

**Environmental and Social Action Plan (ESAP)  
Megalabs – REGIONAL**

| No.  | Aspect                                | Action   | Deliverable                                       | Expected completion date  |
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| <b>PS 1: Assessment and Management of Environmental and Social Risks and Impacts</b> |                                       |  |   |   |
| 1.1  | Environmental Management System (EMS) | 1. Continue to develop an EMS specific to Megalabs' operations, to include: (i) the existing environmental policy and industrial risk management policy; (ii) internal procedures to identify, evaluate, and manage possible environmental, social, and occupational health and safety (OHS) risks and impacts associated with each Project activity, both for its own employees and for workers engaged by third parties (contractors and subcontractors); (iii) internal procedures to ensure compliance with the Environmental Management Plan (EMP); (iv) organizational capabilities and competencies, including defining roles and assigning responsibilities for the implementation of the ESMS; (v) emergency preparedness and response protocols; (vi) stakeholder engagement plans; (vii) external communications and grievance mechanism; (viii) information dissemination, decision-making, and community education protocols; (ix) protocols for the evaluation and continuous improvement of the ESMS; and (xi) frequent audits and inspections of environmental, social, and OHS requirements under the environmental regulations of each country in which it operates. | 1. Copy of the proposed EMS specific to Megalabs. | 1. 180 days after signing the Loan Agreement.                               |
|  |                                       | 2. Implement the EMS.  | 2. Evidence of implementation of the EMS.         | 2. As of 30 days after implementation of the EMS, in each Environmental and |

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|     |                                     |   |  | Social Compliance Report (ESCR).   |
|     |                                     | 3. Evaluate the implementation of the EMS based on the IFC EMS Implementation Manual and Tools. <sup>1</sup>  | 3. EMS Evaluation Report.  | 3. As of 120 days after implementation of the EMS.                                     |
| 1.2 | Management Programs                 | 1. Prepare an Environmental Management Plan (EMP) specific to the expansion or construction of each new Project infrastructure, both for the construction and operation and maintenance (O&M) phases, detailing the measures and operating controls necessary to eliminate, transfer, or mitigate each of the environmental, social, and OHS impacts or risks detected, such as: (i) preventive controls intended to eliminate or decrease the frequency, probability, and severity of negative risks or impacts, supported by preventive and predictive equipment and machinery maintenance programs, as well as by ongoing training programs for employees and drill programs; and (ii) technical and operational recommendations based on adherence to national environmental and OHS regulations in each country in which the Project operates. | 1. Copy of the EMP specific to the expansion or construction of each new Project infrastructure. | 1. 15 days prior to the expansion and construction of each new Project infrastructure. |
| 1.3 | Emergency Preparedness and Response | 1. Update the Emergency Response Plan (ERP) for each Project expansion and new facility construction, to include the following aspects: (i) specific procedures for emergency response to situations due to natural hazards (earthquakes, hurricanes, tropical storms, floods, subsidence, etc.), human conflicts (vandalism, demonstrations, or civil unrest)  | 1. Copy of the updated ERP for each Project expansion and new facility construction.             | 1. 15 days prior to the operation of each new Project facility.                        |

<sup>1</sup> Environmental and Social Management System, Implementation Manual - General, IFC, version 2.1, November 2015. Environmental and Social Management System Tools – General, IFC, version 1.2, November 2015.

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|     |                                  | <p>and technological hazards (fires, explosions, fuel leaks, hazardous product spills, and worker and supplier accidents); (ii) qualified emergency response teams; (iii) emergency contacts, and communication systems or protocols; (iv) procedures for interaction with local and regional authorities on health and emergency resolution; (v) permanent emergency response facilities and equipment; (vi) evacuation routes and meeting points; (vii) training exercises, and drills or simulations that include other stakeholders; (viii) an annual training program; (ix) a root cause analysis procedure for each major accident or fatality; and (x) a description of the corrective actions needed to minimize the risk of recurrence.</p>   |  |   |
| 1.4 | Monitoring and Review Indicators | <ol style="list-style-type: none"> <li data-bbox="510 805 1276 1260">1. Prepare an E&amp;S and OHS Compliance Matrix for Megalabs operations in all countries where it operates, with a list of permits, licenses, and certifications required to operate each facility, to include: (i) key performance indicators (KPIs) to measure the effectiveness of management and control procedures; (ii) a record of the fulfillment of contractual and local legal obligations; (iii) the competent authority in charge of granting authorizations or issuing permits; (iv) the date of issuance or effective date of each permit or authorization; (v) the person responsible within the Company for monitoring or compliance with each permit, and (vi) future compliance and communication procedures.</li> <li data-bbox="510 1260 1276 1396">2. Adopt and update the E&amp;S and OHS Compliance Matrix for Megalabs operations.</li> </ol> | <ol style="list-style-type: none"> <li data-bbox="1297 805 1587 870">1. E&amp;S and OHS Compliance Matrix.</li> <li data-bbox="1297 1260 1587 1396">2. Evidence of implementation of the Compliance Matrix.</li> </ol> | <ol style="list-style-type: none"> <li data-bbox="1608 805 1885 902">1. 12 months after signing the Loan Agreement.</li> <li data-bbox="1608 1260 1885 1364">2. In each ESCR, from the date of its adoption.</li> </ol> |

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| 1.5 | Project's Regulatory Compliance | 1. Submit a consolidated Annual Report on the compliance status of: (i) the progress of EMS actions with regard to the established KPIs; and (ii) the compliance status with IDB Invest's Environmental and Social Sustainability Policy.  | 1. Environmental and Social Compliance Report (ESCR).   | 1. Annually over the life of the loan.  |
| 1.6 | Stakeholder Engagement          | 1. Develop a Stakeholder Management Plan adapted to the Project's new research and development (R&D) Center, so that it includes: (i) updated identification of all stakeholders, including local authorities, neighbors, and nearby communities; (ii) differentiated measures that allow the effective participation of the most vulnerable or dispossessed groups; (iii) a mechanism to guarantee that representatives of the affected community are able to express their views about the Project; (iv) details on how information is disclosed to stakeholders; (v) details on the stakeholder engagement process in these communities and how they access the grievance mechanism; (vi) procedures for regular reporting on the Company's environmental and social performance to stakeholders and the public, and (vii) mechanisms to implement and disseminate the updated procedure to all staff as part of the training plan.<br>2. Adopt the Stakeholder Management Plan for the Project's new R&D Center. | 1. Copy of the Stakeholder Management Plan adapted to the Project's new R&D Center.<br>2. Evidence of implementation of the Plan. | 1. 15 days prior to the adequacy of the Project's new R&D Center.<br>2. In each ESCR. |
| 1.7 | External Communication          | 1. Prepare a Corporate Communications Policy that ensures that all communications, whether to internal or external audiences, are conducted in a careful, responsible, and efficient manner.   | 1. Copy of the worldwide Corporate Communications Policy.   | 1. 120 days after signing the Loan Agreement.   |

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| 1.8                                       | Grievance Mechanism          | 1. Develop a Community Grievance and Suggestions Methodological Guide to attend to and follow up on complaints and suggestions submitted by people or organizations, which: (i) appoint a local community relations officer, who will attend to and follow up on complaints and suggestions, as well as report semi-annual performance indicators; (ii) establish a methodology to determine how complaints are captured, classified, evaluated, investigated and resolved, what follow-up and closure will be given, and how the EMS will be adapted or improved in terms of communication and information disclosure; and (iii) determine the communication channels to capture complaints and suggestions from neighboring individuals and organizations. | 1. Copy of the Community Grievance and Suggestions Methodological Guide. | 1. 180 days after signing the Loan Agreement. |
|   |                              | 2. Adopt the methodological guide  | 2. Evidence of implementation of the guide.                              | 2. In each ESCR.                              |
| <b>PS 2: Labor and Working Conditions</b> |                              |  |  |   |
| 2.1                                       | Internal Grievance Mechanism | 1. Update the grievance mechanism through a Grievance Procedure that: (i) documents internal complaints or grievances from its employees, contractors, and subcontractors, detailing how these complaints or grievances are recorded, investigated, evaluated, and the follow-up and closure or resolution process for such complaint; (ii) provides a culturally appropriate and easily accessible system at any time (e.g., a mailbox or external box with printed or digital forms to register the complaint, grievance, or inquiry); (iii) accepts anonymity and provides confidentiality and protection against retaliation for employees who use it; and (iv) does not prevent, but rather   | 1. Copy of the Grievance Procedure.                                      | 1. 90 days after signing the Loan Agreement.  |

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|   |                        | provides access to other applicable legal or administrative remedies, justified by the seriousness of the violation, according to local national labor laws or regulations.  |  |   |
|   |                        | 2. Adopt the Grievance Procedure.  | 2. Evidence of implementation of the procedure.                    | 2. In each ESCR.                              |
| 2.2   | Supply Chain           | 1. Develop a Sustainable Purchasing Methodology to regulate the purchase of goods (materials, equipment, etc.) and the contracting of services, which will require suppliers to comply with labor regulations (specifically the prohibition of child and forced labor, nor shall any product or service that employs them be incorporated into their business activities), OHS, and environmental protection requirements applicable in each country where the Company operates. | 1. Copy of the Sustainable Purchasing Methodology.                 | 1. 180 days after signing the Loan Agreement. |
|   |                        | 2. Implement the Sustainable Purchasing Methodology.   | 2. Evidence of implementation of the methodology.                  | 2. In each ESCR.                              |
| <b>PS 3: Resource Efficiency and Pollution Prevention</b> |                        |  |  |   |
| 3.1   | Greenhouse Gases (GHG) | 1. Prepare an Annual GHG Emissions Inventory for the Project operation phase, for every operation in each of the countries where it operates, where it will quantify both direct emissions from fuel consumption (scope 1) and indirect emissions from electricity consumption (scope 2).  | 1. Annual GHG Emissions Inventory for the Project operation phase. | 1. In each ECR.                               |

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| <b>PS 4: Community Health, Safety, and Security</b>   |  |  |   |  |
| 4.1   | Community Health and Safety            | 1. Include specific clauses in its integral service contracts for the expansion and construction of new Project infrastructure that will cover any type of loss and hold it liable for any damage caused to the property of the State, a private individual, or the community in general, that may occur in the area of influence of any Project.  | 1. Copy of the integral service contracts for the new Project infrastructure. | 1. 15 days prior to the expansion and construction of each new Project infrastructure. |
| 4.2   | Fire Protection System                 | 2. For each new Project facility, the Company will engage qualified professionals to certify: (i) that all Project facilities and buildings, whether completed or under construction, were built in accordance with the approved Life and Fire Safety (L&FS) Systems designs; (ii) that all equipment was installed according to the L&FS design; and (iii) that all L&FS equipment was tested following national and international requirements.  | 2. Copy of the L&FS certificate for each new Project facility.                | 2. 15 days prior to the start of operations or occupancy of each new Project facility. |
| 4.3   | External Security Policy and Protocols | 1. Ensure that the security and surveillance personnel service provider's contracts include the Company's right to: (i) conduct reasonable investigations to ensure that security personnel do not have a criminal record and have not been implicated in cases of abuse; (ii) verify the details of any required training on the use of force; (iii) verify any restrictions and procedures used should personnel carry firearms; and (iv) identify the details of environmental training and social awareness, including human rights. | 1. Copy of the Contract clauses with the security and surveillance companies. | 1. 30 days prior to the start of the security and surveillance service.                |
| <b>PS 6: Biodiversity Conservation and Sustainable Management of Living Natural Resources</b> |  |  |   |  |
| 6.1   | Supply Chain                           | 1. Develop a Supplier Selection and Evaluation Procedure intended to set a standard for the applicable requirements regarding property, environment, quality, and employee safety (with emphasis on the "Safety Data Sheets") that its   | 1. Copy of the Supplier Selection and Evaluation Procedure.                   | 1. 180 days after signing the Loan Agreement.  |

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|     |        | suppliers must meet when registering as a new supplier and in their annual performance evaluation. |   |                          |
|     |        | 2. Adopt the Supplier Selection and Evaluation Procedure.  | 2. Evidence of implementation of the procedure. | 2. In each ESCR.         |