

**beta**

complejo agroindustrial

**Integrated Report**

**2024**





# Table of Contents



# Table of Contents



# Introduction





# About This Report

(GRI 2-2)<sup>1</sup> (GRI 2-3) (GRI 2-4) (GRI 2-14)

We are pleased to present the first Integrated Report of Complejo Agroindustrial Beta, which integrates financial and non-financial information. Over the past six years, we have prepared sustainability reports to transparently communicate our environmental, social, and governance (ESG) performance.

This report has been prepared in accordance with the Global Reporting Initiative (GRI) Standards and the GRI Sector Standard for Agriculture, Aquaculture, and Fishing (GRI 13), covering the period from January 1 to December 31, 2024. It is also aligned with the Sustainability Accounting Standards Board (SASB) framework and includes an initial alignment with the IFRS S1 – General Requirements for Disclosure of Sustainability-related Financial Information and IFRS S2 – Climate-related Disclosures. Internal performance indicators have also been included.

The report was reviewed and approved by the General Manager of Complejo Agroindustrial Beta, ensuring that it accurately reflects our performance in 2024. If you have any questions or would like more information about this report, please contact: Rosmeri Gómez ([rgomez@beta.com.pe](mailto:rgomez@beta.com.pe)), Head of Social Responsibility and Communications.

<sup>1</sup> This report only includes information pertaining to Complejo Agroindustrial Beta S.A.





# Letter from the General Manager

## GRI 2-22

We are proud to present our first Integrated Report 2024. With over 30 years of experience, we firmly believe in the great potential of Peru's agroindustrial sector, which has demonstrated remarkable resilience in the face of climate challenges and natural events that affect agricultural production. We have faced rising interest rates, currency fluctuations, and the limited availability and increased cost of maritime transport. These challenges have strengthened us and inspired continuous innovation and improvement.

One of our major achievements this year was a 17.5% increase in sales compared to the previous year, according to our financial statements. We also enhanced productivity per hectare and expanded both our cultivated areas and the range of grapes and blueberries varieties. We strengthened partnerships with supermarket chains such as Walmart and Lidl. These strategies enabled us to

achieve revenue of USD 257 million, solidifying our position as a leader in the agroindustrial sector.

On the social front, we generated employment for more than 33,000 workers, creating job opportunities and improving the quality of life for their families. Thanks to sound occupational health and safety practices, we reduced our Accident Frequency Rate, reaffirming our strong commitment to employee well-being. For the third consecutive year, we earned the Great Place to Work certification, a recognition of our ongoing efforts to maintain a positive and safe work environment.

In 2024, we continued to promote social responsibility programs focused on health, education, and food safety, primarily benefiting communities near our operations. We also strengthened strategic alliances and extended our reach, contributing significantly to the Sustainable



**Lionel Arce**

General Manager  
Complejo Agroindustrial Beta



“

**The adoption of advanced technologies is key to improving productivity and efficiency. We have invested in modern equipment, efficient irrigation systems, and innovative farming techniques.**

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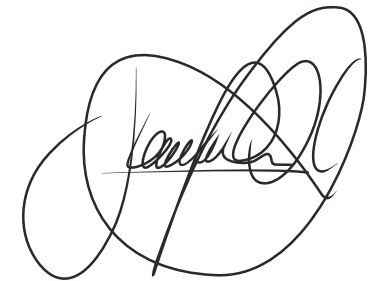
Development Goals (SDGs). We actively participated in the SDG Corporate Tracker, a tool that measures the alignment of Peru's private sector with the SDGs.

We made significant progress in responsible water management and energy efficiency. We continued to measure and certify our carbon footprint and improved our waste management practices. Through these actions, we reaffirm our commitment to an agricultural production model that not only avoids environmental degradation but also regenerates and enhances ecosystems for future generations. We also obtained LEAF certification, validating our products as the result of responsible environmental management throughout the supply chain.

The adoption of advanced technologies is key to improving productivity and efficiency. We have invested in modern equipment, efficient irrigation systems, and innovative farming techniques. Furthermore, we believe that ongoing training

and capacity-building are essential to adopting sustainable practices and improving product quality.

We remain firmly committed to sustainability, product quality, and food safety. Thank you for taking the time to review this report.



**Lionel Arce**  
**General Manager**  
**Complejo Agroindustrial Beta**



# An Overview of Peru's Agroindustrial Sector

Agriculture has been one of the foundations of economic and social development since ancient times. What was once a subsistence activity has evolved into the country's second-largest source of foreign exchange after mining. With more than USD 12 billion in agroindustrial exports in 2024<sup>2</sup>, Peru has positioned itself as a key global player, offering high-demand products such as blueberries, asparagus, avocados, grapes, among others.

Agroindustry is considered one of the pillars of the Peruvian economy, accounting for nearly half of non-traditional exports. It generates 3.7 million jobs, representing 23.5% of the Economically Active Population (EAP)<sup>3</sup>. In short, it has been a driver of growth, formalization, and regional economic dynamism.

The main players involved in the value chain include:



It is also important to highlight the wide variety of flagship Peruvian products that stand out in both domestic and international markets for their quality, diversity, and added value. In this regard, a distinction can be made between traditional and non-traditional agro-exports:



<sup>2</sup>Ministry of Agrarian Development and Irrigation. (2025). Agro-exports grew by 22.7% through the penultimate month of 2024: <https://www.gob.pe/institucion/midagri/noticias/1095088-agroexportaciones-crecieron-un-22-7-hasta-el-penultimo-mes-del-2024>  
<sup>3</sup> Ministry of Agrarian Development and Irrigation. (2025). Agro-exports grew by 22.7% through the penultimate month of 2024: <https://www.gob.pe/institucion/midagri/noticias/1095088-agroexportaciones-crecieron-un-22-7-hasta-el-penultimo-mes-del-2024>



# National Sector Framework

The growth of Peru's agro-exports has been driven by government policies and trade agreements with major markets such as the United States, Europe, and Asia<sup>4</sup>.

Equally important is the social impact of agroindustry. The sector's expansion has created job opportunities for thousands of Peruvian families, especially in rural areas. As of 2021, around 6.7 million people were living in agricultural households —equivalent to 20% of the country's population<sup>5</sup>.

The sector's expansion has also had a positive effect on employment quality, particularly in terms of formalization and higher incomes. For example, the agroindustrial boom led to a five-percentage-point increase in the formal employment rate. The average income of wage-earning workers rose by 10% in the first year, and by up to 28% after six years.



Agro-exports are estimated to benefit over 350,000 families across the country.

These families are involved in various stages of the value chain —from production to export—creating both direct and indirect jobs<sup>6</sup>.



In 2024, agro-exports hit a historic record in sales, with Peruvian agricultural products reaching more than 120 international markets<sup>7</sup>. While this growth is significant, it must remain sustainable and inclusive for all stakeholders in the value chain.

Looking ahead, the sector faces several key challenges. Chief among them is maintaining a strong focus on sustainability across all operations. Equally essential is fostering meaningful collaboration and human engagement throughout the production chain.

<sup>4</sup> Reuters. (2025). Peru targets \$40 billion in agricultural exports by 2040: [https://www.reuters.com/world/americas/peru-targets-40-billion-agricultural-exports-by-2040-2025-01-31/?utm\\_source=chatgpt.com](https://www.reuters.com/world/americas/peru-targets-40-billion-agricultural-exports-by-2040-2025-01-31/?utm_source=chatgpt.com)

<sup>5</sup> National Institute of Statistics and Informatics [INEI]. (2025). Family farming in Peru: Challenges and opportunities for its transformation in the context of the Sustainable Development Goals (SDGs): <https://cdn.www.gob.pe/uploads/document/file/5849766/5187078-agricultura-familiar-en-el-peru-retos-y-posibilidades-para-su-transformacion-en-el-contexto-de-los-objetivos-de-desarrollo-sostenible-ods.pdf>

<sup>6</sup> Huaroto, C., Torres C., & Pacheco, A. (2024). "Evaluating the 'agro-export boom' on Peru's northern coast". University of Piura & the Economic and Social Research Consortium (CIES): <https://cies.org.pe/investigacion/fue-buena-para-la-poblacion-local-la-ley-chilimpevaluacion-del-impacto-de-una-reforma-pro-agro-industria/>

<sup>7</sup> Ministry of Agrarian Development and Irrigation. (2025). Historic record! Government: Agro-exports closed 2024 with a record of USD 12.7 billion in sales: <https://www.gob.pe/institucion/midagri/noticias/1107223-record-historico-gobierno-agroexportaciones-cierran-el-2024-con-un-record-de-us-12-700-mil-millones-en-ventas>

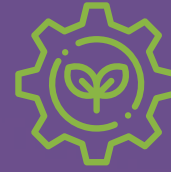


## Key Figures 2024



**USD 257**

**MILLION**  
reached in revenue



**+ USD 293**

**THOUSAND**  
invested in R&D&I  
projects.



**100%**

**OF OUR OPERATIONS**  
were evaluated for  
anti-corruption compliance



**7.28%**

**WE REDUCED**  
our water  
extraction



**6.14 TO 3.96**

**WE REDUCED**  
our Accident Frequency  
Rate



**18.1% TO 14%**

**WE LOWERED**  
our employee turnover rate



**USD 85**

**THOUSAND**  
invested in initiatives to reduce  
anemia and food loss, benefiting  
26,000 people.



## Chapter 1

**We are Complejo  
Agroindustrial Beta**



## Material topics covered in this chapter

### Ethical and Anti-Corruption Practices

#### Management approach (GRI 3-3)

This material topic encompasses the practices, controls, and processes aimed at ensuring ethical and transparent conduct, seeking to prevent corruption and bribery in all its forms, as well as fraud, extortion, money laundering, and unfair competition

Our main guidelines include:

- Policy for the Prevention of Corruption, Money Laundering, Terrorism Financing, and Influence Peddling (hereinafter referred to as the Anti-Bribery Policy).
- Code of Ethics.

One of the main challenges in this area is measuring the effectiveness of the implemented measures. In this regard, automation represents an opportunity to improve efficiency, control, and transparency, minimizing human error and enabling more precise tracking of ethics-related cases.

The Operational Risk area is responsible for this material topic:

**SDG related to this chapter**



## Milestones in 2024

**94%**

implementation of the anti-bribery system

**92%**

Strengthened the management of whistleblowing channels and bribery investigation mechanisms, surpassing the initial goal

**100%**

Expanded training to include all of our workforce, from operational to mid-level and senior staff.

## Challenges to 2025



Implement an automated system to optimize the control and management of complaints and reports, enhancing the efficiency and transparency of our processes.



Establish clear metrics to measure the effectiveness of anti-corruption policies

### In figures

**100%**



of employees and executives were informed about our anti-corruption policies.



legal cases related to corruption were filed.



# 1.1. About Us

(GRI 2-1) (GRI 2-6)

We are Complejo Agroindustrial Beta S.A., a privately owned Peruvian company with three decades of experience in the agro-export market. We specialize in the cultivation, packing, and export of fresh products, primarily blueberries, grapes, avocados, asparagus, pomegranates and tangerines. We are committed to offering healthy, nutritious, and safe food products.

At our company, we are guided by principles of environmental sustainability, social responsibility, and ethics at every stage of our production chain.



## Vision

To be recognized as a sustainable and leading company in the agroindustrial sector, driven by innovation, research, and continuous development.



## Mission

To export a diversified portfolio of high-quality products, which drives us to be institutionalized and profitable.







complejo agroindustrial

## Our philosophy

- Integrity
- Competence
- Commitment to quality
- Teamwork
- Responsibility
- Customer orientation
- Results orientation

Our operations take place in both the northern and southern regions of the country to ensure year-round production.



**7,791**  
hectares



**09**  
packing plants



**03**  
regions: Piura,  
Lambayeque e Ica



**07**  
districts



**29**  
farms



## Beta in Peru

At Beta, we operate 29 farms and 9 packing plants across the country, where we cultivate and process our products with care and dedication to export quality to the world.

**“Our products reach more than 39 countries across five continents.”**



### Lambayeque

Cultivation and processing of asparagus, blueberries, and avocados.

**04**  
plants



**03**  
farms



### Ica

Cultivation of asparagus, grapes, pomegranates, tangerines, and blueberries. Processing of grapes, pomegranates, asparagus, and blueberries.



**03**  
plants



**14**  
farms



### Piura

Cultivation and processing of five grape varieties.



**01**  
plants



**07**  
farms



### Chincha

Cultivation of avocados. Processing of avocados, tangerines, and grapes.



**01**  
plants



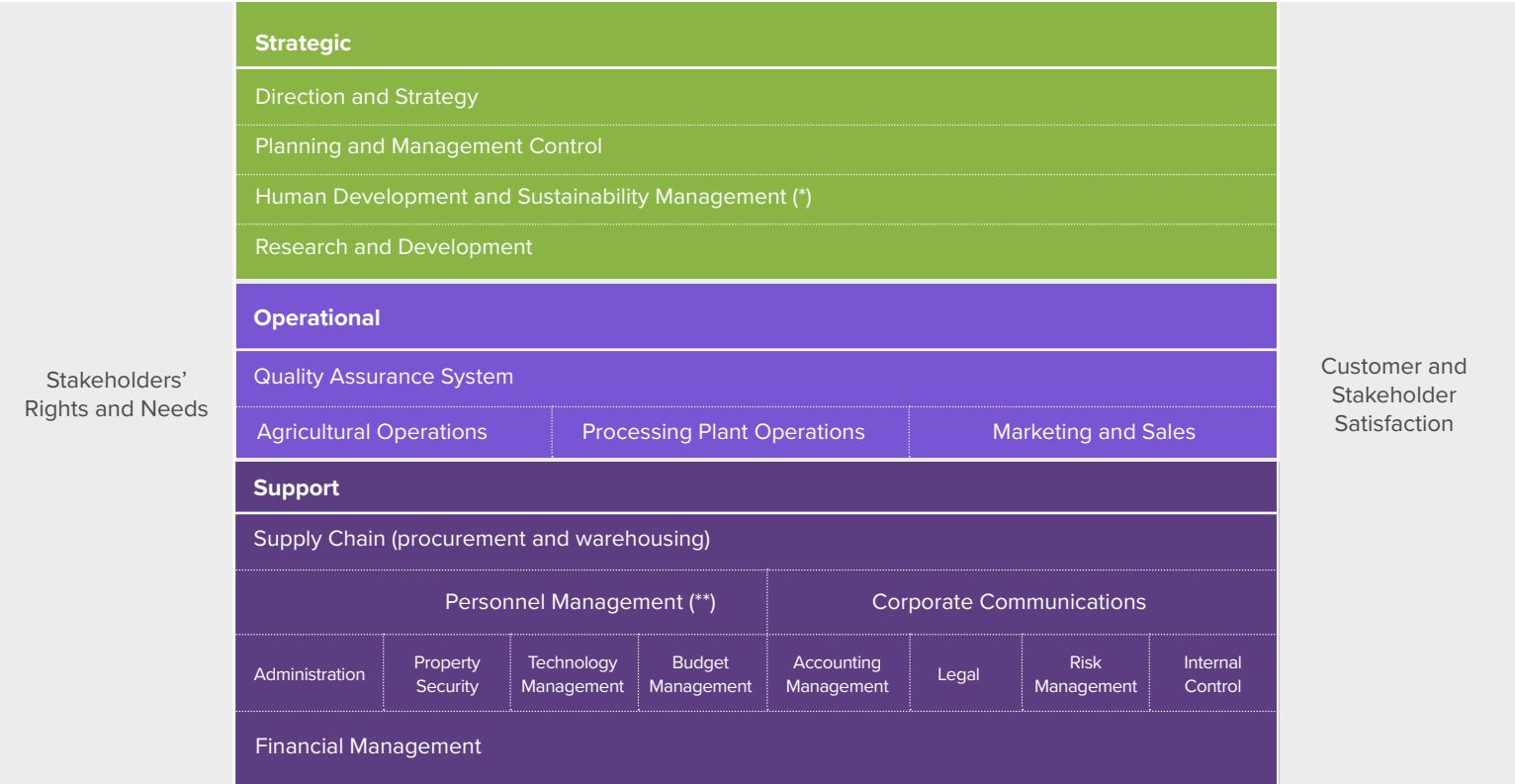
**05**  
farms



# 1.2. Value Chain

The agroindustrial value chain encompasses all stages, from field production to the final delivery to end costumers, ensuring timeliness and the highest quality standards.

## Process Map



We serve our costumers through a diversified distribution network, including direct sales to major supermarket chains (30%), wholesale markets, and our international commercial offices.



(\*) Social Responsibility / Environment / Social Conflict.  
(\*\*) Personnel Administration / Occupational Safety / Social Welfare / Labor Relations / Employee Services.



## Initiatives, Standards and Certifications

Our certifications reflect our commitment to quality, high standards, and sustainability. In addition to GRASP, SPRING, the Nurture Module and LEAF<sup>8</sup> certifications, we also hold the following:



APOYAMOS  
EL PACTO MUNDIAL



<sup>8</sup> Logos are excluded due to usage restrictions.

<sup>9</sup> UNDP: United Nations Development Programme

<sup>10</sup> GRI: Global Reporting Initiative

<sup>11</sup> CEPLAN: National Center for Strategic Planning

<sup>12</sup> SUNASS: National Superintendency of Sanitation Services

## Recognitions 2024

### Business Alliance for Secure Commerce (BASC)

We were recognized by the Business Alliance for Secure Commerce (BASC) for more than five years of continuous improvement in our Control and Security Management System (SGCS), demonstrating our commitment to safety in operations and international trade. This recognition extends to the Chulucanas, Ica, Jayanca, Litardo and Lambayeque plants.

### Ministerio de Trabajo y Promoción del Empleo

We received recognition in the Good Labor Practices Contest organized by the Ministry of Labor and Employment Promotion, in the category of “Eliminating the Worst Forms of Child Labor”. This contest highlights exemplary business practices.

### SDG Corporate Tracker

We were recognized in the third edition of the SDG Corporate Tracker for our contribution to the Sustainable Development Goals (SDGs) in Peru. This initiative, promoted by UNDP<sup>9</sup>, GRI<sup>10</sup>, and CEPLAN<sup>11</sup>, highlighted our alignment with sustainable development and the SDGs.

### Gota de Oro

From our education pillar, we promote responsible water use through the XI National School Contest “Gota de Oro” (Golden Drop), organized by SUNASS<sup>12</sup> since 2015. We were recognized for our contribution to this initiative.



Industry Associations and Memberships  
GRI 2-28





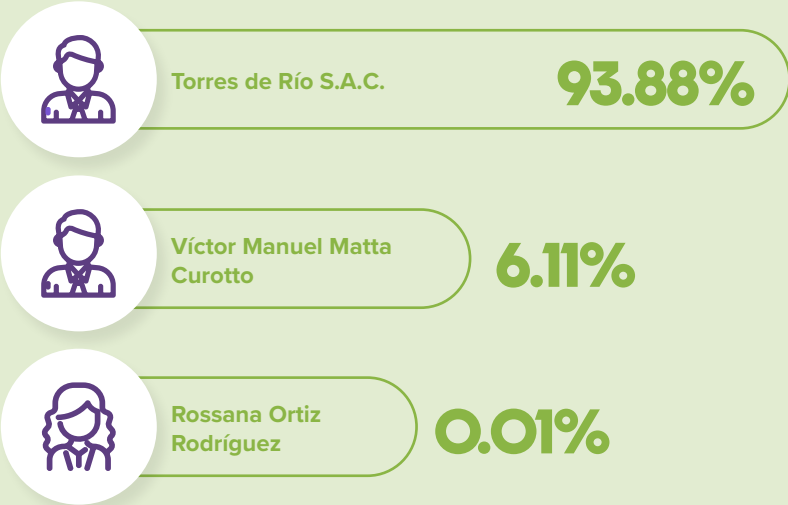
# 1.3. Governance

(GRI 2-9)

Our governance structure is based on the provisions of the General Law of Companies and is composed of three main bodies: the General Shareholders’ Meeting, the Board of Directors, and Executive Management.

1.3.1. General Shareholders’ Meeting

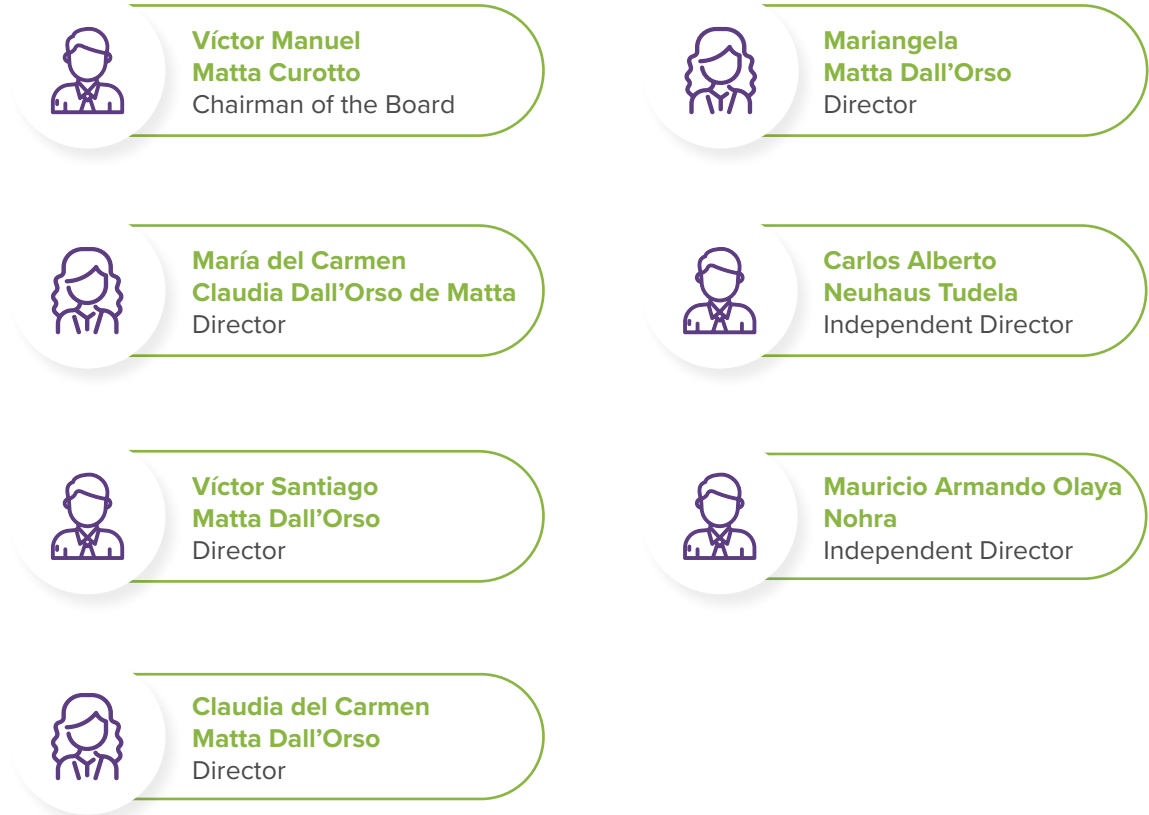
This is the highest authority of the company and is responsible for making key decisions on fundamental aspects such as amendments to the bylaws, dividend distribution, and the appointment or removal of Board members. The meeting is composed of three shareholders:



1.3.2. Board of Directors

(GRI 2-10) (GRI 2-11)



The Board defines the company’s strategic direction and oversees its management, ensuring that strategic objectives are met. It establishes general policies, monitors executive performance, and makes key decisions that support the company’s growth and sustainability. The appointment and selection of Board members follows a structured and transparent process, based on defined criteria (see Annex 1).





(GRI 405-1)

The Board is composed of 57.2% men and 42.8% women, and it meets periodically throughout the year.

Board		2024		
Gender	Age Range	Number of People	Percentage	
	Men	Under 30	0	57.2%
		Over 30	1	
		Over 50	3	
		Total	4	
	Women	Under 30	0	42.8%
		Between 30-50	1	
		Over 50	2	
		Total	3	





(GRI 2-12)<sup>13</sup> (GRI 2-13) (GRI 2-17)<sup>14</sup> (GRI 2-18)<sup>15</sup> (GRI 2-26)<sup>16</sup>

The Board of Directors does not have its own committees, as committee responsibilities fall directly under the purview of the management teams, who lead and participate in the following corporate committees according to their areas of expertise:

#### Management Committee

Reviews company operations and strategic direction.

#### Ethics and Human Rights Committee

Oversees operations related to ethics and human rights.

#### Occupational Health and Safety Committee

Reviews health, safety, and human resource operations.

#### Crisis Committee

Coordinates emergency response actions in the event of a crisis.

#### Asset Disposal Committee

Manages the review and oversight of asset retirement procedures.

#### Purchasing Committee

Oversees procurement processes and related operations.

#### Sexual Harassment Committee

Addresses and reviews potential sexual harassment cases.

<sup>13</sup> The Board evaluates the company's strategic and risk-related matters.

<sup>14</sup> Each year, a report is presented to the Board that addresses material topics and sustainability KPIs, with the goal of sharing our performance and fostering ESG knowledge.

<sup>15</sup> During the year-end sessions, Board members carry out a self-assessment of their ESG impact management.

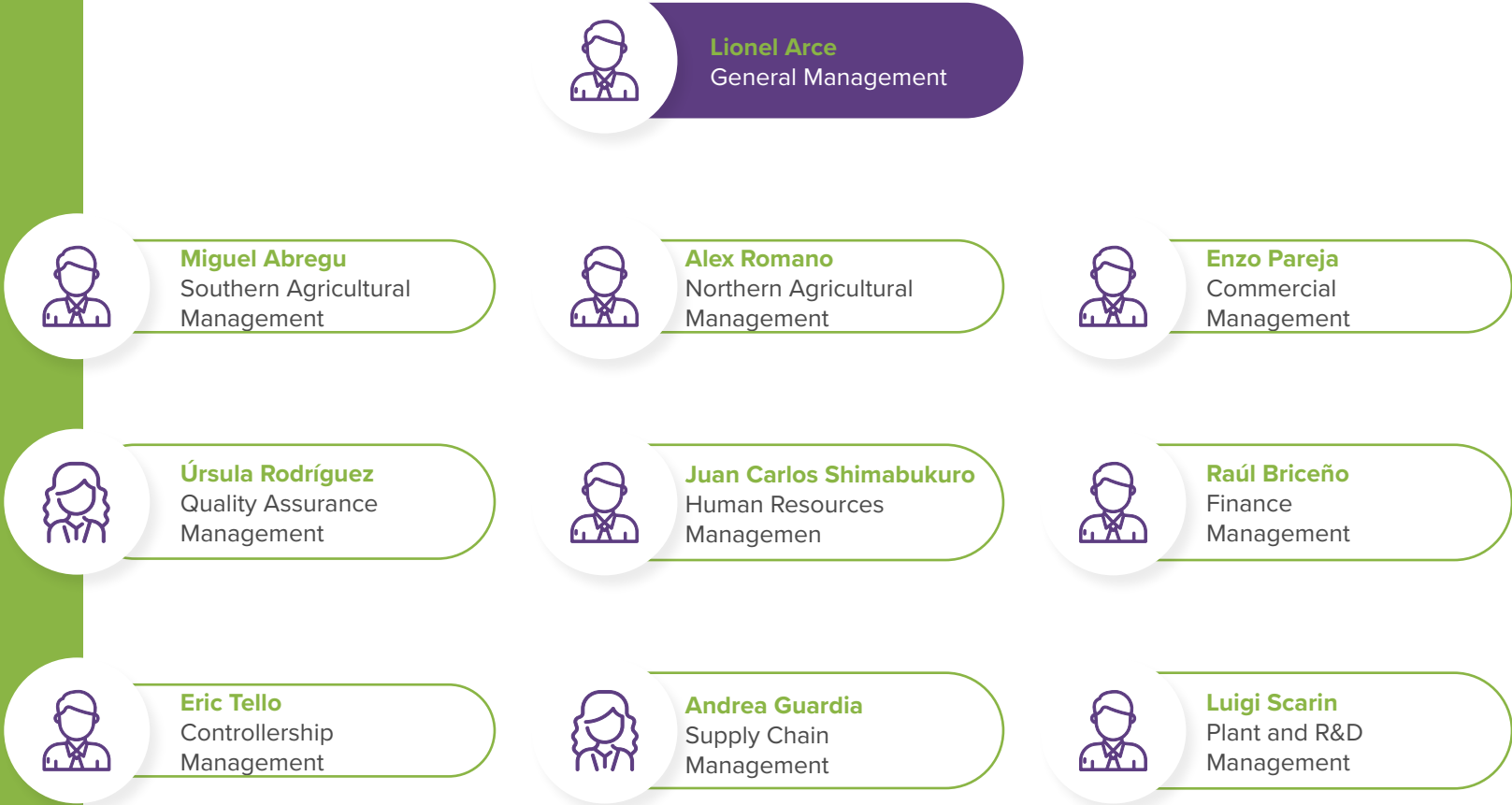
<sup>16</sup> Executives report to the Board on ESG impact management once a year. However, if a medium- or high-impact situation arises, the Chair of the Board is immediately notified, and the matter is included in the agenda of the next Board meeting.





1.3.3. Executive Structure

Our management team, under the leadership of the General Management, is responsible for operational management and the company’s day-to-day functioning. It also drives the achievement of strategic goals and ensures compliance with legal regulations and ethical standards.





## 1.4. Ethics and Anti-Corruption

We have implemented an anti-corruption management system that includes clear policies and specific procedures for receiving complaints, conducting investigations, and ensuring transparency across all processes. This system is managed by a specialized department with clearly defined roles and responsibilities to ensure effective handling of cases.

(GRI 2-15)

### Conflicts of Interest

We have a regulatory framework in place composed of a Conflict-of-Interest Policy and a Conflict-of-Interest Declaration (for both third parties and employees), which governs the identification, assessment, management, and monitoring of such situations<sup>17</sup>. This framework has been part of our anti-corruption prevention system since 2020.

All information collected through our management system is archived and made available for internal and external audits, ensuring data confidentiality and the protection of the identity of those involved.



<sup>17</sup> For example, simultaneous participation on different boards, cross-shareholding with suppliers or other stakeholders, and related-party transactions or outstanding balances are only disclosed when the individual or entity is directly involved in a conflict.



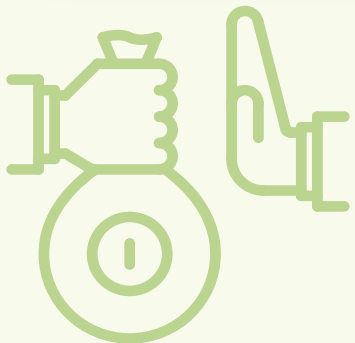
(GRI 205-1)

### Anti-Corruption Risk Assessment

We maintain a risk matrix for our nationwide operations, which is updated annually. The 2024 update included new risk events as well as the identification and assessment of corresponding controls. National workshops were also held with employees to assess these risks and controls.

**80%**

Thanks to our solid ethical governance and firm commitment to fighting corruption, we completed 80% of our planned corruption risk assessments across operations.



Some of the highest-rated residual risks include:

Contracting or subcontracting transportation companies (by air, land, or sea) that may use their units to transport illicit substances linked to money laundering.

Offering or delivering bribes, facilitation payments, lavish gifts, entertainment, and/or donations — either directly (by employees) or indirectly (via third parties)—to public officials to secure or expedite the issuance or renewal of licenses or permits (e.g., for plants or water use).

Employees (from procurement or logistics departments) requesting or accepting bribes from suppliers or potential suppliers in order to gain an advantage during the vendor selection process, regardless of whether the supplier meets the established requirements.

(GRI 205-2)

We successfully communicated and provided training on our anti-corruption policies to 100% of the members of the Shareholders’ Meeting, the Board of Directors, and all employees, both administrative and operational.

Shareholders who received information and training on anti-corruption policies				
Region	2023		2024	
	Total Shareholders	Percentage	Total Shareholders	Percentage
Lima	3	100%	3	100%

Board members who received information and training on anti-corruption policies				
Region	2023		2024	
	Total Board Members	Percentage	Total Board Members	Percentage
Lima	9	100%	7	100%

Workers who received information and training on anti-corruption policies				
Region	2023		2024	
	Total Workers	Percentage	Total Workers	Percentage
Lima	11	100%	11	100%
Provinces	31, 323	100%	33,264	100%

By the end of the reporting period, no public legal cases related to corruption had been filed against our company. Furthermore, the number of reported complaints decreased significantly from 69 in 2023 to just 12 in 2024. The reported issues were related to:

- Bribery
- Non-compliance with internal regulations
- Conflicts of Interest
- Misappropriation, misuse, or abuse of resources

(GRI 205-3)

After conducting due diligence on the 12 reported cases, seven were confirmed. Disciplinary actions were taken in accordance with our internal procedures, resulting in seven dismissals, including one involving a supplier<sup>18</sup>.

<sup>18</sup> An employee of one of our supplier companies was dismissed by their employer.



# Chapter 2

## Sustainability



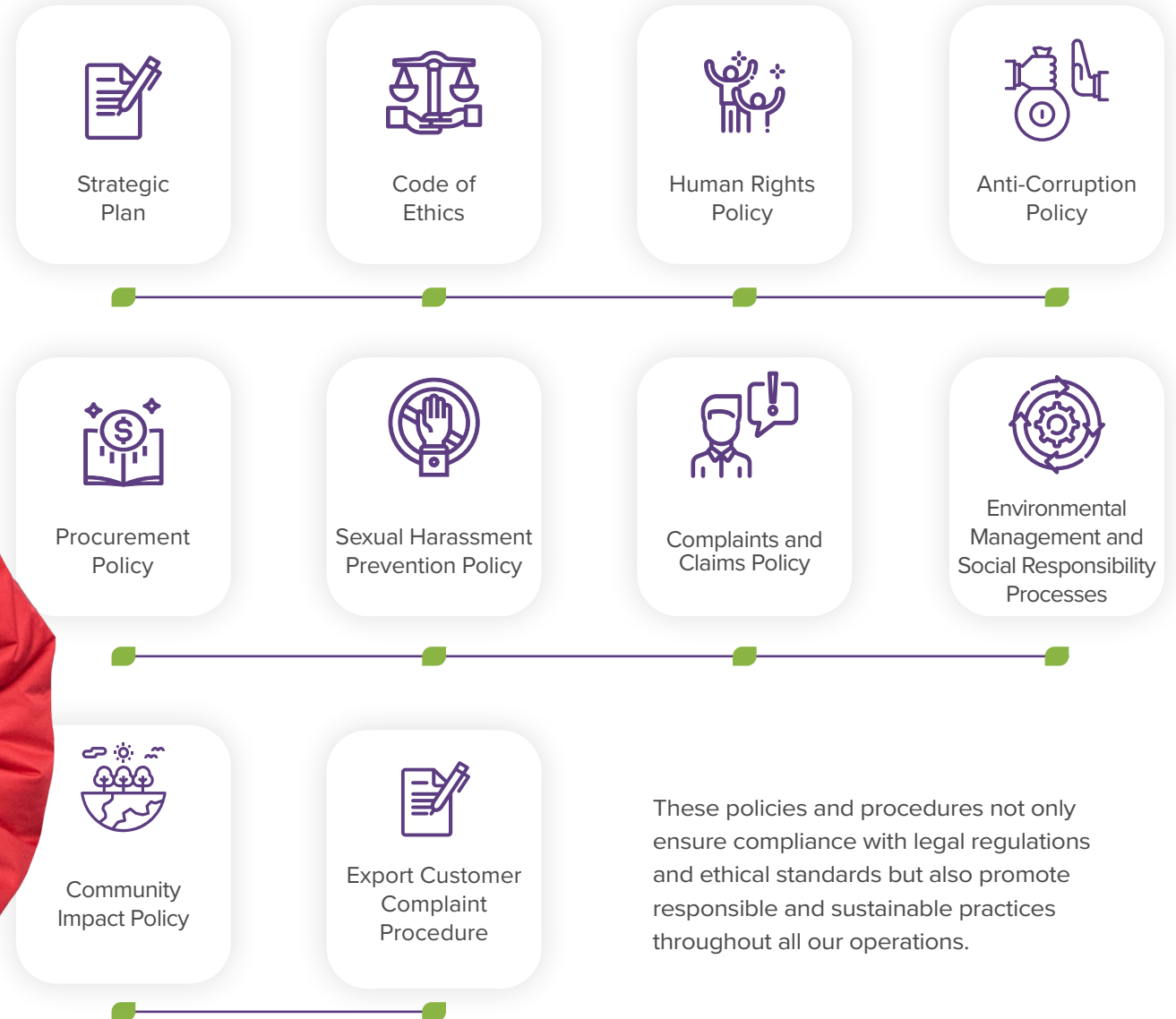




# 2.1 Main Guidelines

(GRI 2-23)

As part of our sustainability approach, we have implemented a robust system of policies and procedures that guide our operations and reinforce our genuine commitment to sustainable economic development in the agro-export sector. These policies include:



These policies and procedures not only ensure compliance with legal regulations and ethical standards but also promote responsible and sustainable practices throughout all our operations.



## Commitment to Sustainability

We seek strategic partners who share our commitment to sustainability. Since 2022, we have secured a sustainable loan granted by the financial institution Rabobank, with the participation of Santander and Banco Interamericano de Finanzas.

This financing arrangement requires compliance with five ESG (Environmental, Social, and Governance) indicators, which we monitor on an annual basis. Additionally, we have been proud members of the UN Global Compact since 2017.

To ensure operational quality and sustainability, we conduct both internal and external audits focused on ethical and labor practices. These certifications reflect our commitment to continuous improvement and transparency.



### Biodiversity Conservation

We evaluate the initiatives and outcomes of our actions aimed at protecting and enhancing biodiversity in the ecosystems where we operate. These efforts include preserving natural habitats and implementing agricultural practices that support local flora and fauna.

### Carbon Footprint

We measure the greenhouse gas (GHG) emissions generated directly or indirectly by our operations. This reflects our climate impact and guides the development of strategies to reduce our emissions through process optimization and the adoption of cleaner technologies.

### Gender Equity

We track our progress toward gender equality within the organization. This includes monitoring the proportion of women in leadership roles, gender pay gaps, and the implementation of equality and non-discrimination policies.

### Accident Frequency Rate

We measure the number of workplace incidents per million hours worked. This key indicator helps assess the effectiveness of our occupational health and safety policies and promotes a safe work environment for all employees.

### Integrated Report

We communicate our sustainability management through regular reports that outline our practices, achievements, and challenges. These reports offer stakeholders a comprehensive view of our performance.





## 2.2. Material Topics

(GRI 3-1)

At Complejo Agroindustrial Beta, we continuously evaluate the main risks and opportunities of our business from an ESG perspective. We periodically update key sustainability topics using a double materiality approach: impact materiality and financial materiality, which considers both the effects of our operations on the environment and how these factors can influence our financial performance.



Analysis the sustainability context and identification of potentially material topics.



Assessment of the financial materiality of the identified potentially material topics.



Evaluation of the impact materiality of the identified potentially material topics.



Prioritization and validation of double materiality (financial and impact).



In 2023, to identify our material topics, we analyzed the sustainability landscape of the agro-export sector at both global and local levels. This process included reviewing previously reported material topics, benchmarking against other companies in the sector, and consulting international standards such as GRI 13: Agriculture, Aquaculture and Fishing Sectors (2022) and the Sustainability Accounting Standards Board (SASB) guidelines for Agricultural Products. As a result, we identified 29 ESG issues or "potentially material topics."

These topics were then evaluated and prioritized in terms of financial materiality during an in-person workshop with the participation of line managers and general management. We also applied an impact materiality approach, prioritizing external impacts through surveys conducted with employees, suppliers, customers, and civil society. A total of 548 stakeholder representatives took part in this process.





Double Materiality Matrix



- 1 Gender perspective
 2 Sustainable packaging
 3 Land and resource rights
 4 Economic inclusion
 5 Non-discrimination and equal opportunity
 6 Climate change risk management
 7 Waste management
 8 Energy management
 9 Innovation
 10 Responsible and sustainable supplier management
 11 Public policy
 12 Soil health
 13 Freedom of association and collective bargaining
- 14 Biodiversity
 15 Emissions
 16 Use of pesticides
 17 Human rights
 18 Food health
 19 Living or fair wage
 20 Local community development
 21 Supply chain traceability
 22 Sustainable economic value creation
 23 Job creation and worker development
 24 Food safety and consumer health
 25 Ethical and anti-corruption practices
 26 Occupational health and safety
 27 Water management



In 2024, we conducted a review of the above analysis<sup>19</sup>, which resulted in a refined list of 14 material topics. This review allowed us to systematize and adjust the scope of these topics to ensure that the 2024 Integrated Report reflects the current state of our performance.

(GRI 3-2)  
Material Topics and Their Scope

Dimension	Topic	Related SDGs	Scope
Governance	Ethical and anti-corruption practices		Internal
	Sustainable economic value creation	 	Internal and External
	Food/product quality, safety, and security	  	Internal and External
	Supply chain traceability and responsible supplier management		Internal and External

<sup>19</sup> For the 2024 Integrated Report, the materiality review did not include the four steps recommended by the GRI Standards, nor was a stakeholder consultation conducted. However, the topics were reviewed through internal research and document analysis.



Dimension	Topic	Related SDGs	Scope
Social	Community development	 	External
	Human rights		Internal and External
	Occupational health and safety	 	Internal
	Job creation and worker development	   	Internal and External
	Gender perspective	  	Internal



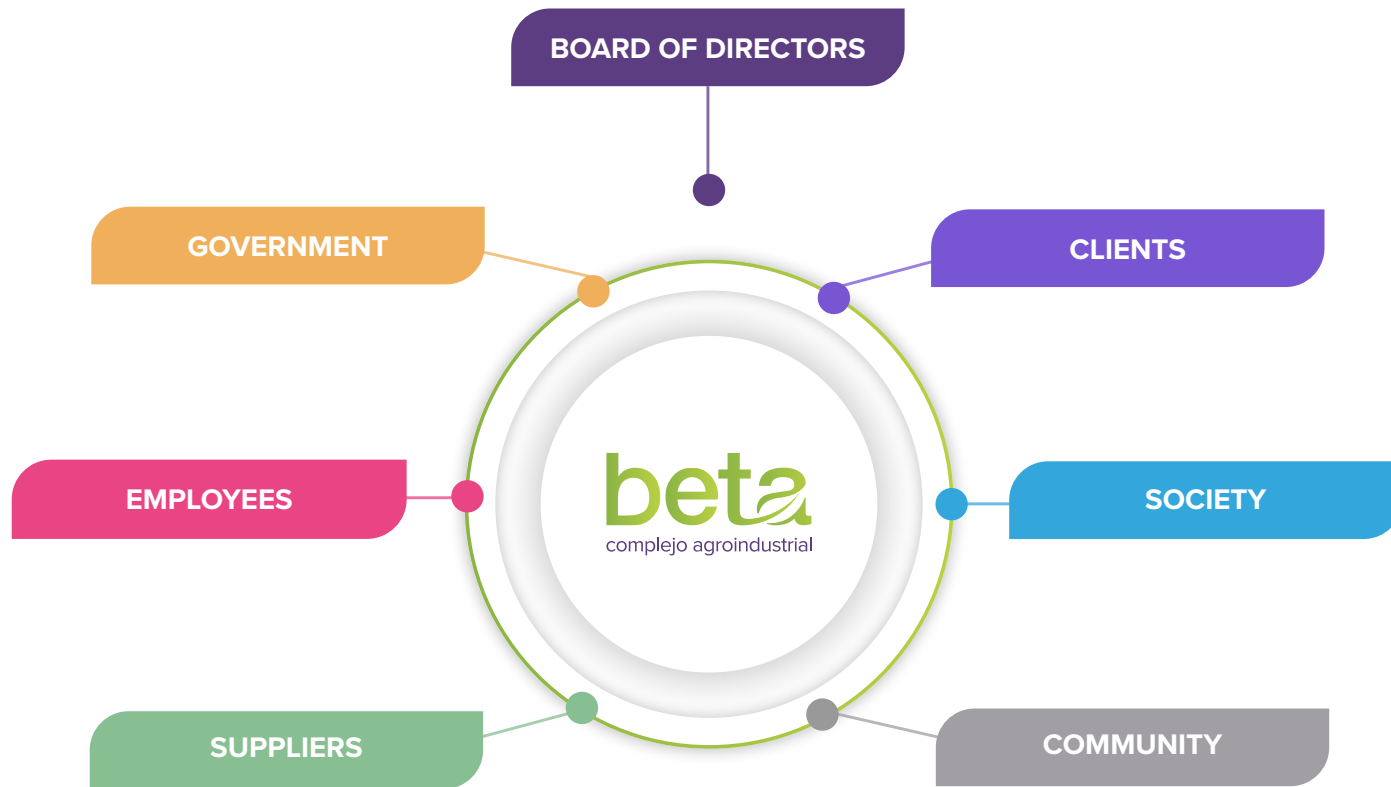


Dimension	Topic	Related SDGs				Scope
Environmental	Water management	6 CLEAN WATER AND SANITATION	12 RESPONSIBLE CONSUMPTION AND PRODUCTION			Internal and External
	Soil health and biodiversity management	6 CLEAN WATER AND SANITATION	15 LIFE ON LAND			Internal and External
	Emissions and climate resilience	3 GOOD HEALTH AND WELL-BEING	7 AFFORDABLE AND CLEAN ENERGY	8 DECENT WORK AND ECONOMIC GROWTH	12 RESPONSIBLE CONSUMPTION AND PRODUCTION	Internal and External
		13 CLIMATE ACTION	15 LIFE ON LAND			
	Emissions and climate resilience	12 RESPONSIBLE CONSUMPTION AND PRODUCTION	13 CLIMATE ACTION			Internal and External
	R+D+I Research, development, and innovation	9 INDUSTRY, INNOVATION AND INFRASTRUCTURE				Internal

## 2.3. Stakeholders

(GRI 2-29)

We recognize the crucial role that stakeholders play in the success and sustainability of our organization. For this reason, we work continuously to build and strengthen mutual trust through transparent communication, collaborative initiatives, and fulfillment of our commitments. Our goal is to establish long-term relationships that benefit all parties involved and contribute to sustainable development.



To guide our stakeholder engagement strategy, we focus on three key pillars:

01

Providing clear, timely and transparent information about our operations.

02

Promoting mutual learning and the exchange of best practices with our stakeholders.

03

Positioning our company as a sector leader through active participation in events and forums relevant to our stakeholders.





Communication Channels

Stakeholders	Web <sup>20</sup>	Stakeholders <sup>21</sup>	Email <sup>22</sup>	Internal mailings	Newsletters	Meetings
Board of directors	X	X	X	X	X	X
Clients	X		X			X
Society	X	X	X			X
Community	X	X				X
Suppliers	X	X	X			X
Employees	X	X	X	X	X	X
Government	X	X	X			X

<sup>20</sup> beta.com.pe

<sup>21</sup> Social media management: Facebook, LinkedIn, Instagram and TikTok.

<sup>22</sup> betacomunicarse@beta.com.pe



(GRI 2-16) (GRI 2-25)

### **Complaint and Grievance Mechanism**

We have implemented a Worker Complaint and Grievance Policy, a Guideline for Handling Socio-Labor Complaints, and an Export Customer Complaint Procedure (for third parties). These documents set out the procedures for managing complaints, grievances, reports, and suggestions, as well as outlining strategies for follow-up and remediation (see Annex 4).

Critical concerns are presented monthly to the Labor Committee for review and, when necessary, used to propose improvements to our regulatory framework. Depending on the severity, issues may also be escalated to the Management Committee.





## Chapter 3

# Economic Performance and Operational Efficiency





## Material topics covered in this chapter

### Sustainable economic value creation

#### Management approach (GRI 3-3)

This material topic outlines our strategies to drive operational efficiency that boosts profitability and ensures effective management of revenues and expenses. By strategically reinvesting, we aim to expand the business sustainably, balancing growth while minimizing our exposure to financial, operational, and commercial risks.

Responsibility for delivering on this topic lies with our Finance, Accounting, Administration, and Commercial Departments.

### Food / products quality, safety, and security

#### Management approach (GRI 3-3)

This material topic focuses on complying with regulatory requirements and technical quality standards, while maintaining certifications for food quality and safety.

Our approach is built on three pillars: ensuring compliance with national regulations, meeting the specific requirements of destination countries, and fulfilling customer expectations. To that end, we hold several certifications and standards:

our crop fields operate under GLOBAL G.A.P. certification, and our plants are certified to BRCGS standards.

Climate variability and evolving international regulations are some of the challenges we face. The key lies in our ability to adapt to new demands—an opportunity to enhance our competitiveness and sustainability in the global market.

Management is carried out within the framework of the Quality Management System, following its guidelines such as the Food Defense Plan, the Food Safety and Quality Culture Plan, and the Quality Policy. This material topic is overseen by the department of Quality Assurance.

### Supply chain traceability and responsible supplier management

#### Management approach (GRI 3-3)

This material topic covers the monitoring of all production stages, from selecting and overseeing suppliers to ensuring they align with environmental and social standards. The scope of traceability focuses on three key areas: procurement, warehousing and planning, ensuring efficient coordination.

Digitalization has been a fundamental driver in optimizing supplier management and enhancing traceability through

advanced technologies, which reinforces transparency, operational efficiency, and sustainability throughout the supply chain.

Responsibility for implementing this material topic lies with the Department of

Supply chain traceability and responsible supplier management

Quality Assurance, Procurement, and Operational Risk.

### Research, Development and Innovation (R+D+I)

This material topic focuses on practices, projects, and investments to drive product improvement. Clear pathways for research, development, and innovation have been established. Developed projects, which have been selected through the innovation funnel<sup>23</sup> model, focus on delivering solutions or improvements with significant economic and sustainability impact. While we do not have specific formal policies, we rely on the innovation funnel model to manage technological opportunities in a structured way.

This material topic is overseen by the department of Innovation and Development.

**SDG related to this chapter:**



<sup>23</sup> The funnel model, also known as the conversion or sales funnel, outlines the steps a user takes before



## Milestones in 2024

**257**

million reached in sales

**100%**

of our crop fields and packing plants obtained GFSI<sup>24</sup> certification by Global GAP.

**100%**

of our packing plants obtained BRCG<sup>25</sup> certification, achieving the highest ratings (AA and AA+).

## Challenges to 2025



Expand cultivation of new blueberry and grape varieties to strengthen our positioning in the Chinese market, utilizing Chancay mega port efficiencies that shorten transit times to Asia by up to 12 days.

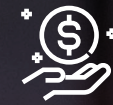


Implement blockchain<sup>26</sup> technology to improve product traceability.



Continue progressing in the digitalization of all our processes.

## In Figures



**USD 257**  
**MILLION**  
reached in revenue



**17.5%**  
**INCREASE**  
in sales compared to the previous year.



**0**  
sanctions, fines, or warnings from health authorities.

<sup>24</sup> GFSI: Global Food Safety Initiative.

<sup>25</sup> BRCGS: British Retail Consortium Global Standards.

<sup>26</sup> Blockchain technology enables tamper-proof recording and storage of digital information.



## 3.1. Economic Performance

### 3.1.1. Production and Exports

In 2024, we achieved the following national rankings in agro-exports:



2°

PLACE

In fresh produce exports  
- USD 257 million



4°

PLACE

in blueberry exports -  
USD 150,327,248



4°









PLACE

in grape exports - USD  
USD 75,947,388











Sales rose to approximately USD 257 million, compared to USD 219 million in 2023, showing a 17.5% growth. We exported most of our production to diverse markets across the Americas, Europe and Asia. Major clients include supermarket chains such as Lidl, Costco, Walmart, Tesco, Mercadona, Widmann and Frutania.

Product Sales Distribution (International Market)		
Product	2023	2024
 <b>Blueberry</b>	52.70%	57.38%
 <b>Grape</b>	29.90%	29.94%
 <b>Avocado</b>	6.90%	4.55%
 <b>Asparagus</b>	5.20%	3.78%
 <b>Frozen asparagus</b>	2.30%	0.97%
 <b>Pomegranate</b>	1.60%	1.91%
 <b>Frozen blueberry</b>	0.80%	0.75%
 <b>Tangerine</b>	0.60%	0.71%
<b>Total</b>	<b>100%</b>	<b>100%</b>

(\*) Internal data

As shown, blueberry sales have experienced undeniable sales growth, driven by increasing demand from China and Europe.

(National Market)

						
	Asparagus	Pomegranate	Tangerine	Avocado	Grape	Blueberry
<b>Kilograms</b>	11,779	40,599	229,498	103,423	196,916	11,917
<b>USD Value</b>	2,929	34,588	60,052	128,717	188,753	4,110
<b>USD/kg price</b>	4.02	1.17	3.82	0.80	1.04	2.90

(\*) Internal data

3.1.2. Economic Value Creation

(GRI 201-1)

The distribution of the economic value generated (EVG) represents the revenue earned from our operations. The economic value distributed (EVD) covers operating expenses, salaries and benefits for staff, payments to suppliers, and compliance with tax obligations.

Direct economic value generated and distributed		Value (in thousands of USD)	
		2023	2024
Direct economic value generated (EVG)	a) Revenue from sales	219,786	265,085
	b) Other income	9,187	3,464
	Total	228,973	268,549
Economic value distributed (EVD)	c) Salaries and other social benefits for employees	62,835	69,819
	d) Suppliers for goods/services	51,872	65,032
	e) Financial expenses (interests)	27,785	35,558
	f) Taxes and payments to government authorities	13,364	15,078
	g) Dividends to shareholders	245	0
	Total	156,101	185,487
	Economic value retained	72,872	83,062

(\*) Internal data

In 2024, the achievement of a significant rise in revenue led to a higher economic value distributed among our key stakeholders, such as employees, suppliers, and the government (through taxes). We allocated USD 69 million to employees’ salaries and benefits, marking an 11.11% increase over 2023. Payments to suppliers of goods and services also showed a significant increase, rising by 25.37%.

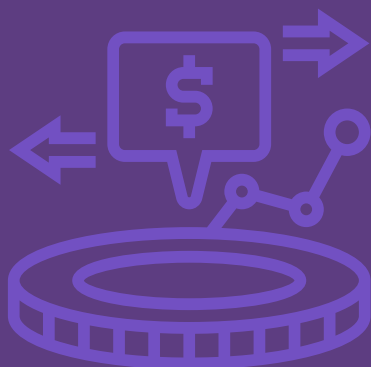


### 3.1.3 Climate Change and Financial Strategy

#### NIIF S1-34(a) / NIIF S1-35(a)

In response to climate-related events, our strategy includes both geographic (North-South) and crop diversification, as well as the establishment of committed working capital lines with banks. Moreover, we have included specific clauses related to the El Niño phenomenon in credit agreements, optimized the structure of our long-term debt, and established a policy for setting interest rates.

While climate change had some financial effects in 2024, its overall impact was not negative. Our assessment revealed both risks, which were addressed through targeted mitigation strategies, and opportunities that strengthened our financial results.



#### Risks

- Lower rainfall in 2024 raised concerns about irrigation water availability. As a preventive measure, we implemented water storage projects in Olmos.
- The *El Niño* phenomenon in 2023 had a residual impact in 2024, leading to lower avocado and pomegranate production. However, due to the strength of our agricultural strategies and the adaptability of our crops, the impact was kept under control.



#### Opportunities

- The previous period was marked by a drop in blueberry production and limited supply in the market, which drove prices up. In 2024, we chose to bring our product to market ahead of other producers, allowing us to achieve more favorable pricing.
- Our harvest differentiation strategy led to improved revenue and steadier cash flows.

Stable production combined with higher prices resulted in stronger cash flows and improved financial performance compared to 2023, making 2024 a solid year overall.





## NIIF S1-34(b) / NIIF S2-9(d) / NIIF S2-15(a) / NIIF S2-15(b)

We have financial forecasts up to 2030-2031, based on planting plans and crop growth curves. However, the potential impacts of climate change have not been included, due to the high volatility of such events and the uncertainty they pose in terms of costs, production levels, and market prices.

### Short-term strategies

- Our financial forecasts are reviewed on a monthly or bi-weekly basis and adjusted to production costs and production volumes based on a real-time data.
- Preventive measures, such as water storage projects in Olmos, are implemented to reduce vulnerability to droughts.

### Long-term strategy

- If a climate event results in significant production losses (e.g., hectares affected by heavy rainfall), we will revise replanting plans and update production projections for the following two to three years.



As part of our financial planning, our long-term loan agreements include an El Niño clause that allows for the postponement of principal payments in case of severe weather disruptions. However, as of year-end 2024, there has been no need to exercise this option.



## NIIF S1-35(c) / NIIF S1-35(d)/ NIIF S2-16(c) / NIIF S2-16(d)

Moreover, we have developed scenarios related to financial performance and funding sources:

### Short-term (2025)

- Preserve a strong financial position, driven by the solid results in 2024.
- Renew credit lines and increase them where applicable.
- Maintain stable financing, as Banks value transparency and effective risk management.

### Medium and long-term (2026-2030)

- Preserve agricultural expansion and diversification plans, as outlined in existing projections.
- Continue implementing operational measures to address climate change, as no specific investment plan has yet been included for this purpose.

At Complejo Agroindustrial Beta, a strategic approach to sustainability-related investments has been taken. We recognize the importance of embedding sustainable practices into our operations to ensure long-term growth:

■ We maintain a financing line with Rabobank, which we believe aligns with our vision of sustainability-focused financing.

■ Our climate change mitigation investment decisions are primarily directed toward operational adaptation measures, such as water storage, crop diversification, among others.



## 3.2. Food Quality and Safety

We are continuously committed to exceeding expectations in food quality and safety—fundamental to earning and maintaining our customers' trust.

### Pillars of quality and food safety



Committed to this goal, we implement Good Agricultural Practices (GAP) and Good Manufacturing Practices (GMP), along with Hazard Analysis Critical Control Point (HACCP) systems. These efforts are aimed at ensuring product quality and driving the continuous improvement of our quality management system.



Our quality management system includes procedures and codes of practice designed to prevent any product-related incidents. It also enables us to respond promptly and effectively to any deviations that may arise.



## Certifications

**(GRI 416-1) (GRI 13.10.4) (GRI 13.10.5) (FB-AG-250a.1) (FB-AG-250a.2) (FB-AG-250a.3)**

Certifications are essential in the agro-industrial sector for gaining access to high-standard international markets. GLOBAL G.A.P., BRC, and IFS certifications validate compliance with internationally recognized food safety and quality standards. Moreover, they strengthen customer trust as there is a growing appreciation for products that adhere to sustainable and responsible agricultural practices.

**In 2024:**



We achieved 100% GFSI<sup>27</sup>-recognized Global G.A.P. certification across all crop fields and packing plants.



All packing plants obtained the highest BRCGS ratings (AA and AA+) in both announced and unannounced audits.



### GRI 416-2

In 2024, there were no reported failures to comply with health authority regulations. This achievement underscores our dedication to operational excellence and adherence to current norms. The thorough application of procedures and good practices has allowed us to maintain exceptional levels of quality and safety throughout our operations.

<sup>27</sup>GFSI: Global Food Safety Initiative.

### 3.3. Traceability

Our traceability system tracks each product across every stage—production, storage, dispatch, and distribution, beginning at its origin in crop fields and continuing through to the end consumer. Traceability is essential for the effective and responsible management of product identification throughout the entire food supply chain.

Our traceability system consists of three key elements: traceability of the supplier, which ensures identification of the product’s origin in accordance with local regulations; traceability of the processes, which enables internal tracking; and traceability of the buyer, which allows us to identify the recipient.

(GRI 417-1) (GRI 417-2)<sup>28</sup> (GRI 417-3)<sup>29</sup>

Product information is registered and recorded by batch, with identification at the plant managed through specific labeling that includes data such as batch number, crop field, and harvest and processing dates.

<sup>28</sup> In 2024, there were no instances of failure to comply with regulations on product and service information of labeling.  
<sup>29</sup> No failures to comply with marketing communication standards were identified during the year.  
<sup>30</sup> Thermoformed packaging is designed with appropriate dimensions for exporting blueberries, grapes, and other crops.

Information on product labeling	
Origin of packaging materials	<b>Clamshells<sup>30</sup>:</b> <ul style="list-style-type: none"><li>Raw material: Asia.</li><li>Post-consumer and post-industrial recycled raw material: Peru (Callao recycling plant).</li></ul>
	<b>Cardboard boxes:</b> <ul style="list-style-type: none"><li>Locally sourced paper (Peru).</li><li>Imported paper:<ul style="list-style-type: none"><li>United States, Brazil, and Europe (Sweden, Finland).</li><li>To a lesser extent: South Africa (white paper).</li></ul></li></ul>
	<b>Plastic boxes and bags:</b> <ul style="list-style-type: none"><li>Plastic boxes: Raw material imported from Brazil, Saudi Arabia, Europe, and Mexico.</li><li>Bags: Raw material imported from Brazil and Germany.</li></ul>
Content and potential environmental or social impacts	All products meet environmental and social norms in Peru and in destination countries. Moreover, their design focuses on food protection, which reduces contamination losses and ensures proper preservation and presentation.
Product disposal and environmental or social impacts	Rigid plastic products are recyclable and made from a single material to simplify the recycling process. They are not biodegradable and contain no additives that promote fragmentation, reducing the risk of microplastic pollution



### 3.3.1 Supplier Selection and Evaluation

All suppliers, both goods and service providers, are subject to our policies and performance standards as part of our value chain. To align our suppliers with internationally recognized standards and ensure consistent quality across all deliveries, we undertake the following actions:

- **Supplier approval.**
- **Audits**, especially for suppliers providing raw materials directly involved in product manufacturing.
- **Ongoing evaluation.**
- **Contract management**, including agreements, obligations, and penalties.
- **Commitment letter**, addressing labor rights, social responsibility, environmental management, occupational health and safety, workplace risks, anti-corruption practices, and information security.





**(GRI 308-2) (GRI 414-2) (FB-AG-430a.2)**

In 2024, 87% of our suppliers were assessed for potential social and environmental impacts across our supply chain. Around 6% showed negative impacts and are scheduled for re-evaluation next year.

We have also prioritized supplier approval and audits, focusing on those with the greatest economic impact. Additionally, we implemented a pre-audit process as part of our anti-bribery system.

**Evaluation of new suppliers**

**(GRI 308-1) (GRI 414-1) (FB-AG-430a.2)**

All new suppliers are required to comply with standards on ethical conduct, human rights, anti-corruption practices (Law 30424), anti-money laundering and counter-terrorism financing, and social responsibility. The evaluation process also includes specific criteria related to environmental performance and occupational health and safety.

In 2024, approximately 11% of our supplier portfolio consisted of new vendors evaluated under these criteria.

**(FB-AG-430a.3)**

On the other hand, key suppliers, those subject to regular evaluations, include providers of fertilizers and agrochemicals for crop fields, as well as packaging and container suppliers for our processing plants. We have implemented several strategies to ensure a steady supply of these inputs:

■ In the case of heavy rain in the north, some agrochemical suppliers rent warehouses near our operations and stock products in advance of the rainy season. Others deliver goods on consignment, which we return if not used. Other suppliers send products on consignment, which are returned if not used.

■ In the case of fertilization in hard-to-reach areas, suppliers fill tanks with liquid fertilizer to ensure availability throughout the rainy season.

■ In the case of road disruptions, the closure of main routes does not affect supply, as suppliers rent warehouses near our operations.

■ In the case of forest fires or heavy rains in other regions, measures are taken to prevent supply shortages caused by incidents in the highlands or rainforest. Orders are placed in advance, and if necessary, nearby warehouses are rented. One example of this is the proactive management of wood for pallets.



## 3.4. Innovation and Development

We have invested USD 293.638 million in R+D+I (Research, Development, and Innovation) projects. Key topics on the R+D+I agenda include soil remediation, the development of proprietary beneficial microorganisms to mitigate environmental impacts, the use of technology to optimize field resources, processing plants focused on maximizing productivity, and the adoption of renewable energy. These initiatives are supported by General Management and are set for implementation in the short and medium term.



## R+D+I PROJECTS IN 2024

- In agriculture, we established a lab focused on cultivating native beneficial microorganisms. These are used to control pests and crop diseases, helping to cut chemical input costs and reduce environmental impact by limiting agrochemical use.
- We also implemented an air purification and sanitization system in the blueberry packing area. This improvement has kept pathogen, mold, and yeast levels exceptionally low, ensuring our products meet strict international quality standards.
- Regarding agricultural soil remediation, we have successfully recovered around 60% of soils affected by heavy metals. These lands have been restored to productivity, enabling us to grow crops that meet the strict requirements of international markets.
- We're currently testing an artificial pollination project as part of our search for technological alternatives to support crop pollination. As of the closing date of this report, the project remains in the trial phase. This initiative addresses the decline in beekeeping activity and aims to ensure consistent pollination in the years ahead.

Looking ahead, we are moving toward energy transition with our first solar power system, scheduled for installation in the first half of 2025. This project highlights our commitment to sustainability and the shift toward renewable energy, helping improve the energy efficiency of our operations.





# Chapter 4

## Social Performance



## Material topics covered in this chapter

### Employment Generation and Worker Development

#### Management approach (GRI 3-3)

This topic involves the creation and maintenance of jobs through talent management, fostering a respectful work environment. It includes opportunities for professional growth, training, and education.

In the agribusiness sector, we operate under both the General and Agrarian labor regimes. Additionally, we offer a contractual modality that allows us to extend employment contracting periods and ensure greater job stability for our workforce.

Our guiding documents include the Code of Conduct, the Internal Work Regulations, and the Recruitment Policy.

The Human Resources Department is responsible for implementing this material topic.

### Human Rights

#### Management approach (GRI 3-3)

This material topic encompasses policies and actions to ensure respect for human rights throughout the value chain, prevent violations, and align with international frameworks such as the UN Guiding Principles on Business and Human Rights.

We promote these principles across our operations through audits and certifications such as SMETA<sup>31</sup> and Rainforest Alliance, ensuring compliance with our commitments. We have implemented a Human Rights Policy, a Human Rights Matrix, an Ethics and Human Rights Committee, and both internal and external communication channels to address related matters.

Among the main challenges, we recognize that workers who spend several days a month away from home due to the labor regime face issues affecting family dynamics. On the other hand, constant inspections from national labor authorities help identify opportunities for improvement in our management.

The Labor Relations Department is responsible for managing this material topic.

### Gender Perspective

#### Management approach(GRI 3-3)

This topic involves awareness and training for managers, supervisors, and staff responsible for selection and recruitment to eliminate stereotypes, prejudices, and gender bias, promoting equal participation of men and women in recruitment processes.

Our main guideline is the Equal Pay Policy.

One of the main challenges in this area is overcoming cultural barriers and resistance to adopting a more inclusive gender approach. However, team diversity fosters creativity and innovation, representing a key opportunity to enhance our competitiveness.

The Labor Relations Department is responsible for managing this material topic.

### Occupational Health and Safety

#### Management approach (GRI 3-3)

This topic covers the policies, actions, and programs designed to safeguard workers' health and safety, aiming to prevent accidents, incidents, and occupational diseases.

Our Occupational Health and Safety (OHS) model complies with Peruvian legal regulations and incorporates elements of ISO 45001. We have in place the OHS Policy, an Annual Training Program, Hazard Identification, Risk Assessment, and Control Measures Matrix (HIRAC) and specific matrices, along with a central committee and subcommittees at all our facilities.

Climate change has introduced new health risks, such as increased exposure to solar radiation and heavy rains. Strengthening a preventive culture increases employee commitment.

<sup>31</sup> A type of ethical trade audit.



This material topic is managed by the Industrial Safety Department.

## Development of Local Communities

### Management approach (GRI 3-3)

This topic reflects our commitment to the development and protection of the rights of local communities. We promote dialogue, close relationships, and investment in health and education projects. Our community relations and social responsibility strategy focuses on addressing the needs of our operational workforce, who live in areas near our operations, supporting local employment and services that contribute to family and social well-being.

Our actions are guided by the Strategic Plan, Human Rights Policy, Anti-Bribery Policy, Corporate Donation and

Sponsorship Policy, Final Beneficiary Due Diligence, and the Corporate Volunteering Policy.

Larger communities often demand improvements in infrastructure and basic services such as water access, roads, electricity, and education.

While the growth of the agribusiness sector in rural areas may reduce the availability of labor for other industries, it also presents an opportunity to enhance educational levels through technical and professional training programs.

The Social Responsibility and Communications Department is responsible for implementing this material topic.



### SDG related to this chapter





## Milestones in 2024

2°

We were recognized as the second-best company in good labor practices by the Ministry of Labor.

3°

We were certified as a Great Place to Work for the third consecutive year.



We launched a mobile application to report unsafe acts and conditions.



We implemented the program "Talking about Human Rights", aimed at employees and suppliers to promote awareness of our Human Rights Policy.

## Challenges to 2025



Design and implement a specific career path for operational workers, enabling their professional development and growth.



Expand the scope of the mobile application to report unsafe acts and conditions in 2025.



Strengthen the empowerment of community representatives.



Enhance relationships with local communities, creating a space for open and fluid communication.

## In Figures



**27%**  
**INCREMENT**  
in hiring rate.



**3.96**  
**TO 6.14**  
We reduced the Accident Frequency Rate



**0**  
occupational diseases recorded in 2024.



**USD 15**  
**THOUSAND**  
invested to reduce anemia rates in local communities.





## 4.1. Talent Management

**33,264**

**WORKERS**  
were employed during the  
reporting year

**98.5%**

of them were operational staff,  
representing the largest workforce  
segment



**DESPITE THE TYPICALLY  
HIGH TURNOVER RATE  
IN THE SECTOR,**

our recruitment strategy  
has successfully retained  
workers, ensuring their  
return for each production  
season.

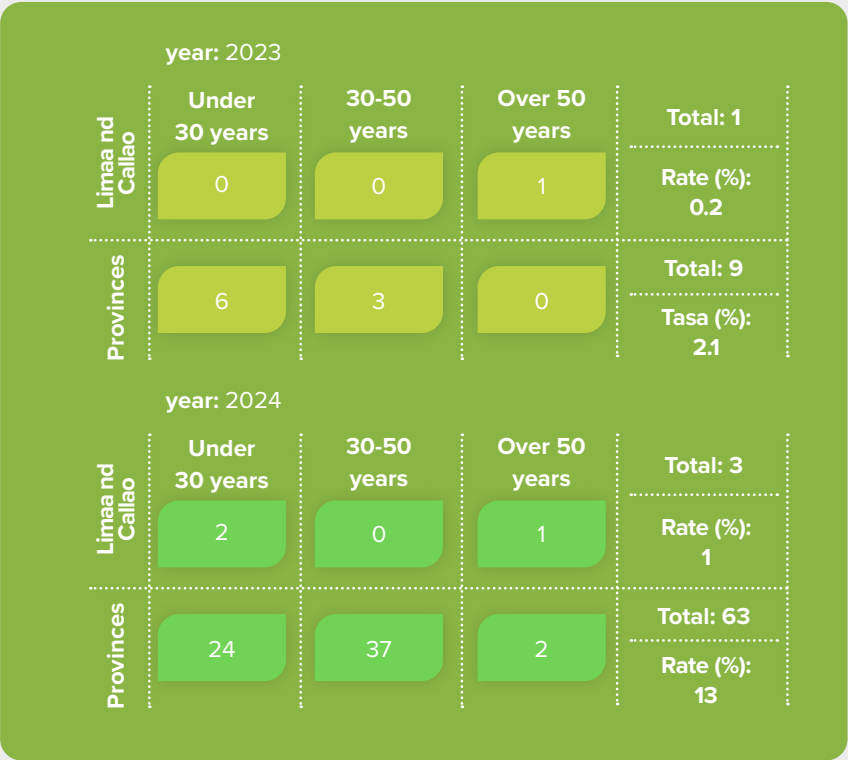
(GRI 2-7) (GRI 401-1)

New Employee Hires

Gender  
 Female



Gender  
 Male



	Under 30 years		30-50 years		Over 50 years		Total		Rate %	
	2023	2024	2023	2024	2023	2024	2023	2024	2023	2024
Total by age group	15	60	10	66	1	4%	26	130	6.19	27%
Hiring rate by age group (%)	3.6%	13%	2.4%	14%	0.2%	1%	-	-	-	-





(GRI 401-1)

Employee Turnover

Gender  
Female

year: 2023				
Limaa nd Callao	Under 30 years	30-50 years	Over 50 years	Total: 3
	1	1	1	Rate (%): 0.71
Provinces	13	35	4	Total: 52
				Rate (%): 12.38
year: 2024				
Limaa nd Callao	Under 30 years	30-50 years	Over 50 years	Total: 2
	2	0	0	Rate (%): 0
Provinces	9	11	1	Total: 21
				Rate (%): 4

Gender  
Male

year: 2023				
Limaa nd Callao	Under 30 years	30-50 years	Over 50 years	Total: 3
	3	0	0	Rate (%): 0.71
Provinces	8	10	0	Total: 18
				Rate (%): 4.29
year: 2024				
Limaa nd Callao	Under 30 years	30-50 years	Over 50 years	Total: 2
	1	1	0	Rate (%): 0
Provinces	10	27	4	Total: 41
				Rate (%): 9

	Under 30 years		30-50 years		Over 50 years		Total		Rate %	
	2023	2024	2023	2024	2023	2024	2023	2024	2023	2024
Total by age group	26	22	46	39	5	5%	76	66	18.1	14%
Hiring rate by age group (%)	6%	5%	11%	8%	1%	1%	-	-	-	-



**4.1.1. Compensation and Benefits**

Our compensation practices are guided by the following documents:



**(GRI 2-19) (GRI 2-20)**

Each year, the Human Resources Department, in coordination with General Management, reviews and establishes the salary scale based on specialized external advice, market trends, and worker feedback, without engaging in deliberations with other stakeholders.

<sup>32</sup> CTS: Compensation for Length of Service.  
<sup>33</sup> SCTR: Complementary Risk Work Insurance  
<sup>34</sup> EPS: Life Insurance Companies

**(GRI 401-2)**

60% of workers are paid based on productivity (piece-rate pay) during production campaigns.

Mandatory benefits include: CTS<sup>32</sup>, Life Insurance (seguro de vida ley), SCTR<sup>33</sup>, for high-risk work protection, and uniforms. In terms of health benefits, operational workers are covered by EsSalud (the national social health insurance), and the administrative staff have access to a private health insurance plan<sup>34</sup>, partially subsidized by the company.

**(GRI 203-1) (GRI 203-2)**

Our annual infrastructure investment plan has implemented three projects for employee well-being. As of the closing date of this report, these projects—worth over USD 1.7 million—are over 50% completed.

Project Name	Description
Construction and Improvement of Services at Agricultural Operations	Building new dining halls and restrooms, expanding existing facilities, and improving infrastructure.
Improvement of Internal and External Access and Infrastructure Protection	Rehabilitation of vehicular roads, reinforcement with vegetation, and protection of infrastructure with drainage systems.
Improvement of Working Environment Conditions	Construction and improvement of new and existing office facilities in crop fields.



4.1.2. Training and Professional Development

(GRI 404-1) (GRI 404-2)

The Human Development Department is responsible for maximizing the potential of our team. We implement continuous training strategies for both administrative and operational staff, ensuring that all employees have the tools and knowledge they need to grow and develop professionally.

- For administrative staff, we finance courses, workshops, and postgraduate programs. In the area of soft skills, we launched a pilot project in 2024, which, based on its results, we plan to scale up.
- For a portion of operational staff, we have the Soft Skills Program, focusing on group leaders to enhance their competencies and improve retention, thereby reducing learning curves with new personnel.
- We implemented a pilot project offering promotion opportunities to harvesters. Selection criteria include tenure, achievements, and familiarity with work areas.
- Although we do not yet have a formal career path for operational workers, we plan to design one in 2025 to offer a clear path for growth and development.

2024 Training – Administrative and Operational Staff			
Training Topics	Number of Participants		Duration
	Men	Women	
Internal Control System Implementation Course – COSO ERM Framework	2	1	2 months
Master’s Degree in International Trade and Logistics	1	0	24 months
Master’s Degree in Supply Chain Management	0	1	24 months
Data Analytics Course with Power BI	1	0	3 months
Specialization Program in Warehouse and Inventory Management	0	1	3 months
Environmental Indicators Course in Power BI	1	2	12 months
SSCO <sup>35</sup> Workshop and Compliance Profiles:Prevention and Control Implementation	2	0	8 months
Executive MBA	2	1	24 months
Specialization Program in Taxation	3	1	4 months
Soft Skills Program (operational workers)	433	210	10 months

(GRI 404-1) (GRI 404-3)

Number of workers with performance evaluations - 2024				
Employment Category	Number of Employees Evaluated		% of Employees Evaluated	
	Men	Women	Men	Women
Employee	311	172	311	172

<sup>35</sup> SSCO: Safety and Security Control System.

## 4.2. Human Rights

(GRI 2-24) (GRI 13.21.3) (GRI 13.21.4)

We are firmly committed to Human Rights, integrating them into every aspect of our operations. We have established a Human Rights and Ethics Committee, made up of the General Management, Human Resources, Internal Control, and Operational Risk areas, which meets quarterly.

In accordance with our Human Rights Policy, we are committed to the following key issues:

Forced Labor	Human trafficking	Forced labor	Child labor		
Freedom of Association	Freedom of association		Right to collective bargaining		
Working Conditions	Fair wages	Equal pay	Working hours	Employment status	License
Fair Treatment	Discrimination and harassment	Worker privacy	Security forces		Information confidentiality
Occupational Health and Safety	Health and safety systems				
Community Impact Management	Land Access and ownership				
Product Stewardship					
Transparency					

- We have developed a Human Rights matrix that guides our actions. It identifies occupational health and safety and sexual harassment in the workplace as priority issues.
- We implemented the program “Talking about Human Rights,” which promotes awareness and actions on human rights across our operations, supply chain, and communities.
- We offer both internal and external communication channels for receiving and addressing complaints and grievances, including physical suggestion boxes, social media, Human Resources offices, our website, and a corporate email.

Regarding child and forced labor, we highlight the following:

- We have developed a specific Child Labor Policy and a Forced Labor Policy.
- We have created a Remediation Plan against Child Labor, ready to be activated if a case arises.
- We conducted 40 awareness workshops on the prohibition of forced labor, helping instill a culture of respect and protection.



**(GRI 408-1) (GRI 409-1)**

To date, there have been no cases of child labor or forced labor reported in our operations or among our suppliers

**(GRI 2-30) (GRI 407-1) (GRI 13.21.2)**

**Freedom of association and the right to collective bargaining**

We have a Labor Relations unit that monitors union negotiations. Labor committees are in place, each with its own meeting records and agendas to address matters of relevance.

We hold certifications that align with Human Rights principles, notably:



SMETA Certification (Sedex Members Ethical Trade Audit) in each of our locations. This is the world's most widely used social audit tool, assessing labor conditions rights across supply chains in a company.



Rainforest Alliance Certification, which protects and promotes the rights of farmers, agricultural workers, and forest communities.



# 4.3. Gender Perspective

Since 2023, we have intensified our efforts to promote gender equity. We are creating more opportunities for women to occupy roles traditionally held by men, encouraging greater inclusion across all areas of our organization.



(GRI 405-1)

As shown in the following table, we have achieved workforce gender parity:

Employees		2024				
Job Category	Gender	Age Range			Total	%
		Under 30	Over 30	Over 50		
Managers	Male	0	2	6	8	0.02%
	Female	0	2	0	2	0.01%
Deputy Managers	Male	0	7	2	9	0.03%
	Female	0	6	0	6	0.02%
Department Heads	Male	13	97	23	133	0.03%
	Female	3	23	4	30	0.02%
Coordinators	Male	5	28	3	36	0.11%
	Female	3	20	-	23	0.07%
Analysts	Male	10	18	1	29	0.09%
	Female	14	9	1	24	0.07%
Operators and Assistants	Male	10,308	7,648	1,277	19,233	59%
	Female	6,122	6,807	802	13,731	41%
Total		16,478	14,667	2,119	33,264	100%



GRI 405-2

Our main guiding principle is our Equal Compensation Policy, which ensures that gender is not a factor in determining wages.

Ratio of women’s to men’s basic salary and remuneration

Piura

	2023	2024
Managers	0.9	0.9
Deputy Managers	0.9	0.9
Department Heads	0.8	0.8
Coordinators	0.67	0.67
Analysts	0.46	0.46
Operators and Assistants	0.56	0.56

Lambayeque

Managers	0.9	0.9
Deputy Managers	0.9	0.9
Department Heads	0.8	0.8
Coordinators	0.67	0.67
Analysts	0.46	0.46
Operators and Assistants	0.56	0.56

Ica

Managers	0.9	0.9
Deputy Managers	0.9	0.9
Department Heads	0.8	0.8
Coordinators	0.67	0.67
Analysts	0.46	0.46
Operators and Assistants	0.56	0.56



In our efforts to create more leadership opportunities for women, we have achieved the following:



Number of women in leadership roles (or equivalent)

2023	2024
58	63



Total number of leadership roles (or equivalent)

2023	2024
147	166



### Key indicator for our sustainability-linked credit<sup>36</sup>

As part of our commitments, we have maintained a rate of approximately 20% of women in leadership positions. We aim to increase this by 2% annually.

- In terms of training, we conducted gender equity training for all management and HR personnel.
- All company departments were sensitized on paternity and maternity leave, and on fostering violence- and harassment-free workplaces.
- We carried out company-wide awareness training on the importance of preventing and eradicating sexual harassment at work, emphasizing its impact on employee wellbeing and fundamental rights.



<sup>36</sup> Commitment with Rabobank.

### (GRI 406-1)

No cases of discrimination were reported in our operations in 2024. To strengthen oversight, we established four intervention committees for sexual harassment—one in each of our locations—to ensure an effective response to such incidents.

# 100%

### WE ARE FULLY

compliant with current labor legislation, reaffirming our commitment to equality and employee wellbeing.







## 4.4. Occupational Health and Safety (OHS)

### GRI 403-1

At Complejo Agroindustrial Beta, we have implemented an Occupational Health and Safety Management System (OHSMS) that covers 100% of our workforce. All employees have been part of both internal and external audits. We have structured our model around legal compliance, enabling us to implement the ISO 45001 standard.

The OHSMS complies with the following legal requirements:

#### Law No. 31110

Agrarian Labor Regime and Incentives for the Agricultural, Irrigation, Agro-export, and Agro-industrial Sector

#### DS N.º 006-2021-TR

Regulation on Collective Bargaining and Minimum Working Conditions under Law No. 31110

#### Law No. 29783

Occupational Safety and Health Law

#### DS N.º 005-2012 TR

Regulation of the Occupational Safety and Health Law

#### DS N.º 006-2014 -TR

Amendment to the Regulation of Law No. 29783

#### DS N.º 002-2013 -TR

National Occupational Safety and Health Policy

**GRI 403-8**

We ensure that all suppliers and contractors working with us also provide an occupational health and safety management system for their workers. 100% of the contractors working at our facilities are managed in accordance with the OHSMS.



**Key indicator for our sustainability-linked loan<sup>37</sup>**

As part of our commitments, we reduced the accident frequency rate from 6.14 in 2023 to 3.96 in 2024

<sup>37</sup> Commitment with Rabobank.

**Objectives, Indicators, and Performance of the OHSMS**

General Objectives	Specific Objectives	Indicator	Performance	
			2023	2024
Prevent the occurrence of incidents, accidents, and health deterioration in our processes	Zero fatal accidents	No. of fatal accidents	0	0
	Reduce the accident frequency rate	IF = (No. of disabling and fatal accidents / total number of man-hours worked) × 1,000,000	6.14	6.14
	Zero occupational diseases	No. of occupational diseases	0	0
	Increase the percentage of corrective actions derived from inspections, incident reports, accidents, and emergency drills	% of corrective actions addressed = (No. of corrective actions implemented / No. of corrective actions generated) × 100	80%	80%
Comply with current Occupational Health and Safety legislation.	Comply with the inspection protocol for OHS in the agricultural sector	% of checklist compliance	93%	98%
	Comply with the Annual Occupational Health and Safety Program	% of progress in the Annual Occupational Health and Safety Program	92%	94%
Promote continuous improvement of our Occupational Health and Safety Management System.	Increase the closure rate of nonconformities identified in internal and external audits	% of closed nonconformities = (No. of closed nonconformities / Total no. of nonconformities) × 100	93%	95%



#### 4.4.1. OHS Risk Identification

##### GRI 403-2

HIRARC (Hazard Identification, Risk Assessment and Risk Control) is the process used to identify all situations and activities that may pose a risk of injury to workers or third parties, whether in the short or long term, across each facility and work area. To determine risk levels, we consider factors such as frequency, severity, and exposure. After assessing the risks, we implement control measures to mitigate them.

Our risk assessment includes workers in specific conditions, such as pregnancy or disability, with a focus on implementing targeted improvements.



We train our workforce to stop any activity that poses an imminent danger.



We conduct external audits to ensure confidentiality and protection against retaliation. Complaints and grievances are handled confidentially, and resulting improvements are communicated through information boards.

We have established the following mechanisms and communication channels for workers to report hazards and risks inherent to their activities:



Joint occupational health and safety committee and subcommittees



Incident and accident investigation procedure



Suggestion, complaint, and grievance boxes placed at all locations (plants and fields)



Direct reporting to prevention officers and/or nurses at crop fields and plants



Direct calls or reports to the Industrial Safety and Occupational Health department



Reporting to direct supervisors



Emergency contact directory



OHSMS reporting forms.



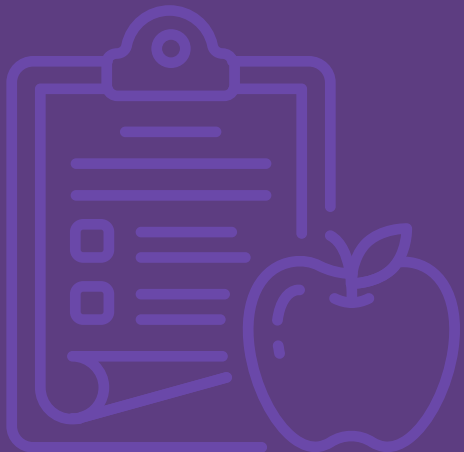
Moreover, the Social Welfare team plays an essential role in gathering and addressing workers' needs, concerns, and complaints at crop fields and plants, ensuring their concerns are addressed promptly and effectively.

## 4.4.2. Occupational Health and Safety Committee

### GRI 403-4

Participation and consultation are primarily facilitated through the joint occupational health and safety committee and its subcommittees, made up of both company and worker representatives in equal numbers.

The members of these committees are elected by their peers through a voting process and have the right to voice and vote in decision-making. The committee chair is democratically elected by the principal members, representing both workers and management.



The joint committee and its subcommittees are responsible for:



Preparing and submitting reports on workplace accidents, including investigations and corrective actions taken.



Encouraging worker participation and training to build a strong safety culture.



Supporting inspections carried out by labor authorities or authorized inspectors.



Making sure all workers are aware of official OHS regulations.



Approving the annual OHS program.

We operate in two fronts:

### Top-down:

The Occupational Health and Safety Committee monitors progress and sets initiatives, which are then carried out by managers and mid-level supervisors.



### Bottom-up:

Subcommittees serve as a channel for employees to express concerns, complaints, and suggestions, which are then reviewed and resolved.







### 4.4.3. Accidents and Incidents

(GRI 403-2)

Investigating accidents and incidents is a key activity for preventing future safety events. This includes the analysis of accidents, incidents, injuries, occupational illnesses, and other undesired events that could potentially cause harm. The procedures for conducting these investigations include:

#### Accident or incident notification

The event must be reported immediately to supervisors and the Occupational Health and Safety department.

#### Formation of the investigation team

A team is assembled, consisting of experienced and technically qualified workers.

#### Information gathering

The team collects relevant data, including witness statements, photographs, and maintenance records.

#### Information analysis

The collected information is reviewed to determine root causes and contributing factors.

#### Identification of corrective and preventive actions

Measures are identified to prevent future incidents, including training and improvements to procedures and equipment.

#### Implementation of corrective and preventive actions

The identified measures are executed to strengthen workplace safety.

(GRI 403-9) (FB-AG-320a.1)

We successfully reduced our injury rate from 6.14 to 3.96:

Indicator	2023		2024	
	Employees	Suppliers	Employees	Suppliers
Number of fatalities resulting from a work-related injury	0	0	0	0
Rate of fatalities resulting from a work-related injury	0	0	0	0
Number of work-related injuries with serious consequences (excluding fatalities)	0	0	0	0
Rate of work-related injuries with serious consequences (excluding fatalities)	0	0	0	0
Number of recordable occupational injuries	0	0	0	0
Rate of recordable work-related injuries	6.14	0	3.96	0
Number of hours worked	14, 008, 206	0	15,166,693	0
Near-miss frequency rate	-	-	N/A	N/A
Fatality rate	-	-	0	0

GRI 403-10

Regarding work-related illnesses and conditions, no cases were reported in 2024, maintaining the same trend as the previous year:

Indicator	2023		2024	
	Employees	Suppliers and contractors	Employees	Suppliers and contractors
Number of fatalities resulting from work-related illness or condition	0	0	0	0
Number of recordable work-related illnesses and conditions	0	0	0	0

Identified occupational hazards<sup>38</sup>

<b>Prolonged work hours</b> <b>Type of hazard</b> <ul style="list-style-type: none"> <li>Rotating shifts</li> <li>Split schedules</li> <li>Active breaks</li> <li>Rest every four hours</li> </ul>	<b>Repetitive movements</b> <b>Type of hazard</b> <ul style="list-style-type: none"> <li>Active breaks</li> <li>Occupational monitoring</li> <li>Tool use standards to ensure correct handling</li> </ul>	<b>Solar radiation</b> <b>Type of hazard</b> <ul style="list-style-type: none"> <li>Use of sunscreen</li> <li>Long-sleeved shirts and hats</li> <li>Active breaks</li> <li>Designated rest areas</li> </ul>
<b>Noise</b> <b>Type of hazard</b> <ul style="list-style-type: none"> <li>Physical isolation of engine noise</li> <li>Use of earmuffs or hearing protectors</li> <li>Occupational monitoring</li> </ul>	<b>Improper posture</b> <b>Type of hazard</b> <ul style="list-style-type: none"> <li>Ergonomic posture standards for the task</li> <li>Active breaks</li> <li>Occupational monitoring</li> </ul>	<b>Chemical substances</b> <b>Type of hazard</b> <ul style="list-style-type: none"> <li>Use of respiratory protection, personal protective equipment, and other protective gear</li> <li>Occupational monitoring</li> <li>Training sessions</li> <li>Sanitary application procedures</li> </ul>

<sup>38</sup> These are the same hazards identified in 2023.



#### 4.4.4. Health Services and Programs

##### GRI 403-3

We promote a preventive culture through training on health, first aid, and activity-specific risk assessment. In this regard, we provide comprehensive occupational health services to both employees and contractors, ensuring prompt responses to medical emergencies and workplace accidents.

- **Our workers' occupational health records are kept strictly confidential by our medical staff.** All data is stored in secure electronic systems, accessible only with individualized credentials. Examination results are shared directly and in person by occupational physicians, ensuring both privacy and proper information handling.
- **The health care process at the crop fields** starts when the team leader calls the on-site nurses to report the situation and request assistance at the location. The assigned nurse then travels by motorcycle to ensure a quick response.
- **Once on site, the nurse assesses the worker's condition—whether they are employed directly by the company or by a contractor—and informs the occupational physician.** The physician determines the appropriate treatment, which may include administering medication. In emergency cases, the worker's condition is evaluated and referred to a medical facility if specialized care is required.
- **Depending on the condition's severity, a nurse may accompany the worker during the transfer.** The worker's family is notified to ensure their presence at the nearest healthcare facility. In the case of a contractor workforce, their direct supervisor is notified to take appropriate action. Once the care has concluded, the attending nurse prepares a referral report, if applicable, and informs the worker's direct supervisor of the situation.



## GRI 403-6

### 2024 Health Programs

#### Healthy Pregnancy Program

- We supported 18 pregnant employees with prenatal checkups and trimester-based guidance on nutrition and maternal care.

#### Pregnant and Nursing Workers Program

- We conduct awareness sessions to inform female workers about occupational risks associated with their specific crop field.
- We emphasize the importance of breastfeeding, providing guidance and support to eight nursing employees to ensure a healthy and safe process.

#### Active Breaks

- We raise awareness among the administrative workforce about the importance of physical activity for health and workplace well-being, engaging 10,235 workers in these initiatives.

#### Sun Protection Program

- For the past five years, this program has encouraged the use of long-sleeved shirts and hats among workers to reduce the impact of sun exposure and help prevent skin damage.

- It has also raised awareness about the proper use of sunscreen and the importance of staying hydrated

#### Fatigue and Drowsiness Program

- We implemented this program with tractor operators to assess their alertness levels and reduce the risk of accidents related to fatigue and rotating shifts.
- We evaluated 32 workers to identify improvements in road safety and reinforcing preventive measures.

#### Occupational Medical Examination Program

- We assess workers in both crop fields and plant operations to detect pre-pathological conditions and monitor chronic diseases.
- We promote the correction of medical findings and raise awareness about the importance of follow-up and prevention for well-being.

#### First Aid Kit and Emergency Evacuation Equipment Program

- We strengthened our emergency response capacity by equipping the emergency transport unit with defibrillators and an oxygen tank.

#### Health campaigns

- We integrated a nutritionist to provide guidance to our

workforce on balanced diets and meal planning.

- In 2025, the program will expand with a focus on obesity prevention as a critical component of health.

#### Healthy Living Program

- We assessed 45 workers through BMI-based weight and height checks: 5 of them lost an average of 5 kg, 25 maintained their weight, and 15 gained between 1 and 3 kg.
- The program emphasized discipline and healthy habits, highlighting its multidisciplinary nature.

#### Older Adult Program

- We began monitoring 30 workers through checkups every three months, including weight, blood pressure, and fasting glucose, to detect chronic and degenerative conditions.

#### Extended Medical Leave Follow-up Program

- Realizamos visitas domiciliarias y monitoreo telefónico para identificar las causas de los descansos prolongados y brindar el apoyo necesario.
- En 2024, se dio seguimiento a 25 trabajadores, lo que permitió comprender mejor sus condiciones de salud y facilitar su recuperación y reinserción.



#### 4.4.5. Occupational Health and Safety (OHS) Training

##### GRI 403-5

We have an Annual Training Program developed by each facility based on its specific training needs. This program defines the topics to be covered, the frequency of training sessions, the areas involved, and the duration of each session.

Before its development, a training needs assessment is conducted, considering various factors such as:

01

High risks present in operations

02

Potential emergencies at different facilities

03

Operational functions defined in the Organization and Functions Manual and job descriptions

##### Courses Delivered

- First Aid (basic and advanced).
- Infectious diseases.
- Handling of sharp tools.
- First aid in poisoning by chemicals or hazardous materials.
- Manual brush clearing.
- Proper use and maintenance of personal protective equipment.
- Hot work.
- Hazardous materials handling.
- Heavy load handling - Ergonomics.
- Working at heights.
- Toxicological flags.
- Use of firefighting equipment.
- Safe handling of agricultural machinery and implements.
- Defense driving and road traffic signs.
- Road safety for pedestrians and commuters.
- Accident and incident investigation
- Care and prevention in handling energized equipment.
- Training for emergency response teams.
- Prevention of solar radiation and use of sun protection.



#### 4.4.6. Supplier Health and Safety

##### GRI 403-7

Suppliers and contractors must submit the documentation and requirements required by the Industrial Safety department, depending on the type of work to be performed. These include:



##### Civil works:

Compliance with the procedure and specific requirements established.



##### Transportation:

Submission of documents such as accident insurance, vehicle ownership card, proof of technical inspection, driver's license, registration card, driver's ID, and safety equipment, among others.



##### Rental of machinery and equipment maintenance:

Submission of technical qualification certification and, for high-risk services, coverage of the Complementary Risk Work Insurance.



Since several of the activities involve the handling of agricultural and industrial machinery and chemicals, it is essential to ensure compliance with safety protocols. We have the Requirements Menu to facilitate this process, where the general and specific safety criteria applicable to suppliers, contractors, and third parties performing work or delivering goods within our facilities are detailed.

All documentation is reviewed and validated by the Purchasing, Industrial Safety, and Asset Security departments, ensuring that suppliers comply with regulations.





# 4.5. Social Impact

Our policies establish clear commitments and guidelines on social matters and ensure that our operations and business activities are carried out ethically and responsibly, safeguarding the well-being of workers and the community at large.

## CORPORATE POLICY OF DONATIONS AND SPONSORSHIP

We prioritize donations with a positive social impact within the area of influence of our operations, focusing on health, education, food security, and infrastructure.

## FINAL BENEFICIARY OF DUE DILIGENCE

Donations requested by public officials, politically exposed persons, institutions or entities that are not recipients of donations, community leaders, and individuals undergo a final beneficiary due diligence process before the acceptance of the request.




## CORPORATE POLICY OF VOLUNTEERING

We define volunteering as the individual or practical action promoted by the company, where a service or work is provided voluntarily and freely in favor of vulnerable groups. (GRI 3-3)

## 4.5.1. Community Engagement

### GRI 413-1

It is important to note that the communities within the areas of influence are largely composed of our workforce. In this context, we work closely with the Human Resources department to implement programs and measures that address the expectations and needs of both stakeholder groups.

	Direct area of influence	Indirect area of influence
<div>PIURA</div> 	<b>Towns of Piura:</b> La Encantada, Ñómala, Sausal, Huasimal, Cruz Verde and Sol.	Provinces: Piura District: Chulucanas
<div>LAMBAYEQUE</div> 	<b>Towns of Lambayeque:</b> La Viña, Pampa de Lino, Los Angeles and Cahide, Pañalá.	Provinces: Lambayeque District: Jayanca y Olmos
<div>ICA</div> 	<b>Towns of Ica:</b> Huarango Mocho, Los Castillos, La Castellana, San Antonio, La Venta and Ocucaje.	Provinces: Ica District: Santiago

### (GRI 413-2)

During 2024, our operations did not generate significant negative impacts on local communities.

- Although we do not yet have committees or consultation processes with communities, we have established virtual channels for handling complaints and grievances, such as institutional email, social media, and our website.
- The main participatory mechanism is the coordination we undertake to implement social projects and allocate donations.

## 4.5.2. Social Projects and Volunteering

We have four key pillars: Health, Education, Infrastructure, and, more recently, we have strengthened the Food Security pillar. In 2024, we have rolled out the following projects and donations:

Health



**Telethon**

- We donated around USD 6 million to the national fundraising campaign for the rehabilitation of children and young people with disabilities, with 50% contributed by our employees.




**Program "Conécta-T" (Connect-U Program)**

- Since 2020, this program has enhanced the physical well-being and Financial stability of our employees.
- In 2024, 154 people participated in four trainings.




**Program "Tapitas Solidarias" (Caring Caps Program)**

- Through this Aniquem initiative, we support the annual treatment of two child burn survivors through the donation of 443.60 kg of recyclable waste.



**Program "Beta Contigo" (Beta With You Program)**

- Through this program, we promote healthy habits and provide primary care in rural areas with limited access to medical services.
- In 2024, we conducted eight campaigns at local health centers, benefiting 774 people.



**Program "Por ti" (For You Program)**

- We aim to improve the quality of life of elderly people in vulnerable situations through medical campaigns, social integration, infrastructure maintenance, and donations.
- In 2024, we conducted four interventions at senior health and care centers, benefiting 125 people.



**Program "Anemia Cero" (Anemia-Free Program)**

- We launched the Anemia-Free Program for the first time to prevent and reduce anemia in pregnant women and children under 36 months, through screenings and awareness campaigns.
- In 2024, we conducted 6,126 screenings over 72 days at the fair, in partnership with "Peruanos por Peruanos," with an investment of USD 15,000.







### Class Reinforcement Program

- Through corporate volunteering, we aim to strengthen the education of children and adolescents by providing academic support and motivating them to continue their education.
- Them to continue their education. In 2024, we supported 59 students with 39 virtual classrooms, in partnership with the Osmia organization.



### A Day in CaiBeta

- We launched this initiative to engage with the community through guided tours of our facilities, processes, and projects. Participants interacted with our team and learned about the company's contribution to sustainable development in agribusiness.
- In this first edition, we hosted 354 visitors, including representatives from academic institutions and family members of employees.



### Agile Mentoring Program

- We launched this program to mentor young higher education scholarship recipients in employability strategies and facilitate their job placement.
- In 2024, we supported 34 fellows, in partnership with Osmia and the National Scholarships Program.



### Let's go Beta

- Since 2017, we have developed this volunteer program, comprising employees from various locations to strengthen our social and environmental impact.
- In 2024, 92 volunteers participated in 18 activities, contributing a total of 432 volunteer hours in partnership with the Ministry of Women and Vulnerable Populations, Anique, América Solidaria, and Osmia.



### Program CEBA<sup>39</sup>

- We expanded our basic education program for workers who did not complete primary or secondary school. After a pilot in Lambayeque in 2023, we implemented it in Piura and Ica this year, with 36 participants enrolled and 3 graduates.



<sup>39</sup> Alternative Basic Education Centers.

Due to the nature of our process, food suitable for human consumption is discarded during production. Therefore, we donate these products to social organizations that support vulnerable populations near our operations, thus contributing to the fight against food waste and promoting the well-being of communities:

Food Safety



Food Rescue

- Since 2021, we have redistributed fruits and vegetables to vulnerable populations in Piura, Lambayeque, and Ica in partnership with the Peru Food Bank.
- In 2024, we benefited 19,545 people with 37,785.58 kilograms of food, in collaboration with the Mesa Solidaria organization, allocating an investment of USD 70,000.



Program "Sembrando Oportunidades" (Planting Opportunities)

- We promote productive and environmental skills in La Encantada, Piura, through the implementation of bio-gardens in schools.
- In 2024, we supported 160 people with a bio-garden, in partnership with the Netafim organization.



(GRI 13.9.2)

In addition to this, we measure levels of food waste, as well as recovery rates.

Food Waste Rate 2024	
Percentage of food waste compared to total production	Total production as of Dec/24 69,691,500.21 Kg.
	Total waste as of Dec/24 1,316,674.84 Kg.
	Waste Percentage 1.89%
Food Recovery 2024	
Amount of food recovered / Total amount of food waste	Total waste as of Dec/24 1,316,674.84 Kg.
	Total donation as of Dec/24 37,592.54 Kg.
	Complete Recovery 2.86%

That is, we have allocated 2.86% of the total recovery of food in good condition to social organizations to contribute to Sustainable Development Goal 2: Zero Hunger.



## Chapter 5

# Environmental Performance





## Material topics covered in this chapter

### Emissions and Resilience to Climate Change

#### Management approach (GRI 3-3)

This material topic covers actions aimed at measuring, reducing, and mitigating greenhouse gas (GHG) emissions, promoting the efficient use of energy, adopting innovative technologies, and integrating renewable energy sources in our operations and across the value chain. It also includes implementing adaptation plans to minimize the adverse effects of climate change on production and operations.

In terms of reduction and mitigation, we have conducted a diagnosis to measure GHG emissions since 2022. Additionally, as part of our preparation for the potential effects of climate change, we have included El Niño-specific clauses in long-term financing contracts, ensuring that we are prepared for extreme weather events.

It should be noted that the requirements of funding agencies have further strengthened our initiatives on priority issues, such as carbon footprint management. This has enabled us to deepen the analysis of key indicators and strengthen our commitment to continuous improvement.

We have an Environmental Policy as a key guideline. The implementation of this policy and the following material topics are overseen by the Environmental Management department.

### Water Management

#### Management approach (GRI 3-3)

This topic refers to actions aimed at ensuring the responsible and efficient use of water, particularly in areas of water stress. It includes the implementation of technologies to ensure both the quality and quantity of the resource, as well as proper effluent management. It also involves collaboration with user groups and local communities to ensure an equitable water supply and distribution.

On the crop fields, we focus on an efficient irrigation system that optimizes water use through detailed calculations of the crop's water needs, monitoring moisture with probes, and controlling leaks or deviations in irrigation schedules. At the plants, we prioritize the recirculation of water at specific stages of the process and the reuse of treated wastewater for irrigating conservation areas.

We have the Environmental Policy - Integrated Agricultural Management, the Water Management Plan, and the legal and customer-specific environmental regulations, including the Sustainable Irrigation and Groundwater Use Program.

### Waste Management

#### Management approach (GRI 3-3)

This topic refers to the management of agricultural waste and product packaging, promoting their reuse, recycling, disposal, or

safe and responsible storage. It also includes the implementation of strategies based on the circular economy to optimize the use of such waste and minimize its environmental impact.

We have strengthened management in this area through the implementation of the LEAF Marque Standard, and we promote strategies aimed at minimizing waste generation and reducing its hazards.

Our management is governed by key guidelines, such as the Environmental Policy - Integrated Agricultural Management, the Solid Waste Management Plan, the Solid Waste Management Procedure, and the current environmental regulations, both legal and established by customers.

### Soil Health and Biodiversity Management

#### Management approach (GRI 3-3)

This topic encompasses actions aimed at managing negative impacts on soil, such as erosion, soil loss, and the decline in soil fertility. It also includes practices to mitigate the adverse effects of agricultural activity on flora, fauna, and natural ecosystems, promoting their conservation and regeneration.

We have an Integrated Environmental and Agricultural Management Policy and a Soil Management Plan as key guidelines. Additionally, we have environmental management plans focused on the protection and sustainable management of various components, including biodiversity, water, and air. These plans are supported by environmental management tools to ensure compliance with environmental regulations and standards.



## Milestones in 2024



We obtained the annual LEAF Marque<sup>40</sup> environmental certification.



We launched the operations of the industrial wastewater treatment plant at the Litardo facility in Chincha.



We kept collaborating with the San Francisco de Asís de Salas community and the Huarango Nature NGO for the conservation and enhancement of biodiversity in 100 hectares of dry forest.



We collaborated with municipalities in their source segregation programs, dedicating part of the organic waste to compost production.

## Challenges to 2025



Launch a pilot composting program in Ica to replicate it nationwide.



Strengthen our resilience to climate change through concrete and measurable strategies.



Optimize the use of water across all operations, setting specific objectives to reduce consumption and mitigate risks.



**7.28%**  
**COMPARED TO 2023**  
reduction in water extraction

## SDGs related to this chapter



<sup>40</sup> LEAF Marque is an environmental certification system for recognizing sustainable agricultural products, covering the entire agricultural sector, including individual producers and producer groups.

# 5.1 Environmental Management

The commitment to the environment is reflected in the responsible management of natural resources, with a focus on the conservation of water, soil, and air, as well as the minimization of waste and the preservation of biodiversity.

## 5.1.1 Water and Effluents

(GRI 303-1) (FB-MP-140a.2.)

Groundwater is the primary source of supply for all our operations and is extracted from wells authorized by the National Water Authority. For the operations in Olmos, both at the crop fields and the packaging plant, the water source is surface water from the H2Olmos irrigation project.

(GRI 303-3) (GRI 303-5) (FB-AG-140a.1)<sup>41</sup>

### Water extraction and consumption

Type of destination	2023	2024
	Volume of water extracted (megaliters)	
Surface Water	14, 836	9,417
Groundwater	27, 657	29,981
Total Water Extraction*	42, 493	39,398

(\*) Total Surface Water + Total Groundwater

<sup>41</sup> The total amount of water extracted corresponds to the water consumption in Complejo Agroindustrial Beta.
   
<sup>42</sup>The priority substances monitored include oils, fats, biochemical oxygen demand, total suspended solids, and total coliforms. These are compared to international standards.

In 2024, we reduced surface water extraction by 5,419 megaliters (7.28% less than the previous period).

(GRI 303-2) (GRI 303-4)

On the other hand, we generate effluents (wastewater), but these are not discharged into any body of water. We treat and reuse them in the irrigation of green areas and roads or evacuate them through an authorized company for their management and final disposal. We have industrial wastewater treatment plants at our facilities in Ica, Chincha and Jayanca.

The minimum criteria for assessing and monitoring effluent quality are found in the environmental management instruments and are approved by the competent environmental authority. For the analysis of the quality of treated domestic effluents, we use national regulations that outline the Maximum Permissible Limits for effluents from domestic or municipal wastewater treatment plants. Additionally, we refer to international standards in the field<sup>42</sup>.





Identify impacts from water resource extraction to wastewater generation. Based on this, we implemented an action plan with sustainable use practices in all crop fields.

We also recertified Global GAP's Spring<sup>43</sup> module and continued to fully comply with our maintenance program for hydrometers, weather stations, and capacitance probes.

In 2024, we launched the industrial wastewater treatment plant at the Litardo facility in Chincha, equipped with coagulation, filtration, adsorption, and disinfection technologies. This facility allows the reuse of treated water for irrigating green areas and live fences.

By 2025, we will continue with water quality monitoring, the maintenance of treatment plants, and the automation of wells at the northern facilities of the country.



It should be noted that we continue to keep stakeholders informed about our performance in water management through audits of the Global GAP<sup>44</sup>, Nurture Module (Tesco)<sup>45</sup>, GRASP<sup>46</sup>, LEAF Marque<sup>47</sup> and SMETA.

<sup>43</sup> The GLOBALGAP SPRING module is a program that ensures the sustainable use of groundwater and irrigation in agriculture.

<sup>44</sup> GLOBALGAP is a global standard for Good Agricultural Practices (GAP) recognized by the Global Food Safety Initiative (GFSI), applicable to various products.

<sup>45</sup> Tesco's Nurture module is a scheme that ensures its suppliers' products are grown in an environmentally responsible manner.

<sup>46</sup> The GRASP certificate evaluates the risks of social practices in agri-food production and guarantees social welfare.

<sup>47</sup> LEAF Marque Certification is an agricultural certification standard owned by the charity Linking Environment and Food.

5.1.2 Waste

(GRI 306-1) (GRI 306-2)

The activities and inputs that generate significant impacts are:

- Application of agrochemicals:** Their use to treat crops generates hazardous and non-hazardous solid waste, which must be properly managed to prevent contamination of water and soil.
- Crop nutrition:** The use of fertilizers mainly produces non-hazardous solid waste. In the case of nitrogen-based fertilizers, greenhouse gas emissions, such as nitrous oxide, are also generated.
- Field and packaging processes:** Activities such as pruning, load adjustment, thinning, clearing, and the packaging process generate organic waste that requires proper management to prevent the proliferation of pests such as fruit flies, the generation of leachates, soil damage, and the emission of GHGs such as methane.

(GRI 306-3) (GRI 306-4)

These wastes are broken down into hazardous and non-hazardous. We use recovery mechanisms such as preparation for reuse, recycling, and other recovery operations. In 2024, we recovered 64.76 tons of hazardous waste and 1,435.5 tons of non-hazardous waste.

Waste generated	Waste composition	2024		
		Waste generated (metric tons)	Waste not designated for disposal	Waste designated for disposal
	Hazardous	46.12	7.56	38.56
	Non-Hazardous	959.53	959.53	00.00
	Total waste	1005.65	967.09	38.56

Waste not designated for disposal	Category	2024
	Hazardous waste	Off premises
	Recycling	7.56
	Total	7.56
	Non-hazardous waste	Off premises
	Preparation for Reuse	11.44
	Recycling	900.47
	Other Recovery Operations	47.62
	Total	959.53





(GRI 306-5)

Waste designated for disposal	Category	2024
	Hazardous waste	Off premises
	Incineration (with energy recovery)	00.00
	Incineration (without energy recovery)	00.00
	Transfer to a landfill	38.56
	Other Disposal Operations	00.00
	Total	38.56
	Non-hazardous waste	Off premises
	Incineration (with energy recovery)	00.00
	Incineration (without energy recovery)	00.00
	Transfer to a landfill	00.00
	Other Disposal Operations	00.00
	Total	00.00

- We began a collaboration with the Municipality of Santiago-Ica and the Municipality of Chulucanas- Piura specifically with their source segregation programs, allocating part of our organic waste for compost production
- As part of our recovery strategy, in 2025, we will launch a project for the implementation of a pilot composting station in Ica. This facility will be supplied with organic waste generated in our production stages, and the resulting compost will be used in our crops, thereby promoting a circular economy model.

### 5.1.3 Soil Stewardship

We implemented a Soil Sustainability Plan that standardizes soil management on the crop fields. This plan includes measures to improve soil properties, fertility, and water availability, optimize nutrient cycles, and apply conservation techniques.

#### (GRI 13.5.1)

We established the following objectives within the framework of this plan (See Annex 6):

- Propose guidelines for soil management, minimizing environmental impact.
- Standardize the proper management of soil across all operations.
- Provide guidance on the appropriate use of technical information.
- Contribute to the reduction of agricultural soil erosion.
- Understand the importance of mineral elements in crops.



<sup>48</sup> Through a porous medium.

<sup>49</sup> "Mulch" can be defined as a technique that consists of laying a covering or mulch alongside the crop, which can be made of either organic or inorganic materials.

<sup>50</sup> Mesh designed to cover the soil under greenhouses and nurseries.

The main actions carried out in 2024 were:

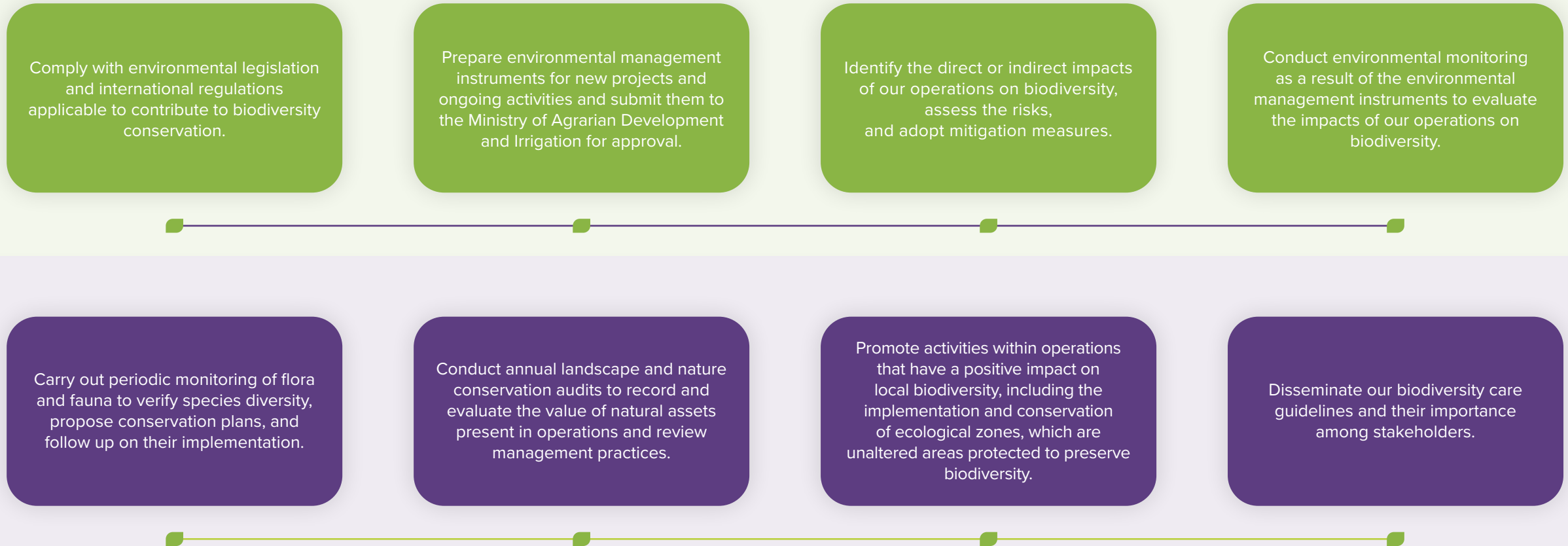
- We continued to use drip irrigation systems that prevent unnecessary water loss, as well as deep percolation<sup>48</sup>, which can lead to nutrient loss.
- We employed techniques such as the use of mulch<sup>49</sup> to maintain soil moisture, prevent weed growth, and revitalize the soil. Our goal is to achieve 100% soil coverage across all our production crop fields.
- We continued to use ground cover<sup>50</sup> on some crops to improve water retention and prevent erosion caused by wind and water.
- We carried out tasks such as soil subsoiling at the end of production campaigns.
- We continuously monitored soil profiles, their structure, and conducted laboratory analysis.
- We complied with an integrated pest management plan and scheduled the application of phytosanitary products, respecting the established doses to avoid indiscriminate use and their potential negative effects.
- We implemented waterproofing measures to mitigate soil contamination from potential spills of hydrocarbons or chemicals.
- We used soil moisture retention techniques.





### 5.1.4 Biodiversity

We have committed to conserving and protecting biodiversity by promoting activities both within and outside our operations that have a positive impact on the region's biodiversity. Our actions are based on the following principles:



Impacts on Biodiversity

(GRI 304-1) (GRI 304-2) (GRI 304-3)

We conduct environmental studies to identify significant impacts and propose measures to avoid harming existing flora and fauna during project construction and operations.

- One of the impacts during the construction phase is noise pollution, which could scare away birds and other species present in farms and packing plants. In response, we implemented signage to prevent unnecessary noise, wildlife crossing warning signs at access points, and signs prohibiting hunting and animal abuse.
- During the operational phase, we have protected ecological zones to prevent any impact on flora and fauna. These zones cover 164 hectares.

(GRI 304-4)

Regarding species that may be affected by operations, we identified pollinators, beneficial insects, and some bird species (see Annex 5). We also implemented several measures such as integrated pest management, prioritizing less harmful control methods and reserving chemical pesticides as a last resort.

- We have a reviewed and approved list based on all existing regulations, considering the least toxic pesticides for fauna.
- Physical barriers are also used to prevent spray drift from affecting flora or fauna.

(GRI 13.6.2)



75%

chemical products



25%

biological products.

However, we are conducting trials with alternative control methods to reduce pest incidence and optimize agrochemical use.

In 2024, we continued efforts in partnership with the San Francisco de Asís de Salas community and the NGO Huarango Nature to conserve and improve biodiversity in 100 hectares of dry forest, restoring ecosystem services and generating income for the community.

Protected Areas

Operation	Ha
Piura Farm	10.64
Olmos Farm	9.50
Olmos II Farm	9.80
Jayanca Farm	5.30
Jayanca Plant	2.00
Chincha Farm	19.63
Paracas Farm	5.00
Ica Farm	2.33
Total	64.20
External to Beta (San Francisco de Asís Peasant Community, Small Village - Lambayeque))	100.00

All protected or restored areas are in optimal conservation condition, showing species diversity in accordance with each area. Our specialists conduct annual monitoring of flora and fauna present in the operational areas.



# 5.2 Climate Change Resilience

(GRI 201-2) (FB-AG-440a.1)

Climate change poses a significant challenge that could jeopardize our operations due to its increasingly visible effects, such as droughts, lack of rainfall, and floods. Therefore, as part of our Environmental Policy, we implement actions that include the measurement, reduction, and offsetting of our emissions, energy consumption optimization, afforestation, and conservation of natural spaces, among others.

The climate change strategy is based on the next pillars:



Reduction of the carbon footprint.



Conservation of protected areas.



Monitoring and conservation of flora and fauna.



Efficient use of energy.

(GRI 305-1) (GRI 305-2) (GRI 305-5) (FB-AG-110a.1) (FB-MP-110a.2)

Emissions (tCO2eq)

Emissions by Category (tons of CO2 equivalent)	2022 (base year)	2023	2024
Scope 1 Emissions	36,065.70	31,728.64	26,978.4
Scope 2 Emissions	8,848.86	9,208.65	7,570.94
Total (Scope 1 + Scope 2)	44,914.56	40,937.29	34,549.40

(GRI 302-1) (GRI 302-4) (FB-MP-130a.1)

Reducing electricity and fuel consumption is an opportunity for cost savings and meets the environmental demands of our customers and financial institutions.

Total Energy Consumption

Energy Consumption (in Gigajulios/GJ)	2023	2024
Non-renewable fuel consumption	88,850	71,871
Diesel	79,476	63,329
LPG	3,969	3,827
Gasoline	5,405	4,715
Total electricity consumption	158,556	159,548
Total energy consumption (non-renewable fuel + electricity)	247,406	231,419



# GRI

# Content Index





# GRI Content Index

For the Content Index – Advanced Service by GRI Services, it has been verified that the GRI content index is presented in accordance with the reporting requirements of the GRI Standards, and that the information is clearly disclosed and accessible to stakeholders.



CONTENT INDEX  
ADVANCED SERVICE

2025

Statement of Use		Complejo Agroindustrial Beta has prepared the report in accordance with the GRI Standards for the period from January to December 2024.				
GRI 1 Used		GRI 1: Foundation 2021				
GRI Sector Standard		GRI 13: Agriculture, Aquaculture and Finishing Sectors 2022				
Gri Standard	Title	Location	Omission			Sector Standard Ref. No.
			Requirements Omission	Reasons	Explanation	
General Disclosures						
GRI 2: General Disclosures 2021	2-1 Organizational details	13	--	--	--	--
	2-2 Entities included in the organization’s sustainability reporting	5	--	--	--	--
	2-3 Reporting period, frequency and Reporting period, frequency	5	--	--	--	--
	2-4 Restatements of information	5	--	--	--	--
	2-5 External assurance	We currently do not have an external assurance policy, nor has such a process been conducted.	--	--	--	--

Gri Standard	Title	Location	Omission			Sector Standard Ref. No.
			Requirements Omission	Reasons	Explanation	
GRI 2: General Disclosures 2021	2-6 Activities, value chain and other business relationships	13	--	--	--	--
	2-7 Employees	59	--	--	--	--
	2-8 Workers who are not employees	--	--	Information not available	2024 data on outsourced workers not recorded.	--
	2-9 Governance structure and composition	19 y 116	--	--	--	--
	2-10 Nomination and selection of the highest governance body	19	--	--	--	--
	2-11 Chair of the highest governance body	9	--	--	--	--
	2-12 Role of the highest governance body in overseeing the management of impacts	21	--	--	--	--
	2-13 Delegation of responsibility for managing impacts	21	--	--	--	--
	2-14 Role of the highest governance body in sustainability reporting	5	--	--	--	--



Gri Standard	Title	Location	Omission			Sector Standard Ref. No.
			Requirements Omission	Reasons	Explanation	
GRI 2: General Disclosures 2021	2-15 Conflicts of interest	23	--	--	--	--
	2-16 Communication of critical concerns	37	--	--	--	--
	2-17 Collective knowledge of the highest governance body	21	--	--	--	--
	2-18 Evaluation of the performance of the highest governance body	21	--	--	--	--
	2-19 Remuneration policies	61	--	--	--	--
	2-20 Process to determine remuneration	61	--	--	--	--
	2-21 Annual total compensation ratio	--	2-21	Confidentiality restrictions	Not reported – Annual total compensation ratio of the highest-paid individual vs. the median compensation of all employees is not disclosed due to confidentiality.	--

Gri Standard	Title	Location	Omission			Sector Standard Ref. No.
			Requirements Omission	Reasons	Explanation	
GRI 2: General Disclosures 2021	2-22 Statement on sustainable development strategy	6	--	--	--	--
	2-23 Policy commitments	27	--	--	--	--
	2-24 Embedding policy commitments	63	--	--	--	--
	2-25 Processes to remediate negative impacts	37	--	--	--	--
	2-26 Mechanisms for seeking advice and raising concerns	21	--	--	--	--
	2-27 Compliance with laws and regulations	In 2024, we did not receive any labor fines upheld by authorities in final instance.	--	--	--	--
	2-28 Membership associations	18	--	--	--	--
	2-29 Approach to stakeholder engagement	35	--	--	--	--
	2-30 Collective bargaining agreements	64	--	--	--	--



Gri Standard	Title	Location	Omission			Sector Standard Ref. No.
			Requirements Omission	Reasons	Explanation	
Material Topics						
GRI 3: Material Topics 2021	3-1 Process to determine material topics	29	--	--	--	--
	3-2 List of material topics	32	--	--	--	--
Water Management						
GRI 3: Material Topics 2021	3-3 Management of material topics	83	--	--	--	13.7.1
GRI 303: Water and Effluents 2018	303-1 Interactions with water as a shared resource	85	--	--	--	13.7.2
	303-2 Management of water discharge-related impacts	85	--	--	--	13.7.3
	303-3 Water withdrawal	85	--	--	--	13.7.4
	303-4 Water discharge	85	--	--	--	13.7.5
	303-5 Water consumption	85	--	--	--	13.7.6

Gri Standard	Title	Location	Omission			Sector Standard Ref. No.
			Requirements Omission	Reasons	Explanation	
Soil Health and Biodiversity Management						
GRI 3: Material Topics 2021	3-3 Management of material topics	83	--	--	--	13.3.1 13.5.1 13.6.1
GRI 304: Biodiversity 2016	304-1 Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	91	--	--	--	13.3.2
	304-2 Significant impacts of activities, products and services on biodiversity	91	--	--	--	13.3.3
	304-3 Habitats protected or restored	91	--	--	--	13.3.4
	304-4 IUCN Red List species and national conservation list species with habitats in areas affected by operations	91	--	--	--	13.3.5
GRI 13: Agriculture Aquaculture and Fishing Sectors 2022	13.6.2 Volume and intensity of pesticides used according to toxicity hazard levels	91	--	--	--	13.6.2



Gri Standard	Title	Location	Omission			Sector Standard Ref. No.
			Requirements Omission	Reasons	Explanation	
Emissions and Climate Change Resilience						
GRI 3: Material Topics 2021	3-3 Management of material topics	83	--	--	--	13.1.1 13.2.1
GRI 201: Economic Performance 2016	201-2 Financial implications and other risks and opportunities due to climate change	92	--	--	--	13.2.2
GRI 302: Energy 2016	302-1 Energy consumption within the organization	92	--	--	--	--
	302-4 Reduction of energy consumption	92	--	--	--	--
GRI 305: Emissions 2016	305-1: Direct (Scope 1) GHG emissions	92	--	--	--	13.3.2
	305-2: Energy indirect (Scope 2) GHG emissions	92	--	--	--	13.3.3
	305-3: Other indirect (Scope 3) GHG emissions	--	--	Information not available	As of the close of this report's publication, the required details are not available	13.1.4
	305-4: GHG emissions intensity	--	--	Información no disponible	As of the close of this report's publication, the required details are not available	13.1.5
	305-5: Reduction of GHG emissions	92	--	--	--	13.1.6
	305-6: Emissions of ozone-depleting substances (ODS)	--	--	Information not available	As of the close of this report's publication, the required details are not available	13.1.7
	305-7: Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	--	--			13.1.8

Gri Standard	Title	Location	Omission			Sector Standard Ref. No.
			Requirements Omission	Reasons	Explanation	
Waste Management						
GRI 3: Material Topics 2021	3-3 Management of material topics	83	--	--	--	13.8.1
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	87	--	--	--	13.8.2
	306-2 Management of significant waste-related impacts	87	--	--	--	13.8.3
	306-3 Waste generated	87	--	--	--	13.8.4
	306-4 Waste diverted from disposal	87	--	--	--	13.8.5
	306-5 Waste directed to disposal	88	--	--	--	13.8.6
Research, development, and innovation (R+D+I)						
GRI 3: Material Topics 2021	3-3 Management of material topics	39	--	--	--	--



Gri Standard	Title	Location	Omission			Sector Standard Ref. No.
			Requirements Omission	Reasons	Explanation	
Creation of Sustainable Economic Value						
GRI 3: Material Topics 2021	3-3 Management of material topics	39	--	--	--	13.22.1
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	43	--	--	--	13.22.2
GRI 203: Indirect Economic Impacts 2016	203-1 Infrastructure investments and services supported	61	--	--	--	13.22.3
	203-2 Significant indirect economic impacts	61	--	--	--	13.22.4
Ethical and Anti-Corruption Practices						
GRI 3: Material Topics 2021	3-3 Management of material topics	12	--	--	--	13.26.1
GRI 205: Anti-corruption 2016	205-1: Operations assessed for risks related to corruption	24	--	--	--	13.26.2
	205-2 Communication and training about anti-corruption policies and procedures	25	--	--	--	13.26.3
	205-3 Confirmed incidents of corruption and actions taken	25	--	--	--	13.26.4

Gri Standard	Title	Location	Omission			Sector Standard Ref. No.
			Requirements Omission	Reasons	Explanation	
Product / Food Quality, Safety and Security						
GRI 3: Material Topics 2021	3-3 Management of material topics	39	--	--	--	13.9.1 13.10.1
GRI 416: Health	416-1 Assessment of the health and safety impacts of product and service categories	48	--	--	--	13.10.2
	416-2: Incidents of non-compliance with impacts on the health and safety of products and services	48	--	--	--	13.10.3
GRI 13: Agriculture, Aquaculture, and Fishing Sectors 2022	13.10.4 Percentage of production volume from sites certified under internationally recognized food safety standards	48	--	--	--	13.10.4
	13.10.5 Number of market recalls issued for food safety reasons and total volume of recalled products	48	--	--	--	13.10.5
GRI 13: Agriculture, Aquaculture and Fishing Sectors 2022	13.9.2 Total weight of food loss in metric tons and percentage of food loss	81	--	--	--	13.9.2



Gri Standard	Title	Location	Omission			Sector Standard Ref. No.
			Requirements Omission	Reasons	Explanation	
Supply Chain Traceability and Responsible Supplier Management						
GRI 3: Material Topics 2021	3-3 Management of material topics	39	--	--	--	13.23.1
GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria	51	--	--	--	--
	308-2 Negative environmental impacts in the supply chain and actions taken	51	--	--	--	--
GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria	51	--	--	--	--
	414-2 Negative social impacts in the supply chain and actions taken	51	--	--	--	--
GRI 417: Marketing and Labeling 2013	417-1 Requirements for product and service information and labeling	49	--	--	--	--
	417-2 Incidents of non-compliance concerning product and service information and labeling	49	--	--	--	--
	417-3 Incidents of non-compliance concerning marketing communications	49	--	--	--	--

Gri Standard	Title	Location	Omission			Sector Standard Ref. No.
			Requirements Omission	Reasons	Explanation	
Community Development						
GRI 3: Material Topics 2021	3-3 Management of material topics	56	--	--	--	13.12.1
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	78	--	--	--	13.12.2
	413-2 Operations with actual and potential significant negative impacts on local communities	78	--	--	--	13.12.3
Human Rights						
GRI 3: Material Topics 2021	3-3 Management of material topics	55	--	--	--	13.16.1 13.17.1 13.18.1
GRI 407: Freedom of Association and Collective Bargaining 2016	GRI 407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	64	--	--	--	13.18.2
GRI 408: Child Labor 2016	408-1 Operations and suppliers at significant risk for incidents of child labor	64	--	--	--	13.17.2
GRI 409: Forced or Compulsory Labor 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	64	--	--	--	13.16.2



Gri Standard	Title	Location	Omission			Sector Standard Ref. No.
			Requirements Omission	Reasons	Explanation	
Occupational Health and Safety						
GRI 3: Material Topics 2021	3-3 Management of material topics	55	--	--	--	13.19.1
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	68	--	--	--	13.19.2
	403-2 Hazard identification, risk assessment, and incident investigation	70,72	--	--	--	13.19.3
	403-3 Occupational health services	74	--	--	--	13.19.4
	403-4 Worker participation, consultation, and communication on occupational health and safety	71	--	--	--	13.19.5
	403-5 Worker training on occupational health and safety	76	--	--	--	13.19.6
	403-6 Promotion of worker health	75	--	--	--	13.19.7
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	77	--	--	--	13.19.8
	403-8 Workers covered by an occupational health and safety management system	69	--	--	--	13.19.9
	403-9 Work-related injuries	73	--	--	--	13.19.10
	403-10 Work-related ill health	73	--	--	--	13.19.11

Gri Standard	Title	Location	Omission			Sector Standard Ref. No.
			Requirements Omission	Reasons	Explanation	
Job Creation and Worker Development						
GRI 3: Material Topics 2021	3-3 Management of material topics	55	--	--	--	13.20.1 13.21.1
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	59	--	--	--	--
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	62	--	--	--	--
	404-2 Programs for upgrading employee skills and transition assistance programs	62	--	--	--	--
	404-3 Percentage of employees receiving regular performance and career development reviews	62	--	--	--	--
GRI 13: Agriculture Aquaculture, and Fishing Sectors 2022	13.21.2 Commitment to provide a living wage, methodology used to determine the living wage, and approach to define remuneration policies, tools, and monitoring systems	64	--	--	--	13.21.2
	13.21.3 Percentage of employees and non-employees whose work is controlled and covered by collective bargaining agreements that include provisions on wage levels and payment frequency in locations with significant operations	63	--	--	--	13.21.3
	13.21.4 Percentage of employees and non-employees whose work is controlled and who are paid above the living wage, broken down by gender	63	--	--	--	13.21.4



Gri Standard	Title	Location	Omission			Sector Standard Ref. No.
			Requirements Omission	Reasons	Explanation	
Gender Perspective						
GRI 3: Material Topics 2021	3-3 Management of material topics	55	--	--	--	13.15.1
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	20,65	--	--	--	13.15.2
	405-2 Ratio of basic salary and remuneration of women to men	66	--	--	--	13.15.3
GRI 406: Non-discrimination	406-1 Incidents of discrimination and corrective actions taken	67	--	--	--	13.15.4

Non-material Topics from Applicable GRI Sector Standards	
Topic	Explanation
13.11 Animal health & welfare	Complejo Agroindustrial Beta does not engage in activities related to the breeding, handling, or commercialization of animals, so this aspect is not relevant to its operations.
13.13 Land & resource rights	Complejo Agroindustrial Beta operates on private land or under formalized contracts, with no land tenure conflicts or impacts on local communities.
13.14 Rights of Indigenous peoples	The operations of Complejo Agroindustrial Beta are not located in indigenous territories and do not affect native communities, making this aspect immaterial.
13.24 Public policy	Complejo Agroindustrial Beta does not actively participate in public policy formulation or engage in lobbying or political campaign financing.
13.25 Anti-competitive behavior	Complejo Agroindustrial Beta complies with free competition regulations and has not been involved in proceedings or investigations for unfair market practices.

# SASB Index

Topic	Code	Accounting Metric	Page
Greenhouse Gas Emissions	FB-AG-110a.1	Gross global Scope 1 emissions.	92
	FB-AG-110a.2	Discussion of long-term and short-term strategy or plan to manage Scope 1 emissions, emissions reduction targets, and an analysis of performance against those targets.	92
Energy Management	FB-AG-130a.1	(1) Operational energy consumed, (2) percentage grid electricity, (3) percentage renewable.	92
Water Management	FB-AG-140a.1	(1) Total water withdrawn, (2) total water consumed, percentage of each in regions with High or Extremely High Baseline Water Stress.	85
	FB-MP-140a.2.	Description of water management risks and discussion of strategies and practices to mitigate those risks.	85
Food Safety	FB-AG-250a.1	y Global Food Safety Initiative (GFSI) audit (1) non-conformance rate and (2) associated corrective action rate for (a) major and (b) minor non-conformances.	48
	FB-AG-250a.2	Percentage of agricultural products sourced from suppliers certified to a Global Food Safety Initiative (GFSI) recognized food safety certification program.	48
Occupational Health and Safety	FB-AG-250a.3	(1) Number of recalls issued and (2) total amount of food product recalled	48
	FB-AG-320a.1	(1) Total recordable incident rate (TRIR), (2) fatality rate, and (3) near miss frequency rate (NMFR) for (a) direct employees and (b) seasonal and migrant employees.	73
Environmental and Social Impacts of Ingredient Supply Chain	FB-AG-430a.2	Suppliers' social and environmental responsibility audit (1) non-conformance rate and (2) associated corrective action rate for (a) major and (b) minor nonconformances.	51
	FB-AG-430a.3	Discussion of strategy to manage environmental and social risks arising from contract growing and commodity sourcing.	51
Ingredient Sourcing	FB-AG-440a.1	Identification of principal crops and description of risks and opportunities presented by climate change.	92



# IFRS Content Index

## IFRS S1 Content Index

This index is based on the IFRS S1 General Requirements of the International Sustainability Standards Board (ISSB) for sustainability-related financial disclosures.

Ref. No.	Description	Page
Situación financiera, rendimiento financiero y flujos de efectivo		
NIIF S1-34(a)	Los efectos de los riesgos y oportunidades relacionados con la sostenibilidad sobre la situación financiera, el rendimiento financiero y los flujos de efectivo de las entidades durante el periodo sobre el que se informa (efectos financieros actuales).	44
NIIF S1-34(b)	Los efectos previstos de los riesgos y oportunidades relacionadas con la sostenibilidad sobre la situación financiera, el rendimiento financiero y los flujos de efectivo de la entidad a corto, medio y largo plazo, considerando cómo se incluyen los riesgos y oportunidades relacionadas con la sostenibilidad en la planificación financiera de la entidad.	45
NIIF S1-35(a)	Cómo los riesgos y oportunidades relacionados con la sostenibilidad han afectado a su situación financiera, rendimiento financiero y flujos de efectivo durante el periodo sobre el que se informa.	44
NIIF S1-35(c)	Cómo espera que cambie su situación financiera a corto, medio y largo plazo, dada su estrategia para gestionar los riesgos y oportunidades relacionados con la sostenibilidad.	46
NIIF S1-35(d)	Cómo espera que cambien su rendimiento financiero y sus flujos de efectivo a corto, medio y largo plazo, dada su estrategia para gestionar los riesgos y oportunidades relacionados con la sostenibilidad.	46

Índice de contenidos NIIF S2

Este índice se basa en los Requisitos generales NIIF S2 del Consejo de Normas Internacionales de Sostenibilidad (ISSB) para divulgación de información a revelar relacionada con el clima.

N° de referencia	Descripción	Página
Situación financiera, rendimiento financiero y flujos de efectivo		
NIIF S2-15(a)	Effects of climate-related risks and opportunities on financial position, performance, and cash flows during the reporting period (current financial effects).	45
NIIF S2-15(b)	Expected effects of climate-related risks and opportunities on financial position, performance, and cash flows over the short, medium, and long term, including integration into financial planning.	45
NIIF S2-16(c)	How financial position is expected to change in the short, medium, and long term, given the strategy to manage climate-related risks and opportunities.	46
NIIF S2-16(d)	How financial performance and cash flows are expected to change in the short, medium, and long term, considering the climate-related strategy (e.g., increased revenue from low-carbon-aligned products, costs from physical climate damage, or adaptation/mitigation expenses).	46



# Annexes



## Annex 1. Board Selection Criteria



### Professional Experience and Competencies:

Candidates are evaluated on their track record in leadership and strategic decision-making roles. Key skills in areas such as finance, business strategy, and risk management ensuring that they have the expertise required to perform an effective governance role.



**Ethical Background and Integrity:** A rigorous assessment ensures that candidates meet high standards of ethics and transparency aligned with the company's values.



**Independence:** Priority is given to members free of conflicts of interest or external influences that could compromise decision-making objectivity, supporting strong and impartial corporate governance.



**Industry and Company Knowledge:** Candidates should have a deep understanding of the agro-export sector, including products, processes, and specific business challenges, to support strategic decision-making.



### Commitment to Corporate Responsibility:

Candidates are evaluated on their commitment to sustainability, social responsibility, and business ethics, ensuring their decisions support balanced and sustainable long-term growth.





Annex 2. Board Composition

(GRI 2-9)

Full Name	Executive / Non-Executive	Tenure on Governing Body	Key Positions and Commitments	Relevant Competencies
Victor Manuel Matta Curotto	Non-Executive	Founding Partner – Present	Presidente del Directorio	Founding Partner of Complejo Agroindustrial Beta S.A.
Matta Dall Orso Maria del Carmen Claudia	Non-Executive	Since 2005 - Present	Directora	Currently serves as Director at Pesquera Exalmar and Complejo Agroindustrial Beta.
Matta Dall'orso, Victor Santiago	Non-Executive	Since 2011 - Present	Director	Former Deputy General Comptroller of Pesquera Exalmar from 2005 – 2008; and served as Deputy General Manager of Pesquera Exalmar from 2010-2019. Former member of the Board of Directors of Pesquera Exalmar since 2015 and member of the Board of Directors of Complejo Agroindustrial Beta since 2011.
Matta Dallorso, Claudia del Carmen	Non-Executive	Since 2013 - Present	Directora	Director of Complejo Agroindustrial Beta S.A., Sales Manager at Pesquera Exalmar S.A.A. (2013 -2014).
Matta Dallorso, Mariangela	Non-Executive	Since 2011 - Present	Directora	Board member of Complejo Agroindustrial Beta since 2011.
Neuhaus Tudela, Carlos Alberto	Non-Executive	Since 2022 - Present	Director	Currently serves as Director of the Grupo Manasa-Gildemeister, Backus and Complejo Industrial BETA S.A., Executive President of ACCEP. He is also a member of the Advisory Council of the “Thunderbird Executive Leadership Council”, the Board of Trustees of the Lima Art Museum, the Peruvian Cancer Foundation, the Firefighters’ Board of Trustees, Perú Sostenible, Vice President of the Vidawasi Foundation, of Business Solutions Against Poverty (Hombro a Hombro), and Vice President of the Institute of Nutritional Research. Founder of Instituto Gestiona Perú.
Olaya Nohra, Mauricio Armando	Non-Executive	Since 2022 - Present	Director	Currently serves on the boards of various well-known companies such as Sky Airlines, CFG Copeinca, Terminal Portuario Paracas, Machu Picchu Foods, Agroindustria Beta, Agroindustria Paramonga, OPP Film, among others.

Anexo 3. Objectives, Targets, and Performance in Ethical and Anti-Corruption Practices

N°	Objectives	Targets	Performance(%)	
			2023	2024
1	Prevent bribery acts within the company and in relationships with stakeholders	No. of action plans implemented / No. of action plans identified: 90%	83%	87%
2	Control critical bribery risks	(Critical bribery risks controlled / Total critical bribery risks) x 100: 100%	96%	91%
		(No. of procedures reviewed / No. of procedures scheduled for review) x 100: 90%	51%	79%
3	Certify anti-bribery management in Peru according to ISO 37001 standard	(No. of non-conformities resolved / No. of non-conformities detected) x 100: 100%	50%	50%
4	Monitoring plan of requirements aligned to ISO 37001	(No. of requirements implemented / No. of requirements required by ISO 37001) x 100: 90%	93%	94%
5	Train and raise awareness among staff on ethics and anti-corruption	(Trainings delivered / Trainings scheduled) x 100: 90%	111%	100%
		(No. of activities executed / No. of activities scheduled) x 100: 90%	69	100%
6	Strengthen the complaint management system and bribery investigation mechanisms	(No. of complaints investigated / No. of complaints received via Ethics Line) x 100: 100%	92%	100%





## Annex 4. Monitoring Strategies for Grievance and Complaint Mechanisms

### Inclusive Strategies

1

During the design phase, we held participatory meetings and gathered feedback to ensure that diverse perspectives were taken into account.

2

During the review phase, we invited stakeholders to provide feedback to maintain the relevance and effectiveness of the mechanisms.

3

During operation, we facilitate access to and use of the mechanisms, ensuring confidentiality and efficiency in the management of complaints and claims.

4

For continuous improvement, we promote a culture of learning and conduct feedback sessions with stakeholders to identify areas for improvement.



### Comprehensive Strategies

#### Information and communication

We ensure clear and accessible disclosure of the complaint, grievance, and remediation mechanisms through various channels, ensuring that users are informed and trained to use them effectively.

#### Accessibility and availability

We ensure the availability and accessibility of the complaint and grievance mechanisms and monitor their use to identify opportunities for improvement.

#### Complaint monitoring

We maintain detailed records and analysis of the number and types of complaints received throughout the year, assessing the percentage of complaints addressed and resolved, including those resolved through remediation. This serves as an indicator of the effectiveness of our remediation processes.

#### Repeated complaints

We actively monitor the number of repeated or recurring complaints to identify patterns and take corrective actions, proactively addressing the root causes.

#### Modifications and improvements

We continuously make adjustments and improvements to the complaint, grievance, and remediation mechanisms based on stakeholder feedback and data analysis, to ensure their effectiveness and efficiency over time.



Annex 5. Flora and Fauna Species

Classification FLORA	2023							2024						
	Number of species							Number of species						
	Jayanca	Olmos I	Olmos II	Piura	Ica	Paracas	Chincha	Jayanca	Olmos I	Olmos II	Piura	Ica	Paracas	Chincha
Critically Endangered	3	4	4	4	0	0	0	1	2	1	0	1	1	1
Endangered	0	0	0	0	0	0	1	4	2	2	0	0	0	0
Vulnerable	3	3	3	3	0	0	0	6	1	2	1	1	0	1
Near Threatened	2	2	2	2	1	0	1	1	0	0	1	1	0	0
Least Concern	0	0	0	0	8	1	23	18	6	3	12	4	1	10
Total	5	9	9	9	9	1	25	30	11	8	14	7	2	12





Classification FAUNA	2023							2024						
	Number of species							Number of species						
	Jayanca	Olmos I	Olmos II	Piura	Ica	Paracas	Chincha	Jayanca	Olmos I	Olmos II	Piura	Ica	Paracas	Chincha
Critically Endangered	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Endangered	1	1	1	2	0	0	0	0	0	0	0	0	0	0
Vulnerable	2	2	2	0	0	0	0	0	0	0	0	0	0	0
Near Threatened	2	4	4	2	0	0	0	0	0	0	0	0	0	0
Least Concern	0	8	8	0	23	17	27	23	28	15	25	20	0	11
Total	5	15	15	4	23	17	27	23	28	15	25	20	0	11

Annex 6. Soil Sustainability Plan

Location / Site Name	Main Recognized Challenge	Affected Environmental Aspect	Brief Planned Course of Action (Short and Long Term)	Outcome and Monitoring (Short and Long Term)
Farms	Erosion / Decrease in organic matter	Soil	<p>We use a Drip Irrigation System, which:</p> <p>a. Eliminates unnecessary water loss (surface runoff, soil evaporation). b. Prevents deep percolation of water that leads to nutrient loss.</p>	<p>Improved soil quality through:</p> <p>a. Conservation of nutrients present in the soil (since they are not washed away by excess water).</p> <p>b. Reduced fertilizer use due to more efficient application (optimized amounts).</p> <p>c. Reduced agrochemical use for weed control by preventing weed germination and growth in non-irrigated areas.</p>
			<p>Mulch: The use of straw, leaves, branches, pruning remains, and brush as mulch helps retain soil moisture. Mulch decomposes and becomes food for bacteria and organisms living in the soil, improving soil quality. Mulching prevents weed growth, revitalizes the soil, and promotes better plant growth.</p>	<p>a. Reduced use of inorganic fertilizers.</p> <p>b. Improved soil moisture retention (as verified through soil pits).</p>
	Erosion / Compaction		<p>Soil analyses, soil profiles (pits), and cultural practices are conducted. Soil analyses are performed annually to verify texture, pH, nutrient availability, among others. Soil pits are regularly performed to understand soil structure and take appropriate actions.</p> <p>In planting—whether seedlings or seeds—if the land shows compaction characteristics, cultural practices such as subsoiling are carried out, which involves breaking compacted soil layers with machinery to allow proper soil aeration.</p>	<p>a. Soil analysis certificates.</p> <p>b. Soil pits.</p> <p>c. Verification of soil moisture profile and texture.</p> <p>d. Monitoring of soil infiltration according to crop irrigation schedules.</p>





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