

### Growth Financing for Total Finco – COSTA RICA Environmental and Social Action Plan (ESAP)

No.	Aspect	Action	Deliverable	Delivery date
<b>PS1: Assessment and management of environmental and social risks</b>				
1.1	Environmental and Social Management System	1. Adopt the 2023-2028 Sustainability Strategy (SS).	1. Evidence of its adoption	1. As part of the E&S Compliance Report (ESCR)
		2. Adopt an environmental and social (E&S) policy for Total Finco (the "Company"): (i) establishing the commitment to meet E&S and occupational, health and safety (OHS) regulations applicable in Costa Rica; (ii) reflecting the Company's philosophy regarding E&S risks and impacts management; and (iii) including the goals related to its environmental, social and governance (ESG) performance.	2. E&S Policy	2. 120 days after signing the loan agreement
		3. Actively disclose the Policy across the Company.	3. Evidence of disclosure	3. As part of the ESCR
		4. Develop key performance indicators (KPIs) providing qualitative information on the achievement and progress of the 2023-2028 SS.	4. List of KPI	4. 120 days after signing the loan agreement
1.2	Compliance with the applicable standards	1. Prepare a consolidated annual report about the Company's E&S performance using the KPIs in the 2023-2028 SS.	1. Consolidated report	1. As part of the ESCR
1.4	Stakeholder Engagement	1. Prepare a Stakeholder Engagement and Communication Plan.	1. Stakeholder Engagement and Communication Plan	1. 180 days after signing the loan agreement
		2. Implement the Stakeholder Engagement and Communication Plan.	2. Evidence of implementation	2. As part of the ESCR
1.5	External Grievance Mechanism	1. Develop a Grievance Mechanism (GM) to capture information requests, reports and grievances so that whistleblowers may submit them without fear of retaliation and in order to receive anonymous grievances.	1. Grievance Mechanism	1. 180 days after signing the loan agreement
		2. Implement the GM.	2. Evidence of implementation	2. As part of the ESCR
		3. Prepare a Grievance Management Protocol that will allow knowing: (i) how the grievance or report was received; (ii) who placed it (clients, community, stakeholders); (iii) how it was classified, processed, evaluated, and investigated, and how long this took; (iv) how it was resolved and followed up on; (v) how the process was closed or concluded and how long this took; and (vi) as the case may be, how the Stakeholders Communication and Engagement Plan was adjusted or improved, in terms of communication and dissemination of information.	3. Grievance Management Protocol	3. 180 days after signing the loan agreement
		4. Adopt the Grievance Protocol.	4. Evidence of its adoption	4. As part of the ESCR
<b>PS2: Labor and working conditions</b>				
2.1	Supply Chain	1. Update the client and service provider selection process to verify that they meet the ethical principles of the Company incorporating in the Compliance Policies Manual and the Credit Standards and Policies, provisions specifying that the provider should meet: (i) labor and OHS legislation in force in Costa Rica, in particular the prohibition	1. Updated customer and service provider selection process	1. 240 days after signing the loan agreement

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		of child labor and forced labor, non-discrimination, gender equity and guaranteeing safe working conditions; and (ii) applicable environmental legislation to minimize the environmental impact by preventing pollution and the rational use of natural end energy resources in their operations.		
		2. Adopt the updated client and service provider selection process.	2. Evidence of its adoption	2. As part of the ESCR
2.2	Internal grievance mechanism	1. Develop a workers grievance and suggestions procedure to: (i) capture any direct or anonymous grievances filed by its workers; (ii) open an engagement space to motivate its personnel into a sense of belonging without fear of retaliation; (iii) detect improvement areas in the service and the relations with workers; (iv) avoid conflicts and solve the existing ones; and (v) depending on the case, provide access to other applicable legal or administrative resources as per labor or civil regulations.	1. Workers Grievance and Suggestions Procedure	1. 180 days after signing the loan agreement
		2. Implement the Workers Grievance and Suggestions Procedure.	2. Evidence of implementation	2. As part of the ESCR
<b>PS3: Resource efficiency and pollution prevention</b>				
3.1	Greenhouse gases (GHG)	1. Prepare an annual GHG emissions inventory related to the operations including direct emissions from fuel consumption (Scope 1), indirect emissions from power consumption (Scope 2) using the methodology developed by the Partnership for Carbon Accounting Financials (PCAF).	1. Annual GHG Emissions Inventory	1. As part of the ESCR
		2. Prepare a methodology and work plan to include the emissions generated by leased vehicles, machinery and equipment (Scope 3, category 15) in the Annual GHG Emissions Inventory.	2. Methodology and work plan to include Scope 3 in the Annual GHG Emissions Inventory	2. 180 days after signing the loan agreement
		3. Adopt the methodology to incorporate Scope 3 into the Annual GHG Emissions Inventory.	3. Evidence of its adoption	3. As part of the ESCR