



energy

FOR A PERU IN

motion

SUSTAINABILITY
REPORT

2023



kallpa

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Letter from the CEO of Kallpa

I am pleased to share our 2023 Sustainability Report containing the results of our environmental, social, and corporate governance (ESG) activities.

The year 2023 was intense as we continued our recovery in the wake of the pandemic. We also faced impacts from natural events such as Cyclone Yaku and the El Niño phenomenon, each of which tested our response capability. It was thanks to the commitment of everyone in the company that we were able to adapt and react efficiently to deliver our set objectives.

Taking on such challenges is consistent with our aspiration to generate value through operational excellence, business portfolio renewal, and creating energy solutions in harmony with the environment. With an installed capacity of 2,202 MW, we produced 13,458 GWh of energy—representing 23% of total national electricity system generation—an increase of 5% over the previous year and with no rise in emissions levels.

In 2023, we delivered renewable energy certificates worth 3.6 million MWh to several of our clients for whom the renewable attribute of the energy we produce is key: the certificates help them meet their sustainable development commitments and decarbonization goals.

The year also saw us deliver on our commitment to a balanced and sustainable energy transition by installing the Battery Energy Storage System (BESS) to provide complementary services at the Kallpa Combined Cycle Power Plant. In addition, the Carhuaquero Solar Power Plant began commercial operation. This significant milestone, supported by Kondu, allows us to continue diversifying our renewable sources and take forward our commitment to produce clean energy.



Strengthening the relationship with communities in our sphere of operational influence continues to be fundamental. Shared social management involving the state, the community, and ourselves as a private company is a theme that cuts across all our projects. Among a range of groups with whom we work on projects related to the Sustainable Development Goals, we generated positive impact for 14 districts, 35 communities, and 22 associations.

We achieved significant environmental management results under the ESG pillars. Among other measures, our carbon intensity indicator was better than the OECD average, and we have lowered water consumption five times compared to 2018 levels.

Our activities are subject to the Corporate Governance System, guiding all levels of the company without exception, including suppliers and contractors.

In 2023, we reached 100% of staff trained in and committed to complying with the Code of Conduct. This vital keystone of the company's Compliance

Management System sets guidelines so our business can fully and securely develop by complying with laws and industry best practices.

The 2023 results give us great satisfaction as we take on the responsibility of continuing to undertake activities to exceed the new objectives we have set for ourselves.

In 2024, we aim to continue driving change and creating shared value across all aspects of the company: environmental, social, commercial, human capital, operations, governance, development, communications, and finance. We reaffirm our commitment to being the energy that keeps the world turning.

Rosa María Flores-Araoz
CEO of Kallpa Generación

We put more energy into our actions

We are very pleased to present for the second consecutive year the Kallpa Sustainability Report, a step forward along the path towards more efficient management of relations with our social, environmental, and internal environment.

Our 2023 was highly profitable in the search to generate value for ourselves, the neighboring communities, the families that support us, the companies that trust in our services, and the environment that surrounds us. Our goal is to promote a more prosperous country. The following milestones summarize our year:

2,202 MW

of capacity to generate the energy Peru needs

23%

of total national electricity system production

6

power generating plants

3.6

million MWh in renewable energy certificates delivered to clients

0.25

tons of CO₂ per MW in carbon intensity, beating the OECD average

0.0075

cubic meters per MW of water intensity, beating the electricity industry norm

365

working days uninterrupted by social conflict

100%

of inquiries from the community and complaints were handled through our Ñahui channel

95,146

beneficiaries of our social initiatives

15

social responsibility projects undertaken during 2023

0.59%

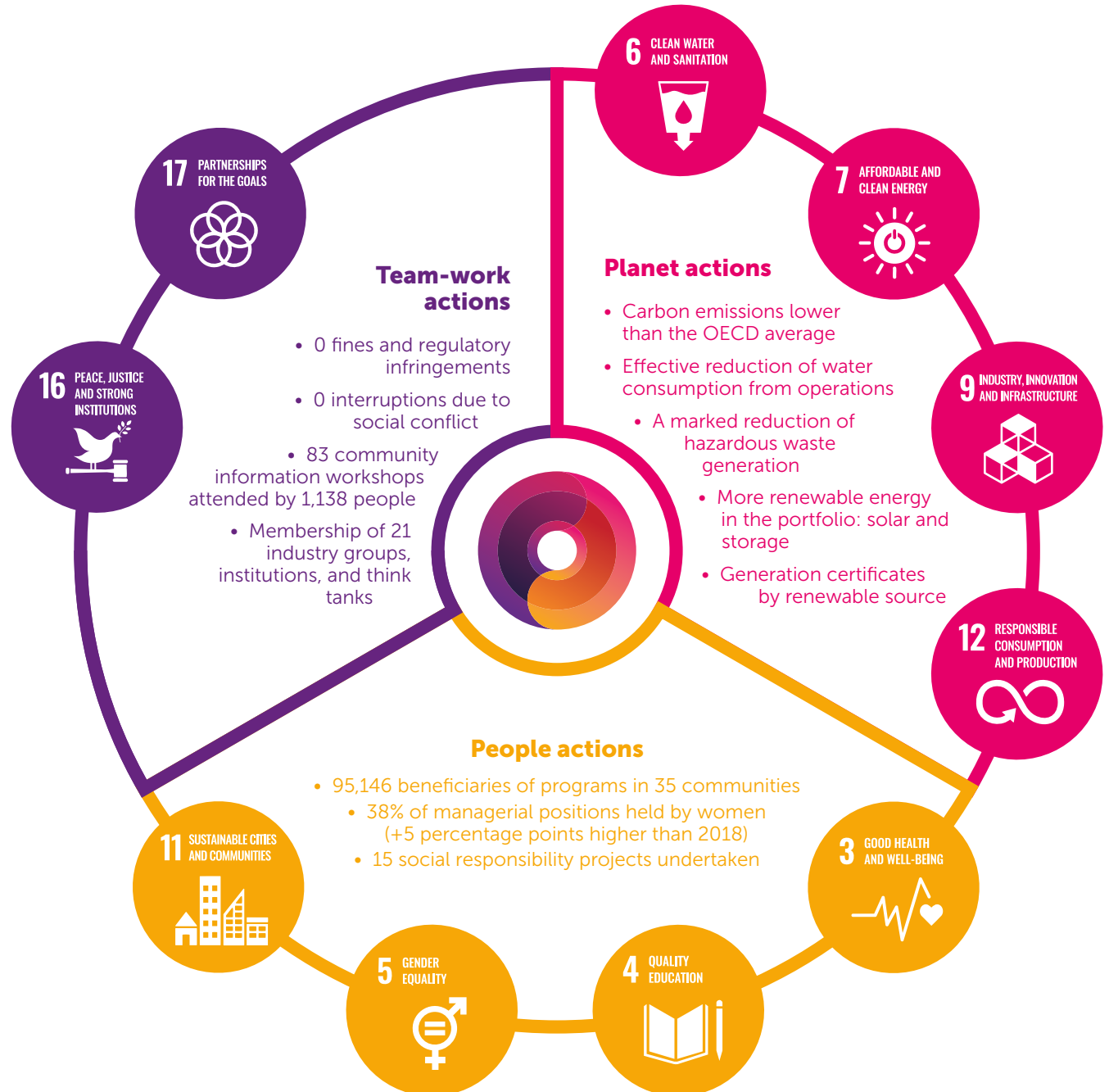
an insignificant gender wage gap

38%

of managerial positions held by women, a 14-percentage point rise over 2021

Sustainability to 2030

At Kallpa, our commitment to contributing to the SDGs (Sustainable Development Goals 2030) is demonstrated through effective activities aimed at social and environmental well-being and joint action to generate economic value.

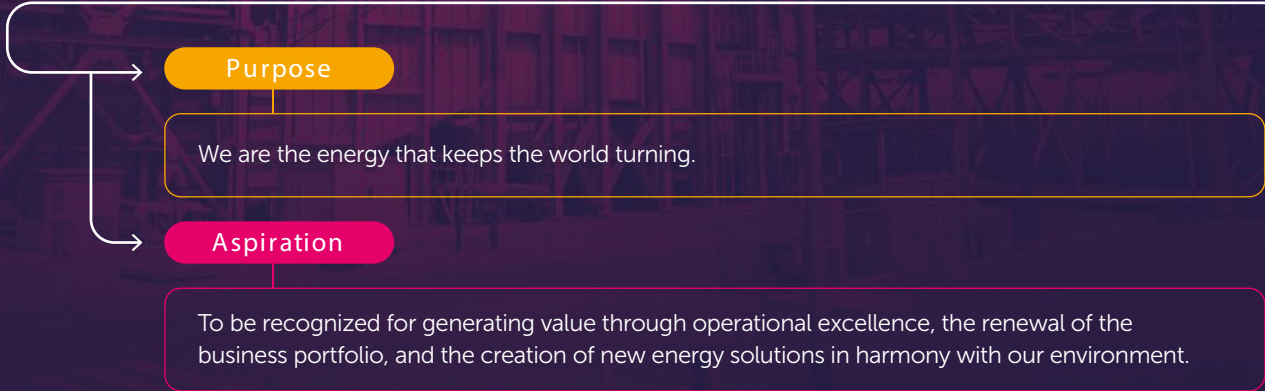


Kallpa Culture

The basis of our company's governance. We foster a compliance and sustainability culture in which each individual, regardless of their seniority, operates as a change agent seeking to bring our purpose to life.

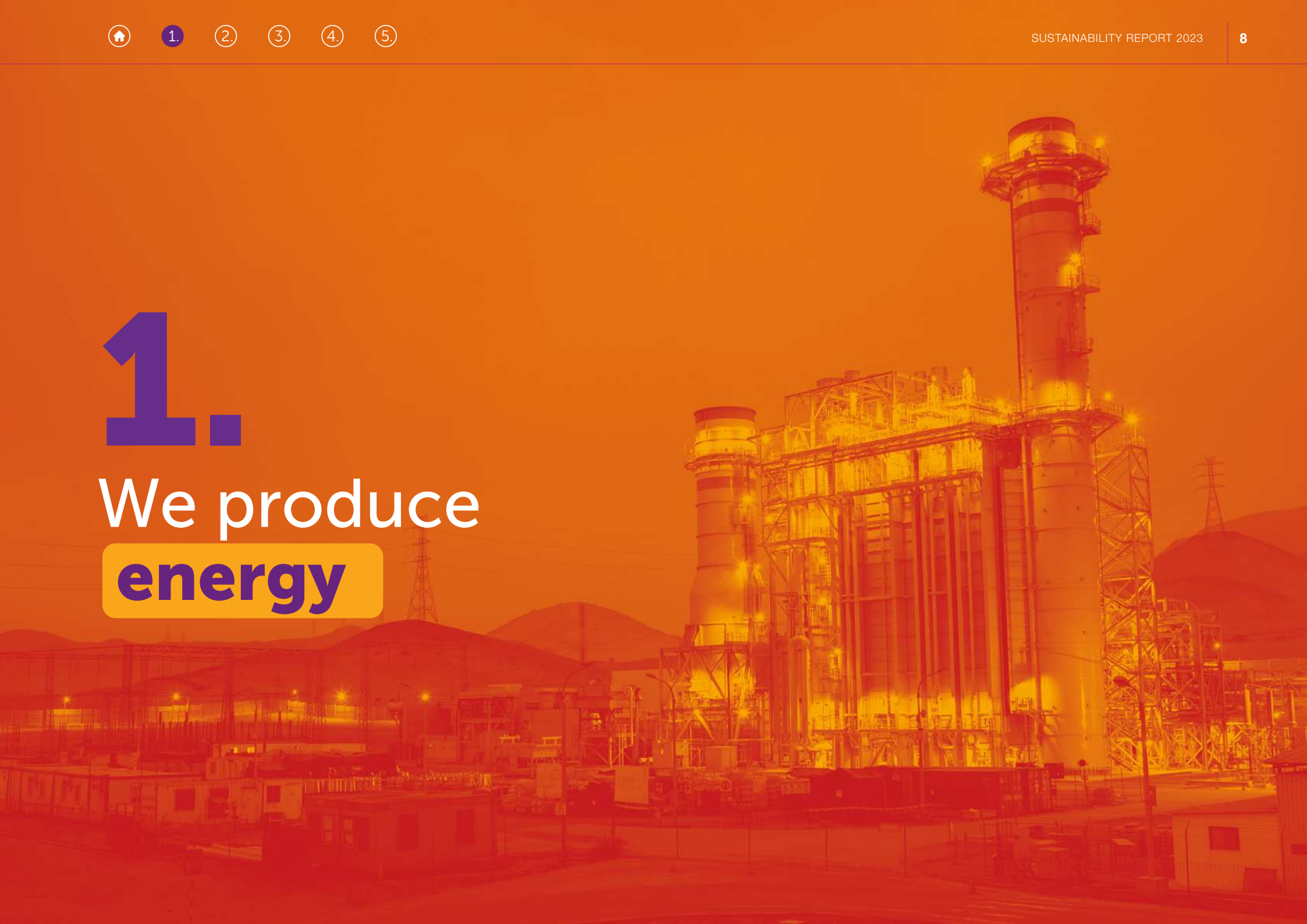
OUR CULTURE CYCLE

Behaviors: allow us to demonstrate the... —> **Competences:** that allow us to practice the...



1.

We produce
energy



Our company

We are Kallpa, a company providing innovative and sustainable energy solutions that contribute across the entire value chain of our strategic partners. Our electricity generation and marketing businesses and comprehensive energy solutions encourage companies and businesses of all sizes to grow by providing incentives for responsible energy consumption management and aiming to accelerate the energy transition.

Our business unit in Peru includes the [Kallpa](#), Orazul, and Kondu generation companies, whose combined capabilities see us lead national energy production. Additionally, [Kondu](#) offers comprehensive energy solutions that add value to our clients' businesses. In this way, we deliver more energy so that Peru never stops.

Companies of the Peru business unit, 2023

Kallpa Generación S.A.

plants:

- 2 thermoelectric
- 1 hydroelectric

Orazul Energy Perú S.A.

plants:

- 2 hydroelectric

Kondu S.A

plants:

- 1 solar photovoltaic
- Comprehensive energy solutions





Business lines

The core of our business is energy. Our role in this industry is to **generate and commercialize electricity**. We do so by developing a diversified and sustainable portfolio, following the strictest global parameters for operational efficiency and clean production, and innovating in how we use sources to contribute to renewing Peru's energy matrix. We also deliver **comprehensive solutions** for efficient energy management to companies seeking to improve their competitiveness.

Investment:

+US\$3 billion

is the amount we have invested in Peru, promoting increasingly efficient and clean operations.

Electricity generation and commercialization

We met 23% of the national electricity market demand in 2023, making us leaders in the generation sector. We operate 2,202 MW of capacity using highly efficient power plants to deliver electricity from sustainable and low-emission sources and provide clean energy for homes, industry, and business development.

Renewable energy



We use fully renewable energy sources—thus contributing to the energy transition and to achieving the Sustainable Development Goals—to generate 44% of our portfolio capacity.

- We harness the power of Peru’s rivers in flagship and modern hydroelectric plants, two operated by Orazul and one by Kallpa.
- In 2023, we finished building the [Carhuaquero Photovoltaic Power Plant](#) in Cajamarca to incorporate solar energy into our renewable sources. It will begin commercial operations in 2024.

Natural gas combined cycle generation



Our power plants draw on natural gas for a reliable, efficient, and low-emission energy source. This contribution to Peru’s energy transition is essential, supporting and complementing renewable sources and providing energy security at a reasonable cost and with low emission levels. Kallpa’s two plants of combined-cycle generation represent 56% of our portfolio.

- Kallpa is Peru’s largest combined cycle thermoelectric power plant (CT), providing 908 MW of power to the national electrical system. It began operations in 2007 in Chilca, Lima Region, becoming a combined cycle plant in 2012.
- CT Las Flores, also in Chilca, is the country’s most efficient and modern thermoelectric power plant. Adoption in 2022 of the combined cycle significantly improved efficiency, and today it delivers 325 MW to the national electrical system.
- BESS is the battery energy storage system operating on CT Kallpa, with 34 MW of power.*

* Built in 2023. It became operational in 2024.

2023 figures

23%

of total national
electricity system
production

2,202 MW

of capacity in our
generating plants

National coverage

Our generation activities take place in four regions: Áncash, Cajamarca, Huancavelica, and Lima. Our electricity production provides energy across Peru for homes, projects, industries, and businesses. Our energy solutions business also addresses the unmet demand of clients seeking to improve their competitiveness by making the sustainability commitment.



Hydroelectric plant



Solar photovoltaic plant



Combined cycle plant

CAJAMARCA



CARHUAQUERO

• 110 MW of installed power



SOLAR CARHUAQUERO

• 0.6 MW of installed power

ÁNCASH



CAÑÓN DEL PATO

• 266 MW of installed power

LIMA



CT KALLPA

• 908 MW of installed power
• 34 MW BESS Capacity⁽¹⁾



CT LAS FLORES

• 325 MW of installed power

HUANCAVELICA



CERRO DEL ÁGUILA

• 593 MW of installed power

Note:

The companies Aguaytía (Ucayali) and Samay (Arequipa) were transferred in 2022, and we transferred their direct management in the first quarter of 2023

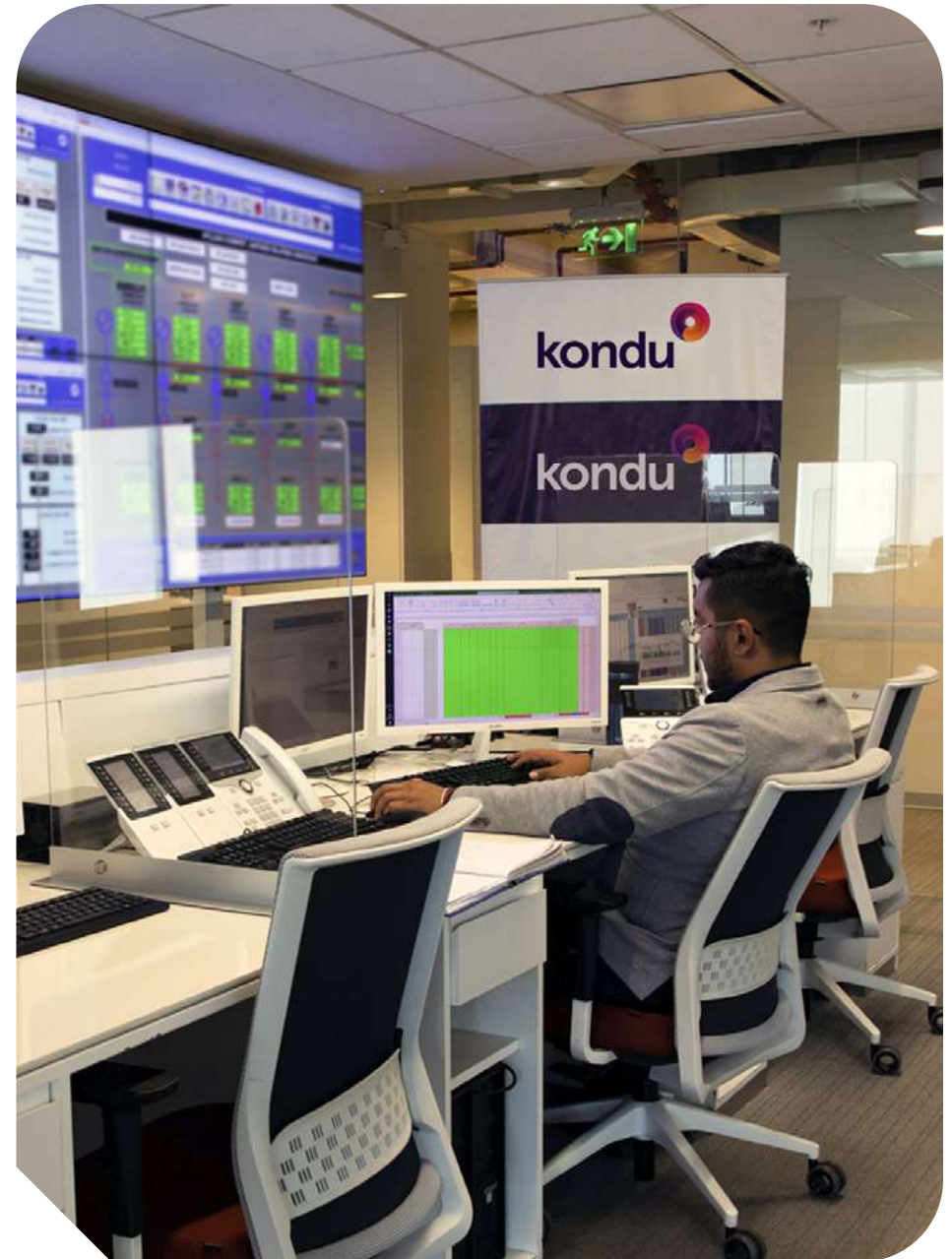
¹ Not included in the generation portfolio.



Comprehensive energy solutions

We contribute to our clients' search for sustainable energy use by putting their needs first. We offer a wide range of possibilities for safe, responsible, and environmentally friendly management and service company commitments through competitive prices.

- [Kondu](#) provides comprehensive energy solutions adapted to the needs of each client. We assess their circumstances and goals to offer options that integrate storage, self-consumption, demand management, renewable electricity supply, repowering of the electrical infrastructure, and more.
- We encourage the transition to electromobility, which generates savings and shrinks the carbon footprint generated by fuels.
- We promote sustainable and replicable generation projects, such as the **Carhuaquero Solar Power Plant**, which broadens our generation portfolio by adding a friendly and abundant source of energy in the form of sunlight.

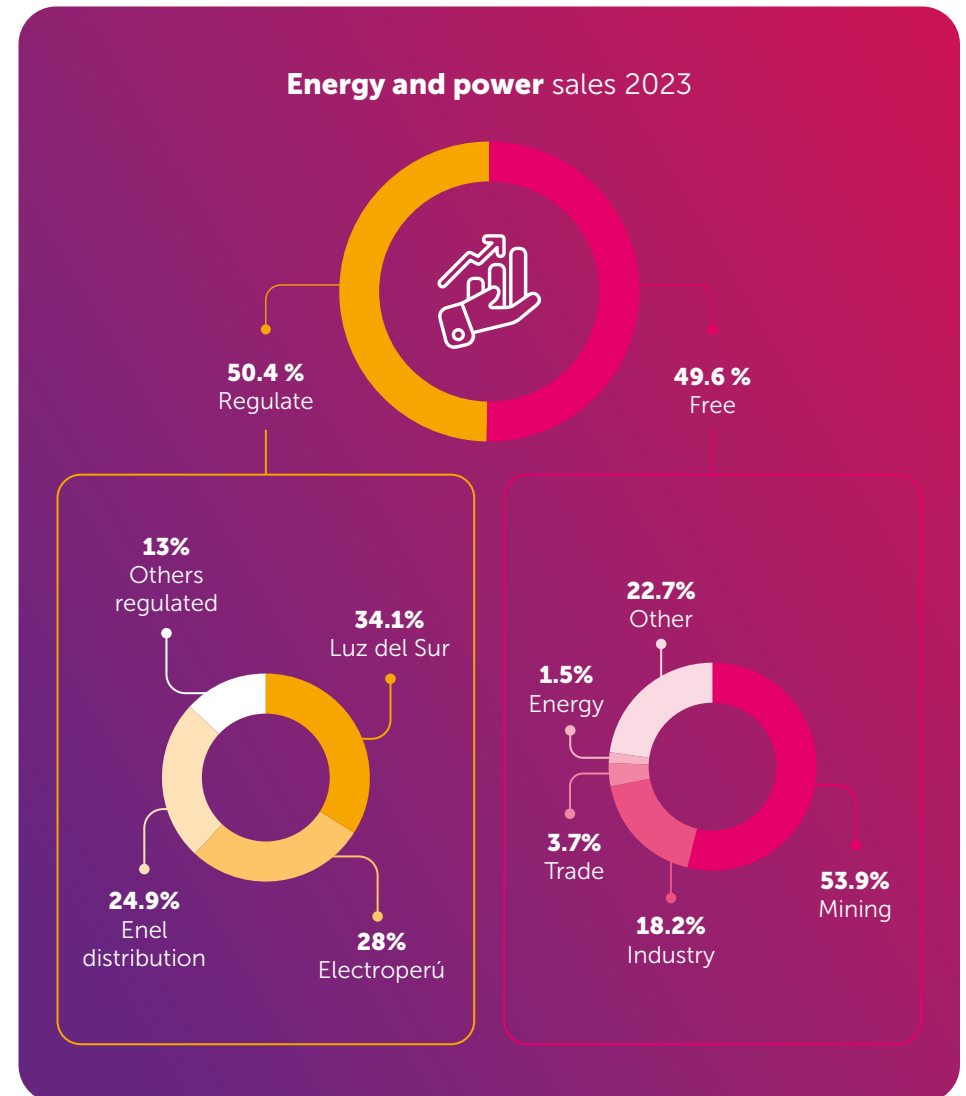


Our clients

We are the primary energy source for some of Peru's most important companies operating in critical sectors for the progress of our economy, such as mining, industry, and commerce. This is in addition to providing energy for electricity distribution to meet the demand in cities.

For these free and regulated clients, we offer a high-value commercial proposal with balanced, flexible, and fair conditions for both parties, reliable supply at all times, up-to-date information, personalized attention, online monitoring, and the delivery of renewable energy use certificates.

Through Kondu and its differentiated offering, we also provide comprehensive solutions to energy-consuming companies in various industry sectors, services, and commerce. We currently service over **100 clients**.





We deliver renewable energy certificates to our clients.

By selling power from hydroelectric power plants, we are able to grant our clients certificates that guarantee the production of renewable energy. In this way, we help them meet their decarbonization and sustainability goals and commitments.

Our 2023 certifications



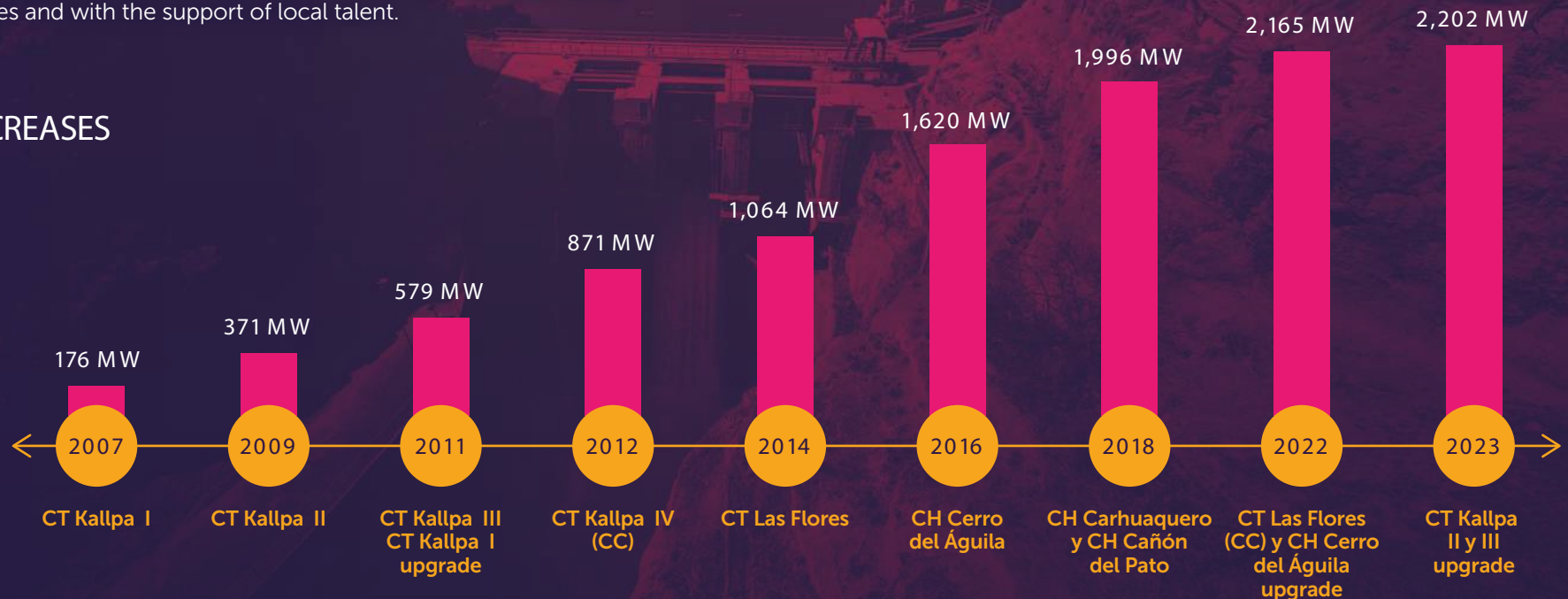
Operational performance

The sustainability of the business rests on our commitment to encouraging clean alternatives; delivering the right services to our clients; and providing secure, reliable, and responsible power generation. We aim to achieve operational excellence in all our activities.

- Over these bases, during the last 17 years we have built Kallpa's capacity to service more clients by adopting combined cycles and hydroelectric power plants and implementing improvement projects for more efficient operations.

We strategically manage our asset at every stage of the project life cycle using optimized resources and with the support of local talent.

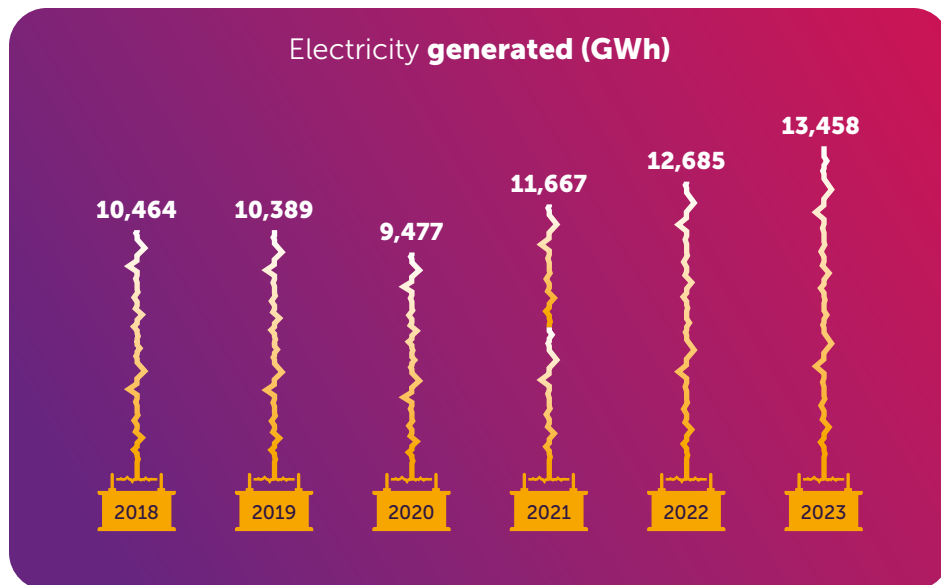
CAPACITY INCREASES



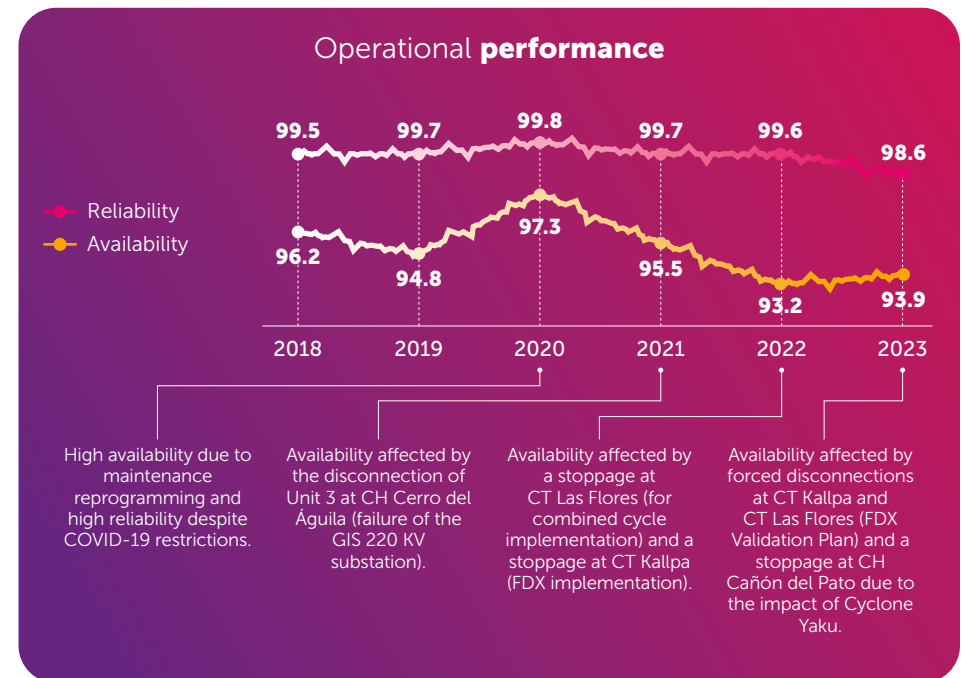
Capacity	176 MW	195 MW	208 MW	292 MW	193 MW	556 MW	376 MW	169 MW	37 MW
	GT: Siemens	GT: Siemens	GT: Siemens	ST: GE	GT: Siemens	HTs: Andritz	HTs: Kvaerner	GT: Siemens HTs: Andritz	GT: Siemens

Source: Company information.

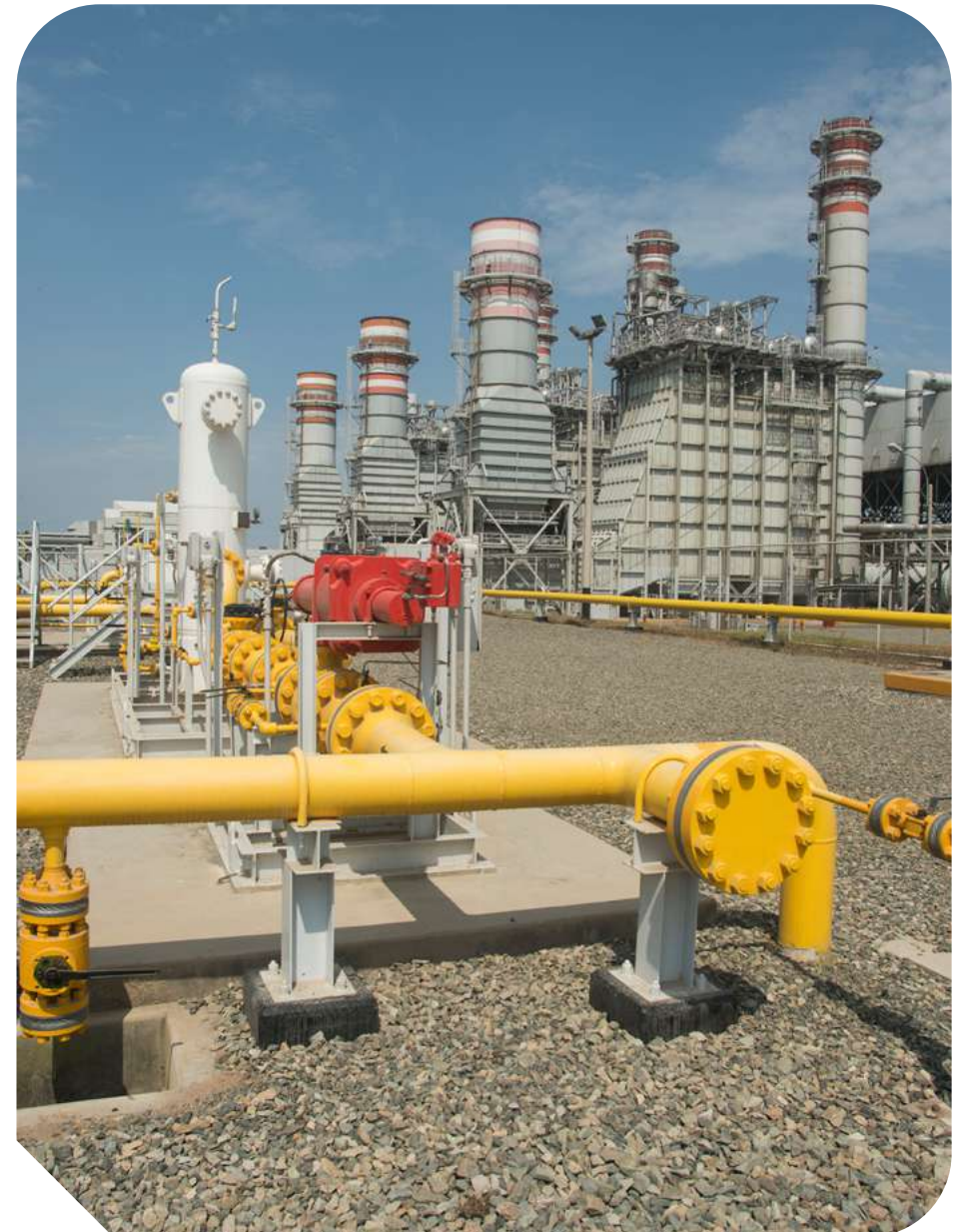
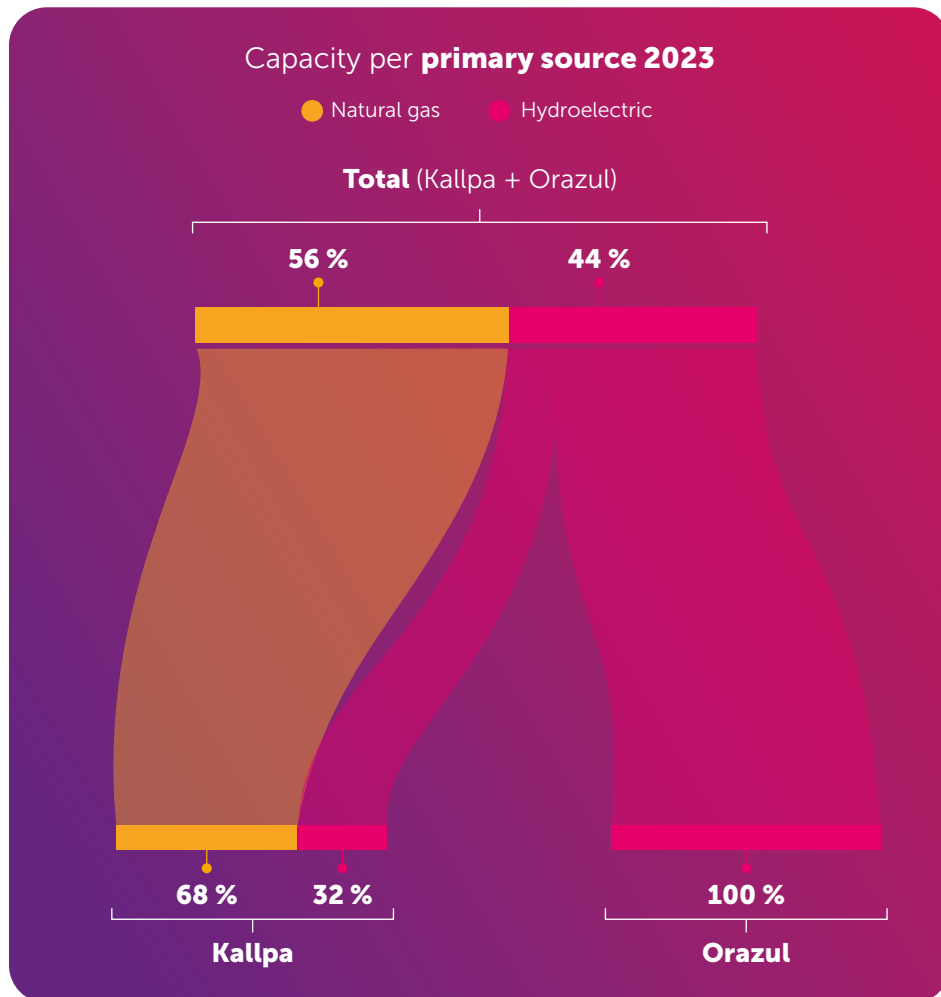
- In 2023, we grew generation by 5% over the previous year while maintaining the same emissions intensity per megawatt/hour produced. This good result stemmed from our higher capacity and, due to recent investments, came without additional emissions. Over the last six years, the generating capacity of Kallpa's assets rose by 28.6%.



- In the same period, our operational performance sat close to capacity, ensuring our infrastructure was fully utilized and always available to produce the energy our clients needed.



- We continually work to make our plants more reliable and resilient to operational or natural risks. We also constantly evaluate new and clean generation options, such as the recent solar and battery storage (BESS) projects.



Principal 2023 projects

The 2023 year was particularly significant for Kallpa because of the launch of two projects to incorporate new BESS and photovoltaic energy technologies critical to the company's sustainability. Each facility will begin operations in 2024.

- **We installed a BESS at the Kallpa Combined Cycle Plant**

In response to our commitment to provide greater reliability and flexibility in generation activities, we installed a battery energy storage system (BESS) in Kallpa with a capacity of 34 MW to be incorporated into the plant's armory. The BESS absorbs and stores the energy variations that arise in the operations before delivering them to where the system demands.

It allows us to provide the primary frequency regulation service to CT Kallpa and CT Las Flores plants to stabilize generation at each and improve the overall efficiency and stability of the national electrical system.

[Learn more about our BESS system here.](#)



- **We built the Carhuaquero Photovoltaic Solar Power Plant**

The project, which marks our first entry into solar power in Peru, was developed by Kondu in the districts of Llama (Chota) and Catache (Santa Cruz) inside the operational area of the Carhuaquero plant in Cajamarca. With a capacity of 0.6 MW, the plant aims to demonstrate a replicable model of distributed energy along medium voltage lines ideal for Peru's geography.

It allows us to continue diversifying our renewable sources and take forward our commitment to produce clean energy in accordance with the SDGs. Similarly, we are undertaking the Sunny project at La Joya in the Arequipa region. Approval occurred in 2023, and we are currently negotiating contracts.

[Learn more about our solar energy projects.](#)





Operational efficiency improvements

We are continually assessing the operability of our assets to uncover opportunities to make them more efficient and resilient to external risks. Projects undertaken during 2023 include:

- **We responded rapidly to the effects of Cyclone Yaku and the El Niño**

These phenomena impacted Peru's northern coast, put our facilities at risk, and challenged the responsiveness of our employees. At CH Carhuaquero, we performed transmission line and access road adaptation and cleaning and reinforced the Unit No. 5 channel. At CH Cañón del Pato, we recovered the cooling water feeding system and the water intake for the units in record time and minimized impact thanks to staff training and the company's contingency plans.

- **We modernized the Carhuaquero command system in 20 days**

We improved how the Unit No. 2 command systems function by focusing on the monitoring and control system and the hydraulic control that manages the turbine's flow and power.

- **We improved the gas turbines at CT Kallpa and CT Las Flores**

We undertook this project in collaboration with Siemens, the manufacturer of the gas turbines of the Kallpa and Las Flores plants, incorporating the latest technology to raise efficiency and lower carbon emissions.



- **We improved Unit No. 2 at CH Cerro del Águila**

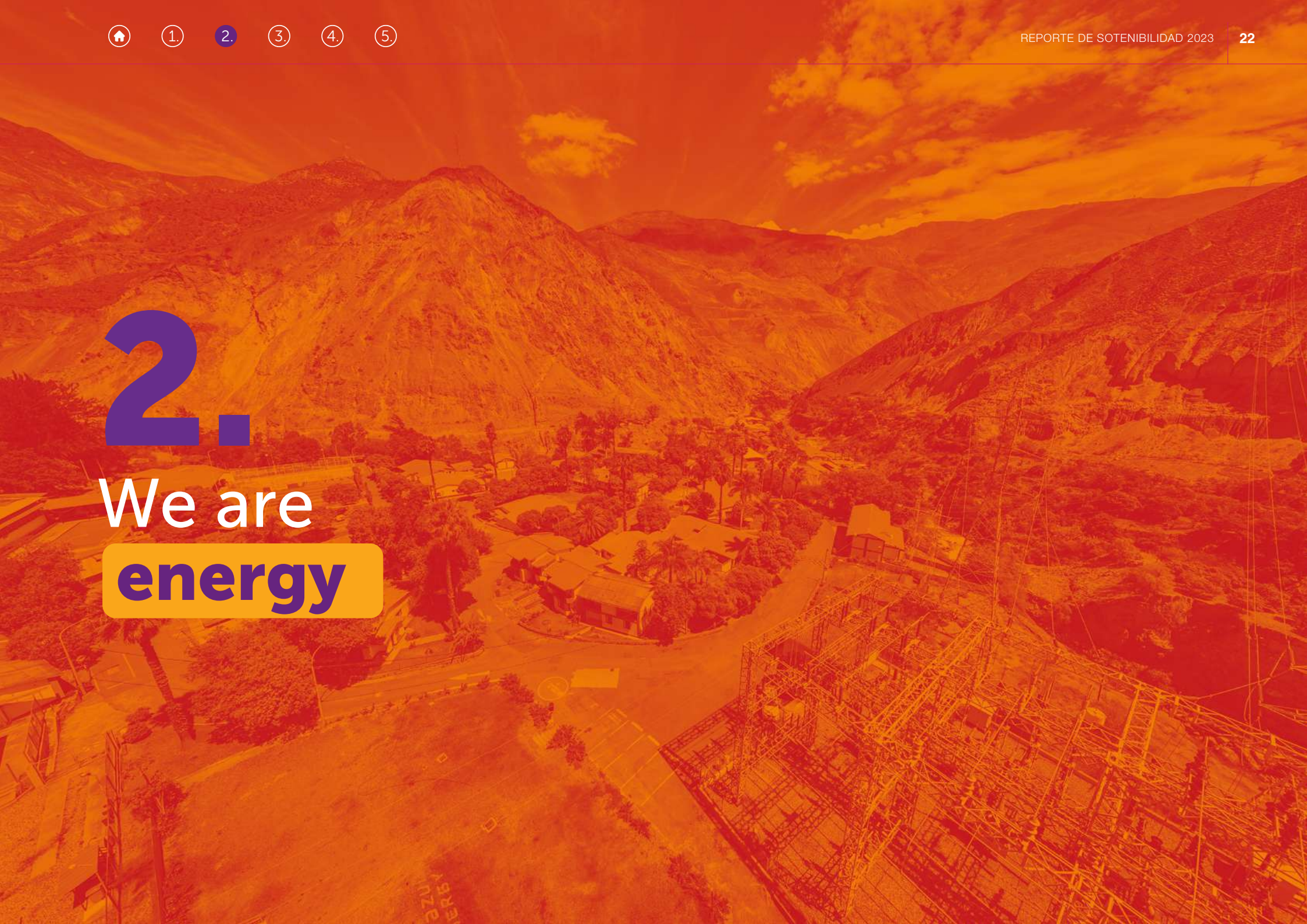
This project aimed at improving the unit's generating capacity. By replacing the previous runner with a new one with improved design, we increased effective power by 17.7 MS. We took advantage of major maintenance work on the unit to minimize downtime. As of 2023, Cerro del Águila has a greater capacity to inject energy into the national interconnected system.

- **We changed injectors on the units at CH Cañón del Pato**

Seeking to take better advantage of a renewable resource, we replaced the hydraulic turbine injectors with more up-to-date technology, thereby improving generating availability and performance.

2.

We are
energy



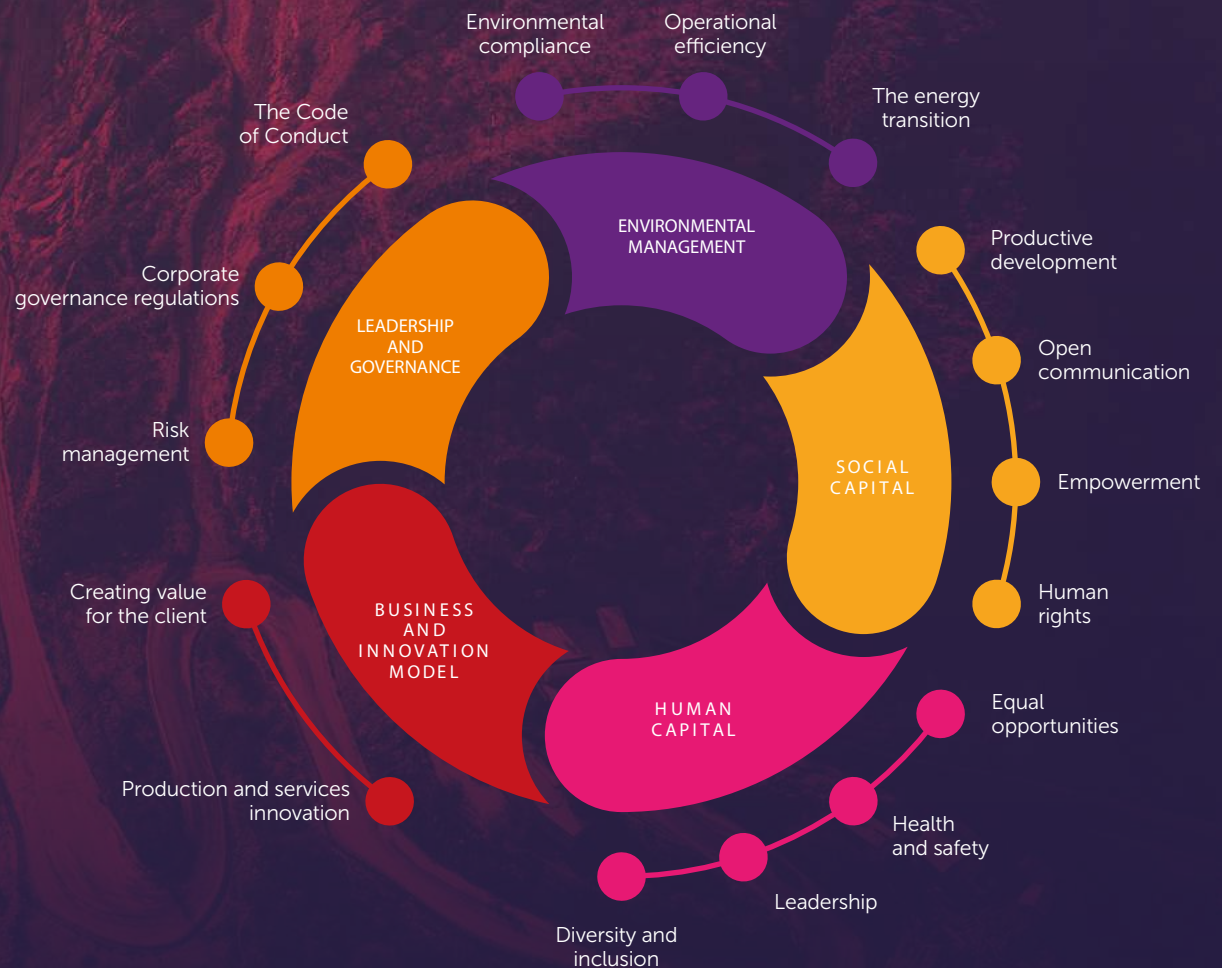
Our ESG management strategy

We have taken on the challenge of creating sustainable value by providing our customers with energy solutions that meet the industry's highest quality standards. This commitment relies on ensuring comprehensive environmental care where we operate, and the well-being of the communities around our facilities and the people who work with us. These elements (environmental, social, and governance) form the three pillars of ESG management, whose practices we adopt voluntarily and comply with fully.

We work on the basis of the SASB (the Sustainability Accounting Standards Board) standards, which allow us to identify, measure, and manage issues and opportunities to generate long-term business value.

SUSTAINABILITY PILLARS

We periodically evaluate and update our sustainability pillars, seeking to develop our internal ESG policies and relationships with our environment.



Leadership and governance

We act with honesty, transparency, and respect to create sustainable value, showing leadership to build harmonious relationships with our stakeholders—shareholders, investors, regulators, suppliers, communities, employees, and clients—and always respecting the environment.

Our activities are subject to the Corporate Governance System, which guides all company levels without exception, including suppliers and contractors.

Our board

The board is charged with the company's highest administrative and civil responsibility. It comprises three members, each with solid professional training and vast experience in energy-related fields.



Corporate governance regulations

Our policies and procedures take into account the activities we undertake and the risks they entail. This body of regulations sets a controlled environment to mitigate such risks, and its scope is within our compliance management system.

The Code of Conduct

This is our most fundamental set of rules, establishing our expectations of all staff of the organization, from the CEO to the most recently arrived employee. It provides guidelines for the comprehensive and secure development of our businesses in compliance with industry laws and best practices.

As part of our periodic review of standards, in 2023 we updated our Code of Conduct.

The Kallpa **Code of Conduct**



Correct behavior guidelines



Commitment to employee rights



Consultation channels and infringement reporting



Conflict of interest prevention



Infringement disciplinary measures



Stakeholder engagement rules



Good practices that empower teams

Dissemination of the **Code of Conduct**

100 %

of employees have been trained and certified in the Code of Conduct

100 %

of employees have access at all times to the Code of Conduct

The compliance management system

This system prevents the risks of breaches of the company's corporate governance standards and demonstrates our commitment to full compliance with our industry's laws, rules, regulations, and practices.

It takes ISO 37301 as a reference point. This standard aims to proactively identify and reduce the risks of non-compliance and minimize possible penalties, two factors that impact the assets and reputation of companies. Our system:

- fosters a culture of compliance, with commitment from the highest levels.
- promotes the establishment of and compliance with corporate governance standards.
- ensures compliance with our company's formal commitments.
- guarantees transparency and veracity of reports and information.

Corporate governance regulations

We have specific policies and procedures that respond to our company's main compliance risks. We periodically evaluate their scope and apply an ESG approach to update them and identify aspects we can manage, measure, and refine.

We disseminate the relevant documentation to our staff and make it available through the intranet. The regulations of interest to the general public also appear on our [company website](#) as a transparency measure showing how the company conducts and governs itself.



Zero tolerance for corruption

We understand the negative consequences and risks that corruption brings. We do not tolerate any action that compromise the ethical conduct of our business. The following are our specific policies:



The Anti-Corruption and Anti-Bribery Policy



The Crime Prevention Manual



The Conflict of Interest Policy



The Interaction with Officials Policy



The Gifts and Commercial Courtesies Policy



The Money Laundering Prevention Policy

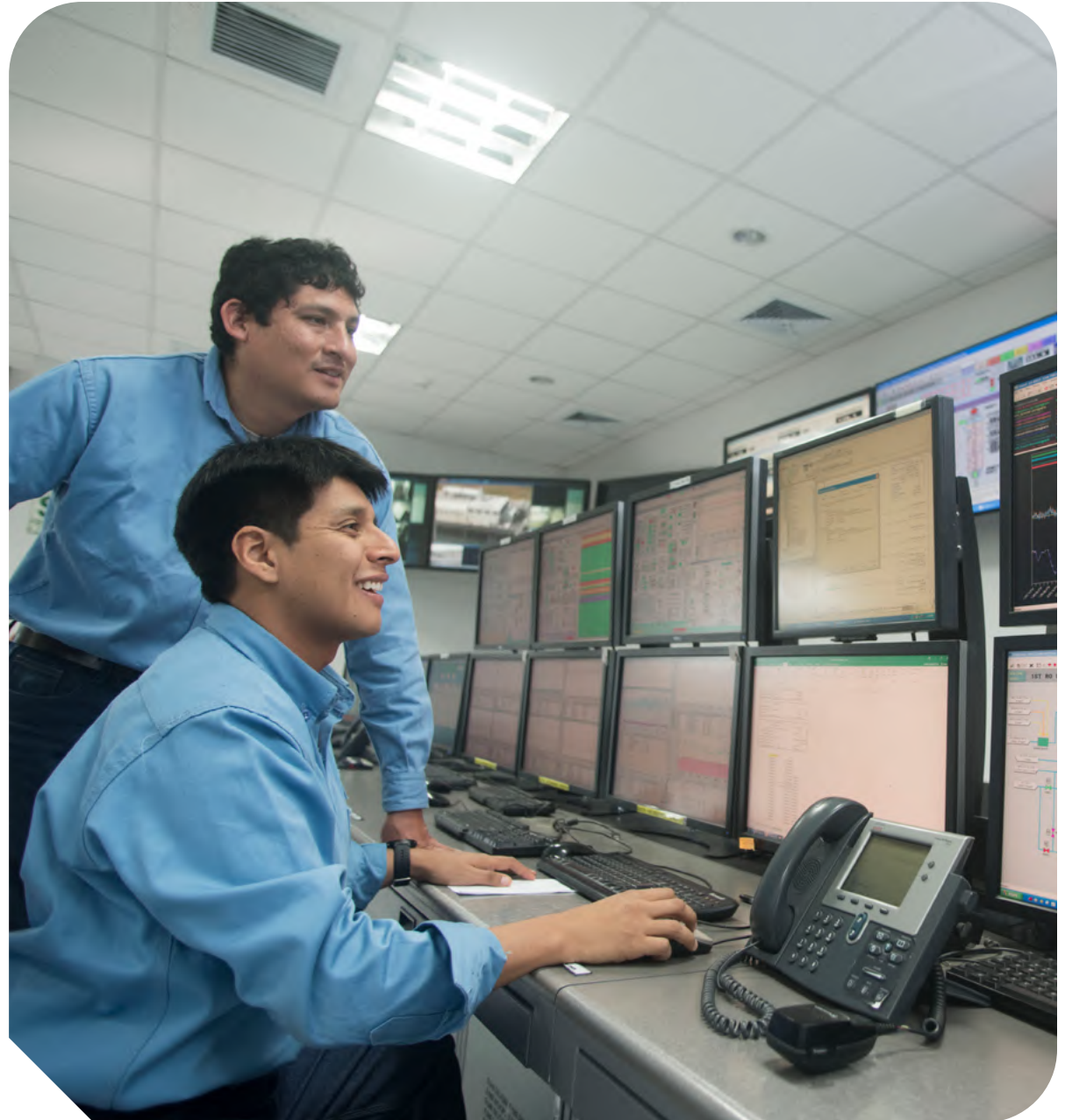
- Our body of ethical management policies is mandatory.
- We encourage prevention programs and internal controls to manage risks.
- We do not allow any employee or third party acting in Kallpa's name to contribute to the campaigns or initiatives of political groups. We do not endorse the use of Kallpa's assets, facilities, or images to support party political or individual interests.
- We have made no contributions to political campaigns or processes. We did not lobby during 2023.

The annual monetary contribution	2022	2023
Lobbying, interest management	0	0
Contributions to campaigns or political organizations or candidates, local, regional or national	0	0
Other (expenditure on referendum proceedings, balloting, voting measurements, etc.)	0	0
Total (dollars)	0	0

Our compliance training program

We keep our employees updated on our corporate governance rules, policies, and procedures. In addition, we disseminate and raise awareness about the mandatory controls that are applicable to the functions of each position, and about the risks to which the employee is exposed when performing his or her duties.

- The program is mandatory.
- It begins when the employee is hired.
- It continues throughout the employee's service.
- The scope is depends on the risk profile of each position.
- Evaluation never stops
- In 2023, 217 Kallpa staff were trained.



The Ethics Hotline

We offer channels to make communication with our employees transparent and provide them with a confidential and trusted environment. The Ethics Hotline is one such product, helping to uncover concerns and problems and providing opportunities to learn about our commitments and obligations.

The Ethics Hotline is managed by Navex, an external global expert in reporting channels with guaranteed independence.

- Every inquiry or report is completely confidential.
- We periodically train staff about how to use the channel.
- During training we encourage staff to report in good faith.
- We have zero tolerance for reprisals over reports made.

Ethics Hotline reporting

2022  7





2023  3

Available 24 hours a day, seven days a week.



Due diligence

Due diligence is a fundamental preventive element that helps us identify, forestall, and report on third-party relationship risks. We apply due diligence in the following cases:

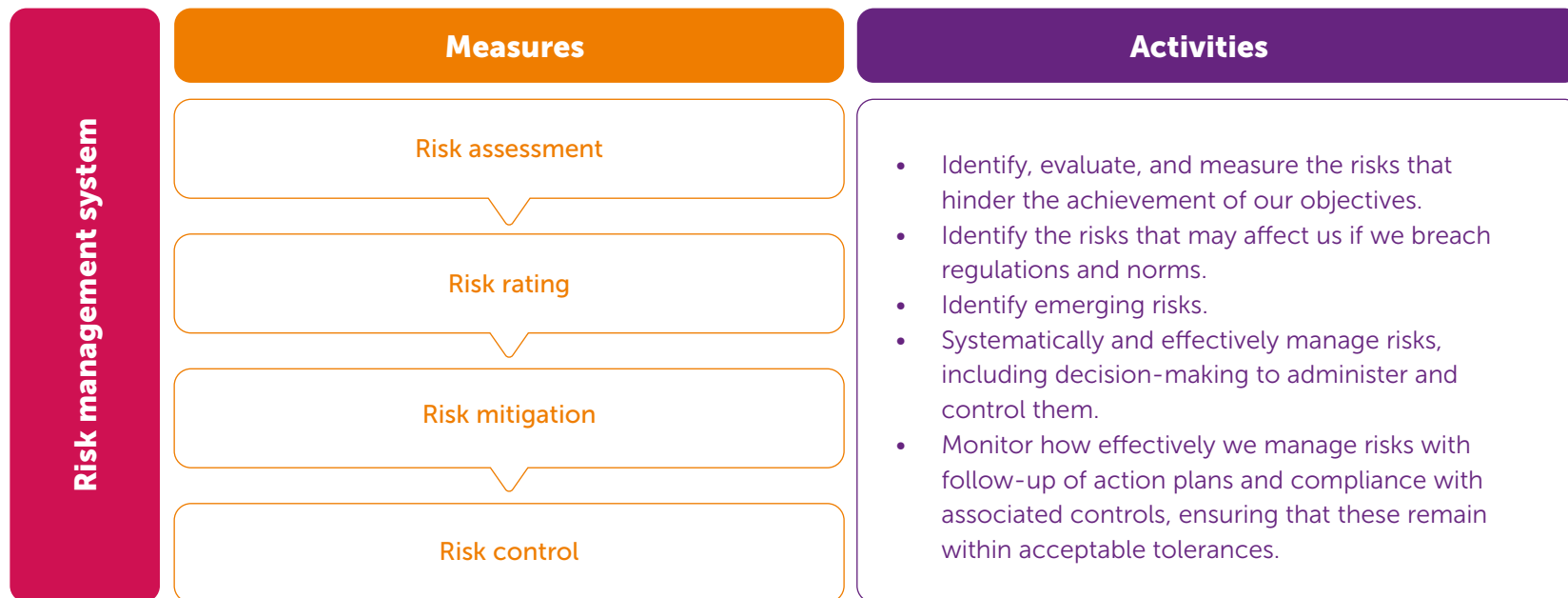
Target audience	Timing	Responsible team
 Employees	During staff selection and periodically during the employment relationship.	Human Resources
 Clients	Before entering into a contract or at the beginning of a business relationship and then during the contract.	Commercial
 Suppliers	Before issuing a purchase or service order or at the beginning of the service, and during the commercial relationship.	Procurement
 Beneficiaries	Before the grant is made of a donation, agreement or social responsibility program.	Community relations



Risk culture

Thanks to a progressive and cumulative process in which all managers participate, we continue to consolidate a culture of risk mitigation that draws on control mechanisms and examines the situations leaders face when managing the processes they are responsible for.

Our risk management matrix is as follows:



In 2023, we updated our risk matrix, one of the most important measures we take to strengthen our risk culture.

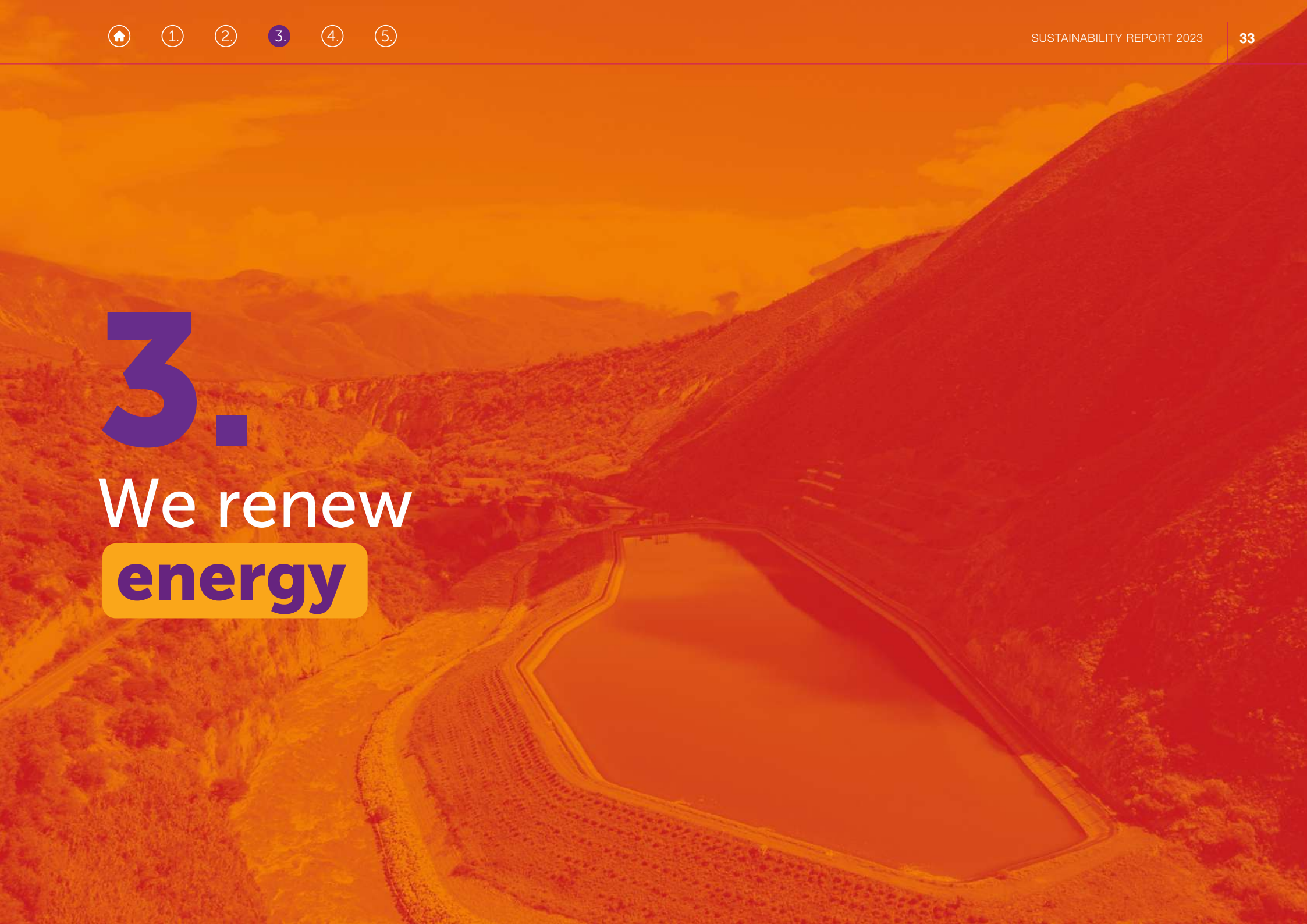
Affiliations

Concerned with maintaining harmonious relationships with our environment and stakeholders, we participate in various business associations and spaces where ideas are exchanged and where we share our best practices and promote our sustainability culture. In 2023, we were part of the following bodies:

Peak groups	Chambers of commerce	Clubs and forums	Think tanks	Empowerment spaces
Association of Development of Infrastructure (AFIN)	The American Chamber of Commerce (AMCHAM)	The Banking and Commerce Club	SAE Executive - Apoyo Consultancy	WAAINE PERÚ
The Peruvian Hydrogen Association (H2 Peru)	The Peruvian Canadian Chamber of Commerce	The Peru 21 Forum	The Peruvian Institute of Economics (IPE)	
The National Society of Mining, Petroleum and Energy (SNMPE)	The Arequipa Chamber of Commerce and Industry		Perú Sostenible 2023	Macroconsult
The National Society of Industries (SNI)	The Chilca Chamber of Commerce - Pucusana	EXE (Entrepreneurs for Education)		
The Peruvian Committee of the Regional Energy Integration Commission (PECIER)	The Lambayeque Chamber of Commerce and Production		Women in Energy (WIE)	
	The La Libertad Chamber of Commerce			
	The Piura Chamber of Commerce and Production			
	The Ancash Chamber of Commerce			

3.

We renew
energy



In harmony with the environment

As proper environmental impact management in productive activities is becoming increasingly important, we are committed to meeting the highest industry standards in environmental management. We also encourage efficient use of sustainable sources that contribute to Peru's energy transition.

Consistent with our ESG pillars, we constantly strive to improve processes and measure them using local and global standards to deliver the energy that drives sustainable development for our clients, families, and communities.



Environmental management pillars

We take regulatory compliance, operational efficiency, and change management as the bases for our environmental management; these ensure sustainable and responsible operations and guarantee that current local regulations and commitments are met.

However, we choose to go beyond compliance with the local regulatory framework and instead follow global best practices that encourage ongoing problem-solving and proactive activity adaptation to keep our efficiency indicators high.



Regulatory compliance policy

We maintain a detailed schedule of commitments consisting of monthly assessments and timely submission to authorities.

No breach or material fine for environmental issues in 2023.



Operational efficiency

We continually monitor natural resource use and waste disposal.

We optimized environmental management ratios in 2023 with respect to previous years.



Change management

We commission environmental studies and instruments to implement new and modified projects.

No material findings by OEFA in 2023.



Climate change strategy

We use short, medium, and long-term horizons to implement an active strategy of holding operational efficiency indicators at high levels and mitigating greenhouse gas emissions.

Efficiency

We focus on optimizing processes and technologies, minimizing our waste impact, and maximizing energy efficiency. In 2023:

- We promoted renewable sources that contribute to the energy transition.
- We maintained water use intensity at optimal levels for generation in the combined cycles.
- We modernized our assets to make them more efficient.

Investment

We invest in modern technology and promote new projects to change the energy matrix. In 2023:

- We completed the first full year of operation of the CT Las Flores combined cycle.
- We invested in battery storage (BESS) and solar energy.

Divestment

We divest assets no longer aligned with our strategy. In 2023:

- We transferred the companies Samay (Arequipa) and Aguaytía (Ucayali).

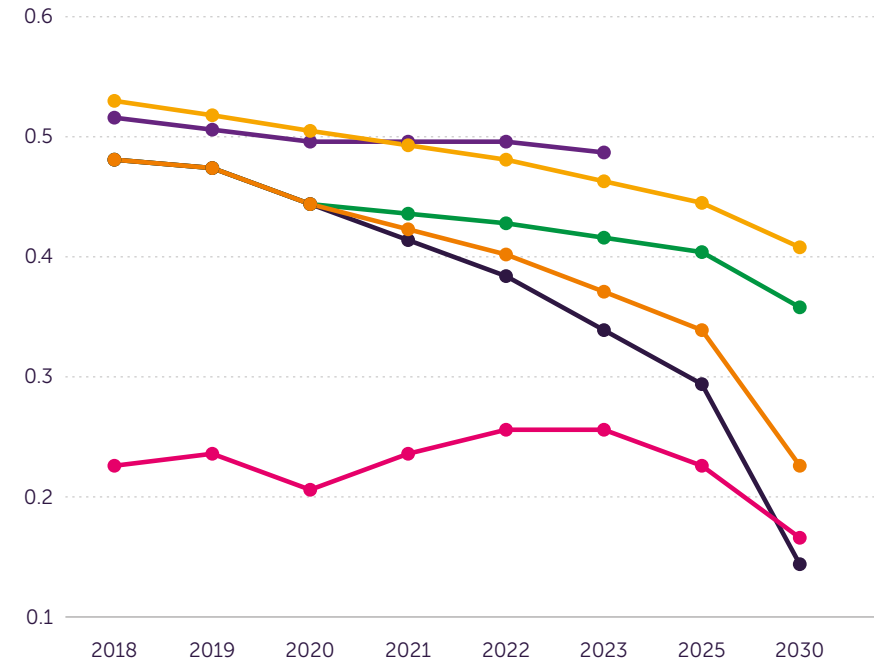
Controlled emissions

Over recent years, we have begun to reap the benefits from earlier investment projects to lift our capacity and generate more energy for the national electricity system without increasing our carbon emissions.

In the most recent reporting year, our assets registered a carbon intensity indicator below the OECD average: 0.34 tons of CO₂ per MWh, according to the Global Electricity Review 2023 report by Ember Climate.

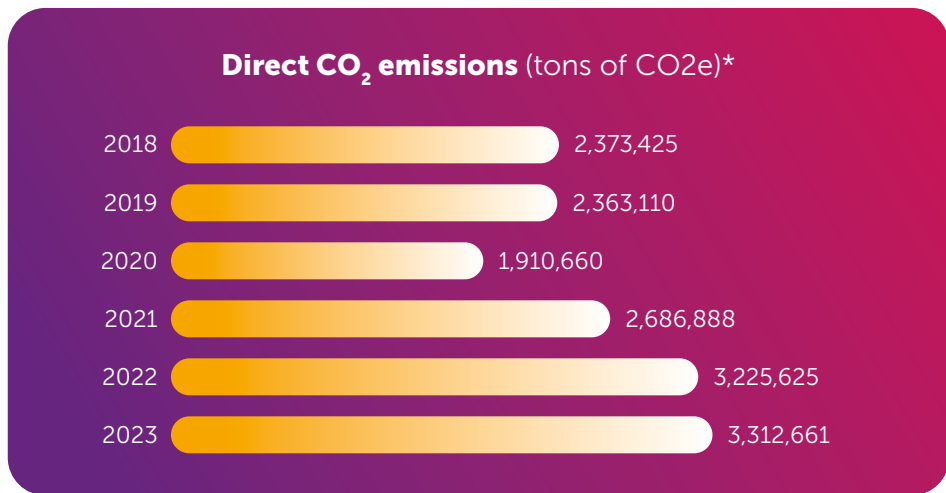
- In 2023, Kallpa's carbon intensity stood at 0.25 tons of CO₂ per MWh despite a 6% increase in electricity generation. We put this result down to the operation of the Las Flores combined cycle, which allows more electricity generation with rigorous emissions control.
- We aim to hold or lower the rate of carbon emissions to close to 0.16 tons of CO₂ per MWh by 2030, as we have been doing in recent years. To meet this challenge, the renewable energy projects in our portfolio for the coming years take on added importance.

The carbon intensity reduction path
(tons of CO₂ per MWh)

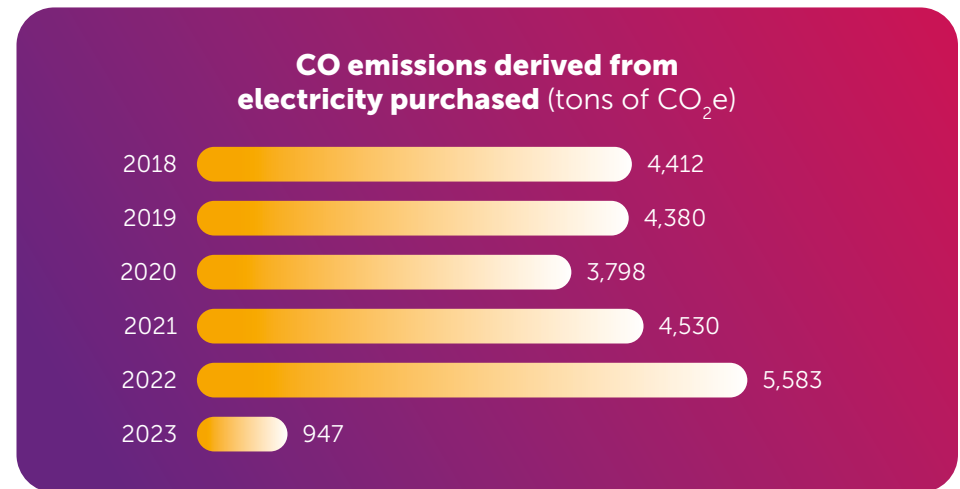


- Kallpa
- Below 2 Degree for 2030 on Climate Change
- 1.5 Degrees for 2030 on Climate Change
- National Pledges for 2030
- Paris Pledges for 2030
- Electricity Utilities sector mean

- Our CO₂ emissions performance is broken down into two indicators: Scope 1 and Scope 2. For the first, our mitigation measures saw the volume of direct emissions per generation hold steady.



Scope 2, which refers to emissions from the electricity used in our operations, recorded an increase in 2023 compared to previous years due to the consumption by auxiliary equipment in the Las Flores combined cycle operation. The results underscores how important it is to continue improving efficiency and sustainability in energy acquisition.



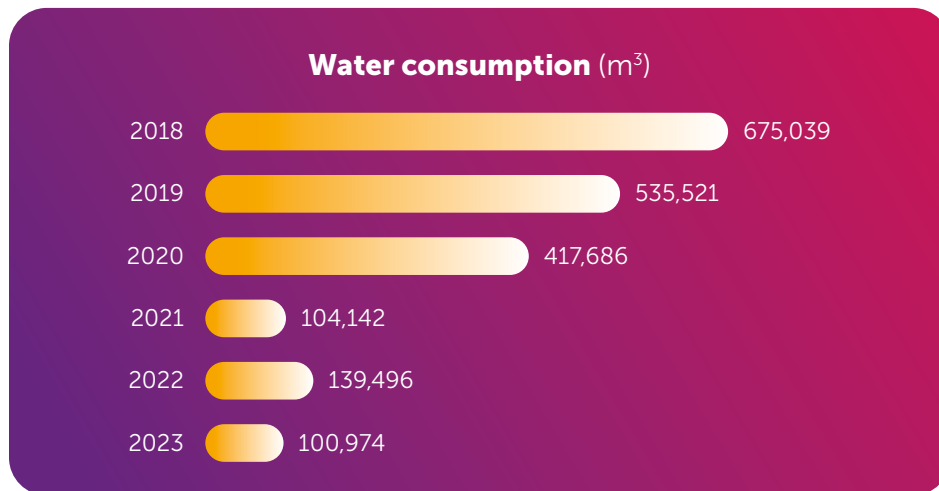
- Our thermoelectric operations use natural gas, an energy source that generates less CO₂ than liquid fuels and is considered a key to moving toward the energy transition.
- We will continue to take forward our strategy of using investments to accelerate a change to the energy matrix with renewable sources. These include solar power plants such as the already constructed Solar Carhuaquero and the Sunny project, the latter still under development. We have already implemented the BESS storage system.

Efficient use of natural resources

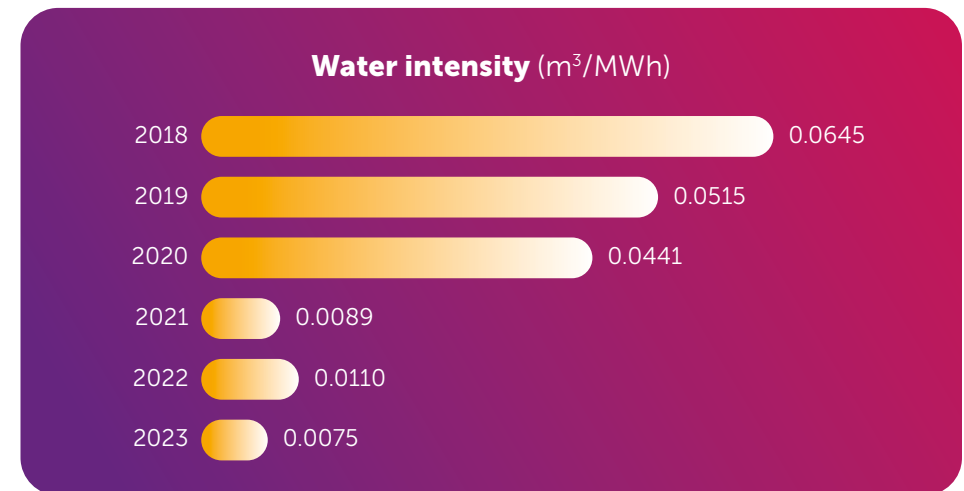
Our efforts to optimize natural resource use and implement more efficient and environmentally responsible practices continue. As the following milestones show, over the past six years, we have made significant progress in saving resources and improving waste management.

Effective water consumption reduction

Water consumption from our operations is five times lower in 2023 compared to 2018, an improvement due to water conservation initiatives and equipment upgrades to the most efficient technologies.



Water intensity decreased from 0.065 m³ per MW in 2018 to 0.0075 m³ per MW in 2023, a superior result to the electrical industry benchmark: 0.075 m³ per MW.



Energy consumption

Internal energy consumption has risen in recent years due to a larger scale of energy production by our assets and increased capacity. It is noteworthy that this effect occurs with no rise in emissions.

Internal energy consumption (%)

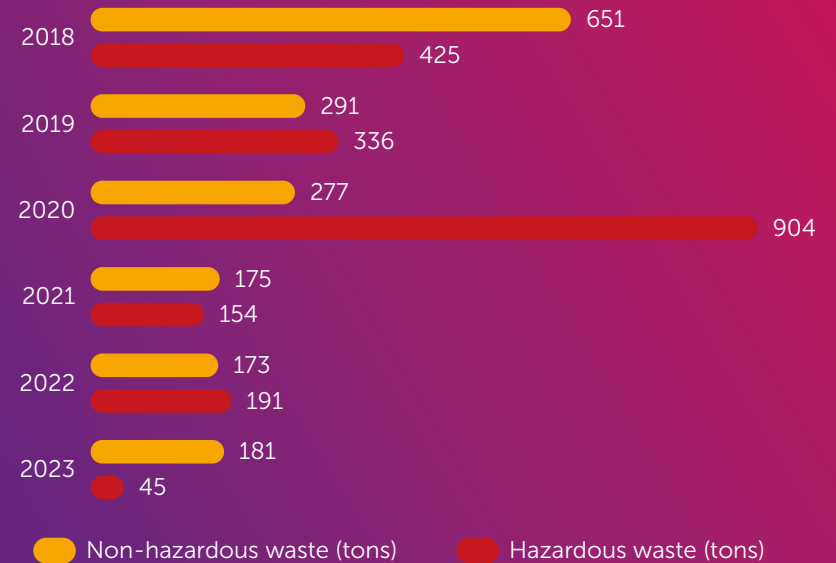


Solid waste

Also significant is the drop in the hazardous waste from our operations: thanks to safer and more efficient practices, the amount fell from 336 tons in 2019 to 45 tons in 2023.

Our non-hazardous waste figures remain stable. Reaffirming our environmental responsibility, we continue to seek innovative strategies to manage and reduce waste generation.

Industrial solid waste (tons)





Program Recycle to help

For several years, we have supported Aniquem (*Asociación de Ayuda al Niño Quemado*). This Peruvian institution works for the well-being and physical and mental rehabilitation of children who have suffered burns. Through Recycle to Help, we consolidated the support and made it part of our solid waste management strategy.

The program encouraged environmental care by facilitating solid waste management in a formal recycling chain with collaboration from operators authorized by the Ministry of Energy and Mines. The program also co-finances rehabilitation for low-income children served by Aniquem's services. The funds come from commercializing recyclable waste, such as paper, cardboard, plastic, and waste electrical and electronic equipment (WEEE).

24 Tons

of waste were donated to the program and funds the physical therapy of 13 Aniquem program beneficiaries.

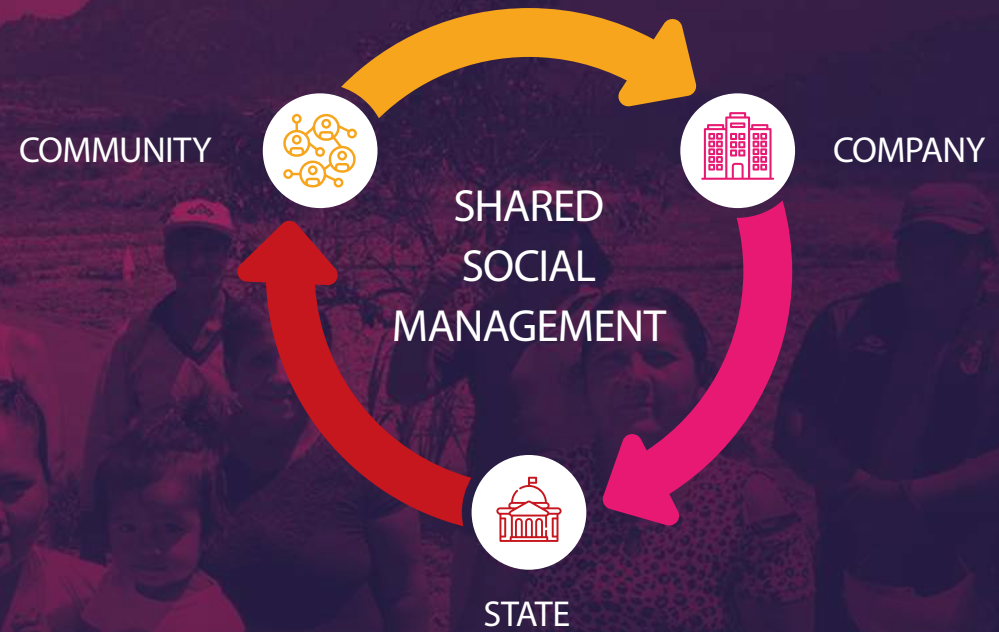
4.

We share
energy



Our social management

We promote shared social management, a concept whereby each party commits to achieving well-being for communities in our areas of influence. Three main actors- the community, the company, and the state- interact to create a participatory environment that encourages social development.



CHARACTERISTICS OF THE MODEL



It encourages greater involvement by all players



It multiplies the positive effect of social activities



It supports the social work of local authorities



By being part of the process, the community feels it owns the achievements



It generates more efficient communication mechanisms



It encourages transparency and accountability for each player

Dialog and participation are the most critical elements of our social programs. We provide communication mechanisms and spaces for interaction which ensure that we hear the communities and their authorities, and they hear us.

Responsible communication

We propose, we listen, and we coordinate communication mechanisms with social actors that go beyond what environmental management instruments demand and include the following tools: monitoring committees; informative workshops; and communication channels, which include ongoing training.

Connecting communities through information and transparency

Once a quarter, we organize informative workshops that strengthen communication and community relationships. We coordinate with local authorities to provide details on our upcoming social responsibility activities, programs, and projects and train attendees on complaints and reporting procedures.

83 information workshops held in 26 communities **1,138** attendees and between 80% and 95% reporting satisfaction

The Citizen Monitoring and Security Committee

The committee offers a key space for interaction with local communities. We encourage quarterly meetings for joint action at which communal representatives play a crucial monitoring role by disseminating vital information to strengthen transparency and social commitment.

14 community leaders participated on the committee in 2023 **4** visits to the Cerro del Águila plant undertaken by the committee

Voices in Quechua for inclusion

We value Peru's indigenous languages and implement bilingual intercultural communication mechanisms that allow us to transmit both written and oral messages in Quechua. Quechua-speaking professionals form part of our community relations team to ensure effective and respectful communication with communities.

56 training sessions on dialog channels were conducted in 2023 **4** of these session were conducted in Quechua

Timely attention to complaints and reports

Using the Ñahui social management platform, we record third-party complaints, typify them, and assign a risk rating. We document each service stage and attach evidence, ensuring efficient monitoring and follow-up to promote transparency and trust.

100% of complaints and reports serviced by Ñahui

Our social programs in numbers

We remain in ongoing contact with families, authorities, and local leaders, working together to identify the points where social responsibility activities can generate the most impact.

By involving communities and their leaders, joint action helps maximize our social investment budget, focusing on actions prioritized by communities themselves that ensure sustainable growth.

Social actors 2023

47,957

people

14

districts

21

soup kitchens

35

communities, towns, and villages

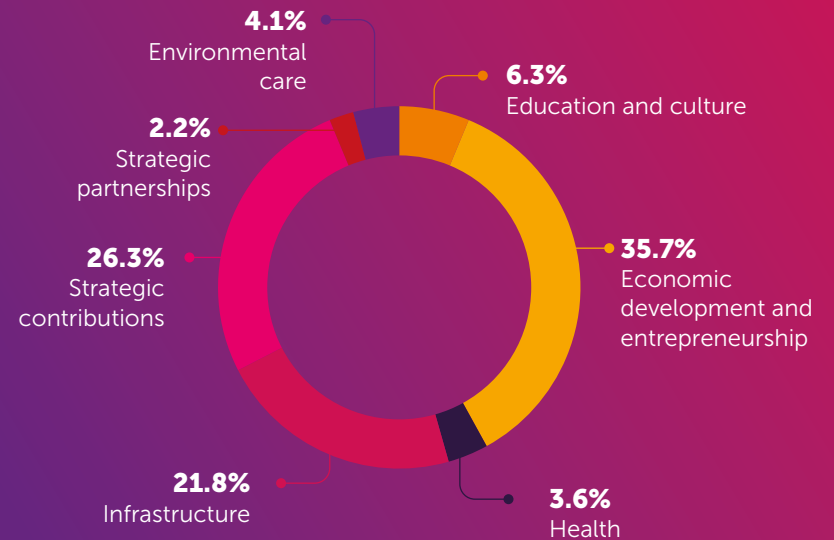
36

milk committees

22

associations

Social investment 2023



Strategic social programs

We identify and prioritize gaps in health, education, infrastructure, environmental care, and economic development. Our projects, aligned with public policies, the Sustainable Development Goals, and the communities' own decisions, combine the efforts of all actors to maximize positive impact. We measure how the initiatives are progressing and set compliance targets to move forward.

Education and culture

We support educational programs and initiatives that focus on developing the skills and knowledge to improve learning quality and guarantee that children and young people continue their studies. These programs contribute to progress in the geographic areas in which we operate.

- We inaugurated a school canteen for **200 students at Quitaracza in Áncash (I.E.N°865430)** and we continue to support the Kipi 3.0 project, the robot created by Professor Walter Velásquez to promote children's education in Huancavelica.



The Kallpa Scholarship

This program recognizes the efforts of the best public school students in our areas of influence and provides a financial contribution to start their vocational or university studies. The funding covers fee payments for all academic years, optional accommodation in the city of the educational institution, and travel and meal allowances. We have awarded scholarships to young people from the four regions where we operate.

A success story in Chilca

Alessandra del Pozo was a Chilcana schoolgirl who dreamed of becoming an electronic engineer, a complex challenge in a male-dominated field. However, she excelled in her studies and became a deserving beneficiary of the Kallpa-UTEC Scholarship for careers in science, engineering, technology, and mathematics. Alessandra began to pursue her higher studies at this prestigious university in Lima, and today, her dreams are starting to become reality.

Soon, she will be a professional with a much sought-after profile and open the way for more girls like her who do not abandon their dreams. With Kallpa's contribution, the doors have opened for Alessandra to achieve a better future.



Economic development and entrepreneurship

We strengthen the capacity of men and women entrepreneurs in nearby communities through programs that develop their business and technical skills so that they can then implement their own business initiatives and make them profitable. Our social programs are cross-cutting: the priority is inclusively empowering our internal and external audiences.

The power in the hands of the Chilcanos

In 2023, seven talented women from Chilca started a crochet weaving venture: *Qorikilla – Manos chilcanas*. They had earlier participated in a crochet and macramé workshop promoted by Kallpa to preserve these arts while strengthening business skills.

With the knowledge in commerce, logistics, and points of sale they received in the workshop, these craftswomen could market and give new life to their beautiful creations. Thanks to a seed capital provided by Kallpa, they have established their business and today have an outlet on the Boulevard de Asia, a demonstration that they hold the power to progress in their hands.



Health care

By working on initiatives to strengthen health care in close collaboration with leaders of local organizations in our areas of influence, we ensure a positive and sustainable impact on the lives of those who need it most.

- We support the Healthy Smiles for Huallanca project, which has developed in a partnership with the Huaylas Norte Health Network through dental equipment delivery to the health centers and 600 beneficiaries.



Infrastructure for development

We recognize that access to basic services, such as electricity, clean water, and safe roads, is essential for integrated community development. Where it is lacking, we focus on improving critical infrastructure using public-private partnerships with local municipalities.

- We restored the Bocatoma Bridge in La Ramada, Cajamarca. Damaged by Cyclone Yaku, the bridge had become difficult for people and vehicles to cross, causing economic havoc. The recovery work benefited 100 families.



Environmental care and education

Our commitment to environmental sustainability and the well-being of nearby communities drives us to invest in educational programs that encourage environmental awareness and natural resource conservation.

- The project Transforming Agriculture in Cajamarca promotes sustainable water management for rice farming in the La Ramada district and improves agricultural practices. Rice production increased from 8 to 10 tons as a result.



2023 social management projects

PROJECT NAME	DESCRIPTION	RESULTS
AREA OF INFLUENCE: CH CERRO DEL ÁGUILA		
Driving the future for the young people of Tayacaja	The project covers university studies in Lima, meeting costs such as accommodation, food, and insurance.	5 secondary school graduates.
A new meeting place in Andaymarca	The project includes construction of a 36.5 m ² multi-purpose venue in the main square replacing the previous 50-year old facility.	1,700 beneficiaries
Salcabamba Powers its Future	The project delivered a tip truck for municipal services and infrastructure improvement.	Improved local roads for 3,800 people to facilitate agricultural and livestock transport.
Andaymarca: connectivity and progress	The project delivered a hydraulic excavator to improve road infrastructure and connectivity.	3,000 people with lower transportation costs and better access to Pampas, Huancayo, and Huancavelica
Empowering craftswomen from Tayacaja	The project strengthens the textile capacities of women using fairs and workshops to encourage their business development.	Some 80 entrepreneurs attended the "Weaving dreams and hopes" and "Cutting and making" programs.
Organic Huancavelica: from the Andes to Europe	The project supported organic products export at Germany's BIO-FACH fair.	Organic products successfully promoted in the European market.
Driving agriculture and livestock in Huancavelica	The project delivered livestock technical training and strengthened capacities in the production of corn, vegetables, avocados, and chirimoya.	602 farmers trained in corn, 301 in vegetables, and 330 in fruit trees; 652 farmers received veterinary services and technical training.
Kipi 3.0: Transforming education in Peru	Support for the launch of the Kipi 3.0 project to improve education in Andaymarca and Colcabamba.	Kipi 3.0, the robot with facial recognition and programming in native languages. Sponsorship of the film "Kipi Mission".



PROJECT NAME	DESCRIPTION	RESULTS
AREA OF INFLUENCE: CH CAÑÓN DE PATO		
Healthy Smiles for Huallanca	The project delivered dental equipment in association with the Huallanca Health Center, the Huallanca District Municipality, and the Huaylas Norte Health Network.	600 people from Huallanca and neighboring districts
School canteen in Quitaracza	The project built and opened a new school canteen in I.E. Mariano Melgar N°86543.	Over 200 student beneficiaries
Cultivating the Future in Áncash	The project improved sustainable agricultural practices in Huaylas, strengthening crops and natural resources.	377 people with bio-orchards and avocado, pitahaya, and holantao crops.
AREA OF INFLUENCE: CH CARHUAQUERO		
Bocatoma Bridge: Restoring Roads and Lives	The project fully restored the Bocatoma Bridge in Cajamarca, affected by Cyclone Yaku.	More than 100 families and other users.
Sustainable Cultivation: Transforming agriculture in	The project targeted sustainable water management in the town of La Ramada.	A rice production increase from 8 to 10 tons.
AREA OF INFLUENCE: CT KALLPA Y CT LAS FLORES		
Qorikilla: Weaving Hope	The program Crochet y Macramé Weaving trained 45 women from Chilca in technical, commercial, and business skills.	Seven of the participants created the company Qorikilla - Manos Chilcanas.
Kallpa-UTEC Scholarship: Driving Women in Science and Technology	The project is a joint initiative of Kallpa Generación and UTEC to award scholarships to young women in STEM careers	One student winning an electrical engineering scholarship



Respect for Human rights

Because we know our business is only sustainable if there is full compliance with and unrestricted respect for the human rights of our team members and nearby communities, we manage real or potential situations that may pose a risk and thereby prevent threats from materializing.

Due diligence principles



We protect human rights

- We reject child labor and forced or compulsory labor.
- We promote fair and favorable working conditions.
- We monitor occupational safety and health.
- We carry out actions to prevent and combat corruption.



We respect human rights

- We respect diversity and say no to discrimination.
- We respect the right to association and collective bargaining.
- We respect the rights of communities.
- We respect people's privacy and encourage respectful communication.



We act with due diligence

- We identify the real and potential risks to human rights.
- We prevent and mitigate activities with negative impacts on human rights.
- We have zero tolerance for corruption and promote free competition.

We are bedding down a culture of risk with which we seek to foster a fairer and more equitable society. In 2023, we took the following steps in human rights governance:

- We disseminated our human rights policy.
- We approved the Human Rights Due Diligence Process.
- We approved the first Human Rights Risk Matrix.
- We conducted our first Human Rights Due Diligence Process.

2023 Progress in the implementation of **human rights** due diligence



Identification

1. Identification of risks and potential impacts.
2. Identification of business areas with greater interaction with people.



Implementation

3. Validation of real risk situations and potential impacts.
4. Identification of mitigation actions that respond to the identified situations.
5. Measuring the inherent impact taking into account mitigation actions. *
6. Definition of action plans to adjust mitigation actions. *



Monitoring

7. Follow-up of action plans. *
8. Communication of results to management and interested third parties. *
9. Review and periodic update of identified risk situations. *
10. Creating a culture of managing risks that impact people. *

*Yet to implement or underway

2023 human rights due diligence metrics

Hypotheses considered by area



Hypotheses considered by stakeholder



CENTRAL HIDROELECTRICA CARHUAC



5.

We have
energy



We aim for **our country** to progress

We are an empowered and responsible team that generates value and drives change. A solid corporate culture guides all our activities. This essence strengthens us in achieving our company's purpose: to promote innovative and sustainable energy solutions that develop Peruvian companies and homes and thereby help our country progress.

We value the skills and experiences our employees bring and we enhance them through opportunities for training and personal growth and taking care of their health and physical safety consistent with our human capital ESG pillar.



Human capital management

We seek to attract, develop, and retain high-level professionals, promoting an inclusive work environment where everyone is heard.

We develop competencies and ensure that our employees have the tools to grow and develop in a safe and reliable environment.

HUMAN CAPITAL MANAGEMENT THEMES



Equal opportunities

- We have a transparent and merit-based recruitment and selection process.
- We provide working conditions based on equal pay and opportunities.
- We aim to develop and grow our employees.
- Discover [Employment Policy](#) and [Human Rights Policy](#).



We respect diversity

- We guarantee a working environment where respect, equity, and inclusion come first.
- We seek business relationships with companies that have similar policies.
- Learn about our [Diversity and Inclusion Policy](#).



Occupational health and safety

- We comply with the highest health and safety standards based on a culture of prevention. We respect regulatory commitments.
- We promote leadership in security.
- We respect the right of individuals to keep their communications secure.
- Learn about our [Occupational Health and Safety Policy](#).



Respect for individual freedoms

- We respect freedom of association and collective bargaining.
- We guarantee unrestricted respect for the rights of local communities.
- Learn about our [Human Rights Policy](#).



A safe environment

- We foster a safe and respectful workplace.
- We have zero tolerance for violent incidents committed by or against employees, suppliers, clients, and visitors.
- We do not tolerate sexual, employment, economic, moral, or other harassment.
- Learn about our [Code of Conduct](#) and [the Policy on Prevention, Investigation and Punishment of Sexual Harassment](#).

Talent management

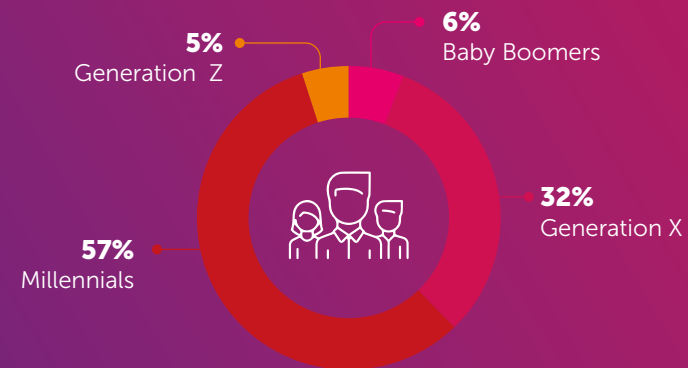
We have a diverse, responsible, and professional workforce able to face the challenge of delivering our clients high-value products and services. With the transfer of the companies Aguaytia and Samay during the first quarter of 2023, we employed 327 people, 24% less than in 2022.

Nearly 60% of our staff are millennials—a young and technologically competent workforce. Our organizational culture stands out for being innovative and resilient and for having the capacity to adopt and adapt new technologies.

The 2023 labor force



Staff by generation in 2023



Staff turnover in 2023



30
New hires



20
Departures



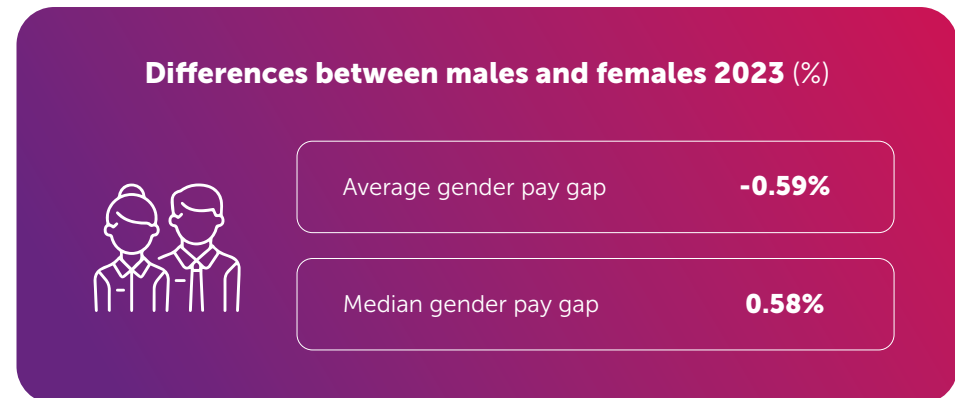
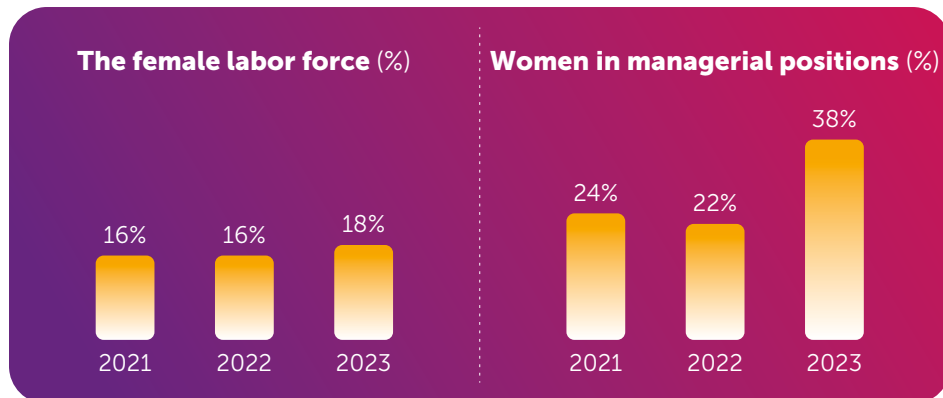
5.1%
Voluntary turnover rate



Commitment to gender equity

Our commitment to gender inclusion and equity in all fields is reflected in a greater percentage of female representation in our workforce generally and in managerial positions in particular, indicators that further improved in 2023.

We are an industry benchmark for gender equality due to our almost non-existent gender pay gap.



Training from the very start

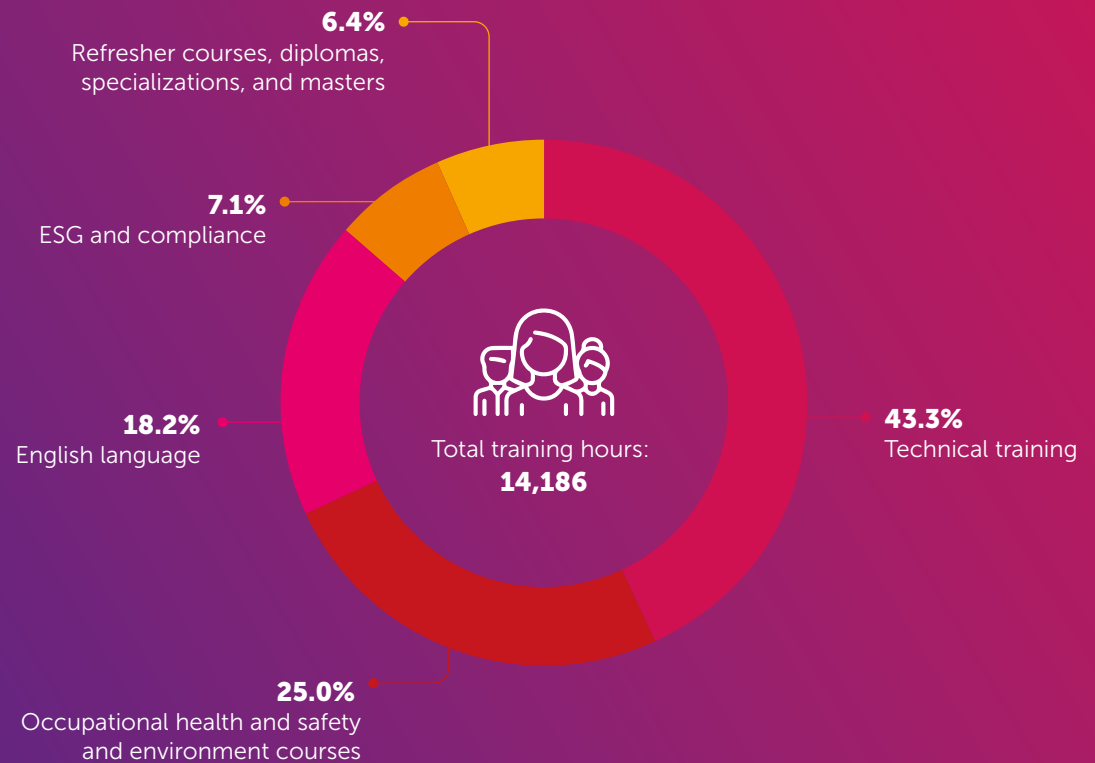
Training is essential to comprehensive staff development. It begins at an employee's induction and continues throughout the employment relationship through programs covering various topics, including languages, environment, compliance, risk management, technical matters, occupational health and safety, and sexual harassment prevention.

In 2023, we conducted 14,186 hours of training for 327 employees across all our units, an average of 43.4 hours per person, up from 40.1 hours in 2022.

43.4

hours of training per employee in 2023

Training hours 2023



Targeted programs for staff

We prioritize our employees' well-being and comprehensive development through innovative programs and benefits to promote their family life and physical and emotional health. We strive to create a workplace environment where each individual can thrive and show their commitment to our purpose.

Workplace mental health

The "We listen to you" program

The program offers virtual consultations with specialized psychologists 24 hours a day, 7 days a week, to support the socio-emotional health of our staff. With the help of an external provider, since December 2023 we have improved services to provide more comprehensive support and maintain complete confidentiality.

Comfort and safety at Kallpa

We provide exceptional working conditions so that our employees feel at home. For Chilca staff we offer comfortable and safe transportation with stops near home. The plants at Cerro del Águila, Cañón del Pato, and Carhuaquero have accommodation, sports facilities, games rooms, and areas for barbecues. Cañón del Pato and Carhuaquero also each boast a swimming pool, which adds to the welcoming work environment.



Health and sport

Nutrition program

We encourage nutrition and disease prevention by delivering seasonal fruit snacks, tailored advice, and educational presentations on healthy eating.

Nutrition program 2023

95 employees received tailored nutrition advice

85 employees attended tailored presentations on healthy eating

Vaccination for in-house employees

Each year, we coordinate with private clinics to offer vaccination at our plants, covering 100% of the cost of flu vaccine and 80% of other vaccines to guarantee our employees' health and well-being.

Vaccination campaign 2023

67% employees received a vaccine

Health campaigns

In all our facilities, we celebrate World Health Day by organizing skin cancer screening, mental health workshops, and active break-taking. In October, we offered preventive oncology checkups for employees and their families.

LGTBIQ+ insurance

This benefit for same-sex couples has been available since 2021.

Program "Activate your energy"

These are high-interest events that encourage our employees to undertake physical exercise. Highlights include equipped gyms at our camps; an internal football championship (*Copa Intersedes*) that fosters integration across our sites; and sports nights, at our own or on hired soccer pitches and volleyball courts, to promote camaraderie and physical fitness.

- The external Energy Cup (*Copa de la Energía*) is an annual competition for teams from different energy sector companies.

Energy Cup 2023

19 companies participated and we were the host

+500 people attended, including family members and sports delegations



Workplace flexibility

Flexible working hours

Because we value workplace flexibility and recognize its impact on employee performance, we offer staff a choice of start and finish times and remote work where the needs and functions of a position allow.



Family benefits

Connecting families with energy

As we know how important family is to employee well-being and performance, we provide an annual payment for schooling of S/ 300 per child aged 3 to 17 years. We also reimburse 50% of the cost of cultural, sports, and summer learning activities, up to S / 130 per month for each child (the *Activa tu Energía Kids* program).

Connecting families with energy 2023

59% employees who are parents participated in this program

82 children benefited, 65% of the total number of staff children

Other initiatives included the vaccination campaigns for employee direct relatives, covering 50% of the cost in the case of influenza and 40% for pneumococcus, and the Energy Route (*Ruta de la Energía*) program, which consisted of educational and recreational visits for children to our plants (in March) and for family members (in September).



Family benefits

Spaces that nourish

Because we value the effort and dedication of our working mothers, we have fitted out our facilities with fully equipped and comfortable lactation rooms.

Parental and carers leave

We offer our employees parental and carers leave because they value support at key moments, such as the arrival of a child or the need to look after ill family members.

Activa tu Energía Kids

This program targets school-age children up to 17 years old and aims to encourage sporting or cultural activities during the January and February school holidays. It funds 50% of the monthly activity cost per child up to a ceiling of S/ 120. During 2023, 48 employees and 81 children took part.

Iron Energy

This program targets the children of employees aged up to six and aims at early detection of anemia and providing the medical and nutritional support families need to raise their children's iron levels. It includes screening by health specialists, providing lunches rich in iron products, and delivering nutritional and psychological information. Children showing signs of anemia received three months of treatment, a pediatric consultation, a nutritional consultation, and testing.

Natural Disaster Relief Program

During 2023, Cyclone Yaku affected regions along the northern coast of Peru. As Kallpa staff live in these regions, we sent water and baskets of basic needs to a total of 45 employees on two occasions.

The program also drew on support from Hombro a Hombro (Shoulder to Shoulder), an organization offering natural disaster preparedness and prevention workshops that delivered face-to-face training at the company's facilities.

Safety and health of the people

Because we prioritize the health and safety of all our stakeholders and in every aspect of our operations, we constantly seek improvements that strengthen workplace safety standards for our staff, clients, suppliers, contractors, and communities.

"Security is my responsibility"

Because we want safety to come naturally in our daily work and to ensure that risk controls are in place at every stage, we raise our staff's skills and demand high standards from our contractors to ensure a safe environment. We undertake the following activities:

- Routine walk-through safety inspections (and reporting), including safety checks at critical points.
- Risk assessments and operational work coordination.
- Periodic audits of administrative controls and legal compliance by contractors.
- Follow-up of lessons learned and security alerts to prevent repetition.



Assessment of safety competencies

Through a methodology validated by the labor metrics company MIDOT and its Safety Test tool, in 2023, we assessed the safety competencies of all operational personnel at our facilities, identifying strengths and areas for improvement that will guide our actions in 2024.

Safety Test 2023 results

60% of employees work in areas that demand safety awareness

5pp above the overall security result in Peru

PowerApps and SMR in Action

We are moving towards excellence in security with the new SMR in Action platform, developed in PowerApps for the "Security, My Responsibility" program. This tool allows operational personnel to record and track safety observations online. Monthly reports are analyzed by safety committees, promoting proactive and effective risk management.

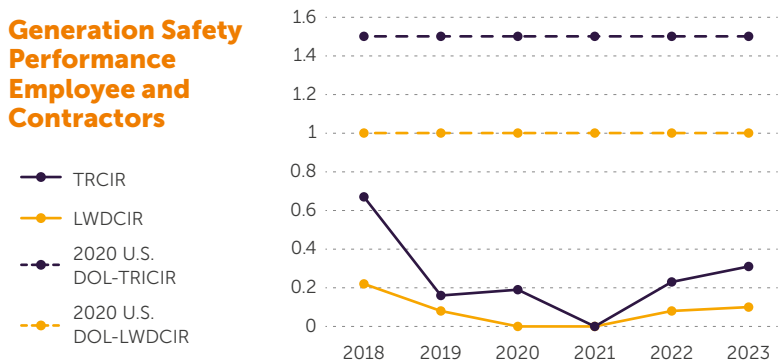
Legal audit of occupational health and safety

We conduct rigorous legal audits of occupational safety and health using accredited SUNAFIL supervisors to ensure strict compliance with Law N° 29783 and its regulations. These audits yielded satisfactory results in 2023; with only minor administrative findings reported, we demonstrated that our operational facilities meet the highest occupational safety standards.

Down time (hour per person)

The LWDCIR (lost workday case incident rate) and TRCIR (total case incident rate) have remained below the United States standard, demonstrating again how we guarantee a safe and responsible work environment.

Generation Safety Performance Employee and Contractors



Table

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GRI 102-4	12	Location of operations
GRI 102-5	9	Ownership and legal form
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GRI 102-51	2022	Date of most recent report
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#GRI	# PAGE IN THE REPORT	DESCRIPTION
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GRI 102-54	-	Claims of reporting in accordance with the GRI Standards
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GRI 102-56	Financial statements only	External assurance
GRI 103-1	-	Explanation of the material topic and its boundary
GRI 103-2	23	The management approach and its components
GRI 103-3		Evaluation of the management approach
GRI 201-1		Direct economic value generated and distributed
GRI 201-2	-	Financial implications and other risks and opportunities due to climate change
GRI 201-3	-	Defined benefit plan obligations and other retirement plans
GRI 201-4	-	Financial assistance received from government
GRI 202-1	-	Ratios of standard entry level wage by gender compared to local minimum wage
GRI 202-2	-	Proportion of senior management hired from the local community
GRI 203-1	-	Infrastructure investments and services supported

#GRI	# PAGE IN THE REPORT	DESCRIPTION
GRI 203-2	-	Significant indirect economic impacts
GRI 204-1	-	Proportion of spending on local suppliers
GRI 205-1	27-29	Operations assessed for risks related to corruption
GRI 205-2	58	Communication and training about anti-corruption policies and procedures
GRI 205-3	-	Confirmed incidents of corruption and actions taken
GRI 206-1	-	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices
GRI 207-1	-	Approach to tax
GRI 207-2	31	Tax governance, control and risk management
GRI 207-3	-	Stakeholder engagement and management concerns related to tax
GRI 207-4	-	Country-by-country reporting
GRI 302-1	40	Energy consumption within the organization
GRI 302-2	-	Energy consumption outside of the organization
GRI 302-3	-	Energy intensity
GRI 302-4	-	Reduction of energy consumption

#GRI	# PAGE IN THE REPORT	DESCRIPTION
GRI 302-5	-	Reductions in energy requirements of products and services
GRI 303-1	39	Interactions with water as a shared resource
GRI 303-2	-	Management of water discharge-related impacts
GRI 303-3	-	Water withdrawal
GRI 303-4	-	Water discharge
GRI 303-5	39	Water consumption
GRI 304-1	-	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas
GRI 304-2	-	Significant impacts of activities, products and services on biodiversity
GRI 304-3	-	Habitats protected or restored
GRI 304-4	-	IUCN Red List species and national conservation list species with habitats in areas affected by operations
GRI 305-1	37	Direct (Scope 1) GHG emissions
GRI 305-2	-	Direct (Scope 2) GHG emissions
GRI 305-3	-	Direct (Scope 3) GHG emissions
GRI 305-4	37	GHG emissions intensity

#GRI	# PAGE IN THE REPORT	DESCRIPTION
GRI 305-5	38	Reduction of GHG emissions
GRI 305-6	-	Emissions of ozone-depleting substances (ODS)
GRI 305-7	-	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions
GRI 306-1	40	Waste generation and significant waste-related impacts
GRI 306-2	41	Management of significant waste-related impacts
GRI 306-3	-	Significant waste by type and disposal method
GRI 306-4	-	Transport of hazardous waste (transport volume)
GRI 306-5	-	Description of waste and disposal method
GRI 307-1	-	Non-compliance with environmental legislation and regulations
GRI 308-1	-	New suppliers that were screened using environmental criteria
GRI 308-2	-	Negative environmental impacts in the supply chain and actions taken
GRI 401-1	56	New employee hires and employee turnover
GRI 401-2	-	Benefits provided to full-time employees that are not provided to temporary or part-time employees
GRI 401-3	62	Parental leave

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GRI 402-1	-	Minimum notice periods regarding operational changes
GRI 403-1	63	Occupational health and safety management system
GRI 403-2		Hazard identification, risk assessment, and incident investigation
GRI 403-3	60	Occupational health services
GRI 403-4	59	Worker participation, consultation, and communication on occupational health and safety
GRI 403-5	58	Worker training on occupational health and safety
GRI 403-6	60	Promotion of workers health
GRI 403-7	-	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships
GRI 403-8	59	Workers covered by an occupational health and safety management system
GRI 403-9	64	Work-related injuries
GRI 403-10	-	Work-related ill health
GRI 404-1	58	Average hours of training per year per employee
GRI 404-2	59	Programs for upgrading employee skills and transition assistance
GRI 404-3	-	Percentage of employees receiving regular performance and career development reviews

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GRI 405-1	56	Diversity of governance bodies and employees
GRI 405-2	57	Ratio of basic salary and remuneration of women to men
GRI 406-1	-	Incidents of discrimination and corrective actions taken
GRI 407-1	-	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk
GRI 408-1	-	Operations and suppliers at significant risk for incidents of child labor
GRI 409-1	-	Operations and suppliers at significant risk for incidents of forced labor
GRI 410-1	-	Security personnel trained in human rights policies or procedures
GRI 411-1	-	Incidents of violations involving rights of indigenous peoples
GRI 412-1	51	Operations that have been subject to human rights reviews or impact assessments
GRI 412-2		Employee training on human rights policies or procedures
GRI 412-3		Significant investment agreements and contracts that include human rights clauses or that underwent human rights screening
GRI 413-1	-	Operations with local community engagement, impact assessments, and development programs
GRI 413-2	-	Operations with significant actual and potential negative impacts on local communities
GRI 414-1	-	New suppliers that were screened using social criteria

#GRI	# PAGE IN THE REPORT	DESCRIPTION
GRI 414-2	-	Negative social impacts in the supply chain and actions taken
GRI 415-1	-	Political contributions
GRI 416-1	-	Assessment of the health and safety impacts of product and service categories
GRI 416-2	-	Incidents of non-compliance concerning the health and safety impacts of products and services
GRI 417-1	-	Requirements for product and service information and labeling
GRI 417-2	-	Incidents of non-compliance concerning product and service information and labeling
GRI 417-3	-	Incidents of non-compliance concerning marketing communications
GRI 418-1	-	Substantiated complaints concerning breaches of customer privacy and losses of customer data
GRI 419-1	-	Non-compliance with laws and regulations in the social and economic area

