

## ESS disclosure report form for subprojects

### Environmental and social report(s) disclosure

<b>Accredited entity</b>	Compañía Española de Financiación del Desarrollo, COFIDES, S.A., S.M.E.
<b>Programme</b>	
FP number and programme title	FP230: Kuali Fund-GCF
Sector (public/private)	Private
Location (target country and, if any, specific areas)	Brazil, Colombia, El Salvador, Guatemala, Honduras, Mexico, Costa Rica, Panama, Dominican Republic, Peru, Bolivia, India
ESS category	Intermediation 2 (I-2)
Board decision and date	Decision B.38/01, paragraph k on 06 March 2024
<b>Subproject</b>	
Subproject title	Cresol Baser
ESS category	Intermediation 2 (I-2)
Location (target country and, if any, specific areas)	Brazil
<b>Environmental and Social Impact Assessment (ESIA) (if applicable)</b>	
Date of disclosure on AE's website	N/A
Language(s) understandable to affected peoples	N/A
Link to disclosure	N/A
Other link(s)	NA
Remarks on compliance with GCF policies	N/A
<b>Environmental and Social Management Plan (ESMP) (if applicable)</b>	
Date of disclosure on AE's website	N/A
Language(s) understandable to affected peoples	N/A
Link to disclosure	N/A
Other link(s)	N/A
Remarks on compliance with GCF policies	N/A
<b>Environmental and Social Management System (ESMS) (if applicable)</b>	
Date of disclosure on AE's website	16/04/2026
Language(s) understandable to affected peoples	English, Portuguese

Link to disclosure	<p>English:  <a href="https://www.cofides.es/financiacion/fondo-kuali/informes-documentos">https://www.cofides.es/financiacion/fondo-kuali/informes-documentos</a></p> <p>Portuguese:  <a href="https://www.cofides.es/financiacion/fondo-kuali/informes-documentos">https://www.cofides.es/financiacion/fondo-kuali/informes-documentos</a></p>
Other link(s)	N/A
Remarks on compliance with GCF policies	<p>The ESDD Report includes an assessment of Cresol Baser's ESMS (PRSAC policy, exclusion list, ESC risk procedures) and its alignment with the IFC Performance Standards, GCF ESP, and Brazilian national regulations.</p> <p>In accordance with the Green Climate Fund's Information Disclosure Policy (the "Policy"), the AE plans to disclose information relating to a Category B/I-2 Sub-Project(s) being considered for investment. This disclosure is intended to satisfy the requirement set out in paragraph 17 of the GCF Policy and paragraph 65 of the GCF Revised Environmental and Social Policy to disclose an ESIA and ESMP (if not included as part of the ESIA), at least 30 days in advance of the Accredited Entity's investment decision.</p>
<b>Any other relevant ESS reports and/or disclosures (if applicable), e.g. Indigenous Peoples Plan (IPP), Indigenous Peoples Planning Framework (IPPF), Resettlement Action Plan (RAP), Resettlement Policy Framework (RPF)</b>	
Description of report/disclosure	ESDD Report with integrated ESAP milestones (adopted from IDB Invest and IFAD)
Date of disclosure on AE's website	16/04/2026
Language(s) understandable to affected peoples	English, Portuguese
Link to disclosure	<p>English:  <a href="https://www.cofides.es/financiacion/fondo-kuali/informes-documentos">https://www.cofides.es/financiacion/fondo-kuali/informes-documentos</a></p> <p>Portuguese:  <a href="https://www.cofides.es/financiacion/fondo-kuali/informes-documentos">https://www.cofides.es/financiacion/fondo-kuali/informes-documentos</a></p>
Other link (s)	N/A
Remarks on compliance with GCF policies	This disclosure includes the ESDD Report and integrated ESAP milestones in lieu of a full ESIA/ESMP, as permitted for Category I-2 sub-projects under the GCF Information Disclosure Policy (paragraph 17) and Revised Environmental and Social Policy (paragraph 65). All documents are available in English and Portuguese (local language).
<b>Disclosure in location(s) convenient to affected peoples</b>	
Date(s)	16/04/2026

Place(s)	<p>Digital: Cresol Baser’s institutional website and COFIDES website  <a href="https://cresol.com.br/baser/">https://cresol.com.br/baser/</a>  <a href="https://www.cofides.es/en/financing/kuali-fund/reports-and-documents">https://www.cofides.es/en/financing/kuali-fund/reports-and-documents</a></p> <p>Physical: Available across Cresol’s local cooperative branch network in Brazil.  Rua Ernesto Sanderson,  101 Bairro Industrial  Francisco Beltrão - PR,  85601-657 Brazil</p>
Provision on disclosure at the subproject level	<p>FAA Clause 11.02 (bbb): “In relation to each Sub-Project that is Category B/I-2 (pursuant to the Environmental and Social Risk Categories), disclose the ESIA and ESMP, or the Environmental and Social Due Diligence (“ESDD”) Report and the Environmental and Social Action Plan (“ESAP”) and, as appropriate, inclusive of the Land Acquisition and/or Resettlement Action Plan (“LARAP”) and any other associated information including those relevant to indigenous peoples required to be disclosed pursuant to the GCF Information Disclosure Policy and the GCF Revised Environmental and Social Policy (adopted by the GCF Board pursuant to Decision B.BM-2021/18) (each, the “Sub-Project Disclosure Package”). The Accredited Entity/Kuali Fund shall disclose or contractually require the EE to disclose the Sub-Project Disclosure Package, for a period of at least thirty (30) calendar days prior to its approval of the relevant Category B/I-2 Sub-Project, in English and in local language (if not English), on its website and in locations convenient to the affected peoples, and submit the Sub-Project Disclosure Package to the Fund for subsequent distribution to the GCF Board and the Fund's active observers and for publishing on the GCF website.”</p>
Date and place of Accredited Entity meeting	Madrid, May 18 <sup>th</sup> , 2026.

Note: This form was prepared by the Accredited Entity stated above. For reference, the ESS disclosure report form for the Programme is attached.

Please note that the ESS documents are subject to final review during the 30-days for Category B disclosure period.