

A REPORT FOR:

# Sokoto-Badagry Highway, Section 2 ESDD Report and ESAP

10 September 2026



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## Abbreviations

Table 1 Abbreviations

| Abbreviation | Definition                                                      |
|--------------|-----------------------------------------------------------------|
| AML          | Anti-Money Laundering                                           |
| AoI          | Area of Influence                                               |
| AQMP         | Air Quality Management Plan                                     |
| Asili        | Asili Capitals                                                  |
| BAP          | Biodiversity Action Plan                                        |
| BMP          | Biodiversity Management Plan                                    |
| BNG          | Biodiversity Net Gain                                           |
| CCRA         | Climate Change Risk Assessment                                  |
| CESMP        | Construction Environmental and Social Management Plan           |
| CH           | Critical Habitat / Cultural Heritage, depending on context*     |
| CHA          | Critical Habitat Assessment                                     |
| CHMP         | Cultural Heritage Management Plan                               |
| CHS          | Community Health and Safety                                     |
| CHSMP        | Community Health and Safety Management Plan                     |
| CLO          | Community Liaison Officer                                       |
| CR           | Critically Endangered                                           |
| CRCP         | Continuously Reinforced Concrete Pavement                       |
| CRM          | Community Relations Manager / Community Relationship Management |
| E&S          | Environmental and Social                                        |
| EA           | Earth Active Limited                                            |
| EAAA         | Ecologically Appropriate Area of Analysis                       |



|           |                                                                   |
|-----------|-------------------------------------------------------------------|
| EcoPlanet | EcoPlanet Consultants Limited                                     |
| EBRD      | European Bank for Reconstruction and Development                  |
| EDI       | Equality, Diversity and Inclusion                                 |
| EHS       | Environmental, Health and Safety                                  |
| EIA       | Environmental Impact Assessment                                   |
| Enva      | EnvAccord                                                         |
| EN        | Endangered                                                        |
| EP4       | Equator Principles IV                                             |
| EPC+F     | Engineering, Procurement, Construction and Financing              |
| ESAP      | Environmental and Social Action Plan                              |
| ESDD      | Environmental and Social Due Diligence                            |
| ESG       | Environmental, Social and Governance                              |
| ESHS      | Environmental, Social, Health and Safety                          |
| ESIA      | Environmental and Social Impact Assessment                        |
| ESMP      | Environmental and Social Management Plan                          |
| ESMS      | Environmental and Social Management System                        |
| FC        | Financial Close                                                   |
| FMEnv     | Federal Ministry of Environment                                   |
| FMW       | Federal Ministry of Works                                         |
| GBV       | Gender-Based Violence                                             |
| GHG       | Greenhouse Gas                                                    |
| GIIP      | Good International Industry Practice                              |
| GIS       | Geographic Information System                                     |
| GRM       | Grievance Redress Mechanism / Grievance Mechanism                 |
| HIRA      | Hazard Identification and Risk Assessment                         |
| HIV/AIDS  | Human Immunodeficiency Virus / Acquired Immunodeficiency Syndrome |
| HR        | Human Resources                                                   |
| HRMP      | Human Resources Management Plan                                   |
| HRRA      | Human Rights Risk Assessment                                      |
| HSE       | Health, Safety and Environment                                    |



|         |                                                                     |
|---------|---------------------------------------------------------------------|
| IESC    | Independent Environmental and Social Consultant                     |
| IFC     | International Finance Corporation                                   |
| ILO     | International Labour Organization                                   |
| IMM     | Impact Mitigation Monitoring                                        |
| IMP     | Influx Management Plan                                              |
| IUCN    | International Union for Conservation of Nature                      |
| KPI     | Key Performance Indicator                                           |
| KUKE    | Export Credit Insurance Corporation Joint Stock Company (Poland)    |
| KYC     | Know Your Customer                                                  |
| LFN     | Laws of the Federation of Nigeria                                   |
| LGA     | Local Government Area                                               |
| LRP     | Livelihood Restoration Plan                                         |
| LTJ     | Lost Time Injury                                                    |
| LUA     | Land Use Act                                                        |
| LULC    | Land Use / Land Cover                                               |
| M&E     | Monitoring and Evaluation                                           |
| MFC     | Monkey Forest Consulting                                            |
| NESREA  | National Environmental Standards and Regulations Enforcement Agency |
| NGO     | Non-Governmental Organisation                                       |
| NIWRMC  | Nigeria Integrated Water Resources Management Commission            |
| NJIC    | National Joint Industrial Council                                   |
| NNL     | No Net Loss                                                         |
| NSITF   | Nigeria Social Insurance Trust Fund                                 |
| OECD    | Organisation for Economic Co-operation and Development              |
| OHS     | Occupational Health and Safety                                      |
| OHSMP   | Occupational Health and Safety Management Plan                      |
| PAP     | Project-Affected Person                                             |
| PPE     | Personal Protective Equipment                                       |
| PS      | Performance Standard                                                |
| PS1-PS8 | IFC Performance Standards 1-8                                       |



|        |                                                                |
|--------|----------------------------------------------------------------|
| QA/QC  | Quality Assurance / Quality Control                            |
| RACI   | Responsible, Accountable, Consulted and Informed               |
| RAP    | Resettlement Action Plan                                       |
| RMC    | Resettlement Monitoring Committee                              |
| S-ESIA | Supplementary Environmental and Social Impact Assessment       |
| SCMP   | Supplier and Contractor Management Plan                        |
| SEA    | Sexual Exploitation and Abuse                                  |
| SEA/SH | Sexual Exploitation and Abuse / Sexual Harassment              |
| SEP    | Stakeholder Engagement Plan                                    |
| SH     | Sexual Harassment                                              |
| SMP    | Security Management Plan                                       |
| SRAP   | Supplemental Resettlement Action Plan                          |
| TBC    | To Be Confirmed                                                |
| TOR    | Terms of Reference                                             |
| UN     | United Nations                                                 |
| UNGPs  | United Nations Guiding Principles on Business and Human Rights |
| WBG    | World Bank Group                                               |
| WMP    | Waste Management Plan                                          |
| WWMP   | Wastewater Management Plan                                     |



# Executive Summary

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## Introduction

Earth Active Limited (hereinafter 'Earth Active' or 'EA'), Monkey Forest Consulting ('MFC'), and national consultant EnvAccord ('Enva') were commissioned by Hitech Construction Company Limited (hereinafter 'Hitech') in July 2026 to undertake an independent Environmental and Social Due Diligence (ESDD) assessment ('the Assessment') of Section 2 of the Sokoto–Badagry Superhighway Project in Nigeria, and to prepare the associated Environmental and Social Action Plan (ESAP). The confirmed Section 2 mainline alignment is approximately 323 km with a right of way of 60 meters and is located within Kebbi State, 258 km of which are included in the financing scope of the Lender Facility Agreement in support of Project delivery. It commences at its northern boundary with Section 1, near Bayawa in Augie Local Government Area and terminates near Bin Yauri in Ngaski Local Government Area. The highway will be constructed utilising Continuously Reinforced Concrete Pavement (CRCP) technology a specialized method involving overlaying steel rebar reinforcements with specialized concrete. The Contractor has significant CRCP expertise and capacity, with this method being ideal for the Nigerian climate given its longevity and minimal maintenance requirements. The Contractor is currently executing other key CRCP road contracts for Federal Government of Nigeria, with its track record and capabilities, a key consideration of the contract award by MoW for this Project.

A multiday site visit was undertaken between the 20th and 24th July 2026 to determine the existing baseline environmental and social conditions along the Section 2 alignment and to review the EPC Contractor's ESHS management systems, meet affected communities and stakeholders, evaluate the impacts on cultural heritage, and evaluate security risk and mitigation measures. Several meetings were held with Hitech management and staff, their strategic advisor Sky Kapital, the additional ESIA and biodiversity survey partners including Asili Capitals (Asili) and RSK, union representatives, and community members in several towns situated along the corridor, with site visits to construction, batching plants, borrow pits, laydown areas, and yards.

The environmental and social framework for Sokoto Section 2 is both substantial and well-structured. The national ESIA was approved on the 14<sup>th</sup> of January 2026, and a supplementary ESIA program is being undertaken to fill the gaps identified against international standards with a completion target of Oct 2026. There are a number of practices that are sound: satisfactory labour terms and pay, strong labour union representation, and use of PPE; community health and safety measures including dust suppression, vendor shelters, and traffic marshals; land compensation is proceeding under the Federal Ministry of Works; and a country-wide cultural heritage programme is being developed with international expert input. The key issue however is around implementation where several gaps still remain. The most significant gaps are around site specific procedures and implementation capacity.

Material findings are limited to distinct areas that are being addressed through a planned sequencing of works. Some specialist surveys still need to be completed, particularly, the biodiversity and socio-economic studies, for full IFC alignment. There are also some gaps around pending permits including borrow pits licensing where extraction is currently happening without the relevant approvals, and proposed project specific environmental monitoring is pending appointment of contractor. There are gaps for labour and occupational health and safety as the workers' grievance mechanism has not been operationalised at site, and the hazard risk assessment does not cover construction of bridge, work at height and lifting, which should be addressed before the bridge construction begins. For security governance, a project wide security manager should be hired, and section specific risk assessments should be done and the community vigilantes should be monitored by the military and police. On the socio-economic side the priority is to complete the PS5 catch-up process for Hitech, provide a livelihood restoration plan and clearly demarcate the roles of the Ministry, Hitech and its consultants. These,



together with the completion of the outstanding permits, establishment of the management framework at site level, and engagement of the committed full-time cultural heritage expert, are incorporated in the Environmental and Social Action Plan.

## Summary of Assessment Findings

The ESIA and management plans reflect a substantive drafting effort, with a clear structure and alignment to the IFC Performance Standards. However, a number of surveys remain outstanding to achieve full IFC compliance, and these have been captured within the ESAP. While the gaps identified in this ESDD are not fundamental, they will require a focused and structured programme of work, in particular the completion of outstanding biodiversity and socio-economic surveys, as set out in the ESAP.

Please refer to the summary list below of all the high-risk findings identified during the Assessment. For detailed findings refer to Section 5 (Assessment Findings) and for suggested mitigation measures to be implemented by the Project, refer to the Environmental and Social Action Plan (ESAP).

### Overview of ESDD Compliance Findings against the Applicable Standards

#### PS1 – Environmental and Social Management Systems

The national ESIA was approved by the Federal Ministry of Environment (FMEnv) on 14th January 2026. This approval is the Nigerian legal basis for the Project and provides the Project with a list of specific conditions pursuant to the approval that are to be met, including E&S monitoring and reporting requirements. The ESIA permit application was submitted to the Federal FMEnv on 3rd February 2025. Following the regulatory review, it was approved with comments on 14th January 2026 and TSL Engineering subsequently updated the ESIA to incorporate the FMEnv comments and requirements, resulting in the final version dated February 2026.

A supplementary ESIA programme is underway to close acknowledged gaps with international E&S standards by October 2026. Gaps also remain around the permit register, including borrow pit land use agreements and licensing, E&S capacity assessment, and documented contractor E&S performance requirements, monitoring, and reporting.

The highway alignment has been designed to avoid floodplains, community infrastructure, farmed fields, and natural habitats, which is a positive design feature aligned with the first step of the mitigation hierarchy: avoidance of E&S impacts. By routing the corridor away from flood-prone areas, the Project reduces potential exposure of communities, workers, infrastructure, and surrounding environmental receptors to flood-related risks before mitigation or management measures are required.

The Project has a series of E&S policies which are broadly aligned with IFC PS expectations from a social and environmental performance perspective. The policy pack includes: Strategic Environmental & Social Objectives; Environmental & Social Policy; Community Affairs, Health, Safety, Environment, and Security (CASHES) Policy; Occupational Health and Safety Policy; Smoke-Free Policy; Alcohol and Drugs Policy; HIV and AIDS Policy; Human Resources Policy; Equality, Diversity, and Inclusion (EDI) Policy; Gender-Based Violence and Sexual Harassment (GBVSH) Policy; Subcontractor and Third-Party Policy; Anti-Bribery and Anti-Corruption Policy; Anti-Money Laundering (AML) Policy; and Hitech Code of Conduct.

The policy pack is high-level and generic, with limited Sokoto 2-specific roles, KPIs, disclosure arrangements, and implementation evidence. It also lacks a clear IFC PS5-aligned commitment on land acquisition, compensation, displacement, livelihood restoration, and government-led resettlement, and does not fully detail community grievance handling, survivor-centered SEA/SH pathways, vulnerable-group engagement, or security controls such as screening, training, use-of-force rules, incident investigation, and contractor/security-force oversight.



The Project has the following documented ESMS architecture however, onsite implementation is lacking in certain areas:

- ESMS Manual
- ESMS Framework
- ESMS Policies
- Corporate Sustainability Plan
- Stakeholder Engagement Plan Framework
- Community Health and Safety Management Plan
- GBV/SEA/SH Action Plan
- Security Management Plan
- Human Rights and Security Manual
- Waste Management Plan (WMP)
- Wastewater Management Plan (WWMP)
- Occupational Health and Safety Management Plan and Environmental Management Plan
- Supplier and Contractor Management Plan (SCMP)
- Human Resources Management Plan (HRMP)
- Influx Management Plan
- Cultural Heritage Management Plan (CHMP)

### PS2 – Labour and Working Conditions

A complete framework consisting of the HRMP, OHSMP, Subcontractor Management Plan, ESHS Code of Conduct, and GBV, SEA and SH Action Plan governs labour and working conditions for the 1,016 Project workers, including the 251 engaged through subcontractors. Most of the framework is operational. Worker interviews confirmed the Project's pay practices are sound, on site facilities are adequate, and females expressed the working environment was safe. The IESC also observed good PPE compliance, on site medical facilities and ambulance, and saw no underage workers on site.

Although the framework is sound, there are several gaps that need to be addressed on priority. The HRMP describes a mechanism for workers to lodge complaints, but it is not yet operational on site. Without it, workers raise complaints informally with site managers and their union representatives which are not logged. A Hazard Identification and Risk Assessment register is in place, though it only covers the current construction activities and not work at height, lifting, or bridge construction. The KYC screening of third-party labour and subcontractors, with HSE and ESMS declarations, has been completed, but the bi-monthly subcontractor audits the SCMP requires have not started.

Hitech must implement the E&S management systems on site, close the operational gaps in OHS before bridge construction begins, and build overall capacity in line with PS1.

### PS3 – Resource Efficiency

The Project demonstrates partial alignment with IFC PS3, with key environmental management frameworks in place but significant gaps in implementation, monitoring, and project-specific planning. While the ESIA has been approved and several corporate-level management plans exist, many project-specific procedures and monitoring programmes have not yet been operationalised, including environmental compliance monitoring, air quality and noise monitoring, and soil and groundwater monitoring.

Evidence of valid permits for sand Borrow Pit sources are not available and present a material gap, where reported status is that the relevant applications have been submitted and approvals remain in-progress for sites where active construction activities are currently underway. A clear project-specific permit register presenting all required project permitting requirements, reference to relevant authorities and legislation, description of permit, overview of permit conditions, project personnel / role responsible for compliance and current permit status is required to demonstrate ESMS implementation control.



In addition, water abstraction, waste management, and hazardous materials handling lack sufficient detail and control at the project level, with risks to community resources and the environment not yet fully assessed or mitigated.

While some good practices were observed (e.g. dust suppression, existing corporate procedures), overall, the Project requires further development of site-specific management plans, implementation of monitoring systems, and strengthening of environmental controls to achieve full compliance with PS3.

Supplementary ESIA (S-ESIA) studies currently underway and DRAFT S-ESIA reviewed demonstrate that the project is making progress on closing observed material gaps. Notably, a number of S-ESIA studies and resulting ESMS Plan, Procedure and implementation tool updates are expected following finalization of the S-ESIA.

As evidence of preparedness to satisfy the quarterly E&S monitoring requirements Hitech has provided a proposal from the qualified and nationally permitted EcoPlanet Consultants Limited (EcoPlanet) to provide E&S auditing consulting services to the Project. Given previous IESC experience with Hitech SBS Project Section 1, EcoPlanet has already been engaged and has initiated auditing activities as part of the same proposal provided as evidence of planned engagement in support of the SBS Section 2 Project.

#### PS4 – Community Health and Safety

Community health and safety controls are documented in the CHSMP and supported by observed/recorded measures such as dust suppression, shelters for vendors, flagmen at crossings, community awareness campaigns, and grievance capture.

Material residual gaps include the need to resolve and track access-related grievances, monitor population influx and related social tension risks. Population influx should be monitored through HR data, CLO observations, grievance trends and a simple influx management framework, particularly around land conflict, local employment, drug use, domestic violence and cultural tension risks.

Hitech has established a two-level security system with state security forces (military and police) responsible for managing criminal or insurgency incidents and locally recruited ‘community vigilantes’ tasked with observation and basic protection/deterrence. This leaves a potentially important gap in the middle – within Hitech itself. There is a lack of clarity over responsibility and accountability for security, and this is reflected in the generic security-related documentation (e.g. absence of tailored risk assessments). A high-priority gap is to formalise security governance, including appointment of a project-wide Security Manager, section-specific security risk assessment, and documented selection, training, monitoring, and reporting requirements for community vigilantes and other security interfaces. Further, there do not appear to be documented agreements or formalised lines of communication between Hitech and public security agencies as set out in the Security Management Plan.

#### PS5 – Land Acquisition and Involuntary Resettlement

The FMW has assessed, valued and is in the process of compensating peoples’ assets on land being impacted along the right of way. Per the Land Use Act of Nigeria, only crops, trees and structures are compensated, not land. After the assessment, approximately 600 people have been identified as impacted by the land acquisition in Sokoto, Section 2. It is unclear if people have been both physically and economically displaced. 143 PAPs have had structures compensated without details on the purpose those structures serve.

Hitech has designed a nine-step process to bring the highway project into compliance with IFC PS5. This includes a review by Hitech’s consultants of FMW documentation on the land acquisition and compensation completed to date, development of a draft RAP assessment memorandum, PAP verification and socio-economic surveys and finally, drafting the lender compliant SRAP/LRP.



From the site visits, compensation and livelihood restoration remain the most sensitive social issues because government-led compensation responsibilities, Hitech's community-facing role, and Asili's LRP workstream need to be clearly separated and explained. A clear distinction between the FMW's work on compensation and Hitech's work on livelihood restoration should be clearly communicated to all stakeholders - local government agencies, PAPs, and other stakeholders.

### PS6 – Biodiversity

Hitech/Sky Kapital has presented a pathway to align Section 2 with PS6. Asili Capitals has been appointed to undertake supplementary baseline surveys (beginning Aug 2026 and reporting by 31 Oct 2026) to deliver a strengthened multi-season baseline and supporting mapping. In addition, Asili will produce an updated CHA once additional baseline data is available. RSK has been retained as international biodiversity advisor and has produced an initial desk-based screening report, moving forwards it will QA/QC Asili's CHA, produce a BAP (if required) and updated BMP by 30 Nov 2026. The CHA outcome will determine whether the Project carries a no net loss or a net gain obligation, and that determination drives the content of the BAP and BMP, and the biodiversity indicators reported through the ESMS dashboard.

This pathway responds to a national ESIA that provides a foundation but does not currently align with IFC PS6. Its biodiversity baseline rests on a single dry season set of surveys, species are not screened against IUCN Red List and habitats were not classified as Modified, Natural or Critical. RSK's screening has narrowed the area of interest to potential Natural Habitat within 3 intersected forest reserves and interactions with the Niger River corridor to the south. The national ESIA gaps do not necessarily preclude development, however must be resolved to align with PS6. In addition, with construction underway and clearing approximately 80% complete, the existing BMP (currently a generic document) should be operationalised and clearance controls introduced now, so that no further clearance occurs in unsurveyed or sensitive areas ahead of pre-clearance survey.

Financial Close is expected before the CH Assessment concludes, which means the Project's no net loss or net gain obligation, and the cost of any measures flowing from it, will be defined after commitment rather than before. It is considered this is best recognised explicitly by the lenders and addressed through an appropriate condition or contingency. Alongside this, the respective roles of Asili on baseline and impact assessment, RSK on biodiversity planning, and Hitech/Sky Kapital on day-to-day implementation and clearance control should be clearly communicated, so that responsibility for on-site decisions is not deferred while the studies are in progress.

### PS7 – Indigenous Peoples

The ESIA states that there are no known Indigenous Peoples, as defined by IFC PS7, within the Project area of influence. However, the methodology supporting this conclusion is not fully evidenced, therefore the IESC is treating this conclusion as preliminary.

The applicability of PS7 should be reconfirmed through the supplementary ESIA against the criteria under IFC PS7 paras. 5-7. If Indigenous Peoples are identified, the Project will need to reassess PS7 applicability and implement any additional requirements.

### PS8 – Cultural Heritage

Management of cultural heritage resources on the SBS Section 2 alignment is being enhanced thanks to the general advancement of Hitech's country-wide cultural heritage program. The biggest improvement is the engagement of the international CH expert who is contributing part time to the CH aspects of ASILI'S supplementary ESIA. The most important gap is the absence of the full-time national CH expert



that Hitech has committed to hiring but has not yet hired. This role is critical to standing up the Chance Finds Procedure and other essential construction- phase aspects of the Sokoto Section 2.

The larger highway construction program suffers from the significant gap between Nigerian National standards and the international expectations of IFC's Performance Standard 8. The main gap is the absence of pre-construction cultural heritage fieldwork and assessment. Sokoto Section 2 began implementation with the good intent of bringing this part of the larger effort into alignment with PS8. Until July 2026, the project was implementing this vision without expert advice or staffing to do so, which PS8 explicitly requires (Par. 7). Site clearance is now 80% complete, and soil cutting is now 40% complete, meaning that cultural heritage sites that existed in the areas affected by these activities have already been impacted. These impacted resources would include both archaeological sites and living heritage sites such as shrines, burials and other sacred sites. Any sites already impacted must now be addressed via compensatory actions with remaining sites in unaffected areas still potentially subject to avoidance and impact reduction, the preferred IFC approach. The proactive approach would require that the project stand up a program with the proper, PS8 aligned expertise and on the ground procedures in place. These requirements are far from being met but are progressing. Overall, development of the Nigerian infrastructure program underway that embodies international E&S standards, including the often-difficult aspect of cultural heritage, provides an opportunity to drive incremental improvements in E&S management system design, national E&S professional competency and institutional understanding of E&S risks. The ESDD findings for PS8 should be understood in this context. The project is moving in the right direction but has a long way to go to reach its stated goal.

## 1 Introduction

---

### 1.1 Purpose and Objectives of the Assessment

The purpose of the ESDD is to assess the Project's alignment with the Applicable Standards, identify material environmental and social ("E&S") risks and gaps, and define corrective actions to support lender decision-making and Project implementation. The Assessment focuses on those issues that may create material compliance, reputational, implementation or financing risks for the Financing Parties.

The specific objectives of the Assessment were to:

- verify Project information, including the alignment, construction status and associated facilities, against the ESIA and ESMS documentation;
- assess on-site E&S performance across labour and working conditions, occupational health and safety, pollution prevention, community health and safety, land acquisition, livelihood restoration, security and human rights, biodiversity, indigenous peoples (if triggered) and cultural heritage;
- ground-truth desktop findings by testing documentary claims, including HSE reporting, grievance mechanisms and management plans, against observed site practices;
- engage with workers, worker representatives, community members and other relevant stakeholders to understand implementation performance and community interfaces;
- identify material risks, implementation gaps and potential non-conformances requiring early action; and
- confirm outstanding documentation, data requests, owners and timelines for information still to be provided.



## 1.2 Assessment Approach

The Assessment was undertaken between the 20<sup>th</sup> and 24<sup>th</sup> of July 2026 and combined desk-based review, in-country meetings, site inspections, worker engagement, stakeholder discussions and follow-up technical review. The site visit formed part of the Phase 1 ESDD process and was intended to verify Project information and ground-truth desktop findings against on-site E&S performance.

The ESDD team reviewed Project documentation made available through the dataroom and through direct requests to Hitech, Sky Kapital and the wider Project team. The review considered Project-level and site-level information relevant to the Applicable Standards, including the ESIA, supplementary ESIA workstreams, E&S management system documentation, HSE records, community engagement information, land acquisition and livelihood restoration information, human rights, security arrangements, indigenous peoples, cultural heritage information and other supporting evidence made available during the Assessment.

The site visit included meetings at Hitech HQ in Lagos with Project management, HR, HSE, Community Relationship Management teams and consultants involved in supplementary ESIA work. The field programme in Kebbi included inspection of the Lagga admin site at CH177, the laydown area at CH185, the CH155 Site B batching plant, Lagga community borrow pits, worker interviews and community engagement. Follow-up meetings, findings consolidation, technical calls and a close-out meeting with Sky Kapital and Hitech were also undertaken.

The Assessment was undertaken by EA in partnership with MFC and EnvAccord. EA led the overall ESDD coordination and environmental review, MFC led key social performance inputs, and EnvAccord supported national social review and community engagement. The findings from the document review, site observations, worker and community engagement, and technical follow-up discussions have been consolidated into this ESDD Report and the associated ESAP.

### 1.2.1 Limitations

This report has been prepared based on information made available to the ESDD team during the Assessment period. The ESDD team has relied on documentation, data, interview evidence and explanations provided by Hitech, Sky Kapital, Project consultants and other Project representatives. EA has not undertaken a complete independent verification of all information provided and, where information was not available, this has been identified as a gap or limitation within the relevant section of the report and/or the ESAP.

The Assessment was also limited by the time available for site inspection and stakeholder engagement. Site observations were based on the areas visited during the July 2026 mission and may not represent all Project locations, activities, contractors, subcontractors or affected communities. Community engagement was undertaken with selected communities and stakeholder groups and should not be interpreted as a full socio-economic survey or replacement for the supplementary ESIA, RAP, LRP or other ongoing studies.

Several technical studies and management system updates were still ongoing at the time of the Assessment, including supplementary ESIA studies and related management plan updates. As a result, some findings in this report reflect the status of available information at the time of review and may need to be updated once the outstanding studies, permits, registers, management plans and implementation evidence are completed and disclosed.



## 2 Project Description

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### 2.1 Overview of the Project

Section 2 of the Sokoto–Badagry Superhighway is a greenfield highway corridor forming part of the wider Sokoto–Badagry Superhighway programme, a national priority corridor intended to connect northern Nigeria with the Badagry deep seaport. The confirmed Section 2 mainline alignment is approximately 323 km with a right of way of 60 meters and is located within Kebbi State, 258 km of which are included in the financing scope of the Lender Facility Agreement for Section 2 being prepared in support of Project delivery. It commences at its northern boundary with Section 1, near Bayawa in Augie Local Government Area and terminates near Bin Yauri in Ngaski Local Government Area. The carriageway is being constructed using Continuously Reinforced Concrete Pavement (“CRCP”).

The alignment has a reported 100 m right of way and includes approximately 15 new bridges. The bridges along the route are being delivered as a separate works package and are not part of the financing to which this document relates. They are described here because they form part of the same road, and their environmental and social effects, and the interfaces between the bridge works and the main road works, are considered within the Project's Area of Influence and are covered by the management measures and commitments described in this document.

It traverses multiple LGAs, including Argungu, Augie, Birnin Kebbi, Jega, Suru, Maiyama and Bagudo, as well as other communities affected by land acquisition. The design team has reported that the alignment has been routed to avoid floodplains, minimise environmental and social impacts, and maximise socio-economic benefits to local communities.

#### Construction Progress

- Site Clearance 81.3%
- Cutting 41.0%
- Filling to Sub-base 22.5%
- Stone Base 14.7%
- MC1 Priming (application of binding slurry ahead of CRCP) 10.1%
- CRCP 7.8%
- Kerbs 5.5%
- Crash Barrier 4.4%

#### Changes to the road alignment

During the design of Section 2, several route options were studied before the final alignment was confirmed, weighing ground conditions, constructability, and the impact on the environmental and people living along each route. The chosen alignment minimizes significant river crossings, wetlands and flood-prone land where possible, is steered around settlements where it can be, and minimizes disturbance to the natural environment, while keeping the same road capacity of three lanes in each direction.

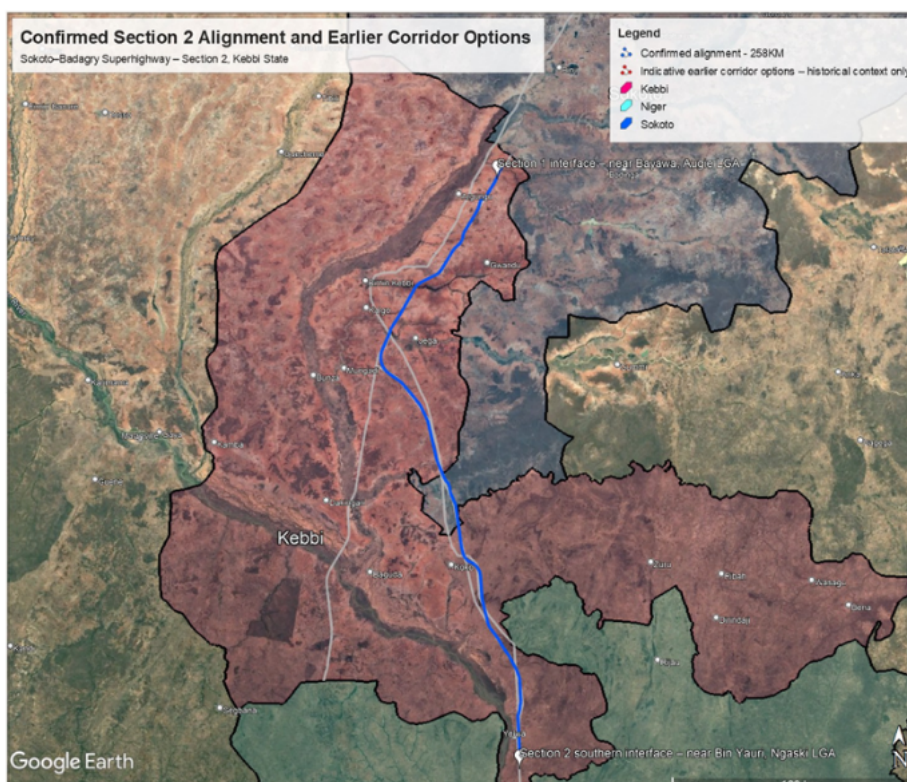


Figure 1 Map received by project parties as best representation of changes to road alignment

### 2.1.1 Main parties

The Project is being implemented by Hitech Construction Company Limited (“Hitech”) as the Engineering, Procurement, Construction and Financing (“EPC+F”) Contractor to the Federal Ministry of Works (“FMW”), which is understood to be the Project Proponent/Borrower. The Assessment has been prepared in the context of proposed financing by Citibank N.A. London Branch and KUKA as Financing Parties.

Sky Capital is acting as strategic adviser to the Project and has supported the ESDD process through meetings, documentation coordination and close-out discussions. The Project team is also supported by specialist consultants, including Asili Capitals in relation to the supplementary ESIA workstream, RSK in relation to biodiversity inputs, and EcoPlanet in relation to environmental and social auditing support.

## 3 Applicable E&S Standards

### 3.1.1 Project components

The main Project components comprise the construction of a new dual carriageway superhighway using CRCP pavement, together with bridges, drainage systems, controlled access features and road safety infrastructure. The route also requires associated construction-stage facilities and work areas, including administrative sites, laydown areas, batching plants, borrow pits and material extraction locations.

During the site visit, the ESDD team inspected the Lagga admin site at CH177, the laydown area at CH185, the CH155 Site B batching plant and Lagga community borrow pits. The Lagga admin site



included the site clinic, ambulance, site office, worker interview locations and expat accommodation under development. The CH155 Site B batching plant was reviewed for fire safety, occupational health and safety, hazardous material storage, environmental management practices and wastewater treatment.

## 3.2 Applicable Standards

The following 'Applicable Standards' have been used as the reference framework against which the ESDD review has been undertaken:

### Legal Framework

- Local, Provincial and Nigerian National laws, regulations and permits applicable to all Project phases and activities
- International conventions and treaties adopted by the host country and applicable to the Project (including, but not limited to International Labour Organisation)

### Equator Principles 4 (2020):

- Principle 1: Review and categorisation
- Principle 2: Environmental and Social Assessment
- Principle 3: Applicable Environmental and Social Standards
- Principle 4: Environmental and Social Management System and Equator Principles Action Plan
- Principle 5: Stakeholder Engagement; and
- Principle 6: Grievance Mechanism

The following EP requirements are the responsibility of the Lenders to implement, and do not form part of this Assessment:

- Principle 7: Independent Review
- Principle 8: Covenants
- Principle 9: Independent Monitoring and Reporting; and
- Principle 10: Reporting and Transparency

### International Finance Corporation Performance Standards ("IFC PS") 2012

- Performance Standard 1: Assessment and Management of Environmental and Social Risks and Impacts
- Performance Standard 2: Labour and Working Conditions
- Performance Standard 3: Resource Efficiency and Pollution Prevention
- Performance Standard 4: Community Health, Safety, and Security
- Performance Standard 5: Land Acquisition and Involuntary Resettlement
- Performance Standard 6: Biodiversity Conservation and Sustainable Management of Living Natural Resources
- Performance Standard 7: Indigenous Peoples (applicability to be confirmed pending screening); and
- Performance Standard 8: Cultural Heritage
- Associated Guidance Notes



### **World Bank Group (WBG) Environmental Health and Safety (EHS) Guidelines;**

- WBG General EHS Guidelines
- The EHS guidelines are technical reference documents with general and industry-specific examples of good international industry practice (GIIP).
- WBG EHS Guidelines for Toll Roads

### **Other International Guidelines and Standards**

- UN Guiding Principles on Business and Human Rights
- UN Voluntary Principles on Security and Human Rights; and
- IFC EBRD Note on Workers' Accommodation: Processes and Standards
- OECD Common Approaches
- ILO Fundamental Conventions
- GIIP

## **3.3 Nigerian Legal Framework**

### **3.3.1 Overview of Applicable Environmental Regulations**

Infrastructure projects in Nigeria, including projects such as Section 2 (Lots 2A and 2B) of the Sokoto–Badagry Superhighway, are governed by national environmental regulations, standards, laws, and policies enforced by the Federal Ministry of Environment (FMEnv), and the National Environmental Standards and Regulations Enforcement Agency (NESREA). These agencies operate under the legal framework provided by the Environmental Impact Assessment (EIA) Act No. 86 of 1992, now codified as the EIA Act, CAP E12, LFN 2004; and the NESREA Establishment Act No. 25 of 2007.

In addition, road development projects must align with the planning frameworks and land use controls established under the Urban and Regional Planning Act, CAP N138, LFN 2004, and the Land Use Act of 1978.

Key applicable national environmental regulations include:

- Environmental Impact Assessment (EIA Act No. 86 of 1992, now codified as the EIA Act CAP E12 LFN, 2004): This regulation mandates an environmental and social impact assessment for new project developments. The goal is to identify and mitigate or manage potential E&S impacts throughout the project lifecycle
- Air Quality Control (National Environmental [Air Quality Control] Regulations, S.I. No. 88, 2021): Projects are required to manage and control air emissions, especially particulate matter, gases, and pollutants, to protect public health and air quality
- Sanitation and Waste Control (National Environmental [Sanitation and Waste Control] Regulations, S.I. No. 28, 2009): This regulation governs the handling, disposal, and treatment of waste generated during construction projects to prevent environmental contamination
- Surface and Groundwater Quality Control (National Environmental [Sanitation and Waste Control] Regulations, S.I. No. 22, 2011): Projects must ensure that surface and groundwater sources are protected from pollution, particularly from chemical discharges or improper waste disposal
- Soil Excavation and Erosion Control (National Environmental [Surface and Groundwater Control] Regulations, S.I. No. 22, 2011): This regulation addresses soil excavation and the control of erosion, especially when heavy machinery is used in construction and operational phases



Further to these regulations, there is the periodic Impact Mitigation Monitoring (IMM), a follow-on monitoring process led by the FMEv. IMM checks compliance with EIA mitigation measures, validates the effectiveness of the measures, and tracks the environmental outcomes of projects.

At the state level, environmental management in Kebbi is governed by general environmental protection and sanitation laws administered by the Kebbi State Ministry of Environment and federal regulations issued by NESREA form the primary basis for environmental standards and enforcement.

Compliance with applicable state regulations is evaluated through alignment with corresponding national regulatory requirements, except where specific state-level permits, approvals, or authorisations are expressly required.

### 3.3.2 Overview of Applicable Health and Safety Regulations

The Factories Act, CAP F1, LFN 2004, is the principal legislation governing occupational safety and health in Nigeria. Its provisions address, among others, workplace health and safety standards, worker training, emergency escape routes, welfare facilities, use of personal protective equipment (PPE), machinery fencing, ventilation, sanitary conveniences, and accident reporting and investigation. The Act is implemented and enforced by the Federal Ministry of Labour and Employment through factory inspectors who conduct workplace inspections to ensure compliance.

This Act is applicable to the Project due to the presence of ancillary facilities where concrete batching and the production of prefabricated construction components are undertaken, activities that fall within the definition of a factory under the Act.

### 3.3.3 Overview of Applicable Labour Regulations

Nigeria's Labour and employment framework establishes minimum standards that are broadly consistent with the objectives of IFC PS2 and the World Bank ESS2, which seek to promote fair treatment, non-discrimination, safe and healthy working conditions, and effective worker-management relationships.

The Labour Act, CAP L1, LFN 2004, constitutes the primary legal framework governing labour and employment in Nigeria. It sets mandatory minimum requirements relating to terms and conditions of employment, wages, working hours, leave entitlements, and termination of employment, thereby supporting requirements on fair treatment and protection of workers' rights. The Labour Act is complemented by a broader suite of specialized statutes and policies governing social security and industrial relations, including:

- Nigerian Social Insurance Trust Fund (NSITF) Employee Compensation Act, 2012
- National Health Insurance Authority Act, 2022
- Industrial Training Fund Act, CAP 19, LFN, 2004
- HIV and AIDS (anti-discrimination) Act, 2014
- Pension Reform Act, 2014
- Trade Disputes Act, CAP T8, LFN, 2004
- Trade Unions Act, CAP T14, LFN, 2004 (Amended, 2005)
- National Minimum Wage (Amendment) Act, 2019
- Nigeria Data Protection Act, 2023
- National Social Protection Policy, 2016



### 3.3.4 Overview of Applicable Land Acquisition Regulations

Land acquisition for Section 2 of SBS was undertaken by the Federal Government of Nigeria in accordance with applicable national legislation namely:

- Nigerian Land Use Act CAP L5 LFN, 2004, serves as the principal legislation directly applicable to resettlement and compensation
- Nigerian Urban and Regional Planning Act CAP N138 LFN 2004

With the support of Kebbi State Government and the relevant Local Government authorities, the process involves engagement with affected communities, traditional leaders, landholders, and other stakeholders within the Project area of influence (AoI).

## 4 Site Visit Summary

### 4.1 Overview

The objectives of the site visit were to:

- Confirm the Project's current ESHS status and alignment with Applicable Standards
- Review implementation of ESMPs, ESMS arrangements and contractor ESHS systems
- Assess land acquisition, RAP, and LRP implementation status
- Evaluate labour management, workforce arrangements and worker accommodation (if established)
- Assess community health & safety risks, traffic safety, and security arrangements
- Assess efficient use of resources and pollution control
- Identify capacity gaps within Project ESHS teams and management structures
- Evaluate stakeholder awareness, community concerns and grievance mechanism accessibility
- Assess and/or review project impact on biodiversity
- Review the security measures currently in place for the project, including the roles and responsibilities of public and/or private security personnel
- Review impact of project on tangible and intangible cultural heritage sites.

Table 2 Site Visit Agenda

| 21 <sup>st</sup> July 2026                                                                                                                                                                                                                                                                              | 22 <sup>nd</sup> July 2026                                                                                                                                                                                                                                                                                              | 23 <sup>rd</sup> July 2026                                                                                                                                                                                              | 24 <sup>th</sup> July 2026                                                                                                                                                                                                               |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <ul style="list-style-type: none"> <li>• Meetings at Hitech HQ in Lagos, including an opening meeting and E&amp;S sessions with project management, HR, HSE, Community Relationship Management/CLO teams, and consultants involved in the supplementary ESIA workstream. The agenda included</li> </ul> | <ul style="list-style-type: none"> <li>• Travel to Kebbi State for site inspection and E&amp;S ground-truthing along the Section 2 alignment.</li> <li>• The field visit covered the Lagga admin site at CH177, the CH185 laydown area, the CH155 Site B batching plant, Lagga community borrow pits, worker</li> </ul> | <ul style="list-style-type: none"> <li>• Findings consolidation and follow-up meetings, including discussions with the Project design engineer, technical follow-up calls, and progress review with lenders.</li> </ul> | <ul style="list-style-type: none"> <li>• Final follow-up meetings, site visit debrief and close-out meeting with Sky Kapital and Hitech at Hitech HQ, together with consolidation of outstanding requests for information and</li> </ul> |



|                                                                                                                                                                                                                             |                                                                                        |                                                |                                                                                |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------|------------------------------------------------|--------------------------------------------------------------------------------|
| review of the Project status, construction programme, existing and planned facilities, permitting, E&S roles and responsibilities, ESMS arrangements, workforce information, incidents, and outstanding ESDD documentation. | engagement and community engagement.<br>• Visiting communities impacted by the project | • Visiting communities impacted by the project | handover of follow-up items.<br>• Visiting communities impacted by the project |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------|------------------------------------------------|--------------------------------------------------------------------------------|

## Stakeholder Summary

Stakeholders engaged during the site visit included:

- Project management, and Human Resources, HSE, and CRM/CLO personnel
- Project consultants involved with development of the EIA, supplementary ESIA studies, and RAP/LRP
- Workers including women workers and union representatives
- Communities including Bami Mai Ruwa, Dalijan Gabas, Danjema, Dalijan Yamma, Barama, B/Sule, Lugga, and Lugga Gidan Namata
- Sky Kapital representatives

Key engagement themes:

- Understanding project scope and impacts
- Environmental management
- RAP and LRP implementation status
- Awareness and utilisation of the GRM
- Cultural heritage site impacts and mitigation measures
- Livelihood disruption
- Labour conditions, worker welfare, and GBVH risk management
- Security management

## 4.2 Site Visit Observations

For environmental topics, site visit observations and follow-up records indicate that basic pollution prevention and environmental control measures are being implemented on site, but that several areas require further documentation, permitting, and site-level strengthening. The ESDD team inspected locations including the Lagga admin site at CH177, the CH185 laydown area, the CH155 Site B batching plant, and Lagga community borrow pits. Environmental management was also discussed with Hitech's HSE team and relevant Project representatives.

A positive observation was that dust suppression through water spraying was observed along the alignment, which is consistent with the Project's Dust Management Plan. Waste collection and separation of hazardous waste by the contractor were also observed. At the CH155 batching plant, wastewater was reported to be processed to remove sediments, with dried sediments being reused as community fill material. These measures indicate that some environmental procedures are being implemented in practice, not only documented in management plans.

The Project also reported some resource-efficiency initiatives. In particular, Hitech described the use of an environmentally friendly concrete curing additive as an alternative to 21 days of water curing following concrete pours. Hitech also reported that it is developing a corporate programme to divert



used tyres from the waste stream for recycling and beneficial reuse. Supporting evidence should still be provided to verify the product used for concrete curing and the status of the tyre reuse programme.

The most material environmental gap observed relates to borrow pit permitting. Borrow pits are currently being used while valid activity-specific licences remain outstanding. Hitech indicated that the relevant government ministry has authorised access to the land and that permit applications have been submitted; however, evidence of issued permits has not yet been provided. This should be addressed as a priority, together with a clear permit register setting out all required permits, approvals, conditions, responsible owners and status.

The ESDD also identified outstanding information requirements relating to third-party material supply and waste management. Stone aggregate is reportedly sourced from Kunlun Construction, but the supply contract, quarry lease and environmental permits remain to be provided. Verification is also required for the contracts, licences and operating procedures of subcontractors managing waste disposal, as well as the licensing and due diligence status of waste disposal facilities used by the Project.

At CH155, hazardous materials were observed to be inadequately stored, with materials not placed in bunded or secondary containment. This presents a potential risk of soil contamination and should be corrected through improved storage arrangements, spill prevention controls, routine inspection and evidence of implementation. Confirmation is also required regarding the final destination and use of waste soils removed from site that are not suitable for construction.

Environmental monitoring remains an important implementation gap. The draft ESDD notes that environmental compliance monitoring, air quality and noise monitoring, and soil and groundwater monitoring have not yet been fully operationalised. Hitech has provided a consultant proposal for independent quarterly E&S monitoring and multi-media environmental sampling, but evidence is still required to confirm that a contract is in place, appropriately funded, and scheduled in line with ESIA approval conditions.

Environmental Work Procedure training has reportedly been provided to the Project Manager and is planned for construction site leadership, including engineering and foreman roles. The ESDD team has requested supporting documentation, including the Environmental Work Procedures, training matrix, training materials and training logs, to verify the status and coverage of this training.

Overall, while the site visit confirmed examples of good environmental practice, including dust suppression, waste segregation and batching plant wastewater treatment, the Project requires further work to demonstrate consistent PS3 implementation. Priority actions include closing borrow pit and quarry permitting gaps, strengthening hazardous materials storage, confirming waste disposal arrangements, operationalising environmental monitoring, and evidencing site-level implementation of environmental procedures.

For social topics, site-visit observations and follow-up records indicate active engagement and community awareness campaigns in Hausa covering CHS, road safety, environmental awareness, and GBV. Recorded concerns repeatedly relate to:

- Farm/community access
- Culvert and drainage/flooding issues
- Compensation
- Youth employment expectations
- Boreholes/water access
- Security inclusion

A positive site visit observation was the Project's responsiveness to community feedback. Traditional leaders reported that they had initially been dissatisfied because they felt excluded from certain local hiring and security-related processes. They also reported, however, that the Project took their



complaint seriously and has since adjusted its approach to include them in these processes. This indicates an improving two-way engagement process and provides a practical example of the Project responding to stakeholder concerns.

Another positive site visit observation was Sky Kapital's development of a computer-based E&S data management system intended to capture information from site and country-level teams and feed it into dashboard reports for corporate-level review and decision-making. This provides a strong foundation for the organisational feedback loop envisaged under IFC PS1, whereby monitoring information is used to inform management decisions and continuous improvement. The system is still under development and the roll-out date was not confirmed, however Sky Kapital indicated that planned features include, among others, biometric scanning, a grievance database, and ESG training module.

## 5 Assessment Findings

### 5.1 Applicable National E&S Standards Compliance Status

The Project's compliance with the Applicable E&S Standards related to national E&S regulations, legislation, permitting, and state-level laws is summarised in Table 3. It is vital that the Project demonstrates compliance with these national standards and that corrective actions to resolve any non-compliances are prioritised.

Table 3 Applicable National E&S Standards compliance status summary

| Item | Applicable Legislation                                                                                     | Permit/License/Approval                                 | Project Compliance Status |
|------|------------------------------------------------------------------------------------------------------------|---------------------------------------------------------|---------------------------|
| 1    | FMEv – EIA Act No. 86 of 1992, now codified as the EIA Act CAP E12 LFN, 2004                               | Environmental Impact Assessment (EIA) Certificate       | Verified by ESDD team     |
| 2    | NESREA – National Environmental (Air Quality Control) Regulations, S.I. No. 64, 2014                       | NESREA Environmental Audit Certificate (annual)         | Verification pending      |
| 3    | NESREA – National Environmental (Sanitation and Waste Control) Regulations, S.I. No. 28, 2009              | Waste Transport & Disposal License(s)                   | Verification pending      |
| 4    | Nigeria Integrated Water Resources Management Commission (NIWRMC), National Water Resources Act, 2004      | Borehole Drilling Permit / Water Abstraction Licence(s) | Verification pending      |
| 5    | Ministry of Labour and Employment – Factories Act, CAP F1, LFN, 2004                                       | Factory Registration / Compliance Certificate(s)        | Verification pending      |
| 6    | Federal Fire Service – Federal Fire Service Act, 1963, CAP F29, LFN, 2004                                  | Fire Safety Certificate                                 | Verification pending      |
| 7    | Nigerian Social Insurance Trust Fund (NSITF) Employee Compensation Act, 2012: Employee Contributory Scheme | NSITF Registration Certificate / Proof of Remittance    | Verification pending      |
| 8    | Nigeria Minerals and Mining Act, 2007                                                                      | Borrow Pit Lease or License                             | Verification Pending      |
| 9    | Kebbi State Permits (if applicable)                                                                        | State-level permits                                     | Verification pending      |

A status on applicable permits has been submitted and verification of permits by the ESDD team is pending.



## 5.2 IFC PS E&S Risk Categorisation

As part of the review of the E&S risks and impacts of a proposed Project or Company, the IFC and EP4 uses a process of categorisation to reflect the magnitude of risks and impacts. The following general descriptions apply to categorising a potential project or company according to their E&S risks and impacts:

- **Category A:** Project/Company activities are likely to have significant adverse environmental, social or health and safety impacts that are diverse or unprecedented. An impact is considered “significant” if it is irreversible (e.g., leads to loss of a major natural habitat), affects vulnerable groups or ethnic minorities, poses major risks of injury or to health, involves involuntary displacement and resettlement, or affects important cultural heritage sites.
- **Category B:** Project/Company activities may result in specific environmental, social or health and safety impacts, but these impacts are site specific and few if any of them are irreversible. In most cases mitigation measures are predetermined in the IFC PS, EHS Guidelines or design criteria. Potential adverse impacts on human populations or environmentally, socially or culturally important areas are less adverse than those of Category A.
- **Category C:** Project/Company activities have minimal or no adverse environmental, social or health and safety impacts.

From the documents reviewed, people interviewed during the site visit and virtually and further observations, the IESC recommends this Project / Investment is currently a **Category A**, in line with risk categorisation based on the below justification:

- The Project has significant socio-economic impact on communities along the road alignment. However, these impacts are expected to be limited and can be addressed through appropriate social safeguards and mitigation measures.
- The project may pose health and safety risks during construction and operation phases. However, these risks can be mitigated through implementation, training and adherence to in-country safety regulations and industry best practice.
- The Project is expected to have environmental impacts such as land disturbance and potential disruption of natural habitats, as the road traverses diverse ecosystems.

*It is important to note that national regulatory authorities will assign a risk category.*

## 5.3 Applicable E&S Standard Alignment Summary

The following section covers findings from the ESDD to highlight any risks in Project alignment with the Applicable E&S Standards. Table 4 is a matrix based on alignment with the following core international E&S standards:

- Equator Principles IV
- IFC Performance Standards
- Relevant General and Sector Specific World Bank Group Environmental, Health and Safety Guidelines



Table 4 Compliance Status Definitions

|                                                                                                                                                                                                                                                                                                                                                                                                                    |  |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|
| <b>Compliant:</b> Fully aligned with the standard and no further action required                                                                                                                                                                                                                                                                                                                                   |  |
| <b>Partially Compliant:</b> Some aspects are aligned but there are still gaps, there is some uncertainty as to whether the Project would meet relevant standards. This could be due (for example) to insufficient information being available to allow proper assessment, or where mitigation measures and management plans have not yet been fully defined to provide confidence that compliance can be achieved. |  |
| <b>Non-compliant:</b> Significant errors or Inadequate measures that must be rectified to meet compliance with the relevant standard. In certain scenarios this topic may not have been addressed.                                                                                                                                                                                                                 |  |
| <b>To be confirmed:</b> Confirmation required by the Project                                                                                                                                                                                                                                                                                                                                                       |  |

*The compliance tables in the following subheadings are ordered by IFC Performance Standard, as relevant for the Project, and include details of the findings/gaps, compliance status, and corrective actions required to resolve the identified findings and gaps. Where relevant, the related WBG EHS Guidelines are also referenced in the tables. These corrective actions form the basis of Appendix A: Environmental and Social Action Plan.*



### 5.3.1 IFC PS1: Environmental and Social Risks and Impacts

| Item | Topic (include relevant Applicable Standard reference)                               | Description of Findings                                                                                                                                                                                                                                                                                                                                                                                                                                             | Compliance status          | Corrective Actions                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
|------|--------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1.1  | <b>Environmental and Social Assessment and Management System (ESMS)</b> (PS1 Par. 5) | <p>The Project has a documented ESMS covering policy, risk assessment, management plans, roles/responsibilities, monitoring, audit, reporting, and continual improvement.</p> <p>The ESMS applies to Hitech, contractors, subcontractors, suppliers, and third parties.</p> <p>Preliminary findings identify inconsistent understanding/implementation on the ground.</p> <p>Evidence of contractor E&amp;S requirements, monitoring, and reporting is pending.</p> | <b>Partially Compliant</b> | <ul style="list-style-type: none"> <li>• <b>Capacity assessment:</b> Undertake an ESMS implementation review focused on whether the current site team can deliver this ESAP and implement the ESMS as described in the documentation. Based on the outcomes, prepare an action tracker that identifies any staffing or role gaps, the responsible manager, target completion date, and interim cover arrangements.</li> <li>• <b>Contractor management:</b> Confirm that E&amp;S requirements are included in contracts and site instructions, and show documented evidence of induction/onboarding, toolbox talks and other relevant training, routine site inspections, non-conformance records, and corrective actions.</li> <li>• <b>Social performance tracking:</b> Enhance the existing social-performance dashboards by adding qualitative information, such as descriptions of the stakeholder engagements completed, key issues raised, recurring complaint themes, community health and safety issues, security-related issues, and agreed follow-up actions.</li> </ul> |



|     |                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
|-----|----------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|     |                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                            | <ul style="list-style-type: none"> <li>• <b>Environmental performance tracking:</b> Verify that the environmental targets in the ESMS and its management plans are being implemented and the monitoring of them carried out on site. Provide supporting records of environmental checks, monitoring logs (like air quality, noise, water, and waste), permit and regulatory-condition compliance, non-conformance logs, and corrective actions.</li> <li>• <b>Project E&amp;S Roadmap:</b><br/>To assess and address E&amp;S organizational capacity and to improve implementation of the ESMS Sky/Hitech are developing a Project E&amp;S Roadmap. Project E&amp;S Roadmap is to formally documented and used as tool to define and track incremental ESMS improvements as the Project move towards compliance across all IFC PS aspect requirements.</li> </ul> |
| 1.2 | <b>Policy</b> (PS1 Par. 6) | <p>The Project has a series of signed E&amp;S policies. They reference IFC Performance Standards, Equator Principles IV, UNGPs, GIIP, ILO conventions, and the Voluntary Principles on Security and Human Rights. The policies cover key social commitments including stakeholder engagement, worker rights, non-discrimination, worker grievance, child and forced labour prohibition, GBV/SEA/SH prevention, contractor obligations, community health and safety, and security.</p> <p>The Policy Pack is missing:</p> | <b>Partially Compliant</b> | <ul style="list-style-type: none"> <li>• <b>Project-level adoption and disclosure:</b><br/>Formally adopt the E&amp;S policy pack for Sokoto 2 - Kebbi and demonstrate that it was communicated to workers, contractors, subcontractors, security personnel, and affected communities in accessible formats and relevant local languages.</li> <li>• <b>Close material policy gaps:</b> Update the policy suite (or issue an addendum) to include explicit IFC PS5 commitments; project-level</li> </ul>                                                                                                                                                                                                                                                                                                                                                          |



|     |                                                                          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
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|     |                                                                          | <ul style="list-style-type: none"> <li>• IFC PS5-aligned commitments on land acquisition, compensation, displacement, livelihood restoration, and government-led resettlement;</li> <li>• detail on community grievance handling, vulnerable-group engagement, survivor-centered SEA/SH referral pathways;</li> <li>• Security-force oversight;</li> <li>• Evidence that the policies have been disclosed, communicated, assigned to responsible owners, and operationalised through project-level KPIs, contractor controls, and monitoring.</li> </ul>                                                                                                                                            |                     | <p>requirements for community grievance management, vulnerable-group engagement, SEA/SH survivor-centered reporting and referral pathways; and security-force oversight, including screening, training, use-of-force expectations, incident reporting, and investigation.</p> <ul style="list-style-type: none"> <li>• <b>Assign implementation accountability:</b> Nominate (and document) responsible owners for HR, HSE, Community Relations/CLOs, contractor management, grievance management, GBV/SEA/SH, resettlement interface, and security, with KPIs and reporting lines.</li> <li>• <b>Demonstrate implementation:</b> Maintain records of policy induction, toolbox talks, contractor onboarding, signed Codes of Conduct, community disclosure, grievance awareness, security training, and monitoring of contractor compliance.</li> </ul> |
| 1.3 | Identification of Risks and Impacts / Scope of the Project (PS1 Para. 8) | <ul style="list-style-type: none"> <li>• The national ESIA for the Kebbi Section is approved by the Federal Ministry of Environment (FMEnv, 14 January 2026, ref (FMENV/EA/EIA/7919/Vol.1/211)</li> <li>• Supplementary ESIA is being developed by Asili Capitals and targeted for completion by Oct 2026</li> <li>• Cultural Heritage Advisory appointment of Supplementary Quercus Heritage (QH) to coordinate and E&amp;S studies undertake QA/QC of IFC PS8 components</li> </ul> <p>During the design of Section 2, several route options were studied before the final alignment was confirmed. <u>several route options were studied before the final alignment was chosen, weighing</u></p> | Partially Compliant | <ul style="list-style-type: none"> <li>• Analyze CCRA, SRAP, LRP, against Environmental Authorities lenders standard procured to Asili</li> <li>• Completion of supplementary ESIA</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |



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|     |                                                                         | <u>ground conditions, buildability, and the impact on the environmental and people living along each route. The chosen alignment avoids rivers, wetlands and flood-prone land where possible, is steered around settlements where it can be, and limits disturbance to the natural environment, while keeping the same road capacity of three lanes in each direction.</u>                                                                                                                                                                                                                                                                                                                                                                                               |                            |                                                                                                                                                                                                                                        |
| 1.4 | <b>Associated Facilities</b><br>PS1, paras 7 to 8;<br>definitions       | <p>The DRAFT S-ESIA currently underway for the Project has considered Associated Facilities including, construction worker accommodation facilities, borrow pits and construction yards, however site-specific location identification and assessment remains in-progress.</p> <p>Confirmation that appropriate due diligence of quarry facilities, which are described by the Project as rock suppliers, has been conducted with evaluation as Project Associated Facilities and relevant regulatory permitting compliance required confirmed in place in conformance with regulatory requirements.</p>                                                                                                                                                                 | <b>Partially Compliant</b> | <ul style="list-style-type: none"> <li>Completion of S-ESIA with identification of all planned Project Associated facilities</li> <li>Due diligence conducted to ensure conformance with Project ESMS and IFC requirements.</li> </ul> |
| 1.5 | <b>Environmental and Social Impact Assessment Report</b><br>(GN23–GN26) | <p>An Environmental and Social Impact Assessment has been prepared for the Kebbi Section, which the IESC has reviewed. The ESIA has been approved by the Federal Ministry of Environment but is not yet fully aligned with the IFC Performance Standards and Equator Principles. Asili Capitals has been contracted to complete a supplementary ESIA which is scheduled to be completed by Oct 2026.</p> <p>Surveys the S-ESIA states are pending or ongoing:</p> <ul style="list-style-type: none"> <li>Wet-season environmental baseline. The baseline is based on dry-season data (November 2024 to January 2025); the document says it will be refined once the wet-season surveys are complete. This covers air quality, noise, water quality, and soil.</li> </ul> | <b>Partially Compliant</b> | <ul style="list-style-type: none"> <li>Completion of the Final S-ESIA</li> </ul>                                                                                                                                                       |



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|     |                                 | <ul style="list-style-type: none"> <li>• Wet-season biodiversity surveys to strengthen the biodiversity baseline.</li> <li>• Critical Habitat Assessment.</li> <li>• Supplementary socio-economic surveys. Cultural heritage inventory, community health, resettlement, and asset inventory, land valuation.</li> <li>• Borrow pit technical assessment. Asili is to identify and assess the pits within the upgrade scope; none has been studied yet.</li> <li>• Groundwater supplementary site assessment. Referenced as still to be completed.</li> <li>• Road traffic safety baseline. The document states further project-specific baseline information on road traffic safety is to be gathered. There is no traffic impact study or road safety audit.</li> <li>• Security risk assessment</li> </ul>                                                                                                                                                                                                                   |                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| 1.6 | <b>Climate Change</b> (GN32–35) | <p>The Project approved ESIA provides a qualitative Climate Change Resiliency Assessment, which is further supported with quantitative modelling in the DRAFT S-ESIA that remains in progress.</p> <p>The S-ESIA is supported by the robust Project Climate Change Risk Assessment (CCRA) that meets IFC expectations and includes presentation of:</p> <ul style="list-style-type: none"> <li>• Climate change scenario analysis including modelling of temperature, precipitation and extreme events for design life of the Project.</li> <li>• Identification of Climate related risks for both construction and operations phases of the Project</li> <li>• Identification of transition and policy risks</li> <li>• Assessment of Risk Rating based on likelihood and vulnerability</li> <li>• Identification of adaptation and resiliency measures considering design, construction and operations project phases</li> <li>• Presentation of climate risk monitoring, review and adaptive management approach</li> </ul> | <b>Partially Compliant</b> | <ul style="list-style-type: none"> <li>• Confirmation with supporting documentation that Climate Change Risk Assessment adaptation and resiliency measures have been considered and implemented in: <ul style="list-style-type: none"> <li>○ Project engineering design</li> <li>○ Construction project phase implementation</li> <li>○ Operations project phase</li> </ul> </li> <li>• Additionally, confirmation and supporting documentation that Climate Change risk monitoring, review and adaptive management elements described in the CCRA have been implemented in ESMS implementation Plans, procedures and data collection and documentation tools.</li> </ul> |



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| 1.7 | <b>Management Programs</b><br>(Par. 13–14)                  | A series of management programmes have been developed by Sky Kapital on behalf of Hitech. These management plans are comprehensive and set out management measures, monitoring schedules, KPIs. Gaps remain around the implementation of these management plans on site. Operations management plans will need to be prepared prior to the start of operations.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | <b>Partially Compliant</b> | <ul style="list-style-type: none"> <li>Continue to strengthen and implement management programs on site</li> <li>Development of Operations phase management plans prior to start of operations</li> </ul>                                                                                                                                                                            |
| 1.8 | <b>Organisational Capacity and Competency</b> (Par. 17–19)  | <p>Per preliminary findings: a comprehensive capacity assessment and associated E&amp;S hiring remain pending.</p> <p>Hitech has a generic, overarching organizational chart for all of Hitech in Nigeria. In the organizational chart, all E&amp;S functions reports to the HSE Manager (HSE, Environment Manager and Community Relations Manager) while the Security Manager reports directly to the General Manager. Within the E&amp;S team, there is a Community Relations Manager (CRM) and Community Liaison Officers (CLO). This CRM and CLOs are responsible for all sections of the SBS Highway.</p> <p>There is no specific organizational chart for the Sokoto-Badagry Highway, Section 2 so it is unclear what E&amp;S resources exist to manage risks and impacts for this section. It is also unclear who is managing the E&amp;S consultants who are doing the LRP.</p> <p>According to the E&amp;S road map documents developed by Sky Kapital, recruitment of additional staff will occur within 1 month post FC:</p> <ul style="list-style-type: none"> <li>o E&amp;S Manager (Project Level)</li> <li>o Additional HSE Coordinators</li> <li>o Environmental Officers</li> <li>o Archaeologist</li> </ul> | <b>Partially Compliant</b> | <ul style="list-style-type: none"> <li><b>Capacity assessment:</b> Confirm Section 2 E&amp;S staffing against current workload and commitments, and the requirements listed in this ESAP (see item 1.1 above).</li> <li>Recruitment of additional E&amp;S staff as laid out in the E&amp;S compliance road map.</li> <li>Update to Section 2 E&amp;S Organizational Chart</li> </ul> |
| 1.9 | <b>Emergency Preparedness and Response</b> (IFC Par. 20–21) | EA reviewed the Emergency Preparedness and Response Manual (HSE-PR-010), a 27-page comprehensive procedure that identifies emergencies, categorises incidents, sets a command structure and Emergency Response Team, and includes a medical response                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | <b>Partially compliant</b> | <ul style="list-style-type: none"> <li>Provide evidence of emergency response drills</li> </ul>                                                                                                                                                                                                                                                                                      |



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|      |                                                  | <p>hierarchy. It is also supported by oil-spill and Stop Work Authority procedures. Medical facilities on site were viewed by the IESC including a clinic at CH 177 and an ambulance on site and a referral hospital was confirmed about 23 km away. The IESC was informed that emergency response drills have taken place but drill reports has not yet been shared.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| 1.10 | <b>Monitoring and Review</b><br>(IFC Par. 20-21) | <p>A suite of management plans have been developed and have been reviewed by the IESC. These include the Waste Management Plan, the OHS and Environmental Management Plan, the HR Management Plan, the Subcontractor Management Plan, the Cultural Heritage Management Plan, and the GBV-SEA-SH Action Plan. There are several management plans that are yet to be developed, including the Biodiversity Action Plan, the Workers' Accommodation Management Plan, and the Welfare Management Framework. On the group implementation and monitoring of these management plans remains weak.</p> <p>Sky Kapital presented an online dashboard that tracks community grievances and is to be extended to worker grievances and OHS incidents. This is a positive monitoring tool and will be very effective in strengthening monitoring and oversight.</p> | <b>Partially Compliant</b> | <ul style="list-style-type: none"> <li>• Develop the outstanding management plans, in particular the Biodiversity Action Plan following the Critical Habitat Assessment, the Workers' Accommodation Management Plan, and the Welfare Management Framework.</li> <li>• Roll out the developed plans to site and evidence their implementation and monitoring with dated records.</li> <li>• Rollout online dashboard to include worker grievances and OHS incidents tracking.</li> </ul>                                               |
| 1.11 | <b>Stakeholder Engagement</b> (IFC Par. 25)      | <p>The SEP Framework is documented and active CLO-led engagement is evidenced through the stakeholder registry and campaign reports.</p> <p>Engagement records cover CHS, GBV, environmental and road-safety campaigns in several communities.</p> <p>Findings identify:</p> <ul style="list-style-type: none"> <li>• The need for more two-way communication beyond traditional/administrative authorities</li> <li>• Clearer repeated messaging on local employment</li> <li>• Clearer repeated messaging on FMW/Hitech roles on compensation and livelihood restoration</li> </ul>                                                                                                                                                                                                                                                                   | <b>Partially Compliant</b> | <ul style="list-style-type: none"> <li>• <b>SEP implementation and documentation:</b> Update the stakeholder engagement / community relations programme so it works as a live implementation tool, not only a framework document.</li> </ul> <p>For each engagement, record the following:</p> <ul style="list-style-type: none"> <li>• Community</li> <li>• Date</li> <li>• Stakeholder group</li> <li>• Key participants</li> <li>• Gender/community breakdown</li> <li>• Main issues raised</li> <li>• Commitments made</li> </ul> |



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|      |                                                                   |                                                                                                                                                                                                                                                                                                                                        |                            | <ul style="list-style-type: none"> <li>• Responsible owner</li> <li>• Deadline</li> <li>• Status</li> <li>• Evidence that feedback was provided to the community</li> </ul> <p>Demonstrate that relevant information is shared internally with the responsible managers.</p> <ul style="list-style-type: none"> <li>• <b>Broaden engagement:</b> In addition to engaging traditional leaders, proactively reach out to other segments of the population (without the presence of traditional leaders, if possible) by scheduling targeted discussions with: <ul style="list-style-type: none"> <li>• Women</li> <li>• Youth</li> <li>• Farmers</li> <li>• PAPs</li> <li>• Vulnerable people</li> <li>• Other non-leader community members</li> </ul> </li> </ul> <p>This is especially important where issues relate to access, employment expectations, compensation, drainage/flooding, security, and livelihood restoration.</p> |
| 1.12 | <b>Grievance Mechanism for Affected Communities</b> (IFC Par. 35) | <p>The GRM is documented in the SEP/GRM materials and the grievance registry records six grievances as of July 2026, mainly relating to:</p> <ul style="list-style-type: none"> <li>• Asset/property damage</li> <li>• Compensation</li> <li>• Employment</li> <li>• Community health and safety/access</li> <li>• Security</li> </ul> | <b>Partially Compliant</b> | <ul style="list-style-type: none"> <li>• <b>GRM awareness:</b> Refresh GRM disclosure through multiple channels to increase visibility (e.g., community meetings, posters/flyers in local languages, CLO messaging, repeated reminders during routine engagements), making clear how complaints can be submitted, that anonymous complaints are accepted, and that safeguards are in place to ensure confidentiality and non-retaliation.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |



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|      |                                                                        | <p>Findings indicate very low use of the grievance mechanism for a project of this scale and profile. This may indicate limited awareness of the mechanism, low trust in its use, and/or incomplete reporting and documentation of concerns raised.</p> <p>Campaign reports also show some verbal concerns were not formally logged, while registered grievances remained open/pending.</p> <p>In addition, Project grievance management records are inconsistent. The GRM registry reports 6 open grievances. Site dashboard shows 7 grievances, all closed. And 5 closure forms were provided for review.</p> <p>Documents also show a lack of clarity and consistency regarding the process for managing and/or referring compensation and land grievances.</p>                             |                     | <ul style="list-style-type: none"> <li>• Reconcile all grievance management documentation (registry, dashboard, closure forms) for completeness and consistency.</li> <li>• Ensure that compensation and livelihood restoration-related grievances under PS5 are channelled through the existing Project grievance mechanism, with documented referral to the responsible party where issues relate to government-led compensation.</li> <li>• Report back to communities on grievance outcomes, to increase trust in the mechanism and demonstrate that the company is listening / reacting.</li> </ul> |
| 1.13 | United Nations Guiding Principles on Business and Human Rights (UNGPs) | <p>EA reviewed the Human Rights Risk Assessment (SBS-S2_RPT-03 HRRR). It is a comprehensive document prepared against the UN Guiding Principles, the IFC Performance Standards, and the Voluntary Principles on Security and Human Rights. It clearly identifies the risks, including security force conduct, sexual and gender-based violence, involuntary resettlement, and barriers to remedy, scores them in a severity matrix, and sets out mitigation. While the HRRR document is strong, there are gaps in on the ground operationalisation. For example, the worker grievance mechanism is unimplemented. Security and human rights measures need to be put in place, such as human rights training for the hired security and a way for security-related grievances to be raised.</p> | Partially Compliant | <ul style="list-style-type: none"> <li>• Operationalise the HRRR: implement the worker grievance mechanism, put in place a Voluntary Principles-aligned security arrangement with human rights training and a grievance route</li> </ul>                                                                                                                                                                                                                                                                                                                                                                 |



### 5.3.2 IFC PS2: Labour and Working Condition

| Item | Topic (IFC PS Par. No.)                                                 | Description of Findings                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Compliance Status          | Corrective Actions                                                                                                                                                                                                                                                                                                                                   |
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| 2.1  | <b>Human Resources Policies and Procedures</b> (IFC Par. 8–9)           | The Human Resources Management Plan (SBS-S2_PLN-15 HRMP_V01) has been reviewed by the IESC. It is comprehensive covering recruitment, terms, working time, non-discrimination, worker organisations, discipline, and grievance. During the HR meeting the Head of HR confirmed the HRMP had not yet been issued to the site team and that the current practice follows the National Joint Industrial Council (NJIC) collective agreement. Hitech also highlighted that they recently completed a labour audit conducted by EcoConserve and Eddie Perez) for another section of that road and are applying key learnings on this section. The key learnings entailed, stronger worker-verification, overtime documentation, grievance, welfare, subcontractor oversight, and use of toolbox talks to raise HR awareness. | <b>Partially Compliant</b> | <ul style="list-style-type: none"> <li>Roll out the HRMP to site as a priority.</li> <li>Brief supervisors and workers, reconcile the plan against the NJIC agreement, and record communication through signed acknowledgements and toolbox-talk registers.</li> <li>Complete the labour-audit corrective actions on the agreed timeline.</li> </ul> |
| 2.2  | <b>Working Conditions and Terms of Employment</b> (IFC Par. 10–11)      | The Internal Conditions of Service set the minimum basic salary at the NJIC minimum plus 10 per cent, an 8 percent pension contribution, annual and sick leave, and 16 weeks of maternity leave at full pay. Overtime is paid at 1.3 times on weekdays, 1.5 times on Saturdays, and 2 times on holidays. Workers are paid from the time they arrive on site and are paid an annual bonus. Worker interviews confirmed that salaries are paid on time. The NSITF Employees Compensation certificate has been reviewed by the IESC. For further confirmation, the IESC needs to see a sample of payslips against the HR register.                                                                                                                                                                                         | <b>Partially Compliant</b> | <ul style="list-style-type: none"> <li>Provide a sample of payslips across worker categories against the HR register to confirm the Conditions of Service terms such as minimum wage, overtime rates, and lawful deductions are applied in practice.</li> </ul>                                                                                      |
| 2.3  | <b>Working hours and overtime</b> (IFC PS2, para 8; WBG EHS Guidelines) | Normal working hours are eight per day, with production pushes handled by shift rotation (day and night teams) and occasional overtime of one to two hours. Night shift runs 22:00 to 06:00. The Head of HR was not familiar with the 48 plus 12 hour weekly overtime cap. In contradiction to the HR overtime policy, a formal memorandum dated 16 April 2026 which was signed by the Project Manager and addressed to all employees, had                                                                                                                                                                                                                                                                                                                                                                              | <b>Partially Compliant</b> | <ul style="list-style-type: none"> <li>Recommunicate the overtime policy to the project manager and all site admins.</li> <li>Stronger oversight by HR in monitoring overtime breaches.</li> </ul>                                                                                                                                                   |



| Item | Topic (IFC PS Par. No.)                                             | Description of Findings                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | Compliance Status          | Corrective Actions                                                                                                                                                                                                         |
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|      |                                                                     | extended hours for 1 week to 07:00 to 18:00 (a 10-hour day allowing a one-hour lunch) Monday to Saturday and a full day on Sunday 19 April. For that catch-up period the workers were asked to work for a seven-day week with no rest day and exceeded the weekly cap of hours worked. Head of HR was not aware of this breach of overtime policy.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                            |                                                                                                                                                                                                                            |
| 2.4  | <b>Workers' Organisations</b><br>(IFC Par. 13–14)                   | Worker representation is active on site. There are eight worker representatives in total, covering both Sokoto and Kebbi. The IESC met two union representatives on site along with the timekeeper, site engineer, and foreman. The NJIC collective agreements (NUCECFWW for juniors, CCESSA for seniors) are applied, and workers did not report any sort of obstruction of association or retaliation. Freedom of association is functioning in practice on site.                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | <b>Compliant</b>           | <ul style="list-style-type: none"> <li>Maintain engagement with the workers representative and ensure representatives retain access to the workforce and to management.</li> </ul>                                         |
| 2.5  | <b>Non-Discrimination and Equal Opportunity</b><br>(IFC Par. 15–17) | The Internal Conditions of Service sets out a very progressive discipline and grievance procedure, and the HRMP includes a comprehensive non-discrimination and equal-opportunity policy. The Kebbi Manpower Tracking Report provides gender-disaggregated data, which shows around 30 female workers out of a total of 1,016, which is roughly 2 to 3 per cent. While on site, the IESC interviewed two women who reported being treated well, feeling secure, and having good medical and transport facilities. The female workers are engaged primarily in administrative roles. While on site, it was explained to the IESC that female participation in site-based construction roles is limited due to the cultural and social norms in the region rather than discriminatory hiring practices. The IESC did not see any evidence indicating unequal treatment or restricted opportunities beyond that of the local contextual constraints. | <b>Partially Compliant</b> | <ul style="list-style-type: none"> <li>Set a female-participation objective and report against it.</li> <li>Corroborate equal-opportunity practice through the worker grievance register once populated.</li> </ul>        |
| 2.6  | <b>Retrenchment</b><br>(IFC Par. 18–19)                             | A Board-approved Redundancy Policy (HCC/HR/POL/002) covers measures to avoid or minimise redundancy, consultation, selection criteria, severance, a retrenchment plan and record-keeping, and an appeal procedure all of which are aligned with the PS2 requirements for collective                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | <b>Compliant</b>           | <ul style="list-style-type: none"> <li>Apply the Redundancy Policy at demobilisation, including consultation and a retrenchment plan before any collective dismissal. No further action required at this stage.</li> </ul> |



| Item | Topic (IFC PS Par. No.)                                             | Description of Findings                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | Compliance Status          | Corrective Actions                                                                                                                                                                                                                                                                                                                                     |
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|      |                                                                     | dismissal. No retrenchment has taken place to date, so the policy is untested in application at this stage.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                            |                                                                                                                                                                                                                                                                                                                                                        |
| 2.7  | <b>Grievance Mechanism</b><br>(IFC Par. 20)                         | The workers' grievance mechanism which is well designed in the HRMP, is not operational at site level. Site administrators have a register template and are aware of the grievance mechanism but do not formally log them. To date no worker grievance has been recorded. At CH 155 the IESC did not observe a grievance box, although workers confirmed there was one on site. New anonymous channels (a website route and a landline) are currently planned for implementation.                                                                                                                                                                                                                                                                                                                                                                                                    | <b>Non-compliant</b>       | <ul style="list-style-type: none"> <li>Implement the worker grievance mechanism at all sites as a priority.</li> <li>Install at least 3 grievance boxes per yard and publicise accessible channels, train workers on their use, guarantee non-retaliation, and maintain a worker grievance register with tracking, timeframes, and closure.</li> </ul> |
| 2.8  | <b>Child and Forced Labor</b><br>(IFC Par. 21–22)                   | <p>The IESC reviewed the HRMP (8.4) and the Code of Conduct which prohibit forced labour. The completed subcontractor KYC and EHS compliance form for subcontractors Enzizu, Fajar Agro, M Darma Routes, Akinola Olutola, Kunlun, and Rosedam also prohibit child and forced labour, set a minimum hiring age of 18, and respect wages and working hours. The IESC found no direct evidence of forced, bonded, or trafficked labour from worker interviews on site. The specific PS2 indicators such as recruitment fees, retention of identity documents, and freedom to leave, still need to be tested against follow up worker interviews.</p> <p>Age verification checks are done at the time of recruitment which is performed on site where age is checked through ID. While on site the IESC did not observe any underage workers at the yard or along the road alignment</p> | <b>Partially Compliant</b> | <ul style="list-style-type: none"> <li>Continue with practice of age verification</li> <li>Ensure age verification is included in audit</li> <li>Test the forced-labour indicators through follow up worker interviews and grievance mechanism once rolled out on site</li> </ul>                                                                      |
| 2.9  | <b>Workers engaged by Third Parties and Supply Chain Management</b> | Of the roughly 1,016 workforce, 251 are subcontractors. The SCMP (SBS-S2_PLN-14) defines prequalification, KYC, performance monitoring, auditing, non-conformance management, and HSE Requirements for Contractors. Subcontractors Enzizu, Fajar Agro, M Darma Routes, Akinola Olutola, Kunlun, and Rosedam have signed the KYC declaration acknowledging the Code of Conduct and committing to HSE and ESMS                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | <b>Partially compliant</b> | <ul style="list-style-type: none"> <li>Implementation of subcontractor bi-monthly audits in line with the SCMP.</li> </ul>                                                                                                                                                                                                                             |



| Item | Topic (IFC PS Par. No.)                                                         | Description of Findings                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Compliance Status          | Corrective Actions                                                                                                                                                                                                                                                                               |
|------|---------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|      | (IFC Par. 24–29)                                                                | compliance. The SCMP requires bi-monthly subcontractor audits, but none have been conducted till date                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                            |                                                                                                                                                                                                                                                                                                  |
| 2.10 | <b>OHS management system and oversight</b><br>(PS2, para 23)                    | An OHS management system is in place, with HSE coordinators, HSE officers, and traffic-control flagmen reporting to the HSE Manager. HSE dashboards with weekly and monthly KPI reporting to head office covering leading and lagging indicators have also been implemented. On site there were two HSE officers and one HSE coordinator. EA observed hands-on Project Manager leadership with a good safety culture. There are specific OHS related items in 2.12 that need to be addressed which are related to reliability of the performance data.                                                      | <b>Partially Compliant</b> | <ul style="list-style-type: none"> <li>• Confirm the HSE resourcing ratio against Hitech's own standard for the corridor length.</li> <li>• Improve OHS performance data reliability</li> </ul>                                                                                                  |
| 2.11 | <b>OHS inspections, audits and performance monitoring</b><br>(IFC PS2, para 23) | The OHSMP sets out an incident-management framework, including a near-miss reporting procedure and clearly defined responsibilities. Monthly HSE reports record two incidents (November 2025 and January 2026). The HSE Manager stated that a detailed incident register and incident investigation reports are prepared but have not yet been reviewed by the IESC. The HSE Dashboard was reviewed by the IESC but several months were blank, and the zero LTI could point to the possibility data is not being updated regularly. There is no current internal OHS inspection and audit program in place. | <b>Partially Compliant</b> | <ul style="list-style-type: none"> <li>• HSE Officer training to ensure monthly updates of HSE Dashboards.</li> <li>• Provide incident register and incident investigation reports</li> <li>• Launch bi-monthly internal OHS inspection and audit program and share results with IESC</li> </ul> |
| 2.12 | <b>Hazard identification and safe systems of work</b><br>(IFC PS2, para 23)     | The Hazard Identification and Risk Assessment is on file (HSE-REG003, rev 0) and has been approved by the Managing Director. It is populated across roughly thirty activities which run through its hazard, receptor, existing controls, an inherent risk score on a likelihood-and-severity matrix, control measures, and a residual score. It does not yet assess bridge construction, work at height, or lifting operations, which are the highest-risk activities still to come. The OHSMP (PLN-09) sets out the supporting safe systems (daily                                                         | <b>Partially Compliant</b> | <ul style="list-style-type: none"> <li>• Add bridge construction, work at height, and lifting operations to HIRA</li> <li>• Provide permit to work register/log</li> </ul>                                                                                                                       |



| Item | Topic (IFC PS Par. No.)                                                                   | Description of Findings                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | Compliance Status          | Corrective Actions                                                                                                                                                              |
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|      |                                                                                           | safe task analysis, control of hazardous energy, hazardous substances). The permit-to-work procedure has been drafted with training rolling out.                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                            |                                                                                                                                                                                 |
| 2.13 | <b>OHS training and induction</b><br>(IFC PS2, para 23)                                   | An HSE Training Matrix (2025) was shared which tracks competency across workers covering first aid, fire, hazardous materials, fall protection, and emergency action. This is further supported by an HSE Orientation Training Program and OHSMP provisions for OHS training (3.3.2) and site induction (4.3.2). On site it was confirmed that all new joiners go through a 45-minute OHS induction training. A weekly toolbox talk is given to all workers which covers housekeeping, safety culture, PPE, and site-specific hazards such as snake bites. Permit-to-work training is currently being rolled out. | <b>Partially Compliant</b> | <ul style="list-style-type: none"> <li>• Increase OHS induction training to at least 4 hours</li> <li>• Confirm once permit-to-work training has been rolled out</li> </ul>     |
| 2.14 | <b>Personal protective equipment</b><br>(IFC PS2, para 23)                                | The OHSMP sets PPE requirements (3.2 and 4.6). PPE compliance on site is strong. The IESC observed consistent use of appropriate PPE across all the work fronts that were inspected, indicating effective provision and enforcement.                                                                                                                                                                                                                                                                                                                                                                              | <b>Compliant</b>           | <ul style="list-style-type: none"> <li>• Maintain PPE provision and enforcement and extend the same standard to all subcontractor work areas as the workforce grows.</li> </ul> |
| 2.15 | <b>Hazardous materials storage and handling</b><br>(IFC PS2, para 23; WBG EHS Guidelines) | EA observed hazardous materials stored without bunded secondary containment at a yard at CH 155. Unbundled storage creates a direct risk of soil and groundwater contamination.                                                                                                                                                                                                                                                                                                                                                                                                                                   | <b>Non-compliant</b>       | <ul style="list-style-type: none"> <li>• Install bunded secondary containment for all chemical storage and provide spill kits for all sites.</li> </ul>                         |
| 2.16 | <b>High-risk activities: work at height and lifting</b>                                   | Majority of recorded near-misses are related to ladders at the batch plants, and a fall-protection campaign is underway. Currently there is no standalone work at height procedure in place. Work on 15 bridges is about to commence. Project needs to have a work at height procedure in place                                                                                                                                                                                                                                                                                                                   | <b>Partially Compliant</b> | <ul style="list-style-type: none"> <li>• Before bridge works commence, verify the work-at-height procedure and all PPE equipment are in place.</li> </ul>                       |



| Item | Topic (IFC PS Par. No.)                                                              | Description of Findings                                                                                                                                                                                                                                                                                                                                                       | Compliance Status          | Corrective Actions                                                                                                                                                                       |
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|      | (IFC PS2, para 23)                                                                   | and all related PPE equipment on site before any bridge works are started. A 30-tonne crane was observed while on site for lifting and project manager confirmed crane maintenance is up to date and operators are licensed.                                                                                                                                                  |                            | <ul style="list-style-type: none"> <li>Provide work at height training to all related workers.</li> <li>Confirm crane-inspection records and lift operator license.</li> </ul>           |
| 2.17 | <b>Fire safety</b><br>(IFC PS2, para 23)                                             | The OHSMP contains a fire emergency procedure (7.3), the permit register records the fire building and storage-tank permits as closed, and at CH 155 all fire-extinguisher inspections were current. No fire risk assessment has been provided for the yards, fuel storage areas or batching plants.                                                                          | <b>Partially compliant</b> | <ul style="list-style-type: none"> <li>Review fire safety certificate for yards</li> <li>Provide fire risk assessment for the yards, fuel storage areas, and batching plants.</li> </ul> |
| 2.18 | <b>Emergency preparedness, first aid and medical provision</b><br>(IFC PS2, para 23) | See 1.9                                                                                                                                                                                                                                                                                                                                                                       | <b>Partially compliant</b> | See 1.9                                                                                                                                                                                  |
| 2.19 | <b>Worker welfare facilities</b><br>(IFC PS2, para 23)                               | Welfare at the Lagga admin site is satisfactory. There are separate bathrooms for men and women, plus medical provision, drinking water, rest area at the yard, and dust suppression observed along the alignment.                                                                                                                                                            | <b>Compliant</b>           | <ul style="list-style-type: none"> <li>No further action needed</li> </ul>                                                                                                               |
| 2.20 | <b>Workers' accommodation</b><br>(IFC PS2, para 23; IFC)                             | Majority of the workers are hired from local communities and not provided with accommodation. They commute from town and nearby communities and are collected from designated pick-up points. Accommodation for 24 expats is currently under construction which will consist of 24 porter-home units on site next to the offices. Each will have a bathroom, kitchenette, and | <b>Partially compliant</b> | <ul style="list-style-type: none"> <li>Develop a Workers' Accommodation Management Plan for the 24 porter homes</li> </ul>                                                               |



| Item | Topic (IFC PS Par. No.)                                                       | Description of Findings                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | Compliance Status | Corrective Actions                                                                                 |
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|      |                                                                               | bedroom. No dedicated Workers' Accommodation Management Plan has been shared for IESC review                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                   |                                                                                                    |
| 2.21 | <b>Worker transport</b><br>(IFC PS2, para 23)                                 | Local workers are collected from five pick-up points and transported to site. All interviewed workers, including two women confirmed transport was provided and satisfactory.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | <b>Compliant</b>  | <ul style="list-style-type: none"> <li>Nothing further is needed</li> </ul>                        |
| 2.22 | <b>Gender-based violence, SEA and sexual harassment</b><br>(IFC PS2, para 22) | The GBV, SEA, and SH Action Plan (SBS-S2_PLN-18) has been reviewed by the IESC. It provides a confidential reporting route (a telephone line, a website GRM register, and confidential reception), referral to medical and psychosocial services, designated responsibilities through the CLOs, GBV committees, and supervisors, specialised training, and a code of conduct, including a confidential case register in appendix. The ESHS Code of Conduct sets zero tolerance for GBV, SEA. Harassment and community awareness campaigns are documented for the Lagga, Lugga, Wali, and Illelajega communities between April and July 2026. No cases have been reported till date. The two female workers interviewed on site confirmed women were provided with a safe working environment. They also confirmed GBVH is covered regularly in the weekly pep talks. | <b>Compliant</b>  | <ul style="list-style-type: none"> <li>Continue GBV awareness through weekly pep talks.</li> </ul> |
| 2.23 | <b>Workforce data and local employment</b><br>(IFC PS2, paras 8 to 10)        | The Kebbi Manpower Tracking Report (May to July 2026) disaggregates headcount by category (direct and indirect labour, plant, expatriates, casual, security, and subcontractor) and by gender totalling approximately 1,016 workers per month. A multi-project Workforce Breakdown is also on file. Majority of the workforce is local with about 24 expatriates. Female participation is low at roughly 2 to 3 per cent due local cultural norms.                                                                                                                                                                                                                                                                                                                                                                                                                   | <b>Compliant</b>  | <ul style="list-style-type: none"> <li>Continue updating the monthly workforce profile.</li> </ul> |





### 5.3.3 IFC PS3: Resource Efficiency and Pollution Prevention

| Item | Topic (IFC PS Par. No.)                        | Description of Findings                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | Compliance Status    | Corrective Actions / Recommendations                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
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| 3.1  | <b>Environmental Permitting and compliance</b> | <p>The ESIA has been approved by the Federal Ministry of Environment (FMEnv), and the certificate of approval has been reviewed by EA. It stipulates several reporting requirements and management plans to be prepared as part of the conditions.</p> <p>Environmental compliance monitoring, as stipulated in the ESIA requirements have not yet commenced, however EcoPlanet Consultants Limited (EcoPlanet) proposal for quarterly independent E&amp;S monitoring and environmental multi-media sampling and data collection has been provided. Evidence that a contract is in place and a proposal schedule for related activities requires verification.</p> <p>Absence of required national permits from the Nigerian Minerals and Mining Act (2007) for sand Borrow Pit activities, which are currently on-going presents a material gap. Permit applications have reportedly been submitted and review by the applicable authorities remains in-progress. Further evidence required to confirm status and timeline for delivery.</p> <p>Hitech Quarry Lease authorized by the Nigerian Minerals and Mining Act (2007) for granite production at an undefined location in the local Shanga government territory in Kebbi State was provided as documentation of required Project Permitting. Valid for operations 11 December 2025 to 10 December 2030. No further information regarding quarries found in Project documentation. Should appropriate permitting not be available, alternative licensed supplier must be identified and confirmed.</p> <p>Additionally, the project lacks a clear permit registers and demonstration that the ESMS implementation system provides sufficient operational</p> | <b>Non-compliant</b> | <ul style="list-style-type: none"> <li>• Provide evidence of Borrow Pit permit application submittal(s) and relevant correspondence with authorization to proceed prior to formal issuance of required permits. Include timeline for expected receipt of required permit authorization.</li> <li>• Provide a register of all permits required for the Project, identify permit conditions and demonstrate compliance throughout project lifecycle</li> <li>• Provide documentation confirming all permit approvals and licenses are in place and valid for the construction period.</li> <li>• Prepare a Project-level Environmental Monitoring and Compliance Assurance Plan with data collection and record keeping.</li> <li>• Provide evidence that EcoPlanet contract is in-place, appropriately funded and quarterly environmental compliance monitoring scheduled to proceed in compliance with ESIA permit requirements.</li> </ul> |



| Item | Topic (IFC PS Par. No.)                         | Description of Findings                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Compliance Status          | Corrective Actions / Recommendations                                                                                                                                                                                                      |
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|      |                                                 | control to prevent construction activities to proceed without confirmation that all valid permits are in place.<br><br>Details of permits are pending see <b>Section 5.1</b> .                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                            |                                                                                                                                                                                                                                           |
| 3.2  | <b>Resource Efficiency</b><br>(Energy) (Par. 6) | <p>Resource efficiency measures, trends/ tracking of energy, including electrical and fuel consumption by heavy equipment and transport fleets are to be monitored. Diesel fuel which makes up primary fuel type and is being tracked and presented in the HSE Monthly Report KPI data along with an estimated value in tonnes CO<sub>2</sub>eq.</p> <p>The FMEEnv approval for the ESIA presents commitments for the Project, including:</p> <ul style="list-style-type: none"> <li>• Preparation and implementation of the Climate Smart Energy Transition Plan. Details of the Climate Smart Energy Transition Plan have not been shared. Within this Transition Plan, the Project should set out energy efficiency measures, monitoring program and reporting KPIs with targets.</li> <li>• Annual Sustainability Report using the Global Reporting Initiative (GRI) Guidelines to be submitted to the Environmental Assessment Department of the FMEEnv</li> </ul> | <b>Partially Compliant</b> | <ul style="list-style-type: none"> <li>• Develop and implement a Climate Smart Energy Transition Plan, as per FMEEnv requirements</li> <li>• Develop and implement an Annual Sustainability Report, as per FMEEnv requirements</li> </ul> |
| 3.3  | <b>Greenhouse Gases</b> (Par.7-8)               | IFC PS3 (paras. 7–8), mandates annual quantification of direct emissions for projects exceeding 25,000 tonnes CO <sub>2</sub> eq/year and assessment of feasible reduction measures.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | <b>Partially Compliant</b> | <ul style="list-style-type: none"> <li>• Verification that all GHG sources associated with Project construction activities and impacts have been considered in on-going S-ESIA studies.</li> </ul>                                        |



| Item | Topic (IFC PS Par. No.) | Description of Findings                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | Compliance Status   | Corrective Actions / Recommendations                                                                                                                                                                                                                                                                                                                                                                       |
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|      |                         | <p>The Project ESIA has estimated GHG emissions for construction to be approximately 75,725 tCO<sub>2</sub>eq, generated from diesel-powered machinery. The GHG assessment however does not specify the time period, however it is assumed that this is for the whole construction period. The sources for the emission factors and fuel types of the construction equipment included in the GHG emission tables are not provided to cross check the accuracy of this estimation.</p> <p>Additionally, in conformance with IFC requirements, consideration of all Project activities and impacts should be included in the estimation of GHGs in the S-ESIA. GHG analysis should include consideration of the following:</p> <ul style="list-style-type: none"> <li>• All construction activities associated with the project</li> <li>• Above ground biomass and vegetation clearing</li> <li>• Soil carbon content and earthworks</li> <li>• Organic matter decay.</li> <li>• Embodied carbon of the cement pavement</li> </ul> <p>The DRAFT S-ESIA remains in progress and review upon completion of work required.</p> |                     | <ul style="list-style-type: none"> <li>• Provide S-ESIA Report for review following completion of outstanding studies.</li> <li>• Prior to operations prepare a GHG management plan to include anti-idling policies, efficient equipment uses, and integration of EV charging infrastructure along the corridor. This can be included in the smart energy transition plan (see <b>Item 3.2</b>)</li> </ul> |
| 3.4  | Water Supply (Par. 9)   | <p>The Project requires significant volumes of fresh water for concrete production as well as dust suppression activities. Water is drawn from industrial water boreholes and surface water sources; however, these water sources and locations have not been described in the Project ESIA or DRAFT S-ESIA explicitly.</p> <p>During the site visit, the EA team were informed that the project is implementing processes at the concrete Batch Plant locations to capture</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | Partially compliant | <ul style="list-style-type: none"> <li>• Further assessment required to describe how water abstraction is managed and monitored to avoid community and ecosystem impacts</li> <li>• Provide documentation presenting Project water supply source locations and relevant monitoring due diligence records.</li> </ul>                                                                                       |



| Item | Topic (IFC PS Par. No.)          | Description of Findings                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Compliance Status   | Corrective Actions / Recommendations                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
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|      |                                  | <p>process water for removal of fines and reuse to reduce overall Project water demand. Additionally, Hitech reported that application of a chemical additive is being employed to reduce water demand for post concrete placement watering during the first 21-days of the curing processes – substantially decreasing the Project cumulative water demand.</p> <p>Detailed evidence of location specific water monitoring records, as required by the approved ESIA, of groundwater and surface water extraction and groundwater table elevation were not available for review and require verification. The HSE Monthly Report KPI data for cumulative water use tracking is currently in place.</p> <p>Groundwater and surface water use permits have not yet been provided for review.</p> <p>Quarterly environmental compliance monitoring studies have yet to commence. The potential risks to community and environmental water users have not been quantified.</p> |                     | <ul style="list-style-type: none"> <li>• Provide documentation for groundwater and surface water abstraction permits</li> <li>• Prepare a Project-level Environmental Monitoring and Compliance Assurance Plan with data collection and record keeping.</li> <li>• Provide evidence that EcoPlanet contract is in-place, appropriately funded and quarterly environmental compliance monitoring scheduled, including groundwater level and groundwater and surface water quality monitoring</li> </ul>                                                                    |
| 3.5  | Noise and Vibration (Par. 10–11) | <p>The Project ESIA and DRAFT S-ESIA states that noise levels will be continuously monitored at key locations, especially near sensitive receptors such as nearby communities, schools, and hospitals. However, the DRAFT S-ESIA does not identify where these sensitive receptors are located and their distance from the alignment. Noise monitoring at sensitive receptors has not yet commenced.</p> <p>No noise modelling has been conducted, therefore the impact of traffic noise during operations is not fully understood. Noise barriers and mitigation measures are mentioned in the DRAFT S-ESIA, but it is not conclusive that these will be implemented and have been factored into the design. Noise monitoring throughout operations is necessary to</p>                                                                                                                                                                                                    | Partially compliant | <ul style="list-style-type: none"> <li>• Develop a sensitive receptor map to show all potential receptors within area of influence</li> <li>• Confirm S-ESIA scope includes noise modelling has been conducted for Project operations phase</li> <li>• Prepare a Project-level Environmental Monitoring and Compliance Assurance Plan with data collection and record keeping including noise monitoring at sensitive receptors along route.</li> <li>• Provide evidence that EcoPlanet contract is in-place, appropriately funded and quarterly environmental</li> </ul> |



| Item | Topic (IFC PS Par. No.)  | Description of Findings                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | Compliance Status   | Corrective Actions / Recommendations                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
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|      |                          | <p>assess whether noise mitigation measures are needed where elevated noise levels are observed.</p> <p>Noise monitoring locations for construction phase not specified in the approved ESIA, DRAFT S-ESIA or in Project management plans / procedures.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                     | <p>compliance monitoring scheduled, including noise monitoring for construction activities and sensitive receptors during times of peak Project noise generation.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| 3.6  | Air Quality (Par. 10–11) | <p>The ambient air quality data collected and presented in the Project ESIA shows that air quality is currently within acceptable levels, with certain localized pollution hotspots observed near urbanized or traffic-dense areas.</p> <p>Carbon dioxide and particulate matter (PM2.5/PM10) levels are the most notable components that could potentially impact air quality in urban areas, particularly as construction activities increase along the highway corridor.</p> <p>An Air quality management plan has been referenced in the Environmental Construction Method statement, however no AQMP was included in the package of management plans or referenced in the ESMS Framework.</p> <p>Air quality monitoring results were not provided as evidence that ESMS monitoring has been initiated to monitor the impacts of on-going construction works.</p> <p>No air quality modelling has been conducted to establish the potential impacts on air quality during the highway operations produced by the traffic.</p> | Partially Compliant | <ul style="list-style-type: none"> <li>• Provide evidence of regulatory compliance through transmittal of the NESREA Environmental Audit Certificate (annual)</li> <li>• Conducted supplemental air quality assessment, to include modelling of anticipated emissions to air from traffic flows during operations</li> <li>• Prepare a Project-specific air quality management plan (AQMP), which includes details on where and how air monitoring will take place throughout construction</li> <li>• Commence air quality monitoring as per EIA requirements and ESMP</li> <li>• Operations AQMP which sets out effective traffic management, emission controls, and public awareness may significantly mitigate the impact of the project on local air quality</li> <li>• Provide evidence that EcoPlanet contract is in-place, appropriately funded and quarterly environmental</li> </ul> |



| Item | Topic (IFC PS Par. No.)           | Description of Findings                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | Compliance Status   | Corrective Actions / Recommendations                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
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|      |                                   | A Project Dust Management Plan is in place. Evidence of dust suppression using water bowser trucks was observed at the work sites during the ESDD Site visit.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                     | compliance monitoring scheduled, including air quality monitoring.wil                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| 3.7  | Soil and Groundwater (Par. 10–11) | <p>Soil and Water (SWMP) &amp; Construction Contaminated Land Management Plan (CCLMP) is in place. No monitoring as per the SWMP &amp; CCLMP has commenced.</p> <p>A Project Oil Spill Prevention and Response Procedure and Oil Spill Contingency Procedure are also in place. The Hitech HSE Monthly Report note that 22 emergency drills have been carried out between January and June 30, 2026, however no indication as what type of drills were conducted.</p> <p>Borrow pit operations are described in the ESIA as planned, but lack site-specific details regarding location, quantification of extent (volumes) and impacts of development have not been assessed and mitigation controls have not been identified. Drainage impacts, aggregate borrow pit footprint material emission, erosion, and hydrological risk that is entirely unquantified at this stage.</p> <p>Numerous references to a specific “Quarries and Water Sources” Plan in various Project Plans and the ESMS Framework document, noting that the Plan is being finalized.</p> | Partially compliant | <ul style="list-style-type: none"> <li>• Provide evidence of monitoring in line with the Management and Monitoring Program in the SWMP &amp; CCLMP</li> <li>• Rehabilitate road construction sites where the construction activities are completed</li> <li>• Complete environmental impact assessment studies for Borrow Pit sites identified to be permitted for use.</li> <li>• Finalize and provide project specific Quarries and Water Sources Plan that is noted to be in development and is referenced in various existing Project Plans.</li> <li>• Provide evidence that EcoPlanet contract is in-place, appropriately funded and quarterly environmental compliance monitoring scheduled, including monitoring in Borrow Pits, construction yards and across active construction sites.</li> </ul> |
| 3.8  | Wastewater and                    | The Project Wastewater Management Plan is a general Hitech plan. It does not include any Project-specific procedures.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | Partially compliant | <ul style="list-style-type: none"> <li>• Prepare final site drainage plans with consideration for design details relating to Sustainable Drainage</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |



| Item       | Topic (IFC PS Par. No.)           | Description of Findings                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | Compliance Status          | Corrective Actions / Recommendations                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
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|            | <b>Stormwater</b><br>(Par. 10–11) | <p>According to CH177 construction laydown Associate Facility drawing a wastewater collection and treatment system (septic tank) has been installed to treat domestic wastewater.</p> <p><b>Stormwater drainage</b></p> <p>It is unclear as to whether site drainage has been embedded into the final design. During the ESDD Site Visit it was reported that culverts and river crossing structures had been over designed to address flooding and Climate Change risks. Confirmation that S-ESIA and CCRA flood risk has been considered in finalization of design criteria implemented for the Project.</p> <p>During the operations of the Project, the anticipated stormwater is expected to be 10,000 L per week. According to the ESIA, this is to be channelled into lined drains or temporary holding ponds before discharge to prevent soil erosion. Consideration for design details relating to Sustainable Drainage Systems (SuDS) to manage surface water, with filter strips, swales, which allow infiltration basins over traditional piping systems.</p> <p><b>Downstream water users not quantified</b></p> <p>A formal downstream water user assessment has not been conducted for the Project: identify all communities, agricultural users, and subsistence users dependent on water bodies crossed or affected by the highway; quantify their seasonal dependency; assess construction and operational phase impacts on water availability and quality.</p> |                            | <p>Systems (SuDS) to manage surface water, with filter strips, swales, which allow infiltration basins over traditional piping systems</p> <ul style="list-style-type: none"> <li>• Update within the S-ESIA as a discrete sub-section on downstream water user assessment and provide baseline and monitoring during construction to assess impacts during storm events.</li> <li>• Provide confirmation that the design criteria for the Project have considered both the CCRA developed for the Project as well as the S-ESIA identification of sensitive environmental and community receptors for both construction and operations phases of the Project.</li> <li>• Conduct a downstream water user assessment.</li> </ul> |
| <b>3.9</b> | <b>Flood Risk</b>                 | The region is exposed to high rainfall during the wet season and therefore there is a risk of flooding. A CCRA has been prepared, and a full flood risk                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | <b>Partially compliant</b> | <ul style="list-style-type: none"> <li>• Commission and present quantified flood modelling including:</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |



| Item | Topic (IFC PS Par. No.)              | Description of Findings                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | Compliance Status          | Corrective Actions / Recommendations                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
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|      |                                      | <p>assessment requested to clarify the design is able to withstand flood events. Culverts are included in the design as are stormwater drains.</p> <p>S-ESIA identifies that flood risk management required due to the seasonal nature of rainfall in the region, there is a high risk of localized flooding, especially in areas near the Sokoto, Rima, and Goronyo Rivers.</p> <p>The annual flooding experienced in several LGAs including Argungu, Augie, Birnin Kebbi, Jega, Maiyama, Ngaski, Shanga, Yauri, and surrounding riverine communities, noting that significant impacts to communities is already experienced as baseline prior to Project development.</p> <p>Flooding identified as a High-Risk in the CCRA for the Project area with extreme weather events leading to flooding expected both during Construction and Operation phases of the Project.</p> |                            | <ul style="list-style-type: none"> <li>• (i) 1-in-100-year and 1-in-50-year return period analysis</li> <li>• (ii) modelling scenarios</li> <li>• (iii) identification of all highway sections at flood risk</li> <li>• (iv) assessment of downstream hydraulic impacts on communities and agriculture</li> <li>• Development of Flood Risk Management Plans, including specific mitigation and GIIP to be implemented during both Construction and Operations phases of the Projects.</li> <li>• Conduct monitoring and collect rainfall data throughout the duration of the Project to inform the adaptive management approach to addressing Project risks.</li> </ul> |
| 3.10 | <b>Waste Management</b><br>(Par. 12) | <p>The Project has adopted Hitech's Waste Management Plan (WMP). The plan is comprehensive with roles and responsibilities identified, monitoring requirements, audit frequency and clear KPIs established, however it does not provide any project specific details.</p> <p>The Project WMP outlines documentation requirements and provides template samples including:</p> <ul style="list-style-type: none"> <li>• Monitoring Inspection Checklist</li> <li>• Waste Inventory Log Template</li> <li>• Waste Disposal Receipt Form</li> </ul>                                                                                                                                                                                                                                                                                                                              | <b>Partially compliant</b> | <ul style="list-style-type: none"> <li>• Demonstrate that waste transportation and disposal agreements in place with licensed service providers</li> <li>• Maintain an inventory of non-hazardous and hazardous wastes generated by the project.</li> <li>• Demonstrate due diligence conducted to assure final disposal facility operations meet Project and IFC GIIP requirements.</li> </ul>                                                                                                                                                                                                                                                                          |



| Item | Topic (IFC PS Par. No.) | Description of Findings                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | Compliance Status | Corrective Actions / Recommendations                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
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|      |                         | <ul style="list-style-type: none"> <li>Waste Manifest Chain of Custody form</li> <li>Hazardous Waste Log Template</li> <li>Training Log</li> </ul> <p>Gaps identified in the WMP Plan and implementation records include:</p> <ul style="list-style-type: none"> <li>Identification of subcontractors contracted to transport and dispose of waste from the Project site and where and how each waste stream will be disposed.</li> <li>Confirmation of transport and disposal facility permitting has been requested, however has not been provided for review.</li> <li>In alignment with PS3 the WMP indicates that due diligence will be undertaken on licensed disposal facilities utilized by the Project to confirm they are operated in a materially compliant manner with Project requirements, however documentation is not available for verification.</li> <li>The WMP provides a summary of methodology for estimating non-hazardous and hazardous waste generation quantities, however project specific estimates are blank in the Plan tables. The DRAFT S-ESIA being developed for the Project does provide estimated waste generation quantities, however estimates provided appear to be significantly underestimated and should be reviewed with input from Hitech prior to report finalization.</li> </ul> |                   | <ul style="list-style-type: none"> <li>Maintain chain of custody records documenting final disposal or recycling destination for all wastes generated by the Project.</li> <li>Implement periodic training and regular monitoring inspection schedule</li> <li>Waste management procedures specific to the Project to be prepared, including but not limited to setting out procedures for the management of: <ul style="list-style-type: none"> <li>Excavation waste soils removed from the Project site</li> <li>Hazardous waste and storage sites</li> <li>Recyclable waste and storage sites</li> <li>Collection and disposal of municipal wastes</li> <li>Waste tires</li> <li>Waste batteries</li> <li>Construction and demolition waste</li> </ul> </li> </ul> |



| Item | Topic (IFC PS Par. No.)                            | Description of Findings                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Compliance Status          | Corrective Actions / Recommendations                                                                                                                                                                                                                                                                                                                                                                                           |
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|      |                                                    | <ul style="list-style-type: none"> <li>No implementation documentation including waste logs have been made available for review at the time of the ESDD; further verification required.</li> <li>There are no site-specific procedures for the management of waste excavation soils, hazardous waste and recyclable waste.</li> </ul> <p><b>Positive Observations:</b></p> <p>During ESDD Site Visit waste segregation was noted according to GIIPs.</p> <p>Hitech noted that at a corporate level the organization in the process of establishing a program to divert used tires for processing and reuse for consumer products (i.e. bags, shoe soles, etc.).</p>                                                                                                       |                            |                                                                                                                                                                                                                                                                                                                                                                                                                                |
| 3.11 | <b>Hazardous Materials Management</b><br>(Par. 13) | <p>The hazardous wastes include spent engine oil, tires, oily rags, used oil filters, batteries, and medical waste. Used oil, tires, and batteries to third-party recyclers, while oily rags and medical waste are evacuated by government-accredited agents for off-site management. Certifications and transfer notices have not yet been made available for review.</p> <p>Signs of a minor oil spill around a temporary fuel storage facility at Katami Yard were observed. Storage of bulk chemicals in open spaces without secondary containment. The HSE Manager confirmed that no major oil spill has been reported. Risk of potential soil and groundwater contamination from poor waste management practices, improper storage of bulk hazardous chemicals.</p> | <b>Partially compliant</b> | <ul style="list-style-type: none"> <li>Maintain an inventory of hazardous materials purchased/used/disposed of</li> <li>Establish secure and contained waste storage areas, complete with secondary bunding</li> <li>Require all bulk chemicals to be stored in designated, covered, ventilated areas with secondary containment</li> <li>Implement routine spill-prevention inspections and corrective action logs</li> </ul> |



| Item | Topic (IFC PS Par. No.)                          | Description of Findings                                                                                                                                                                                                                                                                                                                                                                                                         | Compliance Status      | Corrective Actions / Recommendations                                                                                                                                                                                                                                                                                                                                                                                                                                  |
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| 3.12 | <b>Landscape and Visual Impacts</b>              | <p>The ESIA has not considered landscaping or visual impacts and therefore the IESC is unable to comment on whether the design of the Project is sufficient to mitigate any potential visual impacts.</p> <p>The Project ESMS Framework identifies general landscape and visual appearance impacts examples at a high level, however have not considered sensitive potential for sensitive receptors or mitigation options.</p> | <b>To be confirmed</b> | <ul style="list-style-type: none"> <li>The Project shall confirm whether visual and landscaping impacts have been considered in the Project Design and, if not, undertake a high-level Landscape and Visual Impact Assessment (LVIA) to identify potential visual impacts (including headlight and lighting nuisance) and define appropriate mitigation measures such as landscape buffers, screening vegetation, and aesthetic treatments for structures.</li> </ul> |
| 3.13 | <b>Pesticide Use and Management (Par. 14–17)</b> | <p>It was confirmed by Hitech that no insecticides, pesticides or herbicides are used on the project site.</p> <p>Vegetation clearance is carried out mechanically, clearing and removing vegetation without chemical agents.</p>                                                                                                                                                                                               | <b>Not applicable</b>  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |



### 5.3.4 IFC PS4: Community Health, Safety & Security

| Item | Topic (IFC PS Par. No.)                                 | Description of Findings                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | Compliance Status          | Corrective Actions                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
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| 4.1  | <b>Community Health and Safety</b><br>(Par. 5)          | The CHSMP is closely aligned with PS4 requirements. Proactive measures to avoid disruptions and nuisance to social receptors (dust suppression, shelter for local vendors, flag men at road crossings, etc.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | <b>Partially Compliant</b> | <ul style="list-style-type: none"> <li>Track community health and safety issues through stakeholder engagement and grievance management so recurring concerns can be seen as trends rather than isolated anecdotes.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| 4.2  | <b>Emergency Preparedness and Response</b><br>(Par. 11) | See 1.9                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | <b>Partially Compliant</b> | See 1.9                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| 4.3  | <b>Security Arrangements</b><br>(Par. 12 to 14)         | <p>The Security Management Plan (SMP) developed for Section 1 also covers Section 2. This is appropriate, providing an overall security management framework for the Project. While the SMP largely follows the guidance set out in relevant IFC Guidance (see Good Practice Handbook: Use of Security Forces), the content does not seem to reflect the actual arrangements at Project level.</p> <p>There are significant gaps in relation to implementation, mirroring the ESDD and ESAP developed for Section 1. The SMP appears 'theoretical' rather than grounded in the reality of the Project. The risk assessment is generic and not tailored to Section 2. Other key gaps include the description of Project security management and the role of the security contractor, the vetting, training and management of, community 'vigilantes' and procedures or agreements for managing relations with public security.</p> <p>Community engagement and grievance handling related to security arrangements are addressed under PS1 (Stakeholder Engagement and Grievance Mechanism).</p> | <b>Non-Compliant</b>       | <ul style="list-style-type: none"> <li>Implement the systems and processes set out in the SMP, including: <ul style="list-style-type: none"> <li>Conduct a proper security risk assessment in line with IFC guidelines, including a community security risk assessment</li> <li>Assess Project security staffing needs, including the recruitment of a Project-wide Security Manager</li> <li>Document measures to seek agreement with public security and institute regular discussions on security intelligence and annex to the SMP.</li> <li>Clarify and formalise the role of the Security Contractor, including training for security contractors and public security.</li> </ul> </li> </ul> |
| 4.4  | <b>Influx management</b>                                | Hitech has drafted a company side influx management plan which is largely in compliance with PS4.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | <b>Partially Compliant</b> | <ul style="list-style-type: none"> <li>Monitor population influx through HR data, CLO observations, and grievance trends, particularly around land conflict, local employment, drug use, domestic violence and cultural tension risks.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                   |



### 5.3.5 IFC PS5: Land Acquisition, Restrictions on Land Use, & Involuntary Displacement

The Federal Ministry of Works (FMW) oversees assessing, valuing and compensating peoples' assets on land being impacted along the right of way. Per the Land Use Act of Nigeria, only crops, trees and structures are compensated, not land. According to the national RAP dated December 2025, approximately 600 people were identified as being impacted by the land acquisition in Sokoto, Section 2. The RAP also states that 143 people were compensated for structures without defining the purpose of these structures. Hitech has designed a nine-stage process to bring the Sokoto – Badagry highway project in closer compliance to IFC PS5. Federal level documentation from the FMW on the land acquisition and compensation is being compiled and analyzed. This analysis will produce a memo describing what has been done to date and existing gaps. Following the document review, Hitech's consultant Asili will then conduct a PAP verification survey to understand which PAPs have been impacted and the level of impact. Once the verification survey is complete, a socio-economic survey will be implemented and livelihood restoration activities will be developed and implemented with impacted PAPs. A clear distinction between the FMW's work on compensation and Hitech's work on livelihood restoration should be clearly communicated to all stakeholders - local government agencies, PAPs, and local leadership.

To date, all assets have been assessed and valued and compensation has commenced. Approximately 600 people have been economically displaced. According to the Hitech consultants, no people have been physically displaced. As compensation is ongoing, PAP verification and socio-economic surveys have not started. The section traverses eleven (11) LGAs across Kebbi State, passing through 19 rural and semi-urban communities where land is actively used for farming, grazing, housing, and small-scale economic activities.

| Item | Topic (IFC PS Par. No.)                                         | Description of Findings                                                                                                                                                                                                                                                                                                                                                                                                   | Compliance Status          | Corrective Actions                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
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| 5.1  | <b>Project Design Alternatives</b> (Par. 8)                     | For the Sokoto Section 2 highway there have been several different alignments to avoid community and environmental impacts.                                                                                                                                                                                                                                                                                               | <b>Partially Compliant</b> | <ul style="list-style-type: none"> <li>Include the measures taken to avoid land and livelihood impacts in the lender compliant SRAP/LRP to be developed.</li> </ul>                                                                                                                                                                                                                                                                                                    |
| 5.2  | <b>Compensation and Benefits for Displaced Persons</b> (Par. 9) | <ul style="list-style-type: none"> <li>Per Land Use Act of Nigeria, people are compensated for assets on land – crops, trees and structures. Land is not compensated.</li> <li>Per letters received from the Federal Controller, compensation has been ongoing since September 2025. To date, it is unknown how many PAPs have been compensated and if there has been both physical and economic displacement.</li> </ul> | <b>Partially Compliant</b> | <ul style="list-style-type: none"> <li>Once the initial compensation documentation analysis is complete, develop a resettlement gap analysis memo and share with the IESC. This memo should clearly outline the following: <ul style="list-style-type: none"> <li>Compensation calculations carried out by the FMW.</li> <li>Number of PAPs compensated to date.</li> <li>Number of PAPs left to be compensated and timeline to close this gap.</li> </ul> </li> </ul> |



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|     |                                | <ul style="list-style-type: none"> <li>The national RAP describes compensation procedures, but the RAP does not provide sufficient detail on relocation planning, transitional assistance, housing replacement standards, or support during relocation where physical displacement occurs.</li> <li>Hitech has contracted, Asili to close compliance gaps with PS5. They will implement a nine-step process in which the first step is to compile all documentation on previous compensation payments to PAPs. Any missing payments will be the responsibility of the government entity, the Federal Ministry of Works.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                        |                     | <ul style="list-style-type: none"> <li>Define number of PAPs being physically or economically displaced.</li> <li>Define amount of land taken from specific PAPs during the compensation process, if known. This will provide additional information to develop the entitlement matrix and address possible vulnerability issues.</li> </ul>                                                            |
| 5.3 | Community Engagement (Par. 10) | <ul style="list-style-type: none"> <li>The national RAP consultations appear to focus on informing communities and briefing traditional leaders and very little on a two-way dialogue to inform compensation amounts and livelihood restoration activities. PS5 expects meaningful participation throughout planning and implementation.</li> <li>The national RAP demonstrates that consultations were undertaken, but it does not adequately demonstrate how consultation outcomes influenced resettlement planning, compensation measures, or livelihood restoration, nor does it provide evidence of ongoing participation throughout RAP implementation.</li> <li>It is unclear how PAPs are consulted on a regular basis about their land concerns and grievances. Messaging about upcoming surveys or compensation issues could be managed via a regularly scheduled meeting.</li> <li>Clear messaging on who oversees compensation and who oversees the LRP will have to be developed.</li> </ul> | Partially Compliant | <ul style="list-style-type: none"> <li>Put in place a resettlement monitoring committee to monitor compensation progress and address any compensation grievances in a timely manner.</li> <li>Develop messaging about the roles and responsibilities of each party regarding compensation vs livelihood restoration planning.</li> <li>With key messages drafted, develop a LRP specific SEP</li> </ul> |



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| 5.4 | <b>Grievance Mechanism</b> (Par. 11)                                                 | <p>See point 1.10</p> <ul style="list-style-type: none"> <li>From Hitech consultation records, some district heads and village leaders reported limited awareness of some compensation activities, raising transparency and consultation concerns.</li> <li>Hitech has also logged outstanding compensation grievances include omitted PAPs and people enumerated but not yet compensated for the RoW and borrow pits. Notes indicate compensation may be proceeding in three phases, with a third phase ongoing. It is unclear at this time how these compensation grievances are being addressed in collaboration with the FMW.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                         | <b>Non-Compliant</b>       | <ul style="list-style-type: none"> <li>See point 1.10</li> <li>Put in place a resettlement monitoring committee that should include district heads, village leaders, representatives from the PAPs, Hitech and FMW as this will assist in clearly defining who is to address the grievances raised.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| 5.5 | <b>Resettlement and Livelihood Restoration Planning and Implementation</b> (Par. 12) | <ul style="list-style-type: none"> <li>A national level RAP was developed in December 2025 per Nigerian regulations after an asset inventory in which approximately 600 PAPs were identified. There are several gaps in this RAP per PS5 such as no comprehensive entitlement matrix identifying all categories of Project Affected Persons (PAPs), their eligibility, and corresponding compensation and assistance measures.</li> <li>The RAP does not sufficiently develop livelihood restoration measures. They are presented only as general options without identifying eligible PAPs, implementation arrangements, budgets, timelines, or monitoring indicators.</li> <li>Hitech with their contracted firm will proceed with an eight-week work plan to develop a Livelihood Restoration Plan (LRP). This will require data collection through satellite imagery and surveys with affected PAPs. ASILI's ToR should include surveys of PAPs who are landless/informal occupants and an outline vulnerable criteria protocol aligned with IFC PS5.</li> </ul> | <b>Partially Compliant</b> | <ul style="list-style-type: none"> <li>Provide a clear road map with dates on when LRP planning will commence, including PAP verification and socio-economic surveys.</li> <li>In the LRP, include clear definitions of eligibility including; <ul style="list-style-type: none"> <li>landowners – legal or customary users</li> <li>informal occupants</li> <li>seasonal users</li> <li>renters</li> <li>encroachers before cut-off</li> <li>business operators</li> <li>Employees</li> <li>herders</li> </ul> </li> <li>In the LRP, include a detailed entitlement matrix using the eligibility categories above including: <ul style="list-style-type: none"> <li>compensation</li> <li>relocation assistance</li> <li>livelihood restoration</li> <li>transitional assistance</li> <li>additional benefits</li> <li>Vulnerability criteria</li> </ul> </li> </ul> |



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|     |                                              | <ul style="list-style-type: none"> <li>There are several gaps to close with the LRP planning and they include the entitlement matrix, eligibility criteria, and cut-off date declaration.</li> <li>The RAP refers to the cut-off date but leaves the date as a placeholder ("xx/xx/2025"), creating uncertainty regarding eligibility for compensation and assistance.</li> <li>In the Operation phase, the private company who will manage the road will be responsible to continue the LRP monitoring and evaluation.</li> </ul>                                                           |                        | <ul style="list-style-type: none"> <li>Cutoff date declaration across all LGAs.</li> <li>An Operation LRP management plan to be developed.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                |
| 5.6 | <b>Physical Displacement</b><br>(Par. 19-24) | <p>To date, no physical displacement has taken place, according to Project staff, but this will need to be confirmed during the PAP verification survey and analysis of the PAP compensation database.</p> <p>According to the national level RAP, it discusses compensation but provides little detail if houses must be relocated. The RAP executive summary does say 143 people are affected by structures/buildings being relocated. It does not specify the purpose of these structures.</p>                                                                                            | <b>To be confirmed</b> | <ul style="list-style-type: none"> <li>TBD during PAP verification surveys</li> <li>If not physical displacement present, this needs to be clearly stated in the updated RAP/LRP document produced by Asili.</li> </ul>                                                                                                                                                                                                                                                                                                                                              |
| 5.7 | <b>Economic Displacement</b><br>(Par. 25-29) | <p>Over 600 farmers have been economically displaced.</p> <p>Although vulnerable persons are identified in the socio-economic baseline, the RAP does not establish specific assistance measures or implementation arrangements for these households.</p> <p>According to the LUA of Nigeria, people are not compensated for their land but only for their structures, crops and trees. Special attention should be given to landless PAPs and landowners who have not added assets to their land as they will not be compensated. These PAPs may have increased levels of vulnerability.</p> | <b>Non-Compliant</b>   | <ul style="list-style-type: none"> <li>Details to be captured during the PAP verification surveys should include compensation amounts paid or unpaid, assets and land impacted, land users and herders impacted as well. For the land impacted although it is not compensated, understanding the percentage of land impacted assists in defining the PAP's vulnerability level. Once the PAP verification survey is complete, each PAP will be subject to a socio-economic survey. This data will be used to develop the livelihood restoration programs.</li> </ul> |



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| <p><b>5.8</b></p> | <p><b>Private Sector Responsibilities Under Government-Managed Resettlement</b><br/>(Par. 30-31)</p> | <p>Defining the roles and responsibilities of the Federal Ministry of Works and those of Hitech concerning land acquisition is key to understanding and communicating compensation for PAP displacement and the restoration of their livelihoods. FMW is responsible for all compensation of land acquisition impacts while Hitech is responsible for livelihood restoration.</p> <p>To bring the land acquisition closer to PS5 compliance, Hitech's consultants are putting in place a nine-step process. This process is outlined below and they have planned to complete these steps in eight weeks.</p> <p>Step 0: Support for Documentation of Government-led compensation package</p> <ol style="list-style-type: none"> <li>1. Step 1: Mobilisation &amp; Institutional Setup</li> <li>2. Step 2: Satellite Imagery &amp; Corridor Mapping</li> <li>3. Step 3: PAP Verification &amp; Gap Identification</li> <li>4. Step 4: Socioeconomic &amp; Livelihood Baseline</li> <li>5. Step 5: LRP Programme Design</li> <li>6. Step 6: Stakeholder Engagement &amp; GRM Launch</li> <li>7. Step 7: LRP Document Preparation</li> <li>8. Step 8: Disclosure, Review &amp; LRP Phase 1</li> </ol> <p>This eight step process with PS5 and will require timely information from the federal controller in charge of the compensation. This data will be essential to continue to the next steps.</p> | <p><b>Compliant</b></p> | <ul style="list-style-type: none"> <li>• Develop a clear RACI matrix to define roles of the FMW, Hitech, Sky Kapital, Asili</li> <li>• Given the tight work plan deadlines, this may have to be revisited on a regular basis. Up to date timelines and key deliverables for each step should be shared with the IESC.</li> <li>• It is unclear what happens after LRP Phase 1.</li> </ul> |
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### 5.3.6 IFC PS6: Biodiversity Conservation & Sustainable Management of Living Natural Resources

While non-compliant gaps have been identified, a pathway to PS6 alignment has been shared by Hitech/Sky Kapital. Asili will deliver strengthened baseline surveys across the Section 2 alignment between August and 31 October 2026, as well as a subsequent CH Assessment. RSK, having completed an initial desk-based screening, will QA/QC the CH Assessment after the 31 October 2026 and produce a Biodiversity Action Plan (if required) and project-specific BMP by 30 November 2026. The appointments of Asili and RSK are well noted and the Project deserves credit for this. Areas of interest identified to date (e.g. potential natural habitat at the intersected forest reserves, and Niger River interactions to the south) do not necessarily preclude development, but must be resolved through the updated baseline, assessment, NNL/BNG obligations and associated ESMS monitoring indicators. Pending these deliverables, the Environmental Manager and local implementation partners should be appointed and the existing BMP operationalised as an interim control.

| Item | Topic (IFC PS Par. No.)                                                                       | Description of Findings                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | Compliance Status          | Corrective Actions                                                                                                                                                                                                                                                                                                                |
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| 6.1  | <b>Project Alternatives</b> (Par.7)                                                           | The ESIA (p 48-51) evaluates 3 route options against cost and engineering constraints. While there is a statement on biodiversity which asserts the preferred option will have 'minimal disturbance to sensitive ecosystems', it remains unclear what biodiversity criteria have been used and there is no supporting spatial analysis which could indicate what Protected Areas (e.g. forest reserves) or habitats (e.g. watercourses and wetlands) have been avoided by the Preferred Option.                                                                                                                                                      | <b>Partially Compliant</b> | <ul style="list-style-type: none"> <li>Update the alternatives assessment to include biodiversity criteria, as well as explicitly state where Protected Areas (e.g. forest reserves) and habitats (e.g. watercourses and wetlands) were avoided either by design or whether it was incidental to engineering decisions</li> </ul> |
| 6.2  | <b>Area of Influence (Aol) &amp; Ecologically Appropriate Assessment Area (EAAA)</b> (Par. 8) | The confirmed Section 2 mainline alignment is approximately <u>323</u> km with a right of way of 60 meters, 258 km of which are included in the financing scope of the Lender Facility Agreement. RSK adopts a 10km Aol as an interim and defers EAAA definition (for terrestrial and freshwater). This affects baseline survey design, Critical Habitat (CH) determination, and impact assessment. Without a clearly defined Aol and EAAA, it is not possible to assess whether biodiversity features meet PS6 thresholds (e.g. globally significant populations). The Aol should consider downstream hydrological impacts within the Niger system. | <b>Non-Compliant</b>       | <ul style="list-style-type: none"> <li>Finalise and justify Aol and EAAA boundaries based on ecological factors (e.g. species ranges, hydrology, habitat connectivity). Demonstrate how these informed survey design, impact assessment, and mitigation planning</li> </ul>                                                       |



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| 6.3 | <b>Baseline Biodiversity Data and Habitat Mapping</b> (Par. 13-16) | Baseline surveys to date are dry-season only (data collection 14th Dec-1st Jan) at 11 sampling sites across 9 LGAs. The absence of wet-season data is a primary gap identified by Asili and RSK. In addition, the baseline data to date is incomplete both in methodology and data quality. EIA Table 4.36 records 36 taxa with specific counts of housefly, termites and domestic animals, and there is no record of raptor or vulture (6 CR and 8 EN species were returned by IBAT) or Red List citations in general (the sole citation is stated to have been downloaded in 19 <sup>th</sup> Jan 2012). Furthermore, the ESIA names only Balugu Forest Reserve and an unnamed 'protected zone' near Balugu, whereas RSK identifies 3 national Forest Reserves (Kwari Kwasa, Mohono and Yelwa Fuel) and Asili reports 7 Forest Reserves within the 10km corridor alongside Kainji Lake National Park and a Ramsar wetland. While diversity indices are discussed, this is insufficient to form a robust baseline to support a compliant impact assessment and inform biodiversity outcomes (e.g. NNL or BNG). In addition, habitat types are described but not spatially mapped (other than RSK's LULC layer which is a 100m global raster and requires ground truthing), and no standardised condition assessment has been applied. Additional wet-season surveys have been commissioned under the new biodiversity workstreams, which is noted positively; however, this data is not yet available. | <b>Non-Compliant</b>       | <ul style="list-style-type: none"> <li>Complete additional baseline surveys using appropriate, taxa-specific methodologies, ensuring coverage of potential CH-qualifying species. Provide comprehensive documentation of survey design, effort, locations, and stakeholder engagement (including with Protected Area managing authorities). Ensure outputs are sufficient to support CH assessment, impact assessment, and NNL/Net Gain calculations (e.g. habitat mapping and condition)</li> </ul> |
| 6.4 | <b>Critical Habitat (CH) Assessment</b> (Par.16-19)                | RSK identifies areas of interest and CH risks to be Niger River interactions (manatee, crocodilians, migratory fish and birds, hooded vulture) and the Forest Reserves; however, without a CHA, PS6 criteria and thresholds have not been applied within a defined EAAA. A CH assessment has been commissioned under the new biodiversity workstreams, which is noted positively; however, this is not yet available. The requirement for a Biodiversity Action Plan (BAP) will depend on the outcome of the CH Assessment                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | <b>Partially Compliant</b> | <ul style="list-style-type: none"> <li>Complete a PS6-compliant CH Assessment (GN6), including EAAA definition, application of quantitative thresholds, use of robust field data, and spatial delineation of Critical/Natural/Modified Habitat</li> </ul>                                                                                                                                                                                                                                            |
| 6.5 | <b>Impact Assessment</b> (Par. 20-23)                              | The national EIA is qualitative and not currently aligned with PS6. Once the strengthened baseline and CHA are available, it should be updated and impacts to defined biodiversity features reassessed. Barrier effects should be included (identified as a gap by ASILI), as                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | <b>Partially Compliant</b> | <ul style="list-style-type: none"> <li>Update the impact assessment following completion of baseline surveys and CH Assessment. Ensure inclusion of all relevant direct, indirect, and cumulative impact pathways, including ecosystem</li> </ul>                                                                                                                                                                                                                                                    |



|     |                                                                                                        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
|-----|--------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|     |                                                                                                        | <p>well as wildlife–vehicle collision (given 6 CR/EN vulture species screened and the attraction of vultures and raptors to carrion on the carriageway), as well as induced access and consequent bushmeat, fuelwood and charcoal pressure, in a corridor where the ESIA itself records extensive tree cutting for fuelwood. Other impact pathways (identified by RSK) such as hydrological alteration, sedimentation and pollution reaching the Niger and its tributaries, should be assessed. Construction is proceeding ahead of the baseline, CHA and impact assessment, and to date there is no record of what has been cleared, where, or what was present beforehand; without this, losses cannot be quantified and any&gt;NNL/NG accounting will lack a defensible reference position.</p>                                                                                                                                                                                          |                             | <p>services and habitat connectivity. In defining&gt;NNL/BNG requirements, factor in habitat already cleared</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
| 6.6 | <p><b>Biodiversity Mitigation and Management, Including Ecosystem Services</b><br/>(Par. 24 to 25)</p> | <p>The current Biodiversity Management Plan (BMP) is generic and not site-specific, containing content on mangroves, corals and other marine elements (none of which apply). It does not mention the Niger river. It does not capture mitigation actions from the ESIA (phased clearing, avoidance of breeding and migration seasons, buffer zones, indigenous revegetation, wildlife corridors) and does not demonstrate how&gt;NNL/NG outcomes will be achieved. Offsetting is framed as reforestation based on cleared area and CO2 which is not a PS6 compliant offset and does not cover long term monitoring and financing. There are no project specific indicators which could be reported through to the ESMS dashboard. The Environmental Manager and local implementation partner has not been appointed. Notwithstanding these gaps, construction is already underway, and therefore the BMP must be operationalised in the short term to manage ongoing risks and impacts.</p> | <p><b>Non-Compliant</b></p> | <ul style="list-style-type: none"> <li>Operationalise the existing BMP as an interim measure, while committing to its revision. Following completion of baseline surveys, CH Assessment, and updated impact assessment, develop a revised BMP incorporating a BAP or&gt;NNL plan as appropriate. Ensure the BMP includes measurable indicators tied to key biodiversity features (e.g. habitat extent and condition, priority species, water quality, vehicle collisions) and integrate KPIs into the ESMS dashboard. Appoint the Environmental Manager and local implementation partners</li> </ul> |



### 5.3.7 IFC PS7: Indigenous Peoples

| Item | Topic (IFC PS Par. No.)                                                            | Description of Findings                                                                                                                                                                                                                                                                      | Compliance Status          | Corrective Actions                                                                                                                                                                                                                                                                                                                |
|------|------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 7.1  | <b>Applicability Screening and Identification of Indigenous Peoples</b> (Par. 4-6) | No IFC PS7 trigger identified in the ESIA, but basis for this conclusion requires clarity. As part of the supplementary ESIA, the Project should re-confirm whether any group in the Project Area of Influence meets the definition of Indigenous Peoples as defined in IFC PS7 paras 5 – 7. | <b>Partially-Compliant</b> | <ul style="list-style-type: none"><li>Complete and document PS7 screening through the supplementary ESIA and related social workstreams, in alignment with IFC PS7 criteria and GN7 recommendations. If the screening identifies any group that may trigger PS7, update the assessment and undertake required measures.</li></ul> |



### 5.3.8 IFC PS8: Cultural Heritage

| Item | Topic                                                   | Description of Findings                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Compliance Status          | Corrective Actions                                                                                                                                                                                                                                                                                                                                                                       |
|------|---------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 8.1  | <b>Protection of cultural heritage</b><br><br>Par 6 & 7 | CHMP was initially formulated at a high level, without practical implementation measures in place. The presence of highly competent and well written and IFC-aligned procedures is a project wide strength covering most PS requirements. What is lacking is on- the-ground implementation which must follow up with procedures that protect cultural heritage from project impacts. With project implementation already ongoing this is an urgent matter if protection measures are to be proactive as IFC 8 advises. | <b>Partially Compliant</b> | <ul style="list-style-type: none"> <li>Continue revising and upgrading the CHMP to include more baseline information, training, staffing enhancements.</li> <li>Summarize new findings as they are made, allowing project activities to avoid or reduce impact as baseline information is gathered.</li> </ul>                                                                           |
| 8.2  | <b>Professionals to assist</b><br><br>(Par. 7)          | Living heritage sites, also known as "intangible cultural heritage", are addressed to an increasing degree by the CRM program. Archaeological cultural heritage appears to have remained totally unaddressed until July 2026 when the project hosted an international consultancy for a weeklong staff training and planning program, the latter including series of Action Items which will bring the project a long way towards PS8 alignment.                                                                       | <b>Non-Compliant</b>       | <ul style="list-style-type: none"> <li>Engage local cultural heritage expert on a part time or full-time basis, as soon as possible.</li> </ul>                                                                                                                                                                                                                                          |
| 8.3  | <b>Chance Find Procedures</b><br><br>(Par. 8)           | Project staff on contractors engaged in the field have no knowledge or understanding of a chance find program, which appears to exist on paper but not on the ground where chance finds could be encountered and formulate procedure that integrates with contractor program.                                                                                                                                                                                                                                          | <b>Non-Compliant</b>       | <ul style="list-style-type: none"> <li>Begin implementation of on the ground chance finds procedure, with construction staff roles and responsibilities defined and in- field awareness training of construction contractors.</li> <li>Include chance finds recognition and response requirements in code of conduct instruction for all project field staff and contractors.</li> </ul> |
| 8.4  | <b>Consultation</b><br><br>(Par. 9)                     | CHMP updates will address this issue by engaging with local communities to develop project understanding of living heritage sites that may be impacted and develop appropriate response including                                                                                                                                                                                                                                                                                                                      | <b>Partially Compliant</b> | <ul style="list-style-type: none"> <li>Begin implementation of on the ground chance finds procedure, with construction staff roles and responsibilities defined and in- field awareness training of construction contractors.</li> </ul>                                                                                                                                                 |



|     |                                                                                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                     |                                                                                                                                                                                                                                                                                                  |
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|     |                                                                                         | <p>avoidance whenever possible and other measures such as relocation and/or compensation.</p> <p>Consultation for archaeological sites encountered by Asili survey or as chance finds, once there is a chance finds procedure in place, will be undertaken with local or national heritage officials as necessary.</p>                                                                                                                                                                        |                     | <ul style="list-style-type: none"> <li>• Include chance finds recognition and response requirements in code of conduct instruction for all project field staff and contractors.</li> </ul>                                                                                                       |
| 8.5 | <b>Community Access</b><br><br>(Par. 8)                                                 | CHMP update will include procedures for addressing the most common kind of project impact to living heritage sites (shrines, burials, other sacred sites) which is permanent or temporary restriction of access by site users. The CHMP implementation measures will occur, as required, in consultation and coordination with the users.                                                                                                                                                     | Partially Compliant | <ul style="list-style-type: none"> <li>• Using CRM program and relevant grievances received, make sure that site access on the part of users is maintained.</li> <li>• Document the access issues and project response for review by the project's national cultural heritage expert.</li> </ul> |
| 8.6 | <b>Management of impacts based on resource-specific assessment</b><br><br>(Pars. 11-15) | Asili's forthcoming field program to begin in August will add to baseline and includes protocols for assessing new sites that may be identified based on their level of sensitivity. This will include living heritage sites such as shrines which will be addressed by community programs and archaeological sites which will be addressed by the national project cultural heritage specialist yet to be hired and in consultation with the international expert who is now under contract. | Partially Compliant | <ul style="list-style-type: none"> <li>• Build project cultural heritage baseline information</li> <li>• Document these actions in auditable form.</li> <li>• Interim results should be available on a weekly basis for project use once the fieldwork is underway in August</li> </ul>          |
| 8.7 | <b>Project's Use of Cultural Heritage</b><br><br>(Par. 16)                              | This requirement is not applicable because the project will not use cultural knowledge, traditions or practices as a part of its business activities.                                                                                                                                                                                                                                                                                                                                         | N/A                 |                                                                                                                                                                                                                                                                                                  |



## 6 Conclusion

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This Assessment has evaluated Section 2 of the Sokoto to Badagry Superhighway against the Applicable Standards, using the Project documentation, proponent dataroom Project records, a multi-day site visit in July 2026, and meetings with Hitech management, staff, their unions, and the communities along the corridor. The Project's environmental and social framework is substantial. The national ESIA has been approved; a supplementary ESIA is underway in order to fill the gaps against the IFC Performance Standards and Equator Principles with delivery by the end of October 2026. Hitech has developed an extensive suite of management plans, policies and procedures on the full range of Environmental and Social (E&S) issues. During the design of Section 2, several route options were studied before the final alignment was confirmed, weighing ground conditions, constructability and the impact on the environmental and people living along each route. The chosen alignment minimizes river crossings, wetlands and flood-prone land where possible, is steered around settlements where it can be, and limits disturbance to the natural environment, while keeping the same road capacity of three lanes in each direction.

Across the Performance Standards, the consistent finding is that this framework is well planned with several good practices already in place such as active worker representation, confirmed sound pay practices, good PPE compliance, adequate medical provision, and documented community awareness campaigns. There are however some areas where implementation is inconsistent. The workers' grievance mechanism is still not operating on site, an April memorandum extended working hours beyond the existing cap for some workers, there are also hazardous materials stored without containment at one of the Company's yards, and the risk assessments and control measures for the highest-risk activities, lifting, work at height and, most significantly, bridge construction, are still not in place. Significant work also remains on subcontractor management, environmental monitoring, permits for material sources, security governance, and the government-directed compensation process, among others.

None of these gaps impacts the Project's viability and they can all be resolved through a structured program of work, some of which has already begun. The priority work is completion of the outstanding surveys and the supplementary ESIA, development of a Project permit register, implementation of the management systems on site, improvement in documentation and record keeping, and completing the occupational health and safety risk assessment and implementation of mitigation measures prior to the start of bridge construction and lifting operations. The social issues related to compensation and livelihoods will be addressed to the required standard if the division of responsibilities between the Federal Ministry of Works and Hitech is clearly maintained and communicated, and if the work stream related to livelihood restoration is managed to the required standards.

The corrective actions from this Assessment have been consolidated in the Environmental and Social Action Plan (ESAP). Each ESAP component includes a risk rating, timeframe, deliverables and responsible parties. The ESAP provides the Project with the means to achieve and prove compliance with the Applicable Standards. The IESC will monitor the implementation of the ESAP for the Lenders during the construction phase and report on compliance and the completion of each action.

## Appendix A: Environmental and Social Action Plan

Included in this section is the Environmental and Social Action Plan (ESAP) for the Project. The ESAP includes key actions that will be necessary over the course of the Project's phases to build up and implement an ESMS compliant with the IFC PSs, and Good International Industry Practice.

The ESAP table collates the Recommended Actions for the Project into one table with general timeframes, indicators of completion, and responsible parties.

The ESAP will be monitored regularly and, if amendments are needed, they will be agreed to by the Project and the Financing Parties.

To provide a structured approach for assessing compliance gaps against the Applicable Standards and prioritise mitigation measures, the following materiality rating criteria have been adopted. The definitions provide a qualitative evaluation and categorise gaps based on their potential impact on the Project's ability to meet the Applicable E&S Standards.

| Risk Rating | Definition                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
|-------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Low         | A low-risk gap is where the E&S aspect can be easily addressed by the Project through clarifications, minor edits, and a limited amount of additional work. The gap is not expected to hinder international lenders support from an environmental and social point of view.                                                                                                                                                                                                                                                                                                                                                                                                       |
| Moderate    | <p>A medium risk gap is where the E&amp;S aspect could cause a challenge to the project development, assessments, and permit / licence application and / or meeting international requirements.</p> <p>Medium risk gaps are generally those which require the Project to undertake additional activities and work to provide information that can be acceptable according to international standards. However, this extra work is expected to be achievable within a reasonable chronological and financial frame.</p> <p>Once the action is addressed, it will be no longer expected to hinder international lenders support from an environmental and social point of view.</p> |
| High        | <p>A high-risk gap is where the Project does not meet the requirements of the applicable environmental and social international standards. Additional studies and substantial work are required to address the gap.</p> <p>High risk gaps are generally those where there is a significant lack of E&amp;S documentation and which the Project would find it difficult / very challenging to address to comply with international standards.</p>                                                                                                                                                                                                                                  |

| Item                                                                         | Topic                                                              | Finding / Potential Risk                                                                                                                                                                                                 | Risk Rating | Action                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | Timeline                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | Indicators of Completion / Deliverable                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Responsible |
|------------------------------------------------------------------------------|--------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|
| PS1: Assessment and Management of Environmental and Social Risks and Impacts |                                                                    |                                                                                                                                                                                                                          |             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |             |
| 1.1                                                                          | Environmental and Social Assessment and Management System (Par. 5) | The Project has a documented ESMS, but Section 2 implementation evidence remains incomplete for site-level capacity, contractor E&S controls, monitoring, reporting, and use of E&S data for management decision-making. |             | <ul style="list-style-type: none"> <li>a) Prepare a brief E&amp;S implementation capacity plan using the ESDD / ESAP gaps as the starting point.</li> <li>b) Put in place interim support for priority capacity gaps, and to help with the requirements in this ESAP. This may include engaging qualified national E&amp;S consultants while internal capacity is being strengthened.</li> <li>c) Begin implementing the priority capacity measures identified in the plan.</li> <li>d) Develop a formal Project E&amp;S Roadmap outlining approach to addressing ESMS gaps, organizational capabilities and implementation effectiveness. Multiple action deliverables to be completed: <ul style="list-style-type: none"> <li>i. Scope and Methodology with deliverables and dates for Project E&amp;S Roadmap. To include a detailed RACI for expanded E&amp;S Organization, E&amp;S Implementation tracking and alignment with changes to ESMS associated Plans.</li> <li>ii. Self-Monitoring Round Cycle 1 Progress Update</li> <li>iii. IESC Monitoring Cycle 1 Verification</li> </ul> </li> </ul> | <ul style="list-style-type: none"> <li>a) Pre-FC: 31 August</li> <li>b) Pre-FC: 28 August</li> <li>c) 6 months post-FC: March 1, 2027</li> <li>d) Multiple actions: <ul style="list-style-type: none"> <li>i. Pre-FC: 14<sup>th</sup> September, 2026</li> <li>ii. 1<sup>st</sup> Self-Monitoring Report: December 21<sup>st</sup>, 2026</li> <li>iii. 1<sup>st</sup> IESC Monitoring Cycle: 4th January, 2027</li> <li>iv. 2<sup>nd</sup> Self-Monitoring Report: 15<sup>th</sup> March, 2027</li> <li>v. 2<sup>nd</sup> IESC Monitoring Cycle: 29<sup>th</sup> March, 2027</li> <li>vi. 7 months Post-FC: 29<sup>th</sup> March, 2027</li> </ul> </li> </ul> | <ul style="list-style-type: none"> <li>a) Brief E&amp;S capacity-building plan, including a prioritized gap table, responsible persons, proposed internal/external support arrangements, and target dates. Prioritize actions to mirror this ESDD/ESAP. Include any corporate training / tools currently in place and describe how the learning will be shared with site-level personnel.</li> <li>b) Evidence of interim arrangements (e.g., consultant TORs/contracts)</li> <li>c) Evidence that priority measures are underway (e.g., training records, updated role assignments, job postings, contractor E&amp;S monitoring tools or progress reports)</li> </ul> | Hitech      |

|     |                 |                                                                                                                                                                                                                                                                                                                                                                                                |  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                                                                                                                                                                                                                                                      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |        |
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|     |                 |                                                                                                                                                                                                                                                                                                                                                                                                |  | <ul style="list-style-type: none"> <li>iv. Self-Monitoring Round Cycle 2 Progress Update</li> <li>v. IESC Monitoring Cycle 2 Verification</li> <li>vi. Final action to provide evidence that implementation roadmap has been completed</li> </ul>                                                                                                                                                                                                                                                                                                        |                                                                                                                                                                                                                                                      | <ul style="list-style-type: none"> <li>d) Multiple Actions: <ul style="list-style-type: none"> <li>i. Delivery of Project E&amp;S Roadmap</li> <li>ii. 1<sup>st</sup> Cycle Self-Monitoring Report</li> <li>iii. 1<sup>st</sup> Cycle IESC Site Visit Report</li> <li>iv. 2<sup>nd</sup> Cycle Self-Monitoring Report</li> <li>v. 2<sup>nd</sup> Cycle IESC Site Visit Report</li> <li>vi. Project E&amp;S Project Roadmap Closure Report acceptance by IESC and Lender Group</li> </ul> </li> </ul> |        |
| 1.2 | Policy (Par. 6) | <p>The Project has a suite of signed E&amp;S policies suite covering key PS1, PS2 and PS4 commitments, but the policies are generic and not yet fully operationalised for Section 2.</p> <p>Material gaps include limited explicit IFC PS5 commitments; insufficient project-level requirements for grievance management and vulnerable-group engagement and security-force oversight; and</p> |  | <ul style="list-style-type: none"> <li>a) Update the E&amp;S policy pack according to the following material gaps: Reference to lender requirements (currently missing commitments under IFC PS1, PS2, PS4 and PS5</li> <li>b) To fulfil requirements of IFC PS1 para 6 and footnote 9: develop an addendum to the policy pack, endorsed by senior management, confirming applicability of Hitech's corporate E&amp;S policies to the SBS Section 2. It should identify any project-specific accountabilities and communication requirements.</li> </ul> | <ul style="list-style-type: none"> <li>a) Pre-FC</li> <li>b) 1 month post-FC: October 12, 2026</li> <li>c) 1 month post-FC: October 12, 2026</li> <li>d) 1 month post-FC: October 12, 2026</li> <li>e) 3 months post-FC: December 7, 2026</li> </ul> | <ul style="list-style-type: none"> <li>a) Updated corporate E&amp;S policy pack filling the gaps described here in the 'Action' column.</li> <li>b) Addendum to the policy pack, approved (signed) by senior management, and incorporating the elements listed in the 'Action' column.</li> </ul>                                                                                                                                                                                                    | Hitech |

|     |                                                                      |                                                                                                                        |  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |        |
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|     |                                                                      | limited evidence of communication, assigned ownership, contractor flow-down, and monitoring of policy implementation.  |  | <ul style="list-style-type: none"> <li>c) Apply the policy commitments to contractors, subcontractors, &amp; security personnel via clauses in contracts or work orders, signed Codes of Conduct, and site inductions.</li> <li>d) Communicate the updated policy commitments to workers in accessible formats and languages.</li> <li>e) Communicate the updated policy commitments to proponent representatives, communities, and other stakeholders in accessible formats and languages.</li> </ul> |                           | <ul style="list-style-type: none"> <li>c) Sample contract showing E&amp;S clauses; signed Codes of Conduct; induction materials; sample E&amp;S monitoring reports/notes.</li> <li>d) Records of ongoing internal communication (e.g., copies/photos of workplace postings; induction material; safety pep talk topics &amp; dates)</li> <li>e) Records of external communication (e.g., copies/photos of village postings; correspondence with proponents &amp; other authorities; CLO meeting minutes &amp; attendance records)</li> </ul> |        |
| 1.3 | <b>Environmental and Social Impact Assessment Report</b> (GN23–GN26) | The ESIA is approved by the Federal Ministry of Environment but not yet aligned with the IFC Performance Standards and |  | a) Complete the supplementary ESIA to full IFC PS and Equator Principles alignment, incorporating the outstanding surveys, and issue the                                                                                                                                                                                                                                                                                                                                                               | 31 <sup>st</sup> Oct 2026 | a) Supplementary ESIA                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | Hitech |

|     |                                                                |                                                                                                                                                                                                                                                                                                                                                                                 |  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                                                                                                                      |                                                                                                                                                                                                                             |                      |
|-----|----------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|
|     |                                                                | Equator Principles. A supplementary ESIA (Asili Capitals) is due by October 2026, with several baseline and specialist surveys still outstanding: wet-season environmental and biodiversity baselines, Critical Habitat Assessment, supplementary socio-economic surveys, borrow pit and groundwater assessments, road traffic safety baseline, and a security risk assessment. |  | Final Report with a reconciled two-season baseline.                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                                                                                                                      |                                                                                                                                                                                                                             |                      |
| 1.4 | <b>Associated Facilities</b><br>PS1, paras 7 to 8; definitions | <p>The Project ESIA references Associated Facilities including, construction worker accommodation facilities, borrow pits and construction yards, however site-specific location identification and impact assessment has not been presented.</p> <p>The Project S-ESIA remains in-progress to meet IFC PSs and relevant international GIIPs.</p>                               |  | <ul style="list-style-type: none"> <li>a) Completion of S-ESIA with identification of all planned Project Associated facilities, assessment of impacts and identification of mitigation measure to be implemented. Include a road traffic safety baseline analysis in the S-ESIA update, if applicable.</li> <li>b) Present a register of Project Associated Facilities, including both active and planned sites.</li> <li>c) Implementation of ESMS across associated facilities.</li> </ul> | <ul style="list-style-type: none"> <li>a) 7th December, 2026</li> <li>b) 12th October, 2026</li> <li>c) 4th January, 2027</li> </ul> | <ul style="list-style-type: none"> <li>a) Finalization of S-ESIA</li> <li>b) Delivery of Associated Facilities Register</li> <li>c) Quarterly Audit Report and ESMS implementation records available for review.</li> </ul> | Hitech<br>HSE<br>Mgr |
| 1.5 | <b>Management Programs</b><br>(Par. 13–14)                     | The IESC reviewed multiple management plans and permit requirements                                                                                                                                                                                                                                                                                                             |  | <ul style="list-style-type: none"> <li>a) Consolidate and operationalise all applicable environmental and social management plans into a project level Construction Environmental and Social Management Plan (CESMP). This</li> </ul>                                                                                                                                                                                                                                                         | <ul style="list-style-type: none"> <li>a) Draft CESMP by January 4, 2027. Final CESMP by 4<sup>th</sup> May 2027</li> </ul>          | <ul style="list-style-type: none"> <li>a) CESMP developed, finalized, and approved; integrating all element s mentioned in 'Action' column.</li> </ul>                                                                      | Hitech               |

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|     |                          | <p>defining mitigation and monitoring obligations. However, there is no evidence these have been consolidated or operationalised at the project level, with limited documentation of implementation, performance tracking, or permit compliance. This indicates that IFC PS1 management programmes are not yet fully implemented, and E&amp;S risks are not being managed in a structured, consistent, and verifiable manner across project activities, including subcontractors and associated facilities.</p> |  | <p>should:</p> <ul style="list-style-type: none"> <li>• Integrate all relevant management plans, mitigation measures, and permit conditions into a single, coordinated framework document</li> <li>• Define site-level implementation procedures, including responsibilities for contractors and subcontractors</li> <li>• Establish monitoring indicators and inspection protocols to track implementation of mitigation measures</li> <li>• Document compliance with permit requirements and ESMP commitments</li> <li>• Regular internal reporting to demonstrate implementation status and enable corrective actions where needed</li> </ul> <p>b) A corresponding Operational Environmental and Social Management Plan (OESMP) should be developed ahead of the operations phase to ensure continuity of E&amp;S management.</p> | <p>b) 3 months prior to operations</p>                                                                                                                                                                                                            | <p>b) OESMP developed prior to operations, aligned with CESMP</p>                                                                                                                                                                                                                             |                |
| 1.6 | Climate Change (GN32–35) | <p>Project Climate Change Risk Assessment (CCRA) that meets IFC expectations exists for the Project which presents Climate change scenario analysis including modelling of temperature, precipitation and extreme events for design life of the Project. Climate risks are identified, adaptation and resiliency mitigation measures presented, and monitoring, review and adaptive</p>                                                                                                                         |  | <p>Confirmation with supporting documentation that Climate Change Risk Assessment adaptation and resiliency measures have been considered and implemented in:</p> <ol style="list-style-type: none"> <li>Project engineering design</li> <li>Construction project phase implementation</li> <li>Additionally, confirmation and supporting documentation that Climate Change risk monitoring, review and adaptive management elements</li> </ol>                                                                                                                                                                                                                                                                                                                                                                                       | <ol style="list-style-type: none"> <li>12th October, 2026</li> <li>7th December, 2026</li> <li>Multiple Actions: <ol style="list-style-type: none"> <li>Draft CESMP 4th January, 2027</li> <li>Final CESMP 26<sup>th</sup></li> </ol> </li> </ol> | <ol style="list-style-type: none"> <li>Documentation confirming design team has integrated S-ESIA and CCRA flood risk into Project design.</li> <li>EcoPlanet quarterly audit report and Project level log of significant rainfall events</li> <li>CESMP developed, finalized, and</li> </ol> | Hitech HSE Mgr |

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|     |                                               | management approach presented for both construction and operations phases of the Project.                                                                                                                                                                                                                                                                                                                                                                  |  | described in the CCRA have been implemented in ESMS implementation Plans, procedures and data collection and documentation tools<br>d) Operations project phase | April, 2027<br><br>d) 6 months prior to Operations phase | approved (see <b>Item 1.5</b> )<br><br>d) Final Operations project phase OESMP accepted by IESC |         |
| 1.7 | <b>Organisational capacity and Competency</b> | Current documents do not clearly confirm whether Section 2 has sufficient dedicated E&S resources to complete the requirements of this ESAP and implement the ESMS in alignment with international standards                                                                                                                                                                                                                                               |  | See item 1.1 above                                                                                                                                              | See 1.1                                                  | See 1.1                                                                                         | See 1.1 |
| 1.8 | <b>Emergency Preparedness and Response</b>    | A comprehensive Emergency Preparedness and Response Manual (HSE-PR-010) is in place, supported by oil-spill and Stop Work Authority procedures, and on-site medical provision (clinic at CH 177, ambulance, and a referral hospital about 23 km away) was confirmed by the IESC. Emergency drills were reported to have taken place, but the drill reports have not been shared, so the IESC cannot confirm the arrangements have been tested in practice. |  | a) Provide the emergency drill reports a schedule of periodic drills covering the corridor's key emergency scenarios.                                           | 7 <sup>th</sup> December 2026                            | a) Emergency drill reports provided, and a periodic drill schedule.                             | Hitech  |
| 1.9 | <b>Monitoring and Review</b>                  | Sky Kapital has an E&S data management system under development to capture site and country-level data and                                                                                                                                                                                                                                                                                                                                                 |  | a) Until the computer-based E&S data management system is fully rolled out, maintain documentation of all E&S activities using trackers, registers and          | a) Pre-FC: 14 <sup>th</sup> September, 2026              | a) Develop and begin populating templates to document the planning,                             | Hitech  |

|          |                                                |                                                                                                                                                                                             |  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                                                                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |        |
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|          |                                                | feed dashboard reporting for corporate decision-making. This is a positive foundation for the PS1 organisational feedback loop, but the system is not yet rolled out and timing is unknown. |  | <p>shared folders for key E&amp;S data. Assign document owners, update frequencies and review responsibilities, and ensure interim records are retained in a format that can later be migrated into the system.</p> <p>b) Finalise and roll out the ESG data management system, including defined inputs, responsible users, reporting frequency, dashboard review process and escalation of corrective actions. Ensure both qualitative and quantitative info is included.</p> | b) 14 <sup>th</sup> September 2027                                 | <p>implementation, monitoring, evaluation and reporting of all ESMS plans and associated E&amp;S activities. At minimum, these should cover stakeholder engagement, grievances, training, inspections, incidents, corrective actions, contractor E&amp;S monitoring, and management review decisions.</p> <p>b) Completion of System roll-out plan, including user roles, sample dashboard reports, management review minutes showing decisions/actions based on E&amp;S data. Upon final management approval, start of implementation.</p> |        |
| 1.1<br>0 | <b>Stakeholder Engagement</b><br>(IFC Par. 25) | Stakeholder engagement is active, including CLO-led engagement and documented community campaigns. However, records do not yet consistently demonstrate structured engagement               |  | <p>a) Confirm existing CRM/CLO engagement arrangements.</p> <p>b) Update the Section 2 stakeholder engagement plan as a live field tool (program of community relations activities with timelines, topics to</p>                                                                                                                                                                                                                                                                | <p>a) 12<sup>th</sup> October 2026</p> <p>b) 7th December 2026</p> | <p>a) Written overview of the upcoming CRM / CLO work plan between now and first monitoring visit, with signed</p>                                                                                                                                                                                                                                                                                                                                                                                                                          | Hitech |

|          |                                                                      |                                                                                                                                                                                                                                                                                                                                                 |  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                                                                                                                                                             |                                                                                                                                                                                                                                                                                                                           |        |
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|          |                                                                      | planning, inclusive two-way engagement beyond leaders, issue tracking, commitments, close-out, and feedback to communities.                                                                                                                                                                                                                     |  | address, groups targeted). Also include proactive and targeted / separate activities with non-leader community members, where appropriate (i.e. engagement with women, youth, farmers, PAs, vulnerable groups)                                                                                                                                                                                                                                                                                                    | c) 7th December 2026                                                                                                                                                        | confirmation by management that the work plan is operational.                                                                                                                                                                                                                                                             |        |
|          |                                                                      |                                                                                                                                                                                                                                                                                                                                                 |  | c) Compile templates and trackers currently used for documentation of engagement activities, with feedback shared/received, and submit to the IESC to demonstrate SE implementation. Reconcile SE tools and dashboards where inconsistencies have been noted by the IESC. Begin implementing the refreshed SEP action plan and documentation templates                                                                                                                                                            |                                                                                                                                                                             | b) Updated SEP completed as described; Templates / trackers developed to document all activities described in the SEP.<br><br>c) Start daily completion and submission of templates / trackers.                                                                                                                           |        |
| 1.1<br>1 | <b>Grievance Mechanism for Affected Communities</b><br>(IFC Par. 35) | The GRM exists and a grievance register is in place, but use appears very low for a project of this scale/profile, which may indicate limited awareness, low trust, or incomplete reporting/documentation of informal concerns.<br><br>Project records are inconsistent: registry, dashboard, and closure forms show contradicting information. |  | a) Reconcile all grievance documentation (registry, dashboard, closure forms, any other) for consistency and completeness.<br><br>b) Develop a communications schedule and commitment to refresh disclosure and awareness-building of the GRM.<br><br>c) Refresh GRM disclosure and integrate awareness-building activities in the updated SEP (see line 1.9)<br><br>d) Log all verbal/informal complaints, actions and resolutions in detail, and demonstrate escalation of information to country headquarters. | a) 12 <sup>th</sup> October 2026<br><br>b) 7th December 2026<br><br>c) 12th October, 2026<br><br>d) 12 <sup>th</sup> October, 2026<br><br>e) 12 <sup>th</sup> October, 2026 | a) All grievance records updated to reflect the same correct and complete information<br><br>b) Written communications action plan and commitment to re-disclose the GRM, signed by management to attest that it's operational.<br><br>c) In the SEP described in line 1.9 above, include activities and plans to develop | Hitech |

|          |                                                                        |                                                                                                                                                                              |  |                                                                                                                                                                                                                                                                                                                                  |                                                                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |        |
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|          |                                                                        | Compensation and livelihood restoration grievances also need to be clearly captured through the GRM.                                                                         |  | e) Channel PS5 compensation and livelihood restoration grievances through the GRM, with documented referral to the responsible government party where relevant. Track owner, target date, closure date, feedback and evidence of close-out continuously with reporting as a part of on-going self-monitoring and IESC reporting. |                                                                                | <p>communication material to communicate the grievance mechanism on an ongoing basis.</p> <p>d) Using the existing grievance tracker, begin logging all complaints (including verbal/informal), actions, and resolutions in detail. As part of the tracker, add a description of how/when the information is shared internally with relevant parties.</p> <p>e) Begin including all concerns/complaints/grievances (both formal and verbal) relating to compensation, land access, and livelihood restoration in the grievance tracker, as described in point b) above.</p> |        |
| 1.1<br>2 | United Nations Guiding Principles on Business and Human Rights (UNGPs) | The HRRRA (SBS-S2_RPT-03) contains a thorough analysis of risks related to the UNGPs, the IFC Performance Standards, and the Voluntary Principles. Risks are identified, and |  | <p>a) Operationalise the HRRRA</p> <p>b) Implement the worker grievance mechanism,</p> <p>c) Deliver human rights training to hired security personnel, and establish a route for raising security-related</p>                                                                                                                   | <p>a) 7<sup>th</sup> December 2026</p> <p>b) 7<sup>th</sup> December, 2026</p> | <p>a) HRRRA Implemented on site</p> <p>b) Workers grievance mechanism implemented</p> <p>c) Training delivered</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                          | Hitech |

|                                           |                                                              |                                                                                                                                                                                                                                                                                                                                                             |  |                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                                                          |                                                                                                                                                                                                                                         |                        |
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|                                           |                                                              | mitigation strategies are suggested. Operationalization is lagging. There is no function for worker grievances. There is no training for security hired to protect workers on human rights and no system for grievances related to security.                                                                                                                |  | grievances, with periodic review of the HRRA as conditions change.                                                                                                                                                                                                                                                                                                                                                                    | c) 7 <sup>th</sup> December, 2026                                        |                                                                                                                                                                                                                                         |                        |
| <b>PS2: Labour and Working Conditions</b> |                                                              |                                                                                                                                                                                                                                                                                                                                                             |  |                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                                                          |                                                                                                                                                                                                                                         |                        |
| <b>2.1</b>                                | <b>HR policies and management system</b> (IFC Par. 8–9)      | The HRMP (SBS-S2_PLN-15) is a comprehensive plan covering recruitment, terms, working time, non-discrimination, worker organisations, discipline, and grievance. The Head of HR confirmed it has not yet been implemented on site and the NJIC agreement is effectively the operating labour standard on the ground, which is not fully aligned to IFC PS2. |  | <ul style="list-style-type: none"> <li>a) Roll out the HRMP to the site team as a priority.</li> <li>b) Brief supervisors and workers on its provisions and record the communication through signed acknowledgements and toolbox-talk registers.</li> <li>c) Complete the corrective actions arising from the EcoConserve labour audit on the agreed timeline.</li> <li>d) Nominate an accountable HR owner at site level.</li> </ul> | 7 <sup>th</sup> December 2026 and confirm at first IESC Monitoring Visit | <ul style="list-style-type: none"> <li>a) HRMP rollout records</li> <li>b) Signed worker acknowledgements; toolbox-talk registers</li> <li>c) Closed-out labour-audit action tracker</li> <li>d) Appoint HR site level owner</li> </ul> | Hitech HR (Head of HR) |
| <b>2.2</b>                                | <b>Terms of employment and remuneration</b> (IFC Par. 10–11) | The Internal Conditions of Service and the junior employment contract document minimum wage (NJIC plus 10 per cent), pension, leave, maternity provision, and overtime rates. The worker interviews confirmed pay is received on time. The IESC has not seen payslips, therefore it cannot confirm if the documented                                        |  | <ul style="list-style-type: none"> <li>a) Provide a sample of payslips across worker categories, set against the HR register, so the IESC can confirm the Conditions of Service terms, minimum wage, overtime rates, and lawful deductions are applied in practice.</li> <li>b) Confirm that written particulars of employment are issued to every worker at hire in a language they understand.</li> </ul>                           | 9 <sup>th</sup> November 2026                                            | <ul style="list-style-type: none"> <li>a) Payslip sample reconciled against the HR register</li> <li>b) Confirmation that written particulars are issued at hire.</li> </ul>                                                            | Hitech HR              |

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|     |                                                                     | terms and lawful deductions are applied correctly.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |  |                                                                                                                                                                                                                                                                                                   |                                |                                                                                                                                                   |               |
| 2.3 | <b>Working hours and overtime</b><br>(IFC Par. 13–14)               | A normal work day consists of eight hours with production managed by shift rotation. A memorandum dated 16 April 2026 which was signed by the Project Manager and issued to all employees had extended hours to a ten-hour day Monday to Saturday plus a full Sunday for a catch-up week. This resulted in employees working a seven-day week with no rest day and exceeding the 48 plus 12 hour weekly cap. The Head of HR was unaware of both the overtime cap and the breach at project site. This is a significant control and if repeated again at the next production push could expose workers to fatigue and injury risks. |  | <ul style="list-style-type: none"> <li>a) Reissue and communicate the overtime policy to the Project Manager and all site administrators, making clear that working hours/days can cannot exceed company policy.</li> <li>b) Implement overtime oversight and controls at head office.</li> </ul> | 12 <sup>th</sup> October 2026  | <ul style="list-style-type: none"> <li>a) Reissued policy communication</li> <li>b) Implemented HR overtime oversight process</li> </ul>          | Hitech HR     |
| 2.4 | <b>Non-discrimination and equal opportunity</b><br>(IFC Par. 15–17) | The Conditions of Service and HRMP set out discipline, grievance, and non-discrimination provisions. The two women interviewed on site reported fair and equal treatment at all levels. Female participation however is low at 2 to 3 per cent which is due to regional cultural norms rather than discriminatory hiring. Given that the grievance                                                                                                                                                                                                                                                                                 |  | <ul style="list-style-type: none"> <li>a) Set a female-participation objective for the project and report against it periodically.</li> <li>b) Operationalise worker grievance mechanism on site</li> </ul>                                                                                       | 12 <sup>th</sup> October, 2026 | <ul style="list-style-type: none"> <li>a) Female-participation objective and periodic reporting</li> <li>b) Grievance-register review.</li> </ul> | Hitech HR Mgr |

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|     |                                                      | mechanism is not operational on site, the IESC cannot yet confirm equal treatment across the project site. Without monitoring data, discriminatory practice would go undetected.                                                                                                                                                                                                  |  |                                                                                                                                                                                                                                                                                                             |                                |                                                                                                                                                                                                                                 |                      |
| 2.5 | <b>Workers' grievance mechanism</b><br>(IFC Par. 20) | The workers' grievance mechanism is well designed in the HRMP but it is not operational at site. There are no recorded worker grievances till date as the register is empty. Worker interviews confirmed that workers were aware of the grievance mechanism but instead raised grievances informally with site admin or union reps. Only 1 grievance box was confirmed at CH 155. |  | <ul style="list-style-type: none"> <li>a) Operationalise grievance mechanism on site including installing at least 3 grievance boxes and posters on site.</li> <li>b) Train site admins and workers on grievance mechanism process</li> <li>c) Ensure all site admins are logging all grievances</li> </ul> | 12 <sup>th</sup> October, 2026 | <ul style="list-style-type: none"> <li>a) Grievance channels installed and publicised at all sites;</li> <li>b) worker training records</li> <li>c) a populated worker grievance register with tracking and closure.</li> </ul> | Hitech<br>HSE<br>Mgr |
| 2.6 | <b>Child and forced labour</b><br>(IFC Par. 21–22)   | The HRMP, the ESHS Code of Conduct, and the subcontractor KYC forms prohibit forced labour. The workers interviewed on site reported no signs of forced, bonded, or trafficked labour. PS2 indicators such as recruitment fees, retention of identity documents, and freedom to leave, have not yet been tested.                                                                  |  | <ul style="list-style-type: none"> <li>a) Test the forced-labour indicators through follow-up worker interviews and through the grievance mechanism once operational, focusing on recruitment fees, document retention, and freedom to leave</li> </ul>                                                     | 4 <sup>th</sup> January 2027   | <ul style="list-style-type: none"> <li>a) Documented indicator testing (interviews and grievance data)</li> </ul>                                                                                                               | Hitech<br>HR<br>Mgr  |

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| 2.7 | <b>Workers engaged by Third Parties and Supply Chain Management</b> (IFC Par. 24–29) | The SCMP defines in depth processes for prequalification, KYC, performance monitoring, and auditing. All subcontractors have signed KYC declarations acknowledging the Code of Conduct and committing to HSE and ESMS compliance. The SCMP requires bi-monthly subcontractor site audits, however none have been conducted or documented to date.                                               |  | a) Implement the bi-monthly subcontractor site audit programme required by SCMP Section 6. Report to be shared with IESC by 1 <sup>st</sup> monitoring visit.                                                                                         | First IESC Monitoring Visit                                             | a) First bi-monthly subcontractor audit report                                                   | HSE Manager        |
| 2.8 | <b>OHS management system and oversight</b> (PS2, para 23)                            | An OHS management system and HSE organisation are in place which consists of coordinators, officers, and flagmen reporting to the HSE Manager with weekly and monthly KPI reporting, and hands-on Project Manager leadership. On site there is one HSE coordinator and two HSE officers. OHS data reliability is a major gap as there are several months without any data and no LTI till date. |  | a) Confirm the HSE resourcing ratio against Hitech's own standard for the corridor length and address any shortfall.<br>b) Re-train all HSE officers and coordinators in dashboard data entry process and reiterate importance of data entry accuracy | 7 <sup>th</sup> December 2026                                           | a) Confirmed HSE resourcing against Hitech's standard<br>b) HSE officers training acknowledgment | Hitech HSE Manager |
| 2.9 | <b>Hazard identification and safe systems of work</b> (IFC PS2, para 23)             | The Hazard Identification and Risk Assessment (HSE-REG003) is on file and is approved by the Managing Director. It covers roughly thirty activities for the current earthworks and plant phase, but it does not yet                                                                                                                                                                             |  | a) Hitech to confirm extended HIRA submitted to Earth Active by 28 August. Earth Active review and acceptance confirmation required by 4 September.                                                                                                   | a) 4 <sup>th</sup> September 2026<br>b) 14 <sup>th</sup> September 2026 | a) Updated HIRA covering bridge and lifting activities<br>b) Permit-to-work register             | Hitech HSE         |

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|      |                                                                            | <p>assess bridge construction, work at height, or lifting operations, which are the highest-risk activities and are about to commence. Permit-to-work records are also outstanding. Beginning bridge and lifting works without assessed hazards and controls would expose workers to the activities most associated with construction fatalities.</p>                                                      |  | <p>b) Provide permit-to-work register showing the system is in use.</p> <p>c) Complete the permit-to-work training for foremen and engineers.</p>                                                                                                        | <p>c) 14<sup>th</sup> September 2026</p>                                          | <p>c) Completed permit-to-work training records</p>                                                                                                                   |                   |
| 2.10 | <b>OHS training and induction</b> (IFC PS2, para 23)                       | <p>An HSE Training Matrix (2025) and an HSE Orientation and Training Program are on file, covering the right competency areas, and a 45-minute induction and weekly toolbox talks are delivered on site. The 45-minute induction is not sufficient for a construction project of this scale.</p>                                                                                                           |  | <p>a) Increase the OHS induction to at least four hours to cover PPE, work at height, and hazardous materials in depth.</p> <p>b) Confirm permit-to-work training completion.</p>                                                                        | <p>7<sup>th</sup> December 2026</p>                                               | <p>a) Extended induction programme</p>                                                                                                                                | <p>Hitech HSE</p> |
| 2.11 | <b>High-risk activities: work at height and lifting</b> (IFC PS2, para 23) | <p>Recorded near-misses are dominated by ladders and a fall-protection campaign is underway, but there is no standalone work-at-height procedure in place, and work on 15 bridges is about to commence. Starting bridge works without a work-at-height (WAH) procedure, the related PPE, and trained workers would expose the workforce to falls, the leading cause of construction fatalities, during</p> |  | <p>a) To be delivered by 14th September 2026. No relevant bridge/WAH activity to proceed without the applicable work at height procedure in place.</p> <p>b) Confirm the crane-inspection records and lift-operator licences for lifting operations.</p> | <p>a) 14<sup>th</sup> September 2026</p> <p>b) 14<sup>th</sup> September 2026</p> | <p>a) Stand alone work-at-height procedure issued; fall-protection PPE on site; worker training records</p> <p>b) Crane-inspection records and operator licences.</p> | <p>Hitech HSE</p> |

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|          |                                                                         | the Project's highest-risk phase.                                                                                                                                                                                                                                                                                                                                       |  |                                                                                                                                                                               |                                       |                                                                                                        |             |
| 2.1<br>2 | <b>Fire safety</b> (IFC PS2, para 23)                                   | The OHSMP contains a fire emergency procedure, the fire building and storage-tank permits are recorded as closed, and extinguisher inspections at CH 155 were current. The yard fire safety certificate is pending for review. No fire risk assessment has been provided for the yards, fuel storage areas or batching plants.                                          |  | a) Provide the fire safety certificate for the yard                                                                                                                           | 7 <sup>th</sup> December 2026         | a) Fire safety certificate for the yard                                                                | Hitech HSE  |
| 2.1<br>3 | <b>Emergency preparedness, first aid and medical</b> (IFC PS2, para 23) | A standalone Emergency Preparedness and Response Manual and the OHSMP emergency plan are in place which include a medical response hierarchy, drill plan, and exercise log. On-site medical provisions include a clinic, ambulance, and a referral hospital 23km away. HSE Manager confirmed emergency drills had taken place but documented records are still pending. |  | a) Provide the emergency drill logs, and run and record a medical-evacuation drill for the remote sections.<br>b) Confirm first-aider coverage ratios across the work fronts. | 9 <sup>th</sup> November 2026         | a) Emergency drill logs; a recorded medical-evacuation drill<br><br>b) Confirmed first-aider coverage. | HSE Manager |
| 2.1<br>4 | <b>OHS inspections, audits and performance data</b> (IFC PS2, para 23)  | The OHSMP sets out an incident-management framework with two recorded incidents (November 2025 and January 2026). The incident                                                                                                                                                                                                                                          |  | a) Launch a bi-monthly internal OHS inspection and audit programme with findings tracked to closure, sharing results with the IESC at the 1 <sup>st</sup> monitoring visit    | IESC 1 <sup>st</sup> Monitoring Visit | a) Reconciled HSE dashboard<br><br>b) Incident register                                                | Hitech HSE  |

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|                                                          |                                                   | register has not been provided, several months of the HSE dashboard are blank, and LTI are zero which suggests the HSE dashboards are not updated regularly. There is no internal OHS inspection and audit programme in place. Unreliable performance data and the absence of an audit programme mean the Project cannot demonstrate that OHS risks are being monitored and controlled effectively. |  |                                                                                                                                                                                                                                                                                                                     |                                                                                                                                              | c) Bi-monthly OHS inspection and audit records.                                                                                                                    |                |
| 2.1<br>5                                                 | <b>Workers' accommodation</b> (IFC PS2, para 23;) | Workers are hired from the local communities and not provided accommodation. A life camp of 24 porter-home units for expatriate staff is under construction and not yet occupied. No Workers' Accommodation Management Plan has been provided.                                                                                                                                                      |  | a) Develop a Workers' Accommodation Management Plan for the 24 porter homes                                                                                                                                                                                                                                         | Before occupation                                                                                                                            | a) A Workers' Accommodation Management Plan issued, with camp standards confirmed before occupation.                                                               | Hitech HR      |
| <b>PS3: Resource Efficiency and Pollution Prevention</b> |                                                   |                                                                                                                                                                                                                                                                                                                                                                                                     |  |                                                                                                                                                                                                                                                                                                                     |                                                                                                                                              |                                                                                                                                                                    |                |
| 3.1                                                      | <b>Environmental Permitting</b>                   | Environmental permits and licences have not been fully provided or verified for all project components and contractors                                                                                                                                                                                                                                                                              |  | a) Compile and maintain a complete register of all environmental permits, approvals and licences. Identify permit conditions and demonstrate ongoing compliance throughout the project lifecycle<br><br>b) Provide permit documentation for Borrow Pit Operations where active construction activities are underway | a) 12 <sup>th</sup> October, 2026<br><br>b) Multiple Actions:<br>i) 14 <sup>th</sup> September, 2026<br>ii) 14 <sup>th</sup> September, 2026 | a) Comprehensive register has been developed and maintained with documented routine compliance updates<br><br>b) Valid Permit documentation for active Borrow Pits | Hitech HSE Mgr |

|     |                                                 |                                                                                                   |  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                                                                                                                                                                                                                                  |                                                                                                                                                                                                                                                                                                         |                |
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|     |                                                 |                                                                                                   |  | <ul style="list-style-type: none"> <li>i) Provide evidence of land access rights</li> <li>ii) Provide evidence of permit application with reference numbers, evidence of submission, status of regulatory review and evidence that permit fees have been paid.</li> <li>iii) Provide evidence of permit receipt</li> </ul> <p>c) Provide relevant permits for Boreholes, quarries suppliers, waste transport subcontractors and waste disposal facilities. Should permitting not be available for existing suppliers / subcontractors, alternative licensed supplier / subcontractor must be identified and confirmed.</p> <ul style="list-style-type: none"> <li>i) Provide evidence of permit application and status of regulatory review (if applicable)</li> <li>ii) Provide evidence of permit receipt</li> <li>iii) For suppliers and third-party operated facilities, in addition to permit documentation, conduct due diligence on supplier operations to ensure aligned with Project Management Plans, Project requirements and GIIPs.</li> </ul> | <ul style="list-style-type: none"> <li>iii) 7th December, 2026</li> </ul> <p>c) Multiple actions:</p> <ul style="list-style-type: none"> <li>i) 14th September, 2026</li> <li>ii) 12th October, 2026</li> <li>iii) 7th December, 2026</li> </ul> | <p>received. In absence of valid permit documentation, Lenders must confirm acceptability of any interim arrangement.</p> <p>c) Valid Permit documentation received for all Project required permits and documentation of due diligence conducted on suppliers and third-party operated facilities.</p> |                |
| 3.2 | <b>Resource Efficiency</b><br>(Energy) (Par. 6) | No energy efficiency measures clearly documented and supported by documentation and KPI Reporting |  | a) To develop a smart energy transition plan, as per FMEEnv requirements                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | a) 1st March, 2027 & reviewed annually                                                                                                                                                                                                           | a) Smart Energy Transition Plan                                                                                                                                                                                                                                                                         | Hitech Env Mgr |

|     |                                         |                                                                                                                                                                                                                                                                                                 |  |                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                                                                                                                                                                                             |                                                                                                                                                                                                                                                           |                |
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| 3.3 | <b>Greenhouse Gases</b> (Par.7-8)       | GHG estimates appear inconsistent with project description and do not conform with IFC requirements, which requires consideration of all Project activities and impacts in the estimation of GHGs in the S-ESIA.<br><br>Currently there is no GHG Management Plan for Project operations phase. |  | <ul style="list-style-type: none"> <li>a) Confirm S-ESIA GHG Impact summary accurately reflects Project planned activities in conformance with IFC Standards.</li> <li>b) Prior to operations prepare a GHG management plan to include anti-idling policies, efficient equipment uses, and integration of EV charging infrastructure along the corridor. This can be included in the smart energy transition plan (see 3.2)</li> </ul>            | <ul style="list-style-type: none"> <li>a) 1st March, 2027</li> <li>b) 1st March, 2027</li> </ul>                                                                                                            | <ul style="list-style-type: none"> <li>a) Update GHG Inventory to reflect Project scope</li> <li>b) GHG Management Plan</li> </ul>                                                                                                                        | Hitech Env Mgr |
| 3.4 | <b>Water Supply</b> (Par. 9)            | Quarterly environmental compliance monitoring studies have yet to commence. The potential risks to community and environmental water users have not been quantified.                                                                                                                            |  | <ul style="list-style-type: none"> <li>a) Supplemental assessment to assess impacts of water abstraction on community and ecosystem.</li> <li>b) Initiate quarterly groundwater level and quality monitoring <ul style="list-style-type: none"> <li>i. Confirm EcoPlanet Contract and monitoring start date</li> <li>ii. Initiate 1<sup>st</sup> quarterly monitoring report; provide Draft format for review and comment.</li> </ul> </li> </ul> | <ul style="list-style-type: none"> <li>a) 1st March, 2027</li> <li>b) Multiple actions: <ul style="list-style-type: none"> <li>i. 14 September, 2026</li> <li>ii. 7th December, 2026</li> </ul> </li> </ul> | <ul style="list-style-type: none"> <li>a) S-ESIA report</li> <li>b) Multiple actions: <ul style="list-style-type: none"> <li>i. Evidence of EcoPlanet Contract and monitoring start date</li> <li>ii. Quarterly monitoring reports</li> </ul> </li> </ul> | Hitech Env Mgr |
| 3.5 | <b>Noise and Vibration</b> (Par. 10–11) | Locations for noise monitoring not identified. Noise monitoring has not commenced.                                                                                                                                                                                                              |  | <ul style="list-style-type: none"> <li>a) Develop a sensitive receptor map to show all potential receptors within area of influence</li> <li>b) During construction period conduct noise monitoring at sensitive receptors along route when work fronts are <ul style="list-style-type: none"> <li>i. Confirm EcoPlanet Contract and monitoring start date</li> </ul> </li> </ul>                                                                 | <ul style="list-style-type: none"> <li>a) 7th December, 2026</li> <li>b) Multiple actions: <ul style="list-style-type: none"> <li>i. 14<sup>th</sup> September, 2026</li> </ul> </li> </ul>                 | <ul style="list-style-type: none"> <li>a) Sensitive receptor map</li> <li>b) Multiple actions: <ul style="list-style-type: none"> <li>i. Evidence of EcoPlanet Contract and monitoring start date</li> </ul> </li> </ul>                                  | Hitech Env Mgr |

|     |                          |                                                                                                  |  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                                                                                                                                                                                                                                                                                                     |                                                                                                                                                                                                                                                                                                                                            |                |
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|     |                          |                                                                                                  |  | ii. Initiate 1 <sup>st</sup> quarterly monitoring report; provide Draft format for review and comment.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | ii. 7th December, 2026                                                                                                                                                                                                                                                                              | ii. Noise monitoring reports at sensitive receptors                                                                                                                                                                                                                                                                                        |                |
| 3.6 | Air Quality (Par. 10–11) | No air quality modelling or robust impact assessment.<br><br>Project specific AQMP not prepared. |  | <ul style="list-style-type: none"> <li>a) Prepare a Project-specific air quality management plan (AQMP), which includes details on where and how air monitoring will take place throughout construction.</li> <li>b) Commence air quality monitoring as per EIA requirements and ESMP <ul style="list-style-type: none"> <li>i. Confirm EcoPlanet Contract and monitoring start date</li> <li>ii. Initiate 1<sup>st</sup> quarterly monitoring report; provide Draft format for review and comment.</li> </ul> </li> <li>c) Conduct supplemental air quality assessment, to include modelling of anticipated emissions to air from traffic flows during operations</li> <li>d) Operations AQMP which sets out effective traffic management, emission controls, and public awareness can significantly mitigate the impact of the project on local air quality</li> </ul> | <ul style="list-style-type: none"> <li>a) 7th December, 2026</li> <li>b) Multiple actions: <ul style="list-style-type: none"> <li>i. 14<sup>th</sup> September, 2026</li> <li>ii. 7th December, 2026</li> </ul> </li> <li>c) 1st March, 2027</li> <li>d) 6 months of prior to Operations</li> </ul> | <ul style="list-style-type: none"> <li>a) Project-specific construction AQMP</li> <li>b) Multiple actions: <ul style="list-style-type: none"> <li>i. Evidence of EcoPlanet Contract and monitoring start date</li> <li>ii. Air quality monitoring reports</li> </ul> </li> <li>c) Supplemental ESIA</li> <li>d) Operations AQMP</li> </ul> | Hitech Env Mgr |

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| 3.7<br>a | <b>Soil and groundwater</b><br>(Par. 10–11)               | Due diligence to confirm final destination of excavated soils removed from Project site required.                                  |  | a) Provide evidence on procedure for removal of excavated soils from project site and due diligence on final disposal location: <ul style="list-style-type: none"> <li>i. Develop register or alternative means of documentation of soils removed from site</li> <li>ii. Evidence of Procedure with Federal Ministry of Works for waste soil stockpiling and transport off-site for disposal / beneficial re-use</li> <li>iii. Conduct due diligence on final disposal locations for soils removed from Project Site</li> </ul> | a) Multiple actions: <ul style="list-style-type: none"> <li>i) 14th September, 2026</li> <li>ii) 9th November, 2026</li> <li>iii) 4th January, 2027</li> </ul> | a) Evidence that Procedure in place and records available to demonstrate controls in place to confirm that the final destination of Project waste soils does not cause E&S impacts. | Hitech<br>Env<br>Mgr |
| 3.7<br>b | <b>Borrow pits and Topsoil Management</b><br>(Par. 10–11) | Aggregate borrow pit footprint is a material emission, erosion, and hydrological risk that is entirely unquantified at this stage. |  | a) Develop borrow pit procedure specific to the project<br><br>b) Implement borrow pit procedure specific to the Project                                                                                                                                                                                                                                                                                                                                                                                                        | a) 7th December, 2026<br><br>b) 1st March, 2027                                                                                                                | a) Final Borrow pit procedure<br><br>b) Evidence of implementation of SOPs and monitoring of borrow pits                                                                            | Hitech<br>Env<br>Mgr |
| 3.8      | <b>Wastewater and Stormwater</b><br>(Par. 10–11)          | Site drainage plans not finalised.<br><br>Downstream water impacts not quantified.                                                 |  | a) Prepare final site drainage plans with consideration for design details relating to Sustainable Drainage Systems (SuDS) to manage surface water, with filter strips, swales, which allow infiltration basins over traditional piping systems.                                                                                                                                                                                                                                                                                | a) 7th December, 2026<br><br>b) Multiple actions: <ul style="list-style-type: none"> <li>i. 14<sup>th</sup> September, 2026</li> </ul>                         | a) Final Site drainage plans<br><br>b) Multiple actions: <ul style="list-style-type: none"> <li>i. Evidence of EcoPlanet Contract and</li> </ul>                                    | Hitech<br>Env<br>Mgr |

|     |                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                                                                                                                                                                      |                                                                                                                                                                                                                                                                                                                                                                                                              |                |
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|     |                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |  | <ul style="list-style-type: none"> <li>b) Implement and document Project level monitoring and complete quarterly monitoring reports               <ul style="list-style-type: none"> <li>i. Confirm EcoPlanet Contract and monitoring start date</li> <li>ii. Initiate 1<sup>st</sup> quarterly monitoring report; provide Draft format for review and comment.</li> </ul> </li> </ul>                                                                                                                                                                                                                    | <ul style="list-style-type: none"> <li>ii. 7th December, 2026</li> </ul>                                                                                                             | <ul style="list-style-type: none"> <li>ii. monitoring start date. Documentation of Project level monitoring during construction and submittal of FMEEnv Quarterly monitoring reports</li> </ul>                                                                                                                                                                                                              |                |
| 3.9 | Flood Risk and Erosion Control | <p>S-ESIA identifies that flood risk management required due to the seasonal nature of rainfall in the region, there is a high risk of localized flooding, especially in areas near the Sokoto, Rima, and Goronyo Rivers</p> <p>The annual flooding experienced in several LGAs including Argungu, Augie, Birnin Kebbi, Jega, Maiyama, Ngaski, Shanga, Yauri, and surrounding riverine communities</p> <p>Flooding identified as a High-Risk in the CCRA for the Project area.</p> |  | <ul style="list-style-type: none"> <li>a) Develop a Project site-specific Flood Risk Management Plan that addresses sensitive community and environmental receptors and provides GIIP for implementation during construction.</li> <li>b) Implement Flood Risk Management Plan mitigation during construction.</li> <li>c) Confirm Flood Risks identified in the S-ESIA and CCRA have been incorporated into highway design.</li> <li>d) Develop Flood Risk Management Plan for implementation during Operations phase of the Project that addresses risks identified in both S-ESIA and CCRA.</li> </ul> | <ul style="list-style-type: none"> <li>a) 7th December, 2026</li> <li>b) 4th January, 2027</li> <li>c) 12th October, 2026</li> <li>d) 6 months prior to Operations phase.</li> </ul> | <ul style="list-style-type: none"> <li>a) Flood Risk Management Plan</li> <li>b) Documentation of Project level monitoring during construction and submittal of FMEEnv Quarterly monitoring reports</li> <li>c) Documentation confirming design team has integrated S-ESIA and CCRA flood risk into Project design.</li> <li>d) Flood Risk Management Plan developed for Project Operations Phase</li> </ul> | Hitech Env Mgr |

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| 3.1<br>0 | Waste Management<br>(Par. 12) | <p>There are no site-specific procedures for the management of hazardous waste, recyclable waste.</p> <p>Documentation confirming waste transportation contractors and final disposal facilities are permitted not available for review.</p> <p>Due diligence has not been conducted on disposal facilities to confirm their operations meet Project requirements and GIIPs.</p> |  | <p>Project is expected to implement waste disposal arrangements in line with Good International Industry Practice, including the use of landfill facilities and transport of hazardous waste to approved disposal sites to Lagos, this includes:</p> <ul style="list-style-type: none"> <li>a) Temporary Waste Storage Areas established at work sites with appropriate containment and implement inspection schedule</li> <li>b) Identify local landfills/NGO for waste disposal in Plans and Procedures.</li> <li>c) Demonstrate that waste management/disposal agreements in place with licensed service providers</li> <li>d) Maintain and readily produce non-hazardous and hazardous waste logs, manifest and record of final disposal / recycling facility.</li> <li>e) Conduct due diligence on waste disposal facilities</li> <li>f) Develop waste management procedures specific to the Project, including but not limited to setting out procedures for the management of: <ul style="list-style-type: none"> <li>o Hazardous waste and storage sites</li> <li>o Recyclable waste and storage sites</li> </ul> </li> </ul> | <ul style="list-style-type: none"> <li>a) 12th October, 2026</li> <li>b) 7th December, 2026</li> <li>c) 12th October, 2026</li> <li>d) 7th December, 2026</li> <li>e) 4th January, 2027</li> <li>f) 4th January, 2027</li> </ul> | <ul style="list-style-type: none"> <li>a) Evidence of waste storage inspection logs</li> <li>b) Update of Plans and Procedures with register of Project Approved waste disposal facilities</li> <li>c) Provide documentation of permit licensing and disposal agreements for subcontractors and confirm requirements of the approved waste processing facility in Lagos</li> <li>d) Waste transport and transfer procedure and vehicle inspection logs and confirmation of final disposal facility receipt.</li> <li>e) Evidence of due diligence conducted on waste disposal facilities.</li> <li>f) Final Project-specific WMP</li> </ul> | Hitech<br>Env<br>Mgr |
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|          |                                                    |                                                                                                                                                                                                   |  | <ul style="list-style-type: none"> <li>Collection and disposal of municipal wastes</li> <li>Waste tires</li> <li>Waste batteries</li> <li>Excavation, construction and demolition waste</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                                                                                                                                                                                   |                                                                                                                                                                                                                                                                                                                              |                  |
| 3.1<br>1 | <b>Hazardous Materials Management</b><br>(Par. 13) | Bulk chemicals stored without secondary containment in some areas, contrary to procedures.                                                                                                        |  | <ul style="list-style-type: none"> <li>a) Removal hazardous materials improperly stored without secondary containment from site pending implementation of appropriate storage solution.</li> <li>b) Install bunded storage areas with impermeable flooring or liners to ensure that spills are contained within the designated area. Provide photographic evidence for review.</li> <li>c) Implement housekeeping inspections to identify any potential leaks or damage to storage areas and maintain an inventory of hazardous materials purchased/ used/disposed of</li> <li>d) Train personnel and sub-contractors on hazardous materials management and spill response.</li> </ul> | <ul style="list-style-type: none"> <li>a) 14<sup>th</sup> September 2026.</li> <li>b) 12th October, 2026</li> <li>c) 12th October, 2026</li> <li>d) 7th December, 2026</li> </ul> | <ul style="list-style-type: none"> <li>a) Photograph log showing removal of hazardous materials storage pending development of appropriate storage facility.</li> <li>b) Evidence of waste storage area photo logs and maps</li> <li>c) Maintenance and Inspection records</li> <li>d) Training attendance sheets</li> </ul> | Hitech Env Mgr   |
| 3.1<br>2 | <b>Visual and Landscaping Impacts</b>              | The ESIA has not considered visual or landscaping impacts and therefore the IESC is unable to comment on whether the design of the Project is sufficient to mitigate any potential visual impacts |  | <ul style="list-style-type: none"> <li>a) The Project shall confirm whether visual and landscaping impacts have been considered in the Project Design and, if not,</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | <ul style="list-style-type: none"> <li>a) 12th October, 2026</li> </ul>                                                                                                           | <ul style="list-style-type: none"> <li>a) Confirmation notes on whether visual impacts were assessed and existing design measures.</li> </ul>                                                                                                                                                                                | Design Engin egr |

|                                                   |                                    |                                                                                                                                                                                                                                                                                                                                                     |  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                                                                                                                                    |                                                                                                                                                                                                                                                                                                                    |                      |
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|                                                   |                                    |                                                                                                                                                                                                                                                                                                                                                     |  | <ul style="list-style-type: none"> <li>b) Undertake a high-level Landscape and Visual Impact Assessment (LVIA) to identify potential visual impacts (including headlight and lighting nuisance)</li> <li>c) Based on LVIA define appropriate mitigation measures such as landscape buffers, screening vegetation, and aesthetic treatments for structures and update design and ESMP.</li> </ul>                                                                      | <ul style="list-style-type: none"> <li>b) 1<sup>st</sup> March, 2027 (if required) or before design freeze;</li> <li>c) 29<sup>th</sup> March, 2027 or. 1 month after LVIA supplemental study.</li> </ul>                                                                                                                          | <ul style="list-style-type: none"> <li>b) LVIA report (if required) within S-ESIA</li> <li>c) Updated design documentation and ESMP with agreed mitigation measures.</li> </ul>                                                                                                                                    |                      |
| <b>PS4: Community Health, Safety and Security</b> |                                    |                                                                                                                                                                                                                                                                                                                                                     |  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                                                                                                                                    |                                                                                                                                                                                                                                                                                                                    |                      |
| <b>4.1</b>                                        | <b>Community Health and Safety</b> | Per the ESIA, Construction impacts to communities such as dust, flooding and noise is to be monitored and managed via the CHSMP. The CHMSP is in line with PS4.                                                                                                                                                                                     |  | Full implementation of the CHSMP<br>Monitor construction impacts on communities via the HSE officers field visits and the grievance mechanism                                                                                                                                                                                                                                                                                                                         | Within 2 months post-FC : November, 9 <sup>th</sup> , 2026.                                                                                                                                                                                                                                                                        | HSE officer field reports<br>Grievance register                                                                                                                                                                                                                                                                    | Hitech               |
| <b>4.2</b>                                        | <b>Security Arrangements</b>       | The Security Management Plan (SMP) is generic and non-site specific. On-the-ground security arrangements do not seem to match the provisions set out in the SMP, particularly in respect of roles and responsibilities. This risks a lack of oversight and accountability as well as a potential failure to identify and mitigate evolving threats. |  | Revision and full implementation of the SMP, including: <ul style="list-style-type: none"> <li>a) Assessment of staffing needs with emphasis on need for Project-wide Security Manager</li> <li>b) Conduct security risk (including community security risk) assessment and include data in the SMP.</li> <li>c) Document measures to seek agreement with public security and institute regular discussions on security intelligence and annex to the SMP.</li> </ul> | <ul style="list-style-type: none"> <li>a) Pre-FC: 14<sup>th</sup> September, 2026</li> <li>b) 1 month Post FC: Oct 12<sup>th</sup>, 2026.</li> <li>c) 2 months Post FC: Nov 9<sup>th</sup>, 2026</li> <li>d) 3 months Post FC: December 7<sup>th</sup>, 2026.</li> <li>e) 6 months Post FC: March 1<sup>st</sup>, 2027.</li> </ul> | <ul style="list-style-type: none"> <li>a) i) Call with Hitech Security Chief (title to be confirmed) to be organized with IESC</li> <li>ii) 'Call with individual(s) currently responsible for security oversight on the ground (either as part of, or separate from, call with Hitech Security Chief).</li> </ul> | Hitech /Sky Kapita l |

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|  |  |  |  | <ul style="list-style-type: none"> <li>d) Clarify and formalise role of Security Contractor, including training for security personnel and public security.</li> <li>e) Complete all actions required to ensure full SMP implementation, including all roles filled, training conducted and regular communication documented with public security agencies.</li> </ul> |  | <ul style="list-style-type: none"> <li>iii) Brief summary to be provided by Sky Kapital to outline current security in place across SBS S2</li> <li>b) Completion and presentation to IESC of staffing review with assessment of roles required to properly implement SMP</li> <li>c) Revised SMP completed and presented to IESC. including issues listed in the Action column.</li> <li>d) Progress towards SMP implementation as evidenced by, for example: <ul style="list-style-type: none"> <li>i) Recruitment process underway (as determined by b) and c) above</li> <li>ii) Training plans prepared</li> <li>iii) Initiation of regular</li> </ul> </li> </ul> |  |
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|  |  |  |  |  |  | <p>discussions with public security, including in relation to training</p> <p>iv) Systems for monitoring and updating security risk assessment</p> <p>e) SMP in full implementation, including roles filled, training conducted, regular dialogue with public security.</p> |  |
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| 4.3 | Influx Management | <p>Hitech has a companywide IMP which is largely compliant with PS4.</p> <p>No evidence yet of direct impacts related to project-induced population influx, however, risks are foreseeable.</p> <p>The Hitech IMP is generic: not adapted to the Section 2 context</p> | <p>a) Update the companywide IMP to make it specific to Section 2, covering the alignment and ancillary sites. The Section 2 IMP should define influx risk areas, monitoring indicators and triggers (e.g., non-local workforce, jobseekers, local employment disputes, pressure on services, community grievances, security incidents, drug/alcohol use, GBV/SEA/SH and cultural tensions).</p> <p>b) Start monitoring emerging risks using HR data, CLO observations, grievance trends, security logs, and stakeholder engagement records.</p> | <p>a) Within 2 months of post-FC: November 9th, 2026</p> <p>b) Within 6 months post-FC: March 1<sup>st</sup>, 2027</p> | <p>a) Approved Section 2-specific IMP covering the alignment and ancillary sites, including mapped influx risk areas, defined monitoring indicators, thresholds/triggers, mitigation measures, responsible owners, and reporting frequency.</p> <p>b) Evidence that the IMP monitoring system is operational, including use of HR workforce data, CLO observations, grievance trends, security logs, and stakeholder engagement records to track emerging influx-related risks.</p> <p>Monthly influx monitoring records or dashboards.</p> <p>Documented management review of influx monitoring results, including corrective actions where triggers are reached or emerging risks are identified.</p> | Hitech |
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|                                                    |                                                        |                                                                                                                                                                                                                                                     |  |                                                                                                                                    |                                                                                    |                                                                                                                                                         |       |
| PS5: Land Acquisition and Involuntary Resettlement |                                                        |                                                                                                                                                                                                                                                     |  |                                                                                                                                    |                                                                                    |                                                                                                                                                         |       |
| 5.1                                                | <b>Project Design Alternatives</b>                     | The Sokoto Section 2 highway has undergone several design and alignment changes to avoid E&S impacts. These are currently not reflected in any documentation.                                                                                       |  | Incorporate design and alignment changes into the SRAP/LRP document being developed by Asili                                       | Within 3 months post-FC or December 7 <sup>th</sup> , 2026 whichever comes sooner. | The final SRAP/LRP will have a dedicated section on project design alternatives and avoidance measures undertaken to minimize land acquisition impacts. | Asili |
| 5.2                                                | <b>Compensation and Benefits for Displaced Persons</b> | Compensation is the responsibility of the FMW and is currently ongoing. The national RAP repeatedly commits to full replacement cost rather than depreciated value which is in line with PS5.<br><br>Compilation and analysis of valuation data and |  | Develop a PS5 Gap Assessment Memo documenting all displacement, physical and economic that has already occurred compensation paid. | Within 2 months post-FC or November 1st, 2026 whichever comes sooner.              | PS5 Gap Assessment memo received including proposed corrective actions to close these gaps.                                                             | Asili |

|     |                      |                                                                                                                                                                                                                                                                                                                                                                                                                |  |                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                                                                         |                                                                                                                                                                                                                           |        |
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|     |                      | <p>compensation payments to date will be critical to understand how other benefits will be allocated. Other benefits such as livelihood restoration programs are the responsibility of Hitech. These benefits can only be distributed once compensation is completed.</p>                                                                                                                                      |  |                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                                                                         |                                                                                                                                                                                                                           |        |
| 5.3 | Community Engagement | <p>A PS1 compliant SEP has been developed (see 1.10) and several consultations took place during the development of the government led RAP process.</p> <p>With compensation ongoing and data collection to begin, clear coordination and communication between the different entities (FMW, Hitech, PAPs, LGAs) is needed to avoid misunderstandings and PAPs' frustration with the compensation process.</p> |  | <p>Develop a terms of reference for a resettlement monitoring committee (RMC) which clearly defines the objectives of such a committee, budget, members and rules on how the committee will operate (number of times per year, agendas, ad hoc meetings etc.)</p> <p>Launch the RMC to be operational and functioning per the TOR.</p> <p>Define key messaging on the RAP process and the RACI matrix of who does what. Include in a LRP specific SEP.</p> | <p>Within 3 months post-FC or December 7<sup>th</sup> 2026, whichever comes sooner.</p> | <p>TOR developed, approved by Hitech management and members invited.</p> <p>Meeting minutes from RMC meetings<br/>Grievances managed during the RMC.</p> <p>Key messages developed and included in a LRP specific SEP</p> | Asili  |
| 5.4 | Grievance Mechanism  | <p>Currently there is one centralized GRM (see item 1.11) that follows IFC PS1, but its implementation is not fully demonstrated. As compensation progresses, there will be more grievances about land, compensation,</p>                                                                                                                                                                                      |  | <p>See item 1.10 above on implementation and communication of the community GRM</p> <p>Manage compensation grievances in a mirrored register to allow close coordination with the Federal Controller.</p>                                                                                                                                                                                                                                                  | <p>Within 3 months post-FC or December 7<sup>th</sup>, 2026 whichever comes</p>         | <p>See item 1.10</p> <p>Develop a mirrored grievance register for compensation issues - pre construction and during construction.</p>                                                                                     | Hitech |

|     |                                                                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                                                                                                           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |       |
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|     |                                                                            | other entitlements and eligibility. These grievances may become cumbersome to manage within the existing GRM as they will require feedback for the Federal Controller                                                                                                                                                                                                                                                                                                                                                                                                                             |  | Consultations on compensation grievances can be an objective of the RMC mentioned above.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | sooner.                                                                                                   | Include grievance management as an objective in the RMC TOR.                                                                                                                                                                                                                                                                                                                                                                                                                                                     |       |
| 5.5 | <b>Resettlement and Livelihood Restoration Planning and Implementation</b> | <p>A national level RAP was developed in December 2025 after assets on land to be acquired was assessed, valued, and compensation payments commenced. This national RAP is not fully in line with PS5 as it does not include an entitlement matrix, eligibility criteria, livelihood restoration planning and a cut-off date.</p> <p>Following compensation payments from the FMW, Hitech has committed to conducting a PAP verification survey and socio-economic survey. The government data, the data from the two surveys will be used to identify PAP livelihood restoration activities.</p> |  | <p>Develop a work plan with clear dates on when the RAP will be updated.</p> <p>A SRAP/LRP to be developed to include the following:</p> <ul style="list-style-type: none"> <li>• Description of avoidance measures.</li> <li>• Description of the compensation process by the FMW and outstanding issues.</li> <li>• Description of PAPs impacted, including vulnerable PAPs – number physically and/or economically impacted.</li> <li>• Eligibility criteria</li> <li>• Entitlement matrix</li> <li>• Cut-off date declaration</li> <li>• Livelihood restoration activities</li> </ul> <p>1.</p> | <p>A) Pre-FC</p> <p>B) Within 3 months of FC or December 7<sup>th</sup>, 2026 whichever comes sooner.</p> | <p>A) Work plan with clear dates received and PS5 Gap Assessment Memo.</p> <p>B) A SRAP/RAP received bringing the project in compliance to PS5 which includes</p> <ol style="list-style-type: none"> <li>a. Avoidance of displacement impacts explained.</li> <li>b. Compensation process described.</li> <li>c. Cutoff date retroactively defined</li> <li>d. Description of all PAPs – type and level of severity of impact (physical or economic)</li> <li>e. Eligibility criteria for LR programs</li> </ol> | Asili |

|     |                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                  |                                                                                                                          |                                                                                     |                                                                                                                                                                                                                                                                                                        |       |
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|     |                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                  |                                                                                                                          |                                                                                     | f. Entitlement matrix<br>g. LR programs defined with timeline and budget                                                                                                                                                                                                                               |       |
| 5.6 | <b>Physical Displacement</b> | <p>Per the national RAP, 143 people will have or have had their structures compensated. It is unclear what purpose these structures serve.</p> <p>Hitech will conduct a PAP verification survey and in this, they will determine the type and scale of displacement experienced.</p>                                                                                                                                                                                                                                                                  | To be determined | Develop a PAP verification report following the survey in which the number of physical displaced PAPs will be described. | Within 3 months of FC<br>or December 7 <sup>th</sup> , 2026 whichever comes sooner. | PAP verification report received which includes details on impacts on PAPs' households, if applicable.                                                                                                                                                                                                 | Asili |
| 5.7 | <b>Economic Displacement</b> | <p>According to the national RAP, approximately 600 PAPs have been economically displaced. Economic activities include agricultural activities as the primary income source, with crop farmers expected to experience the largest direct impact from land acquisition. Other livelihood activities include livestock rearing, fishing, trade, and informal businesses.</p> <p>The Land Use Act of Nigeria compensates for crops, trees and structures, but not land. Hitech will develop a livelihood restoration plan to manage economic impacts</p> | To be determined | A SRAP/LRP to be developed taking into consideration the points mentioned in item 5.5                                    | Within 3 months of FC<br>or December 7 <sup>th</sup> , 2026 whichever comes sooner. | See items in 5.5 PAP verification report received which includes details on PAPs compensation amounts and for what. Those PAPs who have become landless or herders with lack of access to pastureland should also be included in the PAP verification survey and included in the socio-economic study. | Asili |

|                                                                                              |                                                                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                                                                                                |                                                                                                                                                                                                                                                 |                                              |
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| 5.8                                                                                          | <b>Private Sector Responsibilities Under Government-Managed Resettlement</b> | <p>The Federal Ministry of Works (FMW) has been responsible for land acquisition up until compensation payments.</p> <p>Hitech is responsible for development of the SRAP/LRP which will include several chapters to bring the Project into compliance with PS5. Hitech's responsibility is up until the LRP development and beginning of implementation.</p> <p>Monitoring and evaluation of the LRP implementation will begin with Hitech and will continue with highway operator</p> |  | <p>Clarify institutional responsibilities for implementation, monitoring, and independent verification.</p> <p>Develop a monitoring and evaluation plan during the operations phase of the highway.</p>                                                                                                                                                                                                                                                                                                                                                    | <p>A) Pre-FC</p> <p>B) 2 months prior to construction completion</p>                                           | <p>A) RACI matrix developed and communicated to all parties concerned.</p> <p>B) Operation phase LRP M&amp;E plan developed and communicated to operator.</p>                                                                                   | Hitech                                       |
| <b>PS6: Biodiversity Conservation and Sustainable Management of Living Natural Resources</b> |                                                                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                                                                                                |                                                                                                                                                                                                                                                 |                                              |
| 6.1                                                                                          | <b>Biodiversity baseline surveys and impact assessment</b>                   | <p>Baseline biodiversity data is as yet insufficient to support a PS6-compliant impact assessment and to inform biodiversity outcomes (No Net Loss or Net Gain).</p> <p>Protected Area extent is unclear and inconsistent across sources.</p> <p>Impacts such as hydrological effects on the Niger, induced access, connectivity and severance, wildlife-vehicle collision and invasive species are unassessed.</p>                                                                     |  | <p>a) Asili (contracted) to complete PS6-compliant baseline surveys, including species and habitat specific surveys linked to potential Critical Habitat triggers. Screen all records against the current IUCN Red List.</p> <p>b) Produce ground-truthed habitat mapping with condition classes</p> <p>c) Structure ecosystem services into PS6 Type I and Type II with beneficiaries identified</p> <p>d) Update the biodiversity impact assessment to cover direct, indirect, induced and cumulative impacts, including hydrological effects on the</p> | <p>a) 31 Oct 2026 - baseline survey reports, and mapping</p> <p>b) 30 Nov 2026 - updated impact assessment</p> | <p>a) Baseline survey reports (incl. GIS) and habitat map with condition classes</p> <p>b) Updated impact assessment approved and disclosed, including ecosystem services assessment with Type I / Type II classification and beneficiaries</p> | Hitech E&S Manager / Asili (with RSK review) |

|     |                                             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |  |                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                                                                                             |                                                                                                                |                                                          |
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|     |                                             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |  | Niger and tributaries and other Protected Areas (incl Kainji Lake National Park) and consult the responsible Federal and Kebbi State managing authorities, as required                                                                                                                                                                                                                                                                                |                                                                                                             |                                                                                                                |                                                          |
| 6.2 | <b>Critical Habitat Assessment</b>          | <p>Presence, extent and condition of Critical Habitat not confirmed.</p> <p>No EAAA defined and no criterion-by-criterion test undertaken.</p> <p>Screening indicates credible triggers under Criteria 1 and 3: the Niger River corridor to the south (manatee, crocodilians, migratory fish and birds, hooded vulture) and the savanna raptor and vulture assemblage, and potential natural habitat within the intersected forest reserves.</p> <p>Until the CHA concludes, the Project's NNL or Net Gain obligation cannot be defined.</p> |  | <p>a) Asili to prepare a PS6-aligned CHA using the supplementary survey data, including definition of the terrestrial and freshwater EAAAs, criterion-by-criterion assessment and mapping of Critical, Natural and Modified Habitat. RSK will undertake independent QA/QC of the CHA and support its finalisation.</p> <p>b) Determine biodiversity outcome requirements (Net Gain or NNL) and prepare a BAP or NNL-aligned framework as required</p> | <p>a) 31 Oct 2026 - CHA and habitat mapping</p> <p>b) 30 Nov 2026 - BAP or NNL framework, as applicable</p> | <p>a) CHA with habitat maps approved and disclosed</p> <p>b) BAP or NNL framework approved (as applicable)</p> | Hitech E&S Manager / RSK (informed by Asili survey data) |
| 6.3 | <b>Consolidated biodiversity management</b> | <p>Existing BMP not project specific or supported by PS6 aligned baseline data. Offsetting is framed as reforestation and carbon accounting rather than a PS6 aligned approach.</p> <p>Minimal evidence of operationalisation on site. No</p>                                                                                                                                                                                                                                                                                                |  | <p>a) Update the BMP following completion of baseline, CHA and impact assessment, removing the marine content and rebuilding it as project specific</p> <p>b) Integrate the BAP (if Critical Habitat) or NNL-aligned plan into the BMP and replace the reforestation and carbon offset framing with a PS6-aligned mitigation hierarchy, prioritising</p>                                                                                              | <p>a) 30 Nov 2026 – updated BMP with PS6 aligned approach to residual impacts and defined KPIs</p>          | <p>a) Updated project-specific BMP incorporating BAP or NNL plan</p>                                           | Hitech E&S Manager (supported by RSK)                    |

|                         |                                                                         |                                                                                                                                                                                                                                                                                                                                                              |  |                                                                                                                                                                                                                                                                                                                                                                                                                              |                                                                                                          |                                                                                                                                                                                     |                                      |
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|                         |                                                                         | monitoring indicators or adaptive management triggers, so>NNL/BNG performance and ESMS dashboard reporting are undefined.                                                                                                                                                                                                                                    |  | avoidance and minimisation of impacts, followed by restoration and, where residual impacts remain, appropriate biodiversity offsets or other compensation measures.<br>c) Define biodiversity monitoring indicators, adaptive management triggers and ESMS dashboard KPIs                                                                                                                                                    |                                                                                                          | b) Biodiversity KPIs live in the ESMS dashboard                                                                                                                                     |                                      |
| 6.4                     | Implement clearance control and application of the mitigation hierarchy | Construction is underway and vegetation clearing is ~ 80% complete ahead of a PS6 aligned baseline, CHA and impact assessment. Records of what has been cleared, where, and what habitat was present beforehand, are required to quantify losses for>NNL/NG. Without clearance controls, further irreversible loss may occur in areas that remain unsurveyed |  | a) Biodiversity specialist<br>b) Introduce a clearance control regime: no clearance in unsurveyed areas ahead of pre-clearance survey, biodiversity incorporated into permit-to-clear procedures, and ecological supervision with defined authority over clearance approvals.<br>c) Deliver biodiversity awareness training to site personnel, including identification of priority species and no-take and no-hunting rules | a) 12 <sup>th</sup> October 2026<br>b) 9 <sup>th</sup> November 2026<br>c) 9 <sup>th</sup> November 2026 | a) ToR approved by lenders<br>b) Clearance control regime (pre-clearance survey records, updated procedure)<br>c) Evidence of training (inductions, toolbox talks)                  | Hitech E&S Manager (verified by RSK) |
| PS7: Indigenous Peoples |                                                                         |                                                                                                                                                                                                                                                                                                                                                              |  |                                                                                                                                                                                                                                                                                                                                                                                                                              |                                                                                                          |                                                                                                                                                                                     |                                      |
| 7.1                     | Presence of Indigenous Peoples in the Project Area of Influence         | The ESIA screens IFC PS7 as not applicable; however, the methodology supporting this conclusion is not fully evidenced. There is no documented PS7 screening or similar methodology against IFC PS7 criteria.                                                                                                                                                |  | a) Document IFC PS7 screening as part of the supplementary ESIA/social baseline against the IFC PS7 criteria, supported by targeted consultation, participatory mapping, and social/anthropology specialist input.<br><br>b) If groups meeting IFC PS7 characteristics are identified, develop and implement a plan outlining the required PS7                                                                               | a) 7 <sup>th</sup> December 2026<br>b) 4 <sup>th</sup> January 2027                                      | a) PS7 screening note as a supplement to the ESIA, aligned with PS7 criteria and GN7 methodology. Supporting documentation available on request (e.g., consultation records, maps). | Hitech                               |

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|  |  |  |  | measures, including culturally appropriate consultation, an Indigenous Peoples Plan or equivalent measures, and FPIC where required. |  | b) IF REQUIRED FOLLOWING FINDINGS OF A) ABOVE: Documented Indigenous Peoples Management Plan with implementation responsibilities, detailed actions, timelines, and management tools, aligned with IFC PS7 and GN7. |  |
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#### PS8: Cultural Heritage

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| 8.1 | <b>Protection of cultural heritage</b> Par 6 & 7 | CHMP exists with competent written procedures, but lacks the operational detail (baseline data, training, staffing) needed to translate them into on-the-ground protection - a gap flagged as urgent given ongoing project implementation |  | Revise/upgrade CHMP to embed baseline cultural heritage information, staff training requirements, and staffing plan; summarise new heritage findings as they emerge so avoidance/mitigation can be applied in real time | December 7, 2026 | <ul style="list-style-type: none"> <li>• Chance finds awareness and training materials</li> <li>• Chance finds training schedule</li> <li>• Weekly reports of new finds and progress made by Asili survey teams</li> </ul> | Hitech |
| 8.2 | <b>Professionals to assist</b><br>(Par. 7)       | Archaeological heritage went unaddressed on the ground until July 2026; reliance on one international consultancy (part-time engagement) leaves a gap in continuous, in-country technical oversight                                       |  | Engage national expertise (short or long term) to support highest priority cultural heritage activities. These would include but not necessarily be limited to chance finds issues for construction activities.         | October 12, 2026 | <ul style="list-style-type: none"> <li>• Signed agreement or contract with short-term or full-time cultural heritage expert</li> <li>• Expert's activity log indicating weeks that they are on-call</li> </ul>             | Hitech |

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|     |                                           |                                                                                                                                                                          |  |                                                                                                                                                                                                                                                                                                                                                                                 |                  | and available with description of activities that were undertaken, if any                                                                                                                                                                                                                   |        |
| 8.3 | <b>Chance Find Procedures</b><br>(Par. 8) | A chance-find procedure exists on paper, but field staff and contractors have no working knowledge of it - real risk of mismanagement if a find occurs                   |  | Begin roll-out of temporary or "stop-gap" chance finds procedure while the more sophisticated (CFP) that the project has committed to is under development. Stop-gap procedures should be practical, i.e. aimed at minimizing damage to clearly important cultural heritage through a triage type process that only addresses finds that are obviously of very high importance. | October 12, 2026 | <ul style="list-style-type: none"> <li>Records of chance finds awareness training for field construction teams that could encounter chance finds</li> <li>Documentation of short- or long-term agreement with expert that would be available to assess chance finds if requested</li> </ul> | Hitech |
| 8.4 | <b>Consultation</b><br>(Par. 9)           | Community engagement mechanisms for living heritage are being developed via the CHMP update; consultation protocol for archaeological chance finds is not yet formalised |  | Strengthen ongoing community consultation through the CRM programme; establish and document chance-find consultation protocol with local/national heritage officials; submit records for expert review                                                                                                                                                                          | December 7, 2026 | <ul style="list-style-type: none"> <li>Consultation logs/minutes</li> <li>Chance-finds consultation protocol document</li> <li>Sign-off record from cultural heritage expert</li> </ul>                                                                                                     | Hitech |
| 8.5 | <b>Community Access</b><br>(Par. 8)       | Risk that project activities permanently or temporarily restrict access to living heritage sites (shrines, burials, sacred sites) without a documented                   |  | Use CRM and grievance mechanism to track and maintain site access; document access issues and responses for expert review; apply avoidance, relocation or compensation measures as needed                                                                                                                                                                                       | December 7, 2026 | <ul style="list-style-type: none"> <li>Grievance log entries tagged to cultural heritage access</li> <li>Documented response actions</li> </ul>                                                                                                                                             | Hitech |

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|     |                                                                                     | management/compensation response                                                                                                                                                      |  |                                                                                                                                                      |                  | signed off by national cultural heritage expert                                                                                                           |        |
| 8.6 | <b>Management of impacts based on resource-specific assessment</b><br>(Pars. 11-15) | Cultural heritage baseline is incomplete; sensitivity-based protocols for newly identified sites depend on a field programme not yet underway and a specialist not yet under contract |  | Implement Asili field programme to build baseline; document assessment actions in auditable form; issue interim weekly results once fieldwork starts | December 7, 2026 | <ul style="list-style-type: none"> <li>• Cultural heritage baseline report specialist contract</li> <li>• Auditable weekly interim result logs</li> </ul> | Hitech |
| 8.7 | <b>Project's Use of Cultural Heritage</b><br>(Par. 16)                              | Not applicable - project does not use cultural knowledge, traditions or practices in its business activities                                                                          |  | N/A                                                                                                                                                  | N/A              | N/A                                                                                                                                                       | N/A    |

## Appendix B – Documents Reviewed

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FINAL Environmental and Social Impact Assessment (ESIA) – Sokoto–Badagry Superhighway, Section 2 (February, 2026)

DRAFT Supplemental Environmental and Social Impact Assessment (S-ESIA) - Sokoto-Badagry Superhighway, Section 2

S-ESIA Appendices

Asili Capitals Supplemental Environmental and Social Impact Assessment (S-ESIA) Sokoto-Badagry Superhighway, Section 2, Workplan (spreadsheet schedule)

Environmental Social Governance (ESG) Compliance Roadmap

Official Government Approval / Permit for the ESIA – Kebbi Section (14-Jan-2026)

Letter of Acceptance (Hitech Contractor Selection)

Regulatory Permit Matrix

Regulatory Permits (31-07-2026)

Quarry Lease – Shanga, Kebbi

Hitech Climate Change Risk Assessment (CCRA)

Hitech Human Rights Risk Assessment (HRRRA)

Hitech Draft Resettlement Policy Framework (RPF) SBS Section 1

Hitech DRAFT RAP / LRP Methodology

Hitech Environmental and Social Management System (ESMS) Framework

Hitech ESMS (Manual) Guidance Note for All Hitech Construction Projects

Hitech ESMS Policies (signed / 2025 version)

Hitech Commitment to Sustainability

Hitech Health, Safety and Environment Management System (HSE-MS) Manual

EcoPlanet Consultants – Sokoto-Badagry Superhighway. Project (Sections 1-7) Environmental Compliance Monitoring - Proposal

Hitech Organizational Chart SBS II (27-07-2026)

Hitech Organogram and E&S Involvement

HSE Organogram

Hitech SBS Section 2 Kebbi Construction Organogram

Job Ads for new E&S Team Members Hitech (27-07-2026)

Hitech Risk Assessment for Sokoto–Badagry Superhighway

Permit to Work Training Minutes (15-July-2026)

Hitech Environmental Construction Method Statement

Map / layout plans for project yards and construction sites, including Kebbi Site A (CH177), and Kebbi Site B (CH155)

Hitech Stakeholder Engagement Plan (SEP) Framework

Hitech Stakeholder Engagement Framework

Hitech Human Resources Management Plan (HRMP)

Internal Conditions of Service for Employees

Internal Conditions of Service for Junior Employees

Kebbi State Manpower Tracking (May-July 2026)

Lagos State Safety Commission Compliance Monitoring Notice

|                                                             |
|-------------------------------------------------------------|
| Junior Staff Employment Contract                            |
| Redundancy Policy                                           |
| NJIC Collective Agreement for Senior Employees              |
| NJIC Collective Agreement for Junior Employees              |
| NJIC 14-Mar-2024 Senior Employees                           |
| NJIC 13-Mar-2024 Junior Employees                           |
| Hitech HR Policy Manual                                     |
| Hitech ESHS Code of Conduct                                 |
| Hitech 2026 Employee Compensation Compliance Certificate    |
| Coastal Road 3A / 3B, 4A/4B and SBS 1&2 Workforce Breakdown |
| Junior Staff Employment Contract                            |
| Working Hours Memorandum (11-April-2026)                    |
| Hitech OHS June Data                                        |

Hitech Monthly HSE Report (January – July 2026)

Hitech SBS Kebbi State May Monthly Report (Clinic case summary)

Hitech Supplier and Contractor Management Plan (SCMP)

Hitech Subcontractor Audit Notice (5-Aug-2026)

Main subcontractors and associated Supplier and Subcontractor KYC – Labour, Human Rights and Environmental and Safety (EHS) Compliance Questionnaire and select corporate records.

Hitech Occupational Health and Safety (OHS) Management Plan / Environmental Management Plan (EMP)

Hitech Community Health and Safety Management Plan (CHSMP)

HITECH Kebbi HSE Monthly Reports (Jan–June 2026)

HITECH Kebbi Superhighway Monthly Performance Reports

Hitech Security Management Plan (SMP)

Hitech Human Rights and Security Manual (Hitech Construction Company Limited)

Hitech Security and Human Rights Handbook

Hitech Influx Management Plan (IMP)

Hitech GBV / SEA / SH Action Plan

Layout SBS Project Overview Map

Project Google Earth KMZ File – 1<sup>st</sup> Legacy Project SBS 2026 258 km

Hitech Dust Management Plan (DMP)

Hitech Waste Management Plan (WMP)

Hitech Wastewater Management Plan (WWMP)

Hitech Soil and Water (SWMP) and Construction Contaminated Land Management Plan (CCLMP)

Hitech Site Rehabilitation and Restoration Management Plan

Hitech Oil Spill Contingency Procedure

Hitech Oil Spill Prevention and Response Procedure

RSK Appointment Confirmation Letter

RSK Biodiversity Screening and Constraints Mapping – SBS S02 Report

Asili Capitals – SBS Section 2, Kebbi State Supplementary Environmental and Social Study Presentation on PS6 Methodology (July 2026)

|                                                                                                                  |
|------------------------------------------------------------------------------------------------------------------|
| Hitech Biodiversity Management Plan (BMP)                                                                        |
| Hitech Cultural Heritage Management Plan                                                                         |
| Hitech Cultural Heritage – Heritage Impact Assessment Template                                                   |
| Asili Captials Supplemental Environmental and Social Studies SBS Section 2 – CVs Key Team Members                |
| Cultural Heritage Management – CLO Training Session Minutes of Meeting (10-July-2026)                            |
| Cultural Heritage Management – Management and Project Manager Training Session Minutes of Meeting (10-July-2026) |
| Hitech Cultural Heritage Strategy Presentation - DRAFT                                                           |
| Asili SBS Section 2 Cultural Heritage Study Scope of Work and Methodology                                        |
| Design Basis Report – SBS Kebbi Section 2                                                                        |
| Kebbi SBS Project Construction Organogram                                                                        |
| 1.4 Project SBS Kebbi Phase II GANTT Chart, Rev. R0                                                              |
| Kebbi Construction Progress Summary 28-05-2026                                                                   |
| SBS Kebbi Dashboard Snip                                                                                         |

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| Sokoto-Badagry Superhighway Section 2 RAP                                                                                      |
| Sokoto Badagry Superhighway Sections 1 and 2 Human Rights Impact Assessment                                                    |
| Bami Mairuwa community engagement evidence                                                                                     |
| Illela Jaga community engagement evidence                                                                                      |
| Lagga community engagement evidence                                                                                            |
| Sokoto-Badagry Superhighway Section 2 (Kebbi) Grievance Registry                                                               |
| Sokoto-Badagry Superhighway Section 2 (Kebbi) Stakeholder Engagement Registry                                                  |
| Official government request for clarification on delayed compensation payments to PAPs along Sokoto-Badagry Section 2 (page 1) |
| Official government request for clarification on delayed compensation payments to PAPs along Sokoto-Badagry Section 2 (page 2) |
| SUMMARY SCHEDULE OF COMPENSATION VALUATION<br>REPORT - Nigerian Federal Ministry of Works                                      |
| HIGHLIGHTS ON PROGRESS OF WORK ON COMPENSATION ASSESSMENT OF PAPs AFFECTED BY THE RE-ALIGNMENT OF RIGHT OF WAY                 |
| Compensation Summary to PAPs                                                                                                   |
| Nigerian Federal Ministry of Works Request for Payment Schedule for Compensation                                               |
| Nigerian Federal Ministry o Works Request for Payment Schedule for Compensation                                                |
| SUMMARY OF VETTED COMPENSATION FOR BUILDINGS / STRUCTURES / CROPS                                                              |
| Barrow Pit Payment 1                                                                                                           |
| Barrow Pit Payment 2                                                                                                           |

Folder of closure of grievances

CV's of all E&S specialists

## Appendix C – Community Consultation Records

| ATTENDANCE                   |                 |                         |              |           |
|------------------------------|-----------------|-------------------------|--------------|-----------|
| Project Title: SBS Section 2 |                 |                         |              |           |
| Facility Name: Lugga         |                 |                         |              |           |
| Location: Lugga Substation   |                 |                         |              |           |
| Date: 21 Jan 2024            |                 |                         |              |           |
| S/N                          | Name            | Designation             | Phone No.    | Signature |
| 1                            | Mr. M. M. M. M. | Chief Executive Officer | 091 211 1111 |           |
| 2                            | Mr. M. M. M. M. | Chief Executive Officer | 091 211 1111 |           |
| 3                            | Mr. M. M. M. M. | Chief Executive Officer | 091 211 1111 |           |
| 4                            | Mr. M. M. M. M. | Chief Executive Officer | 091 211 1111 |           |
| 5                            | Mr. M. M. M. M. | Chief Executive Officer | 091 211 1111 |           |
| 6                            | Mr. M. M. M. M. | Chief Executive Officer | 091 211 1111 |           |
| 7                            | Mr. M. M. M. M. | Chief Executive Officer | 091 211 1111 |           |
| 8                            | Mr. M. M. M. M. | Chief Executive Officer | 091 211 1111 |           |
| 9                            | Mr. M. M. M. M. | Chief Executive Officer | 091 211 1111 |           |
| 10                           | Mr. M. M. M. M. | Chief Executive Officer | 091 211 1111 |           |
| 11                           | Mr. M. M. M. M. | Chief Executive Officer | 091 211 1111 |           |

**Attendance of Community consultation at Lugga Community**

| ATTENDANCE                   |                 |                         |              |           |
|------------------------------|-----------------|-------------------------|--------------|-----------|
| Project Title: SBS Section 2 |                 |                         |              |           |
| Facility Name: Lugga         |                 |                         |              |           |
| Location: Lugga Substation   |                 |                         |              |           |
| Date: 21 Jan 2024            |                 |                         |              |           |
| S/N                          | Name            | Designation             | Phone No.    | Signature |
| 1                            | Mr. M. M. M. M. | Chief Executive Officer | 091 211 1111 |           |
| 2                            | Mr. M. M. M. M. | Chief Executive Officer | 091 211 1111 |           |
| 3                            | Mr. M. M. M. M. | Chief Executive Officer | 091 211 1111 |           |
| 4                            | Mr. M. M. M. M. | Chief Executive Officer | 091 211 1111 |           |
| 5                            | Mr. M. M. M. M. | Chief Executive Officer | 091 211 1111 |           |
| 6                            | Mr. M. M. M. M. | Chief Executive Officer | 091 211 1111 |           |
| 7                            | Mr. M. M. M. M. | Chief Executive Officer | 091 211 1111 |           |
| 8                            | Mr. M. M. M. M. | Chief Executive Officer | 091 211 1111 |           |
| 9                            | Mr. M. M. M. M. | Chief Executive Officer | 091 211 1111 |           |
| 10                           | Mr. M. M. M. M. | Chief Executive Officer | 091 211 1111 |           |
| 11                           | Mr. M. M. M. M. | Chief Executive Officer | 091 211 1111 |           |

**Attendance of Opening meeting at Azuri Tower**

## Community Consultation



| ATTENDANCE                                                |                   |             |            |             |
|-----------------------------------------------------------|-------------------|-------------|------------|-------------|
| Project Title: SAKO TO BADINGEN SUPER HIGHWAY (SECTION 2) |                   |             |            |             |
| Facility Name: KASBA                                      |                   |             |            |             |
| Location: Bami Mai ruwa Community                         |                   |             |            |             |
| S/N                                                       | Name              | Designation | Phone No.  | Signature   |
| 1                                                         | Abdul Kadir Ahmad | Chairman    | 0913234567 | [Signature] |
| 2                                                         | Abdullahi Adamu   | Member      | 0913234568 | [Signature] |
| 3                                                         | Abdullahi Adamu   | Member      | 0913234569 | [Signature] |
| 4                                                         | Abdullahi Adamu   | Member      | 0913234570 | [Signature] |
| 5                                                         | Abdullahi Adamu   | Member      | 0913234571 | [Signature] |
| 6                                                         | Abdullahi Adamu   | Member      | 0913234572 | [Signature] |
| 7                                                         | Abdullahi Adamu   | Member      | 0913234573 | [Signature] |
| 8                                                         | Abdullahi Adamu   | Member      | 0913234574 | [Signature] |
| 9                                                         | Abdullahi Adamu   | Member      | 0913234575 | [Signature] |
| 10                                                        | Abdullahi Adamu   | Member      | 0913234576 | [Signature] |
| 11                                                        | Abdullahi Adamu   | Member      | 0913234577 | [Signature] |
| 12                                                        | Abdullahi Adamu   | Member      | 0913234578 | [Signature] |
| 13                                                        | Abdullahi Adamu   | Member      | 0913234579 | [Signature] |
| 14                                                        | Abdullahi Adamu   | Member      | 0913234580 | [Signature] |
| 15                                                        | Abdullahi Adamu   | Member      | 0913234581 | [Signature] |

Attendance of Community Engagement at Bami Mai ruwa Community

| ATTENDANCE                                                |                 |             |            |             |
|-----------------------------------------------------------|-----------------|-------------|------------|-------------|
| Project Title: SAKO TO BADINGEN SUPER HIGHWAY (SECTION 2) |                 |             |            |             |
| Facility Name: KASBA                                      |                 |             |            |             |
| Location: Bami Mai Ruwa Community                         |                 |             |            |             |
| S/N                                                       | Name            | Designation | Phone No.  | Signature   |
| 1                                                         | Abdullahi Adamu | Chairman    | 0913234567 | [Signature] |
| 2                                                         | Abdullahi Adamu | Member      | 0913234568 | [Signature] |
| 3                                                         | Abdullahi Adamu | Member      | 0913234569 | [Signature] |
| 4                                                         | Abdullahi Adamu | Member      | 0913234570 | [Signature] |
| 5                                                         | Abdullahi Adamu | Member      | 0913234571 | [Signature] |
| 6                                                         | Abdullahi Adamu | Member      | 0913234572 | [Signature] |
| 7                                                         | Abdullahi Adamu | Member      | 0913234573 | [Signature] |
| 8                                                         | Abdullahi Adamu | Member      | 0913234574 | [Signature] |
| 9                                                         | Abdullahi Adamu | Member      | 0913234575 | [Signature] |
| 10                                                        | Abdullahi Adamu | Member      | 0913234576 | [Signature] |
| 11                                                        | Abdullahi Adamu | Member      | 0913234577 | [Signature] |
| 12                                                        | Abdullahi Adamu | Member      | 0913234578 | [Signature] |
| 13                                                        | Abdullahi Adamu | Member      | 0913234579 | [Signature] |
| 14                                                        | Abdullahi Adamu | Member      | 0913234580 | [Signature] |
| 15                                                        | Abdullahi Adamu | Member      | 0913234581 | [Signature] |

Attendance of Community Engagement at Bami Mai Ruwa Community

| ATTENDANCE                    |                 |             |            |             |
|-------------------------------|-----------------|-------------|------------|-------------|
| Project Title: SASH Section 2 |                 |             |            |             |
| Facility Name: KASBA          |                 |             |            |             |
| Location: Dalijan District    |                 |             |            |             |
| S/N                           | Name            | Designation | Phone No.  | Signature   |
| 1                             | Abdullahi Adamu | Chairman    | 0913234567 | [Signature] |
| 2                             | Abdullahi Adamu | Member      | 0913234568 | [Signature] |
| 3                             | Abdullahi Adamu | Member      | 0913234569 | [Signature] |
| 4                             | Abdullahi Adamu | Member      | 0913234570 | [Signature] |
| 5                             | Abdullahi Adamu | Member      | 0913234571 | [Signature] |
| 6                             | Abdullahi Adamu | Member      | 0913234572 | [Signature] |
| 7                             | Abdullahi Adamu | Member      | 0913234573 | [Signature] |
| 8                             | Abdullahi Adamu | Member      | 0913234574 | [Signature] |
| 9                             | Abdullahi Adamu | Member      | 0913234575 | [Signature] |
| 10                            | Abdullahi Adamu | Member      | 0913234576 | [Signature] |
| 11                            | Abdullahi Adamu | Member      | 0913234577 | [Signature] |
| 12                            | Abdullahi Adamu | Member      | 0913234578 | [Signature] |
| 13                            | Abdullahi Adamu | Member      | 0913234579 | [Signature] |
| 14                            | Abdullahi Adamu | Member      | 0913234580 | [Signature] |
| 15                            | Abdullahi Adamu | Member      | 0913234581 | [Signature] |

Attendance of Community Engagement at Dalijan District

| ATTENDANCE                    |                 |             |            |             |
|-------------------------------|-----------------|-------------|------------|-------------|
| Project Title: SASH Section 2 |                 |             |            |             |
| Facility Name: KASBA          |                 |             |            |             |
| Location: Lugga Community     |                 |             |            |             |
| S/N                           | Name            | Designation | Phone No.  | Signature   |
| 1                             | Abdullahi Adamu | Chairman    | 0913234567 | [Signature] |
| 2                             | Abdullahi Adamu | Member      | 0913234568 | [Signature] |
| 3                             | Abdullahi Adamu | Member      | 0913234569 | [Signature] |
| 4                             | Abdullahi Adamu | Member      | 0913234570 | [Signature] |
| 5                             | Abdullahi Adamu | Member      | 0913234571 | [Signature] |
| 6                             | Abdullahi Adamu | Member      | 0913234572 | [Signature] |
| 7                             | Abdullahi Adamu | Member      | 0913234573 | [Signature] |
| 8                             | Abdullahi Adamu | Member      | 0913234574 | [Signature] |
| 9                             | Abdullahi Adamu | Member      | 0913234575 | [Signature] |
| 10                            | Abdullahi Adamu | Member      | 0913234576 | [Signature] |
| 11                            | Abdullahi Adamu | Member      | 0913234577 | [Signature] |
| 12                            | Abdullahi Adamu | Member      | 0913234578 | [Signature] |
| 13                            | Abdullahi Adamu | Member      | 0913234579 | [Signature] |
| 14                            | Abdullahi Adamu | Member      | 0913234580 | [Signature] |
| 15                            | Abdullahi Adamu | Member      | 0913234581 | [Signature] |

Attendance of Community Engagement at Lugga Community

## Community Consultation



### Photo log

|                                                                                    |                                                                                                                                         |
|------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------|
|   |                                                      |
| <p><b>Opening Meeting at Azuri Tower</b></p>                                       | <p><b>Discussion with Project Manager and team at the site yard (Kebbi)</b></p>                                                         |
|  |                                                     |
| <p><b>consultation with Bami Mai Ruwa Community</b></p>                            | <p><b>Aerial imagery of the flooding axis and current remediations by HITECH (drainage construction) at Bami Mai Ruwa Community</b></p> |

## Community Consultation



**Bus for transporting workers to site**



**Ambulance vehicle available at the site yard (Kebbi)**



**Consultation at Dalijan District**



**Consultation with Dalijan District Head**

## Community Consultation



Consultation with Lagga Community



An existing well previously used by two communities (Lagga & Lagga Gidan Namata)



Consultation with Lagga Community



A new well dug as a temporary palliative for the Lagga Gidan Namata Community

## Community Consultation



An Aerial imagery depicting realignment of the RoW that would have affected Wahil Community at CH 140



An Aerial imagery of the batching plant along CH 144



An Aerial imagery depicting the proximity of the two communities (Lagga & Lagga Gidan Namata) to the existing well at Lagga Community



An Aerial imagery of the distance of the temporary palliative well dug for the Lagga Gidan Namata Community

## Appendix D – Site Photo-Log



**Photo 1:** Office meeting between Earth Active representatives and Hitech HQ Staff



**Photo 2:** Community consultation



**Photo 3:** Community consultation



**Photo 4:** Standing turbid water in shallow depressions immediately adjacent to the earthworks



**Photo 5:** Excavator digging up sand



**Photo 6:** Dug up area with standing water



**Photo 7:** Bus parked at haul road



**Photo 8:** A single-drum roller compacts the subgrade of a new road formation



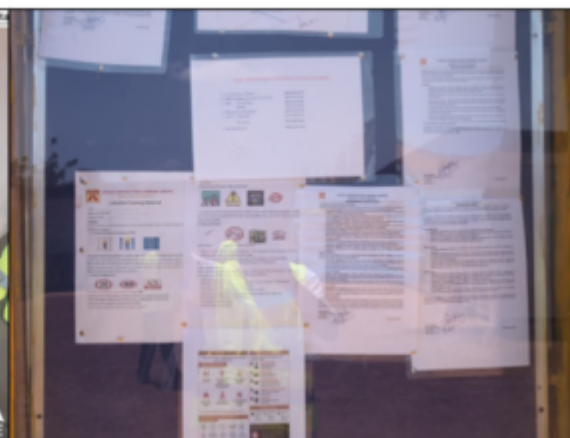
**Photo 9:** Steel-framed building stands over stored plant and equipment



**Photo 10:** Two men in high-vis vests standing in front of an accommodation block



**Photo 11:** Site clinic/first-aid room with an examination bed



**Photo 12:** Notice board displaying HSE documentation



**Photo 13:** Accommodation block



**Photo 14:** Community consultation



**Photo 15:** A newly formed road embankment



**Photo 16:** A line of parked construction plant along the edge of a haul road



**Photo 17:** Community consultation



**Photo 18:** Community standing in front of a well



**Photo 19:** A rural home with a livestock pen



**Photo 20:** A well



**Photo 21:** Well