Ingenio Tres Valles – Driving Agriculture Forward in Honduras
Environmental and Social Action Plan (ESAP)

No.	Aspect	Action	Output	Projected Completion Date
PS 1: Assessment and Management of Environmental and Social Risks and Impacts				
1.1	Environmental and Social Management System ("ESMS")	1. Assess the implementation of environmental and social (E&S) management in the operations of Compañía Azucarera Tres Valles, S.A. de C.V. ("CATV" or the "Company"), in the likeness of an Environmental and Social Management System ("ESMS").	1. Assessment report	1. In each Environmental and Social Compliance Report ("ESCR").
1.2	Grievance mechanism for affected communities	1. Develop an External Grievance Handling Manual that includes: (i) objectives; (ii) responsibilities and scope; (iii) principles and types of grievances and complaints, including those of an anonymous nature; (iv) mechanisms for identifying and receiving grievances and complaints, maintaining confidentiality; (v) protocols for recording, investigating, and resolving grievances and complaints; (vi) requirements for disseminating the procedure; and (vii) provisions to prevent retaliation or discrimination against the person using the procedure.	1. External Grievance Handling Manual.	1. Within 120 days after the signing of the loan agreement.
		2. Implement the External Grievance Handling Manual	2. Evidence of its implementation	2. As part of the ESCR.
PS 2: Labor and Working Conditions				
2.1	Occupational health and safety	1. Update the Employee Health Surveillance Plan to: (i) include pre-employment medical evaluations for workers exposed to heat stress, including biological markers such as serum creatinine, hematocrit, and urinalysis, as well as calculation of the glomerular filtration rate to assess renal function; (ii) develop protocols for compliance inspections of hydration, shade, rest, and PPE use controls, as well as periodic creatinine monitoring for workers working under heat stress conditions, with restrictions or medical referrals when abnormal values are identified; and (iii) establish fitness, fitness with restriction, or temporary unfitness criteria for work under heat stress, considering parameters such as blood pressure, blood glucose, hematocrit, urinary density, presence of proteins, glucose, blood or other urinary findings, and renal function levels.	1. Updated Employee Health Surveillance Plan.	1. Within 90 days after the signing of the loan agreement.
		2. Conduct preventive check-ups by work groups or fronts, including measurements before, during, and at the end of the workday of weight, temperature, heart rate, and urine dipstick, with follow-up on symptoms of heat-related illnesses.	2. Report of preventive check-ups.	2. As part of the ESCR.
PS 4: Community Health, Safety, and Security				
4.1	Emergency preparedness and response	1. Update the Emergency Response Plan ("ERP") to include provisions focused on protecting neighboring communities and facilities, and incorporate provisions to: (i) include external communication procedures for any incident or accident; (ii) articulate the intervention of specialized personnel in emergency brigades (firefighting, rescue, and evacuation brigades); and (iii) establish specific provisions for coordination with competent authorities when the management of the contingency (leaks, spills, or fires) exceeds the Companies' response limits.	1. Updated Emergency Response Plan.	1. Within 90 days after the signing of the loan agreement.

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		2. Implement the updated ERP	2. Evidence of its implementation	2. As part of the ESCR.
PS 6: Biodiversity Conservation and Sustainable Management of Living Natural Resources				
6.1	Supply chain	1. Update the General Procurement Policy to strengthen the environmental management of the sugarcane supply chain linked to the Project, ensuring that its direct and indirect suppliers commit to: (i) sustainable agricultural practices, where (a) deforestation is avoided or prevented, (b) areas of high conservation value or carbon reserves are avoided and protected, (c) historical land use records are maintained, (d) water and ecosystem conservation measures are implemented, (e) agrochemicals, fertilizers, and waste are properly managed, and (f) they participate in continuous improvement processes; and (ii) establish the right to request full traceability of all ingredients and materials in order to guarantee their origin and determine potential environmental, social, and governance risks. These requirements shall be incorporated into selection criteria, contracts, audits, corrective plans, and periodic supplier monitoring.	1. Updated General Procurement Policy.	1. Within 120 days after the signing of the loan agreement.
		2. Implement the updated General Procurement Policy	2. Evidence of its implementation	2. As part of the ESCR.