

**ATENTO PROJECT - REGIONAL
Environmental and Social Action Plan (ESAP)**

No.	Aspect	Action Item	Deliverable	Delivery date
PS 1: Assessment and Management of E&S Risks and Impacts				
1.1	Identification of risk and impacts	1. Develop a corporate procedure to identify risks and impacts.	1. Corporate procedure to identify risks and impacts	1. One year after closing date
		2. Implement the procedure to identify risks and impacts at its subsidiaries	2. Evidence of implementation	2. Annually as part of the Environmental and Social Compliance Report (ESCR).
1.2	Monitoring and Evaluation	1. Develop a corporate ESMS procedure to systematically monitor the E&S aspects, including establishing key performance indicators.	1. Corporate procedure to monitor and evaluate E&S aspects.	1. Six months after closing date for the legal documentation
PS 2: Labor and Working Conditions				
2.1	Human Resources Policy	1. Develop a corporate human resources (HR) policy.	1. Corporate HR policy.	1. Three months after closing date for the legal documentation
		2. Adopt the HR policy at Atento Group's subsidiaries.	2. Evidence of HR policy adoption	2. Annually as part of the ESCR
2.2	Retrenchment	1. Develop a procedure for collective retrenchment containing the principles applied by the Atento group and that expressly includes: i) the principle of non-discrimination to determine the people who are to be terminated; ii) conducting an analysis of alternatives considering the available options; and iii) compliance with all legal and contractual requirements related to (a) notification of dismissal to workers, (b) severance payments provided by the legislation of each country and collective agreements, (c) notification to the authorities, when appropriate, and (d) the provision of information to the workers and their organizations on the details of the termination, in the legally required terms.	1. Corporate Retrenchment Procedure	1. Six months after closing date for the legal documentation.
2.3	Grievance Mechanism	1. Update the procedure for the reporting channel to i) extend it to all the Group's subsidiaries; and ii) to indicate the means and channels available to manage the reception of suggestions, complaints and grievances not received through the reporting channel.	1. Updated reporting channel procedure	1. Three months after closing date for the legal documentation
		2. Disseminate the updated procedure for the reporting channel to all Atento Group's workers.	2. Evidence of dissemination of updated reporting channel	2. Annually as part of the ESCR