

Environmental and Social Review Summary (ESRS) Softtek Project - Expansion Installation - Mexico

Original language of the document: Spanish
Publication date: July, 2026

1. General project information and scope of the IDB Invest Environmental and Social Review

This transaction (the "Operation," the "Transaction," or the "Project") consists of long-term financing for Valores Corporativos Softtek S.A. de C.V. (the "Client," the "Company," or "Softtek"), a global software engineering and digital services company founded in 1982 in Monterrey, Mexico. Softtek operates as a technology partner for corporate clients and public entities, with Global Delivery Centers in more than ¹20 countries, and an offering that includes digital product engineering, technology operations², cloud services, data and artificial intelligence ("AI"), SAP solutions³, software quality, and automation. The proceeds of the Operation will be used to cover working capital expenditures, drive the development of new products and technological capabilities, implement operational efficiency improvements, finance technology upgrades, hire additional personnel, and restructure existing debt.

The environmental and social due diligence ("ESDD") process included, among other aspects, a visit to Softtek's offices in Monterrey, Mexico; interviews and meetings with personnel from corporate sustainability, information security, risk and compliance, talent, finance, and other relevant areas; and the review of environmental, social, corporate governance, integrity, occupational health and safety, risk management, financial performance, and business strategy documentation provided by the Client. The documentation reviewed included, among others, the following documents: i) 2025 and 2024 Sustainability Report; ii) Corporate Sustainability Policy; iii) Global Environmental Policy and internal environmental guidelines; iv) Code of Ethics; v) Anti-Corruption and Anti-Bribery Policy, Conflict of Interest Policy, Anti-Harassment Policy, General Diversity and Inclusion Policy, and Protocols for the Receipt and Handling of Complaints; vi) Carbon Footprint Calculation Procedure; vii) Supplier Sustainability Guide "*Transcending the Supply Chain*"; and viii) corporate information on information security, artificial intelligence, business continuity, and certifications.

To assess the Project's commitments to respecting and protecting human rights, zero tolerance for retaliation, and the existence of safe conditions for stakeholders to express concerns without fear of retaliation, the ESDD process also included the review of the following documents: i) Code of Ethics; ii) Corporate Sustainability Policy; iii) Anti-Corruption and Anti-Bribery Policy; iv) Conflict of Interest Policy; v) Anti-Harassment Policy; vi) Human Rights Due Diligence Policy; vii) Code of Conduct for Suppliers and External Intermediaries of Softtek; viii) Integrity Line and associated

¹ Mexico, Costa Rica, Puerto Rico, Argentina, Brazil, Chile, Colombia, Paraguay, Peru, Uruguay, Venezuela, Spain, France, Hungary, the United Kingdom, Italy, Poland, Portugal, China, and India.

² These are technology services delivered through the cloud, meaning infrastructure, platforms, or applications that are hosted and managed on remote servers and accessed via the internet. In a business context, this may include storage, data processing, system migration, application operation, cybersecurity, and managed cloud services.

³ A technology platform used to manage business processes. Its systems enable the integration of functions such as finance, accounting, procurement, inventory, human resources, sales, logistics, and operations management.

protocols; ix) information on integrity training, complaints, and remediation plans; x) General Diversity and Inclusion Policy; xi) Protocol for the Receipt and Handling of Complaints; xii) Protocol for Handling Harassment or Mobbing Complaints; xiii) Supplier Sustainability Guide; and xiv) Sustainability Reports from 2016 to 2025.

2. Environmental and social classification and justification

In accordance with IDB Invest's Environmental and Social Sustainability Policy, the Project has been classified under Category B because it could generate, among others, the following impacts and risks associated with: i) labor conditions, occupational health and safety, well-being, and contractor management; ii) information security, privacy, cybersecurity, and responsible use of artificial intelligence; iii) energy and water consumption, greenhouse gas emissions, and electronic waste generation; iv) integrity, human rights, diversity and inclusion, non-discrimination, harassment prevention, and complaint mechanisms; and v) supplier and supply chain management. These impacts and risks are estimated to be of medium to low intensity.

The Performance Standards ("PS") activated by the Project are: i) PS1: Assessment and management of environmental and social risks and impacts; ii) PS2: Labor and working conditions; iii) PS3: Resource efficiency and pollution prevention; and iv) PS4: Community health and safety.

3. Environmental and social context

3.1 General characteristics of the project site

Softtek is a global software engineering and digital solutions company, founded in 1982 in Monterrey, Mexico, with a presence in more than 20⁴ countries and a network of Global Development Centers. The Project relates to corporate operations and technology service delivery activities carried out primarily in office environments, under in-person, hybrid, and remote arrangements, and with physical infrastructure associated with administrative and service delivery headquarters.

The Company operates offices and development centers in urban or peri-urban locations, including headquarters certified or managed under efficiency and sustainability standards in some countries. In Mexico, the Company has significant operations in Monterrey, Aguascalientes, Mexico City, Ensenada, and other locations.

The Project will be developed within existing infrastructure or will seek to make improvements within already operational facilities.

⁴ Mexico, Colombia, Brazil, Paraguay, Argentina, Peru, Costa Rica, Chile, Ecuador, Puerto Rico, Venezuela, the United States, Canada, Spain, the United Kingdom, France, Italy, Hungary, Italy, Portugal, China, and India

3.2 Contextual risks

The most relevant contextual risks of the Project relate to: i) the exposure of facilities to physical risks associated with climate change; ii) the use of resources, such as energy and water, in areas of water scarcity and extreme climates; iii) integrity, conduct, non-discrimination, harassment, conflict of interest, retaliation, and work overload; and iv) information security, data privacy, and cybersecurity.

4. Environmental risks and impacts and proposed mitigation and compensation measures

4.1 Assessment and management of environmental and social risks and impacts

4.1.a Environmental and Social Management System

Softtek has several corporate policies, procedures, and capabilities for environmental and social management, including a Code of Ethics and the following policies: i) Corporate Sustainability; ii) Global Environment; iii) Anti-Corruption and Anti-Bribery; iv) Conflict of Interest; v) Anti-Harassment; and vii) Human Rights Due Diligence.

The Company, however, does not yet have a consolidated and formally structured Environmental and Social Management System ("ESMS"). In this regard, it will develop an ESMS that, among other aspects, will integrate specific procedures, a risk and impact matrix, clear assignment of responsibilities, monitoring and evaluation mechanisms, and a continuous improvement approach.

4.1.b Policy

Softtek has a Sustainability Policy and an Environmental Policy of global application that establish its commitments to: i) environmental protection; ii) compliance with applicable legislation; iii) identification and assessment of environmental aspects and impacts; iv) energy efficiency; v) waste management; vi) reduction of greenhouse gas emissions; vii) human rights; viii) diversity and inclusion; and ix) responsible supply chain management.

4.1.c Risk and impact identification

The Company has corporate mechanisms to identify and manage Environmental, Social, and Governance ("ESG") risks; information security risks; ethics risks; talent risks; and business continuity risks. It also conducts materiality analyses, has sustainability metrics, and performs carbon footprint inventories. However, it does not yet have protocols to identify, in a comprehensive, systematic, and documented manner, the environmental and social risks and impacts that also include climate risks, significance criteria, mitigation hierarchy, and traceability specific to the operation.

Softtek, as part of its ESMS, will develop and continuously update an environmental and social ("E&S") risk matrix to capture the results of its process for identifying, evaluating, and prioritizing environmental and social risks and impacts, which will also systematically consider risks associated

with: i) labor aspects; ii) human rights; iii) stakeholders; iv) vulnerable groups; and v) the supply chain.

4.1.c.i Direct and indirect impacts and risks

The direct and indirect impacts and risks identified for the Project are related to: i) working conditions, well-being, non-discrimination, harassment, integrity, and grievance mechanisms; ii) the environmental performance of facilities, including energy and water consumption, emissions, and electronic waste; iii) information security and privacy; iv) contractors, third parties, and the supply chain; v) corporate reputation; vi) compliance with applicable regulations; vii) the value chain; and viii) the responsible use of technologies, particularly those associated with digital transformation, data management, and artificial intelligence.

4.1.c.ii Alternatives analysis

Since the Operation is primarily aimed at financing corporate growth, technological upgrading, operational efficiency, and business capabilities within a digital services company, an analysis of location alternatives comparable to those of a physical infrastructure project was not required. The selection of investments favored, primarily, alternatives that optimize the use of existing infrastructure, reduce energy consumption, incorporate technological efficiency criteria, maintain adequate information security controls, and avoid the unnecessary generation of electronic waste.

4.1.c.iii Cumulative impacts

Given the nature of the Operation, the incremental effects of impacts generated by past, present, and reasonably foreseeable future projects are not expected to be material.

4.1.c.iv Gender risks

Softtek's current workforce consists of 15,000 ⁵ employees, of whom 30% are women.

The potential risks of gender-based violence ("GBV"), sexual abuse, and harassment are primarily related to the work environment and interactions among employees, contractors, and third parties linked to the operation. To manage these risks, the Company has diversity and inclusion policies and programs, as well as affinity groups and mandatory training on inclusive leadership and unconscious bias. It also has reporting mechanisms and aggregated data on complaints related to respect among colleagues, harassment, discrimination, and other integrity issues. In addition, it reports external

⁵ 80% in Latin America (Mexico, Costa Rica, Puerto Rico, Argentina, Brazil, Chile, Colombia, Paraguay, Peru, Uruguay, and Venezuela) and 20% global (the United States, Canada, Spain, France, Hungary, the United Kingdom, Italy, Poland, Portugal).

recognitions associated with pay equity, LGBTQ+ ⁶inclusion, and workplace culture, including: i) *Fair Play, Equal Pay*⁷; ii) Best Workplaces for LGBTQ+;⁸ and iii) *Great Place to Work* ("GPTW")⁹.

4.1.c.v Gender programs

Softtek has corporate gender-related initiatives and programs framed primarily within its Diversity and Inclusion Policy, its affinity groups, and its talent development programs. These include: i) the Tech4All Group; ii) mandatory ¹⁰training on inclusive leadership and unconscious bias; and iii) training programs such as "Codellege by Softtek." ¹¹The Company also reports indicators of female participation in its workforce and governance bodies. In addition, it has a Harassment and Bullying Complaint Response Protocol whose objective is to prevent, address, and sanction harassment and bullying, including sexual harassment, and to maintain a violence-free work environment.

4.1.c.vi Exposure to climate change

The Company: i) will establish and implement a process to identify, update, and monitor physical and climate transition risks; ii) will integrate these risks into emergency preparedness, business continuity, and recovery plans; and iii) will assign defined responsibilities for managing them.

4.1.d Management programs

Softtek has corporate management programs in the areas of integrity, diversity and inclusion, carbon footprint and greenhouse gas ("GHG") emissions management, and electronic waste management under a circular economy approach. The Company also has guidelines and management tools associated with environmental sustainability, energy efficiency, responsible water use, and sustainable procurement.

4.1.e Organizational capacities and competencies

The Company has specialized teams and committees, risk and compliance areas, information security, talent, and environmental sustainability. Likewise, Softtek reports training, monitoring, and follow-up schemes across multiple subject areas.

⁶ LGBTQ+ is an acronym that encompasses the diversity of sexual orientations and gender identities.

⁷ *Fair Play, Equal Pay* is a certification associated with pay equity practices, aimed at promoting equal remuneration for work of equal value and preventing unjustified wage gaps, especially on grounds of gender.

⁸ "Best Workplaces LGBTQ+" is a recognition associated with workplace inclusion practices for LGBTQ+ individuals, including non-discrimination policies, promotion of respectful work environments, and measures to prevent harassment or unequal treatment based on sexual orientation, gender identity, or gender expression.

⁹ GPTW is an international certification that recognizes companies with strong organizational cultures based on trust, employee engagement, and good talent management practices.

¹⁰ Tech4All is one of Softtek's global affinity groups focused on promoting gender equity within the organization.

¹¹ Its objective is to strengthen digital skills and facilitate the entry of young people into the technology sector, including actions that may contribute to broadening the participation of women and other underrepresented groups in STEM careers.

4.1.f Emergency preparedness and response

Softtek has procedures and tools related to the Emergency Preparedness and Response Plan ("EPRP"), physical and environmental security, business continuity, disaster recovery, and crisis management. The Company will update and integrate the EPRP within the ESMS.

4.1.g Monitoring and evaluation

Softtek reports environmental, social, and governance indicators, targets, and results through its Sustainability Reports, as well as internal audit mechanisms, committees, and monitoring tools covering integrity, talent, information security, and environmental performance. However, as part of the ESMS, it will ensure a monitoring and reporting scheme proportional to the Operation, with defined indicators, responsible parties, and frequency for compliance with applicable environmental and social requirements.

4.1.h Stakeholder engagement

The Company routinely: i) identifies and reports on relevant stakeholder groups; ii) has communication channels with employees, clients, suppliers, the community, the government, and shareholders; and iii) conducts materiality analyses.

4.1.h.i Information disclosure

Softtek discloses relevant information on sustainability, integrity, corporate policies, and ESG performance through its corporate website, its annual sustainability reports, internal channels, and public materials.

4.1.h.ii Informed consultation and participation

Softtek engages with its stakeholder groups through materiality exercises, surveys, interviews, meetings, internal communications, sustainability reports, its corporate website, community initiatives, volunteering, participation in local events, and integrity or grievance channels.

4.1.h.iii Indigenous peoples

The Operation will not be developed in indigenous territories nor will it generate direct impacts on indigenous peoples, lands, natural resources, cultural heritage, or traditional livelihoods.

4.1.h.iv Private sector responsibilities within the framework of a government-led stakeholder engagement process

It is not anticipated that there will be a government-led stakeholder engagement process in which the Client must assume specific responsibilities.

4.1.i External communications and grievance mechanism

The Company has a public Integrity Line and ¹²protocols for receiving and handling complaints, applicable to employees and third parties linked to the organization. This mechanism includes confidentiality, anonymity (when requested), protection against retaliation, and investigation and remediation processes.

4.1.i.i External communications

Softtek maintains external communication channels through its corporate ¹³website, sustainability publications, public materials on integrity and sustainability, and contact mechanisms for different stakeholder groups. It also has a public Integrity Line and corporate channels for inquiries or reports.

4.1.i.ii Grievance mechanism for affected communities

Since no communities affected by the Operation are identified, a specific grievance mechanism for affected communities beyond the existing external channels is not required.

4.1.i.iii Provisions to address grievances from vulnerable groups

The Company has corporate provisions that promote accessibility and non-discrimination, including reasonable accommodations for persons with disabilities, inclusive and accessible communication, and prohibition of retaliation.

4.1.i.iv Reporting to affected communities

Given the corporate and technology services nature of the Operation, and considering that no direct or indirect impact on communities is anticipated, specific reports to affected communities are not required.

4.2 Labor and working conditions

4.2.a Working conditions and management of labor relations

Softtek is a human capital-intensive company with a workforce of approximately 15,000 employees globally. Its labor management is structured around a talent value proposition aimed at promoting professional development, continuous learning, comprehensive well-being, recognition, diversity, and inclusion. The Company has structured training programs, performance evaluation, employee experience, benefits and well-being, as well as corporate policies on integrity, human rights, anti-harassment, diversity and inclusion, and grievance mechanisms.

¹² www.integrity.softtek.com

¹³ www.softtek.com

4.2.a.i Human resources policies and procedures

Softtek's corporate framework for personnel management includes grievance mechanisms, as well as management protocols related to: i) professional development; ii) performance evaluation; iii) benefits; iv) well-being; v) diversity and inclusion; vi) human rights; and vii) harassment prevention. The Code of Ethics establishes: i) principles of integrity, honesty, and respect; ii) the need to create a work environment based on dignity, equality, and non-discrimination; and iii) the prohibition of intimidating, offensive, hostile, discriminatory, harassment, or bullying conduct. The Company has formal performance management processes, career paths, continuous training, training and recognition programs, and channels to measure employee experience.

Although Softtek has a corporate framework applicable to people management, it does not have a comprehensive and consolidated Human Resources Policy ("HR Policy"). Therefore, the Company will consolidate its human resources framework to establish an HR Policy that will include at a minimum: i) its commitment to comply with applicable labor and employment legislation in each country, as well as with collective agreements where they exist; ii) the obligation to provide workers with documented, clear, and understandable information about their rights, working conditions, working hours, wages, overtime, compensation, benefits, and grievance mechanisms; iii) the definition of reasonable working conditions and terms of employment, including remuneration, benefits, rest periods, leave, well-being, and disciplinary practices; iv) the principles of (a) respect for freedom of association and collective bargaining, without interference, discrimination, or retaliation, and (b) protection of occupational health and safety, including hazard identification, preventive measures, training, incident recording, and emergency preparedness; v) guidelines for the management of workers contracted by third parties, including labor requirements, working conditions, and access to grievance mechanisms; vi) provisions applicable to migrant workers, where appropriate; and vii) procedures for workforce reduction processes, where applicable, based on transparent, non-discriminatory criteria, adequate consultation, timely notification, and payment of benefits in accordance with the law.

4.2.a.ii Working conditions and terms of employment

Softtek reports a labor benefits offering by country, which includes, depending on the jurisdiction, definitions regarding: i) vacation; ii) parental leave; iii) life and medical expense insurance; iv) disability and incapacity coverage; v) psychological assistance and telemedicine; vi) remote work; vii) local agreements; and viii) benefits for marriage, bereavement, or birthdays. In terms of compensation, the Company carries out labor practices based on criteria of responsibility, capabilities, experience, and performance, and seeks to exceed the legal standards of the countries where it operates. Additionally, it has performance evaluation and professional development processes that include self-assessment, leader evaluation, feedback, objective setting, and the use of talent maps.

4.2.a.iii Labor organizations

Softtek does not have unions, collective agreements, or equivalent labor representation mechanisms. However, the Company in its Code of Ethics expressly recognizes freedom of association and the right to collective bargaining, in line with the principles of the United Nations

Global Compact, the Organisation for Economic Co-operation and Development ("OECD") Guidelines for Multinational Enterprises, and the conventions of the International Labour Organization ("ILO").

4.2.a.iv Non-discrimination and equal opportunity

Softtek has explicit commitments to non-discrimination and equal opportunity. Its Code of Ethics prohibits discrimination on the grounds of race, sex, sexual orientation, gender identity or expression, marital status, pregnancy, parental status, religion, political opinion, nationality, ethnic origin, social condition, disability, age, union membership, or any other condition protected by law. The Company also has other human talent management instruments such as its Diversity and Inclusion Policy, mandatory staff training on inclusive leadership and unconscious bias, and several global affinity groups. The Company discloses workforce composition indicators by gender, age, country, and professional category, as well as external recognition related to work culture, well-being, diversity, and inclusion.

4.2.a.v Workforce reduction

The Company, which reports an annual staff turnover of 9% and an average tenure of 5.5 years, does not have plans in the short term to reduce its workforce. On the contrary, the use of the Operation's funds contemplates the hiring of additional personnel to strengthen its technological capabilities, develop new products, and expand its services.

However, if Softtek needs to implement material labor restructuring processes associated with the Project, these will be managed in accordance with applicable legislation, international good practices, applying the principles of non-discrimination, adequate consultation, and transparency, and implementing proportional mitigation measures.

4.2.a.vi Grievance handling mechanism

Softtek workers have internal and external channels to raise concerns: direct leaders, the "People" area, members of the Ethics Committee, and the Integrity Line. Complaint ¹⁴management is governed by principles of presumption of innocence, confidentiality, protection against retaliation, objective investigation, assignment of investigators, review by ethics committees, and definition of remediation plans. Additionally, the Company has specialized protocols for complaints related to harassment or intimidation.

4.2.b Workforce protection

Softtek is committed to complying with the occupational health and safety laws and regulations applicable in each country where it operates, as well as to adequately monitoring the exposure of its direct and indirect employees to occupational risks. It manages the protection of its employees

¹⁴ A confidential and secure channel, available to employees and third parties, that allows anonymous or identified reports of potential violations of the Code of Ethics, internal policies, commercial agreements, or applicable legislation.

through its human resources policies and corporate programs related to health, safety, and well-being.

4.2.b.i Child labor

Softtek's Code of Ethics and Sustainability Policy establish commitments to respect human rights and prohibit child labor in its own operations. For the value chain, Softtek has a supply chain policy called "*Softtek Transcending the Supply Chain*."

4.2.b.ii Forced labor

Softtek declares, in its Code of Ethics and its Sustainability Policy, its commitment to: i) respect the human rights and integrity of its employees; ii) provide decent working conditions; iii) prohibit forced labor and any form of coercion. The sustainability guide for suppliers and the integrity documents extend these expectations to third parties.

4.2.c Occupational health and safety

The Company reports well-being, physical and mental health initiatives, as well as measures and programs linked to the employee experience and occupational health and safety. It also communicates the existence of corporate continuity and crisis response protocols and certain controls in facilities and operations.

4.2.d Provisions for persons with disabilities

Softtek's Diversity and Inclusion Policy addresses accessibility of physical and digital spaces, reasonable accommodations, and actions for the inclusion of persons with disabilities. The Company also reports affinity groups related to inclusion and accessibility.

4.2.e Workers contracted by third parties

The Company uses, at least in certain operations, subcontracted personnel and third parties for specific activities, in addition to maintaining a supply chain of goods and services associated with its technological and corporate operations. It also reports metrics that include non-employed personnel in some categories and a code of conduct policy for external suppliers and intermediaries.

4.2.f Supply chain

Softtek has a Code of Conduct for External Suppliers and Intermediaries, as well as guidelines associated with integrity, human rights, sustainability, and responsible business conduct in the supply chain. The Company reports clear expectations regarding legal compliance, respect for human rights, prohibition of forced and child labor, integrity, and minimization of environmental impacts. It also promotes a sustainable sourcing approach and inclusion programs in the value chain.

4.3 Resource use efficiency and pollution prevention

4.3.a Resource use efficiency

The Company reports commitments and metrics on energy efficiency, water consumption, electronic waste, and GHG emissions, as well as initiatives linked to the circular economy, Green *IT*, and the use of renewable energy at some locations. Given that it is a technology services company, the most relevant aspects relate to the operational footprint of offices, delivery centers, and technological equipment, rather than industrial processes.

4.3.a.i Greenhouse gases

The Company measures and discloses GHG emission inventories, including Scope 1, 2, and 3, and reports progress, methodologies, and reduction plans. Softtek has developed global and site-specific inventories for some locations, as well as external verification in certain cases, and progressively plans to carry out measurements at all its facilities globally.

4.3.a.ii Water consumption

Even though its operations are not water-intensive, Softtek reports its water consumption at some locations: drinking water, sanitation and hygiene, responsible use of the resource, and proper channeling of wastewater to municipal or local systems.

4.3.a.iii Pollution prevention

Softtek has a global-scope Environmental Policy through which it assumes the commitment to protect and conserve the environment, prevent pollution, and maintain a management system oriented toward the continuous improvement of its environmental performance. In line with this policy, the Company commits to: i) comply with applicable environmental legal provisions and voluntarily accepted requirements; ii) identify and assess the environmental aspects and impacts arising from its operations; iii) promote energy efficiency and water conservation; iv) assess and reduce its carbon footprint; v) minimize waste generation through responsible management; vi) promote sustainable procurement; and vii) raise environmental awareness within and outside the organization. To operationalize these commitments, Softtek has: i) internal environmental guidelines that include the identification of environmental aspects and impacts by location; ii) protocols for monitoring and recording energy and water consumption; iii) guidelines for the annual quantification of GHG emissions; iv) a responsible waste management system, including electronic waste; v) authorized suppliers for the handling, transportation, and final disposal of products and waste; and vi) records at each step of the system for audit purposes.

The Sustainability Guide for Suppliers establishes environmental expectations for third parties, including legal compliance, emissions reduction, responsible use of resources, proper waste management, chemical product control, and a preference for inputs or technologies with a lower environmental impact.

4.3.a.iv Waste

The Company reports donation and recycling programs for out-of-use electronic equipment, with an explicit circular economy focus and support for communities and social initiatives. Equipment not suitable for reuse is channeled into recycling schemes. The Company monitors volumes and aggregate results in its sustainability reports.

4.3.a.v Hazardous materials management

Due to the nature of Softtek's operations, no production processes with intensive use of hazardous materials are identified. However, it handles certain materials associated with the maintenance tasks of its heating, ventilation, and air conditioning (HVAC) systems, and fire extinguishers. It also uses cleaning products, batteries, and electronic equipment, and generates waste derived from technological infrastructure. As a result, the Company will ensure that these materials: i) are managed by trained personnel or authorized suppliers; ii) have safety data sheets; and iii) are labeled, stored, transported, and disposed of in accordance with applicable regulations.

4.3.a.vi Pesticide management and use

The Project does not contemplate agricultural activities or direct use of pesticides.

4.4 Community health and safety

4.4.a Community health and safety

Given its predominantly administrative nature and its link to the provision of technology services, no significant impacts of the Project on the health and safety of neighboring communities are anticipated.

4.4.a.i Infrastructure and equipment design and safety

Although the Operation is primarily related to the internal fit-out of offices, delivery centers and technology infrastructure, and to the adaptation of existing corporate assets, Softtek will ensure that the facilities linked to the Project comply with applicable legal requirements for structural safety, fire protection, accessibility, evacuation, signage, preventive maintenance, and safe conditions for workers, visitors, and third parties.

4.4.a.ii Hazardous materials management and safety

Considering that (a) the hazardous materials to be used in the Project would be limited primarily to cleaning products, batteries, electronic components, refrigerant gases, fire extinguishers, and other facility maintenance supplies, and (b) the Company has a robust protocol for handling them, community exposure to these materials is considered low.

4.4.a.iii Emergency Preparedness and Response

The Company will update and consolidate its Emergency Preparedness and Response Plans ("EPRPs") for the facilities linked to the Operation, ensuring the inclusion, at a minimum, of the following aspects: i) scope by site; ii) identification and analysis of emergency scenarios, including natural, technological, anthropogenic, biosanitary, and climatic hazards; iii) definition of potentially affected areas and exposed groups; iv) preventive measures; v) emergency levels, activation criteria, chain of command, roles and responsibilities; vi) specific response procedures, including evacuation, shelter-in-place, fire response, medical emergencies, electrical failures, extreme weather events, and minor hazardous materials; vii) internal and external communication and alert systems; viii) coordination with fire departments, civil protection, medical services, and local authorities; ix) evacuation routes, assembly points, signage, emergency lighting, and accessibility; x) inventory, location, and maintenance of emergency equipment; xi) training, drills, and simulations; xii) incident records, investigation, root cause analysis, and corrective actions; xiii) post-emergency or post-drill evaluation; and xiv) periodic review and update, including version control and change log.

4.4.a.iv Security personnel

Softtek has security personnel at its facilities, who do not carry weapons.

4.5 Land acquisition and involuntary resettlement

Softtek has no planned land acquisition.

4.6 Biodiversity conservation and sustainable management of living natural resources

The Operation does not contemplate activities located in natural or critical habitats, harvesting of living natural resources, agricultural, forestry, or fishing activities, or works involving the transformation of ecosystems.

4.7 Indigenous peoples

The Operation will not be developed in indigenous territories nor will it generate direct impacts on indigenous peoples, lands, natural resources, cultural heritage, or traditional livelihoods.

4.8 Cultural heritage

The Operation does not contemplate excavations, significant civil works, or activities that could affect tangible or intangible cultural heritage.

5. Local access to project documentation

Documentation relating to the Project can be accessed at the following link: [Transcend, Sustainability by Softtek](#)