

Since 1972, Swiss Travel has been providing high-quality tourism services, solidifying its position as one of the pioneering companies in Costa Rica. We have joined with government institutions and other organizations to position our country as a sustainable tourist destination.

Over the years, we have shown our ability to adapt to constant changes in industry and business. We integrate technology to meet customer needs while considering social responsibility for stakeholders and society.

We have also been a training ground for excellent entrepreneurs and tourism professionals who have passed through our company during these 51 years, contributing to our country and the industry with input and knowledge that have created many jobs.

This long journey has been possible thanks to the outstanding work of our leaders, Emilia Gamboa, Dieter Melchior, and other shareholders, to whom we pay tribute for their vision and effort.

As we entered 2023, we began a new chapter for Swiss Travel, passing into the hands of Grupo Arribada, an international holding company founded in 1985 and owned by more than 200 shareholders. They will continue this legacy of over 50 years, bringing dynamism and innovation to create memorable experiences for all our clients.

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Design and Layout: Kevin Madrigal Jiménez, Graphic Designer.

Proofreader and Translation: Jose Miguel Duarte Solís, Corporate Communications.

Swiss Travel Team.



Our work stands out thanks to our experience

Differentiating points

• Experience

Confidence

Career

Service Quality

Productivity

Teamwork

Knowledge

• Eficience

Professionalism

Formality

Stability

Respect

Sustainable Commitment

Guarantee

Leadership

Security

Reputation

Support

Career:

51 years in the tourism industry, creating unforgettable experiences for our clients and providing employment to the Costa Rican society.

Stability:

51-years strong, giving guarantee, support, and confidence to customers, collaborators, suppliers, and others. .

Leadership:

Pioneers and leaders in the Costa Rican tourism industry.



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About this report

Swiss Travel (Servicios de Viajeros Suiza SA) is an inbound tourism agency owned by Arribada Group that offers services throughout Costa Rica. Swiss Travel has created this Sustainability Report for the fifth consecutive year to be accountable to the company's stakeholders.

This report covers the 2023 management (January to December) of all our headquarters: the central office in Santa Ana, our transport headquarters in La Uruca, and our regional headquarters in Liberia, Guanacaste.

This document reports on the positive and negative impacts at the social, environmental, and economic levels, risk management, and how these impacts relate to the Sustainable Development Goals (SDGs) established by the United Nations.

Sustainable strategic planning also summarizes the period's sustainable achievements, the certifications received, and the internal and external audits carried out on the organization.

This report uses the standards of the Global Reporting Initiative (GRI) 2021, a common language of international reporting adaptable to any line of business. It has not been verified by any entity external to the organization. (You can consult the GRI standards at this link).

If you have any questions regarding this report or the company's services, please write to jeldryn.vargas@swisstravelcr.com, contact (506) 2282 4898, or visit swisstravelcr.com.



Main Achievements of 2023

Social Impact: Strengthening Our Community



44 hours of social volunteering in fou key projects, with the participation of 36 collaborators.



We received 11 interns contributing to the



22.41% increase in staff hiring, reflecting



Over \$77k contributed to local communities through salaries, surpassing



94 children educated in our mentoring



Twelve employees were promoted to leadership positions, strengthening



A 3.4% reduction in staff turnover compared to 2019 gets us just 1% closer to





Awarded by the Ministry of the Environment! for our participation in the Stop Animal Selfies campaign, we were the first tourism company to join.

Impact of the Stop Animal Selfies

Campaign! We reached 15,447 clients,

265 collaborators, 65 companies, 27

suppliers, and 281 community members.

Together, we raise awareness and protect

18% less electricity consumption

compared to 2019, contributing to

We planted 40 trees in strategic areas

for ecosystem restoration.

biodiversity. **Join us!**

energy efficiency.



Tickets purchased to the National System of Conservation Areas increased by **28%,** contributing over **\$87k** to the care of our natural resources.



Ordinary waste sent to the landfill was reduced by 11%. And what's better? 64% of the waste generated was valued compared to 2019.



Outstanding achievements in carbon reduction! We have reduced **618.11 tons** of CO2 since 2017, including 89.52 tons in 2023 alone, decreasing our footprint from 1608.9 tons of CO2 in 2017 to **791.16** tons of CO2 in 2023.



41% less water consumption than 2019 demonstrates our commitment to responsible water resource management.

Governance Management: Innovation and Transparenc



Improved Productivity: We have achieved a 0.7% reduction in the cost structure



Increase in Sales! 7% more sales than in 2019, reflecting our continued growth and success in the market.



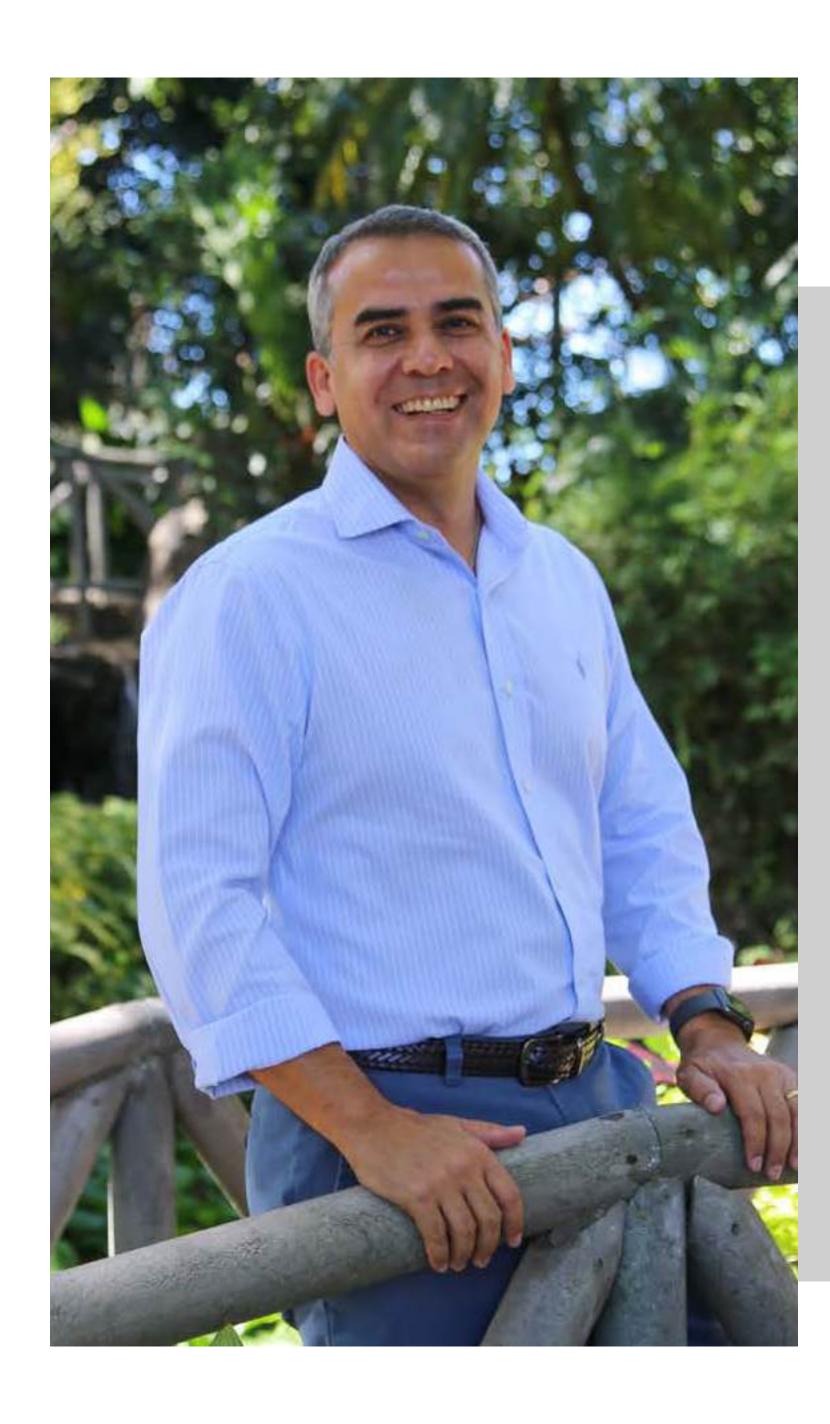
We generated \$25 million in revenue for



48 suppliers trained in sustainability, responsible practices in our value chain, aligned with our commitment to sustainable tourism.







Message from our CEO

the risks and environmental, social, and economic impacts generated by our operations on our environment and the people who make it up.

From all the company's work areas, we implement sustainable strategies and assign budgets for their execution, efforts measured following internal indicators reflected in our annual Sustainability Report.

Therefore, it is a pleasure to share our operation results for the 2023 period, in which we demonstrated our work to be a profitable company that meets the objectives of our shareholders and benefits society and the environment.

This year, we have strengthened our employees' sustainable organizational culture and provided training days for their professional and personal development, providing growth opportunities.

For the community, we continue to work on the protection of children and young people against the commercial sexual exploitation of minors, we educate community organizations on best practices to provide tourism services, and we offer volunteer hours in different social organizations.

On the environmental side, we renewed all our certifications, including the carbon neutrality audit for 2021 and 2022. We also renewed our Blue Flag awards in Climate Change and Biodiversity and received the highest level in the Tourism Sustainability Certificate.

In conclusion, 2023 was a year of challenges and great opportunities that allowed us to continue to be leaders in the DMC market in Costa Rica regarding sustainability and quality.

We keep going, focusing on achieving a sustainable and responsible economic growth. We aim to create unforgettable customer experiences,

As a certified sustainable company, Swiss Travel must know and measure continuously improve our services, and promote conservation and social responsibility.

Luis Diego Hidalgo;

Changes in the organization

Since 2023, the company belongs to Arribada Group.

Opportunities

- The reservation system software was changed to optimize and simplify processes.
- Greater loyalty with our customers, given the opportunity for new business.
- Execution of the training program "We Enhance Our Talent" to create growth options within the organization.
- Staff growth in leadership positions within the company.

Challenges

Organizational: Initiate adjustments according to market trends to ensure the continuity of service improvement.

Sustainability: Renewal of pending certifications after the pandemic

Technology and customers: Search for up-to-date technology that allows us to provide more personalized customer services.





WHO WE ARE ?

Servicios de Viajeros Suiza S.A. is the leading company in Costa Rica in inbound tourism, package design, and travel itineraries. It offers complete destination management with a personalized product for individual travelers, groups, incentives, corporate, and cruise travelers.

Our operation and philosophy go toward respecting the environment, developing our country's communities, and maximizing business profitability.

Our Story

Since 1972, we have been working to offer a complete selection of tours around the country, creating adventure programs aimed to the individual traveler and specific interest groups, introducing special events, short tours, incentives, and all kinds of activities to exceed the needs and expectations of our clients.

Our name originates from our founder, Adolph Alder, a Swiss man captivated by Costa Rica's natural beauty, peace, and tranquility. This is why Costa Rica is often called the "Central American Switzerland." Swiss Travel Service has adopted this identity: We provide unforgettable travel experiences in the Switzerland of the Americas, Costa Rica!

Throughout these 51 years, the Swiss Travel team has worked intensively to create an organization capable of providing each of our clients with the experiences they expect and deserve. We turn our travelers' expectations into our own.

We are part of the **Arribada Group**, a holding company based in Curaçao, founded in 1985.

The group has the following subsidiaries:



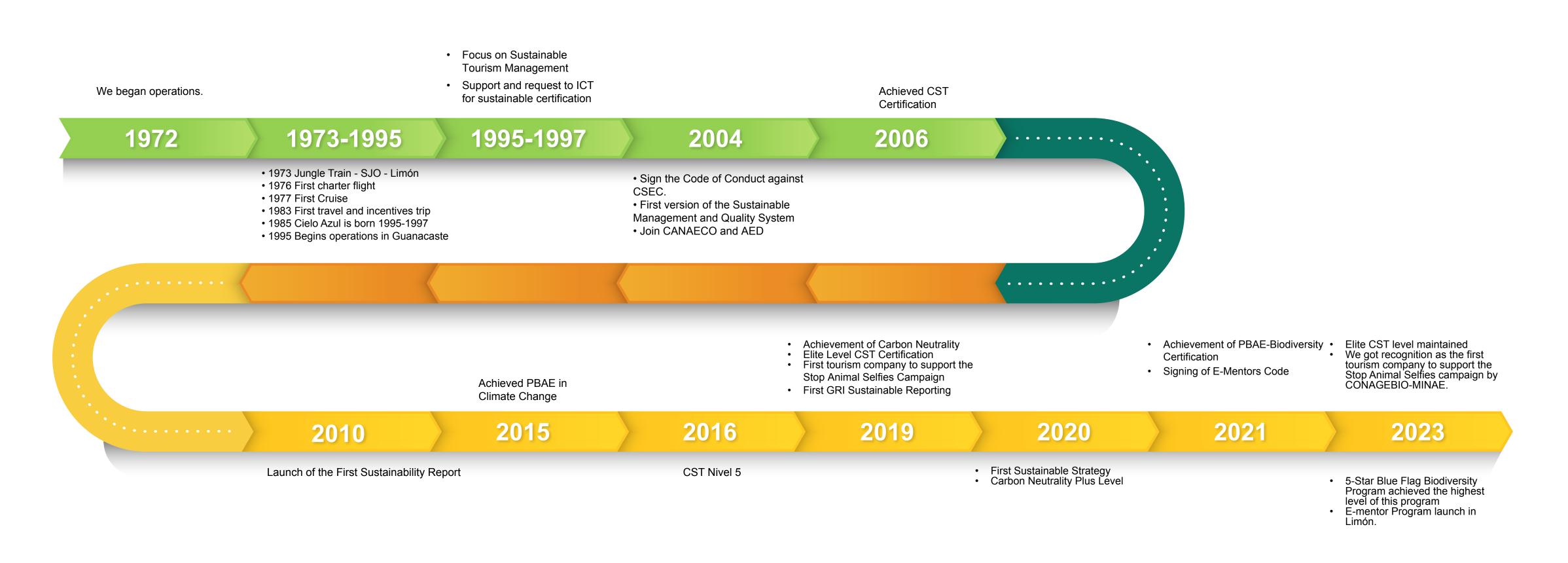








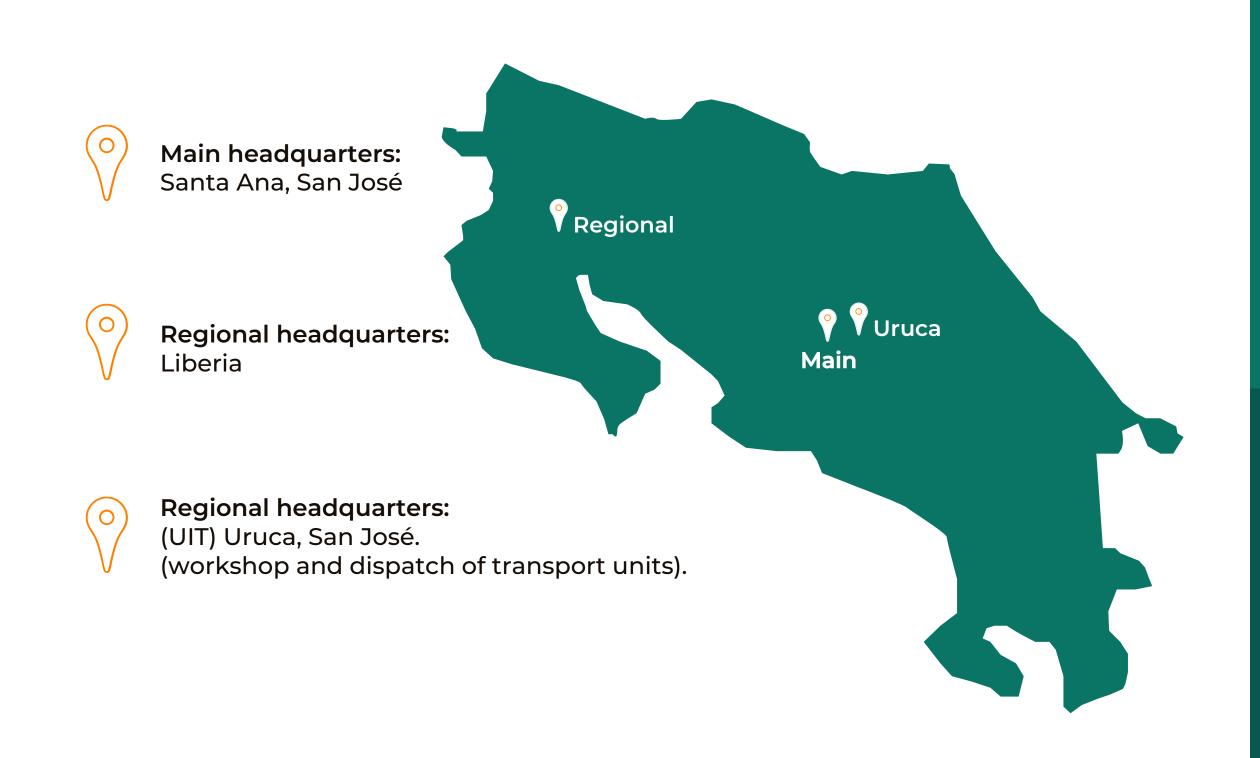
Sustainable History



***CANAECO: Cámara Nacional de Ecoturismo y Turismo Sostenible

AED: Alianza Empresarial para el Desarrollo.

HEADQUARTERS AND SIZE OF THE ORGANIZATION





WHAT DO WE DO?

Tourism Consultancy:

Tourism Consultancy: Itinerary design according to the client's needs, budgets, and expectations.



Guide service:

Professional bilingual (Spanish/English) and other languages (French, Italian, and German, among others) guides with knowledge of Costa Rica, its history, culture, and natural wealth, and certified by the Costa Rican Tourism Board.



Quality controls, customer service, and 24/7 support:

Hotels, tours, and areas to visit meet quality criteria, and 24/7 assistance and support services are available.



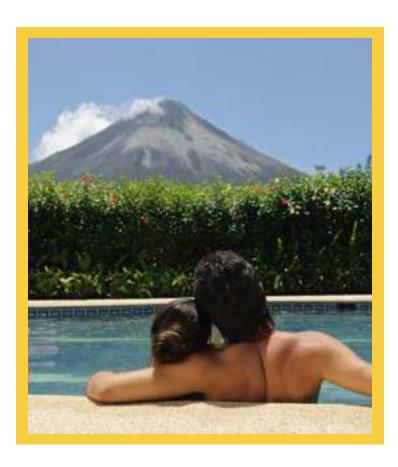
Transport:

From cars for individual passengers to fully equipped and accessible buses.



Lodging, tours, air transportation, water transportation, theme parties, volunteering:

Services from rigorously selected tour providers available in packages such as honeymoon, adventure, family, and more.



SALES CHANNELS BY CUSTOMER TYPE

Fit's:

Specialized in programs for families, honeymoons, friends, and independent travelers, among others—customized and shared program design.



CRUISES:

Logistics and operation in all ports of the country. Attention to excursions, embarkation, and disembarkation of passengers, as well as preand post-cruise stays. Trained staff and extensive experience working with the world's most recognized shipping companies.



LOCAL SALES:

Service executives in the most recognized hotels in San José, Guanacaste, and Central Pacific. Recreational activities and advice to travelers.



GROUPS:

Attention to holiday groups, students, and special interest groups. Design of tailor-made programs led by highly trained guides.



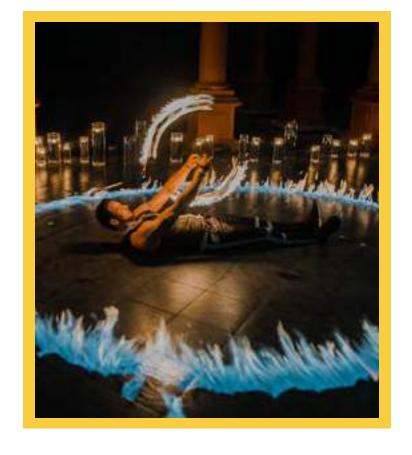
CORPORATE:

Services for companies.
Executive transportation,
excursions, team-building
activities, corporate event
attendance, food and beverage
services, and more.



INCENTIVES AND MEETINGS:

tailor-made incentive trips, excursions, theme parties, corporate social responsibility, meeting and congress management, executive transport, lodging, recreational activities, and space for activities.



MARKETS

Our main markets are:

North America, European Union, United Kingdom, and Latin America.



SUPPLY CHAIN

Market research, Marketing, and Sales Management determine the client's interests.

Research and product development proceeds to look for the service to build it into a tourism product.

SUPPLY CHAIN

Product Area signs contracts with suppliers and designs travel packages for sale through the various **Sales Channels**.

Wholesalers or retailers offer our services to the final customer, who enjoys discovering the beauties of Costa Rica.

Our suppliers, distributed throughout the country, are fundamental in our value chain. They provide more than 90% of the services offered and create the experience, so we ensure their quality and the management of the impacts they can generate.

Guides

- National Parks
- Tour Operators
- Hotel
- Transport

67% of our suppliers are national companies distributed throughout the country.

Payment to suppliers in 2023 reached around USD\$25,000,000.

CORPORATE FRAMEWORK

Values, principles, standards, and norms of conduct

MISSION

"ACCENT ON SERVICE"

Exceed the customer's expectations, delivering the service they want.

VISION

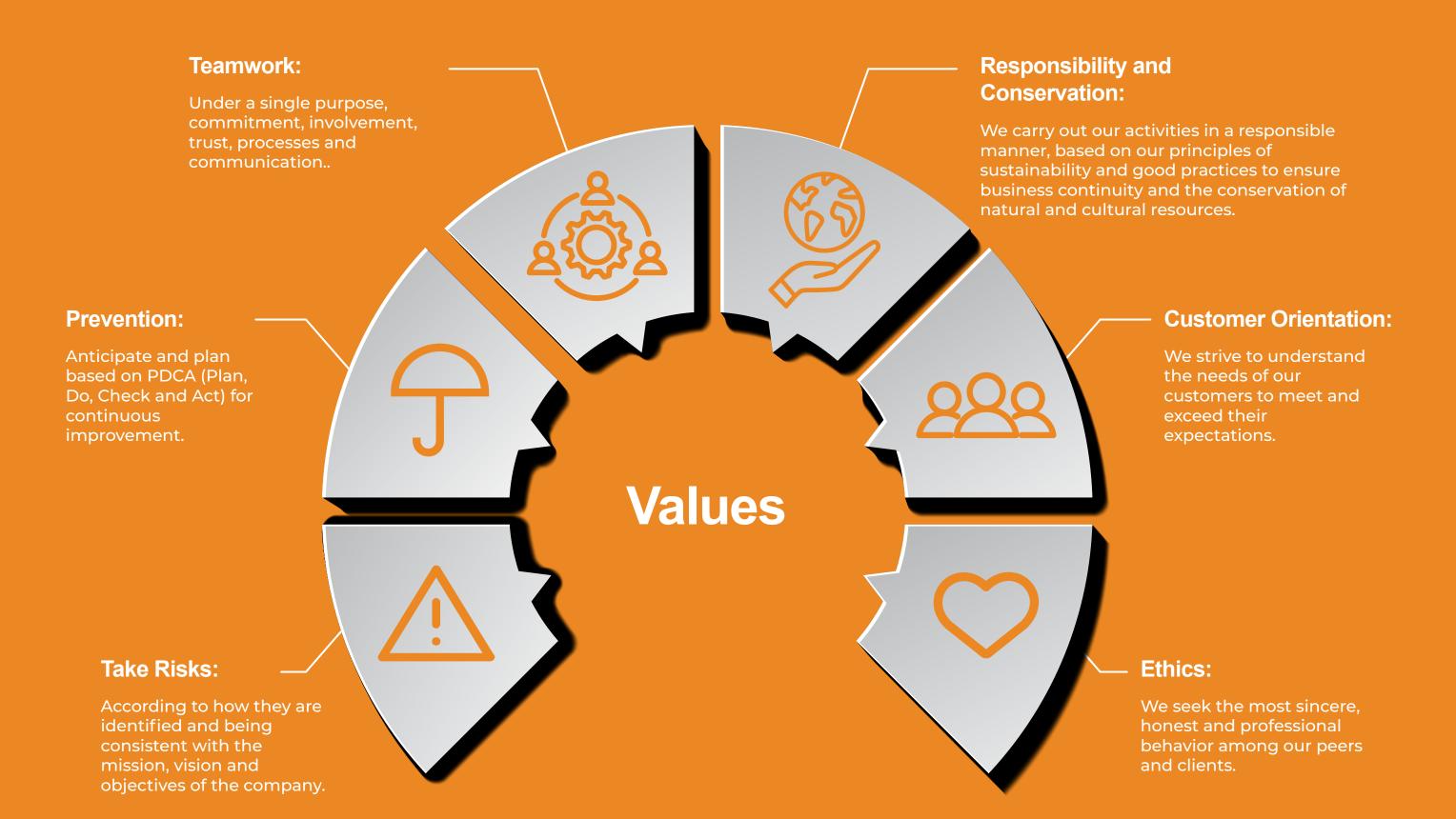
Maintain leadership based on the growth and continuous improvement of our processes and services through our values and good practices in sustainability.

TOURISM SUSTAINABILITY POLICY

Our robust sustainability management system helps us focus on providing excellent service, continuously improving customer satisfaction, and complying with relevant laws to prevent adverse environmental and social impacts. We are committed to social responsibility and strive to contribute to the communities where we operate, ultimately leading to our company's economic success.

Our corporate framework is obligatory for our staff. It is taught during the new staff orientation process, can be found in the sustainability report and other documents. It is shared with our customers through the company's official communication channels.

The Tourism Sustainability Management reviews the Sustainability Policy annually to ensure continuous adaptation to the company's changing environment. Any changes go to the Presidency and General Management for review, approval, and communication to the staff.



AFFILIATIONS AND ASSOCIATIONS

The company is part of:

































Certifications



Elite Level



6-Star, 1 Green-Star



5 Stars



Road Safe Companies



Plus level

Certifications:

Tourism Sustainability Certificate

(CST): This is a national standard created by the Costa Rican Tourism Board and recognized by the Global Sustainable Tourism Council (GSTC). We have been certified since 2006. We are at the "Elite" level, the highest certification level. It is evaluated every two years.

Carbon Neutrality: "Plus" category, the highest of this certification. This certification is annual.

Safe Company Program (road safety): we have the highest level of this certification.

Essential Costa Rica:

Is the country brand that certifies services from Costa Rican companies, outstanding for their quality, sustainability and social responsibility, led by the Foreign Trade Promoter of Costa Rica (Procomer), the Costa Rican Institute of Tourism, the Costa Rican Coalition of Development Initiatives (CINDE), the Ministry of Foreign Trade of Costa Rica and the Ministry of Foreign Affairs

Blue Flag Program:

Swiss Travel has the following flags:

Climate Change:: For risk management in the face of climate change. Seven years of receiving 6 Stars and one green, the highest level. It is evaluated annually.

Biodiversity: In 2023, we received **five** stars, the highest rating in this category, for our actions in the conservation, restoration, and sustainable use of biodiversity.

Precautionary approach

Our company has a sustainable management system that prevents environmental, social, and economic risks and impacts. Mitigation actions are applied, considering the quality, innovation, and safety of our services, the protection of our stakeholders, the environment, and the company's continuity.

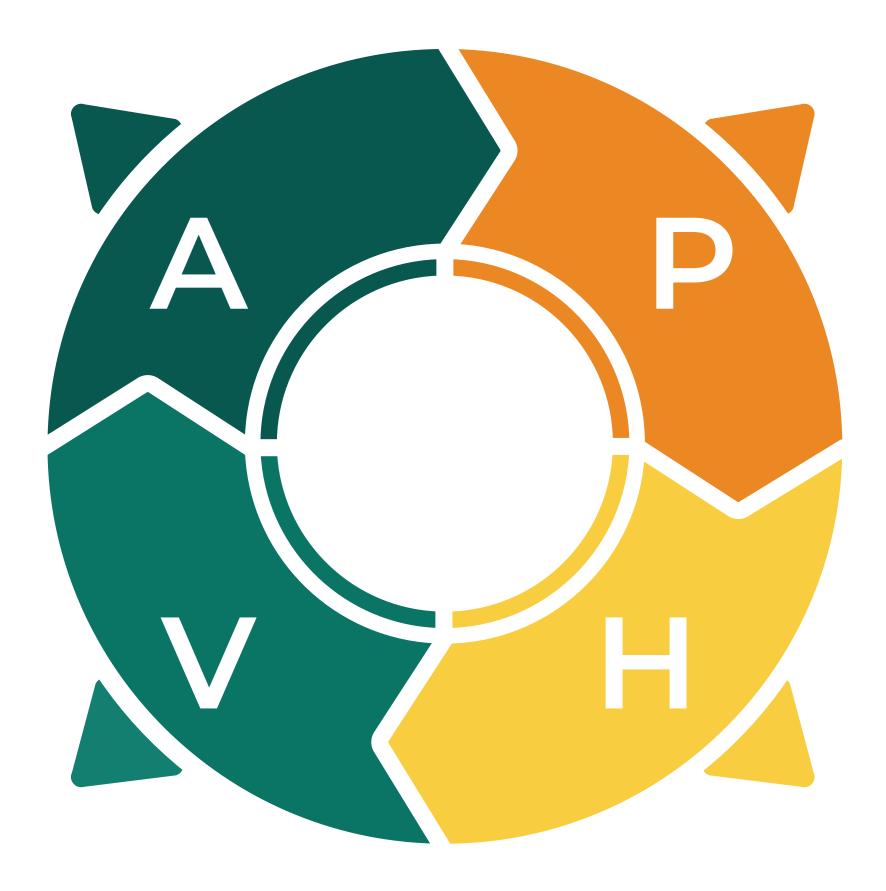
These efforts are made in the different internal processes of the company, complying with the established planning.

We have Strategic and Tourism Sustainability Objectives consistent with the organization's raison d'être and the Sustainability Policy, which allow us to direct the corporation toward customer satisfaction by seeking profitability and contemplating social, legal, and environmental balance.

The organization completes work cycles before setting more challenging objectives by applying Deming's methodology (Plan, Do, Verify, and Act).

Act:

Take actions to continuously improve the performance of processes.



Plan:

Establish the objectives and processes necessary to achieve results.

Check:

We take measures to continuously improve the performance of processes.

Do:

Implement processes.

Internal sustainability audits are a mechanism for evaluating continuous improvement. They identify findings and opportunities for improvement that allow the corporation to meet its raison d'être.



Gobernance Structure

Structure and composition of the highest governing body

The company is part of the Arribada Group, owned by approximately 200 shareholders, primarily from Latin America. These reports keep them updated on sustainability progress. Additionally, the company has corporate governance led by the General Management.



Luis Diego Hidalgo:
 CEO. 18 years of experience in tourism..



Patricia Gamboa:
 Marketing Director. 41 years of experience in tourism.



3. Melania Rodríguez:
Director of Human Resources. 19 years of experience in human resource management.

Coordinators team



Allan Zúñiga

Technology and Information.



Alexander Fuentes *Maintenance.*



Jeldryn Vargas
Sustainability and Quality.



Daniel Castro

Operations.



Erick Bejarano

Operations.



Lincy Calderón

Product.



Maribel Alpízar

Accounting.



C . Service



Rolando Campos Sales Director.



Betsabé Gómez *Groups.*



Fabian Quirós *Cruises*.



Luz Cordero *FIT.*



Esmeralda Espinoza *Product.*



Laura Carmona *Incentives.*



Katherinne Hernández

Marketing

From our Corporate Governance emerges the Management Committee, composed of the General • Approval of the budget for the execution of the action plan. Management, including Luis Diego Hidalgo, Marketing Director Patricia Gamboa, and Operational Management, responsible for preparing the Corporate Strategic Plan.

66.6% of the management committee members are from the local communities of Ciudad Colón and Santa

Our activities are carried out responsibly based on sustainability principles, following good practices to guarantee business continuity, socio-economic development, and conserving our natural and cultural resources.

In terms of sustainability, we have the following structure:



The Sustainability area oversees:

- 1. It studies the environmental, economic, and social impacts or material issues the company generates, considering surveys made to stakeholders.
- 2. It prepares a work plan and budget and presents it to the general management for analysis, adjustment, and approval.
- 3. The leaders of each area execute the plans created to achieve sustainable objectives.
- 4. All actions are supported by the Green Committee, which consists of company employees.

Responsibilities of each area:

Management Committee is responsible for:

- Set the corporate strategic plan, considering the client's requirements, environmental and social components, and growth and profitability expectations. . .
- Establish the vision, policies, and strategic and tourism sustainability objectives consistent with the organization's raison d'être.

- To get each of its members to lead their process, by example, to develop trust among the staff.
- Follow up on the corporate strategic plan. .

Sustainability Management: Represents the General Directorate in ensuring the implementation of the Tourism Sustainability Management System.

It involves identifying and engaging with stakeholders and considering environmental, social, and economic impacts. These impacts are prioritized to create action plans that will be presented to the Management Committee for approval. Once approved, these plans are executed by the head of each area.

The Management Committee is responsible for the participation of the coordinators.

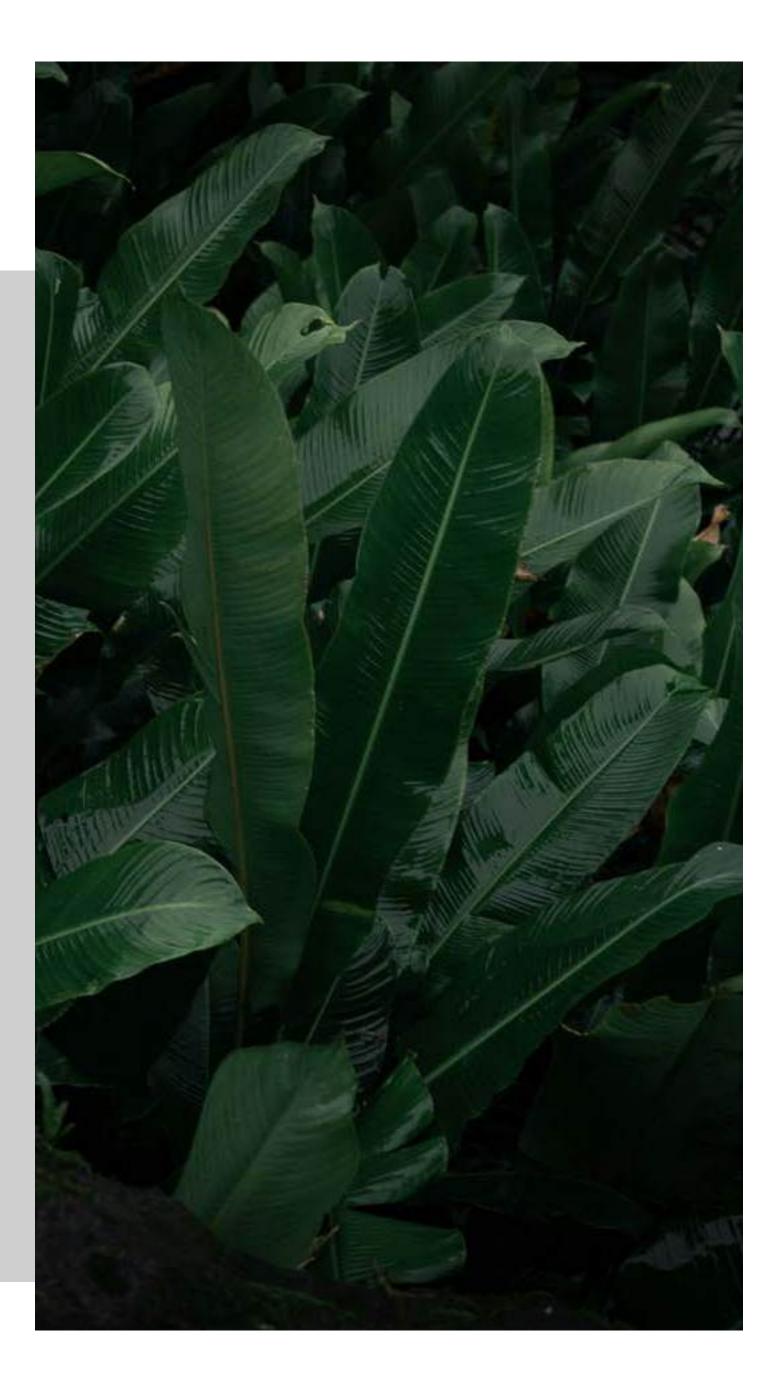
Stakeholders: They feed the sustainability strategy with material issues.

Coordination: They support and follow up on the implementation of action plans, ensure compliance and update their procedures, and involve their staff in sustainability actions, sustainable policy, and other related

Green Committee: The committee designs campaigns and projects for internal and external stakeholders in response to action plans, adapting to positive and negative impacts. .

Internal Auditors: they follow up on the management system for continuous improvement.

All the efforts of the areas are visible in the Sustainability Report.



Commitments and Policies

Our commitment is to promote responsible and sustainable tourism.

Our Corporate Framework includes the Sustainability Manual, which contains general sustainable guidelines for operational, customer, legal, socio-economic, supply, suppliers, and supplies (MAOPSC004), based on our Sustainability Policy, to benefit the economy, society, and environment.

Diligence and Ethics

These guidelines are the basis for working in each company area and are reviewed annually by the sustainability area. The observations are presented to the Presidency and the Management Committee for evaluation and approval.

For inquiries about the corporate framework and sustainable guidelines of the company, you can write to the email jeldryn.vargas@swisstravelcr.comjeldryn.vargas@swisstravelcr.com

The Corrective-Preventive Actions Procedure manages the due diligence of our impacts, risks, and material issues. Research is carried out through reports from collaborators, process managers, and stakeholders to create and execute action plans.

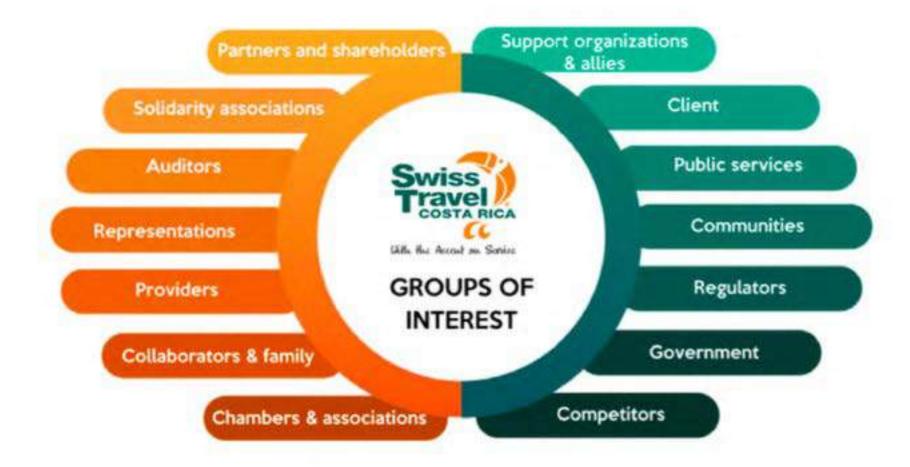
We have an internal audit system to improve individual and company performance.

Social, environmental, and economic laws and regulations have not been violated during the period covered by this report.

In case of non-compliance, please get in touch with jeldryn.vargas@swisstravelcr.com

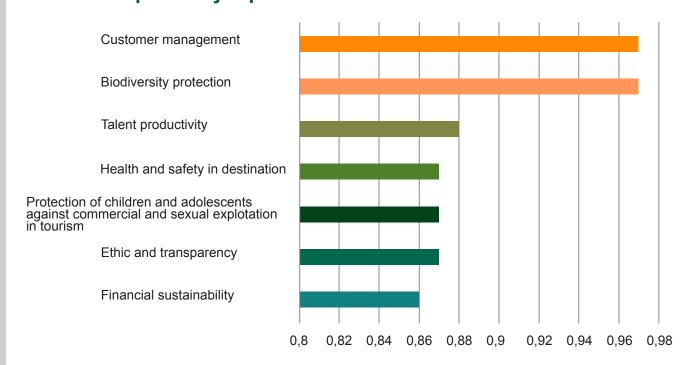
Stakeholder participation.

Our stakeholders are:



In the last survey, held in 2020, the following topics emerged:

Graph 2. Key topics for Stakeholders



See page 35 of the 2021 Report for survey details.

The organization aims to engage interest groups to ensure a comprehensive response to the survey. The 2023 survey results and contact information for feedback are included in Appendix 1.

Materiality

Sustainable strategy for the period 2021 – 2025:



These are aligned with the Sustainable Development Goals (SDGs) that contribute directly to the strategy:

- ODS 3: Good Health
- ODS 5: Gender Equality
- ODS 8: Decent Work and Economic Growth
- ODS 9: Innovation and Infrastructure
- ODS 12: Responsible Production and Consumption
- ODS 15: Wildlife and Ecosystems

These six SDGs and their approach can be seen in Annex 4.

The company contributes to more SDGs, but only those listed above are monitored.

See Annex 2 for the material issues of our strategy with their respective impacts and risks.

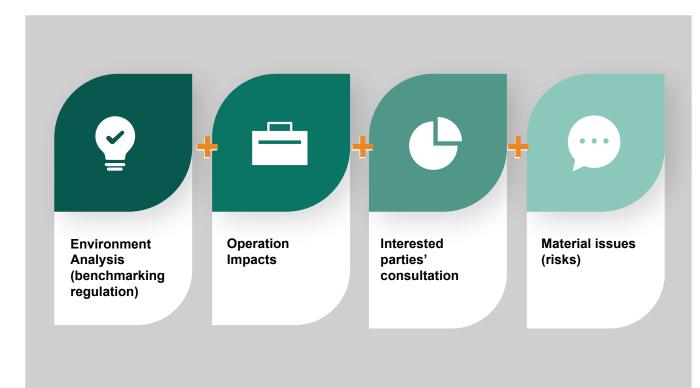
For details of material issues, impacts and risks, see Annex 4 (Table 1 in Excel). For targets and progress, see Annex 5 (Table 3 in Excel).

These are aligned to the Sustainable Development Goals (SDGs) that contribute directly to the strategy: Annex 6.



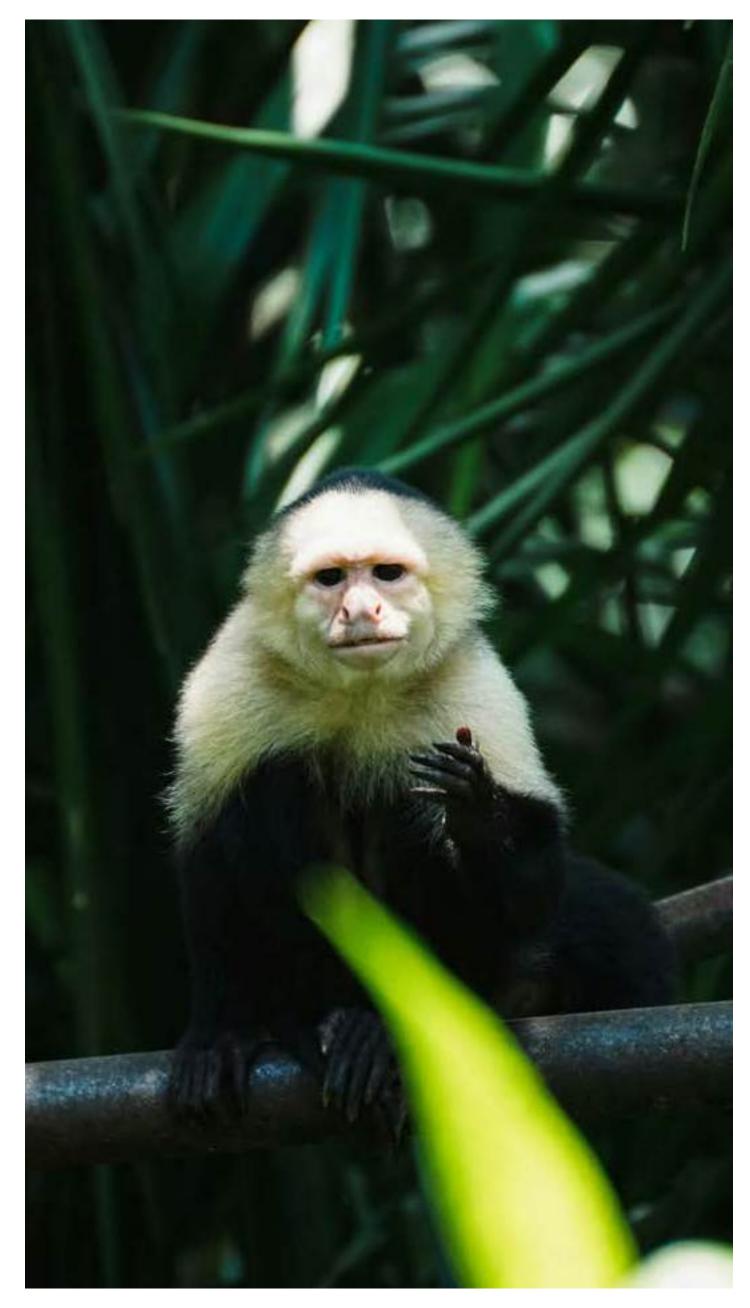
Sustainable strategy for the period 2021 - 2025:

Swiss Travel has determined its sustainable strategy and the relevant issues to work on as follows:





Topic		Company Importance	Stakeholder Importance	General Grade
EC-1	Financial sustainability	92%	98%	95%
EC-8	Ethics and transparency	90%	98%	94%
EC-2	Destination safety and health	90%	87%	88%
S-1	ESCNNA and human trafficking	84%	87%	86%
EC-5	Costumer Management	80%	86%	83%
EC-4	Quality Management	88%	75%	82%
EC-6	Sustainable Supplier Management	90%	90%	81%
EC-7	Crisis management	82%	77%	80%
A-1	Biodiversity and Ecosystem Protection	67%	87%	77%
S-2	Personal and Professional Development of Employees	76%	75%	76%
S-8	Ocupational Health	76%	70%	73%
S-4	Talent Productivity	59 %	87%	73%
S-5	Employee Retention	59%	85%	72%
EC-3	Innovation	57%	82%	69%
A-3	Management of Liquid and Solid Waste	73%	64%	68%
EC-9	Accountability Performance Indicators	59%	73%	66%
S-3	Employee Motivation	59%	73%	66%
S-6	Community Engagement	55%	73%	64%
A-4	Greenhouse Gas Emissions	69%	56%	62%
S-7	Protection of Cultural Heritage	67%	57%	62%
S-9	Employment Opportunities and Tourism Offer for People	55%	66%	61%
A-2	Efficient Use of Resources	51%	70%	60%
A-5	Resources Awareness	16%	76%	46%
S-10	Gender Equity and Women's Empowerment	12%	70%	40%





Financial Sustainability

Financial Sustainability seeks the company's • 7% sale increase compared to 2019 long-term profitability, maintaining liquidity, increasing sales, intelligently reducing costs, and increasing profits for shareholders while enhancing positive impacts, such as creating employment and income for communities and contributing to the country's GDP and the social progress index.

The goal for 2025 was to surpass the 2019 sales; achievement reached in 2023.

We achieved this by:

Customer recovery:

 Increase revenues and recover sales through customer visits, participation in fairs, and other activities. .

Cash flow management:

- Budgets setting with annual projections and weekly reviews with management.
- Seeking investment to improve bank returns.

Cost reduction:

Cost structure analysis to increase efficiency.

Economic performance

2023 vs 2019:

- 0.7% improvement in cost structure reductioncompared to 2022.

Market Leadership and Share

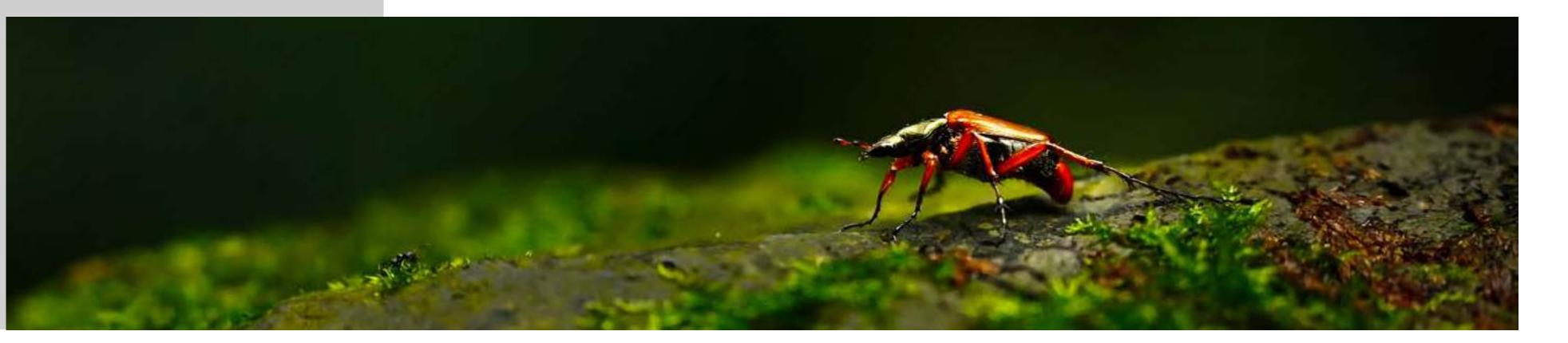
Standard entry-level salary range by gender: there is no difference in salaries between genders, and they are above the wage established by law.

Three of the six senior managers live in communities near our headquarters, which represents 50% of local hires.

Chart 5. Economic Benefits produces by Eco-efficiency inside our Offices					
Parameter/ Year	Amount in Dollar				
raidilielei/ leai	2019	2020	2021	2022	2023
Electricity savings	\$250,82	\$16.907,12	\$13.711,28	\$131,97	N/A
Reciclyn Sales	N/A	\$267,00	\$277,77	N/A	\$661,28
Water savings	\$0,82	\$2.076,70	\$3.884,40	N/A	N/A
Routes Maximization of customer transportation	N/A	N/A	\$28.518,64	\$61.462,42	\$23.247,99
Paper Consumption	\$672,39	\$2.516,68	\$2.734,80	\$1.666,94	\$1.619,74
Total:	\$924,03	\$21.767,50	\$49.126,88	\$63.261,34	\$25.529,01

Note: for all years, the savings in water, electricity, paper, were obtained by comparing with 2019, which was the normal year of operation and until the end of 2023 we exceeded the operation of 2019, so that for the next report the base year will be 2023. Money Saved by maximization is a new indicator for the year 2021, the data shown is the fuel savings generated in the corresponding year. Where no data is shown, it is because there were no savings, due to increased operations and exchange rate differential.

Through our Eco-efficiency program, we were able to save \$25,529.01 during 2023, less than in 2022 due to the recovery process and the dollar exchange rate. Even so, the savings are higher than in 2019, leaving out the maximization issue, an indicator that was not carried in that year.



Internal economic benefits of sustainable management.

Investments in infrastructure and services supported

Chart 6. Capital Expenditures (CapE	x)
Acquisition of Information and Technology Equipment and Systems	\$23.972,82
Acquisition of Operational Aquatic Equipment Assets: kayaks, bicycles, among others	\$44.024,35
Office Intraestructure Improvements	\$10.944,05
Gas Station Instalation in Uruca Offices	\$59.127,24
Acquisition of other types of Assets	\$278.012,38
Total	\$416.080,84

Through our Eco-efficiency program, we saved \$25,529.01 during 2023, less than in 2022 due to the recovery process and the dollar exchange rate. Even so, savings are higher than in 2019, leaving out the maximization issue, an indicator not carried out in that year.

External economic impact

Significant indirect economic impacts

Our social responsibility is to generate positive economic impacts through various means such as:

• Payment to suppliers. Allowing the development of national and foreign

enterprises, which generate employment, contributing to the social progress index.

• Contribution to the system of protection of natural areas of Costa Rica. For the conservation of national flora and fauna of protected areas for payment of environmental services.

Tourism promotes comprehensive socio-economic development, contributing to the Social Progress index of various country areas. See Table 7 for details.

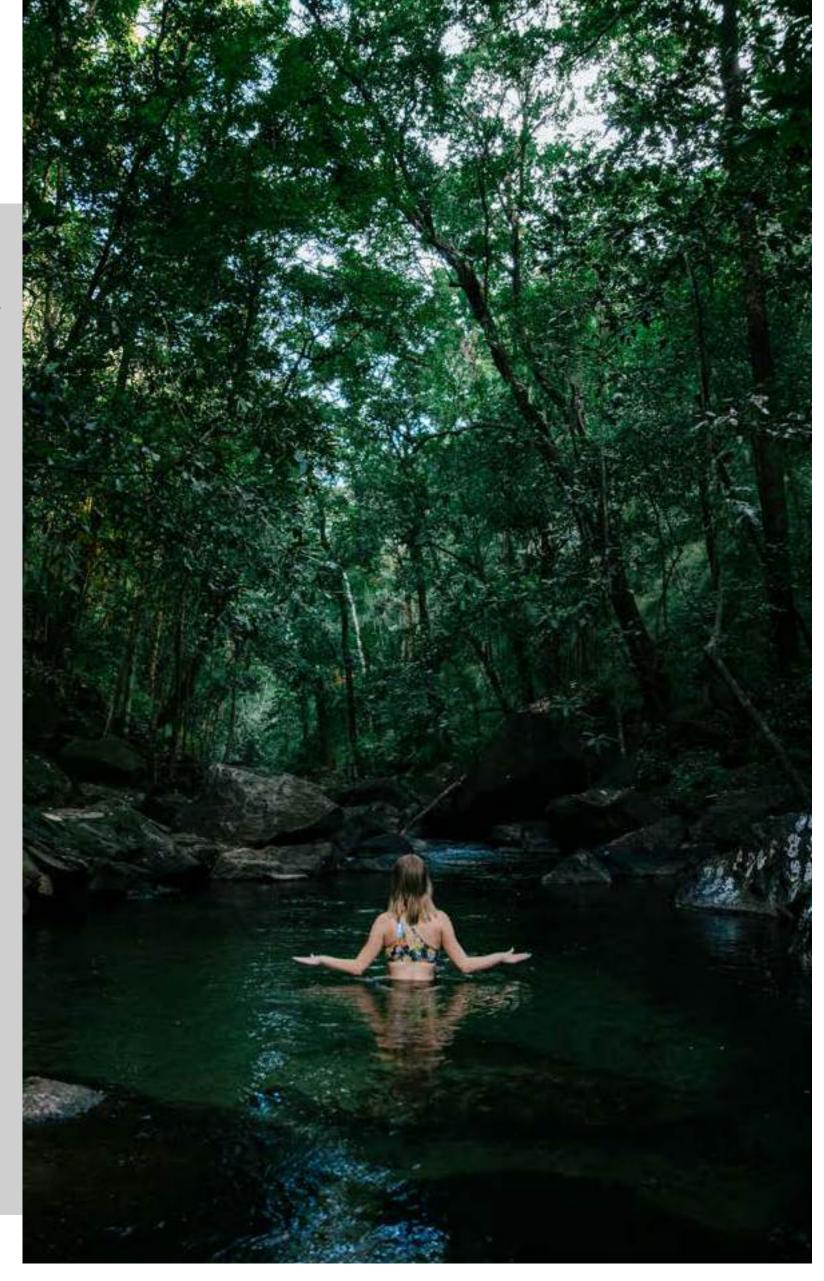
Chart 7. Socioeconomic Beneficts of External Impacts

Social and environmental contributions by our operation

Detail	Dollar amount
Distribution of wealth with payment to tourism providers	\$25.604.740,49
Contribution to the System of Protected Areas by payment of tickets	\$87.881,11
Total wealth distribution	\$25.692.621,60

Note: We generate more wealth distribution, but the data shows we can provide traceability.

The significant indirect negative impacts at the economic level are not measured or identified, it is an exercise that we must develop in greater depth.



Ethics and transparency

Ethics, as part of our corporate values, are vital to achieving profitability and maintaining our leadership, credibility, and reliability. We are ethically accountable to our stakeholders and socially responsible.

The Sustainability Manual and the Internal Human Resources Policies outline policies for managing ethics and transparency. Preparation of the Ethics and Anti-Corruption Manual began in 2023 and is scheduled to be completed in 2024.

Swiss Travel is a private company that complies with all applicable legislation.

In tax terms, all our financial statements are audited by a legally constituted accounting firm, which changes every four years for the transparency and credibility of members and the banking system. The economic area and management chose the auditing firm. In 2023, Grant Thornton Audi Costa Rica audited our financial statements.

We comply with legal obligations by filing the return correctly and on time. As part of our policies, commitments, and law compliance, the company was current with tax payments in 2023.

In 2023 and previous years, there were no lawsuits or legal actions against the company related to unfair competition, monopolistic practices, or free competition.





Health and Safety.

Our company is dedicated to ensuring that tourists visit a healthy and safe country. Costa Rica, with its exemplary national health system and status as one of the safest countries in the region, provides a secure environment for our visitors.

Our Sustainability Handbook seeks to ensure the safety of the services customers receive. These guidelines include the selection of responsible suppliers and support for strategies that promote a safe destination, with advice for travelers upon arrival, different policies that cover visitors, and participation in initiatives such as the Tourism Safety Committee of the National Chamber of Tourism.

Safe and quality travel

We have external emergency response protocols and general liability policies:

- Basic Auto fleet policy No.0109AUM0002946
- The Liability Basic Policy 0209RCG0002839
- The Liability Umbrella Policy 0209RCU0000237

Our Operations department provides 24-hour support to customers during their stay in the country, and the Customer Service area supports visitors after their departure.





Road Safety Program

"As part of its sustainable commitment, Swiss Travel establishes mechanisms for the prevention of accidents on the public road network, as well as in the promotion of road safety for the protection of employees, customers, and other road actors" Road Safety Policy.

In 2023, Swiss Travel continued participating in the National Road Safety Council (COSEVI) 's Safe Companies Program. In 2022, we completed the three levels of the program, focused on guiding companies in developing management plans and policies to reduce and mitigate road risks.

With 24 transport units in 2023, Swiss Travel seeks to ensure the safety of our drivers, customers, guides, and the people in the communities we visit.

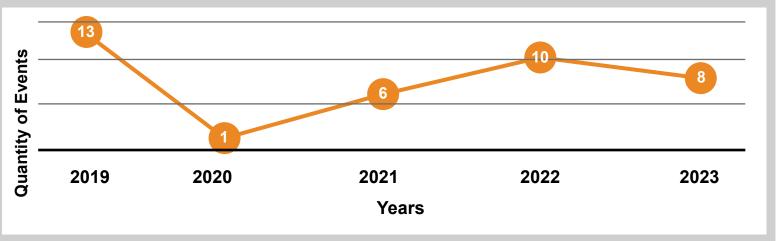
The risk factors detected in order of priority are:

- The state of the road infrastructure (in charge of the government)
- The organization of work (assignments of transfers to each driver)
- The leadership itself
- Traffic intensity
- Weather conditions
- Other drivers

These factors are managed by:

- · The Road Safety Policy and the Occupational Health Committee.
- Hiring of driving professionals with extensive experience.
- Strict preventive and corrective maintenance of the transport units.
- Constant monitoring of drivers
- Road Safety Training
- Inclusion of road safety within the driver assessment
- Speed limits according to the speed allowed in each zone
- Promotion of road safety with the rest of the staff and in communitie.

Graphic 6. Accident rate according to insurance company from 2019 to 2023



Despite the large number of transport services the company provides, the accident rate is meager and continues to decrease due to the commitment assumed by the company (Graph 6).

We responsibly manage the safety of our customers, collaborators, and the population on the road.

Travel with quality services

We ensure the quality of our services through an internal management system that focuses on continuous improvement, conducting regular internal audits to maintain our high standards. We ensure the quality of our services through an internal management system that focuses on continuous improvement, conducting regular internal audits to maintain our high standards.

Tell us about your experience.

Swiss Travel values your travel experience or business relationship with the company. We actively seek your feedback to improve our services. Please provide feedback by completing the survey below or contacting your Sales Agent. Your feedback is crucial to our continuous improvement process.

Veracity of the information provided to customers

Swiss Travel needs to ensure the service and quality of all our products. Therefore, we guarantee that the content of promotional material and our offers meet the promised standards.

Other non-material issues worked on

Wholesale and retail customer management

Actions to support customers in their strategies for promoting and selling our services in 2023:

- Five virtual meetings with wholesalers from the United Kingdom
- Two educational seminars
- Customer visits
- Participation in 14 international fairs:

Montecino Virtual Travel Show

ITB in Germany.

Sea Trade in Miami.

Virtuoso in Las Vegas

 Mexico. Seminars in Guadalajara, Monterrey and

• Fitur in Spain.

CDMX

• WTM

IMEX

FCCA

Sea Trade Europa

LATA

Virtuoso

USTOA

ILTM Cannes

Additionally, we communicate with customers through monthly newsletters and website publications to keep them informed about products and relevant information updates.

In 2023, we held five educational webinars on different products, with 415 customers participating.

If you have specific topics of interest, you can externalize your needs to your sales agent, who also has available inspections at the destination according to your interests and needs.

Sustainable Offer

With our products, we create experiences to get to know the culture and nature that leave a positive mark on the destination, for example

Package for people with disabilities:

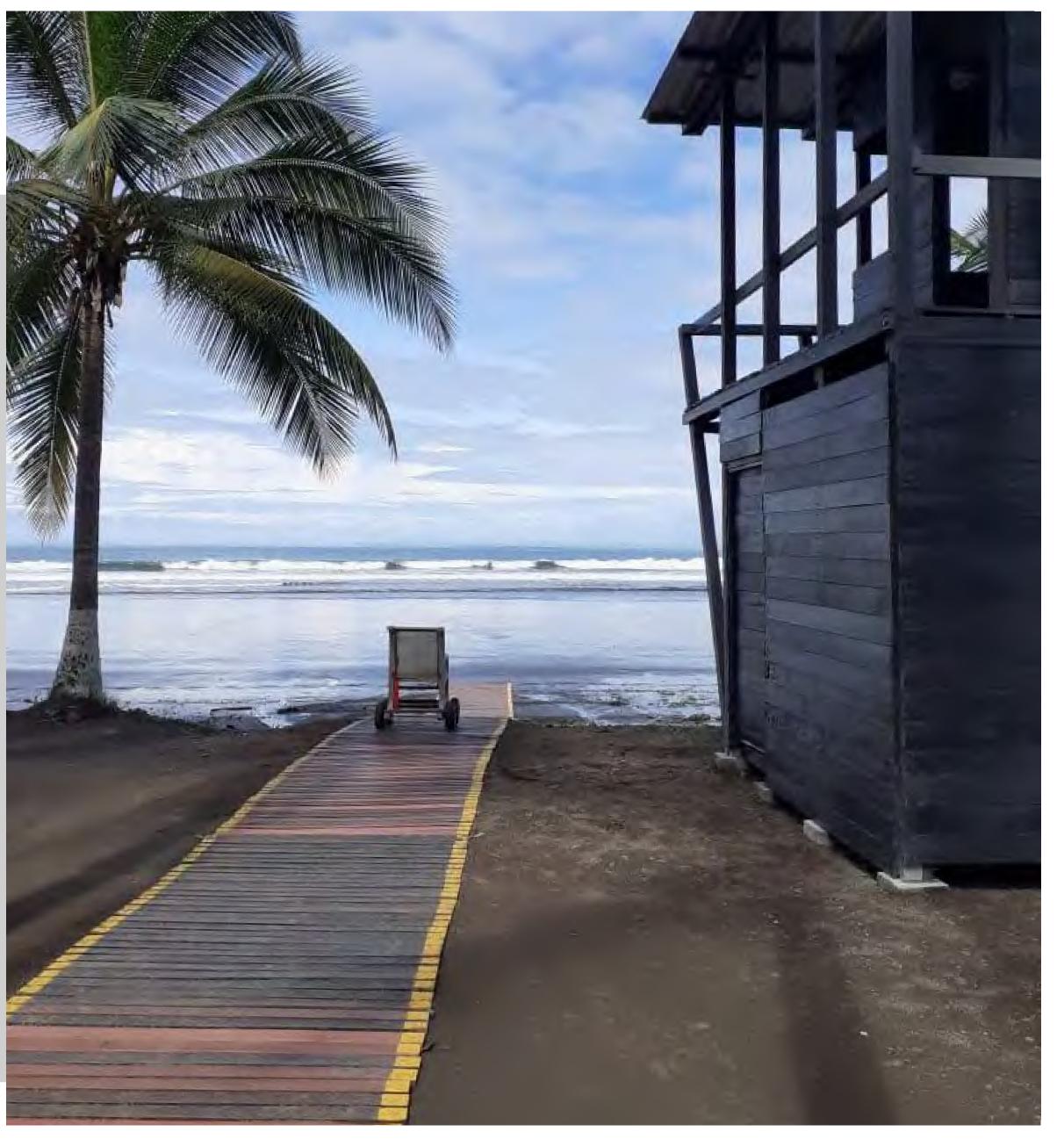
San José, Tortuguero, Arenal y Playa Hermosa.

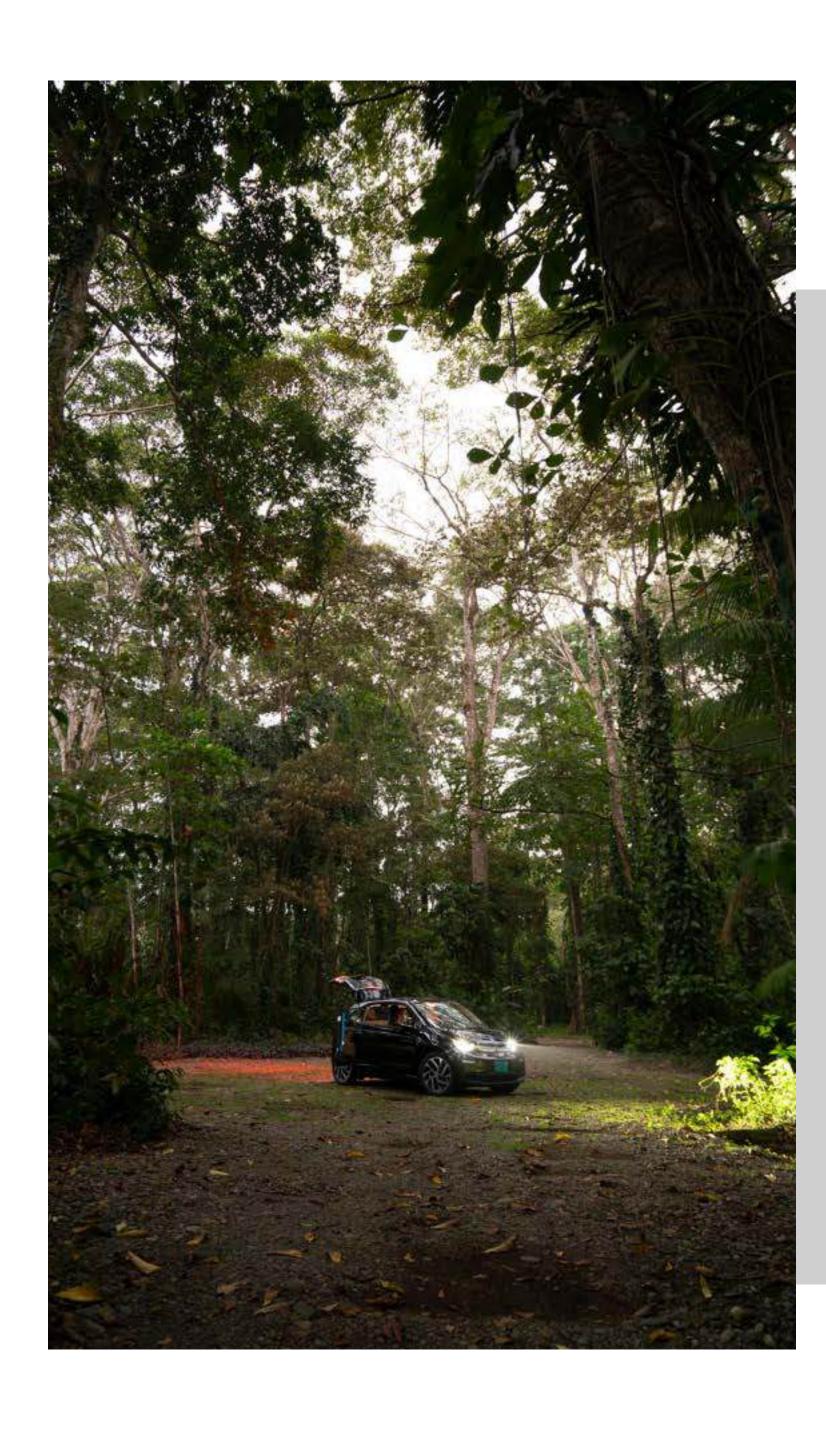
This package offers sensory experiences in natural destinations in Costa Rica.

It includes a beach destination with retractable walkways for people in wheelchairs, built with recycled plastic from bottle caps by the organization Red de Turismo Accesible and its Donatapa program.

On the REAL TRAVEL smartphone app, you can find information on Costa Rica's accessible beaches and inclusive changing rooms in Tamarindo and Playa Panama, Guanacaste.







Costa Rica Eco Friendly

Travel with an electric vehicle around Costa Rica, decreasing your carbon footprint.

leven nights, visiting San José, Puerto Viejo de Limón, Sarapiquí, Arenal Volcano and Manuel Antonio

Leaving a mark

Seven nights visit in San Jose and the Arenal Volcano with a cultural focus.

Among Others.

Please consult your sales agent. Our packages can be customized to meet your specific needs.

LUXURY TRAVELERS

We are members of Virtuoso and experts in serving luxury travelers; contact us for the creation of sustainable luxury vacation packages.

In 2023, Virtuoso Magazine featured Swiss Travel in a Report on the Blue Zone and Santa Teresa (pages 64 to 69)

Link (pages 64 to 69

https://www.virtuoso.com/publications/VirtuosoLife/Page?guidfilename=efca95d4-e78b-4b19-9f24-40d3 1c787799#page=65





Leaving a positive footprint

Travelers who visit Costa Rica can get involved in our social and environmental projects and leave a positive footprint:

- Neutralflight: offsets carbon emissions on flights.
- Zero Water Consumption: Offset water consumption during your visit
- Footprint of the Future: tree planting program for the recovery of ecosystems.
- Pack for a Purpose: Donate school supplies and other items to support children in communities at social risk.
- Rutas Naturbanas: work on the creation of urban nature routes
- Medical missions in indigenous communities.
- Work in local community parks: beautification and recreation for their inhabitants.
- Interventions in communities: work to protect children from sexual and commercial exploitation of minors through education programs.
- Among Others.

Contact your sales agent for more information or click here. All tourist donations are made to each organization.



Education and Awareness

Tips for being a sustainable traveler

Swiss Travel is a socially and environmentally responsible company, recognized by the Costa Rican Tourism Board through the Sustainable Tourism Certificate. We encourage you to follow these tips to be a responsible traveler, aligning with our commitment to sustainability.

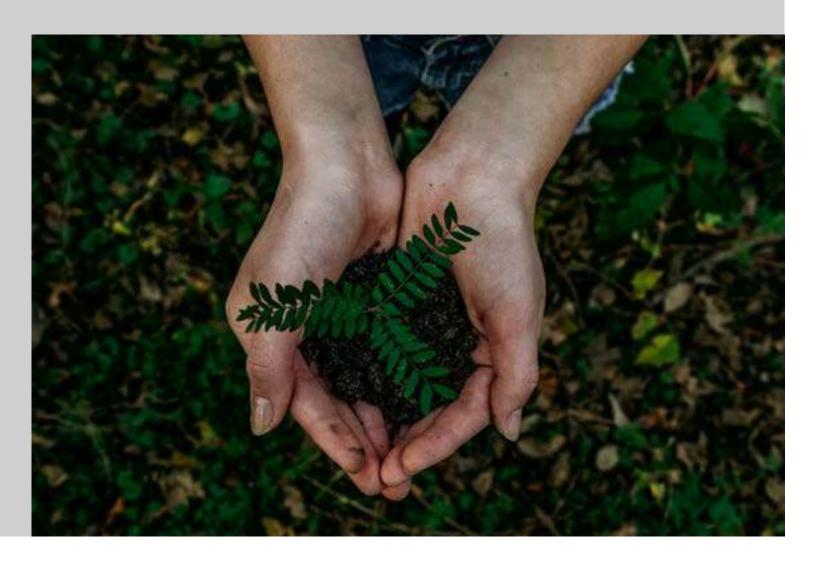
Follow these tips to be a responsible traveler.

- Local Culture and Traditions: Learn and respect the Costa Rican lifestyle, customs, and laws.
- **Save water:** In your hotel, it is not necessary to change the sheets every day, take short showers, and turn off the water when brushing your teeth.
- Save energy: Turn off all lights, appliances, and the air conditioner when you leave your room.
- In protected areas: Follow all recommendations from your tour guide and area staff. These are meant to protect you and the environment.
- Buy local: Give back to the communities you visit.
- Do not buy items made from endangered animals or species...
- Use biodegradable, reusable, or recyclable products.
- Do not feed wild animals; this alters their natural role within the ecosystem.
- Do not take photos of direct contact with wild animals or treat them as pets...
- Find the appropriate container or ask your tour guide to dispose of trash...
- Swiss Travel is part of the Code of Conduct against the commercial sexual exploitation of minors. If you
 see or suspect such activities or the use of illegal substances, please inform our partners or the tour
 service representative.

Behavioral Tips in Cultural Heritage Communities

When visiting Indigenous communities or communities with very characteristic cultural and social features, apply these tips so that you enjoy the experience to the fullest and the community can also enjoy your visit.

- **Respect their way of being:** They usually have their own dialect, way of behaving, expressing themselves, working, dressing, food, and sometimes even their government. Enjoy knowing and learning from them, but respect them.
- **Intellectual property:** They usually have their striking cultural manifestations, masks, dances, games, art, and others. These are aspects of their culture with a meaning deeply rooted in their identity. If they provide the option to purchase a product made by them, check its meaning and do not try to reproduce it. These are cultural aspects that belong to them.
- **Enjoy getting to know each other:** They have different and unique cultures, so enjoy getting to know them without discriminating. If you have any doubts, consult your guide about any experiential or cultural aspect of the community visited.
- Let's take our waste: Do not bring disposable items. Sometimes, these communities have a deficient waste collection system, and if we leave our waste with them, we increase the problem. Return waste and drop it off in the correct containers at our transport units or the next hotel you visit. We both have a waste treatment system endorsed by the government.



Code of ethics for cruelty-free wildlife photography.

Costa Rica's laws protect biodiversity as a national public domain heritage. Follow these tips to protect nature.





1- Reject tours that allow you to take a selfie while hugging or holding a wild animal.



2- Observe the Fauna in a calm, respectful way and at a safe distance, do not chase the animals.



3- Respect the freedom of wildlife, never catch, manipulate or remove them from their habitat, it is dangerous for you and compromises the life of the animals and in Costa Rica it is a crime.



4- Respect the behavior and protect the health of wildlife, never feed them, attract them with food or sounds.



5- If for any reason the wild animals are in captivity, do not enter their enclosures, do not touch, hug, feed or manipulate them.



6- Help them return to nature. Animals in the process of recovery to be released should not be exposed to people, it eliminates their chances of returning to nature, do not pay for this type of activity.



7- Book wildlife viewing experiences with a responsible tour operator.



8- Share this code of ethics with family, friends or other tourists who want to visit Costa Rica.





Sustainable value chain management

Suppliers provide 99% of Swiss Travel's services, so we have a robust contracting process to ensure their quality, the protection of natural resources, and the socio-economic development of the communities where we operate.

Our suppliers, customers, guides, and collaborators significantly impact society, the environment, and the economy. See Annex 2 for more details on the positive and negative impacts.

Real Impacts

- Linkages and generation of new supply
- Rescue of Costa Rican idiosyncrasies through cultural activities
- Protecting biodiversity
- Economic contribution to the country's development
- Greenhouse gas emissions
- Ozone depletion
- · Artificial feeding (direct or indirect) to wild animals
- Alteration in the behavior of animals by invading their territory
- Waste generation
- Resource consumption

Latent risks

 Quality the service provided does not respond to the expectations and quality that the customer wants.

- *Operational:* : Providers do not manage their services appropriately.
- Reputation and legal: damage to the image and continuity of the business due to mismanagement by suppliers, where Swiss Travel is compromised as a third-party responsible. Risk of working with suppliers without a sustainable approach.
- Social: Labor practices, impacts on the community,
 migrant workers, sexual exploitation of minors, risk policy
 for clients and collaborators, human rights, emergency
 plan. Food safety, quality of service, consumer data
 protection, safety in facilities, emergency planning,
 equipment maintenance, risk and crisis management, and
 quality of services.
- **Environmental:** Affectation of biodiversity, carrying capacity in visited areas, waste management, wastewater management, incorrect management of hazardous and solid waste, and emissions.

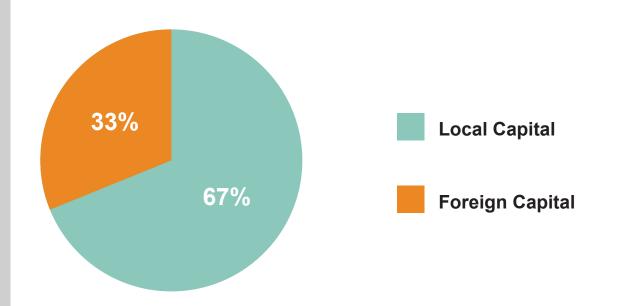
Management practices

We have strict guidelines for selecting and contracting suppliers, which allows us to manage latent risks in advance. In addition, suppliers are evaluated to assess their progress and take the necessary actions.

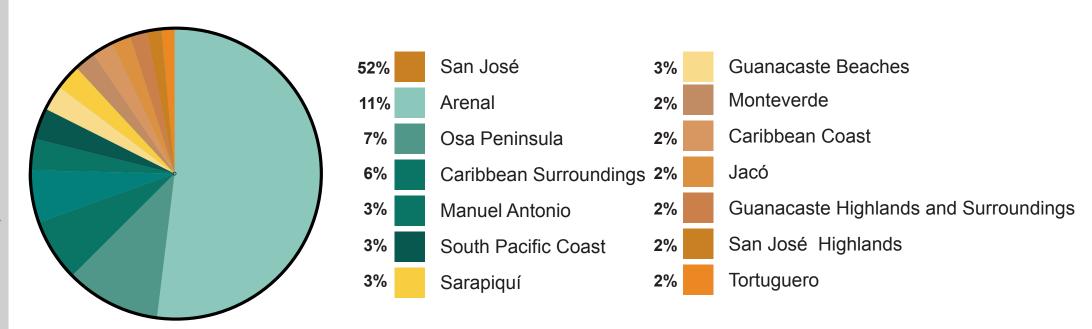
To enhance the sustainable development of our suppliers, we have developed a program called "Grow Together with Swiss," based on a value chain risk matrix and the development of sustainable products. Through training, sustainability is promoted to maximize positive impacts on communities, such as the distribution of wealth.

Value chain

Grphic 3. percentage of suppliers of national capital vs foreign capital 2022



Graphic 4. Comparative percentage of national capital providers per location year 2023



Nota: These areas have the most significant number of suppliers owned by Costa Rican nationals. There are also providers in Turrialba, Arenal and its surroundings, Nicoya Peninsula, the surroundings of Carara National Park, Liberia, Rio Celeste, Cartago and its surroundings, Chirripó and its surroundings, the Caribbean area, and Puntarenas.

962 tourism providers in total.

67% are national-owned, and international investors own 33%. They are distributed throughout the country (see graphs 3 and 4) and contribute to the development and continuity of large, medium, and small tourism companies.

Distribution of Wealth

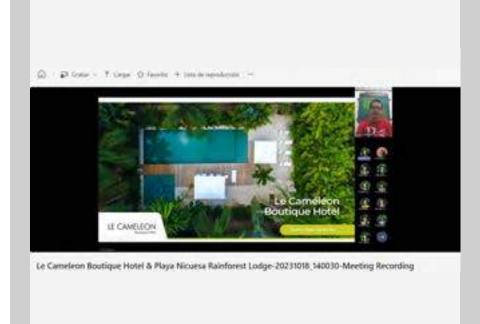
In 2023, we exceeded 26% of the money paid to suppliers (see Table 8), supporting the social progress index and job creation, among other things. .

Product Exposure

Between September and December 2023, 15 suppliers trained our staff in tourism offerings.

If you want to opt for one of these spaces, please contact our product department. .











Mechanisms for engaging sustainable practices:

a) Suppliers trainings

In 2023, in alliance with CANAECO's educational program, we carried out 16 educational activities on sustainable matters, in which 367 people from 48 supplier companies in the sector participated. Covering the following topics:

- Commercial benefits of public relations in the tourism sector.
- Reduction of Food Waste and updating the waste management plan by implementing Zero Waste strategies.
- Market trends for millennial customers
- Concert to benefit the Sifais Foundation
- National strategies for biodiversity conservation in the tourism sector.
- Ecological restoration of the Los Cipreses forest. .
- Implementation of the Code of Conduct in the Tourism Sector (two sessions)
- Gender Perspective and Seal of Equality
- Conservation and management of Biodiversity in the Tourism sector
- Spokesperson for the Tourism sector.

- Efficient techniques in the development of projects with external impact.
- Transformation of the tourism business
- Safe use of the Internet to avoid commercial sexual exploitation associated with travel and tourism.

b) Volunteering

On August 18, 2024, we organized a volunteer program in Las Baulas Marine Park with the NGO SOS Grande. We used the "Garbage Scientists" method, created in Chile, to raise awareness about marine pollution. The project, called "Marine Litter Laboratory," included cleaning, analysis of collected materials, and a discussion on the use of plastic, with the participation of three of our suppliers.







Two-day volunteer support for the Food Bank was organized in partnership with Canaeco.

Supplier Selection

selection, negotiation, and contracting of and commits them to comply with new suppliers, as well as the renegotiation of sustainable tourism laws in Costa Rica. rates with existing suppliers. This procedure
There are contracts by type of supplier. ensures that suppliers comply with and commit to fulfilling all legal, economic, Tourism Sustainability Guidelines: cultural, social, and environmental provisions.

PDSC001 Supplier Contracting Requirements Format:

date in order to establish commercial company. relationships with us. Once these requirements are met and the suppliers become part of the company, they must keep them updated. Among these requirements requested from suppliers are sustainability documents such as the tourism declaration and CST certification.

There are requirements by type of supplier.

FPDSC007 Supplier Contract Format:

The supplier contract is a legal agreement between both parties, in which rates with new and existing suppliers are negotiated

The Negotiation and Contracting Procedure annually. The supplier contract informs establishes the steps to be taken for the business partners of our sustainability policy

As a result of the inclusion of Tourism Sustainability as a cross-cutting axis within the company's administrative management and based on our Sustainability policy, general guidelines have been identified and established that must be included as working This format consists of a series of axes in each of the Processes. This ensures requirements (legal, permits, patents, that Tourism Sustainability is present in the policies, etc.) that suppliers must have up to different activities carried out within the

Suppliers and Supplies:

Contracts with clients and suppliers are established through a negotiation process between the involved parties, reaching a collaborative and balanced consensus where the acceptances of all its clauses are agreed upon and mutually beneficial for the parties involved. Special attention will be and institutions, and the integrity of their contracts, the suppliers agree not to promote

operation. To the extent possible, priority will be given to those suppliers that maintain an operation with a sustainable focus or with guidelines similar to those of Swiss Travel; otherwise, the corporation will try as much as possible to develop suppliers to include sustainable practices and quality of service (if required), in order to expand the multiplying effect of sustainability incorporation and effectively participate in service provision, including the promotion of Community Rural Tourism.

Therefore, within its quality requirements, it requests social and environmental standards from its tourism and non-tourism suppliers, as evaluation criteria.

Swiss Travel signed the code of Conduct against the Sexual and Commercial Exploitation of Minors.

We condemn and sanction any exploitative behavior, in any of its forms, especially the sexual and commercial exploitation of girls, boys and adolescents, associated with travel and tourism.

given to compliance with quality We have zero tolerance for the sexual and requirements in service and safety, commercial exploitation of children and sustainable good practices, laws and adolescents in travel and tourism activities regulations, food safety, respect for people and against forced labor. By signing our

this type of practice, since it is a serious offense that warrants termination of the contract if evidence is found

We invite you to continue training and executing your protocols, if you do not have a protocol, we can support you.

In 2023 the company added 35 new suppliers.





Protection of children and adolescents from sexual and commercial exploitation of minors in tourism

Swiss Travel is committed to zero tolerance • Protocol for the sexual and commercial exploitation of minors (CSEC).

The company closely monitors the activity of its suppliers through strict guidelines. Established protocols will be followed in case of any suspicious activity, and complaints will be lodged with the corresponding authorities.

Real impacts.

Currently, the positive impacts are:

The contract with suppliers promotes travel and tourism. . training personnel, communities, children, and adolescents to be aware of the dangers and report if they are at risk. . .

Potential negative impacts:

Occurrence of a case that damages the life of an infant, affecting the reputation and image of the company.

Form of management

- Policy against ESCNNA:
- Senior management commitment
- Code of Conduct

- Internal and external training (personnel-suppliers)
- Supplier and customer contracts
- Whistleblowing protocol

Swiss Travel is part of the Code of Conduct against the Sexual and Commercial Exploitation of Minors. We condemn and sanction any form of exploitation, especially sexual and commercial exploitation of children and adolescents, associated with

In Costa Rica, sexual harassment, child prostitution, and the consumption of illegal substances are crimes punishable by law. The company signed the Code of Conduct to contribute to the fight against these illegal activities and has a whistleblowing protocol.

We are committed to training all employees from the induction process through annual reviews. We also apply clauses in customer and supplier contracts, complying with national laws Nos. 7899 and 8590.

Swiss Travel is committed to combating and reporting any indications of sexual and children and adolescents). commercial exploitation of minors in travel and tourism. We do not advertise CSEC The objective is to empower children, young

commitment to customers, employees, and suppliers via signage, websites, contracts, and communication materials.

We act at the community level to inform about how to report or proceed in case of observing any situation.



E-Mentors Program



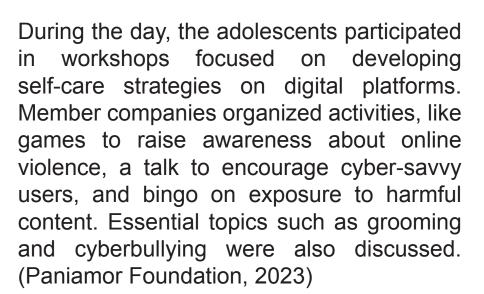
Swiss Travel was the first tour operator to sign the E-Mentor Code created by the Paniamor Foundation (an NGO that protects

through any media and uphold this people, parents, and teachers to safely use technology and the Internet to avoid the risk of sexual or commercial exploitation in tourism. E-Mentors is part of our efforts as part of the Code of Conduct. (ementores.org)

> In 2023, we carried out the following community impact programs focused on the protection of minors in tourism:

First Edition of CONECTARTE

In collaboration with the member companies of the E-Mentor Code, Paniamor organized the first edition of ConectARTE. This event brought together a group of teenagers to use art as a means of expression and awareness about safe and responsible internet use.



(Fundación Paniamor, 2023)



E-Mentors at Balvanero Vargas Molina School

We took the program to the Balvanero Vargas Molina Public School in Limón, the main port in the Caribbean. Company staff, social workers, and volunteers trained 94 children, parents, and teachers in safely using technology and the Internet.

For two months and eight sessions, first with teachers and then with children, our team addressed methods of online and offline abuse. They learned how to recognize dangerous situations, the rights that protect them, and who to turn to for help. They also learned tools to use the Internet in a fun, educational, and safe way, promoting its use to benefit their communities and be agents of positive change.

The goal for upcoming years is to train 300 children in the areas where we operate, such as Limón, Guardia de Liberia, and Santa Ana. s.

You can see more about this project at this link: E-Mentores





With our value chain, we verify that our suppliers assume their commitment when signing contracts. Additionally, in alliance with Canaeco, suppliers and companies received training on these topics.

Clients receive a welcome kit, which includes the country's and the company's commitment to protecting children and adolescents from sexual and commercial exploitation. All our staff trains on the subject each year.

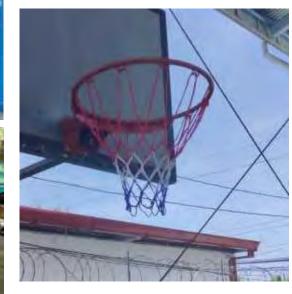
In 2023, we reported a suspicion case to the authorities.

Other non-material topics

Action in Communities

a) Sports Promotion at Balvanero Vargas Molina School

We donated tables, basketball hoops, and paint to promote sports and activities at school to promote a healthy lifestyle through sports and keep young people and children away from the area's social problems.





b) Social Volunteering

Our Volunteer Program donates hours to support non-profit organizations that work on social issues. In 2023, we supported the following organizations with 16 hours.

Food Bank:

It is an initiative of private enterprise, a project to fight hunger in the country. (Who we are | Food Bank | A Costa Rica without hunger)

The "Hands Transforming Lives" Program allows people from organizations, companies, and individuals to contribute 7 thousand hours (about nine and a half months) of volunteer work per month.

In 2023, we supported with 8 hours of volunteering in the banks of San José and Guanacaste. We collaborate with product cleaning, separation, and area cleaning.



• Chepe se baña

A social project providing mobile showers for people living on the streets, supported by the Promundo Foundation, serves individuals in San José. The project has assisted 67 individuals living on the streets by providing clothing items and essential health services. Additionally, the project offers haircuts and showers while teaching skills to create job opportunities that can help individuals transition out of their current living conditions.

We are supporting this project due to humanitarian and security reasons. .





Activities and donations to 30 elderly adults from the San Vicente de Paul Nursing Home in Liberia. .





c) Cultural Support

First Edition- National and International Prize for Literature and Culture LA **CORONA DEL REY.**

On Sunday, December 3, 2023, a tribute was paid to Mariana Lucrecia Bejarano Pérez, the Huetar poet, with the National and International Prize for Letters and Culture, LA CORONA DEL REY, in celebration of the 150th birthday of Lisímaco Chavarría Palma, the national poet and distinguished citizen, who was a school teacher in the canton of Mora between 1900 and 1901.

The event also marked the ninth anniversary of the creation of the indigenous territory as the Quitirrisí cantonal district.

Mariana Lucrecia Bejarano Pérez was honored for her continuous efforts to rescue Huetar culture and indigenous literature. The ceremony took place in the canton of Mora, Huetar de Quitirrisí Indigenous Territory, organized by the community of Mora and the University of Costa Rica.

Swiss Travel donated the manufacture of the award.





With the support of clients from the Incentives area and colleagues from the Groups area, we collaborated to provide school, hygiene, and sports materials to the Sardinal School in Guanacaste and the Arthur Gogh Villages children's home as part of Swiss Travel's continuous support of both institutions.







Youth Employment Support

a) Alliance for Youth Employability in Costa Rica.

A program created by the Business Alliance for Development (AED), the Konrad Adenauer Foundation, the Chamber of Industries of Costa Rica, and the and training programs to generate employment for the country's young population.

We established three lines of action with three working groups: :

Promotion of Dual Training

Support the CAP Technical Team in the construction of the Communication Plan for the promotion of Dual TVET in the country, which also includes support for events with the business sector and review of audiovisual material.

Prospecting / **Human talent needs**

Generate useful employment information from AED partner companies to determine the "basic" employment requirements and professional training needs, which allow the generation of a general (non-specialized) profile for hiring young people in positions in the companies of the Alliance and AED and contribute to reducing the unemployment gap.

Internship Program

Develop and implement an internship program that allows young people in the companies of the Alliance to acquire knowledge that contributes to improving the possibilities of insertion or entering the labor market.

Alianza por la Empleabilidad Juvenil en Costa Rica









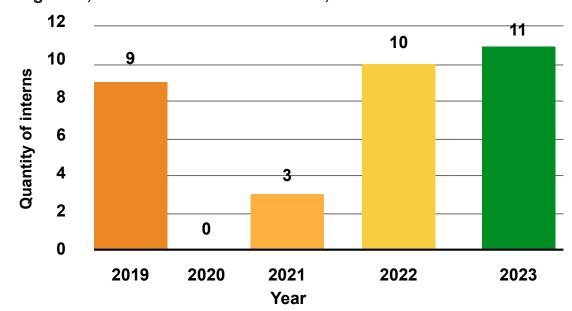




b. Intern Program

The company offers a program for interns from technical colleges, universities, he National Institute of Learning (INA), and other institutions, allowing students to complete their training within the company and apply what they have learned as part of their graduation requirements. In addition, interns may be hired according to their performance and the company's staff requirements. .

Graphic 7. During 2023, we received eleven trainees, more than in 2022 and 2019



c) Training for universities :

Universities interested in our experience in tourism sustainability contact us to share our knowledge. In 2023, we collaborated with a group of students from the National Technical University of Costa Rica on a project on carbon neutrality and with the National Chamber of Ecotourism and Tourism to serve students from Elon University and share about our sustainable management.









Caricaco



intel.







Our People

In 2023, we worked with our staff on the Enhancing Our Talent Program

This program was created to train personnel in various areas, promoting greater business effectiveness and profitability. We seek to ensure all employees obtain better results by developing new competencies aligned with the "Age of Knowledge and Interpersonal Relationships paradigm.

The program focused on three primary areas:





8. ¿Y el temo?

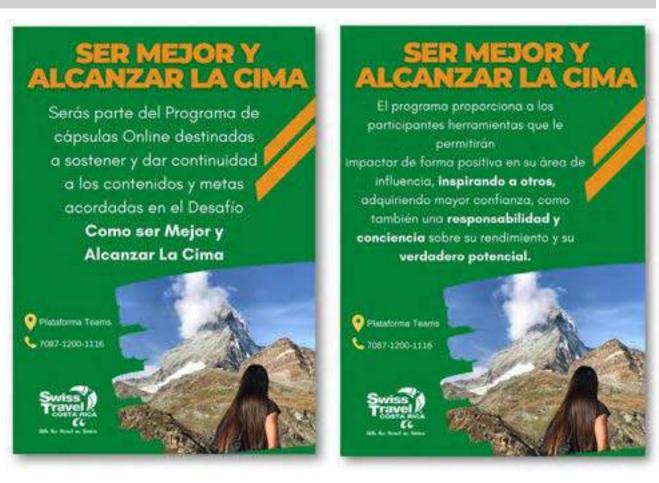
gro dar con el asunto?

Como centrarme en el asunto? ¿Como

 Crosstraining in Key Processes, Sales, Operations, and Products: Each area chose one or two representatives to present the functions of their team to the other departments, promoting a comprehensive and collaborative understanding of the critical processes.

 Leadership Training: All staff with leadership responsibilities participated in 20 30-minute online capsules with a specialist focused on applying coaching-type leadership. Topics covered included leadership techniques, team management, and interpersonal skills development.

 "Empowering talent": Growth Opportunities Program for experienced employees who excel in the training program. In 2023, we promoted 12 people to leadership positions because we believe in the potential of our talent. t



In addition, three workshops were conducted for the entire administrative staff, focusing on motivation, self-awareness, and customer service.

• **Growth Opportunities:** Staff are promoted to positions of greater responsibility, which allows them to be eligible for growth in other positions within the same organization. In 2023, 12 people were promoted to leadership positions.

Three workshops for the entire administrative area focused on motivation, self-knowledge, and customer service were made.

Personal and professional development of collaborators

Enhancing employees' personal and professional development was essential for the company to become a leading tourism company in Costa Rica and provide optimal conditions for employees and their families.

Actual and potential impacts (positive and negative)

- Among the potential impacts we have:
- Enhance personal and professional development skills of employees
- Increase staff motivation
- Improve productivity and innovation

Form of management

The company has tools to detect its employees' training

needs, inquiring from each department for coordination, analyzing the needs, the profile of the employee, and evaluating the personnel.

Based on these needs, we created an annual training matrix focused on developing several skills.

In 2023, the training was made through courses, workshops, visits, and podcasts, among other formats.

GRI 404: Training and Teaching

Our training programs:

Table 26. Type of Employe	e Upskilling Programs	
Annual Training Plan	The main objective of training is to improve the efficiency of workers so that they provide the necessary increase and thus achieve high productivity rates.	All Corporation Staff
Annual Training Plan	The induction program aims to familiarize the new worker with the company and with co-workers, its culture, its history, its policies and the manuals that exist within the company.	New employees who enter the company
Enhancing our talent	Personnel who over time have acquired experience in addition to the training program, which allows them to be eligible for growth in other positions within the same organization	All staff.

The data shown below correspond to the annual training program

Chart 27.	. Training hours per year, num	ber of trained staff					
Year	Training Hours Total	Average training hours per employee	Per (Number of people Gender	Trained Category I	Position	Total Number
1,000			Male	Women	Operational	Administrative	of People Trained
2019	529,5		-	-	-	-	1012
2022	31	0,1366	97	130	21	0	227
2023	1070	4,798206278	456	614	8	1062	223

^{*} Note: The 2019 table does not display data by gender or position category because the indicator was not categorized that year.

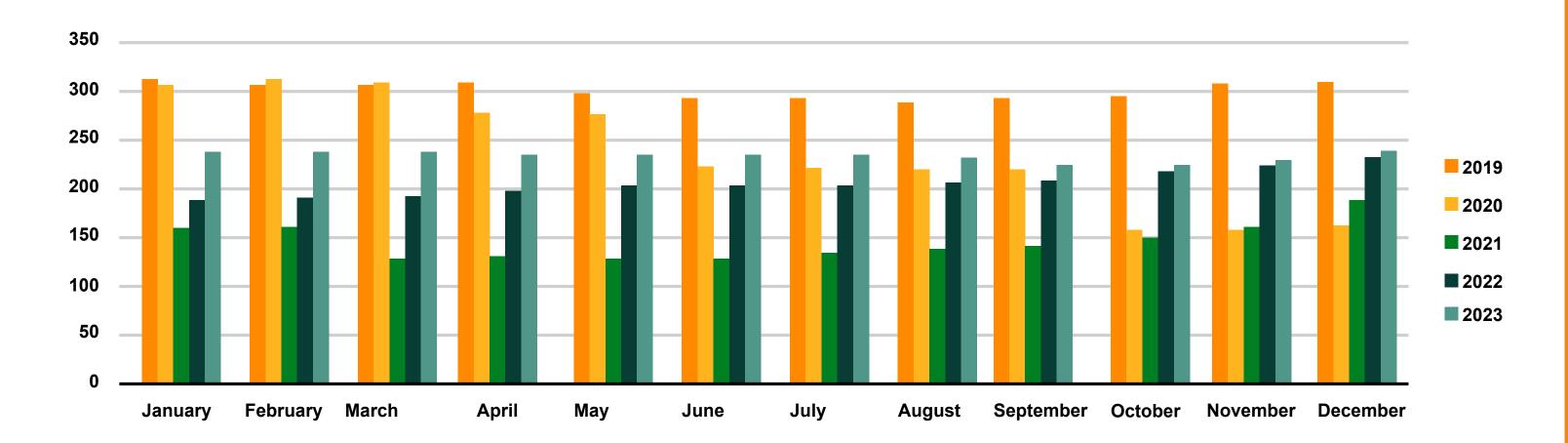
In 2023, 223 hours (about one and a half weeks) of training were provided, 192 hours (about one week and two days) more than in 2022. 1,070 people participated in these activities (including those who attended more than one training), of which 456 were men and 614 women.

Although the total hours were lower compared to 2019, the quality of the sessions was remarkable. In addition, the staff enriched these experiences by actively participating as facilitators in modalities such as cross-training, informative capsules, podcasts, and other formats.

Other Topics

Employment

Graphic 22.
Comparison Total Emplogyees per month and year 2019-2023

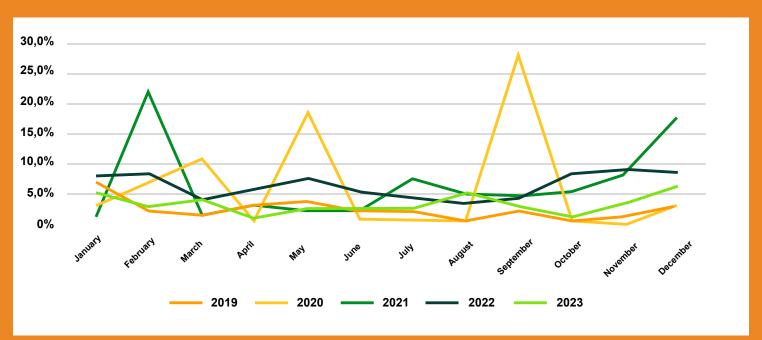


The year 2023 closed with 237 employees, 3% more than in 2022 and 77% away from reaching the number of staff in 2019. Staff growth will depend on process optimization and innovation.

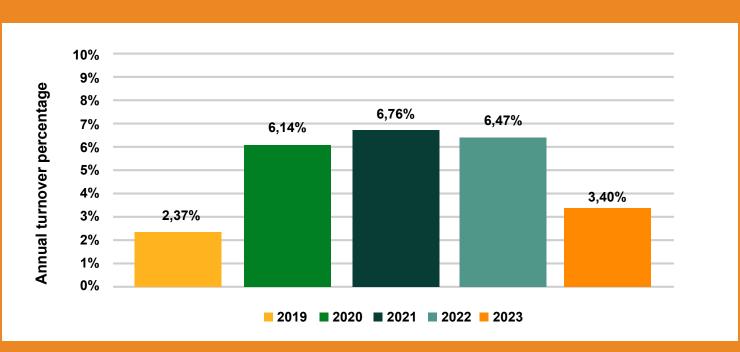
The annual average of the staff in 2023 was 232 people, higher than in 2022, when the yearly average was 205.

Percentage of turnov	er by age groups			
% Turnover	% Staff from 18 to 24 years old	% Staff from 25 to 34 years old	% Staff from 35 to 44 years old	% Staff older than 45 years old
2,4%	10,30%	36,73%	26,90%	26,07%
6,1%	3,80%	35,45%	28,26%	32,49%
6,8%	3,10%	30,46%	30,53%	35,91%
6,5%	4,37%	29,99%	27,58%	38,06%
3,4%	7,01%	36,91%	30,79%	25,29%
	% Turnover 2,4% 6,1% 6,8% 6,5%	18 to 24 years old 2,4% 10,30% 6,1% 3,80% 6,8% 3,10% 6,5% 4,37%	% Turnover % Staff from 18 to 24 years old % Staff from 25 to 34 years old 2,4% 10,30% 36,73% 6,1% 3,80% 35,45% 6,8% 3,10% 30,46% 6,5% 4,37% 29,99%	% Turnover % Staff from 18 to 24 years old % Staff from 25 to 34 years old % Staff from 35 to 44 years old 2,4% 10,30% 36,73% 26,90% 6,1% 3,80% 35,45% 28,26% 6,8% 3,10% 30,46% 30,53% 6,5% 4,37% 29,99% 27,58%

Graphic 23.
Comparison of monthly staff turnover, from 2019 to 2023



Graphic 24.
Annual staff turnover comparison from 2019 to 2023



In 2023, it was possible to reduce staff turnover to 3.4%, an improvement of 47% compared to the previous year, when turnover was 6.5%, and approaching the level of 2019, which was 2.4%. This decrease in turnover is a positive indicator that shows that the company has achieved better stability and a more consolidated workforce.

The 25-34 age group had the highest turnover percentage, followed by the 35-44 age group (see Table 28).

New hires

Chart 29. Hiring per year

				Hiring					
	Hiring per Gender		Hiring per Age				Total Amount	Avarge of Personal	0/ 111 1
Year	FEMALE	MALE	Ages from 18 to 24	Ages from 25 to 34	Ages from 35 to 44	Ages older than 45	of Hirings		% Hirings
2021	16	30	5	19	10	12	46	145	31,72%
			-						•
2022	49	57	24	48	17	17	106	205	51,75%
2023	21	31	10	20	10	12	52	232	22,41%

Due to the increase in operations and the goal of increasing sales, 52 people were hired in 2023, representing 22.41% of the staff's annual average.

Twenty-one women and 31 men were hired. More individuals aged 25-34 were employed, followed by those over 45.

No data from 2019 is available as the indicator was not registered at the company's headquarters.

Number of staff by type of working day and type of contract

Chart 30.

The total number of full-time or part-time employees

Type of working day	Full- Time			Part-Time			Total		
Year/Gender	Men	Women	Total	Men	Women	Total	Men	Women	Total
2019	198	102	300	0	0	0	198	102	300
2020	0	0	0	119	117	236	119	117	236
2021	43	30	73	43	29	72	86	59	145
2022	121	82	203	1	1	2	122	83	205
2023	131	101	231	0	1	1	131	102	233

In 2023, we hired a person part-time for the type of tasks they perform. All the staff were under an indefinite contract, which gave them job stability.

Staff by locality near and far from the offices Graphic 25. POrcentual Anual Comparison

by place of residence of staff, years 2019, 2022, y 2023

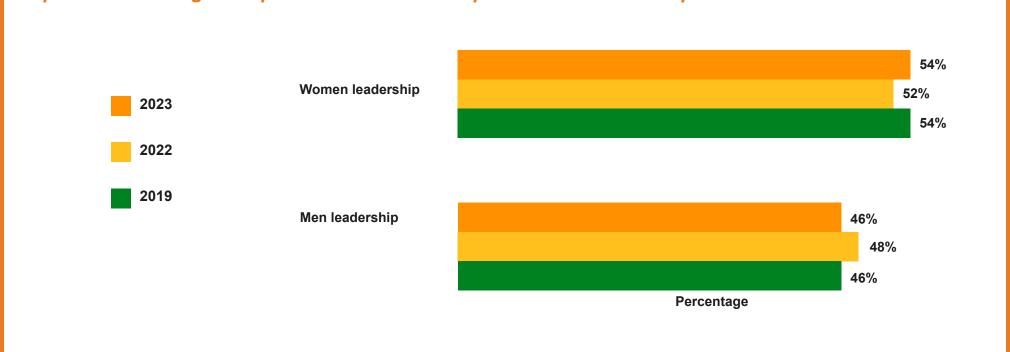


Staff from nearby communities accounted for the usual range of 30% in 2023, 2% less than in 2022 and 2019. Most of the staff comes from more remote communities because the company provides job opportunities nationwide without discrimination. This strategy allows income to be brought to different communities in the country.

Employees' salaries reflect the company's economic contribution to these communities' local development.

In 2019, the total salaries reached \$122,708. In 2020, they were \$60,769.53. Due to the pandemic, they decreased to \$57,753 in 2021. In 2022, they increased to \$68,856.70; in 2023, they rose to \$77,966.64 in salaries paid to staff in nearby communities.

Graph 26. Percentage comparison men leadership vs women leadership



Graph 26 shows how the percentage of heads of office held by women and men has balanced yearly, reaching a distribution like 2019 in 2023. In 2022, women held 54% of the headships, while men accounted for 46%.

Personnel evaluation

As part of our commitment to continuous improvement, we reinstated the annual personnel evaluation in 2023. The assessment was distributed to all staff, and we received responses from 65% of employees.

The results in 2023 were positive. Few action plans were required and successfully executed. The Human Resources department is implementing a plan to increase this response rate.

Benefits for employees

Benefits that the staff has:

1. Employee Association: The company has two associations of collaborators, Aseswiss and Asecaz.

Chart 31. Number of Collaborators in Solidatity Associations							
Detail/Year	2019	2020	2021	2022	2023		
Annual Average of Collaborators	300	236	145	205	232		
Quantity of Collaborators members of the Association	243	204	122	178	191		
Average of Collaborators in Association	81%	86%	84%	87%	82%		

82% of the staff are members of the associations, a higher percentage than in previous years (Table 31). Thanks to the Associations, staff have access to:

- Loans are available in savings with the Association, with lower interest rates than banks.
- Access to Christmas and Mother's Day product fairs, among others, with financing from the Association.

- The Association administers employers' contributions to unemployment. In the event of termination of employment, regardless of the reason for leaving, the employee takes all the savings made and labor contributions from the employer.
- Christmas savings. (Aseswiss)
- Financial support in the event of the death of first-degree relatives or spouses.
- Agreement with Fundación Vida for the reduction and payment of funeral plans.
- Participation and financing in fairs.
- · Vouchers, salary advances.
- Other.
- 2. Personal Days: days off according to the number of years that the employee has been working for the company.
- 3. Half day off for birthdays: for all corporation employees.
- 4. Use of swimming pool and soccer field in company facilities.
- 5. Parking.
- 6. Special rates with suppliers, at their discretion and granting (after having completed one year of work)
- 7. Rooms for our tour guides, drivers, and other staff who finish work late
- 8. Days with pay: When an employee gets married, a child is born (in the case of boys), or a family member in the first degree of consanguinity dies (parents, spouse, children, siblings), the

company will grant leave with pay for three days.

In the event of the death of a family member in the second degree of consanguinity or affinity, the company will grant the employee paid leave only to attend the funeral. The employee must return to work or coordinate with his boss to make up the time if he needs to be absent for the rest of the day.

New benefits

- 10- Coffee royalties per month from the Britt brand.
- 12- Coffee Area.
- 11. Life policy.
- 12. 15 days of vacation for people with five years of work in the company.



Health and Safety

Committed to the safety of our employees

Occupational health is a vital pillar for the proper functioning of organizations. Its prevention principles contribute to a healthy organizational culture, improving the quality of life and increasing the effectiveness of different teams.

It also promotes safer, more comfortable, and healthier workplaces and provides the knowledge required to improve decision-making in favor of our health at work, home, and places of recreation.

Our company has an occupational health office and a duly registered Occupational Health Committee.

This commission meets monthly to review the risks and accidents that have occurred or could occur and execute improvement actions to reduce these risks.















San José

Geovanny Salas President/ Financial

Jeldryn Vargas CSO Member/ Sustainability

Andreas Melchior CSO Member/ Sales Management

Melania Rodríguez CSO Member/ Human Resources Armando Villegas

CSO Member/Eventos del Sol

Alexander Fuentes CSO Member/ Maintenance

María José Céspedes CSO Member/ ITU Member

Robert Herrera CSO Member / Eventos del Sol **Active Breaks**

During the day, we have 15 minutes in the morning and afternoon to perform stretching, relaxation, and sight-refreshing exercises, among other things.

Benefits of active breaks

- Reduces stress.
- It favors the change of postures and routine.

- Releases joint and muscle stress.
- Stimulates and promotes circulation.
- Improves posture.
- Promotes the ability to concentrate.
- Reduces the risk of occupational disease.
- Improves work performance. .

Guanacaste

Erick Bejarano President/Operations

Esmeralda Espinoza

Secretary/ Operations

Diego Lara CSO Member /Maintenance Member

Iveth Méndez **CSO Member/Operations Member**

Martín Vargas

CSO Member /Accounting

Accident Rate

In 2023, 10 accidents (including traffic accidents) were recorded, with an annual incidence of 1.05. This data represents a significant improvement compared to 2022 when the incidence was 8.78.

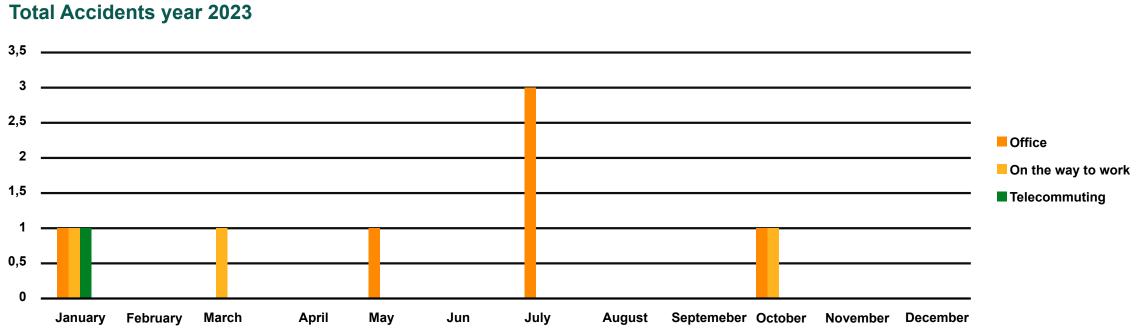
Month	Number Staff	Monthly Accidents	Monthly Frecuency Index	Monthly Severity Index	Monthly Incidence Index	Average duration index
January	230	3	58,86	0	13,04	0
Februrary	230	0	0	0	0	0
March	230	1	18,63	3037,42	4,35	163
April	229	0	0	0	0	0
May	231	1	18,84	0	4,33	0
Jun	229	0	0	0	0	0
July	229	3	58,44	253,23	13,1	0,99
August	228	0	0	0	0	0
September	224	0	0	0	0	0
October	223	2	41,05	0	8,97	0
November	227	0	0	0	0	0
December	237	0	0	0	0	0

In January 2023, 58.86 accidents were recorded per million hours worked, with a severity of 0 and an incidence of 13.04 accidents per thousand workers exposed. The average duration of disabilities in this month was 0 days.

No accidents were recorded in February, April, June, August, September, November, and December.



In March, 18.63 accidents per million hours worked occurred, with a severity of 3037.42, indicating that the accident recorded in March had grave consequences. The incidence was 4.35 accidents per thousand workers exposed, and the average duration index was 163 days, which reflects that this accident generated 163 days (about five and a half months) of disability.

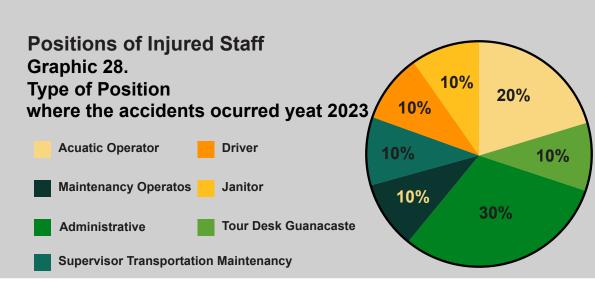


Accidents recorded at Swiss Travel's facilities in 2023

Graphic 27.

Ten accidents were recorded, six of which occurred within Swiss Travel's facilities. Three accidents happened in July, one in January, and one in October.

In addition, three commuting accidents occurred during January, March, and October, and one teleworking accident was recorded in January.

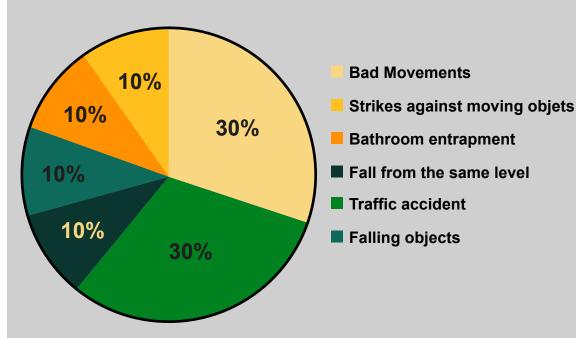


operators, with 20%. The rest of the accidents were distributed Guanacaste Tour Desk, and the supervisor of the Guanacaste transportation department, each with 10%.

The positions with the highest number of accidents recorded were administrative personnel, with 30%, followed by aquatic among drivers, cleaning personnel, maintenance, the

Type of Accident



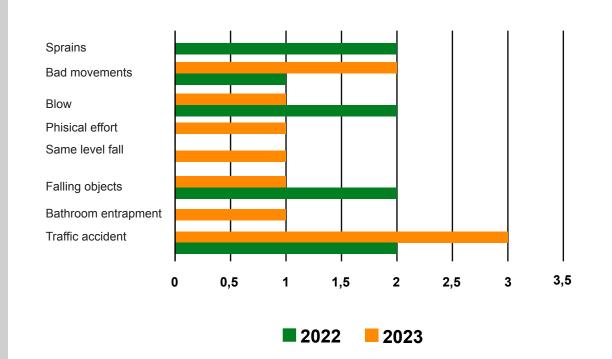


30% of accidents are caused by overexertion or bad posture. 30% were traffic accidents. Blows, falls, falling objects, and entrapment correspond to 10% each.

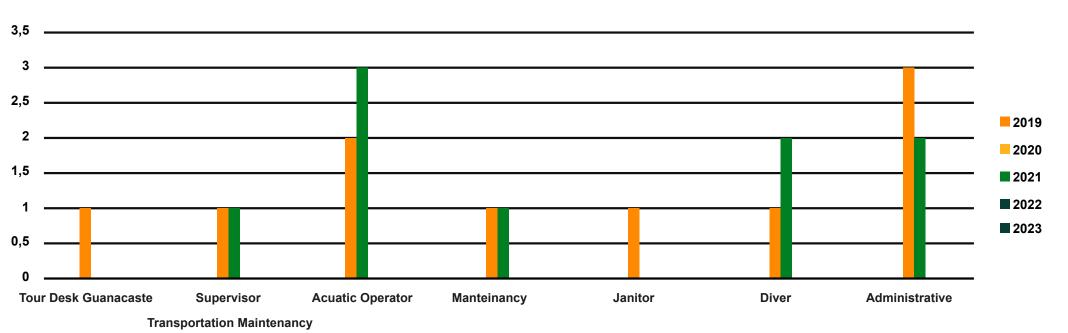
During 2023, there was an increase in accidents caused by blows and falling objects compared to 2022.

In addition, there was an increase in traffic accidents, wrong movements, and overexertion during this period. Two sprains were recorded in 2022, but none were reported in 2023.

Graphic 31 Accident Comparative by type of accident years 2023 vrs 2022

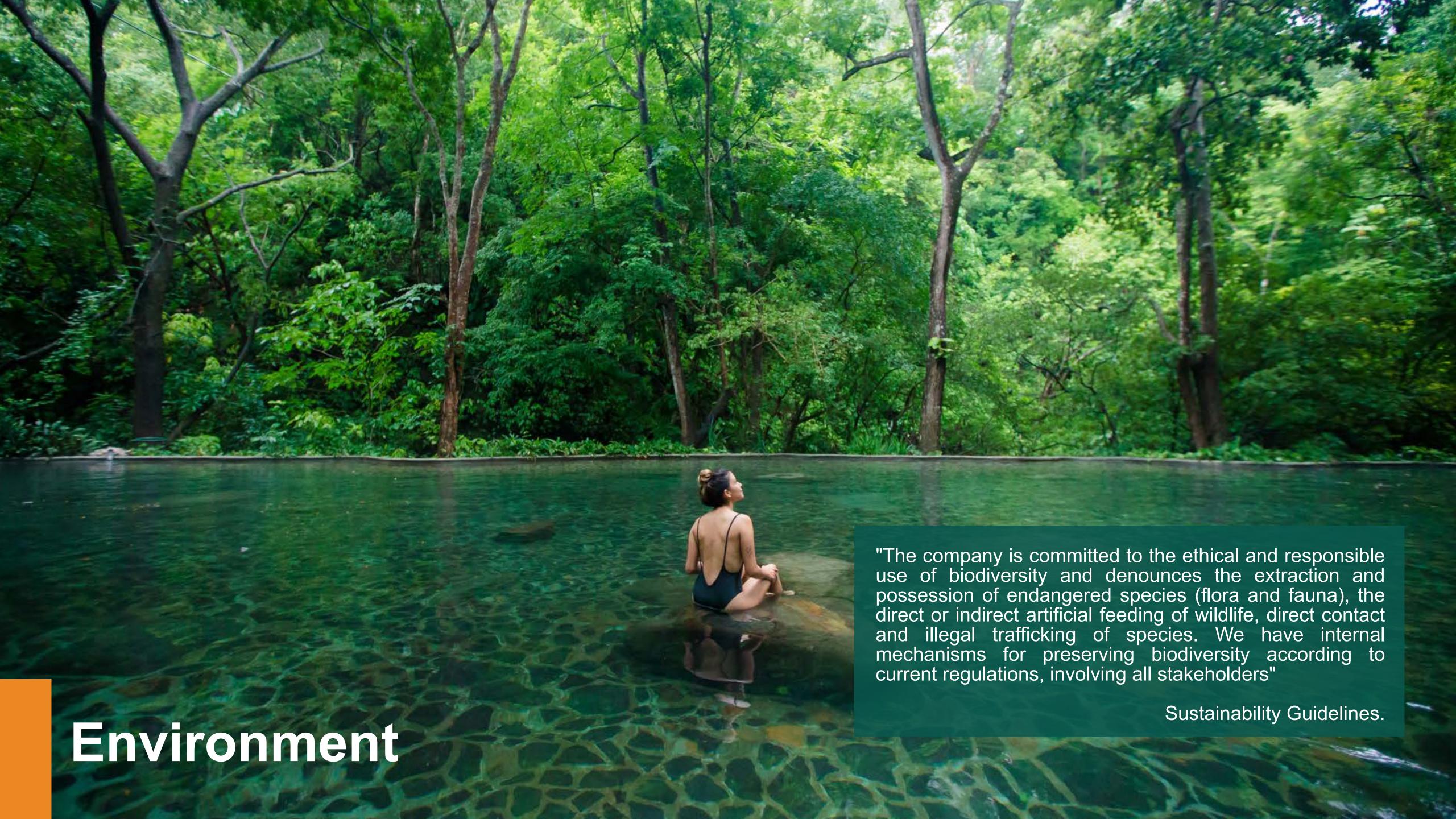


Graphic 29. **Accident Comparative by type position years 2023 vrs 2022**



In 2022, the top jobs with accidents were water operators, with three accidents, a figure that dropped to two in 2023. Although there was a decrease in driver accidents in 2023, there was an increase in administrative staff accidents, from two in 2022 to three in 2023.

In 2023, there were reports of injuries among the cleaning staff and sales personnel, which had yet to be documented in 2022.



The environment is an essential asset for tourism in the country, for life, and for the planet's balance. Therefore, its proper management is one of our fundamental pillars, and we are focused on offsetting, eliminating, or minimizing the impacts of our operation.

Next, we will address the material issue of biodiversity protection and other non-priority environmental problems so that our stakeholders know our progress.

Protecting biodiversity

Costa Rica is one of the 20 most biodiverse countries in the world. Despite having only 51,100 km (about 31752.07 mi)² of surface area, Costa Rica is home to more than 500,000 species, accounting for 6% of the world's biodiversity. Costa Rica is estimated to have the highest number of species per unit area, with 1.8 species per square kilometer1.

Biodiversity plays a crucial role in the stability of the country's ecosystems and is one of Costa Rica's main tourist attractions. Therefore, their conservation and sustainable use are essential locally, nationally, and globally.

According to the World Economic Forum's Global Risks Report 2023, biodiversity loss is the fourth most likely and vulnerable global risk, surpassed only by climate change, failure to act, and extreme weather events2.

Considering this report and the results of research on materiality and stakeholders, the company needs to develop a management plan for conservation focused on recovering ecosystems and protecting biodiversity.

Through ecological restoration, rehabilitation, and recovery activities, it seeks to counteract the adverse effects of climate change, the deterioration of ecosystems, and the decreased quality of life in human communities.

Positive and negative impacts (actual and potential)

Table 9 shows the direct impacts of our offices and transportation services operation. The rest are indirect impacts potentially generated by our value chain (customers, suppliers, and others) that we manage to ensure biodiversity conservation and continue having our main tourism asset.

Chart 9. Positive and negative impacts (actual and potential)

Activities causing the impacts

services

Impacts on Biodiversity

Real - Direct Impacts

Potential Indirect Impacts

- Clients visit to different areas of the country, quantity and behavior and type of tours or
- Supplier Management (services are provided by them)
- Procurement of Supplies (types of supplies).
- Water consumption.
- Fuel and Gas Consumption
- Electricity Consumption.
- Solid Waste Production and Management
- Production and Management of Liquid Waste
- Use of Air Conditioners
- Ground Transfer of clients

Protection of biodiversity by managing responsible tourism with it and ecosystems - training of suppliers and staff and tourists

Costa Ricans benefit from responsible tourism in our territory, generation of employment that economically benefits families, companies and related services, in addition to the fact that tourists reflect a level of satisfaction with Costa Rica's biodiversity

To support changing the situation that places Costa Rica in the 7th position in the world in photographs and selfies in direct contact with wild animals.

Fostering a tourism sector that protects biodiversity

Among others

Coexistence with urban wildlife (includes a wide range of neutral, negative and positive situations that must be analysed separately)

Wild animals entering human living spaces (raccoons, foxes, bats, squirrels, monkeys, birds, frogs, turtles, among others)

Newborn wild animals that are found in office areas

Wild animals entering human living spaces (raccoons, foxes, bats, squirrels, monkeys, birds, frogs, turtles, among others)

Unintentional road accidents involving wildlife

Effects on habitat and availability of vital resources for biodiversity due to CO2e emissions from transport that increase climate change

Recovery of habitats and species for an ethical management of tourism on biodiversity

Strengthen the conservationist image of Costa Rica and a tourist destination

Promotion of socioeconomic development of communities, since biodiversity provides essential services for human well-being. It gives us oxygen, food, clothing and health.

Among others.

Newborn wild animals that are found in urban or suburban areas and even rural areas

Wild animals entering human living spaces (raccoons, foxes, bats, squirrels, monkeys, birds, frogs, turtles, among others)

Illegal extraction and captivity of wild animals and plants

Alteration in the behavior of animals due to the affectation of flora and fauna due to the decrease in essential goods for life (water, food, air quality, living spaces))

Destruction and/or affectation and contamination of the habitat by poorly managed waste

Destruction and/or affectation of habitat by mass tourism in protected areas

Transmission and outbreak of two-way diseases (zoonoses and anthropozoonoses)

Wildlife kept in captivity with (feeding problems, inappropriate behaviors, no veterinary supervision) by suppliers

Tourists or guides attack and harass wildlife as a mechanism to bring them closer to people

Artificial feeding (direct or indirect) to wild animals

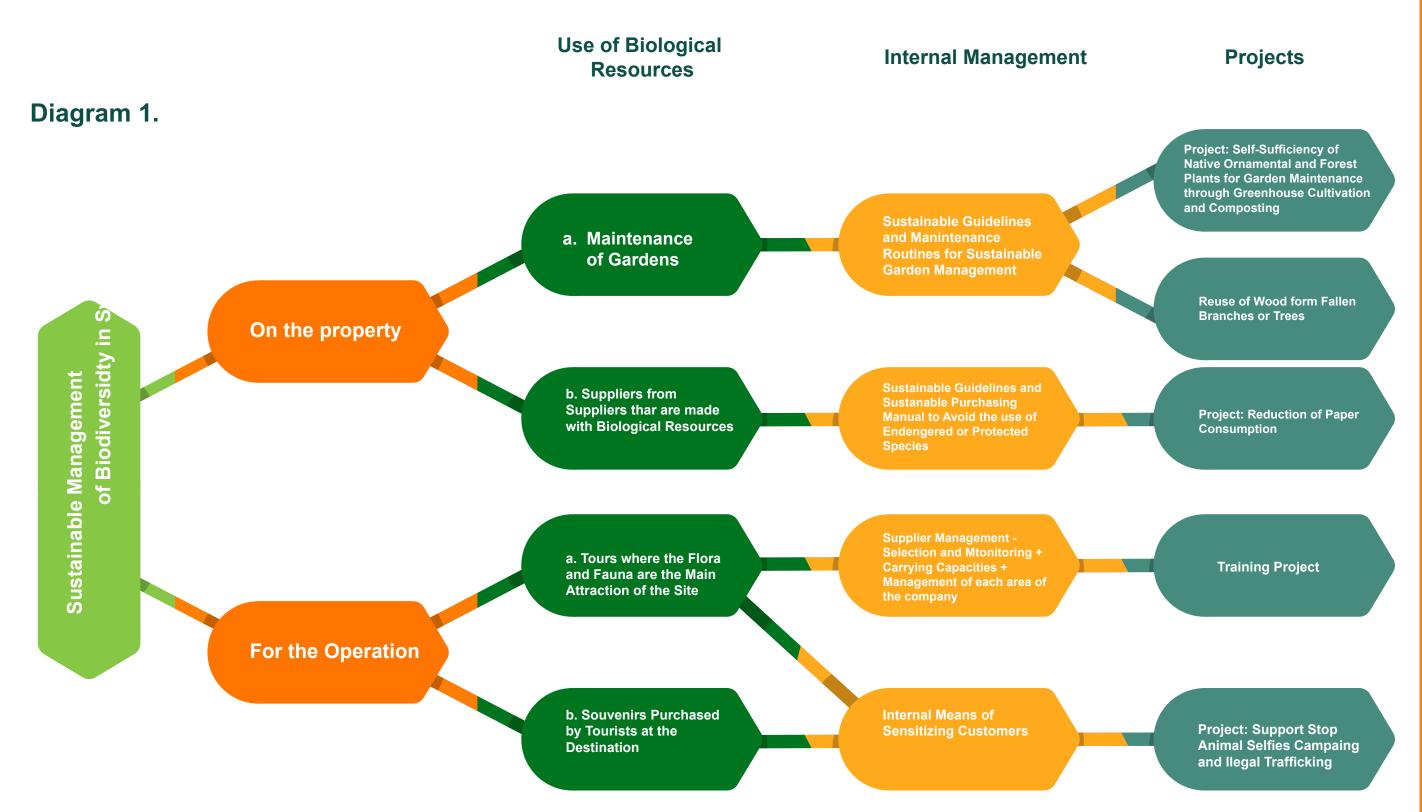
Foot Note 1: Garza J. Lunes 29 junio,2020 02:12 pm https://www.larepublica.net/noticia/costa-rica-premiadanuevamente-por-ser-líder-en-turismo-sostenible) 2. World Economic Forum. The Global Risks Report 2023 18th Edition pág. 11 WEF Global Risks Report 2023.pdf (weforum.org)

You can see the list of endangered species in Costa Rica according to SINAC in Annex 7.

Form of Management

Bio Swiss - Biodiversity Protection

We identified the use of biological resources and detected our impacts and risks. We added them to the Management System, where they have their corresponding policies and guidelines. This information created a plan for biodiversity protection, conservation, and sustainable use.



ways:

On the land of facilities:

We have total and direct control of the facilities, as their management is added to our sustainable maintenance and supply management system.

Sustainable resource management projects on the property include:

- Self-sufficiency of ornamental and forest plants for maintenance.
- Gardens with invasive species control.
- Use of fallen tree branches and trunks.

On our properties, wildlife, such as birds and reptiles, are naturally attracted to the gardens, which offer healthy habitats. Although these species are rarely observed, they occasionally interact with our facilities by birds falling from their nests or by animals entering buildings. In these cases, we follow the best practices recommended by CONAGEBIO and are managing a project to train staff in this area.

1. In operations: relationship with biodiversity:

The company's commercial activity generates indirect impacts due to our clients' visits to protected areas, reserves, and natural sites, as well as management by suppliers, among others, as identified in the environmental impact matrix.

The company has no control over these indirect impacts in these cases, so measures are applied

The company uses biological resources in two to the sustainable management system to minimize risks and consequences.

> Among these measures, we carry out education programs for tourists and suppliers on ethical behavior regarding biodiversity, illegal wildlife trafficking, sustainable purchases, and support for the Stop Animal Selfies program.

We work on all this as follows

Suppliers:

- a. Identification of suppliers that regularly work with wildlife species in their operations.
- b. Visits to natural areas where biodiversity can be seen in its natural environment are prioritized. However, wildlife sanctuaries or zoos are also offered upon client request. According to Costa Rica's legislation, these are the only places authorized to display wild animals to visitors. These spaces care for animals that cannot be released into their natural environment due to damage caused by human contact.
- c. We work with suppliers who comply with the established permits, supporting them in maintaining the affected wild species.
- d. Refuges and other providers that work with biodiversity are monitored to avoid negative interactions.
- e. In case of negative interactions, they report to make adjustments. They are almost always feeders, which is harmful to wildlife.
- f. Awareness and training of suppliers.

Personal

We train and sensitize our guides, raise awareness, and ensure that clients are not affected and that they do not affect biodiversity.

Motivate staff to take action to conserve and protect prohibited or threatened species of flora and fauna.

Clients

- a) Educational elements provided to clients within their welcome packet to support campaigns and other conservation actions..
- **b)** Identification of species at risk by our operation. Operations in our offices do not directly affect species. However, during operations, visits to conservation areas indirectly impact our customers

Find the list of species at risk in Annex 5

Supplier Training Program

We developed a wildlife training program aimed at the tourism industry. To execute this project, we managed an alliance with Conagebio, Canaeco, the Institute of Conservation and Management of Wildlife of the National University of Costa Rica, and Humane Society International Latin America.

Due to external issues, Swiss Travel's program was halted in 2023. As a result, alternative methods were developed to promote biodiversity protection

 Participation in the International Conference on **Sustainable Tourism Planet People and Peace 2023 (P3)**

Between October 25 and 27, 2023, we had a booth for the Stop Animal Selfies campaign in alliance with the organizations mentioned above. P3 participants were educated and invited to join the program at this booth.





 Stop Animal Selfies as a Promoter of Sustainable **Tourism" Seminar**

Our sustainability coordinator shared the company's experience, policies, and supplier selection and showed the training program results from previous years.

Scope:

- 65 companies
- 26 suppliers
- 185 people in total
- Various trainings: In alliance with Canaeco, aimed at the sector and suppliers, covering the following topics: National Strategies for conserving biodiversity in the tourism sector.
- This training was provided to 17 companies in the

sector, including suppliers.

Stop Animal Selfies Campaign Support



Stop Animal Selfies is a campaign that cotnsists of taking a selfie with a toy animal and posting the photo on social networks with the phrase "I don't hurt animals for a selfie" and the hashtag #StopAnimalSelfies.

It was created by the Ministry of Environment and Energy (MINAE) and collaborated with civil society organizations and tourism companies.

Costa Rica is one of the few countries with regulations prohibiting this type of practice. It also has legislation that declares wild animals a public domain asset protected by the State, declared of national interest, the heritage of all Costa Ricans, and part of its natural treasure.

More than 64% of people who visit Costa Rica do so to carry out activities related to ecotourism, one of the country's primary sources of income and jobs.

Knowing and appreciating a wild animal in its habitat and expressing its natural behaviors is an appropriate form of environmental education.

Swiss Travel was the first tour operator to commit to this • 44 customers used the photo booth

initiative to raise awareness of the negative impacts of photographs taken in direct contact with wild animals. The aim is to protect biodiversity and tourists from the risks associated with such contact and prevent the capture and mishandling of animals in captivity.

The main impacts of this practice are:

- · Risk to animals: cruelty, stress, suffering, transmission of human diseases to animals.
- Loss of biodiversity: plundering wild populations, loss of natural behavior and ecological functions.
- · Risks for tourists: risk of contracting diseases and animal

Loss of environmental capital and sources of employment.

In 2023, mechanisms were implemented to disseminate the campaign and promote respect for wildlife in tourism, both internally and externally:

External: Working with Providers and the Community:

Swiss Travel donated a photobooth from the Stop Animal Selfies campaign to the Las Pumas Wildlife Sanctuary in Guanacaste. In addition, she provided transportation and guides to take the children from the Moms Children's Center in Liberia, where they inaugurated the photo booth and took a tour to learn about the campaign and harmful interaction practices with biodiversity.

Results:

- 77 participating children
- One new supplier has been added to the campaign



Staff

The following were organized:

- Volunteering in Manuel Antonio and Iguanita Wildlife Refuge,
- Environmental education and biodiversity training for staff and the community
- Podcasts
- Talk about biodiversity.d

Results

- 265 employees sensitized. (people repeatedly participated in the activities)
- 204 participants from the communities.











Thanks to these efforts, and as participants in the Stop Animal Selfies campaign and the P3 conference, we were recognized by Conagebio.

For our participation and work in this same campaign during 2022, we received the Blue Flag award in the Biodiversity category in 2023, with the 5-star level, the highest recognition in this category.



Participants

15,433 clients have received information on ethical wildlife tourism.

More details at www.costaricasilvestre.go.cr.

Stop Animals Selfies (stopanimalselfies.org)

Current Campaign Members







BioSwiss - Ecosystem Restoration and Conservation

This is how we promote the conservation of natural ecosystems:

We implement various protection procedures on our properties and in the areas where we operate to promote the conservation of natural ecosystems.

The company's management to promote the conservation of natural ecosystems is as follows:

In our operations, guidelines are established in vulnerable areas visited by clients, taking into account the carrying capacity of the sites. We work with sustainable suppliers to manage their impacts and support projects to recover and conserve the sites' ecosystems.

In addition, Swiss Travel offers its environmental projects, which contribute to the recovery and conservation of ecosystems.

Load capacity in natural areas

Our Sustainability Manual establishes operational guidelines for the company's business axes, such as groups, incentives, individuals, and cruises.

Each process guarantees quality and safety criteria, respecting the load capacities and the limits established for vulnerable sites. Each axis has its operation manual, which details the load capacities for the visit to natural or cultural sites, depending on the type of tour.

We consider the capacities of our suppliers and protected areas. If the capacity is lower than our policy, we will accommodate accordingly. If it exceeds our policy, we will limit the number of visitors to minimize impacts.

Our range is 15 to 25 passengers, depending on the case (as established in the manuals), accompanied by one or two tour guides to ensure the quality of the service and protect the areas visited.

At Swiss Travel, we directly operate water activities; the rest of the services are subcontracted. We operate on regular or private tours in national parks and cities, consistently applying our internal rules.



Ecosystem conservation projects in 2023

- Forty trees were planted in the Santa Ana area in support of the Municipality of the community in the recovery and generation of ecosystem spaces that function as biological corridors, habitats, and food sources for local biodiversity.
- We contributed \$87,881.11 to the country's System of Conservation Areas by purchasing tickets for clients (97% of the amount contributed in 2019 and an increase of 28% compared to 2022).
- Support for the conservation and recovery of the ecosystem in the El Viejo National Wildlife Refuge, a provider that offers tours in the wetland. The supplier cooperates with Fundecodes to support the Tempisque Conservation Area (ACT). This agreement seeks to regulate, guide, and formalize the cooperation between Fundecodes and El Viejo to promote the conservation, protection, and sustainable use of the ecosystems of the Lower Tempisque River Basin and the protected areas under the administration of the ACT. With the payment of our clients' visit to this tour, we support the supplier in their conservation project, allocating \$3 per visitor. In 2023, we contributed \$4,107 to this cause.







Project Center for the Restoration of North Pacific Marine **Ecosystems**

This project of the Tempisque Conservation Area, together with the University of Costa Rica (UCR) and Fundecodes, seeks to improve the health of marine-coastal ecosystems in the North Pacific of Costa Rica by building a laboratory in the Iguanita National Wildlife Refuge. It also aims to create infrastructure for scientific staff and develop environmental education and ecotourism programs for visitors and the local community.

The North Pacific coral reefs, which have shrunk to only 5% of their original extent, are severely threatened. This affects their ecological function and the area's economic activities, such as fishing and tourism. Restoring these ecosystems through an assisted and scientific succession mechanism is crucial to increasing their resilience to climate change.

The Iguanita Refuge, located near the Gulf of Papagayo Tourist Pole, is a strategic place for this project due to its ecological importance and high tourist activity.

In 2022, Swiss Travel was the first tourism company to support the project as part of its sustainable strategy. It organized meetings with companies and suppliers to assess its feasibility and present the project to the Institute of Rural Development (INDER) for funding. Fourteen company representatives attended the project presentation by SINAC and the UCR, highlighting its potential ecological and tourist benefits.

Currently, the project is managed by INDER. In 2023, Swiss Travel supported the project by volunteering, promoting the Stop Animal Selfies campaign, and participating in the Second Iguanita Camp, organized by the UCR Ecological Tourism Race. This event sought to publicize the site as a tourist destination, collect waste, and raise awareness among participants about the importance of its conservation.







In case of observing any situation against the protection of biodiversity or ecosystems, you can report the case or place your complaint before the Integrated System for the Processing of Environmental Complaints

https://www.sitada.go.cr/denunciaspublico/ingreso_denuncias.aspx.

You can make an anonymous complaint and add the corresponding evidence if you have it.

You can also file your complaint by calling 1192 toll-free, or 2257 1839 ext Results of the year 212, 2233 0356 ext 212

If it is a situation that is happening at the moment and an immediate

response is required, you should call 9-1-1

In 2023, we filed two complaints of possible illegal trafficking situations.

Other critical non-material issues

Eco-efficiency

Actual and potential impacts (positive and negative)

See Annex

Management Form

Once the sources of supply or generation have been identified, reduction targets are set and monitored.

The goals are:

- To be a zero-waste company sent to landfill by 2050.
- To be a nationally and internationally recognized carbon-positive company by 2040
- Being "water positive" in 2040 internally
- · To be self-sufficient in energy with renewable sources and to consume efficiently, to contribute to the supply of this resource in the rest of the communities in the country.
- Contribute to the proper management of wastewater.

a. Emissions

One of the main impacts on the company's environment is the emission of greenhouse gases caused by the transportation service provided to customers.

Since 2018, we have accounted for the carbon footprint generated in all our locations, considering all sources of emissions, not just transport, to execute an emissions reduction plan and subsequently offset these emissions.

Also, since 2018, we have been part of the National Carbon Neutrality Program of the Ministry of Environment and Energy (MINAE), which is reviewed by the Accreditation Entity of Costa Rica, which accredits national entities to validate and verify Greenhouse Gases (GHG).

One of these verifiers is the Costa Rican Institute of Technical Standards, the local headquarters of the International Organization for Standardization (ISO). It verifies the INTE ISO 14064-1: 2019 and INTE B5: 2021 standards following the Intergovernmental Panel on Climate Change (IPCC) recommendations and its GHG Protocol.

Since 2022, we have maintained the Plus level of Carbon Neutrality. In 2023, the audit concluded without discrepancies with comments that we met all the requirements to maintain the Plus level. Currently, we are in the process of being reviewed by the committee to receive the result.

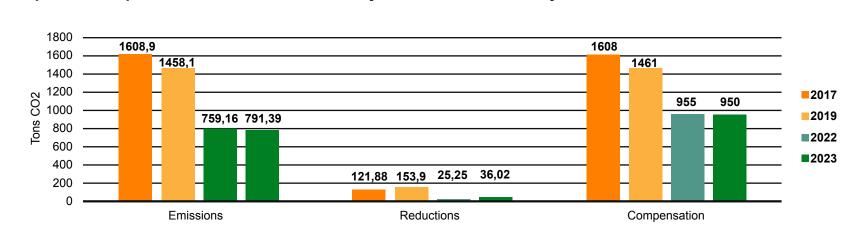
Carbon Footprint Measurement



NOTE: The data in the table and graph above correspond to the external audit conducted by INTECO in 2023. However, the reduction data comes from something other than the audit since national regulations only include new reduction projects. Although previous projects continue to reduce emissions, we add that reduction to the total, which reflects the actual data.

- The renewal of the audited vehicle fleet in 2023 resulted in a reduction of 12.43 tons of CO2e.
- Since 2017, the carbon footprint has reduced from 1608.9 tons of CO2e to 791.16 tons in 2022, achieving a decrease of 817.51 tons (51%) in seven years.
- The total footprint emitted during these seven years was 7064.03 tons of CO2e.
- The reduction actions avoided the emission of an additional 618.11 tons of CO2e.
- The offsets totaled 7516 tons of CO2e in four years, covering the footprint emitted and generating an additional contribution.

Graphic 8. Comparative Emissions Generated by Swiss Travel over the years 2017-2019-2023



How did we do it?

As part of our commitment, we measure and control our emission Carbon Footprint 2023 in detail sources.

Emitting gases generated in our operation:









Refrigerant gases workshop aerosols mechanical





Waste water



Transport fuels and electricity generation



Regular waste

The calculation follows the official factors of the National Meteorological Institute (IMN; 2017 to 2023), the Intergovernmental Panel on Climate Change (IPCC) (2023), and the Greenhouse Gas Protocol.

Chart 12. E	Emissions I	Report Year 2021						
Source	Amount	Measure Unit	Amount	Measurement unit	C02*(t)	CH4*(t)	N20*(t)	TOTAL (t C02e)
	GHG-IPCC	Diesel (Transport)	262.099,96	Liters	684,87	0,82	12,51	698,20
	GHG-IPCC	Gasoline (Catalizer)	17.707,00	Liters	39,5	0,34	1,55	41,39
	GHG-IPCC	Gasoline (comercial/institutional)	384,77	Liters	0,86	0,00	2,65E-03	0,86
Direct	GHG-IPCC	Diesel (power generator electricity)	577,41	Liters	1,51	0,00	4,37E-03	1,51
	GHG-IPCC	Industrial Waste Water (aerobic reactor Treatment)	2.122,52	kg.DQO-N	0,32	0,00	n/a	1,13
	GHG-IPCC	Industrial Waste Water (Gonvermental treatment)	8,91	Liters	0,02	0,00	6,75E-05	0,02
	GHG-IPCC	Domestic Waste Water (Septic Tanks Treatment)	98,00	Persons	0,00	8,92	n/A	8,92
Total Direct Emis	sions tCO2e 779.9	99						
Direct	GHG-IPCC	R-410A	9,64	Pounds	7,54	n/a	n/a	7,54
Direct	GHG-IPCC	R134A	23,03	Pounds	13,58	n/a	n/a	13,58
Total Direct Emis	sions (leaks) tCO	2e 4.60						
Total direct emiss	sions en tCO2e 7	84.99						
Indirect	GHG-IPCC	Electric Energy	239.296	kwh	12,78	n/a	n/a	12,78
Total Indirect Emis	sions tCO2e 8.3	4						
Significative	GHG-IPCC	Industrial waters(river discharge)	141,82		0,18			0,18
Indirect	GHG-IPCC	Solid Residues (landfills)	4.827	kg.	n/a	5,26	n/a	5,26
Total Significative	Indirect Emission	ns tCO2e tCO2e 3.83						
TOTAL TONS OF	CO2e EMMITED 7	91.16						

Reduction Actions

Chart 14. Redution Actio	ns						
Action	2023 (tCO2e)	2022 (tCO2e)	2021(tCO2e)	2020 (tCO2e)	2019 (tCO2e)	2018 (tCO2e)	2017 (tCO2e)
Solar Panels	8,61	3,95	2,377	0.478 *January, February and March 2020	1.719 *started in November 2019		
Installation of new Air Conditioners	1,6	1,6	1,6	0,36	9,24		
Maximization of routes with our vehicles: service scheduling	8,02	9,52	9,75	23,29	45,28	71,7	105,91
Eco-friendly Mobiles Using an air recovery machine	70,18	18,99	10,52	40,09	93,42	49,21	
to prevent gas emissions into the atmosphere	There was no gas refill	There was no gas refill	There was no gas refill	12,72			
Reused or recycled Recoverable Waste does not go to landfill	1,01	1,88	0,94	0,36	4,21	7,41	3,25
Change of fluorescent luminaires for LED light.	0,128	0,105	0,0878	0,00574	0,0413	0,02	
Total:	89,52	36,02	25,25	64,58	153,9	128,84	121,88



Total accumulated reduction 618.11 Tons of CO2e (7 years)

b. Energy

Energy sources

We have 3 energy sources

- Costa Rican electrification companies: in 2023 94.9% of Costa Rica's energy was generated by renewable sources (Source Demand and Production Attention Report of Electricity with Renewable Sources, ICE 023).
- Power Plant: used in cases of power outages in the service, for short periods. Uses fuel.
- Solar Panels: 339 solar panels installed: 165 in offices in Guanacaste and 174 in offices in La Uruca, in order to contribute to renewable energy and be Self reliant.

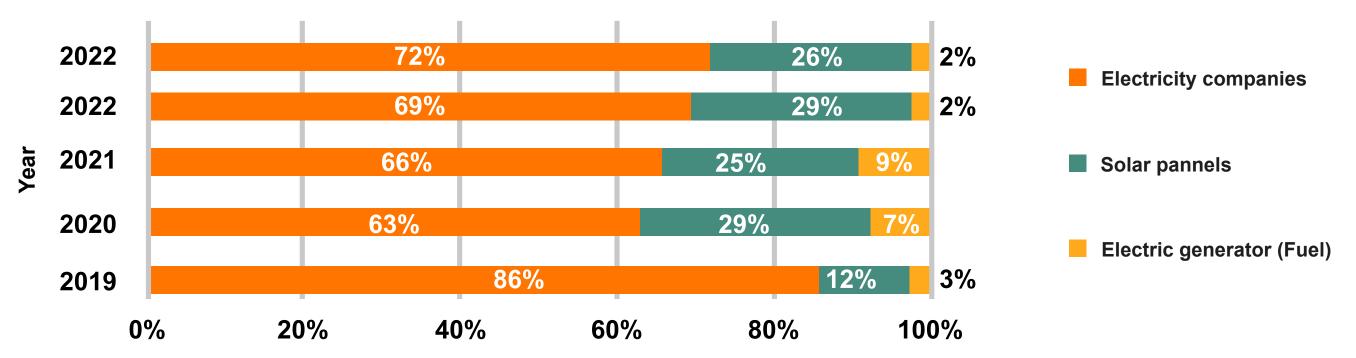
Note: Previous reports have indicated that the total installed are 486, but the data was wrong since that is the total amount of panels to be installed in the project in a second phase to be completed in Guanacaste, There are currently 339 panels in operation.







Graphic 9. Percentage of Energy Sources Swiss Travel 2019-2023



In 2023, the national power grid provided 72% of electricity, solar panels produced 26%, and • In 2022, there was a 3% decrease in solar energy consumption. emergency plants produced 2%. Thus, 98% of our electricity was produced by renewable means (Figure 9).

- In 2019, 86% of our energy came from the national power grid; in 2023, that figure dropped to 72%.
- The electricity consumption generated by solar panels increased by 14% from 2019 to 2023.

- Measures are in force to maximize the use of solar energy.

The power plant's use decreased 1% compared to 2019 but maintained the same level as in



Source Type Year	e/ ICE/CNFL Source	Power Electrical Generators Sourse	Solar Panels	Energy Total
2019	349.799,00	10.405,99	47.083,00	407.287,99
2020	144.444,53	17.072,32	67450,291	228.967,15
2021	146.579,32	20.097,91	56.468,71	223.145,94
2022	175.298,64	5.355,99	72.044,88	252.699,51
2023	239.296,00	7.289,95	86.371,43	332.957,38
Diference 2023 vrs 2019	(110.503,00)	(3.116,04)	39.288,43	(74.433,61)
%	- 32%	- 30%	83%	- 18%
Diference	63997,36	1.933,96	14.326,55	80.257,87
2023 vrs 2022 %	37%	36%	20%	32%

Table 15 and Graph 10 show that the company consumed 18% less electricity than in 2019 and increased consumption by 32% compared to 2022, equivalent to 80257.87 kW, representing the annual consumption of 22 four-person families. (According to ICE data in 2020, a family consumes an average of 300wh per month.)

Solar Panels

Solar panels results at Guanacaste and Uruca headquarters.

Graphic 10.

Total kilowatts consumed by the company, years 2017-2023.

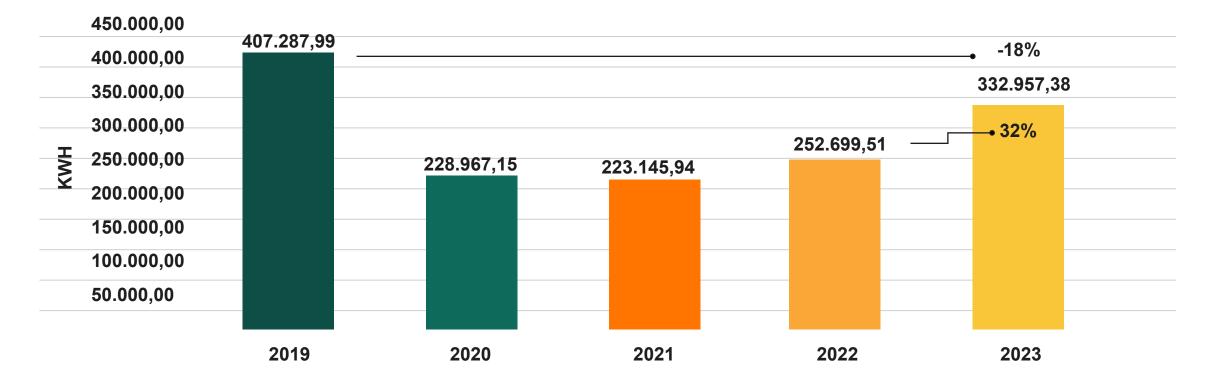
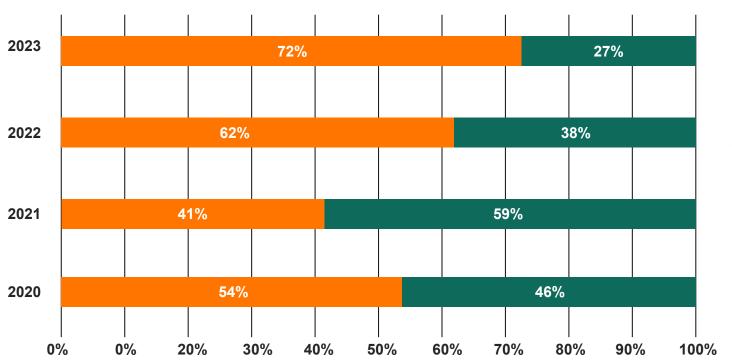


Chart 16. Total Production of Panels vs Energy Consumption and Donation, years 2019 and 2023 **Pannels Energy Production** Years **Total Energy Consumption** Donation 2019 52.276,0 1.698,0 47.083,0 2020 125.554,81 67.450,29 57.864,5 2021 136.317,74 56.468,71 79.849,0 2022 116.957,80 72.044,88 44.002,0 2023 120.625,83 86.371,43 32.972,6 551.732.18 329.418,31 216.386,19 Total

Graphic 11. Solar energy consumption in our offices (direct and returned) vs. solar energy donated to electricity companies, years 2019 al 2023



With the increase in the operation, the total production of the panels was maintained in 2023 (see Table 11).

72% of energy is used in our facilities, with the residual energy (27%) donated to the national electricity grid, which provides electricity to Costa Rican homes.

The year 2023 has been the most efficient in electricity consumption generated by office panels compared to 2021 and 2022. The year 2019 is not considered because it was the end of the year, and the project began in different months in both venues.

100% In 2023, the production of the panels was 3.14% higher compared to 2022.

Reduction actions

For 2021-2025, the goal is to reduce electricity consumption by 20% compared to 2019, equating to 4% per year. This goal has already been achieved by factors such as the impact of the pandemic and reduction actions. In 2023, operations and sales were higher than in 2019 but reduced by 18%.

"To achieve operational behavior similar to 2019, new goals will be set in 2025, with 2024 as the new base year.



Maintenance of the electrical system



Customer education.



Staff education through podcasts, trivia, and others.



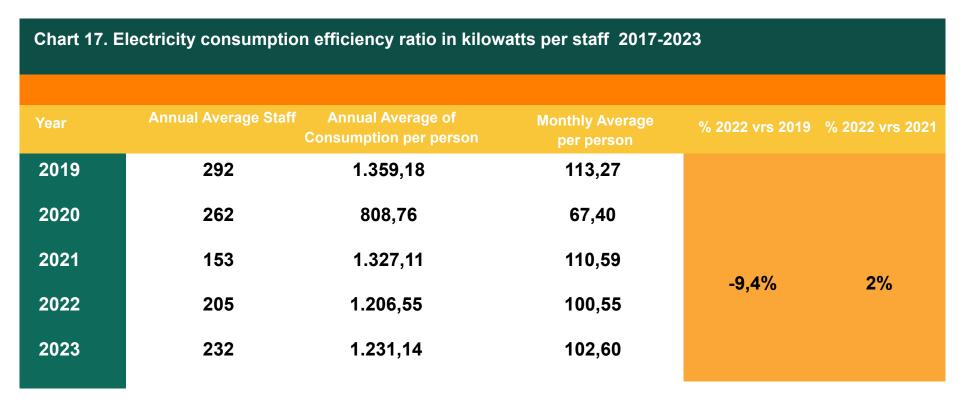
Switch to LED lighting in Santa Ana: 26 changed in 2023 (savings of 1107.5 kW). 367 lights changed since 2014, for a total savings of 22,799.66 kW accumulated until 2023.



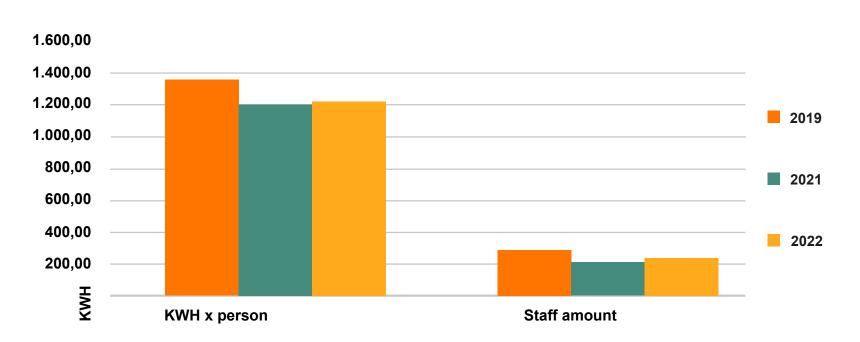
Change to more efficient electronic equipment (energy efficiency seal).



Change of air conditioners: 88% of the equipment has been changed.



Graphic 12. Monthly consumption per person 2019 vs. 2022 and 2023 in KWH



Even though more electricity was consumed in 2022 than in 2021, consumption per person was more efficient, with a reduction of 9%. Compared to 2019, the efficiency in reducing consumption was 11.2%.

c. Water

The water in our headquarters comes from wells, aqueducts, sewers, and the ASADA of Liberia, Guanacaste.

Chart 18. Type o	of water sources	by location
Santa Ana Head	quarters	Costa Rica's Public Water Company (AYA) (AYA) + Well
Guanacaste Reg	ional Office	Well
Cielo Azul- Uruc Transport Office		Costa Rica's Public Water Company (AYA) +Rainwater

At the Santa Ana headquarters, water comes from deep wells, with a concession from the MINAE under file 8207-p and an assigned flow of 1.02 liters per second.

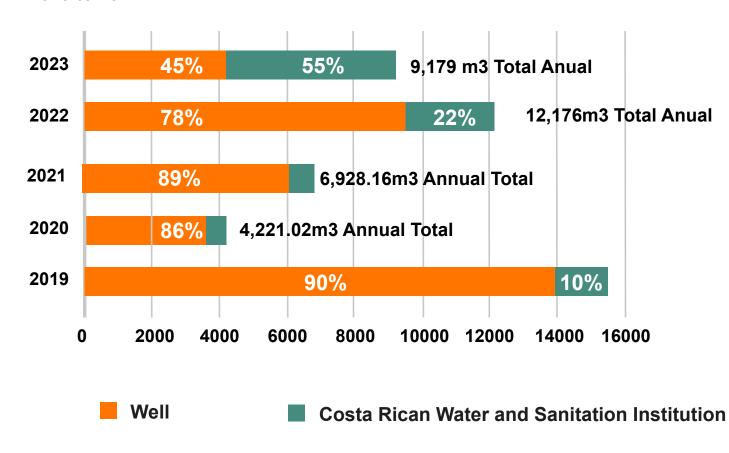
In Guanacaste, we worked with the community's ASADA after selling the property that had previously supplied us with the well.

Communities, biodiversity, and surrounding wild areas are unaffected in all the venues.

The Santa Ana well pays the fees established in the Water Use Concession of the Ministry of Environment and Energy, the Water Law, the Organic Law, and the Forestry Law.

Chart 19	. Consump	otion water by sour	se at Swis	s Travel in m3,	2019-2022		
Year/Source	Well and	Costa Rican Water d Sanitation Insititute (AYA)	Total	Diference 2023-2019	%	Diference 2022-2019	%
2019	13.961	1.563	15.524				
2020	3.613	608	4.221				
2021	6.136	792	6.928	-6.345	-41%	-2997,7	-25%
2022	9.525	2.652	12.177				
2023	4.103	5.076	9.179				
Total	37.338	10.691	48.029				

Graphic. 13
Water Consumption per sourse, years
2019 to 2022



- In 2023, water consumption was reduced by 41% compared to 2019 (6345 m (about 3.94 mi)³) and compared to 2022 (2997.7 m (about 1.86 mi)³).
- Thanks to awareness and adequate maintenance, water consumption was reduced despite returning to a full-time schedule and on-site work.
- In 2023, the water supply changed from well to water from supplier entities due to the reduction to a single well. (see Table 19).

The comparison of monthly consumption by year highlights the drop in consumption due to the pandemic and then its increase towards 2023, but consistently below the consumption of 2019 (Graph 14).

Reduction Actions

Rainwater collection system for mobile washing

The company has a rainwater collection system at the La Uruca headquarters.

This system collects rainwater in three tanks with a total capacity of 15000 m3 each, which covers 155% of the daily use while it rains and 105% if it does not.

Graphic 14. Comparative Total Water Consumption in Cubic Meters of Swiss Travel per month and year.

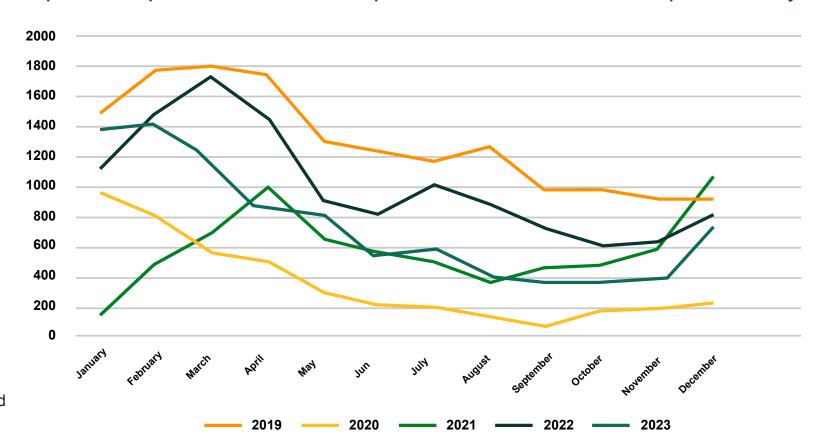


Chart 20. Water Cons	umption Avarage	Chart 21.Consumpt	ion per Daily Wash
Vehicule Type	Liters per wash	Vehicule Type	Liters per daily wash
Hiace	8 Liters	Hiace	8 a 56 Liters
Coaster	7 Liters	Coaster	7 a 49 Liters
Senior	9 Liters	Senior	9 a 63 Liters
Buseta China	9 Liters	Buseta China	9 a 63 Liters
Volaris	9 Liters	Volaris	9 a 63 Liters
Bus	22 Liters	Bus	22 a 154 Liters

Smart irrigation system for gardens: programmed so that the irrigation of green areas is carried out at maximum use, considering the irrigation areas by type of soil and vegetation. Dry season hours are 1 a.m., 3 a.m., 5 a.m., and 7 p.m. The system has a sensor that deactivates irrigation when it detects a certain degree of humidity or rain. In the rainy season, the times are reduced, but the humidity sensor is still active. This system allows savings of up to 12 cubic meters per day. It is activated daily according to weather conditions.

Chart 22. Comsumption	per Monthly Wash
Vehicule Type and Quantit	y Liters per monthly wash
Hiace	2016
Coaster	1568
Senior	252
Buseta China	252
Volaris	504
Bus	3080

Maintenance: Maintenance of the water system, wells, pumps, leak repair, and others to ensure water quality and avoid waste.

Signage to encourage saving: staff training and customer advice in welcome packages.



d. Waste water

The following table shows the types of waste water generated in our offices, detailing the sources and the treatment provided:

Chart 23. Ty	ypes of Waste water Source	ces and Treatment by location		
Location	Source	Waterwaste type	Avarage Daily Flow	Type of Treatment
San José	BathroomsDinning RoomRooms	Ordinary	10.5m3 daily	Swiss Travel San Jose's wastewater is treated by an on-site treatment plant. These flow ranges require us to present operational reports every six months. In 2020, we only present the first semestrer operative report, the Misnistry of Healths approved us not to present the second semester operative report, because there were no discharges of wastewater in this period, due to the impact of the Covid-19.
	• Workshop	Special		This headquarters produces domestic and special wastewater from the workshop. The former are discharged into
Cielo Azul	 Bathrooms offices and transport units Dinning Room Rooms 	Ordinary	4.18 m3 daily	a septic tank and are managed by Sahuco, company authorized by the Ministry of Health of Costa Rica. The second ones go through a system of grease traps, desander, polishing tank, zeolite filter, activated carbon, the sludge is transferred to the septic tank and the water is discharged from the municipal sewage system. Likewise, laboratory analysis of the waste water is carried out because they are special waters, ensuring that they come out in adequate conditions according to the parameters established by the Ministry of Health.
Guanacaste	BathroomsDinning RoomKitchen	Ordinary	22.28 m3 daily	It generates Domestic Wastewater and special waters (there is no workshop, only minor jobs such as changing tires and oil) which go through different grease traps and are discharged into a Septic Tank, it is managed by the
	HangarRooms	Special		authorized organization Santa Cruz Septic Services, when the septic tank warrants it.

Operational reports must be submitted every six runoff months to the offices of Santa Ana and La Uruca. Laboratory tests are conducted at the water treatment system's entrance and exit.

In 2023, the offices with positive results typically submitted their operational reports to the Ministry of Health.

Obtaining a waste water quality certificate from the Decree 34431-MINAE-S, Ministry of Health is carried out annually.

Bodies of water affected by water discharges and

water, the effluent comes out into the Copey report, there have been no spills. Stream within the parameters established by the Ministry of Health in the Declaration of Discharges, We have an internal protocol, and we train the Environmental

Discharge Fee Regulations pay the corresponding Environmental Discharge Fee.

Significant diesel spills

In Santa Ana, after the treatment provided to the There is a diesel tank, but within the period of the

File 4871-V OF May 22, 2018, where Executive personnel in charge. In addition, periodic reviews and maintenance ensure that the tank and its operation are in good condition.

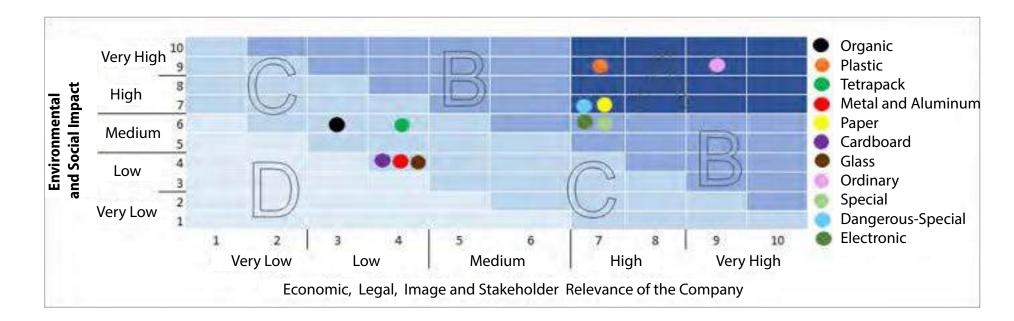
Notes:

Method used: 2007 - 730 Scope 55 of Gazette 55 of march 19, 2007: 80% of water for daily consumption.

e. Waste

We manage waste by minimizing its generation as much as possible through reuse and repair, and we dispose of it only at the end of its cycle. In addition, we ensure responsible treatment with managers authorized by the Ministry of Health.

The composition of the waste generated is as follows:



Ordinary waste, plastic, and paper from all the headquarters and hazardous and specific waste generated by the transportation and maintenance areas have priority in their treatment due to their environmental, economic, and social impact.

The waste with the lowest impact is cardboard, glass, aluminum, and metal due to the organization's low consumption and ease of treatment.

The waste is collected and taken to our headquarters' collection centers, where it is appropriately dispatched to authorized managers (See pages 53 and 54 of the 2018 – 2019 Report).

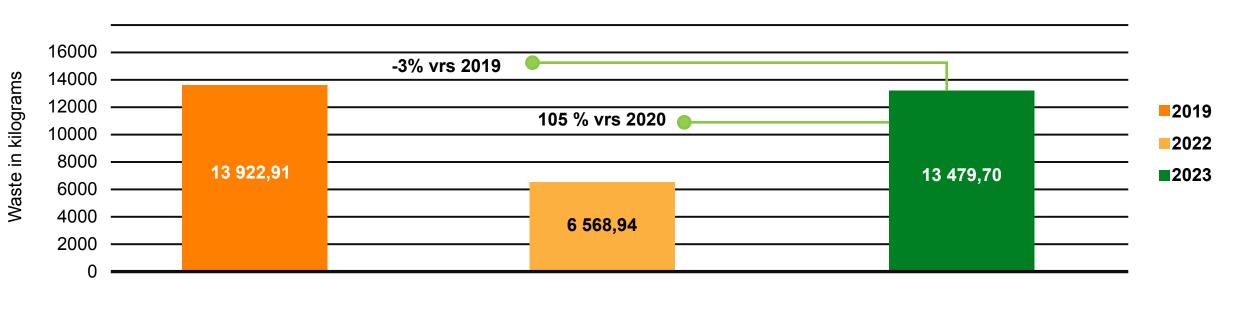
Waste generation behaviour during 2023

The company effectively managed 13,479.70 kilograms (about 29717.62 lb) of waste in 2023, representing a 3% reduction compared to 2019 and a 105% increase compared to 2022.

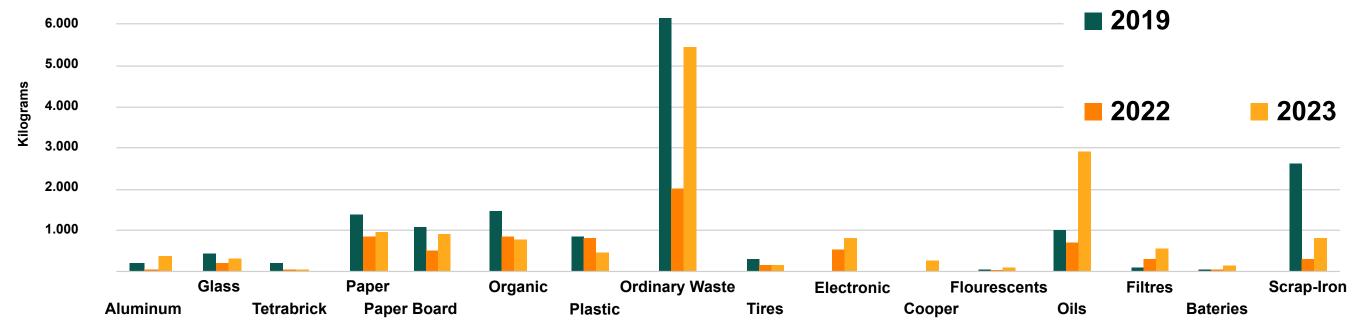
The increase is due to more efficient management of previously considered non-recoverable waste, internal changes, and restructuring that generated more recyclable material. Despite the increase in operation in 2023, waste management was more efficient than in 2019, with a 3% decrease in waste generation (see Table 24 and Graph 15).

Year	Recovera	able						on- ecoverable	Special				Dangerous				
. oa.	Aluminum	Glass	Tetra Brik	Paper	Paperboard	Organic	Plastic	Ordinary Waste	Electronic	Scrap-Iron	Copper	Tires	Flourescents	Oils	Filtres	Ordinary Waste	Total
2019	201,00	398,00	202,00	1.226,00	965,00	1.282,00	720,50	5.441,00	-	2.268,00	-	232,00	-	856,41	111,00	20,00	13.922,9
2020	307,90	118,00	52,00	435,00	435,00	539,00	551,00	3.077,00	-	530,00	-	85,00	-	670,93	148,00	9,00	6.957,83
2021	74,00	87,00	25,00	212,00	381,00	31,00	231,00	1.561,00	126,00	173,00	3,00	70,00	14,50	437,35	808,00	2,00	4.235,85
2022	45,45	197,00	47,00	756,00	444,50	755,00	686,00	1.796,00	445,00	237,70	-	132,00	15,00	676,29	299,00	37,00	6.568,94
2023	326,00	270,60	50,90	835,00	812,00	685,20	400,00	4.827,00	702,00	687,00	350,00	129,00	89,00	2.577,00	543,00	196,00	13.479,7
Total	954,35	1.070,60	376,90	3.464,00	3.037,50	3.292,20	2.588,50	16.702,00	1.273,00	3.895,70	353,00	648,00	118,50	5.217,98	1.909,00	264,00	45.165,2
% Increase or reduction 2023 vrs 2019																	
% Increase or reduction	62%	-32%	-75%	-32%	-54%	-47%	-44%	-11%		-70%		-44%		201%	389%	880%	-3%
2023 vrs 2021	617%	37%	8%	10%	17%	-9%	-42%	169%	58%	189%		-2%	493%	281%	82%	430%	105%

Graphic 15. Total waste generated and managed in kilogram, per year 2019, 2022 y 2023



Graph 16.
Amount of Waste at the Corporate Level from 2019-2023 by type of material in kilograms



Ordinary waste sent to landfills decreased over the years, achieving a 3% reduction in 2023 compared to 2019. The increase compared to 2022 is due to more personnel and operations, among other factors, but it is lower than in 2019 (graph 16).

The second waste generated the most is paper motor oil, which increased compared to 2019 due to the more significant movement of our vehicle fleet. Multiservicios Ecológicos and Rebiosol manage this oil.

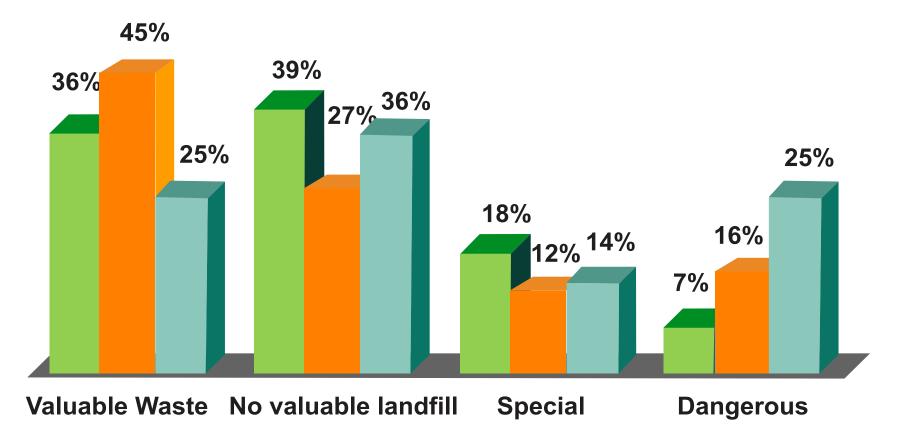
The third most generated waste is paper, reduced by 32% compared to 2019, 10% more than in 2022, due to the operation's growth.

2019

2022

2023

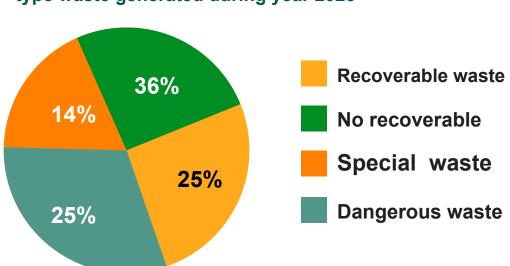
Graphic 17.
Comparative of type of waste generated, per year Swiss Travel



Over the years, the total generation of non-recoverable waste has decreased, and the adequate management of recoverable, common, and hazardous waste has increased (See graph 17). We aim to have zero non-recoverable waste by 2040.

Graph 18.

Comparative Total Percentaje
type waste generated during year 2023



In 2023, recoverable or recyclable, particular and hazardous waste represents 64% of the waste generated by the company (1% less than in 2022). Non-recoverable waste reached 36%.

We are currently working on:

Reinforce the correct separation of waste between personnel (new and old)

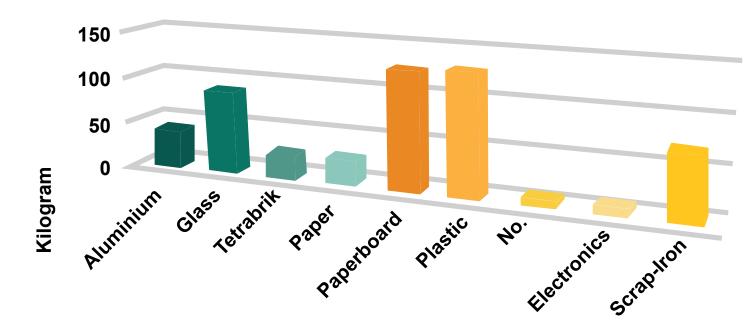
Promotion of sustainable purchases to avoid generating waste from purchase

Recoverable waste brought by collaborators

The company's employees have a collection center where they can bring their recoverable waste. However, graphs 19 and 20 show that it was not until 2021 that it began to be counted.

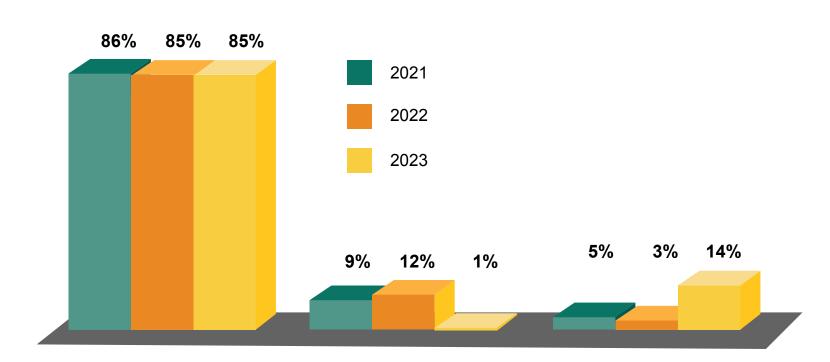


Graphic 19.
Waste brought by our staff from their homes, year 2023



The most common waste brought are plastic, cardboard, aluminum, and glass.

Graphic 20.
Waste brought by our staff from their homes, years 2021-2023



2: Source: https://bosquessinfronteras.com/cuantos-arboles-necesita-un-humanoparasobrevivir/)

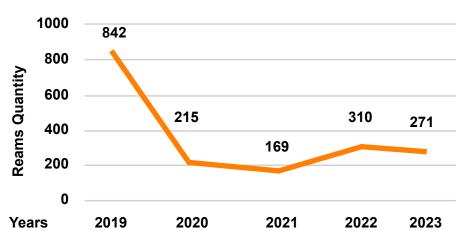
From 2021 to 2023, the amount of recoverable waste has been maintained, reflecting an increase in the amount of particular waste brought by employees. For 2023, there is a significant decrease in non-recoverable waste. Environmental education has generated positive results since only recoverable materials are received

Paper consumption

Chart 25.Compa	arative Consumption of Pape
Year	Reams Quantity
2019	842
2020	215
2021	169
2022	310
2023	271

Graphic 21.

Comparative Consumption of Reams 2019 to 2023



In 2023, paper use was reduced by 571 reams, 68% less than in 2019 (the base year), for a savings of \$2,341.77.

The 571 reams not consumed in 2023 represent 33 uncut trees (17 reams of paper are equivalent to one felled tree).

(Source: Mi Parque Foundation, 2022)

According to the Forest Without Borders Organization, 22 mature trees are required to meet the oxygen demand of one person per day. Based on this data, we generate oxygen for 25 people per day2.

On the other hand, according to the Aqua Foundation, a mature tree absorbs approximately 10kg to 30kg of CO2 per year. If the 33 trees saved were mature, they could have captured an average of 0.33 tons of CO2 in a year, based on the ten kg3.

Actions to reduce paper consumption

- **Paperless system**, digital data archiver. Avoid printing reservations and confirmations, among other documents.
- Shared folders to store documents and share between processes.
- Environmentally friendly printers: Provides a monthly report of prints made, the amount of CO2 emitted, and the trees required for those prints (data not used for the calculation of reams since the paper in the company is used for other additional tasks).
- **Smart Flow Documents:** a digital management system for shared procedures in the company.
- Electronic invoicing: invoices payable are approved digitally.
- Information to guides and drivers: it is delivered digitally.
- Others: Print on both sides, use printed paper, and eliminate signatures and non-relevant information from emails to reduce paper consumption.

Communal waste collection campaigns

In 2023, we carried out a campaign to collect plastic caps in conjunction with the Santa Ana Environmental Alliance to contribute to the "Donatapa" program of the Costa Rican Network of Accessible Tourism.

This initiative collects plastic bottle caps and turns them into access ramps to beaches for people with disabilities, reducing and reusing waste. Swiss Travel has been supporting the project since 2018.

In 2023, 281.85 kilograms of caps were collected, of which 37.5 kilos were contributed by Swiss Travel at all locations. This campaign is continuous.

At the communal level, Swiss Travel is a tapas delivery point for this project.





^{3:} Source: https://www.fundacionaquae.org/wp-content/uploads/2016/04/infografia_oxigeno.pdf)

E-waste campaign

During this period, two e-waste collection campaigns were carried out among the staff and the community in conjunction with companies from the Santa Ana Environmental Alliance and Quantium, an e-waste management company.

Swiss Travel was one of the campaign's collection points, receiving a total of 2619.38 kilos of waste, which Quantium managed.



Santa Ana Environmental Alliance Members

Swiss Travel is a member of the Santa Ana Environmental Alliance, a group of local companies and part of the Blue Flag Program (PBAE), which develops environmental projects.

Jeldryn Vargas, Sustainability Manager at Swiss Travel, is the company's representative to this group.

Among the results of 2023, a new company was recruited and trained for the Alliance, to which we gave guidance to deliver the PBAE Climate Change report for the period 2022. Eleven environmental training courses were carried out, and two electronics recycling campaigns were organized.

A beach cleanup day was held in Puntarenas to protect ecosystems and raise awareness about waste generation. 4.2 tons of solid waste were collected and managed. Twenty organizations and personnel from different companies participated in this activity.

Involvement of collaborators in environmental management Sustainable

Sustainable Homes

Every year, we train and accompany our employees to join the Blue Flag Sustainable Homes program, expanding the action of implementing sustainable practices within the company and to the homes of employees: real change begins at home.

During the year, participants measure elements such as water consumption, electricity, waste generation, and fossil fuels, incorporating environmental and social criteria of sustainable purchasing. These data are compared with the behavior of the previous year to seek a reduction or efficient consumption.

We currently have a collaborator with this award.

Green Committee

We have a work team per headquarters, which plans strategies to sensitize our stakeholders, mainly internal staff, to various sustainability issues aligned with the corporate strategic plan.





HOGARES SOSTENIBLES





YUXTA



BAILA SANTA ANA

ROMARA

WESTERN WU



STUDIO HOTEL





















Volunteering

Volunteering with an environmental focus is organized annually to contribute to the material issues described

In 2023, 55 hours of environmental and social volunteering were added, of which 90 employees participated.

Environmental

Ecosystem Recovery: Planting trees: As part of our biodiversity protection and climate change mitigation program, 40 native trees were planted in public areas
Community Support: of Santa Ana to reforest and attract more biodiversity.

Ecosystem Protection

- Manuel Antonio National Park: This activity was supported by MINAE. It disseminated the Stop Animal Selfies campaign and monitored negative interactions between tourists and wildlife, identifying types and recurrence of interactions so that MINAE and SINAC can continue to educate tourists about their consequences.
- *Iguanita Wildlife Refuge:* The trails were cleaned, the Stop Animal Selfies campaign was promoted, and an Educational Camp organized by the Ecological Tourism Career of the University of Costa Rica was attended in support of the Guanacaste Conservation area. The goal was to educate the public and raise awareness about the refuge.
- Puntarenas Beach Cleanup: Ten companies from the Environmental Alliance visited the El Cocal sector of Puntarenas, where 2.9 tons of plastic of all kinds were collected.
- Cleaning of Marino Baulas Beach: 70 kilos of

miscellaneous waste were collected. In addition, an awareness talk was received about waste management and how it affects turtle nesting and wildlife development around the park. Five suppliers, 20 staff people, and 5 hours invested participated.

 Environmental education in schools, with volunteer hours.

Social

- Food Bank in San José and Guanacaste: Support was provided for repairing and distributing food in social welfare organizations. Nineteen people donated a total of 12 hours of work.
- Supporting Chepe se Baña and the Nursing Home in Liberia with volunteer hours



Environmental Compliance

We have no breach of laws and regulations.





GRI Index

GRI 1: Fundamentals 2021

GRI Standard	Content	Page
General Contents		
GRI 2: General Contents 2021	2-1 Organizational details 2-2 Entities included in the sustainability reporting 2-3 Reporting period, frequency, and point of contact 2-4 Information update or information restatement 2-6 Activities, value chain, and other business relationships 2-7 Employees 2-9 Governance structure and composition 2-11 Chair of the highest governance body 2-12 Role of the highest governance body in overseeing management of impacts 2-13 Delegation of responsability fo management of impacts 2-14 Role of the highest governance body in sustanability reporting 2-16 Communication of critical concerns 2-17 Collective knowlegde of the highest governance body 2-22 Statement on sustainable development strategy 2-23 Commitments and polices 2-24 Embedding commitments and polices 2-25 Processes for remediating negative impacts 2-26 Mochanisms for seeking advice and raising concerns 2-27 Compliance with legislation and regulations 2-28 Membership in associations 2-29 Approach to stakeholder engagement 2-30 Collective borgalning agreements	1, 5, 10,12,15 5 5 74 9 a 15 12,48,49 21,22 21 22 22 22 23 21 7 8,24,81 a 85 16, 23 22,23 5, 23 23 17,18 23-75 a 77 23
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GRI Index

GRI 1: Fundamentals 2021

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Ethics and Transparency		
GRI 3: Material Topics 2021 GRI 2015: Anti-corruption GRI 206: Unfair Competition GRI 207: Taxation 2019	3-3 Management of material topics 205-1 Operations assessed for risks related to corruption 205-2 Communication and training on anti-corruption policies and procedures 205-3 Confirmed incidents of corruption and actions taken 206-1 Legal actions related to unfair competition and monopolistic practices and against free competition 207-1 Tax approach 207-2 Tax governance, control, and risks management	29 29 Not applicable/there is a lot of competition 29
Financial Sustanability		29
GRI 3: Material Topics 2021 GRI 416: Health and safety of costumers	3-3 Management of material topics 416-1 Assessment of impacts on the health and safety of product or service categories	31 32
GRI 3: Material Topics 2021	- Sexual and Commercial Exploitation of Minors in Tourism 3-3 Management of material topics 409 1 Operations and symplicate with significant rick of shild labor access	42
GRI 408: Child Labor 2016	408-1 Operations and suppliers with significant risk of child labor cases	42
GRI 3: Material Topics 2021 GRI 417: Marketing and Labeling 2016 GRI 418: Customer Privacy 2016	3-Management of material topics 417-3 Instances of non compliance related to marketing communications 418-3 Substantiated complains regarding breaches of costumer privacy and loss of costumer data	23 Omissions, there is no indicator Omissions, there is no indicator
Quality Management GRI 3: Materual Topics 2021 GRI 416: Health and Safety of Customers 2016	3-3 Management of Material Topics 416-1 Assessment of impacts of product and service categories on health and safety 416-2 Instances of non-compliance related to impacts of product and services categories on health and safety	81 23 23
Sustainable Supplier Management		
GRI 3: Material Topics 2021 GRI 204: Procurement Practices 2021	3-3 Management of Mtaerial topics 204-1 Procurement practices	38, 79,82 40
Protection of Biodiversity		
GRI 3: Material Topics 2021 GRI 304: Biodiversity	3-3 Management of Material Topics 304-1Owned-operated sities 304-2 Significant impacts of activities, products, and services on biodiversity 304-3 Protected or restored habitats 304-4 Species listed in the IUCN Red list and national conservation listings whose habitats are affected by operations	54, 54, 56-82 Skip, there are no properties of that typ 54, 54, 56-82 58,59 86

GRI Index

GRI 1: Fundamentals 2021

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GRI 3: Material Topics 2021 GRI 404:Training and Education	3-3 Management of Material Topics 404-1 Average hours of training per employee per year	50, 84 50
Themes of applicable Thematic Standars that are not material		
GRI 3: Material Topics 2021 GRI 302: Energy 2016	3-3 Gestión de los temas materiales 302-1Energy consumption within the organization 302-3 Energy intensity	60, 80 63,64 65
GRI 303: Water and Effluents 2018	302-4 Reduction of energy consumption 303-1 Interaction with water as a shared resource 303-2 Management of impacts related to water discharge 303-3 Water extraction 303-3 Water discharge 303-3 Water consumption	65 65 67 66 67 65
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GRI 306: Efflluents and Waste 2016	305-4 GHG emissions intensity	60
GRI 306: Waste generation and significant	305-5 Reduction of GHG emissions	62
impacts related to waste 2020"	305-6 Substances that deplete the ozone layer (ODS) emissions 305-7 Nitrogen oxides (NOX), sulfur oxides (SOX), and other significant air emissions 306-3 Effluents and Waste 2016	61 Omision no aplica 62,68
GRI 306: Waste 2020	306-1 Waste generation and signifcant impacts related to waste 306-2 Management of sifnificant impacts related to waste	68,80 68,81
GRI 401: Employment 2016	306-3 Generated Waste 306-4 Non-waste to disposal	68,69 68,69
GRI 403: Occupational Health and Safety	306-5 Waste to disposal 401-1 New employee hifres and employee turnover 401-2 Benefits for full-time employees not provided to part-time or temporary employees	68,69 48,49 50
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	403-2 Hazard identification, risk assessment, and incident investigation 403-4 Worker participation, consultation, and communication on occupational health and safety	51, 52, 83
	403-5 Worker training on occupational health and safety	
	403-6 Worker health promotion 403-8 Coverage of the occupational health and safety	
	403-9 Work-related injury rate	
	403-10 Work-related ill health	

Annex 2

Information update and corrections:

- Savings in dollars: The correct data for 2022 is \$\psi 37,059.45\$, not \$63,261.34, as indicated in the previous report. This was due to an error in the methodology for calculating the indicator, which used an incorrect exchange rate, which was adjusted this year.
- Data on money generated to suppliers: This report does not include data on payments to domestic and foreign suppliers. Previously, they were calculated by applying an estimated percentage to total payments, resulting in a likely but inaccurate figure, as each provider has different rates. This year, an appropriate methodology is being developed to accurately define the actual amount by type of supplier, which will be available in the 2024 report.



Communication mechanisms with stakeholders

Chart 2.				
Stakeholder	How we inform you	How we listen to you	Relevan Issues idenfified by the stakeholders in order of priority	What we have done
Clients	 Email Sustainability Report Sustainability Website International and National Tourism Fairs Newsletter Social Networks 	 Email Contact us on websites International and National Tourism Fairs Customer Service Surveys Social Networks WhatsApp 	 a. Financial Sustainability b. Biodiversity and Ecosystem Protection c. Safety d. Customer Management (vivencial experiences) e. Profesional and Personal Development of Employees f. Cultural Heritage Protection g. Community Relations h. Environmental awareness i. Eco-efficiency (efficient Resources Use) 	Sales Recovery And Revenue Growth We are allies of Stop Animal Selfies Goverment Campain, we developed Ethical Wildlife Tourism Training Program for staff and suppliers. We we the first DMC in the country to obtaing the Blue Flag Category Biodiversity We support the tourist security in the country, through our participation in the National Chamber of Tourism of Costa Rica, in which work for this k of issues and other politic aspects for a good development of tourism in Costa Rica. Emphasis on service, electric route program and design of experiential experiences (tours) Annual training and development program for our staff Trainings of Cultural Heritage Protection to our staff and financial support to those sites, throught client visitation. Community Support Programs where clients can get involved. Annual Training Program for staff and messages to clients Certificate of Tourism Sustainability Elite Level, Carbon Neutrality Certification and highest level of the Ecological Blue Flag Program of Costa Ric
Collaborators	 Email Informative Slates Informative Screams Trainings Sustainability Website Newsletter Sustainability Report WhatsApp Social Networks 	 Emails and phones lines Staff Meetings Contact us on websites HR Deparment Green Comitee (execute internal sustain actions) Social Networks WhatsApp 	a. Financial Sustainability b. Employment c. Profesional and Personal Development of Employees d. Eco-efficiency (efficient Resources Use) e. Ethic and Transparency f. Biodiversity and Ecosystem Protection g. Employees Motivation h. Customer Management i. Waste Management	We implement different strategies increase Sales And Revenue Growth, staff returned full time and rehiring began Annual training program for staff and growth option Certificate of Tourism Sustainability Elite Level, Carbon Neutrality Certification and highest level of the Ecological Blue Flag Program of Costa Rica We are allies of Stop Animal Selfies Goverment Campain, we developed Ethical Wildlife Tourism Training Program for staff and suppliers. We were the first DMC in the country to obtaing the Blue Flag Category Biodiversity Employee benefits program updated Emphasis on service, innovation and optimization, customer service training Waste Management Program. Annual training program for staff and invitations to participated to our providers Maintenance of internal and sustainable policies, sustainable management system, and communication to ensure Ethics and Transparency Sustainability reports are prepared annually and sent to our stakeholders, which details all the management of the company of the relevan issues
Government -Regulators -Public Services Institutions	Email Sustainability Report	MeetingsEmails and phones linesContact us on websites	 a. Environmental awareness b. Ethic and Transparency c. Accountability to Stakeholders d. Innovation e. Equity and Women Empowerment f. Community Relations g. Sexual exploitation of children and h. adolescents (CSEC) and Human Traffiking on Tourism i. Biodiversity and Ecosystem Protection j. Waste Management 	the stakeholders and the company, related to our sustainability management Staff training program to develop innovation, it is expected to increase effort on this topic in the coming years. We have commercials relationships with local providers and Women entreprenuers, In 2022 we develop a Training program for women entreprenthrough AED (Business Alliance for Development acronysim in spanish) Community Support Programs where clients can get involved. We signed the Code of Conduct againts Sexual and Commercial explotation of children and adolescents in tourism years ago, we have a protoc and we did annual training to our staff. In 2022 we signed E.Mentors Code, which teach children and adolescents of a secure used of internet antecnology. We are allies of Stop Animal Selfies Goverment Campain, we developed Ethical Wildlife Tourism Training Program for staff and suppliers. We we first DMC in the country to obtaing the Blue Flag Category Biodiversity Waste Management Program.
Board of Directors, Investors, Banks	Sustainability Report	Emails and phones lines	 a. Ethic and Transparency b. Financial Sustainability c. Employment d. Biodiversity and Ecosystem Protection e. Community Relations f. Sexual exploitation of children and g. adolescents (CSEC) and Human Traffiking on Tourism h. Safety i. Environmental awareness j. Eco-efficiency (efficient Resources Use) 	Maintenance of internal and sustainable policies, sustainable management system, and communication to ensure Ethics and Transparency We implement different strategies increase Sales And Revenue Growth, staff returned full time and rehiring began. We are allies of Stop Animal Selfies Goverment Campain, we developed Ethical Wildlife Tourism Training Program for staff and suppliers. We were the first DMC in the country to obtaing the Blue Flag Category Biodiversity Primera Agencia de Turismo Receptiva en el país Bandera Azul Categoría Biodiversidad. Community Support Programs where clients can get involved. We signed the Code of Conduct againts Sexual and Commercial explotation of children and adolescents in tourism years ago, we have a protocol and we did annual training to our staff. In 2022 we signed E.Mentors Code, which teach children and adolescents of a secure used of internet and tecnology. We support the tourist security in the country, through our participation in the National Chamber of Tourism of Costa Rica, in which work for this kind of issues and other politic aspects for a good development of tourism in Costa Rica. Annual training program for staff and invitations to participated to our providers Certificate of Tourism Sustainability "Elite Level", Carbon Neutrality Certification and highest level of the Ecological Blue Flag Program of Costa Rica

Communication mechanisms with stakeholders

Chart 2.				
Stakeholder	How we inform you	How we listen to you	Relevan Issues idenfified by the stakeholders in order of priority	What we have done
External Auditors	 Sustainability Report Email and phone lines 	Email and phone lines	 a. Productivity and Talent Management b. Financial Sustainability c. Ethic and Transparency d. Biodiversity and Ecosystem Protection e. Employee Retention f. Sexual exploitation of children and adolescents (CSEC) and Human Traffiking on Tourism g. Destination Safety and Health h. Environmental awareness i. Integrated Waste Management 	Training staff to increase productivity. Sales Recovery And Revenue Growth Maintenance of internal and sustainable policies, sustainable management system, and communication to ensure Ethics and Transparency We are allies of Stop Animal Selfies Goverment Campain, we developed Ethical Wildlife Tourism Training Program for staff and suppliers. We were the first DMC in the country to obtaing the Blue Flag Category Biodiversity We implement different strategies increase Sales And Revenue Growth, staff returned full time and rehiring began. We signed the Code of Conduct againts Sexual and Commercial explotation of children and adolescents in tourism years ago, we have a protocol and we did annual training to our staff. In 2022 we signed E.Mentors Code, which teach children and adolescents of a secure used of internet and tecnology. We support the tourist security in the country, through our participation in the National Chamber of Tourism of Costa Rica, in which work for this kind of issues and other politic aspects for a good development of tourism in Costa Rica. Annual training program for staff and invitations to participated to our providers Waste Management Program.
Providers	Sustainability ReportExtranetEmail	 Meetings TradeShow Emails and phone lines Contact us on websites 	 a. Financial Sustainability b. Ethic and Transparency c. Employment d. Quality Management e. Employees Motivation f. Profesional and Personal Development of Employees g. Eco-efficiency (efficient Resources Use) h. Biodiversity and Ecosystem Protection i. Integrated Waste Management 	Sales Recovery And Revenue Growth Maintenance of internal and sustainable policies, sustainable management system, and communication to ensure Ethics and Transparency We implement different strategies increase Sales And Revenue Growth, staff returned full time and rehiring began. Customer Services and Operations Restructuration. Employee benefits program updated. Annual training and development program for our staff Certificate of Tourism Sustainability "Elite Level", Carbon Neutrality Certification and highest level of the Ecological Blue Flag Program of Costa Rica We are allies of Stop Animal Selfies Goverment Campain, we developed Ethical Wildlife Tourism Training Program for staff and suppliers. We were the first DMC in the country to obtaing the Blue Flag Category Biodiversity. Waste Management Program
Public Services	Email Sustainability Report	Email and phone "Contact us" on websites	 a. Financial Sustainability b. Productivity and Talent Management c. Ethic and Transparency d. Biodiversity and Ecosystem Protection e. ExSexual exploitation of children and adolescents (CSEC) and Human Traffiking on Tourism f. Staff Retention g. Integrated Waste Management h. Efficient Resource Use 	Strategies for sales recovery and growth. Employee training for productivity enhancement. Listening and process reduction. Maintenance of sustainable internal policies, audits, and management system, and communication to ensure ethics and transparency. Support for Minae in the Stop Animal Selfies program and our policies. Ethical Wildlife Tourism Training Program. First Receptive Tourism Agency in the country with Blue Flag Biodiversity Category. We are part of the ICT and Paniamor Code of Conduct Program. Signature of E-Mentors for safe technology use for children and adolescents. Personal training program to develop innovation, with increased effort in this area in the coming years. Strategies for sales recovery and growth; staff returned to full-time and rehiring commenced. Waste Management Program. Tourist Sustainability Certificate Elite Level and Blue Flag Ecological Program.
Commercial Representations	Sustainability Report Social Networks	 Meetings Emails and phone lines 	 a. Financial Sustainability b. Ethic and Transparency c. Biodiversity and Ecosystem Protection d. Productivity and Talent Management e. Community Relations f. ExSexual exploitation of children and adolescents (CSEC) and Human Traffiking on Tourism g. Customer Management h. Environmental awareness i. Eco-efficiency (efficient Resources Use) 	Sales Recovery And Revenue Growth Maintenance of internal and sustainable policies, sustainable management system, and communication to ensure Ethics and Transparency We are allies of Stop Animal Selfies Goverment Campain, we developed Ethical Wildlife Tourism Training Program for staff and suppliers. We were the first DMC in the country to obtaing the Blue Flag Category Biodiversity Training staff to increase productivity. Community Support Programs where clients can get involved. We signed the Code of Conduct againts Sexual and Commercial explotation of children and adolescents in tourism years ago, we have a protocol and we did annual training to our staff. In 2022 we signed E.Mentors Code, which teach children and adolescents of a secure used of internet and tecnology. Emphasis on service, electric route program and design of experiential experiences (tours) Annual training program for staff and invitations to participated to our providers Certificate of Tourism Sustainability "Elite Level", Carbon Neutrality Certification and highest level of the Ecological Blue Flag Program of Costa Rica

Communication mechanisms with stakeholders

Chart 2.				
Stakeholder	How we inform you	How we listen to you Rele	evan Issues idenfified by the stakeholders in order of priority	What we have done
Chambers and Associations	Sustainability ReportRedes Sociales	 Meetings Some or our Personal are members of Board Directors of some Tourism Chambers and Asociations. 	 a. Ethic and Transparency b. Biodiversity and Ecosystem Protection c. Environmental awareness d. Employees Motivation e. Financial Sustainability f. Employment g. Profesional and Personal Development of Employees h. Eco-efficiency (efficient Resources Use) i. Safety 	Maintenance of internal and sustainable policies, sustainable management system, and communication to ensure Ethics and Transparency We are allies of Stop Animal Selfies Goverment Campain, we developed Ethical Wildlife Tourism Training Program for staff and suppliers. We were the first DMC in the country to obtaing the Blue Flag Category Biodiversity Annual training program for staff and invitations to participated to our providers Employee benefits program updated We implement different strategies increase Sales And Revenue Growth, staff returned full time and rehiring began. Certificate of Tourism Sustainability "Elite Level", Carbon Neutrality Certification and highest level of the Ecological Blue Flag Program of Costa Rica We support the tourist security in the country, through our participation in the National Chamber of Tourism of Costa Rica, in which work for this kind of issues and other politic aspects for a good development of tourism in Costa Rica.
Communities	Sustainability ReportSocial Network	 Email and phone lines Social Network Tour Group of tour guides, drivers sales agents, and product executives. Contact us en sitios web 	This stakeholder has not been consulted	
Media or Communication	Sustainability ReportSocial Network	Email and phone linesSocial Network	This stakeholder has not been consulted	
Organizations of Support or Allies	Sustainability ReportSocial Network	• Meetings	This stakeholder has not been consulted	

Material Issues Impacts and Risks

	Motor	vial laguage	Impacts		Risks
	water	rial Issues	Actual impacts	Potential (many indirect)	
	EC-1	Financial Sustainability	 Participation of rural communities in the services provided. Job creation in the communities where it operates. Income generation for the community and contribution to the country's GDP. Maintaining liquidity. Decreasing operating costs. 	 Economic dependence on tourism Increase in the cost of basic inputs Affectation of people's quality of life due to a decrease in essential goods (water, food, air quality, living spaces)- Displacement of the local population and loss of economic resources 	 Market Loss Risks: Risk of Decreased Wholesalers Due to Crisis, Decrease in Operating Airlines, Tighter Budgets from Clients. Financial Risks: Risk of Financial Continuity Disruption Due to Pandemic Impact, Risk in Government Decisions and Openings, Re-closure of the Airport Due to Virus Spread. Risk of Maintaining High or Non-competitive Prices Not Adjusted to Current Customer or Competitive Possibilities, Service Cost Increase Due to VAT Inclusion. Bubble travel may increase costs. Fraud Risk: Risk of Unnecessary Expenses and Theft Crimes Through Personal Credit Cards or Customer Payments. Credit Access Risk: Lack of Attractive Financial Data for Credit Access to Maintain Cash Flow. Operational Risks: Risk of Loss of Offer Due to Supplier Bankruptcy, Hindering Final Offer to Customers.
	EC-8	Ethics and Transparency	 Increased credibility.+ Customer loyalty.+ Accountability.+ Sense of personal belonging.+ Stakeholder engagement.+ 	Decrease in credibility	 Economic Risks: Loss of sales due to reputational damage and monetary losses due to employee theft. Reputation Risk: Image damage, business continuity, due to mishandled issues or legal non-compliance. Legal Risks: Risk of lawsuits for corrupt or unethical conduct.
	EC-2	Security and health at the destination	 Increased security.+ Support for increased health security.+ Protocols and promotion of a safe destination.+ 	 Increase in crime Increase in the consumption of illegal substances Risk of accidents to clients and the community, such as assaults, femicides, among others Increase in diseases such as Covid or others Displacement of the local population due to insecurity 	 Economic Risk: Economic impact if there is an increase in COVID cases or other diseases, or if there is a situation affecting safety. Operational Risk: In resolving security situations. Legal Risk: Given the risk of increased cases, or clients or staff infected due to incorrect management of protocols, there is a risk of client or employee death, and risk of lawsuits if unable to demonstrate proper implementation and monitoring of protocols both internally and with suppliers, or any lawsuit due to customer dissatisfaction and tourist safety concerns regarding criminal activity. Reputation Risk: There is a risk of company reputation being affected if any cases of COVID transmission linked to the company or the country arise, especially if the client dies as a result or due to criminal activity affecting tourists. Past events such as femicides at the national level or assaults on tourist buses can also impact reputation. While these incidents may not directly involve the company, they can affect sales and, if communication management is not handled well, can damage the company's image and reputation in the long term, hindering pandemic recovery efforts. Social Risk: In case of COVID cases or criminal activity, company income is affected, leading to both a risk of reduced income for employees' families and communities and psychological impact on employees, clients, and affected families. There may be resistance from communities to receive clients due to COVID fears, highlighting the need for community engagement regarding Swiss Travel protocols and support in protocol development.
	S-1	ESCNNA and human trafficking	 Protection of children and adolescents.+ Development opportunities for children and adolescents 	 Prostitution and commercial sexual exploitation of minors Prostitution and commercial sexual exploitation of adults Displacement of the local population due to a negative environment Human trafficking Personnel from the personal sector or suppliers facilitating the commission of these types of crimes 	 Economic Risk: Decrease in sales if a case were to occur, as it would affect the company's reputation. Legal Risk: According to article 168 of the penal code: the owner, manager, or person in charge of the company who promotes or facilitates the sexual and commercial exploitation of minors will be disqualified from engaging in commerce for a period of three to ten years. Reputation Risk: The greatest risk is if the issue is promoted by an employee, exposing the company to scandals and diminishing its credibility, ultimately affecting sales and reputation. Social Risk: Complete disruption in the development of a minor's life.
	EC-5	Customer management	 Customer satisfaction and loyalty.+ Contribution to positioning Costa Rica as a tourist destination.+ Job creation.+ Linkages and generation of new offerings 	Loss of customers due to lack of innovation and other factors	 Market Risks: Risk of losing customers due to poor quality management and decrease in competitiveness and differentiating factors. Risk of decrease in available wholesalers due to the impact of the crisis. Economic Risks: Decrease in income due to lack of competitiveness and differentiation in current market trends. Risk of strong virus spread in countries of markets we depend on. Risk if there is no strong and clear communication strategy. Risk of sales due to low customer budgets. Service quality may be affected or dissatisfaction may arise, affecting the company's economy due to destination saturation according to capacities established by the Ministry of Health. Risk of having high prices compared to competitors that do not align with the financial reality of potential customers.
Priority	EC-4	Quality management	 Satisfied customers.+ Internal process sluggishness Automation and simplification of processes.+ Accurate and precise information.+ 	 Delays or dissatisfied customers Increased risk of customer loss Increase in productivity.+ Increase in cost effectiveness.+ Decrease in cost risk.+ 	 Reputation Risk: Quality deterioration and decreased company image. Market Risks: Loss of customers due to poor quality management and decreased competitiveness. Economic Risks: Decrease in income due to reduced purchases from potential customers, covering compensations for errors from personnel or suppliers, failure in internal communication with the supplier affecting customer service, delay in purchase order shipments due to workload, difficulty in communication during emergencies.

Material Issues Impacts and Risks

	Motor	rial laguage	Impacts		Risks
	Material Issues Actual impacts Actual impacts		Actual impacts	Potential (many indirect)	
	EC-6	Sustainable Supplier Management	 Economic contribution to the country's development. + Linkages and generation of new offerings. + Greenhouse gas emissions Ozone layer depletion Preservation of Costa Rican idiosyncrasy through activities or dishes. Artificial feeding (direct or indirect) of wild animals due to ignorance. + Alteration in animal behavior due to territorial invasion Protection of biodiversity through proper tourism management 	 Soil contamination by waste. + Illegal extraction and captivity of wild animals and plants. + Commercialization of species or products of flora and fauna prohibited by law Impact on flora and fauna due to the decrease of essential goods for life (water, food, air quality, living spaces) Habitat destruction and pollution by waste. + Habitat destruction and pollution by mass tourism in protected areas Decrease in forested areas and alteration of the natural landscape Saturation of protected areas by visitation Destruction of mangroves Impact from water contamination, turbidity, and/or tributaries Decrease in water flow and groundwater Increase in noise and vibrations Commercialization of pieces of archaeological and cultural heritage Destruction of archaeological heritage Looting of artifacts. 	 Economic: Impact on reputation and image: If any of the clients experience dissatisfaction, poor service, accidents, or illness, they may expose the company to other potential clients or social media. Additionally, if any of the companies in the value chain fail to meet social, environmental, and economic parameters, Swiss Travel could be affected as an anchor company; this is part of extended responsibility. Decrease in economic income for the company: Due to issues of poor image, loss of trust, problems with suppliers, and unfair operating practices. Loss of customers due to: food safety issues provided by suppliers, risk of anti-competitive and unethical behavior, as other tourism operators, hotels, tours, etc., may offer products and services at lower prices than the company. Environment: Tourism and supply providers may cause problems such as pollution of water resources, soil, and air, as well as waste generation and noise. If not properly managed, the company could become complicit in inappropriate practices. Additionally, they may be involved in issues affecting wildlife, ecosystems, biodiversity, among others, which does not give a good image regarding the sustainable tourism offered by the company or align with its business model. Legal: Possibility of lawsuits against the company for legal breaches, problems with lack of policies, security in the services used, service quality, etc. Social: Closure of access to public places due to supplier issues, causing delays with clients and other suppliers. Possible breaches of labor practices by different suppliers. This could depend on the size, location, and formality of the companies, despite their legality. Promotion of sexual exploitatio
	EC-7	Crisis Management	 Resilience.+ Decrease in income losses. + 	Increase in income losses	 Operational Risks: Increase in workload and possible delays in tasks due to unforeseen events. Economic Risks: Cancellations, increased compensations for delays and inconveniences in their itinerary, wear and tear of the company's policies
Prioritario	A-1	Biodiversity and Ecosystem Protection	 Living with urban wildlife (includes a wide range of neutral, negative, and positive situations that should be analyzed separately) Wild animals entering human living spaces (such as raccoons, foxes, bats, squirrels, monkeys, birds, frogs, turtles, among others) Protection of biodiversity through responsible tourism management training for suppliers, staff, and tourists.+ Costa Ricans benefit from responsible tourism in our territory, economically benefiting families, businesses, and related services. Additionally, tourists reflect a satisfaction with Costa Rica's biodiversity.+ Roadkill 	 Wildlife neonates found in urban, suburban, and/or rural areas Responsible wildlife tourism activity has an economic impact on Costa Rican society, especially for families living near protected wilderness areas Illegal extraction and captivity of wild animals and plants Commercialization of species or products of flora and fauna prohibited by law Impact on flora and fauna due to the decrease of essential goods for life (water, food, air quality, living spaces) Habitat destruction and pollution by waste Habitat destruction and pollution by mass tourism in protected areas Decrease in forested areas and alteration of the natural landscape Saturation of protected areas by visitation Destruction of mangroves Transmission and outbreak of diseases in both directions (zoonosis and anthropozoonosis) Wildlife kept in captivity with SINAC permits but with poor management (feeding problems, inappropriate behavior, lack of veterinary supervision) by suppliers Tourists or guides harass and assault wildlife as a means of bringing them closer to people Alteration in animal behavior due to territorial invasion Artificial feeding (direct or indirect) of wild animals Increase in noise and vibrations Decrease in water flow and groundwater Impact from water contamination, turbidity, and/or tributaries Soil contamination by waste. 	 Economic Risk: Risk of loss of sales due to not observing wildlife or due to requests for refunds. Operational Risk: Risk of wear and tear from product search, as unable to find wildlife in usual sites due to tourism pressure. Risk of loss of biodiversity and species extinction: animals: cruelty, stress, suffering, loss of natural behaviors, and ecological functions such as pollination, reproduction. Legal Risk: Legal risk due to health impact on clients from direct contact with animals that may cause diseases or the risk of being attacked. Externalities: Health risks: difficulty in designing medicines, as 50% of them are produced with materials from nature. Exacerbation of climate change: Terrestrial and marine biodiversity capture 5.6 gigatons of carbon per year: equivalent to 60% of global emissions caused by humans. The collapse of this ecosystem could release 3 billion tons of carbon, equivalent to France's emissions for 27 years. Food risk: Decline in pollinator species on which 50% of agricultural production depends. Risks in indigenous communities: Decrease or extinction of indigenous communities that depend 100% on biodiversity.t

Material Issues Impacts and Risks

	Mata	wiel leevee	Impacts		Riesgos
	Mate	rial Issues	Actual impacts	Potential (many indirect)	
Priority	S-2	Labor practices	 Enhancement of skills.+ Job creation in the communities where it operates.+ Income generation for the community.+ Gender equality.+ Personal and professional development of employees.+ Increase in employee motivation.+ Improvement of productivity.+ Adequate health and safety conditions at work. 	Long working hours	 Economic Risk: Increased expenses due to severance payments, selection and hiring processes if staff turnover rises. Impact on quality and customer service may gradually lead to decreased sales, reduced competitiveness, and could potentially lead the company into a critical situation. Reputation Risk: Within the industry, if it becomes known that Swiss Travel is unattractive in terms of staff management and only attracts inefficient personnel, it may hinder the company's ability to grow and innovate in terms of quality with clients, leading to decreased sales and loss of customers. Social Risk: Talented, positive personnel who wish to propose and advance may become discouraged and leave, leading to an increase in staff turnover. Total decrease in income for employees' families due to workforce reductions.
	A-3	Management of liquid and solid waste	 Generation of income for communities and projects for proper waste management.+ Generation of awareness among staff, community, and personnel about waste reduction and its proper management.+ Generation of plastic bottles to provide water to customers 	 Impact from contamination of bodies of water, turbidity, and/or tributaries Impact on flora and fauna due to the decrease of essential goods for life (water, food, air quality, living spaces) Destruction and contamination of habitats by waste Soil contamination by waste. Contamination in the community affecting the health of its inhabitants Impact on the quality of life of people due to the decrease of essential goods (water, food, air quality, living spaces) Destruction and contamination of habitats by mass tourism in protected areas Destruction and contamination of habitats, water sources, by waste. 	 Operational Risk: Increased workload and possible delays in tasks due to seeking replacements in case staff resigns from the company. Water Resource Contamination Risk: Oil spills due to maintenance of transportation units and reduced water resources for washing said transportation. Additionally, contamination can occur due to human waste from offices and other sources. Air Pollution Risk: Impact on the ozone layer and emission of greenhouse gases due to the operation of transportation units, human waste, cleaning products, and others. Soil Contamination Risk: Soil contamination due to human waste, water treatment, fuel change, and other practices. Flora and Fauna Affection Risk: Destruction and contamination of habitats by waste and alteration in animal behavior due to the invasion of their territory by transportation units and organization facilities. Social Health Risk: Community contamination affecting the health of its inhabitants; such as emissions of pollutant gases through transportation units, cleaning products, oil spills, and others.
	A-4	Eco-efficiency - emissiones	 Greenhouse gas emissions Increase in noise and vibrations Depletion of the ozone layer Impact on flora and fauna due to the decrease of essential goods for life (water, food, air quality, living spaces) Impact on aquatic flora and fauna Decrease in carbon footprint. + 	 Increased extreme weather events affecting people's health, income, and others Destruction and contamination of habitats and water sources by waste 	 Economic Risk: Impact on the quality of life of people due to the decrease of essential goods such as water, air, and others. Climate emergency, biodiversity loss, extreme climate variability, floods, impact on tourism, decrease in water sources, hurricanes, among others, which in the medium term may make it impossible to continue tourism activity and life on the planet.
	S-11	Active participation in local communities	 Job creation and income generation.+ Generation of development opportunities.+ Strengthening of capacities to reduce social problems such as ESCNN, drugs, prostitution.+ Perception that tourism does not bring income to the community 	Rising costs for the community due to tourism	Social Risk: Communities with low social progress indices that create a negative experience for the customer and also do not promote social development, thus affecting business continuity.
	A-10	Eco-efficiency- Water	 Ensuring water availability for the business and communities.+ Ensuring the quality of water for the business and of the wastewater generated in compliance with national regulations.+ Protection of aquifers with reforestation projects.+ 	 Impact from contamination of bodies of water, turbidity, and/or tributaries Decrease in water flow and groundwater 	 Economic Risk: Increase in costs due to payment for services, affecting budget and cash flow, in the case of excessive consumption or aleak. Flora and Fauna Risk: Impact on flora and fauna due to decreased water sources or water quality. Risk of Water Resource Loss: Decrease in water flow and groundwater; which may affect the availability of this resource for the company's operation. Social Risk: Impact on the quality of life of communities, as the quality or quantity of water resources may be reduced due to the management of tourist suppliers.
Relevant	A-10	Eco-efficiency- Water	 Ensuring water availability for the business and communities.+ Ensuring the quality of water for the business and of the wastewater generated in compliance with national regulations.+ Protection of aquifers with reforestation projects.+ 	 Impact from contamination of bodies of water, turbidity, and/or tributaries Decrease in water flow and groundwater 	 Economic Risk: Increase in service costs, leading to expense cuts in sectors such as electrical system maintenance. Air Risk: Emission of greenhouse gases produced by the daily operation of air conditioners and refrigerators, leading to increased temperatures due to global warming. Flora and Fauna Risk: Impact on flora and fauna due to decreased essential goods, as there is an increase in river dredging for electricity production, affecting flora, fauna, and communities. Social Risk: Impact on the quality of life of the community if electricity consumption increases, climate change affects electricity generation, and the accessibility of this resource. It is a very low risk that may materialize due to the actions of all industries in the country, but it is included because the risk exists.
	EC-3	Innovation			
ing	S-7	Protection of cultural heritage			
erg	S-9	Employment opportunities and opportunities for people with disabilities			
3	S-10	Equity and empowerment			

Table 3. Detail	Table 3. Detailed Table of Material Issues Management Strategy											
Material Theme	Aspirations	Program Name	Indicator	Goal	Responsible	Term	Management approach	Evaluation of the approach - Outcome mechanism	Affected Stakeholder			
Financial Sustainability	Achieving financial results surpassing those of 2019.	Financial recovery	Sales volume	Recover and surpass the sales of 2019	Areas of Sales and Marketing	4 years	Strategic Financial Plan	Performance Indicators Report	Board of Directors and Employees, Suppliers, Communities, Customers			
Ethics and Transparency	Maintaining the level of trust and transparency positioning of the company.	Swiss Ethical and Transparent	 Number of staff, trained partners Efficiency of reporting channels 	 Achieve 100% staff training Ensure that the perception of channel efficiency scores a 5 	Human Resources	3 years	Internal Policies, MAGSSC001 Sustainability Manual, and Code of Ethics	Performance Indicators Report	Employees			
Security	Maintaining the feeling of trust and security in customers.	Security and health	Number of customersreceivedNumber of campaigns	 Match the number of customers received in 2019 Launch 1 security campaign 	 Areas of Sales and Marketing Human Resources	5 years	MAOPSC004 Protocol for Transportation Services, Transfers, Activities, and Excursions, and Customer Safety Tips, guidelines for supplier hiring. External Impact Project: Red Sofia and Canatur Safety Committee"	Performance Indicators Report	Employees, Customers, Suppliers			
Fight against Sexual and Commercial Exploitation of Minors and Human Trafficking.	Being a leading tourism company in actions to protect childhood and adolescence in tourism.	Protecting childhood and youth	 Number of trained staff Number of suspected cases detected Number of external impact programs conducted Number of trained and contracted suppliers Number of children trained in the E-Mentors program 	 Conduct at least 1 training per year. Ensure that staff report any suspicious cases. Implement 1 continuous external impact campaign or program. Train 20% of suppliers. Train 300 children in the E-Mentors program in the communities where we operate with social risk. 	Sustainability Human Resources Product	5 years	"MAGSSC020 Internal Protocol Code of Conduct Against Sexual and Commercial Exploitation of Minors. External Impact Project: E-Minors and Community Interventions"	Performance Indicators Report	Communities, Employees, Suppliers, and Customers			
Customer Management	Maintain a high level of quality and customer service provided to our clients.	Emphasis on service	 Number of customers received Number of responses to satisfaction surveys 	 Exceed the number of clients received in 2019. Achieve a 55% feedback rate from customers. 	Sales and MarketingMarketing and Operations	5 years	Customer Service Procedure - Mission, Vision, Sustainable Policy, and Quality Guidelines, Customer Service, Offer and Operation of MAGSSC001 Sustainability Manual	Performance Indicators Report	Customers, Suppliers			
Quality Management	Maintain a high level of quality and customer service provided to our clients.	Quality management	 Number of audited processes Number of processes with acceptable rating 	 Achieve auditing of 100% of the company's processes. Ensure that critical processes achieve a score of 90% or higher in the last audit of the strategy period. 	SustainabilityController's OfficeHuman Resources (HR)Audit Team	5 years	PCOSC003 Corrective and Preventive Actions Procedure, PCOSC002 Internal and External Audit Procedure, and Mission, Vision, Sustainable Policy, and Quality Guidelines, Customer Service, Offer, and Operation of MAGSSC001 Sustainability Manual	Performance Indicators Report	Customers, Employees			

Material Theme	Aspirations	Program Name	Indicator	Goal	Responsible	Term	Management approach	Evaluation of the approach - Outcome mechanism	Affected Stakeholder
Sustainable Supplier Management	Engage with the highest number of sustainability-committed suppliers and generate the greatest community impact through the hiring of local suppliers.	Grow Alongside Swiss	 Number of risks in the value chain Percentage of sustainable tourism suppliers Percentage of suppliers of national vs. foreign capital Number of sales generated from national suppliers 	 Maintain an updated risk matrix Maintain and increase the current percentage of sustainable suppliers versus non-sustainable ones - Provide sustainability training to all new suppliers Maintain supremacy of national capital suppliers Recover and surpass the amount of money generated towards local suppliers in 2019 	SustainabilityProduct ManagementSupply Chain	5 years	PPDSC002 Negotiation and Contracting Procedure, FPDSC006 Guidelines for Negotiating Swiss Travel Tourism Products, Operating Guidelines from MAGSSC001 Sustainability Manual	Performance Indicators	Stakeholders
Crisis Management	Be a company with a high level of resilience for business continuity.	Crisis Management	 Effectiveness of crisis communication Number of cancellations Amount in thousands of dollars lost due to cancellations or schedule adjustments Direct economic losses due to damage to sales operations to customers and company infrastructure. 	Achieve a rating of "very good" for crisis communication management. • Ensure that the number of cancellations is less than or equal to 10% of confirmed reservations for the month. • Ensure that the amount is less than or equal to \$10 of sales made in the month. • Ensure that losses do not exceed \$10,000 and have a climate change adaptation plan in place by the end of the period.	 Sustainability Operations Communication Occupational Health Committee 	5 years	External Emergency Protocol, Crisis Management Manual (in progress)	Performance Indicators	Board of Directors and Employees, Suppliers, Communities, Customers
Biodiversity and Ecosystem Protection	Be leaders in sustainable tourism management for the conservation of biodiversity in the country.	 BioSwiss - Biodiversity Protection BioSwiss - Restoration and Sustainable Use of Ecosystems 	 Number of employees trained Number of suppliers trained Number of customers or individuals reached with the Stop Animal Selfies campaign Number of evaluations conducted on suppliers Sales of tickets to national parks Number of trees planted 	 Train 100% of the staff. Train 30% of the suppliers. Support the Stop Animal Selfies campaign with customers. Evaluate 100% of active suppliers as Wildlife Sanctuaries for Swiss Travel. Recover the annual contribution to conservation areas for customer visits. Plant 2000 trees for ecosystem restoration and to mitigate the risk of climate change. 	Sustainability and Research Development Sustainability - Sales Areas	5 years	Bioswiss Biodiversity and Ecosystem Protection Plan, Capacity Management Policy for Tours and Number of Pax, Tourist Behavior Tips, Guide and Driver Manual, Reporting Mechanisms, among other elements that safeguard biodiversity. Mission, Vision, Sustainable Policies, and Quality, Customer Service, Offer, and Operation Guidelines of the MAGSSC001 Sustainability Manual. External Impact Project: Footprint of the Future Biological Corridor and Ecosystem Reforestation, Naturbanas Routes.	Performance Indicators	Employees, Customers, Suppliers, MINAE (Ministry of Environment and Energy), National Parks.

Material Theme	Aspirations	Program Name	Indicator	Goal	Responsible	Term	Management approach	Evaluation of the approach - Outcome mechanism	Affected Stakeholder
Personal and professional development of employees Occupational health	To be one of the leading tourism companies in Costa Rica with the best conditions for employees and their families.	Labor Practices	 Number of training sessions provided Percentage of staff participating Number of accidents occurred Number of HHTs (Hazard Hunt Tours) in the month Days lost due to disabilities 	 Achieve providing 80% of the identified training needs. Achieve 85% staff participation in training sessions. Maintain a low accident rate. 	HR (Human Resources) HR and Occupational Health Committee"	5 years	Internal policies and procedures of Human Resources Internal policies and procedures of Occupational Health	Performance indicators	Colleagues and family
Waste	To become a zero-waste-to-landfill company by 2040.	Eco-efficiency	Number of waste generatedNumber of eco-friendly products	 Reduce by 4% annually. Replace at least 1 product per year. Reuse 100% of organic waste generation. 	SustainabilitySupply Chain	5 years	Waste Management Policy and Manual. We have a collection center for the proper disposal of each type of waste, with each manager authorized by the Ministry of Health.	Performance indicators	Collaborators, suppliers, customers
CO2e Emissions	To become a nationally and internationally recognized carbon-positive company by 2050.	Eco-efficiency	Quantity of emitted emissionsQuantity of emissions offset and reduced by customers	Reduce by 4% annually, 20% by the end of the period. • Achieve 10% customer participation.	Sustainability,Transportation UnitSustainability, Marketing and Sales	5 years	Emissions Reduction through the Carbon Neutrality Management System, in which sources are monitored, controlled, and the reduction action plan is executed. Neutralflight Program, emissions-free vacations.	Performance indicators	Collaborators and custome
Water	To become water positive internally by 2040.	Eco-efficiency	Quantity of water consumed Quantity of customers offsetting their water footprint	 Reduce by 4% annually, 20% by the end of the period. Achieve a 10% customer participation rate. 	 Sustainability and Maintenance Sustainability, Marketing, and Sales 	5 years	The company has its sustainability policy through which it commits to managing the environmental, social, and economic impacts it generates. There is an efficiency plan for water use, which involves implementing preventive and corrective actions, allocating resources for proper management of the water resources used in the company and its daily operations, periodically evaluating it to minimize environmental, social, and economic impacts, as well as ensuring its proper final treatment, complying with current regulations and strengthening the environmental culture among the company's personnel, which will lead to promoting sustainable development within the organization. Water footprint program is part of the water use efficiency plan."	Performance indicators	Employees, suppliers, and customers

Table 3. Detailed Table of Material Issues Management Strategy									
Material Theme	Aspirations	Program Name	Indicator	Goal	Responsible	Term	Management approach	Evaluation of the approach - Outcome mechanism	Affected Stakeholder
Wastewater	Greater reuse of wastewater in the operational processes of our company.	Eco-efficiency	 Amount of COD (Chemical Oxygen Demand) in wastewater Amount of reclaimed wastewater 	 Maintain it within the standards set by the Ministry of Health Reuse 15% of the wastewater generated during the reporting period 	 Maintenance Maintenance and Sustainability	Constant 5 years**	Maintenance procedure and internal policies for wastewater management. We have a treatment plant and septic tanks for the treatment of these waters.	Performance indicators	Communities - Customers - Employees and Family - Regulators such as MINAE and Ministry of Health
Energy	To self-supply ourselves with renewable energy sources and ensure efficient consumption, to contribute to the energy supply in the rest of the country's communities.	Eco-efficiency	 Amount of energy consumed Amount of energy consumed from solar panels 	 Reduce by 4% annually, 20% by the end of the period. Consume 90% of the energy generated by the panels. 	Sustainability Maintenance	5 years*	Plan for efficient electricity use. The company has its sustainability policy through which it commits to managing the environmental, social, and economic impacts it generates. There is an energy efficiency plan in place, which identifies energy sources, consumption by location, consumption reduction actions such as changing lighting, policies on the use of air conditioning, and education for both staff and clients.	Performance indicators	Communities - Customers - Employees and Family - MINAE
Local community development	To be a highly recognized company nationally and by our clientele for fostering socioeconomic and environmental development, while reducing the impacts that could affect the communities in which we operate.	Social responsibility	 The operations with significant negative impacts – real or potential – on local communities Number of social impact projects Number of beneficiaries Percentage of operations with local community participation programs 	 1 annual communal benefit project starting from 2023, addressing pandemic impacts, to generate benefits and foster closer ties with communities most visited by our company (e.g., Limón), aiming to enhance our image and reputation positively in the communities where we operate. Develop an annual communal benefit project, focusing on empowering women in the community. 	Sustainability and Sales Areas	3 years* from 2023	Beautification Project for Customer Engagement, Responsibility Plan, Sustainability Manual. External Impact Project: Pack for a Purpose, Sifais, Medical Missions, Beautification of Parks in Local Communities, Youth Employment.	Performance indicators	Communities

Contribution to Sustainable Development Goals (SDGs)

Table 4.										
	Content	"Number of Goals"	A global goal that Swiss Travel can contribute to	Country indicator	Country status	Swiss Travel's aspiration	Indicator	Measurement of the indicator	Goal	Term
3 SALISTI YBENESTAR	Ensure healthy lives and promote well-being for all at all ages.	13 Goals	Support research and development of vaccines and medicines for communicable and non-communicable diseases that primarily affect developing countries.	No indicator	As of November 14, 2020, there were: 123,223 confirmed cases and 1,546 deaths	Supporting the country's strategies to protect the health of tourists and communities from infectious diseases such as COVID, through the implementation of internal protocols and those of our suppliers, and supporting campaigns to increase civil security in the country (against crime).	Incidence rate of new Covid 13 Goals diagnoses in the company.	Monthly	Achieve a monthly positive case rate of less than 5%.	2 years
12 PRODUCCIÓN Y COMSUMO RESPONSABLES	Promote sustainable consumption and production patterns.	11 Goals	Achieve sustainable management and efficient use of natural resources.	No related indicator	Data not available.	Contribute to our value chain by promoting sustainable tourism production at the destination.	Number of suppliers certified in CST, PBAE, and CN.	Annual	Increase the total number of sustainable suppliers the company already works with by 5%.	5 years
5 ELIALIDAD DE GLASIO	Gender Equality: Achieve gender equality and empower all women and girls.	9 Goals	Eliminate all forms of violence against all women and girls in the public and private spheres, including trafficking and sexual exploitation, and other types of exploitation.	Proportion of women and girls aged 15 years and older who have experienced physical, sexual, or psychological violence inflicted by a current or former intimate partner in the past 12 months, disaggregated by form of violence and by age. Proportion of women and girls aged 15 years and older who have experienced sexual violence inflicted by someone other than an intimate partner in the past 12 months, disaggregated by age and location of incident.	The percentages of women aged 18 and older who were victims of physical and sexual violence by men with whom they have not had an intimate relationship, during the last 12 months, were obtained in 2003 with the first Survey on Violence against Women (EVCM), conducted by the Center for Women's Studies (CIEM) of the University of Costa Rica. 4.3% of women over 18 years old were victims of physical violence, and 1.1% of sexual violence, perpetrated by men with whom they have not had an intimate relationship, incidents that occurred in the last 12 months.	Contribute to the country's efforts to reduce cases of violence against minors.	Number of trained personnel Number of suspected cases detected in operation Number of complaints made to authorities	Annual Monthly Monthly	Train 90% of the staff. Initiate the establishment of a baseline year regarding the measurement of suspected cases. Initiate the establishment of a baseline year regarding the demands made by the company to authorities.	5 years
15 DE ENDOSISTEMAS TERRESTRES	Promote sustainable use of terrestrial ecosystems, combat desertification, halt and reverse land degradation, and halt biodiversity loss.	12 Goals	Take urgent and significant action to reduce habitat degradation, halt biodiversity loss, protect threatened species, and prevent their extinction . Adopt urgent measures to end poaching and trafficking of protected flora and fauna species and address illegal demand and supply of wildlife products.	Number of threatened species by type of species.	The species considered threatened are those classified according to the IUCN categories as critically endangered, endangered, and vulnerable. The threatened species in Costa Rica increased by 112 species in just one year. There were reported 228 threatened species in 2015, and 340 species were reported for 2016, representing an increase of almost 49%.	Promote within our value chain an ethical approach to wildlife for the long-term sustainability of the tourism business and the protection of biodiversity, leading to positive impacts on the health and economy of the local communities where we operate.	The total number of species listed on the IUCN Red List and in national conservation lists whose habitats are affected by the organization's operations, by level of extinction risk. Number of suppliers that can be worked with and signatories of the code. Number of assessments conducted on suppliers. Number of trained personnel. Number of trained suppliers. Number of clients or individuals reached through the Stop Animal Selfies campaign via information delivery in welcome packages and social media.	Annual	To have identified threatened species affected by the operation of tourist attractions to manage actions subsequently. Offer at least 1 alternative tour of this type in the main destination areas for clients with responsible suppliers. Evaluate 100% of active suppliers as rescue centers for tourist attractions. Train 90% of the staff. Train 60% of the suppliers. Campaign reaching 100,000 people	5 years

List of Endangered species in Costa Rica

Mammals	Birds	Aves	Reptiles	Amphibians	Flora
Water Opossum	Harpy eagle	Turquoise Cotinga	Monteverde Lizard	Alerquín Frog (4 species)	Orquid (33 species)
Giant Anteater	Crested eagle	Threewattled Bellbird	Oxacan Spiny Tailed Iguana	Toad	Orquid Tricopilia
Davies's Graybeard Bat	Limpkin	Black Guan	Rufous Spiny lizard	Holdridge Toad	Notylia spp (All species)
Tricolored Big-eared Bat	Agami Heron	Wedgetailed GrassFinch	Tuberculated Leaf-toed Gecko	Golden Toad	
Forest-Dweling bats	Pinnated Bittern	Pegbilled Finch	Black-tailed wormsnake	Tree Frog	
Spider Monky	Least Bittern	Sedge Wren	Forest pygmy snake	Leaf litter frog (9 species)	More detail of the list with scientific names in the following link:
Tití Monkey or squirrel monkey	Whitefronted Nunbird	Greenandrufous Kingfisher	Striped pygmy snake	Poisonous Frog	https://www.conagebio.go.cr/Conagebio/ public/documentos/legislacion/Directric
Howler Monkey	Black-cheeked Ant-Tanager	Blackcrowned Antpitta	Leatherback sea turtle	Salamander (12 species)	es/Resolucion92.pdf
Whiteface Monkey	Prevost s Ground Sparrow	Strong-billed Woodcreeper	Green Turtle	Ranita de hojarasca	
Harverster Mouse	Nicaraguan Seed-Finch	Peregrine Falcon	Hawksbill sea turtle	Horned frog	
Otter	Red-throated Caracara	Yellownaped Parrot	Loggerhead turtle	Dermophis gracilior (3 species)	
Water Rat	Golden-browed Chlorophonia	Ocellated Crake			
Underwood Rat	Tawny-faced Quail	Prongbilled Barbet			
Caucel	Codorniz Carirrufa	Blueandgold Tanager			
Margay	Green Macaw	Sulphurrumped Tanager			
Yaguarundí	Red Macaw	Mangrove Hummingbird			
Puma, Montain lion	Unspotted Saw-whet Owl	Latticetailed Trogon			
Jaguar	Black-thighed Grosbeak	Blackfaced Solitaire			
Manigordo o Ocelote	Jabirú	Rock Wren			
Manatee, sea cow	Turquoise Cotinga	Tawnychested Flycatcher			
Tapir	Bare-necked Umbrellabird	Whitefaced WhistlingDuck			
	Great Jacamar	Blackcheeked AntTanager			
	Masked Yellowthroat	Tangara Hormiguera de Osa			

Profit-creating asset acquisitions

Classification	Amount	Unified	
Computer equipment (Ganacaste)	¢ 733.341.834,00	# 1.296.018.514,00	Computer
Computer equipment (San José)	# 56.267.668,00		
Machinery and equipment (San José) (Transport area)	¢ 645.750,00		*
Machinery and equipment (Ganacaste)	¢ 913.289.816,00	# 2.380.044.437,00	Machinery
Machinery and equipment (San José)	¢ 1.402.179.621,00		M
FURNITURE AND EQUIPMENT (Ganacaste)	# 245.376.878,00	#E04 CE7 202 00	J.R.E.
FURNITURE AND EQUIPMENT (San José)	# 346.280.404,00	# 591.657.282,00	FURNITU
HIACE transport unit (Ganacaste)	# 12.402.319.568,00		ب
Volare transport unit (Guanacaste)	# 12.948.542,00	# 15.029.905.433,00	Transport
Volare transport unit (San José)	# 1.332.731.665,00		
Total	# 19.297.625.666,00	# 19.297.625.666,00	

Savings for maximization year 2022

Month	Amount	km	Liters
January	¢ 1.593.295,00	2455	30316
February	¢ 1.192.367,00	1777	23151
March	© 943.372,00	1303	15379
April	© 1.949.815,20	25224	30453
May	© 2.537.331,20	37984	44441
June	# 3.050.337,00	3014	35984
July	© 2.951.613,00	3381	42068
August	# 1.284.283,00	1283	15078
September	# 1.850.384,00	2122	24629
October	# 2.587.224,00	2967	34627
November	# 898.288,00	1030	11444
December	# 3.010.928,80	34529	39004
Total	#23.849.238,20	117.069,00	346.574,00

Savings for maximization year 2023

Month	Amount	km	Liters
January	# 509.248,00	584	753
February	# 111.616,00	128	1829
March	# 913.403,00	1303	22853
April	# 398.786,00	629	7379
May	# 1.056.878,00	1667	2196
June	# 2.025.630,00	3195	40027
July	# 564.894,00	891	11916
August	# 3.008.410,00	5099	90875
September	# 663.164,00	1046	13902
October	# 879.358,00	1387	22831
November	# 1.467.810,00	2082	4068
December	# 969.132,00	1452	19117
Total	# 12.568.329,00	19.463,00	237.746,00

Savings / year	2022	2023	Diference %
KM	117.069,00	19.463,00	-83%
Fuel liters	346.574,00	237.746,00	-31%
Money	\$37.059,45	\$23.247,99	-37%