Integrated REPORT 2025

beta
complejo agroindustrial

Index

Introduction

About This *Report*

(GRI 2-2)[1] (GRI 2-3) (GRI 2-4) (GRI 2-14)

This report has been prepared in accordance with the Global Reporting Initiative (GRI) Standards and the GRI Sector Standard for Agriculture, Aquaculture, and Fishing

This Integrated Report of Complejo Agroindustrial Beta brings together financial and non-financial information to provide a more complete view of our performance during the year. This document continues our work on transparency and accountability.

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), and covers the period from January 1 to December 31, 2025. It also follows the Sustainability Accounting Standards Board (SASB) framework and incorporates content related to IFRS S1, General Requirements for Disclosure of Sustainability-related Financial Information, and IFRS S2, Climate-related Disclosures.

The General Manager of Complejo Agroindustrial Beta reviewed and approved this report, ensuring that its content appropriately represents our performance in 2025. For questions regarding this report, please contact Rosmeri Gómez, Head of Social Responsibility and Communications, at rgomez@beta.com.pe.

[1] This report only considers information corresponding to Complejo Agroindustrial Beta S.A.

Letter from the *General Manager*

GRI 2-22

We are pleased to present the Integrated Report 2025, a document that reflects the financial and non-financial performance of Complejo Agroindustrial Beta during a dynamic year for the sector. The year 2025 was favorable for Peruvian agro-exports, which reached a new all-time high, driven by strong international demand and the solid performance of key fruits such as blueberries. At the same time, it was a demanding year, marked by increasing regulatory pressure, greater sensitivity to logistics costs, and new market requirements. In that context, our ability to adapt and manage effectively proved decisive.

On the economic and commercial front, our exports grew by 13% compared to the previous year. This result was made possible by the consolidation of blueberries as one of our main business lines, progress in varietal renewal in both blueberries and grapes, stronger relationships with international supermarket chains, and commercial and logistics efforts focused on enhancing product quality.

Today, our operation connects our agricultural base in Peru to a broad international market network, reaffirming our global presence and our ability to adapt in an increasingly demanding environment.

Innovation remains a core pillar of our strategy. During 2025, we invested in research, development, and innovation projects and developed 29 initiatives, exceeding the previous year's level. Among the most relevant advances were the implementation of a beneficial microorganism production plant,

Lionel Arce
General Manager
Complejo Agroindustrial Beta

which strengthens the sustainability of our production and reduces our dependence on external inputs, and the commercial launch of pomegranate arils, which expands our portfolio and improves the use of agricultural resources. We continue to understand innovation as a business capability with concrete effects on productivity, competitiveness, and sustainability.

On the social front, our workforce comprised 36,048 workers in 2025. We strengthened our talent management, human rights, and occupational health and safety practices. As a result, we reduced our Accident Frequency Rate from 4.11 to 3.79 and recorded zero occupational illnesses. We were also recognized as Great Place to Work Peru for the fourth consecutive year, reflecting our sustained effort to build an organizational culture grounded in respect, trust, and people's well-being.

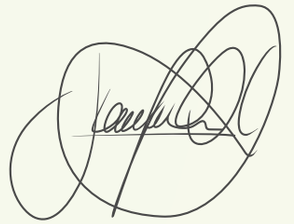
We also strengthened our social impact in the communities near our operations. We promoted initiatives in health, education, and food security.

In 2025, we carried out 2,714 screenings under the Anemia Cero program and recovered 185,118 kg of food fit for human consumption, benefiting 148,168 people. These actions reflect a way of doing business that seeks to generate value beyond the production operation, contributing to the well-being of vulnerable populations and strengthening our relationship with our surrounding environment.

On the environmental front, we moved forward with a more rigorous and preventive management approach. We updated our greenhouse gas emissions inventory using methodological improvements, implemented a virtual platform to monitor emissions and environmental indicators, improved solid waste storage infrastructure, and incorporated solutions aimed at using resources more efficiently. We also achieved LEAF recertification, reaffirming our commitment to soil health, biodiversity, and increasingly responsible agriculture.

The results of 2025 allow us to look ahead with confidence, but also with responsibility. We know the environment will continue to present commercial, climate-related, operational, and social challenges. We will therefore continue strengthening our adaptability, deepening innovation, consolidating strategic investments, and maintaining a firm commitment to sustainability, quality, food safety, and transparency.

Finally, I would like to express my sincere gratitude to our workers, customers, suppliers, communities, and other stakeholders, whose commitment and trust make our growth possible. I also thank you for the time devoted to reviewing this report, which reflects our conviction to continue moving forward with consistency and responsibility in building a more competitive and sustainable Peruvian agroindustry.

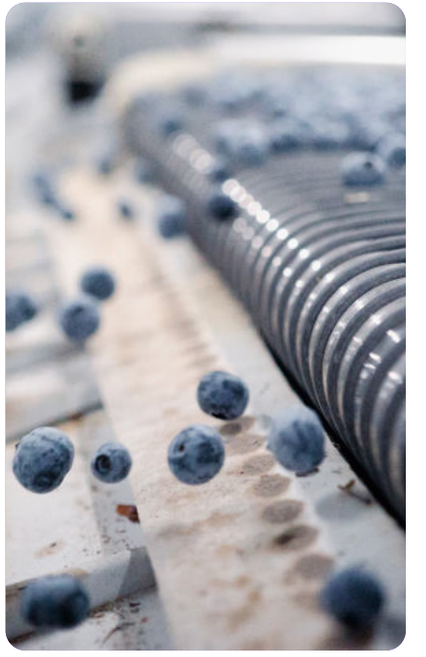


Lionel Arce
General Manager
Complejo Agroindustrial Beta

US$ 289 M

EXPORTS

Approximate export value, 13% higher than the previous year.



2,714

SCREENINGS

Carried out under the Anemia Cero program.

US$ 312,610

TOTAL INVESTMENT

In research, development and innovation projects.

148,168

PEOPLE BENEFITED

Through food recovery.

3.79

ACCIDENT RATE

Frequency rate reduced from 4.11.

185,118 KG

FOOD RECOVERED

Benefiting 148,168 people.

01

About *us*

1.1 History and *Philosophy*

GRI 2-1

We are Complejo Agroindustrial Beta S.A., a privately owned Peruvian company with more than three decades of experience in the agro-export market and an international presence. We specialize in the cultivation, packing, and export of fresh and frozen products such as blueberries, grapes, avocados, asparagus, pomegranates, and tangerines, with a focus on offering healthy, nutritious, and safe food products.

Over the course of our history, we have consolidated an operating model that integrates operational excellence and sustainability throughout the value chain. This approach guides our strategic decisions, our relationships with stakeholders, and the way we project our growth.

Our mission and vision express that purpose:

Mission

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

Vision

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

Our *Philosophy*

These principles are grounded in a corporate philosophy based on values that establish what we do and how we do it. They provide the framework that guides our culture, our leadership style, and the behavior expected across the organization. Together, these elements define Beta's identity:

Integrity | **Competence** | **Responsibility** | **Teamwork** | **Results orientation** | **Customer orientation** | **Customer orientation**

Beta *in Peru*

GRI 2-6

We carry out our agroindustrial operations mainly in the northern and southern regions of Peru, which allows us to benefit from different climate conditions to sustain year-round production. At the same time, this presence creates employment, stimulates local economies, and strengthens our ties with communities in our area of influence.

3,430
productive hectares

09
packing plants

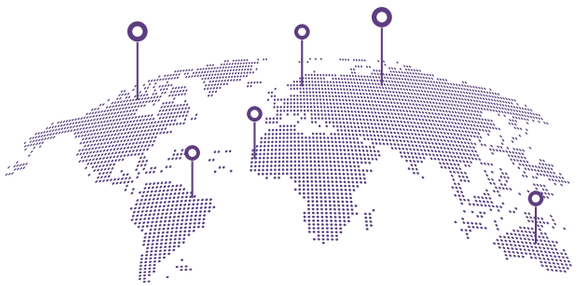
03
Presence in three regions: Piura, Lambayeque, and Ica

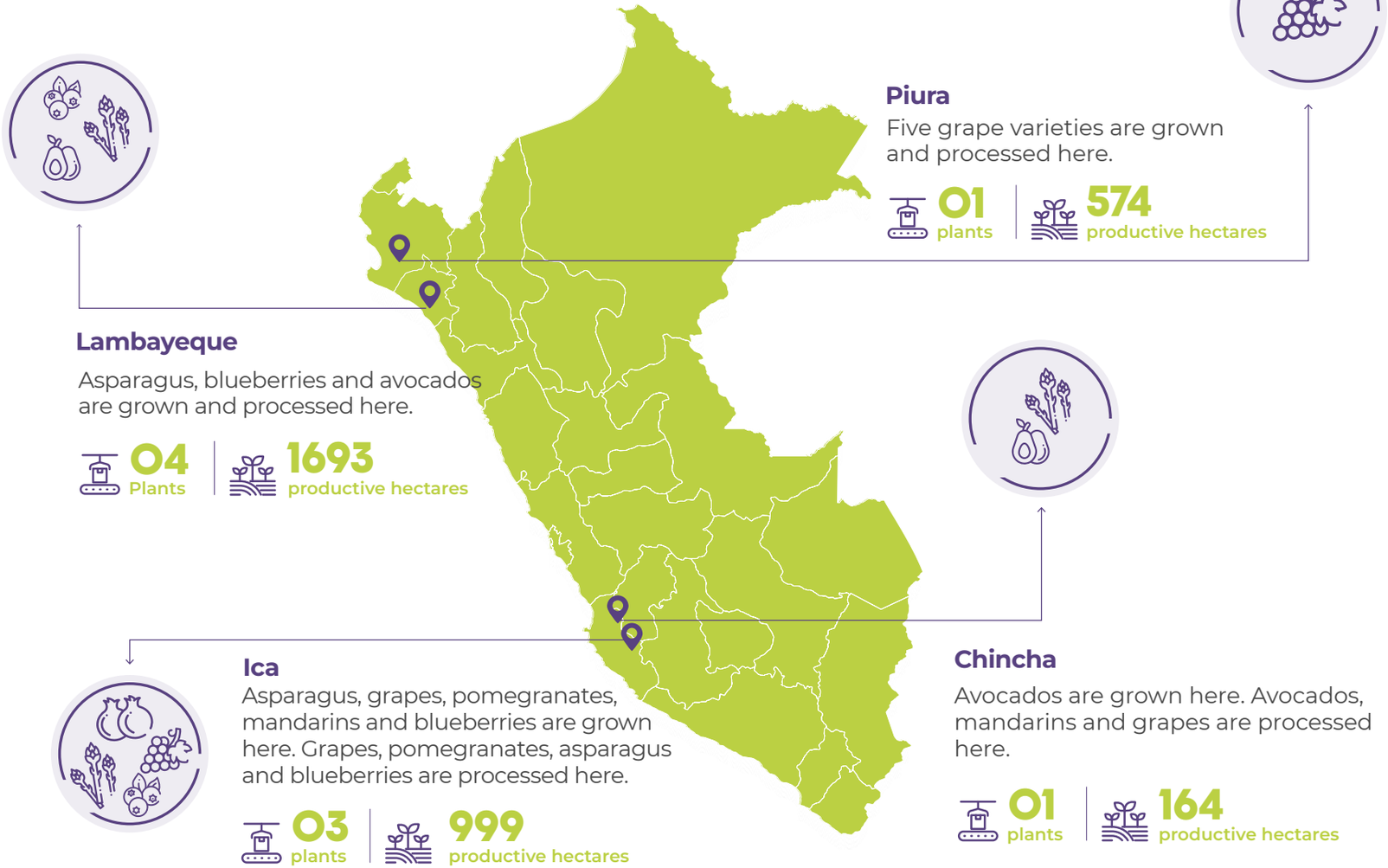
Our territorial presence reflects a broad, integrated, and expanding operation, with a consolidated footprint in the north of the country and ongoing progress in the south.

Beta in Peru

We have **29 farms** and **9 plants** across the country, where we carefully grow and process our products to deliver quality to the world.

"Our products arrive at the world 38 countries".





Piura
Five grape varieties are grown and processed here.

01 plants | **574** productive hectares

Lambayeque
Asparagus, blueberries and avocados are grown and processed here.

04 Plants | **1693** productive hectares

Ica
Asparagus, grapes, pomegranates, mandarins and blueberries are grown here. Grapes, pomegranates, asparagus and blueberries are processed here.

03 plants | **999** productive hectares

Chincha
Avocados are grown here. Avocados, mandarins and grapes are processed here.

01 plants | **164** productive hectares

Industry Associations *and Memberships*

GRI 2-28

1. AGAP - Association of Agricultural Producers Guilds of Peru
2. IPEH - Peruvian Asparagus and Vegetable Institute
3. PROVID - Association of Table Grape Producers of Peru
4. PRO-GRANADA - Association of Pomegranate Producers of Peru
5. Cultivando. Association of Companies Installed in the New Lands of Olmos

6. FRÍO AÉREO - Refrigerated Storage at Jorge Chávez International Airport
7. Chamber of Commerce, Industry, and Tourism of Ica
8. Chinchana Chamber of Commerce
9. Chamber of Commerce and Production of Piura
10. Chamber of Commerce and Production of Piura

Initiatives, Standards, and Certifications

Our certifications attest to our commitment to quality, high standards, and sustainability.

Great Place To Work. Certificada PERÚ

[2] Certification logos are not reproduced here because the source indicates that their use is restricted.

2025 Recognitions

Likewise, we hold GRASP, SPRING, Nurture Module, and LEAF certifications[2].

ARVAL BNP PARIBAS GROUP

We were recognized by ARVAL Peru as the company with the largest vehicle fleet and the lowest accident rate.

CHEP

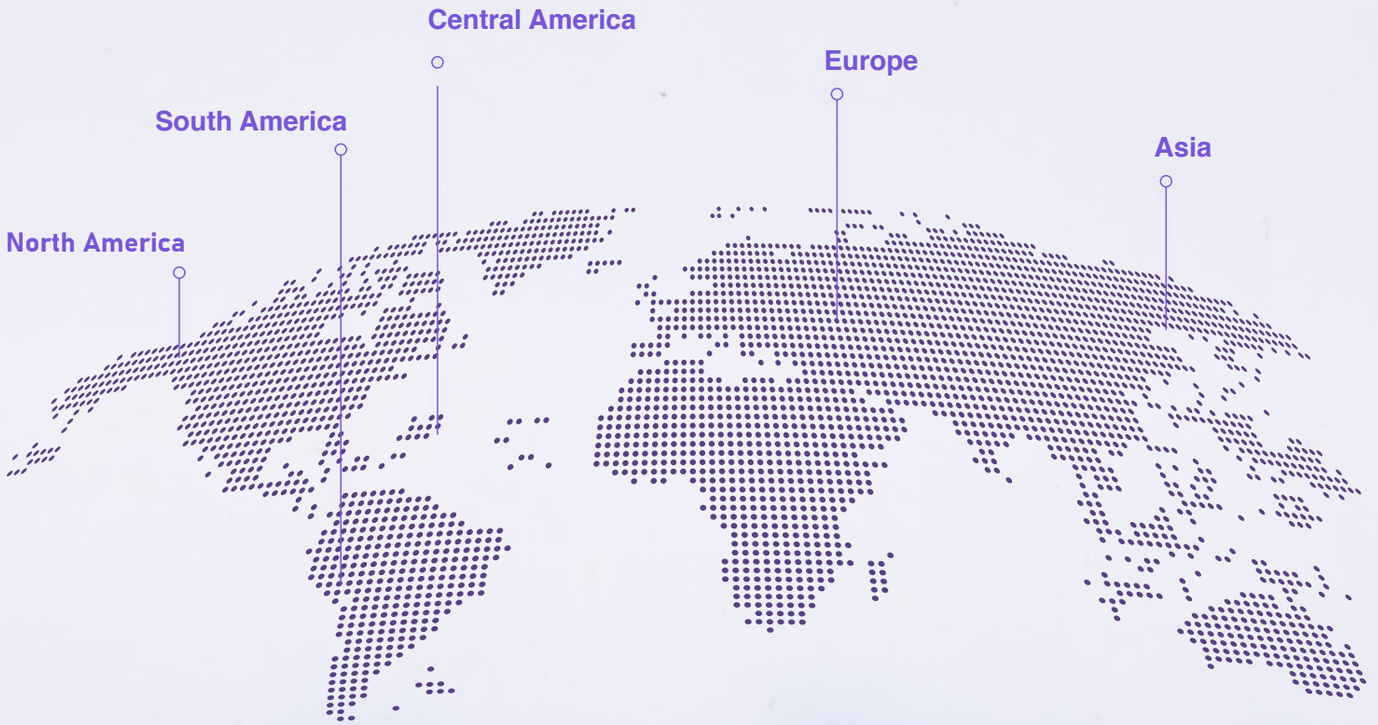
We received recognition from the logistics company CHEP for helping advance the circular economy through the exchange and reuse of packaging resources.

1.2 Our *Operations*

From Peru to the World

Our operation connects our agricultural base in Peru with an international commercial network that currently reaches more than 38 countries across the five continents. This international reach is supported by a diversified distribution strategy that combines direct sales to major supermarket chains, wholesale markets, and our commercial offices abroad.

Main International Markets



Approximately 30% of our sales are channeled directly to major supermarket chains, complemented by other channels that allow us to broaden our reach and serve different customer profiles.

Oficinas comerciales

United States
Beta Best Produce LLC

Netherlands
Beta Best Produce B.V.

United Kingdom
Beta Best Produce LTD

Spain
Beta Best Produce

Production Campaigns

At Beta, production campaigns are managed in line with the annual planning for each crop and its respective commercial windows. Each campaign brings together agronomic decisions, harvest scheduling, packing capacity, logistics requirements, and commercial commitments, based on seasonality, expected productivity, and market conditions. We focus on aligning field, plant, and dispatch management to ensure compliance, quality, and operating efficiency.

1.3 Sustainability *Approach*

Sustainability is part of the way we manage and make long-term decisions. This approach is expressed in policies, procedures, monitoring mechanisms, and concrete commitments that seek to strengthen the company's economic, social, environmental, and governance performance.

In 2025, we reinforced this approach by establishing the Sustainability Committee as a coordination and follow-up body to bring greater coherence to our ESG agenda.

Main Guidelines

(GRI 2-23)

Our sustainability framework is underpinned by a set of policies and procedures that establish clear criteria for action on ethical, labor, social, environmental, and stakeholder engagement matters.

In that context, in 2025 we approved our Sustainability Policy, which is complemented by the Strategic Plan, the Code of Ethics, and the following instruments:

Strategic Plan

Code of Ethics

Human Rights Polic

Anti-Corruption Policy

Procurement Policy

Sustainability Policy

Sexual Harassment Prevention Policy

Complaints and Grievances Policy

Environmental Management and Social Responsibility Processes

Community Impact Policy

Export Customer Complaint Procedure

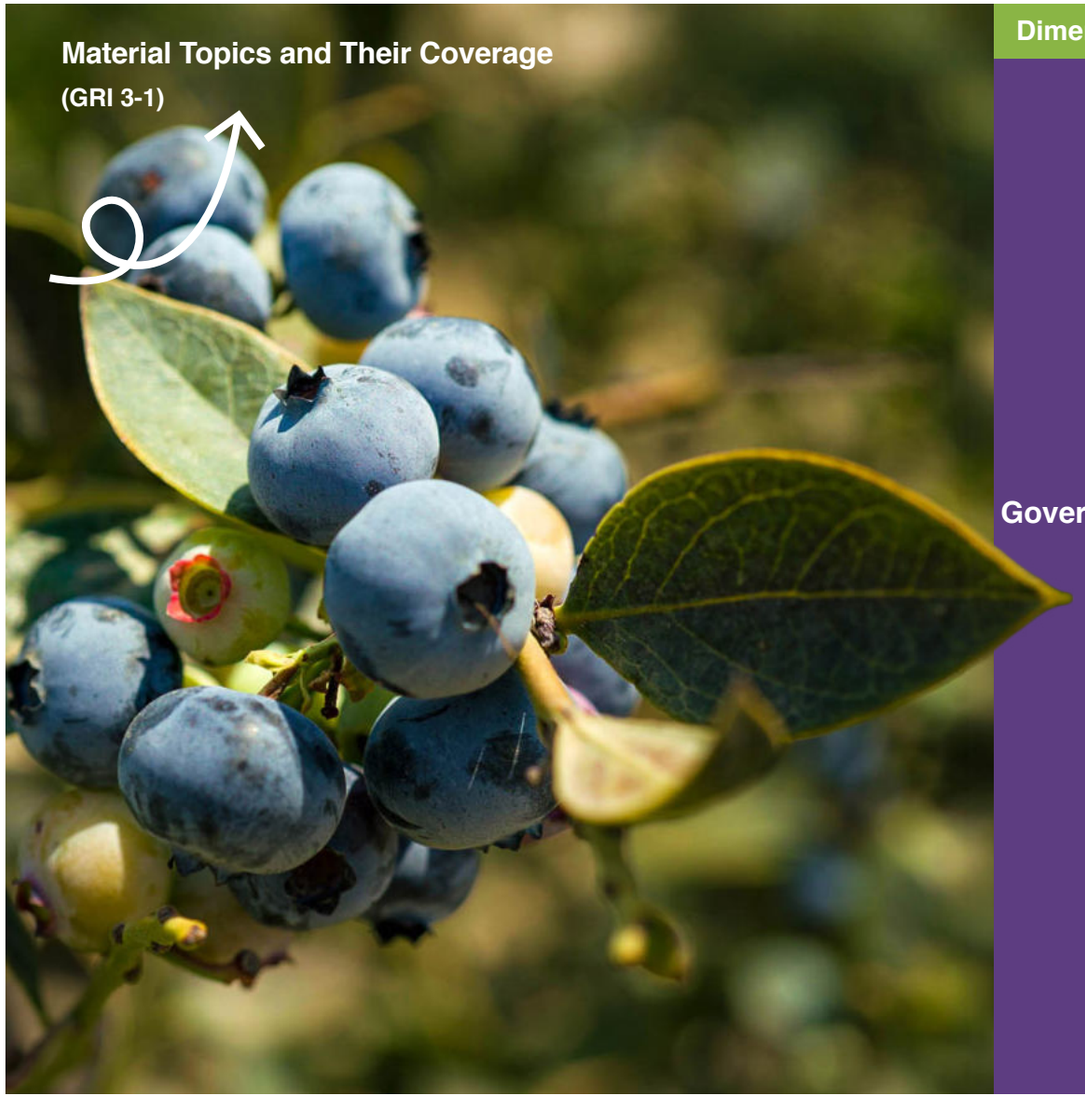
These instruments strengthen regulatory compliance, promote responsible business conduct, and contribute to the integration of sustainability criteria throughout our operations.

Material Topics

(GRI 3-1)

In 2024, we updated our double materiality analysis to identify and prioritize the ESG topics most relevant to the company and its stakeholders, considering both the impact perspective and the financial perspective.

For 2025, we reviewed the company's internal and external context to validate the continued relevance of that materiality analysis. This review considered sector information, performance, operational evolution, risks, and management issues of interest. As a result, no changes were identified that would justify modifying the list of material topics previously defined, and the materiality reported in 2024 therefore remains in force.



Dimension	Topic	Related SDGs
Governance	Ethical and Anti-Corruption Practices	16 PAZ, JUSTICIA E INSTITUCIONES SÓLIDAS
	Sustainable Economic Value Creation	8 TRABAJO DECENTE Y CRECIMIENTO ECONÓMICO; 9 INDUSTRIA, INNOVACIÓN E INFRAESTRUCTURA
	Food/Product Quality, Food Safety, and Security	2 HAMBRE CERO; 3 SALUD Y BIENESTAR; 17 ALIANZAS PARA LOGRAR LOS OBJETIVOS
	Supply Chain Traceability and Responsible Supplier Management	12 PRODUCCIÓN Y CONSUMO RESPONSABLES

Dimension	Topic	Related SDGs
Social	Community Development	1 FIN DE LA POBREZA; 2 HAMBRE CERO
	Human Rights	16 PAZ, JUSTICIA E INSTITUCIONES SÓLIDAS
	Occupational Health and Safety	3 SALUD Y BIENESTAR; 8 TRABAJO DECENTE Y CRECIMIENTO ECONÓMICO
	Job Creation and Worker Development	1 FIN DE LA POBREZA; 5 IGUALDAD DE GÉNERO; 8 TRABAJO DECENTE Y CRECIMIENTO ECONÓMICO; 10 REDUCCIÓN DE LAS DESIGUALDADES
	Gender Perspective	5 IGUALDAD DE GÉNERO; 8 TRABAJO DECENTE Y CRECIMIENTO ECONÓMICO; 10 REDUCCIÓN DE LAS DESIGUALDADES

Dimension	Topic	Related SDGs
Environmental	Water Management	6 AGUA LIMPIA Y SANEAMIENTO; 12 PRODUCCIÓN Y CONSUMO RESPONSABLES
	Soil Health and Biodiversity Management	6 AGUA LIMPIA Y SANEAMIENTO; 15 VIDA DE ECOSISTEMAS TERRESTRES
	Emissions and Climate Resilience	3 SALUD Y BIENESTAR; 7 ENERGÍA ASEQUIBLE Y NO CONTAMINANTE; 8 TRABAJO DECENTE Y CRECIMIENTO ECONÓMICO; 12 PRODUCCIÓN Y CONSUMO RESPONSABLES; 13 ACCIÓN POR EL CLIMA; 15 VIDA DE ECOSISTEMAS TERRESTRES
	Waste Management	12 PRODUCCIÓN Y CONSUMO RESPONSABLES; 13 ACCIÓN POR EL CLIMA
	R&D&I	9 INDUSTRIA, INNOVACIÓN E INFRAESTRUCTURA

Stakeholders

(GRI 2-29)

Our relationship with stakeholders is a central part of sustainability. Accordingly, we seek to build trust through transparent communication, the fulfillment of commitments, and spaces for dialogue that allow for a better understanding of expectations and priorities.

We also reviewed the stakeholder engagement context, considering business evolution, operations, and relevant management issues. This review confirmed the continued relevance of the stakeholder groups previously prioritized. As a result, the stakeholder map reported in 2024 remains in force[H:

To guide engagement with these groups, we focus on three pillars:

1 To provide clear, timely, and transparent information about our management.

2 To provide clear, timely, and transparent information about our management.

3 To position our company as a sector leader in events and forums relevant to our stakeholders.

Communication Channels

Stakeholder Group	Website[3]	Social Media[4]	Email[5]	Internal Mailings	Newsletters	Meetings
Board of Directors	x	x	x	x	x	x
Customers	x		x			x
Society	x	x	x			x
Community	x	x				x
Suppliers	x	x	x			x
Workers	x	x	x	x	x	x
Government	x	x	x			x

GRI 2-16, GRI 2-25

[3] beta.com.pe
[4] Social media management: Facebook, LinkedIn, Instagram, and TikTok.
[5] betacomunicarse@beta.com.pe

Complaint and *grievance mechanism*

Beta has formal mechanisms for receiving, handling, and following up on complaints, grievances, reports, and suggestions. These mechanisms are defined in the Worker Complaint and Grievance Policy, the Guideline for Handling Socio-Labor Complaints, and the Export Customer Complaint Procedure for third parties, which establish management, escalation, follow-up, and remediation criteria.

The most relevant cases are reviewed monthly by the Labor Committee. When appropriate, this analysis makes it possible to identify opportunities for improvement and propose adjustments to the regulatory framework or to internal practices. Depending on their criticality, cases may be escalated to the Management Committee.

02

Economic Performance y *operational efficiency*

Material topics *in this chapter*

During 2025, Complejo Agroindustrial Beta delivered solid and efficient economic performance, in a favorable but demanding context for Peruvian agro-exports. Strong international demand, stronger strategic crops, and more integrated commercial and logistics management made it possible to consolidate positive results while also reinforcing key operating capabilities to sustain growth.

SDGs related to this chapter

Milestones in 2025

We diversified and strengthened our commercial routes for fresh blueberries.

We advanced the renewal and expansion of our agricultural portfolio with the planting of Allison and Sweet Globe varieties in Piura.

We drove the digital transformation of the operation by migrating from SAP[6] R/3 to SAP S/4HANA.

In Figures

USD 289 million

Approximate value of our exports.

2%

Our contribution to the sector's total exports.

Challenges for 2026

- Add 200 additional hectares to reach 669 hectares and sustain 25% growth versus the previous campaign.
- Accelerate grape growth, with the goal of exporting more than two million boxes and continuing varietal renewal through Sweet Globe and Allison.
- Continue strengthening commercial, logistics, and climate integration by consolidating the Sustainability Committee as an articulation and follow-up space.
- Accelerate innovation and operating efficiency, with the goal of surpassing a 1% innovation index.

[6] Enterprise Resource Planning (ERP) system used to record and consolidate operational and administrative information.

2.1 Overview of *Agro-exports in 2025*

2025 was a positive year for Peruvian agro-exports, driven by strong international demand and the solid performance of key fruit products. The sector reached a new all-time high and confirmed Peru's growing weight as a global supplier of fresh food in international markets.

Agro-export

- According to the Ministry of Agricultural Development and Irrigation (MIDAGRI), Peruvian agro-exports closed 2025 at a record USD 15.013 billion, up 17.3% from 2024.
- MIDAGRI also indicates that growth was broad-based across the country: exports increased in 16 regions, with growth of 53.0% in the jungle, 44.8% in the highlands, and 13.1% on the coast.

Job

- According to CIEN-ADEX, as of December 2025, direct jobs associated with exports accounted for 33.3% of the country's formal private employment, reflecting the export sector's importance in the economy.

Blueberries

- According to MIDAGRI, blueberries consolidated their position as Peru's leading agro-export product, with sales of USD 2.457 billion in 2025, up 8.2% from 2024 and representing 16.4% of export FOB value.
- According to MIDAGRI and the National Service of Agrarian Health in Peru (SENASA), Peruvian blueberry exports grew by 92.9% between May and September 2025, reaffirming Peru's global leadership.

However, the environment also brought significant challenges. Regulatory pressures persisted, sensitivity to logistics costs increased, and new market access conditions emerged.

Starting on April 5, 2025, the U.S. government applied an additional 10% reciprocal tariff to non-exempt imports from Peru[7].

The impact on our results was moderate because this market represents a smaller share of our sales than it does for other companies in the sector. Even so, in some operations the additional tariff increased the cost of entry and was reflected in the final price. Our commercial planning and market diversification allowed us to adjust product placement and mitigate its effect.

[7] In November 2025, the U.S. government expanded the list of agricultural products exempted from the surcharge to include more than 100 Peruvian products; blueberries, our main export, were not among them.

2.2 Commercial and Logistics *management*

In 2025, we consolidated blueberries as the central driver of our production, reinforced alliances with international supermarket chains, and optimized our logistics chains. Our commercial strategy did not focus solely on increasing production volumes, but on enhancing the quality and differentiation of our products, especially in demanding markets such as Europe.

Our efforts resulted in the following:

We advanced the renewal of blueberry and grape varieties toward patented options selected for greater productivity and better adaptation to market requirements and climate conditions. In grapes, this process included the Sweet Globe and Allison varieties.

We deepened our commercial work with international supermarket chains, strengthening supply programs and customer relationships.

We devoted greater attention to European markets, where fruit arrival conditions are especially relevant. To meet these market requirements, we focused on attributes such as firmness, texture, size, and product traceability, which are decisive for commercialization in supermarkets.

Our logistics management seeks not only to expand our commercial reach, but also to ensure optimal transit conditions and product preservation.

We therefore reinforced this through an integrated approach that included:

- **Shipment planning**
- **Coordination among field, packing, and commercial operations**
- **Optimization of materials and freight**
- **Protection of product quality throughout the chain**

Our 2025 logistics translated into:

- **Protection of product quality throughout the chain**
- **Greater reliability in reaching distant markets**
- **Better preservation of product quality at destination**

Relevant Events

The opening of the Port of Chancay provided a more efficient route to Asian markets, with less logistics friction and better conditions for preserving the quality of fresh products.

62%

Between January and September 2025, the Port of Chancay handled 62% of Peruvian agro-exports destined for China.

USD 338 M

In that period, Peru exported USD 338 million in agricultural goods to China, of which USD 210 million departed through the Multipurpose Port Terminal.

The main products shipped through that route were blueberries, avocados, grapes, and tangerines.

At Beta, we built on this logistics improvement to strengthen routes and explore new commercial possibilities:

- We began shipping Sekoya blueberries to China through the Port of Chancay. The first container was dispatched on June 29, 2025, and a second shipment sailed on July 6.
- We took part in the first shipment of more than 11 tons of blueberries from Lambayeque to the Dominican Republic, using a cold-treatment system from the Port of Paita.

These advances strengthened our ability to reach more distant markets with better transit conditions and greater protection of product quality.

(GRI 205-1)

2.3 Production and Exports

Our exports reached approximately USD 289 million, representing a 13% increase over the previous year. In this way, we contributed 2% of the total exported by Peru's agro-export sector. Our main customers included international supermarket chains such as Lidl, Costco, Walmart, Tesco, Mercadona, Aldi, and Rewe.

Blueberries remained our main business line, while grapes increased their share within our sales mix, reaffirming their importance as one of the pillars of our export offer.

Product Sales Distribution by Product (International Market)

Product	2024	2025
Blueberries	58.208%	**58.48%**
Grapes	28.72%	**30.22%**
Asparagus	3.89%	**4.76%**
Avocado	4.77%	**2.94%**
Pomegranate	2.00%	**2.10%**
Frozen blueberries	0.71%	**0.82%**
Tangerine	0.66%	**0.43%**
Frozen asparagus	1.05%	**0.25%**
Total	**100%**	**100%**

Product Commercialization (Local Market 2025)

Product	Kilograms	USD Value	USD/Kg Price
Granadas	573.00	317.00	0.55
Mandarinas	791,175.00	473,393.00	0.60
Palta	191,905.00	53,395.00	0.28
Uvas	2,482,431.00	328,418.00	0.13
Arándanos	2,625.00	2,709.00	1.03

(*) Internal Data

This volume corresponds mainly to fruit that does not qualify for export and that is acquired by distributors at our packing plants.

2.4 Economic Value Creation

(GRI 201-1) (GRI 3-3)

Direct economic value generated (EVG) reflects the income obtained from our operations, while economic value distributed (EVD) shows how these resources are transferred to our main stakeholder groups.

In 2025, EVG amounted to PEN 1,114 million, 8.9% above the PEN 1,023 million recorded in 2024. This growth was also reflected in a higher EVD, which rose from PEN 686 million to PEN 744 million, representing an 8.5% increase, mainly through compensation and benefits for workers, payments to suppliers of goods and services, financial expenses, and dividends to shareholders.

Compensation and other social benefits increased by 12.8%, rising from PEN 258 million to PEN 291 million, while payments to suppliers increased by 17.08%, rising from PEN 240 million to PEN 281 million.

Direct Economic Value Generated and Distributed Value in thousands of PEN		Value in thousands of PEN	
		2024	2025
Direct economic value generated (EVG)	a) Revenue from sales	265,085	92,156
	b) Other income	3,464	3,860
	Total EVG	**268,549**	**296,016**
Economic value distributed (EVD)	c) Salaries and other social benefits for workers	69,819	86,424
	d) Suppliers of goods and services	65,032	83,437
	e) Financial expenses (interest)	35,558	39,283
	f) Taxes and payments to government authorities	15,078	1,475
	g) Dividends to shareholders	0	9,500
	Total	**185,487**	**220,118**
Economic value retained (EVG - EVD)		**83,062**	**75,898**

(*) Internal Data

2.5. Climate, Water, and *Operational Resilience*

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

Climate Change in 2025

Climate change is considered a structural factor for our operation due to its effect on agricultural productivity, water availability, operating continuity, and financial performance. Although 2025 was less disruptive than recent years, climate risk remained present and required preventive and adaptive management:

- In late February and during March 2025, the ENFEN[8] Multisectoral Commission activated and maintained Coastal El Niño watch status due to a short-lived weak warm condition and a greater probability of normal to above-normal rainfall on the northern coast.
- In April 2025, the Commission changed the status to “Inactive,” projecting a transition to neutral conditions.
- By November and December 2025, the system remained “Inactive,” with prevailing neutral conditions and rainfall ranging from normal to below normal on the northern coast, without ruling out isolated events.

[8] ENFEN: Multisectoral Committee in Charge of the National Study of the El Niño Phenomenon

2.5. Climate, Water, and *Operational Resilience*

Operational Response and Water Management

In the face of these conditions, our operations in 2025 focused on strengthening productive resilience and reducing exposure to climate risks. The main measures implemented included:

- Reinforcement of drains in farms and other critical operating areas to facilitate the evacuation of excess water in production areas and prevent waterlogging that could affect plants
- Continuity of varietal renewal in blueberries and grapes, focused on patented varieties with greater productive stability and better response to adverse climate conditions
- Continuous monitoring of information issued by ENFEN and other official climate alerts in order to anticipate relevant events and adjust management in a timely way
- Geographic distribution of the operation between the north and south of the country, reducing the concentration of climate risk in a single production zone

In scenarios of heavy rainfall, road blockages, or access difficulties, we strengthen coordination with suppliers and supply planning to maintain operational continuity. We do so by pre-positioning inputs and spare parts in key areas. We also perform preventive maintenance on equipment and critical infrastructure to reduce risks and sustain the pace of work.

In water management, we continue to reinforce measures already included in our preventive approach:

- We maintained preventive water storage in Olmos to reduce vulnerability to drought.
- We reinforced drains to improve our response to heavy rainfall.
- We promoted a more efficient use of water infrastructure.

2.5. Climate, Water, and *Operational Resilience*

Climate Risk Response Matrix

Climate risk management is structured around a matrix that identifies the main risks, their potential impacts, and the associated preventive measures. The prioritized risks include heavy rainfall, water stress, increasing climate pressure on sensitive crops such as blueberries and grapes, and the potential impact on cash flow in the event of severe events. The measures implemented combine agronomic actions—such as drain reinforcement and varietal renewal—with financial planning actions aimed at protecting operational continuity and economic stability.

Risk	Potential Impact	Response or Preventive Measure
Heavy rainfall	Impact on plants and productivity	Drain reinforcement and climate monitoring
Increased climate pressure on blueberries and grapes	Production volatility	Renewal and diversification of crop varieties
Water stress or drought	Pressure on irrigation and continuity	Management of water stored in Olmos
Severe event affecting cash flow	Cash flow strain	El Niño clauses and refinancing

2.5. Climate, Water, and *Operational Resilience*

Financial and Planning Implications

NIIF S1-34(a), NIIF S1-35(a)

We incorporate both operational and financial measures in the management of climate risks. During 2025, our strategy relied on actions such as the geographic diversification of our operations, the shift toward varieties which are less susceptible to climate change, and strengthening our operating infrastructure.●

- Geographic diversification of our operation in the north and south of the country.
- Migration toward patented blueberry and grape varieties that are less susceptible to climate change.
- Reinforcement of drainage in order to reduce risks from heavy rainfall.

We have also incorporated financial tools to protect business continuity, such as El Niño-related clauses in long-term financing arrangements and debt refinancing to create greater cash-flow flexibility.

During 2025, climate change remained a relevant factor in our financial performance. Our analysis identified risks that could affect productivity and cash flows, as well as opportunities linked to the expansion of strategic crops and improved market conditions for certain products:

Risks

- Excess rainfall and higher pest pressure remain relevant risks for sensitive crops such as blueberries and grapes because they may affect productivity and product quality.
- Greater productivity brings additional challenges, such as increased water demand and a larger volume of decomposing fruit that must be managed appropriately.
- A severe climate event could affect crops, alter expected production, and put pressure on cash flows in the following fiscal year.

NIIF S1-29(a) NIIF S1-30(a) NIIF S2-9(a) NIIF S2-10(a)

Opportunities

- The availability of land for further expansion of strategic crops represents an opportunity for expansion, especially in products with better market conditions.
- The shift toward patented blueberry and grape varieties will allow us to rely on crops that are less vulnerable to climate conditions and offer more stable productivity.
- The combination of new investments and better varietal adaptation should translate into greater financial stability and more accurate projections in the coming years.

In terms of cash flows, our strategy seeks to anticipate climate effects and reduce their impact on operations. To do so, we complement agronomic decisions with financing mechanisms that allow us to respond more flexibly under adverse scenarios.

NIIF S1-34(b), NIIF S2-15(a), NIIF S2-15(b)

We have medium-term economic models to project business performance. However, the effects of climate change are not directly incorporated into these projections, given the uncertainty surrounding their intensity, duration, and impact on costs, production, and market prices.

Short-Term Strategies

- We maintain a constant monitoring of information issued by ENFEN and other competent authorities to anticipate possible relevant climate events.
- When a major event arises, we prepare weekly forecasts to adjust volumes, costs, and cash requirements.
- We apply preventive measures in the operation, such as drain reinforcement, efficient water management, and continued varietal renewal.

Long-Term Strategy

- We continued our investment in additional hectares of patented blueberries and in the broader migration toward patented grape varieties as a way to strengthen the business's productive resilience.
- If a climate event were to materially affect production, we would adjust our projections and investment plans according to the new operating scenario.
- Our adaptation strategy focuses on combining growth with greater productive and financial stability.

In terms of financial planning, we maintain an El Niño clause in our long-term loans that would allow principal payments to be deferred if a severe event affected operations. In addition, during 2025 we advanced the refinancing of long-term debt in order to secure a grace period and greater cash-flow flexibility to sustain strategic investments.

NIIF S1-35(c), NIIF S1-35(d), NIIF S2-16(c), NIIF S2-16(d)

In addition, we project the following scenarios in terms of financial performance and sources of financing:

Short Term (2026)

- Maintain a more flexible financial position thanks to debt refinancing and the additional room created in cash flow.
- Continue supporting investments in new blueberry hectares and grape varietal renewal.
- Maintain the ability to respond to climate contingencies through continuous monitoring and frequent planning adjustments.

Medium and Long Term (2027-2030)

- Achieve greater financial stability as new investments are consolidated and debt is progressively amortized.
- Maintain more stable production thanks to varieties that are less susceptible to climate change.
- Have more accurate projections and greater availability of financing lines in the event of contingencies.

2.5. Climate, Water, and *Operational Resilience*

Strategic Adaptation Approach

NIIF S1-34(a), NIIF S1-35(a) NIIF S2-29(e)

At Beta, we have adopted a strategic approach to investments related to sustainability and climate adaptation. We recognize the importance of integrating these decisions into operations and financial planning to sustain long-term growth.

- Our investments prioritize operational adaptation through varietal renewal and field infrastructure improvements.
- Climate risk management is not limited to the agronomic dimension; it also considers financial structure, liquidity, and investment capacity.
- We seek to combine productive adaptation and financial discipline in order to remain competitive in an increasingly variable environment.

Investments prioritize productive adaptation and infrastructure improvement, recognizing that climate risk management is not only an agronomic challenge, but also a financial and strategic one. Climate, water, and operational resilience management reflects a preventive and structured approach to an increasingly variable climate environment.

The combination of productive adaptation, financial discipline, and permanent monitoring allows Complejo Agroindustrial Beta to strengthen business continuity, reduce its exposure to climate risks, and sustain its strategy for long-term growth.

2.6 Innovation and *development*

GRI 3-3

We invested USD 312,610 in research, development, and innovation (R&D&I) projects, equivalent to 0.11% of our exports and above the USD 293,638 invested in 2024. During the year, we developed 29 projects, an increase from 18 projects reported the previous year. This evolution reflects our commitment to innovation as a tool to improve productivity, optimize costs, develop new products, and strengthen operational sustainability.

Our R&D&I agenda focused on initiatives with direct application. In particular, we prioritized projects aimed at productive efficiency, reducing dependence on external inputs, diversifying the portfolio, and using energy more efficiently.

We achieved two particularly relevant advances. On the one hand, we designed, implemented, and commissioned a beneficial microorganism production plant, consolidating our internal biotechnology scaling capacity for crop application. On the other hand, we commercially launched pomegranate arils, expanding the product portfolio, diversifying markets, and improving the use of agricultural resources.

USD 293,638

Invested in 2024. During the year, we developed 29 projects, compared to 18 projects reported the previous year.

Highlighted R&D&I Projects in 2025

Design and implementation of a beneficial microorganism production plant – native bacteria

We implemented a plant to produce native Bacillus spp. with the aim of replacing commercial inputs, reducing costs, and strengthening production sustainability. During 2025, this project made it possible to advance the production of native bacteria at scale and validate their use in grape, blueberry, and asparagus crops, reducing dependence on external suppliers and helping lower environmental pressure.

Commercial launch of pomegranate arils

We developed this value-added product to diversify our portfolio and make better use of agricultural resources. As part of the process, we launched the product and completed the first sales batch to the United States in order to validate shelf life and logistics-chain performance. We also progressed in validating the raw-material conversion process and in defining process and product controls.

Artificial pollination project

We are exploring technological alternatives for crop pollination through an artificial pollination project that, as of the closing date of this report, remains in the testing phase. This initiative responds to the decline in beekeeping activity and seeks to guarantee crop pollination in the years ahead.

Innovation Metrics and Management

0.25 %

As part of our innovation management tracking, we reported an innovation index of 0.25% in 2025.

During the year, we identified essential conditions for continuing to consolidate the development of R&D&I projects:

- Managing change and innovation culture: the incorporation of new technologies and ways of working requires stronger internal participation, idea generation, and visibility of achievements.
- Financial feasibility: some innovation projects require investment and do not always offer attractive short-term returns.
- Specialized technical capabilities: project continuity depends on having trained personnel and an adequate structure to research, validate, and scale new solutions.

Innovation and development management during 2025 shows sustained progress toward an applied innovation model aligned with business objectives and operational sustainability. Strengthening internal capabilities, investing in proprietary solutions, and diversifying the portfolio allow Complejo Agroindustrial Beta to improve competitiveness, reduce operational risks, and lay solid foundations for future growth.

03

Agroindustrial *excellence*

Agroindustrial excellence is a central pillar of Complejo Agroindustrial Beta's business model. We approach this issue from a vertical integration of the value chain, the standardization of processes, and continuous improvement, with the goal of ensuring operating efficiency, product quality and food safety, and responsible management at every stage of the productive process.

During 2025, we strengthened this approach by optimizing processes, incorporating integrated planning practices, and consolidating operating standards that allow us to sustain growth in an orderly and efficient manner.

SDGs related to this chapter

Milestones in 2025

We implemented S&OP (Sales and Operations Planning) practices in the logistics management of our crops, improving planning and coordination.

We reduced immobilized inventory across our different operations, allowing for more efficient management of purchased materials and preventing overbuying or input waste.

We reduced immobilized inventory across our different operations, allowing for more efficient management of purchased materials and preventing overbuying or input waste.

We reduced immobilized inventory across our different operations, allowing for more efficient management of purchased materials and preventing overbuying or input waste.

In Figures

485 of our critical suppliers, 13% of which were incorporated after passing social and environmental selection filters.

100% of our packaging is made of easily recyclable material that poses no risk of microplastic contamination.

69% of our suppliers were evaluated on social and environmental matters.

0 sanctions, fines or warnings were recorded from health authorities.

Challenges for 2026

- Implement the project to digitize warehouse management nationwide, together with the new version of our ERP[9].
- Drive greater efficiency in supply management by implementing digital solutions that enhance process transparency and support continuous improvement.
- Reduce inventory levels through innovative cooperation with our strategic suppliers and key partners.
- Implement the SAP HANA project to digitize information, optimize processes, and manage data in real time.
- Continue to strengthen process standardization across all operating areas, with special emphasis on the different farms, so that activities are carried out under the same operating, quality, and control criteria.

[9]ERP (Enterprise Resource Planning): integrated business management system that centralizes key processes such as inventory, procurement, logistics, and finance.

Our business model is based on the vertical integration of the agro-export value chain, which means that we cover the process from field production through to supplying markets, always seeking to do so in a timely manner and guaranteeing the highest quality possible.

In our farms in Piura, Lambayeque, and Ica, we cultivate products that, after being processed in our plants, reach tables in the United States, Europe, and Asia. This trajectory connects the work of hundreds of Peruvian families with consumers in the world's most demanding markets, while maintaining our commitment to the domestic market.

3.1. Value *chain*

Our value chain is structured around five pillars, from input sourcing to the arrival of our products in the market. This model integrates suppliers, agricultural operations, packing plants, logistics, and sales, ensuring quality and food safety throughout the process.

MODEL

This model allows us to be present at every relevant stage of the product journey, from input selection and field management, to processing, dispatch, and delivery through the channels which bring the product to the end consumer.

Supply Chain	Agricultural Operations	Plant Processing	Commercialization	Sales
Our suppliers provide fertilizers, agrochemicals, and packing and packaging materials; essential inputs for the development of our operations.	We have 3,430 hectares at our disposal in the north and south of the country, where we cultivate blueberries, asparagus, pomegranate, avocado, and fresh grapes.	We operate in nine packing plants, where we process and prepare our products under standards that safeguard their quality and food safety.	We implement the storage and transportation of finished products to ports and airports for shipment, ensuring efficient distribution.	We carry out activities to place our products in different markets until they reach the final consumer.

We ensure the quality and food safety of our products at every stage of the value chain.

The integration of our value chain is sustained by processes which include strategic direction, operations, and support services. This structure helps organize responsibilities, align capabilities, and ensure that each stage contributes consistently to product quality, customer satisfaction, and the achievement of corporate objectives.

In this sense, our operating model is reflected in a process map that organizes the company's functioning into strategic, operational, and support processes, linking stakeholder needs with business execution and value creation.

Process Map

Stakeholder Rights and Needs

Strategic
- Direction and Strategy
- Planning and Management Control
- Human Development and Sustainability Management (*)
- Research and Development

Operational
- Quality Assurance System
- Agricultural Operations | Plant Operations | Marketing

Support
- Supply Chain (procurement and warehousing)
- Personnel Management (**) | Corporate Communications
- Administration | Property Security | Technology Management | Budget Management | Accounting Management | Legal Management | Risk | Internal Control
- Financial Management

Customer and Stakeholder Satisfaction

(*) Social Responsibility, Environment, and Social Conflict.
(**) Personnel Administration, Industrial Safety, Social Welfare, Labor Relations, and Employee Services.

3.2. Responsible *Sourcing*

(3-3) (Trazabilidad de la cadena de suministro y gestión responsable de proveedores)

At Beta, responsible sourcing begins with traceability. Knowing exactly where each input comes from, under what conditions it was produced, and who our suppliers are allows us to manage the supply chain transparently and embedded with sustainability criteria. This approach also covers the labeling process of our packaging, ensuring that the materials used are traceable and comply with the necessary standards.

Risk and Opportunity Management

We have developed our capacity to adapt constantly to international regulatory changes. Although destination-country regulations remain a challenge, our flexibility allows us to comply without affecting consumers. Traceability, once a value-added feature, is now an essential requirement and is integrated into our processes.

This approach also includes the management of our packaging labeling, ensuring that the materials used are traceable and meet the required standards.

The quality standards demanded by our customers have progressively evolved toward more comprehensive requirements, which pushes us to remain in continuous improvement. At the same time, international requirements have generated a concrete opportunity: the formalization of employment in the agricultural sector, which strengthens our competitiveness and sustainability in the global market.

3.2.1. Product Traceability

We have a traceability system organized into three dimensions aligned with local regulations: procurement, warehousing, and planning, ensuring efficient coordination. We also have processes for internal traceability which track the product life cycle within Beta, and external traceability processes which identify the recipient of the product.

Digitalization is part of our management approach as a tool to optimize traceability and strengthen transparency. One of our current challenges is to strengthen logistics processes so they keep pace with the dynamism of the chain and its traceability focus. At the same time, we have the opportunity to use emerging technologies to drive the digitization of the supply chain and thereby improve traceability, transparency, and sustainability at each stage.

This work is made possible through the coordinated efforts of the Quality Assurance, Procurement, and Operational Risk areas, which lead its implementation.

[10] Those who supply us with materials directly involved in crop production.
[11] In relation to labor rights, social responsibility, environmental management, occupational health and safety, labor risks, anti-corruption management, and information security.

3.2.2. Supplier Selection

We monitor every stage, from the selection and supervision of all our suppliers, including their alignment with environmental and social criteria, to storage, dispatch, and distribution processes.

Our goods and services suppliers are subject to international policies and standards aligned with our value chain. To approve them and ensure the quality of what they supply, we apply a structured process that includes:

- **Supplier approval**
- **Audits, especially for critical suppliers[10]**
- **Ongoing evaluation**
- **Management of contracts, agreements, obligations, and penalties**
- **Commitment letter[11]**

Selection Filters for New Suppliers

(GRI 308-2) (GRI 414-2)

We apply the following ethical and social criteria to the selection of new suppliers:

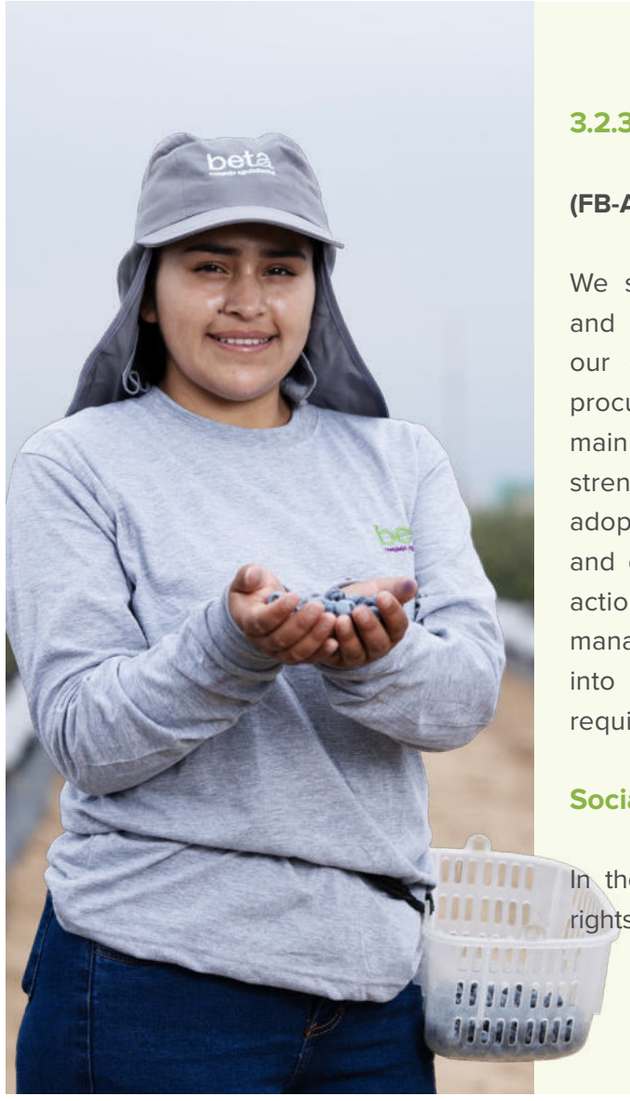
Ethical Conduct and Human Rights

Anti-Corruption Practices (Law No. 30424)

Anti-money laundering and counter-terrorism financing

Social responsibility

During 2025, we relied on 485 critical suppliers. Of that total, approximately 13% were new suppliers that passed social and environmental screening filters.



3.2.3. Supply Chain Risk Management

(FB-AG-430a.3)

We seek to ensure continuity of supply and manage the risks associated with our contract farming practices and the procurement of agricultural inputs. The main progress made in this area was the strengthening of our control system: we adopted stricter evaluation, monitoring, and compliance criteria, integrating these actions into a more structured social risk management approach. This translated into greater traceability, supervision, and requirements for our business partners.

Social Risks

In the social sphere, which includes labor rights, community rights, and the prevention of child labor, we strengthened our actions along three lines:

- Intensified evaluation. We verify, through documentary review, whether suppliers and contract field workers comply with labor rights, the prohibition of child labor, and respect for local communities.
- Stronger periodic monitoring. We prioritize the supervision of critical suppliers or those located in areas with greater exposure to social conflict.
- Active awareness-raising. We raise awareness among suppliers and field workers and require compliance with our internal responsible conduct policies.

Operational Risks

In the operational sphere, which includes heavy rainfall, social conflict, forest fires, or logistics interruptions that may affect social aspects, we have consolidated the following preventive measures:Almacenes de contingencia.

Contingency warehousing

In the event of heavy rainfall in the north of the country or road disturbances, our suppliers rent warehouses near our operations, ensuring the availability of inputs without depending on the main routes.

Strategic consignment

At the start of critical seasons, we receive products in advance from agrochemical suppliers; if they are not used, they are returned, guaranteeing supply without incurring unnecessary costs.

Assured fertilization

In hard-to-reach areas, suppliers fill tanks with liquid fertilizer to guarantee availability throughout the rainy season.

Preventive maintenance

We bring forward maintenance services for equipment and facilities ahead of risk seasons, reducing the probability of operating failures.

Guaranteed supply

We coordinate in advance with strategic suppliers, including those providing wood and pallets, and activate additional warehouses if necessary, thereby protecting supply in the face of contingencies in the highlands or the jungle.

3.2.4. Supplier Evaluation

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

Our supplier evaluation process includes environmental and occupational health and safety requirements as part of the criteria applied across the board.

This process includes periodic evaluations of our critical suppliers, which provide fertilizers and agrochemicals in the field, as well as packaging and containers for processing plants.

During 2025:

- We evaluated 69% of our suppliers for potential social and environmental impacts within our supply chain.
- We identified that approximately 7% had negative impacts in these areas, and they will therefore be re-evaluated next year.
- As of year-end, we had not had to terminate the commercial relationship with any supplier.

3.2.5. Product Labeling

(GRI 417-1) (GRI 417-2) (GRI 417-3)

We design our packaging with the aim of providing valuable information to customers and consumers. On the one hand, we communicate the traceability and food safety of our products by recording information such as the farm of origin and the dates of both harvest and processing. On the other, we disclose packaging materials so users can identify their composition and make informed end-of-life disposal decisions.

Our packaging complies with Peruvian and destination countries' technical standards for materials in contact with food, guaranteeing product food safety.

Consistent with this approach, we work with suppliers committed to process optimization, reduced raw-material use, and the minimization of solid waste. In addition, the plastic used in our packaging is rigid and has the following characteristics:

- It is easily recyclable because it is made of a single material (monomaterial).
- It poses no risk of microplastic contamination because it is not biodegradable and does not include additives that encourage fragmentation.

This information is indicated on the packaging, together with the following detail:

Packaging Type	Raw Material	
	Imported Raw Material	Domestic Raw Material
Clamshells	Virgin material from Asia	Recycled material from Peru (post-consumer and post-industrial, recycled in Callao)
Cardboard boxes	Paper from the United States, Brazil, Europe (Sweden and Finland), and South Africa to a lesser extent	Paper generated at our mill in Trujillo
Cardboard boxes	Materials from Brazil, Saudi Arabia, Braskem, Europe, and Mexico	
Bags	Materials from Brazil and Germany	

During 2025, we did not identify any cases of non-compliance related to product and service information or labeling, nor in our marketing communications.

(GRI 417-2) (GRI 417-3)

3.3 Quality and Food Safety

GRI 3-3

The food safety of our products is the foundation of the trust our customers place in us. In order to exceed their expectations, we rely on the following three pillars:

Pillars of Quality and Food Safety

01

COMPLIANCE WITH NATIONAL REGULATIONS

We ensure that all our operations comply with local regulations.

02

COMPLIANCE WITH DESTINATION COUNTRY REGULATIONS

We adapt our processes to meet the requirements of the international markets to which we export.

03

COMPLIANCE WITH CUSTOMER REQUIREMENTS

We design and monitor processes to ensure that our product meets the technical requirements agreed with customers.

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

We rely on programs such as Good Agricultural Practices (GAP), Good Manufacturing Practices (GMP), and Hazard Analysis and Critical Control Points (HACCP). In this way, we support the continuous improvement of our management system, which includes procedures and codes of practice designed to prevent incidents and address any deviation in a timely manner.

Our commitment to quality is backed by international certifications that allow us to access demanding markets such as Europe, the United States, and Asia, while generating trust among consumers who value products meeting global quality standards and responsible practices:

- Global GAP on our farms, certifying compliance with 100% of the criteria for good agricultural practices, food safety, environmental sustainability, and worker well-being.
- BRCGS[12] across all our packing plants, achieving the highest rating of AA.

Thanks to these commitments, in 2025 we received no sanctions, fines, or warnings from health authorities, nor did we face legal claims from consumers or customers. We also carried out no product recalls or withdrawals in destination markets.

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

The agroindustrial excellence achieved reflects an integrated approach focused on efficiency, quality, and continuous improvement. Process standardization, stronger traceability, and the progressive adoption of digital solutions allow Complejo Agroindustrial Beta to sustain its competitiveness, reduce operating risks, and create value throughout the value chain.

[12] BRCGS (Brand Reputation through Compliance Global Standards): international standard that certifies compliance with quality and food safety requirements in the production, processing, and packaging of food, and is widely recognized across the global food industry.

04 People


SEGURIDAD INDUSTRIAL
SEGURIDAD INDUSTRIAL
SEGURIDAD INDUSTRIAL

People are at the core of Complejo Agroindustrial Beta's operations. Our management model recognizes that performance depends directly on the commitment, safety, development, and well-being of the people who are part of the organization. Therefore, we promote responsible labor practices, safe working environments, and opportunities for career development aligned with human rights, equity, and respect.

During 2025, we strengthened our approach to people management through a comprehensive focus on talent attraction and retention, occupational health and safety, gender equity, respect for human rights, and positive social impact in the communities where we operate.

SDGs related to this chapter

2025 milestones

We were recognized as Great Place to Work Peru for the fourth consecutive year.

We continued strengthening our social impact through health, education, and food security programs, with notable progress in initiatives such as Anemia Cero, CEBA[13], Jóvenes Productivos, Food Rescue, and our Vamos Beta corporate volunteering program.

We strengthened our Human Rights management through workshops on good labor relations practices and awareness-raising actions at our sites.

In Occupational Health and Safety, we reinforced our road safety system, increased inspections of vehicles, tractors, and heavy equipment, and reduced accident frequency.

Challenges for 2026

Continue providing development opportunities for operating personnel by consolidating internal growth and training pathways.

Continue promoting gender equity, especially by expanding women's access to leadership positions and reviewing potential pay gaps.

Key figures

36,048
workers during the reporting year.

3.79
Accident Frequency Rate, reduced from 4.11.

0
occupational diseases recorded.

185,118.63 kg
of food fit for human consumption recovered, benefiting 148,168 people.

94
volunteers participated in 12 activities, contributing 566 volunteer hours.

[13] Basic Alternative Education Centers

4.1 Talent Management

GRI 3-3

During 2025, our workforce totaled 36,048 workers, of whom around 99% were operators and assistants, who remain our main labor force and the core support of the operation. This scale reflects both the labor intensity of our business and our relevance within Peru's agro-export sector, which in 2025 remained the country's leading generator of export-related direct employment.

In line with the nature of our business, talent management was shaped by the seasonality of agricultural campaigns. Throughout the year, labor demand rose progressively from August onward and peaked between October and November in response to harvest and packing needs. This process was more demanding than the year prior due to higher competition for labor in crops such as blueberries and grapes, which require large numbers of workers over concentrated periods.

The labor context was marked by stronger competition among companies to attract and retain workers, in a sector where turnover largely reflects a structural dynamic and seasonal mobility between campaigns and employers. In response, we strengthened our recruitment and retention efforts, not only through campaign-rate adjustments but also through improvements in services and working conditions.

Through this combination of measures, we seek to reinforce our value proposition for workers, encourage their return for future campaigns, and sustain operational continuity in a context of high labor mobility.

+ 36 K
workers during the reporting year.

99%
represents operating personnel, our largest workforce group.

(GRI 401-1)

New Employee Hires

Characteristics		2024					2025				
Location	Gender	Age Range			Total	Rate (%)	Age Range			Total	Rate (%)
		Under 30	Between 30 and 50	Over 50			Under 30	Between 30 and 50	Over 50		
Lima and Callao	Men	2	0	1	3	1%	3	5	0	8	1.67%
	Women	3	0	1	4	1%	5	2	0	7	1.46%
Provinces	Men	24	37	2	63	13%	33	24	4	61	12.76%
	Women	31	29	0	60	13%	11	23	0	34	7.11%
Total by Age Range		**60**	**66**	**4**	**130**	**27%**	**52**	**54**	**4**	**110**	**23.01%**
New hire rate by Age Range (%)		**13%**	**14%**	**1%**	-	-	**10.88%**	**11.30%**	**0.84%**	-	-

4.1.1. Compensation and Benefits

Our compensation practices are defined by internal guidelines that give structure to people management and employment conditions.

Human Rights Policy

Organizational Chart

Internal Work Regulations

Organization and Functions Manual

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

Each year, the Human Resources area, in coordination with General Management, reviews the salary scale taking into account market trends, operating needs, and technical management criteria. In 2025, stronger competition for labor also required adjustments to maintain competitiveness, especially in campaign work where labor availability was more limited. Our compensation and benefits approach is linked not only to pay, but also to the work experience we provide at each site.

(GRI 401-2)

- During campaign periods, around 65% of our operating personnel received remuneration linked to productivity under a piece-rate system.
- As for benefits, we provide all those established by law, including CTS [14], statutory life insurance, SCTR [15] for risk-related roles, and uniforms. In health matters, operating personnel are covered by EsSalud, Peru's public social health insurance system, while administrative staff have access to a private healthcare plan [16] partially financed by the company.

[14] CTS: Compensation for Length of Service
[15] SCTR: Supplemental Insurance for Hazardous Work
[16] EPS: Health Service Providers

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

As part of our annual infrastructure investment plan, we continued with the implementation of projects aimed at improving working conditions and employee well-being. These initiatives represented an investment of more than USD 1.2 million:

Project Name	Description	2024 Progress	2025 Progress
Construction and upgrading of services in agricultural operations	Rehabilitation of access roads, road surfacing, and infrastructure protection through drainage channels.	68%	94%
Improvement of internal and external access to our facilities and infrastructure protection	Construction of new offices in cultivation fields, fitting-out of these facilities, and improvements to existing spaces.	71%	99%
Improvement of workplace conditions	Construction of new offices in cultivation fields, fitting-out of these facilities, and improvements to existing spaces.	51%	61%

4.1.2. Training and Development

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

Through our Human Development area, we promote actions aimed at strengthening our team's capabilities. During 2025, we maintained our training offer for both administrative staff and workers with field supervision responsibilities, with emphasis on management skills, efficiency and process improvement, leadership, and professional development.

For administrative staff and middle management, training focused on specialized programs aimed at addressing operational needs, including project management, process modeling and simulation, and personal and leadership skills. We also continued with our Soft Skills Program, aimed mainly at group leaders and personnel with team-coordination responsibilities in the field, in order to strengthen key competencies for team coordination, effective communication, conflict resolution, and work organization.

In addition, an additional program for administrative staff and middle management focused on skills for professional success addressed topics such as effective communication, empathy and interpersonal treatment, leadership, decision-making, time management, and data analysis.

2025 Training – Employees and Operators			
Topic	N° of Workers Benefited		Duration in hours
	Men	Women	
Soft Skills Program	433	210	10 hours
Skills for Professional Success	75	15	16 hours

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

4.1.3. Gender Perspective

(GRI 405-1)

Over the recent years, we have been improving our actions which promote greater gender equity at Beta. We focus on creating more opportunities for women to participate across different areas of the operation and on maintaining equitable compensation criteria.

(GRI 2-7) (GRI 3-3)

The composition of our workforce continued to show a relevant participation of women, especially in operating and support roles.

Workers		2024				
Job Category	Sex	Age Range			Total	(%)
		Under 30	Between 30 and 50	Over 50		
Managers	Men	-	2	6	8	0.02%
	Women	-	2	-	2	0.01%
Deputy Managers	Men	-	7	2	9	0.03%
	Women	-	6	0	6	0.02%
Deputy Managers	Men	13	97	23	133	0.03%
	Women	3	23	4	30	0.02%
Coordinators	Men	5	28	3	36	0.11%
	Women	3	20	-	23	0.07%
Analysts	Men	10	18	1	29	0.09%
	Women	14	9	1	24	0.07%
Operators and Assistants	Men	10,308	7,648	1,277	19,233	59%
	Women	6,122	6,807	802	13,731	41%
Total		16,478	14,667	2,119	33,264	100.00%

Workers		2025				
Job Category	Sexo	Age Range			Total	(%)
		Under 30	Between 30 and 50	Over 50		
Managers	Men	-	2	6	8	0.02%
	Women	-	2	-	2	0.01%
Deputy Managers	Men	-	13	2	15	0.04%
	Women	-	5	1	6	0.02%
Department Heads	Men	16	106	25	147	0.41%
	Women	2	33	4	39	0.11%
Coordinators	Men	9	37	2	48	0.13%
	Women	5	20	-	25	0.07%
Analysts	Men	9	24	2	35	0.10%
	Women	13	18	1	32	0.09%
Operators and Assistants	Men	11,268	8,064	1,377	20,709	57.46%
	Women	6,619	7,395	961	14,975	41.55%
Total		17,941	15,719	2,381	36,041	100.00%

The composition of the Board and General Management showed 43% women and 57% men. In the General Shareholders' Meeting, women represented 33% and men 67%. These figures show a relevant female presence in decision-making spaces, although opportunities still remain to expand women's representation further at top leadership levels.

GRI 405-2

We have an Equitable Compensation Policy, under which gender is not a criterion in defining employee pay.

Ratio between the base salary and the remuneration of women and men

	Piura		Lambayeque		Ica	
	2024	2025	2024	2025	2024	2025
Managers	0.9	0.9	0.9	0.9	0.9	0.9
Deputy Managers	0.9	0.9	0.9	0.9	0.9	0.9
Department Heads	0.8	0.8	0.8	0.8	0.8	0.8
Coordinators	0.67	0.67	0.67	0.67	0.67	0.67
Analysts	0.46	0.46	0.46	0.46	0.46	0.46
Operators and Assistants	0.56	0.56	0.56	0.56	0.56	0.56

(GRI 406-1)

No discrimination cases were recorded during the reporting period. We also maintain four sexual-harassment intervention committees across our sites.

We complied 100% with current labor legislation, reinforcing our commitment to equality and employee well-being.

Through this approach, we promote a respectful work environment that is free from discrimination and aligned with applicable legislation.

4.2. Human Rights

(GRI 2-24) (GRI 13.21.3) (GRI 13.21.4) (GRI 3-3)

We maintain an active commitment to respecting Human Rights in our operations and throughout our value chain. This approach forms part of our day-to-day management and is articulated through policies, internal procedures, prevention mechanisms, and follow-up spaces. We also have an Ethics and Human Rights Committee as part of our internal governance structure to review these issues and follow up on the corresponding measures.

According to our Human Rights Policy, the main issues we are committed to include the following:

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	Leave
Fair Treatment	Discrimination and harassment	Worker privacy	Security forces	Information confidentiality	
Occupational Health and Safety	Health and safety systems				
Community Impact Management	Access to land and property				
Product Stewardship					
Transparency					

- We have a Human Rights matrix that guides our prevention, monitoring, and continuous-improvement actions. Within that matrix, occupational health and safety and the prevention of sexual harassment in the workplace remain priority issues.
- We continued the implementation of the “Conversando sobre Derechos Humanos”* program, through which we promote awareness and prevention actions across our operations, supply chain, and communities.
- This effort was complemented by a workshop on Good Practices in Managing Labor Relations addressed to middle management in production areas, as well as the dissemination of informative material on the Human Rights Policy in farms and plants.
- We also maintain internal and external mechanisms for receiving and addressing complaints and grievances, including:

Physical suggestion boxes

Human Resources offices

Human Resources offices

Corporate email

Social media

Child labor and forced labor

- We have specific guidelines for the prevention of child labor and forced labor[17].
- We maintain a preventive approach based on awareness, supervision, and due diligence in our operations and supply chain.
- We carried out training and awareness actions on the Human Rights Policy through the “Conversando sobre Derechos Humanos” program, complemented by a specific workshop on good practices in labor relations management aimed at middle management, as well as the dissemination of informative material at farms and plants.
- Middle management received specific training in soft skills and good practices in labor relations management, with emphasis on preventive, responsible conduct aligned with current labor regulations.
- We reinforced the dissemination of these principles through didactic signage in dining areas and other frequently used spaces at farms and plants.
- In the case of suppliers, we maintain requirements aimed at respecting labor rights, prohibiting child labor, preventing forced labor, and complying with standards of ethical conduct and social responsibility.

[17] See Annex 5

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

At the close of 2025, no cases of child labor or forced labor were identified in our operations or in those of our suppliers.

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

Freedom of association and collective bargaining

We respect freedom of association and workers' right to organize within the applicable legal framework. At the close of 2025, we had no formal labor unions and no formal collective bargaining processes.

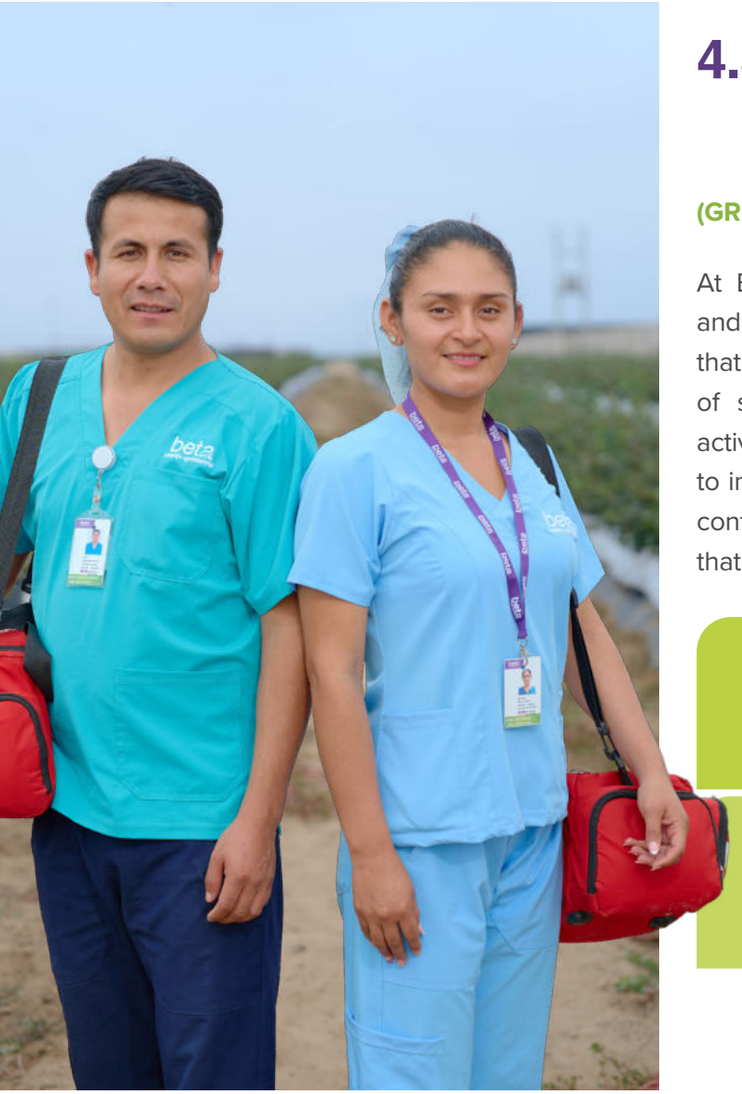
Nevertheless, we hold internal dialogue spaces and implement mechanisms for addressing labor concerns. In particular, we have a Labor Committee made up of representatives of our workforce that plays an important role in channeling needs, questions, and concerns. This space contributes to a fair and orderly work environment and promotes open, constructive dialogue between workers and the company.

Furthermore, these mechanisms are complemented by the company's internal channels, including the aforementioned Human Resources offices, suggestion boxes, and other means of addressing complaints and grievances. Through these channels, we seek to gather concerns, follow up on specific situations, and promote improvements where appropriate.

This Human Rights approach is reinforced through standards, audits, and certifications that incorporate social and labor criteria into business management.

SMETA (Sedex Members Ethical Trade Audit): a widely used social-audit tool for assessing labor practices, human rights, health and safety, environmental performance, and business ethics.

Rainforest Alliance: whose recertification audit assessed environmental, social, and economic criteria aligned with business sustainability.



4.3. Occupational Health and Safety (OHS)

(GRI 403-1) (GRI 3-3)

At Beta, we have an Occupational Health and Safety Management System (OHSMS) that covers 100% of workers and 100% of suppliers and contractors carrying out activities at our facilities. The system is subject to internal audits and external reviews in the context of standards and evaluation schemes that incorporate labor and OHS criteria, such as SMETA and Rainforest Alliance, as well as external audits applied to specific components such as the road-safety system.

Our Occupational Health and Safety Management System is grounded in compliance with current regulations and incorporates guidelines aligned with ISO 45001 in order to strengthen prevention, risk control, and health protection across all our sites. It also requires suppliers and contractors working with us to provide adequate health and safety conditions for their personnel.

The OHSMS complies with the following legal requirements:

LAW NO. 31110
Agrarian labor regime and incentives for the agricultural and irrigation, agro-export, and agro-industrial sectors.

SUPREME DECREE NO. 006-2021-TR
Regulation on collective bargaining and minimum working conditions under Law No. 31110.

LAW NO. 29783
Occupational Health and Safety Law.

SUPREME DECREE NO. 005-2012-TR
Regulation of the Occupational Health and Safety Law.

SUPREME DECREE NO. 006-2014-TR
Amendment to the Regulation of Law No. 29783.

SUPREME DECREE NO. 002-2013-TR
National Occupational Health and Safety Policy.

GRI 403-8

We also ensure that suppliers and contractors working with us provide adequate occupational health and safety conditions for their personnel.

General objectives, indicators, and performance of the OHSMS

General Objectives	Specific Objectives	Indicator	Performance	
			2024	2025
Prevent the occurrence of incidents, accidents, and health deterioration in our processes.	Zero fatal accidents	Number of fatal accidents	0	0
	Reduce the accident frequency rate	AFR = (number of disabling and fatal accidents / total hours worked) × 1,000,000	4.11	6.14
	Zero occupational diseases	Number of occupational diseases	0	0
	Increase the percentage of corrective actions completed following inspections, reports of acts and conditions, incidents, accidents, and drills	% corrective actions completed = (number of corrective actions implemented / number of corrective actions generated) × 100	91%	80%
Comply with current Occupational Health and Safety legislation.	Comply with the OHS inspection protocol for the agrarian sector	Compliance percentage on the verification checklist	98%	98%
	Comply with the Annual Occupational Health and Safety Program	Percentage of progress on the Annual Occupational Health and Safety Program	94%	94%
Promote the continuous improvement of our Occupational Health and Safety Management System.	Increase the closure of non-conformities identified in external and internal audits	% non-conformities addressed = (number of closed non-conformities / total number of non-conformities) × 100	95%	95%

4.3.1. 1 Risk identification and preventive management

GRI 403-2

Hazard identification, risk assessment, and the definition of control measures are part of our preventive approach and are developed through IPERC[18] matrices. This process allows us to identify situations and activities that could generate injury, illness, or impacts on third parties, considering the frequency, severity, exposure, and context of each task. Our analysis also considers risks that may affect certain groups differently, such as pregnant workers or people with specific needs, in order to implement appropriate protection measures.

The main occupational hazards identified and the controls applied are as follows:

Profiles with the Highest Exposure to Safety Risks

- Agricultural machinery operators, due to their exposure to mechanical and physi-cal risks associated with the use of equipment.
- Packing-machine operators, due to their interaction with moving equipment and ergonomic demands.

Situations with the Highest Exposure to Safety Risks

- Exposure to pollutant gases and agro-chemicals, managed through toxicologi-cal flags, operational controls, and moni-toring.
- Exposure to weather conditions, espe-cially solar radiation and high tempera-tures, for which we have preventive pro-tection and hydration measures.
- Work at height and in confined spaces, considered non-routine risks that require specific controls.

[18] Hazard Identification, Risk Assessment, and Control Measures

Identified Occupational Hazards[19]

Prolonged work	Repetitive movements	Solar radiation	Noise	Inadequate postures	Chemical substances
MEASURES TAKEN					
Rotating shifts	Active breaks	Use of sunscreen	Physical isolation of engine noise	Standards for correct working postures	Use of respiratory protection, personal protective equipment, and other protective gear
Split schedules in accordance with regulations	Occupational monitoring	Use of long-sleeved shirts and hats	Use of earmuffs or hearing protectors	Active breaks	Occupational monitoring
Active breaks	Standard for the proper use of tools	Active breaks	Occupational monitoring	Occupational monitoring	Training
Rest period every four hours		Rest areas			Sanitary application procedures

[19] The list of identified occupational hazards remained unchanged from 2024.

We train personnel to stop immediately any activity that represents an imminent danger. We also have external audits and confidential reporting mechanisms that help prevent retaliation and ensure proper handling of each case. We have the following mechanisms and communication channels for reporting hazards and risks associated with work activities:

- Occupational Health and Safety Committee and OHS subcommittees.
- Work-related incident and accident investigation procedure.
- Suggestion, complaint, and grievance boxes located in dining areas, common areas, and other site locations.
- Direct reporting to prevention staff and/or nurses at farms and packing plants.
- Direct calls or reports to the Industrial Safety and Occupational Health area.
- Reporting to direct supervisors in the field and at packing plants.
- Emergency phone directories posted in dining areas, irrigation systems, and rest areas.
- OHSMS forms.

In addition, the Social Welfare area plays an important role in receiving the needs, concerns, and grievances of personnel at farms and plants, facilitating a timely response.

4.3.2.Occupational Health and Safety Committee

GRI 403-4

Worker participation and consultation are mainly channeled through the Occupational Health and Safety Committee and its subcommittees, which are formed on an equal basis by company and worker representatives.

Worker representatives are elected by direct and secret ballot by their peers. Members have both voice and vote in decision-making, and committee leadership is defined democratically among standing members of both sides.

- The main functions of the OHS committee and subcommittees include:
- Preparing and submitting work accident reports and investigation findings for incidents that occur.
- Promoting worker participation and training in order to strengthen a preventive culture.
- Collaborating with labor inspectors and the relevant authorities when applicable.
- Approving the Annual Occupational Health and Safety Program.
- Ensuring that workers are familiar with internal and official OHS regulations.
- Monitoring compliance with internal OHS regulations.
- Investigating the causes of accidents, incidents, and occupational illnesses.
- Promoting preventive actions and continuous improvement across the different sites.

Our system works in two complementary directions:

- **Top-down:** the OHS Committee reviews progress, defines guidelines, and agrees on actions that are then implemented by line managers and middle management.
- **Bottom-up:** the subcommittees channel workers' concerns, complaints, and suggestions, helping identify and address issues in the field and at packing plants in a timely manner.

4.3.3. Accidents and Incidents

(GRI 403-2)

The investigation of accidents and incidents is an essential part of our preventive management. This process allows us to identify causes, determine contributing factors, and define both corrective and preventive actions to avoid repetition.

The accident and incident investigation process includes the following stages:

Accident or incident notification

Immediate reporting to supervisors and to the Occupational Health and Safety area.

Formation of the investigation team

Involvement of technical personnel with experience in case analysis.

Information gathering

Collection of testimonies, photographs, records, and other relevant evidence.

Information analysis

Review of the immediate and root causes of the event.

Identification of corrective and preventive actions

Definition of improvements in procedures, equipment, con-trols, or training.

Implementation of corrective and preventive actions

Execution and follow-up of the measures established to strengthen safety.

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

In 2025, we improved our occupational-injury performance. The rate of recordable occupational injuries fell from 4.11 in 2024 to 3.79 in 2025.

Indicator	2024		2025	
	Workers	Suppliers	Workers	Suppliers
Number of fatalities resulting from work-related injuries	0	0	0	0
Rate of fatalities resulting from work-related injuries	0	0	0	0
Number of high-consequence work-related injuries (excluding fatalities)	0	0	0	0
Rate of high-consequence work-related injuries (excluding fatalities)	0	0	0	0
Number of recordable work-related injuries	60	0	63	0
Rate of recordable work-related injuries	4.11	0	4.11	0
Number of hours worked	16,064,924	0	16,630,684	0
Near-miss frequency rate	-	-	-	-
Near-miss frequency rate	-	-	-	-

GRI 403-10

In relation to occupational ailments and diseases, we maintained a trend of zero recordable cases among workers as well as among suppliers and contractors.

4.3.4. Health Services and Programs

GRI 403-3

We promote a preventive culture through health training, first-aid preparedness, and risk evaluation by activity.

We provide comprehensive occupational health services for both workers and contractors in order to ensure rapid and appropriate attention in medical emergencies or occupational accidents.

Workers' occupational-health information and records are handled under strict confidentiality by occupational physicians. These records are stored in protected electronic files with individualized access, and medical exam results are delivered personally by the occupational physicians.

GRI 403-6

2025 Health Programs

Programas de salud 2025

- We provide pregnancy monitoring for our pregnant workers, as well as guidance on nutrition and trimester-specific care.

Pregnant and Lactating Workers Program

- We deliver awareness sessions for workers on occupational risks associated with their respective crops.
- We emphasize the importance of breastfeeding, benefiting eight workers in the lactation period through guidance and support for a healthy and safe process.

Active Breaks

- We raise awareness among administrative personnel about the importance of physical activity for health and the work environment.
-

Sun Protection Program

- For the past five years, this program has promoted the use of long-sleeved shirts and hats among workers to minimize the effects of solar radiation and prevent skin damage.
- It has also raised awareness about the proper use of sunscreen and the importance of continuous hydration.
- As a result of the preventive measures implemented at our farms, we reduced cases of heat stroke among personnel.

Fatigue and Drowsiness Program

- We implemented this program for tractor operators to assess their level of alertness and reduce the risk of accidents associated with fatigue and rotating shifts.

Occupational Medical Examinations Program

- We assess workers at farms and plants to detect early-stage health conditions and monitor chronic diseases.
- We promote follow-up on medical findings and raise awareness about the importance of monitoring and prevention for their well-being.

First-Aid Kits and Emergency Evacua-tion Equipment Program

- We strengthened our emergency response capacity by adding defibrillators and an oxygen cylinder to the mobile evacuation unit.

Health Campaigns

- We incorporated a nutritionist to guide personnel on balanced diets and the design of healthy menus.

Healthy Life Program

- We assess workers through weight and height checks using body mass index.
- We reinforced the importance of discipline and healthy habits, emphasizing that this is a multidisciplinary challenge.

Older Adults Program

- We began monitoring workers through quarterly checks of weight, blood pressure, and fasting glucose in order to detect chronic and degenerative diseases.

Program for Monitoring Workers with Extended Medical Leave

- We conducted home visits and telephone follow-up to identify the causes of prolonged medical leave and provide the necessary support.

4.3.5. Occupational Health and Safety Training

GRI 403-5

We have an Annual Training Program prepared for each site according to its specific needs. This program defines priority topics, training frequency, areas involved, and the duration of each activity.

Before the program is prepared, a training-needs assessment is conducted based on the following criteria:

- High-risk activities present in the operation.
- Possible emergencies at each site
- The functions established in the Organization and Functions Manual and the requirements associated with specific job positions

All training sessions are conducted during working hours, in compliance with current regulations and in order to ensure effective participation.

The topics of training courses and sessions included

- First aid
- Infectious diseases
- Safe handling of sharp tools
- First aid in cases of chemical or hazardous-material] intoxication
- Manual clearing tasks
- Correct use and maintenance of personal protective equipment
- Hot work
- Hazardous materials
- Heavy-load handling and ergonomics
- Work at height
- Toxicology flags
- Fire-fighting equipment
- Safe handling of agricultural machinery and implements
- Defensive driving and road signs
- Road safety for pedestrians and passersby
- Accident and incident investigation
- Prevention in the handling of energized equipment
- Emergency brigades
- Solar-radiation prevention

4.3.6. Supplier Health and Safety

GRI 403-7

Suppliers and contractors must submit the documentation and requirements requested by the Industrial Safety area according to the type of work they perform. These requirements vary depending on the nature of the service and seek to ensure that all activity within our facilities takes place under adequate safety conditions.

Main requirements include:

Civil works: compliance with the procedure and the specific requirements established for this type of activity.

Transport: submission of the SOAT[20], vehicle registration card, technical inspection certificate, driver's license, circulation permit, driver's national ID document, safety equipment, and any other applicable documentation.

Machinery rental and equipment maintenance: technical authorization certification and, for high-risk services, coverage under the Supplemental Insurance for Hazardous Work (SCTR).

Given that part of these activities involves the handling of agricultural and industrial machinery, as well as chemicals, it is essential to verify compliance with safety protocols before entry to our facilities.
To facilitate this process, we have supplier requirements in place that detail the general and specific criteria applicable to suppliers, contractors, and third parties that perform work or deliver goods at our sites.

All documentation is reviewed and validated by the Procurement, Industrial Safety, and Asset Security areas before activities begin.

[20] SOAT: Seguro Obligatorio de Accidentes de Tránsito; compulsory traffic accident insurance required for vehicles in Peru.

4.4. Social *Impact*

(GRI 3-3) (GRI 413-1)

At Complejo Agroindustrial Beta, we recognize that our operations generate direct and indirect effects in the communities where we are present. For this reason, our social approach seeks to contribute to local development, improve people's well-being, and maintain relationships of trust with the communities around us, in line with our values and sustainability commitments.

This approach is articulated through corporate policies, due-diligence mechanisms, and prioritized social programs, with emphasis on health, education, food security, and corporate volunteering.

Corporate Donations and Sponsorship Policy

Prioritizes initiatives with a positive impact in our areas of influence.

Final Beneficiary Due Diligence

Applicable to donations and contributions, especially in cases involving public officials or politically exposed persons.

Corporate Volunteering Policy

Promotes the free and organized participation of workers in social initiatives.

4.4.1. . Community Engagement

GRI 413-1

Communities within our areas of influence are closely linked to our operations. In many cases, they are part of the social and family environment of our operating workforce, so we coordinate community management closely with other areas of the company in order to identify needs, channel expectations, and develop initiatives with positive impact.

	Direct area of influence	Indirect area of influence
PIURA	**Population centers in Piura:** La Encantada, Ñómala, Sausal, Huasimal, Cruz Verde, and Sol.	**Provinces:** Piura Distrito: Chulucanas
LAMBAYEQUE	**Population centers in Lambayeque:** La Viña, Pampa de Lino, Los Ángeles, Cahide, and Pañalá.	**Provinces:** Lambayeque District: Jayanca y Olmos
ICA	**Population centers in Ica:** Huarango Mocho, Los Castillos, La Castellana, San Antonio, La Venta, and Ocucaje.	**Provinces:** Ica District: Santiago

(GRI 413-2)

We maintain dialogue and response mechanisms through digital channels and direct coordination for the execution of social projects and donations.

Our main participatory mechanisms were:

- Coordination for the implementation of social programs and donations
- Virtual channels for receiving complaints and grievances
- Interactions with prioritized local stakeholders based on the stakeholder mapping

We have the following channels for receiving complaints and grievances:

- Institutional email
- Social media
- Website
- Corporate WhatsApp

4.4.2. Social Projects and Volunteering

During 2025, we carried out social initiatives aimed at generating positive and measurable impacts in our areas of influence, aligned with the Sustainable Development Goals (SDGs) and the priorities identified through dialogue with communities.

In the health pillar, we contributed to improving public health and community well-being through prevention, healthcare, and support actions aimed at vulnerable populations. Our initiatives contributed to the rehabilitation of children and young people with disabilities or burn survivors, the well-being of older adults, and the reduction of anemia among pregnant women and children under 36 months. Main initiatives and 2025 results included:

Program “Anemia Cero” (Anemia-Free Program)

Aimed at preventing and reduc-ing anemia in pregnant women and children under 36 months of age, in partnership with the Asociación Peruanos por Peruanos.

2,714 screenings were carried out, 2,101 families were reached through awareness actions, and 35 medical campaigns were conducted.

Programa Beta Contigo (Beta With You Program)

Focused on facilitating access to health services in communi-ties near our operations, includ-ing general medicine, nursing, dentistry, nutrition, and psy-chology services.

240 people benefited.

Programa Por Ti (For You Program)

Program aimed at the care and well-being of older adults through healthcare, recreational, and support activities.

11 activities and
134 people benefited.

Health-related donations and solidarity campaigns

Brings together contributions to external high-social-value initiatives such as Ponle Corazón, Teletón, and Tapitas Solidarias. In the latter case, support was also provided through responsible recycling.

Contribution to Ponle Corazón; participation in Teletón; and donation of 241 kg of recyclable waste through Tapitas Solidarias, contributing to the treatment and rehabilitation of child and adolescent burn survivors.

In the education pillar, we promoted learning, educational continuity, and capability development for a better insertion in the labor market. These actions promoted school reinforcement, student motivation, guidance for scholarship students in higher education, and access to basic education for workers who had not completed their studies.

Main initiatives and 2025 results included:

CEBA Program

Provided access to basic education for workers who had not started or completed their studies in the regular education system.

197 enrolled and 18 people completed secondary school.

Class Reinforcement Program

Sought to strengthen school learning and motivate children and adolescents to continue their studies, in partnership with Osmia.

111 students benefited through 20 classes.

Agile Mento-ring Program

Program aimed at higher-education scholarship recipients to strengthen their employability and facilitate their entry into the labor market.

69 PRONABEC scholarship recipients benefited.

Productive Youth Program

Initiative to promote the formal certification of labor competencies for Beta workers, in coordination with the Ministry of Labor and Employment Promotion.

30 people benefited.

A Day at CaiBeta

Guided visits designed to bring the community closer to the company's production processes and sustainable practices.

596 participants, including educational institutions and workers' families.

Vamos Beta (Let's Go Beta)

Mentoring for students in their final school years to support their academic and personal development, in partnership with Osmia.

22 students benefited.

Given the nature of our operations, food is generated during production that does not enter the commercial circuit but remains fit for human consumption. We continued with our practice of donating these products to social organizations near our operations, helping reduce food waste and improve food security among vulnerable populations.

Main initiatives and 2025 results included:

Food Rescue Project

As part of our commitment to reducing food loss and strength-ening food security, we con-tin-ued promoting the Food Rescue Project, through which we chan-nel products fit for human con-sumption that do not enter the commercial circuit.

185,118.63 kg of fruits and vegetables distributed to 148,168 beneficiaries in Piura, Lambayeque, and Ica, in coordination with Banco de Alimentos Perú and Mesa Solidaria. This initiative contributes directly to SDG 2: Zero Hunger.

Hands to the Earth Program

Environmental education and sustai-nable-development initia-tive through the installation of school bio-gardens, in partner-ship with Netafim.

215 people benefited and
1 bio-garden was implemented.

(GRI 13.9.2)

In addition, we monitored the recovery of food fit for human consumption and the indicators associated with its use.

In this way, we strengthened the use of food in good condition and its channeling toward social organizations, helping reduce waste and generate positive impact among vulnerable populations, in line with SDG 2: Zero Hunger.

Through social programs, dialogue mechanisms, and corporate volunteering, Complejo Agroindustrial Beta contributes to community well-being, fosters a positive relationship with the surrounding environment, and generates social value as an integral part of its sustainability strategy.

05 Environment

Complejo Agroindustrial Beta's environmental management is based on prevention and continuous improvement aimed at minimizing impacts, using resources efficiently, and reinforcing the adaptability of our operations in an increasingly demanding climate and regulatory environment.

During 2025, we made progress in the integration of environmental criteria, with emphasis on climate-change management, efficient energy use, biodiversity conservation, soil care, responsible water usage, and proper waste handling. This approach seeks to accompany growth with a more orderly, efficient, and sustainable operation over the long term.

2025 milestones

We updated the greenhouse gas inventory through methodological improvements to improve traceability and consistency.

We implemented a digital platform for continuous monitoring of emissions and environmental indicators.

We strengthened internal capabilities through training on climate risks, carbon footprint, and environmental compliance.

We incorporated brine water from the reverse-osmosis plant to irrigate an ecological area at Fundo El Milagro II.

We completed the implementation and improvement of solid-waste storage infrastructure at our productive sites.

We obtained LEAF recertification, reaffirming our commitment to soil health and biodiversity protection.

Challenges for 2026

Implementing a 100-hectare conservation area at Fundo Jayanca using water discarded from the osmosis process for irrigation.

Expanding circular water-management practices in order to reduce dependence on freshwater.

Identifying and implementing measures aimed at minimizing solid waste in our operations.

Improving the level of training received by management teams in climate risk, carbon footprint, and environmental compliance.

SDGs related to this chapter

Our environmental commitment is reflected in an approach aimed at preventing impacts, using resources more efficiently, and improving our operations' ability to respond to an increasingly challenging environment.

These efforts respond not only to regulatory and market demands, but also to the need to sustain a more efficient and resilient operation over the long term.

Climate change management

Efficient energy use

Biodiversity conservation

Soil health

Water management

Responsible waste management

5.1. Climate Change

(GRI 3-3)

Climate change remains a relevant challenge for our operations because of its capacity to affect agricultural productivity, resource availability, operational continuity, and the company's environmental performance. We maintain a strategy aimed at improving our adaptive capacity and progressively improving the management of our emissions and associated consumption.

As part of our Environmental Policy, we continue promoting actions linked to measuring our emissions, using energy more efficiently, the conservation of ecological areas, the development of environmental infrastructure, and the development of internal capabilities for climate-risk management.

Our climate strategy is based on five pillars:

- Reduction of the carbon footprint
- Conservation and expansion of ecological areas
- Monitoring and protection of flora and fauna
- Efficient energy use
- Stronger operational resilience to climate risks

During 2025, relevant progress included:

- Updating the GHG inventory
- Implementing a virtual platform to monitor emissions and environmental indicators
- Delivering training for management on climate risks, carbon footprint, and environmental compliance
- Continuing reforestation and conservation projects

5.1.1. Emissions

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

During 2025, we updated our greenhouse gas inventory in accordance with ISO 14064 methodology. We used SAP reports, invoices, and other operating records, as well as emission factors from the IPCC[21] 2006 methodology and the Ministry of the Environment (MINAM) Peru Carbon Footprint Platform. In order to properly assess our climate performance, we track both absolute emissions and emissions intensity in relation to production. The emissions-intensity KPI result was 0.54 tCO2eq per ton produced, compared with 0.61 in the 2022 base year. This represents an 11.31% reduction versus the baseline and exceeds the reduction target set for the period.

[21] Intergovernmental Panel on Climate Change (IPCC), an international body that develops methodologies and technical guidelines on climate change.

Emissions (tCO2eq)

NIIF S1-46(a) NIIF S2-29(a)

Emissiones per Scope (equivalent to tons of CO2)	2022 (baseline)	2023	2024	2025
Scope 1	36,065.70	36,065.70	26,978.40	32,196.75
Scope 2 2	8,848.86	8,848.86	7,570.94	10,088.87
Total (Scope 1 + Scope 2)	44,914.56	44,914.56	34,549.40	42,285.62

	2022 (baseline)	2025
Target KPI value (tCO2eq / tons produced)	-	0.605
KPI reduction target versus the base year	-	0.75%
KPI result (tCO2eq / tons pro-duced)	0.61	0.541
Reduction achieved versus the base year (%)	-	11.31%

During the year, we implemented actions aimed at improving control of emission sources and the quality of the information associated with our carbon footprint. This effort was complemented by improvements in environmental infrastructure and a more systematic management of indicators, which will allow for more informed decision-making going forward.

In 2025, we implemented initiatives aimed at identifying opportunities to improve energy use and enhancing information management to support more efficient decision-making. We also assessed options to advance toward more structured and sustainable energy performance.

5.1.2. Energy

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

Efficient energy management remains relevant for our operation because of its link to cost control and environmental performance. Our main energy sources continue to be grid electricity and non-renewable fuels, mainly diesel, gasoline, and LPG .

Every year, we assess our energy consumption. In 2025, total energy consumption increased compared with the previous year, mainly because of:

- Expansion of new cultivation areas
- Crop replacement requiring higher energy inputs
- Increased total production with more intensive and energy-demanding processes

Energy consumption (in gigajoules/GJ)	2024	2025
Consumption of fuel from non-renewable sources	71,871	78,597
Diésel	63,329	73,783
LPG	3,827	2,086
Gasoline	4,715	2,728
Total electricity consumption	159,548	184,648
Total energy consumption (non-renewable fuel consumed + electricity)	**231,419**	**263,245**

[22] Liquefied Petrolium Gas

5.2. Biodiversity and Soil

(GRI 3-3)

The management of biodiversity and soil health is part of our preventive, long-term approach. Each year, we promote practices aimed at conserving ecosystems impacted by our operations, reducing impacts on flora and fauna, and improving the quality and functionality of agricultural soils.

This work is carried out through conservation measures, monitoring, agronomic management, and continuous improvement in order to sustain a more resilient operation that is compatible with the natural environment.

5.2.1. Soil Health

We implemented a Soil Sustainability Plan to guide and standardize soil management at our farms. This plan includes measures aimed at improving physical, chemical, and biological properties, strengthening fertility and water availability, optimizing nutrient cycles, and applying conservation practices that contribute to more efficient and responsible production.

The main objectives of this plan are:

- Proposing soil management guidelines that minimize environmental impact
- Standardizing proper soil management across all operations
- Providing technical guidance for the use of field and laboratory information
- Contributing to the reduction of agricultural-soil erosion
- Strengthening knowledge of the importance of mineral elements in crops

The main actions implemented during the year included:

- The use of drip irrigation systems to reduce unnecessary water losses, avoid surface runoff and soil evaporation, and reduce deep percolation that may carry nutrients away.
- The use of mulch made from straw, leaves, branches, pruning remains, and clearing residues to conserve moisture, revitalize the soil, limit weed growth, and support biological activity.
- The application of soil covers and conservation practices to improve moisture retention and reduce erosion caused by wind and water.
- The periodic conduct of soil analyses and soil-profile assessments through soil pits and evaluations of texture, pH, moisture, and nutrient availability, in order to guide management decisions.
- The application of cultivation practices such as subsoiling in compacted land to improve aeration and support root development.
- The implementation of integrated pest management, prioritizing lower-impact controls and restricting the use of chemical products to strictly necessary cases.
- The maintenance of impermeabilization and control measures to prevent soil contamination from potential spills of hydrocarbons or other chemical substances.
- The application of moisture-retention techniques aimed at improving irrigation efficiency and preserving soil functionality in the field.

As part of this approach, during 2025 we also made progress toward more sustainable input use by reducing the use of chemical products and increasing the share of biological inputs in our agricultural practices. This line of work seeks to protect the beneficial microorganisms present in the soil and progressively strengthen its biological health.

5.2.2. Biodiversity

We remain committed to conserving and protecting biodiversity, promoting responsible practices within our operations and generating positive impacts on ecosystems associated with our areas of influence. Our actions focus on the implementation, maintenance, and conservation of internal ecological areas—non-intervened and protected zones within our operational boundaries.

Our biodiversity approach is based on:

- The implementation, maintenance, and conservation of internal ecological areas
- The periodic monitoring of flora and fauna
- The identification of sensitive species and the adoption of prevention and control measures
- The incorporation of environmental criteria into agronomic management and project implementation

Our biodiversity approach is based on the following actions:

- Compliance with environmental legislation and applicable standards in order to contribute to biodiversity conservation
- Preparation and updating of environmental management instruments for new projects and ongoing activities, as well as submission to the competent authority
- Identification of direct and indirect impacts of our operations on biodiversity, risk assess-ment, and the adoption of prevention, minimi-zation, and control measures
- Environmental monitoring within the frame-work of our management instruments to as-sess effects on flora, fauna, and habitats
- Periodic flora and fauna monitoring to verify species diversity, propose conservation measures, and follow up on their implementa-tion
- Periodic landscape and nature-conservation audits and assessments to record and value natural assets
- Activities within operations that generate posi-tive biodiversity impacts, including ecological-area conservation
- Dissemination among stakeholders of guide-lines on biodiversity care and its importance for operational sustainability

Impacts on biodiversity

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

We carry out environmental impact studies at the start of each project in order to identify potential effects on biodiversity and establish prevention, mitigation, and control measures.

At the construction stage, one relevant impact identified is noise pollution, which could temporarily displace birds and other species present at farms and packing plants. To reduce this risk, we apply measures such as:

- **Signage to avoid unnecessary noise**
- **Warnings about wildlife crossings in operational access areas**
- **Signage prohibiting hunting and animal abuse**
- **Ongoing environmental awareness for personnel**

(GRI 13.6.2)

We reduced the use of chemical products by 68% and increased the use of biological inputs by 32%.

In this way, we continue contributing to environmental care and to a truly sustainable form of agriculture.

At the operating stage, we make sure to protect ecological areas to conserve biodiversity and prevent impacts on ecosystems impacted by our activities.

(GRI 304-4)

According to our environmental assessments, the most sensitive species potentially affected by operations include:

- **Pollinators**
- **Beneficial insects**
- **Different bird species**

To mitigate potential impacts on these species, we apply a set of preventive controls:

Integrated Pest Management (IPM), prioritizing methods with lower environmental impact and reserving chemical pesticides as a last resort.

An approved pesticide list aligned with current regulations, prioritizing substances with lower toxicity for wildlife and associated ecosystems.

Physical barriers to prevent agrochemical drift into areas with wild flora and fauna.

All protected areas and restored zones remain in good conservation condition and are subject to periodic monitoring by flora and fauna specialists, who assess species diversity and the effectiveness of the measures implemented.

Protected Areas

16.60 HA Farm Piura	**9.50 HA** Farm Olmos	**59.00 HA** Farm Olmos II	**59.00 HA** Farm Jayanca
2.00 HA Plant Jayanca	**20.10 HA** Farm Chincha	**22.10 HA** Farm Ica	**139.10 HA** Total

Protected ecological areas inside our operations totaled **139.10 hectares**. These areas form part of our conservation and responsible land-management strategy.

In addition, we made progress on the planning of a new 100-hectare conservation area at Fundo Jayanca, to be irrigated from 2026 using brine water from our osmosis plant.

16.60 HA **External to Beta (San Francisco de Asís Peasant Community, Small Village - Lambayeque)**

Our environmental commitment is also reflected in the efficient use of natural resources and the progressive reduction of associated impacts. In 2025, we reinforced practices related to responsible water use, soil protection, proper effluent management, waste valorization, and biodiversity conservation. These efforts support the company's growth through a more orderly, preventive, and sustainable operation.

5.3.1. Water and Effluents

(GRI 303-1) (FB-MP-140a.2.) (GRI 3-3)

Groundwater remains the main water source in all our operations and is obtained from wells authorized by the National Water Authority. In Olmos, both farm and packing-plant water comes from the H2Olmos irrigation project.

Our water management approach covers the entire chain of interaction with the resource, from abstraction to the generation and treatment of wastewater. We maintain sustainable-use objectives and targets, accompanied by periodic risk evaluation and an action plan aimed at efficient and responsible water usage.

(GRI 303-3) (GRI 303-5) (FB-AG-140a.1)

Water extraction and consumption

Surface water

Volume of water extracted

2024	2025
9,417	**17,217.29**

Groundwater

Volume of water extracted

2024	2025
29,981	**23,653.51**

Total water extraction*

Volume of water extracted

2024	2025
39,398	**43,870.80**

(*) Total surface water + total groundwater

During 2025, we monitored water withdrawal and consumption as part of our operational and environmental controls.

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

We generate effluents, but they are not discharged into natural water bodies. Industrial wastewater is treated and reused to irrigate green areas and roads. When reuse is not possible, it is managed by an authorized company for transport and final disposal.

We have industrial wastewater treatment plants at:

- **Ica**
- **Chincha**
- **Jayanca**

These facilities allow us to ensure proper effluent treatment and reuse in activities compatible with the operation.

Monitoring criteria are established through our environmental management instruments, taking the following aspects into account:

- National regulations
- International references for industrial wastewater
- Quality parameters such as oils and grease, biochemical oxygen demand, suspended solids, and total coliforms

These measurements allow us to verify compliance with quality parameters and strengthen the responsible management of effluents.

The main actions and advances during the year in water and effluent management included:

- Periodic water and effluent-quality monitoring
- Continued maintenance of wastewater-treatment plants
- Ongoing reporting of water performance through audits conducted under standards such as Global GAP, Nurture Module (Tesco), GRASP, LEAF, and SMETA

5.3.2. Waste

(GRI 306-1) (GRI 306-2) (GRI 3-3)

The main activities and inputs that continue to generate significant waste-related impacts are:

Application of agrochemicals for crop health

These practices generate hazardous and non-hazardous solid waste, mainly containers and leftover mixtures, which require proper handling to prevent water and soil contamination.

Crop nutrition through fertilization

The use of fertilizers mainly generates non-hazardous solid waste, such as packaging and sacks. In the case of nitrogen-based fertilizers, nitrous oxide (N_2O) emissions are also generated, a greenhouse gas with a high impact.

Field and packing processes

Activities such as pruning, thinning, load adjustment, clearing, and fruit discarding generate organic waste that, if not properly managed, may encourage pest proliferation, the formation of leachates, and the generation of emissions such as methane.

To prevent these impacts, we continuously apply measures such as:

- Safe temporary storage of waste
- Delivery to authorized waste managers
- Donation of fruit in good condition
- Use of organic waste in animal feed
- Composting and mulch use.

Waste generated

2024			
Waste composition	**Waste generated (metric tons - t)**	**Waste diverted from disposal**	**Waste directed to disposal**
Hazardous	46.12	7.56	38.56
Non-hazardous	959.53	959.53	0.00
Total waste	**1,005.65**	**967.09**	**38.56**

2025			
Waste composition	**Waste generated (metric tons - t)**	**Waste diverted from disposal**	**Waste directed to disposal**
Peligrosos	65.83	17.05	48.79
No peligrosos	2,057.92	1,728.20	329.72
Total waste	**2,123.75**	**1,745.24**	**378.51**

Waste not designated for disposal

Category	2024	2025
Hazardous waste	**Off premises**	**Off premises**
Recycling	7.56	12.99
Other Recovery Operations	—	4.06
Total	7.56	**17.05**
Non-hazardous waste	**Off premises**	**Off premises**
Preparation from Reuse	11.44	12.00
Recycling	900.47	1,007.07
Other Recovery Operations	47.6	709.13
Total	959.53	1,728.20

(GRI 306-5)

Waste not designated for disposal

Categoría	2024	2025
Hazardous waste	**Off premises**	**Off premises**
Incineration (with energy recovery)	0.00	0.00
Incineration (without energy reco-very)	0.00	0.00
Transfer to a landfill	38.56	48.79
Other Disposal Operations	0.00	0.00
Total	**38.56**	**48.79**
Non-hazardous waste	Off premises	Off premises
Incineration (with energy recovery)	0.00	0.00
Incineration (without energy reco-very)	0.00	0.00
Transfer to a landfill	0.00	0.00
Other Disposal Operations	0.00	329.72
	0.00	**329.72**

Additionally, we delivered 3.8 tons of waste electrical and electronic equipment (WEEE) to authorized infrastructure for proper valorization, contributing to more responsible management of this waste stream and to the circular economy. The combination of environmental monitoring, continuous improvement, and stronger internal capabilities enables Complejo Agroindustrial Beta to move toward a more resilient and sustainable operation, aligned with current and future environmental challenges.

06

Governance and Transparency

6.1. Governance Structure

GRI 2-9

Our governance structure and transparency mechanisms seek to ensure orderly, ethical decision-making aligned with sustainability. During 2025, we strengthened these processes through a clearly defined governance structure, greater coordination between top management and line management, and the deployment of tools to prevent risks, channel concerns, and reinforce a culture of integrity across the organization.

Our governance structure is based on the provisions of the General Corporations Law and includes three main bodies:

- **General Shareholders' Meeting**
- **Board of Directors**
- **General Management and line management**

6.1.1. General Shareholders' Meeting

The General Shareholders' Meeting is the company's highest governing body. It is responsible for decisions on fundamental matters such as amendments to the bylaws, dividend distribution, and the appointment or removal of Board members.

At the close of 2025, this body was composed as follows:

Torres de Río S.A.C.	93.88%
Víctor Manuel Matta Curotto	6.11%
Rossana Ortiz Rodríguez	0.01%

6.1.2. Board of Directors

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

The Board of Directors leads the company's strategic direction and oversees management, ensuring compliance with strategic objectives and proper stewardship of the organization. Its functions include defining general policies, supervising executive performance, and approving key decisions related to growth, sustainability, and organizational continuity. The nomination and selection of Board members follows a structured and transparent process, including the notice for the General Shareholders' Meeting, candidate assessment, and election by vote.

Main selection criteria include:

- Relevant professional experience and competencies
- Leadership track record and strategic decision-making experience
- Ethical background and integrity
- Independence and objectivity in decision-making
- Sector and business knowledge
- Commitment to sustainable and responsible corporate practices

Members of the Board of Directors

Víctor Manuel Matta Curotto
Chairman of the Board

María del Carmen Claudia Dall'Orso de Matta
Directora

Víctor Santiago Matta Dall'Orso
Director

Claudia del Carmen Matta Dall'Orso
Directora

Mariangela Matta Dall'Orso
Directora

Carlos Alberto Neuhaus Tudela
Independent Director

Mauricio Armando Olaya Nohra
Independent Director

(GRI 405-1)

The composition of the Board maintains a relevant participation of women and men.

Board		2024	
Gender	**Age Range**	**Number of People**	**Percentage**
Men	Under 30 years old	0	57.2%
	Between 30 and 50 years old	1	
	Over 50 years old	3	
	Total	**4**	
Woman	Under 30 years old	0	42.8%
	Between 30 and 50 years old	1	
	Over 50 years old	2	
	Total	**3**	

(GRI 2-12)[24] (GRI 2-13) (GRI 2-17)[25] (GRI 2-18)[26] (GRI 2-26)[27]

The Board supervises the company's economic, social, and environmental impacts through periodic reviews of strategic issues, risks, and sustainability performance. General Management and line management are responsible for implementation and day-to-day monitoring. In addition, the Board receives an annual report on material topics and key indicators and, at year-end, reviews the work carried out in supervising impacts. There are no board-level committees in Beta. Operational matters and the follow-up of specific matters are handled through committees led by General Management and line management. In 2025, the Sustainability Committee was created to lead and promote initiatives linked to sustainability and align our efforts with the SDGs and sector best practices.

24 The Board of Directors evaluates the company's strategic and risk-related matters.

25 It should be noted that each year a report is presented to the Board addressing the material topics and sustainability KPIs, with the aim of sharing our performance and building ESG knowledge.

26 At end of year sessions, Board members conduct a self-assessment of the work carried out in relation to the management of ESG impacts.

27 Executives report to the Board on the management of ESG impacts once a year. However, if a situation of medium or high impact arises, it is reported immediately to the Chair of the Board and incorporated into the agenda for the next session.

6.1.3. Executive Structure

Our team is responsible for the company's operations and overall functioning. Its functions include implementing strategy, meeting objectives, and ensuring compliance with applicable legal and ethical frameworks, under the leadership of General Management.

The executive team is composed of:

Lionel Francisco Arce Orbegozo
General Management

Alex Antonio Romano Saravia
Northern Agricultural Management

Enzo Pareja Rodriguez
Commercial Management

Juan Carlos Shimabukuro Goto
Human Resources Management

Raul Jorge Briceño Valdivia
Finance Management

Eric Wenceslao Tello Mc Evoy
Controllership Management

Andrea Giuliana Guardia Gonzales
Supply Chain Management

Miguel Arquímedes Abregu Siguas
Southern Agricultural Management

Luigi Antonio Scarin Obando
Plant and R&D Management

Ursula Carolina Rodriguez Otazu
Quality Assurance Management

Marcela Briceño Rosas
Piura Farm Agricultural Production Management

6.2. Ethical and *anti-corruption practices*

GRI 3-3

We maintain an operating system aimed at preventing, detecting, and responding to potential acts of bribery, corruption, and other unethical conduct. This system is supported by policies, procedures, reporting channels, and investigation mechanisms that seek to strengthen process transparency and a culture of integrity across the organization.

(GRI 2-15)

Conflicts of Interest

We have a regulatory framework for identifying, assessing, responding to, and following up on conflict-of-interest situations. This framework forms part of our anti-corruption prevention system and includes, among other instruments:

- Conflict of Interest Policy
- Sworn Declaration of Conflict of Interest, applicable to workers and third parties

The information collected as part of this system is kept on file and available for internal and external audit purposes, under strict confidentiality and identity-protection criteria.

(GRI 205-1)

Anti-corruption risk assessment

During 2025, we managed corruption and AML/CFT risks through a matrix applicable to our operations nationwide. This tool, initially prepared in 2020 and updated in 2024, remained in force during the year and served as the basis for identifying and assessing risk events, along with their associated controls.

The highest-weighted risk events included:

Hiring transport companies for finished products that, directly or through subcon-tracting, could use their units for money laundering-related activities

Offering or delivering bribes, facili-tation payments, gifts or donations to public officials to obtain or ac-celerate permits or licenses

Requesting or receiving bribes by wor-kers involved in procurement or logis-tics processes in order to im-properly favor suppliers or potential suppliers

Our performance in managing risks and controls related to ethical and anti-corruption practices was as follows:

86%
compliance in action plans implemented to prevent bribery

91%
control of critical bribery risks

67%
progress in procedures reviewed under the objective of certifying anti-bribery management in accordance with ISO 37001

88%
implementation of the monitoring plan for requirements aligned with ISO 37001

97%
compliance with scheduled ethics and anti-corruption training

98%
compliance with scheduled awareness-raising activities

95%
investigation rate for complaints received through the Ethics Line

(GRI 205-2)

During 2025, we communicated our anti-corruption policies and procedures to governing bodies and company personnel.

In that context[28]:

100% of Board members received communication on anti-corruption policies

100% of General Shareholders' Meeting members received communication on anti-corruption policies

Workers within the reported scope received communication on anti-corruption policies and procedures

During the year, 18 reports were received through our internal channels regarding possible corruption or unethical conduct. Of these, 11 were confirmed. These reports mainly related to:

- Regulatory non-compliance
- Other unethical conduct
- Bribes and kickbacks
- Misappropriation, misuse, or abuse of resources

As a result of the review and investigation process:

- 11 workers were dismissed for serious misconduct
- Restrictions were applied to five subcontracted workers

The most frequently used reporting channels were:

57% through supervisors or operational managers

19% through WhatsApp, SMS, or phone calls

14% through our website

10% through email

At the close of 2025, no public legal cases related to corruption had been filed against the company or its workers.

(GRI 205-3)

[28] Ree Annexes section.

07

Annexes

Annex I. Board Selection Criteria

Professional experience and competencies:

We assess candidates' track record, considering their experience in leadership roles and strategic decision-making. We seek key skills in areas such as finance, business strategy, and risk management, ensuring they have the knowledge required to effectively perform their role within the highest governing body.

Ethical background and integrity:

We conduct a thorough evaluation to ensure candidates meet high standards of ethics and transparency, aligned with the Company's principles and values.

Independence:

We prioritize the selection of members who do not have conflicts of interest or external influences that could compromise objectivity in decision-making, ensuring strong and impartial corporate governance.

Sector and company knowledge:

We seek candidates with a deep understanding of the agro-export sector, as well as of the Company's products, processes, and specific challenges, enabling informed strategic decision-making.

Commitment to corporate responsibility:

We assess candidates' level of commitment to sustainability, social responsibility, and business ethics, ensuring that their decisions promote balanced and long-term sustainable growth. .

Annex 2. Board Composition

(GRI 2-9)

Full Name	Executive / Non-Executive	Tenure	Positions and Significant Commitments	Relevant Competencies
Matta Curotto, Victor Manuel	Non-Executive	Founding part-ner – present	Chairman of the Board	Founding partner of Complejo Agroindustrial Beta S.A.
Dallorso de Matta, Maria del Carmen Claudia	Non-Executive	Since 2005	Directora	Currently serves as Director at Pesquera Exalmar and Complejo Agroindustrial Beta
Victor Santiago Matta Dall'Orso	Non-Executive	Since 2011	Board Member	Former Deputy General Comptroller at Pesquera Exalmar (2005–2008). Deputy General Manager at Pesquera Exalmar (2010–2019). Board Member at Pesquera Exalmar (since 2015) and at Complejo Agroindustrial Beta (since 2011)
Claudia del Carmen Matta Dallorso	Non-Executive	Since 2013	Board Member	Board Member at Complejo Agroindustrial Beta S.A.; former Commercial Manager at Pesquera Exalmar S.A.A. (2013–2014)
Mariangela Matta Dallorso	Non-Executive	Since 2011	Board Member	Board Member at Complejo Agroindustrial Beta since 2011
Carlos Alberto Neuhaus Tudela	Non-Executive	Since 2022	Board Member	Director at Grupo Manasa-Gildemeister, Backus, and Complejo Industrial Beta S.A.; Executive Chairman of ACCEP; member of Thunderbird Executive Leadership Council; board member of cultural and social institutions; founder of Instituto Gestiona Perú
Mauricio Armando Olaya Nohra	Non-Executive	Since 2022	Board Member	Board member of several companies, including Sky Airlines, CFG Copeinca, Terminal Portuario Paracas, Machu Picchu Foods, Agroindustria Beta, Agroindustria Paramonga, and OPP Film

Annex 3

Strategies to Monitor Grievance Mechanisms

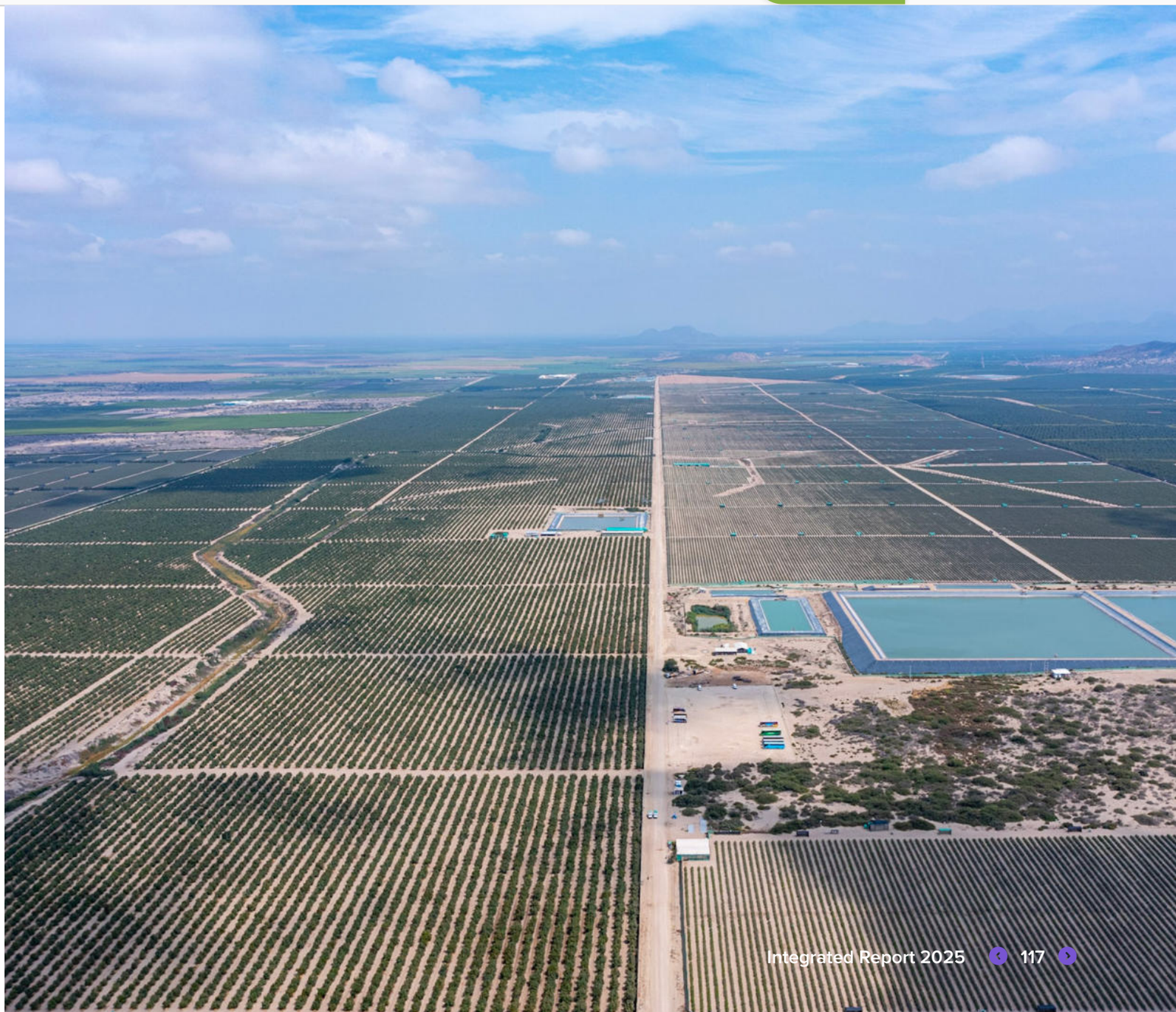
Inclusive strategies[

01 In the design stage, we convene participatory meetings and gather comments to ensure that diverse perspectives are taken into account.

02 During the review stage, we invite stakeholders to provide feedback in order to maintain the relevance and effectiveness of the mechanisms.

03 In operation, we facilitate access to and use of the mechanisms, ensuring confidentiality and efficiency in the handling of complaints and grievances.

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



Comprehensive strategies

Information and communication

We ensure clear and accessible disclosure of grievance mechanisms, complaints processes, and remediation procedures through various channels, enabling users to understand and effectively use them

Accessibility and availability

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

Grievance tracking

We maintain detailed records and analysis of the number and types of grievances submitted during the year, evaluating the percentage addressed and resolved, including those resolved through remediation, as an indicator of the effectiveness of remediation processes.

Repeated grievances

We actively monitor recurring complaints to identify patterns and implement corrective actions, proactively addressing root causes.

Adjustments and improvements

We continuously improve grievance mechanisms and remediation processes based on stakeholder feedback and data analysis, ensuring their effectiveness over time.

Annex 4.
Employee Turnover

Characteristics		2024					2025				
Location	Gender	Age range			Total	Rate (%)	Age range			Total	Rate (%)
		Under 30 years old	Between 30 and 50 years old	Over 50 yearsold			Under 30 years old	Between 30 and 50 years old	Over 50 yearsold		
Lima y Callao	Men	1	1	0	2	0%	3	0	0	3	0.63%
	Women	2	0	0	2	0%	2	0	0	2	0.42%
Provincias	Men	10	27	4	41	9%	11	27	1	39	8.16%
	Women	9	11	1	21	4%	12	6	0	18	3.77%
Total by age range group		**22**	**39**	**5**	**66**	**14%**	**28**	**33**	**1**	**62**	**12.97%**
Turnover rate		**5%**	**8%**	**1%**	-	-	**5.86%**	**6.90%**	**0.21%**	-	-

Annex 5.

Guidelines for the Prevention of Child Labor and Forced Labor

Child Labor

- Use of appropriate and reliable age verification mechanisms at hiring
- Maintenance of accurate and up-to-date employ-ee records
- Inclusion of contractual clauses for subcontractors and suppliers committing to eradicate child labor
- Participation in child protection and prevention programs
- Participation in awareness campaigns on policies and regulations

Forced Labor

- Prohibition of any work or service imposed without consent and under threat of penalty
- Requirement for suppliers to ensure workers can resign voluntarily
- Requirement for suppliers to ensure workers can leave the workplace after their shift
- Prohibition of mandatory overtime without consent
- Assessment and mitigation of forced labor risks in operations and supply chain through due diligence

Annex 6.

Recordable Occupational Illness and Disease Indicators (2024–2025)

Indicator	2024		2025	
	Employees	Supplieres	Employees	Supplieres
Number of fatalities resulting from occupational illness or disease	0	0	0	0
Number of recordable occupational illness and disease cases	0	0	0	0

Annex 7.

Activation of Occupational Health Care in Farms

On farms, healthcare is activated following a report from the group leader, field supervisor, or foreman, who informs the nurse or occupational physician. The nurse travels to the location to conduct an initial assessment and reports the case to the occupational physician, who determines the appropriate treatment. If required, the worker is referred to a healthcare facility and, depending on the case, accompanied by healthcare personnel or a family member. In the case of contractor personnel, the contractor's immediate supervisor is also informed to take the necessary actions.

Annex 8.
Flora and Fauna Species by location

Classification Flora	2024						2025					
	Number of Species						Number of Species					
	Jayanca	Olmos I	Olmos II	Piura	Ica	Chincha	Jayanca	Olmos I	Olmos II	Piura	Ica	Chincha
Critically Endangered	1	2	1	0	1	1	0	0	0	0	0	0
Endangered	4	2	2	0	0	0	0	0	0	0	0	0
Vulnerable	6	1	2	1	1	1	0	0	0	0	0	1
Near Threatened	1	0	0	1	1	0	0	0	0	0	0	0
Least Con-cern	18	6	3	12	4	10	22	8	8	21	19	29
Total	**30**	**11**	**8**	**14**	**7**	**12**	**22**	**8**	**8**	**21**	**19**	**30**

Annex 8.
Flora and Fauna Species by location

Classification Fauna	2024						2025					
	Number of Species						Number of Species					
	Jayanca	Olmos I	Olmos II	Piura	Ica	Chincha	Jayanca	Olmos I	Olmos II	Piura	Ica	Chincha
Critically Endangered	0	0	0	0	0	0	0	0	0	0	0	0
Endangered	0	0	0	0	0	0	0	0	0	0	0	0
Vulnerable	0	0	0	0	0	0	1	0	0	0	1	1
Near Threatened	0	0	0	0	0	0	0	0	0	0	1	1
Least Con-cern	23	28	15	15	20	11	25	27	33	40	11	23
Total	**23**	**28**	**15**	**15**	**20**	**11**	**26**	**27**	**33**	**40**	**13**	**25**

Annex 9.
Soil Sustainability Plan

Location / Site Name	Main Identified Challenge	Environmental Aspect Affected	Planned Course of Action (short and long term)	Results and Monitoring (short and long term)
Farms	Erosion / loss of organic matter	Soil	We have a drip irrigation system, which: a. Eliminates unnecessary water losses (surface runoff and soil evaporation). b. Prevents deep percolation of water, which causes nutrient loss.	Improvement in soil quality through: a. Conservation of nutrients present in the soil (because they are not washed away by excess water). b. Reduction in fertilizer quantities due to greater efficiency in application (optimization of the amounts applied). c. Reduction in the application of agrochemicals for weed control, as it prevents weed germination and growth in non-irrigated areas.
			Mulch: The use of straw, leaves, branches, pruning remains, and clearing residues as mulch helps retain soil moisture. Mulch decomposes and becomes food for the bacteria and organisms that live in the soil, improving soil quality. Mulching prevents weed growth, revitalizes the soil, and promotes better plant growth.	a. Reduction in the application of inorganic fertilizers. b. Improved soil moisture retention (through soil pits / calicatas).
	Erosion / compaction		Soil analyses, soil profiles (calicatas), and cultivation practices. Soil analyses are conducted annually to verify texture, pH, nutrient availability, among other factors. Soil pits are carried out constantly to understand soil structure and take action. In the case of planting, whether seedlings or seeds, if the land shows compaction characteristics, cultivation practices such as subsoiling are carried out, which consists of breaking up affected soil layers with machinery in order to achieve good soil aeration.	a. Soil analysis certificates. b. Soil pits (calicatas). c. Verification of soil moisture profile and texture. d. Monitoring of soil infiltration according to crop irrigation hours.

Annex 10.
Communication and Training on Anti-Corruption Policies

Shareholders' Meeting members who received communication and training on anti-corruption policies				
Region	2024 Total number of Shareholders' Meeting members	Percentage	2025 Total number of Shareholders' Meeting members	Percentage
Lima	3	100%	3	100%

Miembros del Directorio que recibieron comunicación y formación sobre políticas anticorrupción				
Region	2024 Total number of Board members	Percentage	2025 Total number of Board members	Percentage
Lima	9	100%	7	100%

Trabajadores que recibieron comunicación y formación sobre políticas anticorrupción				
Region	2024 Total number of employees	Percentage	2025 Total number of employees	Percentage
Lima	11	100%	11	100%
Provinces	31,323	100%	33,264	100%

08 Reference Frameworks

8.1 GRI Content Index

Statement of use	Complejo Agroindustrial Beta has prepared this report in accordance with the GRI Standards for the period from January to December 2025.
GRI 1 used	GRI 1: Foundation 2021
GRI sector standard	GRI 13: Agriculture, Aquaculture and Fishing Sectors 2022

GRI Standard	Disclosure	Location	Omission			Sector Standard Reference No
			Requirements Omission	Reasons	Explanation	
General Disclosures						
GRI 2: General Disclosures 2021	2-1 Organizational details	9	--	--	--	--
	2-2 Entities included in the organization's sustainability reporting	4	--	--	--	--
	2-3 Reporting period, frequency and contact point	4	--	--	--	--
	2-4 Restatements of information	4	--	--	--	--
	2-5 External assurance	Currently, we do not have an external assurance policy, nor has such a process been car-ried out.	--	--	--	--

GRI Standard	Disclosure	Location	Omisión			Sector Standard Reference No
			Requirements Omission	Reasons	Explanation	
GRI 2: General Disclosures 2021	2-6 Activities, value chain and other business relationships	11-12	--	--	--	--
	2-7 Employees	64-66	--	--	--	--
	2-8 Workers who are not employees	--	--	Information unavailable	There is no 2024 record regarding the number of outsourced workers.	--
	2-9 Governance structure and composition	107	--	--	--	--
	2-10 Nomination and selection of the highest governance body	107	--	--	--	--
	2-11 Chair of the highest governance body	107	--	--	--	--
	2-12 Role of the highest governance body in overseeing the management of impacts	109	--	--	--	--
	2-12 Role of the highest governance body in overseeing the management of impacts	109	--	--	--	--
	2-14 Role of the highest governance body in sustainability reporting	4	--	--	--	--

GRI Standard	Disclosure	Location	Omisión			Sector Standard Reference No
			Requirements Omission	Reasons	Explanation	
GRI 2: General Disclosures 2021	2-15 Conflicts of interest	111	--	--	--	--
	2-16 Communication of critical concerns	24-25	--	--	--	--
	2-17 Collective knowledge of the highest governance body	109	--	--	--	--
	2-18 Evaluation of the performance of the highest governance body	109	--	--	--	--
	2-19 Remuneration policies	62	--	--	--	--
	2-20 Process to determine remuneration	62	--	--	--	--
	2-21 Annual total compensation ratio	--	2-21	Confidentiality restrictions	The annual total compensation ratio of the highest-paid person in the company to the median annual total compensation of all employees is not disclosed.	--

GRI Standard	Disclosure	Location	Omisión			Sector Standard Reference No
			Requirements Omission	Reasons	Explanation	
GRI 2: General Disclosures 2021	2-22 Statement on sustainable development strategy	5-6	--	--	--	--
	2-23 Policy commitments	18	--	--	--	--
	2-24 Embedding policy commitments	69-70	--	--	--	--
	2-25 Processes to remediate negative impacts	24-25	--	--	--	--
	2-26 Mechanisms for seeking advice and raising concerns	109	--	--	--	--
	2-27 Compliance with laws and regulations	**During 2025, we did not have labor-related fines that were confirmed by any authority in final instance.**	--	--	--	--
	2-28 Membership associations	13	--	--	--	--
	2-29 Approach to stakeholder engagement	23-24	--	--	--	--
	2-30 Collective bargaining agreements	71	--	--	--	--

GRI Standard	Disclosure	Location	Omisión			Sector Standard Reference No
			Requirements Omission	Reasons	Explanation	
Material Topics						
GRI 3: Material Topics 2021	3-1 Process to determine material topics	19	--	--	--	--
	3-2 List of material topics	20-22	--	--	--	--
Water Management						
GRI 3: Material Topics 2021	3-3 Management of material topics	102	--	--	--	13.7.1
GRI 303: Water and Effluents 2018	303-1 Interactions with water as a shared resource	102	--	--	--	13.7.2
	303-2 Management of water discharge-related impacts	103	--	--	--	13.7.3
	303-3 Water withdrawal	102	--	--	--	13.7.4
	303-4 Water discharge	103	--	--	--	13.7.5
	303-5 Water consumption	102	--	--	--	13.7.6

GRI Standard	Disclosure	Location	Omisión			Sector Standard Reference No
			Requirements Omission	Reasons	Explanation	
Soil Health and Biodiversity Management						
GRI 3: Material Topics 2021	3-3 Management of material topics	96	--	--	--	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	100	--	--	--	13.3.2
	304-2 Significant impacts of activities, products and services on biodiversity	100	--	--	--	13.3.3
	304-3 Habitats protected or restored	100	--	--	--	13.3.4
	304-4 IUCN Red List species and national conservation list species with habitats in areas affected by operations	100	--	--	--	13.3.5
GRI 13: Agriculture, Aquaculture and Fishing Sectors 2022	13.6.2 Volume and intensity of pesticides used by hazard toxicity level	100	--	--	--	13.6.2

GRI Standard	Disclosure	Location	Omisión			Sector Standard Reference No
			Requirements Omission	Reasons	Explanation	
Emissions and Climate Resilience						
GRI 3: Material Topics 2021	3-3 Management of material topics	93	--	--	--	13.1.1 13.2.1
GRI 201: Economic Performance 2016	201-2 Financial implications and other risks and opportunities due to climate change	35	--	--	--	13.2.2
GRI 302: Energy 2016	302-1 Energy consumption within the organization	95	--	--	--	--
	302-4 Reduction of energy consumption	95	--	--	--	--
GRI 305: Emissions 2016	305-1 Direct GHG emissions (Scope 1)	94	--	--	--	13.3.2
	305-2 Energy indirect GHG emissions (Scope 2)	94	--	--	--	13.3.3
	305-3 Other indirect GHG emissions (Scope 3)	--	--	Confidentiality restrictions	As of the closing date of this report, the required information was not available.	13.1.4
	305-4 GHG emissions intensity	--	--	Confidentiality restrictions	As of the closing date of this report, the required information was not available.	13.1.5
	305-5 Reduction of GHG emissions	--	--	--	--	13.1.6
	305-6 Emissions of ozone-depleting substances (ODS)	--	--	Confidentiality restrictions	As of the closing date of this report, the required information was not available.	13.1.7
	305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	--	--	Confidentiality restrictions		13.1.8

GRI Standard	Disclosure	Location	Omisión			Sector Standard Reference No
			Requirements Omission	Reasons	Explanation	
Waste Management						
GRI 3: Material Topics 2021	3-3 Management of material topics	104	--	--	--	13.8.1
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	104	--	--	--	13.8.2
	306-2 Management of significant waste-related impacts	104	--	--	--	13.8.3
	306-3 Waste generated	104	--	--	--	13.8.4
	306-4 Waste diverted from disposal	104	--	--	--	13.8.5
	306-5 Waste directed to disposal	105	--	--	--	13.8.6
Research, Development and Innovation (R&D&I)						
GRI 3: Material Topics 2021	3-3 Management of material topics	43	--	--	--	--

GRI Standard	Disclosure	Location	Omisión			Sector Standard Reference No
			Requirements Omission	Reasons	Explanation	
Sustainable Economic Value Creation						
3-3 Management of material topics	3-3 Management of material topics	34	--	--	--	13.22.1
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	34	--	--	--	13.22.2
GRI 203: Indirect Economic Impacts 2016	203-1 Infrastructure investments and services supported	62	--	--	--	13.22.3
	203-2 Significant indirect economic impacts	62	--	--	--	13.22.4
Ethical and Anti-Corruption Practices						
GRI 3: Material Topics 2021	3-3 Management of material topics	111	--	--	--	13.26.1
GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption	111	--	--	--	13.26.2
	205-2 Communication and training about anti-corruption policies and procedures	113	--	--	--	13.26.3
	205-3 Confirmed incidents of corruption and actions taken	113	--	--	--	13.26.4

GRI Standard	Disclosure	Location	Omisión			Sector Standard Reference No
			Requirements Omission	Reasons	Explanation	
Quality, Food Safety, and Product Safety						
GRI 3: Material Topics 2021	3-3 Management of material topics	56	--	--	--	13.9.1 13.10.1
GRI 416: Customer Health and Safety 2016	416-1 Assessment of the health and safety impacts of product and service categories	57	--	--	--	13.10.2
	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	57	--	--	--	13.10.3
GRI 13: Agriculture, Aquaculture and Fishing Sectors 2022	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	57	--	--	--	13.10.4
	13.10.5 Number of food recalls due to food safety reasons and total volume of products recalled.	57	--	--	--	13.10.5
GRI 13: Agriculture, Aquaculture and Fishing Sectors 2022	13.9.2 Total food loss weight in metric tons and food loss percentage.	89	--	--	--	13.9.2

GRI Standard	Disclosure	Location	Omisión			Sector Standard Reference No
			Requirements Omission	Reasons	Explanation	
Supply Chain Traceability and Responsible Supplier Management						
GRI 3: Material Topics 2021	3-3 Management of material topics	50	--	--	--	13.23.1
GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers screened using environmental criteria	54	--	--	--	--
	308-2 Negative environmental impacts in the supply chain and actions taken	52	--	--	--	--
308-2 Negative environmental impacts in the supply chain and actions taken	414-1 New suppliers screened using social criteria	54	--	--	--	--
	414-2 Negative social impacts in the supply chain and actions taken	52	--	--	--	--
GRI 417: Marketing and Labeling 2016	417-1 Requirements for product and service information and labeling	55	--	--	--	--
	417-2 Incidents of non-compliance concerning product and service information and labeling	55	--	--	--	--
	417-3 Incidents of non-compliance concerning marketing communications	**During 2025, no cases of non-compliance related to product and service information and labeling were identified.**	--	--	--	--

GRI Standard	Disclosure	Location	Omisión			Sector Standard Reference No
			Requirements Omission	Reasons	Explanation	
Community Development						
GRI 3: Material Topics 2021	3-3 Management of material topics	85	--	--	--	13.12.1
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	85	--	--	--	13.12.2
	413-2 Operations with significant actual and potential negative impacts on local communities	86	--	--	--	13.12.3
Human Rights						
GRI 3: Material Topics 2021	3-3 Management of material topics	69	--	--	--	13.16.1 13.17.1 13.18.1
GRI 407: Freedom of Association and Collective Bargaining 2016	407-1 Incidents of violations involving rights to freedom of association and collective bargaining	71	--	--	--	13.18.2
GRI 408: Child Labor 2016	408-1 Operations and suppliers at significant risk for incidents of child labor	71	--	--	--	13.17.2
GRI 409: Forced or Compulsory Labor 2016	408-1 Operations and suppliers at significant risk for incidents of child labor	71	--	--	--	13.16.2

GRI Standard	Disclosure	Location	Omisión			Sector Standard Reference No
			Requirements Omission	Reasons	Explanation	
Occupational Health and Safety						
GRI 3: Material Topics 2021	3-3 Management of material topics	72	--	--	--	13.19.1
GRI 403: Occupational Health and Safety 2018	GRI 403: Occupational Health and Safety 2018	72	--	--	--	13.19.2
	403-2 Hazard identification, risk assessment, and incident investigation	74, 78	--	--	--	13.19.3
	403-3 Occupational health services	80	--	--	--	13.19.4
	403-4 Worker participation, consultation, and communication on occupational health and safety	77	--	--	--	13.19.5
	403-5 Worker training on occupational health and safety	82	--	--	--	13.19.6
	403-5 Worker training on occupational health and safety	81	--	--	--	13.19.7
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	84	--	--	--	13.19.8
	403-8 Workers covered by an occupational health and safety management system	73	--	--	--	13.19.9
	403-9 Work-related injuries	79	--	--	--	13.19.10
	403-10 Work-related ill health	79	--	--	--	13.19.11

GRI Standard	Disclosure	Location	Omisión			Sector Standard Reference No
			Requirements Omission	Reasons	Explanation	
Job Creation and Worker Development						
GRI 3: Material Topics 2021	3-3 Management of material topics	60	--	--	--	13.20.1 13.21.1
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	61	--	--	--	--
GRI 404: Training and Education 2016	401-1 New employee hires and employee turnover	63	--	--	--	--
	404-2 Programs for upgrading employee skills and transition assistance programs	63	--	--	--	--
	404-3 Percentage of employees receiving regular performance and career development reviews	63	--	--	--	--
GRI 13: Agriculture, Aquaculture and Fishing Sectors 2022	13.21.2 Commitments to provide a living wage, methodology used to determine a living wage, and approach used to determine remuneration policies, tools, and systems for monitoring	71	--	--	--	--
	13.21.2 Commitments to provide a living wage, methodology used to determine a living wage, and approach used to determine remuneration policies, tools, and systems for monitoring	69	--	--	--	13.21.2
	13.21.4 Percentage of employees and non-employee workers whose work is controlled and who are paid above the living wage, broken down by gender	69	--	--	--	13.21.3

GRI Standard	Disclosure	Location	Omisión			Sector Standard Reference No
			Requirements Omission	Reasons	Explanation	
Gender Perspective						
GRI 3: Material Topics 2021	3-3 Management of material topics	64	--	--	--	13.15.1
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	64	--	--	--	13.15.2
	405-2 Ratio of basic salary and remuneration of women to men	67	--	--	--	13.15.3
	406-1 Incidents of discrimination and corrective actions taken	68	--	--	--	13.15.4

Topics from Applicable GRI Sector Standards Considered Not Material	
Topic	**Explanation**
13.11 Animal Health and Welfare	Complejo Agroindustrial Beta does not carry out activities related to the breeding, handling, or commercialization of animals; therefore, this issue is not relevant to its operations.
13.13 Land and Resource Rights	Complejo Agroindustrial Beta operates on privately owned land or under formalized contracts, with no land-tenure conflicts or impacts on local communities.
13.14 Indigenous Peoples' Rights	Complejo Agroindustrial Beta's operations are not located in indigenous territories nor do they impact indigenous communities; therefore, this issue is not material.
13.24 Public Policy	Complejo Agroindustrial Beta does not actively participate in public policy formulation, lobbying activities, 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 related to unfair market practices.

SASB Index

Topic	Code	Accounting Metric	Page
Greenhouse Gas Emissions	FB-AG-110a.1	Gross global Scope 1 emissions	94
	FB-AG-110a.2	Discussion of long- and short-term strategy or plan to manage Scope 1 emissions, emissions-reduction targets, and analysis of performance against those targets	94
Energy Management	FB-AG-130a.1	(1) Operational energy consumed, (2) percentage grid electricity, and (3) percentage renewable	95
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	102
	FB-MP-140a.2.	Description of water management risks and discussion of strategies and practices to mitigate those risks	102
Food Safety	FB-AG-250a.1	Global Food Safety Initiative (GFSI) audit: (1) non-conformance rate and (2) associated corrective-action rate for major and minor non-conformances	57
	FB-AG-250a.2	Percentage of agricultural products sourced from suppliers certified to a food safety certification recognized by the Global Food Safety Initiative (GFSI)	57
Occupational Health and Safety	FB-AG-250a.3	(1) Number of recalls issued and (2) total quantity of food product recalled	57
	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) contract employees	79
Environmental and Social Impacts of Ingredient Supply Chain	FB-AG-430a.2	Supplier social and environmental responsibility audit: (1) non-conformance rate and (2) associated corrective-action rate for major and minor non-conformances	54
	FB-AG-430a.3	Discussion of strategy to manage environmental and social risks arising from contract farming and raw material sourcing	52
Ingredient Sourcing	FB-AG-440a.1	Identification of principal crops and description of risks and opportunities presented by climate change	35

IFRS Content Index

IFRS S1 Content Index

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

Reference No.	Description	Page
Strategy		
IFRS S1-29(a)	Sustainability-related risks and opportunities that could reasonably be expected to affect the entity's prospects	**39**
Sustainability-related risks and opportunities		
IFRS S1-30(a)	The entity shall describe sustainability-related risks and opportunities that could reasonably be expected to affect the entity's prospects	**39**

Reference No.	Description	Page
Financial position, financial performance, and cash flows		
IFRS S1-34(a)	The effects of sustainability-related risks and opportunities on the entity's financial position, financial performance, and cash flows during the reporting period (current financial effects)	**40**
IFRS S1-34(b)	The anticipated effects of sustainability-related risks and opportunities on the entity's financial position, financial performance, and cash flows over the short, medium, and long term, taking into account how such risks and opportunities are included in the entity's financial planning	**40**
IFRS S1-35(a)	How sustainability-related risks and opportunities affected its financial position, financial performance, and cash flows during the reporting period	**38,42**
IFRS S1-35(a)	How it expects its financial position to change over the short, medium, and long term, given its strategy for managing sustainability-related risks and opportunities	**41**
IFRS S1-35(a)	How it expects its financial performance and cash flows to change over the short, medium, and long term, given its strategy for managing sustainability-related risks and opportunities	**41**
Metrics and targets		
IFRS S1-46(a)	The metrics required by an applicable IFRS Sustainability Disclosure Standard | 57–58	**94**

IFRS S2 *Content Index*

This index is based on the IFRS S2 General Requirements issued by the International Sustainability Standards Board (ISSB) for climate-related disclosures.

Reference No.	Description	Page
Strategy		
IFRS S2-9(a)	Climate-related risks and opportunities that could reasonably be expected to affect the entity's prospects	**39**
Climate-related risks and opportunities		
IFRS S2-10(a)	The entity shall describe climate-related risks and opportunities that could reasonably be expected to affect the entity's prospects	**39**
Financial position, financial performance, and cash flows		
IFRS S2-15(a)	The effects of climate-related risks and opportunities on the entity's financial position, financial performance, and cash flows during the reporting period (current financial effects)	**40**

Reference No.	Description	Page
Financial position, financial performance, and cash flows		
IFRS S2-15(b)	The anticipated effects of climate-related risks and opportunities on the entity's financial position, financial performance, and cash flows over the short, medium, and long term, taking into account how such risks and opportunities are included in the entity's financial planning	**40**
IFRS S2-16(c)	How the entity expects its financial position to change over the short, medium, and long term, given its strategy for managing climate-related risks and opportunities	**40**
IFRS S2-16(d)	How the entity expects its financial performance and cash flows to change over the short, medium, and long term, taking into account its strategy for managing climate-related risks and opportunities	**41**
Metrics and targets		
IFRS S2-29(a)	Relevant information on cross-industry greenhouse gas emissions metric categories	**94**
IFRS S2-29(e)	Capital deployment — the amount of capital expenditure, financing, or investment applied to climate-related risks and opportunities	**42**

Contact

Complejo Agroindustrial Beta S.A.

Chincha Headquarters (administrative office):
Calle Leopoldo Carrillo No. 160, Chincha Alta, Chincha - Ica.
Tel.: (511) 056 - 581150 | Fax: 056 - 581178

Lima Office:
Av. Víctor Andrés Belaúnde No. 214, 5th Floor, San Isidro, Lima.

Contact:
Rosmeri Gómez (rgomez@beta.com.pe)
Tel.: +511 (56) 581150
(GRI 2-1)

Advisory services for the preparation of this Report:
Divelop Sostenibilidad

www.divelop.pe