Environmental and Social Review Summary (ESRS)
Supply Chain Financing Facility for Jabonería Wilson and Alicorp – ECUADOR

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

The present operation consists of an uncommitted reverse factoring and commercial accounts receivable discounting facility (the "Line") to Jabonería Wilson S.A. ("JW") with the support of Alicorp S.A.A. ("Alicorp", and together with JW the "Companies") as guarantor, to support the acquisition of inputs and raw materials through the discounting of accounts receivable arising from sales [1]made by suppliers in Ecuador and abroad, that meet certain eligibility criteria (collectively, the "Project" or the "Operation").

The Environmental and Social Due Diligence ("ESDD") process included, among other aspects: (i) on-site *technical*[2] visits; (ii) interviews and meetings with executives from key areas of the Companies (environmental and social management, labor and occupational health and safety) and plant workers; (iii) the review of environmental permits, licenses or records and certifications; (iv) an analysis of the Companies' management systems; (v) a review of compliance with national and international good manufacturing practices, associated with quality, environmental sustainability and social responsibility; (vi) an assessment of the environmental and social ("E&S") and labor baseline information related to the Project; (vii) the analysis of issues associated with the management of climate change risks and impacts; (viii) the review of preparedness and emergency response plans and procedures for anthropogenic and natural hazard threats; (ix) an assessment of the stakeholder engagement process; and (x) an assessment of efficient resource use (primarily water, fuels and energy).

To ensure the Project's commitment to respect and protection of 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 any retaliation, the ESDD process also included the review of, among other documents, JW's Code of Ethics and the Ethical Commitments Guide ("GCE") and the Alicorp Group's Human Rights Policy; as well as other social and labor procedures and regulations of the Companies.

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: (i) emission of polluting gases due to vehicle and machinery traffic; (ii) increased noise levels from the use of heavy machinery during operations; (iii) production of wastewater; (iv) possible soil contamination from spills of fuels, oils, solvents and chemical inputs; (v) generation of domestic and industrial solid waste (packaging materials: paper, wood, metal scraps, etc.) and hazardous waste (generated by the maintenance of

[1] Domiciled in IDB Invest member countries (https://idbinvest.org/es/paises).

[2] The visit focused on the production plant on Vía Calacalí – La Independencia in the Hacienda Tilingo Sector, within the Canton of Quito (Metropolitan District of Quito), in the Province of Pichincha, Ecuador.

infrastructure and operational machinery and equipment, etc.); (vi) increased health and safety risks for workers and the community; and (vii) use of other resources, primarily water, fuels and energy. The majority of impacts and risks are estimated to be of moderate to low significance.

The Performance Standards ("PS") activated by the Project are: PS1: Assessment and Management of Environmental and Social Risks and Impacts; PS2: Labor and Working Conditions; PS3: Resource Efficiency and Pollution Prevention; and PS4: Community Health and Safety.

3 Environmental and Social Context

3.1 General characteristics of the project site

Jabonería Wilson S.A. ("JW") is an Ecuadorian company specializing in the manufacturing and marketing of cleaning and household care products. It was founded in 1945 by Francisco Nussbaum, becoming one of the pioneering companies in the detergent and cleaning industry in Ecuador. Since its inception, the organization has maintained a permanent focus on innovation, product quality and consumer satisfaction.

In 2014, JW completed the construction and began operations of its industrial plant in Calacalí (the "Plant"), in the province of Pichincha. Currently, it is in its operation and maintenance ("O&M") phase and encompasses: (i) the manufacturing of liquid, cream (semi-solid paste), bar and powder detergents; (ii) the operation of the sulfonation[3] plant; (iii) logistics activities; (iv) the operation of quality laboratories; and (v) the storage and dispatch of inputs and finished products.

In 2024, JW made a commitment to become a benchmark for sustainability in the social, economic and environmental spheres and declared, through its Sustainability Policy, the establishment of a clear framework to integrate sustainable practices into all operations, reducing environmental impact, optimizing resource use and contributing to community well-being and sustainable development.

In October 2025, as part of Alicorp's regional growth and strengthening strategy — a leading mass consumption company in Latin America — the acquisition of JW was completed. As a result of this transaction, the Plant became part of Alicorp's asset network, progressively initiating a process of integration of corporate policies, management systems, environmental, social and governance ("ESG") standards, corporate governance mechanisms, sustainability programs and continuous improvement processes.

Under this premise, the Companies operate in strict compliance with the current legal regulations in Ecuador, permanently and systematically fulfilling the regulatory procedures required by the competent authorities, including: (i) the sanitary and environmental regulations contained in the environmental license issued by the Ministry of Environment, Water and Ecological Transition [4]("MAATE"); (ii) the

[3] Sulfonation in detergents is the chemical reaction in which a sulfonic group (-SO_3H) is introduced into an organic compound, generally linear alkylbenzene (LAB), using sulfur trioxide (SO_3). This creates sulfonic acid (LABSA), the key raw material for manufacturing active cleaning agents. Subsequently, in the neutralization step, the resulting acid is mixed with caustic soda (NaOH) to form sodium alkylbenzenesulfonate, the final surfactant ingredient that removes grease.

[4] Through Executive Decree No. 94 of August 14, 2025, the merger by absorption of the MAATE into the Ministry of Energy and Mines was established, with the latter being renamed the Ministry of Environment and Energy ("MAE").

operating [5]license granted by the Decentralized Autonomous Government ("GAD") of the Metropolitan District of Quito; and (iii) periodic audits and registrations before governmental entities, such as environmental compliance audits ("AAC") and environmental management reports ("IGA") to the Environment Secretariat of the Metropolitan District of Quito, in its capacity as Provincial Environmental Authority duly accredited by the MAATE.

The most representative certifications held by JW are: (i) Carbon Neutral, regarding the quantification and monitoring of greenhouse gas emissions in accordance with the guidelines of the ISO 14064-1:2018 standard; (ii) [6]Good Manufacturing Practices ("BPM") from the National Agency for Regulation, Control and Sanitary Surveillance ("ARCSA") for cosmetic products; and (iii) the international BASC standard.[7]

3.2 Contextual Risks

Ecuador faces an increase in violence and organized crime. In 2025, it closed with a homicide rate of 50.1 per 100,000 inhabitants, the highest in its recent history. The province of Pichincha recorded a 12% increase in the number of homicides, with its rate increasing by one percentage point (from 8.70 to 9.68); while the Canton of Quito concentrates 84% of these homicides. To [8]mitigate this situation, JW: (i) has established alliances with community surveillance systems; (ii) contracted private security companies; and (iii) applies specific protocols for the transport of inputs, the transfer of finished products and the protection of its operational and administrative personnel.

Gender-based violence and impunity in the face of human rights violations remain a challenge. In 2025, the province of Pichincha recorded 42 cases of victims of femicide and violent deaths of women. In [9]response, JW incorporates gender considerations into its security measures and promotes a safe working environment for female workers at the Plant.

On labor matters, the country maintains a restrictive framework for unionization, with a history of repression and killings of [10]trade unionists. In response, JW, through its GCE and its social and labor policies, monitors compliance with national regulations and ratified international treaties, ensuring respect for the human and collective rights of its workers.

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5 Unique Metropolitan License for the Exercise of Economic Activities ("LUAE").

6 ISO 14064-1:2018 is an international standard that establishes the principles and requirements for quantifying and reporting GHG emissions and removals at the organizational level, serving as a fundamental basis for calculating and managing the corporate carbon footprint.

7 BASC (*Business Alliance for* Secure Commerce) is an international non-profit alliance that promotes safe and agile foreign trade through cooperation between the private sector and governments.

8 Source: Bulletin on intentional homicides in Ecuador, 2025 (https://oeco.padf.org/homicidios2025/).

9 Violent deaths against women include: murders, homicides, rape with death, abandonment of a person resulting in death, robbery with death, contract killing, and kidnapping with death (Source: Council of the Judiciary through the FemicidiosEC tool, a freely accessible portalhttps://www.funcionjudicial.gob.ec/femicidios/).

10 Regarding workers' rights, according to the *Global Rights* Index 2024 (https://www.ituc-csi.org/ituc-global-rights-index-2024-en), in Ecuador there is a very restrictive legal framework that hinders the development of strong and independent trade unions in the country, and authorities continued to prevent the registration of unions in both the public and private sectors. Ecuador is also listed as one of 8 countries where trade unionists were killed while representing workers and their collective 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

JW has implemented solid E&S management practices: it complies with the legislation and related standards necessary for its operations in Ecuador (environmental license and operating permit) and is certified under internationally recognized sustainability standards (BPM and Carbon Neutral). These certifications resemble the existence of an Integrated Management System ("SGI") composed of formalized management procedures at the corporate level, which include aspects related to environmental, quality, compliance and safe trade practices. In order to reduce environmental impact, promote resource use efficiency, contribute positively to community well-being and integrate sustainable practices into its productive operations, the SGI is based on the principles of: (i) quality under the requirements of BPM and the ISO 9001 Standard; (ii) occupational health and safety ("SSO") oriented toward the prevention of incidents, accidents and occupational or work-related diseases; (iii) safe trade based on the BASC Control and Security System; and (iv) sustainability.

Nevertheless, JW will conduct a periodic [11]evaluation of the E&S management (similar to an IMS), to strengthen or update its components based on applicable E&S and OHS requirements.

4.1.b Policies

JW has an IMS Policy, which declares its commitment to: (i) evaluate performance in the implemented management systems; (ii) foster a culture of continuous improvement for process optimization; (iii) comply with applicable current technical, legal, and regulatory requirements; (iv) guarantee the integrity of processes to prevent illicit activities; (v) ensure the integrity and inviolability of data; and (vi) promote the prevention of labor abuse, discrimination, forced and child labor, and other human rights violations.

Additionally, through its Sustainability Policy, JW is committed to responsible environmental management based on the following pillars: (i) waste minimization, promoting recycling and reuse and raising awareness of a culture of sustainability; (ii) energy efficiency, including the evaluation of the progressive implementation of renewable energies; (iii) responsible water use; (iv) sustainability in the supply chain, through the progressive selection of suppliers who share its sustainability commitments, promoting responsible practices aligned with its environmental, social, and corporate governance principles; (v) products and packaging, where practices are chosen that minimize the environmental impact of its products through the responsible selection of biodegradable and responsibly managed materials, ecological design, and the [12]optimization of packaging and logistics processes; (vi) Corporate Social Responsibility ("CSR"), where initiatives are developed to promote community well-being, environmental education, and transparency of its actions; (vii) regulatory compliance and certifications; (viii) innovation and sustainable development; and (ix) monitoring and evaluation, with the aim of optimizing efficiency and ensuring the correct execution and compliance of operational processes.

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[11] Applying the Environmental and Social Management System, Implementation Manual – General, IFC, version 2.1, November 2015. Environmental and Social Management System Tools – General, IFC, version 1.2, November 2015.

[12] Packaging (bottles or containers) with a certain degree (25% or 50%) of post-industrial recycled (PIR) or post-consumer recycled (PCR) content.

4.1.c Risk and Impact Identification

4.1.c.i Direct and indirect impacts and risks

Based on an Environmental Impact Assessment ("EIA") that evaluated the environmental and social impacts derived from its operations, JW obtained the corresponding environmental license for the operation of its Plant. The EIA includes a matrix of significant E&S risks and impacts, based on applicable regulations and standards. With this information, JW determines the operational controls, corrective actions, and measurement and monitoring mechanisms required to manage each risk.

Independently, to minimize the environmental impact and prevent pollution generated by its activities, JW promotes good practices in waste management, emissions reduction, water and energy savings, and the awareness of its employees and suppliers in optimizing resource use.

4.1.c.ii Alternatives Analysis

The Project does not generate new productive activities, so an alternatives analysis is not required.

4.1.c.iii Cumulative Impacts

Given that the Project does not generate new productive activities and will be developed within the Companies' property, the incremental impact of other past, ongoing, and reasonably foreseeable future projects is considered non-material. In that sense, the Operation does not require a cumulative impact mitigation plan.

4.1.c.iv Gender Risks

Even though Ecuador has laws [13]and [14]institutions that ensure the protection of women, the number of femicide cases reported in the country (85 cases in 2025) ranks tenth among 24 countries [15]in Latin America and the Caribbean, [16]with a rate of 0.9 per 100,000 women.

In Latin America there is significant gender inequality, defined as the differential and unequal access to labor, educational, economic, and political participation opportunities based on sex or gender. This gender inequality causes gender discrimination, unequal access to public services, educational disparities, wage and labor inequality, and lagging political participation rates. This is reflected in the gender gap index, which for Ecuador is 0.77 for 2025, placing it sixth among 21 LAC countries studied. [17]Likewise, for the

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[13] Comprehensive Organic Law 175/2018 to Prevent and Eradicate Violence against Women ("LOIPEVM"); the Comprehensive Organic Criminal Code ("COIP"); among others.

[14] Ministry of Women and Human Rights; Attorney General's Office; Ecuadorian Center for the Promotion and Action of Women ("CEPAM"); the International Organization for Migration ("IOM"); among others.

[15] https://www.statista.com/statistics/827170/number-femicide-victims-latin-america-by-country/.

[16] https://www.statista.com/statistics/1102327/femicide-rate-latin-america-by-country/.

[17] The closer the index is to 1, the lower the gender inequality (1 = equality and 0 = inequality)."Gender gap index in Latin America 2025", Statista.

year 2026 to date, 19 cases of femicide victims and violent deaths of women were reported in the Province of Pichincha, all of which were processed (with prior investigation).[18]

Despite the foregoing, given the business nature (manufacture of cleaning and personal care products), combined with the fact that the Plant is secured and located near urban centers, the gender risk is estimated to be low and mitigable through the application of the principles contained in: (i) the CCG, JW's Code of Ethics, and the labor and social policies that address sanctions in cases of sexual harassment and gender-based violence; (ii) the Procedure for the Prevention and Handling of Cases of Discrimination, Workplace Harassment, and All Forms of Violence in the Workplace ("PPACDAL") and the Internal Protocol for the Prevention and Eradication of Discrimination, Violence, and Workplace Harassment ("PIPEDVAL"), both from JW, which contain internal directives for prevention, investigation, and sanctioning of acts of sexual harassment and gender-based violence; and (iii) the Internal Work Regulations ("RIT").

4.1.c.v Gender Programs

The Project will not generate material differentiated impacts on men and women; nor will it promote gender-based violence or procuring activities. Through the CCG, the Code of Ethics, and in particular the PPACDAL and PIPEDVAL, the Companies promote non-discrimination and equal opportunities in the search for and promotion of their human talent.

The Companies have incorporated provisions to ensure adequate treatment of women working in their facilities in terms of: (i) provision of personal protective equipment ("PPE") adapted for women; (ii) provision of changing rooms separated by work area and by gender; (iii) provision of adequate work environments for women; (iv) adoption, in their CCG, RIT, PPACDAL, and PIPEDVAL, of zero-tolerance principles toward gender-based violence and sexual harassment; and (v) compliance with local legislation and adherence to international practices on issues such as non-discrimination and equal opportunities for their staff, regardless of gender. Any conduct contrary to the guidelines of their CCG, the Code of Ethics, and Human Resources policies and procedures is investigated and analyzed by a Corporate Ethics Committee, and is subject to corrective and disciplinary measures, where applicable.

4.1.c.vi Climate Change Exposure

In Ecuador there are climatic natural hazards [19]that can potentially generate an impact on the Plant's operations and its access infrastructure (roads, drainage systems, and bridges) to processing sites, or on the availability of supplies of inputs, equipment, and materials at the regional level, affecting productivity and the reliability of electricity service in certain locations.

For climate change purposes, according to a global climate model, the Project's facilities may be exposed to hazards such as changes in precipitation regimes and heat waves, the latter under a [20]high-emissions scenario (RCP 8.5).

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[18] Judicial Branch of Ecuador, with information from January 15 to July 5, 2026:https://www.funcionjudicial.gob.ec/resources/femicidios/victimas%20de%20femicidio.htm

[19] Increased periods of drought, water scarcity, intensification of heat waves, changes in precipitation, intensification of floods and landslides.

[20] A Representative Concentration Pathway (RCP) is a GHG concentration trajectory (not emissions) adopted by the IPCC. The pathways describe different climate futures, all of which are considered possible depending on the volume of GHG emitted in the coming years. The original RCPs — RCP 2.6, RCP 4.5, RCP 6, and RCP 8.5 — are labeled based on a possible range of radiative forcing values in the year 2100 (2.6, 4.5, 6, and 8.5 W/m², respectively).

Energy infrastructure and processing and logistics activities may be sensitive to extreme hydrometeorological events, such as intense rainfall, while an increase in extreme heat days may lead to higher energy consumption for climate control. In turn, potential flooding may affect the Company's own infrastructure or the transport infrastructure on which the Project's logistics depend.

In response to the Project's exposure to hazards arising from climate change, the Companies have implemented the following measures: (i) a "resilient" design for the Plant according to its location; (ii) geographic diversification of the origin of inputs, to mitigate exposure to localized climate risks; (iii) efficient and timely control of water and energy resources, through response protocols for extreme climate events such as floods or droughts; (iv) the use of appropriate materials to adapt to new climate conditions; and (v) the adoption of a Plant emergency plan, which is reviewed annually or when there are significant changes in the incidence of hazards and risks of climate change exposure in its operations.

4.1.d Management Programs

The existence of certifications under multiple international standards and compliance with current and applicable E&S and OHS regulatory requirements in Ecuador demonstrate that JW has developed instruments that allow it to demonstrate its compliance. JW processes and labels the production of its cleaning and personal hygiene products with the requirements of the GMP and BASC processing standard.

Likewise, as required by the environmental license granted to the Project, JW implements the measures contained in the Environmental Management Programs ("EMPs") to mitigate or offset each of the impacts or risks identified at each stage of its development.

4.1.e Organizational Capacity and Competence

Alicorp has a defined corporate organizational structure that clearly establishes lines of authority and responsibilities across each of its operations. Thus, at the corporate level, it has a Legal and Public Affairs Directorate and a Corporate Sustainable Development Management, which are responsible for designing and updating its sustainability strategy, its implementation, and progress reporting. At the [21]Plant level, JW replicates this structure with an Operations Management and an Integrated Management Systems Head, who, together with the Industrial Safety and Environment Coordinator, the Environmental Management Analyst, and the Industrial Safety and Environment Technician, are responsible for: (i) coordinating the implementation of the sustainability strategy in accordance with local and international policies, as well as the commitment to regulatory compliance; and (ii) applying the health, protection, and safety procedures for all employees and external personnel (contractors and subcontractors, suppliers, visitors, etc.), as well as for the formation of brigades and the execution of the Plant's emergency plan.

The management of social aspects is developed in an articulated manner between the Human Talent, and Communication and Sustainability areas, under the coordination of the Human Talent Management and the support of the Communication and Sustainability Coordinator. This scheme includes initiatives related to well-being and organizational culture, sustainability, stakeholder engagement, and the execution of social impact programs in the community. Likewise, the Communication and Sustainability Coordination

[21] There is also the Supply Chain Sustainability Committee, the Sustainable Raw Materials Committee, the Sustainable Supplier Management Committee, the Ethics Committee, the Responsible Marketing Committee, among others.

provides support for the management and reporting of W&S initiatives, the communication of sustainability progress, stakeholder engagement, and the monitoring of social and environmental impact projects relevant to the operation. In addition, the Medical Services area, which reports to the Human Talent Management, complies with the provisions of the Labor Code and the medical services regulations (Ministerial Agreement No. 1404), which allows it to maintain the highest levels of worker health and develop preventive medicine programs.

4.1.f Emergency Preparedness and Response

JW has an Emergency Plan ("EP") for the Plant and its processes. This EP complies with current Ecuadorian [22]regulations; contains a risk analysis (hazards and threats) and vulnerabilities; establishes preventive, mitigation, and assistance actions to safeguard the physical integrity of employees, suppliers, and clients present within those locations; and describes management elements to address the wide range of emergencies that may threaten the integrity of the infrastructure and continuous operation.

The EP identifies and maps the external support [23]institutions to be contacted in the event that the emergency warrants it. The Corporate Emergency Resource Maintenance Procedure considers maintenance plans for the fire suppression system and for electrical equipment and installations. Additionally, JW maintains a program of drills and simulations, carried out at least twice per year.

4.1.g Monitoring and Evaluation

The ESIA of the Plant contains prevention and mitigation plans, and monitoring plans, covering aspects related to the following topics: (i) effluent quality; (ii) hazardous, non-hazardous, and special solid and liquid waste; (iii) water quality; (iv) environmental noise; (v) atmospheric emissions; (vi) energy consumption; and (vii) water consumption, among others. Additionally, JW, by virtue of what is required by the environmental license, has been submitting the IGAs and AACs to the Provincial Directorate of Environment of Pichincha, which acts as the competent environmental authority of the MAATE.

In labor matters, JW receives unannounced audits from the Ecuadorian Social Security Institute ("IESS") and the Ministry of Labor, to confirm compliance with employer obligations such as reviewing the employee payroll, payments, and documents in accordance with regulations, and this is verified through interviews with workers.

To keep its certifications (BPM, Carbon Neutral, and BASC) current, JW is audited annually by external and internal teams. This has required: (i) the creation of internal control processes focused primarily on sustainability, based on scheduled inspections; and (ii) the maintenance of a rigorous calendar of external audits with a minimum semi-annual [24]frequency, to monitor W&S performance and verify compliance with the requirements established by each certification.

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[22] Fire Defense Law; Agreement 01257 Regulation for the Prevention, Mitigation, and Protection Against Fires of the Ministry of Economic and Social Inclusion; and the Organic Law for the Comprehensive Management of Disaster Risk (January 30, 2024).

[23] Emergencies (911); Fire Department; IESS Hospital; National Police; Traffic Commission; Red Cross; Quito Electric Company; National Secretariat for Risk Management; among others.

[24] The semi-annual frequency applies only to effluents (discharged water); soil, noise, and air emission monitoring is conducted annually, in accordance with the EMP approved by the local Environmental Authorities.

The Companies will prepare[25] an annual consolidated report on the compliance status of all W&S and OHS policies and measures applicable to the Project, using key performance indicators ("KPI's") for this purpose. With the results of these internal or external evaluations, they will define specific measures to reduce their impacts, improve their efficiency, and document and report progress and new procedures, as well as other certifications, as required by the competent authorities.

4.1.h Stakeholder Engagement

JW has a Community Relations Plan that contains practices emphasizing respect for human rights, the establishment of communication and participation mechanisms, and its commitment to cooperation, together with strategic partners, with communities. These practices, combined with the communication process, seek to establish communication channels, promote the exchange of information, and maintain relationships with communities during its operation, through: (i) the formalization of participatory mechanisms to inform stakeholders about its activities and gather observations; (ii) the provision of complaints and suggestions channels; and (iii) the commitment to maintaining continuous interaction.

4.1.i External Communication and Grievance Mechanism

4.1.i.i External communications

JW has a communication, consultation, and community engagement process that ensures all communications directed at the external public, including stakeholder groups, are carried out in a careful, responsible, and efficient manner. This process determines the official external communication channels (reports, websites, press releases, social media, transparency mailboxes, social events, etc.) to reach the corresponding social actors.

Additionally, as part of recent disclosure actions, the company launched its 2024 Sustainability Report with the participation of community representatives, partners, and other key stakeholders, *to* communicate progress on environmental, social, and sustainability matters.

4.1.i.ii Grievance mechanism for affected communities

To manage complaints and grievances, JW established multiple channels (digital mailboxes, WhatsApp, institutional email, and a "Línea de [26]Confianza") to capture and record complaints related to products, services, working conditions, commercial practices, or conduct contrary to corporate principles. However, following its acquisition by Alicorp, JW is migrating to the use of the corporate channel "Línea Ética Alicorp" (the[27] "Channel") into its already existing management system.

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[25] Either internally (internal audit) or through an external independent E&S expert (external audit).

[26] The Hotline is a mechanism administered by a specialized third party (Ethics Global) and enabled for employees, clients, suppliers, former employees, and other key stakeholders. This line allows reports to be submitted anonymously, evidence to be attached, and follow-up to be carried out using a folio number. Additionally, JW has the 1800 Wilson line, WhatsApp, and the "Contact Us" form to receive external inquiries, complaints, and reports.

[27] The Alicorp Ethics Line, which (a) serves as a channel for stakeholders to report any irregularity related to potential deviations or non-compliance with the GCE, corporate policies, internal work regulations, and current regulations through a set of means for capturing complaints and claims (email, dedicated website, telephone service, voicemail, postal address, and WhatsApp), is operated by an independent professional company.

Furthermore, JW has a Response Protocol for the Management of Ethical Cases, which establishes the guidelines and criteria for the capture, analysis, investigation, and response to complaints that may go against the guidelines considered in the GCE, internal policies, or the current regulations of the Companies. The protocol establishes has adopted the principles of anonymity, confidentiality, and independence, as well as that of avoiding any type of harm or retaliation against whistleblowers.

4.1.j Reporting to affected communities

JW, through its websites, [28]provides information on its certifications and environmental and social performance. Furthermore, as part of the participatory approach, it holds community assemblies that foster interactive dialogue, enabling the identification and resolution of potential grievances, as well as the joint planning of initiatives.

4.2 Labor and Working Conditions

4.2.a Working Conditions and Management of Labor Relations

As of the close of June 2026, JW had 403 permanent workers, of whom 17% were women. Staff turnover[29] in recent years has been less than 10%. Likewise, more than 50% of the personnel come from communities near the area of influence of the Plant.[30]

The Companies, in addition to having a GCE, have policies, procedures, and regulations that allow them to appropriately manage relations with their workers, the transparent and objective selection of their personnel, and the promotion of career plans and training programs, among others.

4.2.a.i Human resources policies and procedures

The Companies have a series of instruments to manage their human resources, such as: (i) the GCE, which sets out the standards of conduct and compliance that should serve as a guide and basis for the performance of all their activities; (ii) the JW Code of Ethics, which provides a reference framework for the behavior of all its employees and transparency in its negotiations; (iii) the JW Internal Work Regulations ("RIT"), approved by the Ministry of Labor, which contain the general provisions applicable to all [31]workers; (iv) the Organizational Development [32]Policy, through which JW seeks to implement tools to strengthen the competencies of its employees, build high-performance teams, and promote their personal and professional growth; (v) the Recruitment, Selection, and Hiring Policy; and (vi) Alicorp's Corporate Human Rights Policy, which sets out its responsibility to comply with current labor and social

[28] https://www.jaboneriawilson.com/andhttps://www.jaboneriawilson.com/sostenibilidad/.

[29] At the management level (managers, heads, and coordinators), women represent approximately 26%.

[30] In the nearby communities of: Calacalí, San Antonio, Yungilla, Alcantarillas, Pululahua, and La Marca.

[31] Standards and conditions for the selection and hiring of personnel; regulations regarding working hours and schedules and rest periods, vacations, permits and leaves, remuneration and benefits; specific provisions applicable to workers (working hours and schedules, obligations); rights and obligations of workers; induction, training, and capacity-building requirements; health protection measures (epidemics, pandemics) and against sexual harassment; and misconduct and the disciplinary regime; among other aspects.

[32] The Organizational Development Policy establishes annual planning linked to the company's objectives, performance evaluations, development plans, periodic feedback, leadership assessments, and improvement actions aimed at strengthening teams and supervisory lines.

security legislation, as well as its commitment to a fair, safe, and motivating work environment, aligned with the values of integrity, professionalism, and sustainable development.

Additionally, in support of the aforementioned labor policies and regulations, JW has adopted a Corporate Policy for the Prevention of Sexual Harassment and a Responsible Sourcing Policy, both from Alicorp; as well as the Practical Guide for the Attention and Follow-up of Complaints of Workplace Sexual Harassment and Harassment, the PPACDAL and PIPEDVAL.

All aspects related to labor and working conditions are managed by the Human Talent Management Department, and it is their responsibility, together with the General Manager, the Operations Manager, and the Administrative and Financial Management, to ensure that their contractors and other business partners have similar standards of conduct.

4.2.a.ii Labor Conditions and Terms of Employment

The GCE, the Code of Ethics, the Recruitment, Selection, and Hiring Policy, and the JW RIT, mandatory for all workers, comply with Ecuadorian labor legislation, the conventions of the International Labour Organization ("ILO"), and international best practices. These instruments regulate key aspects such as hiring, working hours, rest periods, vacations, leaves, flexible arrangements, salaries, benefits, employer and employee obligations, disciplinary measures, asset security, risk prevention, and inclusion of persons with disabilities. Every worker receives training on these instruments during their induction.

4.2.a.iii Labor Organizations

In adherence to the provisions of the Constitution of Ecuador, the corresponding [33]labor laws, and the ILO conventions and [34]international treaties, JW, through the GCE and the RIT, guarantees the free exercise of the collective rights of its workers, which includes the right to form unions, negotiate collective labor agreements, and exercise their right to strike.

4.2.a.iv Non-Discrimination and Equal Opportunity

The GCE, the Code of Ethics, the RIT, and JW's Corporate Human Rights Policy establish a zero-tolerance framework against discrimination and harassment, including sexual harassment, guaranteeing respect for human dignity, equality, and diversity in the workplace. The Companies implement selection and hiring procedures that promote equal opportunity and gender equity, favoring local hiring, without age restrictions, and valuing the talent of all generations. Likewise, JW has an Equality Plan that establishes measures aimed at promoting equal opportunities between women and men in the processes of selection, hiring, training, promotion, career development, and remuneration.

JW applies the PPACDAL and the PIPEDVAL, which reinforce the commitment to providing equal opportunities to men and women.

[33] Labor Code – Codification 2005-017 and its latest amendment of September 9, 2026.

[34] Convention No. 87 concerning Freedom of Association and Protection of the Right to Organise and Convention No. 98 on the Right to Organise and Collective Bargaining.

4.2.a.v Workforce Reduction

There are currently no collective reduction processes at JW. Should this occur, layoffs would not be mass layoffs, and JW will comply with the provisions of the Ecuadorian Labor Code with respect to the suspension and termination of individual or collective employment relationships, as well as the provisions contained in its RIT.

4.2.a.vi Grievance Mechanism

JW is migrating from its "Línea de Confianza" to the corporate channel "Línea Ética Alicorp," which applies to workers, suppliers, and contractors as a means to file complaints or claims regarding any inappropriate conduct, ethically questionable behavior, or any breach of the GCE. This channel consists of a set of communication means (email, dedicated website, telephone and virtual service, voicemail, and postal address) operated by an independent professional company. The Response Protocol for the Management of Ethical Cases establishes the body responsible for receiving and analyzing complaints and grievances, and the conditions for investigating and resolving them, as well as their confidentiality and anonymity, and the prohibition of any type of retaliation against those who report suspected violations or cooperate in the investigation of any suspicious act.

4.2.b Workforce Protection

Ecuador, in addition to being a signatory to several ILO international conventions and treaties related to [35]workers' rights, has extensive labor legislation that regulates, among other aspects, the duration of the working day, schedules, overtime, paid rest days, minimum remuneration, family allowance, legal bonuses, and minimum occupational health and safety aspects.

The Companies, in compliance with Ecuador's legal obligations, respect the rights and obligations of employees and employers, promoting equality and equity in terms of human, civil, political, economic, social, and cultural rights between men and women.

4.2.c Occupational Health and Safety

The Companies maintain a strong commitment to occupational health and safety. JW, in compliance with labor and OHS [36]legislation, has: (i) an Occupational Health and Safety Policy; (ii) an Internal Occupational Safety and Hygiene Regulation ("RISHT"); (iii) Occupational Health and Safety Plans; and (iv) procedures regulating the use of personal protective equipment, safe work permits and analyses, chemical handling, incident investigation, contractor control, and ongoing training. [37]Occupational risks are managed through the Health and Safety Management System ("SGSS"), implemented under current national regulations,

[35] Convention No. 138 on the Minimum Age, Convention No. 182 on the Worst Forms of Child Labour, Convention No. 29 on Forced Labour, and Convention No. 105 on the Abolition of Forced Labour.

[36] Labor Code and Decrees 2393 of November 17, 1986 (amended on February 21, 2003) on the Regulation of Worker Safety and Health, and its update by Executive Decree No. 255 of May 2, 2024 of the Ministry of Labor.

[37] Workplace incidents are investigated following a protocol of site inspection, taking of statements, root cause analysis, team feedback, and implementation of improvements under control hierarchy criteria.

which uses a risk matrix by job position and [38]includes information related to training, health and informational campaigns, and monthly inspections.

Additionally, in compliance with national [39]regulations, JW has established its Joint Health and Safety Committee ("CPSS"), with representation from employers and workers, which meets monthly and promotes a preventive culture.[40]

The Plant has a medical office with 24/7 care, as [41]well as a formal emergency assistance and hospital transfer procedure when necessary. JW reinforces these actions through an Occupational Health and Safety Induction and Training Program, which ensures the technical competencies of personnel and compliance with current certifications.

4.2.d Provisions for Persons with Disabilities

The Companies comply with the country's [42]regulations, their GCE and RIT, and do not discriminate on grounds of disability.

4.2.e Workers Contracted by Third Parties

The Companies, in accordance with the provisions of their GCE and the Responsible Sourcing Policy ("PAR"), ensure the integrity of workers contracted by third parties working on their premises, ensuring that there is no child or forced labor, that they have the correct health and safety conditions in their work, and that they are taken into account in the event of emergencies.

Every company providing services to JW (EPC Contractor, subcontractors, and suppliers of any form of services) must comply with the Companies' environmental protection and OHS requirements and standards in order to enter and carry out their activities within their areas of operation.

4.2.f Supply Chain

JW requires each supplier to comply with the Code of Ethics, the GCE, the PAR and Sustainability policies, national legislation, and ILO conventions, and verifies compliance with aspects such as fair labor conditions and equitable wages, human rights, social security affiliation, elimination of child labor and discrimination, worker dignity, occupational health and safety, social responsibility, and environmental compliance.

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[38] Resolution C.D. 513 Regulation of the General Work Risk Insurance of the Ecuadorian Social Security Institute, Executive Decree 255 of the Ministry of Labor, Ministerial Agreement 196 Safety and Health Standards in Ecuador, Registration of the Occupational Safety and Health Physician and Technician at the Ministry of Labor, Promotion of Occupational Safety and Health registered at the Ministry of Public Health.

[39] Occupational Safety and Health Regulation (Executive Decree No. 255/2024), every organization with more than 50 workers must establish a Joint Occupational Safety and Health Committee.

[40] The Joint Safety and Health Committee, composed of three company representatives and three worker representatives, meets monthly and plays a fundamental role in preventive management: it participates in the design, implementation, and evaluation of policies and programs; reviews accident and occupational disease reports; proposes corrective actions; conducts periodic inspections; and promotes collective commitment to risk prevention.

[41] This service is made up of an occupational physician and a nurse, responsible for primary occupational health care and for monitoring activities associated with workers' health surveillance.

[42] Organic Law on Persons with Disabilities (July 3, 2025).

The Companies periodically monitor the environmental and social risks of their supply chain through assessments and verifications, and in some cases incorporate the requirement for international voluntary certifications such as BASC or BPM.

4.3 Resource Use Efficiency and Pollution Prevention

4.3.a Resource Use Efficiency

JW, in keeping with its commitment to sustainability, has established measures to reduce its carbon footprint and water footprint, and has adopted a progression toward a circular economy. In this regard, it has been implementing measures for: (i) energy efficiency and cleaner production through technological and process improvements; (ii) optimization of water use and other essential inputs in its industry; and (iii) reduction of plastics used in its packaging and the promotion of eco-designs. In 2024, it obtained Carbon Neutral certification and reported a 42% reduction in waste generated compared to the previous year.

4.3.a.i Greenhouse Gases

JW conducts an annual inventory of Greenhouse Gas ("GHG") emissions in which it quantifies [43]direct emissions from fuel consumption (scope 1); indirect emissions from electricity consumption (scope 2); and those generated by contracted third-party transportation services and input goods acquired from its supply chain (scope 3). In this way, it has been reporting annually on the variation of results with respect to the base year (2020) and maintaining the Carbon Neutral certificate. This task will continue to be carried out throughout the life of the Project.

Independently, JW seeks to reduce its GHG emissions across all its operations through: (i) optimization of electricity consumption in its operations; (ii) preventive maintenance of its equipment to maintain motor efficiency; and (iii) improvements in transportation (optimization of the number of trips and routes) to thereby reduce fuel consumption in its vehicle fleet.

4.3.a.ii Alignment with the Paris Agreement

Based on the analysis conducted using the IDB Group's Implementation Approach for Alignment with the Paris Agreement, the [44]Project is considered aligned with the Paris Agreement.

4.3.a.iii Water Consumption

JW, which drives projects and adopts better technologies to make its processes more efficient and to reduce water [45]consumption, is supplied from two sources: (i) the public network, which is used for restroom needs and the cafeteria; and (ii) a duly concessioned well within the Plant premises, which, after a potabilization treatment, is used for all manufacturing processes and, after use, is filtered and reintegrated (recirculated) into the production circuit.

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[43] In accordance with the guidelines of the ISO 14064-1:2018 standard.

[44] Document GN-3142-1.

[45] Water is used at different stages of the production process, including equipment cleaning, rinsing, quality control, and as an input in product manufacturing.

Even though the Project will not generate a significant increase in water consumption per product produced, JW, as part of its environmental commitment, will continue implementing additional measures for the efficient use of water resources (monitoring [46]of the water footprint per product), including technologies to optimize or reduce consumption, wastewater reuse, leak detection programs, and awareness campaigns.

4.3.a.iv Energy

The supply of electrical energy to the Plant is carried out through interconnection with the national grid (Sistema Nacional Interconectado). Additionally, JW has a liquefied petroleum gas ("LPG") boiler, whose design allows the operating load to be adjusted to the thermal demand of the process and, as a contingency measure against possible interruptions in electrical service, autonomous backup equipment intended to guarantee operational continuity or emergency contingency. Nevertheless, it is estimated that energy consumption (electricity and fuels) during the execution of the Project will remain similar to current levels and will be monitored and quantified within the Annual GHG Emissions Inventory.

As part of its sustainability strategy, aligned with cleaner production principles, JW, in order to reduce its electricity consumption, has been implementing the following measures: (i) the progressive installation of [47]LED lighting; (ii) the installation and replacement of electrical equipment with lower-consumption and more efficient alternatives; (iii) the installation of automatic or semi-automated controls for high-consumption equipment; (v) preventive maintenance of equipment to increase its performance; (vi) scheduling the shutdown of lighting in common areas and unused equipment; (viii) the recovery and use of hot air generated during the production process; (ix) use of natural light in as many areas as possible; and (x) training of employees on energy savings.

4.3.b Pollution Prevention

4.3.b.i Emissions and Air Quality

The Project does not contemplate a significant increase in its emissions per product produced. Nevertheless, JW will continue implementing periodic emissions monitoring and environmental condition assessments within the framework of its PMA, using the results to verify regulatory compliance, prevent impacts, and continuously strengthen environmental management.

4.3.b.ii Effluents

Domestic or sanitary wastewater produced at the Plant is discharged into the public sewage system for subsequent treatment; while process water is fed into a continuous recirculation process tank, which eventually undergoes cleaning (sludge suction) by an authorized manager.

Since no significant increase in water consumption per product produced is anticipated, no significant increase in effluents is expected either.

[46] In 2024, a target was defined to reduce water consumption per ton of manufactured product by 5% annually, which began to be measured and evaluated from 2025 onward through new control systems.

[47] LED (Light Emitting *Diode), in* Spanish means Diodo Emisor de Luz or Diodo Luminoso.

4.3.b.iii Solid Waste

JW, in compliance with current regulations[48], its Waste Management Policy, and the Unified Text of Secondary Legislation of the Ministry of the Environment of Ecuador, has a Waste Handling Procedure that requires the characterization, separation, and temporary storage of waste, both hazardous and non-hazardous, ensuring its final disposal at authorized landfills through managers endorsed by the MAATE or through the municipal collection service.

Likewise, JW has focused on finding more environmentally friendly packaging solutions, reducing the use and gauge of plastic in its containers or wrappings, and offering more practical eco-efficient alternatives for consumers. Additionally, it has created alliances to promote recycling, collaborating with other companies and promoting environmental education among employees and consumers.

4.3.b.iv Hazardous Materials Management

At the Plant, the main hazardous materials are fuels (diesel and LPG), chemical[49] products, laboratory chemical waste, biological-infectious waste from the medical service, greases, and oils.

JW has a hazardous and special waste generator registry, and also [50]has a Waste Handling Procedure that: (i) aims to identify, control, minimize, add value to, and comprehensively manage hazardous waste generated by each process or piece of equipment; (ii) establishes measures for internal collection and transfer to the temporary storage facility, for each type of hazardous and biological-infectious waste; and (iii) identifies an authorized external provider for its final disposal.

Hazardous waste generated at the Plant is temporarily stored in technically designed [51]areas, and subsequently handed over to [52]authorized managers for treatment and final disposal, maintaining records and manifests that ensure [53]the chain of custody and annual reports to the environmental authority. Fuel handling is carried out with authorized companies, storage in steel tanks with containment systems, and in compliance with [54]applicable regulations.

4.3.b.v Pesticide Management and Use

JW has a Pest and Rodent Control Procedure, which establishes general guidelines for the management, use, and acquisition of pesticides; and the identification of possible risks to people, facilities, and the environment.

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48 Ministerial Agreement No. 061 of May 4, 2015, which amends Book VI of the TULSMA.

49 Among these: surfactants; sulfonic acid; caustic soda; fragrances; colorants; preservatives; and specialized chemical raw materials.

50 Registration No. SUIA-03-2017-MAE-DPAPCH-00201issued by the MAATE.

51 In accordance with NTE INEN 2266:2013, on the transport, storage, and handling of hazardous materials.

52 Decree No. 3399 of December 16, 2002 and Ministerial Agreement No. 161 of February 1, 2012.

53 Process traceability is supported through the Unique Manifests for the Transport of Hazardous and/or Special Waste, as well as the treatment and/or destruction certificates issued by the authorized environmental manager.

54 Executive Decree No. 1215, of February 13, 2001 (amended on September 29, 2010), which issues the Environmental Regulation for Hydrocarbon Activities.

To date, JW has only required the use of [55]pesticides for the preventive and corrective control of certain pests (arthropods, insects, and rodents, mainly). Purchases of these compounds are made by the service provider and authorized by the Companies after verifying the composition of these chemicals, the corresponding safety data sheets, the health and safety requirements for their handling, and that none of these compounds are contained in categories "Ia" or "Ib" of the World Health Organization's pesticide list.[56]

4.4 Community Health and Safety

4.4.a Community health and safety

JW operates and maintains its works and infrastructure using international best practices and complying with applicable national and international construction and safety guidelines, standards, and codes. Likewise, in the event that contractors or external service providers are required, the Companies have specific clauses within service contracts that oblige them to address any type of incident and to be liable for any external damage caused by their actions to private or state property (if applicable) outside the area delimited by the Project.

Community health and safety needs are addressed through risk management strategies and technical planning, and through stakeholder engagement processes. In this regard, to reduce risk to communities, the Companies established communication plans and measures that emphasize signage in construction zones and heavy traffic concentration points, as well as traffic flow planning together with the competent authorities (if necessary), in order to implement additional safety measures, in [57]adherence to international best practices.

4.4.a.i Infrastructure and Equipment Design and Safety

JW has leak and spill containment equipment, alarm and fire suppression systems, and emergency communication protocols that comply with technical standards of the Ecuadorian Standardization Service ("INEN"), the international standards of the National Fire Protection Association ("NFPA") and the Fire Defense Law of Ecuador.

4.4.a.ii Hazardous Materials Management and Safety

JW makes minimal use of hazardous materials. The risk of spills is significantly minimized through the use of authorized companies specialized in the transport and [49] of chemicals[49] and petroleum derivatives (fuels and oils), the use of appropriate storage facilities, and compliance with local regulations; therefore, there is no significant risk associated with exposure to hazardous materials for communities.

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[55] The pesticides used by the authorized supplier for the provision of services on Integrated Management of common pests (flies – mosquitoes – cockroaches), storage pests (beetles, moths, psocids, mites), and vertebrates (rodents) are of cosmetic and public health grade, meaning they hold the sanitary notification.

[56] Those products included in classes "Ia" (extremely hazardous) or "Ib" (highly hazardous) of the World Health Organization ("WHO") recommended classification of pesticides by hazard.

[57] Good Practice Notes: Road Safety; World Bankhttps://thedocs.worldbank.org/en/doc/648681570135612401-0290022019/original/GoodPracticeNoteRoadSafety.pdf

4.4.a.iii Emergency Preparedness and Response

The Project's EP contains provisions to protect neighboring communities and facilities, and incorporates arrangements to: (i) include communication procedures for any incident or accident; (ii) articulate the intervention of specialized personnel in emergency brigades (fire, rescue, and evacuation brigades); and (iii) establish specific provisions for coordination with competent [58]authorities when the response to a contingency (leaks, spills, or fires) exceeds the Companies' response capacity.

4.4.b Security Personnel

JW protects its facilities through private security services authorized by the Ministry of Government of Ecuador ("MGE"). The guards, who are responsible for access control, custody of inputs and finished products, and transport to export zones, are armed and hold the respective permits in accordance with the law; furthermore, before beginning their surveillance activities, they receive comprehensive training approved by the MGE, including the progressive use of force.

The contracts with these security companies allow JW to: (i) conduct reasonable investigations to ensure that security personnel are not legally disqualified from being hired; (ii) verify that such personnel have been trained in the use of force and in protection event interventions; (iii) verify restrictions and training for personnel carrying firearms; and (iv) verify the details of environmental and social awareness training, including the topic of human rights.

4.5 Land Acquisition and Involuntary Resettlement

The Project will be developed within JW's own properties and facilities; therefore, no physical or economic involuntary displacement of any kind will be generated.

4.6 Biodiversity Conservation and Sustainable Management of Living Natural Resources

4.6.a General Requirements

4.6.b Biodiversity Protection and Conservation

The Project will be developed within JW's own previously intervened land; therefore, no significant impact to vegetation or alteration to biodiversity is anticipated. Furthermore, none of the existing operational areas overlap with or affect any reserve or protected areas established in the National System of Protected Areas ("SNAP") or Protective Forests and Vegetation ("BVP"), which form part of the State's Natural Areas Heritage ("PANE") or State Forest Heritage ("PFE").

4.6.c Supply Chain

JW adheres to Alicorp's Responsible Sourcing Policy, which establishes that suppliers promote and share commitments regarding: (i) well-being and human rights (good labor, humane, and dignified practices) with special emphasis on (a) non-discrimination and gender equity, (b) prohibition of forced and child

[58] Persons or entities with technical, legal, and juridical standing, such as: Civil Protection of the National Secretariat for Risk Management ("SGR"), Red Cross, Fire Department, Ministry of Environment, etc.

labor and sexual harassment, (c) legal, dignified, and equitable wages and benefits, (d) freedom of association and the right to collective bargaining, and (e) health and safety; (ii) environmental matters, such as: (a) compliance with applicable laws and regulations, (b) maintaining valid environmental permits and authorizations[59], (c) sustainable agricultural and manufacturing practices, (d) avoiding and protecting areas of high conservation value or carbon reserves, and (e) avoiding and [60]preventing deforestation and the use of fire as an agricultural practice; and (iii) ethical business and good governance, declaring zero tolerance for corruption, money laundering, bribery, and terrorism financing; as well as establishing the right to request full traceability of all ingredients and materials in order to guarantee their origin and identify potential risks in environmental, social, and governance matters.

Additionally, through the Supplier Selection, Qualification, and Evaluation Procedure, it is verified that: (i) all suppliers must be established, operate ethically and responsibly toward society and the environment, and comply with applicable regulations in line with the Code of Ethics and the GCE; (ii) all ingredients that use natural inputs (cardboard packaging) must be selected, analyzed, and approved according to technical criteria of quality, safety, traceability, and sustainability.

4.7 Indigenous Peoples

This operation does not involve any expansion or development of new projects. Furthermore, the Project is located in an industrial zone on the outskirts of the city of Quito; consequently, no impact on the lands or resources of indigenous communities is anticipated.

4.8 Cultural Heritage

This operation does not involve any expansion or development of new projects. Furthermore, the Project is located within already established and previously intervened industrial use zones; therefore, no impact on cultural [61]heritage is anticipated.

5 Local Access to Project Documentation

JW offers additional information about its products and operations on its website:https://www.jaboneriawilson.com/.

[59] The objective of which would be to reduce GHG emissions and other atmospheric emissions, control effluents and polluting waste, monitor and mitigate social or environmental impacts, protect biodiversity and soils, avoiding deforestation; as well as achieve efficiencies in the use of energy and inputs such as plastics, agrochemicals, and fertilizers.

[60] Except for justified and documented cases of phytosanitary emergencies; in which prior approval from the competent authorities must be obtained.

[61] As part of the environmental regularization, a pronouncement issued by the National Institute of Cultural Heritage ("INPC") is available, which establishes that no evidence of archaeological material or cultural heritage assets has been recorded in the area where the Plant is located.