

Environmental and Social Review Summary (ESRS) WIMKE Solar Park - Colombia

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1. General Information on the Project and the Scope of the IDB Invest Environmental and Social Review

This operation consists of a loan to WIMKE S.A.S. E.S.P. (“WIMKE,” the “Client,” or the “Company”), a company incorporated to develop the WIMKE S.A.S. E.S.P. (the “Project”), whose sole shareholder is Krelo, a company recently acquired by Promigas Empresa de Servicios Públicos (“Promigas E.S.P.”).

The Project, located in the rural area of the townships of Los Haticos and Guamachal, in the municipality of San Juan del Cesar, department of La Guajira, Colombia, consists of the construction, operation, and maintenance of: i) a photovoltaic solar facility (“PSF”) with an installed capacity of 100 megawatts peak (“MWp”); ii) a 220-kilovolt (“kV”) transmission line (“TL”) approximately one kilometer in length; iii) interconnection facilities; iv) access roads; and v) the necessary complementary civil works to deliver the generated energy to Colombia’s National Interconnected System (“SIN”). The PSF will consist of 181,000 bifacial panels and will occupy approximately 130 hectares (“ha”). The generated energy will be transmitted via the TL to the San Juan Substation, an existing facility currently operated by Grupo Energía Bogotá (“GEB,” operating under the ENLAZA brand).

The environmental and social due diligence (“ESDD”) process, which was supported by an Independent Environmental and Social Consultant (“IESC”), included, among other aspects: i) a visit to the Project site; ii) interviews with the Client’s environmental, social, and occupational health and safety teams; iii) meetings with representatives of the Community Action Boards (“JAC,” its Spanish acronym) of Guamachal and Los Haticos, authorities and representatives of the Wiwa people, landowners, and the local environmental authority; and iv) a review of the environmental and social (“E&S”), occupational health and safety (“OHS”), and physical security information provided by the Client, as well as: (a) the environmental licenses for the PSF and the TL; (b) the Environmental Impact Assessments (“EIAs”); (c) the Environmental Management Plans (“EMPs”) updated in 2026; (d) the follow-up and monitoring plans; (e) the Community Engagement Plan; (f) the Social Responsibility Plan; (g) the Contracting Protocol; (h) the Protocol and Matrix for Requests, Complaints, Claims, and Suggestions (“PQRS,” its Spanish acronym); (i) contingency and climate change plans; (j) archaeological management instruments; (k) prior consultation documentation; (l) OHS instruments; and (m) applicable corporate policies.

To verify the Project’s commitment to respecting and protecting human rights, zero tolerance for retaliation, and the existence of a safe environment for stakeholders to express their concerns, the ESDD also reviewed the following documents: i) the policies on Human Rights; Diversity, Equity, and Inclusion; and Stakeholder Relations; ii) the Code of Ethics and Conduct; iii) the Social Responsibility

Plan; iv) the PQRS Protocol; v) the Corporate Ethics Hotline; and vi) the labor, social, and OHS requirements applicable to contractors.

2. Environmental and Social Classification and Justification

In accordance with IDB Invest's Environmental and Social Sustainability Policy, the Project has been classified as Category B because it may generate, among others, the following impacts and risks: i) changes in the physical and chemical characteristics of the soil; ii) changes in current land use; iii) increased noise; iv) changes in vegetation cover; v) displacement of wildlife; vi) collision and electrocution of birds and bats; vii) landscape alteration; and viii) creation of expectations among the population.

These impacts and risks are expected to be of low to moderate intensity and, in general, localized and manageable through prevention, mitigation, remediation, and compensation measures.

The Performance Standards ("PS") applicable to the Project are: i) PS1: Assessment and management of Environmental and Social risks and impacts; ii) PS2: Labor and working conditions; iii) PS3: Resource efficiency and pollution prevention; iv) PS4: Community health and safety; v) PS5: Land Acquisition and Involuntary Resettlement; vi) PS6: Biodiversity Conservation and Sustainable Management of Living Natural Resources; and vii) PS7: Indigenous Peoples.

3. Environmental and Social Context

3.1 General Characteristics of the Project Site

The project is located in the rural area of the townships of Los Haticos and Guamachal, where land use is predominantly livestock and silvopastoral. The terrain is flat, with slopes between 1% and 7%, a moderate seismic risk, and low current susceptibility to landslides.

Water resources in the area are a constraint; there are natural springs, small lagoons, and deep wells used for domestic and livestock purposes. The region's climate is warm, ranging from dry to subhumid, with a seasonal water deficit and evapotranspiration exceeding precipitation.

The rural communities in the area have a strong Afro-descendant identity, as well as cultural ties to the indigenous peoples of the Sierra Nevada de Santa Marta, given their location within the Línea Negra¹.

¹ La Línea Negra is the ancestral and spiritual territory of the four indigenous peoples of the Sierra Nevada de Santa Marta, delineated by a network of interconnected points or "peripheral landmarks" that represent cultural, spiritual, ecological, and traditional management relationships between the Sierra Nevada, its watersheds, ecosystems, and coastal areas. It does not correspond to a property boundary, a reservation, or a continuous physical line, but rather to a territorial system of spaces of special cultural importance where traditional practices—including rituals—are carried out, and whose protection seeks to maintain the balance between communities, the territory, and nature.

3.2 Contextual Risks

The area has a history of armed conflict and forced displacement, followed by processes of return and community reconstruction. This context heightens the population's sensitivity regarding land rights, employment expectations, benefit distribution, and institutional trust. The major contextual social risks relate to potential tensions arising from failure to fulfill commitments, local hiring, women's participation, access to goods and services, forest compensation, and contractor performance.

Contextual environmental risks include water scarcity, forest fires, moderate seismic threat, soil degradation, loss of connectivity, and pressure on the tropical dry forest.

Regarding gender risks, national statistics evidence that, in La Guajira, gaps in labor force participation, employment, and unemployment are more pronounced for women, particularly in population centers and in dispersed rural areas. The National Institute of Legal Medicine and Forensic Sciences documents cases of intimate partner violence, interpersonal violence, and alleged sexual crimes against women in the department, including Indigenous women.

4. Environmental Risks and Impacts, and Proposed Mitigation and Compensation Measures

4.1 Assessment and Management of Environmental and Social Risks and Impacts

4.1.a Environmental and Social Management System

The Project has two EIAs and two EMPs updated in 2026: one for the WIMKE Substation Project and another for the 220 kV transmission line. It also has monitoring, contingency, climate change, and community engagement plans, as well as E&S requirements incorporated into the annexes to the engineering, procurement, and construction ("EPC") contract. These documents cover abiotic, biotic, and socioeconomic components and define measures, responsible parties, indicators, and reporting obligations.

The Client, however, will develop and implement an ESMS that will consolidate: i) policies; ii) procedures for identifying and assessing risks and impacts; iii) management programs; iv) the organizational structure and required competencies; v) emergency preparedness and response protocols; vi) the stakeholder engagement plan; vii) external communication protocols and complaint mechanisms; viii) requirements for ongoing reporting to affected communities; and ix) procedures for monitoring, auditing, and reviewing performance.

The Client has entered into a contract with Grupo Energía Bogotá ("GEB") for the construction, operation, and maintenance of the transmission line. Once the transmission line becomes operational, the Client will transfer the infrastructure to GEB and assign the E&S obligations arising from the permits, licenses, and prior consultation agreements, in accordance with the applicable contractual instruments and authorizations. The Client will oversee GEB's E&S management during construction, operation, and maintenance, and will report the results in the Environmental and Social Compliance Reports ("ESCRs").

4.1.b Policy

The Client has corporate policies regarding: i) sustainability; ii) the environment; iii) occupational health and safety; iv) biodiversity; v) human rights; vi) diversity, equity, and inclusion; and vii) stakeholder engagement. Their implementation is supported by management systems certified in accordance with the International Organization for Standardization (“ISO”) standards 9001 (quality), 14001 (environmental management), and 45001 (occupational health and safety).

4.1.c Identification of Risks and Impacts

The EIAs identify and perform valuation of risks and impacts on soil, water, air, landscape, flora, and fauna, as well as on connectivity, communities, employment, cultural heritage, and land parcels. The Risk Management Plans analyze natural, technological, and sociopolitical threats.

The PSF EIA identifies the following as the main environmental impacts and risks: i) land-use change and alteration of land’s physical properties; ii) removal of vegetation cover; iii) impacts on flora and fauna; iv) modification and fragmentation of habitats; v) generation of waste (ordinary, special, and hazardous), dust, and noise; vi) erosion, runoff, wildfires, spills, and accidental contamination; vii) potential impact on water collection systems, jagüeyes, and wells; viii) the creation of expectations and potential tensions regarding local employment, women’s participation, the procurement of goods and services, and the distribution of benefits; ix) public anxiety regarding compliance with prior consultation agreements and the protection of sites of cultural value associated with the Línea Negra; ix) potential economic displacement; and x) possible conflicts arising from contractors’ performance or failure to fulfill commitments.

The LT’s EIA identifies the following as the main environmental impacts and risks as well as the following: i) land-use change; ii) localized removal of vegetation (towers, access roads, and right-of-way); iii) impact on habitats; iv) potential collisions and electrocution of flying wildlife; v) establishment and management of easements, particularly on the Arizona and La Pizarra properties; vi) temporary access restrictions and land-use compatibility; and vii) potential public dissatisfaction with compensation measures.

4.1.c.i Direct and Indirect Impacts and Risks

The EIAs cover direct impacts from the Project’s construction, operation, and decommissioning phases, as well as indirect impacts on community expectations, suppliers, mobility, and ecological connectivity.

4.1.c.ii Analysis of Alternatives

The permitting documents evaluated the Project’s location and environmental zoning. The design avoids water catchments, wells, tall secondary vegetation, and payment sites².

² These are specific points within the territory where ritual and spiritual acts are performed to maintain balance and the cultural relationship with nature.

4.1.c.iii Cumulative Impacts

In 2025, the Client prepared an analysis of the overlap and coexistence between the PSF and the transmission line of the Mining and Energy Planning Unit (“UPME”) Project 04-2018, which is currently built and in operation.

The analysis identifies the following cumulative impacts: i) change in land use; ii) increased runoff from localized impervious surfaces; iii) alteration of the landscape’s structure and visual quality; iv) loss of vegetation cover, adverse effects on threatened or protected plant species, and reduced ecological connectivity; v) habitat modification, displacement of wildlife, and increased risk of collision or electrocution of birds and bats; vi) changes in mobility and road safety; and vii) variations in land prices and tenure, and relocation of productive activities.

4.1.c.iv Gender Risks

In San Juan del Cesar, infrastructure projects pose a significant gender risk due to a combination of economic and labor disparities, rural settings, ethnic diversity, and a history of violence against women. The mobilization of a predominantly male workforce, worker transportation, temporary hiring, interaction with rural communities, and power imbalances can increase risks of sexual harassment, exploitation, and abuse; gender-based violence; employment discrimination; exclusion from economic opportunities; and retaliation for reporting incidents. Given the above, the Client will conduct a Gender Risk Analysis of the Project.

4.1.c.v Gender Programs

The Client has a Diversity, Equity, and Inclusion Policy and has promoted training and the development of women-led businesses in the communities. However, the Client will develop and implement a Gender Risk Management Plan that will include: i) measures to address the Projects’ specific risks; ii) requirements for contractors to adopt the Code of Conduct for Workers, which prohibits discrimination, violence, and harassment based on gender; iii) training requirements for personnel, including contractors; iv) actions to maximize benefits for women as well as suppliers; and v) indicators to measure the effectiveness of the proposed actions.

4.1.c.vi Exposure to Climate Change

The Project’s area of influence is exposed to climate and natural hazards associated with: i) droughts; ii) extreme temperatures; iii) fires; iv) floods; and v) seismic events.

The Project has a Comprehensive Climate Change Management Plan that includes: i) a Greenhouse Gas (“GHG”) inventory; ii) a physical hazards analysis; and iii) mitigation and adaptation measures for the PSF and the LT.

4.1.d Management Programs

The EMPs include measures to prevent, mitigate, correct, and compensate for the identified impacts and risks related to the following aspects: i) geotechnical stability; ii) soil; iii) waste; iv) atmospheric

resources; v) landscape; vi) runoff; vii) flora; viii) fauna; ix) community information and participation; x) hiring of local labor; xi) training and education; xii) staff training; xiii) support for institutional management; xiv) real estate management and compensation for affected infrastructure; and xv) compliance with prior consultation agreements. The TL's EMP contains equivalent measures for the abiotic, biotic, and socioeconomic components.

The Client will develop and implement an Environmental and Social Management Program for contractors and subcontractors that: i) consolidates applicable requirements; ii) defines responsibilities, induction procedures, supervision, monitoring, reporting, corrective actions, and consequences for non-compliance; and iii) incorporates the contractual obligation to comply with the Project's environmental and social policies and management tools.

4.1.e Organizational Capabilities and Competence

The Client has established environmental and social coordination functions, as well as specialized support for flora, fauna, and archaeology. Currently, it has three field professionals responsible for social, environmental, and OSH matters. It also has a cross-functional corporate team that supports the Project on environmental, social, OSH, and physical security issues.

Furthermore, the environmental annex to the contract with the EPC requires the EPC to designate a dedicated environmental team and an OHS team; social matters will be led directly by the Client.

4.1.f Emergency Preparedness and Response

The Project has Risk Management and Contingency Plans in place, which cover the most likely threats (wildfires, earthquakes, floods, landslides, spills, and sociopolitical events) and include protocols for activation, evacuation, response teams, equipment, training, and coordination with authorities.

4.1.g Monitoring and Evaluation

The EMP monitoring plans contain indicators, frequencies, responsible parties, and targets for the abiotic, biotic, and socioeconomic components. Pursuant to the licenses granted, the Client will submit Environmental Compliance Reports ("ICAs," their Spanish acronym) to the environmental authority on a semiannual basis during construction and annually during operation, and will require the EPC contractor to report monthly on natural resource consumption, waste generation, and environmental indicators.

4.1.h Engagement of Stakeholders

4.1.h.i Disclosure of Information

The Client has disclosed information regarding the Project (scope, permits, likely impacts, PMAs, monitoring measures, compensation mechanisms, etc.) through meetings, presentations, brochures, and community channels. The information has been shared with the relevant authorities, the JACs, the Community Councils, and indigenous authorities.

4.1.h.ii Informed Consultation and Participation

The Client developed a community participation process in accordance with applicable national legislation. This included workshops to identify impacts and management measures, as well as the subsequent dissemination of the EIAs between authorities, communities, JACs, owners of the required properties, and indigenous authorities.

The main concerns raised by the community during the consultation and participation processes were: i) the promotion of local employment; ii) women's participation; iii) environmental compensation; iv) training; and v) compliance with the commitments defined in the prior consultation and in the participation processes with non-indigenous communities.

4.1.h.iii Indigenous Peoples

The Client conducted a prior consultation process with the Kogui, Wiwa, Arhuaco, and Kankuamo peoples, in accordance with national legislation and under the coordination of the Ministry of the Interior. The Project has a Prior Consultation Protocol signed in 2017 with representatives of these peoples, as well as subsequent follow-up and update records of the agreements in 2022, 2023, and 2024.

Although two organizations representing Black communities are located within the project's indirect area of influence (the Community Council of Black Communities "Buscando Futuro," located in the town of Guamachal, and the Community Council of Black Communities "Carmelo Banquet," located in the village of Los Haticos), the Directorate of the National Authority for Prior Consultation ("DANCP") of the Ministry of the Interior concluded that the project's activities are not likely to have a direct impact on them and determined that a prior consultation process was not warranted. Nevertheless, the Client, as part of its Community Engagement Plan, has carried out information, consultation, and participation processes with both community councils, outside the framework of a formal prior consultation or free, prior, and informed consent process.

4.1.h.iv Responsibilities of the private sector within the framework of a government-led process for the participation of social actors

The prior consultation process is led by the Ministry of the Interior. The Client participated in the stages defined by the ministry; will finance and comply with the agreements; will provide information; and will maintain a direct dialogue with the communities.

4.1.i External Communications and Grievance Mechanism

4.1.i.i External Communications

The Client manages its external communications through various channels, including: (i) community meetings; (ii) the deployment of social workers; (iii) a dedicated hotline; (iv) an email address; (v) WhatsApp messages; and (vi) community contact points.

4.1.i.ii Complaints Mechanism for Affected Communities

The WIMKE PSF's Community Information and Participation Program includes a Mechanism for Petitions, Complaints, Claims, and Suggestions ("PQRS"). Its operation is detailed in the PQRS Protocol, a supplementary document to the Community Information and Participation Program that includes a matrix for recording and tracking cases.

The PQRS Mechanism accepts both identified and anonymous submissions and provides a response within 15 business days. The community can access it through: i) in-person service centers; ii) community meetings and dialogue forums; iii) a telephone hotline; iv) WhatsApp; v) email; vi) physical drop boxes; and vii) written communications to the social services team. A centralized database records the date of receipt, the subject, the person responsible, the actions taken, the response, and the closure.

The Client will update the community PQRS Mechanism by incorporating a separate procedure to handle complaints of sexual harassment and other forms of gender-based violence.

4.1.i.iii Provisions for Addressing Complaints from Vulnerable Groups

The Client will update the PQRS Mechanism to include provisions for access by people with disabilities, those who are illiterate, those with limited internet access, those facing linguistic or cultural barriers, older adults, or displaced populations. The mechanism will provide: (i) the option to submit verbal PQRS; (ii) support in filing complaints; (iii) physical accessibility; (iv) enhanced Confidentiality; (v) secure channels; and (vi) specialized referrals when appropriate, without discrimination or retaliation.

4.1.i.iv Reports to Affected Communities

The Client has provided periodic updates and disclosures regarding the status of environmental permits and delays in the start of Project construction. In accordance with the requirements of the environmental permits, the Client will submit an Environmental Compliance Report ("ICA") to the environmental authority every six months during Project construction and annually during operation. These reports will be publicly available.

4.2 Employment and Working Conditions

4.2.a Working Conditions and Management of Labor Relations

The Client has Internal Work Regulations ("RIT," its Spanish acronym), human rights and diversity policies, a local hiring protocol, and labor specifications for the EPC contractor and its subcontractors. These documents govern working hours, breaks, compensation, social security enrollment, non-discrimination, equal opportunity, and local hiring.

The Client will hire at least 30% of the unskilled workforce locally.

4.2.a.i Human Resources Policies and Procedures

The RIT and other corporate documents of the Client that address topics as well as: i) human rights; ii) diversity, equity, and inclusion; iii) occupational safety and health; iv) ethics and conduct; v) supplier conduct³ ; and vi) sustainability. These documents are supplemented by the Contracting Protocol, the labor, social, and OSH requirements for the EPC and its subcontractors, the Corporate Ethics Hotline, and the PQRS mechanism.

4.2.a.ii Working Conditions and Terms of Employment

The RIT regulates working hours, breaks, vacations, union membership, occupational safety and health conditions, and employers' obligations in accordance with local law.

4.2.a.iii Labor Organizations

The Client respects freedom of association and collective bargaining. However, to date, since it has not established any construction sites, it has no employees affiliated with a labor union.

4.2.a.iv Non-Discrimination and Equal Opportunity

The Client's Human Rights and Diversity, Equity, and Inclusion policies establish equal opportunity and non-discrimination. The Hiring Protocol and the Social Responsibility Plan require that women and men be treated equally.

4.2.a.v Workforce Reduction

The Client will develop a procedure to manage workforce reductions. This procedure will define objective and non-discriminatory criteria, information and consultation mechanisms, timely payment of applicable benefits, complaint handling, and measures to manage the effects of hiring peaks and the demobilization of EPC personnel.

4.2.a.vi Complaint Handling Mechanism

The Client and the EPC will develop and implement a grievance mechanism for their workers that: (i) will be independent, confidential, free of charge, and accessible to the personnel of contractors and subcontractors; (ii) will accept anonymous cases, inquiries, and appeals; and (iii) will address issues related to workplace and sexual harassment, discrimination, occupational safety and health (OSH), compensation, and retaliation, without impeding access to other judicial or administrative remedies.

4.2.b Workforce Protection

The Client participates in international initiatives related to the protection of labor rights.

³ (Applicable to contractors and subcontractors) which includes requirements regarding human rights, child and forced labor, non-discrimination, occupational safety and health conditions, and ethics

4.2.b.i Child and Forced Labor

The Client's Code of Ethics prohibits child labor and forced labor in accordance with local law.

4.2.c Occupational Health and Safety

The Projects' relevant occupational health and safety (OHS) risks are: i) electrical work; ii) earthmoving; iii) excavation; iv) lifting of loads; v) traffic and operation of machinery; vi) fires; vii) exposure to high temperatures and solar radiation; viii) handling of hazardous substances; ix) noise; x) dust; xi) animal bites or stings; xii) work at heights, tower erection, and conductor stringing.

The Client has an Occupational Health and Safety Management System ("OHSMS") certified in accordance with ISO 45001, an Occupational Health and Safety Policy, and procedures that establish minimum requirements for contractors and subcontractors, including: i) the development and updating of risk matrices; ii) the management of work permits; iii) the provision of personal protective equipment ("PPE") and the requirement to use it; iv) orientation sessions for new personnel; v) job hazard analyses for each work site; vi) the formation of emergency response teams; vii) the implementation of first-aid and wellness arrangements; and viii) control audits.

4.2.d Provisions for People with Disabilities

Although the Client's corporate policies prohibit discrimination, the Project does not yet include provisions for people with disabilities.

4.2.e Workers Hired by Third Parties

The Client requires that the EPC and all its subcontractors comply with Colombian law, environmental permits, the PMA, prior consultation agreements, corporate policies and codes, international best practices, and the Environmental and Social Annexes of the contract with the EPC.

The Client has requested that the EPC: (i) submit and implement, to the Client's satisfaction, a specific Environmental and Social Management Plan and an Occupational Safety and Health Plan for the construction of the Project; (ii) apply the Procurement Protocol; and (iii) implement an OSH Management System in accordance with the established requirements and ISO 45001.

4.2.f Supply Chain

The Client has a Supplier Code of Conduct, an approval and evaluation procedure using SAP Ariba⁴, sustainability, compliance, and cybersecurity questionnaires, and corporate commitments against forced labor in the solar component supply chain.

However, the Customer shall submit a preliminary map of the solar panel supply chain that identifies all potential suppliers and traces the components back to the polysilicon production tier.

⁴ A digital, structured process for verifying, evaluating, and measuring supplier performance before and during their business relationship with a company

4.3 Resource Efficiency and Pollution Prevention

4.3.a Resource Efficiency

The PMA establishes controls for water, energy, and fuel consumption in the following programs: (i) water resource and runoff management⁵ ; (ii) efficient energy use⁶ ; and (iii) management of chemicals and fuels.

The Project will not engage in direct water abstraction or wastewater discharge. Water will be purchased from authorized suppliers, and domestic wastewater will be managed by authorized service providers.

4.3.a.i Greenhouse Gas

The Client's Comprehensive Climate Change Management Plan provides for the preparation of greenhouse gas ("GHG") inventories, which will be submitted to the Bank together with the ICAs.

4.3.a.ii Water Consumption

The Project does not plan to abstract water directly from natural sources or discharge wastewater. Water for human consumption, construction, road irrigation, and cleaning will be purchased from authorized suppliers.

4.3.b Pollution Prevention

The Environmental Management Plans (EMPs) include measures for pollution prevention through the following programs: i) air quality management⁷ ; and ii) soil management⁸ . The Project does not anticipate any direct discharges, as wastewater will be transferred to authorized third parties for final treatment.

4.3.b.i Waste

The LDCs regulate waste management through: (i) source separation, the use of color-coding, temporary storage, recovery, delivery to authorized waste managers, and the traceability and reporting of ordinary, recyclable, post-consumer, and hazardous waste; (ii) the separation, collection, reuse, and authorized disposal of construction and demolition waste ("CDW") and other

⁵ This plan requires purchasing water from authorized suppliers, recording volumes and uses monthly, retaining supporting documentation, defining road irrigation, preventing unauthorized water withdrawals or discharges, controlling leaks, and protecting drainage systems, water catchments, wells, and water collection areas.

⁶ It includes measuring and reporting electricity consumption, using energy-efficient equipment and lighting, turning off inactive systems, performing preventive maintenance, and monitoring consumption indicators and Greenhouse Gas emissions

⁷ It includes measures as well as watering roads and work areas; covering materials; speed control; maintenance and inspection of vehicles and machinery; a ban on burning; the use of mufflers and anti-vibration devices; locating fixed sources away from sensitive receptors; and prior notification of high-intensity activities

⁸ A constraint on topsoil removal is that it is limited to authorized areas and requires (a) separating and reusing organic soil, (b) controlling compaction and erosion, (c) stabilizing slopes and excavations, (d) protect stockpiles, (e) prevent mixing with waste or hazardous substances, (f) rehabilitate temporary areas, and (g) immediately address soil contaminated by spills

surplus materials; and iii) the identification and classification of hazardous and special waste, the inventory and use of safety data sheets, segregation based on compatibility, labeling, and temporary storage in restricted, covered, ventilated, waterproofed areas with secondary containment.

4.3.b.ii Handling of Hazardous Materials

The hazardous and special waste section contained in the PMA and the Risk and Contingency Management Plan regulates the handling of hazardous materials through measures that require: i) maintaining an up-to-date inventory of chemicals; ii) identifying, labeling, and posting signs on containers and storage areas; iii) using secondary containment for leaks or spills; iv) the refueling and transfer of fuels only in controlled areas; v) the transport of materials in authorized vehicles and packaging; vi) the provision of PPE, staff training, and access restrictions; and vii) the delivery of contaminated containers, oils, filters, rags, batteries, and affected soil to authorized waste management operators, retaining disposal records.

4.3.b.iii Handling and Use of Pesticides

The Project prioritizes mechanical weed control and only contemplates, on an occasional basis, the operational use of bioherbicides authorized by the Colombian Agricultural Institute. The Client shall not use products classified by the World Health Organization as well as Ib, or II, nor any persistent or prohibited substances.

4.4 Community Health and Safety

4.4.a Community Health and Safety

4.4.a.i Infrastructure and Equipment Design and Safety

The design of the PSF and the LT complies with the requirements established in the Colombian seismic-resistant standard NSR-10.

The management of risks to the community during the construction and operation of the Project is described in the Risk and Contingency Management Plans (“PGRC”) and in the Traffic Management Plan (“PMT”). The PGRCs identify natural, technological, and sociopolitical threats and establish measures for prevention, preparedness, response, relief, and recovery. The Client will share these plans with the communities before construction begins. The PMT includes requirements for: i) preventive, regulatory, and informational signage; ii) sequential closures or restrictions; iii) traffic controllers; iv) the establishment of schedules; and v) communication with users.

The Client will submit a specific PMT for the transport of transformers, panels, and other equipment, which will include, as well as: i) a description of the route; ii) the identification of vulnerable recipients and users; iii) an assessment of accident risks; iv) details of authorized routes, schedules outside peak hours and school arrival or dismissal times, speed limits, waiting points, parking areas, and parking prohibitions in populated areas; v) minimum requirements for drivers and vehicles; vi) details on temporary signage, traffic assistants, safe crosswalks, lighting, and specific measures in

populated areas; vii) protocols for prior communication with communities; viii) an accident response plan; and ix) a procedure for monitoring speeds, incidents, near-misses, and complaints.

4.4.a.ii Hazardous Materials Management and Safety

The PMA includes measures for managing risks associated with fuels, chemicals, and hazardous waste. The PGRC defines preventive actions to address potential risks involving chemicals and establishes response procedures that include drills involving the community and local authorities.

4.4.a.iii Ecosystem Services

The Project will not have any material impacts on ecosystem services.

4.4.a.iv Community Exposure to Disease

No significant risks of community exposure to disease associated with the influx of workers are anticipated, given that most of the personnel required by the Project will be hired locally.

4.4.a.v Emergency Preparedness and Response

The PGRC encompasses measures for prevention, preparedness, response, care, stabilization, and recovery in the event of: i) wildfires; ii) earthquakes; iii) floods; iv) landslides; v) spills or leaks of fuels and chemicals; vi) traffic accidents; vii) power outages; viii) medical emergencies; and ix) sociopolitical events.

The PGRC includes: i) an identification of threats and risk scenarios; ii) a description of alert tiers and activation criteria; iii) a command structure, functions, and responsibilities; iv) details on response teams, resources, equipment, and personnel; v) identification of evacuation routes and assembly points for personnel; vi) internal and external communication protocols and contact directories; vii) procedures for coordinating with authorities and emergency response agencies; viii) procedures for notification, response, investigation, and recovery; and ix) training and drill requirements.

4.4.b Security Personnel

The Client has conducted a physical security risk analysis and developed a Project-Specific Plan. The EPC will be responsible for safeguarding and protecting equipment and assets and will prepare its own Physical Security Plan based on the guidelines defined for the Project.

The Client shall require the security service it contracts to: (i) comply with the requirements set forth in local law; (ii) prohibit the use of weapons; (iii) provide human rights training to its staff; and (iv) use force in a proportionate manner.

4.5 Land Acquisition and Involuntary Resettlement

4.5.a General Information

The PSF will be developed on three leased private properties: i) La Fortuna; ii) Chicharrones; and iii) Villa Dilia. The LT requires easements on the following properties: i) Arizona; ii) La Pizarra; and iii) Casa.

The Client reached voluntary agreements in most cases, with the exception of Arizona and La Pizarra, for which it had to resort to legal proceedings. The Project does not require the physical resettlement of homes or properties.

4.5.a.i Project Design

The Project design utilizes leased properties and a limited easement corridor. Property boundaries are defined in the environmental permits, which also establish exclusion zones. The licensed area of the PSF is approximately 130 hectares; of these, about 20 hectares consist of vacant land that the Client will not be able to develop. Consequently, the expected maximum area of occupation is approximately 110 hectares.

4.5.a.ii Compensation and Benefits for Displaced Persons

The owners of the three properties where the PSF will be implemented will receive lease payments and compensation for delays, in accordance with the contracts signed with the Client. Compensation for easements applies to the properties affected by the LT.

4.5.a.iii Community Participation

Landowners participated in negotiations, meetings, and access protocols; the communities were informed about the Project and its impacts on their properties.

4.5.a.iv Complaint-handling mechanism

The PQRS is available to landowners and other stakeholders

4.5.a.v Planning and Implementation of Resettlement and Livelihood Restoration

Project implementation does not require physical resettlement.

4.5.b Displacement

The Project does not require physical resettlement. On the Chicharrones and Villa Dilia properties, two livestock herders were identified who were living there with their families. To prevent economic displacement, the lease agreements require the landowners to maintain the employment relationship and to relocate them to the properties where the livestock is moved.

4.5.c Private-Sector Responsibilities in a Government-Managed Resettlement

Implementation of the Project does not require physical resettlement.

4.6 Biodiversity conservation and sustainable management of living natural resources

4.6.a General Requirements

The Project is located primarily in a rural area used for livestock ranching and agriculture. Its direct area of influence does not overlap with national parks or protected areas. The EIAs characterize the flora, fauna, ecosystems, connectivity, and protection measures, while the PMA establish specific measures to prevent impacts on biodiversity.

4.6.b Biodiversity Protection and Conservation

Environmental permits, management zoning, and the PMA delineate exclusion zones and areas with development restrictions to prevent impacts on sensitive environmental and cultural values. These include, among others: i) buffer zones around watercourses, streams, lagoons, wells, and drainage systems; ii) areas of tall secondary vegetation, natural remnant forests, and sectors relevant to ecological connectivity; iii) areas containing threatened or endemic plant species, or those subject to national or regional harvesting bans, including non-vascular epiphytes; iv) habitats and corridors used by wildlife; v) the Casa property and the identified payment site; vi) vacant lots or areas over which the Client has no right to intervene; and vii) zones associated with easements, geotechnical stability, flooding, or other technical restrictions.

The Project must offset 159.9 hectares and restore 20.74 hectares due to the impact on species subject to national protection. The PSF's PMA establishes general measures to compensate for protected species at the regional level, as well as rescue and relocation protocols. However, the Client does not yet have a Biodiversity Loss Compensation Plan approved by the La Guajira Regional Autonomous Corporation for⁹ ("CORPOGUAJIRA").

4.6.b.i Modified Habitat

The Project's intervention area consists primarily of habitat modified by livestock ranching, grazing, and agricultural uses.

4.6.b.ii Natural Habitat

The surrounding area retains scrublands, wooded grasslands, secondary vegetation, and corridors to the south with greater ecological value. The exclusion zones, riparian buffers, and tall secondary vegetation will be preserved by the Client.

⁹ Regional Autonomous Corporations (CARs) in Colombia are the highest environmental authorities at the regional level, responsible for managing, protecting, and caring for renewable natural resources and the environment within their jurisdiction.

4.6.b.iii Critical Habitat

The EIA identified, within the project's area of influence, one species classified as Critically Endangered (*Guaiacum officinale* L), two species classified as Endangered (*Aspidosperma polyneuron* Müll and *Bulnesia arborea*), one species classified as Vulnerable (*Handroanthus chrysanthus*), and species listed in the appendices of the Convention on International Trade in Endangered Species of Wild Fauna and Flora ("CITES")¹⁰, as well as patches of Tropical Dry Forest (an ecosystem threatened at the regional level).

Although the Project is not expected to have a significant impact on these species and this area, the Client will conduct a critical habitat assessment. If this analysis confirms their presence and significant impacts are identified, the Client will prepare and implement a Biodiversity Action Plan with the objective of achieving a net gain in biodiversity.

4.6.b.iv Legally Protected and Internationally Recognized Areas

The Project does not overlap with any legally protected or internationally recognized areas. Although its area of indirect influence is located within the buffer and transition zones of the Sierra Nevada de Santa Marta Biosphere Reserve and intersects with municipal water protection zones, no significant indirect impacts on these areas are anticipated.

4.6.b.v Invasive alien species

The Environmental Management Plans (EMPs) provide for restoration, revegetation, and compensation using native species, with traceable plant material and survival monitoring.

4.6.c Ecosystem Services Management

The EIA identifies ecosystem services as well as the following in the area: (i) water for consumption and livestock; (ii) runoff regulation; (iii) erosion control; (iv) habitat and connectivity; and (v) spiritual and cultural values. The project will not have significant impacts on these ecosystem services.

4.6.d Sustainable Management of Living Natural Resources

The project will not use living natural resources as well as production inputs.

4.6.e Supply Chain

The construction materials, water, and other natural resources required shall be procured by the Client or its contractors from authorized suppliers and sources, in accordance with national law.

¹⁰ Appendix II: *Pereskia guamacho*; *Iguana iguana*; *Buteogallus meridionalis*; *Gampsonyx swainsonii*; *Geranoaetus albicaudatus*; *Geranospiza caerulescens*; *Parabuteo unicinctus*; *Rupornis magnirostris*; *Amazilia tzacatl*; *Chlorostilbon gibsoni*; *Chrysuronia goudoti* and *Leucippus fallax*; *Caracara plancus*; *Falco columbarius*; *Falco femoralis*; *Falco sparverius*; *Herpetotheres cachinnans*; *Milvago chimachima*; *Brotogeris jugularis*; *Eupsittula pertinax*; *Forpus conspicillatus*; *Forpus passerinus*; *Pionus menstruus*; *Athene cunicularia*; *Bubo virginianus*; *Glaucidium brasilianum*; *Megascops choliba*; *Tyto alba*. Appendix I: *Boa constrictor*; *Caiman crocodilus*; *Ara militaris*.

4.7 Indigenous Peoples

4.7.a General Provisions

Due to the Project's location within the Black Line, the Ministry of the Interior determined that a prior consultation process with the Kogui, Wiwa, Arhuaco, and Kankuamo peoples was warranted. This process included the phases of pre-consultation, methodological definition, impact identification, agreement, and formalization, which were completed in 2017 and updated in 2022, 2023, and 2024.

The Client has a team of professionals responsible for ensuring compliance with the agreements and reporting progress to the Ministry of the Interior.

4.7.a.i Avoiding Adverse Impacts

The Project has no impact on indigenous territories or sacred sites.

4.7.a.ii Participation and Consent

The prior consultation process included representation from the four indigenous peoples and support from the government, and was conducted in accordance with national legislation.

The main agreements formalized with the Kogui, Wiwa, Arhuaco, and Kankuamo peoples include: i) the making of payments and other ritual activities required by traditional authorities before, during, and after relevant interventions; ii) cultural support and monitoring by indigenous authorities or delegates during activities that could potentially affect cultural values; iii) the protection of payment sites, landmarks associated with the "Black Line," and other identified cultural spaces, including the agreed-upon management of the Casa property; iv) the implementation of agreed-upon environmental measures and indigenous participation in restoration, compensation, and territorial protection initiatives; v) the establishment and financing of a fund for territorial consolidation or strengthening; vi) support for training processes, the transmission of traditional knowledge, and capacity building, including infrastructure or resources for educational spaces; vii) the provision of periodic information on the Project's progress, changes, and Environmental and Social performance; and viii) the holding of follow-up meetings to verify compliance, update timelines, and resolve pending issues.

The authorized representatives of the Kogui, Wiwa, Arhuaco, and Kankuamo peoples reportedly expressed their agreement with the implementation of the Project.

4.7.b Circumstances Requiring Free, Prior, and Informed Consent

The Client shall prepare a technical report demonstrating that, with respect to the Project, none of the circumstances requiring the free, prior, and informed consent¹¹ of the Kogui, Wiwa, Arhuaco,

¹¹ Among these: (i) it does not impact lands and natural resources subject to traditional property regimes or under customary use by indigenous peoples; (ii) it does not require the relocation of indigenous peoples from such lands or resources; and (iii) it does not cause significant impacts on critical cultural heritage essential to their identity or on cultural elements proposed for commercial use

and Kankuamo peoples or of the Buscando Futuro and Carmelo Banquet community councils have been verified.

4.7.c Mitigation and Development Benefits

The agreements reached between the Client and the indigenous communities include, among other things, the implementation and safeguarding of payments; cultural support and monitoring by indigenous delegates; the implementation of agreed-upon environmental measures and indigenous participation in restoration, compensation, and territorial protection initiatives; the establishment and financing of a fund for territorial consolidation or strengthening; and support for training processes, the transmission of traditional knowledge, and capacity building, including infrastructure or resources for educational spaces. Several of these commitments are currently being implemented, while others depend on the start of the Project's construction and operation.

4.7.d Private-Sector Responsibilities When the Government Is Responsible for Managing Matters Related to Indigenous Peoples

The Ministry of the Interior led and supervised the Project's Prior Consultation, but the Client assumed responsibility for implementing and monitoring agreements and maintains a direct relationship with the communities.

4.8 Cultural Heritage

4.8.a Protection of cultural heritage in the Project's design

The Project has a Preventive Archaeology Program and an Archaeological Management Plan approved by the Colombian Institute of Anthropology and History ("ICANH"). The Client conducted a survey and did not identify any archaeological sites within the project areas, concluding that the potential for findings is low.

On the Casa property, the prior consultation documentation and the involvement of traditional indigenous authorities identified a "lugar de pago," which is not a sacred site for collective or daily use, but rather a ritual space with restricted access in accordance with the practices of the indigenous peoples of the Sierra Nevada de Santa Marta. In accordance with the mitigation hierarchy, the design excluded the property from the construction and direct intervention areas.

4.8.a.i Procedures in the Event of Chance Finds

The Project's Archaeological Management Plan contains a procedure for accidental discoveries in accordance with local legislation.

4.8.a.ii Consultations

The survey and design of the Project's archaeological plan included public archaeology activities, the participation of the Wiwa community, and spiritual guidance from a traditional indigenous authority.

4.8.a.iii Community Access

The Client will ensure that construction work, fences, access points, and security measures do not restrict traditional access to cultural sites; if temporary security restrictions are necessary, the Client will agree on alternatives with community authorities.

5. Local Access to Project Documentation

Project documentation can be accessed at the following link: