



Sustainability Report

2025



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Sustainability Report 2025

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Leadership Message



Dear employees, clients, suppliers, strategic partners, and other stakeholders:

I am pleased to present our **2025 Sustainability Report**, a publication that brings together the main progress, challenges, and achievements of an especially significant year for Nettelco.

The year 2025 marks the close of a fundamental stage in our business history. We concluded the implementation of our Sustainability Strategy 2020-2025, a roadmap that enabled us to integrate sustainability as a strategic component of our management and strengthen a long-term vision based on the generation of economic, environmental, and social value.

At the same time, this year represents the beginning of a new stage. We have started designing our Sustainability Strategy 2026-2030, convinced that the challenges of the future call for organizations that are more innovative, resilient, and prepared to respond to a constantly evolving environment.

Today, our clients expect much more than high-quality products. They expect transparency, innovation, traceability, and strategic partners capable of supporting them in meeting their own sustainability commitments. Throughout 2025, we continued to demonstrate that Nettelco can rise to that challenge, consolidating relationships of trust and a value proposition based on operational excellence and responsible management.



Economic performance

In 2025, we achieved revenue of USD 64 million, a result that reflects the trust of our clients, the commitment of our employees, and our ability to respond with efficiency and flexibility to an increasingly dynamic and competitive global market.

This performance was driven by the addition of new strategic clients, the strengthening of long-term business relationships, and the implementation of initiatives aimed at improving productivity, operational efficiency, and innovation. These advances consolidate a value proposition based on quality, compliance, sustainability, and the ability to adapt to the industry's new demands.

We also continued to strengthen our organizational capabilities and refine our management systems. Obtaining and consolidating international certifications, together with compliance with demanding technical, social, and environmental standards, reaffirms our commitment to a competitive operation aligned with global best practices.



Environmental performance

Sustainability remains a strategic pillar for Nettelco and a determining factor in securing the future competitiveness of our business.

In 2025, we reached important milestones that reflect the maturity of our environmental management. These include obtaining the Certificado Azul granted by the National Water Authority (ANA), the validation of our emissions reduction targets by the Science Based Targets initiative (SBTi), advancing to Level 2 of the Zero Discharge of Hazardous Chemicals (ZDHC) program, and improving our environmental performance, achieving a 79% score in the Higg Facility Environmental Module (FEM) assessment of our Vulcano plant.

We also consolidated the results of our Wastewater Treatment Plant (WWTP), reusing 47% of treated water in our production processes and ensuring the treatment of 100% of the industrial wastewater generated by our operations.

We also strengthened our circular economy, responsible chemical management, waste reduction, and energy efficiency initiatives, moving toward an operation increasingly aligned with the environmental challenges of the textile industry.

The completion of the commitments undertaken under the Acuerdos de Producción Limpia (APL) represents another key milestone, demonstrating our ability to turn commitments into concrete, measurable, and verifiable results.



Social performance

At Nettelco, we understand that sustainability is only possible when people are at the center of the business strategy.

That is why, throughout 2025, we continued to strengthen our training and development programs, generating opportunities that contribute to the professional and personal growth of our employees in a safe, inclusive, and respectful work environment.

We also expanded our initiatives focused on comprehensive well-being, including the Comprehensive Health Program and various actions aimed at promoting physical, emotional, and family health. These initiatives reflect our conviction that people's well-being is an essential factor in the sustainable development of the organization.

Our commitment also extends to the communities we engage with. Through volunteering and community support initiatives, we continued to build relationships of trust and contribute to the development of more inclusive and sustainable environments.

None of these achievements would have been possible without the commitment and dedication of our employees. Their daily effort turns our strategy into concrete results and drives us to keep improving as an organization.



Looking ahead

The year 2025 not only represents the successful completion of a strategy; it also marks the beginning of a new vision for Nettelco.

The development of our Sustainability Strategy 2026-2030 will allow us to keep advancing on priority topics such as decarbonization, efficient water management, the circular economy, innovation, and the strengthening of an increasingly responsible, transparent, and resilient supply chain.

This year, we also reinforced our innovation capabilities through applied research projects developed jointly with universities and specialized institutions. We also secured funding for initiatives related to artificial intelligence, water efficiency, the circular economy, and the development of sustainable materials. These advances reinforce our conviction that innovation will remain one of the main drivers for addressing the challenges of the textile industry and generating new growth opportunities.

Our purpose is to continue consolidating our position as one of the leading companies in sustainability within the Peruvian textile industry, demonstrating that competitiveness, innovation, and corporate responsibility can advance together to generate long-term value.

I would like to express my most sincere gratitude to our employees, clients, suppliers, shareholders, and strategic partners for the trust, commitment, and collaboration that make each of these achievements possible.

After six decades of history, we remain convinced that sustainability is not an isolated goal, but a way of managing our company every day. The challenges will continue to evolve, and so will our ability to respond to them with responsibility, innovation, and a long-term vision. That will continue to be the path guiding Nettelco's development in the years to come.



Sincerely,

César Tello
CEO of Industrias Nettelco
GRI 2-22

02

Our performance in figures

In 2025, we reaffirmed our commitment to sustainability through the implementation of initiatives that generated positive impacts across environmental, social, and governance areas. Throughout the period, we consolidated significant progress and strengthened our practices across these **three strategic pillars**. Below are the key figures that reflect our performance and the results achieved.

Environmental



100 %
of industrial wastewater was treated



36,189.1 tCO2eq
are our total emissions



47 %
of treated wastewater is recovered by our WWTP



Certificado Azul - ANA

Nettalco was recognized as a water-responsible and socially committed company under the Programa Huella Hídrica (Water Footprint Program)



6 %
reduction in waste generation compared to 2024



60 %
circularity rate for returnable sewing thread cones (ranked second in the annual performance ranking)

Social



46 %
of our workforce are women



0
fatal accidents within our plants



6,204 hours
of training delivered to our employees in 2025



31.43 %
increase in the hiring rate in 2025 compared to 2024



1,544
employees



4
social initiatives focused on environmental action, volunteering, and vulnerable communities

Governance



0
cases of corruption across all our operations



0
cases of discrimination across all our operations



60
years of presence in the national market



Traceability Policy

updated to strengthen responsible management and access to information across the entire operation



USD 21 MM
in local supplier purchases



69 %
of Nettalco's exports are destined for the U.S. market



3.

Nettalco's DNA

3.1 Our organization

Nettalco is a vertically integrated Peruvian apparel company located in Lima, Peru. We specialize in the production and export of knitted cotton garments and blends, developed according to the designs and technical specifications of international clients.

We operate under a contract manufacturing model, which allows us to adapt our production processes to each client's specific requirements, while maintaining high standards of quality, traceability, and regulatory compliance. [GRI 2-1](#) | [GRI 2-6](#)

What sets us apart?

What sets Nettalco apart is our ability to combine operational excellence, traceability, and sustainability within a vertically integrated production chain. From raw material sourcing to final product delivery, we manage our processes under criteria of quality, transparency, and continuous improvement, enabling our clients to know the origin of inputs and the environmental and social performance associated with the manufacture of their garments.

This approach is complemented by investments in innovation and sustainability, such as water recovery through our Wastewater Treatment Plant (WWTP), textile waste valorization, and the ongoing strengthening of our traceability systems. These initiatives contribute to a more efficient and responsible operation while strengthening our ability to respond to the challenges and demands of a textile industry increasingly focused on sustainability and transparency.



Commitment to sustainability and sustainable development:

At the close of 2025, Nettalco completed the implementation of its Sustainability Strategy 2020-2025 and began developing its Sustainability Strategy 2026-2030. This milestone consolidates the integration of sustainability into business management, strengthening initiatives related to the efficient management of resources, traceability, the circular economy, and the organization's environmental and social performance.

Building on the progress achieved, Nettalco will continue to promote actions aligned with its environmental, social, and governance objectives, fostering an increasingly sustainable, competitive, and resilient operation capable of generating long-term value for its stakeholders.



Contribution to reducing social disparities: poverty reduction

Nettalco contributes to reducing social gaps by generating formal employment and developing opportunities for its employees. In 2025, the company maintained a workforce of 1,544 employees, promoting safe working conditions, training opportunities, and management based on respect for labor rights and compliance with current regulations.



Traceability and transparency:

Traceability and transparency are part of Nettalco's management, allowing us to know the origin of our inputs and strengthen control over our production processes. This approach helps us respond to our clients' requirements and promote a more responsible supply chain.

In 2025, we continued to strengthen our traceability tools and to report our environmental and social performance on leading industry platforms such as the Higg Index, reaffirming our commitment to transparency, continuous improvement, and building trust among our stakeholders.



Health and well-being:

The health and safety of our employees are a priority in Nettalco's management. Throughout 2025, we continued to strengthen actions focused on risk prevention, the promotion of healthy habits, and the comprehensive well-being of our employees, fostering safe, healthy, and productive work environments.

Through our Comprehensive Health Program and the initiatives developed by the Occupational Health and Safety area, we promote the physical and emotional health of our employees and their families, helping to strengthen their well-being and quality of life.

3.2

Our operational presence

Nettcalco operates two production plants located in the districts of Ate and Cercado de Lima. Thanks to its vertically integrated business model, the company manages the main stages of its production chain, from fabric manufacturing to garment production, finishing, and shipping to international clients. This structure strengthens process traceability, optimizes operational management, and enables an efficient response to our clients' requirements. [GRI 2-1](#)

Operations at our production plants: Vulcano and Cercado



Vulcano

We carry out knitting, yarn and fabric dyeing, digital fabric printing, cutting, sewing, embroidery, and placement printing. Notably, **30% of our sewing operations take place at our Vulcano facility.**



Cercado

Our Cercado facility **concentrates 70% of the organization's sewing operations.** This plant also carries out finishing, packaging, laundry, final inspection, and shipping processes.



3.3

Our purpose and values



Mission

To deliver high-quality products and services to our clients, not only meeting the highest international standards but also continuously exceeding their expectations.



Vision

We aspire to become the leading Peruvian company in garment exports and to stand out as a globally recognized contract manufacturer.



Values

1



We build trust

4



We are a family

2



We design solutions

5



We strive for excellence

3



We act with integrity

6



We are responsible



3.4 Our history

> 1965

- We began operations in Peru through our entry into the fabric industry.

> 1987

- We started exporting garments made from cotton knits and cotton blends.

> 1989

- We built the **Cercado de Lima plant**, which hosts most of our sewing lines, the finishing area, and final inspection.

> 1997

- Growth continued with the addition of clients like Land's End and L.L. Bean. We also developed a growth plan and **initiated the modernization of our machinery**.

> 1993-1995

- We expanded our client portfolio by establishing contracts with prestigious international brands such as Nike and Liz Claiborne.

> 2006

- We managed to maintain **revenue equivalent to 6%** of Peru's total textile exports.

> 2009

- We faced the **global financial crisis with resilience**. Despite its impact on various sectors, we maintained revenue equivalent to USD 39 million.

> 2014

- We constructed the **Vulcano building**, which allowed us to integrate many of our operations. Today, we operate two production plants.

> 2011

- We began a phase of **economic recovery** that allowed for steady and moderate growth.

> 2016

- We invested in our **digital printing plant** by acquiring a printer and a steamer. Currently, we have four machines dedicated to digital printing.

> 2020

- We responded to the **COVID-19 pandemic with a rigorous health and safety control plan**, which helped us move forward with the support of our clients and team. We created the Sustainability Committee and developed a detailed strategic plan with specific objectives. We also obtained GOTS certification.

> 2021

- We received the «**Best Eco-efficient Company 2021**» award from the Commission for the Promotion of Peru for Export and Tourism (Promperú in Spanish).

> 2023

- We expanded our **biological wastewater treatment plant**, with the goal of recovering up to 70% of the water used in the medium term. We also began the GRS recertification process.

> 2022

- After two years marked by the effects of the pandemic and a challenging economic context, in 2022 **we achieved the strongest financial performance in our history, with revenue of USD 90 million.**

> 2024

- We formalized our **Acuerdos de Producción Limpia (APL)** with MINAM and received public recognition for this key environmental commitment.
- We were recognized for our **participation** in volunteer initiatives organized by the Municipality of Lima.
- We signed the **commitment letter with the Science Based Targets initiative (SBTi)**, reaffirming our responsibility to reduce emissions in alignment with global climate goals.
- We reached **Level 1 of the Zero Discharge of Hazardous Chemicals (ZDHC) program**, strengthening our responsible chemical management practices.

> 2025

- We obtained the **Certificado Azul**, granted by the **National Water Authority (ANA)**, in recognition of our efficient management and responsible use of water resources.
- We reached **Level 2 of the Zero Discharge of Hazardous Chemicals (ZDHC) program**, strengthening the responsible chemical management in our production processes.
- Our **science-based targets were validated and approved** by the Science Based Targets initiative (SBTi), reaffirming our commitment to reducing emissions by 2030.
- We improved our performance in the **Higg Index Facility Environmental Module (FEM)**, achieving a score of 79%, reflecting the continuous improvement of our environmental management.
- We completed the commitments undertaken under the **Acuerdos de Producción Limpia (APL)** promoted by the Ministry of the Environment, strengthening our sustainability and eco-efficiency practices.

4.

Our products

Product line

Nettalco offers a diversified portfolio of textile products designed to meet the needs of the fashion industry, the garment sector, and other specialized segments. Our offering comprises knitted garments developed according to the technical and design requirements of international clients.



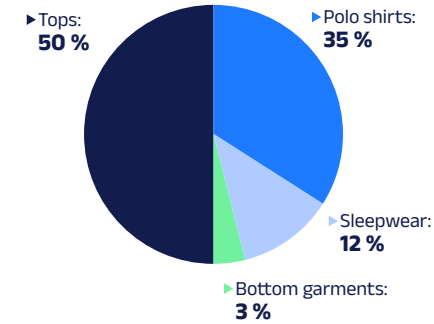
We specialize in the production and export of garments made primarily from 100% cotton yarns, including varieties such as Peruvian pima, Supima, Upland, and organic cotton. We also complement our offering with fiber blends such as lycra, polyester, micromodal, bamboo, and other natural fibers, allowing us to respond to market trends and the growing demand for more sustainable materials.

Our products meet international quality and sustainability standards backed by certifications such as GOTS, OEKO-TEX, and GRS. Below is the composition of our production by product type and garment category.

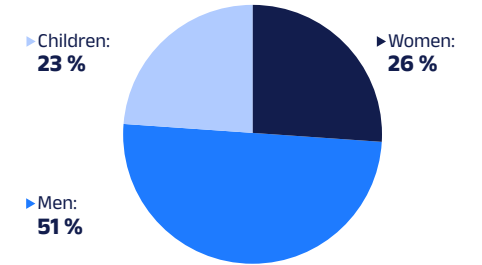


Product type percentages and distribution of garments produced by Nettalco

% by product type



% by division



Product categories

Knit fabrics: Jersey, interlocks, piqué, double-faced, waffles, jacquards, rib

Garments



Rugby shirts



Shirts



Shorts



Pants



Sweaters



T-shirts



Vests



Sleepwear



Turtlenecks



Jackets



Leggings

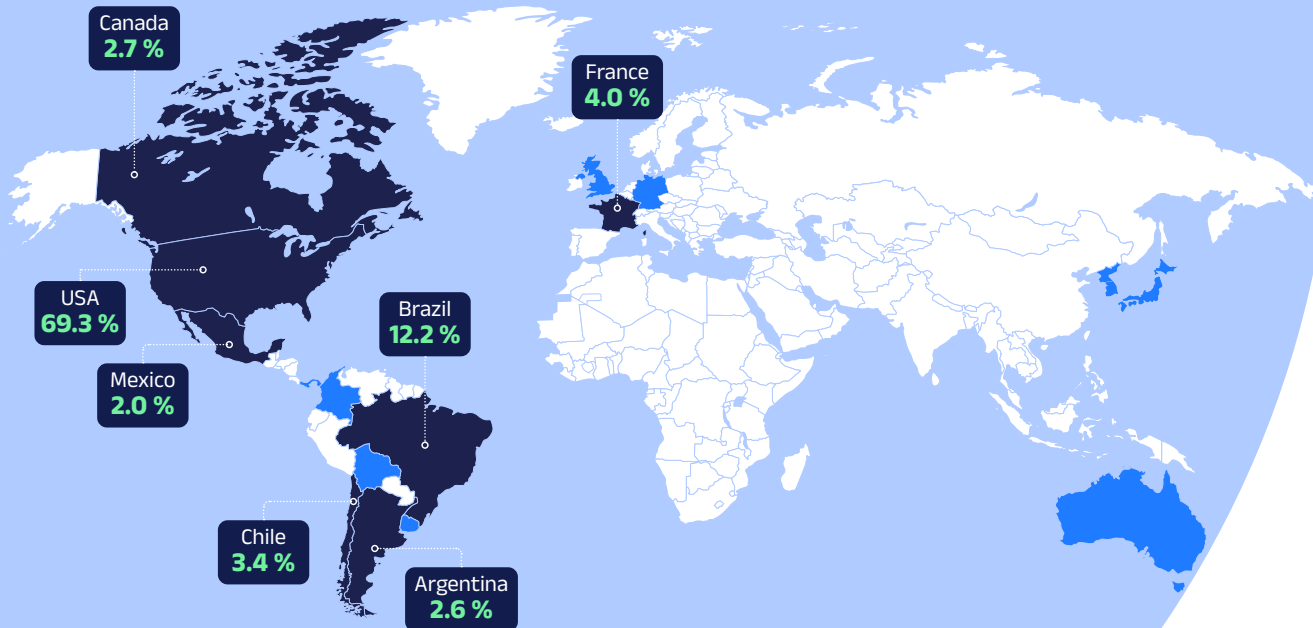


Polo shirts

4.1 Our export markets

At Nettcalco, we maintain a strong presence in international markets, exporting our products to countries across the Americas, Europe, and other regions. Over the years, the company has built long-term relationships with global brands, backed by its production capacity, quality standards, and commitment to sustainability.

Market diversification and client focus have strengthened our position as a reliable supplier for the international textile industry, contributing to the sustained growth of its export operations.



Other export destinations account for 3.9% of Nettcalco's exports.

This percentage comprises exports to the following countries: Germany, Australia, Bolivia, Colombia, England, Japan, Korea, Panama, and Uruguay.

4.2 Clients and business relationships

At Nettcalco, we have built long-term business relationships with renowned international brands, based on trust, the quality of our products, and consistent compliance with the standards required by global industry. The retention of clients who have been with us for more than two decades reflects our commitment to operational excellence and the generation of sustainable value for our business partners.

In 2025, we continued to strengthen our presence in the international market by adding new brands to our client portfolio. This growth demonstrates our ability to adapt to the needs of a constantly evolving industry and to build lasting business relationships over time.

Nettcalco's global network of strategic clients

Since 1992

L.L.Bean

Since 1993

LANDS' END

Since 1996

Hanna Andersson

Since 2000

LACOSTE

Since 2010

RICARDO ALMEIDA

Since 2022

m | Travis Mathew

Since 2023

LAKE

Since 2025

FAHERTY

Since 2025

Roller Rabbit

4.3 Certifications and industry participation

Certifications and affiliations

In 2025, Nettcalco maintained active participation in business and industry organizations that promote the development, competitiveness, and good practices of the industry. This participation contributes to capacity building, knowledge sharing, and the monitoring of trends and challenges relevant to the textile sector.

Below are the main organizations and associations we are members of:



The adoption of international standards and the continuous improvement of our processes have enabled Nettcalco to consolidate certifications and recognitions that demonstrate our performance in quality, sustainability, traceability, and social responsibility. Below are the main current international certifications and standards that support our management and strengthen the trust of our clients and other stakeholders.

Nettcalco's participation in these organizations contributes to capacity building, knowledge sharing, and the development of good practices for the industry.



Nettalco's certifications



GLOBAL ORGANIC TEXTILE STANDARD

Ensures that textile products meet ecological standards from raw material sourcing to final labeling, guaranteeing an environmentally friendly and socially responsible manufacturing process.



OEKO-TEX CERTIFICATION

Granted to companies that guarantee the absence of harmful substances in both the textiles used and in every stage of the production process.



BASC CERTIFICATION

Awarded to companies that uphold fair, safe, and reliable trading practices while also promoting transparency at both the national and international levels.



WRAP CERTIFICATION

Highlights companies that foster responsible production practices to ensure that conditions are safe, legal, humane, and ethical across the globe.



SUPIMA CERTIFICATION

Awarded to companies that use the highest-quality cotton at every stage of their garment production process.



GLOBAL RECYCLED STANDARD

Guarantees the use of recycled materials throughout the entire chain of custody and incorporates additional environmental and social criteria.



WALT DISNEY F.A.M.A. CERTIFIED

Granted by Disney, this certification includes an audit designed to ensure that facilities producing its merchandise maintain safe and responsible working environments. As part of the International Labor Standards (ILS) Program, it establishes objective labor standards and requires suppliers to comply with these requirements throughout the entire chain, from production to commercialization.



It promotes the elimination of hazardous chemicals in the textile industry, establishing rigorous standards for chemical management in production processes, in order to protect the environment and human health.



SCIENCE BASED TARGETS

Ensures that corporate decarbonization strategies meet scientific standards to mitigate climate change.



These certifications and affiliations reflect Nettalco's commitment to quality, sustainability, traceability, and continuous improvement, strengthening the trust of clients and other stakeholders across the entire value chain.

5.

Our strategic vision



5.1

Our roadmap to the future

At Nettalco, we understand that sustainability and competitiveness are complementary elements for long-term growth. That is why we have incorporated management principles that guide our decisions, strengthen our capacity to adapt, and promote continuous improvement across all our operations.

Since 2020, these principles have guided the implementation of our Sustainability Strategy, allowing us to integrate environmental, social, and governance criteria into business management. At the close of 2025, we completed the execution of our first sustainability roadmap and began the process of building the Sustainability Strategy 2026-2030, reaffirming our commitment to generating sustainable value for our stakeholders. [GRI 2-14](#) | [GRI 2-23](#) | [GRI 2-24](#)

Our strategy is based on five sustainable management pillars that guide decision-making, the development of initiatives, and our relationships with stakeholders. These principles help integrate sustainability into operations and strengthen the competitiveness of the organization.

Sustainable management pillars



These pillars guide Nettalco's management and decision-making, allowing us to integrate sustainability into our operations, strengthen our competitiveness, and generate value for our stakeholders.



Our path toward sustainability follows a long-term vision and is built on progressive objectives that guide the continuous improvement of our environmental, social, and governance performance. The Sustainability Strategy 2020-2025 established a set of priority targets that guided the implementation of initiatives focused on operational efficiency, responsible resource management, and the reduction of environmental impacts.

At the close of 2025, Nettalco completed this first strategic stage, consolidating significant progress in environmental management, the circular economy, water management, decarbonization, and the responsible chemical management. These results form the basis for the development of the Sustainability Strategy 2026-2030, currently underway.

Main targets of the Sustainability Strategy 2020-2025

Strategic target	Result as of 2025	Status
Implement a waste management system	System implemented and operational	Achieved
Reduce CO ₂ emissions at our facilities by 10%	SBTi targets approved and implementation of the Decarbonization Plan	In progress
Recover and reuse clear water in dyeing processes	47% of treated wastewater is recovered through the WWTP	Achieved
Reduce the organization's water and energy consumption by 10%	Implementation of water and energy efficiency projects	Achieved
Obtain the first Huella de Carbono Perú star	Recognition obtained	Achieved
Align chemical management with the Zero Discharge of Hazardous Chemicals (ZDHC) guidelines	ZDHC Level 2 achieved	Partially achieved
Achieve the highest level of efficiency in reducing solid waste	6% reduction in waste generation compared to 2024	Achieved

As part of this approach, Nettalco has integrated the United Nations Sustainable Development Goals (SDGs) into its corporate strategy, recognizing their importance as a frame of reference for generating economic, social, and environmental value.

As the organization's sustainability management has evolved, the integration of the SDGs into operations and decision-making processes has also expanded. While the strategy defined in 2019 included an initial set of priority goals, SDGs 3, 5, 7, 9, and 17 have been progressively incorporated in recent years, strengthening Nettalco's contribution to sustainable development and broadening the scope of its environmental and social commitments.

Integration of the SDGs into Nettalco's corporate strategy



The integration of the SDGs guides the definition of Nettalco's objectives, targets, and initiatives, contributing to positive impacts across the economic, environmental, and social dimensions.



5.2

Engagement with our stakeholders

GRI 2-29

Our management approach is based on building long-term relationships with our stakeholders, promoting open, transparent, and ongoing dialogue. This approach allows us to understand their expectations, identify opportunities for improvement, and strengthen decision-making on matters relevant to the business and sustainability.

Engagement is managed through various internal and external communication and participation mechanisms that enable continuous, two-way interaction. Through these channels, we promote active listening, information sharing, and the building of relationships based on trust, respect, and collaboration.

Given the nature of our operations, we maintain ongoing interaction with our employees and clients, who play a fundamental role in the continuous improvement of our processes, the implementation of our sustainability strategy, and compliance with the environmental, social, and quality standards required by the international market.

Below, we present our main stakeholders and the engagement mechanisms implemented to maintain effective communication and management aligned with their expectations.

Nettcalco's stakeholders and engagement mechanisms

Stakeholder	Main expectations	Engagement channels
 Employees	Well-being, safety, professional development, equal opportunities, and adequate working conditions	Training, Services Committee, performance evaluations, internal communications, regular meetings, and well-being activities
 Clients	Quality, compliance, traceability, sustainability, innovation, and on-time delivery	Business meetings, audits, plant visits, traceability platforms, commercial support, and project follow-up
 Shareholders	Profitability, sustainable growth, risk management, and business continuity	General Shareholders' Meeting, follow-up meetings, and management reports
 Suppliers	Transparent business relationships, collaboration, and compliance with technical and sustainability requirements	Technical meetings, supplier qualification processes, operational coordination, and ongoing communication.
 Community	Local development, generation of social value, and protection of the environment	Social programs, volunteer work, community support campaigns, and engagement activities
 Industry associations	Industry participation, knowledge sharing, and strengthening of the industry	Participation in SNI, ADEX, PREVEX, and industry events
 Government and regulatory entities	Regulatory compliance, transparency, and institutional collaboration	Regulatory reports, inspections, audits, public programs, and institutional coordination spaces

This engagement model helps consolidate our position in the textile sector and reinforces participatory, inclusive, and transparent management, aligned with best practices in sustainability and corporate governance.

5.3 ESG materiality

The identification and management of material topics is a central element of Nettcalco's sustainability strategy, as it allows the organization to focus its efforts on the issues that generate the most significant impacts on the economy, the environment, and people.

In 2025, the company reviewed the validity of the material topics defined in the previous period, considering the evolution of its operations, changes in the textile sector context, client requirements, and stakeholder expectations. As a result of this process, it was confirmed that the material topics continue to adequately reflect the organization's main impacts and priorities, remaining aligned with the 2021 GRI Standards. [GRI 3-1](#) | [GRI 3-2](#)

The determination of material topics follows an impact-based approach, incorporating due diligence and human rights criteria to identify, assess, and prioritize the issues most relevant to the sustainable management of the business and decision-making.



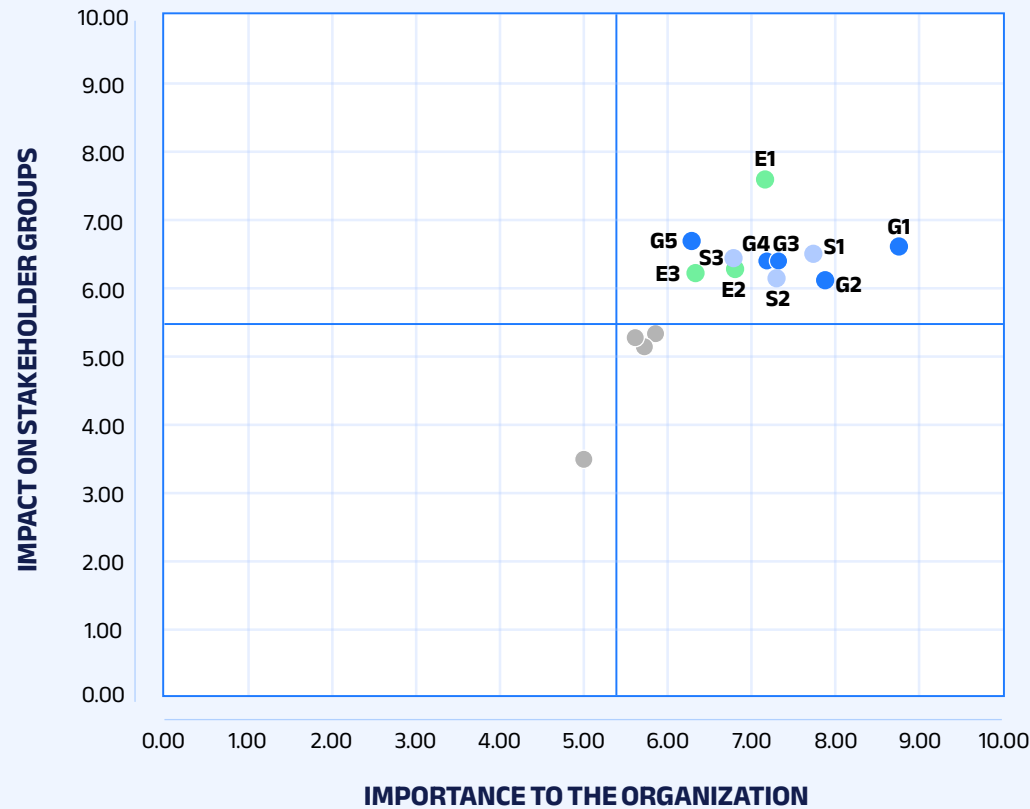
The methodology used to determine and review the material topics comprises the following stages:



As a result of the materiality process, the topics representing Nettalco's most significant impacts on the economy, the environment, and people were prioritized. The following matrix presents the prioritization of material topics, considering the magnitude of their impacts and their relevance to key stakeholders.

Material topics GRI 3-2

Priority of material topics based on their impact



The results of the materiality analysis identified the topics most relevant to Nettalco's sustainable management. These topics form the basis for defining the objectives, action plans, and monitoring mechanisms of the organization's Sustainability Strategy.

Priority material topics in environmental, social, and governance (ESG) management

ESG

ENVIRONMENTAL

- E1:** Water use and management
- E2:** Chemical management
- E3:** Reduction of GHG emissions and energy consumption

ESG

Social

- S1:** Positive client relationships
- S2:** Job creation, workplace well-being, and talent development
- S3:** Occupational health and safety

ESG

GOVERNANCE

- G1:** Technology and innovation in product quality
- G2:** Economic performance
- G3:** Traceability assurance
- G4:** Responsible supply chain management
- G5:** Corporate governance, ethics, and anti-corruption

On the other hand, topics that were not prioritized in the materiality analysis continue to be managed as part of the organization's operational processes. Although they have a lower priority level, they remain relevant to Nettalco's sustainable management and are subject to monitoring and continuous improvement.

In this context, topics such as the circular economy and waste management, as well as community development, are presented in this report through indicators and actions implemented during the period, in order to provide a comprehensive view of the organization's performance.

Note. The identified material topics remain valid for the 2025 reporting period and serve as the basis for the preparation of this Sustainability Report and for the development of the 2026–2030 Sustainability Strategy.

5.4

About this report

GRI 2-2 | GRI 2-3 | GRI 2-4 | GRI 2-5

This document is Nettalco's third Sustainability Report and reflects the organization's commitment to transparency, accountability, and the communication of its environmental, social, and governance (ESG) performance.

It has been prepared in accordance with the GRI Standards and incorporates the United Nations Sustainable Development Goals (SDGs) and the Ten Principles of the Global Compact as reference frameworks, strengthening the alignment of sustainability management with international standards.

The information presented covers the main progress, results, and initiatives developed during the reporting period, providing our stakeholders with a comprehensive view of the organization's performance and the management of its material impacts.



Scope

This report covers the period from **January 1 to December 31, 2025**, and is published **annually**. Its scope includes the operations of Industrias Nettalco S.A. at its Vulcano and Cercado plants, located in Lima, Peru.

Criteria used for report preparation

- ✓ Key programs and projects developed under the Sustainability Strategy.
- ✓ Main achievements and milestones reached during the 2025 period.
- ✓ Material topics defined through the impact-based materiality analysis.
- ✓ Alignment of the material topics with the Sustainable Development Goals (SDGs) and the Ten Principles of the Global Compact.



Verification

The information contained in this document has not been subject to independent external verification, nor has it required restatement with respect to previous periods.

Wastewater Treatment Plant - WWTP

- Improving wastewater quality by removing contaminants.
- 100% of wastewater will be treated in the house.
- WWTP is already operating.



6.

Governance and sustainability

6.1 Corporate governance

GRI 2-9 | GRI 2-10 | GRI 2-18



Nettcalco's corporate governance establishes the mechanisms through which the organization's performance is overseen and strategic decision-making is guided. Through its governance bodies and Senior Management, the company promotes management based on transparency, accountability, and the generation of sustainable value for its stakeholders.

Corporate governance actions and guidelines

General Shareholders' Meeting (GSM)



Highest governance body of the organization

GSM members



They meet 2 to 3 times a year



They oversee strategic, financial, and corporate governance matters

In 2025, Senior Management held regular meetings to assess the organization's economic and operational performance, monitor the objectives of the main management areas, and review strategic matters related to sustainability. Within this framework, the Head of Sustainability and Innovation reported to Senior Management every two weeks on progress, projects, certifications, and indicators linked to the sustainability strategy, facilitating the progressive incorporation of environmental, social, and governance criteria into business management.

The General Shareholders' Meeting is Nettcalco's highest governance body. During the mandatory session held in February 2025, the financial results of the previous year were reviewed, the guidelines of the dividend policy were assessed, and the composition of the Board of Directors was ratified for the new period, strengthening oversight and transparency mechanisms in management.

GRI 2-9 | GRI 2-10

The Board of Directors maintains a stable structure and is composed of three professionals with extensive experience and knowledge of the Peruvian textile sector. The Board does not include independent members, and its members maintain a direct relationship with the company. [GRI 2-10](#)

Nettcalco also has mechanisms in place to promote a culture of integrity and responsible conduct, notably the Code of Ethics, the Anti-corruption Policy, the Unfair Competition Policy, and a digital whistleblowing channel. These tools contribute to strengthening transparency, regulatory compliance, and the continuous improvement of management.

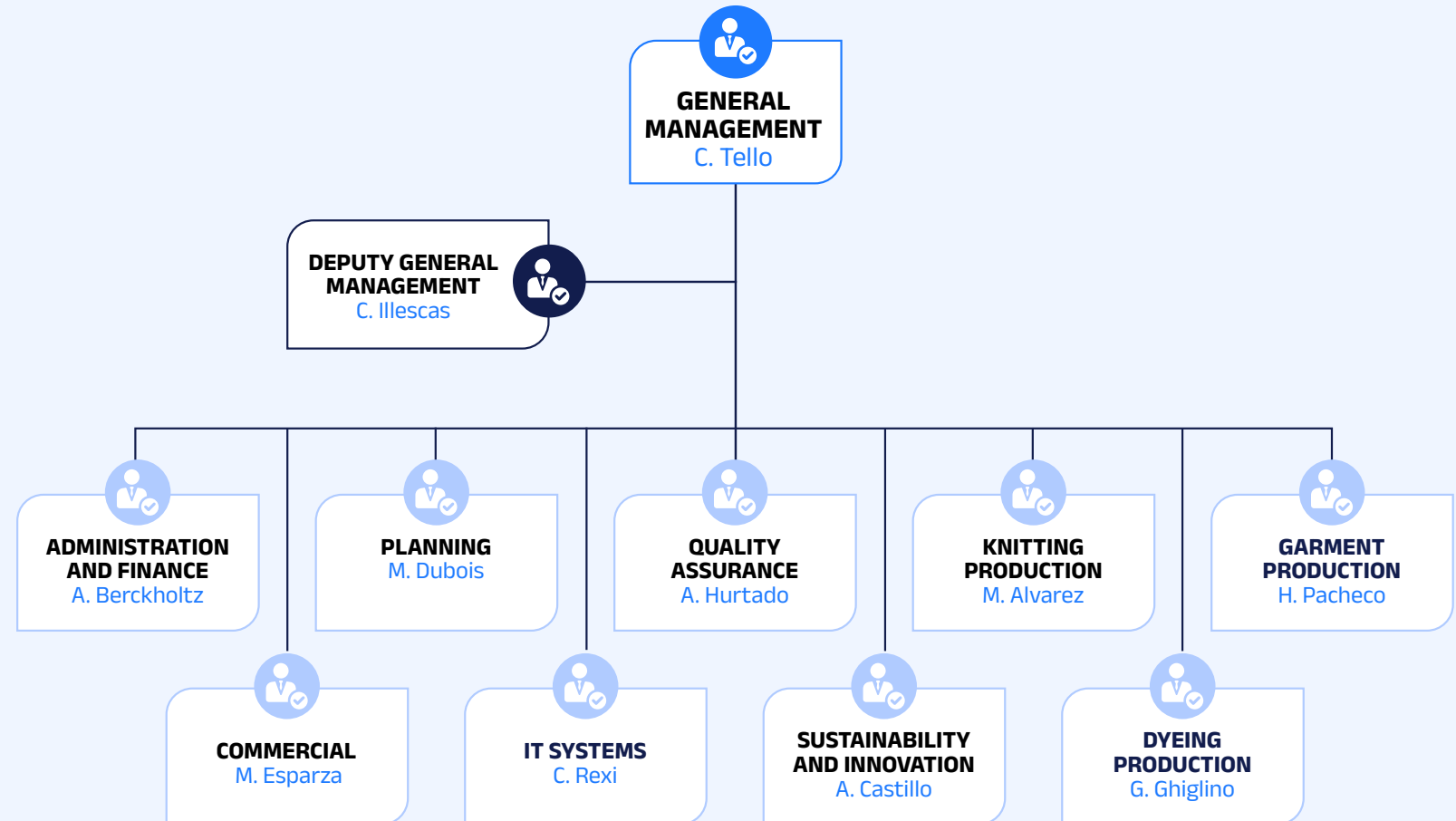
The performance of Senior Management is overseen through the periodic review of results, management indicators, and the fulfillment of strategic objectives. Likewise, the identification, assessment, and control of risks is managed by the organization's different areas according to their responsibilities and operational processes. Although the organization does not currently have a formal evaluation process for the highest governance body, it maintains periodic monitoring and control mechanisms to track progress against the established objectives. [GRI 2-18](#)

6.1.1 Corporate governance structure

Below is Nettalco's organizational structure, made up of the main areas responsible for the company's management and operation. This structure facilitates coordination among the organization's different areas and contributes to the achievement of the company's strategic objectives.



Composition of Nettalco's corporate governance





Corporate management committees

As part of its management model, Nettalco has multidisciplinary committees responsible for overseeing, evaluating, and promoting actions related to strategic, operational, and sustainability matters. These spaces strengthen the participation of different areas of the organization and contribute to more informed and transparent decision-making focused on continuous improvement.



Occupational Health and Safety Committee

Oversees occupational health and safety management, monitoring indicators, incidents, risk conditions, and preventive actions aimed at strengthening the organization's prevention culture. It meets monthly.



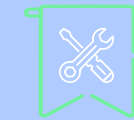
Sexual Harassment Committee

Promotes a safe and respectful work environment, managing the prevention, handling, and investigation of potential cases of sexual harassment in accordance with current regulations. It also helps strengthen awareness and respect among employees.



Sustainability Committee

Monitors the organization's environmental, social, and governance objectives and commitments, overseeing the fulfillment of sustainability initiatives and the continuous improvement of ESG performance. The main topics addressed include water, energy, waste, industrial wastewater, the carbon footprint, the water footprint, and the responsible chemical management. The committee meets weekly to monitor progress, evaluate results, and identify opportunities for improvement.



Services Committee

Channels employees' suggestions, inquiries, and initiatives with the aim of strengthening well-being and the workplace climate. It meets monthly at each plant.



Best Idea Committee

Promotes innovation and continuous improvement by evaluating and implementing proposals submitted by employees under the "Best Implemented Idea" contest, considering innovation, sustainability, efficiency, and safety criteria. It meets weekly and helps strengthen employee participation in generating improvements for the organization.

6.2 Strategic integration of sustainability

6.2.1 General Management

[GRI 2-11](#) | [GRI 2-12](#) | [GRI 2-13](#) | [GRI 2-14](#) | [GRI 2-16](#)

In 2025, sustainability management was overseen by General Management, led by César Tello, a member of the Board of Directors and responsible for driving the integration of environmental, social, and governance (ESG) criteria into the organization's strategy and operations. Under his leadership, sustainability continued to consolidate as a cross-cutting component of business management, promoting the incorporation of these criteria into decision-making and strategic planning.

[GRI 2-11](#) | [GRI 2-13](#)

As part of its responsibilities, General Management oversaw the fulfillment of the Sustainability Strategy, approved the resources needed to execute the main initiatives, and periodically monitored the ESG indicators reported by the organization's different areas. It also received continuous information on strategic projects, certifications, audits, and sustainability-related commitments.

[GRI 2-12](#) | [GRI 2-13](#)

The Head of Sustainability and Innovation reported to General Management every two weeks on management progress, results achieved, performance indicators, and identified opportunities for improvement. This mechanism strengthened the monitoring of the organization's commitments and incorporated sustainability criteria into decision-making processes.

[GRI 2-12](#) | [GRI 2-14](#)

General Management kept the Board of Directors informed of the main progress and results in sustainability matters, including the performance of material topics, the progress of strategic projects, the attainment and maintenance of certifications, and the main trends and requirements of the textile sector. These matters were communicated through regular meetings and management reports, as part of the monitoring mechanisms established by the organization. General Management also participated in the review and approval of this Sustainability Report prior to its publication.

[GRI 2-14](#) | [GRI 2-16](#)





6.2.2 Sustainability Committee

GRI 2-17

The Sustainability Committee is made up of representatives from the main areas involved in Nettcalco's environmental and social management, including SSOMA (Occupational Health, Safety, and Environment), Maintenance, Human Resources, Quality Assurance, and Sustainability.

Since its creation in 2020, the committee has been the organization's main space for coordinating and monitoring environmental, social, and governance matters. Through this mechanism, the progress of the Sustainability Strategy and the fulfillment of commitments to clients, authorities, and other stakeholders are overseen.

The committee is made up of the following employees:



ALDO HURTADO ARRIOLA

Head of Quality Assurance



KIARA VELASQUEZ BENDEZU

Head of Human Resources



CESAR CUBA NUÑEZ

Head of Maintenance



GIORGI LLUNCOR SILVA

SSOMA Coordinator



RUBY LOPEZ ULLOA

Sustainability Coordinator



ALEJANDRO CASTILLO NOLTE

Head of Sustainability and Innovation



DEYNA HALLASI ALBUJA

Audit Analyst



ANDERSON VASQUEZ YANCE

Sustainability Analyst

In 2025, the committee monitored the Environmental Management Instruments (Instrumentos de Gestión Ambiental – IGA), the responsible chemical management, water and energy efficiency programs, performance in tools such as Higg FEM and Higg FSLM, as well as progress related to ZDHC, SBTi, the Cleaner Production Agreements (Acuerdos de Producción Limpia – APL), and the Blue Certificate (Certificado Azul). These actions helped strengthen the integration of sustainability into business management and consolidate a culture of continuous improvement throughout the organization.

[GRI 2-17](#) | [GRI 3-3](#)

As part of this process, we continued to strengthen our sustainability management through internal training and the monitoring of environmental, social, and governance indicators. This work improved the traceability of information, strengthened coordination among areas, and consolidated data-driven management for decision-making.

[GRI 2-12](#) | [GRI 2-13](#) | [GRI 3-3](#)

6.3 Commitment to human rights

At Nettcalco, we recognize respect for human rights as a fundamental principle for the sustainable development of the business. Our commitment is reflected in the promotion of a safe, inclusive, and respectful work environment, fostering working conditions aligned with current legislation and the international standards applicable to the textile sector.

In 2025, we continued to strengthen the integration of human rights into our business management, ensuring their application both in our operations and in our relationships with employees, suppliers, and other business partners. [GRI 2-23](#) | [GRI 2-24](#)

Human Rights Policy

Nettcalco's Human Rights Policy is the frame of reference guiding the respect, promotion, and protection of human rights across all our operations. Compliance is mandatory for all employees, and the policy guides our relationships with suppliers, contractors, and other business partners, promoting responsible conduct aligned with the organization's principles.

In 2025, we continued to strengthen the dissemination and application of this policy through internal communication actions and awareness-raising processes, fostering knowledge of and compliance with its principles at all levels of the organization. [GRI 2-23](#) | [GRI 2-24](#)

Our Human Rights Policy is based on the following principles:

These principles guide the organization's conduct and serve as the basis for managing human rights in our operations and in our relationships with stakeholders.



EQUALITY AND NON-DISCRIMINATION

We foster equal opportunities and an inclusive work environment, free from discrimination and harassment, with a zero-tolerance policy and a culture of respect and diversity.



SAFETY AND WELL-BEING

We guarantee safe and healthy working conditions through risk prevention and the continuous strengthening of our SSOMA management system, protecting the health, safety, and well-being of our employees.



LABOR RIGHTS

We ensure compliance with current labor legislation, promoting decent work, freedom of association and collective bargaining, and a zero-tolerance policy toward child, forced, or compulsory labor.



RESPONSIBLE SUPPLY CHAIN

We promote a responsible supply chain through supplier evaluation and qualification processes, encouraging compliance with human rights and labor standards.



Human Rights Policy

Note. This policy is mandatory across all Nettcalco operations and binding for its employees, suppliers, contractors, business partners, and other actors in its supply chain.

The implementation of the Human Rights Policy is complemented by various management mechanisms aimed at preventing situations that could affect people's rights within our operations. These mechanisms include the periodic dissemination of the policy, training programs, social audits, the Sexual Harassment Intervention Committee, whistleblowing channels, and the monitoring of compliance with the labor requirements applicable to employees and suppliers.

These actions strengthen an organizational culture based on respect, equal opportunities, and continuous improvement, helping to consolidate responsible management aligned with the organization's commitments. [GRI 2-23](#) | [GRI 2-24](#)



WRAP certification

In 2025, Nettcalco maintained its Worldwide Responsible Accredited Production (WRAP) certification, reaffirming its commitment to complying with international standards on labor rights, working conditions, health and safety, environmental protection, and business ethics.

The WRAP certification strengthens our management system by promoting compliance with applicable legislation and the adoption of good practices in labor, social, and operational matters. These principles complement our Human Rights Policy and help consolidate an organizational culture based on respect, integrity, and continuous improvement.

Below are the twelve principles that underpin the WRAP certification and guide its implementation in our operations.

WRAP certification principles implemented at Nettcalco



Note. The WRAP certification assesses compliance with these principles through periodic audits conducted by accredited certification bodies.

Business Code of Ethics

GRI 2-23 | GRI 2-24

In 2025, the Business Code of Ethics remained the main instrument guiding the conduct of our employees and promoting an organizational culture based on integrity, transparency, respect, and compliance with applicable regulations. Its content establishes the principles and guidelines that must govern the conduct of all members of the organization in the performance of their duties.

Compliance with the Business Code of Ethics is mandatory for all employees, and it serves as a reference for relationships with suppliers, contractors, and other business partners, promoting responsible conduct aligned with Nettalco's values.

The Business Code of Ethics is the governing instrument of Nettalco's Ethics and Compliance Management System, which is complemented by corporate policies that strengthen responsible management, respect for human rights, and regulatory compliance.

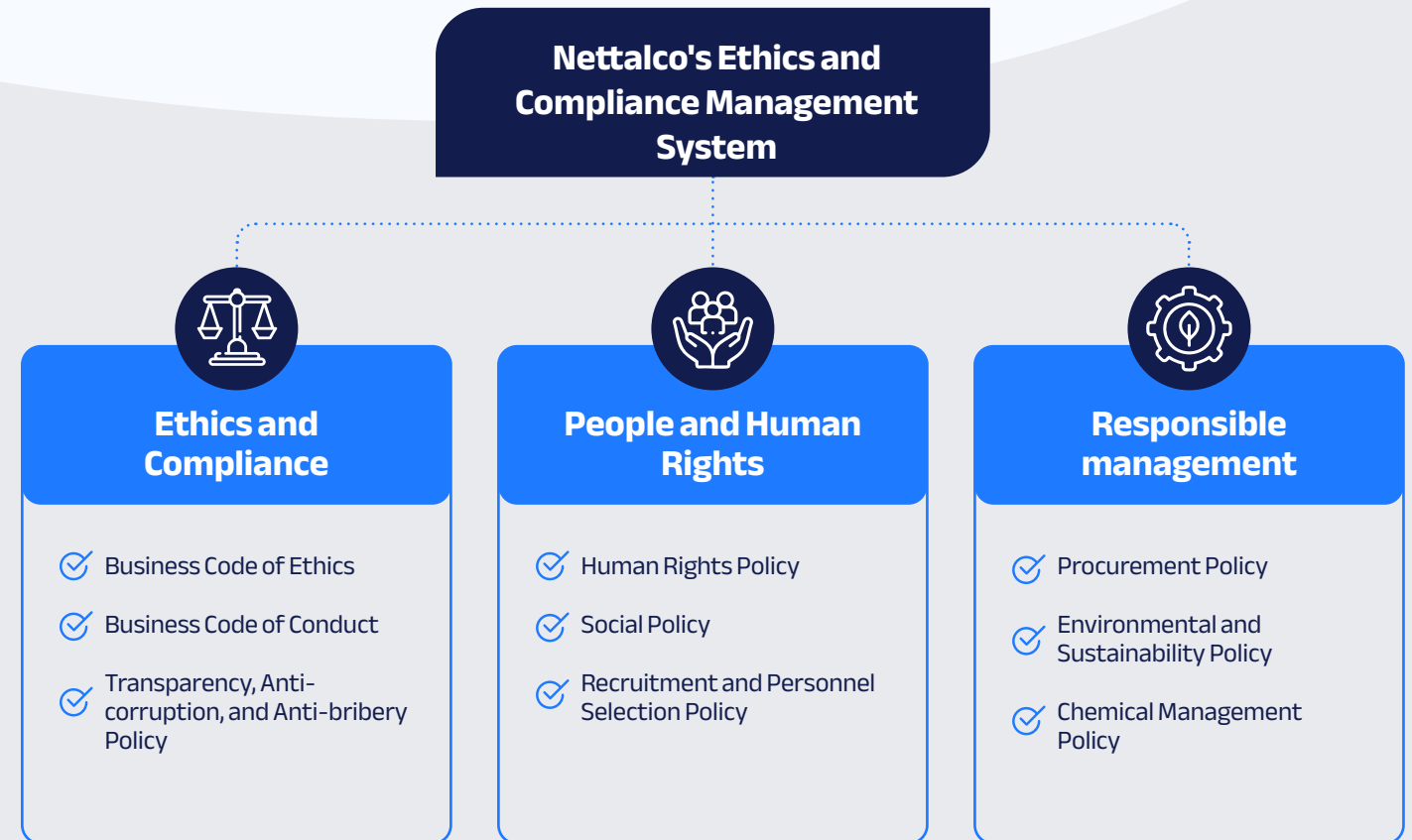
Oversight and responsibilities

GRI 2-12 | GRI 2-13 | GRI 2-14

The implementation of the Business Code of Ethics and the policies that make up the Ethics and Compliance Management System is overseen by General Management, with monitoring by the Board of Directors, as part of Nettalco's governance model.

Through regular meetings and management reports, General Management informs the Board of Directors about compliance with the Ethics and Compliance Management System, promoting the continuous improvement of ethics, transparency, and responsible conduct practices in the organization.

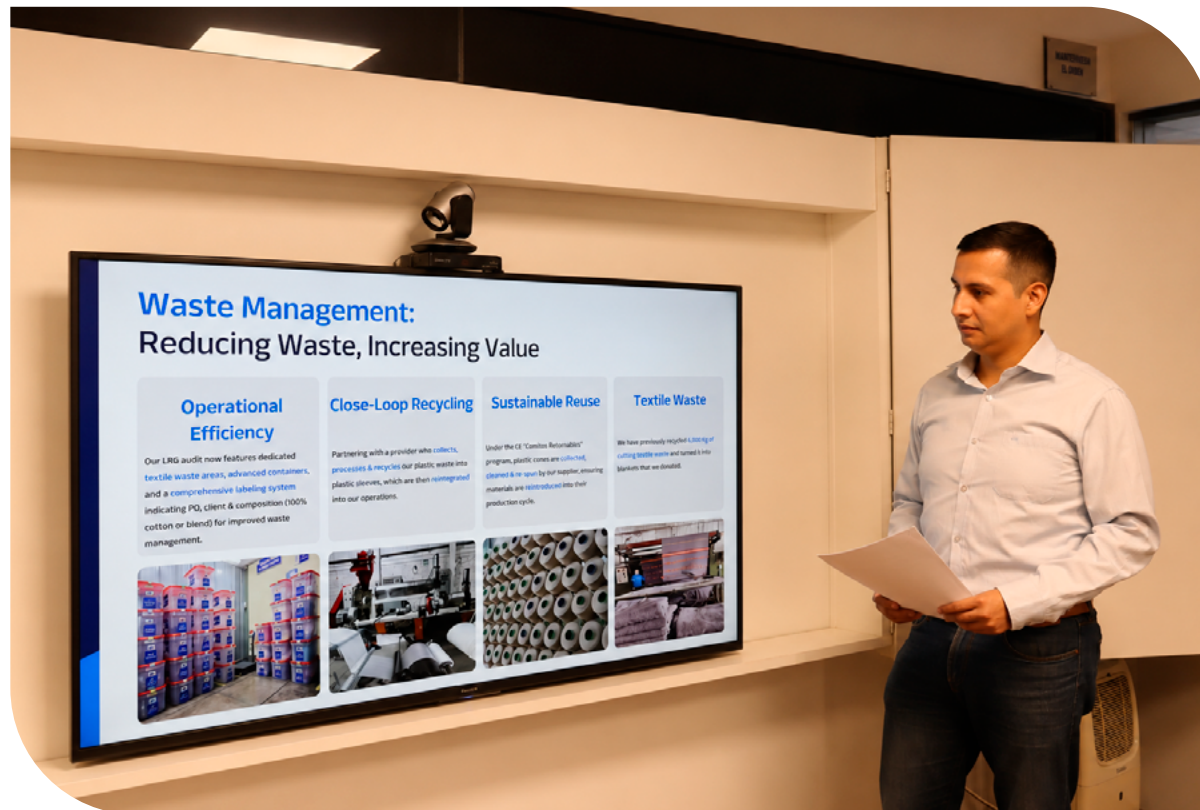
Corporate instruments supporting Nettalco's ethics management



6.4 Ethics and anti-corruption

At Nettalco, ethics and transparency are fundamental principles for the development of our operations and our relationships with stakeholders. In 2025, we reaffirmed our commitment to management with integrity and free from corruption, an essential component of our governance model. Business integrity guides decision-making and strengthens relationships based on trust, compliance, and accountability.

[GRI 2-24](#)



6.4.1 Corporate integrity

[GRI 2-15](#) | [GRI 2-24](#) | [GRI 2-26](#)

As part of this approach, Nettalco has a set of corporate instruments that establish the principles of conduct for our employees and the guidelines for preventing conflicts of interest, acts of corruption, bribery, and other conduct contrary to our values. [GRI 2-24](#)

Nettalco's compliance instruments



Business Code of Ethics



Transparency Policy



Anti-corruption Policy



Policy against Bribery, Corruption, and Conflicts of Interest



Unfair Competition Policy

To strengthen communication and the timely handling of potential non-compliance, Nettalco has various communication, consultation, and reporting mechanisms, including the open-door policy, the Services Committee, the suggestions, complaints, and claims box, and the Ethics Channel, the latter of a confidential nature. [GRI 2-26](#)

Through these mechanisms, employees can raise questions, communicate concerns, or report situations related to workplace or sexual harassment, discrimination, conflicts of interest, and breaches of the Code of Ethics, corporate policies, and internal procedures. All reports are handled under criteria of confidentiality, impartiality, and protection against any form of retaliation, strengthening an organizational culture based on integrity, transparency, and accountability. [GRI 2-26](#)

Business Code of Ethics

GRI 2-15

As one of the main instruments of our Ethics and Compliance Management System, the Business Code of Ethics establishes the values, principles, and standards of conduct that guide our operations and our relationships with employees, suppliers, contractors, and other stakeholders. Compliance is mandatory for all employees and is part of the company onboarding process, consolidating an organizational culture based on integrity, respect, and transparency.

Below are the main guidelines contained in our Code of Ethics:

- ✓ We develop goods and services that meet the needs and expectations of our clients and consumers.
- ✓ We promote fair, transparent, and free competition, ensuring that our business relationships are conducted under ethical principles.
- ✓ We act with transparency in our relationships with public bodies and government entities, promoting integrity in all our dealings.
- ✓ We foster open communication with our stakeholders, sharing information responsibly and in accordance with the corresponding access levels.
- ✓ We protect the personal and confidential information of shareholders, clients, and employees, guaranteeing their privacy and security.
- ✓ We value diversity and promote an inclusive, respectful work environment focused on people's well-being.



Business Code of Ethics

Consultation and reporting channels

GRI 2-25 | GRI 2-26

In line with the principles established in our Business Code of Ethics, we make various consultation and reporting mechanisms available to our employees and other stakeholders that allow them to raise questions, present concerns, or report potential breaches of the Code of Ethics, corporate policies, internal procedures, or any conduct contrary to our values.

The receipt, evaluation, and follow-up of cases is handled by the Human Resources Department, which manages them under criteria of confidentiality, impartiality, and, where applicable, anonymity, while also guaranteeing protection against any form of retaliation.

The main consultation and reporting mechanisms available are the following:



Suggestions, complaints, and claims box

Employees can submit suggestions, complaints, claims, or reports through physical boxes. All cases are received and handled under confidentiality criteria.



Requesting a meeting with the immediate supervisor

Employees can request a meeting with their immediate supervisor or approach the Human Resources Department to communicate concerns, raise situations requiring attention, or report potential non-compliance.



Corporate website

Clients, suppliers, and other stakeholders can submit complaints, suggestions, and comments through the contact form available on our website, facilitating direct communication with the organization.

<http://www.nettalco.com.pe/es/contactenos/quejas-yo-sugerencias>



Anonymous Complaints Portal (Ethics Channel)

Employees can file reports confidentially and, where applicable, anonymously, regarding potential breaches of the Code of Ethics, corporate policies, or any conduct contrary to Nettalco's values.

All employees receive information on how these mechanisms work during their onboarding process and through periodic internal communication actions. The availability of these channels facilitates the timely handling of inquiries and reports, helping to maintain a work environment based on respect, integrity, and trust.



6.4.2 Anti-corruption management

[GRI 3-3](#) | [GRI 2-15](#) | [GRI 205-1](#) | [GRI 206-1](#)

Corruption prevention is an essential component of Nettalco's Ethics and Compliance Management System. To this end, the organization has policies, procedures, and mechanisms aimed at preventing, identifying, and managing risks associated with bribery, conflicts of interest, unfair competition, and other conduct contrary to the company's ethical principles.

This system applies to all employees and also guides the conduct of suppliers, contractors, and other business partners, promoting relationships based on transparency, integrity, and compliance with current regulations.

As part of this framework, Nettalco has an Anti-corruption Policy and a Policy against Bribery, Corruption, and Conflicts of Interest, which establish the guidelines for preventing acts of corruption, bribery, extortion, graft, and any other improper practice that could affect the development of our operations.

The organization also maintains its BASC (Business Alliance for Secure Commerce) certification, which strengthens the Control and Security Management System (Sistema de Gestión en Control y Seguridad – SGCS) and helps prevent illicit activities within the supply chain, reinforcing the reliability of our operations and business relationships.

Below are the main instruments that make up our corruption prevention system:

Anti-corruption Policy



Policy against Bribery, Corruption, and Conflicts of Interest



BASC certification



Anti-corruption management results

GRI 205-3

0

Acts of corruption across all Nettalco operations.

Communication and training on anti-corruption policies and procedures

GRI 205-2

In 2025, Nettcalco continued to communicate and provide training on anti-corruption policies and procedures to its employees and governance bodies.

The scope of these activities is presented below.

Communication of anti-corruption policies and procedures by job category and region.

Job category	Region	Total number	Percentage
Board of Directors	Peru	3	100 %
Employees	Peru	1,544	100 %
Clients	Peru	9	100 %
Suppliers	Peru	51	17 %

Note. Communication to suppliers is carried out progressively, prioritizing those with the highest level of criticality or commercial relationship during the reporting period.

Anti-corruption training of governance bodies by region.

Job category	Region	Total number	Percentage
Board of Directors	Peru	3	100 %

Anti-corruption training of employees by job category and region.

Job category	Region	Total number	Percentage
Administrative staff	Peru	120	7 %
Operators	Peru	1,424	93 %



7.

Operational excellence and competitiveness



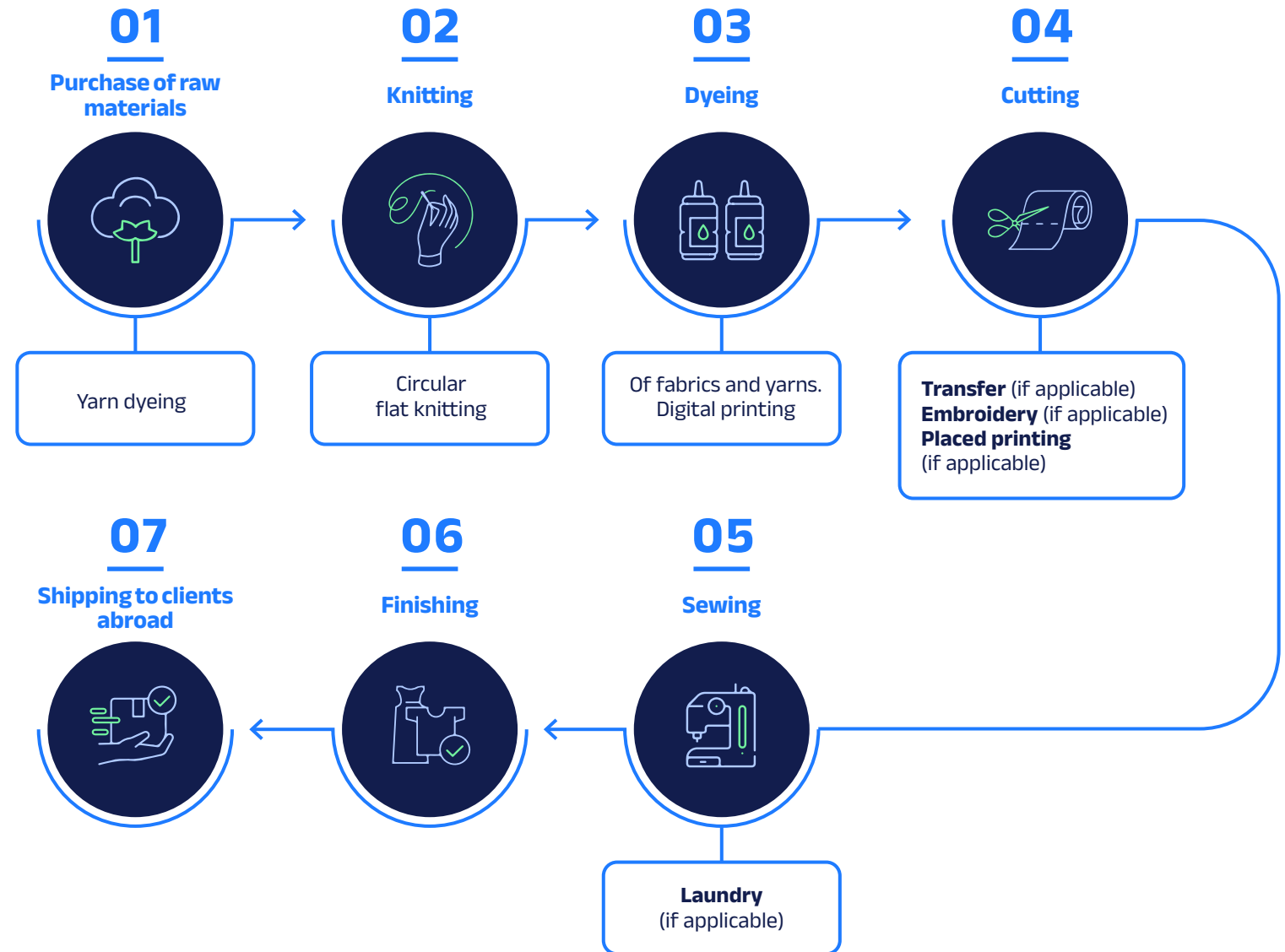
7.1 Our value chain

Our production process covers the main stages of the value chain, from the sourcing of yarns and inputs to fabric manufacturing, garment production, finishing, and shipping to international clients. This vertically integrated model allows us to maintain continuous control over product quality, process traceability, and compliance with the standards required by our clients.

Likewise, the coordinated management of our operations promotes production efficiency, resource optimization, and the incorporation of sustainability criteria across the value chain, strengthening our ability to respond in an agile and responsible manner to the needs of the global market. [GRI 2-6](#)



Nettalco's value chain



7.2 Integrated management

Our Integrated Management System brings together Nettcalco's main processes and control mechanisms, enabling the efficient management of the environmental, social, safety, and governance aspects associated with our operations. This approach promotes continuous improvement, compliance with legal and client requirements, and the adoption of good practices aligned with national and international standards.

Through this system, we strengthen risk management, the traceability of our processes, environmental performance, the health and safety of our employees, and the responsible management of our value chain. Our Integrated Management System focuses on the following areas of action:

✓ Good corporate governance:

Strengthening an organizational culture based on ethics, transparency, regulatory compliance, and accountability, generating sustainable value for our stakeholders.

✓ Social development:

Promoting the well-being, inclusion, professional development, and respect for the human rights of our employees, while also contributing to the development of the communities linked to our operations.

✓ Circular leadership:

Minimizing the environmental impacts of our activities through the efficient use of resources, responsible water management, waste valorization, circular economy, and adaptation to climate change.

✓ Responsible chemical management:

Ensuring the proper handling of chemicals throughout our production processes, strengthening compliance with international standards such as ZDHC and promoting the protection of health and the environment.

✓ Occupational health and safety:

Promoting safe and healthy work environments through the identification and control of risks, the prevention of accidents and occupational diseases, and the strengthening of a preventive culture throughout the organization.

✓ Traceability and responsible supply chain:

Strengthening the transparency and control of the value chain through traceability mechanisms, supplier evaluation, and compliance with the social, environmental, and quality standards required by our clients.



7.3 Innovation and development

Innovation is one of Nettalco's main drivers of competitiveness and a cross-cutting element for the continuous improvement of our operations. Through the development and incorporation of new technologies, processes, and ways of working, we seek to increase production efficiency, raise the quality of our products, and respond with agility to our clients' needs and the sustainability challenges of the textile industry.

Our innovation combines technology, sustainability, and technical knowledge to develop solutions with a direct impact on the productivity, quality, and environmental performance of our operations.

We drive projects focused on digital transformation and Industry 4.0 through the incorporation of solutions based on artificial intelligence (AI), Machine Learning, Deep Learning, Computer Vision, the Internet of Things (IoT), Business Intelligence (BI), and robotic process automation (RPA). These technologies help optimize planning, reduce waste, improve productivity, and strengthen data-driven decision-making. Their application increases the efficiency of critical processes such as production planning, early defect detection, quality control, waste reduction, and information analysis for decision-making.

The management of these initiatives is led by the Planning and Projects Department, in coordination with the different operational areas, consolidating a culture of innovation that integrates technological development with sustainability, quality, and operational efficiency criteria.

In parallel, we expanded our collaboration with universities, research centers, and funding programs to promote applied research projects related to artificial intelligence, the circular economy, water efficiency, and the development of new sustainable materials. These alliances accelerate the incorporation of innovative solutions with a direct impact on our operations, increasing our competitiveness and responsiveness to the sector's challenges. **(GRI 3-3) (Non-GRI: Technology and innovation applied to quality and competitiveness).**

This strategic approach translates into three objectives that guide the selection, development, and implementation of our innovation projects:

01 Reduce fabric and garment waste by 10% per year.



02 Achieve a 98% On Time indicator in pre-production and production processes.



03 Increase productivity by 5% per year.



Main initiatives developed in 2025

As part of our innovation management, during the reporting period we promoted initiatives aimed at consolidating a culture of innovation, fostering collaboration with the research ecosystem, and accelerating the development of technological solutions with an impact on the organization's productivity, sustainability, and competitiveness.

With this approach, our main actions were developed in three complementary areas: internal innovation, open innovation, and research, development, and innovation (R&D&I).



Internal innovation

✓ The Best Implemented Idea

The "Best Implemented Idea" contest remained Nettcalco's main internal innovation mechanism for identifying, evaluating, and recognizing improvement proposals submitted by our employees.

We maintained the improvements incorporated into the contest rules, increasing the quality of the initiatives submitted and promoting greater participation of area heads during the evaluation process. This program continues to drive the generation of solutions aimed at optimizing processes, reducing waste, increasing productivity, and generating value for the organization.

The analysis, conducted using qualitative and quantitative methodologies, identified strengths, gaps, and opportunities for improvement, establishing a baseline for building a roadmap aimed at strengthening the culture of innovation and developing capabilities for long-term growth.

✓ Café con IA (Coffee with AI)

To bring artificial intelligence closer to our employees, we implemented Café con IA, a weekly learning space aimed at sharing practical applications of generative AI to automate tasks, optimize processes, and share success stories developed within the organization.

✓ Innovation Area

The Innovation Area, created in 2024, continued to lead the organization's technological transformation and continuous improvement initiatives, coordinating innovation projects, promoting the adoption of new technologies, and engaging the different areas in the development of solutions.

As part of this process, we conducted an innovation culture maturity assessment to understand our employees' perceptions and evaluate the level of development of innovation within the organization.

This initiative promotes continuous learning, the adoption of new digital tools, and knowledge sharing among the company's different areas.

Open innovation

Collaboration with universities, research centers, and other institutions is a key component of our innovation management, allowing us to develop solutions based on knowledge sharing and applied research.

✓ NEXOS Project – PUCP

In 2025, together with the Pontificia Universidad Católica del Perú (PUCP), we developed a project under the NEXOS program aimed at transforming post-industrial textile waste into new materials for applications in the construction sector.

Through a process of applied research and experimental design, a prototype block was developed from post-industrial cotton textile waste and organic binders, prioritizing sustainability, scalability, and traceability criteria.

The various validation stages yielded a material with promising mechanical properties for non-structural applications, especially decorative elements, with the potential to evolve toward applications in the construction sector, subject to the validation of the corresponding technical and regulatory tests. In addition to promoting waste valorization, this initiative opens new opportunities for developing products under circular economy and upcycling principles.

Research, development, and innovation (R&D&I)

We actively participate in public funding programs for R&D&I projects aimed at generating solutions with an impact on the competitiveness and sustainability of the textile industry.

Thanks to these initiatives, we obtained funding for three strategic projects:

✓ Strengthening Value Chains through Academia-Industry Collaboration (ProCiencia)

This project seeks to reduce waste through the development of an artificial intelligence-based system for the automatic and continuous detection of defects in the cotton T-shirt production line, with particular application in dyeing processes. The initiative will improve early failure detection, enhance process quality, and reduce the waste generated during production.

✓ Applied Innovation (ProCiencia)

This project aims to develop composite materials from cotton textile waste and fungal biomass, leveraging the cellulose contained in such waste. The research seeks to obtain new materials with potential applications in other industrial sectors, promoting the recovery of textile waste under circular economy principles.

✓ Law No. 30309 (CONCYTEC)

The project involves the design, development, implementation, and optimization of a comprehensive water and energy efficiency system for textile processes, based on the recovery, reuse, and treatment of wastewater, as well as the generation of renewable energy. This initiative seeks to increase operational efficiency and reduce resource consumption in our operations.



Featured technology projects

In addition to driving new innovation initiatives, we continued to develop and expand technology projects implemented in previous years, incorporating new functionalities and applications that broaden their scope and impact on our operations.

✓ IoT monitoring system for flat knitting machines

Following the implementation of the IoT monitoring system in 2024, we incorporated real-time reporting and new functionalities aimed at developing digital twins to strengthen the continuous monitoring of flat knitting machines. We also developed controllers for mechanical equipment that automatically integrate production orders with the operation of each machine, improving process control and traceability.

✓ Sewing line balancing using genetic algorithms

As part of our process optimization initiatives, we ran a pilot test together with sewing line supervisors to validate and refine the line balancing algorithm. The feedback obtained made it possible to incorporate exceptional operating scenarios, improving the allocation of work among sewing operators and the efficiency of the process.

✓ AI-based anomaly detection

We continued developing the artificial intelligence-based anomaly detection system for fabric dyeing machines, integrating information from the machines' systems and their controllers through RPA tools. This integration provides more timely information for failure analysis and operational decision-making.

✓ Generative AI for production control

We developed a system based on language models (LLMs) that allows the database to be queried using natural language and generates predefined or customized reports, facilitating access to information without depending on a technical area.

✓ Generative AI for the laboratory

We implemented a solution based on language models (LLMs) to automate the work of the dye lab color matchers, streamlining the recording and retrieval of information. We also incorporated RPA tools to integrate databases from equipment that previously had no connection, improving the statistical analysis of processes.



Lessons learned

The execution of our projects reaffirmed that innovation generates greater value when it responds to strategic objectives and the real needs of the business. This approach has allowed us to develop internal capabilities to design and implement technological solutions tailored to the specific challenges of the textile industry, strengthening our competitiveness and innovation capacity.

To ensure this alignment, we maintain a cross-functional committee led by General Management, responsible for evaluating, prioritizing, and monitoring innovation initiatives, optimizing the allocation of resources and maximizing the impact of the projects developed.

7.4

Responsible supply chain

(GRI 3-3) (GRI 2-6) (GRI 204-1) (GRI 308-1) (GRI 414-1)

The supply chain is a strategic component of Nettalco's competitiveness and sustainability. Our sourcing model seeks to guarantee operational continuity through the selection of reliable suppliers, the strengthening of risk management, and compliance with quality, safety, and sustainability standards across the value chain.

Supplier management is led by the Logistics Department, responsible for the selection, evaluation, qualification, and monitoring processes. These processes are carried out under the guidelines of our Procurement Policy and internal procedures, which establish technical, commercial, and compliance criteria for the contracting of goods and services.

As part of our sourcing strategy, whenever technically and commercially feasible, we prioritize the purchase of certified products, from controlled suppliers, and from local sources. This approach helps reduce logistics risks, optimize inventory management, shorten response times, and strengthen the traceability of the critical inputs used in our operations, while also fostering the development of local suppliers.

Supplier evaluation and qualification

Supplier evaluation follows a risk-based approach, using a criticality matrix that classifies suppliers according to the level of risk and impact they could have on the continuity, security, and performance of our operations.

Suppliers are classified as critical or non-critical, considering factors such as their level of interaction with cargo, access to company information, and the type of service provided.

Suppliers considered critical undergo a qualification process that includes document review, plant visits where applicable, and periodic evaluations. Currently, these suppliers are evaluated at least once a year, considering aspects related to operational performance, service quality, technical capacity, financial standing, and compliance with the requirements established by Nettalco.

Supplier classification criteria by criticality level

Criticality Level	Criteria	Type of Suppliers
 CRITICAL	Supplier personnel have direct access to the cargo and/ or to company information.	- Logistics Operator (Customs Agent, Freight Forwarder, Transport Agent) - Warehouse - Systems - Crates and Packaging - Toxicological Services - Security Checkpoints - Security Consultancy - Chemicals - Security (Personnel and K9 Unit) - Uniform Manufacturing Service - Cleaning Service - Graphic Services
 NON-CRITICAL	- Supplier personnel do not have access to the cargo. - Suppliers must hold at least one security certification (AEO, BASC, ISO 28000, C-TPAT, among others).	- Home Address Verification - Facility Sanitation

Security and compliance in the supply chain

(GRI 2-6)



As part of our BASC (Business Alliance for Secure Commerce) Management System, we implement mechanisms aimed at preventing risks that could affect the security of the logistics chain and international trade.

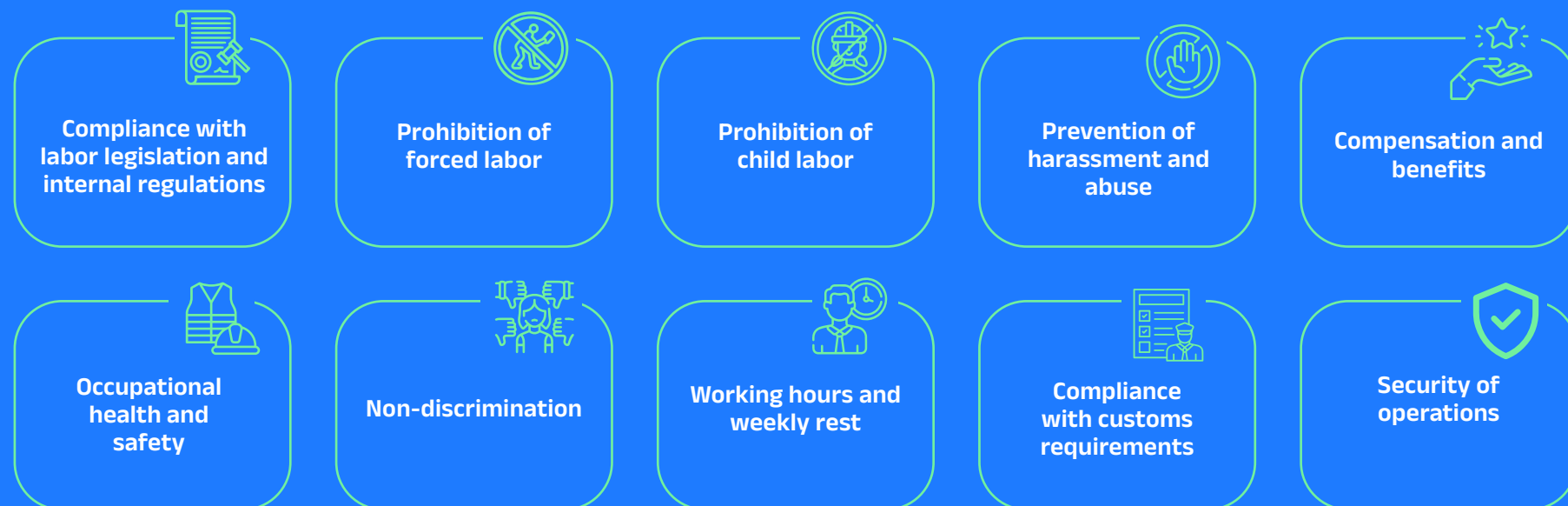
When a critical supplier holds internationally recognized certifications, we verify their validity through the corresponding official platforms, including BASC, ISO 28000, C-TPAT, and Authorized Economic Operator (AEO).

In cases where the supplier does not hold these certifications, we sign a Security Agreement through which both parties undertake commitments related to the protection of the supply chain.

Compliance with these commitments is verified periodically through technical visits to the supplier.

We also request information on ultimate beneficial owners when required by applicable regulations, strengthening the transparency and security of our supply chain.

In addition, suppliers considered critical are evaluated in accordance with the requirements established by our WRAP certification program, verifying compliance with labor, social, and safety criteria, including:



These evaluations strengthen the preventive management of social, labor, and security risks within our supply chain.

Responsible chemical management

(GRI 3-3)

Responsible chemical management is a strategic component of our sourcing process.

In 2025, we strengthened our Procurement Policy by incorporating specific requirements for the purchase of chemical products, ensuring that each product has the corresponding technical documentation, including Safety Data Sheets (SDS), technical data sheets, and applicable certifications.

We also incorporated controls related to compliance with the RSL and MRSL lists, promoting the preferential purchase of products with verifications such as ZDHC InCheck reports or equivalent certifications. These actions strengthen our preventive system for the control of restricted substances and contribute to compliance with the requirements established by our clients and international certifications.

Raw material traceability

(GRI 2-6)

As part of our supply chain management, we have traceability mechanisms for the yarns used in our production processes.

This system makes it possible to know the origin of raw materials and to record the various storage, transportation, and use stages within the supply chain, facilitating the timely identification of the origin of any incident and contributing to the quality assurance of our products.

We also recognize that our supply chain includes second-tier suppliers, so we continue to progressively strengthen our traceability and risk management mechanisms across the entire supply chain.



Main initiatives developed in 2025

✓ Supplier risk and sustainability assessment

As part of the improvement of the supplier qualification process, we implemented the Supplier Risk and Quality Assessment, an evaluation directed at our suppliers to gather information on aspects related to risk management, quality, and sustainability.

The results obtained constitute the baseline for the progressive incorporation of environmental, social, and governance (ESG) criteria into the supplier evaluation and qualification process, planned for the next stages of the system's development.

✓ Strengthening chemical management

We reinforced the documentary requirements applicable to chemical suppliers, requesting evidence of compliance with the ZDHC MRSL through InCheck reports or equivalent certifications, as well as commitment letters related to our Responsible Chemical Management Policy.

These actions strengthen the preventive control of restricted substances before their incorporation into our production processes and promote greater alignment of our suppliers with the applicable international standards.

Upcoming initiatives

In order to continue strengthening the sustainability of our supply chain, in 2026 we will carry out the following actions:

- Implement training and awareness programs for strategic suppliers on sustainability and compliance.
- Progressively increase the coverage of ESG assessments, prioritizing critical suppliers.
- Continue strengthening responsible chemical management through the incorporation of internationally recognized assessment tools.



Lessons learned

The experience gained during 2025 reaffirmed that a responsible supply chain is built through risk management, collaboration with suppliers, and continuous process improvement. These lessons will guide the progressive incorporation of sustainability criteria and enable us to move toward a more responsible and resilient supply chain.



7.4.1 Local procurement

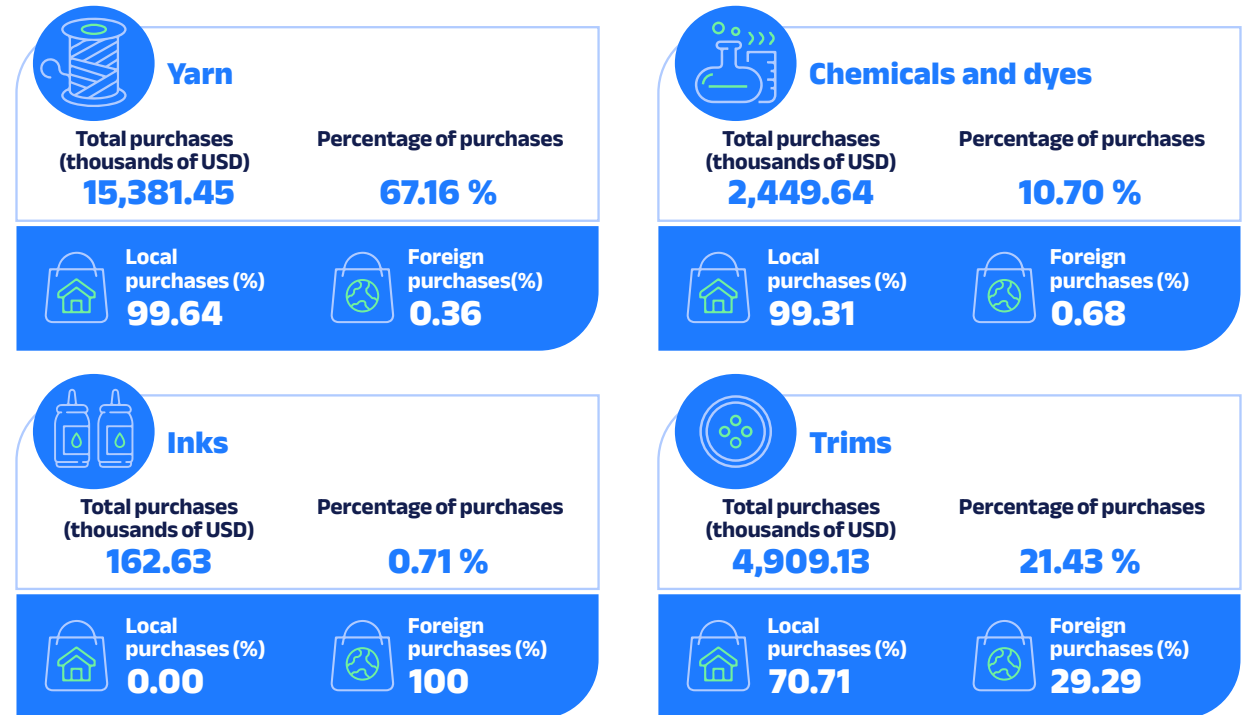
Local sourcing is a key element in the management of our supply chain, contributing to the resilience of our operations, reducing logistics risks, and maintaining an agile response to production needs.

Our domestic purchases are concentrated mainly on strategic inputs, such as yarns, chemicals, dyes, and trims, prioritizing, whenever technically and commercially feasible, domestic suppliers that meet our quality, service, and performance requirements.

In the reporting period, local purchases continued to represent a significant share of our sourcing, allowing us to meet the operational needs of our Cercado and Vulcano plants. This approach drives the development of national suppliers, optimizes supply times, and contributes to the continuity of our operations.

The distribution of purchases from local and foreign suppliers during 2025 is presented in the following table.

Percentage of purchases from local suppliers by input category, 2025



TOTAL:
22,902.85
Total purchases
(thousands of USD)

100 %
Percentage of purchases

The results show a high level of local sourcing for yarns (99.64%) and chemicals and dyes (99.31%), reflecting the capacity of the national market to supply strategic inputs for our operations. In contrast, trims and inks continue to be purchased partially or entirely in the international market due to specific client requirements and the availability of certain materials.

7.5 Traceability and transparency

(GRI 3-3) (GRI 2-6) (Non-GRI: Traceability assurance management)

Traceability is a strategic component of our management, strengthening the transparency, quality, and reliability of our operations. At Nettcalco, we manage traceability comprehensively, making it possible to track the journey of the raw materials, products, and inputs used across the value chain.

Our system integrates data from the different stages of the production process, facilitating evidence-based decision-making and compliance with the requirements established by our clients and the main standards applicable to the textile industry.

Digital traceability

We have a traceability system that makes it possible to reconstruct the manufacturing history of each garment, recording information on the machines used, the employees involved in its production, and the dates of each stage of the production process. This tool strengthens information management, improves process monitoring, and provides reliable information to meet internal and client requirements.

As part of the evolution of this system, we continue to develop a blockchain-based solution aimed at increasing transparency, strengthening the integrity of information, and reinforcing trust in the records generated during the production process. This initiative will progressively expand query and reporting capabilities, both for internal use and for our clients and other stakeholders.

Chemical traceability

To continue developing our traceability system, we implemented version 3.0 of the Chemical Inventory, a tool that centralizes the technical, documentary, and operational information of the products used in our operations.

The system makes it possible to identify each product through information on the manufacturer, supplier, authorized uses, Safety Data Sheets (SDS), technical data sheets, CAS numbers, H and P statements, and other information necessary for its management and control.

It also incorporates controls under the FEFO (First Expiring, First Out) methodology, making it possible to manage batches, expiration dates, physical location, and historical consumption, optimizing the use of products and reducing risks associated with expiration or obsolescence.

In addition, the inventory facilitates the identification of substances subject to phase-out processes, contributing to more efficient management and strengthening internal control over the inputs used in our processes.



Upcoming initiatives (2026)

In order to continue expanding the capabilities of our traceability systems, we have defined the following lines of work:

- Extend the scope of the Chemical Inventory to incorporate the products used in maintenance, cleaning, laboratory, and other support processes.
- Automatically integrate the technical and documentary information provided by suppliers to keep the inventory information up to date.
- Continue developing the blockchain-based traceability platform, progressively expanding its functionalities to strengthen transparency and the availability of information.



Lessons learned

The experience gained confirmed that traceability generates greater value when it integrates operational, documentary, and technical information within a single system. We also confirmed that having robust digital tools improves process control and decision-making, while the quality of information depends on coordinated work between suppliers and the organization's different areas. These lessons will guide the evolution of our traceability systems toward increasingly integrated, transparent, and efficient schemes.

7.5.1 Product information and labeling

(GRI 3-3) (GRI 417-1)

Product information and labeling are essential elements for guaranteeing transparency toward the end consumer and compliance with the requirements established by our clients. As manufacturers, we ensure that garments are produced in accordance with the technical specifications defined in each brand's Tech Packs, including requirements related to labels, material composition, care instructions, product identification, and other applicable labeling elements.

To this end, we incorporate the trims and labels provided or approved by our clients, ensuring their correct application during the production process and compliance with the quality standards established for each production program.

The information communicated to the end consumer, as well as the environmental, social, or sustainability claims included on labels, are defined and authorized by each brand in accordance with its own policies, commitments, and regulatory obligations. In this context, we guarantee the correct implementation of these requirements during garment manufacturing.

As part of continuous improvement and the optimization of material use, we maintained initiatives developed together with strategic clients, such as the program implemented with Lacoste to optimize the use of certain trims in lines destined for outlets, while maintaining product quality and functionality standards. Following the results obtained, this practice was incorporated into regular operations for subsequent seasons.

During the reporting period, no cases of non-compliance were recorded in relation to product information and labeling, nor with regulations or voluntary codes applicable to this aspect.



7.6 Client management

(GRI 3-3) (Non-GRI: Positive client relationships)

Client management is a strategic pillar of Nettcalco's competitiveness and of the development of long-term business relationships. Our strategy focuses on consolidating relationships with current clients and attracting new international brands through a value proposition based on quality, innovation, responsiveness, and compliance with environmental, social, and governance standards.

Understanding and anticipating our clients' expectations allows us to adapt our processes, product developments, and operational capabilities in a timely manner, turning their requirements into solutions that generate value. This approach is based on collaboration between the commercial, production, and development areas, allowing us to respond with agility to an increasingly dynamic environment and consolidate long-term business relationships.

Below are the main objectives that guide our client management.



Objectives defined for client management



Response time:

Respond to our clients' requirements in a timely manner, contributing to their satisfaction and the development of long-term business relationships.



Sample development and delivery time:

Guarantee the timely development and delivery of samples, meeting agreed deadlines and facilitating the approval of new products.



Commercial competitiveness:

Maintain a competitive value proposition through a combination of quality, innovation, efficiency, and costs aligned with market conditions.



On-time delivery:

Meet committed delivery deadlines, strengthening our clients' trust and the continuity of business relationships.



As part of this strategy, we promote initiatives aimed at optimizing our clients' experience by reducing response times, improving the sample development and delivery process, and strengthening our ability to meet new technical and commercial requirements.

These actions are organized into a short-, medium-, and long-term roadmap that guides the development of our commercial and operational capabilities, contributing to the organization's sustainable growth and the consolidation of lasting business relationships.

Client management roadmap



Short-term projects

Consolidate the relationship with current clients through a deeper understanding of their technical and commercial requirements, adapting our processes and product developments to respond with greater agility.



Medium-term projects

Expand long-term business alliances by integrating environmental, social, and governance criteria, standardizing processes, and sharing good practices aligned with international market standards.



Long-term projects

Position Nettcalco as a responsible and competitive strategic partner, capable of attracting new international brands through innovation, continuous improvement, and the generation of shared value.



Lessons learned

The addition of new clients continues to drive the development of technical and operational capabilities associated with new fabric types, production processes, and ways of working. This experience has shown that flexibility, collaboration between areas, and adaptability are key factors in responding to market requirements in a timely manner and consolidating long-term business relationships.



8.

Environmental management and operational efficiency



Environmental management is one of the pillars of our sustainability strategy and guides the way we manage the impacts arising from our operations. (GRI 3-3) (GRI 2-27)

Through our Environmental Management System, we promote impact prevention, the efficient use of natural resources, compliance with applicable regulations, and the continuous improvement of our environmental performance.

Our strategy integrates the management of water, energy, emissions, waste, chemicals, and the circular economy, aligning with international standards such as GRS, GOTS, ZDHC, SBTi, and the Higg Index FEM module. This approach allows us to manage our environmental aspects systematically, identify opportunities for improvement, and strengthen the resilience of our operations in the face of current and future environmental challenges.

As part of this commitment, we periodically assess our environmental performance using internationally recognized tools and maintain corporate policies that establish guidelines for the responsible management of resources, regulatory compliance, and continuous improvement throughout the organization. We also promote an environmental culture based on the participation of our employees, innovation, and the adoption of good practices in all our operations.

During the reporting period, no significant instances of non-compliance with applicable environmental legislation were recorded, reaffirming our commitment to regulatory compliance and the responsible management of our environmental impacts.

Below are the main policies and tools that guide our environmental management.

Nettalco's environmental management policies and tools

Sustainability Policy

We integrate sustainability into our strategy and operations, promoting the creation of environmental, social, and economic value across our value chain and strengthening our relationships with stakeholders.

[See more](#)

Environmental Policy

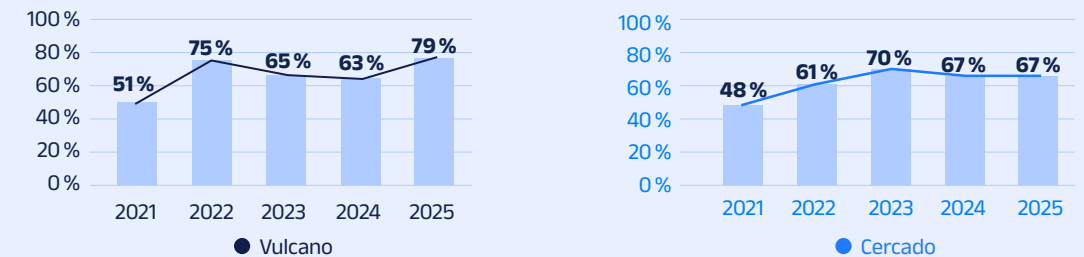
We prevent, control, and reduce environmental impacts through legal compliance, resource efficiency, waste valorization, and the continuous improvement of our environmental performance.

[See more](#)

Higg Index - FEM module

We assess our environmental performance annually through the Higg Index FEM module, an international tool that allows us to measure the environmental management of our operations, identify opportunities for improvement, and monitor our progress at the Vulcano and Cercado facilities.

HIGG INDEX ASSESSMENT - FEM MODULE



Chemical Management Policy

We promote the use of safer and more sustainable chemicals, aligned with ZDHC guidelines, strengthening traceability, transparency, and the progressive substitution of higher-risk substances in our processes.

[See more](#)

Science Based Targets initiative (SBTi)

We have greenhouse gas emissions reduction targets validated by the Science Based Targets initiative (SBTi), which align our decarbonization plan with climate science and the transition to a low-carbon economy.

8.1

Energy and emissions

8.1.1

Energy management

(GRI 3-3) (GRI 302-1)

Energy management is a fundamental element in improving operational efficiency and optimizing the use of energy resources in our operations. In this regard, we continuously monitor the consumption of the main energy sources used in our processes, with the aim of identifying opportunities for improvement, establishing baselines, and strengthening data-driven decision-making.

Energy performance monitoring is carried out jointly by the Maintenance and Sustainability Departments. The information from the meters installed at the plants is cross-checked against consumption records and energy supplier billing, ensuring the reliability of the information used for indicator analysis and monitoring.

As part of the evolution of our energy management system, we added new monitoring points at strategic facilities, allowing a greater level of detail on the energy performance of specific processes. We also expanded our measurement capacity by installing a meter on the main panel and integrating new meters into projects such as the Biological Wastewater Treatment Plant (WWTP) and the water recovery plant, which will provide specific energy consumption indicators per process.

In addition, we continued segmenting energy consumption by type of operation, differentiating domestic from industrial consumption and classifying the latter into three categories: final product assembly (sewing), final product processing (embroidery, printing, finishing, and laundry), and material processing (dyeing, knitting, and cutting). This information strengthens the analysis of energy performance and facilitates the identification of opportunities for improvement, in line with the evaluation criteria of the Higg Facility Environmental Module (FEM).

The following table presents energy consumption broken down by source type for the reporting period.

Energy consumption broken down by source type (GRI 302-1)

⚡ Energy - Vulcano 2025		
Energy source	Unit	Consumption
Electricity	kWh	9,424,785
Natural gas	kWh	26,207,853
Diesel	kWh	919,276

⚡ Energy - Cercado 2025		
Energy source	Unit	Consumption
Electricity	kWh	1,200,660
Natural gas	kWh	3,508,811



Analysis of results

Natural gas remained the main energy source used at both plants, due to its application in thermal production processes. Electricity represented the second source of consumption, while diesel use remained limited to specific applications and operational backup. This information constitutes the baseline for monitoring energy performance indicators and identifying opportunities for improvement.

8.1.2 Emissions management

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

The management of greenhouse gas (GHG) emissions is one of the pillars of our climate strategy. Since 2019, we have calculated our carbon footprint annually as part of our Environmental Management System, allowing us to monitor our climate performance, identify reduction opportunities, and evaluate the effectiveness of the measures implemented.

As part of the strengthening of this management, we continued to conduct the corporate inventory under the ISO 14064-1 methodology, used for internal management and the Huella de Carbono Perú (Peru Carbon Footprint) Program. Additionally, we incorporated the GHG Protocol methodology, in line with the requirements of the Science Based Targets initiative (SBTi) and international best practices for corporate emissions management.

In this context, the inventory for 2022, defined as the base year for the reduction targets validated by SBTi, was recalculated, ensuring methodological consistency and the comparability of results. As a result, Nettcalco currently has an emissions inventory developed under both methodologies, allowing it to meet both national regulatory requirements and international climate action standards.

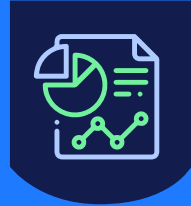
In 2025, we developed our Decarbonization Plan, which establishes the roadmap for the progressive reduction of greenhouse gas emissions through energy efficiency projects, process optimization, the transition to lower-carbon energy sources, and actions across our value chain.

As a result of this work, Nettcalco has emissions reduction targets validated by the Science Based Targets initiative (SBTi), establishing the commitment to reduce Scope 1 and Scope 2 emissions in absolute terms by 47.2% by 2030, and Scope 3 emissions by 25%, taking the recalculated 2022 inventory as the baseline.

The results for the reporting period recorded a carbon footprint of 36,189.1 tCO₂eq, associated with an annual production of 8,136,752 equivalent garments, which is equal to an intensity of 4.45 kgCO₂eq per equivalent garment.

Carbon footprint calculation by scope (tCO₂eq)





Analysis of results

Scope 1 emissions continue to represent a significant share of the corporate footprint, mainly due to the consumption of fuels used in thermal production processes. Scope 2 emissions, in turn, correspond to the consumption of electricity purchased for operations.

The Scope 3 categories assessed represent the largest contribution to the emissions inventory, highlighting the importance of the value chain in the organization's climate performance.

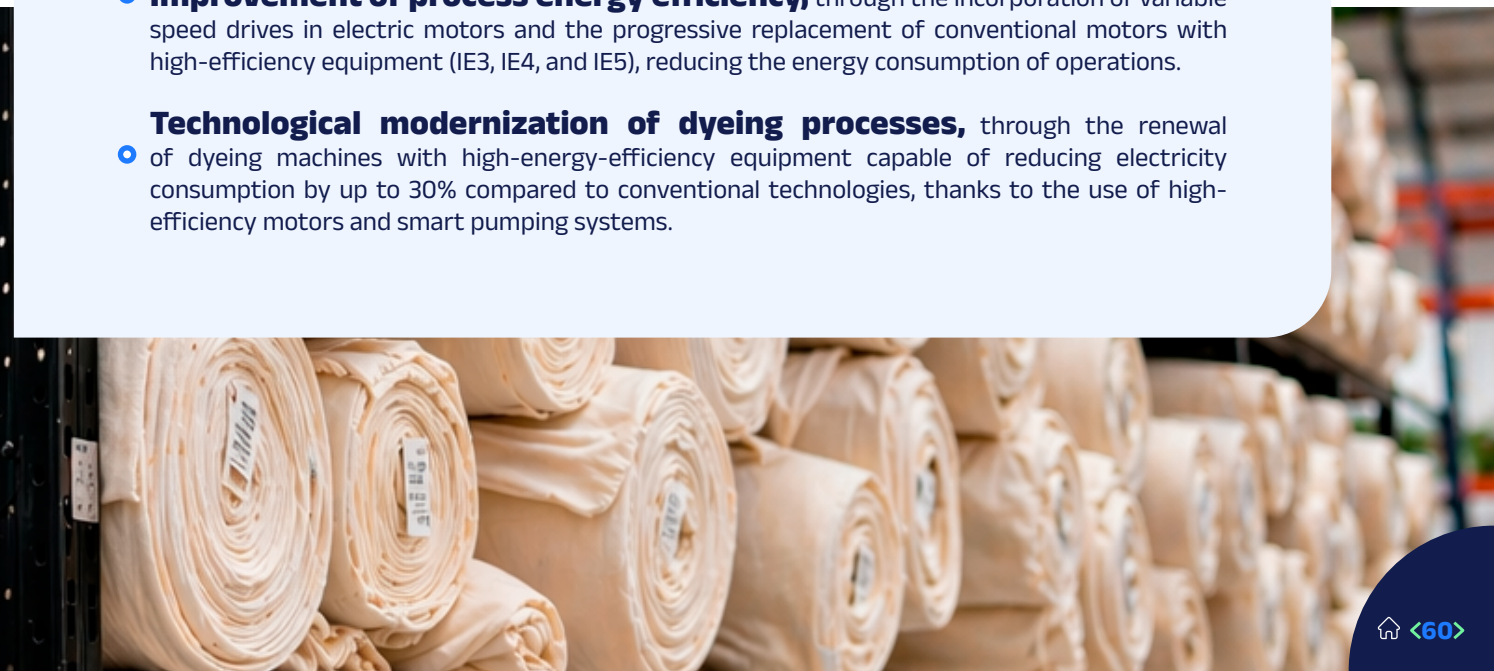
These results make it possible to prioritize the reduction actions set out in our Decarbonization Plan and direct investments toward the emission sources with the greatest improvement potential.

Upcoming initiatives (2026)

As part of the implementation of our Decarbonization Plan, we will continue to develop projects aimed at reducing energy consumption and greenhouse gas emissions through the incorporation of more efficient technologies and the strengthening of our energy management.

The main planned lines of action are:

- Transition to a lower-carbon energy matrix,** through the evaluation and implementation of photovoltaic systems for self-consumption, and the incorporation of a battery bank to optimize electricity demand during peak hours and reduce dependence on the generator set.
- Optimization of thermal sources and fuels,** through the replacement of the current boiler with more energy-efficient equipment and the progressive substitution of mobile sources running on gasoline and diesel with natural gas-powered units.
- Improvement of process energy efficiency,** through the incorporation of variable speed drives in electric motors and the progressive replacement of conventional motors with high-efficiency equipment (IE3, IE4, and IE5), reducing the energy consumption of operations.
- Technological modernization of dyeing processes,** through the renewal of dyeing machines with high-energy-efficiency equipment capable of reducing electricity consumption by up to 30% compared to conventional technologies, thanks to the use of high-efficiency motors and smart pumping systems.



8.2

Water management

(GRI 3-3) (GRI 303-1) (GRI 303-2)

The efficient management of water is one of the key areas of our environmental strategy, aimed at optimizing water use, increasing process efficiency, and ensuring its availability for operations.

Our operations are supplied by two water sources. The Vulcano plant uses water from underground wells, while the Cercado plant is supplied by the public network. Both sources are managed through operational controls that make it possible to monitor consumption and promote the efficient use of the resource.

The largest water consumption is concentrated in the dyeing processes, due to the requirements of dyeing and washing fabrics. For this reason, the main eco-efficiency actions focus on this stage of the production process, through the optimization of dyeing curves, the continuous improvement of processes, and the incorporation of technologies to reduce specific water consumption.

Water management includes the permanent monitoring of consumption, preventive inspections for leak detection, and awareness programs aimed at our employees, promoting the responsible use of the resource in all operations.



Targets and indicators

As part of our sustainability strategy, we have established objectives aimed at improving water use efficiency and increasing the use of recovered water.

The main targets defined are:

- Reduce water consumption by 35% in the medium term.
- Achieve recirculation of up to 65% of treated industrial wastewater through the reverse osmosis recovery system.
- Monitor water performance indicators monthly and report them to the Sustainability Committee for the follow-up of improvement actions.



Upcoming initiatives (2026)

In order to continue improving the efficiency of water use, we have defined the following lines of action:

-  Optimize dyeing curves to reduce the specific consumption of water and chemicals.
-  Increase the use of water recovered through the reverse osmosis system, progressively expanding its recirculation in production processes.
-  Carry out preventive maintenance programs for pipes and facilities to minimize water losses and improve operational efficiency.
-  Continue strengthening the monitoring of water consumption indicators to identify new opportunities for improvement.

Water consumption

Total water withdrawal reached 310,070 m³, while the volume of water discharged was 166,351 m³, representing a total consumption of 143,719 m³, calculated in accordance with the GRI 303 standard methodology.

Water consumption at Nettalco (GRI 303-3) (GRI 303-5)

	Total water withdrawal			
	2022	2023	2024	2025
	465,208 m³	306,448 m³	345,034 m³	310,070 m³
	Total water discharge			
	2022	2023	2024	2025
	387,063 m³	254,246 m³	263,947 m³	166,351 m³
Total water consumption (total water withdrawal - total water discharge):				
	78,145 m³	52,202 m³	81,087 m³	143,719 m³

Note. The total water consumption indicator is calculated in accordance with the GRI 303 standard as the difference between total water withdrawal and the volume of water discharged.





Analysis of results

The increase in the total water consumption indicator compared to the previous year is mainly associated with the consolidation

of the water recovery plant's operation and greater reuse of the resource within production processes. As a result, the volume of water discharged decreased, increasing the consumption indicator defined by the GRI methodology.

This result does not reflect a less efficient use of water, but rather a greater capacity to recover, reuse, and keep the resource within the production process, reducing the volume of discharges.

8.2.1

Effluent management

(GRI 3-3) (GRI 303-2) (GRI 303-4)

The industrial wastewater generated in our processes is treated at the Wastewater Treatment Plant (WWTP), whose system integrates physical, chemical, and biological processes that reduce the pollutant load of wastewater and recover part of the treated water for reuse in our operations.

The treatment comprises stages of solids removal, cooling, neutralization, homogenization, and biological treatment using activated sludge. The treated water then goes through filtration, ultrafiltration, and reverse osmosis processes, reaching the conditions required for reuse in various industrial processes. Domestic wastewater, in turn, is discharged directly into the public sewer network.

Thanks to the optimization of this system, we currently recover and reuse between 40% and 50% of treated wastewater. Our goal is to progressively increase this percentage through the continuous improvement of treatment and recovery processes.

Upcoming initiatives (2026)

In order to increase treatment efficiency and expand the recovery of water resources, the following initiatives have been defined:

- Optimize the performance of the biological treatment by installing additional diffusers in the WWTP tanks.
- Implement a reject water treatment system using DAF (dissolved air flotation) technology, with an estimated recovery capacity of approximately 50 m³ per day for non-production uses, such as sanitary facilities.
- Incorporate a complementary physicochemical treatment to improve the removal of suspended solids and promote greater water recovery.
- Implement a wastewater treatment system in the Cercado plant laundry, expanding the coverage of effluent treatment and the opportunities for reuse of the resource.

Below is the volume of wastewater discharges generated by our operations.

Wastewater discharge in cubic meters (GRI 303-4)

Water discharge by destination	Unit of measurement	2022	2023	2024	2025
Surface water	m³	-	-	-	-
Groundwater	m³	-	-	-	-
Seawater	m³	-	-	-	-
Third-party water (total) - Sedapal	m³	387,063	254,246	263,947	166,351
Total water discharge: surface water + groundwater + seawater + third-party water (total)	m³	387,063	254,246	263,947	166,351

Note. The data correspond to the operations managed by Nettalco.



Analysis of results

The volume of water discharged decreased compared to the previous year, reaching 166,351 m³. This reduction is due to the greater use of treated water within production processes, a result of the optimization of the treatment system implemented at the WWTP. This performance reflects Nettalco's progress toward more efficient water resource management and a progressive reduction in effluent discharges.

8.2.2 Chemical management

Our chemical management follows a preventive approach that integrates safety, regulatory compliance, traceability, and continuous improvement criteria. Our Chemical Management System is aligned with the guidelines of the Chemical Management System (CMS) and the Manufacturing Restricted Substances List (MRSL) of the Zero Discharge of Hazardous Chemicals (ZDHC) program, promoting the responsible use of chemicals throughout their entire lifecycle.

This approach is based on the Chemical Management Policy and the Chemical Management System Manual, documents that establish guidelines for the selection, evaluation, storage, handling, and control of chemical products, as well as for the management of the information associated with them.

Management is complemented by the ongoing evaluation of suppliers, verification of conformity with the MRSL, monitoring through accredited laboratories, and the use of international platforms such as ZDHC Gateway and Supplier to Zero, strengthening transparency and the continuous improvement of chemical performance.

(GRI 3-3) (Non-GRI: Chemical management)



Certifications supporting our chemical management



GOTS Global Organic Textile Standard

Strengthens our chemical management by establishing specific criteria for the selection and use of authorized inputs during the production process. Its application helps guarantee compliance with environmental and social requirements, promoting responsible and traceable chemical management.



OEKO-TEX certification

Complements our chemical management system by verifying restricted substances in finished products, helping to validate that the inputs used meet the safety requirements demanded by our clients and the textile industry.

Digital system for chemical management

In order to strengthen traceability and the management of chemical information, we enhanced our digital chemical management system by incorporating a structure aligned with the ZDHC Chemical Inventory List (CIL). This update expanded the technical information available for each chemical product and consolidated a more robust system for document management and the monitoring of ZDHC requirements.

The new structure integrates information related to product identification, suppliers, chemical composition, CAS numbers, composition percentages, MRSL conformity, hazard statements (H Statements), precautionary statements (P Statements), safety data sheets (SDS), technical data sheets, and certifications, facilitating access to reliable, up-to-date information for operations, audits, and client qualification processes.

This evolution represents an important step in the digitalization of chemical management, strengthening information traceability, record standardization, and document control. On this basis, Nettalco continues to develop new functionalities aimed at automating the processing of technical information using artificial intelligence tools, with the goal of optimizing the updating of the chemical master file and continuing to strengthen the system's efficiency.



8.3 Circularity and waste

8.3.1 Waste management

The transition to a circular economy model is one of the pillars of our environmental management. Under this approach, we promote the prevention of waste generation, the use of recoverable materials, and the environmentally sound management of waste that, due to its characteristics, cannot be reincorporated into new use cycles, contributing to the efficient use of resources and the reduction of the environmental impacts associated with our operations.

Our waste management is carried out through the Solid Waste Minimization and Management Plan, which integrates waste prevention, segregation, recovery, and control actions, supported by monitoring mechanisms that guarantee traceability and compliance with current environmental regulations.

The ongoing awareness-raising and training of our employees complement this management model, promoting an organizational culture focused on the responsible consumption of resources and the continuous improvement of environmental performance. [\(GRI 3-3\)](#) [\(GRI 306-1\)](#)

Our management model is based on three pillars that guide waste reduction and strengthen the transition to a circular economy model:

Strategy 1

Continuous training and awareness-raising of our personnel, aimed at optimizing the use of materials and minimizing waste generation.

Strategy 2

The implementation and continuous improvement of our Environmental Management System, ensuring the sustainability of our operations.

Strategy 3

The proper disposal of waste through a duly authorized Solid Waste Management Company (EO-RS), guaranteeing compliance with environmental regulations.

The management pillars contribute to the achievement of our strategic objectives, aimed at reducing waste generation, increasing waste recovery, and ensuring environmentally responsible management.

Strategic objectives for solid waste management



Reduce annual solid waste generation by 10%.



Recover 50% of our solid waste.



Ensure the proper disposal of 100% of our solid waste and comply with all regulations, as well as sustainability standards.

Waste management considers the classification of waste into hazardous and non-hazardous, allowing differentiated handling mechanisms to be applied according to its characteristics and the applicable regulatory requirements.

Non-hazardous waste with recovery potential is primarily destined for reuse, recycling, commercialization, or recovery processes through authorized Solid Waste Management Companies (EO-RS). Hazardous waste, in turn, is managed under specific procedures that guarantee its temporary storage, transportation, and safe final disposal, in accordance with current environmental regulations. [\(GRI 3-3\)](#) [\(GRI 306-1\)](#)

Solid waste handling



Minimization

Minimization is the first stage of our waste management, aiming to prevent waste generation at the source through process optimization, the efficient use of resources, and the adoption of operating practices that promote greater material efficiency. These actions help strengthen the environmental performance of our operations and support the objectives established in our Solid Waste Minimization and Management Plan. [\(GRI 306-2\)](#)

Solid waste	Generating activity	Minimization technique
Plastic containers	Plant	Raise staff awareness to reduce the consumption of products in plastic containers and use returnable containers.
Rags contaminated with grease and lubricants	Cleaning and maintenance of equipment and machinery	Optimize the use of equipment cleaning rags in order to extend their use cycle before disposal.
Paper waste	Office	Reduce printing and seek to digitize documents.



Segregation

The proper segregation of waste is the basis for maximizing its recovery and ensuring that each type of waste receives the corresponding treatment. To this end, we have a color-coded differentiated storage system, implemented in accordance with Peruvian Technical Standard NTP 900.058:2019, facilitating the classification of waste from the point where it is generated.

This system is complemented by ongoing awareness-raising activities aimed at our employees, strengthening good segregation practices and promoting responsible waste management in all our operations. [\(GRI 306-2\)](#) [\(GRI 306-3\)](#)



Color code for solid waste storage containers

RECOVERABLE NON-HAZARDOUS WASTE	
Type of waste	Color code
Paper and cardboard waste: blue bin Contains office paper waste, newspapers, brochures, printouts, photocopies, cardboard boxes, phone books, etc.	
Plastic waste: white bin This group includes plastic bags, plastic soda containers, disposable plastics (cups, plates, cutlery), and plastic containers or jugs not contaminated with grease, paint, solvents, or lubricants.	
Other organic waste: brown bin Includes organic food waste, as well as gardening or similar waste.	
Glass waste: gray bin This group includes glass waste, such as that from soda bottles, glasses, food containers, and others.	
Metal waste: yellow bin Comprises metal waste, such as that from the production and maintenance areas.	

RECOVERABLE HAZARDOUS WASTE (WEEE)	
Type of waste	Color code
Hazardous waste: red bin Contains waste from electrical and electronic equipment, such as used batteries, ink cartridges, cell phones, etc.	

NON-RECOVERABLE NON-HAZARDOUS WASTE	
Type of waste	Color code
General waste: black bin Includes waste such as used rags not contaminated with mineral oil, solvents, paints, lacquers, or other hazardous materials, as well as plant matter from the maintenance of green areas and sweeping.	

HAZARDOUS NON-RECOVERABLE WASTE	
Type of waste	Color code
Hazardous waste: red bin Includes plastic or metal containers holding polluting waste, such as mineral oil, disinfectants, insecticides, and rodenticides, among others.	

Waste generation and traceability

During the reporting period, we generated a total of 381.82 tons of solid waste, a 6% reduction compared to 2024. This result reflects the consolidation of the actions implemented to optimize the use of resources, strengthen material recovery, and promote circular economy practices in our operations. Of the total generated, 73% corresponded to non-hazardous waste and 27% to hazardous waste.

The reported information is consolidated by the SSOMA Area based on the documentation issued by authorized Solid Waste Management Companies (EO-RS). During each removal, Nettalco personnel accompany the loading of the waste and verify the collection process, while the EO-RS carries out transportation, weighing, and final disposal at authorized facilities. The manifests and certificates issued by the EO-RS support the traceability of the waste and constitute the basis for the preparation of our environmental records and indicators. **(GRI 306-3)**

Waste generation by category – 2025

Type of waste	Waste category	TOTAL GENERATED (metric tons)
Non-hazardous	Paper	17.53
	Cardboard	89.44
	Plastics	14.63
	General	99.59
	Organic	49.18
	Other	9.11
Total non-hazardous waste		279.48
Hazardous	Used oil	8.06
	Fluorescent lamps	0.19
	Empty containers	2.21
	Dewatered WWTP sludge (contaminated)	9.28
	Residual sludge with textile dye	29.40
	Contaminated lint	15.04
	Broken glass	0.08
	Contaminated rags	16.05
	Miscellaneous contaminated waste	22.03
Total hazardous waste		102.34
Total waste generated		381.82

Note. The information corresponds to the waste generated in Nettalco's operations during the reporting period.



The characterization of the waste generated also makes it possible to identify opportunities to strengthen its recovery and promote its reincorporation into new use cycles. On this basis, Nettalco develops various circular economy initiatives in collaboration with suppliers, specialized waste managers, and strategic partners, which are presented in the following section.

8.3.2 Circular economy

At Nettcalco, we understand the circular economy as an opportunity to extend the value of materials beyond a single use cycle. That is why we develop initiatives that promote the reuse, recovery, and utilization of resources through joint work with suppliers, specialized waste managers, clients, and academic institutions.

The projects presented below reflect this approach and help strengthen the circularity of our operations through solutions that promote resource utilization and generate environmental benefits across the value chain.

Circular economy initiatives



Returnable cones

In partnership with Textil El Amazonas, we implemented a returnable plastic cone system for reconditioning and reuse within our supply chain. In 2025, we achieved a 60% return rate and continue to strengthen this initiative with the goal of achieving a 100% return rate.



Textile waste recovery

As part of the NEXOS Project, developed within the framework of an academic initiative with the Pontificia Universidad Católica del Perú (PUCP), we participated in a project to recover textile waste through the development of new materials. As a result, prototypes with potential applications in the construction sector were obtained. The initiative is currently moving toward the standardization of the production process and the validation of the material at semi-pilot scale, as a basis for evaluating its potential scale-up.



Reuse of IBC containers

The IBC containers used for chemical products are returned to our suppliers for reconditioning, refilling, and subsequent reuse, optimizing the use of containers and reducing the waste associated with our operations.



Plastic waste recovery

The plastic waste generated in our operations is managed by a Solid Waste Management Company (EO-RS), which transforms it into recycled plastic sleeves that are later reincorporated into our production chain. In 2025, we extended the scope of this initiative to the Cercado plant through the implementation of a dedicated container, ensuring that the plastic waste generated at both plants is incorporated into the same recovery scheme.



Plastic bottle recycling

We strengthened the collection of plastic bottles through dedicated containers, achieving a 165% increase compared to the previous year. The resources obtained through their recycling help support the Christmas campaign for children from low-income families, while promoting the participation of our employees in environmental initiatives.



Food waste reduction

We promote responsible consumption in our dining halls through awareness campaigns, informational materials, and the option of choosing different portion sizes. We also periodically monitor the organic waste generated by weighing discarded food, using this information to optimize menu planning, reduce the preparation of less popular dishes, and progressively decrease food waste.

9.

Talent and well-being



At Nettcalco, we believe that sustainable development is also built through people. Our social management aims to generate a positive impact on both our employees and the communities linked to our operations, promoting respect for human rights, equal opportunities, and capacity building.

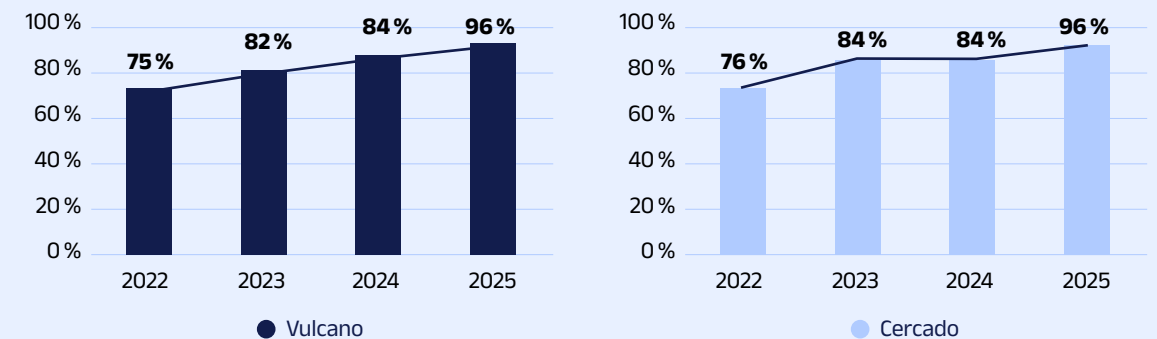
This approach is supported by the Sustainability Policy, Social Policy, Human Rights Policy, and the Sustainability Strategy, which establish the guidelines for managing our social impacts and strengthening trust-based relationships with our stakeholders.

As part of the continuous improvement process, we assess our performance annually through the Facility Social and Labor Module (FSLM) of the Higg Index, a tool that measures the management of labor and social aspects and identifies opportunities for improvement. (GRI 3-3)

In the 2025 assessment, the Vulcano and Cercado plants achieved 96%, the highest result obtained since the assessments began, reflecting the strengthening of our social management practices.

Performance evolution in the Higg FSLM module (2022–2025)

HIGG Index Assessment – FSLM Module



Note. The results correspond to the annual Higg FSLM module assessment applied to the Vulcano and Cercado plants.

9.1 Our human talent

The development of our employees is a key element in Nettcalco's competitiveness and sustainable growth. That is why we manage human talent through practices aimed at promoting continuous learning, well-being, equal opportunities, and a safe and inclusive work environment.

Our management is based on policies and guidelines that promote respect for labor rights, non-discrimination, performance recognition, and capacity building, fostering the comprehensive development of people and the achievement of our organizational objectives.

The pillars that guide human talent management are the following:



1

We guarantee fair working conditions, promoting fair wages, a safe work environment, and strict compliance with current labor regulations. We also strengthen practices focused on equity and job stability.



2

We maintain a firm commitment to respect for human and labor rights. We reject any form of child labor, forced labor, or discrimination, promoting an organizational culture based on respect, inclusion, and equal opportunities.



3

We promote the professional development of our employees through ongoing training and education programs. We complement these actions with initiatives focused on comprehensive well-being, promoting work-life balance.



4

We continuously strengthen our occupational health and safety practices through training, the implementation of appropriate equipment, and the improvement of plant conditions, with the aim of guaranteeing a safe and healthy work environment.

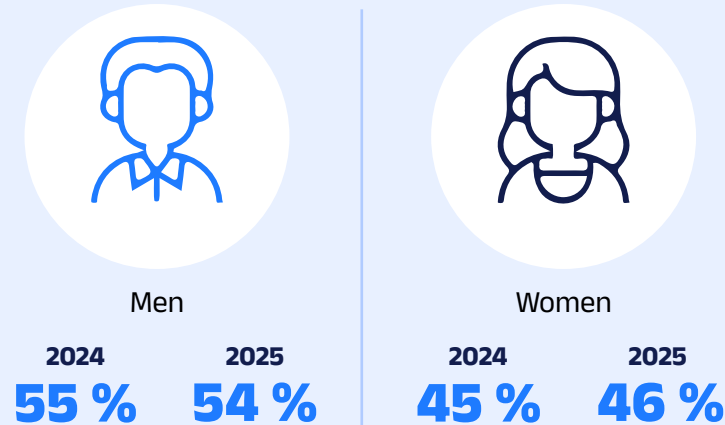
Our team

Our workforce reflects Nettcalco's commitment to formal job creation, talent development, and the building of diverse teams. At the close of 2025, we had 1,544 employees, of whom 54% are men and 46% women, showing a slight increase in female participation compared to the previous year. Likewise, 55% work at the Vulcano plant and 45% at the Cercado plant, according to the distribution of our operations. [\(GRI 2-7\)](#) [\(GRI 2-8\)](#) [\(GRI 401-1\)](#)

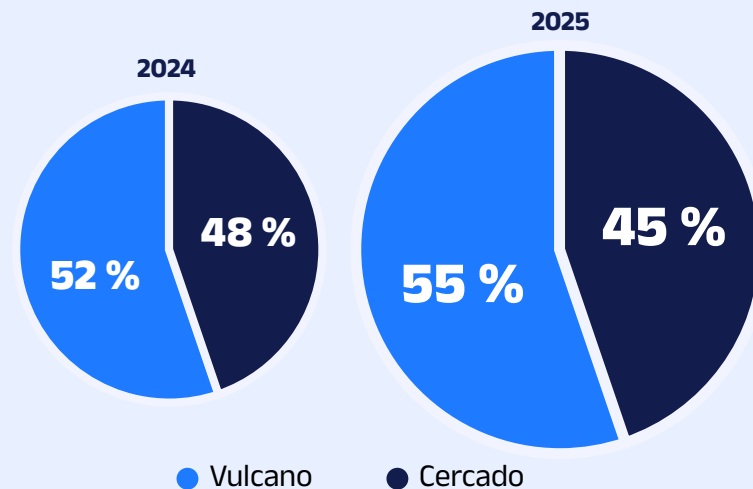
Our workforce has a diverse generational composition, concentrated mainly in employees between 30 and 50 years old, followed by the groups over 50 and under 30, fostering knowledge sharing and the continuity of our operations.



Distribution of employees by gender



Distribution of employees by facility



Distribution of employees by contract type and gender

	2024		2025	
	Men	Women	Men	Women
Executives	44	17	32	20
Administrative staff	72	81	72	81
Employee	207	24	262	33
Worker	495	551	465	579
Total	818	673	831	713

Distribution of employees by age group

	2024		2025	
	Men	Women	Men	Women
Under 30 years old	132	87	150	90
Between 30 and 50 years old	499	400	482	408
Over 50 years old	182	189	199	215
Total	813	676	831	713

100% of our employees have non-temporary employment contracts and work full-time. No temporary contracts were recorded during the reporting period. (GRI 2-7)

As part of our operating model, we have the support of 47 outsourced workers from companies specializing in cleaning and security services, of whom 28 provided services at the Vulcano plant and 19 at the Cercado plant, representing an increase of one worker compared to the previous year. These companies carry out their activities under the labor, safety, and occupational health standards established by Nettalco and applicable legislation. [\(GRI 2-8\)](#)

Plant	Type of work performed	2024	2025
Vulcano	Cleaning	17	18
	Security	10	10
	Total	27	28
Cercado	Cleaning	11	11
	Security	8	8
	Total	19	19
Total		46	47



9.2 Employment practices

At Nettcalco, we manage employment under principles of equal opportunity, transparency, and compliance with current labor regulations, promoting recruitment and selection processes aimed at incorporating talent that contributes to the organization's sustainable growth.

Our Recruitment and Personnel Selection Policy establishes the guidelines for conducting objective processes, based on the competencies of applicants and the needs of each position, favoring the incorporation of qualified personnel and the strengthening of our operations.

To broaden the reach of our recruitment processes, we participate in job fairs, employability programs, and networking spaces promoted by the Ministry of Labor and Employment Promotion (MTPE), municipalities, and academic institutions. In addition, we advertise our job opportunities through social media and other digital channels, which allows us to reach a greater number of applicants and strengthen our selection processes.

We also promote labor inclusion through initiatives aimed at facilitating the incorporation of people with disabilities and generating opportunities for young professionals and technicians interested in the textile industry, helping to build a more diverse and inclusive work environment. [\(GRI 3-3\)](#)

In the reporting period, we recorded 484 new hires, reaching a hiring rate of 31.43%, higher than the previous year. Of the total new hires, 53.1% were women and 46.9% men. Likewise, the largest percentage of hires was concentrated in employees between 30 and 50 years old (49.59%), followed by those under 30 years (44.42%), reflecting the incorporation of experienced talent and the renewal of our workforce. [\(GRI 401-1\)](#)

The annual turnover rate was 37%, an indicator that is part of the organization's ongoing monitoring to strengthen workforce planning and talent management. [\(GRI 401-1\)](#)

New hires by gender and age group – 2025

	2022	2023	2024	2025
New hires	492	145	399	484
New hiring rates	29.70 %	11.00 %	27.03 %	31.43 %

Lima					
Gender	Under 30 years old	Between 30 and 50 years old	Over 50 years old	Total number of new hires by gender	Total hiring rate by gender
Male	114	102	11	227	46.90 %
Female	101	138	18	257	53.10 %
Total number of new hires by age	215	240	29	484	100 %
Total hiring rate by age	44.42 %	49.59 %	5.99 %	100 %	-

Note. The data correspond to the operations managed by Nettcalco.

Employee turnover by gender and age group – 2025

	2022	2023	2024	2025
Annual turnover	757	586	418	570
Turnover rate	45.60 %	36.30 %	28.31 %	37.00 %

Lima					
Gender	Under 30 years old	Between 30 and 50 years old	Over 50 years old	Total turnover by sex	Total turnover rate by sex
Male	104	143	21	268	47.02 %
Female	99	171	32	302	52.98 %
Total turnover by age	203	314	53	570	100 %
Total turnover rate by age	35.61 %	55.09 %	9.30 %	100 %	-

Note. The data correspond to the operations managed by Nettcalco.

9.2.1 Employee benefits

As part of our value proposition for employees, we complement the benefits established by Peruvian labor legislation with a set of benefits aimed at promoting health, professional development, work-life balance, and family well-being. These initiatives are managed by our Social Welfare area and contribute to creating a positive work experience for our employees. [\(GRI 401-2\)](#)

The benefits we offer are grouped into three categories:



9.2.2 Parental leave

At Nettalco, we guarantee access to parental leave in accordance with Peruvian labor legislation, giving our employees the time and conditions needed to be present during one of the most important stages of their family life. We also promote an appropriate return to work once the leave period has ended. [\(GRI 401-3\)](#)

In accordance with current regulations, male employees are entitled to 10 calendar days of paternity leave, while female employees are entitled to 98 days of maternity leave, comprising the prenatal and postnatal periods.

In 2025, the 27 employees entitled to parental leave made use of this benefit. Likewise, the retention rate of those who returned to work reached 96%, reflecting our commitment to supporting and retaining our employees after the leave period. It should be noted that the return-to-work rate for female employees reflects the information available at the close of the reporting period, as some maternity leaves were still in effect and these employees returned to work during 2026.

Employee leaves and returns to work by gender

Parental leave	Men	Women	Total
Employees entitled to parental leave	14	13	27
Employees who took parental leave	14	13	27
Employees who returned to work after parental leave ended	14	4	18
Employees who returned to work after parental leave ended and were still employed 12 months after returning to work	13	4	17
Return-to-work rate	100 %	31%	65 %
Employee retention rate	93%	100 %	96 %

Note. The data correspond to Nettalco's management during 2025.



9.3

Workplace climate



At Nettalco, we understand that a positive workplace climate is built through ongoing actions that strengthen the well-being, sense of belonging, and commitment of our employees. To this end, we have a workplace climate survey that assesses aspects such as pride of belonging, loyalty, motivation, and organizational commitment, identifying opportunities for improvement to strengthen our employees' experience.

Although the workplace climate survey was not conducted in 2025, the Social Welfare area continued to develop initiatives aimed at strengthening the well-being of employees and their families. These include integration and recognition activities, preventive health programs, and mental health campaigns, as well as various benefits and services that contribute to creating a positive work environment.

These initiatives include recognition of our employees' work performance and their children's academic achievement, celebrations of commemorative dates, integration and year-end events, preventive health campaigns, ongoing massage and dental care services, coaching sessions, agreements with educational institutions offering discounts for employees, and interest-free personal loans intended exclusively for health needs.



9.4

Talent development

Developing our employees' capabilities is an essential component of our talent management. Through our Annual Training Plan (PACA), we plan training programs aligned with the needs of each area, helping consolidate technical, operational, and leadership competencies that support the continuity and competitiveness of our operations.

PACA planning is carried out in coordination between Human Resources and the company's different areas, considering the needs identified, the resources available, and the strategic objectives of the business. We also maintain agreements with higher education institutions that expand learning and specialization opportunities for our employees. [\(GRI 3-3\)](#) [\(GRI 404-1\)](#)

In 2025, 6,204 hours of training were delivered to employees across all job categories. The distribution of training hours and the average per employee are presented in Table 16.

Average training hours of employees by job category and gender

Job category	Total number of training hours	Average training hours per employee
Workers	3,623	3.59
Employees	1,853	4.86
Administrative staff	546	4.71
Executives (heads and managers)	182	4.79
Total	6,204	---

Gender	Total number of training hours	Average training hours per employee
Men	2,792	2.59
Women	3,412	3.98
Total	6,204	---

Note. The data correspond to the operations managed by Nettcalco.



9.4.1 Training and learning programs

As part of the Annual Training Plan (PACA), in 2025 we implemented training programs aligned with the needs of the organization's different areas. These initiatives strengthened knowledge and developed specific capabilities according to the needs of each area, contributing to our employees' performance and the achievement of business objectives. [\(GRI 404-2\)](#)

The main initiatives implemented during the year include:

SGCS BASC

Training aimed at strengthening risk management, security, and compliance with the standards of the Control and Security Management System, promoting an organizational culture aligned with good practices.

ATTENTION AND CONCENTRATION

Program aimed at Sorting area personnel to strengthen skills related to focus, precision, and efficiency in operational activities.

AEO PROGRAM (AUTHORIZED ECONOMIC OPERATOR)

Training focused on strengthening competencies related to foreign trade, logistics security, and compliance with AEO program requirements.

SIGN LANGUAGE WORKSHOP

Training aimed at supervisors and key positions that interact with employees with disabilities, fostering more inclusive communication within the organization.

ADEX DIPLOMA: OPERATIONS MANAGEMENT WITH A LEAN APPROACH

Aimed at area heads and managers, with the purpose of strengthening leadership, continuous improvement, planning, and efficient operations management capabilities.

SOFT SKILLS WORKSHOP

Aimed at sewing supervisors to strengthen leadership, communication, teamwork, and people management competencies.

9.4.2 Performance management

As part of our talent management process, we evaluate our employees' performance through a 180° competency assessment, a tool that allows us to identify strengths, opportunities for improvement, and development needs. The evaluation considers criteria such as teamwork, responsibility, effective communication, results orientation, and quality of work.

In 2025, we resumed this evaluation after it had not been conducted the previous year. The results obtained serve as the basis for providing feedback to employees, guiding development actions, and strengthening their competencies, contributing to their professional growth and the organization's performance. **(GRI 404-3)**

9.4.3 Human rights culture

At Nettalco, we promote an organizational culture based on respect for human rights, underpinned by our Comprehensive Human Rights Policy and international standards that guide our relationships with employees, suppliers, strategic partners, and other stakeholders.

Non-discrimination, inclusion, and equal opportunities

Equal opportunities, inclusion, and non-discrimination are fundamental principles of our talent management. We promote a respectful work environment free from any form of discrimination through corporate policies, equitable selection processes, awareness-raising actions, and confidential channels for handling inquiries and reports.

In 2025, no incidents of discrimination were recorded. We also continued to promote diversity and inclusion through actions focused on female leadership and the incorporation of people with disabilities (PWD), in compliance with current Peruvian regulations.

As part of our management objectives, we maintain the goal of increasing the hiring of people with disabilities by 40% and keeping the rate of discrimination complaints below 1% of the workforce. **(GRI 406-1)**



9.5

Occupational health and safety

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

Our Occupational Health and Safety Management System (SGSST) is aligned with Law No. 29783 and applies to all our operations, covering employees, suppliers, and contractors who carry out activities for the company.

To ensure the effectiveness of the SGSST, we have monitoring and evaluation mechanisms that verify compliance with legal requirements, applicable national and international standards, and the established objectives, supporting the continuous improvement of the system. The main mechanisms are the following:



Audits

Verify compliance with the legal requirements, programs, and standards applicable to the SGSST through internal audits and evaluations conducted by certification bodies and auditors registered with the Ministry of Labor and Employment Promotion (MTPE).



Statistics

Monitor the performance of the SGSST through indicators associated with its objectives and targets.



Compliance analysis

Evaluates the fulfillment of the SGSST's objectives and targets, as well as the follow-up of accidents, incidents, and corrective actions.



Change monitoring:

Tracks legal, regulatory, and operational changes that could affect the performance of the SGSST.

The objectives and strategies that guide Occupational Health and Safety (OHS) management are presented below:

Objectives and strategies of Nettcalco's SGSST



Prevent occupational health and safety risks through hazard identification and ongoing risk assessment, contributing to the prevention of occupational injuries and diseases.



Comply with legal requirements and other applicable regulations agreed with the client, as well as with relevant interested parties and other occupational health and safety commitments undertaken by the organization.



Provide a safe and healthy work environment, promoting a culture of prevention of occupational accidents and diseases.



Protect the health and safety of our employees through the continuous improvement of the Occupational Health and Safety Management System (SGSST).

Hazard identification, risk assessment, and incident investigation

(GRI 403-2) (GRI 403-7)

The identification and assessment of occupational risks is an essential component of the SGSST. To this end, we use the IPERC matrix (Hazard Identification, Risk Assessment, and Application of Controls), a tool that identifies the hazards associated with our activities, assesses risks, and establishes the control measures needed to prevent accidents and occupational diseases. The results obtained allow us to periodically update our procedures and controls, strengthening preventive management across all areas of the organization.

The investigation of accidents and incidents involves the immediate collection of relevant information about the event, including statements and evidence, in order to identify its causes and establish corrective and preventive actions. For this process, we apply the TASC methodology (Systematic Cause Analysis Technique), with the support of the Occupational Health and Safety Committee, following up on the defined actions until their closure.

Any employee who identifies a condition that poses a risk to their health or safety has the right to stop their activity and report the situation in accordance with established procedures. Our Occupational Health and Safety Policy promotes a preventive culture based on the timely identification of hazards, the active participation of workers, and the continuous improvement of the system.

This approach also extends to contractors and suppliers through inductions, supervision, and compliance with the safety guidelines established by the organization, promoting preventive management across our value chain.



Occupational Health and Safety Committee

(GRI 403-4)

At Nettcalco, we have an Occupational Health and Safety Committee made up of 24 members, comprising 12 regular members and 12 alternates from the Vulcano and Cercado plants. This committee is parity-based, comprising representatives from both the workforce and the employer.

The Committee meets monthly to review the performance of the SGSST, evaluate the main matters related to occupational health and safety, and promote continuous improvement actions. It also participates in the approval and monitoring of the Annual Occupational Health and Safety Plan, promotes employee training, and participates in the investigation of accidents and incidents to prevent their recurrence.

Composition and functions of Nettcalco's Occupational Health and Safety Committee

Regular employer representatives

-  Kiara Velásquez Bendezú
Head of Human Resources (Vulcano)
-  María Alvarez Leonardo
Head of Knitting (Vulcano)
-  Sara Díaz Barrenechea
Sewing Section Head (Cercado)
-  Guillermo Ghiglino Vásquez De Velazco
Head of Dyeing (Vulcano)
-  Rosa Lemos García
Cercado Plant Manager
-  Paolo Chávez Ortiz
Administrative Services (Cercado)

Alternate employer representatives

-  Cesar Cuba Nuñez
Head of Maintenance (Vulcano)
-  Mercedes Huamán Cuti
Social Worker (Vulcano)
-  Pablo Baldoceda Abregú
Maintenance Assistant (Vulcano)
-  Víctor Olaya Zapata
Exports (Cercado)
-  Luis Chávez Sierra
Trims Supervisor (Cercado)
-  Juan Carlos Verastegui Portilla
Head of Finishing (Cercado)

Regular worker representatives

-  Daniel Villalva Córdor
Dyeing (Vulcano)
-  Edwin Ipanaqué Villegas
Sewing (Vulcano)
-  Roberto Morales Satalaya
Cutting (Vulcano)
-  Edwards Quispe Tuero
Mechanics (Cercado)
-  Adela Choque Tuero
Sewing (Cercado)
-  Gloria Esquicha Sánchez
Sewing (Cercado)

Alternate worker representatives

-  Luis Dett Chicana
Sewing (Vulcano)
-  Luis Caycho Vilela
Warehouse (Vulcano)
-  William Giraldo Supo
Knitting (Vulcano)
-  María Salazar Chambi
Sewing (Cercado)
-  Franco Mazgo Callán
Sewing (Cercado)
-  Caren Pizango Piña
Trims (Cercado)



OHS training

(GRI 403-5)

Occupational Health and Safety training is an essential component of our Occupational Health and Safety Management System (SGSST). Through the Annual OHS Training Program, we carry out activities aimed at strengthening the knowledge and skills needed to prevent risks, promote safe behaviors, and ensure compliance with established procedures.

All our employees receive training according to the risks associated with their duties. These activities include awareness-raising actions, technical training, and periodic inductions, strengthening the preventive culture and contributing to a safe work environment. The program includes training on the use of personal protective equipment, hazard identification and risk assessment (IPERC), chemical handling, occupational health, first aid, and emergency response, among others, according to the risks and needs of each occupational group.

Within this framework, our Occupational Health and Safety training objectives are the following:



Raise awareness of the importance of complying with the Occupational Health and Safety Policy and procedures



Strengthen knowledge of the Occupational Health and Safety Management System (SGSST), as well as the roles and responsibilities of supervisors, employees, and interns, in accordance with current regulations



Provide the necessary tools for employees, contractors, and interns to identify hazards, assess risks, and apply prevention measures during their activities

Below are the main topics covered, the target audience, and the purpose of the Occupational Health and Safety training sessions conducted.

Occupational Health and Safety training program

TRAINING TOPIC	TARGET AUDIENCE	EXPECTED OBJECTIVE
Use of fire extinguishers and classes of fire	Employees	Understand the types of fire extinguishers and their proper use.
Basic safety principles	Employees	Understand basic occupational health and safety terminology.
Use of personal protective equipment	Employees	Understand its proper use, importance, and function.
Hazard Identification and Risk Assessment	Employees	Understand the procedure for hazard identification and risk assessment, and the IPERC matrix.
Handling of chemical products and hazardous materials	Employees	Understand the risks of handling chemical products and hazardous materials, and the prevention measures to adopt.
Noise exposure	Employees	Understand preventive measures focused on noise exposure.
Load lifting	Workers exposed to specific risks	Understand the proper procedure for lifting loads.
Forklift operation	Workers exposed to specific risks	Understand the correct and safe use of the forklift for lifting loads.
First aid	Emergency brigade members	Understand response measures in the event of an emergency.
Use of emergency equipment (fire extinguishers, fire hose, emergency stretcher)	Emergency brigade members	Understand the types of fire extinguishers and hose cabinets, as well as their proper use.
Evacuation and safe zones	Emergency brigade members	Understand evacuation routes, safe zones, and the use of emergency stretchers.

Note. The term employees refers to workers in general, while 'workers exposed to specific risks' refers to personnel subject to specific occupational risks.

Likewise, new personnel, contractors, and interns receive Occupational Health and Safety inductions before starting their activities, in order to ensure knowledge of the risks, controls, and procedures applicable to their duties. (GRI 403-5)

Occupational health at Nettalco

(GRI 403-3) (GRI 403-6)

At Nettalco, we manage occupational health through a preventive and continuous improvement approach aimed at identifying and controlling work-related risks, preventing occupational illnesses, and protecting the health and well-being of our employees.

Since 2020, we have implemented a Health Surveillance Program structured around the identification and assessment of occupational risks across our operations. The program includes surveillance areas focused on mental health, respiratory health, ergonomic and musculoskeletal health, non-communicable diseases, and vaccination, based on identified occupational risks.

In 2025, we strengthened our occupational health management by consolidating a dedicated coordination function and establishing a health team comprising physicians and occupational health nursing staff. This structure has enabled us to standardize activities across both plants, while improving decision-making and oversight of our health surveillance programs.

We also continued to conduct medical assessments, case follow-ups, training activities, awareness campaigns, and preventive talks. These actions are aimed at preventing and reducing occupational risks while promoting healthy practices among our employees. To support these efforts, we have specialized health professionals and fully equipped medical facilities that enable us to provide timely care in the event of workplace accidents, incidents, and other employee health-related situations.

Employees' medical information is managed exclusively by authorized healthcare professionals and is handled under strict confidentiality standards, in accordance with applicable regulations and the ethical principles of medical practice.



Health surveillance and promotion programs

The Health Surveillance Program comprises pre-employment, periodic, and exit occupational medical examinations, as well as monitoring and control actions for employees' health according to the risks associated with their duties.

It also incorporates mental health interventions, nutritional guidance, prevention of non-communicable diseases, therapeutic physical conditioning, vaccination, and other activities defined based on the risks identified. These actions are part of the company's health surveillance obligations and are not voluntary initiatives.

The main components of the Health Surveillance Program are presented in the following figure.



9.5.1 Work-related injuries

(GRI 403-9)

In 2025, no fatalities or high-consequence work-related injuries were recorded at any of our plants. Likewise, the consolidated rate of recordable work-related injuries decreased by approximately 15% compared to 2024, in a context of ongoing risk monitoring and the strengthening of the preventive actions of the Occupational Health and Safety Management System (SGSST).

All accidents and incidents are investigated using the SCAT methodology (Systematic Cause Analysis Technique) which makes it possible to identify immediate and underlying causes, define corrective and preventive actions, and verify their effectiveness to prevent recurrence.

The accidents recorded during the period were mainly associated with the handling of machinery, chemicals, and needle pricks, among other risks inherent to our operations.

Contractors and suppliers carrying out activities at our facilities must comply with the requirements, protocols, and procedures established in the SGSST, including inductions, controls, and preventive measures applicable according to the nature of their activities.

Work-related injuries of Nettalco employees (GRI 403-9)

Employees	Unit of measurement	2022		2023		2024		2025	
		Cercado	Vulcano	Cercado	Vulcano	Cercado	Vulcano	Cercado	Vulcano
Number of fatalities as a result of work-related injury	#	0	0	0	0	0	0	0	0
Rate of fatalities as a result of work-related injury	rate	0	0	0	0	0	0	0	0
Number of high-consequence work-related injuries (excluding fatalities)	#	0	1	0	0	0	0	0	0
Rate of high-consequence work-related injuries (excluding fatalities)	rate	0	0.44	0	0	0	0	0	0
Number of recordable work-related injuries	#	56	23	34	13	16	11	5	18
Rate of recordable work-related injuries	rate	30.53	10.02	22.63	7.04	6.88	8.10	3.27	8.67
Number of hours worked	#	1,834,377	2,295,945	1,502,289	1,846,517	1,599,232	1,976,334	1,529,967	2,076,390

Note. The data correspond to Nettalco's internal records. The rates were calculated in accordance with the methodology established in GRI Standard 403: Occupational Health and Safety (2018).

9.5.2 Work-related ill health

(GRI 403-10)

The health surveillance we conduct enables us to promptly identify the main work-related ailments and establish monitoring and prevention measures aimed at protecting our employees' health.

During the reporting period, the most prevalent ailments were mainly associated with musculoskeletal disorders, including lower back pain, discomfort in the wrists and upper limbs, and symptoms in the cervical, thoracic, and lumbar regions, linked to ergonomic risk factors present in work activities.

In 2025, no cases classified as occupational diseases were recorded, according to the evaluation carried out by the occupational physicians and the criteria established in current regulations. The cases identified correspond to work-related ailments that are monitored through the Health Surveillance Program, in order to prevent their progression and strengthen control and prevention actions.



Work-related ill health and diseases reported at Nettalco (GRI 403-10)

Work-related ill health and diseases of employees	Unit of measurement	2022		2023		2024		2025	
		Cercado	Vulcano	Cercado	Vulcano	Cercado	Vulcano	Cercado	Vulcano
Number of fatalities as a result of work-related ill health or disease	#	0	0	0	0	0	0	0	0
Number of recordable cases of work-related ill health and diseases	#	473	469	328	350	508	253	327	213

Note. The data correspond to Nettalco's internal records. The cases reported as work-related ailments correspond to work-related symptoms and pathologies identified through the Health Surveillance Program. No occupational diseases were recorded during the reporting period.

9.6

Social impact



At Nettare, we understand that sustainability also means contributing to the development of the communities we engage with.

In 2025, we promoted volunteering and community support initiatives aimed at generating social and environmental value, encouraging the active participation of our employees and strategic partners. These actions took place mainly in Metropolitan Lima and Chinchá, strengthening our bond with our surroundings and contributing to the sustainable development of our areas of influence.

(GRI 3-3) (GRI 413-1)



Main initiatives in 2025



✓ Lima Verde volunteering

In 2025, we participated in several environmental volunteering activities held in partnership with the Metropolitan Municipality of Lima and our supplier Creditex. The activities, carried out in Huaycán and at a school in Chorrillos, brought together 20 volunteers and resulted in the planting of 110 trees, contributing to the recovery of urban green areas and promoting the environmental commitment of our employees and strategic partners.



✓ Lima se Renueva volunteering

As part of the Lima se Renueva program, we participated in a public space clean-up day organized in partnership with the Metropolitan Municipality of Lima. The activity took place along a stretch of the Rímac River and involved 10 volunteers, including company employees and representatives of our supplier Creditex. As a result of the day, approximately 250 kg of solid waste were removed, contributing to the recovery of this important urban ecosystem and strengthening our employees' commitment to caring for the environment.



✓ Christmas chocolatada – Chincha

As part of our social responsibility initiatives and in partnership with our supplier Bergman Rivera, we held a Christmas chocolatada in Chincha, which included the delivery of toys and bicycles to 262 children from local schools and communities. The activity promoted spaces for integration, well-being, and recreation, strengthening our bond with the communities in our area of influence.

Note. Beneficiary institutions: PRONOEI Chacarilla, PRONOEI Atahualpa, Centro Poblado Chacarilla, Centro Poblado Huarangal, Inicial El Carmen, Inicial San Antonio de Salas, Inicial Guayabo, and Centro Poblado Santa Rosa (Pisco).



✓ Support for the Volunteer Fire Department

As part of our commitment to the community, we carried out the comprehensive maintenance of a rescue truck of the Cuerpo General de Bomberos Voluntarios del Perú (General Corps of Volunteer Firefighters of Peru), helping to maintain its operational capacity and strengthening emergency response for the benefit of the population.

The initiatives carried out in 2025 reflect our commitment to generating shared value and strengthen the participation of our employees and strategic partners in actions that contribute to social well-being, environmental protection, and the sustainable development of the communities where we operate.

10.

GRI Content Index

10 GRI Content Index

Statement of use		Industrias Nettalco S.A. has reported in accordance with the GRI Standards for the period from January 1 to December 31, 2025				
GRI 1 used		GRI 1: Foundation 2021				
GRI Standard	Disclosure	Page	SDGs	Omission		
				Requirement omitted	Reason	Explanation
General disclosures						
GRI 2: General Disclosures 2021	2-1 Organizational details	7,8	-	-	-	-
	2-2 Entities included in the sustainability reporting	25	-	-	-	-
	2-3 Reporting period, frequency and contact point	25	-	-	-	-
	2-4 Restatements of information	25	-	-	-	-
	2-5 External assurance	25	-	-	-	-
	2-6 Activities, value chain and other business relationships	7,40,46,47,48,51	-	-	-	-
	2-7 Employees	73,74	-	-	-	-
	2-8 Workers who are not employees	73,75	-	-	-	-
	2-9 Governance structure and composition	27	-	-	-	-
	2-10 Nomination and selection of the highest governance body	27	-	-	-	-

GRI Standard	Disclosure	Page	SDGs	Omission		
				Requirement omitted	Reason	Explanation
	2-11 Chair of the highest governance body	30		-	-	-
	2-12 Role of the highest governance body in overseeing the management of impacts	30, 31, 34		-	-	-
General disclosures						
GRI 2: General Disclosures 2021	2-13 Delegation of responsibility for managing impacts	30, 31, 34	-	-	-	-
	2-14 Role of the highest governance body in sustainability reporting	18, 30, 34	-	-	-	-
	2-15 Conflicts of interest	35, 37	-	-	-	-
	2-16 Communication of critical concerns	30	-	-	-	-
	2-17 Collective knowledge of the highest governance body	31	-	-	-	-
	2-18 Evaluation of the performance of the highest governance body	27	-	-	-	-
	2-19 Remuneration policies	-	-	2-19	Confidentiality constraints	This is strategic information whose confidential nature responds to the need to preserve competitiveness in the sector. However, we ensure the application of market standards to define competitive compensation aligned with market best practices

GRI Standard	Disclosure	Page	SDGs	Omission		
				Requirement omitted	Reason	Explanation
General disclosures						
GRI 2: General Disclosures 2021	2-20 Process to determine remuneration	-	-	2-20	Confidentiality constraints	This is strategic information whose confidential nature responds to the need to preserve competitiveness in the sector. However, we ensure the application of market standards to define competitive compensation aligned with market best practices
	2-21 Annual total compensation ratio	-	-	2-21	Confidentiality constraints	This is strategic information whose confidential nature responds to the need to preserve competitiveness in the sector. However, we ensure the application of market standards to define competitive compensation aligned with market best practices
	2-22 Statement on sustainable development strategy	4	-	-	-	-
	2-23 Policy commitments	18, 32 33, 34	-	-	-	-
	2-24 Embedding policy commitments	18, 32, 33, 34, 35	-	-	-	-
	2-25 Processes to remediate negative impacts	36	-	-	-	-
	2-26 Mechanisms for seeking advice and raising concerns	35, 36	-	-	-	-
	2-27 Compliance with laws and regulations	57	-	-	-	-
	2-28 Membership associations	-	-	2-28	Not applicable	No association memberships are held
	2-29 Approach to stakeholder engagement	21	-	-	-	-

GRI Standard	Disclosure	Page	SDGs	Omission		
				Requirement omitted	Reason	Explanation
Material topics						
GRI 3: Material Topics 2021	3-1 Process to determine material topics	22	-	-	-	-
	3-2 List of material topics	22, 24		-	-	-
Governance, ethics, and anti-corruption						
GRI 3: Material Topics 2021	3-3 Management of material topics	37	-	-	-	-
GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption	37	16	-	-	-
	205-2 Communication and training about anti-corruption policies and procedures	38	16	-	-	-
	205-3 Confirmed incidents of corruption and actions taken	37	16	-	-	-
GRI 206: Anti-competitive Behavior 2016	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	37	16	-	-	-
Economic performance						
GRI 3: Material Topics 2021	3-3 Management of material topics	-	-	3-3	Confidentiality constraints	This is sensitive information, safeguarded due to the need to preserve our competitiveness in the sector. However, we ensure the proper management of this indicator, aimed at maintaining solid economic performance aligned with market best practices

GRI Standard	Disclosure	Page	SDGs	Omission		
				Requirement omitted	Reason	Explanation
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	-	-	201-1	Confidentiality constraints	This is sensitive information, safeguarded due to the need to preserve our competitiveness in the sector. However, we ensure the proper management of this indicator, aimed at maintaining solid economic performance aligned with market best practices
Responsible supply chain management						
GRI 3: Material Topics 2021	3-3 Management of material topics	46	-	-	-	-
GRI 204: Procurement Practices 2016	204-1 Proportion of spending on local suppliers	46	8	-	-	-
GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria	46	-	-	-	-
	308-2 Negative environmental impacts in the supply chain and actions taken	-	-	308-2	Information unavailable/incomplete	In 2025, this information was not available.
GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria	-	-	414-1	Information unavailable/incomplete	In 2025, this information was not available.
	414-2 Negative social impacts in the supply chain and actions taken	-	-	-	-	In 2025, this information was not available.

GRI Standard	Disclosure	Page	SDGs	Omission		
				Requirement omitted	Reason	Explanation
Traceability assurance						
GRI 3: Material Topics 2021	3-3 Management of material topics	51, 53	-	-	-	-
GRI 417: Marketing and Labeling 2016	417-1 Requirements for product and service information and labeling	53	-	-	-	-
This material topic has no specific associated GRI Standard	Non-GRI: Traceability assurance management	51	-	-	-	-
Technology and innovation in product quality						
GRI 3: Material Topics 2021	3-3 Management of material topics	42	-	-	-	-
This material topic has no specific associated GRI Standard	Non-GRI: Technology, innovation, and product development	42	-	-	-	-
Positive client relationships						
GRI 3: Material Topics 2021	3-3 Management of material topics	54	-	-	-	-
This material topic has no specific associated GRI Standard	Non-GRI: Positive client relationships	54	-	-	-	-

GRI Standard	Disclosure	Page	SDGs	Omission		
				Requirement omitted	Reason	Explanation
Job creation, workplace well-being, and talent development						
GRI 3: Material Topics 2021	3-3 Management of material topics	76, 80	-	-	-	-
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	73, 76	3, 5, 8	-	-	-
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	77	3, 5, 8	-	-	-
	401-3 Parental leave	78	5, 8			
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	80	4, 5, 8, 10	-	-	-
	404-2 Programs for upgrading employee skills and transition assistance programs	81	8	-	-	-
	404-3 Percentage of employees receiving regular performance and career development reviews	82	5, 8, 10	-	-	-
GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective	82	5, 8	-	-	-
Occupational health and safety						
GRI 3: Material Topics 2021	3-3 Management of material topics	83	-	-	-	-

GRI Standard	Disclosure	Page	SDGs	Omission		
				Requirement omitted	Reason	Explanation
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	83	8	-	-	-
	403-2 Hazard identification, risk assessment, and incident investigation	84	3, 8	-	-	-
	403-3 Occupational health services	87	3, 8	-	-	-
	403-4 Worker participation, consultation, and communication on occupational health and safety	85	8, 16	-	-	-
	403-5 Worker training on occupational health and safety	86	8	-	-	-
	403-6 Promotion of worker health	87	6	-	-	-
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	84	8	-	-	-
	403-8 Workers covered by an occupational health and safety management system	83	8	-	-	-
	403-9 Work-related injuries	88	3, 8, 16	-	-	-
	403-10 Work-related ill health	89	3, 8, 16	-	-	-

GRI Standard	Disclosure	Page	SDGs	Omission		
				Requirement omitted	Reason	Explanation
GRI 3: Material Topics 2021	3-3 Management of material topics	90	-	-	-	-
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	90	-	-	-	-
Water use and management						
GRI 3: Material Topics 2021	3-3 Management of material topics	61	-	-	-	-
GRI 303: Water and Effluents 2018	303-1 Interactions with water as a shared resource	61	6,12	-	-	-
	303-2 Management of water discharge-related impacts	61	6,12	-	-	-
	303-3 Water withdrawal	62	6	-	-	-
	303-4 Water discharge	64	6	-	-	-
	303-5 Water consumption	62	6	-	-	-
Chemical management						
GRI 3: Material Topics 2021	3-3 Management of material topics	64	-	-	-	-
This material topic has no specific associated GRI Standard	Non-GRI: Chemical management	64	-	-	-	-

GRI Standard	Disclosure	Page	SDGs	Omission		
				Requirement omitted	Reason	Explanation
GRI 3: Material Topics 2021	3-3 Management of material topics	58, 59	-	-	-	-
GRI 302: Energy 2016	302-1 Energy consumption within the organization	58	7, 8, 12, 13	-	-	-
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	59	3, 12, 13, 14, 15	-	-	-
	305-2 Energy indirect (Scope 2) GHG emissions	59	3, 12, 13, 14, 15	-	-	-
	305-3 Other indirect (Scope 3) GHG emissions	59	3, 12, 13, 14, 15	-	-	-
Circular economy and waste						
GRI 3: Material Topics 2021	3-3 Management of material topics	66	-	-	-	-
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	66	3, 6, 11, 12	-	-	-
	306-2 Management of significant waste-related impacts	67	3, 6, 8, 11, 12	-	-	-
	306-3 Waste generated	67, 68	3, 6, 11, 12, 15	-	-	-

