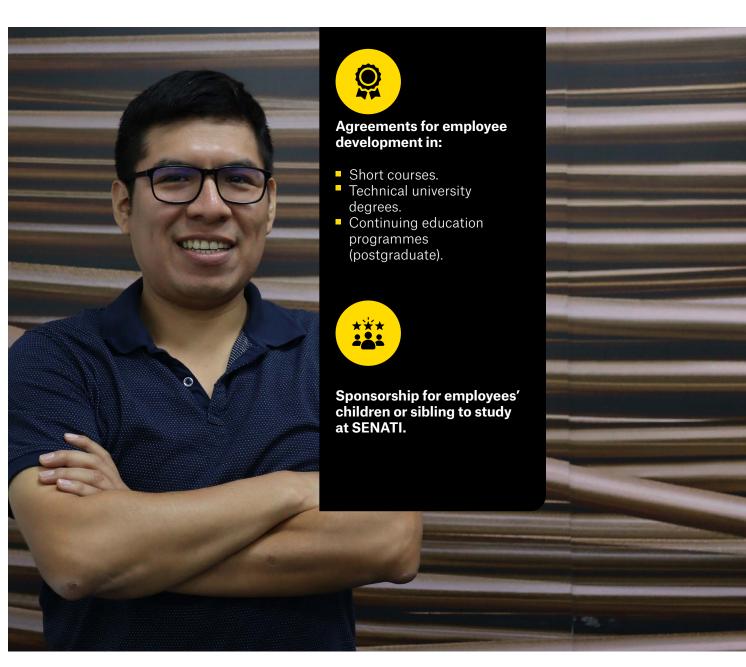
horas

Equivalent training and development days

300 días

Average amount of hours worked per employee

horas





# **Employee health and safety**

(GRI 3-3) (GRI 403-1) (GRI 403-8)

66 Our workplace health and safety system promotes a safe environment for all employees that aims to safeguard the livelihood and health of every individual. During 2024, Tecnofil sustained a monthly average of 0 fatal occupational accidents at workand 0 ocupational illnesses.

This system is complies with legal safety regulations and is implemented under safe work standards, based on Law 29783 and its regulation, Supreme Decree 005-2012-TR. Furthermore, for the past 17 years, the company has been certified under ISO 45001, which underpins its commitment to best practices in this field.

Occupational health and safety is a fundamental pillar for Tecnofil. Through its integrated policy, three key areas are managed:



Offer healthy and safe working conditions to prevent injuries and safeguard health within the company's sphere of influence.



Eliminate hazards and mitigate risks to protect health and safety in the workplace.



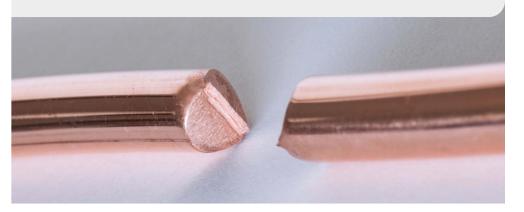
Establish mechanisms for dialogue and participation, ensuring that both employees and members of the Occupational Health and Safety Committee are consulted and actively participate in all aspects and decisions of the Occupational Health and Safety Management System.

### Objectives, goals and performance 2024

Targets	Goal	Results 2024
Accident reduction	Under 12	23 accidents
Compliance with the Occupational Health and Safety Programme	95 % compliance	100 % compliance
Development of improvement projects	>10	Developed 15 improvement projects
Investigations of accidents and minor incidents.	100 % compliance	100 % compliance

### Our next steps

Management and supervisory staff are expected to be involved in the development of inspections within the production processes, with the aim of preventing accidents and ensuring that employees performe their roles safely. Furthermore, new occupational health and safety projects will be imploemented to reduce unsafe working conditions and maintaining a safe work environment.







### Scope of our occupational health and safety system

The system encompasses all operations and activities carried out by Tecnofil. In 2024, a total of 570 employees were covered by the occupational health and safety system (OSHMS), in addition 45 third-party employees. This broad scope reflects Tecnofil's commitment to occupational health and safety as a strategic priority.

(GRI 403-1) (GRI 403-8)

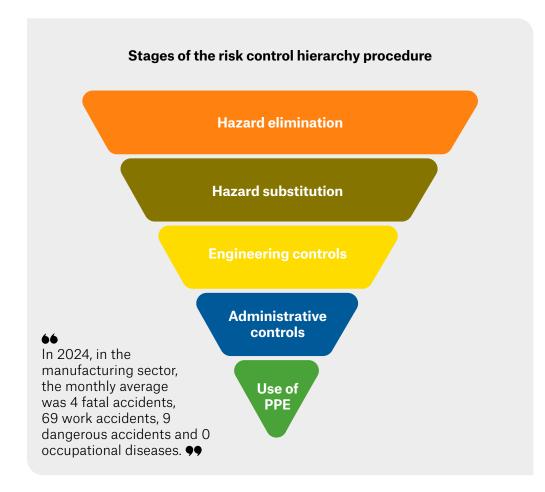
	Occupational Health and Safety System (OSHMS)							
Type of Worker	N° total	N° of workers covered by the OSHMS	% workers covered by the OSHMS	N° workers covered by the OSHMS subject to internal audit	% workers covered by the OSHMS subject to internal audit	No. of workers covered by the OHSMS subject to external audit or certification	% of workers covered by the OHSMS subject to external audit or certification	
Direct workers	546	546	100 %	546	100 %	546	100 %	
Third-party employees (of contractors and suppliers and Tecnofil's control)	45	45	100 %	45	100 %	45	100 %	



### Accident prevention and integral well-being

(GRI 403-2)

To identify hazards and to evaluate occupational risks, Tecnofil relies on tools such as the IPERC baseline (Hazard Identification, Risk Assessment and Controls). This instrument is periodically reviewed by trained staff, with the aim of ensuring the validity and efficiency of the implemented controls. In addition, as part of the field protocol, these controls are validated together with the responsible operators, providing guidance and training to ensure their correct implementation.





As a part of its occupational risk management protocol, the employees can notify unsafe conditions or acts through the Unsafe Acts and Conditions Report format. This tool enables the identification of potential risks in the operations and the application of the proper control measures.

Reports can be submitted in an identified or anonymous manner, without risking retaliation of any kind. In the same way, if an employee considers that their life or health is in danger, the employee is in their right to interrupt said activities and leave the work area.

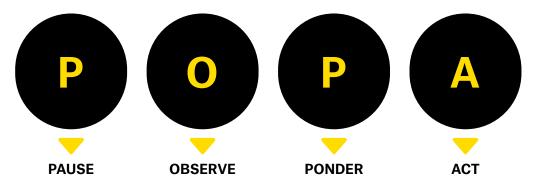
Finally, in the event of an accident or incident, whether minor or significant, the OSHMS committee evaluates the event and applies the necessary control measures, including corrective and preventive actions to avoid recurrence.



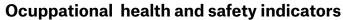


### **Accident Prevention Programme at Tecnofil**

This programme is focused on reducing occupational risks through the identification and correction of Unsafe Acts and Conditions. To address Unsafe Acts, we apply the POPA (Pause, Observe, Ponder, Act) Behaviour-Based Safety methodology, a powerful tool that supports safe decision-making in daily operations. To address Unsafe Conditions, Tecnofil develops improvement projects for machines, tools, and facilities that reduce the occupational risk index.



66 POPA is our Behaviour-Based Safety methodology, which prioritises the prevention of workplace accidents caused by unsafe acts. Through this culture, we seek to standardise a safe decision-making process during the working day.



(GRI 403-8) (GRI 403-9)

Indicators of work-related accidents in employees (in numbers)

Indicator	N°
Total Recordable Fatalities (TRF)	0
Number of lost-time injuries (LTI)	23
Total recordable injuries (TRI)	41
% of lost days over total days worked	0.7 %



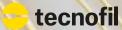
The main work-related injuries recorded in 2024 were primarily related to impacts, cuts to hands and fingers, minor burns, among other causes.

Indicators of work-related accidents in employees (in percentages)

Indicador	2024
Lost-Time Injury Frequency Rate (LTIFR)	14.7
Total Recordable Injury Frequency Rate (TRIFR)	14.7
Severity rate (SR)	813.9
Number of hours worked	1271604



In 2024, no occupational accidents or incidents were reported among our suppliers and contractors, demonstrating our commitment to safe and comprehensive management throughout the value chain.



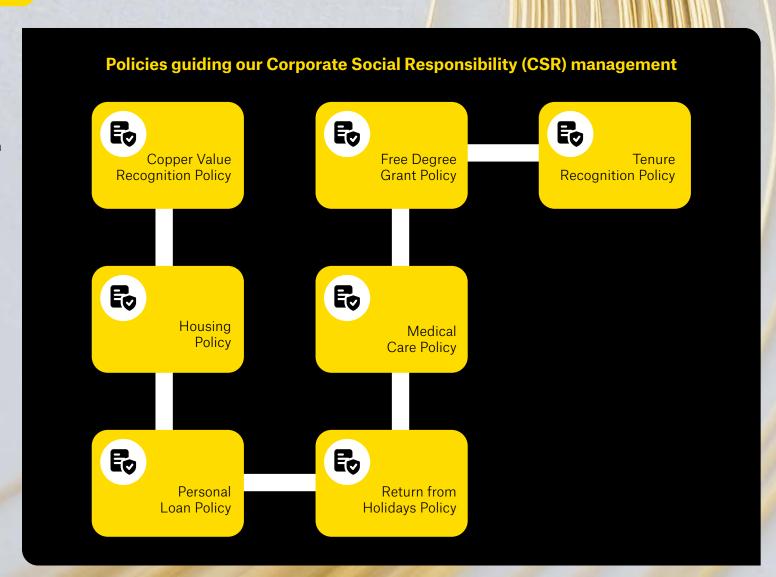
# 7.4 Corporate Social Responsibility (CSR) Focus

(GRI 3-3) (Non-GRI CSR and Shared Value)

As a part of its social value strengthening, Tecnofil has a Social Responsibility programme, structured in two fundamental pillars that promote organisational growth. The internal management is focused onthe workforce, while the external management centres on their families and the development of long-term relationships with the neighbouring communities.

During 2024, Tecnofil implemented a wide range of initiatives focused on recognising staff efforts, supporting personal development and improving quality of life. As a result, the employees gained access to benefits such as food, free laundry service, a resting room to use during their free time, among other benefits These actions promote an organisational culture that is people centred, and ensures a safe work environment, that contributes to employeee physical, financial and emotional well-being. With regard to external management, activities focused on offering family support to neighbouring communities.

Notable initiatives include Kid's Day and the Christmas Celebration. These actions strengthen Tecnofil's relationships with surrounding communities and reinforce its social commitment.





### **2024 CSR Initiatives**

Installation of saving equipment in the Virgen del Carmen State School of Independencia

In 2024, Tecnofil donated water-saving equipment to the Virgen del Carmen State School, located in the district of Independencia. This intervention improved eco-efficiency in the use of water resources in sanitary facilities. As a result, this institution saved 262 m³ of water, surpassing the initial goal of 100 m³.



### Christmas celebration with neighbours from Jr. Progreso

Committed to strengthening relationship with neighbouring communities, the company hosted a Christmas activity in December 2024. This event took place on Progreso Street, blocks 3 and 4 of the Independencia district, whith the aim for fostering a joyful ambience and unity among neighbours, especially the children who were the principle beneficiaries.

This initiative is part of Tenofil's social responsibility actions and reflects its commitment to the well-being of nearby communities. During the event, the company distributed toys fairly among the children, helping to make the celebration a special moment for the youngest participants. At Tecnofil, we believe in the value of fostering positive connections with our surroundings and in continuing to promote togetherness and solidarity.





### Offboarding programme 'Preparing for retirement

The company understands that the well-being of its employees goes beyond its active working life. Therefore, Tecnofil has designed the offboarding programme "Preparing for Retirement", an initiative aimed at people between 55 and 60 years old, which reflects its commitment to supporting those who have been a fundamental part of its history.

This programme aims to provide concrete tools so employees can face this new phase of their life with awareness and clarity. Through informative and reflective spaces we promote a dignified, active and purposeful retirement strengthening both personal and financial capacities.

Because every ending can also be a new beginning, the company continuous to generate human value at each step of the way.



### "Ollas Comunes" (Shared pot) Programme

The company will provide support to a legally established community kitchen in Independencia, as a part of its commitment to community development. This initiative seeks to improve the quality of life of families in the neighbouring areas through concrete actions that promote food security, solidarity, and collective well-being.

Through this programme, the company reaffirms its commitment to socially responsible management that goes beyond its internal operations and generates a positive impact in the community where it operates.







### **About this repport**

(GRI 2-1) (GRI 2-2) (GRI 2-3) (GRI 2-4) (GRI 2-5)

As a part of our commitment to transparency in sustainability performance, we present our second sustainability report, covering all Tecnofil operations from January 1st to December 31st, 2024. The company is committed to maintaining an annual publication cycle.

This report has been made with reference to the Global Reporting Initiative (GRI) standards, 2021 version, and has not undergone external assurance. During this period, no significant events have impacted the organisation. Should such events occur, Tecnofil will correct any material errors, and where appropiate, updates will be made online to be reflected in subsequent reports.

For any queries regarding this report and our sustainability management, please contact:

### Giancarlo Jiménez De La Cruz

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Assistanrt of Head of Integrated Management System and Sustainability

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# GRI content index



# **GRI** content index

Statement of use Tecnofil S.A. has reported the information cited in this GRI content index for the period from January 1 to December 31, 2024, with reference to the GRI Standards.

GRI 1 used GRI 1: Foundation 2021

				Omission			
GRI standard	Disclosure	Page	SDG	Requirement(s) omitted	Reason	Explanation	
	Ger	neral disclosures					
	2-1: Organizational details	9	-				
	2-2: Entities included in the organization's sustainability reporting	72	-				
	2-3: Reporting period, frequency and contact point	72	-				
GRI 2: General Disclosures 2021	2-4: Restatements of information	For the current period there has been no restatement of the information.	-				
	2-5: External assurance	This document has not been subject to external verification or any audit mechanism.	-				
	2-6: Activities, value chain and other business relationships	9, 15	-				
	2-7: Employees	58	8				
	2-9: Governance structure and composition	35, 36	16				
	2-22: Statement on sustainable development strategy	3, 4	-				



				Omission			
GRI standard	Disclosure	Page	SDG	Requirement(s) omitted	Reason	Explanation	
	2-27:Compliance with laws and regulations	39	-				
	2-28: Membership associations	27	-				
	2-29: Approach to stakeholder engagement	32, 33	-				
	Mat	erial Topics					
GRI 3: Material Topics	3-1: Process to determine material topics	28, 29	-				
2021	3-2: List of material topics	30, 31	-				
	Econom	ic performance					
GRI 3: Material Topics 2021	3-3: Management of material topics	43	-				
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	43	8, 9				
	Corporate go	vernance and e	ethics				
GRI 3: Material Topics 2021	3-3: Management of material topics	40	-				
GRI 205: Anti-corruption 2016	205-2 Communication and training about anti- corruption policies and procedures	40	16				
	Integrated envir	onmental mana	agement				
GRI 3: Material Topics 2021	3-3: Management of material topics	49	-				
GRI 302: Energy 2016	302-1 Energy consumption within the organization	50	7				
GRI 303: Water and Effluents 2018	GRI 303: Water and Effluents 2018	51	6				
	305-1: Direct (Scope 1) GHG emissions	54, 55	12, 13, 14, 15				
GRI 305: Emissions 2016	305-2: Energy indirect (Scope 2) GHG emissions	54, 55	3, 12, 13, 14, 15				
	305-3: Other indirect (Scope 3) GHG emissions	54, 55	3, 12, 13, 14				
GRI 306: Waste 2020	306-3: Waste generated	52, 53	3, 6, 11				



					Omission				
GRI standard	Disclosure	Page	SDG	Requirement(s) omitted	Reason	Explanation			
Human capital management									
GRI 3: Material Topics 2021	3-3: Management of material topics	58	-						
GRI 401: Employment 2016	401-1: New employee hires and employee turnover	59, 60	5, 8, 10						
GRI 404: Training and Education 2016	404-1: Average hours of training per year per employee	64, 65	4, 5, 8, 10						
GRI 405: Diversity and Equal Opportunity 2016	405-1: Diversity of governance bodies and employees	58	5, 8						
	Неа	lth and safety							
GRI 3: Material Topics 2021	3-3: Management of material topics	66	-						
	403-1: Occupational health and safety management system	67	8						
GRI 403: Occupational Health and Safety 2018	403-2: Hazard identification, risk assessment, and incident investigation	68	8						
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GRI 3: Material Topics 2021	3-3: Management of material topics	45, 46	-						
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				Omission		
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	Ini	novation and digital transformation	n			
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		Productive infrastructure				
GRI 3: Material Topics 2021	3-3: Management of material topics	19, 20	-			
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GRI 3: Material Topics 2021	3-3: Management of material topics	70, 71	-			

