Environmental and Social Review Summary (ESRS)
VIVA INMOBILIARIA – PERU

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

VIVA Negocio Inmobiliario S.A.C. ("VIVA", the "Company", the "Client", or the "Company"), a Peruvian real estate developer incorporated under the laws of Peru, is the real estate unit of Grupo AENZA, which holds 99.5% of the Company. VIVA began operations in 2009 and focuses primarily on the development of social housing projects and sustainable residential projects in Peru.

VIVA is a long-standing IDB Invest [1]client, whose most recent transaction was fully prepaid in 2025, also recording satisfactory compliance with reporting requirements, financial commitments, and the actions contained in the environmental and social action plan ("ESAP") of the corresponding operation.

The present operation (the "Project") will provide VIVA with resources to finance: i) the acquisition of land and the development of multifamily social housing projects in Peru linked to MiVivienda or other similar government programs, and which have recognized sustainable [2]construction schemes; and ii) eligible fees and operating expenses.

The environmental and social due diligence ("ESDD") process included, among other aspects, a site visit to the land where the real estate projects will be developed; interviews and meetings with the Head of Occupational Health and Environment, the Head of Social Management and Customer Service, and the Company's Project Manager, as well as with the Occupational Health and Safety, Physical Security, social management, and direct worker teams; and the review of environmental and social ("E&S") and occupational health and safety ("OHS") information provided by the Client, such as: i) the Company's Environmental and Social Management System ("ESMS"); ii) current environmental permits and certifications; and iii) project information, among other documents.

To ensure the Project's commitment to respecting and protecting human rights, its zero tolerance for retaliation, and its commitment to providing and guaranteeing a safe environment for stakeholders to express their concerns without fear of retaliation, the ESDD process also included the review of the following documents: i) the policies of (a) the Integrated Quality, Environment and Safety System, (b) Risk Prevention and Environment, (c) Prevention of Possession and Consumption of Alcohol, Drugs and Pharmaceuticals, (d) Recognition for Good Performance in Risk Prevention and Environmental Management, (e) Refusal of Hazardous Work, (f) Prevention of Fatigue and Drowsiness, and (g) Anti-Corruption; and ii) the protocols for (a) Responsible Business Practices, (b)

[1] Transaction 13466-01 for an amount of US$25.0 million, which was allocated to its social housing business.

[2] Such as MiVivienda Verde, EDGE, LEED or other similar standards, including eligible investments made in the Los Parques Dueñas, Breña, Alipio Ponce, PRECOR, and Comas developments.

Prevention and Sanctioning of Sexual Harassment, (c) Conflict of Interest Management, (d) Information Security, and (e) Salary Management.

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 during the construction phases: i) atmospheric emissions of particulate matter and combustion gases; ii) noise generation; iii) potential occupational accidents; iv) variations in labor demand; iv) increased probability of traffic accidents due to increased circulation of vehicles and trucks to and from the projects; v) generation of hazardous and non-hazardous solid and liquid waste; vi) demand for water resources; and vii) landscape modification. These impacts and risks are estimated to be of low to medium intensity.

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; and iv) PS4: Community health and safety.

3. Environmental and social context

3.1 General characteristics of the project site

The Company has been developing its real estate projects (housing, offices, and shopping centers) since 1987, primarily in the metropolitan area of Lima, El Callao, and, to a lesser extent, in the cities of Piura and Huancayo.

The housing projects will be carried out within the urban area of Lima, in the districts of Comas, Cercado, San Martin de Porres, Breña, and Chorrillos. The works are developed on previously intervened properties, located in residential or industrial areas that currently have access to main roads, public transportation, shopping centers, and educational and health centers. All properties to be acquired for the execution of the projects have connectivity certificates for water supply, sewage, and electricity services.

In general, the five districts present consolidated urban fabrics, combined with residential expansion and hillside occupation in peripheral areas. The environment brings together residential, commercial, educational, industrial, and service uses, with high mobility intensity and the presence of potentially sensitive populations, including children, the elderly, persons with disabilities, and households with economic constraints. In the social component, the four districts have urban transportation and service networks and present a diversified economic base.

3.2 Contextual risks

The projects located in Comas, Cercado, San Martín de Porres, Breña, and Chorrillos are developed in an urban context exposed to social, natural, and security risks that must be considered in a

differentiated manner. Regarding gender, the Demographic and Family Health Survey of the National Institute of Statistics and Informatics ("INEI"[3]) and data from the National Observatory on Violence against Women and Members of the Family Group evidence [4]the persistence of psychological, physical, and sexual violence against women, a condition that may increase the vulnerability of female workers, residents, and users of the surrounding area.

Regarding natural disasters, the five districts are exposed to the same seismic risk inherent to Metropolitan Lima. Territorial information available in the Disaster Risk Management Information System ("CENEPRED") identifies[5] several hillside sites in Comas as susceptible to mass movements; coastal areas of Chorrillos as being in a condition of high exposure to tsunamis; and several of the evaluated areas as vulnerable to flooding and heavy rainfall. According to climate forecasts from the National Meteorology and Hydrology Service[6] of Peru ("SENAMHI"), such effects may intensify during El Niño episodes, due to increased temperatures, atypical rainfall, and their possible repercussions on mobility, drainage networks, and supply.

The incidence and perception of urban crimes (such as robberies, theft, extortion, and damage to property), typical of all areas to be intervened, constitute a risk for facilities, materials, equipment, workers, and future residents.

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 Company's Occupational Health, Safety and Environment System ("OHSE") is based on the requirements of the OHSAS 18001 and ISO 14001 standards and forms part of its General Management System. The structure of the Environmental and Social Management System ("ESMS") is defined in the Integrated Management System Manual ("IMS") and is composed of the following seven elements: i) organizational structures; ii) planning activities; iii) division of responsibilities; iv) good practices; v) procedures; vi) processes; and vii) resources. The Company provides periodic information to Senior Management on the performance of the ESMS.

The ESMS is comprised of 213 documents which include, among others, policies, manual, standards, regulations, plans, programs, matrices, formats, developed, disseminated and implemented formats.

Additionally, by virtue of the Contractor and Supplier Management Procedure (VIVA-SSOMA-PRC-021), the Company requests contractors and suppliers to implement a specific ESMS for each project, based on local legal requirements and including system elements such as programs,

[3] https://encuestas.inei.gob.pe/endes/2022/departamentales/Endes15/pdf/Cap11.pdf

[4] https://observatorioviolencia.pe/datos/

[5] https://sigrid.cenepred.gob.pe/sigridv3/documento/17162

[6] https://idesep.senamhi.gob.pe/portalidesep/idesep_tema_pronostico_climatico.jsp

standard procedures, records, and indicators applicable to their activities according to the characteristics of each company.

4.1.b Policy

The Company maintains the following policies in force: i) the Integrated Quality, Environment and Safety System; ii) Risk Prevention and Environment; iii) Prevention of Possession and Consumption of Alcohol, Drugs and Pharmaceuticals; iv) General Recognition for Good Performance in Risk Prevention and Environmental Management; v) Preventive Refusal of Hazardous Work; and vi) Prevention of Fatigue and Drowsiness. In addition, it integrates the following corporate policies into its [7]management: i) Anti-Corruption; ii) Responsible Commercial Practices; iii) Prevention and Sanctioning of Sexual Harassment; iv) Conflict of Interest Management; v) Information Security; and vi) Salary.

4.1.c Risk and impact identification

The Client identifies the risks and impacts of projects in accordance with the provisions of the procedure "Identification of Aspects, Evaluation of Environmental and Social Impacts and Determination of Controls (VIVA-SSOMA-PC-029)" and consolidates them in an Environmental and Social Aspects and Impacts Identification and Evaluation Matrix (VIVA-SSOMA-PC-029-FR-01). The main environmental impacts arising from project execution are: i) emission of particulate matter and combustion gases; ii) noise generation; iii) excessive lighting; iv) possible effects on biodiversity; v) discharges; vi) consumption of water, electricity and fuels; and vii) generation of hazardous and non-hazardous waste.

In accordance with local [8]legislation, Environmental Certification is only [9]required for residential-type urban development projects that meet any of the following conditions: i) they are developed on land reclaimed from the sea and integrated into the urban area; ii) to be executed in areas that do not have a connection to the public drinking water or sewage network; iii) located in buffer zones, in regional conservation areas, or in fragile ecosystems; iv) whose soil mechanics study determines the need to implement groundwater or subsurface drainage works and land waterproofing due to the water table level; and v) when located on hillsides. With the exception of the Parque Comas Project, the other urban developments planned under the Project do not require Environmental Certification.

For the Parque Comas project, the Company prepared an environmental impact assessment ("EIA") that included an Environmental and Social Risk and Impact Identification and Evaluation ("ESRIIE") for environmental, social, and health and safety components, as well as the corresponding management plans. This document was updated and submitted to the environmental authority in 2026.

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7 VIVA is part of Grupo Aenza, which is a regional, integrated corporation specialized in engineering and construction services, infrastructure and energy concessions, and real estate management.https://www.aenza.com.pe/quienes-somos

8 Annex II of Supreme Decree No. 019-2009-MINAM.

9 Environmental Impact Declaration ("DIA"), Semi-Detailed Environmental Impact Study ("EIA-sd"), Detailed Environmental Impact Study ("EIA-D").

4.1.c.i Alternatives analysis

The Company, for the definition and implementation of new projects it develops, carries out an alternatives analysis that includes the prospecting of potential land and the evaluation of the purchase option, through a financial pre-feasibility study and risk assessment. The selectivity matrix (VIVA-DN-FR-005), which forms part of the analysis process instruments, includes, among others, the following evaluation criteria: i) type of zone (consolidated, neighborhood, safety); ii) accessibility; iii) soil type; iv) presence of an archaeological zone or special treatment area; and v) disaster risk.

As a result of the analysis, the Company generates a checklist (DDNN Checklist, VIVA–DN-FR-004) for each property and indicates the need for additional studies (including environmental liability analysis) when necessary. This information is presented to senior management as part of the purchase approval request process.

4.1.c.ii Gender risks

The Company's Diversity, Equity and Inclusion policy seeks to (a) ensure that all people have access to the same opportunities, regardless of any personal attribute, and (b) actively work to close gender gaps. In this regard, the Company assesses possible risks associated with coexistence within the delivered residential complexes and promotes the incorporation of prevention actions from the design stage, in compliance with the Social Management axis of [10]the AYNI Program.

The Company implemented IDB Invest's Gender Risk Assessment Tool ("GRAT").

4.1.c.iii Gender programs

The Company maintains an approximate female participation of 51% in its administrative payroll, including the presence of women in managerial, project and administrative positions, and has a Sexual Harassment Prevention Policy and formally established channels in the Internal Work Regulations and the Code of Ethics for receiving complaints and reports related to gender-based violence. It also has lactation rooms at its main office and at the Comas project, as well as sex-segregated changing rooms and showers at its construction sites.

Through the AYNI Program, the Company promotes gender equality, inclusion and violence prevention actions in its condominiums, with an emphasis on girls and boys as agents of change. In 2024, the program promoted: i) equipping condominium security committees with strategies; ii) the holding of workshops and discussion forums with strategic partners; iii) improvements in lighting, surveillance and signage in common areas; iv) awareness campaigns; v) inclusive activities and economic empowerment; and vi) the dissemination of reporting routes and their coordination with

[10] VIVA's AYNI Sustainability Program focuses on preparing new condominium owners by strengthening leadership, coexistence, integration, and mutual respect capacities to ensure the long-term well-being of the community.

police stations, health facilities, the [11]Women's Emergency [12]Center, the Aurora Program and municipal authorities.

4.1.c.iv Exposure to climate change

Metropolitan Lima is located on the central coast of Peru and has a predominantly arid climate, with scarce ordinary rainfall, high atmospheric humidity and moderate seasonal temperature [13]variation.

According to the Multisectoral Commission in charge of the National Study of the El Niño Phenomenon ("ENFEN"), the entire Peruvian Coast is on alert due to the El Niño phenomenon. For Metropolitan Lima, these conditions represent greater exposure to anomalous heat, atypical rainfall, localized flooding, drainage overload, mobility disruptions, and possible service interruptions. This exposure varies spatially: the dense urban areas of Breña and Los Olivos present sensitivity associated with impermeable surfaces, drainage, and congestion; the hillside sectors of Comas may experience greater susceptibility to erosion and mass movements during unusual rainfall; and the coastal areas of Chorrillos combine exposure to rainfall, swells, and coastal [14]hazards.

4.1.d Management programs

The ESMS establishes measures, guidelines, and procedures aimed at ensuring that project activities are carried out in compliance with VIVA's ESMS OHSE. The risk and impact management measures included in the ESMS are: i) ambient noise control; ii) particulate matter control (PM10); iii) control of emissions from fixed and mobile gaseous sources; iv) promotion of water and energy savings; v) minimization and management of solid waste; vi) controls for effluent management; vii) mitigation of damage to transit roads; viii) efficient fuel use; and ix) management and storage of hazardous chemical products ("HCP").

Since the ESMS establishes measures for managing the potential risks and impacts of the "Los Parques de Comas" project, the Client will update it to extend these measures to the "Breña" project and subsequently to the other Projects financed by the granted line.

4.1.e Organizational capacities and competencies

The Company has teams and professionals responsible for implementing the ESMS and for monitoring and tracking the ESHS performance of contractors and subcontractors.

The Environmental and Occupational Health and Safety Management ("OHSE") team is composed of eight professionals: i) one head; ii) one environmental specialist; iii) one occupational physician; iv) four supervisors; and v) one Engineer. The Social Management team is composed of five

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[11] A free public service of the Ministry of Women and Vulnerable Populations ("MIMP") that offers comprehensive care to persons affected by family or sexual violence in Peru.

[12] Now the Warmi Ñan National Program, an initiative of the MIMP to prevent, punish, and eradicate violence against women and members of the family group.

[13] https://web2.senamhi.gob.pe/?p=pronostico-climatico;

[14] https://sigrid.cenepred.gob.pe/sigridv3/escenarios

professionals: i) one real estate management deputy manager; ii) one social management coordinator; iii) one community relations coordinator; iv) one property administration analyst; and v) one social management analyst.

4.1.f Emergency preparedness and response

The Company's employees receive training on emergency preparedness and response, including first aid. VIVA, based on identified risks, conducts emergency drills (fire, earthquake, run-over, fall from height, electrocution, collapse, among others) more than once a year.

VIVA's OHS Plan establishes the obligation to prepare, for each project, Emergency Response Plans ("ERP") aligned with local legal requirements, and applicable to direct workers, contractors, suppliers, and visitors. The plans must consider emergencies associated with fires, earthquakes, leaks, explosions, excavation collapses, environmental incidents, and social conflicts, among others. Currently, the Parques de Comas and Breña projects have ERP. The Company will submit a copy of the ERP for the real estate projects to be executed prior to the start of civil works.

VIVA provides earthquake prevention and response recommendations, as well as a Building Safety Plan model to the Boards of Directors, owners, and residents of the delivered residential complexes, with the aim of strengthening their response capacities in the face of natural events.

4.1.g Monitoring and evaluation

The Company has implemented a comprehensive monitoring and tracking system that covers the identification, assessment, and control of environmental and occupational health and safety impacts and risks. The system uses identification and assessment matrices for environmental aspects and impacts, which are periodically updated. It also conducts regular environmental monitoring (air, water, noise, waste), as well as internal and external audits, to ensure traceability and the closure of observations.

The EMP is mandatory for all personnel and contractors, and establishes clear responsibilities for the OHSE head, Site Managers, Field Engineers, and Supervisors, who lead the implementation, training, inspection, and control of preventive and corrective measures.

The Company promotes continuous training of its personnel, conducts awareness campaigns, and encourages the efficient use of resources. To ensure continuous improvement and alignment with legal and corporate sustainability and social responsibility commitments, it has verifiable indicators and targets, which are reported on platforms such as the Solid Waste Management Information System ("SIGERSOL") and Global Reporting Initiative ("GRI") dashboards, and subject to an annual review by Senior Management.

4.1.h Stakeholder engagement

The Company's Stakeholder Engagement Procedure consists of: i) identification of social actors and interested parties; ii) information, communication, and verification of the property's status; iii)

social risk analysis and definition of control measures; iv) handling of inquiries, complaints, claims, and requests; and v) inductions for staff and construction personnel.

Prior to the start of each project, the Company conducts social assessments through which it collects quantitative and qualitative information from communities and stakeholder groups in the area of influence. During the project execution stage, the Company maintains interaction with communities and local authorities through coordination meetings, contacts with leaders or representatives of areas adjacent to the projects, and through the grievance, complaint, and petition handling mechanism.

Furthermore, through the AYNI Program, the Company creates spaces for training, capacity building, and strengthening of relationships among residents of the real estate projects.

4.1.h.i Indigenous peoples

No indigenous peoples have been identified in any of the areas to be intervened.

4.1.i External communications and grievance mechanism

The Company maintains an "Ethics Line," through a confidential platform provided by an external company, where workers, clients, and suppliers can report concerns related to unethical conduct, violations of legislation, regulations, or internal policies. The communication channels are: i) web form; ii) [15]email inbox (contacto@canaletico.net); iii) voicemail (0-800-1-8113); iv) postal address;[16] v) telephone line (0-800-1-8113); and vi) personal interview.

The receipt of complaints, claims, and inquiries from the Company's clients is handled through the Customer Service and After-Sales area through the following channels: i) call center (206-7270); ii) emailatencionalcliente@viva.com.peandpostventa@viva.com.pe; iii) emergency number (206-7290); iv) sales (206-7200); v) WhatsApp sales (942 947 065). In addition, the Company, through its website, provides access to the portal of the National Institute for the Defense of Competition and Protection of Intellectual Property ("INDECOPI") for the verification of VIVA's record of infractions and sanctions.

4.2 Labor and working conditions

4.2.a Working conditions and labor relations management

The Company maintains an Internal Work Regulations ("IWR"), which is governed by Peruvian labor regulations and allows for the organization of labor relations with its workers. The IWR contains provisions on the following topics: i) admission and entry (selection and onboarding process); ii) full suspension, partial suspension, and termination of the employment contract; iii) rights and obligations of workers; iv) powers and obligations of the company; v) working hours, work schedules, and attendance; vi) attendance and punctuality control; vii) permits, leaves, and

[15] https://www.canaletico.net/formulario.html

[16] Av. Victor Andrés Belaunde 171, San Isidro, Lima 27, Lima - Peru

absences from the workplace; viii) weekly rest and vacations; ix) disciplinary measures; x) labor relations (submission of complaints); xi) welfare, safety, hygiene, and environment; xii) measures regarding HIV and AIDS in the workplace; xiii) prevention and sanctioning of workplace or sexual harassment (complaints and sanctions); and xiv) use of software, internet, and email. In addition, the Code of Ethics details labor considerations that include topics such as: respect for human rights; diversity; non-discrimination; equal treatment and opportunities; personal and professional development; and remuneration conditions and promotions. The Company currently has 532 workers (256 are direct employees and 247 from subcontractors), of whom 49% are women.

The Company maintains an Occupational Health, Safety, and Environment Training and Competency Plan (VIVA-SSOMA-PC-006), which is updated annually and applies to all employees at all work centers and to any person performing work under the Company's control, even if they do not belong to the organization's staff (contractor companies, subcontractors, suppliers in general, visitors, etc.).

4.2.a.i Human resources policies and procedures

The Company has corporate labor policies on: i) Prevention and Sanctioning of Sexual Harassment; ii) Salaries; and iii) Protection of Pregnant Workers.

4.2.a.ii Labor conditions and terms of employment

The Company's permanent staff is governed by the regulations established for the private sector labor regime and the provisions set forth in the IWR. In addition, Peru is a signatory to the conventions of the International Labour Organization ("ILO") and has extensive labor legislation with specific provisions that regulate, among other aspects, the following: i) provisions for employment contracting; ii) working hours, schedules, and overtime work; iii) paid rest periods; iv) minimum remuneration; v) family allowance; vi) statutory bonuses; and vii) occupational health and safety.

4.2.a.iii Labor organizations

The Company has a civil construction union, which is governed by the collective agreements entered into between the Peruvian Chamber of Construction ("CAPECO"), the Federation of Civil Construction Workers of Peru ("FTCCP"), and applicable regulations. These agreements are renewed annually.

4.2.a.iv Non-discrimination and equal opportunity

In accordance with its IWR, the Company does not apply any distinction based on gender and, on the contrary, seeks equality in all its processes, providing the same opportunities to its workers for the fulfillment of the required performance.

4.2.a.v Workforce reduction

The Company has a low staff turnover rate; contract terminations are carried out in accordance with local regulations.

4.2.a.vi Grievance mechanism

VIVA employees can submit their complaints through the "Ethical Channel," which has been in effect since 2013 and allows for anonymity, independence, and confidentiality. The channel is available to all directors, employees, partners, clients, suppliers, third parties, including communities in the areas of influence of the projects, who can use it through the following means: email, dedicated website, telephone service, voicemail, postal address, and in-person interview.

The channel, operated by the Company through an independent platform that guarantees confidentiality and is responsible for the receipt, registration, and classification of internal complaints and claims before they are referred to the Compliance Committee for evaluation, allows for the capture and processing of internal complaints about any sensitive irregularity for the Company, related to potential deviations or non-compliance with the Business Code of Conduct and the Ethical Code of Conduct. Additionally, the IWR and the Code of Ethics establish the service channels for receiving complaints of sexual harassment, workplace harassment, and gender-based violence.

4.2.b Workforce protection

4.2.b.i Child and forced labor

The Civil Code of Peru prohibits any type of unpaid labor (slave labor) and sets the minimum working age in Peru at 18 years. VIVA complies with these provisions.

4.2.c Occupational health and safety

The Company's IWR, developed within the framework of current regulations, is applicable to all direct workers, contractors, suppliers, visitors, and other persons present at its facilities. VIVA also maintains an "Occupational Health and Safety Plan" whose purpose is to promote safe and healthy working conditions in all activities carried out under the Company's control, contributing to the protection of the physical and mental health of workers.

In compliance with current national regulations, VIVA maintains a Joint Occupational Health and Safety Committee ("JOHSC"), a bipartite and parity body, composed of representatives of the Company and workers. This committee, which has powers and obligations regarding the Company's Occupational Health and Safety ("OHS") management, is responsible, among other aspects, for: i) the approval of the IWR; ii) the preparation of the annual OHS program; iii) the drafting, review, and approval of policies; iv) the approval of the annual worker training plan; v) monitoring compliance with national regulations; vi) conducting periodic inspections; and vii) participating in accident investigations.

For all its projects, the Company has implemented the Safe Work Analysis System ("SWAS") and a permit control system for high-risk work activities (work at height, hot work, excavations and trenches, lifting operations, electrical work). Additionally, the Company conducts internal OHS

inspections, defines corrective actions, deadlines, and responsible parties for both direct workers and contractors.

The Company has a medical area and a full-time occupational physician, who is responsible for: i) providing medical care and health-related training; ii) interpreting the results and recommendations of the annual occupational check-ups carried out on staff assigned to construction sites; and iii) implementing the annual risk agent monitoring program for production area personnel.

For 2025, the Company reported zero fatalities and disabling accidents, 13 minor accidents, 23 incidents, and 2,573 substandard conditions.

4.2.d Provisions for persons with disabilities

The Company has a non-discrimination policy that includes provisions for handling disability-related issues. However, it does not yet have a specific procedure for promoting the hiring and inclusion of persons with disabilities, in accordance with the provisions established in local regulations. Given the above, the Company will present information on reasonable adjustments, physical or communicational accessibility, identification of barriers, labor retention, or participation of persons with disabilities in community consultations as part of periodic environmental and social compliance reports.

4.2.e Workers hired by third parties

The Company, through its Code of Conduct, ensures compliance with Peruvian labor regulations. In this regard, its "Standard of Responsibilities for Contractor or Service Provider Companies" extends this obligation to its contractor and subcontractor companies, and to its suppliers.

4.2.f Supply chain

The Company requires its suppliers, contractors, and subcontractors to adhere to its corporate environmental, social, and OHS principles, commitments, and values.

Through its Contractor, Subcontractor, and Supplier Management Policy (VIVA-SSOMA-PO-005), the Company commits to: i) ensuring that the supplier selection process promotes compliance with regulatory, ethical, environmental, and occupational health and safety criteria; and ii) providing the supply chain with accurate and transparent information on the Company's requirements in the procurement process.

4.3 Resource use efficiency and pollution prevention

4.3.a Resource use efficiency

VIVA's Sustainability Policy includes actions aimed at the efficient use of water and energy in real estate projects. These actions translate into: i) sustainable architectural designs; ii) the use of low-consumption fittings; iii) the prioritization of eco-material purchases; iv) the reuse and recycling of materials; v) the implementation of drip irrigation systems; vi) the use of solar panels; and vii) the

reuse of grey water. Additionally, the Company has the following programs: i) ECOACCIONES; and ii) AYNI [17]Sustainability.

Finally, VIVA maintains a monthly record of consumption of: i) electrical energy; ii) fuel for vehicles, machinery, and electric generators; and iii) natural gas for vehicular use. It also accounts for the use of cement, paints, solvents, and other products used in construction.

4.3.a.i Greenhouse gases

The Company accounts for fuel and electrical energy consumption across all its operations and projects; however, to date it does not have a tool for calculating greenhouse gas ("GHG") emissions.

4.3.a.ii Water consumption

The Company's EMP includes controls for water and energy savings in the execution of its projects. Among the measures defined for efficient water use are: i) water supply through cisterns with authorized providers; ii) the use of concrete curing additives that reduce water demand; iii) preventive environmental signage promoting responsible use of the resource; iv) periodic inspections for leaks in hydraulic installations; and v) traceability and monitoring of water consumption through the GRI Reporting Panel.

4.3.b Pollution prevention

The Company's EMP includes measures for: i) control of environmental noise, particulate matter, and gaseous emissions from transport vehicles; ii) management of effluents from the washing of concrete mixers; iii) the use of portable chemical toilets and disposal of effluents with authorized companies; and iv) control of particulate matter emitted during the construction phase, implementing measures such as wetting of work surfaces, frequent disposal of debris, and use of covers and protection during the transport of construction materials, disposal of materials from elevated levels, and other protections.

Already in their operational stage, some of the projects have grey water treatment systems ("GWTS"), whose effluents are reused for the irrigation of green areas in the residential complexes as well as external green areas for public use. Wastewater (black water) from the residential complexes is connected to public sewage systems in compliance with the Maximum Admissible Values ("MAV") of concentration specified in local legislation.

4.3.b.i Waste

[17] VIVA's ECOACCIONES Program is an environmental responsibility initiative aimed at optimizing the use of natural resources (actions for controlling the use of water, energy, and paper) and reducing environmental impacts associated with administrative activities carried out within the organization's facilities.

The management of hazardous and non-hazardous waste from the projects is defined in the Solid Waste Minimization and Management Plan (VIVA-SSOMA-LPDC-PL-004), which establishes: i) operational controls; ii) prevention measures; and iii) actions to maintain adequate environmental conditions, including the execution of training and awareness campaigns. The plan comprehensively describes the guidelines for waste management from generation and segregation at the source, temporary storage, collection and transport, through to valorization or final disposal.

4.3.b.ii Hazardous materials management

The Company's EMP contains measures for the handling and storage of hazardous chemical products ("HCP"), such as: i) the holding of specific training events on the use and understanding of Safety Data Sheets ("SDS"); ii) the use of Personal Protective Equipment ("PPE") indicated in the SDS; iii) the use of compatible and labeled containers for the storage of HCP; and iv) the use of appropriate infrastructure for the temporary storage of these products (waterproofed floors, use of roofing, containments with minimum capacities of 110%, compatibility, and availability of SDS).

4.3.b.iii Pesticide management and use

VIVA will verify that the products used for integrated pest management ("IPM") or integrated vector management ("IVM") during the construction of its projects are not included in classes "Ia" (extremely hazardous) and "Ib" (highly hazardous) of the World Health Organization's ("WHO") recommended classification of pesticides by hazard. In the case of class "II" (moderately hazardous) pesticides, these will be used provided that appropriate controls are established for the use of those chemical substances; additionally, access will be controlled for personnel who do not have adequate training, equipment, and facilities to properly handle, store, apply, and dispose of those products.

4.4 Community health and safety

4.4.a Community health and safety

VIVA's AYNI Program, which incorporates provisions to achieve gender equality, environmental sustainability, inclusion, and diversity, and which is aimed at future condominium owners of the residential complexes, provides tools for coexistence and citizenship building, promoting spaces for dialogue for the planning and organization of the proper functioning of the condominium. Additionally, as part of its corporate social responsibility ("CSR") management, the Company provides the community with certain urban infrastructure works, such as green areas and public lighting.

4.4.a.i Infrastructure and equipment design and safety

The structuring and design of impulsa VIVA's Social Interest Housing ("SIH") real estate projects comply with the provisions of Peru's National Building Regulations ("RNE"), particularly Technical Standard E.030 "Seismic-Resistant Design." This allows the integration of criteria in the structural design of buildings based on the seismic hazard of the territory where each project is located. Regarding fire risks, all buildings are equipped with smoke detection systems and centralized alarm systems.

The phased execution of residential projects, with progressive delivery and occupancy of towers while construction activities continue on the same site, creates a direct interface between inhabited areas and active construction fronts and, therefore, an involuntary and prolonged exposure of residents to particulate matter, noise, vibrations, traffic and machinery operation, falling objects, and emergency situations. This condition may produce differentiated effects on sensitive receptors (children, elderly persons, and persons with disabilities). Consequently, the Company will conduct an exposure risk analysis that considers the location and duration of the works, circulation routes, dust and noise levels, proximity of occupied dwellings, and the presence of vulnerable populations. Based on its results, it will define and implement risk-proportionate management measures, such as physical segregation and signage of construction areas, access and traffic control, dust and noise barriers and controls, scheduling of higher-impact activities, communication with residents, grievance mechanisms, emergency preparedness and response, and periodic monitoring of the effectiveness of the measures adopted.

4.4.a.ii Management and safety of hazardous materials

The Company has established measures for the prevention of community safety risks associated with the storage or use of hazardous materials. These are described in the risk identification and control procedures, waste management, training, communication, and emergency response. Specifically, the Hazardous Materials Management Procedure (VIVA_SSOMA_PC_019) establishes measures for storing and handling products and minimizing the risk of exposure to the community.

4.4.a.iii Ecosystem services

The Project does not foresee material negative impacts on ecosystem services.

4.4.a.iv Community exposure to disease

No risks of exposure to diseases associated with worker influx are identified, given that the individuals linked to the works are residents of the sectors where the projects are being executed.

4.4.a.v Emergency preparedness and response

The Company carries out training activities on emergency preparedness and response, including first aid for all its employees, and based on identified risks, conducts emergency drills (fire, earthquake, run-over, fall from height, electrocution, collapse, among others) more than once a year. These drills are coordinated with local organizations and authorities in the area of influence.

4.4.b Security personnel

VIVA subcontracts security services from companies accredited and qualified by the competent authority. The guards, in compliance with the law, do not carry weapons.

At the national level and in recent years, no incidents or complaints against the company's security personnel have occurred in any of the projects.

The Company requires compliance with local legal requirements, as well as Human Rights training plans from contractors and management companies of delivered residential buildings that hire independent physical security services.

4.5 Land acquisition and involuntary resettlement

4.5.a General aspects

The Company carries out land acquisition through purchase and sale processes with individuals or companies that sell their properties at market prices and conditions. These processes are carried out in accordance with local regulations. In accordance with the Land Acquisition Procedure (VIVA-SSOMA-PC-027), the Company, as part of the title study analysis, evaluates whether the acquisition may or may not generate physical or economic displacement and rejects the purchase of those properties that cause such impacts.

Within the framework of this transaction, the Company plans the acquisition of 3 properties located in the districts of Chorrillos, Cercado, San Martin de Porres, and Breña. All are privately owned and have some level of use or designation. None present informal occupations or families with any level of vulnerability.

4.6 Biodiversity conservation and sustainable management of living natural resources

Since the real estate projects are developed on heavily intervened urban or peri-urban land, no material impacts on biodiversity or living natural resources will occur.

4.7 Indigenous peoples

The Company develops projects on urban plots, already intervened, that do not affect indigenous populations.

4.8 Cultural heritage

The projects are located in heavily intervened areas. The earthworks required for foundations and other underground structures have not recorded any archaeological or cultural findings. However, should such findings be encountered, the Company will follow the provisions of Peruvian legislation, will immediately suspend work, and will notify the Ministry of Culture ("MINCU") accordingly.

5. Local access to project documentation

Documentation relating to VIVA and its existing projects can be accessed at the following link: https://www.viva.com.pe/