

TELECOM ARGENTINA – B BOND

Environmental and Social Action Plan
September 2022

No.	Aspect	Action	Deliverable	Delivery date
PS 1: Assessment and Management of Environmental and Social Risks and Impacts				
1.1	Identification of legal aspects	Integrate the environmental and social requirements of the loan agreement with IDB Invest into the legal aspects identification and evaluation matrix.	1. Legal aspects identification and evaluation matrix.	1. 5 months after the first disbursement.
1.2	Emergency Management	Update the general "Emergency Preparedness and Response" procedure. This procedure must include the minimum contents of the specific emergency plans for each facility, establishing, at least, the following: (i) preventive facilities and actions (e.g., installation and operation of fire detection and extinguishing systems); (ii) the members of the emergency brigades and their respective roles; (iii) internal and external communication channels (with firefighters, medical services, and local public agencies); (iv) actions requiring third-party participation; (v) human and material resources required; (vi) training and education needs; and (vii) processes for investigating, analyzing, and recording emergency events. Emergency scenarios associated with natural causes include those related to floods and significant adverse weather events.	1. Emergency Prevention and Response Plans. 2. Proof of Implementation.	1. 3 months after the first disbursement. 2. 5 months after the first disbursement.
		Carry out an emergency drill at least once a year for each administrative headquarters or operational unit featuring an Emergency Preparedness and Response Plan.	Drill reports.	With each environmental and social compliance report.
1.3	Accident Management	Update the current Occupational Accident procedure, establishing that it will be applicable to own and contracted personnel. The results of the analysis indicated in section 2.1 of this Environmental and Social Action Plan will be used to update the procedure.	1. Accident Management procedure. 2. Proof of Implementation.	1. 8 months after the first disbursement. 2. 10 months after the first disbursement.

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1.4	Environmental, Social, and Health and Safety Monitoring	The Monitoring Plan will be updated to include the measurement and monitoring of environmental, social, and health and safety parameters that satisfy the applicable legislation and internationally accepted threshold values. ¹	<ol style="list-style-type: none"> 1. Environmental, Social, and Health and Safety Monitoring Plan. 2. Proof of Implementation. 	<ol style="list-style-type: none"> 1. 6 months after the first disbursement. 2. 11 months after the first disbursement.
1.5	Third-party grievance reception and resolution	Prepare and implement a mechanism for capturing and resolving third-party complaints and grievances, including anonymous complaints or grievances and not limited to the quality of service, but to any aspect associated with the Company's activities, and will define internal responsibilities for their resolution and response times.	<ol style="list-style-type: none"> 1. Mechanism for receiving and resolving grievances. 2. Proof of Implementation. 	<ol style="list-style-type: none"> 1. 4 months after the first disbursement. 2. 9 months after the first disbursement.
PS 2: Labor and Working Conditions				
2.1	Supply Chain	Convene a specific working committee to identify the root cause of serious accidents suffered by contracted third parties. This activity will consider external risk factors (presence of energized cables in the work environment), contractors' capabilities and Telecom's internal health and safety management aspects and will cover the totality of activities performed by contractors from the tender process, contracting, oversight, corrective action plans, and sanctions applied. In this regard, Telecom will submit a specific report that will include the root cause analysis, the findings, and the proposed corrective action plan, indicating responsibilities and implementation deadlines.	<ol style="list-style-type: none"> 1. Convening of the Work Committee. 2. Submission of the specific report. 	<ol style="list-style-type: none"> 1. 2 months after the first disbursement. 2. 6 months after the first disbursement.
PS 3: Resource Efficiency and Pollution Prevention				
3.1	Greenhouse Gases	<ol style="list-style-type: none"> 1. Submit GHG estimates for the following year. 2. Submit the calculation of the previous year's emissions. 	<ol style="list-style-type: none"> 1. GHG emission estimates for the following year. 2. GHG emission calculation for the previous year. 	With each environmental and social compliance report.

¹ <https://www.ifc.org/wps/wcm/connect/eb6fddc1-a3e3-4be5-a3da-bc3e0e919b6e/General%2BEHS%2B-%2BSpanish%2B-%2BFinal%2Brev%2Bcc.pdf?MOD=AJPERES&CVID=nPtgG1l>