

## Environnemental and Social Action Plan (ESAP) – Hidrovias do Brasil S.A.

|                                                                        | Action                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | Deadline                                                         |
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| <b>PS1: Social and Environmental Assessment and Management Systems</b> |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                                                  |
| 1.                                                                     | <p><u>Policy and Management Program</u><br/>Develop and implement a corporate environmental, health, safety and social (EHSS) management program with supporting procedures (technical operational procedures) consistent with local regulatory requirements and IFC Performance Standards.</p> <p>Completed EHSS Policy, management plans and operational EHSS procedures for:</p> <ul style="list-style-type: none"> <li>- Identification of key EHSS risks;</li> <li>- Identification of applicable legal obligations (with specific reference to IFC Performance Standards);</li> <li>- Training and competency;</li> <li>- Monitoring and reporting;</li> <li>- Emergency preparedness and response;</li> <li>- Occupational health and safety;</li> <li>- Effluents, emissions, and wastes;</li> <li>- Hazardous materials;</li> <li>- Navigational safety;</li> <li>- Other applicable aspects resulting from the risk identification process.</li> </ul> | As part of operational planning and prior to start of operations |
| 2.                                                                     | <p><u>Stakeholder Engagement , Communications and Grievance</u><br/>Develop a stakeholder engagement program and a procedure for external communications that includes methods to receive and facilitate resolution of concerns and grievances from external stakeholders consistent with IFC Performance Standard 1.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | As part of operational planning and prior to start of operations |
| <b>PS2: Labor and Working Conditions</b>                               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                                                  |
| 3.                                                                     | <p><u>Human Resource (HR) Policy</u><br/>Develop and implement a human resources policy consistent with IFC Performance Standard 2 and national law. The HR policy will make explicit reference to the Company's commitments to non-discrimination and equal opportunity; minimum work age requirements; workers' rights to freedom of association; respect for collective agreements, if these are present; maximum working hours; and working conditions and terms of employment.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | Prior to hiring of employees                                     |
| 4.                                                                     | <p><u>Employee Grievance Mechanism</u><br/>Create and implement a formal employee grievance process consistent with IFC's Performance Standard 2. The grievance procedure will be made available to new employees at the time of hire (as part of its Human Resource Policy).</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Prior to hiring of employees                                     |