Environmental and Social Review Summary (ESRS)
Danper: Agro-industrial Investments - Peru

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

Danper Trujillo SAC (Danper or "the company"), founded in 1994, is a leading company in Peru's fruit and vegetable sector dedicated to the planting, production, and packaging of fresh products and preserves (fine vegetables, fruits, super grains, *gourmet, ready meals,* and organic products). It contributes to global food security through the optimization of natural resources; the production of new, more nutritious and functional foods; and innovation in packaging, in order to have safe food available for the longest possible time.

This is the fourth operation of the IDB Group with Danper. This summary is based on information provided by the company during the supervision stage and on the environmental and social (E&S) due diligence visit carried out in May 2026. During the visit, meetings were held with the management team.

The Project consists of a guaranteed long-term 10-year loan for industrial and agricultural capital investments for growth and productivity increases, as well as to complement its structural working capital needs.

2. Environmental and social classification and justification

In accordance with IDB Invest's Environmental and Social Sustainability Policy, the Project has been classified as Category B because it may generate impacts and risks estimated to be of medium intensity. The main E&S aspects associated with the project include: (i) functionality of management and monitoring systems; (ii) labor management and working conditions; (iii) emergency preparedness and response; (iv) water management and wastewater control, waste, energy consumption and emissions; (v) impacts on the biological environment and biodiversity; (vi) soil degradation; and (vii) road safety.

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 vi) PS6: Biodiversity Conservation and Sustainable Management of Living Natural Resources.

3. Environmental and social context

3.1 General characteristics of the project site

Danper and its affiliated companies (Danper Agrícola La Venturosa SAC and Dominus SAC) carry out their activities in various areas of Peru, with different climates and environmental characteristics. Danper cultivates approximately 7,000 hectares (ha) and has 9 processing plants. The company's headquarters and the greatest concentration of production, as well as the main processing plants, are located in the La Libertad region, on the northern coastal area of Peru, near the city of Trujillo. It also has operations in Arequipa, Chepén, and Olmos. The farmlands are generally lands that already have prior human intervention for agricultural developments that have been colonized from water development projects such as the Chavimochic Project or the Olmos Project.

3.2 Contextual risks

At the national level, the contextual risk analysis identifies high risk levels in social cohesion, reprisals, and labor rights, while the dimensions of security, political risk, economy, and access to land and natural resources present a moderate level of risk. The main challenges are associated with violent crime, limited effectiveness of security forces, political instability, access to financing, the occurrence of natural disasters, water availability, and gaps in labor rights, including child labor and forced labor. Likewise, risks related to freedom of the press, threats to human rights and environmental defenders, and gender inequalities persist, factors that may influence the operating environment and stakeholder engagement.

At the subnational level, the La Libertad region ranks eighth in the Regional Competitiveness Index (INCORE) 2025 and presents relevant gaps in access to credit, continuity and quality of water service, health service coverage, educational outcomes, gender equality in the labor market, and institutional performance. In this context, the project could face risks associated with operational disruptions arising from social conflicts or security events, limitations in the availability and quality of water resources, as well as challenges related to labor management and compliance with labor and human rights standards, aspects that are particularly relevant given the labor- and natural resource-intensive nature of the operations.

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

Danper has an Integrated Management System (IMS) in line with the level of E&S risks and impacts, which is periodically audited by international certification bodies. The company is certified under international standards such as ISO 14001 for environmental management, ISO 14064 for greenhouse gas management, ISO 45001 for occupational health and safety (OHS) management, *Rainforest Alliance* for avocado cultivation and its La Venturosa processing plant, in addition to holding other important certifications such as GlobalGAP for good agricultural practices and sustainability for asparagus, blueberry, avocado, and grape crops, and Albert Heijn - GROW for asparagus and avocado crops, BRCGS for food safety and security, BASC and OEA for supply chain control and security, SA 8000 for fair treatment of workers at Danper Trujillo's farms and plants, EDGE for gender equality, SPRING for the Compositán, Santo Domingo, Victoria, Casa Verde, Agromorín, Planta Salaverry, and Planta Venturosa farms, LEAF for asparagus, avocado, and blueberry from the Compositán, Fundo Chepén, and Fundo Olmos farms.

In 2025, they were once again considered one of the 100 Peruvian companies with the best corporate reputation and the first in the agro-industrial sector according to the Corporate Reputation Business Monitor (MERCO). They ranked as the best company in the agro-industrial sector in the rankings: Merco Empresas, Merco Talento, and Merco Responsabilidad ESG.

4.1.b Policy

Danper has an IMS Policy that reflects the highest standards of quality, environmental management, and integrity in all of the company's activities, as well as its commitment to regulations, social responsibility, gender equity, and commitments to local communities. Internally, the personnel responsible for ensuring compliance are designated. Furthermore, it is updated periodically and is published on the company's website. It is communicated to contractors, temporary workers, and other social stakeholders.

4.1.c Identification of risks and impacts

The identification and assessment of environmental risks is established in the IMS Procedures Manual, specifically in the procedure for Identification of Environmental Aspects and Assessment of Environmental Impacts. Additionally, it has a Social Risk Assessment Matrix.

This procedure allows for the identification, evaluation, and prioritization of environmental aspects and impacts associated with the organization's activities, through the use of an evaluation matrix that considers significance criteria and risk levels. Likewise, corresponding control, mitigation, and monitoring measures are established to manage the identified impacts.

The preparation, review, and validation of the matrix is carried out with the participation of worker representatives and the areas involved, ensuring a participatory approach and consideration of environmental risks relevant to the organization.

4.1.c.i Direct and indirect impacts and risks

Direct: Extreme weather conditions and natural disasters such as floods, droughts, and landslides could negatively affect agricultural production and the transportation of supplies and products; pests and diseases could attack crops and cause significant yield losses; the continuous use of land for agricultural production could lead to soil degradation and nutrient depletion, which reduces crop yields.

Indirect: Labor issues, as the agricultural industry in Peru relies heavily on labor; labor disputes, strikes, and changes in labor laws could negatively affect production, product supply, operations, transportation, and sales; market fluctuations, as demand for products could be affected by seasonality, changing consumer preferences, and economic conditions; trade barriers, as changes in trade regulations, tariffs, and other restrictions could hinder the export of products to international markets, affecting the industry's profitability. Social unrest could have an impact.

4.1.c.ii Cumulative impacts

The potential cumulative impact resulting from water extraction for agriculture in the region is regulated by the National Water Authority (ANA) and the Administrative Boards for Services and Sanitation (JASS). No cumulative impact is expected to be generated by this financing.

4.1.c.iii Gender risks

In Peru, women face significant structural barriers that limit their economic and social development, especially those in rural and urban areas in vulnerable situations. According to the National Institute of Statistics and Informatics (INEI), women represent approximately 30% of the country's agricultural producers, and when they are heads of agricultural units, they manage on average significantly smaller land areas than men. They also face greater difficulties in accessing financing, technical assistance, productive technology, and decision-making spaces. Women also have greater limitations in accessing specialized health, education, and social protection services, factors that reduce their development opportunities and economic autonomy.

As a result, women continue to record lower incomes, a higher concentration in vulnerable employment, and an overburden of unpaid work associated with household and family care. These conditions perpetuate intergenerational cycles of poverty and exclusion that affect not only women, but also the well-being and development of their households and communities.

This reality is particularly relevant for Danper, given that the company generates formal employment for more than 14,000 workers, of whom approximately 50% are women, many coming from rural areas where significant gaps in access to health, education, and basic development services persist. In this context, promoting gender equity and women's empowerment is an indispensable condition for the development of companies, regions, and the country.

4.1.c.iv Gender programs

In line with its objective of creating safe, equitable, and enabling environments for the personal and professional development of women and men, Danper deploys the Victoria program, a comprehensive intervention ecosystem that addresses the main barriers faced by women through three complementary pillars: gender equity, health, and education.

Through its SIG, it implements policies and procedures, specialized committees for the prevention and handling of sexual harassment, as well as periodic gender pay gap studies and ongoing awareness programs. By 2025, more than 6,200 workers participated in training activities on gender equity and violence prevention, while 100% of the organization's industrial and agricultural leaders received specialized training in these areas.

Through its Health department, which includes a network of medical centers within its facilities, it provides free comprehensive care to its pregnant female workers in the specialties of obstetrics, nutrition, psychology, medicine, dentistry, and others. Since 1994, more than 4,733 pregnant women have been supported throughout their pregnancies. It also carries out family planning campaigns, empowering its female workers to make informed decisions.

In partnership with the Ministry of Education, the company implemented a Basic Alternative Education Center (CEBA) within its facilities, enabling more than 400 workers to complete secondary education, 70% of whom are women, expanding their professional, economic, and personal development opportunities.

Likewise, through the Victoria volunteer network, company workers carry out educational processes with secondary school students from public educational institutions, promoting youth leadership, equal opportunities, and violence prevention. To date, more than 2,400 adolescents have participated in this initiative, and 98% report a very positive impact on their personal development and understanding of gender equity.

The strategy also extends to the value chain through capacity-building programs for small agricultural producers. Currently, more than 600 small farmers participate in these initiatives, of whom approximately 30% are women, promoting their economic inclusion, autonomy, and leadership through organizational spaces.

As a result of this long-term commitment, Danper is the first and only Peruvian agro-industrial company to be certified by EDGE. In 2025, it successfully renewed its certification at the MOVE level, reaffirming compliance with international standards related to pay equity, professional development opportunities, leadership, work flexibility, and inclusive organizational culture.

4.1.c.v Climate change exposure

The company's assets include agricultural farms, processing plants, and administrative buildings. The climate risk assessment identified moderate to high exposure to physical risks associated with earthquakes, river flooding, tsunamis at coastal locations, and droughts. Likewise, extreme weather events related to the El Niño/La Niña Phenomenon can increase temperatures and precipitation, generating impacts on agricultural productivity, water availability, and transportation logistics. In the long term, climate change could intensify droughts, increase rainfall variability, and raise sea levels in coastal areas.

Agroindustrial activity is particularly sensitive to changes in climatic conditions and the availability of water resources. In this context, several of the company's operations are located in areas with high levels of water stress, which represents a material risk for agricultural production. To strengthen its climate resilience, Danper has implemented adaptation measures that include the application of Good Agricultural Practices, precision agriculture, crop rotation, supplier training, technological improvements, and the reclamation of barren land. It also has efficient water management protocols and has developed infrastructure to reduce vulnerability to flooding, including dikes, land leveling, and channeling systems in Olmos and La Venturosa.

Based on the review of Peru's Nationally Determined Contribution (NDC) and National Adaptation Plan (PAN), the measures implemented by the company are considered consistent with the national climate change adaptation objectives.

Regarding transition risks, the project's exposure is considered medium and is primarily associated with greenhouse gas (GHG) emissions, water consumption, and the growing adoption of

sustainability-related regulations and market requirements. In this context, climate-smart agriculture, improved resource use efficiency, reduced fossil fuel consumption in operations and transportation, and optimized fertilizer use represent opportunities to strengthen the company's competitiveness and resilience in a low-carbon economy.

4.1.d Management Programs

The Environmental Management Department is responsible for the development, implementation, and monitoring of Environmental Management Programs, as well as training plans and other management instruments related to the organization's environmental performance.

Likewise, the IMS has established procedures and controls to identify, assess, and manage the E&S risks and impacts associated with operations. These programs include objectives, targets, indicators, and control actions aimed at impact prevention, compliance with applicable legal requirements, and continuous improvement of environmental performance.

Due to the high number of archaeological remains in the project's area of influence, Danper has implemented a Chance Finds Procedure applicable to all activities involving soil removal. The procedure establishes measures to immediately halt work in the area of the find, protect the site, notify the competent authorities, carry out the corresponding assessment, and resume activities only once the required authorizations have been obtained. Danper will maintain training for relevant personnel and contractors on the application of the Chance Finds Procedure.

Management is carried out under a preventive approach that is adaptable to the dynamic conditions of the production process, enabling timely responses to operational and regulatory changes and to the expectations of stakeholders.

4.1.e Organizational Capacities and Competencies

Danper has a solid organizational structure for environmental and occupational safety management. These areas, located within the Administration Department, are led by specialized personnel and have technical teams made up of managers, heads, supervisors, assistants, and inspectors responsible for implementing and monitoring environmental and occupational safety management.

Workers in the Environmental and Occupational Safety areas are professionals in Environmental and Industrial Engineering and have the experience and competence necessary to lead environmental and occupational safety management at Danper's industrial plants and agricultural estates. Staff have well-defined responsibilities and financial backing in order to achieve effective and sustained E&S performance.

4.1.f Emergency Preparedness and Response

The Occupational Health and Safety Procedures Manual includes a Brigade Manual for Industrial Plants and Agricultural Estates, and Contingency Plans for each Agroindustrial Complex and Agricultural Estate. These set out the procedures to be followed in the preventive, emergency, and

recovery phases. They cover emergencies of various kinds, such as accidents and medical emergencies, fires, spills, gas leaks, earthquakes, explosions, floods, and attacks. Danper will update the Contingency Plans for each Agroindustrial Complex to include actions in the event of an ammonia leak in the refrigeration system, in line with the requirements of the International Institute of Ammonia Refrigeration (IIAR).

There is a Civil Defense Committee responsible for assessing and ensuring response resources, coordinating the activities of brigade members, communicating emergencies internally and externally, and evaluating the effectiveness of procedures.

The company has a Fire Emergency Procedure that includes training, securing assembly points and emergency exits, signage and availability of emergency equipment, communication to the civil defense committee and the emergency brigade, first aid, rescue, assessment of the conditions of affected personnel, and finally an investigation into the causes of the incident.

4.1.g Monitoring and Evaluation

Danper has developed a governance framework that allows it to align the company's objectives, defining and identifying opportunities for improvement in resource use, product quality and customer service, environmental protection, occupational health and safety (OHS), sustainability, and governance, implementing solutions to the challenges posed. This is achieved through the formation of multidisciplinary teams that systematically go through a process of inspection, accompaniment, and feedback for the delivery of continuous value.

Some of the most representative initiatives are the Victoria and CEBA programs in social management, effluent treatment and carbon footprint in environmental management, the development *of meals,* pouch, *and poshi* snacks products in product innovation, and the formation of the agility system in governance management, as well as multiple process innovations. Danper uses E&S, OHS, and community contribution Key Performance Indicators (KPIs), which it measures and reports on periodically.

Likewise, the company conducts internal audits and is audited by clients and certification companies in order to permanently identify opportunities for improvement.

4.1.h Stakeholder Engagement

Danper maintains a continuous engagement process with its stakeholder groups, including workers, communities, local authorities, and other relevant actors, based on a Stakeholder Mapping that guides its engagement strategy. The Company develops communication and consultation mechanisms with the communities in its area of influence to address queries, concerns, and complaints related to its operations, in accordance with its internal procedures. Likewise, during the development of new projects, it implements the citizen participation mechanisms established in Peruvian environmental regulations.

4.1.h.i Information Disclosure

Danper maintains communication channels and grievance mechanisms for its workers, promoting ongoing dialogue and the timely management of labor concerns.

The Company also maintains ongoing relationships with local authorities and other social actors in communities located within its area of influence, including mayors, neighborhood associations, and grassroots social organizations. Through formal channels and within a framework of transparency, it seeks to identify and address queries, complaints, and requests at an early stage, as well as to promote collaboration opportunities and partnerships that contribute to community development.

4.1.h.ii Informed consultation and participation

Danper focuses on the creation of shared value, where the productivity and profitability of the operation converge with the progress and development of people and related communities, achieving a close and productive relationship with the communities near its agricultural and industrial operations, while respecting their customs and interests. In addition, it maintains an understanding of the environment and potential impacts on the population through community social actors, thereby strengthening ties with those communities and generating direct employment as an important source of jobs for the company.

4.1.i External communications and grievance mechanism

4.1.i.i External communications

Through its community communication mechanisms, Danper seeks to identify and address situations that may affect the community. These mechanisms are available through its website, social media, the anonymous communication system, security posts located at plants and agricultural estates, or through the municipal offices of those communities, which maintain a direct and ongoing dialogue with the company.

Danper produces its corporate report in accordance with the global standards of the *Global Reporting Initiative* (GRI) and the *Sustainability Accounting Standards Board* (SASB), which is accessible from the company's website.

4.1.i.ii Grievance mechanism for affected communities

Danper makes available to any worker, client, supplier, and other stakeholder groups a communication channel accessible from its website, which allows the reporting of complaints, grievances, or issues related to any aspect of the company. Reports may relate to information on accounting and financial irregularities, fraud, unethical business practices, mistreatment and harassment, misappropriation of assets, violations of laws, environmental damage, as well as any violation of the provisions of the company's code of conduct. In addition, its website allows direct communication with the company.

Additionally, it has developed a Procedure for "Management of complaints, suggestions, and improvement ideas," which establishes and disseminates the various service channels available to workers and other interested parties.

This procedure includes adequate and confidential channels already established so that workers may submit their complaints or grievances in a reserved manner if they so wish. Compliance with this procedure is an important part of the "Discrimination" requirement of the certified SA 8000 standard, which protects the human and labor rights of workers.

For the districts, communities, and population centers relevant to and near its industrial and agricultural operations, Danper maintains an updated list of social actors with whom direct communication mechanisms have been established to review potential topics of interest and impacts on communities, as well as humanitarian assistance channels when communities need them.

4.1.i.iii Provisions to address the grievances of vulnerable groups

In the case of communities, a mapping of social actors and authorities is maintained, along with ongoing contact with them to resolve or address any matter related to its operations, such as a specific request or potential complaint.

4.1.i.iv Reporting to affected communities

All environmental and social (E&S) instruments for each industrial or agricultural business unit include participatory dialogue with the authorities and population of nearby communities; that is, at the outset of every project, citizen participation has been secured, led by their authorities. All environmental instruments are submitted to and authorized by the competent authorities of the Ministry of the Environment.

4.2 Labor and working conditions

In 2025, Danper had more than 14,000 workers simultaneously at peak season, divided equally between men and women. Of these, 25% were permanent workers and 75% were temporary. 50% of the company's own staff are women, who hold positions at all levels of the company (workers, technicians, supervisors, and managers).

4.2.a Working conditions and management of labor relations

Danper complies with national legislation on labor matters, including benefits, social security, and the health system.

All workers performing agricultural or industrial tasks are directly employed by Danper. Human capital development is one of the company's hallmarks, for which it dedicates significant material and management resources.

Danper offers training, technical, and capacity-building and development programs for workers. In addition, the company offers other benefits such as flexible hours and remote work adopted in the wake of the pandemic.

The company was recognized during 2026 as the best company to work for and retain talent in the Peruvian agro-industrial sector for the 2025 fiscal year: Merco Talento Ranking.

4.2.a.i Human resources policies and procedures

Danper has a Code of Conduct and Ethics that establishes actions to prevent, address, report, and sanction breaches of its regulations, applicable laws, or regulations; an Anti-Corruption Policy that brings together specific mechanisms for detecting and communicating potential acts of corruption; a Salary Policy drafted in compliance with national labor regulations; a Policy for the prevention and sanctioning of sexual harassment in the workplace; and a Fraud and Corruption Prevention Policy.

The company has also made a "Self-declaration of good social practices," a commitment to the protection of human and labor rights, which is validated by senior management and the company's worker representatives.

4.2.a.ii Labor conditions and terms of employment

In the area of human and labor rights, Danper maintains its commitment to protecting its workers by applying policies and good social practices for the efficient management of human capital, backed by international social certifications.

Danper holds ISO 45001 Certification on working conditions and received in 2024 the recertification of the SA 8000 Social Responsibility Management Standard, a global certification in which it has participated since 2012 as the only Peruvian company in the agro-export sector. This standard is the most demanding social certification worldwide, based on international legal instruments for the protection of the human and labor rights of the company's workers. It also holds certifications under other social and fair trade standards such as SMETA, GRASP, and Fair Trade. The company offers workers access to credit benefits through the COOPACT savings and credit cooperative.

During harvest seasons, Danper provides temporary housing for workers. The company will develop and implement a policy for the management of these accommodations and the provision of basic services, aligned with the IFC and EBRD Worker Accommodation: Processes and Standards Guide. The [1]policy will ensure that services are provided in accordance with the principles of non-discrimination and equal opportunity and will include standards and procedures for the establishment, operation, and maintenance of the accommodations. These requirements will be communicated to and required of all contractors and accommodation service providers, and Danper will conduct periodic monitoring of accommodation conditions and services provided to verify compliance.

4.2.a.iii Labor organizations

Danper does not have a union, but there is full freedom of association in compliance with the SA 8000 Standard. Through the Self-Declaration of Good Social Practices, signed by worker representatives and also subscribed by the Management representative, they established the company's commitment to the protection of the human and labor rights of its workers, thereby generating decent employment.

At Danper, workers choose to join clubs or non-union organizations, and their members are freely and democratically elected at the company's various locations. The worker representatives and the presidents of the aforementioned clubs are part of the Social Performance Team (EDS), a joint committee of freely elected worker representatives and Management representatives that monitors agreements for strict compliance with the requirements for the protection of workers' human and labor rights. Its purpose is to ensure compliance with the requirements for the protection of human and labor rights under the SA 8000 Standard. These non-union clubs or associations at Danper participate on a permanent basis in the dissemination of activities involving all workers and also in resolving improvements to working conditions that are raised and proposed within the EDS itself.

4.2.a.iv Non-discrimination and equal opportunity

Danper offers equal conditions in all personnel processes, ranging from recruitment and selection to training, development, and promotion. To this end, it established equity metrics through the EDGE gender equity certification and developed policies and practices against sexual harassment. In addition, it replicates gender equity programs in the community.

The company guarantees a safe workplace free from discrimination and violence in which men and women have equal opportunities for development. As part of this commitment, they have a system for the prevention and sanctioning of workplace sexual harassment, which includes policies as well as investigation procedures in the event of complaints, establishing exclusive channels for this purpose. Likewise, as part of SA 8000, they conduct ongoing training for teams to recognize workplace sexual harassment.

[1] Workers' Accommodation: Processes and Standards

Danper ensures equal development conditions for men and women, while guaranteeing a safe place to work that impacts the company's performance. It is the first Peruvian company and the only one in the country's agroindustrial sector to achieve the EDGE leading global gender equity certification. As a result of its conviction for equal opportunity and gender equity practices, its gender pay gap is 2.3% compared to the 25% gap that exists in the country.

The company has established various gender equity initiatives that include: i) the Victoria Program for modifying behaviors related to discrimination and gender-based violence, ii) Victoria en casa and Victoria en comunidades focused on training, iii) the NO means NO initiative with the objective of having a workplace free from gender-based violence, and iv) the CEBA basic education program for workers and smallholder farmers.

Danper offers paid maternity leave in addition to the mandatory leave and paternity leave to its workers.

4.2.a.v Workforce reduction

Danper offers various employment opportunities throughout each year; however, a portion of the use of the credit funds is intended to automate the company's industrial processes, which entails optimizing the use of the workforce.

In the event of collective layoffs, Danper will conduct an analysis of alternatives to workforce reduction and, if necessary, will develop and implement a workforce reduction plan aligned with PS2.

4.2.a.vi Grievance mechanism

Danper employees have internal channels for reporting, communicating concerns, complaints, and suggestions through verbal channels with Social Welfare, Asset Security, Internal Audit, Worker Representatives, and/or the Prevention Officer, using email, through the Anonymous Communication line on the website, and through physical suggestion boxes. Additionally, they have direct access to supervisors and managers in the event of complaints or grievances.

4.2.b Workforce protection

All social certifications involve the conduct of annual third-party audits to ensure the absence of cases of forced or compulsory labor, child labor, discrimination, or violations of freedom of association rights.

4.2.b.i Child labor and forced labor

Danper has procedures in place to prevent child labor and forced labor, in compliance with national regulations and the SA 8000 Standard. It also has a remediation procedure for cases of child labor and maintains records subject to third-party audits to verify compliance with these requirements.

4.2.c Occupational health and safety

Danper has implemented an OHS Management System. Additionally, it has established OHS committees and sub-committees that involve workers in all work units, which are elected through internal elections. All company workers receive OHS training that includes accident prevention.

The occupational safety area develops hazard identification and risk assessment matrices (IPER) for the activities of each job position, while the health area adds the potential health impact to said matrix.

In the cultivation fields, workers have sanitary facilities in good condition for men and women, equipped with a permanent water supply and hygiene supplies. There are also changing areas and dining areas, as well as a supply of purified water tanks for human consumption.

Health personnel, through occupational surveillance, identify risks, monitor good practices, offer prevention talks, and make recommendations to eliminate or minimize hazards. They conduct noise dosimetry monitoring in accordance with current legal regulations. Danper will continue to measure physical, biological, and chemical risks, as well as exposure to cold, heat, and radiation in line with the IFC Food and Beverage Processing Guidelines.

Danper has worked to reduce the sound level of music in plants, is carrying out preventive maintenance on machinery and equipment, evaluates vibrations of machines and equipment, audits the use of hearing protection where unacceptable noise levels exist, trains all personnel, conducts audiometries on personnel at different frequencies according to exposure levels, and monitors occupational and environmental noise levels during the day and night at all Danper plants, complying with the maximum parameters of 85 dB and 70 dB respectively from the WBG General Guidelines.

Workers, according to their level of risk or exposure to hazards, undergo health monitoring examinations. Danper provides various healthcare services free of charge, among which the following stand out: medical consultations and nursing care, ultrasounds, obstetrics, pediatrics, nutrition, and physiotherapy services. These services are offered to both workers and their immediate family members.

There have been no fatal accident cases at Danper for more than 30 years. The frequency index of disabling accidents per million hours worked at industrial plants and agricultural farms in the 2025 period showed a 27% reduction compared to 2024 (4.16 to 5.70).

4.2.d Provisions for persons with disabilities

Currently, 6 persons with disabilities work at Danper, and as a measure to employ more people, the company annually requests candidates from the job pool for persons with disabilities of the Regional Directorate of Labor, with the expectation of increasing the number of workers at Danper and complying with Law 29973.

Danper has already considered the incorporation of universal design principles in the construction of the new Chincha plant.

4.2.e Workers contracted by third parties

The people who work on Danper's farms, both owned and leased, as well as those who work in the industrial plants, are directly employed by Danper. Only personnel providing specific services, such as security, transportation, and cleaning, are contracted by third parties.

The health and safety provisions applicable to outsourced personnel are equivalent to those contemplated for personnel directly contracted by Danper.

4.2.f Supply chain

Danper receives raw materials from a supply chain made up of approximately 600 independent producers. This represents approximately 30% of the raw materials processed at its plants. To maintain the quality, safety, and traceability standards required by international certifications, Danper works with its suppliers by providing them with training and technical assistance, post-harvest advisory services for fruit crops, and advisory services to increase product shelf life.

In addition, there are approximately 1,700 domestic suppliers that provide goods and services to Danper. The company defines as critical suppliers those that supply the materials necessary for industrial and agricultural production processes, as well as those that provide transportation services. Together, these represent between 54% and 29% of the goods and services procurement budget, excluding raw materials. These must go through a selection process and their performance is evaluated annually.

The supplier qualification process is carried out both internally and externally. They consider requirements related to quality, safety, social responsibility, occupational safety, environmental care, and labor practices for timely supply and financial backing. They conduct annual evaluations and provide feedback to suppliers, while materials and inputs are validated and approved by the Quality Assurance area.

Raw material purchase contracts with suppliers contain obligations related to the safety and sustainability of agricultural production, including the exclusive use of authorized pesticides, compliance with maximum residue limits, adherence to the company's management and conduct policies, and the express prohibition of forced labor and child labor. Likewise, the contracts incorporate technical specifications and lists of approved pesticides through annexes that form an integral part of the contractual relationship.

In the case of the protection of human and labor rights and under SA 8000 social certification, Danper trains and monitors critical suppliers in its chain on the protection of Human Rights and Labor Rights. As part of the controls to prevent child and forced labor in the supply chain, Danper requires all its suppliers to complete a Self-declaration Commitment on good social, agricultural, and OHS practices as compliance with the requirements of the Global GAP and GRASP standards.

4.3 Resource use efficiency and pollution prevention

4.3.a Resource use efficiency

Danper has implemented various initiatives aimed at efficiency in the use of natural resources, including energy efficiency programs, the use of renewable energy, as well as efficient management of water consumption and effluent treatment in its operations.

As part of its commitment to sustainable management of water resources, the company has obtained the Sustainable Program for the Use of Groundwater and Irrigation Water (SPRING) certification at the Agromorín, Casa Verde, Victoria, El Palmar, Santo Domingo, Olmos, and Chepén farms, as well as the Fresh Blueberry Plant and the Venturosa Plant.

These certifications support the implementation of best practices for the efficient use and responsible management of water in its agricultural and industrial operations.

4.3.a.i Greenhouse gases

Danper Trujillo has achieved a reduction of approximately 5% in its carbon emissions in its last verified inventory for the year 2025, consolidating more than two consecutive years of sustained reduction and allowing it to maintain the maximum 4-Star recognition from the Ministry of the Environment's Carbon Footprint Peru Program. This reduction has been achieved through the implementation of various eco-efficiency and decarbonization initiatives, such as the change of energy matrix in fresh industrial processes, incorporation of solar panels for lighting at agricultural farms, replacement of equipment with energy-efficient technology, automation of equipment shutdown, and the use of cleaner fuels. Likewise, the reduction of these emissions takes into account the carbon capture generated by avocado, asparagus, and windbreak tree crops present on its farms. The measurement of the organizational carbon footprint encompasses the company's value chain, from agricultural production and industrial processing to the export of products to international markets.

4.3.a.ii Water consumption

Danper manages water resources in compliance with current regulations and the authorizations granted by the competent authorities. For both surface and groundwater use, the company holds the corresponding permits that guarantee the legal and sustainable use of the resource.

As part of its commitment to sustainability, it implements water efficiency measures aimed at optimizing water consumption in its agricultural and industrial operations. These measures include operational controls, water recirculation and reuse systems for complementary activities, monitoring of water performance indicators, and training and awareness programs aimed at employees.

Also, industrial and domestic wastewater treatment systems are in place, as well as treatment systems for phytosanitary effluents at agricultural farms where applicable. Effluent quality is periodically monitored to verify compliance with applicable environmental regulations.

Additionally, Danper conducts monthly monitoring of its effluents at its industrial plants and verifies compliance with the parameters established in the International Finance Corporation (IFC) Environmental, Health, and Safety Guidelines for Food and Beverage Processing, promoting continuous improvement in water resource management and environmental protection. Danper will continue to measure effluents monthly and will comply with the effluent parameters of the IFC Food and Beverage Processing Guidelines.

4.3.b Pollution Prevention

Danper conducts, at a minimum, an annual monitoring of particulate matter PM2.5 and PM10, in accordance with the commitments established in the approved environmental management instruments for each of its operating units.

Likewise, Danper implements prevention, mitigation, and pollution control measures within the framework of its SIG, with the purpose of minimizing the environmental impacts associated with its agricultural and industrial operations. These measures include, among others, adequate solid waste management, wastewater treatment and monitoring, atmospheric emissions control, and the prevention of impacts on soil and water resources.

The company also has operational procedures, preventive maintenance programs, engineering controls, and monitoring mechanisms that contribute to reducing the generation of pollutants at the source, promoting the efficient use of natural resources, and ensuring compliance with applicable environmental regulations.

In a complementary manner, Danper carries out periodic environmental monitoring in accordance with the commitments established in its environmental management instruments and other applicable requirements, evaluating parameters related to air quality, water quality, effluents, ambient noise, and other relevant environmental aspects. The results obtained are analyzed in order to verify the effectiveness of the measures implemented and identify opportunities for continuous improvement in the organization's environmental performance.

Likewise, the company develops initiatives aimed at waste valorization, circular economy, energy efficiency, and water efficiency, contributing to pollution prevention and the strengthening of its environmental management.

The company will maintain periodic measurements and will comply with the parameters of the WBG General Guidelines on Ambient Air Quality and Emissions from Small Combustion Installations.

4.3.b.i Waste

Danper has a Comprehensive Solid Waste Management System that covers the stages of generation, segregation, storage, transport, valorization, and final disposal, in accordance with current environmental regulations and the characteristics of each type of waste. Management is based on the principles of circular economy and waste management hierarchy, prioritizing source reduction, reuse, recycling, and other valorization alternatives before final disposal.

Likewise, it classifies waste into hazardous and non-hazardous through a color-coded segregation system, ensuring proper handling and traceability. Waste that cannot be valorized is managed by Solid Waste Operating Companies (EO-RS) duly authorized by the competent authorities.

As part of its circular economy strategy, Danper obtained the Zero Waste certification in 2025, becoming the first agro-industrial company in Latin America certified by SGS under this standard. The certification recognizes that more than 99% of the waste generated is valorized through initiatives such as the use of organic waste for animal feed and composting, recycling through authorized managers, and partnerships with companies, recyclers, and communities to strengthen material reuse. These actions reflect the Company's commitment to sustainable waste management and continuous improvement of its environmental performance.

4.3.b.ii Hazardous Materials Management

Hazardous waste generated in Danper's operations is managed through specific procedures that ensure proper segregation, identification, conditioning, temporary storage, transport, and final disposal, in compliance with current environmental regulations.

To this end, Danper has hazardous waste storage facilities designed and implemented in accordance with applicable legal requirements, which have adequate safety conditions, signage, containment systems, waterproofed surfaces, access control, and other measures intended to prevent risks to people and the environment.

Likewise, hazardous waste is delivered to duly authorized Solid Waste Operating Companies (EO-RS), responsible for its transport and subsequent handling for valorization, treatment, or final disposal processes, as applicable. When technically and environmentally feasible, the company prioritizes valorization alternatives through authorized managers, promoting waste utilization and the reduction of final disposal.
In cases where valorization is not feasible, waste is sent to duly authorized secure landfills, ensuring environmentally sound management and documented traceability of each stage of the process, from generation to final destination.

Danper has updated its Refrigerant Phase-Out Plan and defined a schedule for the gradual migration of equipment using R-507 to alternatives with zero ODP and lower GWP, primarily R-449A. The plan contemplates interventions between 2027 and 2028 at various company facilities. Although the company has a formal plan to reduce the climate impact of its refrigeration systems, at the time of review the majority of the planned conversions remained pending implementation, so the associated environmental improvements will materialize as the program progresses.
The plants use refrigeration systems with ammonia and R-717, which is a natural refrigerant that does not damage the ozone layer.

The company also has equipment using R-22 or chlorodifluoromethane refrigerants, which are moderately harmful to the ozone layer and have a medium Global Warming Potential (GWP) index. They also use R-507, a hydrofluorocarbon that, although it does not contribute to ozone layer depletion, has a high GWP index and faces substantial supply and use restrictions, as well as

prohibitions for new equipment. Additionally, R-410A and R-134A are two hydrofluorocarbons with an Ozone Depletion Potential (ODP) of zero, but a medium GWP. In this context, Danper developed a Phase-Out Plan for ozone-depleting refrigerants subject to international phase-out as required by the Montreal Protocol, with the objective of completing its implementation by 2028.

4.3.b.iii Pesticide Management and Use

Danper does not use Class Ia (extremely hazardous) or Class Ib (highly hazardous) products according to the toxicological classification of the World Health Organization (WHO), and also has an Integrated Pest Management program for blueberry cultivation that includes ethological, genetic, biological, and chemical control.

It uses conventional pesticides approved by the National Agricultural Health Service of Peru (SENASA). The company holds the Global Gap VI 5.4.1 certification for blueberry, avocado, asparagus, and grape crops. Personnel in charge of handling agrochemicals receive training and undergo periodic health checks. Danper updated its agrochemical management documents in accordance with the guidelines of the International Code of Conduct on Pesticide Management of the Food and Agriculture Organization of the United Nations, including the incorporation of appropriate controls for the use of Class II pesticides to ensure restricted access for untrained personnel, and that equipment and facilities are adequate for the proper handling, storage, application, and disposal of these products.

4.4 Community health and safety

4.4.a Community health and safety

As part of its value model based on Shared Value Creation, Danper has a network of medical centers within its operations where it provides various free medical care and occupational surveillance services for the prevention and early detection of diseases among its workers and their immediate family members. The medical care services include: psychology, nutrition, pediatrics, teleconsultation, general medicine, physical therapy, ultrasounds, obstetrics, and family planning.

Likewise, the company carries out free health campaigns in surrounding communities, implemented through its health center and local partners. These activities are carried out in cooperation with government institutions and local municipalities.

Similarly, together with the Food Bank of Peru, they work closely with the leaders of community kitchens and soup kitchens in order to provide them with nutritious and wholesome food to strengthen the meals prepared, training on healthy eating, and anemia prevention. These actions are carried out in coordination with municipalities, ESSALUD, and partner companies.

4.4.a.i Infrastructure and equipment design and safety

Danper designs, builds, operates, and maintains its facilities in accordance with international best practices applicable to the agro-industrial sector and current national regulations, considering the protection of workers, contractors, visitors, and neighboring communities. The facilities are

designed and executed by competent professionals and hold the authorizations and certifications required by the authorities. Likewise, the Company implements measures to prevent risks associated with the operation of its industrial plants and the transportation of its employees, with the aim of reducing the likelihood of incidents that could affect third parties or communities located within its area of influence.

4.4.a.ii Hazardous materials management and safety

Danper has a Manual for the Control, Storage, and Handling of Hazardous Materials, updated to strengthen the safe management of hazardous substances during their storage, handling, transportation, and final disposal. The Company implements measures to prevent or minimize the exposure of workers and contractors to hazardous materials, including controls for the transportation and delivery of these substances, as well as procedures for hazardous waste management. Likewise, it will update the manual to incorporate, and thereby prevent and control, community exposure in accordance with the requirements of PS3. See 4.3.b.ii.

4.4.a.iii Ecosystem services

Danper contributes to the strengthening of regional water infrastructure through its participation, together with other companies grouped in the Association for Sustainable Agricultural Development (ADAS), in initiatives for the rehabilitation and maintenance of the Chavimochic irrigation system, affected by extreme weather events. Likewise, water extraction for its operations is carried out under the authorizations and supervision of the National Water Authority (ANA) and in coordination with the Sanitation Services Administrative Boards (JASS) and other water resource users, in order to prevent impacts on water availability and the ecosystem services upon which the communities in its area of influence depend.

4.4.a.iv Community exposure to disease

Danper works in an articulated manner with the local health authority and promotes community well-being through health and education campaigns. To this end, it has a health center at the Trujillo Plant and another at the Arequipa Plant, and carries out campaigns in agricultural areas providing preventive medical care.

Danper contributes to the strengthening of health services in its areas of influence through partnerships with the public sector and other organizations. Its main initiatives include support for the construction and equipping of hospital infrastructure and the strengthening of health facilities, benefiting the communities where it operates.

4.4.a.v Emergency preparedness and response

The emergency preparedness and response procedures described in 4.1.f Emergency Preparedness and Response will be updated to include the community.

4.4.b Security personnel

Danper hires security personnel whose primary responsibility is to carry out surveillance and protection of assets, movable and immovable property at each of the company's facilities, as well as the protection of workers who may be present therein. In addition, there is a Civil Defense Committee organized and trained to respond actively in emergency situations. The company's Asset Security department participates as part of said Committee created for such occurrences.

Both the Committee and the security personnel have a procedure for acting before, during, and after incidents of vandalism or any other attack. Security contractors are armed; however, they are neither empowered nor authorized to respond frontally in any type of confrontation. Danper will conduct a Security Risk Analysis and prepare a Security Management Plan aligned with the IFC good practice manual.

4.5 Land acquisition and involuntary resettlement

4.5.a General aspects

This financing does not contemplate land acquisition. Danper leases land for its agricultural production. Such leases, which typically involve significant areas belonging to medium or large landowners, are conducted in arm's-length market transactions. The leases are registered in order to secure the lessee's rights in the event that the land is transferred in ownership.

However, when Danper purchases or leases land, it conducts inspections and/or documentary procedures to determine that such land does not constitute protected areas. Subsequently, Certificates of Non-Existence of Archaeological Remains (CIRA) are obtained.

4.6 Biodiversity conservation and sustainable management of living natural resources

4.6.a General requirements

The agricultural development carried out by Danper is conducted on land that has mostly been previously anthropized. The agricultural component of the proposed financing will be directed toward the development of blueberry, asparagus, and avocado plantations. In this phase, no new land that has not been previously exploited will be developed.

In future development, with Danper's land acquisition plan, there could be changes in land use. This requires implementing the corresponding management systems to ensure minimal impact on biodiversity.

4.6.b Protection and conservation of biodiversity

This financing will not be used to expand the agricultural frontier and will be developed on already converted land. At the company's agricultural farms, measures are taken to help conserve local biodiversity.

Danper carries out its agricultural and industrial operations under a sustainability and biodiversity protection approach. None of its operations are located within protected natural areas, buffer zones, or other environmentally sensitive areas subject to special conservation restrictions.

Likewise, it has Environmental Management Instruments approved by the competent authorities, through which the potential environmental impacts associated with its activities are identified, evaluated, and managed, establishing prevention, mitigation, monitoring, and continuous improvement measures for the protection of ecosystems and natural resources in the surrounding area.

As part of its commitment to sustainable production, Danper holds internationally recognized certifications, such as LEAF Marque, Rainforest Alliance, SPRING, as well as other environmental and sustainability certifications implemented in its operations. These certifications promote good agricultural and environmental practices related to biodiversity conservation, soil and water resource protection, responsible use of inputs, and sustainable management of natural resources.

Additionally, it implements environmental management programs, resource use efficiency, waste valorization, and circular economy initiatives, contributing to minimizing its environmental footprint and preserving biodiversity in the areas where it operates. These actions help ensure responsible and sustainable operations, aimed at preventing significant impacts on the surrounding flora, fauna, and ecosystems.

As part of the due diligence process, a desktop analysis was conducted to evaluate ND6, and it was confirmed that no protected areas or Key Biodiversity Areas (KBAs) will be affected.

4.6.c Supply chain

Danper evaluates the food safety systems of farms and plants against all traceability requirements of the GLOBAL GAP standard, which covers aspects such as hazard analysis, critical control point management, and good manufacturing practices. This standard is part of the *Global Food Safety Initiative* (GFSI), a business initiative aimed at developing food safety management systems.

Danper will implement a georeferencing procedure to carry out supplier traceability and identify significant conversions of natural or critical habitats in alignment with ND6.

4.7 Indigenous peoples

The company's activities do not directly or indirectly affect indigenous peoples or native communities.

4.8 Cultural heritage

Throughout the coastal region of Peru, numerous archaeological remains of different origins and periods are found, particularly in the Trujillo area, the settlement site of the Moche Culture (100–800 AD). In order to carry out its activities, Danper conducted specialized studies in coordination with the competent authority (Ministry of Culture) and obtained the CIRA for its farms.

5. Local access to project documentation

Documentation related to the project can be accessed at the following link:
https://danper.com/sostenibilidad/modelo-sostenible/