

### E&S Action Plan (ESAP)

<b>Project Name:</b>	Cabletica: Credit Facility	<b>Project ID:</b>	13990-01	<b>Category:</b>	B
<b>Sector:</b>	Telecommunications	<b>Country:</b>	Costa Rica		

No.	Action	Product/Deliverable	Completion Date
<b>PS1: Assessment and Management of Environmental and Social Risks</b>			
1.1	Reference: Environmental and Social Management System (ESMS).		
1.1.1	Consolidate the corporate ESMS procedures throughout the Group.	Corporate ESMS Procedures	365 days after disbursement
1.1.2	Implement the updated ESMS.	Implementation evidence	Annually, as part of the Environmental and Social Compliance Report (ESCR)
1.2	Reference: Policy		
1.2.1	Develop an overarching Environmental, Social and Health & Safety (ESHS) policy. The Policy will indicate the person within the organization who will guarantee its compliance and be in charge of executing it, and for obtaining the resources necessary to implement it. It will also indicate the way to disseminate the policy within all the levels of the organization.	Overarching ESHS Policy	150 days after disbursement
1.2.2	Disseminate the overarching ESHS policy to all company workers, including contractors and temporary workers, as well as other external stakeholders.	Evidence of dissemination	180 days after disbursement
1.3	Reference: Organizational Capacity and Competency		
1.3.1	Appoint permanent personnel to fill the following positions: ESMS Leader, ESHS Leader, Community Liaison.	Copy of the permanent appointment communication	90 days after disbursement
1.4	Reference: Monitoring and Evaluation		
1.4.1	Develop a procedure to monitor and evaluate the ESMS implementation including: i) a compliance matrix with KPIs; ii) internal or external audit procedures allowing for assessing compliance with management programs and policies; iii) the obligation to report periodically to top management on the ESMS efficiency.	Monitoring and Control Procedure	180 days after disbursement
1.5	Reference: Stakeholder Engagement		
1.5.1	Develop a procedure for stakeholder engagement including (a) general principles, (b) a strategy to identify the affected communities and other relevant stakeholders, and (c) the guidelines to launch an engagement process when new telecommunications towers are built.	Stakeholders Engagement Plan	365 days after disbursement
1.6	Reference: External Communication and Grievance Mechanisms		
1.6.1	Develop an external grievance mechanism whereby communities may make inquiries or submit claims, including: i) the ways to capture grievances and claims; ii) the terms to process the claims; iii) the appointment of an employee or team to receive, record, validate, investigate, and answer claims; and iv) the	External grievance mechanism	180 days after disbursement

	guidelines to follow up on, document and communicate the resolution to claimants.		
1.6.2	Implement the external grievance mechanism.	Evidence of implementation	Annually, as part of the Environmental and Social Compliance Report (ESCR)
<b>PS2: Labor and Working Conditions</b>			
2.1	Reference: Human Resources Policies and Procedures		
2.1.1	Develop, as part of the ESMS, a HR Policy including explicit references to: i) recognition of worker labor rights in compliance with local legislation and international standards; ii) gender equality, non-discrimination and equal opportunity; iii) freedom of association and recognition of the right to bargain collectively; iv) the workers' right to submit grievances without fear of retaliation; v) rejection of child labor and forced labor; and vi) safe and healthy workplace. The HR Policy will state the person in charge of implementing it and how it will be disseminated.	Human Resources Policy	150 days after disbursement
2.1.2	Communicate the HR Policy.	Evidence of communication	180 days after disbursement
2.2	Reference: Retrenchment		
2.2.1	Develop a corporate procedure for potential collective dismissals.	Collective dismissal Procedure	365 days after disbursement
2.3	Reference: Grievance mechanism		
2.3.1	Modify how the internal grievance mechanism works detailing: i) the anonymity principle of the mechanism; ii) explicitly the possibility of submitting other grievances, suggestions, questions and claims (not just in connection with harassment); iii) the means for collecting the grievances and claims; iv) the maximum term to send a response to the claims; v) the processes to receive, validate, investigate and assess resolution alternatives for the claims; and vi) the guidelines to follow up on, document and communicate the responses to the claimants. The document will indicate the person in charge of making sure that the grievance mechanism works properly and how it will be communicated.	Internal Grievance Mechanism	180 days after disbursement
2.3.2	Implement the internal grievance mechanism.	Evidence of implementation	Annually as part of the ESCR
2.4	Reference: Occupational Health and Safety		
2.4.1	Hire an external consultant to perform a gap analysis of the Company's OHS management system using international standards as reference (e.g., ISO 45001, OSHA).	Copy of the gap analysis contract	210 days after disbursement
2.4.2	Submit the gap analysis jointly with a corrective plan and its execution timeline (the "Corrective Action Plan") prioritizing the ESMS procedures to be developed and updated in the critical areas to prevent common accidents.	Gap Analysis and Corrective Action Plan	240 days after first disbursement
2.4.3	Develop OHS procedures, manuals and instructions, as indicated in the Corrective Action Plan.	OHS Procedures	As per the dates indicated in the Corrective Action Plan
2.4.4	Implement the OHS procedures.	Evidence of implementation	Annually as part of the ESCR

2.5	Reference: Workers Engaged by Third Parties		
2.5.1	Update the OHS Plan to: (i) include the registration, investigation, and control process for outsourced personnel; and (ii) establish periodic OHS compliance monitoring of high-risk suppliers and contractors.	Updated OHS Plan	365 days after disbursement
<b>PS3: Resource Efficiency and Pollution Prevention</b>			
3.1	Reference: Greenhouse Gases (GHG)		
3.1.1	Develop and implement a procedure to prevent, minimize and control the Group's GHG emissions both directly and through leased towers.	Emissions Management Procedure	180 days after disbursement
<b>PS4: Community Health and Safety</b>			
4.1	Reference: Community Health and Safety		
4.1.1	Develop a traffic management plan to protect the workers and the communities from potential traffic accidents.	Traffic Management Plan	240 days after first disbursement
4.1.2	Implement a traffic management plan.	Evidence of implementation	Annually as part of the ESCR