**Megalabs**
**Environmental and Social Action Plan (ESAP)**
**October 2026**

| No. | Aspect | Action | Deliverable | Delivery Date |
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| **ND 1: Assessment and Management of Environmental and Social Risks and Impacts** | | | | |
| 1.1 | Risk and Impact Identification | 1. Update the Corporate Matrix of Environmental, Social, and Occupational Health and Safety (OHS) Risks and Impacts, incorporating the specific risks and impacts of the Project's new facilities during the construction and operation phases, including those associated with the activities of contractors and subcontractors, as well as the corresponding prevention, mitigation, and control measures. | 1. Updated Corporate Matrix of Environmental, Social, and Occupational Health and Safety (OHS) Risks and Impacts. | 1. 2 months after the signing of the loan agreement |
| 1.2 | Exposure to Climate Change | 1. Conduct an assessment of physical climate-related risksfor the plant in Venezuela, considering current and projected climate conditions, as well as their potential impacts on infrastructure, critical equipment and services, storage areas, access routes, worker safety, and operational continuity. The assessment must identify and prioritize relevant risks and define, where appropriate, climate adaptation and resilience measures, including responsible parties and timelines for their implementation. | 1. Report on the Assessment of Physical Risks Associated with Climate Change | 1. 6 months after the signing of the loan agreement. |
| 1.3 | Management Programs | 1. Develop and implement, for each new facility, an Environmental and Social Management Plan for the construction phase, commensurate with the nature and scale of the works and their risks and impacts, which establishes prevention, mitigation, control, and follow-up measures, as well as the corresponding responsibilities and monitoring mechanisms, including the requirements applicable to contractors and subcontractors. | 1. Environmental and Social Management Plan for each new facility | 1. 30 days before the start of construction. |
| 1.4 | Emergency Preparedness and Response | 1. Update and implement the existing Emergency Preparedness and Response Plans at the subsidiaries to incorporate, based on their specific risks and characteristics, each new facility of the Project, including: responsibilities and resources; emergency scenarios, including those associated with physical risks of climate change; response measures and procedures; evacuation routes, emergency exits, and assembly points; coordination with authorities and external emergency services; and, as appropriate, communication measures and mechanisms for emergencies that may affect neighboring communities; as well as procedures for conducting drills and periodically reviewing the Plan's effectiveness.<br>2. Ensure that the life safety and fire protection systems at the new plants are designed, installed, tested, and commissioned in accordance with international industry best practices and applicable fire protection codes and standards, as appropriate. To this end, the Company must have: (i) a review of the systems' design by qualified professionals; and (ii) a verification of their proper installation, operation, and commissioning prior to the start of operations. | 1. Emergency Preparedness and Response Plan specific to each new facility<br>2. Certification of Fire Protection Systems | 1. 30 days prior to the start of operations at each plant.<br>2. 30 days prior to the start of operations at each plant. |
| 1.5 | Monitoring and Evaluation | 1. Update and implement the Environmental and Social Management System (ESMS) Monitoring and Evaluation Plan to incorporate the Project's new facilities and define indicators, responsible parties, targets, and reporting mechanisms for the construction and operation phases, including the | 1. Updated SGAS Monitoring and Evaluation Plan | 1. 12 months after the signing of the loan agreement |

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| | | environmental and occupational safety and health performance of contractors and subcontractors, as well as procedures to identify deviations, establish corrective actions, and monitor their implementation. | | |
| 1.6 | External Communications and Grievance Mechanism | 1. Implement and publicize the Complaints Mechanism for Affected Communities, in accordance with existing corporate procedures, at each new project facility, ensuring the availability of channels and points of contact for receiving inquiries, concerns, and complaints during the construction and operation phases, as well as procedures for their registration, evaluation, response, and follow-up, in a transparent manner and free from retaliation. | 1. Evidence of implementation and dissemination of the complaints mechanism | 1. 30 days before the start of construction |
| **ND 2: Labor and Working Conditions** | | | | |
| 2.1 | Workers' Grievance Mechanism | 1. Update the Workers' Grievance Mechanism, in accordance with existing corporate procedures, to include explicit provisions protecting employees from retaliation for filing complaints, as well as procedures to ensure that complaints are handled confidentially, and disseminate the updated mechanism to employees at the Project's new plants, including those of contractors and subcontractors. | 1. Updated Grievance Mechanism<br>2. Evidence of Dissemination | 1. Before the start of each construction project |
| 2.2 | Occupational Health and Safety | 1. Include all workers at the Project's new plants—including those employed by contractors and subcontractors—in the Company's Annual Industrial and Environmental Risk Management Training Plan, ensuring they receive training appropriate to their roles and the risks associated with their activities, including emergency preparedness and response procedures, and maintain records of the training provided. | 1. Evidence of inclusion of workers at the Project's new plants | 1. Before the start of operations at each plant |
| **ND 3: Resource Efficiency and Pollution Prevention** | | | | |
| 3.1 | Greenhouse Gases | 1. Incorporate greenhouse gas ("GHG") emissions from the Project's new plants into the Company's annual corporate GHG inventory once these plants begin operations. | 1. Annual GHG emissions inventory from Project operations | 1. 1 year after the start of operations at each plant |
| 3.2 | Waste | 1. Identify and characterize the sources of air emissions from the new plants, including those associated with production processes, boilers, and combustion generators. Establish and implement measures to prevent, control, and monitor emissions from relevant sources, in accordance with their characteristics and associated pollutants, in order to comply with the applicable reference values and best practices set forth in the World Bank Group's General EHS Guidelines and EHS Guidelines for the Manufacture of Pharmaceutical and Biotechnology Products, as applicable. | 1. Inventory of Air Emission Sources Air Emissions Monitoring and Control Plan | 1. 3 months after the signing of the loan agreement |