

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	A medium risk gap is where the E&S aspect could cause a challenge to the project development, assessments, and permit / licence application and / or meeting international requirements. 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. Once the action is addressed, it will be no longer expected to hinder international lenders support from an environmental and social point of view.
High	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. High risk gaps are generally those where there is a significant lack of E&S documentation and which the Project would find it difficult / very challenging to address to comply with international standards.

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.		a) Prepare a brief E&S implementation capacity plan using the ESDD / ESAP gaps as the starting point. 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&S consultants while internal capacity is being strengthened. c) Begin implementing the priority capacity measures identified in the plan. d) Develop a formal Project E&S Roadmap outlining approach to addressing ESMS gaps, organizational capabilities and implementation effectiveness. Multiple action deliverables to be completed: i. Scope and Methodology with deliverables and dates for Project E&S Roadmap. To include a detailed RACI for expanded E&S Organization, E&S Implementation tracking and alignment with changes to ESMS associated Plans. ii. Self-Monitoring Round Cycle 1 Progress Update iii. IESC Monitoring Cycle 1 Verification	a) Pre-FC: 31 August b) Pre-FC: 28 August c) 6 months post-FC: March 1, 2027 d) Multiple actions: i. Pre-FC: 14th September, 2026 ii. 1st Self-Monitoring Report: December 21st, 2026 iii. 1st IESC Monitoring Cycle: 4th January, 2027 iv. 2nd Self-Monitoring Report: 15th March, 2027 v. 2nd IESC Monitoring Cycle: 29th March, 2027 vi. 7 months Post-FC: 29th March, 2027	a) Brief E&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. b) Evidence of interim arrangements (e.g., consultant TORs/contracts) c) Evidence that priority measures are underway (e.g., training records, updated role assignments, job postings, contractor E&S monitoring tools or progress reports)	Hitech

				iv. Self-Monitoring Round Cycle 2 Progress Update v. IESC Monitoring Cycle 2 Verification vi. Final action to provide evidence that implementation roadmap has been completed		d) Multiple Actions: i. Delivery of Project E&S Roadmap ii. 1st Cycle Self-Monitoring Report iii. 1st Cycle IESC Site Visit Report iv. 2nd Cycle Self-Monitoring Report v. 2nd Cycle IESC Site Visit Report vi. Project E&S Project Roadmap Closure Report acceptance by IESC and Lender Group	
1.2	Policy (Par. 6)	The Project has a suite of signed E&S policies suite covering key PS1, PS2 and PS4 commitments, but the policies are generic and not yet fully operationalised for Section 2. Material gaps include limited explicit IFC PS5 commitments; insufficient project-level requirements for grievance management and vulnerable-group engagement and security-force oversight; and		a) Update the E&S policy pack according to the following material gaps: Reference to lender requirements (currently missing commitments under IFC PS1, PS2, PS4 and PS5 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&S policies to the SBS Section 2. It should identify any project-specific accountabilities and communication requirements.	a) Pre-FC b) 1 month post-FC: October 12, 2026 c) 1 month post-FC: October 12, 2026 d) 1 month post-FC: October 12, 2026 e) 3 months post-FC: December 7, 2026	a) Updated corporate E&S policy pack filling the gaps described here in the 'Action' column. b) Addendum to the policy pack, approved (signed) by senior management, and incorporating the elements listed in the 'Action' column.	Hitech

		limited evidence of communication, assigned ownership, contractor flow-down, and monitoring of policy implementation.		c) Apply the policy commitments to contractors, subcontractors, & security personnel via clauses in contracts or work orders, signed Codes of Conduct, and site inductions. d) Communicate the updated policy commitments to workers in accessible formats and languages. e) Communicate the updated policy commitments to proponent representatives, communities, and other stakeholders in accessible formats and languages.		c) Sample contract showing E&S clauses; signed Codes of Conduct; induction materials; sample E&S monitoring reports/notes. d) Records of ongoing internal communication (e.g., copies/photos of workplace postings; induction material; safety pep talk topics & dates) e) Records of external communication (e.g., copies/photos of village postings; correspondence with proponents & other authorities; CLO meeting minutes & attendance records)	
1.3	Environmental and Social Impact Assessment Report (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 st 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	Associated Facilities PS1, paras 7 to 8; definitions	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. The Project S-ESIA remains in-progress to meet IFC PSs and relevant international GIIPs.		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. b) Present a register of Project Associated Facilities, including both active and planned sites. c) Implementation of ESMS across associated facilities.	a) 7th December, 2026 b) 12th October, 2026 c) 4th January, 2027	a) Finalization of S-ESIA b) Delivery of Associated Facilities Register c) Quarterly Audit Report and ESMS implementation records available for review.	Hitech HSE Mgr
1.5	Management Programs (Par. 13–14)	The IESC reviewed multiple management plans and permit requirements		a) Consolidate and operationalise all applicable environmental and social management plans into a project level Construction Environmental and Social Management Plan (CESMP). This	a) Draft CESMP by January 4, 2027. Final CESMP by 4th May 2027	a) CESMP developed, finalized, and approved; integrating all element s mentioned in 'Action' column.	Hitech

		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&S risks are not being managed in a structured, consistent, and verifiable manner across project activities, including subcontractors and associated facilities.		should: • Integrate all relevant management plans, mitigation measures, and permit conditions into a single, coordinated framework document • Define site-level implementation procedures, including responsibilities for contractors and subcontractors • Establish monitoring indicators and inspection protocols to track implementation of mitigation measures • Document compliance with permit requirements and ESMP commitments • Regular internal reporting to demonstrate implementation status and enable corrective actions where needed b) A corresponding Operational Environmental and Social Management Plan (OESMP) should be developed ahead of the operations phase to ensure continuity of E&S management.	b) 3 months prior to operations	b) OESMP developed prior to operations, aligned with CESMP	
1.6	Climate Change (GN32–35)	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		Confirmation with supporting documentation that Climate Change Risk Assessment adaptation and resiliency measures have been considered and implemented in: - Project engineering design - Construction project phase implementation - Additionally, confirmation and supporting documentation that Climate Change risk monitoring, review and adaptive management elements	12th October, 2026 7th December, 2026 - Multiple Actions: - Draft CESMP 4th January, 2027 - Final CESMP 26th	- Documentation confirming design team has integrated S-ESIA and CCRA flood risk into Project design. - EcoPlanet quarterly audit report and Project level log of significant rainfall events - CESMP developed, finalized, and	Hitech HSE Mgr

		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 d) Operations project phase	April, 2027 d) 6 months prior to Operations phase	approved (see Item 1.5) d) Final Operations project phase OESMP accepted by IESC	
1.7	Organisational capacity and Competency	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	Emergency Preparedness and Response	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 th December 2026	a) Emergency drill reports provided, and a periodic drill schedule.	Hitech
1.9	Monitoring and Review	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 th September, 2026	a) Develop and begin populating templates to document the planning,	Hitech

		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.		shared folders for key E&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. 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.	b) 14 th September 2027	implementation, monitoring, evaluation and reporting of all ESMS plans and associated E&S activities. At minimum, these should cover stakeholder engagement, grievances, training, inspections, incidents, corrective actions, contractor E&S monitoring, and management review decisions. b) Completion of System roll-out plan, including user roles, sample dashboard reports, management review minutes showing decisions/actions based on E&S data. Upon final management approval, start of implementation.	
1.1 0	Stakeholder Engagement (IFC Par. 25)	Stakeholder engagement is active, including CLO-led engagement and documented community campaigns. However, records do not yet consistently demonstrate structured engagement		a) Confirm existing CRM/CLO engagement arrangements. b) Update the Section 2 stakeholder engagement plan as a live field tool (program of community relations activities with timelines, topics to	a) 12th October 2026 b) 7th December 2026	a) Written overview of the upcoming CRM / CLO work plan between now and first monitoring visit, with signed	Hitech

		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. c) Start daily completion and submission of templates / trackers.	
1.1 1	Grievance Mechanism for Affected Communities (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. 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. b) Develop a communications schedule and commitment to refresh disclosure and awareness-building of the GRM. c) Refresh GRM disclosure and integrate awareness-building activities in the updated SEP (see line 1.9) d) Log all verbal/informal complaints, actions and resolutions in detail, and demonstrate escalation of information to country headquarters.	a) 12 th October 2026 b) 7th December 2026 c) 12th October, 2026 d) 12 th October, 2026 e) 12 th October, 2026	a) All grievance records updated to reflect the same correct and complete information b) Written communications action plan and commitment to re-disclose the GRM, signed by management to attest that it's operational. c) In the SEP described in line 1.9 above, include activities and plans to develop	Hitech

		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.		communication material to communicate the grievance mechanism on an ongoing basis. 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. 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.	
1.1 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		a) Operationalise the HRRRA b) Implement the worker grievance mechanism, c) Deliver human rights training to hired security personnel, and establish a route for raising security-related	a) 7 th December 2026 b) 7 th December, 2026	a) HRRRA Implemented on site b) Workers grievance mechanism implemented c) Training delivered	Hitech

		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 th December, 2026		
PS2: Labour and Working Conditions							
2.1	HR policies and management system (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.		a) Roll out the HRMP to the site team as a priority. b) Brief supervisors and workers on its provisions and record the communication through signed acknowledgements and toolbox-talk registers. c) Complete the corrective actions arising from the EcoConserve labour audit on the agreed timeline. d) Nominate an accountable HR owner at site level.	7 th December 2026 and confirm at first IESC Monitoring Visit	a) HRMP rollout records b) Signed worker acknowledgements; toolbox-talk registers c) Closed-out labour-audit action tracker d) Appoint HR site level owner	Hitech HR (Head of HR)
2.2	Terms of employment and remuneration (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		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. b) Confirm that written particulars of employment are issued to every worker at hire in a language they understand.	9 th November 2026	a) Payslip sample reconciled against the HR register b) Confirmation that written particulars are issued at hire.	Hitech HR

		terms and lawful deductions are applied correctly.					
2.3	Working hours and overtime (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.		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. b) Implement overtime oversight and controls at head office.	12 th October 2026	a) Reissued policy communication b) Implemented HR overtime oversight process	Hitech HR
2.4	Non-discrimination and equal opportunity (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		a) Set a female-participation objective for the project and report against it periodically. b) Operationalise worker grievance mechanism on site	12 th October, 2026	a) Female-participation objective and periodic reporting b) Grievance-register review.	Hitech HR Mgr

		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	Workers' grievance mechanism (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.		a) Operationalise grievance mechanism on site including installing at least 3 grievance boxes and posters on site. b) Train site admins and workers on grievance mechanism process c) Ensure all site admins are logging all grievances	12 th October, 2026	a) Grievance channels installed and publicised at all sites; b) worker training records c) a populated worker grievance register with tracking and closure.	Hitech HSE Mgr
2.6	Child and forced labour (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.		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	4 th January 2027	a) Documented indicator testing (interviews and grievance data)	Hitech HR Mgr

2.7	Workers engaged by Third Parties and Supply Chain Management (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 st monitoring visit.	First IESC Monitoring Visit	a) First bi-monthly subcontractor audit report	HSE Manager
2.8	OHS management system and oversight (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. b) Re-train all HSE officers and coordinators in dashboard data entry process and reiterate importance of data entry accuracy	7 th December 2026	a) Confirmed HSE resourcing against Hitech's standard b) HSE officers training acknowledgment	Hitech HSE Manager
2.9	Hazard identification and safe systems of work (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 th September 2026 b) 14 th September 2026	a) Updated HIRA covering bridge and lifting activities b) Permit-to-work register	Hitech HSE

		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.		b) Provide permit-to-work register showing the system is in use. c) Complete the permit-to-work training for foremen and engineers.	c) 14th September 2026	c) Completed permit-to-work training records	
2.10	OHS training and induction (IFC PS2, para 23)	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.		a) Increase the OHS induction to at least four hours to cover PPE, work at height, and hazardous materials in depth. b) Confirm permit-to-work training completion.	7th December 2026	a) Extended induction programme	Hitech HSE
2.11	High-risk activities: work at height and lifting (IFC PS2, para 23)	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		a) To be delivered by 14th September 2026. No relevant bridge/WAH activity to proceed without the applicable work at height procedure in place. b) Confirm the crane-inspection records and lift-operator licences for lifting operations.	a) 14th September 2026 b) 14th September 2026	a) Stand alone work-at-height procedure issued; fall-protection PPE on site; worker training records b) Crane-inspection records and operator licences.	Hitech HSE

		the Project's highest-risk phase.					
2.1 2	Fire safety (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 th December 2026	a) Fire safety certificate for the yard	Hitech HSE
2.1 3	Emergency preparedness, first aid and medical (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. b) Confirm first-aider coverage ratios across the work fronts.	9 th November 2026	a) Emergency drill logs; a recorded medical-evacuation drill b) Confirmed first-aider coverage.	HSE Manager
2.1 4	OHS inspections, audits and performance data (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 st monitoring visit	IESC 1 st Monitoring Visit	a) Reconciled HSE dashboard b) Incident register	Hitech HSE

		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 5	Workers' accommodation (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
PS3: Resource Efficiency and Pollution Prevention							
3.1	Environmental Permitting	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 b) Provide permit documentation for Borrow Pit Operations where active construction activities are underway	a) 12 th October, 2026 b) Multiple Actions: i) 14 th September, 2026 ii) 14 th September, 2026	a) Comprehensive register has been developed and maintained with documented routine compliance updates b) Valid Permit documentation for active Borrow Pits	Hitech HSE Mgr

				i) Provide evidence of land access rights ii) Provide evidence of permit application with reference numbers, evidence of submission, status of regulatory review and evidence that permit fees have been paid. iii) Provide evidence of permit receipt 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. i) Provide evidence of permit application and status of regulatory review (if applicable) ii) Provide evidence of permit receipt 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.	iii) 7th December, 2026 c) Multiple actions: i) 14th September, 2026 ii) 12th October, 2026 iii) 7th December, 2026	received. In absence of valid permit documentation, Lenders must confirm acceptability of any interim arrangement. c) Valid Permit documentation received for all Project required permits and documentation of due diligence conducted on suppliers and third-party operated facilities.	
3.2	Resource Efficiency (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

3.3	Greenhouse Gases (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. Currently there is no GHG Management Plan for Project operations phase.		a) Confirm S-ESIA GHG Impact summary accurately reflects Project planned activities in conformance with IFC Standards. 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)	a) 1st March, 2027 b) 1st March, 2027	a) Update GHG Inventory to reflect Project scope b) GHG Management Plan	Hitech Env Mgr
3.4	Water Supply (Par. 9)	Quarterly environmental compliance monitoring studies have yet to commence. The potential risks to community and environmental water users have not been quantified.		a) Supplemental assessment to assess impacts of water abstraction on community and ecosystem. b) Initiate quarterly groundwater level and quality monitoring i. Confirm EcoPlanet Contract and monitoring start date ii. Initiate 1st quarterly monitoring report; provide Draft format for review and comment.	a) 1st March, 2027 b) Multiple actions: i. 14 September, 2026 ii. 7th December, 2026	a) S-ESIA report b) Multiple actions: i. Evidence of EcoPlanet Contract and monitoring start date ii. Quarterly monitoring reports	Hitech Env Mgr
3.5	Noise and Vibration (Par. 10–11)	Locations for noise monitoring not identified. Noise monitoring has not commenced.		a) Develop a sensitive receptor map to show all potential receptors within area of influence b) During construction period conduct noise monitoring at sensitive receptors along route when work fronts are i. Confirm EcoPlanet Contract and monitoring start date	a) 7th December, 2026 b) Multiple actions: i. 14th September, 2026	a) Sensitive receptor map b) Multiple actions: i. Evidence of EcoPlanet Contract and monitoring start date	Hitech Env Mgr

				ii. Initiate 1st 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. Project specific AQMP not prepared.		a) Prepare a Project-specific air quality management plan (AQMP), which includes details on where and how air monitoring will take place throughout construction. b) Commence air quality monitoring as per EIA requirements and ESMP i. Confirm EcoPlanet Contract and monitoring start date ii. Initiate 1st quarterly monitoring report; provide Draft format for review and comment. c) Conduct supplemental air quality assessment, to include modelling of anticipated emissions to air from traffic flows during operations 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	a) 7th December, 2026 b) Multiple actions: i. 14th September, 2026 ii. 7th December, 2026 c) 1st March, 2027 d) 6 months of prior to Operations	a) Project-specific construction AQMP b) Multiple actions: i. Evidence of EcoPlanet Contract and monitoring start date ii. Air quality monitoring reports c) Supplemental ESIA d) Operations AQMP	Hitech Env Mgr

3.7 a	Soil and groundwater (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: i. Develop register or alternative means of documentation of soils removed from site ii. Evidence of Procedure with Federal Ministry of Works for waste soil stockpiling and transport off-site for disposal / beneficial re-use iii. Conduct due diligence on final disposal locations for soils removed from Project Site	a) Multiple actions: i) 14th September, 2026 ii) 9th November, 2026 iii) 4th January, 2027	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 Env Mgr
3.7 b	Borrow pits and Topsoil Management (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 b) Implement borrow pit procedure specific to the Project	a) 7th December, 2026 b) 1st March, 2027	a) Final Borrow pit procedure b) Evidence of implementation of SOPs and monitoring of borrow pits	Hitech Env Mgr
3.8	Wastewater and Stormwater (Par. 10–11)	Site drainage plans not finalised. 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 b) Multiple actions: i. 14th September, 2026	a) Final Site drainage plans b) Multiple actions: i. Evidence of EcoPlanet Contract and	Hitech Env Mgr

				b) Implement and document Project level monitoring and complete quarterly monitoring reports i. Confirm EcoPlanet Contract and monitoring start date ii. Initiate 1st quarterly monitoring report; provide Draft format for review and comment.	ii. 7th December, 2026	ii. monitoring start date. Documentation of Project level monitoring during construction and submittal of FMEEnv Quarterly monitoring reports	
3.9	Flood Risk and Erosion Control	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 The annual flooding experienced in several LGAs including Argungu, Augie, Birnin Kebbi, Jega, Maiyama, Ngaski, Shanga, Yauri, and surrounding riverine communities Flooding identified as a High-Risk in the CCRA for the Project area.		a) Develop a Project site-specific Flood Risk Management Plan that addresses sensitive community and environmental receptors and provides GIIP for implementation during construction. b) Implement Flood Risk Management Plan mitigation during construction. c) Confirm Flood Risks identified in the S-ESIA and CCRA have been incorporated into highway design. d) Develop Flood Risk Management Plan for implementation during Operations phase of the Project that addresses risks identified in both S-ESIA and CCRA.	a) 7th December, 2026 b) 4th January, 2027 c) 12th October, 2026 d) 6 months prior to Operations phase.	a) Flood Risk Management Plan b) Documentation of Project level monitoring during construction and submittal of FMEEnv Quarterly monitoring reports c) Documentation confirming design team has integrated S-ESIA and CCRA flood risk into Project design. d) Flood Risk Management Plan developed for Project Operations Phase	Hitech Env Mgr

3.1 0	Waste Management (Par. 12)	There are no site-specific procedures for the management of hazardous waste, recyclable waste. Documentation confirming waste transportation contractors and final disposal facilities are permitted not available for review. Due diligence has not been conducted on disposal facilities to confirm their operations meet Project requirements and GIIPs.		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: a) Temporary Waste Storage Areas established at work sites with appropriate containment and implement inspection schedule b) Identify local landfills/NGO for waste disposal in Plans and Procedures. c) Demonstrate that waste management/disposal agreements in place with licensed service providers d) Maintain and readily produce non-hazardous and hazardous waste logs, manifest and record of final disposal / recycling facility. e) Conduct due diligence on waste disposal facilities f) Develop waste management procedures specific to the Project, including but not limited to setting out procedures for the management of: - o Hazardous waste and storage sites - o Recyclable waste and storage sites	a) 12th October, 2026 b) 7th December, 2026 c) 12th October, 2026 d) 7th December, 2026 e) 4th January, 2027 f) 4th January, 2027	a) Evidence of waste storage inspection logs b) Update of Plans and Procedures with register of Project Approved waste disposal facilities c) Provide documentation of permit licensing and disposal agreements for subcontractors and confirm requirements of the approved waste processing facility in Lagos d) Waste transport and transfer procedure and vehicle inspection logs and confirmation of final disposal facility receipt. e) Evidence of due diligence conducted on waste disposal facilities. f) Final Project-specific WMP	Hitech Env Mgr
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				- Collection and disposal of municipal wastes - Waste tires - Waste batteries - Excavation, construction and demolition waste			
3.1 1	Hazardous Materials Management (Par. 13)	Bulk chemicals stored without secondary containment in some areas, contrary to procedures.		a) Removal hazardous materials improperly stored without secondary containment from site pending implementation of appropriate storage solution. 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. 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 d) Train personnel and sub-contractors on hazardous materials management and spill response.	a) 14th September 2026. b) 12th October, 2026 c) 12th October, 2026 d) 7th December, 2026	a) Photograph log showing removal of hazardous materials storage pending development of appropriate storage facility. b) Evidence of waste storage area photo logs and maps c) Maintenance and Inspection records d) Training attendance sheets	Hitech Env Mgr
3.1 2	Visual and Landscaping Impacts	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		a) The Project shall confirm whether visual and landscaping impacts have been considered in the Project Design and, if not,	a) 12th October, 2026	a) Confirmation notes on whether visual impacts were assessed and existing design measures.	Design Engin egr

				b) Undertake a high-level Landscape and Visual Impact Assessment (LVIA) to identify potential visual impacts (including headlight and lighting nuisance) c) Based on LVIA define appropriate mitigation measures such as landscape buffers, screening vegetation, and aesthetic treatments for structures and update design and ESMP.	b) 1st March, 2027 (if required) or before design freeze; c) 29th March, 2027 or. 1 month after LVIA supplemental study.	b) LVIA report (if required) within S-ESIA c) Updated design documentation and ESMP with agreed mitigation measures.	
PS4: Community Health, Safety and Security							
4.1	Community Health and Safety	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 Monitor construction impacts on communities via the HSE officers field visits and the grievance mechanism	Within 2 months post-FC : November, 9 th , 2026.	HSE officer field reports Grievance register	Hitech
4.2	Security Arrangements	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: a) Assessment of staffing needs with emphasis on need for Project-wide Security Manager b) Conduct security risk (including community security risk) assessment and include data in the SMP. c) Document measures to seek agreement with public security and institute regular discussions on security intelligence and annex to the SMP.	a) Pre-FC: 14th September, 2026 b) 1 month Post FC: Oct 12th, 2026. c) 2 months Post FC: Nov 9th, 2026 d) 3 months Post FC: December 7th, 2026. e) 6 months Post FC: March 1st, 2027.	a) i) Call with Hitech Security Chief (title to be confirmed) to be organized with IESC 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).	Hitech /Sky Kapita l

				d) Clarify and formalise role of Security Contractor, including training for security personnel and public security. e) Complete all actions required to ensure full SMP implementation, including all roles filled, training conducted and regular communication documented with public security agencies.		iii) Brief summary to be provided by Sky Kapital to outline current security in place across SBS S2 b) Completion and presentation to IESC of staffing review with assessment of roles required to properly implement SMP c) Revised SMP completed and presented to IESC. including issues listed in the Action column. d) Progress towards SMP implementation as evidenced by, for example: i) Recruitment process underway (as determined by b) and c) above ii) Training plans prepared iii) Initiation of regular	
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						discussions with public security, including in relation to training iv) Systems for monitoring and updating security risk assessment e) SMP in full implementation, including roles filled, training conducted, regular dialogue with public security.	
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4.3	Influx Management	Hitech has a companywide IMP which is largely compliant with PS4. No evidence yet of direct impacts related to project-induced population influx, however, risks are foreseeable. The Hitech IMP is generic: not adapted to the Section 2 context		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). b) Start monitoring emerging risks using HR data, CLO observations, grievance trends, security logs, and stakeholder engagement records.	a) Within 2 months of post-FC: November 9th, 2026 b) Within 6 months post-FC: March 1st, 2027	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. 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. Monthly influx monitoring records or dashboards. Documented management review of influx monitoring results, including corrective actions where triggers are reached or emerging risks are identified.	Hitech
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PS5: Land Acquisition and Involuntary Resettlement							
5.1	Project Design Alternatives	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 th , 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	Compensation and Benefits for Displaced Persons	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. 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

		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.					
5.3	Community Engagement	A PS1 compliant SEP has been developed (see 1.10) and several consultations took place during the development of the government led RAP process. 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.		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.) Launch the RMC to be operational and functioning per the TOR. Define key messaging on the RAP process and the RACI matrix of who does what. Include in a LRP specific SEP.	Within 3 months post-FC or December 7th 2026, whichever comes sooner.	TOR developed, approved by Hitech management and members invited. Meeting minutes from RMC meetings Grievances managed during the RMC. Key messages developed and included in a LRP specific SEP	Asili
5.4	Grievance Mechanism	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,		See item 1.10 above on implementation and communication of the community GRM Manage compensation grievances in a mirrored register to allow close coordination with the Federal Controller.	Within 3 months post-FC or December 7th, 2026 whichever comes	See item 1.10 Develop a mirrored grievance register for compensation issues - pre construction and during construction.	Hitech

		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	Resettlement and Livelihood Restoration Planning and Implementation	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. 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.		Develop a work plan with clear dates on when the RAP will be updated. A SRAP/LRP to be developed to include the following: • Description of avoidance measures. • Description of the compensation process by the FMW and outstanding issues. • Description of PAPs impacted, including vulnerable PAPs – number physically and/or economically impacted. • Eligibility criteria • Entitlement matrix • Cut-off date declaration • Livelihood restoration activities 1.	A) Pre-FC B) Within 3 months of FC or December 7th, 2026 whichever comes sooner.	A) Work plan with clear dates received and PS5 Gap Assessment Memo. B) A SRAP/RAP received bringing the project in compliance to PS5 which includes a. Avoidance of displacement impacts explained. b. Compensation process described. c. Cutoff date retroactively defined d. Description of all PAPs – type and level of severity of impact (physical or economic) e. Eligibility criteria for LR programs	Asili

						f. Entitlement matrix g. LR programs defined with timeline and budget	
5.6	Physical Displacement	Per the national RAP, 143 people will have or have had their structures compensated. It is unclear what purpose these structures serve. Hitech will conduct a PAP verification survey and in this, they will determine the type and scale of displacement experienced.	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 or December 7 th , 2026 whichever comes sooner.	PAP verification report received which includes details on impacts on PAPs' households, if applicable.	Asili
5.7	Economic Displacement	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. 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	To be determined	A SRAP/LRP to be developed taking into consideration the points mentioned in item 5.5	Within 3 months of FC or December 7 th , 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

5.8	Private Sector Responsibilities Under Government-Managed Resettlement	The Federal Ministry of Works (FMW) has been responsible for land acquisition up until compensation payments. 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. Monitoring and evaluation of the LRP implementation will begin with Hitech and will continue with highway operator		Clarify institutional responsibilities for implementation, monitoring, and independent verification. Develop a monitoring and evaluation plan during the operations phase of the highway.	A) Pre-FC B) 2 months prior to construction completion	A) RACI matrix developed and communicated to all parties concerned. B) Operation phase LRP M&E plan developed and communicated to operator.	Hitech
PS6: Biodiversity Conservation and Sustainable Management of Living Natural Resources							
6.1	Biodiversity baseline surveys and impact assessment	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). Protected Area extent is unclear and inconsistent across sources. Impacts such as hydrological effects on the Niger, induced access, connectivity and severance, wildlife-vehicle collision and invasive species are unassessed.		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. b) Produce ground-truthed habitat mapping with condition classes c) Structure ecosystem services into PS6 Type I and Type II with beneficiaries identified d) Update the biodiversity impact assessment to cover direct, indirect, induced and cumulative impacts, including hydrological effects on the	a) 31 Oct 2026 - baseline survey reports, and mapping b) 30 Nov 2026 - updated impact assessment	a) Baseline survey reports (incl. GIS) and habitat map with condition classes b) Updated impact assessment approved and disclosed, including ecosystem services assessment with Type I / Type II classification and beneficiaries	Hitech E&S Manager / Asili (with RSK review)

				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	Critical Habitat Assessment	Presence, extent and condition of Critical Habitat not confirmed. No EAAA defined and no criterion-by-criterion test undertaken. 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. Until the CHA concludes, the Project's NNL or Net Gain obligation cannot be defined.		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. b) Determine biodiversity outcome requirements (Net Gain or NNL) and prepare a BAP or NNL-aligned framework as required	a) 31 Oct 2026 - CHA and habitat mapping b) 30 Nov 2026 - BAP or NNL framework, as applicable	a) CHA with habitat maps approved and disclosed b) BAP or NNL framework approved (as applicable)	Hitech E&S Manager / RSK (informed by Asili survey data)
6.3	Consolidated biodiversity management	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. Minimal evidence of operationalisation on site. No		a) Update the BMP following completion of baseline, CHA and impact assessment, removing the marine content and rebuilding it as project specific 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	a) 30 Nov 2026 – updated BMP with PS6 aligned approach to residual impacts and defined KPIs	a) Updated project-specific BMP incorporating BAP or NNL plan	Hitech E&S Manager (supported by RSK)

		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. 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 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. c) Deliver biodiversity awareness training to site personnel, including identification of priority species and no-take and no-hunting rules	a) 12 th October 2026 b) 9 th November 2026 c) 9 th November 2026	a) ToR approved by lenders b) Clearance control regime (pre-clearance survey records, updated procedure) 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. b) If groups meeting IFC PS7 characteristics are identified, develop and implement a plan outlining the required PS7	a) 7 th December 2026 b) 4 th 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

				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

8.1	Protection of cultural heritage 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	• Chance finds awareness and training materials • Chance finds training schedule • Weekly reports of new finds and progress made by Asili survey teams	Hitech
8.2	Professionals to assist (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	• Signed agreement or contract with short-term or full-time cultural heritage expert • Expert's activity log indicating weeks that they are on-call	Hitech

						and available with description of activities that were undertaken, if any	
8.3	Chance Find Procedures (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	- Records of chance finds awareness training for field construction teams that could encounter chance finds - Documentation of short- or long-term agreement with expert that would be available to assess chance finds if requested	Hitech
8.4	Consultation (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	- Consultation logs/minutes - Chance-finds consultation protocol document - Sign-off record from cultural heritage expert	Hitech
8.5	Community Access (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	- Grievance log entries tagged to cultural heritage access - Documented response actions	Hitech

		management/compensation response				signed off by national cultural heritage expert	
8.6	Management of impacts based on resource-specific assessment (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	• Cultural heritage baseline report specialist contract • Auditable weekly interim result logs	Hitech
8.7	Project's Use of Cultural Heritage (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