

**Environmental and Social Action Plan (ESAP)
Cálidda Accounts Receivable Facility – PERU**

No.	Aspect	Action	Deliverable	Compliance Date
PS 1: Assessment and Management of Environmental and Social Risks and Impacts				
1.1	Project's Regulatory Compliance	1. Prepare a consolidated report on the compliance status of: (i) E&S and OHS legal requirements applicable to the Project; (ii) the progress of the Integrated Management System's (IMS) actions against the defined KPIs; and (iii) the compliance status with the IDB Invest Environmental and Social Sustainability Policy.	1. Consolidated report.	1. Annually over the life of the loan