



ANNUAL FINANCIAL STATEMENTS CERTIFICATE

April 25th, 2025

Bank of New York Mellon,
as Trustee
240 Greenwich Street,
New York, New York 10286
Attention: Vadim Ostanovsky – Agency & Trust
Phone: 201-763-1478
Email: gcs.specialty.glam.conv@bny.com; vadim.ostanovsky@bny.com; BNYCTSpecialists3@bnymellon.com

Reference is made to the Indenture dated as of October 3, 2024 (as amended, supplemented or otherwise modified from time to time, the “Indenture”) among Niagara Energy S.A.C., a *sociedad anónima cerrada* organized under the laws of Perú (the “Issuer”) and The Bank of New York Mellon, as Trustee, Registrar, Paying Agent and Transfer Agent (the “Trustee”).

Capitalized terms used, but not otherwise defined herein shall have the meanings assigned to them in the Indenture. This certificate (this “Certificate”) is furnished pursuant to Section 5.05 (*Reporting Requirements*) of the Indenture.

The undersigned do hereby certifies that he is an Authorized Officer of the Issuer, and hereby certifies on behalf of the Issuer solely in his capacity as Authorized Officer, and not in his individual capacity, that, as of the date hereof, the audited financial statements (on a consolidated basis) for the fiscal year ended on December 31, 2024 (including a profit and loss account, balance sheet and cash flow statement) attached hereto as Exhibit A, together with a summary form management’s discussion and analysis of the results of operations and financial condition for such fiscal year attached hereto as Exhibit B, are prepared in accordance with IFRS and are audited by a member firm of an internationally recognized firm of independent accountants.

Finally, pursuant to section 5.05(d), the undersigned do hereby states on behalf of the Issuer solely in his capacity as Authorized Officer, and not in his individual capacity, to the best of his knowledge, that the Issuer is in compliance (without regard to periods of grace or notice requirements) with all conditions and covenants under the Indenture.

Please forward this certificate with its exhibits to each registered Securityholder.

IN WITNESS WHEREOF, the undersigned has executed this Certificate as of the date first written above.

NIAGARA ENERGY S.A.C.

By:

Daniel Isaza
CFO of Orygen Peru S.A.A.

EXHIBIT A

AUDITED FINANCIAL STATEMENTS

[Attached.]

EXHIBIT B

SUMMARY FORM MANAGEMENT'S DISCUSSION & ANALYSIS

[Attached.]