Environmental and Social Review Summary (ESRS)
Ingenio La Unión - Guatemala

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1. General project information and scope of IDB Invest's Environmental and Social Review

The present transaction (the "Project") consists of financing for the development of a biomass thermoelectric plant [1]that will use sugarcane bagasse as its primary energy source, with an installed capacity of up to 72.5 MW, for Ingenio La Unión, S.A., (the "Company," or "ILU"), a Guatemalan agroindustrial company founded in 1969, dedicated to the production and processing of sugarcane into sugar, molasses, and electric power. The Company operates in the agriculture and rural development sector and is considered one of the leading sugar mills in Guatemala.

The environmental and social due diligence ("ESDD") process included, among other aspects, a visit to offices, the plant, and sugarcane fields in Guatemala; interviews and meetings with representatives of neighboring communities, with Human Resources ("HR"), Corporate Social Responsibility ("CSR"), and other relevant area staff; as well as the review of environmental, social, and occupational health and safety ("OHS") documentation, resource management, human rights, gender, community engagement, biodiversity, suppliers, emergencies, and cultural heritage, among others.

2. Environmental and social classification and justification

In accordance with IDB Invest's Environmental and Social Sustainability Policy, the Project has been classified under Category B because it may generate, among others, the following impacts and risks: i) atmospheric emissions and their potential effects on air quality; ii) pressure on water resources associated with water consumption; iii) impacts associated with the generation, management, and disposal of waste; iv) potential effects on water quality as a result of the generation and discharge of wastewater; v) nuisances and potential impacts associated with noise generation; vi) risks and potential impacts on community health and safety; and vii) risks to workers' health and safety.

These impacts are considered of medium intensity and, in general, are limited to the Project site within the Company's own, previously disturbed land. Furthermore, they can largely be reversed and mitigated through measures that are available and feasible within the context of the operation.

The Performance Standards ("PS") activated by 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; and v) PS6: Biodiversity Conservation and Sustainable Management of Living Natural Resources.

[1]The energy generated will be allocated both for self-consumption and for sale to the national grid, under an energy supply contract awarded through a tender valid for up to 15 years from May 2031.

3. Environmental and social context

3.1 General characteristics of the project site

ILU maintains relationships with 58 communities in its area of influence, located primarily in the municipalities of Santa Lucía Cotzumalguapa, La Gomera, La Democracia, Nueva Concepción, Sipacate, and Tiquisate, in Escuintla, and in Río Bravo and Patulul, Suchitepéquez. Together with municipal governments and other companies present in the area, these communities constitute the main social stakeholders of the Project.

The power plant will be located within ILU's current plant, on the Monte Alegre farm, in La Gomera, Escuintla. The department of Escuintla is characterized by the presence of small towns surrounded by agricultural areas. In the region there are farms owned by Ingenio La Unión S.A., other sugar mills, and their suppliers; in addition, other crops are grown, such as banana and palm.

3.2 Contextual risks

In Guatemala, sugarcane occupies 2,687 square kilometers, equivalent to 10% of the cultivated area and 3% of the national territory. The sugar industry represents approximately 3% of the country's economy and is concentrated mainly on the South Coast, including the department of Escuintla. This area presents high contextual risks in terms of security and conflict, access to land and natural resources, social cohesion, gender, reprisals, and labor rights.

At the national level, Guatemala also presents elevated labor risks, including exposure to child labor, human trafficking, and structural weaknesses in the protection of workers' rights.

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

ILU has a Business Management Policy and Procedure (PPGE) that establishes control over documentation, annual planning, management review, objectives and indicators, legal requirements, audits, improvement actions, and monitoring IT tools; as well as a Sustainability Manual based on Bonsucro, which integrates quality, food safety, environment, and sustainability. These instruments establish guidelines for business management in the areas of ethical conduct, social engagement, labor welfare, resource use efficiency, and impact reduction. Likewise, the Annual Audit Program evaluates aspects related to quality, food safety, sustainability, environment, OHS, and other systems, based on standards such as ISO 9001, Bonsucro, and ISO 45001.

Although the documentation evidences a robust system for existing operations, ILU must strengthen and update its management system to ensure that the ESMS covers all activities and phases of the Project, including construction, operation, and maintenance, and is applicable to contractors and subcontractors. The ESMS must incorporate the Project's specific risks and impacts and include the programs, procedures, responsibilities, resources, emergency preparedness and response

mechanisms, stakeholder engagement, and monitoring and evaluation necessary to manage them in accordance with the applicable PSs.

4.1.b Policy

ILU has a Business Management Policy ("BMP"), approved at the corporate level, which covers its sugarcane production and processing activities, including power generation, and establishes commitments regarding risk management, social and environmental sustainability, health and safety, environmental protection, legal compliance, continuous improvement, and communication with stakeholders. The policy is complemented by the Business Management Systems Procedure, which governs its planning, implementation, monitoring, auditing, and management review. ILU must ensure that said policy is applicable to the Project and reflects, as appropriate, the relevant environmental, social, labor, and health and safety commitments, the application of the mitigation hierarchy, and compliance with the applicable Performance Standards, including the corresponding expectations for relevant contractors, subcontractors, and suppliers.

4.1.c Identification of risks and impacts

ILU has risk and opportunity matrices for its main processes, including specific climate change matrices, which consider environmental, social, labor, OHS, legal compliance, operational efficiency, business continuity, and community and supplier relationship risks.

These matrices are corporate and relate to existing processes. Therefore, as part of[2] the ESIA, ILU must review and update its existing matrices to specifically incorporate the risks and impacts associated with the Project during construction, operation, and maintenance.

4.1.c.i Direct and indirect impacts and risks

The Project's direct impacts and risks are primarily linked to the construction and operation of the new biomass thermoelectric plant within ILU's existing industrial complex. These direct impacts are associated with atmospheric emissions, waste, noise, fire or explosion, and biomass supply chain risks such as intensive water use, expansion of monocultures, contamination from agrochemicals, sugarcane burning, and labor conditions.

4.1.c.ii Alternatives analysis

Since the Project does not involve the purchase of land, but rather the construction of facilities within the existing operations area, no alternatives analysis has been conducted.

4.1.c.iii Cumulative impacts

Since the Project will be developed in a previously disturbed area within the existing facilities' premises and does not involve the expansion of crops, it is not considered necessary to conduct a cumulative impacts analysis.

[2]The environmental license and the Project's Environmental Impact Assessment are in process.

4.1.c.iv Gender risks

In Latin America and the Caribbean, gender gaps persist in access to employment, educational, economic, and political participation opportunities, reinforced by cultural norms and weak legal protections. In Guatemala, the gender inequality index is 0.669.

ILU's female workforce represents 13.02% of direct workers and 32% of subcontracted staff; women are not housed in the mill's residential complexes. ILU addresses gender risks through non-discrimination and equal opportunity policies, zero tolerance for gender-based violence and harassment, training, programs to incorporate women into non-traditional positions, dissemination of the Code/Manual of Conduct, human rights commitments, a harassment policy, and safe spaces such as lactation rooms.

4.1.c.v Gender programs

ILU promotes the participation of women in traditionally male-dominated activities, especially in agricultural operations and mechanized harvesting, through the "Mujeres de Caña" project. This includes attraction, selection, induction, technical training, field evaluation, feedback, certification, and learning pathways for operators of agricultural machinery and harvesters. The Company reports greater female participation in mechanized harvesting, cultivation machinery, and irrigation. These actions are complemented by training, rest areas, sanitary facilities, a breastfeeding policy, and additional PPE for pregnant workers.

ILU must integrate these programs into the Project's ESMS, with objectives, indicators, responsible parties, budget, monitoring, and mechanisms to prevent harassment, discrimination, or retaliation.

4.1.c.vi Exposure to climate change

ILU's operations and the Project are exposed to physical risks associated with climate change and natural hazards, including droughts, water stress, heavy rainfall, floods, heat waves, strong winds, fires, volcanic activity, and earthquakes. The climate and risk matrices identify potential impacts on sugarcane productivity, water availability for irrigation and industrial processes, occupational heat stress, fires in bagasse storage areas, reduced industrial efficiency, infrastructure damage, soil loss from heavy rainfall, and product deterioration due to humidity.
The Project area presents high exposure to heat [3]waves and moderate exposure [4]to droughts. ILU manages these risks through its Heat-Related Illness Prevention Guide and its water consumption reduction program. In addition, it has emergency procedures for floods, which include event control, evacuation of employees and communities, activation of shelters, and provision of food during emergencies.

[3]Under climate scenarios with Representative Concentration Pathways (RCP) 4.5 (low emissions pathways) and RCP 8.5 (higher emissions pathways).

[4]Moderate changes to this exposure are projected under the RCP 8.5 climate scenario.

4.1.d Management programs

ILU has various management programs and procedures associated with sustainability, Corporate Social Responsibility ("CSR"), management systems, OSH, environmental management, risk management, community engagement, transportation, human rights, ethics, child labor prevention, gender inclusion, and grievance handling. The Sustainability Manual establishes management plans linked to stakeholders, risk assessment, sugarcane suppliers, management system audits, OSH, climate, biodiversity, soil, water, integrated pest and weed management, chemicals, and hazardous materials.

The CSR team Procedure defines responsible operation activities, communication and stakeholder engagement, mitigation of impacts from transportation, aerial applications, burning, and irrigation, as well as community engagement and development initiatives. Additionally, the ASAZGUA Transportation Policy [5]establishes standards applicable to sugarcane transportation, including the hiring and certification of drivers, road safety, road conduct, equipment spacing, emissions and noise control, accident response, signage, route cleaning, and measures for transit through communities and school zones.

However, the Company must prepare a specific Environmental Management Plan ("EMP") for the Project, consolidating the environmental, social, OSH, community, climate, and contractor management measures associated with the construction and operation of the new biomass plant.

4.1.e Organizational capacities and competencies

ILU has an organizational structure that includes areas of Talent Management, Sustainability Management, CSR, Industrial Safety, Agricultural Operations, Production, Supply Chain, and other areas responsible for managing environmental, social, labor, and OSH aspects.

The sectoral Risk Management Protocol identifies coordination roles among ASAZGUA, sustainability managers, zone coordinators, sustainability officers, environmental technicians, and social officers for risk and emergency management. ILU also has a CSR manager, as well as coordination mechanisms with community leaders and external entities.

4.1.f Emergency preparedness and response

ILU has risk and emergency management instruments, including protocols, internal alerts, communication channels with external entities and community leaders, and coordination mechanisms. The Risk Management Protocol defines roles, activation of emergency chats, information management, decision-making, and coordination with social officers, environmental technicians, ASAZGUA, and other stakeholders.

[5]Association of Sugar Producers of Guatemala.

The Company has an early warning system with the National Coordinator for Disaster Reduction of Guatemala [6](CONRED) and community leaders, as well as sectoral procedures for transportation and response to accidents or road emergencies.

Since the Project incorporates a thermoelectric plant, boiler, substation, transmission line, propane station, bagasse handling, and fire suppression networks, ILU must update or prepare a specific Emergency Preparedness and Response Plan.

4.1.g Monitoring and evaluation

ILU has mechanisms for monitoring and evaluating its management systems, including internal and external audits, management review, improvement actions, objectives and indicators, legal requirements, and document control through IT tools. The Annual Audit Program covers quality, food safety, sustainability, environment, OSH, and standards such as ISO 9001, FSSC 22000, Bonsucro, and ISO 45001. For the Project, ILU must define specific environmental, social, labor, community, climate, and OSH indicators, including emissions, water, waste, incidents, grievances, community participation, contractors, training, gender, and compliance with the ESMS and the Environmental and Social Action Plan.

The Company must ensure that monitoring results are periodically reviewed by management, documented, used for continuous improvement, and reported to IDB Invest in accordance with applicable contractual requirements.

4.1.h Stakeholder engagement

ILU has a stakeholder analysis that identifies 10 interest groups and their needs and expectations. Based on this analysis, it implements Corporate Social Responsibility ("CSR") programs oriented toward economic and social development, prioritizing the hiring of local labor, water access projects, training, productive activities, and sports programs. The Company maintains ongoing communication with its stakeholder groups through CSR officers and various interaction mechanisms, including in-person and telephone contact, the Ethics Code hotline, dialogue forums, Responsible Operation tours, visits to the mill, and periodic meetings.

Additionally, the Company has a communication mechanism that allows it to maintain constant contact with communities through CSR officers, either in person or by telephone. It also has other channels, such as the Ethics Code hotline, dialogue forums, Responsible Operation tours, visits to the mill, and periodic bilateral interest meetings, among others.

4.1.h.i Information disclosure

ILU holds periodic meetings with communities within the framework of its CSR programs, has a website where it publishes its policies, plans, programs, and other elements of its ESMS. In addition, it has WhatsApp-based early warning chat systems through which it informs communities about

[6]CONRED is the public entity responsible for coordinating prevention, preparedness, response, and recovery from disasters or emergencies, such as floods, storms, volcanic eruptions, earthquakes, landslides, or other natural or man-made events.

operational activities that could generate impacts, such as burning, agrochemical use, and similar activities.

4.1.h.ii Informed consultation and participation

ILU develops agreements with communities before each harvest season through the Community Development Council (COCODE). It [7]also conducts visits to present information about the operations for the corresponding season, record agreements, and follow up on them. At the end of the harvest season, it solicits community feedback to determine the level of compliance with those agreements.

4.1.h.iii Indigenous peoples

The Kaqchikel linguistic and cultural [8]area is concentrated mainly in the departments of Chimaltenango, Sacatepéquez, Sololá, and Guatemala, with presence in specific municipalities of Escuintla, Suchitepéquez, and Baja Verapaz. In Escuintla, the sources consulted identify Kaqchikel presence specifically in Santa Lucía Cotzumalguapa. During the field visit, it was confirmed that the Project works will be located within existing, intervened industrial areas owned by ILU, with no direct impact on indigenous communities or on lands or resources under traditional or customary use.

4.1.i External communications and grievance mechanism

4.1.i.i External communications

ILU has a communication and grievance mechanism for clients, workers, and communities, aimed at maintaining horizontal, open, accessible, and timely communication with communities in the area of influence, managing operational incidents, complaints, or claims, and supporting business sustainability.

The mechanism operates through a telephone line, email, and in-person or telephone assistance from CSR officers. Complaints, claims, or suggestions are documented, classified, and filtered; non-admissible cases are justified to the claimant, and admissible cases are managed with the relevant area until the solution is communicated and the case is closed. The first response is issued within a maximum of 24 hours and resolution takes between 15 and 30 days, depending on the nature of the case. ILU records complaints in a matrix with open, in-progress, and closed cases.

4.1.i.ii Grievance mechanism for affected communities

ILU has grievance mechanisms linked to its operations, including the CSR Procedure, the "ILU te escucha" mechanism, Ethics Code reporting channels, and coordination mechanisms with

[7] In Guatemala, COCODEs are local community participation structures recognized within the development councils system. They function as community representatives before municipalities, public institutions, or companies, and typically participate in matters such as: identification of community needs; coordination of local projects; communication between communities and external actors; follow-up on agreements; participation in consultation or dialogue processes.

[8]The Kaqchikel are a Maya people and linguistic community located primarily in the central and highland region of Guatemala. Their language belongs to the k'iche' branch of the Mayan languages. The ancient Kaqchikel capital was Iximché, located in the current department of Chimaltenango.

communities and local leaders. These instruments allow for receiving, channeling, and following up on concerns from workers, communities, and other stakeholders on labor, ethical, treatment, working conditions, safety, payment, PPE, discrimination, harassment, and operational matters.

4.1.i.iii Provisions to address grievances from vulnerable groups

When the complainant is illiterate or has a physical or mental disability that prevents them from understanding the message, ILU's grievance mechanism establishes that a mediator or interpreter must be sought, such as the leader of the community to which they belong, a teacher, or a religious leader they trust, in order to ensure transparency in the communication of the grievance or complaint submitted.

4.1.i.iv Reporting to affected communities

ILU maintains constant engagement with potentially affected communities through its social responsibility managers and other Company staff. This engagement takes place through dialogue roundtables, Responsible Operation tours, visits to the mill, periodic meetings of bilateral interest, and attendance at unscheduled meetings. This allows the Company to provide and receive information from stakeholders, address concerns, questions, suggestions, and other relevant communications, and present information in a transparent, prudent, and timely manner.

4.2 Labor and working conditions

4.2.a Working conditions and labor relations management

ILU has a Talent Management process that covers labor planning, talent acquisition and development, compensation and benefits, OSH, work environment, communication, CSR, food and lodging services, infrastructure, physical security, and an educational center. Its purpose is to attract, develop, and retain competent talent, ensure personnel availability for operations, maintain healthy and committed employees, comply with labor regulations, and support the social license to operate.

The reported workforce includes 4,922 direct employees, of whom 4,280 are men and 642 are women; 197 workers from contractor companies, of whom 191 are men and 6 are women; and 33 third-party or temporary workers, of whom 12 are men and 21 are women. This information should be updated to reflect the specific construction and operation workforce of the Project, including direct workers, contractors, subcontractors, and temporary staff.

4.2.a.i Human resources policies and procedures

ILU has Human Resources ("HR") procedures and policies that govern talent management, personnel acquisition, training, performance evaluation, compensation, benefits, OSH, work environment, internal communication, and reporting. The Talent Acquisition Procedure regulates

recruitment, selection, promotion, and hiring of permanent and temporary staff and [9]includes job profiles, vacancy postings, interviews, psychometric and technical tests, medical evaluation, reference verification, offer letter, and personnel file. Pre-employment medical evaluations determine fitness for the position, and pregnancy tests are not administered to applicants.

The Ethics Code applies to directors, executives, employees, suppliers, and clients, defining principles of lawful conduct, respect for human dignity, legal compliance, promotion of OSH, equal opportunity, and reporting of contrary conduct. The Human Rights Policy establishes commitments to non-discrimination, elimination of child and forced labor, freedom of association, decent employment, gender equality, inclusion of persons with disabilities, and respect for communities, suppliers, and contractors.

4.2.a.ii Labor conditions and terms of employment

ILU manages the risk of heat waves through its Guide for the Prevention of Heat-Related Illnesses, which includes epidemiological surveillance, hydration, provision of shade, scheduled rest breaks, acclimatization, training, pre-employment evaluations, field reviews, preventive inspections, monitoring of biological markers, and emergency response procedures. The guide requires free drinking water at strategic points, consumption of ¾ to 1 liter/hour, oral rehydration salts during prolonged activities, minimum rest breaks of 15 minutes every 2 hours (in the absence of heat stress measurements), and enhanced surveillance when temperatures exceed 35 °C. A map identifies 25 drinking fountains distributed across the refinery, engine room, tandems, cane yards, evaporators, clarification, centrifuges, instrumentation, workshops, boilers, bagasse storage, cafeteria, and Dome offices. The risk of droughts is addressed through the water consumption reduction program.

These measures are complemented by labor audits that verify access to drinking water, shade, oral rehydration salts, latrines, handwashing, PPE, tools, order and cleanliness, absence of minors in work areas, and safe physical conditions. Audits in agricultural and industrial operations recorded overall results between 84.6% and 100%, with specific findings (temporary lack of shade, absence of a water tank, drinking fountains needing repair, and pending delivery of footwear or uniforms), all closed through corrective actions. In response to flooding, ILU has emergency procedures that define responsible parties, working groups, machinery, evacuation routes, and coordination with Talent Management, Transportation, CSR, CONRED, INSIVUMEH, [10]municipalities, and [11]COCODES, including guidelines for the evacuation of employees and communities, shelters, and food provision.

During the construction of the Project, ILU will prioritize, where possible, the hiring of local labor. In the event that it is necessary to provide or facilitate accommodation for external workers, ILU must previously assess the available alternatives and potential associated impacts, including on housing availability, services, and the safety of host communities. When ILU or its contractors provide or manage worker accommodation, it must comply with applicable regulations and ensure adequate conditions of habitability, drinking water, sanitation, hygiene, safety, privacy, freedom of

[9]Based on the Guatemalan Labor Code, Code of Ethics, Social Security Regulations, ILO ratifications, OSH Regulation 229-2014, Internal Work Regulations, and Human Rights Policy.

[10]National Institute of Seismology, Volcanology, Meteorology, and Hydrology of Guatemala.

[11]Community Development Councils.

movement, and access to grievance mechanisms. Applicable requirements must be incorporated, as appropriate, into contractor contracts and oversight mechanisms.

4.2.a.iii Labor organizations

ILU recognizes freedom of association and has a Workers' Solidarity Association. The reviewed documentation includes an Affiliation Agreement entered into between the Guatemalan Solidarity Union and Ingenio La Unión, which establishes mechanisms to support the functioning of the association, including payroll deductions, availability of spaces for meetings, and administrative facilities.

The Human Rights Policy also establishes commitment to respect and guarantee employees' right to freedom of association, in compliance with current labor legislation. For the construction and operation phase of the Project, ILU must ensure that direct workers, contractors, and subcontractors can exercise their rights of association and labor dialogue without interference or retaliation, and that this expectation is incorporated into contracts and labor requirements applicable to third parties.

4.2.a.iv Non-discrimination and equal opportunity

ILU maintains formal commitments to non-discrimination and equal opportunity in its Ethics Code, Human Rights Policy, and Policy for the Prevention of Sexual Harassment and Workplace Harassment, which prohibit discrimination based on gender, ethnic origin, religion, age, disability, ideology, sexual orientation, nationality, marital status, or socioeconomic condition, and commit to a work environment free of harassment, violence, favoritism, and forced labor. The harassment policy defines physical, verbal, and non-verbal conduct, requires reporting, prohibits retaliation, and provides for investigation, confidentiality, and sanctions.

The Company promotes female inclusion through training, support infrastructure, a breastfeeding policy, and additional PPE for pregnant workers. For the Project, ILU must apply hiring, job assignment, training, promotion, remuneration, discipline, and termination in a non-discriminatory manner to direct and contract workers, maintaining records disaggregated by gender.

4.2.a.v Grievance mechanism

ILU has several channels for managing labor grievances, complaints, and feedback. The Ethics Code enables reports by email, phone, or WhatsApp, allows anonymous complaints, prohibits retaliation, and provides for investigation and sanctions; the Sexual Harassment and Workplace Harassment Policy channels complaints to the Ethics Code line, Talent Management, or management, with confidentiality and protection against retaliation.

The Procedure for Managing Ethical Complaints defines an institutional process of receipt, investigation, and closure under principles of impartiality, confidentiality, due process, non-retaliation, and traceability, with admissibility criteria, risk classification, precautionary measures, a hearing for response, corrective actions, and indicators. The "ILU te escucha," "Minuto de

Confianza" programs, and labor audits complement the identification of concerns regarding treatment, discrimination, harassment, payment, PPE, and working conditions.

For the Project, the mechanism must be extended to contractors and subcontractors, ensure confidentiality, accessibility and non-retaliation, record trends and closure times, and be articulated with labor audits, OHS inspections, inductions and ethical reporting channels.

4.2.b Workforce protection

ILU's Human Rights Policy establishes commitments to protect the workforce, including the prohibition of child and forced labor, the prevention of discrimination, harassment, intimidation and violence, respect for freedom of association, OHS protection, decent employment, inclusion of persons with disabilities and gender equality. The policy applies to employees and also promotes respect for human rights among suppliers, contractors, partner companies and nearby communities.

The Code of Ethics complements these commitments by requiring respect for human dignity, equality in hiring, prohibition of violence, mistreatment, threats, sexual harassment, favoritism and forced labor, as well as compliance with the minimum age for hiring within the Company and with suppliers.

4.2.b.i Child labor

Although Guatemala's Labor Code sets the minimum working age at 14, ILU prohibits hiring persons under 18 years of age and verifies age in its selection processes, in accordance with its Human Rights Policy (eradication of child labor and age verification) and its Code of Ethics (extended to suppliers).

The minimum age report confirms that, over the last three periods, the minimum hiring age by management was equal to or greater than 18 years. Labor audits verify the carrying of DPI and the absence of minors; in suppliers, cases were detected without DPI or with pending documentation, addressed through presentation of DPI, processing certificates or removal from the task. For the Project, ILU will extend these controls to contractors, subcontractors and suppliers.

4.2.b.ii Forced labor

Guatemala's Political Constitution and Labor Code prohibit forced labor. Likewise, ILU's Human Rights Policy establishes the commitment to fully respect employees' right not to be victims of forced or compulsory labor. The Code of Ethics also prohibits forced labor and requires respect for human dignity, compliance with the law and adequate working conditions. The talent acquisition process includes formal hiring, medical evaluation, document review, offer letter, personnel file and movement notices, which allows formalizing the employment relationship and reducing the risks of irregular hiring.

For the Project, ILU will include in contracts with contractors and subcontractors explicit prohibitions of any form of child or forced labor, document retention, charging of recruitment fees,

undue restrictions on mobility, coercive indebtedness or threats. These requirements must be verified through labor audits, worker interviews, contract reviews and grievance mechanisms accessible to direct and contracted workers.

4.2.c Occupational health and safety

ILU has an Occupational Health and Safety Plan ("PSSO"). The [12]Plan covers agricultural, industrial, transportation, maintenance, laboratory, storage, administration, security and cleaning activities. It identifies physical, chemical, biological, ergonomic, psychosocial, mechanical, electrical, locative, fire and explosion hazards, and establishes controls such as guards, high-risk permits, PPE, training, maintenance, defensive driving, thermal stress management, hydration, breaks, noise control, brigades, atmospheric measurement in confined spaces and fire suppression systems.

The Company conducts preventive inspections and epidemiological surveillance, medical evaluations, vaccination, digital accident recording, root cause analysis and actions to prevent recurrence. The lost-time injury rate was 1.03 for employees, 1.25 for contractors and 1.05 combined, per 200,000 man-hours. No fatalities were recorded.

ILU includes an Annual Training [13]Plan, as well as a guide to prevent heat-related illnesses in workers exposed to extreme temperatures. It also has rest areas for drivers and mechanized harvesting, as well as hydration points in key industrial areas, to manage risks of heat, fatigue and operation.

ILU must implement a specific OHS Plan for the Project, applicable to direct workers, contractors and subcontractors during construction and operation, with responsible parties, inspections, records, indicators and corrective actions.

Exposure to extreme heat and dehydration represents a relevant risk of chronic kidney disease (CKD) for [14]ILU's agricultural and industrial workers, especially in outdoor activities, harvesting, transportation, equipment operation, maintenance and areas with thermal load. ILU's guide acknowledges this possible relationship and incorporates epidemiological surveillance to prevent dehydration, occupational diseases and permanent health damage.

The program includes pre-employment medical evaluations for personnel exposed to thermal stress, with renal function markers and criteria for fitness, restriction or temporary unfitness based on blood pressure, blood glucose, urinary density, urinalysis findings and renal function.

[12]Which includes an OSH policy, bipartite committee, risk analysis, preventive programs, operational controls, epidemiological surveillance, accident management, emergencies, and inspections. The policy prioritizes the protection of life, risk prevention, use of PPE, and worker participation in corrective actions.

[13]Which covers defensive driving, fire extinguishers, first aid, brigades, agrochemicals, occupational hazards, PPE, working at heights, work permits, chemicals and hydrocarbons, lockout/tagout, confined spaces, waste, ergonomics, evacuation, road safety, shade, hydration, and rest.

[14]Chronic kidney disease (CKD) involves a progressive loss of kidney function. In Central America, a form of CKD associated with extreme heat work, intense physical exertion, and recurrent dehydration has been reported, especially in sugarcane cutting. Although its causes are not fully determined, relevant factors considered include heat stress, dehydration, infections or inflammation, pesticide exposure, NSAID use, genetic predisposition, and alcohol consumption.

In the field, ILU conducts preventive controls by work groups, with measurements before, during and at the end of the workday, monitoring heat-related symptoms, inspections of hydration, shade, rest and PPE, periodic creatinine monitoring and medical referrals for abnormal values.

4.2.d Provisions for persons with disabilities

ILU's Human Rights Policy includes a specific commitment to provide opportunities for integration, development, participation and employment to persons with disabilities. The Company commits to guaranteeing the inclusion and respect of the rights of persons with disabilities, promoting their employability, combating discrimination and improving their working conditions through training and development opportunities.

4.2.e Workers hired through third parties

ILU reports 197 security contractors and 33 third-party or temporary workers. [15]Contracts establish that the supplier acts as the sole employer and assumes the corresponding labor obligations.

Contracts require qualified personnel, payment of minimum wage and benefits, legal and OHS compliance, use of PPE, application of ILU's procedures and work permits, order and cleanliness, emergency response and communication of these requirements to personnel and subcontractors. They also prohibit hiring persons under 18 years of age, discrimination and forced labor.

ILU evaluates sugarcane suppliers outside Bonsucro through lists and matrices on child labor, forced labor, water management and ecosystem conservation, verifying minimum age, identification, hiring, voluntariness, non-retention of documents, reporting channels, watershed location, participation in water roundtables and forest cover.

For the Project, ILU must ensure that contractors and subcontractors comply with labor standards equivalent to those of direct workers. [16]These requirements must be incorporated into contracts, selection, inductions, audits, supplier evaluation and periodic follow-up, with corrective actions for non-compliance.

4.2.f Supply chain

The supply chain relevant to the Project includes mainly sugarcane suppliers and services associated with agricultural production, harvesting, transportation, maintenance, security and input supply. ILU reports 44 direct suppliers associated with owned or leased farms, contributing approximately 60% of the sugarcane, and 46 indirect or independent suppliers, contributing approximately 40%.

The Company conducts labor audits of sugarcane suppliers, particularly in manual cutting operations, to verify identity documentation (DPI), absence of minors, conditions of water, shade, PPE, first aid kit and other labor requirements.

[15]In services, maintenance, transportation, telecommunications, agricultural activities, and other operational needs.

[16]Including formal hiring, minimum age, prohibition of forced labor, wages, working hours, accommodation where applicable, training, PPE, OSH, grievances, non-discrimination, and harassment prevention.

4.3 Resource use efficiency and pollution prevention

4.3.a Resource use efficiency

The Project is based on electricity generation from biomass, using sugarcane bagasse as the main fuel, which allows valorizing a by-product of the sugar production process and reducing dependence on fossil fuels for energy generation. In the 2025-2026 harvest season, ILU produced approximately 860,000 tons of bagasse and generated 389,506 MWh of renewable energy, of which 251,118 MWh were allocated for sale. The reported yield of bagasse use was 68.9 kWh of energy sold per ton of sugarcane milled. For the Project, consumption of approximately 100 tons of bagasse per hour is estimated for a gross generation of 52.5 MW and a nominal injection of 45 MW to the grid.

ILU has management, monitoring and reporting systems related to water consumption and management, fuel use, energy generation, GHG emissions, waste and hazardous materials management, and agrochemical management, within the framework of its internal sustainability and environmental systems and applicable certifications. Likewise, the Company produces carbon and water footprint reports, monitoring industrial water, wells, intakes and lagoons, GHG calculations and irrigation water monitoring.

4.3.a.i Greenhouse gases

ILU has carbon footprint reports for the 2023-2024 and 2024-2025 harvests, as well as GHG calculations developed using the Bonsucro tool. The inventory considers scopes 1, 2, and 3, including direct emissions associated with fuels and agricultural and industrial processes, indirect emissions from electricity, and other value chain emissions. As a baseline, total emissions were 113,031 tCO2e in the 2023-2024 harvest and 129,429 tCO2e in 2024-2025; the carbon footprint increased from 0.30 to 0.34 kg CO2e per kg of sugar, respectively. During those periods, emissions avoided through the use of sugarcane biomass and other renewable sources were estimated at 488,242 and 502,933 tCO2e, respectively; additionally, green harvesting avoided 1,221 tCO2e in 2023-2024 and 827 tCO2e in 2024-2025.

Electricity generation from bagasse represents an energy efficiency and relative emissions reduction opportunity compared to fossil fuel-based alternatives, to the extent that bagasse comes from existing agricultural and industrial operations and is managed under sustainability criteria. However, the operation of the new plant will also generate atmospheric emissions associated with biomass combustion, use of auxiliary fuels, transportation, machinery, boilers, emergency equipment, and construction activities.

The Company must prepare a specific GHG emissions estimate for the Project, differentiating between construction and operation, and integrate those emissions into the corporate inventory. It must also define measures for energy efficiency, preventive maintenance of boilers and equipment, combustion control, fuel consumption monitoring, tracking of energy generated and exported, and periodic emissions reporting.

4.3.a.ii Water Consumption

Water use is a material aspect for ILU and for the Project, given the dependence of agricultural and industrial operations on surface sources, wells, irrigation systems, intakes, lagoons, and internal distribution circuits. The Company draws from two surface sources, two reservoir lagoons (5.07 m/s), and four underground sources (3.95 m^3/s). In the 2024-2025 harvest, $water^3$ used in the industrial process came primarily from recirculation (78.56%), followed by underground sources (17.25%) and surface sources (4.19%). ILU records water quality parameters, industrial water monitoring, distribution circuits, locations of reuse water monitoring points, and water footprint reports.

Water footprint and water management reports identify consumption and uses in irrigation, industrial processes, and auxiliary services. ILU monitors industrial water, supply sources, and water quality in wells and reuse points. The new plant will require water for steam generation, cooling, auxiliary services, cleaning, emissions control, and fire suppression networks; therefore, it will have a specific water balance identifying sources, volumes, uses, losses, recirculation, discharges, and reduction opportunities.
ILU has an Irrigation Water Management Guide that [17]includes system design based on source availability, topography, soil, and water balance; annual planning; training; updating of extraction points; well measurement; ecological flow monitoring; participation in technical working groups of the Ministry of Environment and Natural Resources ("MARN"); and tracking of volumes and investments to improve efficiency, reduce leaks, and decrease surface water use. During the July 2026 site visit, technological improvements implemented since 2006 to optimize irrigation and reduce water waste were confirmed, achieving a 92% reduction in consumption.

4.3.b Pollution Prevention

The Project's contamination risks include boiler and auxiliary source emissions, particulate matter, ash, wastewater and cleaning water, industrial and hazardous waste, spills, propane handling, bagasse storage, noise, dust, traffic, and fire or explosion risks. ILU has procedures and monitoring records for water, waste management, hazardous materials, chemicals, agrochemicals, and environmental monitoring of existing operations.

Documentation includes air discharge points, industrial water monitoring, reuse water monitoring, water source inventories, waste guides, and hazardous materials documents. For the Project, ILU must consolidate these controls into a specific pollution prevention program covering emissions, water quality, wastewater, waste, noise, dust, spills, hazardous materials, and legal compliance.

Current operations generate approximately 1,313,307 $m/year^3$ of process wastewater, which is directed to reuse through fertigation. Industrial circuits operate mostly in a closed loop and recirculate condensed water, a practice that will also be applied in the new thermoelectric plant to minimize water consumption and discharge. ILU must characterize the wastewater used for fertigation, verifying at a minimum pH, $_{BOD5}$, COD, total suspended solids, oils and greases, total nitrogen, total phosphorus, temperature, total coliforms, and flow rate, comparing results against

[17]In Guatemala there is no Water Law, nor use permits; ILU currently participates in civil water administration by watershed.

applicable local regulations and the World Bank Group Environmental, Health, and Safety Guidelines for sugar manufacturing, and applying the more stringent requirement.

Given that the Project involves a new biomass thermoelectric plant with a capacity exceeding 50 MW, ILU must design, build, and operate it in accordance with national regulations and the World Bank Group Environmental, Health, and Safety Guidelines for Thermal Power Plants, applying the more stringent requirement. The ESIA must define and justify specific emission and effluent limits based on technology, fuel, atmospheric basin quality, and local conditions; assess impacts on air, water, noise, waste, energy efficiency, and GHG; and incorporate prevention, control, and monitoring measures for particulate matter, SO2, NOx, water consumption and discharge, ash, hazardous materials, and fire or explosion risks. Applicable levels must be achieved without dilution, during at least 95% of annual operating hours, through adequate design, operation, maintenance, and environmental monitoring.

4.3.b.i Waste

ILU has a Waste Management Guide that regulates the segregation, storage, identification, handling, internal transport, disposal, and tracking of ordinary, recyclable, organic, industrial, and hazardous waste, as well as by-products of the sugar and energy process, including bagasse, filter cake, ash, sludge, containers, used oils, filters, and maintenance materials.

The Company must update its waste management plan to include the Project's waste streams, estimate quantities, and define classification, storage, labeling, containment, internal routes, authorized handlers, traceability, final disposal, by-product valorization, and training, including the handling and destination of ash and biomass waste to avoid impacts on soil, water, air, or communities.

4.3.b.ii Hazardous Materials Management

ILU has guidelines for managing chemicals, hazardous substances, and associated waste. The Project introduces risks from the storage and handling of propane, auxiliary fuels, oils, lubricants, water treatment chemicals, reagents, maintenance materials, electrical equipment, and substances associated with boilers, substations, and fire suppression networks. Inadequate management could cause fires, explosions, spills, occupational exposure, soil or water contamination, and impacts on communities.

ILU must prepare or update a specific procedure for the Project, including a substance inventory, hazard classification, on-site safety data sheets, segregated and ventilated storage, secondary containment, inspections, chemical compatibility, labeling, training, work permits, contractor controls, spill kits, emergency response, consumption records, and disposal of containers or hazardous waste through authorized handlers.

4.3.b.iii Pesticide Management and Use

ILU applies Integrated Pest Management (IPM) based on field monitoring, damage assessment, and controls when economic thresholds are exceeded. It prioritizes biological control using parasitoid

wasps (Trichogramma *spp.* and Cotesia spp.) and entomopathogenic fungi, complemented by cultural practices and selective chemical applications.

Agrochemicals are procured according to an annual plan and must have a current registration with the Ministry of Agriculture, Livestock, and Food ("MAGA"), comply with tolerances set by the United States Environmental Protection Agency ("EPA"), and be included on the authorized internal list.

ILU uses insecticides, fungicides, rodenticides, herbicides, ripeners, flowering inhibitors, and fertilizers in accordance with sampling, economic thresholds, and crop stage. Weed control combines pre-emergent chemical applications, targeted drone applications for climbing weeds, and the use of herbicides, ripeners, and inhibitors according to crop stage.

Fertilization is planned annually using technical and productive criteria; fertilizer doses and types are defined in the operational and budgetary planning process, with the participation of the Research Committee.

ILU reports aerial applications weekly to CSR, which notifies communities and sensitive areas with at least 24 hours' notice. The [18]Company receives internal and external technical support, including [19]CENGICAÑA, for MIP, weeds, ripeners, fertilization, agricultural monitoring, and research. The Agroinputs Procedure regulates triple rinsing, perforation, storage, and documented collection of containers and plastic application materials.

4.4 Community health and safety

4.4.a Community health and safety

The main health and safety risks for communities stem from the Project's location within ILU's industrial complex and its interaction with nearby communities. The most relevant impacts are associated with vehicular [20]traffic, agrochemical application, and minor field burns. During improvements to the power generation plant, the transport of parts and components along community roads could increase pressure on traffic.

ILU applies information and communication protocols with communities before initiating activities during the harvest season, the ASAZGUA Sugarcane Transport Policy (hiring of drivers, road conduct, vehicle operation, load arrangement, speed, signage, weighing, and surveillance), and sugarcane burning regulations, with monitoring systems and specific standards for burns near the sea, paved roads, power lines, communities, municipal seats, productive systems, tourist centers, and airports.

[18]In accordance with Government Agreement No. 377-90.

[19]Guatemalan Center for Sugarcane Research and Training.

[20]Including sugarcane transport trucks.

4.4.a.i Infrastructure and equipment design and safety

The Project includes critical industrial [21]infrastructure that must be designed, built, operated, and maintained in accordance with international good practices, applicable codes, manufacturer requirements, permits, and risk prevention criteria for workers and communities. ILU's multi-risk policy covers sugar mill and [22]cogeneration assets, but does not replace technical, operational, and community controls to prevent major accidents and third-party exposure.

For the Project, ILU must ensure independent engineering and safety review; maintenance and inspections of boilers, pressure equipment, electrical systems, and fire suppression systems; access control, signage, safety distances, perimeter protection, traffic management, and protocols for works near existing infrastructure. It must also assess community risks from infrastructure failures, line falls, explosions, fires, emissions, noise, dust, and traffic, and integrate prevention and response measures into the Community Health and Safety Plan.

4.4.a.ii Hazardous materials management and safety

For the use and application of agrochemicals, ILU applies ASAZGUA protocols, with defined and traceable targets through [23]2033. In addition, the Company maintains records of prior communication with communities regarding activities associated with burns and aerial application of agrochemicals. It is also developing and implementing biological pest control technologies to reduce the use of these products.

4.4.a.iii Ecosystem services

The ecosystem services relevant to communities in the area of influence relate primarily to the availability and quality of surface and groundwater, water regulation, air quality, erosion control, soil productivity, biodiversity associated with rivers, vegetation areas, windbreaks, and other natural elements of the agricultural landscape. ILU has a guide for irrigation water management that promotes technologies and practices to reduce consumption and pressure on resource availability for communities.

4.4.a.iv Community exposure to disease

ILU conducts pre-employment medical check-ups and continuously monitors the health of its workers; in the field, it establishes hydration protocols, shade points, and active breaks for personnel most exposed to heat.

[21]Includes biomass plant, boiler, turbogenerator, substation, transmission line, auxiliary systems, bagasse handling, propane station, fire suppression networks, and circulation areas.

[22]Including boilers, pressure equipment, turbogenerators, lines, substations, works in progress, machinery breakdown, explosion, fire, flood, earthquake, volcanic eruption, smoke, extinction, and removal.

[23]These targets address the prevention of events that may affect communities' productive systems, good practices for the management of agrochemical inputs and waste, effective use of protective equipment, and the use of drones for agrochemical application in sensitive areas. This protocol includes standards and a monitoring and tracking system to verify its implementation.

The Company has a Sugarcane Burning Instruction that defines the sequence of operations, key points, and required safety equipment, with the objective of preventing the spread of fire to neighboring plots, crops, and power grids; minimizing accidents; avoiding unscheduled burns; and reducing impacts on towns, tourist centers, and salt flats. During burning, the Controlled Burns System of the Instituto Privado de Investigación sobre Cambio Climático (ICC) is used, and water is applied to roads, firebreaks, and neighboring plots to contain the fire.
As part of its community outreach, ILU develops preventive health programs, community health diagnostics, and medical and dental campaigns, in partnership with national and [24]international [25]institutions.

4.4.a.v Emergency preparedness and response

ILU has an early warning chat with the Coordinadora Nacional para la Reducción de Desastres de Guatemala [26](CONRED) and community leaders, through which information from authorities regarding volcanic activity, atmospheric conditions, and other matters is shared.

4.4.b Security personnel

Security personnel receive initial and periodic training in human rights, in accordance with the Code of Ethics. Armed personnel hold the carrying licenses required for private security companies, issued by the Dirección General de Control de Armas y Municiones of the Ministerio de la Defensa Nacional. ILU also has procedures for the proportional use of force and firearms, selection and background verification, continuous training and supervision of personnel, and incident management, investigation, and reporting. Likewise, workers and communities have accessible and confidential mechanisms to submit complaints about the conduct of security personnel.

4.5 Land acquisition and involuntary resettlement

The Project will not require the acquisition of new land. The Company leases 39% of the land used in its operations, while 61% corresponds to land it owns. It also has an operational plan to manage any potential encroachments on private property.

4.6 Biodiversity conservation and sustainable management of living natural resources

4.6.a General requirements

The Project will be developed within ILU's existing industrial complex and does not contemplate the opening of new agricultural areas or the conversion of natural habitats for the construction of the

[24]Ministry of Public Health and Social Assistance of Guatemala (MSPAS), Guatemalan Social Security Institute (IGSS). Sugar Foundation of Guatemala (FUNDAZUCAR).

[25]Pan American Social Marketing Organization (PASMO) and United States Department of Agriculture (USDA).

[26]It is the entity of the Government of Guatemala responsible for coordinating prevention, preparedness, response, and recovery from disasters and emergencies, such as floods, hurricanes, storms, volcanic eruptions, earthquakes, landslides, and fires.

biomass plant. ILU studies for the identification and monitoring of High Conservation Value [27]Areas (AAVC) on farms under its administration, including Finca Monte Alegre, Finca Belén, and Finca La Coqueta, developed based on Bonsucro criteria and the AAVC network. These studies evaluated the six categories: i) biodiversity; ii) landscape-scale ecosystems; iii) ecosystems and habitats; iv) ecosystem services; v) community needs; and vi) cultural values.

The Company has carried out: i) traceability using historical satellite imagery; ii) biological surveys of avifauna; iii) herpetofauna and arboreal flora; iv) community interviews; and v) review of archaeological and social information. In general, these studies conclude that the evaluated farms are located in highly intervened agricultural landscapes, dominated by sugarcane and other crops, with remnants of riparian forest, forest plantations, scattered trees, and reforested areas that have value for biodiversity and local-scale ecological connectivity.

4.6.b Biodiversity protection and conservation

At Finca Monte Alegre, where the Project will be developed, the 2018 AAVC1 study identified AAVC 1 associated with the northern forest due to the presence of key, rare, or threatened species. The 2024 monitoring confirmed that the integrity of AAVC 1 is maintained, with increased forest cover, reforestation along the banks of the Acomé River, and records of 56 bird species, 7 reptiles, insects, and mammals, including focal species such as the White-bellied Chachalaca (*Ortalis leucogastra), the* Ferruginous Pygmy-Owl *(Glaucidium brasilianum*), and the Orange-chinned Parakeet (*Brotogeris jugularis*).

At Finca Belén, the 2024 AAVC study identified AAVC 1 due to the presence of the Yellow-naped *Parrot (Amazona* auropalliata), a Critically Endangered species according to the UICN. The study recorded 67 bird species, 16 herpetofauna species, and 40 tree species; it did not identify other AAVC and confirmed, through 2007–2024 satellite imagery, the absence of land-use changes on the farm. The project will not affect the areas already identified for conservation.

4.6.b.i Modified Habitat

The Project will be developed in an intervened area, primarily habitat modified by industrial infrastructure and agricultural landscape. ILU's farms include sugarcane, agroindustrial infrastructure, forest plantations, reforested areas, secondary forest, and riparian forests, which can provide refuge, food, and connectivity for birds, reptiles, amphibians, insects, and local flora.

ILU maintains Bonsucro objectives to conserve forested areas, protect threatened species, preserve old trees used as nests, reforest riverbanks with native species, prevent hunting and logging, reduce agrochemicals through MIP, and strengthen monitoring.

[27]High Conservation Value Areas (AAVC) are areas that contain significant or critical biological, ecological, social, or cultural values, such as threatened species, relevant ecosystems, ecosystem services important to communities, or sites of cultural value, and that require specific conservation, management, and monitoring measures.

4.6.b.ii Natural habitat

At Monte Alegre, the northern forest and the riparian areas of the Acomé River have been identified as areas of value for conservation and restoration, and the 2024 monitoring confirmed the maintenance of their cover and their value for birds, reptiles, insects, and mammals.

4.6.b.iii Critical habitat

The Project is not located in critical habitat, nor does it require the conversion of critical habitat. The AAVC studies identified specific values requiring management and protection at Finca Monte Alegre due to the presence of threatened or range-restricted species, and at Belén due to the presence of a Critically Endangered species. These habitats are already protected and will not be affected by the project.

4.6.c Ecosystem services management

The relevant ecosystem services in the area of influence are mainly related to surface and groundwater, fishing, firewood, erosion control, flood regulation, pollination, biological control, and species refuge. None are considered critical or indispensable for communities within the farms.

4.6.d Sustainable management of living natural resources

ILU's sustainable management of living natural resources is based on sugarcane production under Bonsucro standards, environmental plans, reduction of agrochemicals through non-chemical controls, conservation of forests and riverbanks, reforestation with native species, and supplier evaluation. Bonsucro objectives cover biodiversity, ecosystem services, water, soil, climate change, agrochemicals, burning, and waste.

Relevant measures include maintenance of 714 ha of forest, protection of Finca El Jute and Jardín Botánico Los Tarros, monitoring of threatened species, riverbank conservation, river cleaning and maintenance, erosion control, IPM, nesting boxes for barn owls, mechanical pest capture, plantations with 197 thousand trees, and 153 ha of silvopastoral systems.

4.6.e Supply chain

The Project's supply chain depends on sugarcane and bagasse generated by agricultural and industrial operations. ILU has sugarcane supplier evaluation tools outside the Bonsucro certification unit, including evaluation checklists on child labor, forced labor, water management, and natural ecosystem conservation. These evaluations verify aspects such as farm location within watersheds, participation in water stewardship initiatives, availability of maps or historical land cover records, absence of conversion of protected natural ecosystems, and existence of controls to prevent impacts on ecosystems.

ILU must strengthen the environmental management of the sugarcane supply chain linked to the Project, ensuring that direct and indirect suppliers do not convert natural habitats or high conservation value areas, maintain historical land use records, implement water and ecosystem

conservation measures, adequately manage agrochemicals and waste, and participate in continuous improvement processes. These requirements must be incorporated into selection criteria, contracts, audits, corrective plans, and periodic supplier monitoring.

4.7 Indigenous peoples

ILU's facilities and farms are not located within any indigenous community, and the Project is not expected to impact any indigenous people.

4.8 Cultural heritage

No tangible cultural heritage sites are identified in the Project area or in the direct area of influence of the industrial plant.

In the cultivation areas (Finca La Coqueta), the Oro Blanco archaeological site was identified. ILU promoted this specialized archaeological survey to delimit the remains. The site was delimited, signposted, and protected; furthermore, infrastructure construction and expansion of sugarcane cultivation in the area were restricted. A 2023 land cover analysis showed a gain in forest cover associated with reforestation since 2004.

5. Local access to project documentation

Documentation related to the project can be accessed at the following link:Ingenio La Unión – Responsabilidad y desarrollo.