

Assessment of Company Expectations 2025/26

Company adherence to the Expectations for EITI supporting companies

Company name	Poderosa
Sector	Mining
Headquarters	Lima, Peru
Type	Publicly listed
Date of submission to company (month/year)	January 2026
PREAMBLE MSG Participation	<i>Pursuant to the Guidance on the Expectations for EITI supporting companies, companies are encouraged to participate in national EITI multi-stakeholder groups (MSGs). This data is collected for information purposes.</i>
Does the company participate in a multi-stakeholder group?	Yes
If yes, indicate in which countries the company is participating in MSGs?	PERU
Secretariat comment on MSG participation	<p>The Secretariat notes the company's engagement in the MSG in Peru.</p> <p>The Secretariat thanks the many companies directly and indirectly participating in MSGs in EITI implementing countries and encourages supporting companies to take part in MSGs in the EITI implementing countries in which they operate.</p>
EXPECTATION 1 Public support for the EITI	<i>Publicly declare and publish support for the EITI and the objective of the EITI Association to make the EITI Principles and the EITI Standard the internationally accepted standard for transparency in the oil, gas and mining sectors.</i>

Does the company publish a statement of support for the EITI and the objective of the EITI Association?	Yes
URL for Statement Support	Website: https://poderosa.com.pe/quienes-somos/poderosa Sustainability Report 2024: https://poderosa.com.pe/Content/descargas/memorias/reporte-sostenibilidad-eng-2024.pdf
Secretariat's assessment on Expectation 1	Expectation met
Secretariat comment	Statement of support published. See URL Website and 2024 Sustainability Report p. 87.
EXPECTATION 2 <i>Disclosures in accordance with the EITI Standard</i>	<i>Make comprehensive disclosures in accordance with the EITI Standard in all EITI implementing countries where the company or its controlled subsidiaries operate. Where not disclosed in other company reporting, publicly disclose a list of controlled subsidiaries operating in the oil, gas or mining sectors in EITI implementing countries.</i>
Does the company publish a list of controlled subsidiaries?	Yes
URL for controlled list of subsidiaries	Financial Statements 2024 (ES): https://www.poderosa.com.pe/Content/descargas/memorias/estados-financieros-2024.pdf
EITI implementing countries where the company operates.	PERU
Does the company make disclosures in accordance with the EITI Standard or in relation to EITI implementing countries?	Yes
Secretariat's assessment on Expectation 2	Expectation met

Secretariat comment	<p>Poderosa discloses a list of controlled subsidiaries within the Financial Statements 2024. See URL pg. 41.</p> <p>The company is assessed as contributing to disclosures in EITI implementing countries. Poderosa has been highlighted as actively participating in MSG meetings and reporting.</p>
EXPECTATION 3 <i>Disclosure of taxes and payments in non-EITI implementing countries</i>	<i>Publicly disclose taxes and payments to governments at a project level in line with the EITI Standard in all non-EITI implementing countries where the company operates unless disclosure is not feasible. Where not feasible, the country-specific legal or practical barriers to disclosure should be publicly explained.</i>
Does the company publicly disclose taxes and payments to governments in non- EITI implementing countries where the company operates upstream in the oil, gas and mining sectors?	N/A
URL to disclosures of taxes and payments to governments in non-EITI implementing countries	N/A
Are the disclosures disaggregated by project?	N/A
Secretariat's assessment on Expectation 3	Expectation not applicable
Secretariat comment	Poderosa does not operate in non-EITI implementing countries.
EXPECTATION 4 <i>Commodity trading transparency</i>	<i>Companies buying oil, gas and/or mineral resources from the state in EITI implementing countries, disclose volumes received and payments made in line with the EITI Standard and the EITI reporting guidelines for companies buying oil, gas and minerals from governments unless disclosure is not feasible.</i>
Does the company buy oil, gas, and/or mineral	No

resources from the state in EITI-implementing countries?	
If yes, which countries?	N/A
Does the company make disclosures in line with the EITI Standard and reporting guidelines?	N/A
URL for disclosure(s)	N/A
Secretariat's assessment on Expectation 4	Expectation not applicable
Secretariat comment	Poderosa does not buy oil, gas or mineral resources from the state in EITI implementing countries.
EXPECTATION 5 <i>Disclosure of audited financial statements</i>	<i>In line with the EITI Standard, publicly disclose audited financial statements, or the main items (i.e., balance sheet, profit/loss statement, cash flows) where financial statement are not available.</i>
Does the company disclose its audited financial statements?	Yes
URL audited financial statements	Financial Statements 2024 (ES): https://www.poderosa.com.pe/Content/descargas/memorias/estados-financieros-2024.pdf
Secretariat's assessment on Expectation 5	Expectation met
Secretariat comment	Poderosa discloses audited financial statements. See URL.
EXPECTATION 6 <i>Beneficial ownership transparency</i>	<i>Publicly declare and publish support for beneficial ownership transparency and publicly disclose beneficial owners in line with EITI Standard, recognising that listed companies will disclose the name of the stock exchange, include a link(s) to stock exchange filings where</i>

<i>they are listed and otherwise do what is required by applicable regulations and listing requirements.</i>	
Does the company publish a statement of support for beneficial ownership transparency?	No
URL for statement of support for Beneficial Ownership	N/A
Does the company disclose beneficial owners, either directly or according to stock exchange regulations and listing requirements?	Yes
Where disclosures are made according to stock exchange regulations, please provide the name of the stock exchange	N/A Lima Stock Exchange
URL to stock exchange	BVL: https://www.bvl.com.pe/en/issuers/detail?companyCode=63500
URL for recent beneficial ownership disclosures	2024 Sustainability Report: https://poderosa.com.pe/Content/descargas/memorias/reporte-sostenibilidad-eng-2024.pdf
Secretariat's assessment on Expectation 6	Expectation partially met
Secretariat comment	<p>Poderosa does not publish a statement of support for beneficial ownership transparency.</p> <p>Company discloses beneficial owners in line with applicable regulations and listing requirements. The company is publicly listed on the Lima Stock Exchange. See URL BVL.</p> <p>The company discloses details of its shareholding in its 2024 Sustainability Report. See URL pgs. 84-85.</p>

	The Secretariat encourages the company to publish a statement of support for beneficial ownership transparency to fully meet the Expectation.
EXPECTATION 7 <i>Due diligence processes and anti-corruption policies</i>	<i>All EITI supporting companies are expected to engage in rigorous due diligence processes and publish an anti-corruption policy setting out how the company manages corruption risk, including how the company collects and takes risk-based steps to use beneficial ownership data regarding joint venture partners, contractors, and suppliers in its processes.</i>
Does the company publish an anti-corruption policy?	Yes
URL to the policy	Sustainability Report 2024: https://poderosa.com.pe/Content/descargas/memorias/reporte-sostenibilidad-eng-2024.pdf Code of Conduct (ES): https://poderosa.com.pe/Content/descargas/poderosa/codigo-etica-y-conducta-2023.pdf PLAFT Manual (ES): https://www.poderosa.com.pe/Content/descargas/poderosa/manual-plaft-2024.pdf
Does the company's anti-corruption policy describe how the company manages corruption risk with regards to identification and use of beneficial ownership data?	Yes
Secretariat's assessment on Expectation 7	Expectation met
Secretariat comment	Poderosa publishes an anti-corruption policy. See URLs. Poderosa's anti-corruption framework sets out how the company manages corruption risk through the identification and use of beneficial ownership data. The Sustainability Report 2024 outlines Poderosa policies on bribery and corruption. See URL pgs. 87-90. The report prohibits all forms of bribery and corruption and communicates the

	<p>company's progress in implementing its anti-corruption framework reporting on prevalence of training and total instances of corruption (0) for the 2024 FY.</p> <p>This prohibition is repeated in the Code of Conduct which contains further provisions regarding contains provisions which address bribery, interest conflict, money laundering, gifts, hospitality, and political contributions.</p> <p>The company's Anti-Money Laundering and Counter-Terrorist Financing System (PLAFT) is laid out in the PLAFT manual and outlines that the company collects and uses beneficial ownership information. The manual notes that PLAFT comprises of multiple aspects including policies, training and audits as well as due diligence procedures for customer, beneficial owner, supplier, director and employee identification.</p>
<p>EXPECTATION 8 Contract transparency</p>	<p><i>Publicly declare and publish support for governments' efforts to publicly disclose contracts and licenses that govern the exploration and exploitation of oil, gas and minerals in line with the EITI Standard, and contribute to public disclosure of contracts and licenses in EITI implementing countries consistent with government procedures.</i></p>
<p>Does the company publish a statement of support for contract transparency?</p>	<p>Yes</p>
<p>URL for statement of support for contract transparency</p>	<p>Sustainability Report 2024: https://poderosa.com.pe/Content/descargas/memorias/reporte-sostenibilidad-eng-2024.pdf</p>
<p>Does the company contribute to public disclosure of contracts and licenses in EITI-implementing countries consistent with government procedures?</p>	<p>Yes</p>
<p>Secretariat's assessment on Expectation 8</p>	<p>Expectation met</p>
<p>Secretariat comment</p>	<p>Poderosa publishes a statement of support for government's efforts to disclose contracts and licenses. See URL pg. 87.</p>

	The company is assessed as contributing to contract and license disclosures in EITI implementing countries.
EXPECTATION 9 Gender Diversity	<i>Publish a commitment and/or policy on gender diversity in the oil, gas or mining sectors and support reporting by EITI implementing countries under the EITI Standard by disclosing employment in the sectors disaggregated by gender.</i>
Does the company publish a commitment/policy on gender diversity?	Yes
URL for commitment/policy on gender diversity	Diversity Equity and Inclusion Policy: https://www.poderosa.com.pe/Content/descargas/cumplimiento/Manual-lineamientos-para-la-gestion-de-equidad.pdf Sustainability Report 2024: https://poderosa.com.pe/Content/descargas/memorias/reporte-sostenibilidad-eng-2024.pdf
Does the company disclose employment data disaggregated by gender?	Yes
URL for gender disaggregated employment data	Sustainability Report 2024: https://poderosa.com.pe/Content/descargas/memorias/reporte-sostenibilidad-eng-2024.pdf
Secretariat's assessment on Expectation 9	Expectation met
Secretariat comment	Poderosa publishes a policy and/or commitment on gender diversity within the Equity Diversity and Inclusion Policy. See URL. Further details are outlined in the Sustainability Report 2024. See URL pgs. 214 - 217. Poderosa discloses employment data disaggregated by gender. This gendered employment data is further disaggregated by occupational level age, location, contract type, job category and business sector of employment. See URL pgs. 184, 185 & 214.