



Energy & Natural Resources

KPMG in Peru



Our Firm: Local experience, regional support

KPMG
One Americas



17

Countries



+62,000
People



KPMG in Peru

With over than 50 years of operations in Peru, we are a multidisciplinary team with **more than 700 specialized professionals** to render qualify services with international standards and policies.

Integrated Leadership

Audit, Tax and Legal and Advisory professionals **acknowledge** in the **Leaders League 2026** ranking.



“ Energy transition and current operating models transform energy, mining, and oil and gas industries. KPMG strengths organizations’ strategy and provides a comprehensive overview for sustainable transformation in these industries. ”

Juan Carlos Mejía

Lead Partner of Energy & Natural Resources

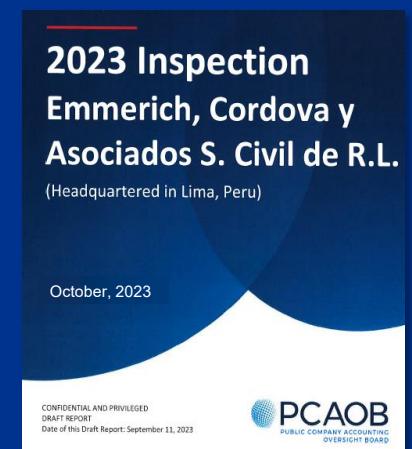


Our international standards

Our experience in mining, energy and oil and gas: we work with **American and Canadian** companies and subsidiaries.

PCAOB Inspection

The only Peruvian firm with 0% of deficient audits (Part 1.A.)



Firm Data and Audits Selected for Review	
	2023
Firm data	
Total issuer audit clients in which the firm was the principal auditor	1
Total issuer audits in which the firm was not the principal auditor	4
Total engagement partners on issuer audit work ¹	3
Audits reviewed	
Total audits reviewed ²	3
Audits in which the firm was the principal auditor	1
Audits in which the firm was not the principal auditor	2
Integrated audits of financial statements and internal control over financial reporting (ICFR)	2
Audits with Part I.A deficiencies	0
Percentage of audits with Part I.A deficiencies	0%

Our Services

Audit

- Support in IFRS 18 adoption, preparation of financial statements and consolidation processes.
- Accounting support in mergers, acquisitions and complex transactions.
- Optimization of accounting policies, closings and internal controls process.
- Audit of financial statements and execution of agreed upon procedures.
- Support in the issuance of local and international bonds.

Tax & Legal

- Support during tax audits and proceedings before the Tax Authority (SUNAT) and Tax Court.
- Permanent local and international tax advisory.
- Defense in tax litigation proceedings.
- Management of pre-operational sales tax (IGV) and stability agreements.
- Optimization and tax advisory in the structuring of operations of mining contracts.
- Corporate restructuring.

Advisory

- Powered Enterprise SAP.
- Services focused on project management
- Process improvement services
- Sarbanes Oxley - Assistance Services (SOAS) – IT General controls (GTC).
- Segregation of duties (SOD).
- Internal information technology control.
- Forensic.
- Cybersecurity services.

ESG

- IFRS S1 and IFRS S2 adoption and adoption's impact assessment.
- Development of ESG reports.
- Climate, decarbonization and nature.
- ESG assurance in audit.
- ESG tax and legal.
- Circular economy.
- Sustainable supply chain.
- Economic and social development.
- ESG governance.

ENR Team Peru



Juan Carlos Mejía
Energy & Natural Resources
and Mining Leader



Juan Carlos Mejía
ENR and Mining Leader



Marilynn Montero
Oil & Gas Leader



Oscar Mere
Electricity Leader

Audit Leaders



Ronald Villalobos
Audit



Magaly Vergaray
Audit



Jean Karlo Ruiz
Audit



Renato Cardoso
Audit



David López
AAS



Laura Castellanos
AAS



Carmen Miranda
Audit



Luis Fernando Tello
Audit



Gabriel Fajardo
Audit



Isabel Caravantes
Audit

Tax & Legal Leaders



Roberto Casanova-Regis
Tax Advisory



Frida Llanos
Transfer Pricing



César Corrales
Transfer Pricing



Ivan Mejia
Tax Compliance



Diana Castillo
Powered Tax



Lidia Montoro
Tax Advisory



Karen Flores
Tax Advisory



Isabel Choque
Tax Compliance



Dante Minaya
Tax Compliance

Advisory Leaders



Jose Freundt
Advisory SAP



Gabriel Maruy
Advisory SAP



Luis Ortiz
DAS

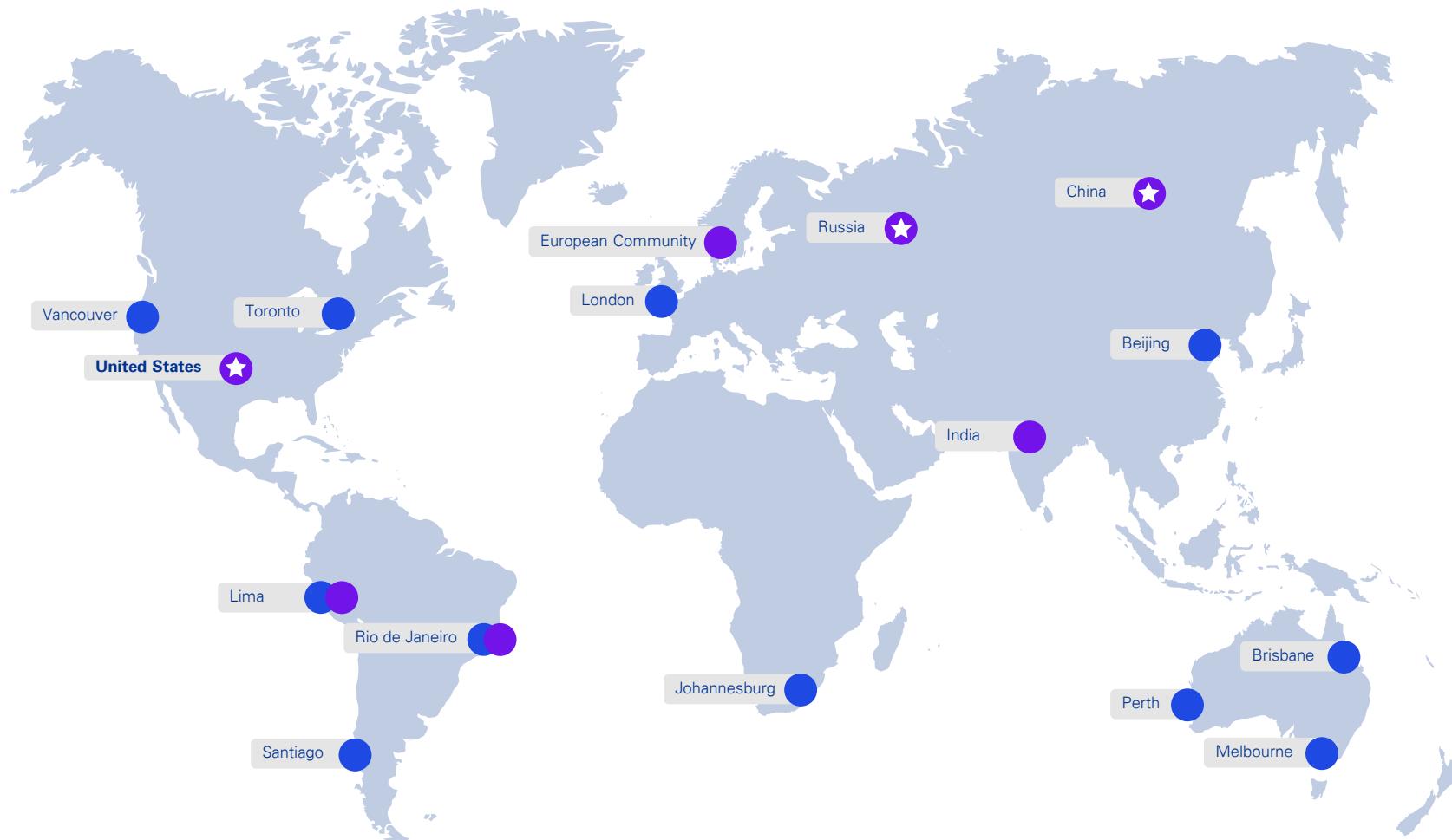


Renzo Urdanivia
RAS



Diana De la Cruz
ESG

KPMG Global Mining and Energy Hub



12
Global Mining
Hubs

7
Global Energy
Hubs

International Publications

Financial Statements IFRS 2025



Financial Statements as of December 2025



[Review it here!](#)

Illustrative Disclosures
Guide for notes of financial statements under IFRS 2025



[Review it here!](#)

Disclosure Checklist 2025
Checklist of IFRS disclosures of financial statements under IFRS 2025

Financial Statements as of interim date 2025



[Review it here!](#)

Illustrative Disclosures
Guide for notes of interim financial statements under IFRS 2025



[Review it here!](#)

Disclosure Checklist 2025
Checklist of IFRS disclosures of interim financial statements under IFRS 2025

IFRS 18



[Review it here!](#)



[Review it here!](#)



[Review it here!](#)

IFRS 18 - Disclosure Checklist
Disclosure Guide to sustainability reporting

IFRS 18 - Presentation and disclosure
Guide to sustainability reporting

IFRS 18 – Presentation and Disclosure in Financial Statements

ESG



[Review it here!](#)

Illustrative disclosures: Guide to sustainability reporting
IFRS Sustainability Disclosure Standards - October 2025.

International and Local Publications

Mining



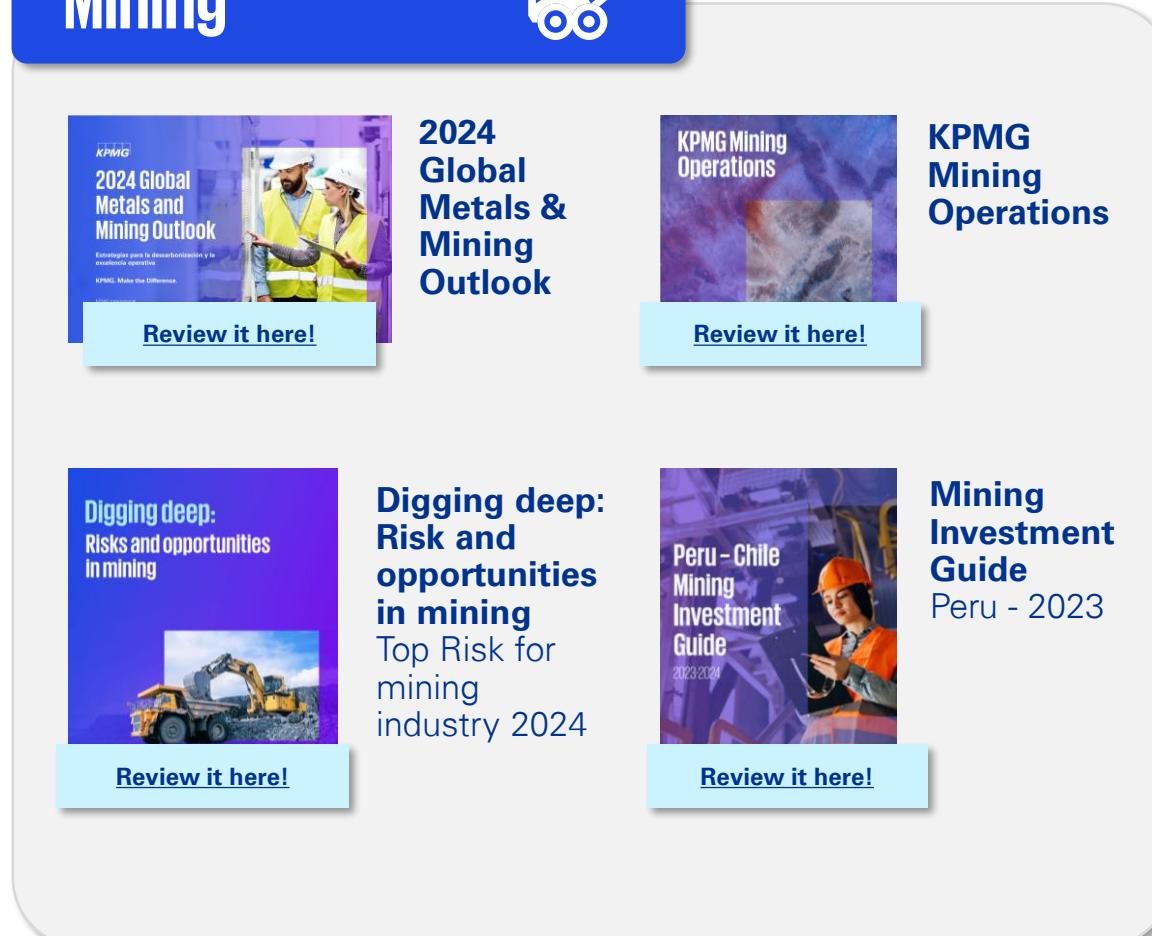
[Review it here!](#)

2024 Global Metals & Mining Outlook



[Review it here!](#)

KPMG Mining Operations



[Review it here!](#)

Digging deep: Risk and opportunities in mining

Top Risk for mining industry 2024



[Review it here!](#)

Mining Investment Guide

Peru - 2023

Energy



[Review it here!](#)

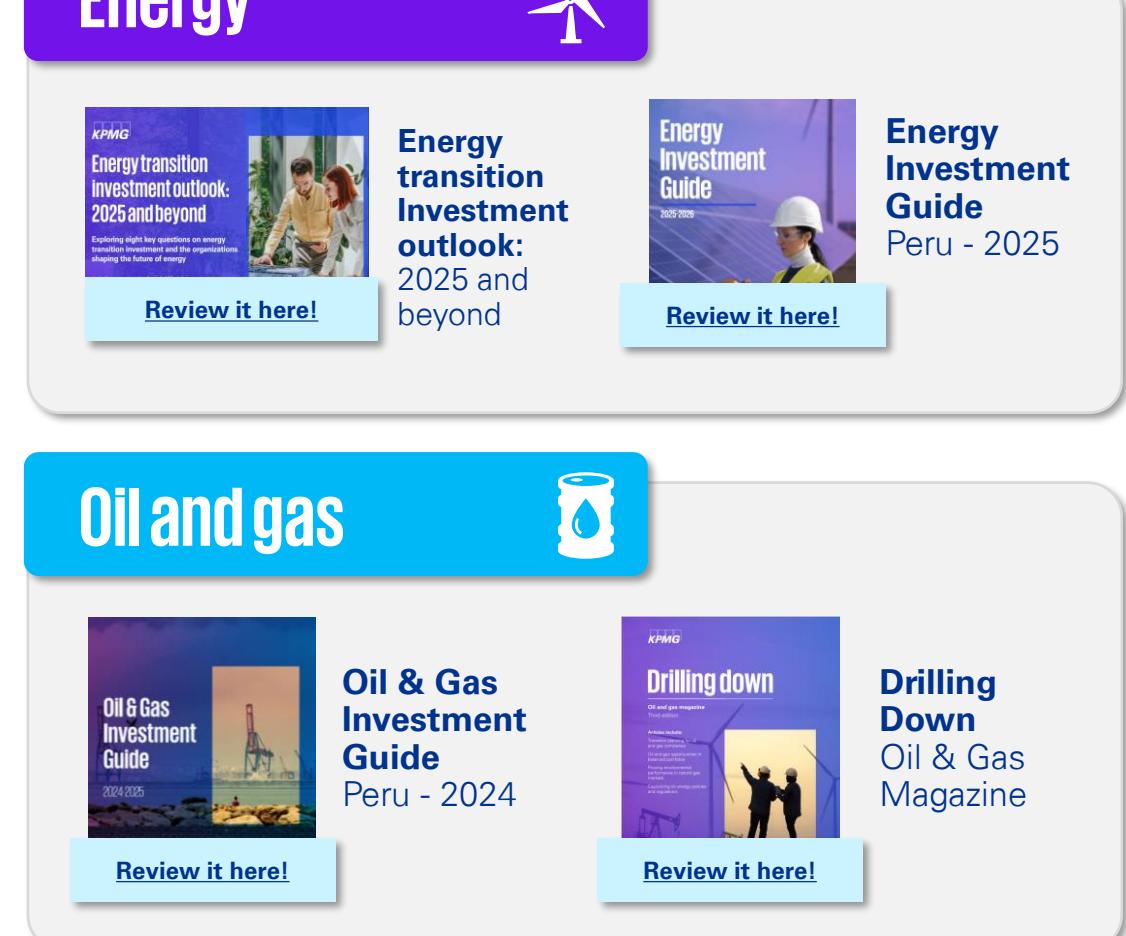
Energy transition Investment outlook: 2025 and beyond



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Energy Investment Guide

Peru - 2025



Oil and gas



[Review it here!](#)

Oil & Gas Investment Guide

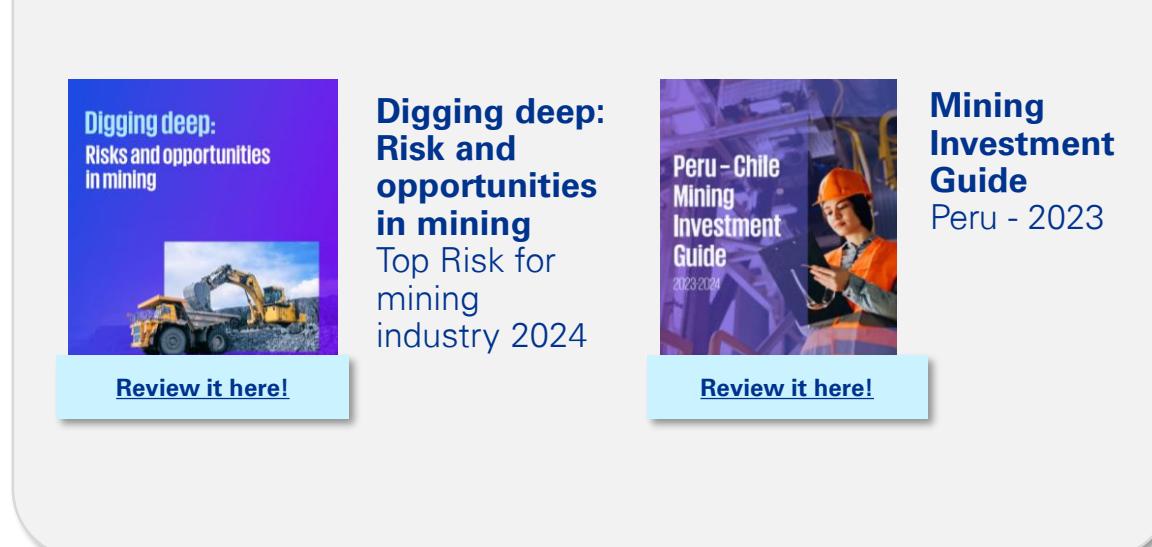
Peru - 2024



[Review it here!](#)

Drilling Down

Oil & Gas Magazine



[Review it here!](#)

KPMG 2025 Global Energy, Natural Resources and Chemicals CEO Outlook



[Review it here!](#)

Global insights for environmental and social challenges of the ENR sector

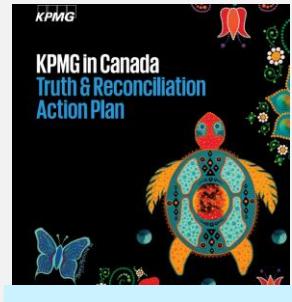
Nature

Investigations that analyze how organizations may implement nature in their strategy, manage risks and dependencies of natural capital, and seize opportunities in technologies for nature and blue economy.



Biodiversity

Projects that aim to strengthen the protection of ecosystems and to promote preservation, specially through community partnerships and impact initiatives.



Human rights and climate

Investigations that address the relation between climate, human rights and corporate responsibility, emphasizing risks, impacts and action frameworks.





www.kpmg.com/pe

Contact us:



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