Controladora GMI - Financing Industrialized Construction through Modular Building Systems in Mexico - 16295-01
Environmental and Social Action Plan (ESAP)
Publication date: October 2026

No.	Aspect	Action	Output	Delivery Date
PS 1: Assessment and Management of Environmental and Social Risks and Impacts				
1.1	Identification of risks and impacts	1. Update the procedure for identifying and evaluating environmental aspects and impacts to incorporate social risks and impacts, as well as community health and safety risks and impacts associated with GMI's operations and assembly activities. 2. Update the Environmental and Social Aspects and Impacts Matrix.	1. Updated procedure for identifying and evaluating environmental and social aspects and impacts. 2. Updated Environmental and Social Aspects and Impacts matrix.	1. Within the first 120 days following the signing of the loan agreement. 2. Within the first 180 days following the signing of the loan agreement, and subsequently in the Environmental and Social Compliance Report (ESCR).
1.2	Stakeholder engagement	1. Update the stakeholder mapping to include affected communities and, if necessary, establish impact management measures for those communities.	1. Updated stakeholder mapping.	1. Within the first 90 days following the signing of the loan agreement.
1.3	External grievance mechanism	1. Develop an External Grievance Mechanism that incorporates: i) available contact channels; ii) eligibility criteria; iii) criteria for classifying and prioritizing grievances; iv) response and resolution timeframes; v) communication and follow-up channels with stakeholders; vi) mechanisms for submitting anonymous complaints; and vii) provisions for recording, tracking, and closing cases. The procedure shall incorporate provisions to receive complaints from identified vulnerable groups, as applicable.	1. External Grievance Mechanism.	1. Within the first 120 days following the signing of the loan agreement.
PS 2: Labor and Working Conditions				
2.1	Workers' accommodation	1. Develop a checklist for the selection of workers' accommodation based on international standards.	1. Workers' accommodation checklist.	1. Within the first 120 days following the signing of the loan agreement.
2.2	Workers' grievance mechanism	2. Update the Workers' Grievance Mechanism to include resolution timeframes, traceability, closure indicators, an alternative route to avoid conflicts of interest where applicable, and mechanisms to allow complaints without the need to provide personal data.	2. Updated Workers' Grievance Mechanism.	2. Within the first 90 days following the signing of the loan agreement.
2.3	Workers engaged by third parties	1. Incorporate environmental, social, and Occupational Health and Safety (OHS) criteria into the selection, evaluation, and supervision processes for contractors, including child labor, forced labor, freedom of association, grievance handling mechanisms, and compliance with applicable environmental legislation. 2. Incorporate environmental, social, and OHS performance clauses into new and existing contracts with key subcontractors.	1. Updated subcontractor selection, evaluation, and supervision process. 2. Copy of contracts with environmental, social, and OHS performance clauses.	1. Within the first 180 days following the signing of the loan agreement. 2. Within the first 180 days following the signing of the loan agreement.

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2.4	Supply chain	1. Update the supplier policy procedures to include mandatory legal, labor, and OHS compliance requirements for primary suppliers. 2. Develop a supplier selection and evaluation procedure that incorporates labor and OHS criteria.	1. Updated supplier policy. 2. Supplier selection and evaluation procedure.	1. Within the first 120 days following the signing of the loan agreement. 2. Within the first 180 days following the signing of the loan agreement.
2.5	Retrenchment	3. Develop a Corporate Retrenchment Procedure aligned with local regulations and international standards.	3. Retrenchment procedure.	3. Within the first 180 days following the signing of the loan agreement.
PS 3: Resource Efficiency and Pollution Prevention				
3.1	Greenhouse Gases (GHG)	1. Prepare a GHG emissions inventory for the manufacturing plants and distribution center covering direct emissions (Scope 1), indirect emissions from energy consumption (Scope 2), and those associated with the supply chain (Scope 3), using an internationally recognized methodology. If emissions exceed 25,000 tonnes of CO_{2eq} per year, conduct the inventory annually and identify emission reduction strategies.	1. GHG emissions inventory for Scopes 1, 2, and 3.	1. First inventory within 180 days following the signing of the loan agreement for Scopes 1 and 2 and, in the case of Scope 3, identification of emission sources. The complete Scope 3 inventory shall be delivered within the first year following the signing of the loan agreement.
PS 4: Community Health and Safety				
4.1	Infrastructure and equipment design and safety	1. Engage a qualified Life and Fire Safety (L&FS) professional to conduct an independent assessment and issue a report that: (i) confirms that the installed systems and equipment have been installed in accordance with the L&FS design; and (ii) evaluates compliance with the applicable requirements of NOM-002-STPS-2010. Any deficiencies identified shall be corrected by the Client in accordance with an action plan and schedule and be acceptable to IDB Invest.	1. L&FS assessment report issued by a qualified professional and evaluation of conformity with the L&FS design and NOM-002-STPS-2010. 2. Documentation of corrective measures implemented to address any remaining deficiencies.	1. Within the first 150 days following the signing of the loan agreement. 2. In accordance with the timeframes recommended by the qualified professional.
4.2	Security personnel	1. Incorporate into security services contracts provisions that allow: i) undertaking reasonable inquiries to verify that security personnel have not been implicated in past abuses; ii) verifying the details of the required training on the use of force; iii) confirming the restrictions and procedures used in cases where personnel carry firearms; and iv) include minimum content requirements for training in human rights and conflict resolution.	1. Updated contracts.	1. Within the first 180 days following the signing of the loan agreement.