



Supplementary ESG Information Report 2024

We feed a better tomorrow

About this report

This report has been prepared considering the indicators of the Corporate Sustainability Assessment of the S&P Dow Jones Sustainability Index 2025 for the Food Products category (CSA).

This is a voluntary disclosure prepared in addition to the Alicorp Integrated Report 2024 approved by the Good Corporate Governance and Sustainability Committee of Alicorp's Board of Directors. This report has a limited scope assurance executed by a recognized independent firm.

This report describes the performance of Alicorp S.A.A. and its subsidiaries in several environmental, social and corporate governance management indicators, from January 1 and December 31, 2024. Additionally, in some cases, progress is incorporated into the execution of the 2025 plans until the third quarter of that year. This report consists of three sections: Governance and economic dimension, environmental dimension and social dimension. The titles of each section correspond to the titles of the CSA's criteria and indicators.

Disclaimer

This report contains truthful and complementary information regarding the sustainability performance of Alicorp S.A.A.'s business in 2024.

Note:

Each question is identified by its number and title from the CSA, for example: "2.2.1 Energy Management Programs" belongs to the Energy criterion within the Environmental Dimension.

2.2.1 Energy Management Programs

We have energy management programs aligned with our Sustainability and Climate Action Strategy.

Climate Action Strategy: Our actions are concentrated on three lines of action:

- **Use green energy**
Sustainable energy transition: To progressively change our energy matrix towards cleaner sources, in the areas of manufacturing and distribution.
- **Actions to reduce the amount of energy use**
Energy efficiency: To systematically reduce energy consumption in our production processes)
- **Investments in innovation or R&D**
Optimized logistics: To optimize the distribution and routes that allow for the systematic reduction of energy consumption.).

Our target to 2030

100% of electricity consumption from renewable sources.

Energy Audits: We conduct external ISO 14064 verifications, reviewing the energy consumed in our operations. Scope 2 emissions are calculated based on the annual kWh usage. This certification helps us identify opportunities to improve energy performance and reduce consumption.

In 2024, we present our progress in implementing energy efficiency actions, driven by investment in innovation projects, technology, eco-efficiency, and continuous improvement processes.

Energy efficiency training: As part of our Environmental Management System, in 2024 we trained 1,023 employees on the efficient use of energy and actions aimed at reducing consumption, with the goal of raising awareness about the importance of energy efficiency in their daily activities.

Commit to renewable energy: Installation of solar panels

Efficiency improvement: Power generation from biomass and biogas.

Technology replacement: Replaced lighting with LED technology at our pasta plant.

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Energy Management, p.67

1 ECONOMIC DIMENSION



1.2.1. Board Independence

In accordance with **Article 6** of the [Board of Directors' Regulations](#), independent directors must meet the following criteria:

1. Possess professional experience, integrity, and financial soundness.
2. Be independent from the company, its shareholders, and its directors. In this regard, they must comply with the following conditions:
 1. Must not be a shareholder holding more than 1% of the company's share capital, nor have the ability to exercise voting rights in such proportion, nor have agreements that grant the right to acquire shares of the company in such proportion.
 2. Must not be a director, senior executive, or employee of the company, of a company within its economic group, or of any company that holds a shareholding interest equal to or greater than 5% of the company's share capital (except in the case of independent directors re-elected under these terms).
 3. Must not have been, within the last 3 years, a director, senior executive, or employee of the company, of a company in the same economic group, or of a shareholder with a participation equal to or greater than 5% of the company's share capital, unless 3 years have elapsed since the termination of such relationship. This restriction does not apply if the individual has served as an independent director for the last 3 years.
 4. Must not have, or have had within the last 3 years, any commercial or contractual relationship, whether direct or indirect and of a significant nature, with the company or any other entity of its economic group.
 5. Must not be a spouse, domestic partner, or close relative by blood or marriage up to the second degree, of shareholders holding 5% or more of the share capital, or of members of the board of directors or senior management of the company.
 6. Must not be a director or senior executive of another company in which a director or senior executive of the company also serves as a director, unless both qualify as independent directors.
 7. Must not have been, within the last 3 years, a partner or employee of the company's external auditor or of any audit firm providing services to the company or any entity within its economic group.
3. Must not simultaneously serve as an independent director in more than five companies with publicly listed securities, unless all such companies belong to the same economic group.
4. Must not have served for more than 10 consecutive or non-consecutive years within the last 15 years as an independent director of the company or of any company within its economic group.

1.2.7. Average Board Tenure

At the Annual Shareholders' Meeting held on March 27, 2025, the following members of the Board of Directors were elected for the 2025–2028 term.

Average tenure of Board members: 10 years



Source: [Alicorp | Peru | Investors - Board of Directors](#)

*: The most up-to-date information about the Board of Directors is available on the company's website and has been presented in this CSA 2025 application.

- Dionisio Romero Paoletti - Chairman since 2001.
- José Antonio Onrubia Holder - Director since 2001.
- Calixto Romero Guzmán – Director since 2002.
- Arístides de Macedo Murgel – Director since 2010.
- Marco Aurelio Peschiera Fernández - Director since 2019.
- Manuel Enrique Romero Valdez – Director since 2025.
- Fernando Romero Belismelis - Director since 2025.
- Leslie Pierce Diez-Canseco - Director since 2025.
- Walter Susini – Independent Director since 2025.

1.2.8. Board Industry Experience

At the mandatory annual shareholders' meeting, held on March 27, 2025, the following members of the Board of Directors were elected for the period March 2025 - March 2028. The Board of Directors is composed of 9 members, 7 of whom have hands-on industry experience*, having served as executives in the food and beverage sector. Additionally, 4 of them have prior experience within the company.

DIONISIO ROMERO PAOLETTI

Between 1989 and 1999, he held several positions at Alicorp, including Plant Supervisor.

[Alicorp](#) is a company with three lines of business (Consumer Goods, Alicorp Solutions – B2B, and Aquaculture) and more than 150 owned brands.

MANUEL ENRIQUE ROMERO VALDEZ

Deputy CEO of Alicorp from September 2023 to December 2024.

[Alicorp](#) is a company with three lines of business (Consumer Goods, Alicorp Solutions – B2B, and Aquaculture) and more than 150 owned brands.

CALIXTO ROMERO GUZMÁN

Between 1986 and 2001, he served as Assistant General Manager and Planning & Information Manager at Industrias de Aceite S.A. (Bolivia).

[Industrias de Aceite S.A.](#) has processed soybeans and sunflowers for more than 50 years. Over the past five years, its core business has focused on milling and the marketing of consumer products, along with related distribution activities.

WALTER SUSINI

He has held senior leadership positions at The Coca-Cola Company, leading innovation and growth strategies.

[The Coca-Cola Company](#) is a multinational beverage corporation engaged in the production, marketing, and sale of non-alcoholic beverages.

JOSÉ ANTONIO ONRUBIA HOLDER

Served as Central Sales Manager at Alicorp.

[Alicorp](#) is a company with three lines of business (Consumer Goods, Alicorp Solutions – B2B, and Aquaculture) and more than 150 owned brands.

ARÍSTIDES DE MACEDO MURGEL

Served as Chief Executive Officer of Kraft Peru from 1999 to 2001 and CEO of Kraft Venezuela from 2001 to 2003. In addition, he was President of Kraft Brazil from 2003 to 2006 and President of Kraft Andina from 2007 to 2009.

Kraft, now operating as [Mondelez International](#), is a multinational corporation in the food and beverage industry, specializing in the production and distribution of snacks.

LESLIE PIERCE DIEZ CANSECO

CEO of Alicorp S.A.A. from 1991 to 2011, leading its growth across Latin America.

[Alicorp](#) is a company with three lines of business (Consumer Goods, Alicorp Solutions – B2B, and Aquaculture) and more than 150 owned brands.

*: The industries in which the directors have executive experience belong to the “Consumer Staples” sector and the “Food, Beverage & Tobacco” industry group, according to the [GICS](#) sector level 1.

The most up-to-date information about the Board of Directors is available on the company's website and is included in this CSA 2025 application: [Alicorp | Peru | Investors - Board of Directors](#)

1.2.16. ESG Governance Oversight

Alicorp has a comprehensive oversight system that ensures effective monitoring and compliance with the principles of good corporate governance and sustainability. The system operates on two complementary levels — Board of Directors oversight and executive oversight — ensuring transparent and effective management of corporate initiatives.

Board Oversight

Corporate Governance and Sustainability Committee (ESG Committee)

Its main functions include evaluating compliance with good corporate governance principles, adopting the necessary measures to ensure compliance, and promoting leading sustainability practices.

The committee is composed of four Board members, supported by sustainability-related areas. In 2024, it held four sessions.



Source: [Alicorp - Committees](#)

Executive Oversight

Vice President of Corporate Affairs (Chief Sustainability Officer)

Responsible for aligning the sustainability strategy with business objectives, supervising progress, and ensuring compliance with established goals. The Sustainable Development area reports progress to this vice-presidency and organizes executive committees on material ESG issues. Their progress is reported to the Board through the Corporate Governance and Sustainability Committee.

Executive Level Committees

Supply and Sustainability Committee: Leads initiatives under the environmental pillar, covering carbon and water footprints, packaging, eco-efficiency, and climate change adaptation.

Sustainable Raw Materials Committee: Focused on palm and soy supply chains, developing roadmaps to ensure traceability and prevent deforestation.

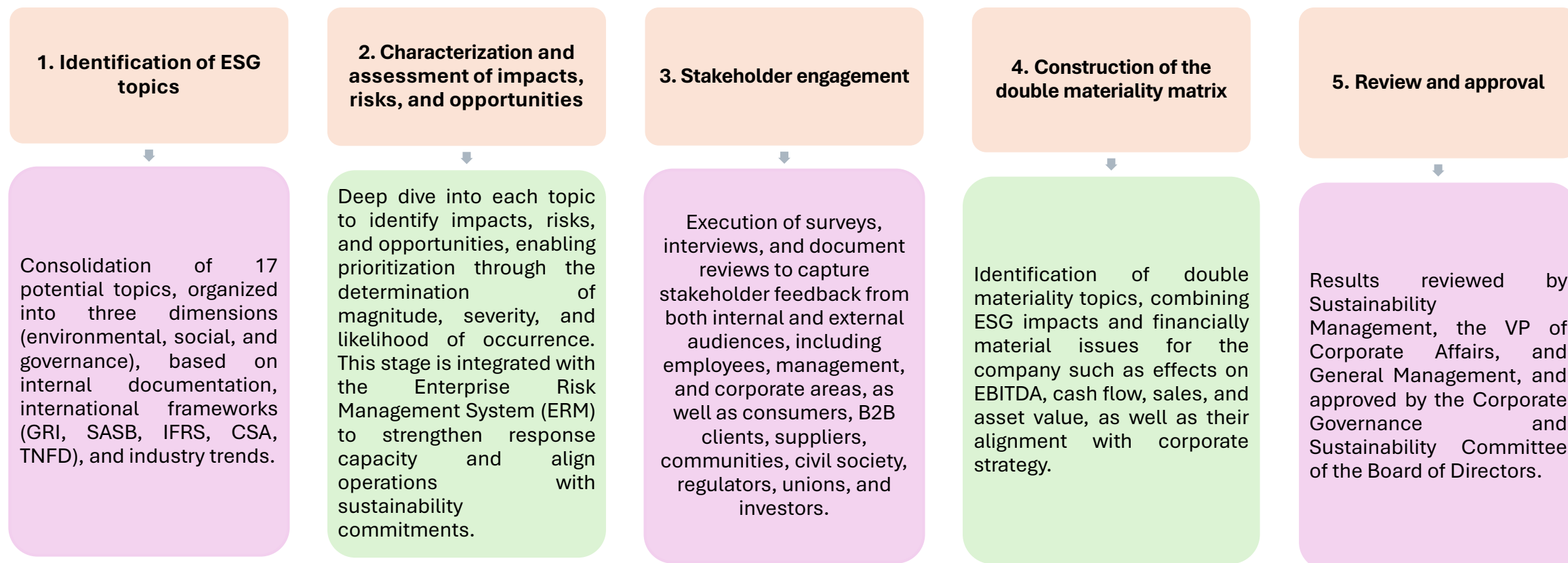


Source: [Alicorp - Executives](#)

1.3.1. Materiality Analysis (1/2)

In the first half of 2025, we carried out our first double materiality analysis, considering the impacts, risks, and opportunities of our operations. This enabled us to identify the most relevant ESG topics for our strategy and stakeholders — from the perspective of impact materiality (the company's effects on the environment and society) and financial materiality (the environment's effects on the company). This process will be updated every three years, and progress on material topics will be reviewed annually.

Methodology applied: it was structured in 5 phases.

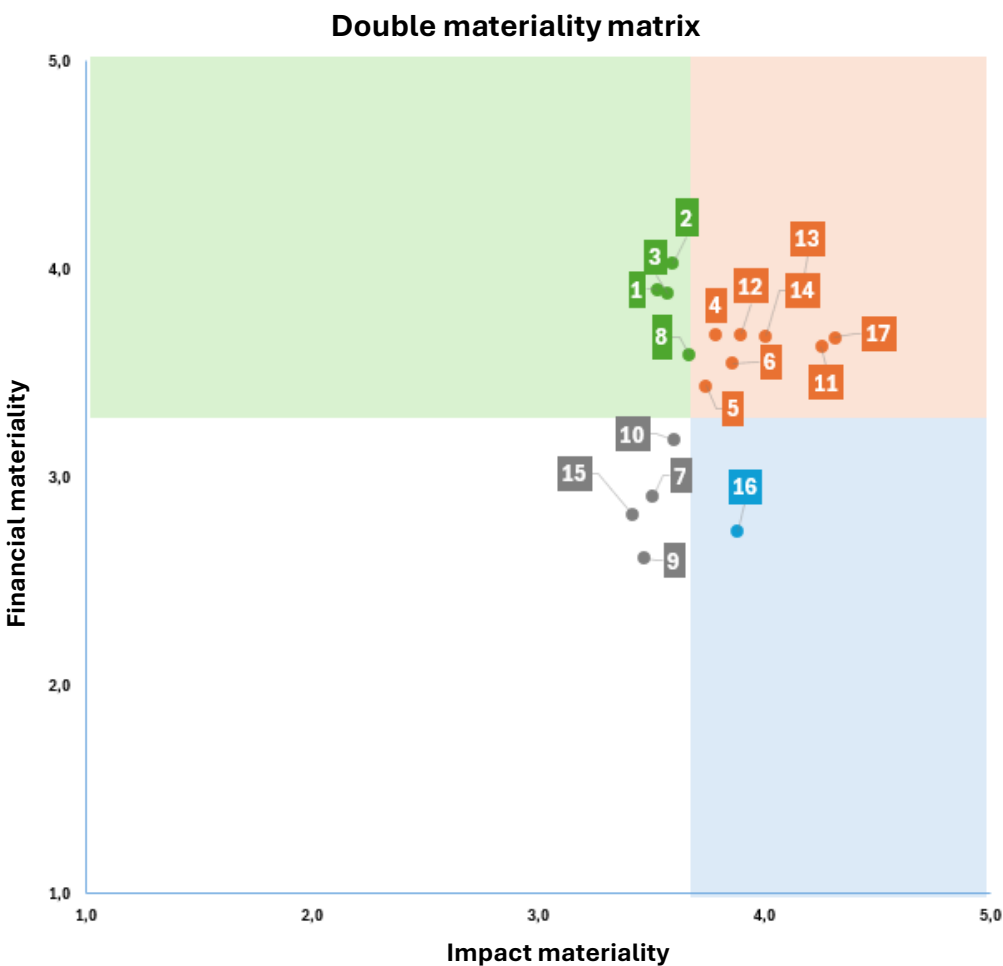


The double materiality analysis was subject to **limited external assurance**, carried out by Pacific Corporate Sustainability. Refer to the report: [Assurance of the Double Materiality Analysis](#).

1.3.1. Materiality Analysis (2/2)

From the list of potential topics, we identified 8 double materiality topics, 4 financially material topics, 1 high-impact social/environmental topic, and 4 continuous management topics.

N.	Topic	Category
1	Climate Action Strategy	Financial
2	Eco-efficiency and Environmental Compliance	Financial
3	Waste Management and Circularity	Financial
4	Packaging	Double materiality
5	Ethics, Transparency, and Good Corporate Governance	Double materiality
6	Responsible and Sustainable Supply Chain	Double materiality
7	Innovation and R&D	Continuous management
8	Financial Performance and Competitiveness	Financial
9	Information Security and Cybersecurity	Continuous management
10	Comprehensive Risk Management*	Continuous management
11	Human Capital Development and Well-being	Double materiality
12	Occupational Health and Safety	Double materiality
13	Customer Value Creation and Satisfaction	Double materiality
14	Food Security, Nutrition Responsibility and Product Quality	Double materiality
15	Product Labeling and Responsible Marketing	Continuous management
16	Human Rights	Impact
17	Corporate Citizenship*	Double materiality



Note: All double materiality topics are linked to competitive advantages or capabilities of our business strategy and 5 out of the 8 double materiality topics fall under the social dimension where we have the highest level of management maturity.

* Includes public affairs, community engagement, sustainable development programs, and corporate philanthropy.

1.3.2 – 1.3.3 Materiality Issues/Metrics – Enterprise Value Creation

Topic / Pilar	Food Security, Nutritional Responsibility and product quality	
Business case	Peru is one of the countries with the highest prevalence of food insecurity in South America. According to the <i>State of Food Security and Nutrition in the World</i> report, 51.7% of the Peruvian population faces moderate or severe food insecurity, which translates into approximately 17.6 million people. For this reason, food insecurity — particularly caloric deficiency and anemia - is a priority for us. We work on two key fronts: promoting high-quality nutritional products and supporting the <i>Ollas que Desarrollan</i> (Cooking for development) program.	
Business strategy	Aligned with our purpose of <i>Feeding a Better Tomorrow</i>, we aim to be part of the solution to this social challenge by taking an active role in the fight against food insecurity, particularly caloric deficiency and anemia. Our Nutritional Responsibility Policy, as part of our sustainability strategy, sets the guidelines and commitments for developing food products that promote healthy and sustainable practices among consumers. Our strategy on nutritional responsibility is based on three key action areas: • <u>Developing quality products</u>: We understand our consumers and their expectations regarding nutrition, while staying attentive to new consumption trends. • <u>Ensuring correct labeling and nutritional information</u>: We help consumers and clients make informed decisions by providing verifiable nutritional information and ensuring that all products are labeled in compliance with local and international regulations (where applicable) and our internal policies. • <u>Promoting responsible consumption</u>: We ensure that the design, approval, and execution of marketing activities and communications comply with applicable laws, our values, and ethical commitments - including the promotion of responsible product consumption. As part of this strategy, we also promote the <i>Ollas que Desarrollan</i> (Cooking for development) program, which aims to transform community kitchens into independent and sustainable organizations over time, while empowering women leaders to develop businesses, fight anemia, and strengthen their communities.	
Targets / Metrics	Targets Nutrition responsibility strategy • Starting in 2025, each suggested serving of Cereal Ángel will cover 60% of the daily iron requirement and 45% of the daily requirement for B-complex vitamins. Ollas que Desarrollan (Cooking for development) program • Train women leaders of community kitchens in management and entrepreneurship (hours). • Improve equipment and facilities of community kitchens to provide quality service. • Deliver food and basic products to ensure balanced and nutritious meals. • Build strategic partnerships to support the long-term development and sustainability of community kitchens.	Metrics Nutrition responsibility strategy • % of cereals fortified with vitamins and minerals. • % of total sales volume from products free of warning labels (trans fats, sodium, added sugars). • % of total sales volume from products with higher nutritional value (protein, fiber, vitamins, minerals, functional ingredients). • % of total sales volume from reformulated products. • Kilograms of fortified foods sold (millions). Ollas que Desarrollan (Cooking for development) program • Training hours provided to women leaders. • Number of community kitchens equipped. • Number of food portions delivered. • Number of strategic partnerships.

1.3.2 – 1.3.3 Materiality Issues/Metrics – Enterprise Value Creation

Topic / Pilar	Nutritional Responsibility and product quality
Progress	Nutrition responsibility strategy • 69.70% of total sales volume corresponds to products free from front-of-pack warning labels on saturated fats, trans fats, sodium, or added sugars. • 21.21% of total sales volume corresponds to products containing more nutritious ingredients such as protein, fiber, vitamins, minerals, or functional ingredients. • 2.28% of total sales volume corresponds to the sale of reformulated products. • 608.7 million kilograms of fortified foods sold. Ollas que Desarrollan (Cooking for development) program • +527 hours of training provided to community kitchen leaders. • 327 community kitchens equipped. • +4.2 million food servings delivered. • 11 strategic alliances generated.
Target year	2025 (annual)
Executive compensation	% of community kitchens that move into the entrepreneurship phase and start businesses. % of Milestones Achieved (Anemia). (20% weighting in the 2024 corporate ESG scorecard). Note: Scorecard results determine performance bonuses.



1.3.2 – 1.3.3 Materiality Issues/Metrics – Enterprise Value Creation

Topic / Pillar	Sustainable and Responsible Supply Chain	
Business case	According to the National Strategy on Biological Biodiversity to 2050, the main cause of deforestation in Peru is unsustainable and illegal agriculture, which drives the expansion of commercial crops such as oil palm. Since 2001, the loss of Amazonian forests has shown an upward trend, reaching its peak in 2020. In 2021 and 2022, forest loss in the country decreased compared to previous periods; however, the levels remained high, with more than 130,000 hectares lost in 2021 and over 144,000 in 2022, in 2023, the loss amounted to 132,000 hectares. In total, since 2001, Peru’s Amazonian forests have lost 2.92 million hectares, equivalent to 4.13% of their total. In response, we have implemented a sustainable raw materials strategy that progressively increases our volumes of traceable and certified supplies - particularly palm oil - while also generating shared value across other chains such as soy, rocoto (Peruvian pepper), and chili. This approach allows us to address our clients’ growing expectations, mitigate risks, and stay ahead of evolving regulations on biodiversity, deforestation, and sustainable agriculture. At the same time, it positions us as a leading player in promoting sustainability within agricultural supply chains in Peru, especially in palm oil.	
Business strategy	We operate under a corporate governance model for sustainable raw materials, with a committee that meets quarterly to review progress. The strategy is focused on mitigating risks of non-compliance with market and regulatory requirements related to deforestation and biodiversity, while capturing opportunities for sustainable agricultural commodities. In line with this, we promote shared responsibility by articulating and strengthening stakeholders in the palm oil supply chain through four key actions: 1. Improving supply chain traceability and increasing sourcing from deforestation-free zones, while respecting Human Rights. 2. Providing technical assistance on sustainable agricultural practices to direct and indirect suppliers, with a focus on supporting smallholder producers in implementing the RSPO standard. 3. Mitigating risks of non-compliance with our Responsible Sourcing Policy (RSP) through the Supplier Sustainability Management System, which includes commercial, financial, and ESG criteria. This process is carried out by independent certification bodies. In addition, we have established a tiered scoring system and a capacity-building program to support direct suppliers on their path toward more sustainable practices. 4. Achieving certifications under international standards such as RSPO for our mass consumer and B2B businesses, and ASC for Vitapro’s aquaculture operations.	
Targets / Metrics	Targets • 2030: 100% of palm oil supply traceable from plantation to mill. • 2027: 28% of palm oil supply certified by RSPO. • 2025: Increase the percentage of traceable palm oil supply.	Metrics • % of palm oil supply traceable from plantation to mill. • % of palm oil supply certified by RSPO. • % of palm oil supply traceability.
Progress	In 2024: • 65.4% of palm oil supply traceable from plantation to mill. • 21.5% of palm oil supply certified by RSPO. • 25% of palm oil supply traceability.	
Target year	2030	
Executive compensation	20% weighting in the 2025 corporate ESG scorecard. <i>Note: Scorecard results determine performance bonuses.</i>	



1.3.2 – 1.3.3 Materiality Issues/Metrics – Enterprise Value Creation

Topic / Pillar	Customer value creation and satisfaction	
Business case	Informality and low labor productivity in Peru’s business sector remain among the main macroeconomic and sustainability challenges we aim to address. We are tackling these issues by strengthening the capacities of the country’s microentrepreneurs and enhancing our clients' digital and management skills. Committed to supporting the entrepreneurs who drive the country forward, in 2024 we continued our efforts to provide them with tools to strengthen their businesses. Through this, we aim to foster skill development in areas such as digitalization, process optimization, integration of management tools, and more - enabling them to continue building their success stories. In this context, Peru moved up three places in the 2025 IMD World Competitiveness Ranking, from 63rd to 60th out of 69 economies. However, within the Business Efficiency pillar the country remains 60th: scores improved only marginally while productivity, innovation, and managerial capabilities show stagnation. Technologically, major hurdles persist—low digitalization of production processes, limited adoption of emerging technologies, and connectivity gaps—compounded by scarce R&D investment and weak alignment between education and labor-market needs. These constraints slow the development of the technological capabilities required to lift long-term competitiveness, which reinforces the relevance of our programs.	
Business strategy	Our clients and consumers remain at the core of our business decisions. As part of the Communities pillar of our sustainability strategy, we promote shared value initiatives to foster the growth of micro and small businesses. This approach enhances labor productivity, generates employment, and strengthens our value chain. Our customer relationship strategy is based on two pillars: • <u>Digital transformation</u>: We are convinced that new technologies are key enablers of growth. In this regard, our ecosystem is supported by the platforms <i>Diadía</i> and <i>Insuma</i>, designed for our consumer goods business and Alicorp Solutions (B2B), respectively, as well as the <i>Crecemos Juntos</i> (Growing Together) educational platform. These platforms aim to enhance the customer experience, improve sales channel productivity, and promote digitalization. • <u>Support and training for customers</u>: Our close relationship with clients allows us to develop a greater level of empathy and understanding of their needs, placing them at the center of our business decisions. Our main client support and training activities include a consultative approach and tailored training programs. Through the consultative approach, we have a dedicated area for consultative development and technical advisory services, which enables us to provide customized solutions for each client, generating a meaningful impact on their operations. Meanwhile, our training programs are designed and tailored to the specific needs of the different target audiences we work with—such as Nicolini Contigo, aimed at bakeries and pastry shops, and <i>Reposterías de Oro</i> (Gold Star Pastry Makers), focused on empowering Peruvian women entrepreneurs in the pastry sector.	
Targets / Metrics	Targets: • 2025: Reach 100,000 clients through the <i>Diadía</i> platform. • Increase Net Promoter Score (NPS) for the <i>Diadía</i> platform. • Increase Net Promoter Score (NPS) for the <i>Insuma</i> platform. Metrics • # of clients from the <i>Diadía</i> platform	Metrics: • # of B2B clients of Alicorp. • # of clients graduated from the <i>Crecemos Juntos</i> (Growing Together) program. • % of total clients using the online sales/service platform (<i>Alicorp Solutions</i>). • % of revenue generated online – <i>Alicorp Solutions</i>. • Net Promoter Score (NPS) – <i>Diadía</i>. • Net Promoter Score (NPS) – <i>Alicorp Solutions</i> and <i>Insuma</i>.
Progress	In 2024: • 71 clients reached through the <i>Diadía</i> platform. • 18,000 clients from Alicorp’s B2B business. • 145 clients graduated from the <i>Crecemos Juntos</i> (Growing Together) program.	• 49% of revenue generated online – <i>Alicorp Solutions</i>. • NPS 60 – <i>Diadía</i>. • NPS 54 – <i>Alicorp Solutions</i> and <i>Insuma</i>.
Target year	2025 (annual)	
Executive compensation	% of shared value enhancers (Weight 20% corporate ESG score 2024 and 40% 2025).	



1.3.4 & 1.3.5 Materiality Issues/Metrics – External Stakeholders

Topic / Pilar	Food Security, Nutritional Responsibility and Product Quality - <i>Ollas que Desarrollan</i> (Cooking for development) Program
Topic relevance on external stakeholders	<i>Ollas que Desarrollan</i> (Cooking for development) is an initiative led by Alicorp in partnership with the ONG <i>Juguete Pendiente</i> and with other private sector organizations. Launched in 2022, its objective is to transform community kitchens <i>ollas comunes</i> (community kitchens) into economically independent and sustainable organizations over time. The program empowers community kitchen leaders to undertake entrepreneurial activities, combat anemia, and strengthen their communities. It is structured around three phases: • Management: Strengthening leadership and management skills through training in key areas such as team building, accounting, health and hygiene, nutrition, anemia prevention, and empowerment. • Entrepreneurship: Building the capabilities of community kitchen leaders to establish sustainable businesses that benefit their communities. • Support: Providing guidance and support to help leaders overcome initial doubts, resolve business challenges, and manage basic accounting, ensuring the continuity of their ventures during the early stages. In 2024, we assessed the outcomes of the program's first entrepreneurship cohort and developed a practical guide based on three years of experience, to facilitate the scaling of its impact. In 2025, the program will continue to focus on promoting entrepreneurship as a key pathway to help prevent anemia.
Output metric	Number of <i>ollas comunes</i>* (community kitchen) leaders trained. (*): Form of social organization in urban communities that is composed by neighbors and residents to address food security issues by offering economic meals. It fulfills the same function as a communal kitchen, although with a more self-managed and independent character.
Impact valuation	Evaluation of the social program.
Impact metric	100% of community kitchens with active enterprises*. (*) Refers to <i>Ollas comunes</i> (community kitchens) with implemented enterprises that generate income to support their autonomy.
Topic / Pilar	Customer Value Creation and Satisfaction (<i>Insuma</i>)
Topic relevance on external stakeholders	<i>Insuma</i> was created to transform the foodservice sector by promoting the adoption of digital tools and fostering technological innovation among micro, small, and medium-sized enterprises in gastronomy, bakery, and laundry. The platform enables clients to place orders 24/7 with free delivery within 24 hours, access up to 70% of the products required for their operations, and use digital solutions for collections, payments, and loans. In addition, <i>Insuma</i> offers training in marketing, digitalization, finance, and business formalization through the <i>Crecemos Juntos</i> (Growing Together) learning platform. By providing these solutions, <i>Insuma</i> helps address low productivity and informality in the foodservice sector. This approach has enabled entrepreneurs to optimize purchasing and task management, facilitating the day-to-day operations of their businesses.
Output metric	Improvement in purchasing management.
Impact valuation	Improvement in purchasing and sales management.
Impact metric	• 25% reduction in average time spent shopping.* • 75% of our clients (restaurants and bakeries) reported improved sales.* (*): Survey conducted by the Peruvian Institute of Studies on a sample of 237 Insuma clients with more than 60 days of use and an average purchase ticket over S/ 300, as of December 2022.

1.4.1. Risk Governance (1/2)

Board level risk oversight

Board of Directors Risk Committee	As the company’s ultimate corporate governance body, the Board of Directors is responsible for ensuring that corporate objectives are achieved. Accordingly, it supervises General Management with respect to risks that may affect those objectives. The Board delegates this oversight to the Risk Committee.
	The Risk Committee is mainly responsible for: • Overseeing the company’s risk management framework, ensuring alignment with the defined risk appetite. • Approving significant changes to risk policies and methodologies, as well as the annual risk management and internal control plan.
	In 2024, the committee was composed of five directors, including one independent director. Its members contribute experience and knowledge of the company’s operations, business lines, and key risk exposures, particularly in commodities, financial, tax, and strategic areas. The committee convenes on a quarterly basis and is composed of: • Aristides de Macedo Murgel - President • Luis Romero Belismelis - Member • José A. Onrubia Holder - Member • Luis Carranza Ugarte - Independent Member • Calixto Romero Guzmán - Member

Specific risk management functions

First line	Financial risks Financial risk areas are responsible for identifying, evaluating, mitigating, and reporting financial risks in line with the policies, autonomy levels, and reporting frequencies set by the Risk Committee. Key risks managed include market, liquidity, credit, tax, and commodity risks.
	Entity level risks (Strategic) Risk owners (VPs) are responsible for reporting risks at the entity level, assessing them at inherent and residual levels, and ensuring the implementation of mitigation measures in line with the company’s risk appetite
	Operational level risks (Process) Process owners (directors and managers) are responsible for identifying and assessing risks and controls, validating process understanding, and approving risk and control matrices. They also define and execute action plans and ensure they remain updated in a timely manner.



1.4.1. Risk Governance (2/2)

Specific risk management functions

Second line	Corporate Risk Committee – CEO • Defines the scope of the risk management framework — including policies, methodologies, risk appetite, maturity level, and resources — and ensures timely reporting to the Board Risk Committee. • Periodically reviews key risks and monitors the implementation of mitigation measures within agreed timelines.
	Internal Committees – VPs • Identify and report risks and periodically review their status along with related mitigation activities, in line with the company's risk appetite.
	Corporate Risk Management • Designs and implements the governance model and risk management methodology, aligned with the company's risk appetite, while advising business units in preparing risk and control matrices. • Prepares and executes the annual risk management plan, aligned with strategic objectives, ensuring periodic monitoring of risks, compliance with action plans, and timely reporting to the respective committees.
Third line	Internal Audit • Prepares the annual Internal Audit plan, aligned with strategic objectives and coordinated with the annual Risk Management plan. • Conducts risk-based internal audits. • Performs tests to assess the effectiveness of internal controls. • Communicates identified risks or control deficiencies to process owners and Risk Management, and issues recommendations to mitigate them. • Reports any indications of fraud to the Compliance Officer. • Supports and advises on fraud investigations and management.

1.4.2. Risk Management Process (1/3)

Our risk management framework is based on the Committee of Sponsoring Organizations of the Treadway Commission (COSO) 2013 – Integrated Internal Control Framework, and COSO 2018 – Enterprise Risk Management (ERM), integrated with Strategy and Performance. The company reviews its risk exposure on a quarterly basis as shown below:



Risk review

Risk appetite	• Risks are managed in accordance with the company’s defined risk appetite, enabling management to design response plans that best address the company’s needs. • The Risk Committee approves the company’s risk appetite, defined through five levels — Critical, High, Medium, Low, and Very Low — which guide risk treatment. • Risk appetite is reviewed annually, and any changes must be submitted to the Risk Committee for approval.
Specific risk exposure	• Risk level refers to severity, measured through a combined assessment of likelihood of occurrence and potential impact. (i) Likelihood can be expressed in quantitative terms (e.g., frequency of events) and/or qualitative terms (e.g., type of event, documentation). (ii) Impact can be expressed in quantitative terms (e.g., EBITDA or sales) as potential financial loss, and/or in qualitative terms (e.g., image and reputation, legal and compliance, health and safety, environment, or operational quality). $\text{Risk Level} = \text{Impact} \times \text{Likelihood}$ • Risks are classified as Critical, High, Medium, Low, or Very Low. All assessed risks are documented in the company’s heat map and reported quarterly to the relevant committees according to their treatment level.
Mitigating actions	Response plans are designed and implemented to reduce risks to acceptable levels, consistent with the company’s risk appetite, based on a cost–benefit approach.

1.4.2. Risk Management Process (2/3)

Risk review

We present the company's main strategic risks and the corresponding mitigation actions, considering their likelihood and magnitude.

	Risk 1	Risk 2
Risk name	Weather events can have a negative impact on business.	Regulatory environment that negatively affects the business.
Description	Adverse weather conditions may disrupt the company's processes, making it difficult to meet commitments to key stakeholders, including customers and suppliers.	The company must continuously adapt to evolving laws and regulations to ensure compliance across all jurisdictions where it operates.
Associated impacts	• Disruption in the supply chain. • Damage to infrastructure, leading to higher maintenance and repair costs. • Increased operating costs from adapting to environmental regulations.	Non-compliance with laws and regulations could result in legal sanctions, reputational damage, and increased operating costs.
Mitigating actions	• Investment in resilient infrastructure. • Contingency plans to address extreme weather events. • Resource efficiency measures.	• Continuous monitoring of the regulatory environment in operating geographies. • Ongoing review of operations to ensure compliance with applicable requirements.
Likelihood	Very high (5): It will happen with a high degree of certainty.	Low (2): It is unlikely to occur.
Magnitude	Moderate (3): Adverse impact greater than 2% but less than or equal to 3% of EBITDA.	Minor (2): Adverse impact greater than 1% but less than or equal to 2% of EBITDA.

Legend

Likelihood levels

Very low = 1
Low = 2
Medium = 3
High = 4
Very high = 5

Magnitude levels

Minimal = 1
Minor = 2
Moderate = 3
Major = 4
Severe = 5

1.4.2. Risk Management Process (3/3)

Risk exposure

Risk exposure on a regular basis

- Risk exposure and action plans are reviewed quarterly, while the business environment is continuously analyzed to identify potential events that may impact the company's strategies and objectives.
- The Board of Directors' Risk Committee periodically reviews key financial and non-financial risks (e.g., strategic and cybersecurity) and receives regular updates on the implementation of action plans.

Risk Management Process Audit

Internal Audit

- As the third line of defense, Internal Audit ensures that the efforts of the first and second lines align with the company's risk management expectations and effectively mitigate risk.
- In 2024, 19 internal audits were conducted, covering IT systems and information security processes.

External Audit

An external financial audit is conducted annually to ensure the integrity and accuracy of the financial statements. The company maintains custody of the financial risk and controls matrix and supports the updating and design of controls assessed during the audit.

Risk Culture

Risk training (non-executive directors / all company)

- Training on the governance model and risk management methodology achieved 95% coverage across VPs, Directors (executive and non-executive), business units, and management teams.
- Training on the updated risk management methodology was delivered to 65 new members of the tactical risk committees.
- Awareness sessions on comprehensive risk management were delivered to 150 employees, including VPs, Directors, and managers.

Risk criteria in the development of products and services

- Risk criteria are incorporated into product and service development, including new operations in the US and critical business processes such as Sales Management.
 - Risk assessment and control design for 10 prioritized subprocesses in the U.S. operation (Robin).
 - Risk assessment and control design for the processes impacted by the implementation of Odoo in the DEX.

Financial incentives

VPs involved in climate risk analysis and mitigation — including adaptation plans — are eligible for financial incentives (PIA Bonus). The PIA Bonus is a financial incentive awarded to employees based on the achievement of annual objectives and other performance criteria.

1.4.3. Emerging Risks

The emerging risk management process was launched in March 2024 at the request of the Risk Committee. After assessing the internal and external environment, risk identification sessions were held with the company’s Vice Presidents, using industry benchmarks as reference. As a result, emerging risks for Alicorp and Vitapro were prioritized, validated by the CEO, and presented to the Risk Committee in August 2024.

	Emerging Risk 1	Emerging Risk 2
Category	Technological	Economic
Name of the emerging risk	Challenges in the adoption and governance of Artificial Intelligence (AI).	Supply chain disruption risk
Description	The adoption of emerging technologies such as AI represents a risk due to technological and external factors, including infrastructure limitations, absence of clear regulatory frameworks, and potential unethical use.	Potential disruptions in the supply chain represents an emerging external risk to our operations. This risk includes any external event (geopolitical or social tensions, weather conditions, or port closures) that causes instability in our supply chain and affects our ability to meet market demand.
Impact	This risk could affect operational capacity, lead to loss of competitiveness, limit the response to new market demands and ethical issues, causing reputational damage and undermining the trust of our stakeholders. Addressing this risk may require reevaluating our business strategy and challenges us to adapt our culture, optimize and streamline processes, and incorporate solutions based on new technologies such as artificial intelligence, without compromising our operations or the information of the company and its stakeholders.	The risk of supply chain disruptions due to geopolitical or social tensions, weather conditions, or port closures could lead to shortages in raw material supply as well as delays in product distribution. This may significantly impact operational capacity, supply commitments, and result in financial losses, increased logistics costs, business continuity challenges, and reputational damage. Addressing this risk may require reevaluating the distribution strategy and integrating long-term mitigation measures into operational planning.
Mitigating actions	• Integrate AI tools to improve efficiency and decision-making. • Adapt AI solutions to business needs while ensuring responsible and ethical use.	• Diversify sourcing options. • Reduce dependency on single suppliers from 50% to 25% of the total sourcing base. • Strengthen partnerships with 42 exclusive Alicorp distributors (DEX). • Optimize the logistics network.



1.5.3. Anti-Bribery and Anti-Corruption Policy

Our Anti-Bribery Management System, certified under the [ISO 37001](#) standard, is applicable legislation and supported by the following internal policies:



- **[Corporate anti-fraud and anti-corruption policy:](#)** Establishes the guidelines for the prevention, detection and response to acts of fraud, bribery and corruption, both by public officials and corruption between private parties.
- **[Corporate gifts and hospitality policy:](#)** Establishes the guidelines for the acceptance and granting of gifts and attention, in with our ethical commitments.
- **[Corporate donation policy:](#)** Establishes guidelines for granting donations related to our corporate branding, sustainability, and social responsibility efforts aimed at benefiting the communities where we operate.
- **[Guide to ethical commitments:](#)** Establishes the behavior standards based on corporate values, promoting a culture of zero tolerance for corruption, conflicts of interest, among other issues.

Our compliance program is based on three pillars:

Prevention

Focuses on anticipating and reducing risks before they occur. It includes risk assessments, policies and procedures, internal controls, and training. In 2024, **228 employees** were trained on anti-corruption and anti-bribery, covering regulatory frameworks, policy updates, case studies, and real-world examples.

Detection

Based on the timely identification of potential non-compliance or deviations, enabled through reporting channels such as the Alicorp Ethics Line, and continuous monitoring.

Response

Ensures a timely and appropriate response when incidents arise. It includes internal investigations, corrective actions in line with applicable laws, internal work regulations, and company policies, as well as continuous improvement.

1.6.1. Contributions and Expenditures

Organization Name	2021	2022	2023	2024
Lobbying, interest representation or similar	0	0	0	0
Local, regional or national political campaigns / organizations / candidates	0	0	0	0
Trade associations or industry groups	900,112	1,132,636.00	987,334.11	966,152.97
Other	0	0	0	0
Total contributions and other expenditures	900,112	1,132,636.00	987,334.11	966,152.97
Data coverage (% of total operations)	100	100	100	100

1.6.2. Largest Contributions and Expenditures

Organization Name	Type of organization	Objective	Amount 2024	Total Amount 2024
National Society of Industries (SNI)	Trade association	A guild that promotes the development of the manufacturing industry and the free market economy, through sectoral technical proposals in economic, labor, and tax matters, among others.	S/ 481,006.22	S/ 1,000,122.17
Videnza Consultores	<i>Think tank organization</i>	Association that puts forward proposals to improve management and public policies in Peru.	S/ 270,828.00	
Private Council on Competitiveness	Business association	Initiative promoted by the IPAE (<i>Private Business Partnership</i>) is to contribute to the development of the country through policy proposals articulated between the public and private sectors.	S/ 111,060.00	
Peruvian Foreign Trade Society (ComexPerú)	Trade association	Business association that seeks to contribute to public policy proposals, to promote the generation of employment, creation of opportunities and better quality of life for citizens.	S/ 102,197.95	
American Chamber of Commerce of Peru	Business association	Organization is made up of approximately 580 member companies. It promotes principles of free market and commercial exchange, within a framework of social responsibility, values, and business ethics.	S/ 35,030.00	

1.6.3. Lobbying and Trade Associations - Climate Alignment (1/3)

In line with the Paris Agreement, our climate strategy consists of two components: mitigation and adaptation. Both are reflected in our 2030 targets, which include a short-, medium-, and long-term roadmap aligned with the Task Force on Climate-Related Financial Disclosures (TCFD) and IFRS S2 of the International Financial Reporting Standards (IFRS).

Governance

We participate in various trade associations and lobbying activities, as well as through financial contributions and partnerships with civil society organizations and industry groups. These engagements are managed by the Public Affairs Department, in coordination with the Legal and Compliance Department, the External Communications Department, and the Sustainable Development Department.

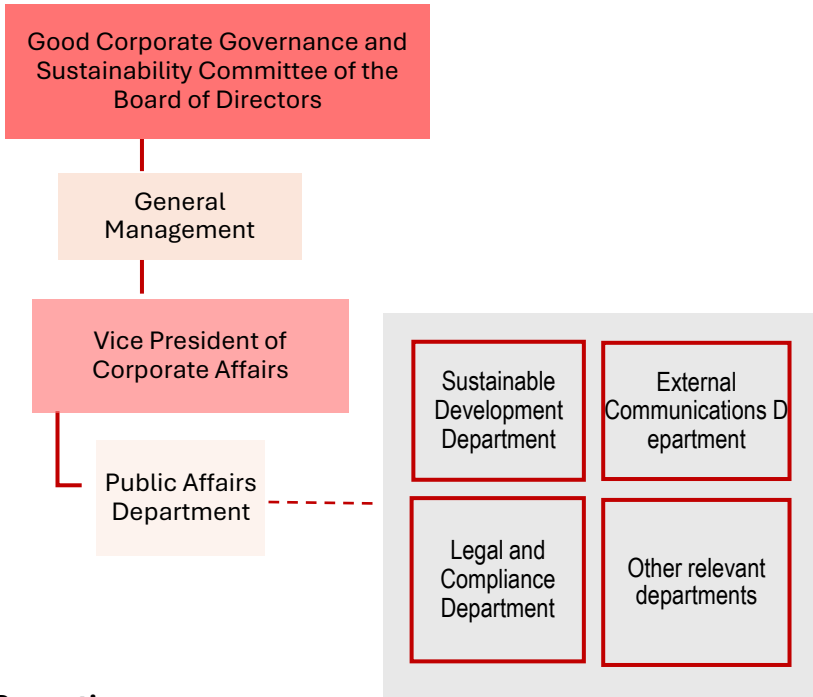
This ensures consistency with the company's climate and sustainability strategy, as well as with corporate policies. The approval of memberships, contributions, or partnerships is the responsibility of the Vice President of Corporate Affairs and General Management. Programs and initiatives stemming from these relationships are periodically reported to the Corporate Governance and Sustainability Committee of the Board of Directors.

Management System

Our management system ensures that business operations comply with the Guide to Ethical Commitments and our ISO 37001-certified Anti-Bribery Management System, while also complying with our Corporate Policy on Conflict of Interest, Corporate Human Rights Policy, and Corporate Policy on Fraud and Corruption Prevention.

Review and Monitoring

We apply evaluation criteria for membership in trade associations and lobbying activities, aligned with our policies. We also monitor the positions and actions of these associations in relation to our climate and sustainability strategy. If discrepancies are identified between the climate positions of trade associations and our own stance on climate action, we conduct a thorough assessment. This may include issuing public statements to reaffirm our position.



Reporting

In our engagement with trade associations and lobbying activities on climate-related matters, we aim to ensure alignment with our Corporate Environmental Policy and our Climate Action Strategy, which consider the Nationally Determined Contributions (NDCs).

In this regard, we establish strategic partnerships to address global climate challenges across our value chain, with initiatives aimed at reducing Greenhouse Gas (GHG) emissions and strengthening climate resilience.

1.6.3. Lobbying and Trade Associations - Climate Alignment (2/3)

The following are the measures aligned with the Paris Agreement from the associated organizations.

Measures	<u>National Society of Industries</u>	<u>Foreign Trade Society of Peru (ComexPerú)</u>	ADEX	<u>Lima Chamber of Commerce (CCL)</u>
Promotion of renewable energies	✓	✓	✓	✓
Contribution to the reduction of GHG Emissions	✓	✓	✓	✓
Promotion of circular economic	✓	✓	✓	✓
Low-carbon economies	✓	✓	✓	✓

1.6.3 Lobbying and Trade Associations - Climate Alignment (2/3)

Name of organization	Association actions related to climate action	Recent news / Supporting links
National Society of Industries (SNI)	- The National Society of Industries (SNI) collaborates with civil society organizations, NGOs, and governments to promote climate policies focused on mitigation and adaptation. It actively participates in government climate forums and working groups. - SNI is a key member of Peru's National Circular Economy Coalition, led by the Ministry of Environment, and coordinates three of its five working groups, aiming to promote circular economy as a tool for climate adaptation. It also holds the Technical Secretariat for the Circular Economy Commission in the Manufacturing Industry, working to implement circular economy principles in the sector. - SNI contributes to platforms such as the National Action on Plastics (Ministry of Environment) and national technical standards discussions (INACAL). Additionally, it shares annual reports through its newsletter, Panorama Sostenible.	SNI to reduce its CO₂ emissions with the installation of modern photovoltaic solar panels SNI launched the National Circular Economy Coalition and signed the Peruvian pact for a Circular Economy with Ministries and Organizations SNI and PUCP awarded, for the second consecutive year, artistic works inspired by a sustainable industry SNI: First textile circularity business round generated over one million soles in commercial commitments
Foreign Trade Society of Peru (ComexPerú)	- It participates in government discussions, offering technical proposals for reducing greenhouse gas (GHG) emissions. Key topics include circular economy, ecosystem protection, and supply chain decarbonization. - As part of international business councils like APEC's ABAC and the Pacific Alliance Business Council (CEAP), ComexPerú contributes to sustainability initiatives, focusing on low-carbon economies, renewable energy transitions, and resilient infrastructure. It also promotes water efficiency and sustainable practices in business sectors, emphasizing climate leadership and energy transition investments.	Transition Towards Circular Economy in the Mining Sector of APEC Low carbon economies: Promoting sustainable supply chains. A Framework for Greener Trade - 2nd Draft Let's join the Renewable Energy boom. Empowering Renewable Energy
ADEX	- ADEX collaborates with civil society organizations, NGOs, and governments to promote climate policies focused on mitigation and adaptation. It is part of the National Pact for a Circular Economy and the Peruvian Coalition for Circular Economy, contributing to key working groups. ADEX also expressed interest in co-chairing the Sectoral Commission on Circular Economy in water and sanitation. - ADEX is involved in the Tropical Forest Alliance's Cocoa, Forests, and Diversity Agreement and participates in events on sustainability, including forums on climate alerts and El Niño, and projects related to hazardous chemical removal from supply chains. ADEX is part of the Circular Economy working group in the Pacific Alliance Business Council and attended COP28 in 2023. - It also collaborates with MINAM on regulations for hazardous waste management and discusses sustainability proposals in various executive boards.	ADEX launches a project for sustainable trade in SMEs. ADEX's Packaging and Containers Committee promotes a strategic agenda for circularity and sustainability. ADEX as a hub for sustainable development and a promoter of good environmental practices.
Lima Chamber of Commerce (CCL)	- The Lima Chamber of Commerce (CCL) is committed to achieving the UN Sustainable Development Goals for climate action in Peru by calculating its greenhouse gas emissions and implementing measures to reduce them. CCL has achieved the fourth level (4th star) of Carbon Footprint Management from MINAM, neutralizing emissions through carbon credits from the RED+ Nii Kaniti project in Ucayali. - CCL is involved in the EU Sustainable Business Project to establish the National Circular Economy Coalition, promoting multi-stakeholder collaboration for an inclusive circular economy. Additionally, CCL participates in forums to develop technical proposals on climate topics with various stakeholders, including MINAM and the European Union.	CCL achieves 4th star in Carbon Footprint Program.

1.7.2. Supplier ESG Programs

Governance

The supplier ESG management program is overseen by the Board's Corporate Governance and Sustainability Committee and managed by a cross-functional team (CFT) including the Procurement, Shared Services, and Sustainable Development departments.

ESG Programs

- Our supplier approval process is carried out by independent third parties that evaluate each supplier across up to seven dimensions that integrate the sustainability approach.
- These dimensions include employee well-being, human and labor rights, occupational health and safety, environment, ethics, finance, operational capacity, and commercial management. Access our [requirements to become a supplier](#).
- These practices are periodically reviewed to ensure **alignment with the Responsible Sourcing Policy (RSP) and the Ethical Commitments Guide**.
- Suppliers must successfully complete the approval process across **all ESG modules**.
- Suppliers who do not sign the sworn statement or fail to pass the **approval process will be excluded** from the active supplier database, preventing them from being part of it.

Training

Alicorp's procurement teams received training on their roles in supplier ESG initiatives, with 19 employees participating.

The training covered:

- Presentation of the Sustainability Strategy.
- Responsible Sourcing Policy.
- Program components: risk identification and management, sustainable procurement, and partnerships.

1.7.3. Supplier Screening

Financial risk management ensures that transactions with entities located in conflict-affected or high-risk countries are subject to a specific evaluation. A restricted country list is applied as part of this process.

1.7.4. Supplier Development

In 2025, as part of our sustainable supplier management system, we launched the **Entrepreneur Development Program – SME Commitment (Programa de Desarrollo de Emprendedores – Compromiso MYPE)**. This initiative supports suppliers in addressing environmental, social, and governance (ESG) management gaps, while promoting good business practices to strengthen competitiveness, productivity, and formalization.

Supplier capacity-building support

The supplier management team receives notifications about potential gaps or improvement opportunities identified during the approval process. As needed, it requests specialized technical support from the respective area to design tailored action plans, with a particular focus on strategic suppliers.

Technical support and training program

Based on the gap analysis conducted in 2024, training priorities were defined, allowing us to achieve the following results:

- Four virtual training sessions were delivered, each lasting one hour.
- The sessions covered the four mandatory modules of the supplier approval process
- A repository of training materials, presentations, recordings, and support documents was created.

Suppliers evaluated the training sessions, rating the **clarity of explanations** and the **usefulness of the information provided**, on a scale from 1 to 5.



		Rating*		
		Participants	Clarity	Usefulness
	ETHICAL BUSINESS	86	4.7	4.8
	HUMAN RIGHTS	80	4.8	4.8
	ENVIRONMENT	82	4.7	4.7
	SAFETY	94	4.7	4.8

1.7.6. KPIs for Supplier Assessment and/or Development

Supplier Assessment	2024	Target for 2024
Total number of significant ¹ tier-1 and non-tier-1 suppliers assessed via desk or on-site assessments	799	Number of suppliers: 799
% of unique significant suppliers assessed	100	
Number of suppliers assessed with substantial actual/potential negative impacts	799	
% of suppliers with substantial actual/potential negative impacts with agreed corrective action/improvement plan ²	100	
Number of suppliers with substantial actual/potential negative impacts that were terminated ³	21	
Corrective action plan support	2024	Target for 2024
Total number of suppliers supported in corrective action plan implementation	799	Number of suppliers: 799
% of suppliers assessed with substantial actual/potential negative impacts supported in corrective action plan implementation	100	

Note:

- 1: Critical suppliers are those that, by the nature of their activity, are exposed to a higher level of ESG risk. Strategic suppliers are those that, due to annual turnover or because they are unique suppliers, are of high financial relevance to the company. Critical and strategic suppliers make up the group of significant suppliers, which must go through an evaluation process executed by independent auditing firms, in order to ensure compliance with our Responsible Sourcing Policy by our suppliers.
- 2: As part of the evaluation and selection process, companies receive a report from the auditing firm that assessed them, which includes the results indicating the dimensions with strengths and areas for improvement. Additionally, the company provides them with an adjustment period in accordance with internal policies to address the gaps identified by the auditing firm.
- 3: These 21 bidding companies characterized as "potential critical suppliers" did not satisfactorily pass the evaluation, therefore, they did not become part of the active supplier base.



1.8.2. Tax Reporting

Tax Jurisdiction	Country	% Participation	Employees	Revenue (S/)	Profit (Loss) before tax (S/)	Income Tax Accrued (S/)	Income Tax Paid (S/)
Alicorp S.A.A and Subsidiaries	Peru	Publicly traded with 100% of its shares.	6,833	S/ 10,598,328,000	S/ 802,262,000	S/ 256,252.000,00	S/ 546,010,000

 Source: [Consolidated Financial Statements 2024, p. 11](#)

1.9.3. Information Security and Cybersecurity Management Programs



Our information security management system is framed in the [Corporate Information Security Policy](#), under a risk approach and practices aligned with international standards such as ISO/IEC 27001 and the Cybersecurity Framework (CSF) of the National Institute of Standards and Technology (NIST).

Information Security and Cybersecurity Incident Response Plan

This plan defines the procedures to respond to cybersecurity incidents that could affect the organization, providing clear guidelines for the responsible teams to act promptly and in a coordinated manner. Its objective is to mitigate impacts on the confidentiality, integrity, and availability of information assets and to ensure business continuity through a structured escalation process.

Main aspects addressed:

Incident handling stages	Supported by reference frameworks such as NIST CSF and ISO/IEC 27035, together with internal procedures defining the actions required for managing incidents.
Escalation process	Activated according to the event's severity, with levels ranging from Minimal, Minor, Moderate, Major, to Severe, ensuring a proportional response and timely intervention by the responsible teams.

Escalation Process

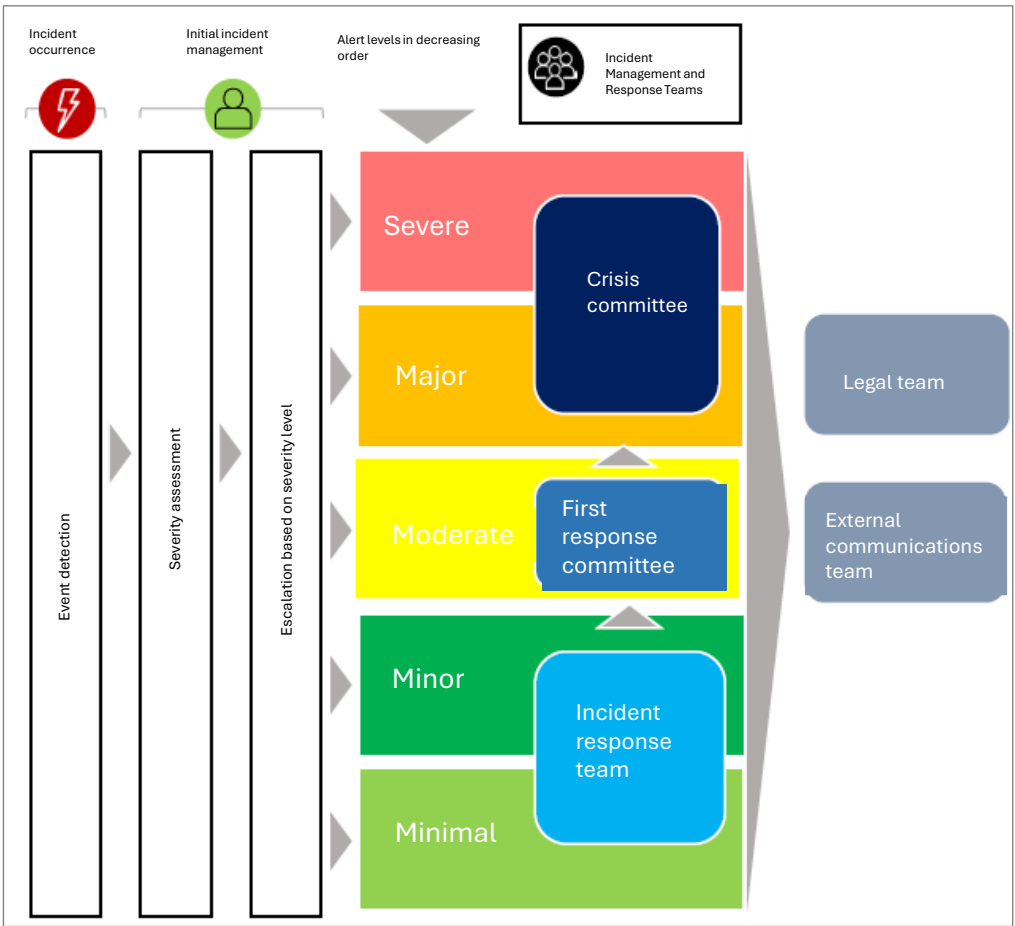


Image. Escalation Process Diagram

1.9.3. Information Security and Cybersecurity Management Programs

Comprehensive information security and cybersecurity management 2024:



Vulnerability analysis

An analysis of information security and cybersecurity vulnerabilities is carried out annually on three environments: information technology systems, industrial operations and digital products. This allows us to manage risks in a controlled manner through a continuous remediation process.

We complement this analysis with cyberattack simulation exercises to assess the responsiveness of our teams and the effectiveness of established protocols.



Audits

We audit our information security systems annually internally and externally.

External Audits: As part of the financial audit, they assess the reliability of the systems (SAP S/4 and R3), applying the general information technology controls (ITGC).

Internal Audits: In 2024, we carried out 19 internal audits of information technology and information security processes.



Training

- Training courses, simulated social engineering exercises, staff awareness pods, and our Cybersecurity Week.
- Over 4,000 trained employees.
- 80% achievement in adoption of good practices.



Information security incidents and breaches 2024

- Total number of information security incidents and breaches: 0
- Total number of customers, consumers, and employees affected by the incidents: 0

1.10.1. Product Quality Programs



We operate a Quality Management System (QMS) certified under ISO 9001, as part of our [Integrated Management Systems Policy](#) and [Nutrition Responsibility Policy](#). This system ensures that all our products and operations meet strict quality standards.

Quality plan for our products

Our quality plan establishes a systematic approach to continuous improvement, including controls across the entire value chain: from input and material analysis to finished products, supplier management, and compliance with applicable standards and customer requirements.

Procedures and plans to prevent / Address defective products

We implement procedures to identify and manage any product that may present defects prior to delivery, through the Non-Conforming Product Management and Immobilized Products Procedures, to prevent product recalls. In addition, preventive actions are in place to minimize and control potential product defects within our production chain, such as:

- Manual of Good Manufacturing Practices (GMP).
- Integrated Pest Management.
- Quality plans.
- Hazard Analysis and Critical Control Points (HACCP) plans and risk analysis.
- Supplier audits and evaluation.
- Allergen management.
- Process control and validation.
- Corrective Actions - Improvement Opportunity Report (ROM).
- Risk and opportunity matrices.



Product Recalls

Over the last four years (2021–2024), Alicorp recorded zero product recalls.

Training¹

To ensure product and process quality, our employees receive training in quality management, GMP, and HACCP.

- Our workers are trained on the quality management system.
- Employees involved in the Food Quality Management System receive continuous training.

Certifications and audits

We conduct internal audits annually in alignment with our external audit and verification plan, ensuring continuous compliance with all certifications. These certifications apply as appropriate to our plants and processes:

Management certifications

- Quality Management System ([ISO 9001](#))²
- Food Safety System Certification ([FSC22000](#))³

Product certification

- [Kosher](#)⁴
- [Halal](#)⁴
- Brand Reputation Compliance Global Standards (BRCGS)⁵

Communication Mechanisms

Alicorp provides dedicated communication channels for customers to report any product defect, anomaly, or dissatisfaction:

- Customer Contact form: <https://www.alicorp.com.pe/pe/es/contacto>
- Ethics Line: <https://www.lineaeticaalicorp.com/>
- Customer Service Channel ¿Aló Alicorp?: + 51 1 708 9300

Note:

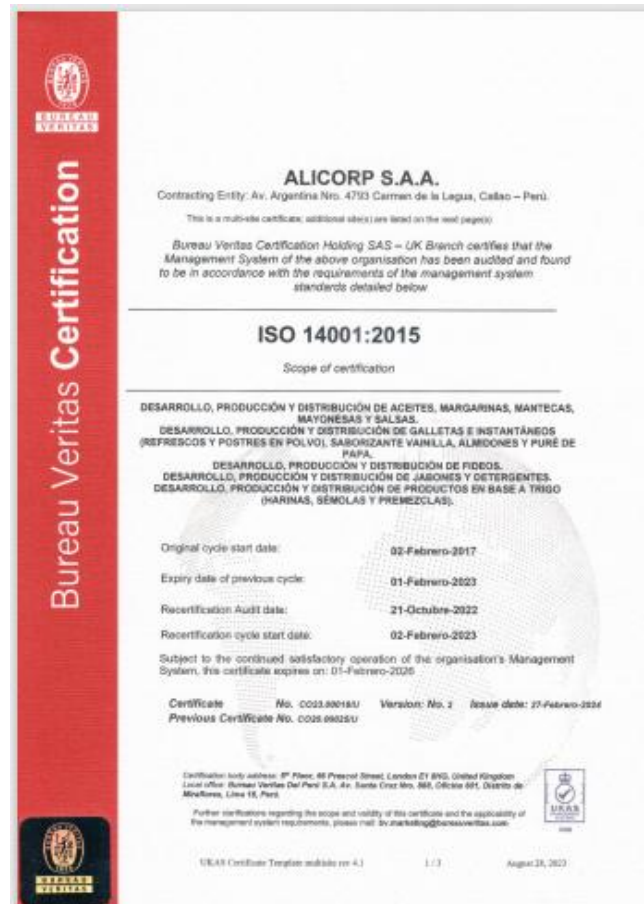
- 1: We strive for full attendance at training programs; however, this may vary due to factors such as turnover, vacation periods, or other operational management aspects.
- 2: The scope of the certification applies to Alicorp S.A.A.
- 3: The scope of the certification applies to the subsidiary *Industrias del Espino*, covering the extraction and refining of special and non-special oils and fats for food use.
- 4: The scope of this certification applies to the subsidiary *Industrias del Espino* for oils and butters. In 2025, Alicorp S.A.A. is finalizing the certification process for specific flour products.
- 5: The scope of this certification applies to Alicorp S.A.A. for flours, oils, butters, margarines, and sauces in the B2B foodservice business.

ENVIRONMENTAL DIMENSION



2.1.2. Environmental Management Systems verification

We have an Environmental Management System aligned with the international standard ISO 14001:2015. **100%** of our operational sites are certified under this standard, as well as two of our distribution centers, reflecting our commitment to responsible environmental management.



 Certification: ISO 14001

2.2.1 Energy Management Programs

We have energy management programs aligned with our Sustainability and Climate Action Strategy.

Climate Action Strategy: Our actions are concentrated on three lines of action:

- **Use green energy**

Sustainable energy transition: To progressively change our energy matrix towards cleaner sources, in the areas of manufacturing and distribution.

- **Actions to reduce the amount of energy use**

Energy efficiency: To systematically reduce energy consumption in our production processes)

- **Investments in innovation or R&D**

Optimized logistics: To optimize the distribution and routes that allow for the systematic reduction of energy consumption.).



Energy efficiency training: As part of our Environmental Management System, in 2024 we trained 1,023 employees on the efficient use of energy and actions aimed at reducing consumption, with the goal of raising awareness about the importance of energy efficiency in their daily activities.

Our target to 2030

100% of electricity consumption from renewable sources.



Energy Audits: We conduct external ISO 14064 verifications, reviewing the energy consumed in our operations. Scope 2 emissions are calculated based on the annual kWh usage. This certification helps us identify opportunities to improve energy performance and reduce consumption.

In 2024, we present our progress in implementing energy efficiency actions, driven by investment in innovation projects, technology, eco-efficiency, and continuous improvement processes.



[Integrated Report 2024](#)

Energy Management, p.67

- **Commit to renewable energy:** Installation of solar panels
- **Efficiency improvement:** Power generation from biomass and biogas.
- **Technology replacement:** Replaced lighting with LED technology at our pasta plant.

2.2.2 Energy Consumption

Our electricity savings goals were far surpassed, with reductions of over 8.4 million kWh in the Central Venue, Sidsur Arequipa, and the Callao and Arequipa mills. Our total energy use was 330,868,125 kWh, with 17% generated from renewable sources.

Energy consumption	Units	2021	2022	2023	2024
Total non-renewable energy consumption	kWh ⁽¹⁾	337,903.493	315,965.770	333,780.73	335,837.317
Total renewable energy consumption	kWh ⁽¹⁾	79,763.70	71,995.52	62,475.88	69,442.558
Data coverage	Percentage of production volume	100%	100%	100%	100%

Clarification:

⁽¹⁾ The company’s energy consumption is recorded in kilowatt-hours (kWh). In Table 7 “Energy Consumption” of the 2024 Integrated Report, the unit of measurement was mistakenly listed as “MWh” in the unit column, when the correct unit is “kWh.” Therefore, the corrected table is presented below with the appropriate unit of measurement. It is important to note that the reported data has been externally verified and is correct.

Note:

Conversion factor: 1 MWh = 1,000 kWh.



2.4.1 Waste Management Programs (1/2)

Our waste management is framed within the Waste Management Law and Alicorp's Environmental Management System. In this sense, Alicorp S.A.A.'s different operations have specific waste management and minimization plans according to the characteristics of each operation.

In addition to annual audits to ensure compliance with the waste management system, we continuously monitor waste generation by type, quantity, and final destination, and report this data to the SIGERSOL* platform of the Peruvian Ministry of the Environment. This enables us to:

- Identify waste (including food loss) that needs to be reduced.
- Monitor the actions to reduce waste generation (including food loss).
- Quantify progress in the fulfillment of associated goals.

Our target to 2030

Reduce waste sent to landfill by 58% (± 5), which equates to a 30% (± 5) increase in industrial waste recovered.

(*) **SIGERSOL:** MINAM's Solid Waste Management Information System platform that facilitates the registration, processing and dissemination of information on the management and handling of solid waste from generating companies.



Waste audits: External audits were conducted on waste management (covering documentation, on-site inspections, and compliance with ISO 14001:2015 environmental standards), along with internal audits focusing on waste collection and separation.



Waste reduction training: As part of our Environmental Management System, in 2024 we trained 1,684 employees on segregation, handling, reduction measures, and management of solid waste, with the aim of raising awareness in their daily activities.

As part of the waste management program, the following actions were implemented in 2024 through investment in innovation and continuous improvement initiatives:

- **Waste valorization:** Food waste was repurposed into animal feed and recycling, reintegrating it into new value cycles.
- **Reprocessing waste:** Minimizing waste and maximizing resource use.
- **Technological improvement:** We successfully valorized and repurposed 64% of the clay waste into productive use.



To learn more about our management and progress in 2024, check out our [Integrated Report 2024](#) (pp. 69-70)

2.4.1 Waste Management Programs (2/2)

Waste diversion from landfill certified by an independent accredited body:

The final disposal of waste is carried out through [waste management companies](#) that are duly qualified and authorized by the competent environmental authority in Peru. These companies report their activities and work exclusively with authorized sanitary landfills, which have specific environmental control measures in place. Additionally, for each final waste disposal, certificates are issued to certify that the waste has been managed and disposed of in accordance with current waste management regulations and standards.

Below are the certificates issued for the final disposal of waste.

Petramás
PASADIS (MANEJO PASADIS EN ECONOMÍA CIRCULAR)

ISO 9001 ISO 14001 ISO 45001
ICORPAC MACORPACOR 05-0211231

IONET
LIFE
RTCC
SGS

Constancia Nro: 284874-26
Fecha de Emisión: 10.08.2025

DE TU CONSTANCIA
VALERÁ LA VERACIDAD
AQUÍ

CONSTANCIA DE DISPOSICIÓN FINAL DE RESIDUOS PELIGROSOS

PETRAMÁS S.A.C., Empresa Operadora de Residuos Sólidos con Registro N° 0026-20-150716, otorgado por el Ministerio del Ambiente, deja constancia que la empresa:

TRANSPORTES S&R SRL - TRANSVIDA

Ha utilizado nuestro servicio de Disposición Final de los siguientes Residuos Industriales y Peligrosos de acuerdo al siguiente detalle:

GENERADOR: ALICORP SAA

PROYECTO: PREDIO CALLAO

Nro. Boleta de Pesaje	Nombre de Residuo	m3	Peso (kg)	Fecha de Disposición
1823546	ENVASES VACIOS CONTAMINADOS	0.00	2,485	03.06.2025
1823553	FIBRA DE VIDRIO	0.00	250	03.06.2025
1823554	RESIDUOS QUÍMICO LÍQUIDO	0.00	500	03.06.2025
1823555	SOLVENTE INDUSTRIAL	0.00	525	03.06.2025
1823556	RESIDUOS DE TRIPOLIFOSFATO DE SODIO	0.00	350	03.06.2025

Petramás S.A.C.
MANEJO PASADIS EN ECONOMÍA CIRCULAR
Centro de Estudios de Calidad

"En Petramás realizamos la valorización de los residuos sólidos a través de la generación de energía eléctrica renovable en nuestros rellenos sanitarios, reduciendo las emisiones de gases de efecto invernadero, contribuyendo a la lucha contra el cambio climático y el cuidado del medio ambiente."

Séché
CERTIFICADO
SERVICIO AMBIENTAL
EMPRESA AUTORIZADA POR MINAM
Registro: EO-R5-0024-18-150142

Fecha de Emisión: 12/06/2025
N° Certificado: CERT-74809
KANAY S.A.C., empresa especializada en la recolección, transporte, tratamiento y disposición final de residuos peligrosos certifica que se realizó

Tratamiento y Disposición final

de los residuos ingresados por la empresa:

TRANSPORTES S&R SRL

Generador: ALICORP S.A.A. - PREDIO CALLAO

Transportista: Transportes S&R S.R.L.

Planta de Tratamiento: Planta Eocentro Chilca con dirección km 4.2 Quebrada la Chutana (km 59.5 de la panamericana sur)

Fecha Servicio: 09/06/2025

N° Boleta	Nombre del Residuo	Cantidad (Kg.)
C25-018371	Residuos peligrosos (Aerosoles)	10,940.0000
Total		10,940.0000

De esta forma el generador ha contribuido al cuidado del ambiente, evitando la contaminación de suelos, ríos y aire. Aportando al cambio hacia métodos innovadores y lograr realizar economía circular.

Séché Group Perú
Eocentro Chilca: Quebrada Chutana km 4.2
Planta Térmica V&E: Calle 4, Hte. 9 Sub Lote 1A
Contacto: (01) 207 - 3000
www.sechegroup.com.pe

CRUZ FACUNDO LUIS
ALICORP S.A.C.
RESPONSABLE TÉCNICO
Luis@sechegroup.com
Fecha: 12/06/2025 13:45
Firma: www.sechegroup.com

2.4.2 Waste Disposal

Waste Disposal	Units	2021	2022	2023	2024
Total waste recycled/reused	Metric tonnes	9,456.8	12,940	9,383	10,984
Total waste disposed	Metric tonnes	8,671.36	12,818	11,222	17,337
Waste landfilled	Metric tonnes	8,671.36	12,818	11,222	17,337
Waste incinerated with energy recovery	Metric tonnes	0	0	0	0
Waste incinerated without energy recovery	Metric tonnes	0	0	0	0
Waste otherwise disposed	Metric tonnes	0	0	0	0
Waste with unknown disposal method	Metric tonnes	0	0	0	0
Data coverage (as % of denominator)	Percentage of operations	100%	100%	100%	100%

Note:

It is important to clarify that the data reported have been externally verified within the framework of the external assurance of the Integrated Report .
 See: [Integrated Report 2024](#), p. 93



2.3.1. Packaging Commitment

Our "Packaging Roadmap" reflects our commitment to 2030 with more sustainable packaging management, incorporating principles of reuse, recycling, reduction and efficiency in design, to generate both environmental and economic value. This roadmap was approved by the Corporate Governance and Sustainability Committee of the Board and is managed by the Vice Presidency of Supply.

Purpose

To establish the necessary actions to advance towards sustainable packaging management, integrating circularity throughout the entire life cycle of our packaging and optimizing material usage.

One of our medium-term targets:

Our target to 2030

Ensure that 100% of rigid and semi-rigid packaging is recyclable, reusable, or biodegradable at Alicorp Peru.



Our roadmap is structured around four pillars of action, each with specific initiatives and indicators.

1

Design and use of more sustainable packaging

We incorporate eco-design guidelines into our packaging. We analyze packaging components through the Design-to-value (DTV) methodology to maximize their economic and environmental value, ensuring product quality, safety, and functionality.

2

Design of more sustainable products

We integrate the principles of eco-efficiency and circularity into the design of our products through.

3

Support for the recycling system and strategic alliances

We promote partnerships and projects aimed at improving packaging material recycling in the countries where we operate through.

4

Incentive systems

The areas responsible for implementing initiatives and programs associated with this roadmap are provided with incentives tied to achieving the objectives related to sustainable packaging management.

2.3.1. Packaging Commitment

Our commitment to packaging management is reflected in programs aimed at increasing the use of reusable and recyclable packaging, progressively reducing single-use plastics, promoting recycled materials and ensuring their effective circularity, complemented by investment in R+D for more sustainable packaging solutions. The programs are as follows:

Programs to increase the use of reusable packaging.	Programs to increase the use of recyclable packaging.	Programs to phase out single-use plastic packaging.	Programs to increase the use of recycled material as packaging solutions.	Programs to ensure that recyclable packaging is actually recycled.	Allocation of R&D resources to sustainable packaging and alternative solutions.
We encourage initiatives that extend the number of uses of a package before it is discarded through a line of refillable products for high consumption, such as home care products.	Reduce the volume or weight of our packaging through technological improvements, optimizing the use of raw materials and dimensions without compromising the functionality, quality, shelf life, or presentation of the product.		We promote, alongside our suppliers, the use of recycled materials in primary, secondary, and tertiary packaging, increasing their proportion without compromising the product's quality or safety.	We establish and strengthen strategic business alliances to support circularity and optimize the recycling chains for packaging materials.	We reduced the number of materials needed for packaging (plastic or cardboard) by developing products in concentrated format for home care products while maintaining the same effectiveness and shelf life.
	We use more sustainable packaging alternatives (recyclable, reusable, and biodegradable materials) in alignment with the regulations of the countries where we operate.			We work with government entities to promote the prevention or reduction of solid waste generation.	

Our main initiatives implemented in 2024 to reduce the total consumption of packaging materials.

- Evaluation of new packaging options to improve the recyclability of Casino cookie wrappers.



- Dimensional redesign in panettone containers and packaging.



- Reduction of weights and thicknesses of flexible packaging used in the packaging of softeners, desserts, flours and pasta.



- Structural redesign of the box for the 5 kg bleach container.



2.4.3 Food Loss & Waste Commitment

Our food waste management is aligned with the corporate environmental policy:

- Whenever possible, promote programs across our supply chain and operations aimed at minimizing food waste, either at the corporate level or through partnerships with civil society organizations.
- Developing practices that ensure the efficient use of raw materials in our manufacturing processes, minimizing food or product losses.

Programs established to measure food loss & waste

Through our Unified Manufacturing System and the Optimizing logistics program, we carried out:

- The measurement of food loss and waste through daily records.
- Direct weighing, traceability, and monitoring of indicators.

This management allows us to identify opportunities for improvement to strengthen the management of this issue throughout the value chain, from inventories to distribution.



To learn more about our food loss and waste management, check out our [Integrated Report 2024](#) (p. 71)

Targets to reduce the total weight of food loss & waste

We focus on ensuring adequate demand planning, implementing controls for the efficient use of inputs and giving alternative uses to food waste (reprocessing, production of animal feed and donations strategy).

Since 2020, we have reduced net food losses by 22% by 2022. To further improve, we set a goal to reduce food losses by an additional 20% by 2025 compared to 2022. However, in 2023, an unexpected macroeconomic downturn led to a drop in demand and production, negatively impacting net sales by 11.3%. As a result, 2023 is considered an atypical year, with outcomes not reflecting the long-term trend, reinforcing our decision to maintain 2022 as the reference year for our targets.

In 2024, we managed to reduce total waste to 351 tons, far exceeding the initial projection of 523.8 tons. This result represents a decrease of 44.64% compared to the 2022 baseline.

Total discarded*				
Indicator performance			Committed targets	
Base line (2022)	2023	2024	2024	2025
634 ton	409 ton	351 ton	523.8 ton	484.9 ton
Baseline change (%) vs. 2022	-35%		-17.38%	-23.51%

(*) Total discarded = Total weight of all food loss & waste - total weight of food loss & waste volumes used for alternative purposes

2.4.3 Food Loss & Waste Commitment

In order to identify critical areas for improvement, we break down food loss and waste volumes by food category and destination.

Food loss and waste volumes by food category

Categories	2023 WEIGHT (Tones)	2024 WEIGHT (Tones)
Flours	1,593.1	476.9
Vermicelli	987.3	699.2
Sauces	859.2	506.1
Cookies	610.0	539.2
Shortenings and margarines	494.7	461.9
Oils	400.3	358.2
Other	421.3	369.8
Total	5,365.9	3,411.3

Food loss and waste volumes by destination

Destination	2023 WEIGHT (Tones)	2024 WEIGHT (Tones)
Animal consumption	4,745.8	2,753.0
Landfill	409.1	351.8
Reprocessing	211.0	306.5
Total	5,365.9	3,411.3

These initiatives have allowed us to improve in key areas such as:



Standardization of processes



Monitoring of indicators



Inventory management

To learn more about our food loss and waste management, check out our [Integrated Report 2024](#) (pp. 71) 

2.5.1 Water Efficiency Management Programs

We implement efficient water management programs aimed at reducing consumption, improving wastewater quality, and promoting water reuse, all in line with our sustainability and climate action strategy.

Climate action strategy: It incorporates water footprint reduction as part of mitigation actions and sets specific goals for efficient water use by 2030. It sets out two key areas of action to achieve these goals:

- **Actions to improve wastewater quality/Application of water recycling:** Through the treatment and subsequent reuse of wastewater so that it can reenter the processes, as well as the recovery of water vapor in heating processes.
- **Actions to reduce water consumption:** Through efficiency projects focused on the standardization and optimization of control systems in production processes and the elimination of losses in administrative areas.

Water use assessments: We use the ISO 14046 standard as a methodological guide for measuring our water footprint. This allows us to identify opportunities to promote efficient water use and optimize processes. In 2024, to further improve our efficiency, we implemented an agile leak reporting system and a continuous monitoring system for water consumption indicators across all our processes.

Our target to 2030

Reduce the direct water footprint per ton of finished product by 20% and the absolute direct water footprint by 5%, both compared to 2022, for our operations in Peru.



Water efficiency training: As part of our Environmental Management System, in 2024 we trained 1,023 employees in efficient water management practices. These trainings help reduce water consumption within operations.

Through investment in innovation and continuous improvement processes, in 2024 these actions were developed as part of water efficiency management program:



 [Integrated Report 2024](#)
Water footprint, p.73

- **Reduction of water consumption**
 - Efficient washing
 - New technologies
 - Efficient irrigation
- **Water recycling**
 - Cleaner production, reusing steam in heating processes through steam regeneration.
- **Improving wastewater quality:**
 - Treatment and reuse of wastewater to reintegrate it into processes.

2.5.1 Water Consumption

Water consumption	Units	2021	2022	2023	2024
A. Water withdrawal (excluding saltwater)	Million cubic meters	0.771744	0.820037	0.787666	0.714536
B. Water discharge (excluding saltwater)	Million cubic meters	0.192936	0.174081	0.1969165	0.178634
Total net freshwater consumption (A-B)	Million cubic meters	0.578808	0.645956	0.5907495	0.535902
Data coverage	Percentage of Alicorp S.A.A.'s production volume	100%	100%	100%	100%

2.5.2 Water Consumption in Water-Stressed Areas

Water consumption in areas with water stress	Units	2022	2023	2024
Total net freshwater consumption in water-stressed areas	Million cubic meters	0.03825441	0.03578414	0.03201
Data coverage*	Percentage of operations	100%	100%	100%

(*): Coverage corresponds to 100% of the production units in Arequipa, such as SIDSUR and Molino Arequipa, are located in areas with high water stress.

2.5.6. Water Risk Programs

We have a comprehensive risk management approach, and as part of our climate action strategy, we include an assessment of water-related risks, considering both dependency and impact.

Dependency-related water risk considered in risk assessment



To measure our water footprint and identify water stress risks, we use the ISO 14046 standard as a methodological guide. In line with this, we analyzed the potential impacts of water consumption associated with water stress and water quality at the local level using the scarcity footprint index and the water impact index (WIIX).

Thanks to this annual analysis, the Climate Action Strategy incorporates water footprint reduction as part of its mitigation actions. The key actions to achieve these objectives are (i) reuse (treatment and reuse of wastewater in operations, as well as reuse of steam for heating) and (ii) water use efficiency (through efficiency projects that control consumption and eliminate losses).

In 2024, to further boost our efficiency, we implemented an agile leak reporting mechanism and a continuous monitoring system for indicators associated with water consumption in all our processes. Thanks to these technologies, we achieved a 14.50% reduction in our water footprint compared to 2022.

Impact-related water risks considered in risk assessment



As part of our climate action strategy, we have carried out an analysis of climate scenarios, prioritizing 22 properties that represent 100% of our operational and financial relevance. Within this analysis, we have detected climatic events that could cause an impact on our water component. These events are:

- Flood
- Drought
- El Niño phenomenon
- Water stress
- Extreme precipitation

The risk area systematically assesses these water risks and incorporates them into operational plans by establishing adaptation actions:

Assessment of climate vulnerabilities by property.

Review of operational gaps and coverage in response to extreme events.

Development of adaptation plans aligned with operational and financial priorities.

Assessment of future water quantities available



- Our water consumption is considerably lower than the consumption limits allowed by the competent authority. With this, we allow the recovery of groundwater bodies.
- We regularly monitor the level of groundwater wells during periods of low and high tide, for which the local authority has set certain parameters for their use.
- The analysis of climate event scenarios and management of transition risks related to climate change allows us to anticipate potential barriers to access to water, incorporating these results into the planning of our operations and in the definition of adaptation measures in the medium and long term.
- No materialized risks of access to water have been identified for operations in the short term for our operations.

2.5.6. Water Risk Programs

Assessment of future water quality-related risks



As part of our Environmental Management System (ISO 14001:2015 certified), we conduct regular assessments of future risks related to water quality throughout our operations. These evaluations consider possible changes in the physical-chemical and biological parameters of water quality. In addition, we monitor compliance with the Environmental Quality Standards (ECA) established by MINAM.

Compliance with current national regulations is a pillar in our management to guarantee the quality and future risks of water in our operations.

In 2024, our environmental compliance management achieved the following:

Zero

significant environmental fines or penalties from environmental authorities.

Zero

penalties in inspections carried out by the competent authority, the Environmental Assessment and Enforcement Agency (OEFA).

Assessment of impacts on local stakeholders



Through our Social Management and Community Relations System; as well as the social and environmental commitments established in our Environmental Management Instruments, we assess the impacts with water on local stakeholders through periodic assessments and situational environment analysis.

Alicorp S.A.A.'s operations are located in urbanized industrial areas, so we are not exposed to water risks related to the impact on native, peasant or similar communities. For operations that are located in non-urbanized industrial areas, we have environmental management instruments approved by the competent authority.

Assessment of future potential regulatory changes at a local level

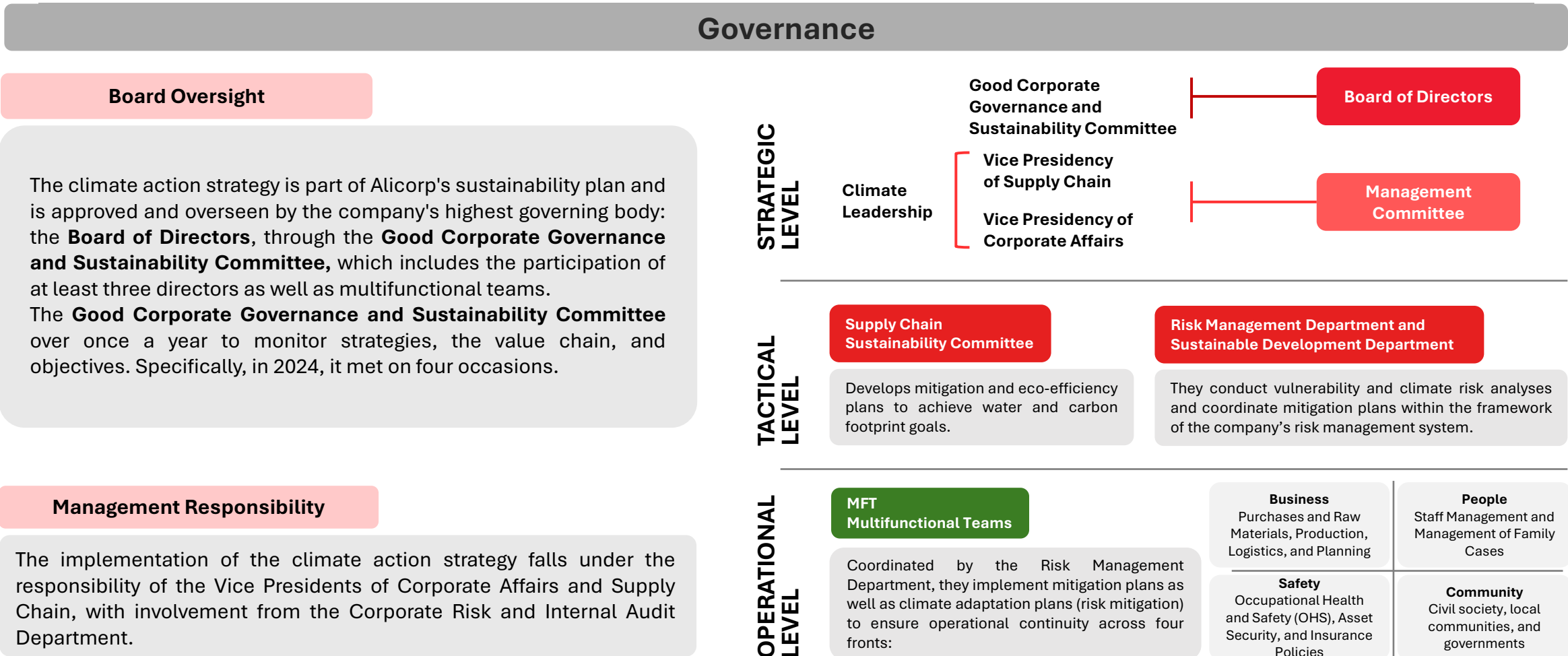


We have a comprehensive risk management system that allows us to map potential risks at the environmental and legal management level. This system manages regulatory and tariff changes, including those related to access to and use of water.

In addition, during 2025 we prioritized the matrix of current standards, focusing on those that represent potential risks due to future regulatory changes that could impact the company's processes. Likewise, we carried out the mapping of regulatory projects in modification, without currently identifying any under discussion.

2.6.5. TCFD Disclosure

Our strategy has two parts: **mitigation and adaptation**, each with goals by 2030. Through the first one, we aim to reduce our carbon and water footprint. Through the second one, we focus on adapting our operations to climate change by managing risks and capturing opportunities. The strategy is implemented through specific plans and actions for managing and disclosing impacts, risks, and opportunities, in alignment with the Task Force on Climate-Related Financial Disclosures (TCFD) and IFRS S2 of the International Financial Reporting Standards (IFRS).



2.6.5. TCFD Disclosure

Governance

Climate-Related Management Incentives

The company has a system of incentives and performance ratings for objectives called CPEs (Commitments for Success). All objectives are aligned with the company’s Scorecard; therefore, the objectives set in the Scorecard are transferred in cascade to the vice-presidencies and hence the objectives for the directorates, headquarters and management. Each employee must have between 3 and 4 objectives, as well as 4 initiatives for each objective. Targets weight between 15 and 30 per cent, and the rating is based on whether a minimum or maximum targets is achieved. The score ranges from 1 to 5 points and the maximum bonus is up to 4 salaries. The PIA bonus* is proportional to the final score obtained by the employee.

Below are three climate change-related objectives that were part of the company's 2024 ESG scorecard, specifying the responsible vice presidencies and areas, and linked to the PIA Bonus eligibility.

Position		Type of incentive	Incentivized KPIs
Executive Officers	Areas (Employees)		
Corporate Affairs Vice Presidency Supply Chain Vice Presidency	- Corporate Management of Sustainable Development - Corporate Manufacturing Directorate and Supply Chain Center of Excellence - Corporate Directorate of Technological Development - Corporate Maintenance Management - Corporate Management of Process Development and Automation	Monetary*	Emissions reduction (2.5% Carbon Footprint Reduction) <u>Description:</u> The climate action strategy is integrated into the company's overall sustainability strategy, ensuring commitment to the KPI related to the reduction of both direct and relative GHG emissions, as well as its alignment with economic incentive mechanisms.
Corporate Affairs Vice Presidency Supply Chain Vice Presidency	- Corporate Management of Sustainable Development - Corporate Manufacturing Directorate and Supply Chain Centre of Excellence - Corporate Technology Development Division - Corporate Maintenance Management - Process Development and Automation Corporate Management	Monetary*	Eco-Efficiency (3.5% Water Footprint Reduction) <u>Description:</u> The climate action strategy is integrated into the company’s overall sustainability strategy, ensuring commitment to the KPI associated with operational efficiency, specifically through performance in water consumption across operations. This KPI enables the monitoring of both direct and indirect water use reduction and optimization, and its achievement is linked to economic incentive mechanisms.
Corporate Affairs Vice-Presidency CEO Vitapro	- Vitapro Corporate Office of Strategy, Marketing, and Value Creation - Vitapro Sustainable Development and Communications Management	Monetary*	Emissions reduction (6.5% reduction in the relative carbon footprint of Vitapro’s operations (tons CO₂/ton of product)) <u>Description:</u> The climate action strategy is integrated into the company's overall sustainability strategy, ensuring commitment to the KPI related to the reduction of both direct and relative GHG emissions, as well as its alignment with economic incentive mechanisms. Execution of Vitapro's water footprint assessment

(*) PIA Bonus: An economic incentive granted based on the achievement of annual objectives, among other complementary performance evaluation criteria.



2.6.5. TCFD Disclosure

Strategy

Through our **climate action strategy**, we manage the physical and transition climate impacts and risks, aiming to mitigate them or turn them into opportunities through proactive management.

Risk	Opportunities
Variations in water availability and regulatory changes regarding water consumption limits, especially in high-risk hydric stress zones.	• We implemented new technologies in our operational processes to reduce water consumption, which improved operational efficiency and achieved a 14.50% reduction in our water footprint, compared to 2022. • Our water consumption is considerably lower than the consumption limits allowed by the competent authority. With this, we allow the recovery of groundwater bodies. • Our strong performance, monitoring, and reporting of these matters enable sustainable financing opportunities.
Variations in the price due to the impacts of climate change on the national energy matrix and the impact on energy supply.	• From 2025, our operations will progressively migrate to the exclusive use of renewable energy thanks to the signing of an energy supply contract with I-REC certificates. This will allow us to bring our Scope 2 carbon footprint to zero. • We promote clean energy self-generation projects in our operations that reduce energy consumption from the national interconnected grid.
International sustainability regulations in the commodities supply chain.	• Our progress in traceability and monitoring of deforestation, sustainable agriculture practices, as well as the acquisition of <i>Industrias del Espino</i> (100% traceability of the supply of raw material and 98% deforestation-free) are concrete examples of our commitment to a sustainable supply chain, strengthening our competitiveness and enabling current and future business opportunities. This management has positioned us as TOP 2 in Latin America in the Shared Responsibility Scorecard of the Roundtable on Sustainable Palm Oil (RSPO).

Climate-Related Scenario Analysis

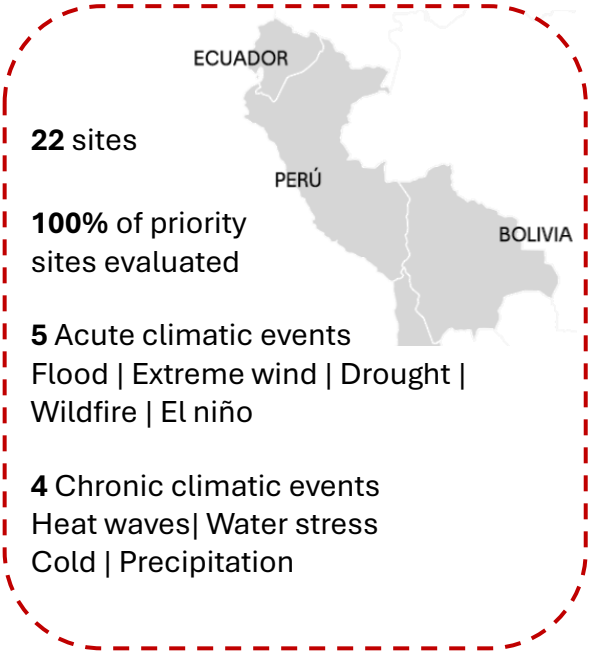
Scope

We have completed the mapping of physical climate risks across 100% of the sites with the highest operational and financial importance.

The analysis covered three countries and focused on identifying vulnerabilities and adaptation measures for **five acute climatic events** and **four chronic climatic events** relevant to the regions in which we operate.

Climate-related Scenario

Our analysis was conducted using a **quantitative climate-related scenario approach across three-time horizons: 2030, 2040, and 2050.** The ISOvector Global tool was employed, incorporating publicly available data from official sources, IPCC scenarios on global temperature rise, and satellite information. Within this framework, **the IPCC AR6 SSP585 (RCP 8.5) Physical scenario was considered**, projecting a global temperature increase of between 2.6 °C and 4.7 °C by the end of the century.



2.6.5. TCFD Disclosure

Strategy

Climate-related scenario analysis (2030 Horizon)

Country	Site	Chronics: Long-term gradual changes that accumulate impacts over time					Acute: Sudden, short-duration events of high intensity with immediate impacts			
		Heat waves Days/year >32°C	Water stress Intensity (adimentional)	Cold Days/year <0°C	Precipitation Max. in 24 hours (mm)	Drought Rain-free days per year	Flood Probable Flood Zone 2030	Extreme wind # Events/year >25 m/s	Wildfires Fire probability	El Niño Probability of impacts
Peru	Predio Central / Carmen de la Legua									
Peru	Molino Callao									
Peru	Alicorp Arequipa									
Peru	CD Piura									
Peru	CD Huachipa									
Peru	Oficina Miraflores									
Peru	Alicorp AV. Industrial Lurin									
Peru	CD Chiclayo									
Peru	CD Ransa									
Peru	Patios de Trigo									
Peru	VITAPRO Moche									
Peru	Planta Cajamarquilla									
Peru	Panta Ñaña									
Peru	Molino Paita									
Peru	Planta Sicaya									
Peru	APUDEX									
Peru	Intradevco Lurin									
Peru	Palmasasi									
Bolivia	Planta Cochabamba									
Bolivia	Oficina Central (Santa Cruz)									
Bolivia	CD El Alto									
Ecuador	Planta Vitapro									

This assessment is the AR6 SSP585 (RCP 8.5) climate-related scenario analysis for all 22 of our key sites, showing how climate projections translate into tangible risks. Below, the main risks with Extreme and High exposure levels identified for the year 2030 are presented as a summary.

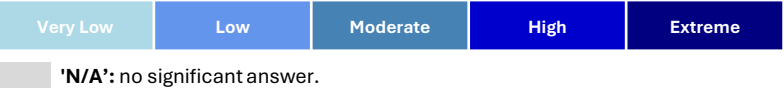
Chronics Climate Threat

- **Water Stress/Drought** reaches an Extreme exposure level in practically all evaluated assets in Peru. This condition is strongly linked to the La Niña phenomenon and is projected to potentially equal or surpass historical national emergency events like 2004-2005.
- **Heat Waves** are also projected as Extreme in all assets, with temperature peaks of >28°C or >35°C.

Acute Climate Threat

- The asset with the highest acute exposure is CD Piura, which presents an Extreme risk of Fluvial Flooding in the probable zone for 2030 and a High exposure to the El Niño Phenomenon.
- The VITAPRO Moche site faces a High risk of fluvial flooding due to river proximity and a High exposure to the El Niño Phenomenon.
- Planta Sicaya presents a High exposure to torrential rains/flooding associated with the El Niño Phenomenon.

Levels of climate exposure



2.6.5. TCFD Disclosure

Strategy

Climate-related scenario analysis (2040 Horizon)

Country	Site	Chronics: Long-term gradual changes that accumulate impacts over time					Acute: Sudden, short-duration events of high intensity with immediate impacts			
		Heat waves Days/year >32°C	Water stress Intensity (adimensional)	Cold Days/year <0°C	Precipitation Max. in 24 hours (mm)	Drought Rain-free days per year	Flood Probable Flood Zone 2030	Extreme wind # Events/year >25 m/s	Wildfires Fire probability	El Niño Probability of impacts
Peru	Predio Central / Carmen de la Legua									
Peru	Molino Callao									
Peru	Alicorp Arequipa									
Peru	CD Piura									
Peru	CD Huachipa									
Peru	Oficina Miraflores									
Peru	Alicorp AV. Industrial Lurin									
Peru	CD Chiclayo									
Peru	CD Ransa									
Peru	Patios de Trigo									
Peru	VITAPRO Moche									
Peru	Planta Cajamarquilla									
Peru	Panta Ñaña									
Peru	Molino Paita									
Peru	Planta Sicaya									
Peru	APUDEX									
Peru	Intradevco Lurin									
Peru	Palmawasi									
Bolivia	Planta Cochabamba									
Bolivia	Oficina Central (Santa Cruz)									
Bolivia	CD El Alto									
Ecuador	Planta Vitapro									

For the 2040 horizon, the highest exposure risks are maintained and, in some cases, exacerbated:

Chronics Climate Threat

- The Extreme exposure level to **Water Stress/Drought** is maintained in Peruvian assets, with an increasing severity index in critical locations such as Planta Cochabamba, CD Piura, and Molino Paita.
- Heat Waves:** The frequency of extreme heat days increases in almost all sites. For example, Patios de Trigo and Miraflores Office are projected to increase from 60 to 82 days per year with temperatures >28 °C.

Acute Climate Threat

- CD Piura** remains at **Extreme** flood risk, with potential impacts similar to or exceeding the great events of 1998 and 2017.
- High** exposure to precipitation and the El Niño Phenomenon is maintained at **CD Piura**, **VITAPRO Moche**, and **Planta Sicaya**.

Levels of climate exposure

Very Low	Low	Moderate	High	Extreme
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'N/A': no significant answer.

2.6.5. TCFD Disclosure

Strategy

Adaptation to physical and transition climate risks

At Alicorp, we are strengthening our climate resilience by reducing the vulnerability of our business, processes, employees, and infrastructure. The Risk Management and Sustainable Development Departments assess physical and transition climate risks. These risks are incorporated into the company's risk management system for proper oversight through mitigation plans, which include adaptation measures and must be implemented by the risk-owning areas within timeframes ranging from months to one year (reactive actions) and **from 2 to 10 years (preventive actions)**

Risk assessment and adaptation plan : 100% of the 22 sites evaluated.

Adaptation pillars

1. Conducting climate vulnerability analyses aligned with the company's operational and financial priorities, as well as international climate management standards.

2. Monitoring political and regulatory developments related to energy, water, carbon, and biodiversity in the countries where we operate, as part of the ongoing management by the Public Affairs Department.

3. On-site review of gaps regarding vulnerabilities and insurance coverage against climatic events.

4. Development of site-specific adaptation plans aligned with the operational and financial priorities of each site across four pillars: Business, People, Safety, and Community. Multifunctional teams are established to ensure execution.

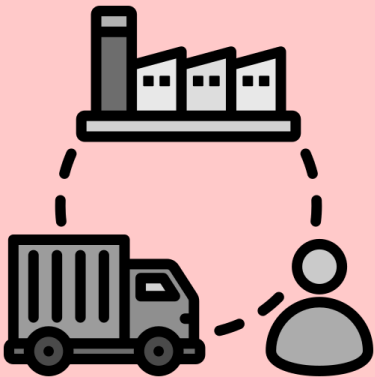
For more information on our mitigation actions, please refer to Table 94 of our [Integrated Report 2024](#) (p. 94)

2.6.5. TCFD Disclosure

Risk management

Value chain stages covered by climate risk assessment

Our own operations



Upstream activities

Downstream activities (clients)

The time horizons considered in climate risk management include:



- Short term (up to 1 year)
- Medium term (up to 5 years)
- Long term (up to 15 years)

We have a comprehensive **risk management governance framework** that covers both financial and non-financial risks. This framework incorporates a model for assessing strategic and operational risks based on probability and impact across six dimensions: legal, compliance, reputational, safety, environmental-climatic, and quality.

In this context, all entity-level or strategic risks undergo an evaluation in terms of their financial impact and in relation to the environment and climatic events. This process includes the financial assessment of risk through the analysis of its likelihood and magnitude. For the **quantitative evaluation of financial impact**, EBITDA is used at the country, business unit, or corporate level, depending on each stage.

Similarly, operational vulnerabilities to climatic events or climate-related regulatory changes that are identified are incorporated into the risk management system for assessment in terms of impact and probability and subsequently managed through mitigation plans.

Alicorp risk management process

Understanding of strategies, value chain, and objectives

1

Identification of risks and mitigation activities/controls

2

Risk Valuation (financial & non-financial)

3

Strengthening of mitigation activities/controls

4

Reporting, monitoring, and review

5

Types of climate-related risk

Current Regulation

Emerging Regulation

Legal Risk

Market Risk

Reputational Risk

Acute Physical Risk

Chronic Physical Risk

1. The Vice Presidency of Corporate Affairs carries out the identification of vulnerabilities to physical and transition climate risks and reports them to the Corporate Risk Management Office.
2. The Corporate Risk Management Office evaluates these potential risks, assigns them a level of criticality, and transfers the risk to the leaders of operational sites, requesting the development of mitigation plans.
3. Site or process leaders at risk develop these plans and report their progress to the Risk Management Office. The implementation of these plans may require the formation of cross-functional teams.

To learn more about how we approach our comprehensive risk management, please refer to our [Integrated Report 2024](#) (Risk Management, p. 79)

2.6.5. TCFD Disclosure

Risk management

Main climate-related risks managed by the company.

	New regulatory trends and disruptive events in key international markets *	Weather events (floods, landslides, heavy rains) that can have a negative impact on the business
Description	Loss of competitiveness due to the slow adoption of deforestation and biodiversity standards in the face of growing regulations and market demands. For example, the European Union Deforestation Regulation (EUDR) and Peru’s National Biodiversity Strategy to 2050, which sets specific targets regarding deforestation and the restoration of degraded ecosystems.	Adverse weather conditions can affect the company’s processes and supply, making it impossible to meet our commitments to key stakeholders such as our customers and suppliers.
Associated impacts	• Increase in raw material costs due to the transition to more sustainable agricultural inputs, resulting in loss of price competitiveness for end consumers. • Loss of trust from industrial clients and of business opportunities.	• Disruption in the supply chain. • Impact on infrastructure: damage to physical assets and increased maintenance and repair costs. • Impact on staff health and safety, particularly for those with greater exposure to extreme weather events. • Operating costs for adapting to new environmental regulations.
Mitigants	Our advances in traceability and monitoring of deforestation, sustainable agriculture practices, as well as the acquisition of Industrias del Espino (100% traceability of the supply of raw material and 98% deforestation-free) are concrete examples of our commitment to a sustainable supply chain that promotes biodiversity conservation.	• Identification of vulnerabilities in infrastructure and engineering projects to enhance resilience to extreme weather events. • Contingency plans to face these climatic events. • Operational eco-efficiency with a focus on reducing water and energy consumption.

(*) Most significant risk by changes in regulation.



2.6.5. TCFD Disclosure

Risk management

Financial Risks of Climate Change

At Alicorp we are strengthening our climate resilience by reducing the vulnerability of the business, processes, collaborators and infrastructure.

The financial implications of physical risks are estimated by considering the impacts on sales volume, supply chain interruptions, procurement of raw materials, spare parts, and packaging, as well as the implementation of corresponding action plans across the different business lines of Alicorp S.A.A.

We present the estimated financial impact of the **most significant physical risk** at the **Piura Distribution Center**, including estimates before implementing mitigation measures and the cost associated with actions designed to counteract such risk.

Climate events evaluated	Identified physical risk related to climate	Estimated financial implication of the risk for the company before taking measures (S/.)	Estimated average term (in number of years) for the financial implications of the risk	Estimated cost of actions to counteract the risk (S/.)
Torrential rains, flooding and landslides	Infrastructure damage	19 227 696.69*	1	5 338 340*
	Interruption of the supply chain		1	
	Impact on employees		1	
	Impact on surrounding communities	3 939 840	1	125 400
Total		23,167,536.69	Total	5,463,740

(*) These amounts apply to the 2023-2024 El Niño Phenomenon scenario.



2.6.5. TCFD Disclosure

Risk management

Financial Risks of Climate Change

We have an action plan in place for our most significant physical risk identified at the Piura Distribution Center, which is detailed below:

Risks	Actions
Supply chain disruption	• Prospecting system, supported by digital platforms for information on climate, market behavior and other environmental factors, for risk monitoring that allows us to anticipate the offer and select suppliers. • Diversification of supply risk by securing inputs in different geographies and suppliers.
Damage to infrastructure	• Improvements in the facilities of properties and production plants, such as roof reinforcement, construction and maintenance of canals and drainage systems, among others. • Installation of water pumping equipment in case of flooding. • Insurance with coverage against natural disasters for plants, properties and distribution centers.
Disruption of the distribution chain	• Establishment of alternative distribution routes in the event of an accident due to extreme weather phenomena. • Protocols for the supply of the different channels and the disposal of critical material.
Impact on staff	• Dissemination of evacuation and emergency plans. • Identification of the most vulnerable personnel according to their location in climate risk areas. • Evaluation of critical positions in the face of floods and extreme rainfall with the aim of establishing risk elimination or mitigation measures that help safeguard the integrity of employees. • Prevention campaigns and availability of personal protective equipment for employees.
Impact on neighboring communities	• Implementation of the "El Niño Phenomenon Plan: Communities Front", which seeks to strengthen the response capacities of the soup kitchens located in our areas of influence in the face of the emergency caused by natural disasters. The areas are East Lima and northern Peru, highly vulnerable to the effects of El Niño. • Coordination with local authorities in vulnerable areas to identify El Niño response plans and opportunities for joint work. • Coordination with local authorities and representatives for the execution of works that mitigate the risk of flooding of our properties and neighboring communities.

2.6.5. TCFD Disclosure

Metrics and targets

CARBON FOOTPRINT 2030 TARGETS

Intensity target^(*)

Achieve a net reduction of 20% of GHG emissions **per ton of finished product**

Absolute Target^(**)

Achieve a net reduction of 10% of GHG emissions **per ton of absolute emissions**

(*) Based on the 2022 baseline for our operations in Peru, covering Scopes 1 and 2.
(**) Based on the 2022 baseline for our operations in Peru, covering Scopes 1 and 2, and Scope 3 limited to Category 3

WATER FOOTPRINT 2030 TARGETS

Reduce the direct water footprint **per ton of finished product by 20%** and the **absolute direct water footprint by 5%**, both compared to 2022, for our operations in Peru.

During 2024



-20.39%

Scope 1, 2 & 3 GHG absolute emissions in 2024 vs 2022 base year*
*106,687.34 tCO₂ eq

Strategy

Sustainable energy transition

Energy efficiency

Optimized logistics

During 2024



-14.50%

Decrease in the direct water footprint compared to 2022

Strategy

Reuse

Water use efficiency

Absolute Emissions (tCO₂ eq)

Scope	2022	2023	2024
Scope 1 (Category 1)	60,119.12	52,987.52	54,270.10
Scope 2 (Category 2)	25,894.46	24,943.68	19,764.51
Scope 3 (Category 3)	20,673.76	12,699.67	10,895.90

Intensity Emissions

Scope	2022	2023	2024
Scope 1 and 2 emissions intensity (tCO ₂ eq emissions/ton of finished product)	0.0629	0.0643	0.0592

Direct Water Footprint

Unit	2022	2023	2024
Total water consumption intensity (m ³ consumed/ton of finished product)	0.6110	0.6662	0.5710

To learn more about our metrics and targets, please refer to our [Integrated Report 2024](#) (Climate Action Strategy, p. 72-73)

2.7.4. Biodiversity Exposure & Assessment

Our operations are located in urban industrial areas and are not exposed to risks of affecting biodiversity. This table details the total areas used for operational activities and the impact assessment on biodiversity carried out for said areas. All this information corresponds to Alicorp S.A.A.

N°	Operation or Property	Hectares (Ha)	Environmental Management Report
1	Predio Central	25.041203	<u>Directorial Resolution N.º 125-2022-PRODUCE/DGAAMI</u>
2	Callao Mill	3.66464	<u>Directorial Resolution N° 00175-2022-PRODUCE/DGAAMI</u>
3	SIDSUR	11.966 27	<u>Directorial Resolution N° 00195-2022-PRODUCE/DGAAMI</u>
4	Arequipa Mill	1.608209	<u>Directorial Resolution N° 00700-2021-PRODUCE/DGAAMI</u>
5	CD Huachipa	3.787152	<u>Directorial Resolution N° 00117-2022-PRODUCE/DGAAMI</u>
6	Santa Rosa Mill	2.155299	Directorial Resolution 380-2019/PRODUCE/DVMYPE-I/DGAAMI
7	Manco Cápac Deposit	0.918933	<u>Directorial Resolution 100-2015/PRODUCE/DVMYPE-I/DGAAMI</u>
8	Sant rosa 1 Deposit	0.422392	<u>Directorial Resolution 101-2015/PRODUCE/DVMYPE-I/DGAAMI</u>
9	Santa Rosa 2 Deposit	1.140104	<u>Directorial Resolution 102-2015/PRODUCE/DVMYPE-I/DGAAMI</u>
10	Santa Rosa 3 Deposit	0.927002	Directorial Resolution 364-2019-PRODUCE/DVMYPE-I/DGAAMI
11	Iquitos Warehouse	0.0918	Directorial Resolution 332-2018-PRODUCE/DVMYPE-I/DGAAMI
Total		51.723004	----

2.7.5. Biodiversity Mitigating Actions



It is important to note that we have not identified risks due to impacts on biodiversity in our operations, considering that these are situated in urban industrial sectors outside the National System of Protected Areas of the countries where we operate, nor in areas of High Conservation Value. However, we aim to build alliances to ensure that our agricultural inputs are increasingly aligned with the challenges of sustainable agriculture.

AVOID

Through our Responsible Sourcing Policy, we implement measures to reduce our impact on biodiversity, focusing on sourcing and supplier engagement. We are also committed to biodiversity and no deforestation in our Corporate Environmental Policy.

Responsible Sourcing Policy

It is recommended to establish programs aimed at reducing energy consumption, pollution, waste generation, and greenhouse gas emissions, while also improving resource efficiency in sourcing and protecting biodiversity and soil health, and avoiding deforestation. It is mandatory for agricultural commodity suppliers to, in their operations: (i) identify, protect, and prevent expansion into areas of high conservation value (HCV) or high carbon stock (HCS), and their surrounding zones; and (ii) avoid hunting, fishing, or harvesting of endangered or threatened species found within HCV areas.

Corporate Environmental Policy

We aim to avoid sourcing raw materials from deforested areas and work with our supply chains to promote reforestation, conservation, and the protection of forests and biodiversity, progressively moving toward traceable and deforestation-free sourcing.

REDUCE

We've introduced our satellite information tool to help trace and monitor deforestation in the palm supply chain, working together with Ciampagna.

Digital traceability platform

This system is designed to ensure that these areas remain free from deforestation, supporting efforts to protect biodiversity and promote sustainable agricultural practices within the supply chain. Enables participatory georeferencing of farmers' plots, allowing for comprehensive traceability of palm production from the farm to the processing plant.

TRANSFORM

Since 2019, in collaboration with *Solidaridad* and NesNaturaleza, we have been promoting the Sustainable Palm program, which seeks to coordinate, transform, and strengthen the actors in the value chain to advance toward sustainable palm oil sourcing in Peru."

Capacity building

In sustainable palm production, aimed at technical teams of our suppliers and groups of small independent producers. Over 500 dedicated producers and technicians from our extraction companies have been trained in sustainability management.

Sustainable supplier management

In which we accompany our supplier companies to close their sustainability gaps, ensuring compliance with our Responsible Sourcing Policy. We included supplier extractive companies in our supplier approval process and develop a training program filled with practical tools to help close ESG management gaps. Our goal is to encourage the adoption of more sustainable practices.

2.8.1. Sustainable Agriculture Commitment

In accordance with our [Corporate Environmental Policy](#), at Alicorp we try to source agricultural raw materials from suppliers that implement sustainable agriculture practices, maintaining the high quality of our products and promoting efficiency in the use of resources, water care and the proper management of agrochemicals and packaging. We also participate in and promote alliances that align the supply of agricultural inputs with the challenges of sustainable agriculture.

Additionally, we have the [Responsible Sourcing Policy](#) (RSP) that establishes the standards of action our suppliers must follow to enhance their positive impact on society and promote the prevention and reduction of negative environmental or social impacts. In addition, it recommends the implementation of programs aimed at reducing energy consumption, pollution, waste generation and greenhouse gas emissions, as well as protecting biodiversity and soils and avoiding deforestation.

Scope

These policies apply to all of our direct and indirect suppliers (**Tier 1 and not Tier 1 or lower**).

Level 1 suppliers: they directly supply goods, materials or services to the company.

Non-Level 1 Suppliers(*): They provide their products and services to Tier 1 or lower suppliers.

(*) Tier 2 providers.



Program whose objective is to turn the supply of chili pepper and *rocoto* pepper into a competitive advantage, by protecting and creating social value in favor of producers in our supply chain and our brands.

It has three pillars: quality to ensure safe and standards-aligned products, efficiency to reduce feed losses and supply to ensure a competitive price for farmers by eliminating intermediaries.



Program that aims to promote the sustainability and productivity of our palm oil supply chain, with a special focus on Independent Smallholders.

It has four components: capacity building, technical support, traceability and monitoring, and sustainable supplier management.

Programs to reduce environmental pollution

Definition of a standard for the use of agrochemicals with a high impact on soil, water, biodiversity and human health. This measure contributes to the prevention of environmental pollution by ensuring compliance with regulations and promoting safer and more environmentally responsible products.

Programs to protect soil health / Programs to reduce GHG emissions

Updating of the product's technical data sheet, making it more flexible with respect to physical characteristics and more demanding in terms of quality and safety. This measure enables the optimization of harvest use, reduces losses and waste, and encourages responsible agricultural production, thereby protecting soil health and contributing to the reduction of GHG emissions.

Programs to protect soil health

- Training for technicians, workers and producers of level 1 and 2 suppliers in good agricultural practices, including the responsible use of agrochemicals, crop rotation, burning and affectation to peatlands.
- Installation of plots with fertigation and renewed planting, in collaboration with NETAFIG, to validate practices that improve soil fertility.

Programs to prevent the destruction of ecosystems

- Implementation of management plans for deforestation-free production and training in the prevention of deforestation and impact on biodiversity within the framework of the accompaniment for RSPO PPI certification to 5 Independent Smallholders associations.
- Implementation of a satellite information tool for traceability and monitoring of deforestation for the palm supply chain, fed with support with our level 1 and 2 suppliers.

SOCIAL DIMENSION



3.1.1. Labor practices Commitment

At Alicorp we are committed to ensuring fair working conditions for all our employees, within the framework of current labor legislation and company policies such as the Internal Work Regulations, the Vacation Policy and the Compensation and Salary Administration Policy.

Living wage

We ensure **living wages** for all our employees. In accordance with our salary strategy and the Compensation and Salary Administration Policy, remuneration is structured according to management levels and is periodically updated based on local cost of living and salary market studies, ensuring that these are competitive.

Equal remuneration

We have an equal remuneration plan focused on diagnosing, measuring, and reducing wage gaps, including those based on gender, across all organizational levels-from operational staff to executives. Under this framework salary bands and compensation packages is carried out under equal conditions and opportunities, both within management levels and between men and women.

Maximum working hours and avoiding excessive working hours

The standard workweek is 48 hours, as established by Article 25 of the [Political Constitution of Peru](#) and is implemented in accordance with applicable labor laws, and our Internal Work Regulations. Each employee is entitled to at least 24 consecutive hours² of **weekly rest**. Overtime³ may be performed voluntarily, subject to prior coordination and approval by immediate supervisor. For administrative employees, we operate a hybrid work model: 60% on-site and 40% teleworking. Additionally, employees may work from anywhere for up to 15 days per year.

Paying workers for annual leave

We ensure the right of all our employees, including operational staff and trainees, to **paid annual leave**, in compliance with applicable labor legislation. Our Vacation Policy establishes the criteria and procedures for granting and scheduling vacations.

Notice period before mass termination processes

Dismissals are carried out in strict compliance with current labor regulations⁴, **respecting legal guidelines** and guaranteeing labor rights. In cases of mass dismissals, these are managed through mutual dissent agreements, following a confidential policy and guidelines for internal use.

Our commitment to fair labor practices extends to **our suppliers and strategic partners** through the [Responsible Sourcing Policy](#) and the [Requirements to work with Alicorp](#). We expect them to meet, at a minimum, the following standards required by law and our policies:

- Compliance with working-time laws
- Prohibition of labor exploitation
- Contracts and payment receipts to your employees
- Fair wages, terms, and benefits
- Humane, dignified, and safe working conditions
- Gender equity
- Among others



¹ According to Article 33 of the Internal Work Regulations.

² According to Article 44 of the Internal Work Regulations.

³ As indicated by the corresponding authorities. See: [Díptico Overtime - Private Labor Regime](#)

⁴ In Peru, [Legislative Decree No. 728, Law on Labor Productivity and Competitiveness](#), is in force.

3.1.2. Labor Practices Programs

In accordance with our commitment to labor practices, and in compliance with labor legislation and internal policies, we have the following initiatives:

Competitive wages conditions

In accordance with the provisions of the Compensation and Salary Administration Policy, we offer competitive compensation consistent with the local cost of living, based on market research and aligned with the responsibilities of the position and the performance of the worker.

Working hours including overtime management

In accordance with our Internal Work Regulations and the labor legislation in force in the country, we comply with the provisions on maximum working hours and supervise their compliance. We avoid overtime work, which, if it occurs, is paid in accordance with current labor legislation.

Benefit and annual leave pay

We manage payments for employment obligations, including hourly pay, social benefit payments, and annual leave compensation, as stipulated in our internal policies. These items are recorded in detail on the pay slips, where workers can verify all the corresponding amounts.

Gender pay gap

As part of the Equal Pay Plan, we are focused on diagnosing, monitoring, measuring and reducing wage gaps. Currently, we maintain an average gender pay ratio of 0.90¹.

¹ It is calculated by averaging the gender pay gap ratios of the different organizational levels, from operators to executives. These ratios indicate the wage differences of women with respect to men, where a number close to 1 denotes pay equity.

Social protection and comprehensive well-being

We focus on building safe, respectful, and inclusive work environments through initiatives such as:

- Private health insurance, also available for same-sex couples.
- Extension of paternity leave by 50% compared to the minimum time indicated by law.
- Extended leave in cases of adoption.
- Inclusive offices with which to ensure accessibility and non-discrimination.
- Training on topics such as prevention of sexual and workplace harassment and campaigns to promote psychological safety.

Workers' representatives

Our management is based on protecting and promoting the labor rights of our employees, as well as encouraging direct communication and preventing labor conflicts. In this way, we maintain direct channels of communication with our unions, through representatives of labor relations and the headquarters of our different industrial plants. As a result of this management, during 2024 we signed two collective agreements in Alicorp S.A.A.

Climate change mitigation training

We offer training on environmental issues for climate change mitigation, which includes components such as water, energy and waste. In 2024, we had a reach of more than 2,700 workers trained in these issues.



3.1.6 Gender Pay Indicators

Employee Level	Average Women Salary	Average Men Salary	Ratio
Executive level (base salary only)	83,150	107,692	0.772
Executive level (base salary + other cash incentives)	648,708	849,198	0.764
Management level (base salary only)	17,998	20,164	0.893
Management level (base salary + other cash incentives)	87,350	103,171	0.847
Non-management level (base salary only)	5,771	5,971	0.967

3.2.2 Human rights due diligence process: Risk assessment

In 2023, we mapped risks related to Human Rights, using a tool aligned with the Guiding Principles on Business and Human Rights (UN, 2015). This allowed us to consolidate potential risks in this area and identify existing mitigation measures.

Human Rights issues	Own operations		Supply chain
	Peru	Bolivia	
Discrimination	x	x	
Working hours		x	
Accessibility	x	x	
Family	x	x	
Labor Rights			x
Harassment (any type)	x		
Freedom of Association			x
Migrant labor rights			
Minimum salary			
Sexual Exploitation			
Healthy Environment	x		x
Native land and property			x

We have a systematic periodic review of the risk mapping of potential issues. These assessments have identified and cover the following groups:



We have integrated human rights management **assessments into our third-party audit process**, which is a crucial part of our supplier approval system. Additionally, we have implemented sustainability assessments that focus on human rights within our palm oil supply chains in Peru and our sustainable soybean supply chains in Bolivia.

These assessments are guided by our Responsible sourcing policy and align with international standards, such as the Round Table on Sustainable Palm Oil (RSPO). Our initiatives also include training on human rights and their effective management, targeting our tier 1 and tier 2 suppliers in the palm oil sector.

Integration of Human Rights Due Diligence into M&A Processes

As part of our mergers and acquisitions processes, we carry out a comprehensive due diligence that involves the review and analysis of accounting, tax, legal, and business aspects. This process includes the evaluation of respect for and protection of human rights, with the objective of ensuring compliance with our Corporate Human Rights Policy and preventing and mitigating potential risks prior to completing any transaction or acquisition. This process is led by the Corporate Strategy Management – Mergers and Acquisitions (M&A) and the Merger Integration Office (MIO), in coordination with the Legal and Compliance Department and the Corporate Sustainable Development Management, ensuring the proper integration of ESG criteria into decision-making.

Scope of the Human Rights Due Diligence Process

- Peru and Bolivia employees (own operations)
- Supply chain
- Communities
- New business relations (mergers, acquisitions, joint ventures, etc.)

3.2.3 Human Rights Assessment

Category	% of total assed in the last three years	% of total assessed where risks have been identified	% of risk with mitigation actions taken
% Own operations	75	100	100
% Contractors and tier I suppliers	70	0	100



3.2.4 Human rights due diligence process: Risk Mitigation and remediation initiatives

Human rights risk mitigation is integrated into the corporate risk management system and applies to 100% of operations. The Risk Area oversees compliance, while execution is carried out across four fronts: 1) Legal and Compliance – ethics and compliance program, 2) Labor Relations – labor rights and union relations, 3) HSE - Health, Safety, and Environment, and 4) Technology and transformation – supplier approval and information/personal data security.

Issue	Initiatives
Commitment to Human Rights in the value chain	• Mandatory signing of affidavits of compliance with our Responsible sourcing policy • Guide to Ethical Commitments update for it to include aspects of Human Rights and environmental compliance, linking it to our responsible sourcing and human rights policies and extending its scope to suppliers. • Mandatory supplier approval process with human rights criteria included.
Human Rights in the palm and soybean supply chains	• Within the framework of the sustainable palm and sustainable soybean programs, the following initiatives have been carried out: ○ Risk mapping in sustainability that included the mentioned Human Rights aspects ○ Human Rights training with a focus on labor and legal security for direct and indirect suppliers (tier 1 and 2). ○ External audit of palm oil suppliers that includes Human Rights aspects as a requirement for approval. ○ Support for the development of sustainability policies, including commitments to management in this area for our palm oil suppliers.
Attention and remediation mechanisms	• New categorization of non-compliance cases that includes Human Rights aspects. • Alignment to the Alicorp ethics line with the UN Guiding Principles. • Expansion of the scope of the ethics line to our suppliers and the general public. • Informative campaign on the use of the Alicorp ethics line and extension to suppliers of the commitment to disseminate the Alicorp ethics line to their employees with a focus on the palm oil chain. • Update of the company's risk management model to include new dimensions of risk assessment, including the impact on the integrity of rights and people.

The number of sites with mitigation plans: all own operations

In 2025, had the opportunity to share with our strategic suppliers a set of practical tools to strengthen their management of Human Rights. Our goal was to move from a reactive to a proactive approach, focused on risk mitigation and, above all, respect for people.

As part of our sustainable supplier management at Alicorp, we classified, monitored, and supported our partners to raise their environmental, social, and ethical standards. We worked together on key commitments:

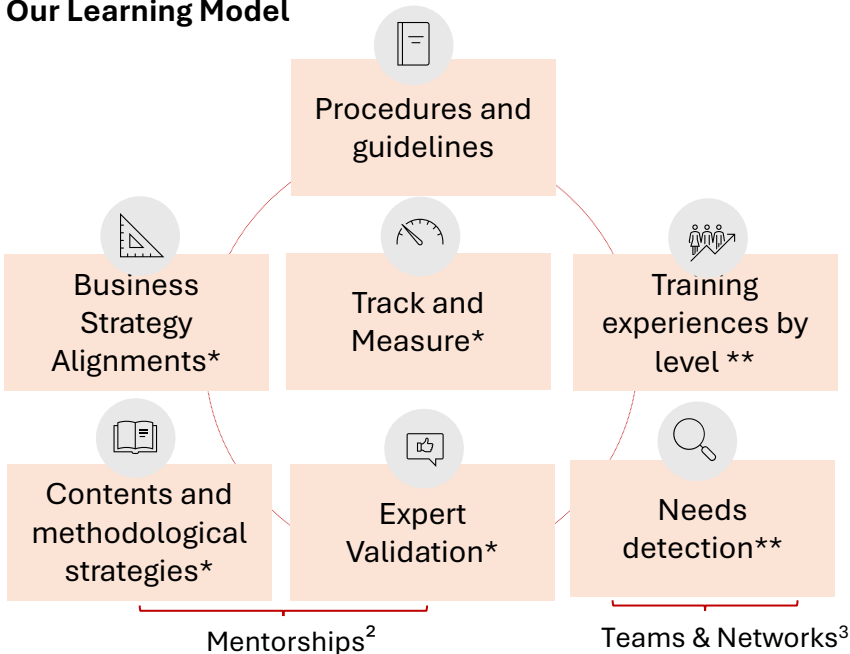
- Developing a Human Rights policy or Guide to Ethical Commitments
- Advancing formalization through signed contracts and payroll.
- Ensuring fair wages and access to basic services and legal benefits.
- Respecting freedom of association, legal leave, vacations, and the right to disconnect.
- Avoiding child labor and any form of coercion.
- Making strong efforts to minimize negative impacts on neighboring communities.
- Maintaining openness to Alicorp audits on these issues.

3.3.2. Employee Development Programs (1/2)

At Alicorp, we are committed to preparing all our employees¹ to face current and future challenges comprehensively, offering training that includes learning methods such as coaching and mentoring through three lines of action:

- **Transversal** (interdisciplinary content).
- **Functional/technical** (specialized training).
- **Leadership** (developing competencies).

Our Learning Model



1: Covers contractual employees.

2: Mentorship: Mentoring is often used to help less experienced individuals benefit from a mentor's advice and guidance for professional development. This process facilitates the sharing of knowledge and skills to address diverse learning needs, regardless of age or organizational level.

3: Teams and networks: Learning across teams and networks can occur when people are encouraged to learn from and with people outside of their day-to-day function, e.g., through participation in professional networks, communities of practice, contacts with customers and suppliers, and through other events and opportunities that occur from time to time.

We promote an optimal work environment, development of technical skills, soft skills and promote adequate management to accompany the development of our employees. Below, we present our employee development programs:



Leadership Development program

We strengthen the leadership skills of our employees through programs that combine competency development and continuous feedback as key components of their professional and personal development.

Self-Management Program (PAG): it is one of our flagship programs at Alicorp, aimed at Alicorp's senior leaders, over the course of nine months, it provides a comprehensive development experience that combines deep self-knowledge work with advanced leadership tools.

Team Management Program (PGE): program for leaders that aims to strengthen the leadership capabilities of our employees, providing them with practical tools that allow them to optimize the management of their teams and strengthen their relationship with them.

Cultural education program

We focus on building safe, respectful, and inclusive work environments through training on topics such as sexual and workplace harassment prevention, and campaigns to promote psychological safety. Throughout 2024, 96% of employees rated both the Ethics and Compliance Program and the integrity of its initiatives positively.

Digital transition program

We currently strengthen digital capabilities through training in agility, data and design, promoting new ways of working and enhancing agile leadership. In addition, we launched adoption pilots and are defining a 2026 training path that promotes digital and data mindset.

Transition for retirees and layoffs program

We have processes and policies for layoffs and retirement. This is in accordance with the provisions of the pension system and in compliance with current legislation.

3.3.2. Employee training and development programs (2/2)

We present the leadership development programs with the greatest quantitative business impact:

	Leadership development program “Alicorp Way”
Objective of the program	This program oriented to the Consumer Goods and B2B Peru business aims to support the transformation of the Commercial Management Model and seeks to maximize the performance of the sales force in the short, medium and long term.
Business Benefits of the Program	• It contributes to the excellence and standardization of commercial management. • It serves as a support and point of reference on commercial management in Alicorp for new entrants. • Ensures involvement and empowerment of the Sales team.
Quantitative impact on the business (monetary or non-monetary)	Adherence to the Commercial Playbook³: 86% Percentage of compliance "quantity-quality" of routines established by the Playbook, which drives sales improvement.
% of FTEs participating in the program	8% the FTE.

	Leadership development program “Team Management Program (PGE)”
Objective of the program	This program aims to train employees who are starting their leadership journey, through the understanding and application of practical methodologies and tools, which allow them to optimize the management of their teams and strengthen their relationship with them.
Business Benefits of the Program	• It contributes by laying the foundations for leadership development at Alicorp. • Standardizes methodologies and practices for managing teams.
Quantitative impact on the business (monetary or non-monetary)	Evolution Index in Team Management: +8.7% Percentage variation in leadership behaviors (pre vs. post measurement), in order to seek an improvement in team management.
% of FTEs participating in the program	8% the FTE.

³ Business Playbook: is a document that compiles all the processes, strategies, tactics, and best practices that a sales team uses to interact with customers, close deals, and achieve their goals. It is an essential tool for the alignment, efficiency, and scalability of the sales team.

3.3.3 Human Capital Return on Investment

	2020	2021	2022	2023	2024
Total Revenue	9,347,525,000	12,215,875,000	15,392,402,000	11,039,113,000	10,598,328,000
Total Operating Expenses	1,412,943,000	1,478,245,000	1,561,654,000	1,671,281,000	1,788,552,000
Total employee-related expenses (salaries and benefits)	879,342,000	899,588,000	975,701,000	1,018,878,000	1,047,464,000
HC ROI [(a - (b-c)) / c]	10.02332	12.93616	15.17519	10.19456	9.41058
Total Employees	8,088	8,341	8,099	7,527	6,833

3.3.4 Hiring

	2021	2022	2023	2024
Total number of employee new hires	3,717	2,769	2,129	1,745
Percentage of open positions filled by internal candidates (internal hires)	66%	53%	61%	59%
Average hiring cost (in PEN-Sol)	5,400	5,800	5,450	2,196

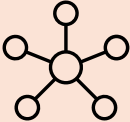
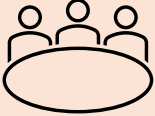
3.3.7. Employee Support Programs

Based on our focus on the care and support of our employees, we disclose our main services and/or benefits programs.

	Workplace stress management	We promote initiatives related to stress management and mental health. In addition to the game rooms, since 2023, we have been working on implementing stress management workshops and internal communication campaigns under the umbrella of emotional health. In 2024, we conducted training sessions on topics such as the prevention of sexual and workplace harassment, as well as campaigns to promote psychological safety.
	Sports & Health initiatives	We promote sports initiatives. Sports tournaments were held in ping pong, soccer, chess, volleyball, handball, and Toad in the Hole/Frog Toss. We also promote vaccination campaigns for our employees in collaboration with the Ministry of Health of Peru, the Social Health Insurance of Peru (EsSalud), and private clinics. We provide private health social security services to affiliated employees and their spouses. This coverage includes same-sex couples.
	Flexible working hours	We continuously promotes tips to improve work-life balance and respect for our people's time. Additionally, we offer the possibility of working up to 15 days from anywhere once a year.
	Working-from home arrangements	We have a hybrid work model for our administrative employees: 60% on-site and 40% remote work.
	Childcare contributions	In Peru, we provide an annual financial allowance aimed at supporting the care, education, and well-being of employees' children aged 0 to 18, in recognition of the family responsibilities they assume. In accordance with Supreme Decree No. 001-2024-EF , this benefit is regulated for the public sector, while in the private sector it is voluntary. By adopting this practice, we reaffirm our commitment to supporting the family responsibilities undertaken by our employees.
	Breast-feeding/lactation facilities or benefits	Our main offices have comfortable and private environments for breastfeeding.
	Paid parental/family leave	• Paid parental leave for the primary caregiver: In Peru, we offer extended leave (10 weeks) beyond the legal requirement for adoption cases, equating it to the duration of maternity leave. • Paid parental leave for the non-primary caregiver: In Peru, we have increased paternity leave by 50% (1 week) beyond what is mandated by law. • Paid family or care leave beyond parental leave: In Peru, we provide paid leave in compliance with the legal framework, allowing employees to care for a direct relative, dependent, or other designated family member who is experiencing a physical or mental health condition that requires additional attention.

3.3.8. Type of Performance Appraisal

At Alicorp, our employees are evaluated based on their objectives and competencies. To monitor these, the company has a performance evaluation process.

	Evaluation by Objectives: At the beginning of the year, each employee defines their individual objectives together with their leader to ensure consistency with the company's goals and continuously monitors them through indicators. The achievement of these objectives is evaluated by the leader. At the beginning of the year, each employee defines their individual objectives together with their leader to ensure consistency with the company's goals and continuously monitors them through indicators. The achievement of these objectives is evaluated by the leader. Frequency: Ongoing
	Multidimensional Performance Evaluation: After defining the objectives and competencies, mid-year, each leader meets with their teams in a space known as RDMA (Mid-Year Review) to review the progress of their objectives and organizational competencies. This feedback conversation, which can be 360°, enriches the employee's development plan. The leader's role is to support their team; however, the employee is responsible for their own growth and clarity on the path to strengthening their competencies. Frequency: Semi-annual
	Team-based Performance Appraisal: Some of our employees also have indicators in Balance Scorecards, which are defined by each vice-presidency and for specific projects. The scorecard is a tool that links strategies and key objectives with performance and results in critical or strategic areas for the company. Employees are evaluated based on the fulfillment of these indicators, which can be measured both quantitatively and qualitatively for each performance indicator. Frequency: Annual
	Agile Conversations: We engage in agile conversations as part of a comprehensive feedback process that enables both leaders and employees to assess performance from various perspectives. The purpose of these conversations is to confirm the achievement of objectives and their alignment with our organizational competencies, while also identifying actions needed to ensure their success. These sessions are continuous discussions between leaders and team members to track progress toward mutually established goals. Some advantages of this approach include: - Identifying strengths and areas for development - Enhancing commitment through clearly defined agreements - Fostering a climate of psychological safety for our employees Frequency: Ongoing

3.3.9 Trend of Employee Wellbeing (1/3)

We conduct an annual Work Climate Survey for our operators, the results of which are publicly disclosed in our integrated report each year. This survey evaluates six factors along with their respective dimensions. This helps us evaluate the well-being and feelings of our employees (operators).

Factors

- Organizational management
- Employee management
- Team management
- Engagement
- Organizational culture
- GESTALT

To measure these factors and dimensions, we use the Likert scale, which is a metric scale consisting of a series of statements or statements to which the possible answers range from:

- Strongly Disagree
- Disagree
- Neither Agree / Disagree
- Agree
- Strongly Agree



Result 2024: 76% of employees perceive a good organizational climate.

To measure these responses, we use the favorability index, which is a metric used to evaluate the positive or negative perception of employees in relation to various dimensions of the work environment. This index measures the percentage of favorable (positive) responses in relation to the total responses obtained in the survey and is used to identify strong and weak areas within the organization.

To calculate the favorability index, we use the following formula:

$$\text{Favorability index} = \left(\frac{\text{Number of favorable responses}}{\text{Total number of responses}} \right) \times 100$$

Interpretation of the favorability index:

- **Strength= <75%:** Indicates that the majority of employees have a positive perception in the dimension evaluated. A high index is usually considered a sign of a healthy organizational culture and high job satisfaction.
- **Opportunity for improvement= 0 –49%:** Indicates that a significant proportion of employees have a negative perception. This may indicate problems or areas that need to be addressed.
- **In Development = 50-74% :** Suggests that there is a balance between positive and negative perceptions, or that many employees are indifferent, which may require further exploration.

3.3.9 Trend of Employee Wellbeing (2/2)

The annual workplace climate survey consists of an evaluation of aspects through six factors, addressing employee satisfaction, the work environment, and organizational culture.

Aspects	Factors	Dimension	Questions
Job satisfaction	Gestalt	Leadership	Taking everything into consideration, I believe the company is a Good place to work
Purpose	Organizational culture	Purpose and values	- The company's purpose has been explained to me - I have been informed about the company's values - In general, the engineers, supervisors and managers are characterized by being respectful and behaving in line with our values - I believe the company contributes to our community in different ways - I feel proud of our Organizational Culture
Happiness	Engagement	Pride and commitment	- I feel that most employees are committed to the company - I feel committed to the company's results - I want to work here for a long time - I feel proud to tell others that I work at this company
Stress	Organizational management	- Innovation - Organizational creativity - Company communication - Physical conditions	The company seeks to ensure a balance between employees' personal and work life
	Employee management	- Balance and workload - Professional development and training - Recognition and incentives - Remuneration and benefits	
	Team management	- Teamwork and inter-area relations - Camaraderie and integration - Coworkers' relations	

3.3.9 Trend of Employee Wellbeing (3/3)

Indicator	Unit	2021	2022	2023	2024	Target 2024
Employee satisfaction	% of employees with top level engagement, satisfaction, wellbeing, or employee net promoter score (NPS)	76	76	74	76	70.6
Data coverage	% of employees who responded to the survey	76	77	74	69	



3.4.2 OHS Programs (1/2)

Our program mainly focuses on hazard identification and risk assessment in order to implement new mitigation measures, complement existing ones, and execute action plans. Below are key aspects of the program:

HIRARC* reviewing: We conduct a review of the most critical tasks with a matrix that traces items such as roles, risks, their origins, current control measures and vulnerabilities.

Prioritization and integration of action plans: We establish action plans for the implementation of the control measures proposed in the HIRARC*, in line with our goal of reducing the Lost Time Injury Frequency Rate (LTIFR) for employees and contractors to below 2 per million hours worked by 2030.

Emergency preparedness and response: As part of the implementation of the annual Occupational Health and Safety (OHS) program, we conduct ongoing training and drills at all levels so that all employees are prepared and able to respond to emergency situations.

Third-party/contractors management: We audit our suppliers based on OHS criteria as detailed in our [Supplier Approval Procedure](#).

Health Risk Reduction Progress Evaluation: We maintain continuous progress evaluation toward our 2030 goal. As a result, we have reduced the Lost Time Injury Frequency Rate (LTIFR) from 3.8 in 2023 to 2.66 in 2024.

Cross-inspections at managerial level: We involve managers from various levels to promote accountability with their peers and have continuous improvement.

Accident investigation process: We conduct a rigorous investigation into whether an accident occurs.

OHS Training: We train all our administrative and operational staff, as well as suppliers, according to their respective roles, in occupational health and safety topics.

- 8,088 hours of safety training provided to employees.
- 2,904 hours of safety training provided to suppliers and contractors

Our target to 2030

We're committed to reducing the Lost Time Injury Frequency Rate (LTIFR) for both employees and contractors to below 2 per one million hours worked.



Our Occupational Health and Safety Management System (OHSMS) is certified under [ISO 45001:2018](#).

Our main indicators

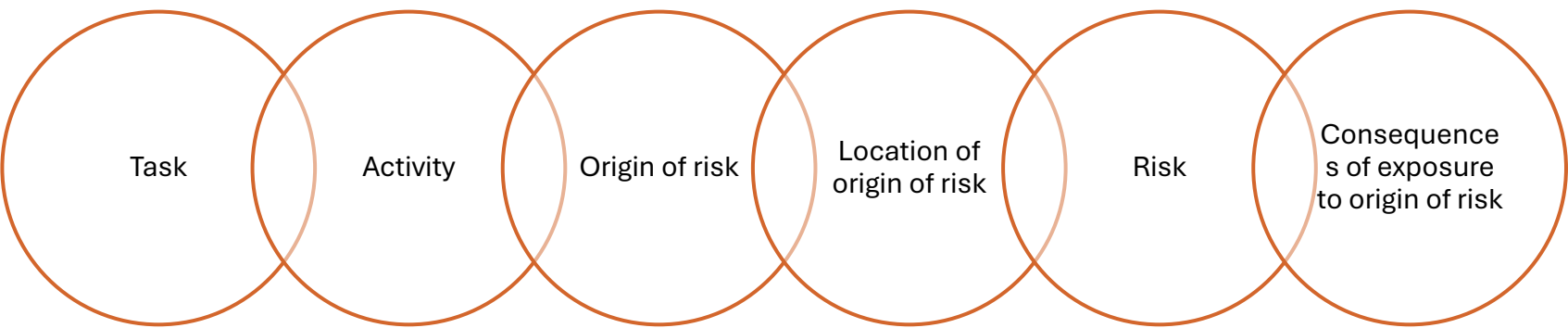
Indicators	Employees	Contractors
LTIFR	2.38	3.12
Fatalities	0	0
OHS training (hours)	8,088	2,904

(*): Hazard identification, risk assessment and control measures tool.

3.4.2 OHS Programs (2/2)



We have a constant review of matrix HIRARC. We count with methodology in order to identify, evaluate and control risks regarding Occupational Health & Safety. It mainly consists:



Activity	Source of Danger (What can cause harm?)	Location of the Source of Hazard	Risk to: (Fall, Blow, Contact with, Exposed to; Disergonomic, Explosion, Fire	Consequences of EXPOSURE to the source of hazard (Cutting, Attrition, Amputation, Fracture, Burn, TME, Intoxication, etc.)	ENGINEERING	PROCEDIMIENTO	SIGNAGE	TRAINING	SPECIFIC PPE
Start-up and operation of the water and compressed air cooling system	Ladders and pipes	Acma	Fall from different levels down stairs and crossed pipes	Blows/Injuries	Stairs with safety railings. Lighting			Operadores capacitados en charlas y videos de seguridad. Comportamiento Seguro.	Safety Shoes
Start-up and operation of the water and compressed air cooling system	Compressed Air	Acma	Particulate Projection During Condensate Purge of Compressed Air Tank	Skin lesions	Easy-to-access valves	Working procedure		Trained operators. Safe Behavior	Safety glasses
Start-up and operation of the ammonia refrigeration system	Sabroe Compressor	Acma	Entrapment with moving parts of the Sabroe compressor	Fracturas / Amputaciones	Guards	Authorized personnel only	Entrapment warning signage	Mandatory Rules for the Safety of Operations	Safety Shoes

Learn more about our management: [Integrated Report 2024](#), pp. 51, 116-117.



3.5.2. Health & Nutrition Programs (1/3)

Our [Nutritional Responsibility Policy](#), which is part of the wellness pillar of our sustainability strategy, sets out the guidelines and commitments in the development of our food products to promote good health and nutrition practices in our consumers. In line with this, our nutrition responsibility strategy addresses the following elements:

Priority populations

Aligned with our purpose of "Feeding a better tomorrow", we play an active role in the fight against food insecurity, particularly calorie deficiency and anemia. Therefore, we respond to our consumers' expectations regarding nutritional matters.

In this regard, in 2024 we continued fortifying our flours, cereals, Lavaggi pastas, and Umsha beverages and desserts with vitamins and minerals, with a special focus on iron, as it is a key element in the fight against anemia.



Nutritional profiling system

In 2024, we advanced in the implementation of the SAIN LIM (Score of Nutritional Adequacy of Individual Foods – Limited Nutrients) nutritional index, a tool that allows us to evaluate and classify the nutritional quality of foods based on two key aspects: nutritional value and content of critical nutrients. In addition, this system enables us to identify opportunities for improvement in the formulation and fortification of our products.

Health & nutrition criteria that align with external benchmarks

- Codex Alimentarius-Normas Internacionales de Alimentos-FAO.
- WHO y U.S. Food and Drug Administration-FDA.

Quantified targets for fortified foods with increased nutritious ingredients

Ángel cereales: starting in 2025 each suggested serving will provide 60% of the daily iron requirement and 45% of the recommended intake of B complex vitamins ¹.

Progress aligned with our objectives

We establish objectives to ensure the ongoing improvement of our products' nutritional profiles.

In 2024, we have achieved:

- 69.70% of the total sales volume of products free of octagons of saturated fats, trans fats, sodium or added sugars.
- 21.21% of the total sales volume of consumer products that contain more nutritious ingredients such as protein, fiber, vitamins, minerals, or functional ingredients.
- 2.28% of the total sales volume that corresponds to the sale of refurbished/reformulated products.
- 608.7 Kilograms of fortified foods sold (millions).

Note:

1: Percentages of Nutrient Reference Value (NRV), based on a 2,000-calorie diet

3.5.2. Health & Nutrition Programs (2/3)

Portion-control packaging design

- We help consumers and our clients make informed decisions by providing verified and verifiable nutritional data for all our products, ensuring that all labeling complies with local and international regulations, as well as our internal policies.
- We have internal approval and control mechanisms for designs and labels, which include technical, regulatory, and sustainability criteria.
- We offer single-serve packages, resealable containers, and labeling that highlights recommended portions.
- All nutrition and health claims are scientifically substantiated.



(*) Percentages of the Nutrient Reference Value (NRV), based on a 2,000-calorie diet.

3.5.2. Health & Nutrition Programs (3/3)

R&D investment improve nutrition and accessibility of healthy products

- In 2024 we continued fortifying our flours, cereals, Lavaggi pastas, and Umsha beverages and desserts with vitamins and minerals, with a special focus on iron, as it is a key element in the fight against anemia.



- In 2025 we introduced our [new cereal](#) ideal for a balanced and nutritious breakfast, made with oats, high in fiber, under the NutriGo product line that, in one serving, contain 60% iron and 45% B vitamins that a person needs daily. With this new proposal, we seek to accompany that moment with an **accessible and nutritious** proposal. In addition, it does not contain artificial colors or flavors.



Our commitment: To continue promoting the development, research and innovation of fortified, functional and healthy products.

3.5.3. Health & Nutrition Revenues

We present the 2024 revenue from our healthy products, which meet the criteria for fortified products and are exempt from octagons, according to the food platform of Alicorp S.A.A. and its subsidiaries in Peru.

Notes:

(*): Calculation base of the food platform of Alicorp S.A.A. and subsidiaries in Peru, considers:

- Products fortified in compliance with Law No. 28314 and its regulations – Law on Fortification of Flour with Micronutrients.
- Products exempted from octagons by Law No. 30021 and its regulations - Law for the Promotion of Healthy Eating for Children and Adolescents.

(**): Calculation base for the food platform of Alicorp S.A.A. and subsidiaries in Peru.

Description	2024
Nutrition quality systems	S/ 1,452,094,001.08
Total revenue from healthy products*	S/ 1,452,094,001.08
Total food & beverage revenue**	S/ 4,150,470,739.22
% Healthy products revenue	34.98625