Environmental and Social Review Summary (ESRS)
Camposol: Short-Term Line for Agroindustrial Working Capital in Peru

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

Camposol S.A ("Camposol"), founded in 1997, is a leading company in the Fruit sector in Peru dedicated to the cultivation, production, packaging, and export of fresh products. It has operations in Peru, Colombia, Uruguay, and Chile, and manages a vertically integrated business model that ensures quality throughout the entire supply chain. Its main product is fresh blueberries, which it exports to more than 40 countries.

This is the second transaction of IDB Invest with Camposol. The first financing supported Camposol's agricultural operations in La Libertad, Peru, through a capital expansion and associated working capital program, aimed at the gradual replacement of Biloxi blueberry varieties on the farms in La Libertad. This summary is based on documentation provided by the company and additional information collected during the Due Diligence visit that took place in May 2026. The environmental and social due diligence (ESDD) process covered i) visits to several Camposol farms in La Libertad and to the Chao packing plant; ii) meetings with Camposol's management team, including representatives from Sustainability, Occupational Health and Safety (OHS), Human Resources (HR), Compliance, and Plant Operations; iii) meetings with workers from Camposol's agricultural operations, both affiliated and non-affiliated with trade unions, as well as with a workers' representative on various committees covering worker welfare; iv) a visit to the plant production and genetic improvement laboratory. The review also included the review of key environmental and social documents.

IDB Invest's financing will consist of a revolving credit facility intended to support Camposol's blueberry and avocado operations, within the same perimeter as the operations structured in 2025.

IDB Invest resources will not be used for the physical expansion of the Project, but will be exclusively intended to finance the working capital needs of said operations, including those associated with the replacement of existing blueberry varieties with Camposol's proprietary genetics (the "Project").

2. Environmental and social classification and justification

In accordance with IDB Invest's Environmental and Social Sustainability Policy (E&S), the Project has been classified under Category B because the E&S risks and impacts are limited, site-specific, and are primarily associated with the establishment of blueberry plantations and the improvement of agricultural efficiency on the intervened lands. These risks can be prevented, minimized, or mitigated through the application of International Industry Good Practices.

The main E&S risks and impacts of the Project include: (i) the capacity of the Environmental and Social Management System to identify, assess, and manage the risks and impacts arising from operations and farm expansion; (ii) the management of labor and working conditions; (iii)

occupational health and safety (OHS) policies and practices; (iv) emergency preparedness and response; (v) prevention and response to cases of gender-based violence; (vi) efficient use and management of water and wastewater; (vii) management of pesticides and other hazardous materials; (viii) road safety; (ix) management of risks associated with security personnel; and (x) stakeholder engagement and the handling of environmental and social concerns and grievances.

These impacts and risks are estimated to be of medium-low intensity.

The Performance Standards ("PS") triggered by the Project are: i) PS1: Assessment and Management of E&S Risks and Impacts; ii) PS2: Labor and Working Conditions; iii) PS3: Resource Efficiency and Pollution Prevention; iv) PS4: Community Health and Safety; and v) PS6: Biodiversity Conservation and Sustainable Management of Living Natural Resources.

3. Environmental and social context

3.1 General characteristics of the project site

3.2 Contextual risks

An analysis of contextual risks was carried out, which at the national level includes labor rights and security and conflict, land use and natural resources, and reprisals. At the subnational level, indicators stand out regarding continuity in water supply, the gender gap in labor participation, and resolution of judicial cases.

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

Camposol has developed and implemented an Integrated Management System (IMS) with the appropriate elements for the level of risk and impacts of its operations and maintains several international sustainability certifications, including food safety and quality standards (Global G.A.P., IFS *Food* and BRC/BRCGS), sustainability (*Rainforest Alliance*), and social responsibility (SMETA and GRASP) and secure trade (BASC, OEA and C-TPAT). Compliance with the performance requirements of these certifications is incorporated into the IMS. As part of the IMS, Camposol prepares an annual environmental plan aimed at minimizing environmental impacts through structured objectives, defined processes, and monitoring systems, consistent with the requirements of PS1. In addition, the company has developed and implemented ESMS to address operational impacts. These include specific plans for soil, water, energy, pest control, solid and hazardous waste, and wastewater. The ESMS incorporate audit protocols, resource use efficiency measures, communication strategies, and corrective actions to ensure continuous improvement and compliance. The Safety, Occupational Health, and Environment (SSOMA) department is in charge of the IMS and of ensuring its implementation and continuous improvement.

4.1.b Policy

Camposol has established a policy framework that reflects its commitment to sustainability, integrity, and social responsibility. Its Integrated Management Policy sets out commitments on OHS, food safety and quality, environmental protection, human rights, and anti-corruption, in line with national and international standards. The Environmental Policy reinforces pollution prevention, the rational use of natural resources, responsible waste management, and continuous improvement of environmental performance. The Good Agricultural Practices Policy establishes commitments aimed at ensuring the safety, quality, and sustainability of its operations. The company prohibits the burning of vegetation residues, the use of biosolids, sewage, or sewage sludge, and ensures soil improvement with appropriate organic matter. It promotes planned crop rotation with managerial authorization, avoids chemical soil disinfection by using only certified sterile substrates, and does not permit domestic compost. It also declares that genetically modified organisms are not used in its operations. The Corporate Social Responsibility Policy guides the company's management toward the well-being of its employees and communities, environmental care, the quality and traceability of its products, and the development of new markets with a shared-value approach. It integrates active listening to clients and stakeholder groups, promotes responsible innovation, and ensures compliance with international commitments on human rights, labor standards, and sustainability.

All of these policies are updated periodically, publicly disclosed on the company's website, and communicated to employees, contractors, temporary workers, and other stakeholder groups.

4.1.c Risk and Impact Identification

Camposol's blueberry fields are located in long-established agricultural areas and operate in compliance with Peruvian E&S laws and regulations. The identification of environmental risks and impacts is described in an Environmental Impact Identification and Assessment Report that forms part of the IMS. This document includes the methodology and a procedure for identifying and evaluating environmental impacts in order to develop an impact matrix and define control measures for the operation, maintenance, and closure stages. OHS risks and impacts are systematically identified and assessed, and are subject to periodic review and updating. Camposol will continue working on updating the Environmental Impact Identification and Assessment Report by expanding the risk matrix to systematically assess social risks related to its operations, including, among others, road safety, GBV, community health and safety, and risks associated with security personnel.

In accordance with local legislation, all new expansion projects require archaeological monitoring, and a legally established procedure exists for chance finds. The company has currently developed a chance finds procedure consistent with IFC PS8 and holds Certificates of Non-Existence of Archaeological Remains (CIRA) for already-planted fields. Currently, implementation of the procedure is in progress.

4.1.c.i Direct and Indirect Impacts and Risks

Direct impacts: Extreme weather conditions, such as floods and droughts, could adversely affect agricultural production. The impact of droughts has materialized in previous years, during which the availability of water from the Chavimochic canal was restricted for agricultural operations in the area, directly impacting Camposol's operations; pests and diseases could attack crops and cause

significant yield losses; continuous land use for agricultural production could lead to soil degradation and nutrient depletion, thereby reducing yields.

Indirect impacts: Labor issues, given that Peru's agricultural industry relies predominantly on manual labor; labor disputes, strikes (the last of which occurred in 2014), and changes in labor legislation (specifically the Agrarian Law, whose proposed amendments have been widely discussed by Camposol, as it regulates labor conditions in the sector) that could adversely affect production, product supply, operations, transportation, and sales; market fluctuations, as demand could be impacted by seasonality, changes in consumer preferences, economic conditions, trade barriers, changes in trade regulations, tariffs, and other restrictions that could hinder exports and thereby affect the sector's profitability. Conflicts with neighboring communities could also affect operations.

4.1.c.ii Alternatives Analysis

During the alternatives analysis for the development of the plantations, various Camposol farms were evaluated, and those with the least impact on biodiversity and requiring the minimum possible change in land use were ultimately selected.

4.1.c.iii Cumulative Impacts

Cumulative impacts from agricultural water extraction in the Chavimochic Canal area are managed by the Pressurized Irrigation Board, which administers 39,200 ha under irrigation and 63 active users, with a formal governance structure and control systems using automated hydrometers. These mechanisms allow real-time consumption monitoring, the application of sanctions, and the establishment of restrictions during dry seasons, prioritizing efficiency. Due to this control, the present financing is not expected to generate additional adverse cumulative impacts on surface water.

Additionally, Camposol is developing alternative water sources, including the study and drilling of at least seven deep wells with Environmental Licenses, which will be integrated into the company's irrigation system. The operation of these wells could generate cumulative impacts if not properly managed, such as drawdown of water table levels, interference between the company's own abstractions and those of third parties, and additional pressure on the basin's water balance during dry periods. In light of these potential effects, Camposol will conduct a hydrogeological study (see 4.3.a.iv).

4.1.c.iv Gender Risks

In the context of blueberry cultivation and packing in Peru, gender risks are identified related to wage and working-condition inequality, discrimination in access to leadership positions and training, as well as differentiated exposure to health risks from pesticides, long working hours, and unsafe transportation. Additionally, there are risks of harassment, exploitation, and gender-based violence, especially in temporary or outsourced employment settings, where reporting and protection mechanisms may be limited. These factors are compounded by the double burden borne by many female workers and by the lack of support services such as childcare or adequate facilities.

Camposol has updated the Policy for the Prevention, Investigation, and Sanctioning of Sexual Harassment, which establishes guidelines for addressing SEA/SH cases in compliance with Peruvian legislation. The policy, applicable to direct workers, includes detailed procedures for managing SEA/SH reports, ensuring early protection and psychosocial support for affected individuals, as well as preventive training for all newly hired staff. Personnel responsible for handling reports receive specialized training. Camposol reinforced these provisions to prevent and mitigate SEA/SH by defining consent as voluntary, informed, and revocable; extending its scope to contractors, subcontractors, intermediaries, and suppliers; establishing confidentiality, non-retaliation, and non-revictimization; providing specific training for managers and supervisors; and adopting a survivor-centered approach. The company committed to increasing its effectiveness through improved monitoring of SEA/SH-related reports, supported by key performance indicators (KPI) integrated into the SIG.

4.1.c.v Gender Programs

Regarding the percentage of women, an increase compared to the previous year has been observed in recent years, reflecting a firm commitment to promoting gender diversity and ensuring equal opportunities in the workplace, which are fundamental aspects of its sustainability strategy.

Camposol adhered to the *Business Alliance for Secure Commerce* (BASC) standards to promote a safe environment, free from violence, sabotage, intimidation, drug trafficking and/or terrorism, and illegal activities and conduct.

Within its CSR framework, the Wawa Wasi "Rayito de Sol" daycare center stands out, with a capacity for 35 children and a team of five teachers, operating 18 hours a day providing nutritious meals and educational activities. Camposol implemented a Child Protection Procedure based on principles of non-discrimination and SEA/SH prevention, which includes periodic safety assessments, KPI aligned with the SIG, background checks in hiring processes, and specialized child protection training.

4.1.c.vi Climate Change Exposure

The properties in La Libertad are exposed to a high risk of future flooding as a result of climate change, primarily at Fundo Agricultor. Flooding can cause direct physical damage to plantations, or affect their productivity and quality, as well as damage equipment and materials. The transportation infrastructure and logistics operations on which the project depends may also be vulnerable to sudden rises in water levels.

Additionally, the farms are exposed to a moderate increase in drought events. An increase in the frequency of extremely hot days may have potential effects on plantations, the health of field workers, and the energy demand required for refrigeration. Likewise, drought conditions may pose a challenge to the water supply needed for irrigation, generating pressure on the resource. To mitigate this risk, Camposol has created reservoirs for water storage to ensure the availability of this resource in operational activities, especially in the face of weather events that may pose a risk to water availability and, consequently, affect its value chain and profitability. Finally, the presence of the geophysical threat of earthquakes exists in the area, where compliance with construction standards and the establishment of emergency plans that respond to threat levels is necessary.

The project manages climate risks through the implementation of measures to strengthen plantations, the use of pots, drainage systems, and irrigation systems, in order to mitigate these effects. In addition, Camposol applies key risk indicators (KRI) to assess climate-related vulnerabilities, such as water stress and extreme weather events, using this information to develop early warning systems and contingency measures.

4.1.d Management Programs

The SSOMA department is responsible for developing the Environmental Management Programs and the Annual Training Plan. The Integrated Management System includes adequate procedures to address the identified environmental and OHS risks and impacts, through management that can adapt to the production process, which is dynamic.

Camposol will continue implementing procedures to manage the identified social risks.

4.1.e Organizational Capabilities and Competencies

Camposol has a solid organizational structure of dedicated staff and specialized departments for environmental, social, and OHS management, led by the SSOMA area, which centralizes the implementation of the SGI with policies, plans, indicators, and audits. The company operates an OHS Management System, supported by environmental and industrial engineering professionals, as well as formal committees. Staff have defined responsibilities and have the necessary resources to implement E&S management across all of Camposol's operations.

Additionally, the Audit area oversees the entire supply chain, ensuring compliance in quality, occupational safety, environment, social responsibility, sustainability, and ethics.

4.1.f Emergency Preparedness and Response

Camposol's Emergency Preparedness and Response Plan (PPRE) incorporates risk assessments for potential natural disasters, industrial accidents, and technological failures. These plans establish prevention, mitigation, and recovery strategies aimed at minimizing adverse impacts and ensuring the prompt resumption of operations. The PPRE defines operational guidelines for emergency brigades at industrial and agro-industrial facilities. The procedures include preventive measures for incidents, real-time response actions, and subsequent recovery activities.

A Civil Defense Committee oversees emergency response and coordinates actions among the various operational areas. The PPREs highlight the importance of regular training, drills, and effective communication to maintain a high level of preparedness among employees and emergency teams.

4.1.g Monitoring and Evaluation

Camposol prepares periodic E&S compliance reports to be submitted to local authorities, including the Environmental Assessment and Enforcement Agency (OEFA) and the Ministry of Agriculture, in accordance with the terms and conditions of its environmental licenses. These reports include monitoring plans on water and energy consumption, solid and hazardous waste management, water abstraction, among others. Within its SGI, the company has established KPI and KRI to monitor and improve its environmental and OHS performance. Regarding OHS, the company conducts monthly tracking of accident indicators, enabling the timely implementation of corrective actions and

strengthening a preventive culture. In biodiversity management, it monitors indicators related to species richness and conservation priorities, evaluating the effects of agricultural practices on local fauna. Additionally, the company periodically conducts audits to ensure compliance with certifications.

4.1.h Stakeholder Engagement

Camposol has developed and implemented a Community Engagement Policy, which establishes principles of respect, equity, environmental care, transparent communication, active participation, and strategic alliances to generate shared value in its areas of influence. In line with this policy, in 2024, it developed an Engagement Plan that defines concrete actions with local stakeholders in Chao and Virú, prioritizing dialogue, expectation management, and trust-building through stakeholder mapping, shared value projects, communication mechanisms, and a community demand response system. Together, both instruments seek to strengthen sustainable relationships, prevent conflicts, and contribute to the social and environmental development of the company's areas of influence. Camposol will update this Engagement Plan and integrate it into the SGI. The plan will enable: the proactive disclosure of relevant information on W&S matters; the establishment of clear processes for receiving and addressing concerns from external stakeholders; and the update of the External Grievance Management Procedure.

Through the Social Responsibility department, it develops programs for workers and neighboring communities, such as the Wawa Wasi Rayito de Sol daycare center, the CEBA Campo for basic education, health campaigns such as "Anemia Cero," animal adoption initiatives, and the strengthening of the engagement plan.

4.1.h.i Information Disclosure

Camposol publishes an annual Sustainability Report detailing its commitments and performance in sustainability, governance, workforce, environment, communities, products, and operations. The company also designates a manager as a key point of contact to interact with representatives of communities near Campo operations, such as the San Jose Community boards, in order to understand their concerns, respond to complaints and requests, and explore opportunities for collaborative initiatives that may benefit the communities.

4.1.h.ii Informed Consultation and Participation

Camposol has a Citizen Participation Plan aligned with D.S. N°018-2012-AG, which establishes an inclusive and transparent process for the dissemination, reception, and handling of queries related to environmental management. The plan includes mechanisms such as physical and virtual suggestion boxes, the information access office, and citizen participation workshops, ensuring two-way communication with communities and local authorities. Each mechanism includes installation, response, and closure steps with signed minutes, photographic evidence, and attendance records, which guarantees traceability, transparency, and the incorporation of citizen contributions into environmental studies and decisions.

4.1.i External Communications and Grievance Mechanism

4.1.i.i External Communications

Camposol has established a Community Communication Procedure that guides its engagement with communities in La Libertad and Piura, ensuring inclusive, transparent, and culturally appropriate processes. The procedure defines clear guidelines for interaction with local stakeholders, prioritizing cultural diversity, the allocation of adequate resources, transparency of information, and the participation of interest groups. It includes tools such as stakeholder mapping, locality profile sheets, suggestion boxes, informational meetings, and guided visits, which allow for the systematization of local expectations and issues. It also includes performance indicators, documentation and continuous improvement mechanisms, and staff training activities, with the aim of strengthening trust, dialogue, and local governance within the framework of its operations.

4.1.i.ii Grievance Mechanism for Affected Communities

At the external level, the company has a Complaints, Claims, and Suggestions Procedure that has been recently updated, significantly strengthening the scope and accessibility of the grievance mechanism for communities, third parties, and other stakeholder groups. In addition, it has an Ethics Hotline administered by an independent third party, available 24 hours a day for employees and external stakeholders, allowing anonymous and confidential reports of potential violations of the Code of Ethics and Conduct; reports are evaluated by the Ethics Committee, and in cases of sexual harassment, by the specialized Committee, and may result in corrective actions.

4.2 Labor and Working Conditions

4.2.a Working Conditions and Management of Labor Relations

Camposol directly employs approximately 26,000 permanent full-time workers during the peak harvest season, and approximately 12,000 during the off-season. In both seasons, approximately 40% of employees are women. In Peru, there are a total of 80 full-time contracted workers for specific tasks such as cleaning, restaurant services and health, as well as security.

4.2.a.i Human Resources Policies and Procedures

Camposol has established a Code of Ethics and Conduct (CEC) and an Internal Work Regulations, both aligned with Peruvian legislation and the requirements of PS2, which address key labor and human rights principles, such as non-discrimination, equal opportunity, harassment prevention, prohibition of child and forced labor, and freedom of association. The company complies with national labor regulations, including those related to minimum wage, benefits, working hours, and the use of formal written contracts, a copy of which is provided to each worker.

Additionally, they have a Human Rights Policy that commits to respecting internationally recognized rights, prohibiting child and forced labor, guaranteeing non-discrimination and freedom of association, and integrating human rights considerations throughout the value chain. Furthermore, it fosters a culture of awareness, ensures legal and voluntary compliance, and drives continuous improvement of its performance.

Likewise, they have other policies and procedures such as: Donations Policy, Gift and Entertainment Management Policy, Third-Party Due Diligence and Integrity Policy, Conflict of Interest Policy, Contract Management Policy, Communications Policy, Labor Policies, Disability Inclusion Policy, and Personnel Recruitment, Selection, and Hiring Procedure.

Camposol obtained the *Great Place To* Work 2022-2023 certification and was recognized with 2nd place in the agricultural sector in MERCO Talento, ESG, and Empresa 2023.

4.2.a.ii Labor Conditions and Terms of Employment

Camposol commits to providing wages and benefits in accordance with current regulations and complying with international security standards (BASC), thereby reinforcing its commitment to integrity, worker well-being, and the sustainability of its operations.

As part of the audits conducted under SMETA and GRASP standards, Camposol will hire a qualified labor expert to carry out the labor component of said audits.

4.2.a.iii Labor Organizations

Unionization is significant, with 23.8% of the workforce represented by three independent unions (Campo, Planta, and Sitecasa collective agreements), and structured, regular dialogue is maintained between management and union representatives to negotiate and monitor collective agreements. Overall, these measures demonstrate a structured and proactive approach to labor relations, whose effectiveness depends on consistent and transparent implementation.

4.2.a.iv Non-Discrimination and Equal Opportunity

Camposol promotes an inclusive and diverse environment, ensuring equal opportunities and conditions of respect, dignity, and safety for all its employees. The company has clear guidelines on diversity, inclusion, and gender that prohibit all forms of discrimination, harassment, or abuse, and ensure respect for freedom of association, open communication, teamwork, and meritocracy.

4.2.a.v Grievance mechanism

At the internal level, the Procedure for Handling Queries, Suggestions, and Complaints is the mechanism available to the company's workers and third-party employees providing services within Camposol, and is managed by human resources to submit complaints and requests through representatives at farms, fields, and plants, personnel service offices, and the Labor Relations area, which receives letters from unions or workers, ensuring timely responses. The mechanism is accessible through multiple channels (in person, email, phone number, WhatsApp, and union representatives) and is supported by formal investigation and review procedures. In addition, awareness of these channels is actively promoted through training sessions, posters, digital messages, and dissemination among suppliers and on the company's website, thereby reinforcing a culture of integrity and accountability.

Reports of possible violations of Camposol's Code of Ethics and Conduct are directed to the external "Ethics Line" and are managed by the Corporate Internal Audit Service, together with the relevant areas or departments.

In addition, the Policy for the Prevention, Investigation, and Disciplinary Action against Sexual Harassment establishes the guidelines for handling cases of gender-based violence and SEAH.

4.2.b Workforce protection

4.2.b.i Child and forced labor

Camposol strictly prohibits child and forced labor in all its operations and supply chain, in compliance with Peruvian legislation and ILO international conventions. The company has incorporated internal controls, audits, and training programs to ensure respect for human rights, promoting fair and safe working conditions for all workers and suppliers.

4.2.c Occupational health and safety

Camposol has a robust Occupational Health and Safety Management System, aligned with [1]Peruvian legislation, PS2, and ISO 45001 (Occupational Health and Safety Management), which ensures safe and healthy working conditions for workers and contractors in the field, plant, and offices. This system incorporates hazard identification, risk assessment, medical surveillance, regular inspections, and oversight by a joint OHS committee.

The company applies a hierarchy of controls, prioritizing hazard elimination, substitution, engineering and administrative measures, and the provision of personal protective equipment (PPE). The management framework is continuously updated based on worker feedback, incident investigations, and regulatory changes. Risk assessments cover routine, non-routine, and emergency tasks, taking into account environmental conditions, human factors, and emerging risks. Workers actively participate through safety committees and receive ongoing training in accident prevention and risk management.

The company recognizes its employees as its primary asset and promotes a risk prevention culture through clear policies, training programs, hazard identification and control, as well as periodic audits and inspections. Workers actively participate through safety committees and receive ongoing training focused on accident prevention and risk management.

Accident rate indicators are monitored monthly, enabling timely corrective actions and reinforcing continuous improvement in OHS management. Workers are transported daily to and from farms and facilities. The company does not provide accommodation for workers. Camposol has experienced several fatal accidents in recent years, all related to traffic incidents during the transportation of workers or products. In Peru, the company reported one fatality in 2022, three in 2023, and five in 2024. While the lost-time injury frequency rate (LTIFR) has remained in single digits and below industry benchmarks (5.61 in 2022, 6.58 in 2023, and 3.65 in 2024), these fatalities underscore the critical importance of strengthening road safety measures. Camposol developed and implemented a Road Safety Plan that incorporates several elements of the World Bank Group (WBG) General Environmental, Health, and Safety Guidelines (EHS Guidelines) (section 3.4 Vehicle Safety), including defensive driving training, vehicle inspections, preventive maintenance, GPS monitoring, and documentary control of licenses. .

[1]Law 29783

Health monitoring includes free services such as medical consultations, pediatrics, nutrition, and physiotherapy for workers and their families. The company conducts occupational surveillance, noise dosimetry, and physical, biological, and chemical risk assessments in compliance with the WBG EHS Guidelines.

Drinking water comes from the Chavimochic canal and is treated to meet human consumption standards, ensuring its distribution in canteens and work areas, supplemented with water jugs purchased from authorized suppliers. Considering rising temperatures and the risk of heat stroke associated with climate change, the company has developed a formal program for the prevention of heat stress that incorporates risk assessment, provision of drinking water, shaded areas, training, emergency response, and monitoring indicators.

To ensure year-round water availability, Camposol has field reservoirs for which the company has implemented periodic and specialized training in the prevention of and response to water immersion incidents, aligned with the risks present in its operations.

4.2.d Supply chain

Camposol's Code of Ethics and Conduct (CEC) highlights integrity, transparency, and compliance with national and international regulations across all its operations and business relationships. The CEC requires suppliers to align with its ethical principles, which emphasize integrity, compliance with labor laws, and respect for human rights. Contracts with suppliers explicitly prohibit exploitative practices such as child labor, forced labor, discrimination, harassment, and unsafe working conditions. Suppliers are also expected to meet environmental and sustainability commitments, particularly regarding the efficient use of natural resources such as water and energy. In practice, this extends to the management of key supply chain inputs, including agricultural inputs (e.g., fertilizers and crop protection products) and packaging materials (e.g., recycled cardboard). To support its implementation, Camposol ensures that suppliers are informed of the terms and conditions of the CEC and incorporates the Code into training and capacity-building programs throughout the supply chain.

4.3 Resource use efficiency and pollution prevention

4.3.a Resource use efficiency

4.3.a.i Energy consumption

Camposol relies primarily on the local electricity grid for its agricultural and processing operations, supplemented by the use of diesel, gasohol, and liquefied petroleum gas at its farms and vehicle fleet, with a total approximate consumption of 112,226 GJ in 2025. To reduce its energy footprint and improve efficiency, the company implemented various initiatives in 2023 and 2024, such as the installation of a 1 MWp solar plant that covers up to 100% of demand during peak hours of the irrigation system and one third of annual demand, avoiding more than 360 tons of CO_2 per year. It also developed a 2 MW centralized generation system to ensure supply during grid outages, and introduced efficiency measures such as *peak shaving*, tariff optimization, conversion to LED lighting, acquisition of new refrigeration equipment, and modernization of the vehicle fleet with improved fuel efficiency.

4.3.a.ii Greenhouse gases

Camposol completed the measurement of its 2025 corporate carbon footprint in accordance with ISO 14064. The reported emissions were 432,547 tCO_2eq, composed of 133,879 tCO_2eq (Scope 1), 6,165 tCO_2eq (Scope 2), and 392,503 tCO_2eq (Scope 3). This baseline will serve to define reduction strategies and set targets.

4.3.a.iii Alignment with the Paris Agreement

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

The transaction is considered aligned with the mitigation objectives of the Paris Agreement, as it is included in the universally aligned list of activities that have a positive or negligible impact on the climate. Camposol contemplates climate change adaptation measures aimed at ensuring the water resilience of its agricultural operations. Among these, the construction of several reservoirs stands out, intended to secure the water supply for crops, particularly during periods of scarcity. These infrastructures will allow for optimized resource management, reduced vulnerability to drought periods, and will contribute to the sustainability of agricultural production, in line with best climate adaptation practices.

4.3.a.iv Water consumption

Irrigation water comes from the Chavimochic Irrigation System in northern Peru, which is supplied by the Santa River in the Andean highlands. This project provides irrigation to approximately 80,000 ha in La Libertad, generates 68 MW of hydroelectric energy, and supplies drinking water. Camposol coordinates weekly with the Pressurized Irrigation Board to request water volumes in accordance with crop demand. No violations related to water quality permits, standards, or regulations have been reported. As part of its conservation strategy, the company uses drip irrigation and is gradually replacing traditional blueberry cultivation in soil with pot cultivation, which reduces water consumption by more than 20%. Total annual demand is approximately 10,000 m/ha, and Camposol holds water use licenses for all its areas, regularly monitoring its consumption[3].

To mitigate scarcity risks, Camposol developed a storage strategy based on the construction of reservoirs. It currently operates six reservoirs with a combined capacity exceeding 3 million m, providing approximately 18[3] days of contingency. To strengthen long-term water security, it is evaluating the feasibility of applying for permits to develop deep wells, which requires additional technical and regulatory analysis, including hydrogeological studies and considerations regarding impacts on aquifers and neighboring users. The company prepared a hydrogeological study for the Marverde and Agricultor farms, with geophysical characterization, hydraulic parameters, water balances, numerical models, and exploitation scenarios. The results constitute a relevant technical basis for evaluating the preliminary feasibility of new water intakes.
Based on the results, it will manage permits with the competent authorities before constructing or operating wells.

4.3.b Pollution prevention

4.3.b.i Effluents

In La Libertad, wastewater management follows an integrated approach covering industrial and domestic effluents. All effluents generated in the operations of the Chao Plant undergo physical and biological treatment and are then reused for irrigation of green areas, complying with the discharge water quality parameters of national [2]regulations for irrigation. Domestic effluents undergo microbiological treatment and sludge is managed under the company's waste management plan, which includes collection by a company for final disposal. No direct industrial or domestic discharges to water bodies are carried out.

4.3.b.ii Waste

Camposol has a Solid Waste Management Plan and complies with national and local standards, aligned with the requirements of PS3. The company employs a structured system that includes segregation, temporary storage, internal collection, central storage, and final disposal. Key parameters include waste characterization (hazardous and non-hazardous), adequate segregation by origin and type, and compliance with internal storage and disposal guidelines. During the field visit, waste management facilities showed good conditions, with adequate segregation, storage, and labeling practices. Hazardous and non-hazardous waste were correctly separated, and designated areas were orderly and in regulatory compliance.

4.3.b.iii Hazardous materials management

Camposol manages hazardous materials, including diesel for generators and biocontaminated substances, under established procedures that set strict handling, storage, and safe disposal requirements. These procedures ensure regulatory and corporate compliance. The company regularly monitors inventories and concentrations of hazardous materials, relying on routine internal audits to verify compliance with safety and environmental standards.

4.3.b.iv Pesticide management and use

All pesticides used are authorized by SENASA. Pest control is carried out under an Integrated Pest Management (IPM) program, prioritizing prevention, biological controls, and reduced dependence on chemicals. In 2025, Camposol reported the use of 338,726.95 L of liquid pesticides and 140,907.34 kg of solid pesticides. Of the liquid pesticides, 5.6% were moderately hazardous, 46.4% slightly hazardous, and 48.0% unlikely to present acute hazard. Of the solid pesticides, 3.6% were moderately hazardous, 82.7% slightly hazardous, and 13.7% unlikely to present acute hazard. The company does not use pesticides classified by the WHO as Class Ia (extremely hazardous) or Class Ib (highly hazardous).

Camposol implements a nutrient management program that combines soil, water, and plant tissue monitoring with precision fertilization to maintain soil fertility and crop nutrition. It applies efficient fertilization and irrigation practices, incorporates organic matter and microorganisms to improve soil health, and monitors fertilizers to prevent contamination by heavy metals. These actions are reinforced through a Soil Conservation Plan, aimed at preventing degradation and promoting sustainable production.

[2]Environmental Quality Standards (ECA) for Water

Pesticide and fertilizer storage facilities meet safety standards, with robust infrastructure that includes metal containers, concrete structures, adequate ventilation, safety signage, emergency showers, spill containment systems, alarms, and video surveillance. Personnel responsible for handling agrochemicals are trained and undergo regular medical check-ups to maintain safety standards.

4.4 Community health and safety

4.4.a Community health and safety

The project is located in a designated agricultural zone in La Libertad. The nearest communities are San José, approximately 5 km to the north, and Chao, approximately 12 km to the south, both traversed by the Pan-American North Highway, where a large portion of the population works in agricultural activities in the region. Workers are transported daily to the farms and facilities, and the company neither provides nor manages accommodation. The road is also used by Camposol's transport contractors, including those responsible for transporting personnel, hazardous materials, and cargo. Camposol will develop a Road Safety Plan (see 4.2.c).

Camposol has emergency preparedness and response systems, infrastructure security, and fire prevention, supported by periodic training, equipment inspections, and defined protocols, which together reduce the likelihood of incidents affecting nearby communities.

4.4.a.i Hazardous materials management and safety

The company uses registered and approved pesticides for termite control, fertilizers and mineral mixtures for growth, as well as herbicides to control weeds. Community risks associated with their use include localized surface water contamination from overuse, spills, or improper use by workers. Beyond good application practices, the assessment team observed an adequate level of knowledge among workers regarding the risks of pesticides and herbicides, as well as appropriate use of personal protective equipment.

4.4.a.ii Ecosystem services

Water is a resource and service upon which the project directly depends for its operation. Its use could affect the availability of the resource for the community. Therefore, Camposol will maintain a close relationship with neighboring communities to identify potential impacts on water access, will ensure compliance with current licenses, and will promote efficient use of the resource, maintaining best irrigation practices for its plantations.

4.4.b Security personnel

Security services are provided by three external contractors, armed (for incident response) and unarmed (at plantation gates). The recruitment process includes identity verification, and all personnel receive training in the company's Code of Conduct, inclusion, and security procedures. Camposol will conduct a Security Risk Assessment to identify risks to communities and establish clear criteria for the hiring and vetting of security personnel, including background checks to prevent human rights abuses. All personnel will receive training in human rights, prevention and response to SEAH, as well as principles of professional conduct. Based on this assessment, the company will develop a Security Management Plan aligned with PS4 and the *IFC's Good Practice Handbook on the*

Use of Security Forces, which will define the roles and responsibilities of security providers, requirements for the use of force in a proportional and necessary manner, and mechanisms for complaints, oversight, and sanctions for misconduct.

4.5 Land acquisition and involuntary resettlement

Not applicable.

4.6 Biodiversity conservation and sustainable management of living natural resources

4.6.a Biodiversity protection and conservation

The company has established a baseline and monitored native flora and fauna within these modified habitats since 2009, and conducted surveys in surrounding natural habitat in 2020, complying with national requirements for the current operation. Monitoring results indicate that fauna populations remain stable. Long-term biological monitoring confirmed the presence of some priority species: *Tomopeas ravus* (EN), *Solanum immite* (EN), *Dicrodon heterolepis* (EN), *Myiarchus semirufus* (VU); *Charadrius vociferus* (NT); *Burhinus superciliaris* (VU). No direct adverse impacts from habitat conversion are expected on these species, given that these species are frequently present in modified habitat and are associated with vegetation cover, particularly native algarrobo trees planted between fields as part of the Afforestation Plan. Recently, the company updated its biodiversity monitoring program by incorporating adjacent natural habitats within ecological assessments and developed a specific acoustic bat monitoring program using ultrasonic detectors, specialized acoustic analysis, and structured field campaigns. .

To align with PS6 requirements, Camposol updated the Conservation and Sustainable Agriculture Plan by incorporating habitat protection actions, biodiversity monitoring, biological corridors, and afforestation measures with native species, including algarrobo and sapote. It also has a robust ecological baseline and biodiversity indicators for environmental ~~monitoring. The client will also implement internal procedures to regulate tree felling in order to minimize unnecessary habitat loss.~~

Additionally, to strengthen biodiversity monitoring, the company will include natural habitat sampling points from adjacent areas in the regular annual monitoring; and acoustic bat recordings will be conducted at all monitoring points.

All current operations, including the modified habitats where blueberry varieties will be rotated, have and will continue to have *Rainforest Alliance* Sustainable Agriculture Certification.

4.6.a.i Modified, Natural, or Critical Habitat

The project involves the replacement of blueberry varieties in half of the existing fields, located in modified habitat.

4.6.a.ii Legally protected and internationally recognized areas

The operation is located in the coastal desert of the Sechura Desert ecoregion (not threatened). It does not overlap with Legally Protected Areas or Internationally Recognized Areas; the small Puquio Santa Rosa Protection Forest, [3]1 km to the south, is not affected by the operation.

4.7 Indigenous peoples

Not applicable

4.8 Cultural heritage

Not applicable

5. Local access to project documentation

Documentation related to the project can be accessed at the following link:https://www.camposol.com/

[3] The Puquio Santa Rosa Protection Forest protects the riparian forest, mainly composed of forested islands within the riverbed, in a small segment of the lower valley of the Chao River. Most of the non-riparian land within the boundaries has already been converted. Given that the area is located almost at the river's mouth, with a large area of agricultural land upstream along its course toward the Andes, and considering that there are other agricultural operations between this area and Camposol, the potential impacts of Camposol on the protected area, even from hypothetical future groundwater inputs, would be, at best, negligible.