

IMPULSA MENDOZA SOSTENIBLE SA
SUSTAINABILITY
REPORT



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LETTER FROM THE CHAIRMAN

IMPULSA MENDOZA LEADING THE CHANGE

GRI 2-22

Minerals and metals occupy a central place in many of the most important economic, social, and environmental problems facing the world today.

Through this first Impulsa Mendoza report, we want to show our resources from a different angle, through the lens of sustainability. We highlight the contribution we make to socio-environmental matters, the role we play in energy transition, and the challenges we face in responding with the highest standards for responsible sourcing. Our sustainable outlook includes economic and fiscal sustainability on which the development of Mendoza and the country as a whole depend. We represent modern, ethical, and responsible mining, and we are proud ourselves for adapting and promoting the Sustainable Mining standard for Argentina.

At Impulsa Mendoza we work to transform existing geological potential into concrete mining projects by promoting investment, exploration, and early-stage development initiatives, as well as by generating technical and environmental information that reduces uncertainty and attracts new investment to the sector. Part of this strategy was reflected in project management within the Malargüe Western Mining District and the submission of the environmental impact report (EIR) corresponding to the production stage of the Hierro Indio project. Likewise, the work carried out on enabling infrastructure such as productive roads that provide access to the projects has been key to their development and momentum.

Strengthening the skills of the mining sector is essential. Through the “Boosting Knowledge” program, we have trained 292 people in topics such as innovation, development, project formulation, leadership, sustainability and finance, among others.

With our “Boosting Financing” program, we seek to position the province as a regional Financial Hub for Andean exploration mining, focusing on financing projects in early stages (prospecting and exploration), which constitute the main challenge for mining development in the coming years.

I would also like to highlight the work of the team that makes up Impulsa Mendoza carried out during 2025, which resulted in the definition of our Sustainability Plan, where we defined the set of priority initiatives necessary to effectively implement Impulsa Mendoza's Sustainability Strategy. The proposed actions will help establish a robust governance structure, strengthen accountability, foster innovation, promote a

culture of continuous improvement, and a solid bond with our stakeholders. They will also facilitate the progressive integration of ESG criteria into corporate strategy, decision-making, and operational management. This publication brings together actions that will definitely help us move forward much faster on this path and continue contributing to our country with mining done right.

We want to consolidate an organizational culture based on ethics, regulatory compliance, and accountability.

I invite you to follow our path in sustainability.



Manuel Sánchez Bandini

Chairman of the Board

Impulsa Mendoza Sostenible S.A.

Undersecretary of Energy and Mining

Province of Mendoza

LETTER FROM THE CEO

GRI 2-22

Mining has the potential to generate a solid chain of production of local goods and services, with a notable multiplier effect on the economy. The transformation of economic systems requires coordinated progress across technology, capital, implementation, and regulation.

Mendoza is launching the mining activity based on a sustainable model from its foundations. The province has the technical capacity and resources to do so, and the conviction that the activity must adhere to a modern method and the highest standards, establishing the obligation of traceability, transparency, and truthful information.

The role of Impulsa Mendoza as a public-private vehicle with a special interest from the State is fundamental, taking on the role of improving public communication about the sector's economic potential and its environmental and social implications, and contributing to strengthening institutions to eliminate bureaucratic inefficiencies and obsolete governance models.

Political stability and clear regulations are essential for mining development; long-term investments depend on a predictable environment, which increases the importance of having transparent and enforceable rules to attract investment and generate trust within communities and the social license.

During 2025 we worked to put Mendoza on the world map of sustainable mining; I believe that the creation of the Malargüe Western Mining District, making geological and environmental impact information available, and the establishment of the Financial Hub have been transcendental milestones for Impulsa Mendoza's innovative work. But we still have much more to do to meet the goals set out in our Sustainability Plan; accelerating exploration projects will result in the local development and value chain that our stakeholders have prioritized. We are convinced that without exploration there is no mining, and without a strengthened capital market and financial ecosystem, it is practically impossible to think about exploration.

At Impulsa Mendoza we recognize the growing importance of transparency and public participation, and we are aware that corporate reputation is increasingly shaped by social media, the news media, and widespread access to information. For this reason, the company prioritizes open communication, educational initiatives, and community participation to build trust and ensure long-term sustainability.

We will achieve this goal through effective engagement with each of our stakeholders.

The publication of this, our first sustainability report, strengthens the path we have taken. I invite you to read it.



Sebastián Piña
CEO

Impulsa Mendoza Sostenible S.A.



Malargüe, Mendoza

ABOUT THIS REPORT

GRI 2-1; GRI 2-2; GRI 2-3; GRI 2-6

"IMPULSA MENDOZA SOSTENIBLE SA," hereinafter "Impulsa Mendoza," the "Company," or the "Corporation," is a public-private corporation with registered address at 25 de Mayo No. 1078, City of Mendoza, with no agencies, branches, or any establishment or representation anywhere else in the country or abroad. The Province of Mendoza is the majority shareholder of the company with 95% control, with the remaining 5% held by the ProMendoza Foundation. The company's activity is the Development of Sustainable Mining Activity.

This Sustainability Report is annual and covers the Company's economic, environmental, and social performance between January 1 and December 31, 2025.

The Company presents its annual financial statements for the same period as this document.

This report has been prepared in accordance with the Global Reporting Initiative (GRI) Standards, 2021

version, including the mining sector standard, GRI 14, published in 2024.

It also uses as reference the Sustainability Accounting Standards Board (SASB) standard for the Metals & Mining sectors, as well as the recommendations of Norges Bank Investment Management and the ESG risk rating agencies: S&P, MSCI, and Sustainalytics.

All monetary values expressed in the report refer to Argentine pesos (ARS), adjusted to December 2025. When referring to another currency, it will be specifically indicated (USD: US dollars). To ask questions regarding the sustainability report, write to sostenible@impulsa-mendoza.com or to any of the channels listed in this document.

CHAPTER 1

THE COMPANY

GRI 2-1; GRI 2-7; GRI 2-8; GRI 2-30

Impulsa Mendoza was born from a strategic decision by the provincial State and became established as a unique organization: a public-private model designed to transform Mendoza's geological potential into concrete development. Our identity is built on institutional solidity, specialized human capital, and a long-term vision that integrates innovation, investment, and sustainability as inseparable conditions for growth.

WHO ARE WE?

Impulsa Mendoza Sostenible S.A. is the reference institutional platform designed to energize the mining industry in the province. We operate as a strategic catalyst that transforms Mendoza's geological potential into high-value projects, seeking to integrate technical exploration with international financing circuits.

Our incorporation represents an innovative model of company-state reengineering. Impulsa was born out of an asset optimization process during the search for investors for the **Potasio Río Colorado (PRC)** project. The management of these non-strategic assets enabled the company's initial capitalization, granting it the autonomy and solvency necessary to fulfill its provincial mandate. Even before our legal formalization, this executive team was already operating under a state vision, carrying out actions that defined our current profile, such as strategic investments in high-potential projects like **Hierro Indio**, the generation of knowledge through baseline environmental and geological studies, and the consolidation of our portfolio through the acquisition of the **El Seguro** copper project.

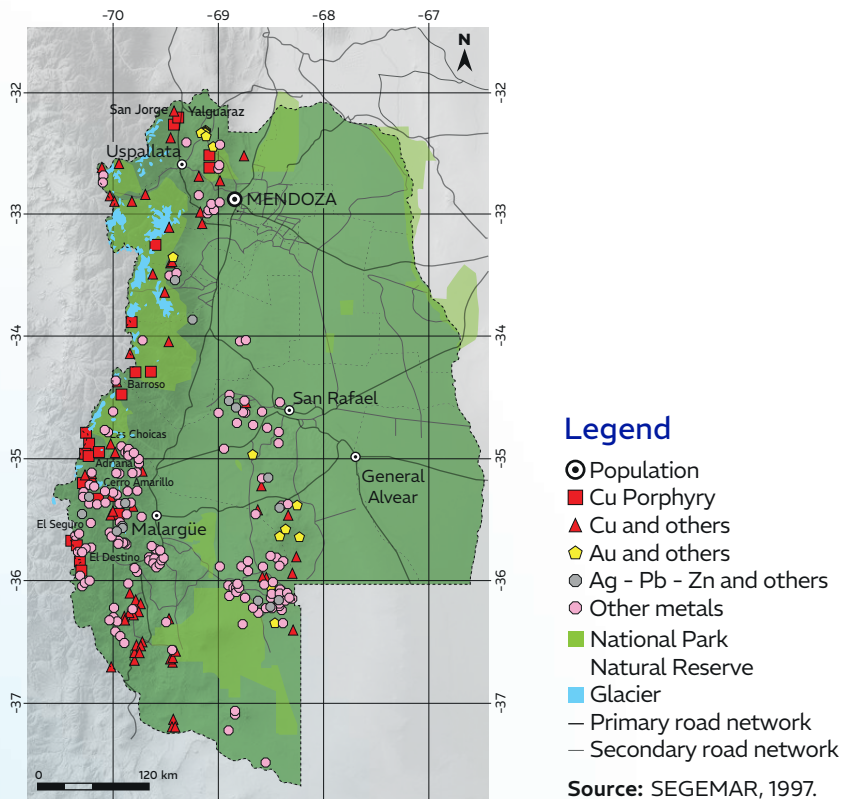
We promote the responsible development of Mendoza's natural resources, acting as the public-private link that drives economic, social, and environmental progress through modern and responsible mining. By integrating innovation, investment, and sustainability as fundamental pillars, we promote knowledge transfer and the development of a formal sector that generates tangible benefits for Mendoza and the country. We aspire to establish ourselves as the strategic partner and leading platform that positions Mendoza as a globally competitive mining-financial hub, recognized for its legal certainty, transparency, and technical excellence.

Impulsa Mendoza's strength lies on its human capital; we are a professional services company specialized in mining. We currently have a team of 15 employees, with a strong commitment to gender diversity (60% women and 40% men) and respect for labor rights, with 90% of our workforce covered by collective bargaining agreements.



WHERE DO WE OPERATE?

Located in the heart of west-central Argentina, at the foot of the Andes mountain range, Mendoza is a strategic node of the Cuyo region and the main axis of the bi-oceanic corridor connecting Atlantic and Pacific markets. Our province has a diverse and mature production base where precision agriculture, agroindustry, the technology industry, and a long-standing tradition in hydrocarbon production and hydroelectric power coexist. This robust industrial and services base is what allows Impulsa Mendoza to envision world-class mining, backed by a network of logistics infrastructure and key road and rail connectivity for export. Likewise, the sector draws on an ecosystem of universities and research centers that ensure the human talent and technical knowledge needed to develop mining districts of high geological richness, identified under the strictest technical and social sustainability standards.



WHERE DO WE SEE OURSELVES IN 2026?

By 2026, Impulsa Mendoza will be established as the undisputed leader in the sector's transformation, bringing explorers, producers, and service providers together around a common purpose: developing mining projects that would close out socioeconomic gaps in the territory. Our roadmap envisions an organization recognized as a technical and political benchmark, capable of rigorously applying international standards and regulatory frameworks that ensure the attraction of high-quality investment.

Through the generation of technical knowledge, technological assistance, and the enhancement of strategic projects, we will have made formal mining a fundamental pillar of the provincial and national economy, helping increase its share of Gross Domestic Product (GDP) and its standing among stakeholders. On the horizon, Impulsa Mendoza will not only be a facilitator of capital, but the guarantor that every advance in the industry strengthens local productive linkages, genuine employment with gender equality and respect for human rights, and solid citizen trust, consolidating Mendoza as a benchmark mining-financial hub in the region.

To achieve our 2026 vision, at Impulsa Mendoza we have defined a roadmap focused on accelerating exploration and facilitating access to capital through effective integration with international financing circuits. This rollout is structured around **four fundamental pillars**:

1. Institutional Consolidation and Global Positioning

We focus on establishing Impulsa Mendoza as the reference institutional platform in the region, strengthening our brand and leadership in strategic networking and coordination spaces. This objective involves deepening our international integration, actively participating in the world's leading financial and mining hubs to attract investment communities and definitively position Mendoza as a financial center for the Andean region — that is, a space where financial institutions, consultants, investors, and market agents connect.

2. Accelerating Exploration and Generating Value

Our operational priority is to energize the mining cycle from its earliest stages. We work to accelerate exploration by generating high-quality data that reduce geological and technical risks, thereby facilitating access to early-stage capital. This “de-risking” process is vital to giving projects real value and ensuring their long-term viability.

3. Development of Investment Vehicles and Districts

We are committed to creating innovative financial and territorial structures. This includes the development of mining districts and the design of investment vehicles that combine new areas of geographic interest with closed-end funds and public-private partnerships schemes. These tools are specifically aimed at boosting the early stages of projects, where the impact of strategic capital is decisive.

4. Knowledge, Sustainability, and Social Trust

We understand that modern mining is only possible within a framework of social and environmental integrity. For this reason, we promote technical knowledge and social participation as pillars to reduce uncertainty and strengthen the social license. Our goal is to generate genuine investor confidence, based on transparency and the constant demonstration that mining development translates into tangible and sustainable benefits for the Mendoza community.

CORPORATE GOVERNANCE AND ORGANIZATIONAL STRUCTURE

GRI 2-9; GRI 2-10; GRI 2-11; GRI 2-13; GRI 2-14; GRI 2-15

Impulsa Mendoza's institutional strength is underpinned by a governance system designed to ensure transparency, accountability, and effectiveness in strategic decision-making.

The company's administration is entrusted to a Board of **Directors** made up of three regular members, whose legal representation and use of the corporate signature rest with the Chairmanship. To ensure transparency and regulatory compliance, the Company has a **Supervisory Committee** made up of three regular statutory auditors who serve for three (3) years. Regular and alternate statutory auditors may be appointed by the holder of Class "A" shares at a special Shareholders' Meeting convened for that purpose and may be removed solely at the decision of the shareholder who appointed them.

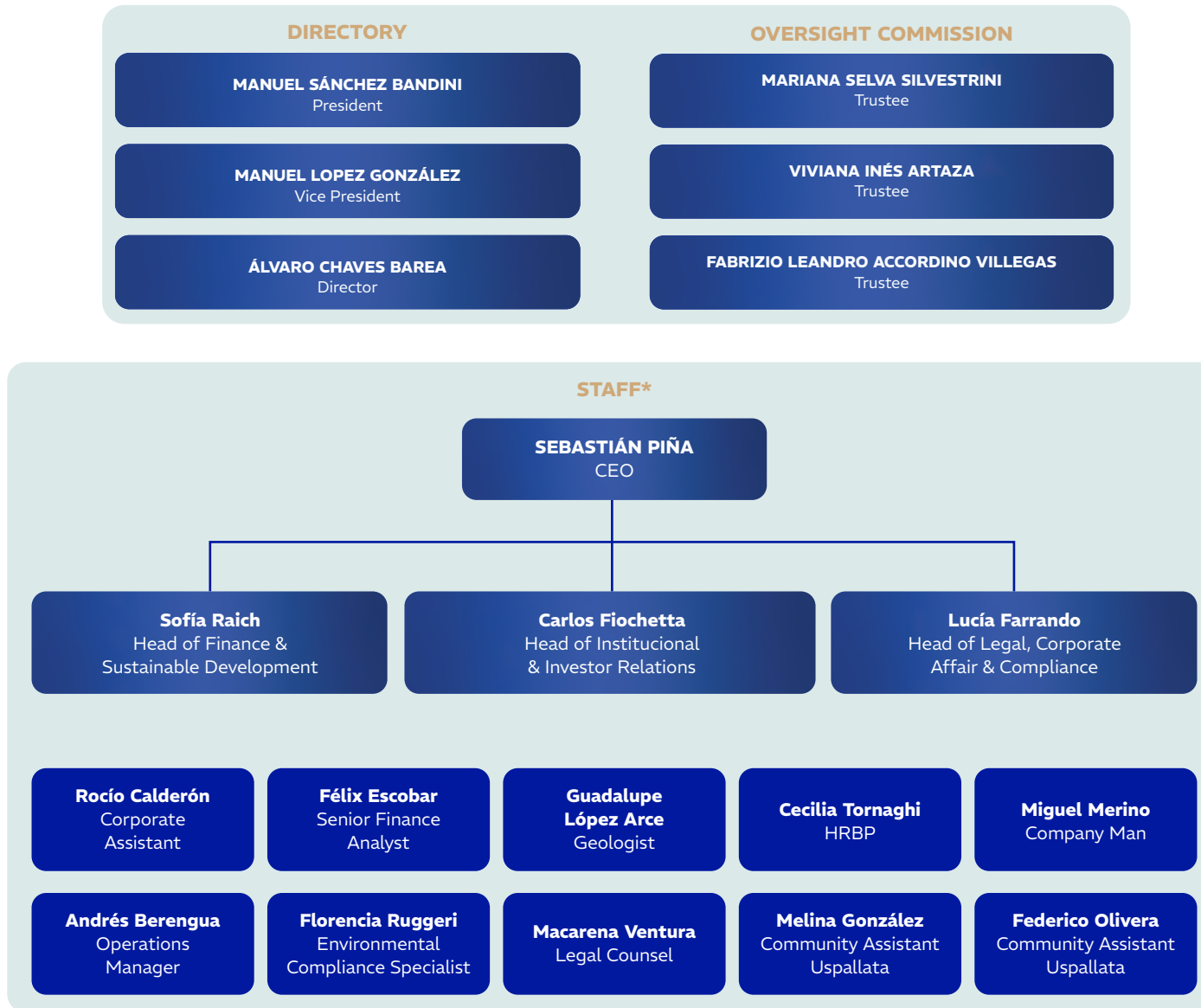
This collegiate body meets quarterly to oversee the legality of corporate acts, acting under strict conflict-of-interest policies that require any member to abstain from deliberating in the event of conflicting interests, thereby ensuring the integrity of management. This report has been reviewed by the members of the Board.

The Board actively oversees the management of the organization's impacts on the economy, the environment, and society, ensuring that every action is aligned with our sustainability pillars. Operational execution of the action plan approved by the Board is led by the General Manager, Sebastián Piña, who coordinates the company's professional and technical structure.

Below General Management, the organization is structured into three cross-cutting coordination units that comprehensively manage the project lifecycle and institutional relationships:

- **Administration, Finance, and Sustainable Development:** Responsible for the financial and technical engine. Manages project and infrastructure development, investment in companies or funds, the knowledge- and financing-boosting programs, and sustainability integrity under strict budgetary and procurement controls. It is also responsible for managing the organization's impacts on the economy, the environment, and people, reporting periodically to the General Manager on these matters.
- **Institutional Relations, Communication, Marketing, and New Business:** Responsible for positioning and engagement. Manages the relationship strategy with investors, community, and civil society, the promotion of Mendoza in local and international markets, and territorial presence through the offices in Uspallata and Malargüe.
- **Legal, Corporate, HR, and Compliance Affairs:** The backbone of legal and administrative certainty. Oversees the relationship with external oversight bodies (auditors, the Honorable Court of Auditors of Mendoza, the Public Ethics Office, the State Prosecutor's Office), contract management (preparing offer letters and contracting documents), inventory and physical assets, in addition to leading the Compliance and Human Resources area.

Organizational Chart



*Structure as of the closing date of this report (May 31, 2025).

2025 MILESTONES

Fiscal year 2025 marked a turning point for Impulsa Mendoza, where institutional strategy translated into concrete progress on the ground and in global markets. The following milestones summarize our work:



Boosting Exploration and Strategic Projects

- **Historic Copper Milestone:**
Approval was obtained for the Environmental Impact Statement (EIS) of the PSJ Cobre Mendocino project. This progress is key to positioning Mendoza as Argentina's next major copper producer after years of dormancy in the sector.
- **Strengthening the Pipeline:**
We recorded significant progress in the Malargüe Western Mining District (MDMO), establishing it as an enabled mining area, and in strategic projects such as Kobrea, consolidating a solid and investor-attractive exploration portfolio.
- **Enabling Infrastructure:**
We carried out improvements to the strategic road network in the southern part of the province (Malargüe), working on productive roads that ensure connectivity and access to prospecting and exploration areas.



International Outreach and Knowledge Management

- **Presence in Global Centers:**
We developed an active promotion agenda in the world's leading mining and financial hubs, including events such as Mines & Wines, presence in Vancouver, Toronto, Abu Dhabi, and London, consolidating strategic ties with investment communities.
- **Training Platform:**
Under the "Boosting Knowledge" program, we launched an e-learning platform and held technical workshops to strengthen local capacities in mining finance and international standards.
- **Uspallata Office:** Aimed at strengthening territorial presence, building closeness with local communities, and facilitating access to information, training, and spaces for dialogue.



Mendoza as a Financial Hub: "Boosting Financing"

- **Andean Bridge Initiative:**
We advanced the operational structuring of this coordination space, linking regional mining projects with financial institutions and international capital markets.
- **Investment Vehicles:**
We designed the publicly offered closed-end fund "Boosting Explorations," an innovative financial tool aimed at facilitating early-stage capital for prospecting and exploration.
- **International Validation:**
Mendoza regained its place in the prestigious Fraser Institute world ranking, reflecting the improved perception of the province as a mining investment destination.



Transparency and Excellence in Governance

- **Strengthening Compliance:**
We implemented a management system aligned with international best practices and began the institutional review process by the Honorable Court of Auditors of Mendoza.
- **Digital Transformation:**
We advanced the digitization of the mining registry and the creation of digital tools to facilitate public access to technical information, reinforcing our commitment to transparency and data availability.

CHAPTER 2

OUR PATH IN SUSTAINABILITY

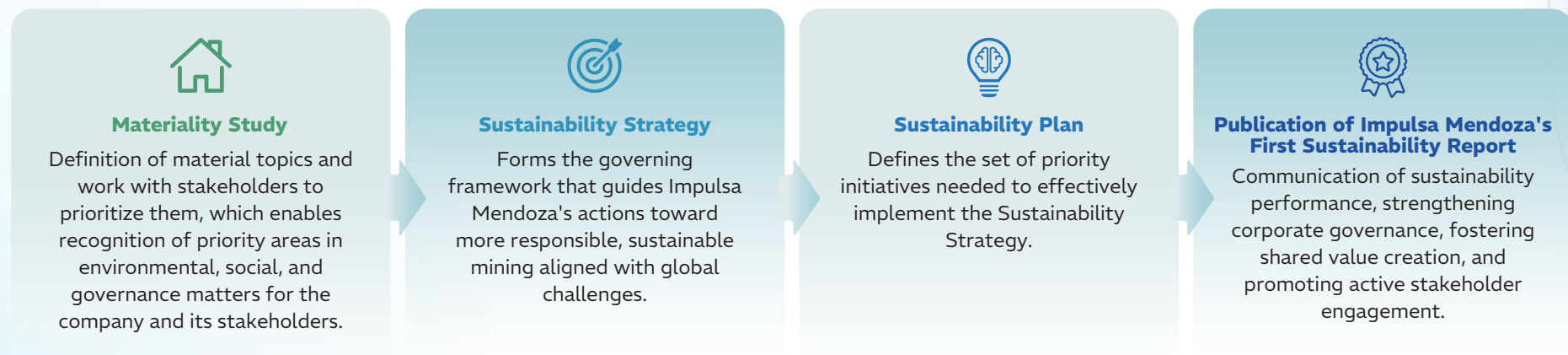
GRI 2-22; GRI 2-23

Sustainability is the logic that guides all our strategic decisions. Our path in this area was built methodically, from identifying material topics to defining a concrete action plan, with the conviction that only transparent management aligned with our stakeholders' expectations can sustain mining development over the long term.

This report focuses on the **social, environmental, and economic dimensions** that significantly impact on the company and that are fundamental to our stakeholders.

Our roadmap in this area has been consolidated through an evolving process that began with a **materiality study** to identify and prioritize essential topics through the dialogue with our stakeholders. On this basis, we defined a **sustainability strategy**, establishing the governing framework that guides our actions toward responsible mining aligned with global challenges. This commitment was subsequently translated into a concrete **action plan**, turning strategic objectives into initiatives with measurable results, which today allows us to present this **first sustainability report**, consolidating our governance and transparently reporting on shared value creation, and reporting on our due diligence studies to identify possible negative impacts.

The content selection process, which involved identifying important topics, prioritizing them, and validating their inclusion in the sustainability report, included a review of international standards such as the universal GRI guidelines, the Global Compact; guidelines specific to the mining industry, current national regulations; the sustainable business context, sustainability ratings, and benchmarking with industry-leading companies, as well as stakeholder input. The opinions and expectations of these groups were gathered not only through media analysis and public opinion studies, but also through an ongoing dialogue.



STAKEHOLDERS

GRI 2-29

At Impulsa Mendoza, we define stakeholders as all those individuals and organizations whose interests are or may be affected by our role as a mining promotion agency, employer, or strategic business partner. We not only maintain an identification of these actors, but also monitor their positions and influence to ensure management aligned with the expectations of our environment. To build long-term relationships based on transparency and mutual benefit, we have deployed formal communication channels and specific areas of responsibility that ensure active listening and an appropriate response.

At Impulsa Mendoza, we work to maintain an effective relationship with our stakeholders, understanding that these vary depending on the group in question, the information, and the objectives, which require particular methods to adapt engagement strategies with each one. For this, it is important to categorize and prioritize the different stakeholder groups, understand their particular interest, their needs, and the level of impact of the activity we carry out.

Our Sustainability Action Plan is an engagement plan with each of these groups, based on understanding why we engage with them, what material topics are specific to each one, who in the organization is responsible for that relationship, and what actions we use to develop it.

Shareholders: The Provincial State of Mendoza, in its role as majority shareholder, constitutes Impulsa Mendoza's main link for governance and accountability. This relationship is managed through the Institutional Relations Coordination and General Management, and is expressed through periodic presentation of results, transparency in the use of public resources, and ongoing alignment between Impulsa Mendoza's management and the province's strategic objectives. The annual

publication of institutional reports and memoranda available on our website reinforces our commitment to open and verifiable management.

Financial Markets and Institutions: Their link with the financial ecosystem is strategic and active. The organization acts as a coordinator between Mendoza and national and international financial markets, helping to create the institutional, legal, and technical conditions that position the province as a reliable investment destination. This relationship is expressed through the participation in investment forums, the dialogue with market analysts, and the building of an environment that facilitates access to financing for the projects Impulsa Mendoza supports.

Work Team (Human Capital): Our commitment to our staff centers on professional development and ethical integrity. We maintain this bond through internal dialogue and periodic reporting of results; also, as part of our 2025 institutional strengthening, we are implementing an Ethics and Whistleblower Hotline to ensure a work environment aligned with the highest Compliance standards.

Local Communities and Indigenous Peoples: Managing the social license and respecting local culture are priorities we channel through a technical team with a permanent presence in areas of influence such as Uspallata and Malargüe. This relationship is governed by our Community Engagement Policy (Code of Ethics), which establishes formal mechanisms for handling inquiries, suggestions, and grievance management.

Government Authorities and Regulatory Bodies: We maintain a technical-legal relationship aimed at ensuring legal certainty and alignment with the province's public policies. Communication is fluid and ongoing



through the Legal Affairs Coordination, actively participating in cross-sector working groups and submitting regulatory compliance reports to the relevant authorities.

Industry Sector and Mining Peers: We work to strengthen the regional mining ecosystem through strategic engagement with business chambers and international trade fairs. This technical and commercial exchange allows us to coordinate actions for the development of major projects and positions Mendoza as a competitive destination for global industry.

Civil Society, Media, and Academia: This relationship is based on the right to information, transparency about mining's impacts, and the transfer of technical knowledge. Our main channels include active press management, the dissemination of milestones in local and international media, our "Boosting Knowledge" program with its e-learning platform, and collaboration agreements with universities and non-governmental organizations to ensure informed, data-based public debate.

Value Chain (Mining Suppliers): As drivers of the local economy, we engage with our suppliers through transparent and competitive procurement processes. Communication is formalized through the Administration, Finance, and Sustainable Development Coordination, complemented by technical onboarding workshops that ensure suppliers' alignment with our operational and sustainability standards.



Sierra de los Andes, Mendoza

MATERIAL TOPICS

GRI 3

This report focuses on the material topics determined by the organization in its materiality study and organizes them conceptually according to the company's sustainability priorities, its performance on key indicators, and its contribution to the United Nations Sustainable Development Goals.

Through the ongoing participation of stakeholders and experts, the organization has been able to identify its most significant impacts and group them into material topics. The list of these topics forms the basis of this Sustainability Report.

HOW DO WE DETERMINE OUR MATERIAL TOPICS?

GRI 2-12; GRI 3-1

Our materiality determination was carried out independently of the process of preparing this report, ensuring objectivity through the participation of experts and stakeholders, with the involvement of managers, statutory auditors, and Board oversight. **The process was carried out in three consecutive stages:**

- 1. PESTEL Context Analysis:** We began with an in-depth study of the Political, Economic, Social, Technological, Environmental, and Legal factors of mining development in Mendoza, which allowed us to identify an initial base of seventeen material topics linked to our strategic outlook.
- 2. International Validation:** Under the guidance of independent consultants, we compared these topics against the sector's most demanding global reference frameworks, including SASB (Material Topics for Mining), TSM (Towards Sustainable Mining), ICMM, Copper Mark, and World Economic Forum (WEF) and IFC standards.
- 3. Local Strategic Reading:** Finally, we integrated this global vision with Impulsa Mendoza's operational reality and the context of the province of Mendoza. This synthesis allowed us to group the findings into eight core material topics, a structure that facilitates the definition of integrated goals and avoids duplication, focusing our resources on initiatives with cross-cutting impact within our ESG strategy.

GRI 3-2

These pillars do not operate in isolation; rather, they represent a comprehensive vision in which technical efficiency, environmental integrity, and social commitment converge to strengthen Mendoza's mining ecosystem.

Impulsa Mendoza's Material Topics and Subtopics

Promotion of Sustainable Mining

Focus on technical instruments; access to financing and technology transfer

1

Local Economic Development

Boosting employment, enabling infrastructure, and inclusion of vulnerable groups

2

Wellbeing and People's Rights

Respect for human rights, occupational health, and community dialogue

3

Ethics and Transparency

Culture of ethics, regulatory compliance, and sustainability in the value chain

4

Strategic Alliances

Cooperation for innovation and inclusion in sector development

5

Sustainable Value Chains

Environmental and social management standards integrated with our suppliers

6

Environmental Integrity

Climate action, energy transition, and preventive environmental management

7

Water Sustainability

Responsible and efficient management of water resources, a vital axis for the province

8

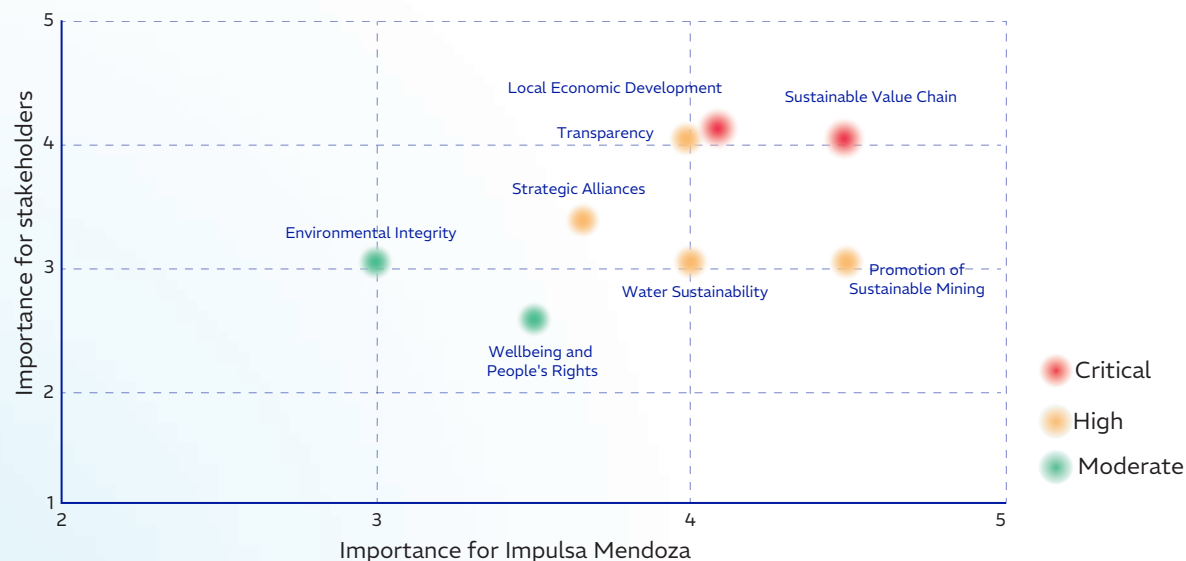
Each topic incorporates critical subtopics that guide our daily operations and the monitoring of our performance indicators.

Next, these material aspects or issues were prioritized using a multi-criteria methodology that made it possible to identify the topics with the greatest strategic relevance for Impulsa Mendoza and its environment. This prioritization was carried out both from the company's internal perspective and jointly with stakeholders in a joint workshop called "Mining and Sustainability Workshop," held on May 16, 2025, through participatory sessions that captured their priorities and key perceptions.

The result of this process is our Material Topics Prioritization Matrix, in which local economic development and the building of a sustainable value chain stand out as critical pillars.

At Impulsa Mendoza we work to make mining projects a reality, respecting the industry's highest standards and thereby achieving the positive impact highlighted by our stakeholders. Likewise, highly relevant topics such as transparency, water sustainability, and the promotion of sustainable mining, together with environmental integrity and people's wellbeing, form the core of the commitments reported in this document.

Prioritized Material Topics Matrix



STRATEGY AND ACTION PLAN: FROM VISION TO IMPLEMENTATION

The Action Plan defines the set of priority initiatives needed to effectively implement Impulsa Mendoza's Sustainability Strategy. This plan aims to translate the prioritized material topics into concrete objectives and actions aligned with the organization's sustainability vision, making it the cornerstone of our profitability and prestige.

The proposed actions will help establish a robust governance structure, strengthen accountability, foster innovation, and promote a culture of continuous improvement. They will also facilitate the progressive integration of ESG criteria into corporate strategy, decision-making, and operational management.

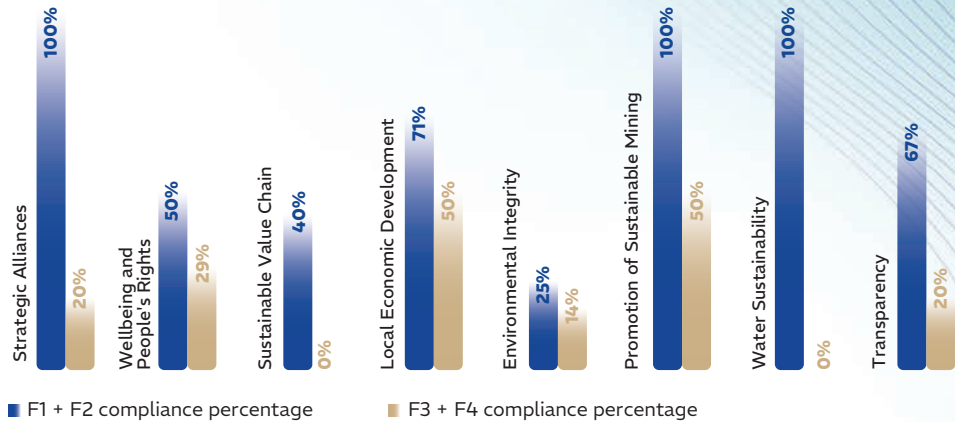
The Action Plan is organized into **4-time phases**, where Phase 1 and Phase 2 correspond to 2025, and Phase 3 and 4 to the 2026-2027 period. It comprises **64 defined lines of action** to be executed over the entire period.

From the analysis of the actions carried out during 2025, we present the following completion rates for the plan's first two phases, and the progress made on Phases 3 and 4 for certain material topics, planned for 2026 and 2027. The breakdown of this compliance can be found in Annex 1.

Our efforts to build strategic alliances resulted in 7 agreements with universities, NGOs, R&D centers, public agencies, and technical bodies, with a direct impact on our management and the development of mining in Mendoza.

Building our positioning as a Financial Hub and the roadmap to guide mining policy direction are evidence of the strength and effectiveness of these alliances.

% Completion of the Action Plan Phases



During 2025 we carried out 50 actions that led to compliance with the plan set out for the material topic of promoting sustainable mining. Communication, technical information disclosure, and social dialogue on sustainable mining, aimed at strengthening public understanding of the activity, closing information gaps, and promoting an informed mining culture. In this context, articles and thematic content related to exploration stages, energy transition, copper, and sustainable mining are produced and disseminated and are available in the "Topics to Explore" section of the Impulsa Mendoza website. We actively took part in 15 forums and conferences where we succeeded in positioning Mendoza as a cutting-edge mining production destination.

Water Sustainability and **Environmental Integrity** were advanced through the preparation of the Glacier Management Protocol and the Protocol for Crossing and Managing Andean Vegas, and through the Environmental Impact Reports for MDMO and El Seguro, enabling coordination with specialized bodies to facilitate access to information and good practices in water management by mining companies. However, the challenge in these material topics is significant for the coming phases, where we propose to facilitate access to information on technologies applied to water management, organize technology missions and innovation-transfer spaces, encourage new community water-monitoring programs and strengthen existing ones, and promote water governance agreements with local user participation.

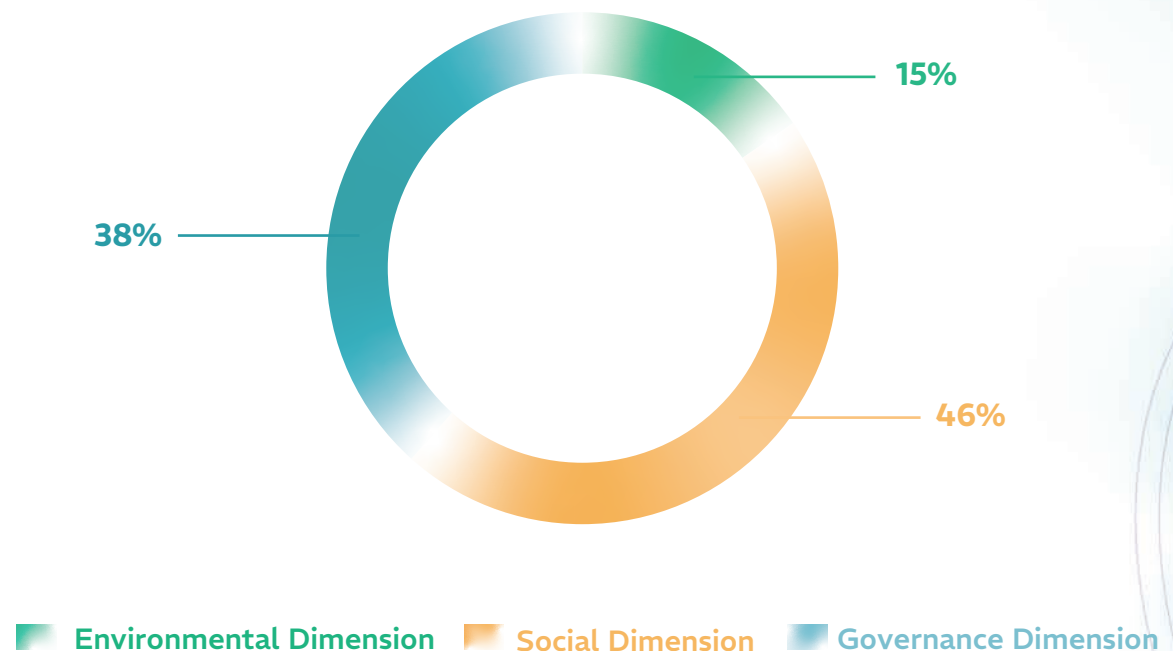
Our plan and commitment to climate resilience require us to encourage pilot decarbonization projects in mining, facilitate training on recognized methodologies for emissions reduction, and disseminate information on compliance with emissions-reporting regulations. Regarding waste management in the industry, in the coming phases we will disseminate good integrated waste-management practices and promote platforms for material exchange and reuse.

Local Development and **Sustainable Value Chain** are the two material topics with the greatest challenges and opportunities. We have not managed to fully comply with the proposed plan, but we believe we will present better results in the coming phases. The realization of an exploration project will be key to compliance and will directly and indirectly drive employment, economic activity, infrastructure, services, and quality of life, among other outcomes. Our actions have accompanied the sector's current stage, trying to enhance opportunities and benefits, which is why many of these actions were not carried out and are reflected in a completion rate below 100%.

We highlight the **opening of our offices in the Uspallata and Malargüe territories**, which are key to engaging with our local stakeholders and driving continuous improvement.

These percentages are in line with the expectations of our sector peers, affirming our alignment with sustainable practices.

**% of Actions Carried Out
During 202 by Impact Dimension**





RISK AND OPPORTUNITY MANAGEMENT

Along Impulsa Mendoza's sustainability journey, the company's financial risks and opportunities have been identified in order to meet the most advanced requirements, such as the ESRS (European Sustainability Reporting Standards), where double materiality analysis is mandatory.

Financial materiality refers to topics that trigger or may trigger financial effects on the company, generating risks and opportunities that can impact on cash flow, financial position, company development, and access to credit.

Financial risks arising from an environmental, social, or governance material topic can negatively affect the financial position in the short, medium, or long term; in the case of identified opportunities, this effect is positive, positioning the organization for access to more advantageous markets and financing.

Financial Materiality

OPPORTUNITIES

- Strengthen sustainable procurement and local supplier development
- Attract sustainable capital
- Strengthen environmental control through technology
- Promote active community participation in development governance

RISKS

- Low social legitimacy of mining development in certain territories
- Weak institutional coordination and lack of transparency
- Lack of local capacities to take on employment opportunities
- Management of water resources and water quality in contexts of scarcity and competition
- The need to close gender and inclusion gaps

CHAPTER 3

INSTITUTIONAL AND ECONOMIC PERFORMANCE

Transparency in the mining sector is much more than legal compliance; it is an active commitment to ethics and the creation of effective accountability mechanisms. For Impulsa Mendoza, this material topic involves acting under standards of integrity that safeguard our reputation and strengthen the trust of social and financial actors.

ETHICS AND TRANSPARENCY (MATERIAL TOPIC 4)

GRI 2-16; GRI 2-26; GRI 2-27; GRI 3-3

Impulsa Mendoza has a Code of Ethics, published on its website.

The Code aims to establish the expected conduct of all those who make up Impulsa Mendoza, with the purpose of acting on the basis of high standards of integrity and honesty that safeguard its valuable reputation.

Following the guidelines established in its Bylaws, Impulsa Mendoza does not tolerate achieving results at the expense of violating the law or ethical principles. On the contrary, Impulsa Mendoza pursues the fulfillment of its purpose through technological innovation, efficiency, transparency, and business competitiveness, complying in all cases with the national and provincial legal regulatory framework.

The Code applies, regardless of geographic location, to directors and employees—whether permanent or temporary—as well as to advisors, contractors, subcontractors, suppliers, or business partners who conduct business with or relate to Impulsa Mendoza.

Code of Ethics

Sets out guidelines for the following situations:

Compliance with the law	Transparency in procurement processes and interactions with the public sector	Protection and responsible use of assets
Equal opportunity and non-discrimination	Conflict of interest	Fair competition and antitrust compliance
Zero tolerance for bribery and corruption	Gifts and hospitality	Termination of the relationship with Impulsa Mendoza

Resources made available under the Code

01

Impulsa Mendoza's Values

- Integrity
- Transparency
- Sustainability
- Professionalism
- Innovation
- Responsibility

02

Ethics Hotline

A confidential, secure channel, managed by an independent third party, which can be accessed anonymously. It allows reporting, among other matters, situations and/or behaviors that could constitute an actual or potential violation of the Code.

03

Ethics Committee

Made up of the Chairman of the Board, the General Manager, the Administration and Finance Manager, the Legal Manager, and the Operations Manager as the person responsible for the Quality Management System. It is the body responsible for evaluating and resolving situations reported to it through the Ethics Hotline and/or any other available channel.

Transparency in the mining sector means acting ethically, complying with regulatory frameworks, and creating effective accountability mechanisms. This material topic for Impulsa Mendoza also includes incorporating sustainability practices throughout the mining value chain, reinforcing the trust of social actors and promoting solid, responsible governance.

Corruption exposes companies to legal and financial risks, as well as significant reputational risk.

In our Sustainability Plan, we work on these strategic lines to minimize our risks related to this material topic. During 2025 we focused on:

- **International Reporting:** We began preparing sustainability reports aligned with global standards (GRI and SASB) to standardize our accountability.
- **Operational Transparency:** We contributed to the sector's openness by disseminating relevant and accessible technical, environmental, and social information, highlighted below.

2025 Highlights

With the update to the Mining Procedures Code, we laid the groundwork for the regulatory **modernization needed for the sector's sustainable development**. This initiative was later expanded by the Mining Directorate of the Province of Mendoza, continuing the technical work begun at Impulsa Mendoza, and was consolidated through a cooperation agreement signed between both institutions. The joint process enabled progress on operational and regulatory improvements that strengthen governance, administrative efficiency, and transparency in the provincial mining system.

- **The digitization of records from the Mining Registry and the Mining Notary Office streamlined the Mining Directorate's management processes**, improving the traceability of information and generating key inputs for the development of the interactive map, which provides greater transparency and visibility to the provincial mining registry.

- **We also developed bidding documents for the tender of "vacant" mining rights**, applying a bidding process set out in Article 39 of the Mining Procedures Code. The Province's Mining Directorate notifies mining rights as lapsed, and Impulsa Mendoza requests that they be put out to tender, streamlining this key process.
- **The publication of our first Sustainability Report and external accountability**, subjecting our management to audit by the Honorable Court of Auditors of the Province of Mendoza, ensures excellence in our administrative processes and transparency in the use of public funds.

During 2026 our objectives are...

Strengthen codes of ethics and internal and external grievance mechanisms (grievance systems and whistleblowing systems). As part of its institutional strengthening process, Impulsa Mendoza began implementing a compliance management system, with the goal of certifying under ISO 37301:2021 and its complementary standards. The process consists of 9 stages, with implementation and certification to be completed in 2026.

During 2025, work was carried out on the stages related to **defining the system's scope, context and stakeholder analysis, Compliance risk assessment, and defining the policy, actions, and objectives** set out for Phases 1, 2, and 3 of the Sustainability Plan.

Foster the implementation of compliance policies aligned with international frameworks, promoting their understanding and adoption through alliances with universities, training venues, and enforcement authorities, facilitating the dissemination, training, and strengthening of institutional and business capacities.

PROMOTION OF SUSTAINABLE MINING

(MATERIAL TOPIC 1)

GRI 3-3; SASB EM-MM-210b.1

For Impulsa Mendoza, promoting mining activity means **leading a transition toward a modern, responsible, and technically sound model**. We understand that the province's competitiveness in this sector depends on our ability to connect geological potential with high standards of human rights, gender inclusion, and technological efficiency.

All companies have a responsibility to respect human rights. Through their business activities and supply chains, their interactions with the community, and the marketing and use of their products and services, companies can influence virtually the entire spectrum of human rights.

Our company drives the development of modern, responsible mining through technical and strategic instruments that support sustainable planning of the sector.

This includes access to responsible financing, strengthening investment conditions, and promoting education, innovation, and technology transfer as drivers for improving the competitiveness, efficiency, and sustainability of mining activity.

We believe that access to financing and conditions to invest in Mendoza, having enabling infrastructure, and promoting and developing technical and strategic instruments will be the way to maximize the opportunity the province has, which is based on its geological potential.

In our Sustainability Action Plan, we seek to secure the participation of local communities at every stage of a project's life, ensuring meaningful participation, with safe and equitable gender participation. To this end, we designed training courses and made available technical information and tools to bring mining closer to general, non-specialized audiences.

We also organized workshops with investors, companies, and public entities to share the benefits of responsible capital and the opportunities it represents for the sector's sustainable development.

The concrete actions carried out during 2025 focused on...

- Promoting technical, strategic, and outreach instruments that integrate ESG criteria to facilitate access to responsible capital and strengthen a sustainable mining culture.
- Creating spaces for knowledge transfer and dialogue on sustainable mining, aimed at strengthening community understanding and ownership of a responsible mining culture.

The two programs that managed these actions were the following

BOOSTING KNOWLEDGE	BOOSTING FINANCING
Number of people trained: 292	15 Venues for meetings, training, and financial engagement:
Number of events, seminars, or training sessions: 17	6 Coordination with capital markets and reference financial institutions:
Number of people trained on ESG topics: 58	118 Number of people trained in financial topics:

Boosting knowledge of mining is essential to address today's challenges and forge a path toward a more sustainable and efficient future. Through research, collaboration, and investment in education, we can ensure that the mining industry remains a vital part of our society, contributing to progress while protecting the environment and respecting the communities involved. **The “Boosting Knowledge” program not only includes online and in-person training tools, but also the dissemination of digital material on the web and a comprehensive communication plan** that seeks to put mining activity on the agenda, generate interest in the sector, and promote a general culture about the activity and its impacts.

Mendoza is positioning itself as a financial hub for mining. **“Boosting Financing” facilitates access to essential information on market dynamics, financing strategies, and the benefits of transparent investment for mining development.**

As an institutional evolution of the program, **Andean Bridge** was established, based on a memorandum of understanding between the Toronto Stock Exchange (TSX), BYMA, the Mendoza Stock Exchange, and a specialized international consulting firm (IN-VR). This space functions as a platform for coordinating agenda, vision, and actions to promote financing for Andean mining, with Mendoza as the coordinating hub between projects, investors, and capital markets.



Andes Mountain Range, Mendoza

MINING DISTRICT

GRI 413-1; GRI 413-2

The Malargüe Western Mining District (MDMO) is a tool developed by the Government of the Province of Mendoza through Impulsa Mendoza to respond to the challenge that the energy transition represents for the world.

Impulsa Mendoza has developed a detailed environmental impact study across the entire MDMO area. It has also carried out geological potential and infrastructure studies to shorten the time required for exploring mining projects. These studies are public and available on the company's website.

This study presents a general description of the area, an environmental vulnerability analysis, impact assessment and ranking, and identified and evaluated emergency scenarios. Section 14.2, “The Population,” provides a detailed description of the region's population and socioeconomic situation, concluding that:

“[For the territorial model] Most of the so-called ‘localities’ are in fact dispersed areas with few inhabitants and no defined urban structure. On the other hand, Malargüe currently faces significant challenges regarding its road network, which has a negative impact on its regional standing and development. The geographic distance between Malargüe and other major cities is considerable: 353 km from the city of Mendoza, 189 km from San Rafael, and 595 km from Neuquén. In addition, much of Malargüe's road infrastructure is in poor condition, which contributes to the lack of regional connectivity.

The lack of accessibility hinders the operation of services and productive activities, affecting quality of life and the ability to attract population to the localities. This, in turn, hinders urban growth along the corridors that should be more dynamic within the territory.

The website also provides the Environmental Impact Report for the El Seguro project and the Environmental Impact Statement resulting from the evaluation of the first document and its submission to various stakeholders, experts, and the public. It declares that the metalliferous mining exploration to be carried out in the Malargüe department meets the condition of limited impact or magnitude that cannot affect ecological balance—that is, impacts that do not exceed carrying capacity of the ecosystem.

BUDGET AND USE OF RESOURCES

GRI 201-1; GRI 201-4; GRI 207-1,207-2,207-3; ODS 17

Contribution to targets 17.1/17.3/17.9/17.11

At Impulsa Mendoza we work for the development of sustainable mining in Mendoza, an activity that will help strengthen the mobilization of domestic resources, in order to improve national capacity to raise tax and other revenue, and to mobilize additional financial resources from multiple sources for Argentina (developing countries). Responsible mining has proven to be an effective activity in building specific capacities in developing countries, helping to support national plans for implementing all the Sustainable Development Goals. Notably, it significantly increases exports and contributes to the target of doubling the least-developed countries' share of world exports by 2030.

Sound financial and fiscal management is a fundamental pillar of our own sustainability. The Company carries out periodic financial planning supported by the preparation of internal management reports, which include information on tax and accounting compliance, expense projections linked to ongoing projects and activities, tax forecasts, budget execution, cash flow analysis, and asset composition aimed at ensuring whether the organization meets its obligations.

Since most of Impulsa Mendoza's income comes from financial returns on invested capital, the Company has specific internal Policies and Procedures for managing financial investments. Their core objective is to preserve the real and constant value of the liquid funds in dollars received as a free donation at the time of the company's founding, applying the principles of effectiveness and efficiency in obtaining and using resources.

The investment strategy is governed by a budgetary criterion, allowing different risk-return profiles to be selected among eligible assets based on the budget approved for each fiscal year and the institution's medium- and long-term objectives. This strategy is built on a global and local macroeconomic outlook, the definition of eligible portfolios and instruments, and the technical rationale underlying each decision, ensure a risk-return profile consistent with the organization's purposes. This management is complemented by comprehensive fiscal governance, which involves the systematic review of tax implications in every investment decision, thereby integrating the fiscal dimension into the financial strategy across the board and in line with the Company's sustainable approach.

On tax matters, the company is subject to the progressive income tax rate established by Law No. 27,630, which ranges between 25% and 35% depending on taxable net income. At the close of fiscal year 2025, the rate applicable to the Company for measuring current tax is 25%. It also benefits from the tax exemption regime provided for in Article 87 of the Fiscal Code of the Province of Mendoza, given the provincial State's majority shareholding. Responsibility for tax management lies with the General Management and the Administration, Finance, and Sustainable Development Coordination, supported by specialized external tax advisory services. The governance framework rests on internal and external control and oversight mechanisms, including the Board of Directors, the Supervisory Committee, and internal and external audits. During 2025, as part of strengthening internal processes regarding transparency and regulatory compliance, the institutional review process by the Honorable Court of Auditors of the Province of Mendoza began.



*Productive Roads Project,
Malargüe, Mendoza*

Direct Economic Value Generated, Distributed, and Retained

GRI 201-1

During the fiscal year ended December 31, 2025, the Company carried out its activities to fulfill its corporate purpose, maintaining the operational continuity of its strategic programs and consolidating its role as an instrument for promoting mining investment in Mendoza.

The economic and financial results for the period should be analyzed within the framework of the macroeconomic context and the strategic nature of the actions carried out by the institution.

The following data corresponds to information included in the [Company's 2025 Financial Statements](#).

A	Direct economic value generated	\$ 11,525.48
	Operating income	\$ 1,620.84
	Financial results and holding gains	\$ 9,282.91
	Other income and expenses	\$ 621.73
B	Other results	-\$ 6,215.10
	Results from changes in the purchasing power of money (RECPAM)	-\$ 6,215.10
C	Economic value generated (A+B)	\$ 5,310.38
D	Economic value distributed	-\$ 6,841.17
	Employee salaries and benefits	-\$ 1,218.07
	Operating and operational expenses	-\$ 3,347.56
	Taxes, duties, and contributions	-\$ 2,275.54
E	Economic value retained	-\$ 1,530.78
Notes Values in the table are expressed in millions of pesos . Operating income comes from the lease of fixed assets and real estate and an easement agreement. Operating and operational expenses include various items: those related to the company's own operations and administrative management, institutional strengthening, and operating expenses related to project execution.		

Financial Assistance Received from Government

GRI 201-4

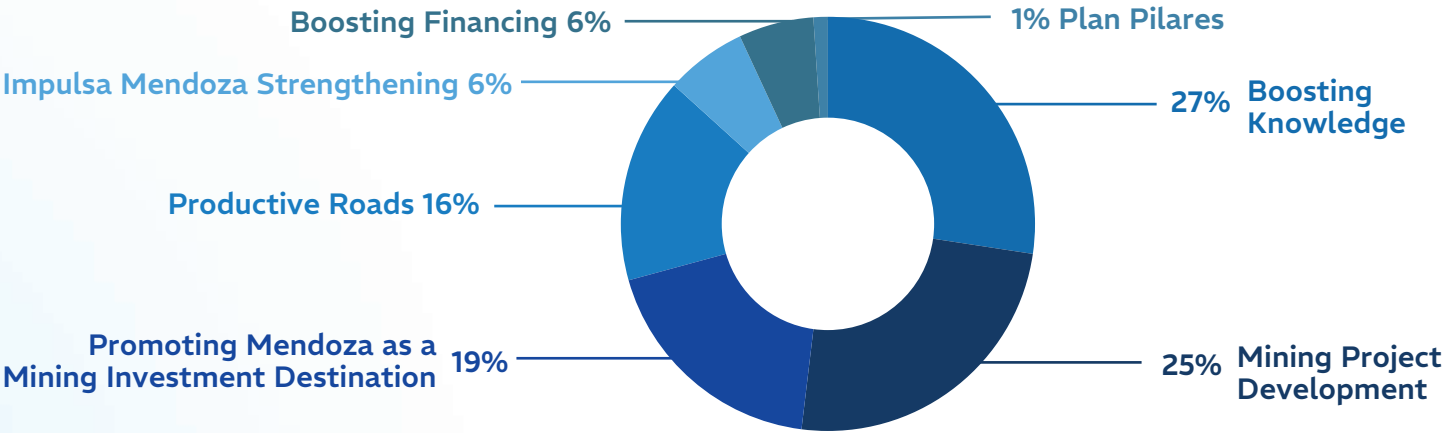
In line with what is described in the financial and fiscal management section, Impulsa Mendoza benefits from a provincial tax exemption regime established in Article 87 of the Fiscal Code of the Province of Mendoza, due to the provincial State's majority shareholding. This exemption means the company is not subject to provincial taxes, which constitutes a form of financial assistance received from the government that contributes to the organization's operational sustainability.

At the national level, the tax credits generated during fiscal year 2025 for income tax, debits and credits tax, and VAT are recorded in the 2025 Financial Statements as part of the current assets on the Statement of Financial Position, amounting to \$237,789,407 at currency values as of December 31, 2025.

The total refers only to 2025 operational expenses, part of the Operating and Operational Expenses line within the economic value distributed.

This allocation of resources to Impulsa Mendoza's main work areas reflects the preparation of structures and capacities to execute projects in 2026, considering that 2025 was a positioning year not only for the sector but also for Impulsa Mendoza as a platform for mining development. This means that a large part of operating expenditures was linked to communication and awareness plans, online and in-person training, the creation and dissemination of informational content, environmental impact reports for projects within mining districts, updating environmental information, and participation in initiatives promoting Mendoza as a mining investment destination, among others.

2025 Budget Execution by Project Type



CHAPTER 4

SOCIAL IMPACT AND LOCAL COMMUNITY

We view mining as a tool for social transformation and shared value creation.

LOCAL ECONOMIC DEVELOPMENT (MATERIAL TOPIC 2)

GRI 3-3; ODS 8, 9 y 10

For Impulsa Mendoza, mining can act as a lever for territorial development if it is aimed at strengthening local employment and capacities, contributes to enable infrastructure that makes projects viable, and ensures the inclusion of local actors for the benefit of mining development. This topic focuses on shared value creation and an equitable vision of economic growth.

Contribution to targets 8.1/8.2/8.3/8.6/9.1/9.2/10.4

- Sustain per capita economic growth in accordance with national circumstances.
- Achieve higher levels of economic productivity through diversification, technological upgrading, and innovation, including a focus on high-value-added and labor-intensive sectors.
- Promote development-oriented policies that support productive activities, decent job creation, entrepreneurship, creativity, and innovation, and encourage the formalization and growth of micro-, small-, and medium-sized enterprises even including access to financial services.
- Substantially reduce the proportion of unemployed young people or those who are not studying or being training.
- Develop reliable, sustainable, resilient, and quality infrastructure, including regional and cross-border infrastructure, to support economic development and human wellbeing, with a focus on affordable and equitable access for all.
- Promote inclusive and sustainable industrialization.
- Adopt fiscal, wage, and social protection policies, and progressively achieve greater equality.

The actions proposed for 2025 are grouped into:

- Supporting priority community infrastructure (water, roads, energy).
- Generating quality employment and technical training opportunities in local communities.
- Promoting equity and inclusion in the job and generating productive opportunities.



Productive Roads Project, Malargüe, Mendoza

Productive Roads

GRI 203-1

This is an initiative aimed at improving and enhancing strategic road infrastructure in territories with productive potential, with the goal of generating positive impacts for both mining development and local economies and communities.

The strategy is based on a multi-use infrastructure vision, where roads are conceived not only as support for mining projects, but as enablers of territorial development, facilitating connectivity, access to services, the strengthening of existing productive activities, and the integration of rural and mountain areas.

During 2025, the Productive Roads strategy recorded concrete progress in improving strategic road infrastructure in the Malargüe department, strengthening territorial connectivity and access to productive areas and local communities.

In this context, repair and improvement work was carried out on the Carqueque road, from Puente Amarillo to the city of Malargüe, including the stretch to Castillos de Pincheira. The work covered approximately 84 km and was completed between February and April, through an inter-institutional coordination scheme with the Provincial Road Authority, which provided equipment and fuel for certain stretches.

The work was carried out using Impulsa Mendoza's own machinery, with operational and logistical support from the company's team, which optimized resources and ensured continuity of the work. In parallel, preventive maintenance of the equipment used was guaranteed, ensuring adequate operating conditions for the program's continuity.

Additionally, in May 2025, improvement work began on the Potimalal road, which connects National Route 145 with Provincial Route 221 near the town of El Alambrado, expanding the strategy's territorial reach and strengthening connectivity in rural areas of productive importance.

During 2025, refurbishment began on Route 221, at its junction with Route 40, covering 75 km. These reported roads total around 230 km of productive-road refurbishment works.

155 M Total amount invested (ARS) in Productive Roads in 2025

Technical Training in Local Communities

GRI 203-2

With the goal of strengthening territorial presence, building closeness with local communities, and facilitating access to information, training, and spaces for dialogue—helping to reduce gaps in knowledge, coordination, and participation at the local level in territories with a mining presence (Malargüe, Uspallata), Impulsa Mendoza added two people to its Uspallata team for local outreach and engagement, and reports progress toward opening the Malargüe office.

To foster tools and spaces linking the local supply of goods and services with a mining sector demand, and as part of the "Boosting Financing" program, the "Financing for the Value Chain" Workshop was held, along with a seminar delivered by the London Metal Exchange.

DIVERSITY

GRI 405-1

At Impulsa Mendoza, team composition responds to one core criterion: each person's suitability for the required profile. No gender preferences are set; selection is guided exclusively by the capabilities, experience, and commitment of those who make up the organization.

Under this approach, the team's current composition naturally reflects a diversity that the company values and recognizes. During 2025, 40% of new hires were women, with essential professional profiles in areas such as geology, legal advisory, executive leadership, and environmental specialization.

The company understands that genuine diversity is built when opportunities are truly equal, and that highlighting this outcome is also a way of recognizing the value of every team member.

SUSTAINABLE VALUE CHAIN (MATERIAL TOPIC 6)

GRI 3-3

At Impulsa Mendoza we believe that sustainability in mining must extend across the entire value chain. Addressing the sustainability of the mining value chain means adopting innovative technologies, strengthening capacities at every link, and ensuring fair working conditions. This topic also includes implementing preventive, integrated environmental management, as well as respect for human rights, health, and safety at every stage of the production process. The overall objective associated with this material topic is to develop a responsible, circular, and safe supply chain.

Our lines of action during Phases 1 and 2 were:

- Providing technical and strategic training aimed at strengthening the quality of services and the skills of value-chain actors, promoting practices aligned with sustainability criteria and ESG standards, in which 234 people took part. Online training and capacity-building courses for strengthening capacities and productive linkages stand out as tools for inclusion and outreach. Free training courses are developed in partnership with specialized sector institutions, reinforcing the legitimacy and quality of the content delivered.
- Establishing occupational risk control and prevention mechanisms throughout the chain, where we put together the safety protocol for project areas. This document was prepared by Impulsa Mendoza's technical area and shared with contractors.

Still pending for the next phases are actions related to **integrating ESG criteria into supplier evaluation and selection, and strengthening the management of hazardous and non-hazardous waste**, from its origin to final disposal.

WELLBEING AND PEOPLE'S RIGHTS (MATERIAL TOPIC 3)

GRI 3-3

This material topic focuses on ensuring respect for and protection of human rights, access to decent and safe working conditions, while safeguarding the health of workers and communities. It also promotes recognition of cultural diversity and the strengthening of dialogue as fundamental tools for a harmonious, lasting relationship with surrounding communities.

Participation in community consultation protocols

During 2025, our actions focused on facilitating the design and application of consultation and dialogue protocols, ensuring informed, inclusive, and culturally appropriate processes with local communities and indigenous peoples. We also provided operational support for organizing citizen participation events, such as logistical support and contracting the services needed for public hearings and other participatory events, arranging transportation to ensure citizen attendance, and communication and outreach actions aimed at ensuring open, accessible, and transparent participatory processes.

We supported training on the UN Guiding Principles

Promoting human rights due diligence aligned with the UN Guiding Principles, based on international standards and on the best sector practices. This topic was included in the workshop held for value-chain actors, along with how organizations' management approach should take it into account when building a sustainable mining strategy.

Awareness and Communication Actions

The Good Practices sworn statement was prepared for the El Seguro project, which includes a community engagement plan.

STRATEGIC ALLIANCES (MATERIAL TOPIC 5)

GRI 3-3; GRI 203-2

At Impulsa Mendoza we emphasize the importance of establishing cross-sector collaborations to strengthen the sustainability of the sector. Strategic alliances help boost education, innovation, and technology transfer, inclusively integrate diverse actors into mining development, and improve sustainability practices within the value chain through synergies and cooperation.

During 2025 we worked intensively on this material topic, achieving 100% of the concrete actions in our sustainability plan in this area. We developed agreements with universities, research centers, and specialized institutions with a recognized track record in training and sustainable innovation, aimed at promoting applied research and continuing education.

AGREEMENTS

SDG 17, Target 17.17

Encourage and promote effective public, public-private, and civil society partnerships

Plan Pilares Foundation

Founding partner for the province's sustainable mining development.

Mendoza Chamber of Mining Entrepreneurs (CaMEM)

The agreement promotes joint actions on supplier development.

"Women Who Inspire" Foundation

Foster the development of women-led ventures and businesses, promoting their inclusion as suppliers to the mining industry.

Collaboration agreement with IN-VR

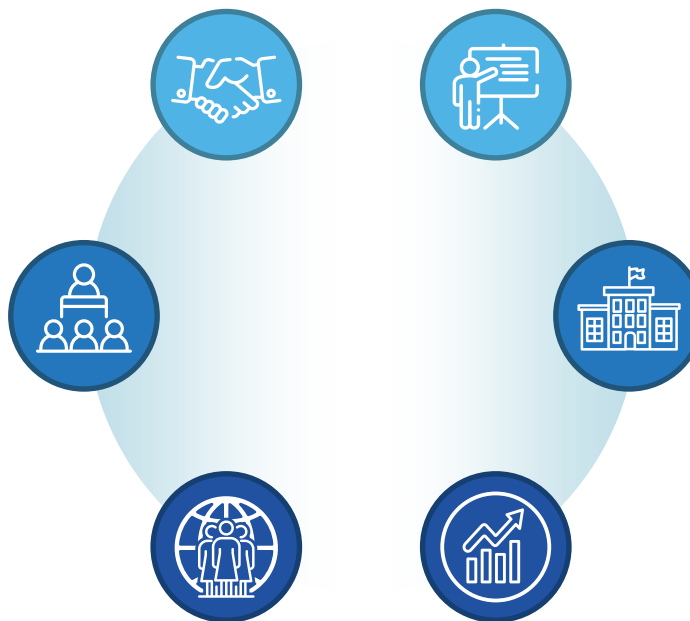
Strategic collaboration for the development, promotion, and execution of activities linked to the Andean Bridge Initiative, aimed at positioning Mendoza as a hub for the Andean mining, energy, and capital markets.

National University of Cuyo (UNCuyo)

Promote local projects and suppliers' access to financial instruments, specialized advisors, brokerage firms (ALyCs), banks, and Mutual Guarantee Companies (SGRs).

Mendoza Stock Exchange

Training programs, market development projects, and visibility and positioning initiatives.



At Impulsa Mendoza we have identified the development of technical capacity in the region as a significant (positive) indirect economic impact, a priority for our external and internal stakeholders, who considered its inclusion on national and international policy agendas. These actions help reduce the risk of low social legitimacy of mining development in certain territories, weak institutional coordination and lack of transparency in decisions on the use of territorial resources, and the lag in local capacities to take on employment or business opportunities, creating an environment of collaboration and discussion of the best options for our province.

Within the collaboration with UNCuyo, the training initiative for secondary school teachers on financial education and capital markets was an action that reinforces the direction taken by Impulsa Mendoza. Our 2026 objectives are being refined based on these 2025 alliances achieved under the “Boosting Financing” program. These actions strengthen productive linkages, access to financing, supplier professionalization, and Mendoza’s integration into the international financial circuits that support the development of modern, competitive, and sustainable mining.

Our participation in the Federal Roundtable of State Mining Companies is part of the strategy to strengthen regional governance; together with the state companies of Mendoza, Catamarca, Salta, La Rioja, and Jujuy, we have established a federal forum for institutional coordination in mining matters.

The Roundtable is a cooperation **platform aimed at strengthening institutional, operational, and strategic capacities, promoting the joint development of projects, and building a common agenda with greater regional weight.**

Its objectives include coordinating tenders, exchanging technical information, cooperating on specialized services, joint representation in national and international forums, and generating agreements with universities and technology centers.



CHAPTER 5

ENVIRONMENTAL RESPONSIBILITY

At Impulsa Mendoza, we understand that there is no sustainable mining without environmental integrity. Although our activity does not involve direct extractive operations, we take an active role in promoting rigorous standards, generating baseline technical information, and protecting the ecosystems that sustain the life and economy of the province.

WATER SUSTAINABILITY (MATERIAL TOPIC 8)

GRI 3-3; GRI 303-1; GRI 303-2; ODS 6

At Impulsa Mendoza we have identified the management of water resources and water quality, in contexts of scarcity and competition, as a potential risk of mining activity.

This material topic focuses on the efficient and responsible use of water resources, promoting technologies and practices that minimize the impact of operations on water sources. It is also linked to the protection of human rights and health by ensuring the access of communities to water and its quality, in line with fair and environmentally sustainable resource management.

Impulsa Mendoza does not extract, consume, or discharge water through its core activity; however, we identify possible water-related impacts that the organization may cause or contribute to, and the organization collaborates with stakeholders to responsibly manage water as a shared resource, engaging with suppliers or clients that have significant water-related impacts. While the organization does not carry out extractive activities or direct operations involving water consumption or discharge, it recognizes its role in promoting, coordinating, and strengthening environmental standards within the provincial mining ecosystem.

This approach is aimed at promoting **integrated water resource management based on scientific evidence, territorial planning, and impact prevention, considering water as a shared resource of high strategic, environmental, and social value**. In addition, Impulsa Mendoza promotes the incorporation of water-efficiency and recirculation technologies in mining projects, systematic and evidence-based environmental monitoring, and coordination with technical and scientific bodies to strengthen resource management.

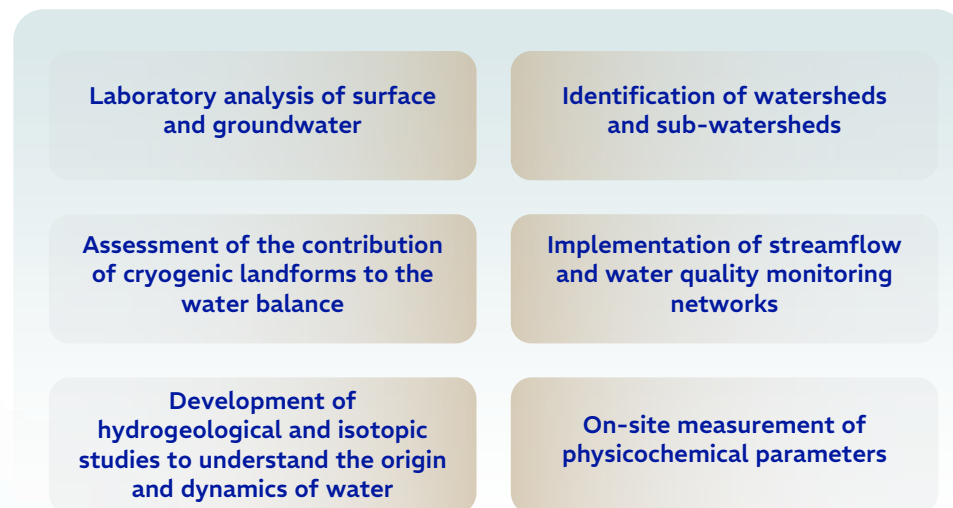
Through these actions, the organization contributes to preventive and sustainable water management, based on technical knowledge, territorial planning, and the protection of key natural systems.

During 2025, Impulsa Mendoza made progress in **generating key technical instruments to strengthen the protection of water resources in high-mountain** environments, with special focus on cryogenic systems and associated ecosystems. In this context, the following stand out:

The presentation of Environmental Impact Reports (EIR) for the Malargüe Western Mining District (MDMO) and the El Seguro project, which incorporate hydrological studies, watershed characterization, water quality monitoring, and surveys of glacial and periglacial environments.

The development of integrated technical guidelines for characterizing and monitoring the cryosphere, jointly addressing the system's climatic, geomorphological, and hydrological components, with the aim of understanding its role as a regulator of water resources.

These guidelines cover:



This approach recognizes glaciers, periglacial environments, and other cryogenic landforms as strategic water reserves, essential for regulating streamflow in mountain watersheds.

In addition, specific tools were developed for protecting sensitive water ecosystems, such as the Protocol for the Characterization and Management of Andean Vegas (high-altitude wetlands). The protocol establishes technical criteria for identifying and delimiting vegas, assessing their ecological and hydrological function, planning interventions that avoid altering natural flows, and implementing mitigation, monitoring, and restoration measures.

These ecosystems play a key role in water regulation, acting as natural reservoirs that gradually store and release water, in addition to sustaining biodiversity and contributing to the stability of the hydrological system.

ENVIRONMENTAL INTEGRITY (MATERIAL TOPIC 7)

GRI 3-3; GRI 201-2; GRI 306-2; ODS 7, 9, 12 y 13

At Impulsa Mendoza we understand that environmental protection is a pillar of sustainable mining. Applying preventive, integrated environmental management reduces negative impacts on ecosystems. We also work to achieve sustainable energy management, a commitment to climate action, and the transition toward low-carbon mining. We promote the industry's structural transformation, aligned with the challenges of climate change and environmental protection.

As a proposed action for 2025, we identified:

Disseminating and facilitating the adoption of good environmental practices through training, technical guides, and coordination with specialized bodies.

To meet this objective, during 2025 Impulsa Mendoza consolidated a district-scale environmental planning approach, integrating baseline technical information as a strategic input for decision-making.

As part of developing the Malargüe Western Mining District (MDMO) area, Impulsa Mendoza promoted the preparation of comprehensive Environmental Impact Reports, conceived not only as evaluation and regulatory compliance instruments, but also as tools for generating, organizing, and systematizing baseline environmental information.

The MDMO's EIRs (Environmental Impact Reports) incorporate detailed environmental studies including hydrological, climatic, ecosystem, and territorial components, providing updated, consistent, georeferenced information at the district scale. This information is a key input for planning exploration activities, assessing cumulative impacts, defining environmental management measures suited to the territory's characteristics, and reducing uncertainty in the early stages of project development. These reports are published on the Impulsa Mendoza website.

In parallel, the organization promoted the development of specific technical protocols aimed at preventing impacts on critical ecosystems. Among these, the Protocol for the Management of Andean Vegas establishes a comprehensive approach combining hydrological, geomorphological, and ecological criteria for planning interventions in mountain areas, prioritizing impact avoidance and minimizing alterations to natural flows.

We developed and incorporated guidelines for:

Selection of road alignments
based on environmental criteria

Infrastructure design that
maintains hydrological continuity

Minimizing earthworks in
sensitive areas

Implementation of ecological
restoration practices

These practices include measures such as **restoring vegetation cover, erosion control, excluding grazing in degraded areas, and facilitating natural revegetation processes**. The approach adopted recognizes the high vulnerability of high-Andean ecosystems to disturbances, particularly in a context of climate change, where factors such as decreasing precipitation, glacier retreat, and rising temperatures directly affect water availability and the stability of natural systems.

Additionally, as part of the cryosphere studies, the **characterization of cryogenic landforms and permafrost was promoted as key components in the water regulation of mountain systems**, incorporating monitoring methodologies and environmental risk analysis for planning exploration activities.

Among the priority activities for the coming phases, it should be considered the promotion of waste management focused on minimization, reuse, and safe disposal, by disseminating best practices and by coordinating with specialized stakeholders through specific technical training, as well as with specific technical protocols. We will also work on identifying and managing climate-related risks and opportunities in a way that is relevant to our business model and specific context.

We will define science-based targets and strategies to achieve our net-emissions and decarbonization goals, seeking to be transparent about our approach.



ANNEXES

GRI CONTENT INDEX

Statement of use	Impulsa Mendoza has prepared this report in accordance with the GRI Standards for the period from January 1, 2025 to December 31, 2025.
GRI 1 used	GRI 1: Foundation 2021.

GRI STANDARDS	DISCLOSURE	LOCATION	OMISSION	
			Requirements Omission Reason	Explanation
General Disclosures				
GRI 2: General Disclosures 2021	2-1 Organizational details	p. 5, 6		
	2-2 Entities included in the organization's sustainability reporting	p. 5		
	2-3 Reporting period, frequency and contact point	p. 5		
	2-4 Restatements of information		Not applicable	First report published
	2-5 External assurance		Information not available	No external assurance was performed for any indicator
	2-6 Activities, value chain and other business relationships	p. 5		
	2-7 Employees	p. 6		
	2-8 Workers who are not employees	p. 6		
	2-9 Governance structure and composition	p. 8		

GRI STANDARDS	DISCLOSURE	LOCATION	OMISSION	
	2-10 Nomination and selection of the highest governance body	p. 8		
	2-11 Chair of the highest governance body	p. 8		
	2-12 Role of the highest governance body in overseeing the management of impacts	p. 13		
	2-13 Delegation of responsibility for managing impacts	p. 8		
	2-14 Role of the highest governance body in sustainability reporting	p. 8		
	2-15 Conflicts of interest	p. 8		
	2-16 Communication of critical concerns	p. 19		
	2-17 Collective knowledge of the highest governance body		Information not available	In development, will be presented in SR26
	2-18 Evaluation of the performance of the highest		Information not available	In development, will be presented in SR26
	2-19 Remuneration policies		Information not available	In development, will be presented in SR26
	2-20 Process to determine remuneration		Information not available	In development, will be presented in SR26
	2-21 Annual total compensation ratio		Information not available	In development, will be presented in SR26
	2-22 Statement on sustainable development strategy	p. 3, 4 and 11		
	2-23 Policy commitments		Information not available	In development, will be presented in SR26
	2-24 Embedding policy commitments		Information not available	In development, will be presented in SR26

GRI STANDARDS	DISCLOSURE	LOCATION	OMISSION	
	2-25 Processes to remediate negative impacts		Information not available	In development, will be presented in SR26
	2-26 Mechanisms for seeking advice and raising concerns	p. 19		
	2-27 Compliance with laws and regulations	p. 19		
	2-28 Membership associations		Information not available	In development, will be presented in SR26
	2-29 Approach to stakeholder engagement	p. 12		
	2-30 Collective bargaining agreements	p. 6		
Material Topics				
GRI 3: Material Topics 2021	3-1 Process to determine material topics	p. 13		
	3-2 List of material topics	p. 14		
Material Topic 1 - Promotion of Sustainable Mining				
GRI 3: Material Topics 2021	3-3 Management of material topics	p. 21		
SASB	EM-MM-210b.1	p. 21		
GRI 413: Local Communities 2016	GRI 413-1	p. 22		
	GRI 413-2	p. 22		
GRI 201: Economic Performance 2016	GRI 201-1	p. 24		
	GRI 201-4	p. 25		
GRI 207: Tax 2019	GRI 207-1	p. 23		
	GRI 207-2	p. 23		
	GRI 207-3	p. 23		
SDG 17	Contribution to targets 17.1/17.3/17.9/17.11	p. 23		

GRI STANDARD	DISCLOSURE	LOCATION	OMISSION	
Material Topic 2 - Local Economic Development				
GRI 3: Material Topics 2021	3-3 Management of material topics	p. 26		
GRI 203: Indirect Economic Impacts 2016	GRI 203-1	p. 27		
	GRI 203-2	p. 27		
GRI 405: Diversity and Equal Opportunity 2016	GRI 405-1	p. 27		
SDG 8	8.1 / 8.2 / 8.3 / 8.6	p. 26		
SDG 9	9.1 / 9.2	p. 26		
SDG 10	10.4	p. 26		
Material Topic 3 - Wellbeing and People's Rights				
GRI 3: Material Topics 2021	3-3 Management of material topics	p. 28		
Material Topic 4 - Ethics and Transparency				
GRI 3: Material Topics 2021	3-3 Management of material topics	p. 19		
Material Topic 5 - Strategic Alliances				
GRI 3: Material Topics 2021	3-3 Management of material topics	p. 29		
GRI 203: Indirect Economic Impacts 2016	GRI 203-2	p. 29		
Material Topic 6 - Sustainable Value Chain				
GRI 3: Material Topics 2021	3-3 Management of material topics	p. 28		

OMISSION

ESTANDAR GRI	DISCLOSURE	LOCATION	OMISSION	
Material Topic 7 - Water Sustainability				
GRI 3: Material Topics 2021	3-3 Management of material topics	p. 31		
GRI 303: Water and Effluents 2018	GRI 303-1	p. 31		
	GRI 303-2	p. 31		
SDG 6		p. 31		
Material Topic 8 - Environmental Integrity				
GRI 3: Material Topics 2021	3-3 Management of material topics	p. 32		
GRI 201: Economic Performance 2016	GRI 201-2	p. 32		
GRI 306: Waste 2020	GRI 306-2	p. 32		
SDG 7		p. 32		
SDG 9		p. 32		
SDG 12		p. 32		
SDG 13		p. 32		

ANNEX 1

SUSTAINABILITY PLAN COMPLIANCE DETAIL

MATERIAL TOPIC	ACTION EXECUTED	BRIEF DESCRIPTION	INDICATOR OBSERVATION	NO. OF ACTIONS
Local Economic Development	Boosting Knowledge: Coordination with the Education System and academia	☑ Plan Pilares Foundation. ☑ Faculty of Economic Sciences – National University of Cuyo (UNCuyo) ☑ Mendoza Mining Companies Chamber (CAMEM). ☑ Mendoza Stock Exchange (BCM). ☑ Professional Council of Economic Sciences (CPCE). ☑ Mendoza Transportation Services (STM). ☑ Women Who Inspire” Foundation (MQI). ☑ Agreement with BYMA + DGE + UNCuyo to train students.	Number of agreements with universities, NGOs, R&D centers, public agencies, and technical bodies	8
	Impulsa Mendoza staff in Uspallata	Two people were added to the IMS team for local outreach and engagement at the Uspallata office.	Number of direct and indirect jobs linked to sustainable mining projects	2
	Opening of the Uspallata Office and progress toward opening a space in Malargüe	Aimed at strengthening territorial presence, building closeness with local communities, and facilitating access to information, training, and spaces for dialogue.	Number of initiatives (events, promotion, digital tools disseminated)	1
	Boosting Financing	1. “Financing for the Value Chain” Workshop. 2. LME Seminar.	Number of initiatives (events, promotion, digital tools disseminated)	2
	Productive Roads	Road refurbishment and new-road-opening project, aimed at improving strategic road infrastructure in territories with productive potential.	Number of works or investments in enabling infrastructure (water, energy, roads, connectivity)	4

MATERIAL TOPIC	ACTION EXECUTED	BRIEF DESCRIPTION	INDICATOR OBSERVATION	NO. OF ACTIONS
	MDMO	Development of the 3 MDMO stages.	Number of campaigns, materials, or outreach venues developed	3
	Incorporation of women in essential professional roles within Impulsa Mendoza's team	Roles such as geology, legal advisory, executive leadership, and environmental specialist.	Number of labor inclusion programs / % of women and diverse groups hired	40%
Sustainable Value Chain	Online training and capacity-building for strengthening capacities and productive linkages	Training aimed at suppliers, SMEs, entrepreneurs, and professionals.	Number of people trained (employees, suppliers, community, educational institutions)	116
	Education and strengthening of the financial ecosystem with a sustainable business focus	As part of "Boosting Financing": 1. Training, online courses, and webinars on financing and sustainability applied to mining. 2. "Financing Tools for the Value Chain " Workshop. 3. "Mining and Sustainability" Workshop for the value chain.	Number of people trained (employees, suppliers, community, educational institutions)	118
	Preparation of a safety protocol for project areas	Prepared by Impulsa Mendoza's technical area during 2025 and disseminated among contractors; will be formally published in 2026.	Number of campaigns, materials, or outreach venues developed	1

MATERIAL TOPIC	ACTION EXECUTED	BRIEF DESCRIPTION	INDICATOR OBSERVATION	NO. OF ACTIONS
Promotion of Sustainable Mining	Boosting Knowledge	Communication, outreach, and social dialogue on sustainable mining. Articles and thematic content related to exploration stages, the energy transition, copper, and sustainable mining, available in the "Topics to Explore" section of the website.	Number of campaigns, materials, or outreach venues developed	23
	Incorporation of a sustainability and ESG approach into Impulsa Mendoza's management model	Progress integrating a sustainable approach into management and decision-making with Ausenco. Sustainability action plan.	Number of campaigns, materials, or outreach venues developed	1
	Promotion of Mendoza as a mining investment destination (national and international)	Active positioning strategy through sustained participation in trade fairs and conferences: ASINMET, Arminera, Argentina Mining, DAC Toronto, VRIC and Roundup in Vancouver, CESCO Week Chile, Perumin Peru.	Number of events, conferences, seminars, online/in-person training sessions	8
	Boosting Knowledge / Boosting Financing	☑ Sustainable Mining Summit in Mendoza. ☑ LME-certified seminar at the Mendoza Stock Exchange. ☑ Geology Forum. ☑ "Tec Minero" event with CAPROMIN in Malargüe. ☑ TSX financing workshop. ☑ Mendoza Finance Day. ☑ Sponsorship/booths at Argentina Mining, Arminera, Investment Forum, ASINMET Expo, VineExpo.	Number of events, conferences, seminars, online/in-person training sessions	7

MATERIAL TOPIC	ACTION EXECUTED	BRIEF DESCRIPTION	INDICATOR OBSERVATION	NO. OF ACTIONS
	Boosting Knowledge	Training coordinated with the BYMA Educa program, aimed at secondary school teachers from the National University of Cuyo.	Number of events, conferences, seminars, online/in-person training sessions	1
	Boosting Knowledge	Free, open-access virtual courses in the "I Want to Train" section of the website, aimed at suppliers, SMEs, entrepreneurs, and professionals joining the mining value chain.	Number of campaigns, materials, or outreach venues developed	2
	Boosting Financing: Development of specific instruments and studies	Design of a study on tax-incentive programs for mining and financial companies linked to the sector's development.	Number of campaigns, materials, or outreach venues developed	1
	Boosting Financing: Publicly Offered Closed-End Fund "Boosting Explorations"	Setting up the structure and regulations for the operation of a publicly offered closed-end mutual fund.	Number of initiatives (events, promotion, digital tools disseminated)	1
	MDMO	MDMO as a strategic instrument for submitting projects and effectively advancing their evaluation.	Number of initiatives (events, promotion, digital tools disseminated)	3
	Operational support for organizing citizen participation events	Logistical support, contracting services for public hearings, arranging transportation, and communication/outreach actions.	Surveys, consultations, or records of community participation	2

MATERIAL TOPIC	ACTION EXECUTED	BRIEF DESCRIPTION	INDICATOR OBSERVATION	NO. OF ACTIONS
	Bidding for expired mining areas as an institutional mechanism for the transparent allocation of mining assets	The Bases and General Conditions and the Mendoza Trust Agreement are under development. The aim is to prepare, in an orderly manner, access to new exploration and development areas, expanding the universe of opportunities when favorable geological and economic conditions are met. It also strengthens transparency, legal certainty, and institutionalality in mineral rights allocation mechanisms — key elements for building trust and attracting responsible investors.	No. of initiatives (events, promotions, digital tools disseminated)	1
	BCM Agreement	Establish a general framework for institutional, technical, and professional collaboration aimed at strengthening the connection between the mining sector and the capital market.	No. of agreements with universities, NGOs, R&D centers, public agencies, technical bodies	1
	Sustainable Mining Summit	Not specified.	No. of events, congresses, seminars, online/in-person trainings	1
Transparency	Tendering of lapsed areas as an institutional mechanism for the transparent allocation of mining assets	Design of competitive, transparent mechanisms for allocating vacant mining areas.	Number of sustainability reports published, use of whistleblowing channels, technical information disseminated	1
	Preparation and publication of the Sustainability Report	First Sustainability Report under GRI and SASB.	Number of sustainability reports published, use of whistleblowing channels, technical information disseminated	1
	El Seguro Project	Once the Environmental Impact Statement (EIS) was obtained for the exploration stage, progress was made on submitting supplementary documentation, including updating the Exploration Environmental Impact Report.	Number of sustainability reports published, use of whistleblowing channels, technical information disseminated	1

MATERIAL TOPIC	ACTION EXECUTED	BRIEF DESCRIPTION	INDICATOR OBSERVATION	NO. OF ACTIONS
	Hierro Indio Project	Technical and environmental studies required to submit the Environmental Impact Report (EIR) for the extraction stage, including baseline surveys and the final report, aimed at reactivating the deposit.	Number of sustainability reports published, use of whistleblowing channels, technical information disseminated	1
	Malargüe Western Mining District (MDMO)	Geological, environmental, and infrastructure studies. MDMO I and II have an approved EIS and are under document review/planning; MDMO III is pending ratification of its EIS by the provincial Legislature.	Number of sustainability reports published, use of whistleblowing channels, technical information disseminated	2
	GIS Tool	Digitization of records from the Mining Notary Office and creation of an interactive GIS map for public access.	Number of sustainability reports published, use of whistleblowing channels, technical information disseminated	1
Water Sustainability	Development of technical studies and protocols for managing sensitive ecosystems	Preparation of a Glacier Management Protocol and a Protocol for Crossing and Managing Andean Vegas.	Number of agreements with universities, NGOs, R&D centers, public agencies, and technical bodies	2

MATERIAL TOPIC	ACTION EXECUTED	BRIEF DESCRIPTION	INDICATOR OBSERVATION	NO. OF ACTIONS
	MDMO and El Seguro Environmental Impact Reports	Description of watersheds and glaciers.	Number of campaigns, materials, or outreach venues developed	2
Strategic Alliances	Boosting Financing: Coordination with capital markets and reference financial institutions	1. Joint work with brokerage firms (ALyCs), banks, and Mutual Guarantee Companies (SGRs). 2. Technical studies with UNCuyo on Mendoza's potential as a Financial Hub. 3. Establishment of Andean Bridge (TSX, BYMA, Mendoza Stock Exchange, IN-VR).	Number of agreements with universities, NGOs, R&D centers, public agencies, and technical bodies	3
	Founding Partner in the establishment of the Plan Pilares Foundation	The Foundation was formally established in 2025, with Impulsa Mendoza as a Founding Partner. Plan Pilares sets the direction of Mendoza's mining policy; Impulsa Mendoza is the executing arm of that policy.	Number of agreements with universities, NGOs, R&D centers, public agencies, and technical bodies	1
	Various agreements signed for institutional strengthening, training programs, and strategic synergy	Agreement with CaMEM; Agreement with the "Women Who Inspire" Foundation; Framework Cooperation Agreement with the Mendoza Stock Exchange.	Number of agreements with universities, NGOs, R&D centers, public agencies, and technical bodies	3

CONTACT INFORMATION

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COMMENTS

The translation into English of this report has been revised and validated by the Observatorio de Prácticas Sustentables (OPS), Universidad de Mendoza

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The report can be downloaded at <https://impulsamendoza.com.ar/en/sustainability/>

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