

**GAIA - Environmental and Social Action Plan (ESAP)**

N°	Reference	Measure	Final Product / Deliverable	Compliance Date
<b>PS 1: Assessment and Management of Environmental and Social Risks and Impacts</b>				
1.1	Environmental and Social Management System (ESMS)	<ol style="list-style-type: none"> <li>1. Prepare a work schedule to develop GAIA's ESMS, either internally or through an external consultant, that clearly defines: (i) the stages; (ii) the objectives and activities; (iii) their deadlines; (iv) deliverables; and (v) the person responsible for each stage or activity.</li> <li>2. Develop the specific, detailed, and definitive ESMS for its operations, which will include: (i) an environmental and social (E&amp;S) and occupational health and safety (OHS) policy; (ii) internal procedures for identifying, assessing and managing potential E&amp;S and OHS risks and impacts associated with each Project activity, both for own collaborators and for workers engaged by third parties (contractors and subcontractors); (iii) internal procedures to ensure compliance with the environmental management plan (EMP); (iv) organizational capacity and competency, including the definition of roles and the allocation of responsibilities concerning the implementation of the ESMS; (v) emergency preparedness and response protocols; (vi) plans or methods for social stakeholder engagement; (vii) external grievance and communications mechanism; (viii) protocols for information dissemination, decision-making, and community education; (ix) protocols for the evaluation and ongoing improvement of the ESMS, and (xi) frequent audits and inspections of the E&amp;S and OHS requirements, in observance of Mexican regulatory standards.</li> </ol>	<ol style="list-style-type: none"> <li>1. Copy of the work schedule.</li> <li>2. Copy of GAIA's specific, detailed, and definitive ESMS.</li> </ol>	<ol style="list-style-type: none"> <li>1. 90 days after signing the loan agreement.</li> <li>2. 240 days after signing the loan agreement.</li> </ol>
1.2	Environmental, Social and	<ol style="list-style-type: none"> <li>1. Prepare a comprehensive E&amp;S and OHS policy.</li> </ol>	<ol style="list-style-type: none"> <li>1. Copy of GAIA's E&amp;S and OHS Policy.</li> </ol>	<ol style="list-style-type: none"> <li>1. 90 days after signing the loan agreement.</li> </ol>

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	Occupational Health, Safety and Security Policy	2. Define the person in GAIA who will ensure compliance with this comprehensive policy and will be responsible for its execution and for obtaining the necessary resources for its implementation.	2. A copy of the contract or administrative procedure designating such person.	2. 90 days after signing the loan agreement.
		3. Develop a procedure to communicate the comprehensive policy to all levels of the organization.	3. Procedure for communicating the comprehensive policy.	3. 120 days after signing the loan agreement.
		4. Create a mechanism to measure and communicate the ongoing improvements in the implementation of the comprehensive policy.	4. Copy of the mechanism.	4. 120 days after signing the loan agreement.
1.3	Risk and Impact Identification	1. For the Project's new operating centers, develop a procedure to identify, characterize, and evaluate the E&S and OHS risks and impacts generated by the Company through its expansion activities and plans that uses an E&S and OHS risks and impacts matrix for each phase of the Project. This will be done to facilitate implementing management, mitigation, or compensation measures for risks or impacts considered significant.	1. Copy of the procedure.	1. 15 days prior to the start of construction of each new operating center.
1.4	Environmental and Social Management Plan (EMP)	1. Develop an EMP for the construction of the new Project operating centers that details: (i) hazardous and non-hazardous solid waste management measures; (ii) dust and noise generation control measures; (iii) measures to ensure the safety of the communities surrounding the new operating centers; (iv) communication measures for inter-agency coordination; (v) measures to ensure safe and hygienic sanitary conditions for workers; and (vi) training on the subject of E&S and OHS for Contractor and Subcontractor construction workers and managers.	1. Copy of the specific ESMP.	1. 15 days prior to the start of construction of each new operating center.

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		<p>2. Prepare a specific ESMP for the operation and maintenance (O&amp;M) of each Project operating center that includes the following measures: (i) a comprehensive solid and liquid waste management program, with an emphasis on storage and disposal measures for waste that cannot be reduced, reused, or recycled, in order to protect the environment, and that includes measures for hazardous waste management (oils, fats, paints, solvents, or infectious biological substances, and disinfectants), and (ii) an OHS management program that ensures a safe and healthy working environment and that considers the inherent risks of the sector and the specific hazards of the work areas, including physical, chemical, and biological hazards, as well as women-specific hazards.</p>	<p>2. Copy of the specific ESMP.</p>	<p>2. 180 days after signing the loan agreement for the existing operating centers and 15 days prior to the start of O&amp;M for the new Project operating centers.</p>
1.5	Organizational Capacity	<p>1. Define the policy or policies for organizational capacity and competency regarding E&amp;S and OHS matters in the Company.</p>	<p>1. Copy of the policy or policies.</p>	<p>1. 30 days after signing the loan agreement.</p>
		<p>2. Designate a single unit for E&amp;S and OHS within the organizational structure.</p>	<p>2. Copy of the designation of the single unit for E&amp;S and OHS.</p>	<p>2. 60 days after signing the loan agreement.</p>
		<p>3. Define the functions of the unit for E&amp;S and OHS, his/her responsibilities, and level of authority for implementing the ESMS.</p>	<p>3. Copy of the functions of the single unit for E&amp;S and OHS.</p>	<p>3. 60 days after signing the loan agreement.</p>
		<p>4. Set up a mechanism to ensure the financial and human resources required to implement the ESMS.</p>	<p>4. Copy of the mechanism.</p>	<p>4. 90 days after signing the loan agreement.</p>
		<p>5. Conduct a yearly introductory session to the E&amp;S and OHS training program for all personnel responsible for managing the operation centers, which will cover the</p>	<p>5. Evidence of having implemented the updated training program at least</p>	<p>5. With every environmental and social compliance report.</p>

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		risks and impacts of those centers and the E&S and OHS regulations in Mexico that they must adhere to.	once a year after the introductory session.	
1.6	Emergency Preparedness and Response	<ol style="list-style-type: none"> <li>1. Prepare a policy that requires each operating center to have an emergency response plan (ERP) for each stage, along with a specific set of procedures concerning the coordination, warning, mobilization, and response to the occurrence or imminent occurrence of a particular event, such as (i) natural hazards (e.g. earthquakes or seismic events, hurricanes, tropical storms, floods, etc.); (ii) human conflict (e.g. vandalism, civil unrest or strikes, etc.); and (iii) technological hazards (fires, explosions, chemical or fuel spills, worker and supplier incidents or accidents, etc.).</li> <li>2. Prepare an ERP specific to the existing operating centers that includes the following aspects: (i) specific emergency response procedures; (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 emergencies; (v) permanent emergency response facilities and equipment (e.g., first aid stations, hoses, fire extinguishers, sprinkler systems); (vi) protocols for fire trucks, ambulances, and other emergency services and vehicles; (vii) evacuation routes and meeting points; (viii) training exercises such as annual drills (or more often, as required) involving businesses near GAIA's premises, as well as other social stakeholders, so that they are familiar with the proper procedures to be followed in an emergency.</li> </ol>	<ol style="list-style-type: none"> <li>1. Copy of the policy that requires a specific ERP for each operating center.</li> <li>2. Copy of the ERP for the existing operating centers.</li> </ol>	<ol style="list-style-type: none"> <li>1. 90 days after signing the loan agreement.</li> <li>2. 120 days after signing the loan agreement.</li> </ol>

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		<p>3. Prepare a specific ERP for each new Project operating center that includes the above-mentioned aspects and that also features an annual training program and a root cause analysis procedure for each serious accident or fatality, as well as a description of the corrective actions required to minimize the risk of reoccurrence.</p>	<p>3. Copy of the ERP for new centers.</p>	<p>3. 15 days before the start of the operation.</p>
		<p>4. Develop an annual training program and a root cause analysis procedure for each serious accident or fatality in each of the ERPs belonging to the existing operating centers, as well as a description of the corrective actions required to minimize the risk of reoccurrence.</p>	<p>4. Copy of the training programs for each ERP.</p>	<p>4. 120 days after signing the loan agreement.</p>
<p>1.7</p>	<p>Crisis Management</p>	<p>1. Prepare a specific crisis management policy that will define governance standards that ensure an appropriate response by the organization to events that endanger or affect GAIA's assets.</p>	<p>1. Copy of the GAIA crisis management policy.</p>	<p>1. 180 days after signing the loan agreement.</p>
<p>1.8</p>	<p>Monitoring and assessment indicators</p>	<p>1. Prepare a compliance matrix for each operating that includes: (i) KPIs to measure the effectiveness of the EMP and compliance with Mexican contractual and legal obligations; (ii) the name of the competent authority in charge of granting authorizations or issuing permits; (iii) the date of issuance or entry into force of each permit or authorization; (iv) the term of each permit or authorization; (v) the name of the person responsible for monitoring or enforcing each permit; and (vi) the procedures for future compliance and reporting.</p>	<p>1. Copy of the compliance matrix for each Project operating center.</p>	<p>1. 180 days after signing the loan agreement.</p>
<p>1.9</p>	<p>Project's regulatory compliance</p>	<p>1. Prepare a consolidated annual report on the compliance status of all Mexican E&amp;S and OHS policies and measures applicable to each operating center that includes: (i) the progress and performance of ESMS actions with respect to the defined KPIs; and (ii) the compliance status with the IDB Invest Environmental and Social Sustainability Policy; and (iii) the compliance status of the provisions</p>	<p>1. Environmental and social compliance report.</p>	<p>1. Annually over the life of the loan.</p>

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		contained in the E&S and OHS regulations of each State where an operating center is located.		
1.10	External Communications	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 corporate communications policy.	1. 240 days after signing the loan agreement.
1.11	External Grievance Mechanism	1. Prepare an external grievance mechanism that focuses on communities and social stakeholders (local authorities, neighbors, or businesses located nearby), for the operating centers.	1. Copy of the external grievance mechanism.	1. 180 days after signing the loan agreement.
		2. Implement an external grievance mechanism.	2. Evidence of having implemented the mechanism.	2. With every environmental and social compliance report.
<b>PS 2: Labor and Working Conditions</b>				
2.1	Human Resources Policies and Procedures	1. Prepare a corporate Code of Conduct (or Code of Ethics) for all collaborators to ensure coexistence between them and any person within its operating centers or beyond them.	1. Copy of the corporate Code of Conduct.	1. 90 days after signing the loan agreement.
2.2	Internal Grievance Mechanism	1. Strengthen the implementation of the internal grievance mechanism by installing mailboxes at multiple strategic points (cafeterias, transport stops, health modules, etc.) to facilitate access and guarantee their anonymous use	1. Copies of the GAIA internal grievance mechanism.	1. 90 days after signing the loan agreement.
		2. Launch a global dissemination and training campaign with employees and suppliers to promote the grievance mechanism and ensure its implementation and effective operation.	2. Copies of the dissemination and training campaigns and evidence of having implemented them.	2. With every environmental and social compliance report.
2.3	Occupational Health and Safety	1. Prepare an update of the OHS management program ("OHSMP") for all operating sites that includes the following: (i) identifying possible OHS risks for	1. Copy of the updated OHSMP for each operating center.	1. For existing operating centers, 180 days after

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		<p>employees according to the task they perform; (ii) a risk assessment, risk map, and intervention plan; (iii) details of the preventive and safety measures implemented; (iv) worker training; (v) information sessions for visitors; (vi) specific training for emergency responders; (vii) mandatory medical check-ups; (viii) how statistics on occupational accidents and diseases will be compiled; and (vi) the forms on how to prepare reports in the event of occupational accidents or incidents.</p>		<p>signing the loan agreement. For new operating centers, 15 days prior to the start of operations.</p>
		<p>2. Implement the OHSMP in each operating center.</p>	<p>2. Copies of proof of its implementation.</p>	<p>2. With every environmental and social compliance report.</p>
2.4	Reporting and root cause analysis mechanism for fatalities	<p>1. As part of the OHSMP, prepare a procedure and a mechanism to notify emergency response agencies, the local authorities, and IDB Invest on fatalities or serious accidents.</p>	<p>1. Copy of the notification procedure and mechanism.</p>	<p>1. 120 days after signing the loan agreement.</p>
		<p>2. Adopt an accident root cause analysis procedure that ensures the implementation of corrective actions to prevent accidents.</p>	<p>2. Copy of the root cause analysis procedure.</p>	<p>2. 120 days after signing the loan agreement.</p>
2.5	Accident follow-up	<p>1. Include an accident follow-up procedure in the ESMS that accounts for: (i) accident and incident rates resulting in loss of working days and (ii) the nature and seriousness of the accidents.</p>	<p>1. Copy of the accident follow-up procedure as part of the ESMS.</p>	<p>1. 120 days after signing the loan agreement.</p>
2.6	Supply Chain	<p>1. Prepare a corporate supplier selection process that contains: (i) a questionnaire for suppliers to assess their compliance status with national regulations; (ii) a provision that blocks current or potential suppliers that fail to adhere to Mexico's FLC or GAIA's policies or rules</p>	<p>1. Copy of the corporate supplier selection process.</p>	<p>1. 180 days after signing the loan agreement.</p>

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<b>PS 3: Pollution Prevention and Abatement</b>				
3.1	Solid Waste Pollution Prevention	1. Establish a corporate solid waste management program that (i) promotes an initiative and an education campaign on reduction, reuse, and recycling for all staff and guests, and (ii) classifies and records its solid waste into three categories: 1) organic waste (food waste from the dining area or cafeterias); 2) recyclable waste (cardboard, paper, plastics, wood, metals, etc.), which will continue to be transported by an authorized external supplier for final disposal; and 3) non-recyclable or domestic or common waste (items that do not fall into the above categories).	1. Copy of the corporate solid waste management program.	1. 180 days after signing the loan agreement.
		2. Implement the corporate solid waste management program.	2. Copies of proof of its implementation.	2. With every environmental and social compliance report.
3.5	Hazardous Waste Management	1. Prepare a corporate working manual on hazardous waste management in order to identify, control, minimize, give value, and comprehensively manage the hazardous waste generated in each operating center and to promote a waste management culture.	1. Copy of GAIA corporate working manual on hazardous waste management.	1. 120 days after signing the loan agreement.
		2. Implementation of the corporate working manual for hazardous waste management.	2. Copies of proof of its implementation.	2. With every environmental and social compliance report.
		3. Prepare a standard for the safe storage of hazardous materials that: (i) contains compliance control sheets for each hazardous substance according to its characteristics; (ii) complies with national safety rules, regulations and procedures; and (iii) produces reports capable of being audited.	3. Copy of GAIA's standard for the safe storage of hazardous materials.	3. 120 days after signing the loan agreement.



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		4. Implement the standard for safe storage of hazardous materials.	4. Copies of proof of its implementation.	4. With every environmental and social compliance report.
<b>PS 4: Community Health, Safety and Security</b>				
4.1	Fire Protection Systems	1. For each new operating center, submit certification from a qualified professional acceptable to IDB Invest indicating that the design of the fire safety system complies with: (i) the L&FS requirements of the IFC General Environmental, Health, and Safety Guidelines and (ii) the international L&FS Code and national laws and regulations.	1. Copy of the certification of the new operating centers.	1. 15 days prior to the start of construction.
		2. For each new operating center in operation, develop an Implementation Schedule with a calendar for submitting certification from a professional acceptable to IDB Invest that the buildings and facilities: (i) have been built according to the approved L&FS design and (ii) all L&FS devices have been installed according to the design and tested and approved according to international requirements.	2. Copy of the implementation schedule.	2. 120 days after signing the loan agreement.
			3. Copy of the certification of the operating centers in operation, as per the implementation schedule.	3. With every environmental and social compliance report.
4.2	External Security Policy and Protocols	1. Provide a copy of the contract signed with security company or companies in order to verify, among other things, that it includes clauses that allow for (i) conducting reasonable investigations to ensure that security personnel do not have a criminal record and have not been involved in cases of abuse; (ii) verifying details of necessary training on the use of force; (iii) verifying restrictions on the use of firearms; and (iv) identifying details of environmental awareness training.	1. Copy of the contracts for the security company or companies.	1. 120 days after signing the loan agreement.

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<b>PS 6: Biodiversity Conservation and Sustainable Management of Living Natural Resources</b>				
6.1	Supply Chain	1. Develop a General Policy on Sustainable Purchasing through which suppliers will be classified by financial, product/service quality, reliability, delivery logistics, and social responsibility parameters, with an attached Statement where the supplier certifies its compliance with the labor legislation in force, especially on the prohibition of child labor, and applicable environmental legislation in order to minimize environmental impacts through appropriate waste management and the rational consumption of natural resources in its processes.	1. Copy of GAIA's General Policy on Sustainable Purchasing.	1. 180 days after signing the loan agreement.
		2. Implementation of the General Policy on Sustainable Purchasing.	2. Copies of proof of its implementation.	2. With every environmental and social compliance report.
		3. Carry out a face-to-face or virtual training campaign for suppliers in order to improve their business capacity and knowledge of financing schemes and to support the country's economic growth, mainly through support for national MSMEs and, to a greater extent, women entrepreneurs as product suppliers and service providers.	3. Copy of GAIA's training campaign for its suppliers.	3. 240 days after signing the loan agreement.
		4. Implementation of the training campaign for suppliers.	4. Copies of proof of its implementation.	4. With every environmental and social compliance report.