

No.	Action	Environmental & Social Risks (Liability/Benefits)	Requirement (Legislative, EBRD PR, Best Practice)	Resources, Investment Needs, Responsibility	Timetable	Target and Evaluation Criteria for Successful Implementation	Status
PR1	<b>Assessment and Management of Environmental and Social (E&amp;S) Impacts and Issues</b>						
1.1	<b>E&amp;S Reporting</b> Ensure the Project contractor Health, Safety and Environment (HSE) reporting template is finalised and approved by KOSIT to ensure suitable E&S and H&S monitoring staff and reporting mechanisms in place.	Lack of contractor monitoring.	PR1	KOSIT EHSS Manager to review EPC contractors to develop and provide for comment.	Prior to mobilisation of contractors	Project contractor HSE reporting template drafted and shared with all contractors.	
1.2	<b>Construction Environmental, Health and Safety and Social Management Plan (CESMP)</b> Ensure that all lead/EPC contractors for the K3 site, overhead transmission line (OHTL), substation and hot water pipeline (HWP) develop a CESMP for their Project components. The CESMPs must incorporate detailed procedures for the following aspects during construction: <ul style="list-style-type: none"> <li>- Containment of oils and other chemicals, and for prevention and response to spills and releases</li> <li>- Appropriate investigation and clean-up of contaminated soils if these are identified during construction</li> <li>- Minimisation of erosion and sediment release during earthworks and other construction activities</li> <li>- Monitoring of erosion and emissions to water</li> <li>- Management of wastes generated during construction, including effluents from temporary worker welfare facilities</li> <li>- Topsoil management</li> <li>- Management of worker and community health &amp; safety</li> <li>- Site security &amp; access control</li> <li>- Management and monitoring of dust, noise and vibration</li> <li>- Stakeholder engagement, including complaint and grievance procedures, aligned with the Project SEP (see ESAP Item 10.1)</li> <li>- Training and awareness of requirements of the CESMP, including for sub-contractors</li> <li>- Traffic management, both on and off site</li> </ul> All of these Plans must be reviewed by KOSIT prior to mobilization on site and amendments made, if required. They must all also be shared with any subcontractors and suppliers engaged on the Project.	Minimisation of pollution Mitigation against environmental liability Minimisation of risk of accidents and incidents	PR1, PR2, PR3, PR4, PR6 & PR8 Best practice	KOSIT EHSS Manager to review. EPC contractors to develop and provide for comment.	Prior to mobilisation of contractors	All CESMPs developed and implemented.	

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1.3	<b>Update of the Integrated Management System for New Operations</b> KOSIT to update their existing Integrated Management System (IMS) to include all new Project components. The updated IMS must include a description of the operational site, identification of potential E&S and H&S impacts, mitigation measures, monitoring plans, and roles and responsibilities. The updated IMS must ensure the Project adheres to relevant regulations and standards, aiming to minimize negative impacts and maximize positive ones.	Minimisation of pollution Mitigation against environmental liability Minimisation of risk of accidents and incidents	PR1, PR3 & PR4 Best practice	KOSIT EHSS Manager, with support from EPC Contractor	Prior to start of operations New line K3 will be fully integrated in our IMS after commissioning during BAU.	IMS updated and implemented, inclusive of all Project components.	
1.4	<b>Project Environmental, Health, Safety and Social (EHSS) Manager</b> Draft a job description and hire a Project EHSS Manager, who will be responsible for managing environmental, social and occupational health and safety issues, as well as conducting regular monitoring and reporting. The individual will be employed on a full-time, permanent basis, responsible for all EHSS management throughout the pre-construction, construction and operational phases. The EHSS Manager will be appropriately qualified and experienced in managing the E&S and H&S risks of large infrastructure Projects, both at construction and operation phases. Appropriate training should be provided in social management, if required. This individual should be engaged on top of the current E&S and H&S capacity on site. Update the KOSIT corporate organogram to include this additional hiring. Consider hiring additional E&S and H&S officers for wider KOSIT operations (outside of the Project).	E&S and H&S management	PR1	KOSIT Senior Management	As soon as possible / prior to start of construction at a minimum.	EHSS Manager job description and shortlisted CVs provided to EBRD for review and approval. EHSS Manager hired and on-site for the construction and operations phase.	
1.5	<b>GHG Assessment</b> Complete the residual actions required in the GHG emissions assessment. Yearly GHG assessment undertaken if net change threshold exceeded (25 ktCO <sub>2</sub> e/year).	GHG emissions reduction	PR1, PR3	KOSIT EHSS Manager, supported by external specialist	After finalisation of designs, prior to start of construction. Yearly GHG assessment undertaken if net change threshold exceeded (25 ktCO <sub>2</sub> e/year).	GHG emissions assessment undertaken and accurate Green Economy Transition (GET) data provided.	
1.6	<b>Project Supply Chain Mapping</b> Undertake a Project supply chain mapping exercise to identify and assess the risk of child labour and forced labour in the Project supply chain e.g. raw materials sources. This will require all listed contractors and subcontractors providing their list of suppliers for their Bill of Materials, and KOSIT assessing the presence or significant risks of child labour or forced labour in contravention of ILO standards. If identified, KOSIT will take appropriate steps to remedy this in accordance with EBRD PR2.	Forced labour and child labour	PR1, PR2	KOSIT EHSS Manager	Prior to the mobilisation of all contractors	Project supply chain mapped, and high risk / non-compliant companies avoided.	

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1.7	<b>ESAP Monitoring</b> Prepare and submit reports on the status of this ESAP, EHSS performance and grievance resolution	Monitoring of ESAP implementation and EHSS performance	PR1	KOSIT EHSS Manager	Annual reporting – ongoing. 1 <sup>st</sup> report due 12 months after mobilisation / enabling works	Annual submission of reports on progress with implementation of ESAP, grievance resolution and EHSS performance.	
<b>PR2</b>	<b>Labour and Working Conditions</b>						
2.1	<b>Project-specific Labour Management Plan</b> Develop a Project-specific Labour Management Plan (LMP). This must reflect and reference the key aspects of KOSIT's core HR documents and include the core ILO conventions and EBRD PR2 within their reference framework. This LMP should be attached as a contractual requirement for all contractors engaged on the Project.  The LMP must provide clear requirements to all contractors and subcontractors on all Project sites and contain a policy for all contractors to follow regarding maximising recruitment of staff within the local area (e.g. promoting applications and prioritising workers from Kokšov-Bakša, Valaliky and Krásna, then workers from Košice, then workers from Eastern Slovakia).	Labour and working conditions	PR2	KOSIT EHSS Manager and KOSIT HR Manager EPC contractor	Shared prior to mobilisation of contractors	LMP developed and implemented	
2.2	<b>Update KOSIT Working Regulations</b> Update the Working Regulations and complementary guidelines, to ensure alignment with the current Slovakian Labour Code. This includes Paternity leave; minimum wage; and recreational allowance.	Compliance with national labour law	Slovakian Labour Code	KOSIT HR Manager	Prior to start of construction	Working Regulations updated with new national requirements	
2.3	<b>Collective Bargaining Agreement (CBA)</b> Additional agreed benefits included within the CBA to be made available for all KOSIT Group employees, including all subsidiary companies (if the trade union is relevant to their role at KOSIT).	Labour and working conditions	PR2	KOSIT HR Manager	December 2026	CBA valid for all KOSIT employees.	
2.4	<b>Overtime Court Case</b> Provide an update on the overtime court case when it is resolved, and clearly include what actions do and do not constitute overtime work within the Overtime Policy to ensure no further issues.	Labour and working conditions	PR2, Slovakian Labour Code	KOSIT HR Manager	When verdict is available	Overtime court case verdict and corresponding actions shared with EBRD.	
2.5	<b>Worker Facility Inspections</b> Facilities being provided to workers by all the contractors on Project components to be inspected regularly by KOSIT during the construction phase. This includes inspection of accommodation and toilets against the EBRD guidance note <sup>1</sup> .	Labour and working conditions	PR2	KOSIT EHSS Manager	During Project construction phase	All worker facilities monitored, and monitoring reports stored.	

<sup>1</sup> Available here: [https://www.ebrd.com/downloads/about/sustainability/Workers\\_accomodation.pdf](https://www.ebrd.com/downloads/about/sustainability/Workers_accomodation.pdf)

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2.6	<b>Combined Worker Grievance Mechanism</b> Develop a combined Worker Grievance Mechanism, clearly providing details on these multiple channels available to workers, and the scenarios where each should be used. The logging, investigation, resolution and close-out procedure for each must be presented, including a tiered system where resolutions can be appealed and reviewed by a grievance committee. A combined grievance register must be developed by KOSIT to log and track all grievances submitted through these channels. This worker grievance mechanism must be clearly presented in the Project-specific Labour Management Plan (see ESAP Item 2.1). Require contractors to develop and install their own Project grievance mechanisms, and their workers should also be provided access to the KOSIT Worker Grievance Mechanism to be developed.	Worker complaints not addressed	PR2	KOSIT HR Manager and KOSIT EHSS Manager	Developed and shared with contractors prior to construction. Implementation throughout construction and operations.	Worker grievance mechanism developed and implemented throughout the construction and operation phases.	
2.7	<b>Security Guards Training</b> Security guards to undertake human rights training. Security requirements in the EHS tender documents of the EPC contractor to be adapted and provided to the OHTL, substation and HWP contractors.	Human rights breaches by security staff	PR2, Voluntary Principles on Security and Human Rights	KOSIT EHSS Manager and a security guard training provider	Human rights training prior to guard mobilisation on site.	All security guards trained in human rights and all contractors to have clear security requirements in their tender documents, as per the K3 EPC.	
2.8	<b>Influx Management Plan (IMP)</b> IMP and Project Code of Conduct to be developed for the Project construction phase. It must include the required behaviours of all Project workers on site and outside of site. Training should be undertaken on this Code of Conduct during worker inductions, with workers signing the document. Contractors to develop protocols that adhere to the IMP. The IMP can be a standalone document or incorporated within the Labour Management Plan.	Impacts on local communities and services	PR1, PR2	KOSIT EHSS Manager	Prior to contractor mobilisation on site.	IMP and Project Code of Conduct in place and workers trained in contents.	
<b>PR3</b>	<b>Resource Efficiency and Pollution Prevention and Control</b>						
3.1	<b>Resource Efficiency Audit</b> Undertake a resource efficiency audit (water and materials use) for the site, prior to finalising K3 designs and within five years of operation.	Improve water and materials efficiency	PR3	KOSIT EHSS Manager, with support from external specialist.	Prior to finalisation of K3 designs and within 5 years of operation.	Resource efficiency audit reports, providing recommendations for improving water and materials efficiency on site. Improvements implemented by KOSIT in line with report.	

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3.2	<b>Ensuring Alignment of Air Emissions with BAT-AELs</b> Review operating protocols (e.g. homogeneity of waste feed) and implement continued improvements through the CAPEX programme to fully meet emission limits (BAT-AELs) and other BAT requirements for K1 and K2.	BAT-AELs met	PR3, BAT Reference Document for Waste Incineration (Industrial Emissions Directive 2010/75/EU)	KOSIT Site Manager	Review undertaken within 12 months.  BAT improvements made regularly in line with CAPEX schedule.	Full alignment with BAT-AELs through a review and update of the operating protocol.  BAT improvements included in CAPEX and implemented.	
3.3	<b>K3 BAT Alignment</b> Ensure K3 fully meets the BAT requirements (including air emissions <sup>2</sup> ). Refer to BAT assessment for areas that need to ensure BAT and beyond BAT are met.	K3 BAT alignment	PR3, BAT Reference Document for Waste Incineration (Industrial Emissions Directive 2010/75/EU)	KOSIT Site Manager, providing guidance to EPC design team.	By Final Design stage	K3 designs fully aligned to BAT requirements.	
3.4	<b>Dispersion Modelling and Air Quality (AQ) Study</b> Undertake a revised dispersion modelling study in order to update the Project's air quality analysis contained in the K3 EIA. This updated study and analysis must ensure that the assessment adequately covers impacts at nearby Natura 2000 sites, in relation to dry deposition and acid gas deposition and in relation to ecological air quality standards. It must also use the actual specifications of the plant when designs are more advanced, using the plant's specific emissions parameters (e.g. flow rates, temperature etc).  The updated AQ study must also be used to calculate an optimised stack height, using actual emissions parameters, in line with BAT requirements.	Air emission impacts on surrounding areas	PR3, PR6	Third party air quality specialist, engaged by KOSIT	Prior to finalisation of Project designs	Air quality impacts meet Project standards.	
3.5	<b>Soil Analysis – Waste Storage Area</b> Undertake a survey of the soil in and around the temporary waste storage area. This is due to both the potential historic pollution from leachate passing through the waste and pollution from fire-fighting foams containing PFAS (EU restrictions coming in to force in 2026). If required, undertake ground remediation using a strategy defined by a specialist advisory company.	Ground contamination and remediation	PR3	Third party ground contamination investigation & potentially remediation specialist, engaged by KOSIT	Prior to beginning of construction of K3 site	Remediation strategy implemented if / as required, in line with the technical recommendations of the specialist contractor.	
3.6	<b>Spill Prevention</b> Develop an integrated spill prevention procedure for the current K1 and K2 site, as well as for the construction and operational phase of K3. This should reference a detailed inventory of chemicals (hazardous and non-hazardous) on site.	Ground contamination and remediation	PR3	KOSIT EHSS Manager	Prior to beginning of construction of K3 site	Spill prevention procedure implemented.	

<sup>2</sup> See BAT review in ESDD study for reference on K3 BAT alignment requirements.

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3.7	<b>Appropriate Fly Ash Disposal for K3</b> Ensure fly ash from K3 is assessed by an authorised body, in order to provide an expert opinion on whether the fly ash is classified as either hazardous waste or non-hazardous waste (with a confirmation decision from the regulatory authority). Fly ash must then be disposed to an authorised third party for treatment (e.g. Envirocentrum) or directly to a licensed hazardous waste or non-hazardous waste landfill depending on the waste classification of the fly ash.	Correct disposal of hazardous fly ash	PR3, EU Hazardous Waste Directive	KOSIT EHSS Manager	During commissioning / trial operation	Fly ash disposed in safe manner.	
<b>PR4</b>	<b>Health and Safety</b>						
4.1	<b>HSE Guideline Update and H&amp;S KPIs</b> Update the 2021 HSE Guideline to ensure all legislation references and KOSIT assets are up-to-date and included. Develop more specific H&S objectives for KOSIT operations, which can be directly linked to a suite of H&S key performance indicators (KPIs).  This should be shared with the K3 EPC Contractor and Owner's Engineer, HWP contractor and VSD for acceptance on their assignments. The HSE Guideline, alongside their E&S and H&S contract requirements within the tender documents (see ESAP Item 4.2), will guide the contractor H&S practises included in their CESMPs and H&S reporting to KOSIT.	Accurate H&S reporting and targets	PR4	KOSIT EHSS Manager	Updated prior to contractor engagement and shared prior to contractor mobilisation	HSE Guideline updated and shared with all Project contractors.	
4.2	<b>OHTL, Substation &amp; HWP Contractor E&amp;S and H&amp;S Requirements</b> Use the contract requirements and responsibilities provided for the K3 EPC are as a template for the works packages of the other Project components. The following safety critical instructions must be included within the requirements and developed by the contractors prior to site mobilisation: 1. Working next to live rail and road infrastructure. 2. Working at height. 3. Working with pressurised equipment. 4. Working with live electrical equipment; and 5. Lockout -Tagout (LOTO) procedure.	Contractor E&S and H&S performance	PR4, PR3	KOSIT EHSS Manager	During contractor tendering	OHTL, Substation & HWP Contractor E&S and H&S Requirements aligned with K3.	
4.3	<b>Daily H&amp;S Inspections</b> Develop an inspection schedule for all Project components. Undertake daily Occupational H&S (OHS) inspections for the construction phase of all Project components, including inspection of PPE use and quality.	H&S issues not seen or reported leading to accidents	PR4	KOSIT EHSS Manager EPC contractor	Schedule developed prior to construction starting. Daily inspections.	Inspection schedule developed and implemented for all Project sites.	

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4.4	<b>Improvement of H&amp;S Reporting</b> Improve H&S reporting across KOSIT operations, recording not only major, moderate and minor incidents but also positive and negative observations and non-physical incidents. Update the H&S incident reporting categories and definitions to facilitate this. Raise awareness of the updated H&S reporting system by undertaking trainings for all workers, encouraging a culture of reporting.	H&S issues not seen or reported leading to accidents	PR4	KOSIT EHSS Manager	Reporting system in place before start of construction	New H&S reporting system developed and being implemented, leading to an increase in incidents and observations being reported.	
4.5	<b>Development of an Investigation Procedure</b> Develop a more detailed procedure and templates for undertaking H&S investigations and developing investigation reports. Detailed steps on adequately gathering information, analysing the information, identifying risk control measures, and developing the action plan and its implementation should be included in this procedure. It must specifically include guidance on how to undertake a root cause analysis and developing actions to address the cause(s) identified.	Investigations not adequately analysed leading to further incidents	PR4	KOSIT EHSS Manager	Investigation procedure in place before start of construction	New investigation procedure developed and being implemented.	
4.6	<b>Driver Training and Medical Examinations</b> Driver training and medical examinations to be undertaken at least every year for all drivers. KOSIT to also seek medical advice on the most suitable work for the currently off-work driver, when he passed as fit-to-work by a doctor.	Drivers medically fit to work	PR4	KOSIT HR Manager and KOSIT EHSS Manager	Yearly	Drivers medically fit for work.	
4.7	<b>Visitor OHS Induction and Protocol</b> Develop a more detailed visitor induction protocol, including induction, specific to the different Project components and construction/operation phases. The induction will be delivered by the KOSIT EHSS Manager when any visitor attends the site.	Visitor H&S incidents	PR4	KOSIT EHSS Manager EPC contractor	Prior to the start of construction works	All visitors appropriately inducted, specific to the KOSIT site being visited.	
4.8	<b>Annual OHS Training and PPE Provision</b> OHS training to be undertaken on annual basis by all employees, ensuring relevant modules are provided to their occupations and all required PPE is provided.	Employees trained in relevant areas	PR4	KOSIT EHSS Manager and investment in training courses	Annual	All workers trained in relevant OHS modules and use required PPE.	
4.9	<b>Asbestos Survey and Management</b> Engage an appropriately qualified company to undertake an asbestos survey of the existing K1 and K2 site. This survey must identify where asbestos is located (if at all) and develop a register of its presence on site. The survey must assess where the asbestos will be disturbed during the construction of the K3 facility, and develop a plan for the safe management of these SCMs, to potentially include protection (eg encapsulation) or removal (through a licenced contractor using best practice techniques) of ACMs, in these areas prior to start of construction. Suitable and licenced asbestos disposal facilities should be identified, if ACMs found and disturbed.	Asbestosis and mesothelioma of workers	PR4	Asbestos consultant engaged by KOSIT	Survey and any required asbestos management undertaken prior to start of construction.	Asbestos survey, register and management undertaken.	



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4.10	<b>Signage in Elevated Noise Exposure Risk Areas</b> Introduce signage in these noisier areas of KOSIT sites during construction and operation phases. Include mandatory use of ear protection, if threshold decibel levels are exceeded.	H&S risks regarding noise	PR4	KOSIT EHSS Manager and Area Managers EPC contractor	Signage in place prior to start of works in noisy areas.	H&S signage in place for all noisy areas, including any required use of ear protection.	
4.11	<b>Forklift and Workshop Machinery</b> Forklift in recycling compaction centre and vehicle workshop machinery (and any other faulty equipment of machinery) to be decommissioned immediately and fixed to ensure their proper functioning, with appropriate guarding installed and tested.	H&S risks regarding faulty machinery and equipment	PR4	Site Managers	12 months	No faulty machinery or equipment being used on KOSIT sites.	
4.12	<b>Process Safety Review</b> Undertake a full process safety on both existing K1/K2 and planned K3 site. As part of this, undertake a detailed safety analysis of the proposed equipment and specifications prior to purchase of the technology. This must be undertaken by an experienced WtE H&S safety engineer, with queries and key requirements presented to the selected EPC contractor. Include outline isolation plans, highlight safety and operational risks, and identify windows for integration to ensure the safe integration of the Project in the Interface Management Plan to be developed by the K3 EPC Contractor.	Process safety and H&S risks to workers and surrounding areas	PR4	Experienced process safety engineer engaged by KOSIT.	Prior to start of construction of K3.	Process safety review undertaken and Interface Management Plan includes all safety requirements.	
4.13	<b>Ongoing Court Cases Regarding Traffic and Road Safety</b> Inform EBRD of the progress and outcome of the three ongoing court proceedings regarding traffic and road safety, as well as the implementation of any actions mandated by the judge's verdict and their progress against completing these actions. Ensure appropriate traffic signage is in place around the entrance of the site and specifically next to the Oaza Homeless Shelter.	Community safety	PR4, Slovakian Courts	KOSIT senior management	When verdicts are communicated	Court cases resolved and mandated actions undertaken.	
4.14	<b>Access Road Improvement</b> Temporarily improve the access roads leading to the site prior to the start of construction by KOSIT (e.g. filling potholes), with contractors and subcontractors responsible for keeping the access roads in a suitable condition during construction. Assess the road after construction has completed and carry out any more permanent road improvements, if required (e.g. re-tarmacking).	Road safety	PR4	Road surfacing contractor(s) engaged by KOSIT	Prior to start of K3 construction works. Then during start of K3 operations.	Access roads to the main site in good condition for regular heavy vehicle traffic.	



4.15	<p><b>Emergency Preparedness and Response Plan – K1, 2 &amp; 3</b></p> <p>Develop a detailed EPRP for the existing site as soon as possible. This document must clearly present the emergency procedures for the existing site, as well as during the construction phase of the K3 site, that appropriately reflects the stages of construction and interfaces between K1/2 and K3.</p> <p>The document should then be updated prior to the operation of K3 to include the emergency procedures for the entire operational site.</p> <p>The EPRP should specifically include the following:</p> <ol style="list-style-type: none"> <li>1. Introduction and Scope – presenting the purpose and objectives of the plan; definition of emergencies covered; scope of the plan (e.g. K1, K2 and K3 (construction) and other potential specific areas e.g. biogas facility); and contact information for key personnel and emergency services.</li> <li>2. Risk Assessment and Hazard Identification - potential hazards specific to waste-to-energy operations (e.g., fires, explosions, chemical spills, equipment malfunctions, natural disasters); and evaluation of the likelihood and potential consequences of each hazard.</li> <li>3. Emergency Response Procedures (aka specific measures necessary to prevent major accidents and to limit their consequences for humans and the environment) - detailed procedures for various emergency scenarios; actions to be taken immediately upon detection of an emergency (e.g. activating alarms, shutting down equipment); specific instructions for personnel involved in emergency response activities; evacuation plans with clear routes and assembly points; procedures for crowd management and traffic control; first aid and medical assistance protocols; and incident command structure and communication protocols. The above response procedures should include both internal and external actions.</li> <li>4. Roles and Responsibilities – including chain of command during an emergency.</li> <li>5. Communication Plan - methods for communicating with employees, emergency services, local government agencies and the public; and procedures for disseminating information during and after an emergency. This includes dissemination of the EPRP to all relevant stakeholders and KOSIT informing potentially affected communities of significant hazards and summarising response plans.</li> <li>6. Recovery Procedures – Damage assessment and cleanup procedures; restoration of essential services (e.g. utilities, communication systems); emergency procurement procedures; and employee relations and support.</li> <li>7. Training and Drills – regular training for all employees on emergency procedures; conducting (at least annual) drills and exercises to test the plan's effectiveness; and training for specific roles and responsibilities.</li> <li>8. Plan Maintenance - regular review and update of the plan, particularly for the operation of K3; periodic testing of the plan through drills and exercises; keeping contact information and emergency procedures current.</li> </ol>	Increased emergencies and greater impacts of these emergencies.	PR4	KOSIT EHSS Manager, supported by an emergency planning specialist (if required) EPC contractor	Prior to start of construction phase, then adapted prior to start of operation phase.	Appropriately detailed EPRP in operation and emergency procedures understood by all workers.	
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	9. Resources – list of emergency equipment (e.g., fire extinguishers, first aid kits); locations of emergency equipment and supplies; contact information for specialized contractors and suppliers. 10. Site Maps - maps showing evacuation routes, assembly points, and emergency equipment locations; and maps showing critical infrastructure and utilities.						
4.16	<b>Emergency Preparedness and Response Plan – OHTL, Substation and HWP</b> EPRPs (as above) are also developed for the construction and operation of the substation, OHTL and HWP. These must include responses to specific emergency risks for these sites, such as electrical accidents, accidents when working next to live road and rail, leaks and explosion of pressurised equipment, and collapse of transmission towers. If the substation is retained by VSD, ensure an appropriate EPRP is in place, clearly presenting responsibilities for each organisation.	Increased emergencies and greater impacts of these emergencies.	PR4	KOSIT EHSS Manager, supported by contractor H&S Managers for the construction phase. EPC contractor	Prior to start of construction phase, then adapted prior to start of operation phase.	Appropriately detailed EPRPs in operation and emergency procedures understood by all workers.	
4.17	<b>Updated Fire Investigation Report</b> Develop an updated Fire Investigation Report, including the following information: <ol style="list-style-type: none"> <li>1. Incident Description – including a synopsis, location details, damage assessment, casualties and arrests and an incident timeline.</li> <li>2. Scene Examination – interior and exterior, systems, utilities, areas of origin, de-layering and reconstruction, heat and ignition sources.</li> <li>3. Cause Determination – root cause analysis, material analysis.</li> <li>4. Witness Information.</li> <li>5. Evidence – photographs and videos, diagrams and sketches, documenting items, evidence collection.</li> <li>6. Investigative Methods – investigative techniques, laboratory analysis; and</li> <li>7. Conclusions</li> </ol>	H&S risks due to fire	PR4	KOSIT EHSS Manager, supported by fire management specialist	Prior to start of construction phase	Updated, detailed fire investigation report in operation.	
<b>PR5</b>	<b>Land Acquisition, Involuntary Resettlement and Economic Displacement</b>						
5.1	<b>HWP – Confirmation of Willing Agreements</b> KOSIT to confirm when willing easement agreements are agreed with all owners. In the unlikely scenario that involuntary easement agreements are required, KOSIT must inform EBRD and ensure that the principles of EBRD PR5 are followed through the development and implementation of a Project Livelihood Restoration Plan (LRP). In this case, alternative land of the same economic value is provided to landowners.	Involuntary land acquisition	PR5	KOSIT EHSS Manager	Confirmation provided prior to start of construction.  If required, LARP developed and implemented prior to start of construction.	HWP landowners do not experience any livelihood impacts due to Project land acquisition.	

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5.2	<b>OHTL, Substation and HWP – Land Users</b> KOSIT to assess with VSD whether the transmission tower footprints and substation land take will impact land users (e.g. farmers either formally or informally renting the land). If users are impacted, include the users in the LRP (see above) and follow the process defined. The HWP alignment has been redesigned to ensure informal settlements are avoided, therefore avoiding economic displacement. If any redesigns occur again during easement negotiations and land users are impacted, ensure these users are included in the LRP.	Livelihood impacts	PR5	KOSIT EHSS Manager	Confirmation provided prior to start of construction.  If required, LARP developed and implemented prior to start of construction.	OHTL and substation land users do not experience any livelihood impacts due to Project land acquisition.	
5.3	<b>Construction Timing and Harvesting</b> If any cropped areas will be disturbed during the construction of the OHTL, substation and HWP, KOSIT will allow the farmers to harvest all crops, prior to providing assistance in their relocation and/or compensation.	Livelihood impacts	PR5	Project EHSS Manager, informing contractors	After crop harvest	Harvesting permitted on cultivated land to be temporarily used by the Project.	
<b>PR6</b>	<b>Biodiversity and Living Natural Resources</b>						
6.1	<b>Additional Species Study</b> Undertake an additional study to confirm presence/likely absence of species that are afforded a level of protection under EU/national legislation, so that mitigation measures can be adopted to deliver compliance with these legislations. This study will fully ascertain any presence/likely absence so that an appropriately robust mitigation strategy can be produced that delivers compliance with PR6. Given the lack of formal consideration of the Dolný tok Hornádu SAC within the EIA, present information to the Ministry of the Environment in order to provide a formal opinion regarding KOSIT's obligations under the EU Habitats Directive (as has been provided in relation to Košická Kotlina SPA). This should be further informed by updated (and validating) dispersion modelling, as recommended under PR3 above.	Ensuring full consideration of ecological receptors	EBRD PR 1 and 6	KOSIT EHSS Manager and/or third party biodiversity specialist engaged by KOSIT	Prior to start of construction	Study completed and submitted to MoE	
6.2	<b>Surveying Buildings and Mature Trees</b> Any buildings and mature trees that will be subject to loss or disturbance should first be surveyed to see if any bat roosts are supported. Should any be roosts be identified then these should be protected through design avoidance and/or a mitigation strategy developed that ensures no adverse effects to the conservation status of these species, in line with the requirements of their protected status (e.g., national legislation and/or EU Habitats Directive).	Impacts on sensitive/protected biodiversity	EU legislation, EBRD PR6	KOSIT EHSS Manager and/or third party biodiversity specialist engaged by KOSIT	Prior to design freeze and start of construction	Findings to be presented within the supplementary ESIA, with associated mitigation actions (if needed) presented within the Project ESMP	

No.	Action	Environmental & Social Risks (Liability/Benefits)	Requirement (Legislative, EBRD PR, Best Practice)	Resources, Investment Needs, Responsibility	Timetable	Target and Evaluation Criteria for Successful Implementation	Status
6.3	<b>Protection of Sensitive Biodiversity in CESMP</b> Mitigation should be presented within the CESMP which ensures compliance with the EU Habitats Directive and GIIP, primarily around protection of sensitive biodiversity during construction together with management of potential risks from invasive species.	Compliance with EU legislation and GIIP	EU legislation, EBRD PR6	KOSIT EHSS Manager and/or third party biodiversity specialist engaged by KOSIT	Prior to start of construction	Mitigation included within CESMP	
<b>PR8</b>	<b>Cultural Heritage</b>						
8.1	<b>Chance Finds Procedure (CFP)</b> All contractors to develop a Chance Finds Procedure prior to starting construction on Project facilities.	Impacts on cultural heritage	PR8	KOSIT EHSS Manager EPC contractor	Prior to start of construction	CFP in place for all contractors.	
<b>PR10</b>	<b>Information Disclosure and Stakeholder Engagement</b>						
10.1	<b>Implement the Project Stakeholder Engagement Plan (SEP)</b> Implement the Project SEP which provides details on the engagement activities to be undertaken during the Project disclosure, pre-construction, construction and operational phases. This includes responding to any outstanding appeal comments. Communication of these responses must be undertaken in a non-defensive, instructional tone, showing how the Project designs (and any changes) ensure full compliance with national and EU regulations.	Lack of engagement with stakeholders	PR10	KOSIT EHSS Manager and supporting KOSIT PR Department and Senior Management	Implement throughout construction and operation phases	Implementation of the SEP	
10.2	<b>Implement the Project Grievance Mechanism</b> As part of the development of the SEP, WSP will develop this grievance mechanism, using the contact information provided.	No resolution to community and stakeholder grievances	PR10	KOSIT EHSS Manager and supporting Senior Management	Implement throughout construction and operation phases	Implementation of the SEP and Project Grievance Mechanism	