



Appendices to Annex 6 | GGC Environmental & Social Management System and Operational Manual

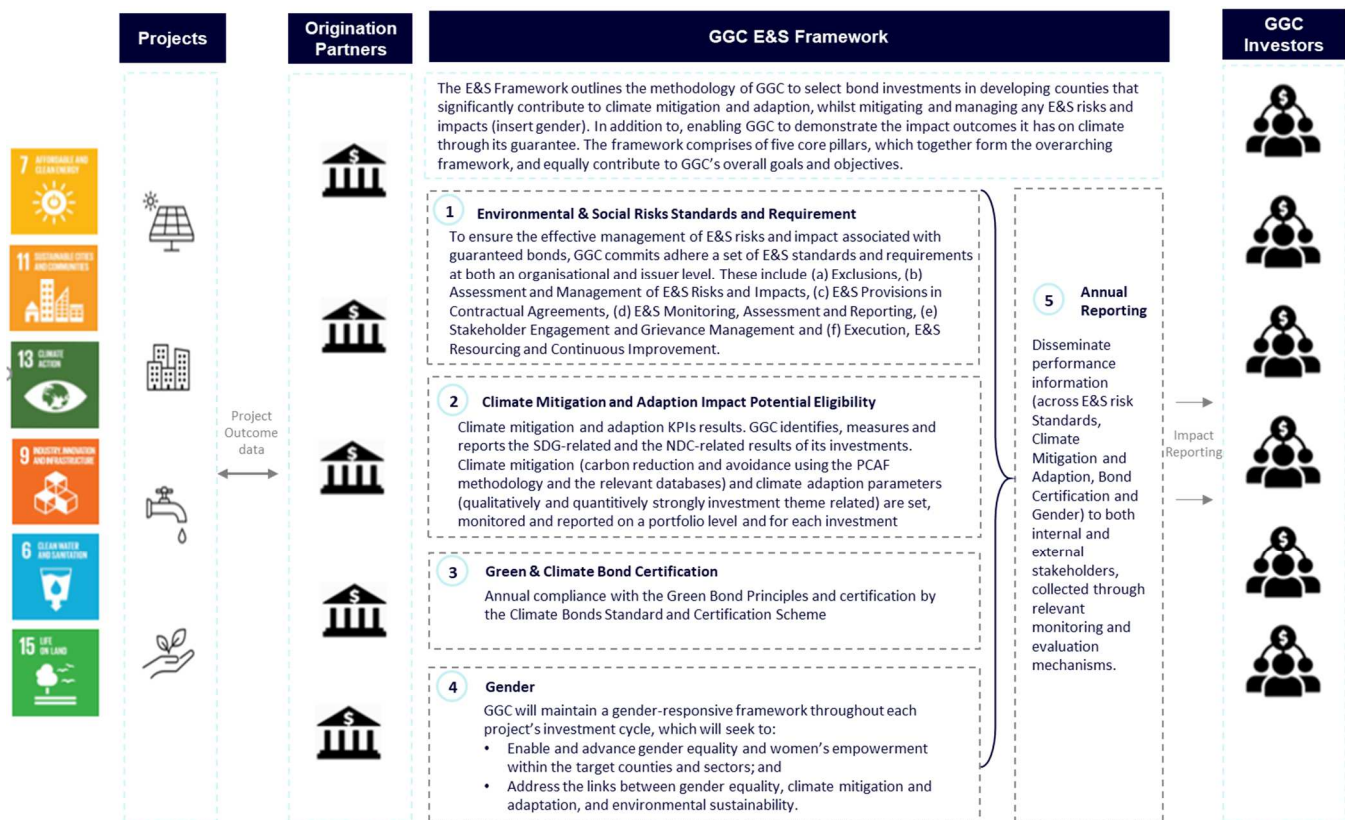
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I. APPENDIX I: GGC E&S FRAMEWORK

The GGC E&S Framework consists of five pillars, which are shown in the figure below. Together, the five pillars form the overarching framework for achieving GGC’s goals and objectives. The E&S Management System is part of Pillar 1 of the GGC E&S Framework, but it should be read and understood in conjunction with the other four pillars.



II. APPENDIX I: GGC EXCLUSION LIST

GGC will avoid providing guarantees in the following circumstances. These exclusions are included in the Transaction Scorecard which forms part of GGC's Transaction Selection Process (see Section 8).

Exclusion	Description
Transactions that are categorised by GGC as being Category A projects.	Category A projects may have significant adverse environmental and/or social impacts that are irreversible, sensitive, diverse, or unprecedented in the absence of adequate mitigation measures. Category A projects are considered high risk.
Projects that impact certain socio-cultural groups.	There are certain socio-cultural groups present in or use the project area who may be considered as "tribes" (hill tribes, schedules tribes, tribal peoples), "minorities" (ethnic or national minorities), or "indigenous communities". Those groups may be: <ul style="list-style-type: none"> - Either significantly adversely impacted by a project that would fall under Category A; and/or - Not consulted under Free, Prior and Informed Consent principle; and/or - Withholding their consent under Free, Prior and Informed Consent principle;
Transactions that are with Borrowers where the primary business activities are in prohibited sectors.	The following are prohibited sectors: gambling; media communications of an adult or political nature; military production or sales; alcoholic beverages; tobacco and related products; Production or trade in radioactive materials; Production or trade in unbonded asbestos fibres. This does not apply to purchase and use of bonded asbestos cement sheeting where the asbestos content is less than 20%; Production or trade in any product or activity deemed illegal under host country laws or regulations or international conventions and agreements, or subject to international bans, such as pharmaceuticals, pesticides/herbicides, ozone depleting substances, PCB's, wildlife or products regulated under CITES. Production, trade or use of ozone depletion potential (ODP) refrigerants.
Transactions where a Multilateral Development Bank will be the beneficiary of GGC's guarantee.	GGC will avoid providing guarantees to Multilateral Development Banks. The GGC Board may consider and approve exceptions where GGC providing a guarantee to a Multilateral Development Bank is necessary to enable a financial structure which will ultimately de-risk and mobilise climate finance from private sector institutional capital into developing countries.
Transactions involving separate funding from the Green Climate Fund.	GGC will avoid providing guarantees involving separate funding from the Green Climate Fund without its consent to do so. This is to avoid the potential for double counting of climate impact.
Transactions refinancing existing climate adaptation or mitigation projects (subject to specific exceptions).	GGC will avoid providing guarantees that solely refinance the debt of existing climate adaptation and/or mitigation projects. Refinancing can be considered in the following specific instances.

	<p>Refinancing results in mobilising an equivalent amount of climate finance for a new Eligible Climate Project.</p> <p>The above exception recognises that in developing countries that climate infrastructure may be constructed in several stages and consequently GGC support for refinancing of an earlier stage of construction to enable the next stage of construction for an Eligible Climate Project can be considered within scope provided that, for the avoidance of doubt, one USD of GGC Guarantee will be linked to one USD of financing for new Eligible Climate Projects.</p> <p>Refinancing agreement with GGC is signed before the construction of an Eligible Climate Project has commenced.</p> <p>The above exception recognises that global institutional investors may not wish to take construction risk in developing countries but are willing to invest once an Eligible Climate Project is operational. The exception envisages a scenario where, with the presence of a pre-agreed refinancing supported by GGC, commercial banks provide short-term construction finance to the Eligible Climate Project with the refinancing occurring within 2 years of commercial operations commencing.</p>
<p>Bioenergy (including biofuels) transactions with the following characteristics.</p>	<p>The following are prohibited characteristics for bioenergy transactions: First generation biofuels that are produced from edible energy crops regardless of the Global Hunger Index and food security assessment of the host countries. Biofuels grown in areas converted after 2015 from land with previously high carbon stock, such as wetlands or forests. Biofuels produced from raw materials obtained from land with high biodiversity, such as primary forests or highly biodiverse grasslands.</p>
<p>Hydrogen transactions with the following characteristics.</p>	<p>Any hydrogen other than produced from water electrolysis powered by 100% renewable energy.</p>
<p>Transportation transactions with the following prohibited characteristics.</p>	<p>The following are prohibited characteristics for transportation transactions: Deployment of any type of fossil fuel based vehicles and vessels including hybrids. Deployment of CNG buses, the fuel supply of which cannot be 100% secured by locally sourced renewables during the lifetime of the buses. Any form of financial support to promote ownership of private vehicles including electric vehicles. Any road construction</p>

III. APPENDIX II: TRANSACTION SCORECARD (E&S CHECKLIST)

The transaction scorecard is an interactive excel spreadsheet that can be viewed on request.

The Transaction Scorecard is a tool that enables GGC to assess transactions against specific criteria related to the programme. The Scorecard is used during the Initial Due Diligence Screening (Step 2 of the Transaction Selection Process) and during the Deep Dive Due Diligence (Step 4 of the Transaction Selection Process).

During the Initial Due Diligence Screening, the Scorecard is used to determine the climate impact potential of the proposed transaction. GGC’s Impact Team will conduct the screening at this stage, which is a desk-based exercise. If required, external expertise will be brought in. To pass the initial screening, a project needs to have a minimum score on either Climate Adaptation or Climate Mitigation and in addition needs to meet certain Non-Climate Screening Criteria.

During the Deep Dive Due Diligence, independent in-country consultants will be engaged to undertake a site visit together with GGC’s investment team and the borrower. In parallel to the site visit, interviews with stakeholders will be conducted to verify the submitted information. The outcome of the Deep Dive Due Diligence step are final scores for Climate Impact, E&S, Gender and Climate Certification as well as a detailed Due Diligence Report for the transaction.

The picture below shows the last tab of the tool, which is an overview of the final results of the Deep Dive Due Diligence.

**GREEN GUARANTEE COMPANY
TRANSACTION SCORECARD | MARCH 2022**



DEEP DIVE DUE DILIGENCE						
	MAX SCORE	TRANSACTION SCORE	% OF MAX SCORE	NO GO TRIGGERED?	THRESHOLD SCORE	PASS / FAIL?
1a CLIMATE ADAPTATION	n/a	n/a	n/a	n/a	n/a	n/a
1b CLIMATE MITIGATION	n/a	n/a	n/a	n/a	n/a	n/a
2 CLIMATE BOND INITIATIVE		n/a		NO	n/a	PASS
3 GENDER AND SOCIAL INCLUSION	10	0	0%	YES	60%	FAIL
4 ENVIRONMENTAL AND SOCIAL	10	0	0%	YES	60%	FAIL
WEIGHTED TOTAL SCORE						0%
THRESHOLD SCORE						70%
PASS / FAIL?						FAIL

IV. APPENDIX III: INITIAL IMPACT COMMITTEE DECISION MEETING PAPER

GUARANTEE DETAILS	
Type of Guarantee (Direct or Indirect)	
Issuer Name	
Name of Operating Asset / Project or Bond / Loan	
Location (Region / Country)	
Sector	
Sub-sector	

MATERIAL E&S RISK SUMMARY - DIRECT GUARANTEES	
Inherent E&S Sector Risks Identified	<ul style="list-style-type: none"> • • •
Guarantee specific E&S Risks	<ul style="list-style-type: none"> • • •
Issues Identified	

MATERIAL E&S RISK SUMMARY - INDIRECT GUARANTEES	
Scope of (Projected) Investments	<ul style="list-style-type: none"> • • •
Inherent E&S Sector Risks Identified	<ul style="list-style-type: none"> • • •
Issues Identified	

APPLICABLE			
PS 1: ESMS	YES / NO	PS 5: Land Acquisition	YES / NO
PS 2: Labour	YES / NO	PS 6: Biodiversity	YES / NO
PS 3: Resource Efficiency	YES / NO	PS 7: Indigenous People	YES / NO
PS 4: Community	YES / NO	PS 8: Cultural Heritage	YES / NO
Comments			

OTHER E&S STANDARDS	
<i>Include any other E&S Standards that apply</i>	

<i>Include any other E&S Standards that apply</i>	
Comments	

INITIAL E&S RISK CATEGORIZATION	
IFC Risk Category (Direct Guarantee)	<i>(Category B or C)</i>
IFC Risk Category (Indirect Guarantee)	<i>(Category FI-2 or FI-3)</i>
IFC Risk Description	
Comments	

TRANSACTION SCORECARD SCORES	
Total score	
Comments (as they relate to E&S)	

E&S DUE DILIGENCE PLAN	
E&S Due Diligence Requirements	
Timelines	
Cost Implication	

E&S SPECIALIST RECOMMENDATION	
<input type="radio"/> Proceed with Transaction <input type="radio"/> Do not proceed with the Transaction	
Date	
Signature	

V. APPENDIX IV: SAFEGUARD INSTRUMENT PACKAGE

The safeguard instrument package is made of the Stakeholder engagement plan, Grievance Mechanism, Chance finds procedure and LARF as noted below.

VI. APPENDIX V: E&S DUE DILIGENCE CHECKLIST FOR DIRECT AND INDIRECT GUARANTEES

E&S Screening Checklist	
TRANSACTION DETAILS	
Question	Answer
What type of client is seeking the guarantee (Financial Institution (Indirect) or Operating Asset/Project (indirect)?	
Is the use of proceeds known? (Yes / No)	
What is the client/project industry sector focus (i.e., agriculture, infrastructure, manufacturing, energy, etc)?	
What is the client/project geographical focus (i.e., country profile)	
What is the stage of project lifecycle (i.e., concept and design, construction, operational, etc)	
Is this a repeat client for GGC? If yes, are there any previous records available for review?	
Does the transaction involve one or several activities included on the GGC's Exclusion List?	
TRANSACTION E&S RISKS AND IMPACTS	
Question	Answer
What are the high level material E&S risks, impacts and opportunities associated with the clients/projects?	
Does the client/project trigger IFC PS 5 to 8 (i.e., land acquisition and resettlement, Indigenous people, cultural heritage, biodiversity loss, etc.)?	
OVERALL INITIAL E&S RISK CATEGORISATION	
Question	Answer
<i>For Direct Guarantees only</i>	
Does the transaction pose potential significant adverse environmental and / or social risks and/or impacts that are diverse, irreversible, or unprecedented?	SELECT

Does the transaction pose potential limited adverse environmental and / or social risks and/or impacts that are fewer in number, generally site-specific, largely reversible, and readily addressed through mitigation measures?	SELECT
Does the transaction pose minimal or no adverse environmental or social risks and/or impacts.	SELECT
Comments	
<i>For Indirect Guarantees only</i>	
Does the FI's existing or proposed portfolio includes, or is expected include, financial exposure to business activities with potential significant adverse environmental or social risks or impacts that are diverse, irreversible, or unprecedented?	SELECT
Does the FI's existing or proposed portfolio includes, or is expected to include, substantial financial exposure to activities with potential limited adverse environmental or social risks and impacts that are few, generally site-specific, largely reversible, and readily addressed through mitigation measures; and includes no activities with potential significant adverse environmental and social risks and impacts that, individually or cumulatively, are diverse, irreversible, or unprecedented?	SELECT
Does the FI's business activities or projects with minimal or no adverse social or environmental impacts or risks?	SELECT
Comments	
CONSIDERATIONS FOR ESDD	
Question	Answer
Based on the initial E&S risk categorisation, what type of ESDD is required to successfully assess E&S issues associated with the transaction (i.e., ESDD performed by an external provider or internal E&S resources, ESDD with specialist input, etc)?	
Which E&S standards and guidelines (i.e., local legislation, IFC Performance Standards, etc) are applicable to the transaction and should be assessed against?	
What are the timelines for the ESDD assessment?	
What are the estimated costs for the ESDD?	
What are the required outputs of the ESDD assessment (i.e., ESDD report, Environmental and Social Action Plan (ESAP), etc)?	

What are the next steps for the transaction (i.e., decision to proceed with the transaction to the next stage or not, develop an ESDD Terms of Reference (ToR) to appoint a third party, confirm timing for ESDD, etc)?	
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CHECKLIST 1: HEALTH AND SAFETY RISKS

S = Satisfactory

U = Unsatisfactory

NA = Not Applicable

Issue	Suggested questions to identify relevance of issues to business viability	Rating	Notes/Action required
		S/U/NA	
Consultation with workers	Is occupational health & safety included in work force consultation?		
Inspections	Are there regular and effective health and safety inspection and compliance checks?		
Pending Prosecution	Is there any previous or pending prosecution relating to breach of health and safety by project sponsors or company?		
H&S Record	What is current health and safety record of sponsors or company?		
Communities	Are there any health and safety risks to local community associated with the investment?		
Training programs	Is general and specific safety training provided?		
Lifting of loads	Are mechanical lifting aids provided where necessary?		
Accident reporting and investigation	Are accidents reported? Are statistics maintained? Are investigations carried out?		
Maintenance schemes	Is there a program of preventative maintenance?		
Machinery safety: guards and electrical	Are machinery guards fitted? Is the workplace tidy? Is lighting adequate?		
Permit to work system	Is a "permit to work" system used to ensure that equipment is safe before maintenance is started?		
Electrical safety, overhead lines, cabinets	Is the electrical installation of a reasonable standard? Are electricians trained? (IEE standards)		
Fire and explosion beam	Are there fire and explosion hazards such as dusts (flour, sugar), LPG, fuels, solvents? Is there an alarm system? and is fire-fighting equipment provided (adequate water supply, extinguishers)? Where will contaminated fire water drain to?		
Transport of people and	Is there a required standard for company drivers?		

Issue	Suggested questions to identify relevance of issues to business viability	Rating	Notes/Action required
		S/U/NA	
materials	Are there medical and competence tests?		
Toxic dusts, fumes	Are hazardous chemicals/materials (e.g. solvents, dusts, asbestos, pesticides) used and are workers exposed to them?		
Personal protective equipment provision	Is protection/ventilation/extraction installed or is appropriate personal protective equipment provided?		
Noise levels	Does the noise exposure of employees exceed 85 dB(A)? If so, are earmuffs or plugs provided and worn?		
First Aid provision	Is first aid equipment provided? Are there trained First Aiders?		
Health on surveillance plans	Are pre-employment and routine medicals (e.g. hearing loss, chemical exposure, lung function) carried out where necessary?		
Emergency plans and drills	Are fire/safety drills carried out? Are there emergency plans for on-site and off-site incidents?		

CHECKLIST 2: ENVIRONMENT RISKS

Issue	Suggested questions to identify relevance of issues to business viability	Rating	Notes/Action required
		S/U/NA	
Applicable Laws	Local environmental laws, standards and regulations applicable to the investment. Have project sponsors or company obtained relevant up to date environmental permits and certifications? Relevant international environmental standards? Use of WBG EHS Guidelines?		
Risk Management	What is the process for identifying, mitigating and managing environmental risks?		
Water quality	Is the consumption of water or disposal of aqueous effluent likely to impact on other users of this supply? Source/s & quantity of water required? Treatment of effluent or discharged to public sewer?		
Environmental Track Records	Have there been any reported environmental incidents with the project sponsors or company in the last 5 years? If yes provide details.		

Issue	Suggested questions to identify relevance of issues to business viability	Rating	Notes/Action required
		S/U/NA	
Biodiversity	Has the transaction identified and addressed all biodiversity impacts of its operations through an environmental impact assessment?		
Local air quality	Is the air quality at the workplace, on the site and surrounding area satisfactory? Dust, other emissions or fumes from vehicles, plant or equipment? Effective mitigation systems are installed?		
Ozone depletion	Are CFCs used in refrigeration or air-conditioning systems? Alternatives considered?		
Hazardous substances	Are hazardous substances involved in the process? Are they managed effectively? Are PCBs present in transformer oils? Tanks bunded?		
Solid waste	Waste minimisation programme: recycling, reuse of packaging material?		
Contaminated land	Are there signs of contamination of land from past activities on-site (agricultural & industrial)?		
Amenity impact	Are there noise or other nuisances?		

CHECKLIST 3: SOCIAL RISKS

Issue	Suggested questions to identify relevance of issues to business viability	Rating	Notes/Action required
		S/U/NA	
Low Wages	Are wages at or around the level of the minimum wage? Likely to fall below the level sufficient to meet basic needs?		
Communities Development	Does the investment contribute to any community development programmes through financial donations or in other ways? What impacts may the company's activity have on local communities and other stakeholders?		
Policy	Effective HR policy in place?		
Contracts	Are proper labour contracts in place for staff?		
Consultative Work-Place Structures	Is there an effective grievance mechanism? (Particular care required in countries with legislation restricts trade unions.)		
Child labour	Children under 18 employed? If so, for what kind of work and how old are they?		

Issue	Suggested questions to identify relevance of issues to business viability	Rating S/U/NA	Notes/Action required
Discrimination	Does the company discriminate on the basis of gender, race, colour, disability, political opinion, religion or social origin?		
Forced labour	Is any of the work extracted under threat of force or penalty e.g. does the employer hold workers' identity documents?		
Retrenchment	Are job losses expected to arise from the investment (e.g. privatisation, restructuring)?		
Access to facilities or services	Standard of existing or proposed facilities or services – housing, education, health, food, water?		
Non-Local Work Force	Will the business (or sub-contractors) import a non-local work- force requiring accommodation and access to facilities for a period of more than 3 months?		
Resettlement/economic displacement	Are people being moved from or excluded from the site of the investment, particularly on an involuntary basis?		
Cultural property	Does the investment affect a religious or ancestral site, or natural resources ascribed by local people with cultural/sacred significance?		
Indigenous peoples	Does the investment affect indigenous people or involve indigenous communities?		

VII. APPENDIX VI: TERMS OF REFERENCE (TOR) FOR E&S DUE DILIGENCE

E&S DUE DILIGENCE TERMS OF REFERENCE (TOR) TEMPLATE

Green Guarantee Company ('GGC') is a guarantee company with the specific objective to mobilise greater private sector climate finance into developing countries. GGC provides both direct and indirect guarantees to loans and bonds issued from developing countries. Direct guarantees are provided to an Operating Entity / Project and Indirect Guarantees to a Financial Institution (covering multiple operating assets / projects). The use of proceeds of the loans / bonds to which the guarantee is provided can be known (Direct Guarantee) or unknown (Indirect Guarantee) at the time of the transaction. If the use of proceeds is unknown (or not yet fully defined) at the time of due diligence, the appraisal will need to focus on the Issuer's entire or prospective portfolio.

We would like to invite [*Insert Service Provider Name*] to submit a proposal to provide Green Guarantee Company ('GGC') services to perform an Environmental and Social Due Diligence ("ESDD") assessment of a proposed guarantee to [*Insert name of operating asset*] / Financial Institution [*Insert name of financial institution*] (hereafter referred to "prospective transaction"). The E&S Specialist must have experience working with [*insert risk categorization (e.g., Category A / FI-1 or Category B / FI-2)*] investments (in terms of the IFC E&S Risk Categorisation Guidelines), in [*insert prospective transaction operating jurisdiction(s)*], and experience conducting ESDD's within the [*insert prospective transaction sector / sub-sector type*] sector/sub-sector.

In this regard, this Terms of Reference (ToR) outlines the project details and assessment requirements to ensure that the appointed E&S Specialist executes the ESDD assessment in accordance with the GGC Policy and international best practice.

1. Description Of Project

[*Insert brief description of operating asset / financial institution including type of business, geographic, sector, scale of operations, size of workforce, etc*]

2. Applicable E&S Standards

The prospective transaction should be assessed against the following reference framework:

(*Note to GGC: Select which type of transaction is applicable*)

Direct Guarantee:

- Applicable National E&S Laws and Regulations
- Applicable IFC Performance Standards
- [*insert additional standards as required*]

Indirect Guarantee:

- Applicable National E&S Laws and Regulations
- IFC Performance Standards 1 and 2

- IFC Interpretation Note on Financial Intermediaries (FIs) (2018)
- *[insert additional standards as required]*

3. Reporting And Deliverables

The E&S Consultant should clearly present the findings of the ESDD as a written report fully reflecting the scope of work, summary of the E&S risks, opportunities and impacts, compliance gaps with the reference framework identified and corresponding correction actions, presented in ESAP - using the example reporting format provided in Annex 1.

Note, a key outcome of the ESDD should be an overview of key E&S risks and impacts identified and associated mitigation measures as well as key E&S opportunities to inform GGC decision making (supplemented by the ESAP) as outlined in the below table:

Aspect	Risk Identification	Risk Rating	Proposed Mitigation Measure	Costing & Timing
E&S Management Systems				
Environment				
Health & Safety				
Social				
Summary of E&S Opportunities				

4. Proposal Structure

The proposal for this ESDD should contain the following *[include additional sections as appropriate]*:

- a. Company Profile
- b. Project Team Profile and Qualification:
 - Details of the main point of contact for this proposal.
 - Details of the proposed consultants and any sub-contractors involved in the ESDD, including names, CV's and a brief description of their role within the project team;
 - A list of relevant experience and qualifications of the consultants involved covering technical capabilities, specific previous project experience similar to this project, specific in-country experience and knowledge, specific language skills, etc.
- c. Scope of Work

- Detailed description of the proposed ESDD methodology in order to accomplish the required tasks, including any proposed site visits/reconnaissance, documents to be reviewed, interviews, etc.
 - If the E&S Specialist feels that additional tasks or components within a required task are suggested or warranted, these should be stated and delineated as “Optional Tasks”.
- d. Costing
- An indication of total costs to perform ESDD *[in preferred currency i.e., US Dollars]*.
 - A breakdown of the estimated costs by task must also be presented (i.e., tabular format) and should include Direct Labour Costs (number of hours or days per staff and their associated unit costs) and Indirect Labour Costs (i.e. travel, per diem, sub-contractors, etc.).
- e. Schedule
- A proposed schedule of work
- f. Conflict of Interest Statement
- As part of the proposal, please confirm there are no conflict of interests and that you are in a position to provide an adequate, accurate and objective review of the prospective transaction.

The proposal should be submitted in English by close of business *[insert date]* to *[insert relevant GGC contact person and email address]*. Please do not treat this project as confidential.

VIII. APPENDIX VII: EXAMPLE ENVIRONMENTAL & SOCIAL ACTION PLAN (ESAP) AND SOCIAL (ESAP)

1. *Executive Summary*

Provide an overview of key E&S risks and mitigation measures and opportunities in the below table:

Aspect	Risk Identification	Risk Rating	Proposed Mitigation Measure	Costing & Timing
E&S Management Systems				
Environment				
Health & Safety				
Social				
Summary of E&S Opportunities				

2. *Prospective Transaction Description*

Provides relevant information regarding the prospective transaction (e.g. industry, sector of activity, site location(s), relevant environmental and social setting(s) information, surrounding land use(s), history, prospective transaction facilities and infrastructure, permitting status, etc.).

3. *Identified Applicable Performance Standards and Legal Requirements*

Provides a description of the applicable reference framework that was used and against which the prospective transaction was assessed.

4. *Environmental and Social Risk Categorisation Rationale*

Provide an assessment of the prospective transaction Risk Categorisation (in terms of the IFC E&S Risk Categorisation Guidelines) providing rationale for the final categorisation given.

5. *Prospective Transaction Environmental and Social Management System*

A description of the prospective transaction's E&S Management System in place (to manage E&S risks and opportunities for both internal operations and asset level operations where applicable).

6. *E&S Due Diligence Assessment Findings*

A description of the key E&S risks, impacts and opportunities identified against applicable E&S requirements (i.e. the reference framework).

7. *E&S Opportunities Findings*

A description of the key observations made in relation to the assessment of potential E&S value add opportunities.

8. Recommended E&S Action Plan (ESAP)

For E&S performance gaps, recommend corrective actions with corresponding schedules, indicate priorities, and advise as to how to incorporate these into the Transaction Agreement, as either Conditions Precedent or Management Actions. Include the table on the next page in the E&SDD report and for inclusion into the relevant transaction agreements. The ESAP should be produced in [*insert language requirement i.e., English and in French*].

EXAMPLE ENVIRONMENTAL AND SOCIAL ACTION PLAN (ESAP) TEMPLATE

Ref. Number	Reference Standard / Law / Regulation	Type of Finding	Issue	Action	Deadline	Priority	Cost Implication	Completion Indicator	Responsible Person
	<i>(Indicate the relevant reference standard / law / regulation e.g. IFC Performance Standard 1)</i>	<i>(E&S Compliance / Value Add / Impact)</i>	<i>Summarised description of the specific risk or gap identified.</i>	<i>Recommendation to avoid, minimise or manage the issue identified.</i>	<i>(Period of time to complete action)</i>	<i>(Low, Medium or High)</i>	<i>(Most likely cost and reasonable worst case)</i>	<i>(Deliverables or items to be provided showing that the correction action has been undertaken)</i>	<i>(Assign responsibility to appropriate personnel)</i>

IX. APPENDIX VIII: SCREENING CHECKLISTS FOR (I) GO/NO GO MEETING & (II) FINAL INVESTMENT DECISION MEETING

(i) Go/No Go Meeting

Project Name:	Country:	Project ID: #	Exclusion List Screening: Y/N GGC E&S Policy: Y/N
			Provisional Categorization: A, B or C
E&S Appraiser:	E&S Approval:	Date of Review:	Project Status: Proposed/Construction/Operation
Proposed Investment:			TA to be Provided: Y/N
<u>Brief Project Description:</u>			
 <u>Summary of potential E&S Issues:</u> At appraisal the key issues were identified as:			
<ul style="list-style-type: none"> • • • • 			
Issue	Questions used to assess the potential EHS risks and determine the overall risk category	Risk H/M/L Or NA	Risk Justification
ENVIRONMENTAL ISSUES			
Area of Influence	Does the project have a large area of influence and have all associated facilities including the RoW for any transmission lines been assessed?		
Pollution	Potential for causing significant pollution of air, soil or water.		
Habitat loss and impact on biodiversity	Is the project expected to result in a change in land use e.g. forest to agricultural; agricultural to more intensive agricultural/ industrial? Will this involve land clearance and/or the risk of water pollution? Use of or impact on particularly fragile areas such as wetlands?		
Resource use	Is the consumption of water or disposal of aqueous effluent likely to significantly impact on other users of this supply?		

Natural Resources	Is the project expected to cause any of the following: Land Erosion? Fish stocks decline? Deforestation? Land reclamation?		
Supply chain	Are materials from sustainable sources?		
Contaminated land	Are there signs of contamination of land from past activities on site (agricultural & industrial)? Are tanks banded? What is the standard of storage of drums? Are there obvious leaks? Paper/Plastics general disposal? Industry/Chemical Waste disposal? Organic Waste Contamination? un safe/contaminated water		
SOCIAL ISSUES			
Substantial job losses	Are substantial job losses or economic displacement expected to arise from the project or re-structuring of the investment? Or have they occurred already as a result of the project?		
Project and Associated facilities, area of influence and: Resettlement	Will the project's construction or operations result (or have already resulted) in resettlement or economic displacement of people, involuntary or otherwise? If so, was there/will there be a Resettlement Action Plan (RAP)/ Livelihood Restoration Plan (LRP)? Was compensation given? Has this been monitored? Are there any outstanding claims/liabilities?		
Stakeholder concerns	Are stakeholders (including NGOs) currently expressing any concerns about the project or any of the proposed investors/contractors? Are such concerns likely?		
Operation of labor	Is there a risk that the project would not be constructed/operated in line with fundamental ILO conventions/PS2 requirements? E.g. child or forced labor, discrimination, refusal to allow freedom of association and collective bargaining		
Indigenous peoples	Will/has the project affected indigenous peoples? Has there been Free, Prior and Informed Consent (FPIC)? Is there Broad Community Support for the project?		
Cultural Heritage	Is the project in allocation that affects or likely to significantly affect cultural heritage		

(ii) Final Investment Decision Meeting

Type of Guarantee (Direct or Indirect)	
Issuer Name	

Name of Operating Asset / Project or Bond / Loan	
Location (Region / Country)	
Sector	
Sub-sector	

E&S DOCUMENTATION			
Attached Documentation	Medium E&S Risk: Cat. B or FI-2	Low E&S Risk: Cat. C or FI-3	Comments
<input type="checkbox"/> Completed E&S Screening Checklist	Required	Required	
<input type="checkbox"/> Completed Transaction Scorecard	Required	Required	
<input type="checkbox"/> Transaction Due Diligence Report	Required	Not Required	
<input type="checkbox"/> Remediation Strategy	Required	Required if Necessary	
<input type="checkbox"/> M&E Strategy	Required	Required if Necessary	
<input type="checkbox"/> E&S Action Plan (ESAP)	Required	Required if Necessary	
<input type="checkbox"/> E&S Clauses	Required	Required	

E&S DUE DILIGENCE SUMMARY	
Applicable E&S Standards	<i>Outline the applicable IFC Performance Standards, local and national legislations, ILO Fundamental Conventions etc., used to assess the client/project against during the E&S DD.</i>
E&S Risk Categorization	<i>Denote the E&S risk categorisation (Category B or C / FI-2 or FI-3) assigned to the client/project, including a high-level summary of the rationale and justification for the chosen category. Important to note whether the categorisation may have been amended since the screening stage.</i>
E&S Due Diligence Assessors	<i>Indicate who performed the E&S DD for the transaction (i.e., internally by deal team and / or E&S officer or name of external service provider appointed, etc.)</i>
E&S Due Diligence Methodology	<i>Provide a high-level description of the E&S DD methodology undertaken. For example:</i> <ul style="list-style-type: none"> • <i>E&S desktop review (i.e., types of information sources e.g., environmental, and social impact assessments (ESIA), E&S permits, client/project E&S policies and management procedures, public domain information, etc.);</i> • <i>Interviews conducted with client/project (list of client personnel interviewed, job titles, roles and responsibilities, E&S experience, etc.)</i>

KEY E&S RISKS IDENTIFIED	
Main E&S Risks Identified	Does the Issuer have adequate E&S control measures in place to sufficiently manage the risks identified?

Describe key E&S risks, impacts and opportunities summarised according to the topics covered by the applicable IFC PS and other applicable standards	<input type="checkbox"/> Yes	<input type="checkbox"/> No, refer to ESAP
	<input type="checkbox"/> Yes	<input type="checkbox"/> No, refer to ESAP
	<input type="checkbox"/> Yes	<input type="checkbox"/> No, refer to ESAP
	<input type="checkbox"/> Yes	<input type="checkbox"/> No, refer to ESAP
	<input type="checkbox"/> Yes	<input type="checkbox"/> No, refer to ESAP
	<input type="checkbox"/> Yes	<input type="checkbox"/> No, refer to ESAP

E&S SAFEGUARD INSTRUMENTS DIRECT GUARANTEES

Category B Transactions

Necessary:		
ESIA and Audit reports	<i>In place / Outstanding</i>	If outstanding, include ESAP reference number
E&S Management Plans / Management Systems	<i>In place / Outstanding</i>	If outstanding, include ESAP reference number
Where applicable:		
Stakeholder Engagement Plan	<i>In place / Outstanding</i>	If outstanding, include ESAP reference number
Land Acquisition and Resettlement Plan	<i>In place / Outstanding</i>	If outstanding, include ESAP reference number
Grievance Mechanism	<i>In place / Outstanding</i>	If outstanding, include ESAP reference number
Indigenous People Plan	<i>In place / Outstanding</i>	If outstanding, include ESAP reference number

Category C Transactions

Necessary:		
Relevant E&S permits / licenses, as required by law	<i>In place / Outstanding</i>	If outstanding, include ESAP reference number

Category FI-2 and FI-3 Transactions

Necessary:		
E&S Policy	<i>In place / Outstanding</i>	If outstanding, include ESAP reference number
E&S Management Systems, compliant with IFC PS 1	<i>In place / Outstanding</i>	If outstanding, include ESAP reference number
Exclusion List	<i>In place / Outstanding</i>	If outstanding, include ESAP reference number
ESDD Reports	<i>In place / Outstanding</i>	If outstanding, include ESAP reference number
Grievance Redress Mechanism	<i>In place / Outstanding</i>	If outstanding, include ESAP reference number

ESMS REQUIREMENTS FOR OPERATING ASSETS / PROJECTS

ESMS Components	Alignment with GGC Requirements	Comments
E&S Policy	Fully / Partially / Non-aligned	
Identification of E&S Risk	Fully / Partially / Non-aligned	
Organizational Capacity and Competence	Fully / Partially / Non-aligned	
Management Programs	Fully / Partially / Non-aligned	
Emergency Planning	Fully / Partially / Non-aligned	
Monitoring and Review	Fully / Partially / Non-aligned	
Stakeholder Engagement	Fully / Partially / Non-aligned	
External Communication & Reporting	Fully / Partially / Non-aligned	

ESMS REQUIREMENTS FOR FINANCIAL INSTITUTIONS

ESMS Components	Alignment with GGC Requirements	Comments
E&S Policy	Fully / Partially / Non-aligned	
Exclusion List	Fully / Partially / Non-aligned	
E&S Risk Categorization	Fully / Partially / Non-aligned	
E&S Appraisal	Fully / Partially / Non-aligned	
Major Incident Reporting	Fully / Partially / Non-aligned	
E&S Monitoring	Fully / Partially / Non-aligned	
E&S Roles and Responsibilities	Fully / Partially / Non-aligned	
Grievance Redress Mechanism	Fully / Partially / Non-aligned	

RECOMMENDATION IMPACT COMMITTEE

Proceed with Transaction Do **not** proceed with the Transaction

Date	
Signature	

X. APPENDIX IX: GREEN CLIMATE FUND SUB-PROJECT DISCLOSURE REPORT

Basic project or programme information	
Project or programme title	[]
Existence of subproject(s) to be identified after GCF Board approval	[Yes/ No]
Sector (public or private)	Private
Accredited entity	[]
Environmental and social safeguards (ESS) category	Category A
Location – specific location(s) of project or target country or location(s) of programme	[]
Environmental and Social Impact Assessment (ESIA) (if applicable)	
Date of disclosure on accredited entity's website	Wednesday, January 1, 2020
Language(s) of disclosure	[]
Explanation on language	[]
Link to disclosure	[]
Other link(s)	[]
Remarks	[An ESIA consistent with the requirements for a Category A project is contained in the “___”.]
Environmental and Social Management Plan (ESMP) (if applicable)	
Date of disclosure on accredited entity's website	Wednesday, January 1, 2020
Language(s) of disclosure	[]
Explanation on language	[]
Link to disclosure	[]
Other link(s)	[]
Remarks	[An ESMP consistent with the requirements for a Category A project is contained in the “___”.]
Environmental and Social Management (ESMS) (if applicable)	
Date of disclosure on accredited entity's website	Wednesday, January 1, 2020
Language(s) of disclosure	[]
Explanation on language	[]
Link to disclosure	[]
Other link(s)	[]
Remarks	[An ESMS consistent with the requirements for a Category I-1 project is contained in the “___”.]
Any other relevant ESS reports, e.g. Resettlement Action Plan (RAP), Resettlement Policy Framework (RPF), Indigenous Peoples Plan (IPP), IPP Framework (if applicable)	
Description of report/disclosure on accredited entity's website	Wednesday, January 1, 2020

Language(s) of disclosure	[]
Explanation on language	[]
Link to disclosure	[]
Other link(s)	[]
Remarks	[]
Disclosure in locations convenient to affected peoples (stakeholders)	
Date	Wednesday, January 1, 2020
Place	[]
Date of Board meeting in which the FP is intended to be considered	
Date of accredited entity's Board meeting	Wednesday, January 1, 2020
Date of GCF's Board meeting	Wednesday, January 1, 2020

Note: This form was prepared by the accredited entity stated above.

XI. APPENDIX IX: E&S CLAUSES GUIDANCE NOTES

E&S DEFINITIONS

- “**E&S**” Non-financial factors relating to Environmental & Social
- “**Environmental & Social (E&S) Action Plan**” means the plan or plans agreed upon between GGC and the Issuer, defining, but not limited to, corrective actions, responsibilities, associated costs, deliverables, and timeframes for the measures required to remedy any known non-compliances of the business activities with the E&S requirements and for any other measure agreed upon, as amended from time to time.
- “**E&S Officer**” means the suitably trained person(s) of the Issuer, responsible for the practical and day-to-day development, implementation and operation of the ESMS.
- “**E&S Manager**” means the senior representative of the Issuer having management responsibility, among other things, for ensuring proper operation and maintenance of the ESMS.
- “**E&S Requirements**” includes policies, principles and standards established by the GGC E&S Policy and associated ESMS.
- “**E&S Performance Report**” means the annual E&S monitoring report providing information as set out by GGC.
- “**E&S Recommendations**” mean the recommendations on the E&S due diligence report relating to an anticipated investment provided by GGC in accordance with set E&S requirements
- “**EHS Guidelines**” mean the general and relevant sector specific EHS Guidelines of the World Bank Group, which may be amended from time to time¹.
- “**ESMS**” means the Environmental and Social Management System of the Issuer that includes the relevant policies, organizational structure, planning activities, responsibilities, practices, procedures and resources for developing, implementing, achieving, reviewing and maintaining compliance with the set E&S requirements, dedicated to the systematic and structured improvement of E&S performance, specifically targeted to identify and manage E&S risks and opportunities in the investment appraisal and management processes for:
 - (a) ensuring compliance with the Exclusion Lists.
 - (b) assessing and categorizing (as low, medium or high) the environmental, social, labour, occupational health and safety risks associated with each investee.
 - (c) verifying that each investee complies with the E&S requirements.
 - (d) contractually agreeing with each investee that it will comply with the E&S requirements.
 - (e) agreeing upon an E&S Action Plan between the Issuer and its respective investee that do not comply with the E&S requirements (*remove for direct guarantees*), and
 - (f) monitoring, evaluating and reporting on a regular basis and at least annually on the compliance of each investee with the E&S requirements and, if applicable, its E&S Action Plan or any other actions found to be necessary to reach compliance, including any Remediation Measures
- “**Exclusion List**” GGC’s list of Prohibited Activities

¹ www.ifc.org/ehsguidelines

- **"IFC Performance Standards"** means the International Finance Corporation (IFC) 2012 Performance Standards on Social and Environmental Sustainability (including the technical reference documents known as World Bank Group Environmental, Health, and Safety (EHS) Guidelines) which can be sourced from the below websites:
 - [IFC Performance Standards](#); and
 - [World Bank Group EHS Guidelines](#)
- **"Investee"** means all businesses in which the Issuer's capital is invested. (*remove for direct guarantees*)
- **"Incident"** means any incident, accident, or circumstance that could reasonably be expected to have, any material adverse effect or a material adverse impact on the investee / Issuer's operations; and / or involves or causes, or is reasonably likely to involve or cause, any material breach of the E&S requirements
- **"Remediation Measures"** mean with respect to any existing investment in an investee, such measures as are necessary or appropriate to remedy the applicable breach, including an appropriate timeframe for implementation of such measures.

E&S CLAUSES FOR BOND ISSUER LEGAL AGREEMENTS

Contained within are suggested and tailorable E&S clauses and provisions for inclusion into legal agreements and documentation between Green Guarantee Company ("GGC") and a Bond Issuer ("Issuer"). Determining the most appropriate E&S clauses and provisions depends on the nature and type of guarantee in question. GGC shall negotiate and agree upon the E&S terms included in the legal agreement with the Issuer to achieve a clear understanding and record of GGC's expectations.

E&S CLAUSES & PROVISION

Operation and Implementation of the Issuer's E&S Management System

[Depending on the set-up and focus of the Issuer, the suggested clauses and provisions need to be adapted by GGC to match the specific requirements]

- 1 The Issuer shall at all times carry out its business and operations in compliance with all applicable national environmental, occupational health & safety and social laws and regulations.
- 2 The Issuer shall adhere to the IFC Performance Standards.
- 3 The Issuer agrees to not engage in (nor authorise or any other person acting on its behalf to engage in) or finance any activities listed on the GGC Exclusion List *[insert reference to list as an annex to the legal agreements]*.
- 4 The Issuer shall establish, implement, and maintain, in conformance with IFC Performance Standard 1, an Environmental and Social Management System (ESMS) commensurate with the operating asset or project and the associated risks / its investment activities and the risks associated with the portfolio]. The Issuer shall ensure that the ESMS will assess and manage the E&S performance of the operating asset or project / of its investment portfolio in compliance with GGC's E&S requirements.

In particular,

- 4.1 The Issuer shall appoint and maintain *[insert requirements for E&S resources e.g., a dedicated E&S Manager / E&S Officer responsible for day-to-day implementation; and designate senior management for overall responsibilities of E&S]*. The Issuer shall notify GGC if the persons set forth are replaced or the responsible team has been enlarged or reduced, indicating the name and functions of the responsible persons and their relevant expertise.

- 4.2. The Issuer shall designate the responsibility of E&S matters to an appropriate individual(s) within the organisation. This individual shall be GGC's primary contact person on E&S matters arising at the Issuer.
- 4.3. The Issuer shall advise and consult with GGC regarding any proposed change in the objectives or operations of the operating asset or project / portfolio of (projected) investments, including any material E&S risk posed by the proposed change; and if requested by GGC, amend the ESMS to assess and manage such additional risks in compliance with GGC's E&S requirements and these provisions, in a manner reasonably acceptable to GGC.
- 4.4. The Issuer shall contractually bind the operating asset or project to comply with the E&S requirements of GGC as set out in this legal agreement.
5. The Issuer shall develop and implement a grievance mechanism satisfactory to GGC, which is accessible to the general public and in particular persons affected by the Issuer's operating or investment activities, including the financed investees and their workforce.
6. The Issuer shall, on a best-efforts basis, encourage the operating asset or project / its investees to implement policies and commit to continuous improvements on E&S matters.

Issuer Investments

7. In connection with any proposed investment by the Issuer (**for indirect guarantees**) :
 - 7.1. Before the Issuer invests in any proposed investee (including in respect of a new Investment or a follow-on Investment in an existing investee), the Issuer will review and investigate information available in the public domain regarding any adverse impact on communities or workers or the environment or adverse environmental or social performance associated with that proposed investee.
 - 7.2. The Issuer will not finance any of the activities listed on its Exclusion List and the GGC Exclusion List.
 - 7.3. The Issuer will not finance high risk E&S projects (Category A).
 - 7.4. The Issuer will assess the environmental, health, safety and community risks and impacts of the proposed investee's operations, categorize the operations accordingly into medium (Category B) and low risk (Category C), document the rationale for such categorization and [*if applicable, inform GGC at the start of due diligence*].
8. The Issuer will involve adequately qualified internal or external experts to evaluate and monitor compliance of all proposed investees against set E&S requirements.
9. The Issuer shall only make an investment in a proposed investee (including in respect of a new Investment or a follow-on Investment in an existing investee) if (**only for indirect guarantees**):
 - 9.1. any identified adverse impact or performance has been identified in an E&S Action Plan in accordance with set E&S requirements and / or been resolved in accordance with set E&S requirements; or
 - 9.2. the proposed investee has agreed on an E&S Action Plan to resolve the identified adverse impacts or performance within a reasonable timeframe (including appropriate conditions precedent for the proposed Investment), and the investment documentation includes appropriate remedies if the proposed investees fail to implement the E&S Action Plan.
10. The Issuer will monitor the E&S performance and compliance with E&S requirements, including E&S Action Plans, in a frequency adequate to the risk classification assigned to the investee and as needed with regard to reported incidents.
11. In case an operating asset or project / investee anticipates collective dismissals of more than 10% of the workforce and/or more than a total of 50 Employees, the Issuer will encourage the investee on a best efforts basis, to develop a

Job Protection Plan to mitigate the adverse impacts of retrenchment in line with national law, the IFC Performance Standard 2 (“Labour and Working Conditions”) and good industry practice and based on the principles of non-discrimination and consultation to be reflected in the final retrenchment plan.

Monitoring and Reporting

- 12 The Issuer will:
- 12.1 within [*insert timeframe here e.g., ninety (90) days after the end of each financial year*], deliver copies of the E&S Performance Report to the GGC. The Issuer shall provide complete and accurate information.
- 12.2 within [*insert timeframe here e.g. three (5) days*] after becoming aware of the occurrence, notify GGC of any environmental, social, labour or health and safety incident, accident or circumstance with respect to any existing or proposed investee that (a) has, or could reasonably be expected to have, a material adverse effect or impact on GGC, the Issuer, the operating asset or project / investee, the environment, communities or the workforce, or (b) involves or causes, or is reasonably likely to involve or cause, any material breach of set E&S requirements, specifying the nature of the incident, accident, or circumstance and the impact or effect arising or likely to arise therefrom, and the measures being taken, or plans to be taken, to address them and prevent any future similar event; and keep GGC informed of the ongoing implementation of those measures; and
- 12.3 within [*insert timeframe here e.g., ten (10) days*] of a request from GGC, provide such information as is reasonably requested by that party to confirm that the Issuer is in compliance with set E&S requirements.
- 13 The Issuer permits representatives of GGC the right to visit, upon reasonable notice and at GGC’s cost, any of the premises of operations, to have access to the Issuer’s management, and to have access to its records and books of account, in each case, to a) monitor compliance with the E&S requirements; b) assess the legal or reputational risk posed to GGC or its investors by any incident, accident or circumstance; and / or c) assess progress against the E&S Action Plan.

Supervision and Exercise of Remedies

- 14 If the Issuer becomes aware of additional E&S risks associated with the operating asset or project / existing investees, the Issuer will confirm to GGC that the ESMS has sufficient capacity, including quality of staffing and expertise, to assess and manage the E&S risks on an ongoing basis, as contemplated by the set E&S requirements.
- 15 If GGC reasonably determines that the Issuer is in material breach of the E&S requirements, it will require the Issuer to undertake, within a specified timeframe, Remediation Measures which shall be approved by GGC. If the Remediation Measures are not so approved or if they are approved but the Issuer fails to implement such Remediation Measures within the agreed timeframes, GGC will use all reasonable efforts to (a) assert and enforce any right of GGC to require the Issuer to comply with such undertakings, including but not limited to, any available action for specific performance or similar remedy, and/or (b) absent timely or reasonable remedy, dispose of GGC’s Guarantee to the Issuer on commercially reasonable terms.

XII. APPENDIX X: ANNUAL AND QUARTERLY MONITORING REPORTS TEMPLATES

INTRODUCTION

Green Guarantee Company (hereafter referred to as “GGC”) requests [Insert Issuer] to complete this quarterly / annual questionnaire, as applicable, in order to determine whether its transactions are meeting applicable E&S requirements agreed during transaction negotiation and outlined in the current agreement and its annexes (and notably in the E&S Action Plan). The term “environment and social” includes environmental and health & safety issues, human resource management, labour rights and labour conditions, biodiversity aspects and social / cultural risks and opportunities.

The questionnaire results will be used to help understand which E&S issues are most important to your business and to GGC, which in turn will inform how we look to engage on these types of topics going forward. The information will also be used to showcase the good work being done across the portfolio. The survey will also look to understand your company’s / financial institution’s current E&S priorities, and what aspirations you have for your company / financial institution from an E&S perspective going forward.

Your response to this survey will not be used in any way to discredit, penalize, or undermine your business, and is designed strictly for the purpose of supporting E&S performance within GGC’s portfolio.

Please complete and return the questionnaire by [insert date] to [insert appropriate GGC representatives’ details].

Thank you for your co-operation.

Green Guarantee Company

NOTE TO GGC:

This template consists of a mandatory section (1-7) and a supplementary section (8-9). The supplementary sections can be removed if deemed unnecessary (e.g., if the information is only required on an annual basis and this template is used for quarterly reporting). Please tailor the template to the specific use (i.e., for direct or indirect guarantees). E.g., section 3 ‘Status of New Guaranteed Bonds’ is only relevant for indirect guarantees.

MANDATORY SECTION

1. REPORT INFORMATION	
Reporting period	<i>(month/year – month/year)</i>
Issuer name	
Name of Operating Asset / Project or Investee Company	
Location (Region / Country)	
Physical address	
Report completed by	<i>(Name and title)</i>

Contact telephone number	
Contact e-mail address	

2. ISSUER DETAILS	
Key E&S Person	<i>(Name, title and contact details)</i>
Executive / Board member responsible for E&S	<i>(Name, title and contact details)</i>
Short description of Issuer business	<i>(Insert location & description of the business including types of products and services, target beneficiaries, sectorial and geographical focus, etc)</i>

3. STATUS OF NEW ² GUARANTEED BONDS							
Number of new guaranteed bonds							
	<i>Name Operating Asset / Project or Investee Company</i>	<i>Purpose</i>	<i>Sector</i>	<i>E&S Category Assigned</i>	<i>Type of E&S Appraisal</i>	<i>E&S non-compliances</i>	<i>ESAP developed (Yes/No)</i>
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							

4. STATUS OF EXISTING GUARANTEED BOND(S)	
Number of existing guaranteed bonds per E&S Risk Categorization	
Number of existing guaranteed bonds (Cat. B)	
Number of existing guaranteed bonds (Cat. C)	
Monitoring and Reporting	
Did the issuers conduct monitoring activities during the quarter?	<i>(Yes/No)</i>
If 'Yes', please describe:	
Risk Exposure	
Were any new or on-going E&S issues identified in the last reporting period?	<i>E&S issues could include significant complaints, grievances or notices raised by internal or external stakeholders, outstanding legal or worker compensation claims, pollution events or incidents that require clean up etc.</i>
Incidents	
Number of significant Incidents occurred	

² New refers to bonds provided in the reporting period.

Number of non-compliances with national E&S laws and regulations	
Number of significant grievances received	

5. STATUS OF E&S ACTION PLAN (IF RELEVANT)	
<i>Please attach the latest version of the ESAP as an attachment to this report</i>	
Provide update on the ESAP	
What are the key priorities from an E&S management perspective that are to be addressed during the next reporting period?	
Provide information on any exemptions or plans to address outstanding / overdue items)	

6. E&S KPIs			
<i>(This section should include transaction related KPIs, to be determined on a case-by-case basis)</i>			
	<i>Reference Standard</i>	<i>Unit of Measurement</i>	<i>Value</i>
<i>E.g. water consumption</i>			
<i>E.g. Total waste (hazardous and non-hazardous waste) from production activities</i>			
<i>Insert additional KPIs</i>			
<i>Insert additional KPIs</i>			
<i>Insert additional KPIs</i>			

7. E&S PERFORMANCE	
Describe progress of selected interventions	
Please state any difficulties and/or constraints related to the implementation or planned implementation of any E&S aspects identified above?	
Describe key E&S plans / priorities for the upcoming reporting period	
Please report any other information that GGC should be aware of?	

SUPPLEMENTARY SECTION

8. STATUS OF E&S RISK MANAGEMENT (DIRECT GUARANTEES)	
E&S MANAGEMENT SYSTEM	
Describe the current approach to the management of environmental and social issues?	

Has your company developed, upgraded, or implemented an ESMS during the reporting period? If 'Yes', please describe the changes made in the reporting period.	
How is compliance with national environmental and social laws and regulations managed?	
Please state any difficulties and/or constraints related to the implementation or planned implementation of any E&S aspects identified above?	
Have company operations been inspected or audited by an external regulator / agency in the reporting period? If so, please provide the date and reasons for the inspection or audit? Please also elaborate on any findings of the inspection and any actions outstanding which require attention?	
Did the company regularly engage with internal or external stakeholders or customers on environmental or social type issues during the reporting period? Please elaborate on specific topics engaged on and the channel for engagement (online surveys, interviews, workshops, etc.).	
Were any changes made during the reporting period to the grievance mechanism in place to receive complaints or feedback from both internal and external stakeholders, including employees, contractors, customers, suppliers, etc? If 'Yes', please describe the changes.	
E&S Resources and Training	
During the reporting period, have specific roles and responsibilities changed or been assigned to manage E&S aspects? If 'Yes', please describe the changes.	
Has the environmental or social capital expenditure budget been revised from the previous reporting period? If so, what has changed to necessitate the increase or decrease in budget?	
Has your institution provided E&S training to staff in the reporting period? If 'Yes', please describe.	

9. STATUS OF E&S RISK MANAGEMENT (INDIRECT GUARANTEES)	
E&S MANAGEMENT SYSTEM	
Has your institution developed, upgraded, or implemented an ESMS during the reporting period? If 'Yes', please describe the changes made in the reporting period.	
Does your institution perform E&S due diligences / risk appraisals for relevant transactions to assess the identified risks and impacts?	
Does your institution categorize its transactions based on exposure to E&S risks and impacts?	
When identifying, assessing, mitigating, and managing the E&S risks associated with transactions, what standards does your institution apply?	
Does your institution contractually bind clients to comply with the applicable standards?	
Does your institution monitor the E&S performance of your clients/financed	

transactions? [Examples include site visit by your institution's staff, inspection by environmental/health authorities, Copies of updated or renewed permits, Reports from the client, etc]	
Please state any difficulties and/or constraints related to the implementation or planned implementation of any E&S aspects?	
E&S Resources and Training	
During the reporting period, have specific roles and responsibilities changed or been assigned to manage E&S aspects? If 'Yes', please describe the changes.	
Has the environmental or social capital expenditure budget been revised from the previous reporting period? If so, what has changed to necessitate the increase or decrease in budget?	
Has your institution provided E&S training to staff in the reporting period? If 'Yes', please describe.	

SIGN-OFF			
Form filled out by		Phone number	
		E-mail address	
Signature		Date	

XIII. APPENDIX XII: MAJOR INCIDENT REPORTING FORM

The Major Incident Reporting Form Template is a template that should help the Issuer with monitoring the occurrence of incidents at Clients. Incidents can vary in scale and severity as well as their nature, e.g., environmental incidents, worker incidents, incidents with local communities, etc. It provides information to the Issuer about exposure to E&S risk and about the effectiveness of the E&S Management System that the Client has implemented.

GUARANTEE DETAILS	
Issuer Name	
Name of Operating Asset / Project or Investee Company where Incident Occurred	
Location (Region / Country)	
Sector	
Sub-sector	
Form completed by	
Date completed	
Contact details	

DETAILED DESCRIPTION OF THE INCIDENT	
Type of Event	<i>(e.g., fires / explosions, strikes, work-related injuries / fatalities, security breaches, significant pollution discharges, community unrest or public relations incidents, etc.)</i>
Date	
Time	
Incident Location	
Description of the Incident	<i>(Detailed and precise description of the location, circumstances, equipment, and number of individuals (personnel, contractors, visitors, general public) involved)</i>
Date Issuer notified of the Incident	
Date GGC notified of the Incident	

NATURE OF THE CONSEQUENCES	
Were any individuals injured? If "Yes", please provide further details (e.g., how many individuals, nature of the injuries, etc)	YES / NO / NA
Were any damages experienced as a result of this event (e.g., environmental or damage to equipment / property, etc)? If "Yes", please provide further details.	YES / NO / NA
	YES / NO / NA

Was the event reported to key internal company senior / executive management?	
If "Yes", please provide further details.	
Has the regulator, local authority government or emergency services been involved in or informed of this event?	YES / NO
If "Yes", provide further details.	
What causes were identified as leading to the incident (if known)?	
What actions have been undertaken to remedy the situation?	
Provide an indication of the financial costs incurred by the operating asset / project or investee company as a result of the event (e.g. fines / penalties / costs due to ceased operations / medical costs / compensation claims, etc.)?	
What is the likelihood of this event occurring again (i.e. residual risk)?	

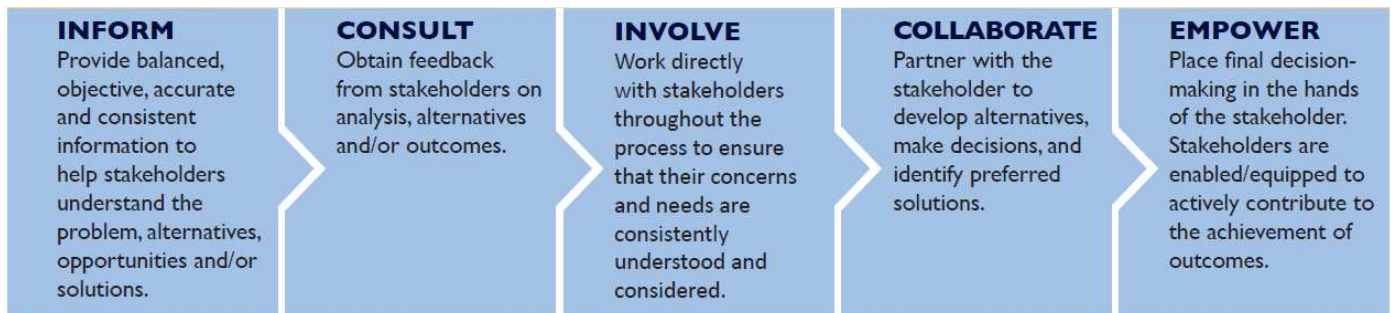
SIGN-OFF			
Form filled out by		Phone number	
		E-mail address	
Signature		Date	

XIV. APPENDIX XII: GGC STAKEHOLDER ENGAGEMENT PLAN

FULL DETAILS ON THE STAKEHOLDER ENGAGEMENT PLAN ARE CAPTURED IN ANNEX 7

PROCESS TO CONDUCT THE CONSULTATION

Stakeholder consultation is required throughout the project's cycle. The below diagram³ showcases the engagement process during which meaningful consultation with affected communities, relevant national authorities and civil society should occur:



Consultations will be undertaken procedurally, in line of national and international requirements, and will consider the following elements:

Information provided:

- The project owner will provide project information to the stakeholders in their local language. This information will include any possible gender, E&S, Indigenous Peoples impacts that they must be aware of before the project is undertaken.
- Contact details of the project owner as well as a method for further contact should any issues or questions arise during or from the meeting.

Modes of consultation:

- The meeting can consist of in-person meetings or workshops (where the infrastructure is available, virtual meetings will also be arranged as a last resort subject to the agreement of the community)
- The Borrower must designate management and staff responsible for stakeholder engagement. Management from multiple business units, e.g. community engagement, health & safety, HR, executives, etc., need to take an active part at various levels in communities engagement.
- The Borrower must structure community engagement through a plan, resulting in structured and regular engagements with identified stakeholders
- Engagements can consist of in-person meetings or workshops (where the infrastructure is available, virtual meetings will also be arranged as a last resort subject to the agreement of the community). The project will encourage equal and effective participation of men and women in the stakeholder consultation (this also includes the appropriateness of the place and time of the consultation(s)). The Borrowers must deploy specific means to engage vulnerable populations.
- Whenever needed the Borrower should establish specific engagement platforms such as dedicated focus groups.

³ Source: USAID, Guide to community engagement for power projects in Kenya, 2018

- Particular attention should be paid to the fact that projects should consider stakeholder feedback and modify the project design, implementation and closure, whenever reasonable and possible.
- All projects will establish a formal input, feedback and grievance mechanism to provide stakeholders with the opportunity to submit any feedback or grievances throughout the life of the project.

Notes created during the process:

- All engagement must be traced with dated minutes. The minutes will at least contain the participants, the setting, engagement's highlights, actions and responsibilities following the engagement.
- Engagement ought to be a push / pull process, during which the Borrower will communicate information about the project, and will receive information and feedback from the stakeholder engaged.
- The project owner will apply a gender lens and ensure the relevance of the feedback received.
- The project will review the comments submitted by stakeholders and report on how these comments have been taken into account. It may also involve changes to the project design, where appropriate. The project promoter will trace justifications when the observations have not been incorporated or addressed, and will communicate back to the relevant stakeholders on those reasons.

Reporting on progress:

The project owner will store the information collated and provide key details to the Accredited Entities during the investment process.

XV. APPENDIX XIV: GGC GRIEVANCE MECHANISM AT FUND LEVEL (GLOBAL GGC AT FUND LEVEL)

As per the 3rd Pillar of the United Nations' Guiding Principles on Business and Human Rights (UNGPs) and as per the Universal Declaration of Human Rights, Companies have the obligation to remedy the adversely impacts related to a company's business activities. One of the components to the access to remedy is a functioning non-judicial Grievance Mechanism (GM).

A GM is a systematised, structured and resourced process to receive, assess, analyse, and provide resolution to complaints and/or grievances raised by complainants. GMs can typically be administered at **Project-level (Borrower's level)** and/or **Lender-level (GGC's level)**, alone or in collaboration with other stakeholders, such as other companies, civil society organisations, among others.

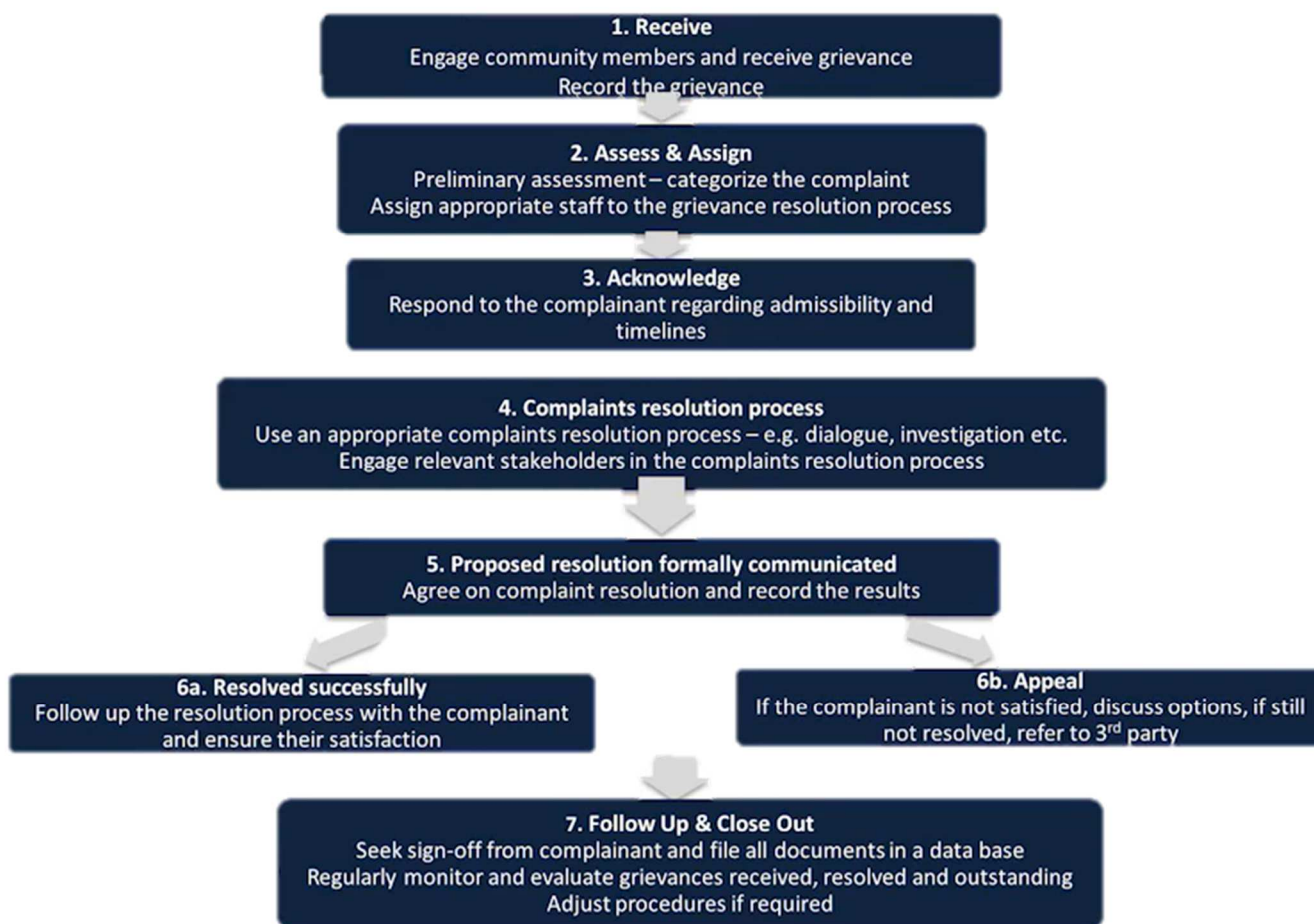
GMs ought to be culturally appropriate and readily accessible, at no cost to the complainants, and without retribution to the individuals, groups, or communities that raised issues or concerns. GM will also take into account the "effectiveness criteria" outlined in the UNGPs in order to maximize effectiveness:

- **Legitimate:** enabling trust from the stakeholder groups for whose use they are intended, and being accountable for the fair conduct of grievance processes;
- **Accessible:** being known to all stakeholder groups for whose use they are intended, and providing adequate assistance for those who may face particular barriers to access;
- **Predictable:** providing a clear and known procedure with an indicative time frame for each stage, and clarity on the types of process and outcome available and means of monitoring implementation;

- **Equitable:** seeking to ensure that aggrieved parties have reasonable access to sources of information, advice and expertise necessary to engage in a grievance process on fair, informed and respectful terms;
- **Transparent:** keeping parties to a grievance informed about its progress, and providing sufficient information about the mechanism’s performance to build confidence in its effectiveness and meet any public interest at stake;
- **Rights-compatible:** ensuring that outcomes and remedies accord with internationally recognized human rights;
- **A source of continuous learning:** drawing on relevant measures to identify lessons for improving the mechanism and preventing future grievances and harms;
- **Based on engagement and dialogue** (Project level GM especially): consulting the stakeholder groups for whose use they are intended on their design and performance, and focusing on dialogue as the means to address and resolve grievances.

Borrower-Level Grievance Mechanism

A typical Borrower-level or Project-level GM will follow a succession of steps, until a specific grievance is provided remedy to, assess out of scope, or redirected to other non-judicial or judicial mechanisms. Below is a diagram⁴ outlining schematically what are the most important steps of a Project-level GM:



In terms of roles and responsibilities, the Project Level GM should define clear roles and responsibilities, resource appropriately each role and ensure responsibilities are being adequately understood by the relevant workers. A sample of typical roles to resource a GM, along with associated responsibilities, are outlined below:

⁴ Source: Danish Institute for Business and Human Rights, Grievance mechanism flowchart

Roles	Responsibilities
Grievance Officer	<ul style="list-style-type: none"> • Informs the public about the grievance mechanism. • Ensures that all individuals with responsibilities under the grievance mechanism are made aware of the existence of the process and receive adequate training. • Receives and reports complaints. • Serves as principal point of contact and liaison with complainants. • Ensures communication with the complainant and follows specified procedures and timelines. • Maintains a log of complaints received. • Resolves complaints that do not need a substantive expert. • Supports the substantive expert, if necessary. • Serves as a liaison between company and third parties, as required. • Monitors resolution of complaints. • Prepares monitoring reports. • Provides feedback on the effectiveness of the grievance mechanism to management.
Complaint owner	<ul style="list-style-type: none"> • Responsible for investigating and resolving complaints. <p>The complaint owner may be either:</p> <ul style="list-style-type: none"> • The Grievance Officer, if the complaint can be resolved with limited additional information expertise or resources; or • A substantive expert, such as a manager from the area of operations implicated by the complaint, if the complaint cannot be easily or quickly resolved by the Grievance Officer.
Appeals Committee	<ul style="list-style-type: none"> • May be composed of company officials that have not been involved with the complaint to date. • May also include or be exclusively composed of other trusted people from outside the company, if an independent view is necessary. • Intervenes when the proposed resolution is not accepted by the complainant and identifies additional actions to address the complaint. • Approves the close-out of complaints when an agreement cannot be reached with the complainant.
Contractors	<ul style="list-style-type: none"> • Understand the basics of the grievance mechanism, having received information about and training in the grievance resolution process from the company. • Assist the complaint owner to manage and resolve complaints in a timely manner when the contractor may be involved.
Project/Operation manager	<ul style="list-style-type: none"> • Approves and is accountable for implementation of the grievance mechanism. • Provides support for implementation of the grievance resolution process and enforcement of specific agreements.

In terms of GM accessibility, it is important to offer a mix of confidential, anonymous, semi-public, and public ways to access.

Some examples of access points include:

- Community Liaison Officers (confidential);
- Complaint hotline (confidential or anonymous);
- Web page (confidential or anonymous);
- E-mail address (confidential or semi-public);
- Text messaging (confidential or semi-public);
- Complaint box in a public area (anonymous, confidential, or semi-public);
- Community leaders (confidential, semi-public, or public); and
- NGOs (anonymous, confidential, semi-public, or public).

Companies should avoid access means to Project-level GM that are guarded by company security, located on company property where community members are forbidden, or in buildings that are often locked or too far from the community.

A Project level GM will include but not be limited to the following elements:

- **Borrowers will require an established and operational, accessible and inclusive survivor centred, SEAH relevant and gender responsive grievance redress mechanism that:**
 - Includes stakeholder guidance to identify existing and potential local SEAH to enable effective redress of the matter.
 - Enables consultations with women leaders and those working with adolescent girls and boys and other at-risk groups should be prioritized to enable understanding of SEA/SH risks and trends in the community.
 - Monitors SEAH and GBV indicators to track possible risks or challenges.
 - Offers various methods to lodge complaints include online, phone, email, letters or in-person.
 - Provides confidentiality/anonymity to a complainant or a representative if requested by the complainant.
 - Addresses concerns promptly and effectively at no-cost and without retribution.
 - Handles grievances in a culturally appropriate, discreet, objective, transparent, sensitive and responsive manner.
- Deploy measures to protect complainants from retaliation, including a risk assessment for the complainant after having lodged a grievance;
- Ensure vulnerable people have access to the mechanism and can submit their grievances;
- Authorize the submission by an vouched representative or civil society organization;
- Keep complainants' identities confidential, especially in instances where the complainants fear retaliation;
- Provide interpretation/translation to overcome language barriers/limitations;
- Publicly advertise procedures, identifying the means for submitting grievances, setting out the length of time users can expect to wait for acknowledgement, response, and resolution of their grievances, descriptions of the transparency of the procedures, and the governing and decision-making structures;
- Disseminate information about other available grievance mechanisms, including the GGC independent Redress Mechanism and the accredited and implementing entities' grievance mechanisms.

A simple database must be in place to manage and monitor grievances. Log all grievances, even recurrent ones or grievances that will eventually be dismissed as unreasonable or out of scope. Regardless of the actual establishment of such a database, typically documentation on grievances keeps track of:

- the name and contact details of the complainant
- if appropriate the date and nature of the complaint
- the name of the technical staff charged with addressing the complaint
- if appropriate any follow up actions taken the proposed resolution of the complaint
- how and when relevant Project decisions were communicated to the complainant
- whether longer-term management actions have been taken to avoid the recurrence of similar grievances in the future, if applicable.

The project owner will acknowledge the complaint in writing in a timely manner and report back to the AE on next steps. Complaint investigations may vary depending on the nature of the complaint, but every effort should be made to ensure that complaints are dealt with promptly. Most investigations should not last longer than 90 days. The content of the complaint register and the management of these must respect the confidentiality of the aggrieved party in to the extent possible, and there should be no retaliation against aggrieved parties or complainants. In some cases, it may be appropriate for the project owner to continue to involve the aggrieved party during the investigation of the complaint. This could take place by inviting the aggrieved party to a meeting, a conference call, or committing more in writing. Any ongoing engagement with the aggrieved party must be noted in the register of complaints

Lender's Level Grievance Mechanism

Any grievance is best dealt with as close to the impact as possible, and so grievance mechanisms at the level of the Borrower may often be the most appropriate route for rights-holders seeking remedy. However, this assumes that such GM exists and is effective, which might not be always the case. Additionally, a financial institution cannot fulfil its own responsibility to provide for or cooperate in – remediation of adverse impacts it has contributed to by leaving remediation to its clients. A hands-off approach that leaves remediation entirely to the Borrowers has clear risks for the Lender as well as for rights-holders. The principle that grievances are best dealt with close to the impact does not take away from the Lender's responsibility to establish or participate in Project-level grievance mechanisms itself. Communities may wish to raise a complaint regarding a project or company to Lenders financing it for several reasons:

- The Borrower may be simply unwilling to remediate the impact or may not be trusted by the community;
- Rights-holders may feel they have a greater chance of securing remedy with the Lender's involvement;
- Rights-holders may perceive that the bank has breached its own policies. Grievance mechanisms should be equipped to coordinate as appropriate to the case at hand.

Rights-holders or affected communities may have considerable difficulty obtaining remedy from the Borrower. This is particularly in the instance where the Borrower is operating in an environment with weak governance, corruption and poor rule of law. It is also difficult where human rights defenders and complainants are at risk of retaliation. The Borrower may not feel the need to remediate when the actions it has taken are not prosecuted in the country of operation, but are considered human rights abuses under international human rights and business standards.

A Lender-level GM functions along the same principle and process than a Project-level GM, in terms of typical process flowchart, effectiveness criteria and staffing (see above). All the same, the Lender must dedicate resources at the Lender's level for grievance collection, analysis and remedy.

The lender-level GM's mandate is to:

- Facilitate the resolution of Complaints from people who may be affected by Projects, through settling issues raised about the environmental and/or social impacts of Projects through a neutral, collaborative, problem-solving approach and contributes to improved outcomes at Project's level
- Enhance the E&S outcomes of Projects, through advisory provision to Borrowers with the purpose of improving systemic performance on environmental and social sustainability and reducing the risk of harm
- Foster public accountability of both Lender and Borrowers.

Due to the Lender's remoteness from the Project the targeted market, specific communication and outreach effort must be deployed at the Lender's level. GGC will disseminate information about the Lender's level GM through international and local civil society organizations, GGC offices, partner independent accountability mechanisms, the business community, academia, and other organizations. Upon entering new markets, the Lender's shall seek guidance from experts with in-country knowledge to better target the Lender's communication with stakeholders and the Lender-level GM accessibility to potentially affected people. GGC shall specify to Borrowers that specific communication around a Lender-level GM (to be tailored depending on in-country features, e.g., flyers, radio, on-site signs, in-person meeting, etc.) is a requirement. The complaints and grievances must be lodged remotely, with the list of potential access points below:

- Complaint hotline (confidential or anonymous);
- Web page (confidential or anonymous);
- E-mail address (confidential or semi-public);
- Text messaging (confidential or semi-public);

A fair and transparent process must be outlined, similar to the Project-level GM. If a complaint or grievance is eligible to settlement, the Lender should provide remedy, either directly, or through the use of leverage on the Borrower to provide remedy on behalf of the Lender, on a case-by-case basis, with the effective remedy provision as the main objective. In both case, adequate monitoring of remedy provision should be rolled out.

XVI. APPENDIX XIV: CHANCE FINDS PROCEDURE

DESIGNATIONS MAY CHANGE*

Project Activities

- Pre-construction phase through site preparation;
- Construction phase;
- Throughout the project's live with movement from workers and vehicles on-site; and
- Site decommissioning.

Risks

Heritage objects or artefacts, including physical structures, archaeology, palaeontology, meteors, ritual sites and public monuments found on-site are inappropriately managed or destroyed.

Mitigation Measures

Initial Identification and/or Exposure

1. Although no cultural heritage sites were identified on-site, it is recommended that the Project take cognisance of the possibility that archaeological sites may be found during site work.
2. All workers / contractors must be trained on this procedure for dealing with chance finds of heritage objects/ sites e.g., stone tools, artefacts or bone and fossil remains. The training must at least intervene during the worker's induction training, and regular reminder should be organized.
3. All staff / contractors must maintain, at all times, a high level of awareness of the possibility of discovering heritage sites.
4. The person, or group (identifier), who identified or exposed the site must cease all activity in the immediate vicinity of the site.
5. The identifier must document the find immediately through taking pictures.
6. The identifier must immediately inform his / her / their supervisor of the discovery.
7. The supervisor must inform the Project Health, Safety and Environmental (HSE) Manager⁵.
8. The supervisor and the HSE manager must ensure that the site is secured, and access controlled to avoid and prevent impacts to the object or structure discovered.
9. The HSE Manager must then inform the Construction Manager who will notify the Project Manager.

Heritage and Archaeological Resources

1. The Project Manager must appoint a qualified specialist (archaeologist and / or heritage specialist with appropriate qualifications) to consider the heritage resource, either communicating via telephone or email, or through a direct site inspection.
2. The specialist must propose appropriate measures to construction management for approval in order to safeguard the artefact.
3. Should the specialist conclude that the find is a heritage resource protected in terms of national legislation and international protocols, the Project Manager / HSE Manager must notify the relevant National heritage authority of the country in which the Project is located.
4. It may be required that a heritage impact assessment take place, that may include rescue excavations. The scale of excavations must be determined by the heritage specialist and the National heritage authority.
5. Activities may only be re-started when positive feedback from local authorities has been received and authorization has been granted.

Burial Grounds and Graves

1. In the event that human remains were accidentally exposed, the Project Manager must immediately be notified of the discovery in order to take the required further steps.
2. The local government agency as well as the local police must be notified on behalf of the Project; and ensure the deployment of a suitably qualified specialist (either medical professional, coroner or heritage specialist) to inspect the exposed burial and determine, in consultation with the local police and community leadership: (1) the temporal context of the remains, i.e. forensic, authentic burial grave, or archaeological.; and (2) any additional graves may exist in the vicinity.
3. Should the specialist conclude that the find is a heritage resource protected in terms of national legislation, they must notify the national heritage authority on behalf of the Project.
4. The heritage authority may require that an identification of interested parties, consultation and/ or grave relocation take place.

⁵ Designations may change.

5. Consultation must take place in terms of national legislation.
6. Grave relocation must take place in terms of national legislative requirements.
7. Activities may only be re-started when positive feedback from local authorities has been received and authorization has been granted.

Monitoring and Reporting

Monitoring

- Conventional standards of excavation; and
- Documentation and staff training on the chance finds procedure described above.

Reporting

- All heritage and archaeological finds must be recorded and spatially presented to track the location of such finds, thereby indicating the likelihood of similar resources appearing in a given geographical area;
- Training/ Induction Register;
- Community Grievance Register;
- Heritage Impact Assessment (if applicable);
- Permit/ Licence from local authority (if applicable); and
- Consultation Attendance Register (if applicable).

XVII. APPENDIX XV LAND ACQUISITION PLAN, THE ACTION PLAN FOR RESETTLEMENT, LIVELIHOODS RESTORATION PLAN AND PLAN FOR INDIGENOUS PEOPLES

Guidance notes on Land Acquisition and Resettlement Action Plan:

A Land Acquisition and Resettlement Framework (“LARF”) defines the process for screening, assessing, compensating and managing potential risks and impacts from land acquisition and resettlement due to the operation of the Green Guarantee Company. A LARF provides the necessary background to ensure that any operations that might involve land acquisition and/or resettlement and loss of livelihoods of affected people will comply with the national laws and also GGC’s ESMS requirements. For each operation that would have activities likely to generate resettlement impacts, a LARP will be prepared. The LARF describes the design criteria for the resettlement of affected persons in the course of implementation of the project, the legal context, the process for the preparation of a LARP, its contents and the process for its execution, and finally the required institutional organization.

Scope of LARF:

This policy recognizes Land Acquisition and Resettlement as a multi-purpose and an inter-sectoral issue. It applies to all types, modes and processes of acquisition of land rights – regardless of the application of compulsory land acquisition – and to any situation in which impacts of physical (shelter) and/or economic (livelihoods) displacement on people.

For context, **resettlement** is the planned process of acquisition of land and the provision of compensation for impacts of displacement generated by the acquisition or restrictions on land use. Resettlement occurs when people are physically displaced from homes, shelters and/or economically displaced from farmland, forests, businesses or other productive assets from which they derive their livelihoods or when they lose (access to) employment, territories or natural resources upon which they depend for survival, as a result of land acquisition. Resettlement thus implies the provision of appropriate cash and/or in-kind compensation for all losses incurred and is not to be confused with the provision of physical relocation. Resettlement is considered to be involuntary either when it occurs without the informed consent of the affected persons, or in cases where they do not have the power to refuse resettlement whether or not they approve. **Rehabilitation**, on the other hand, implies the restoration, and preferably improvement, of the living standards and conditions of people affected by resettlement including people displaced by war and natural disasters.

Therefore this framework applies to **permanent or temporary physical and economic displacement** resulting from the following types of land acquisition or restrictions on land use undertaken or imposed in connection with project implementation:

- Land rights or land use rights acquired or restricted through expropriation or other compulsory procedures in accordance with national laws;
- Land rights or land use rights acquired or restricted through negotiated settlements with property owners or those with legal rights to the land, if failure to reach settlement would have resulted in expropriation or other compulsory procedures;
- Restrictions on land use and access to natural resources that cause a community or groups within a community to lose access to resource usage where they have traditional or customary tenure or recognizable usage rights. This may include situations where legally designated protected areas, forests, biodiversity areas or buffer zones are established in connection with the project;

- Relocation of people without formal, traditional, or recognizable usage rights, who are occupying or utilizing land prior to a project specific cut-off date;
- Displacement of people as a result of project impacts that render their land unusable or inaccessible;
- Restriction on access to land or use of other resources including communal property and natural resources such as marine and aquatic resources, timber and non-timber forest products, fresh water, medicinal plants, hunting and gathering grounds and grazing and cropping areas;
- Land rights or claims to land, or resources relinquished by individuals or communities without full payment of compensation;
- Land acquisition or land use restrictions occurring prior to the project, but which were undertaken or initiated in anticipation of, or in preparation for, the project.

As the subprojects that GGC will guarantee are not yet known, the list above is not considered exhaustive and will be expanded on as and when subprojects are recorded.

Purpose:

GGC aims to facilitate land acquisitions and reduce conflicts by ensuring that displaced people are treated in a fair and equitable way and are not impoverished in the process.

Guiding principles:

The guiding principles governing LARF are as follows:

- Ensure transparent, accountable and meaningful engagement with affected and host communities and all other stakeholders;
- Minimize social harms and support efforts to improve livelihoods of affected persons;
- Streamline and strengthen the process of land acquisition, resettlement and rehabilitation in a more efficient, accountable and equitable way;
- Minimize negative social, economic and environmental impacts especially on the livelihoods and living standards of affected persons
- Displacement is avoided and if avoidance is not possible, minimized to the extent possible. Resettlement is a last resort;
- Acquiring prior and informed consent based on early and continuous stakeholder participation;
- All legitimate property rights, including informal ownership, use and other secondary and tertiary rights are recognized, respected and compensated;

Eligibility classification:

Affected persons may be classified as persons: (a) Who have formal legal rights to land or assets; (b) Who do not have formal legal rights to land or assets, but have a claim to land or assets that is recognized or recognizable under national law; or (c) Who have no recognizable legal right or claim to the land or assets they occupy or use.

Project design:

The key designed of the LARF will be with the Borrower. The Borrower will demonstrate that involuntary land acquisition or restrictions on land use are limited to direct project requirements for clearly specified project purposes within a clearly specified period of time. The Borrower will consider feasible alternative project designs to avoid or minimize land acquisition or restrictions on land use, especially where this would result in physical or economic displacement, while balancing

environmental, social, and financial costs and benefits, and paying particular attention to gender impacts and impacts on the poor and vulnerable.

Compensation and benefits:

When land acquisition or restrictions on land use (whether permanent or temporary) cannot be avoided, the Borrower will offer affected persons compensation at replacement cost, and other assistance as may be necessary to help them improve or at least restore their standards of living or livelihoods. Compensation standards for categories of land and fixed assets will be disclosed and applied consistently. Compensation rates may be subject to upward adjustment where negotiation strategies are employed. In all cases, a clear basis for calculation of compensation will be documented, and compensation distributed in accordance with transparent procedures.

The Borrower will take possession of acquired land and related assets only after compensation in accordance with this ESMS has been made available and, where applicable, displaced people have been resettled and moving allowances have been provided to the displaced persons in addition to compensation. In addition, livelihood restoration and improvement programs will commence in a timely fashion in order to ensure that affected persons are sufficiently prepared to take advantage of alternative livelihood opportunities as the need to do so arises.

Stakeholder engagement:

The Borrower will engage with affected communities, including host communities, through the process of stakeholder engagement (**based on the process outlined in Annex 7**). The consultation process should ensure that women's perspectives are obtained, and their interests factored into all aspects of resettlement planning and implementation. Addressing livelihood impacts may require intra-household analysis or census in cases where women's and men's livelihoods are affected differently. Women's and men's preferences in terms of compensation mechanisms, such as replacement land or alternative access to natural resources rather than in cash, should be explored.

Grievance Redress Mechanism:

Borrowers will require the establishment of a grievance redress mechanism (**based on the process outlined in Annex 7**) to allow affected people to seek redress of any grievances that may arise in the course of planning and implementation of their project.

Planning and implementation:

Where land acquisition or restrictions on land use are unavoidable, the Borrower will, as part of the environmental and social assessment, conduct a census to identify the persons who will be affected by the project, to establish an inventory of land and assets to be affected, to determine who will be eligible for compensation and assistance, and to discourage ineligible persons, such as opportunistic settlers, from claiming benefits. The social assessment will also address the claims of communities or groups who, for valid reasons, may not be present in the project area during the time of the census, such as seasonal resource users. In conjunction with the census, the Borrower will establish a cut off date for eligibility. Information regarding the cut-off date will be well documented and will be disseminated throughout the project area at regular intervals in written and (as appropriate) nonwritten forms and in relevant local languages. This will include posted warnings that persons settling in the project area after the cut-off date may be subject to removal.

To address the issues identified in the environmental and social assessment, the Borrower will prepare a plan proportionate to the risks and impacts associated with the project:

- A. For projects with minor land acquisition or restrictions on land use, as a result of which there will be no significant impact on incomes or livelihoods, the plan will **establish eligibility criteria for affected persons, set out procedures and standards for compensation, and incorporate arrangements for consultations, monitoring and addressing grievances;**
- B. For projects causing physical displacement, the plan will set out the additional measures relevant to **relocation of affected persons;**
- C. For projects involving economic displacement with significant impacts on livelihoods or income generation, the plan will set out the **additional measures relating to livelihood improvement or restoration;** and
- D. For projects that may impose changes in land use that restrict access to resources in legally designated parks or protected areas or other common property resources on which local people may depend for livelihood purposes, the plan will establish a **participatory process for determining appropriate restrictions on use and set out the mitigation measures to address adverse impacts on livelihoods that may result from such restrictions.**

The Borrower's plan will also establish the roles and responsibilities relating to financing and implementation and include arrangements for contingency financing to meet unanticipated costs, as well as arrangements for timely and coordinated response to unforeseen circumstances impeding progress toward desired outcomes. **The full costs of resettlement activities necessary to achieve the objectives of the project are included in the total costs of the project.** The Borrower will also establish procedures to monitor and evaluate the implementation of the plan and will take corrective action as necessary during implementation to achieve the objectives of this ESMS. Implementation of the Borrower's plan will be considered completed when the adverse impacts of resettlement have been addressed in a manner that is consistent with the relevant plan as well as the objectives of this ESMS.

Physical displacement:

In the case of physical displacement, the Borrower will develop a plan that covers, at a minimum, the applicable requirements of this ESMS regardless of the number of people affected. The plan will be designed to mitigate the negative impacts of displacement and, as warranted, to identify development opportunities. It will include a resettlement budget and implementation schedule and establish the entitlements of all categories of affected persons (including host communities). Particular attention will be paid to gender aspects and the needs of the poor and the vulnerable. The Borrower will document all transactions to acquire land rights, provision of compensation and other assistance associated with relocation activities.

- If people living in the project area are required to move to another location, the Borrower will: offer displaced persons choices among feasible resettlement options, including adequate replacement housing or cash compensation; and
- provide relocation assistance suited to the needs of each group of displaced persons.

New resettlement sites will offer living conditions at least equivalent to those previously enjoyed, or consistent with prevailing minimum codes or standards, whichever set of standards is higher. If new resettlement sites are to be prepared, host communities will be consulted regarding planning options, and resettlement plans will ensure continued access, at least at existing levels or standards, for host communities to facilities and services. The displaced persons' preferences with respect to relocating in pre-existing communities and groups will be respected wherever possible. Existing social and cultural institutions of the displaced persons and any host communities will be respected.

The Borrower will not resort to forced evictions of affected persons. "Forced eviction" is defined as the permanent or temporary removal against the will of individuals, families, and/or communities from the homes and/or land which they occupy without the provision of, and access to, appropriate forms of legal and other protection, including all applicable procedures and principles in this ESMS.

As an alternative to displacement, the Borrower may consider negotiating in situ land development arrangements by which those to be affected may elect to accept a partial loss of land or localized relocation in return for improvements that will increase the value of their property after development. Any person not wishing to participate will be allowed to opt instead for full compensation and other assistance as required in this ESMS.

Livelihood Restoration:

By issuing a guarantee for a project, certain operations may affect local communities to resources resulting in losses of livelihood. The Borrower should thus recognise the potential and magnitude of adverse impacts of their projects and develop livelihood restoration options that can consider the following:

- Livelihood restoration for vulnerable affected peoples should refer to the ecological conditions, livelihoods and socio-cultural characteristics possessed by affected people;
- Livelihood restoration should be able to support project affected people to gain a similar or even better livelihood, independently. It is important that the land acquisition and resettlement process will not cause dependency to the project which eventually would make more problems in the future;
- Involving representatives of both communities, the project-affected people and host populations, in the consultation process to build familiarity and to resolve disputes that are expected to arise during and after the resettlement process.

Economic Displacement

In the case of projects affecting livelihoods or income generation, the Borrower's plan will include measures to allow affected persons to improve, or at least restore, their incomes or livelihoods. The plan will establish the entitlements of affected persons and/or communities, paying particular attention to gender aspects and the needs of vulnerable segments of communities, and will ensure that these are provided in a transparent, consistent, and equitable manner. The plan will incorporate arrangements to monitor the effectiveness of livelihood measures during implementation, as well as evaluation once implementation is completed. The mitigation of economic displacement will be considered complete when the completion audit concludes that affected persons or communities have received all of the assistance for which they are eligible, and have been provided with adequate opportunity to re-establish their livelihoods. The mechanisms for economic compensation will be designed and outlined by the Borrower in their preparatory documentation.

Resettlement Action plan:

Where applicable, Borrowers will be required to compile a Resettlement Action Plan (RAP) that details the **procedures** to be followed and the **actions** to be taken in order to properly resettle and compensate affected people and communities. The RAP reflects the commitment made by the Borrower to affected people and communities to meet obligations arising from resettlement. The RAP should cover the following elements:

1. Introduction

- Briefly describe the project.
- Describe project components requiring land acquisition and resettlement; give overall estimates of land acquisition and resettlement.
- Provide explanation of how displacement is necessary to achieve the project objectives, how the project is in the 'public interest' and how displacement is proportional to project outcomes.

2. Minimizing Resettlement

- Describe the justification for the resettlement.
- Describe efforts and measures to minimize displacement, and expected outcomes of these efforts and measures.

3. Legal Framework

- Describe all relevant international, national, local, and community laws and customs that apply to displacement and resettlement activities, with particular attention to laws and customs relating to tenure rights; highlight any potential conflicts.
- Describe how free, prior, informed consent was obtained for resettlement of indigenous peoples and tribal communities, if applicable.

4. Resettlement Sites and Housing

- If the project requires relocation, describe how affected people have been involved in a participatory process to identify sites, assess advantages and disadvantages of each site, and select preferred sites.
- If housing must be replaced, describe how affected people have been involved in developing an acceptable strategy for housing replacement and how alternative housing meets adequate housing criteria.
- Describe the specific process of involving affected populations in identifying potential housing sites, assessing advantages and disadvantages, and selecting sites.
- If the project involves allocation of agricultural land or pasture/rangeland, describe how individual households that will be allocated lands have been involved in identifying potential new sites, and how they have explicitly accepted the selected sites.
- Describe the feasibility studies conducted to determine the suitability of the proposed relocation sites and housing, including where relevant natural resource and environmental and social impact assessments of the sites.
- Describe mechanisms for: (1) procuring, (2) developing and (3) allotting resettlement sites and housing, including the awarding of title or use rights to allotted lands. Indicate to whom titles and use rights will be allocated, including by gender.
- Indicate whether temporary resettlement will be necessary and how the communities' social capital will be preserved.

5. Income Enhancement/Restoration

- Are compensation entitlements sufficient to enhance and restore livelihoods and income streams for each category of impact? Add whether additional economic rehabilitation measures are necessary?

6. Institutional Arrangements

- Describe the institution(s) responsible for delivery of each item/activity in the entitlement policy; implementation of income restoration programs; and coordination of the activities associated with and described in the resettlement action plan.
- State how coordination issues will be addressed where resettlement is spread over a number of jurisdictions or where resettlement will be implemented in stages over a long period of time.
- Identify the agency that will coordinate all implementing agencies.
- Describe the external (non-project) institutions involved in the process of income restoration (land development, land allocation, credit, training) and the mechanisms to ensure adequate performance of these institutions.
- Discuss institutional capacity for and commitment to resettlement.
- Describe mechanisms for ensuring independent monitoring, evaluation, and financial audit of the RAP and for ensuring that corrective measures are carried out in a timely fashion.

7. Implementation Schedule

- List the chronological steps in implementation of the RAP, including identification of agencies responsible for each activity and with a brief explanation of each activity.

8. Participation and Consultation

- Describe the various stakeholders.

- Describe the process of promoting consultation/participation of affected populations and stakeholders in resettlement preparation and planning.

9. Grievance Redress

- Describe how the mechanism ensured unrestricted access, transparency, accountability, how it documents cases and keeps the complainants informed and the institutional setup.

10. Monitoring and Evaluation

- Describe the internal/performance monitoring and evaluation process. Ensure monitoring program seeks to measure whether displaced enjoy at least a standard of living and access to livelihoods equal to what they enjoyed before displacement.

11. Costs and Budgets

- Provide a clear statement of financial responsibility and authority.
- List the sources of funds for resettlement and describe the flow of funds.

The safeguards introduced in the "Environmental and Social Management System Policy Framework" help projects to identify, prevent and mitigate negative and unforeseen consequences that may arise from a given intervention. Credible safeguards are important to ensure that project results development are not undermined enough to gain public support for climate action.

The following is an outline of the general safeguarding principles that a project must comply with throughout its cycle:

Safeguarding Principles	
Social	Principle 1 – Human Rights
	Principle 2 – Gender Equality and Women’s Rights
	Principle 3 – Community Health, Safety and Working Conditions
	Principle 4 – Cultural Heritage, Indigenous Peoples, Displacement and Resettlement
	Principle 5 – Corruption
Economic	Principle 6 – Economic Impacts
Environmental & Ecological	Principle 8 – Water
	Principle 9 – Environment, Ecology and Land Use

The requirements described in this document will serve as a guide for projects:

- Determine the potential risks and adverse outcomes of your activities
- Adopt a mitigation strategy to avoid or, when it is not possible to avoid it, minimize the identified risks, with the intention of meeting the established requirements.

Safeguard Principles Assessment Procedure

The safeguard principles assessment procedure set out in this document includes the following key elements:

- Principles:** The general principles and justification for the inclusion of the given evaluation.
- Assessment Questions:** The safeguard assessment questions to determine the potential risks and adverse outcomes of the project and determine how the requirements of each principle will be met.
- Requirements:** Requirements define what a project will achieve by designing, managing, or mitigating risks.

All Projects will carry out an initial assessment against the Safeguarding Principles and will execute their Project in accordance with the established Requirements. The assessment will be applied to the project scenario, although the assessment questions and requirements involve a comparison with the reference scenario(s) and/or the execution or closure phases of a project.

A non-exhaustive list of evaluation questions is provided for each Principle. The Project will provide answers to these questions, including justifications for the answers according to the guidance below:

"Yes" - Means that the risk or anticipated issue identified in the evaluation question is relevant to the Project and the context. The requirements will be applied and compliance with them will be demonstrated. All information should be included in the Monitoring and Reporting Plan and in future monitoring reports.

"Potentially" - Means that the anticipated risk or issue may be relevant at some point in the Project cycle but is not necessarily relevant now and/or may never arise. The requirements apply, but the project sponsor can justify why it is not necessary to show that those requirements are met.

"No" - Means that the risk or issue foreseen is not pertinent to the Project. A justification will be provided to support this conclusion, with evidence where necessary.

The Requirements will be used to guide any redesign/mitigation proposal when a risk is identified, that is, the response to a given outcome will be designed with the intention of achieving the established Requirements.

The Project will provide the following information regarding the safeguard assessment at the different stages of the project:

Safeguard Assessment Information

Project Stage	Information
Stakeholder Consultation	Information on draft Safeguarding Principles Assessment including a summary of environmental, social and economic impacts of projects shall be made available to Stakeholder to seek feedback during Consultations.
Preliminary Review	A draft Safeguarding Principles Assessment
Design Review	A completed Safeguarding Principles Assessment fully assessed by the Gold Standard Validation /Verification Body (GS-VB) Performance
Performance Review	<p>The monitoring report shall include:</p> <ul style="list-style-type: none"> (a) An update on the implementation including information on relative success and failures, or improvements to proposed mitigation measures. (b) Monitoring and reporting on any key indicators identified, including against pre-set tolerances. (c) Information on any assessment questions answered 'Potentially or where Requirements call for regular re-assessment.

GS Principle 4 – Cultural Heritage, Indigenous Peoples, Displacement and Resettlement

The Principle on Cultural Heritage, Indigenous Peoples, Displacement and Resettlement:

- Promotes and supports the protection and preservation of cultural heritage and the equitable distribution of the benefits derived from the use of cultural heritage.

- Advocates avoiding the alteration, damage or removal of artifacts and objects of cultural value
- Recognizes and respects the prohibition of forced evictions and the use of violence in general
- Recognizes and encourages full respect for the human rights of indigenous peoples as recognized in applicable law, including, among others, their rights to self-determination, their lands, resources and territories, their traditional livelihoods and their cultures.
- Ensures that projects that may have an impact on indigenous peoples and local farmers are developed in a spirit of collaboration with them, with their full and effective participation, with the aim of ensuring their free, prior and informed consent (FPIC)⁶ when their rights, lands, resources, territories and traditional livelihoods may be affected.

Assessment Questions

Principle	Sub-Principle	Assessment Questions
Principle 4 – Cultural Heritage, Indigenous Peoples, Displacement and Resettlement	4.1 Sites of Cultural and Historical Heritage	Does the Project Area include sites, structures, or objects with historical, cultural, artistic, traditional or religious values or intangible forms of culture (e.g., knowledge, innovations, or peace)?
	4.2 Forced Eviction and Displacement	Does the Project require or cause the physical or economic relocation of peoples (temporary or permanent, full or partial)?
	4.3 Land Tenure and Other Rights	Does the Project require any change to land tenure arrangements and/or other rights? For Projects involving land use tenure, are there any uncertainties with regards to land tenure, access rights, usage rights or land ownership? Examples include, but are not limited to water access rights, community-based property rights and customary rights.
	4.4 Indigenous Peoples	Are indigenous peoples present in or within the areas of influence of the Project and/or is the Project located on land / territory claimed by indigenous peoples?

Principle 4.1 - Requirements for cultural and historical heritage sites

- The Project will not involve or be complicit in the alteration, damage or removal of any site, object or structure of significant cultural heritage.
- When a Project proposes to use the Cultural Heritage, including knowledge, innovations or practices of local communities, the affected communities will be informed:
 - Your rights under applicable law,
 - The scope and nature of the proposed business development; and
 - The possible consequences of this development.
- The project must provide for the equitable distribution of the benefits of the commercialization of such products. knowledge, innovations or practices, according to their customs and traditions.

⁶ Free, Prior and Informed Consent (FPIC) is a specific right that pertains to indigenous peoples and is recognised in the United Nations Declaration on the Rights of Indigenous Peoples (UNDRIP). The normative framework of FPIC consists on a series of legal international instruments including the United Nations Declaration on the Rights of Indigenous Peoples (UNDRIP), the International Labour Organization Convention 169 (ILO 169), and the Convention on Biological Diversity (CBD), among many others, as well as national laws. Please refer to the link for further details. <http://www.fao.org/indigenous-peoples/our-pillars/fpic/en/>

- The opinions and recommendations of an expert or interested parties will be solicited and it will be demonstrated that are included in the project design.

Principle 4.2 - Eviction and Forced Displacement Requirements

- The Project will not involve or be complicit in the involuntary relocation of people.
- Projects will prevent physical (i.e. relocation or loss of housing) and economic displacement (i.e. loss of assets or access to assets leading to loss of sources of income or livelihood) and mitigate the effects of displacement on displaced persons and host communities where displacement cannot be avoided. In such cases, the Project will integrate into the Project documentation a Resettlement Action Plan or a Livelihood Action Plan, as appropriate. Please refer to UNDP Standard 5: Displacement and Resettlement Requirements⁷.
- Opinions and recommendations from one or more expert stakeholders will be solicited and demonstrated to include them in the project design.

Principle 4.3 - Land tenure and other rights Requirements

- The project developer will identify all sites/materials potentially affected by the project. For all of these identified sites/issues, the Project will respect and safeguard:
 - Legal rights, or
 - Customary rights, or
 - Promotion/protection of cultural, ecological, economic, religious importance will be demonstrated
- Changes in statutory provisions must be in accordance with the relevant law and regulations and must be carried out in strict compliance with such laws. All legal disputes must be resolved before the Project is carried out in such areas. All these changes must be shown as agreed with a free, prior and informed consent.
- The project developer must have uncontested title to the entire project boundary, etc . to complete project design certification.
- Opinions and recommendations from one or more expert stakeholders will be solicited and demonstrated as included in the project design.

Principle 4.4 - Indigenous Peoples⁸ Requirements

Please refer to the Indigenous Peoples Framework for further information

- The Project Developer will recognize and respect the collective rights of indigenous peoples to own, use, and develop and control the lands, resources, and territories that they have traditionally owned, occupied, or otherwise used or acquired, including the lands and territories of those who do not yet have the title.

⁷ UNDP's Social and Environmental Standards; <https://www.undp.org/content/undp/en/home/librarypage/operations1/undp-social-and-environmentalstandards.html>

⁸ There is no one universally accepted definition of indigenous peoples. For purposes of this Standard "Indigenous peoples" refers to distinct collectives, regardless of the local, national and regional terms applied to them (for example, "tribal people", "first peoples", "scheduled tribes", "pastoralist", "hill people."), who satisfy any of the more commonly accepted definitions of indigenous peoples. Including but not limited to those provided for in the Convention concerning Indigenous and Tribal Peoples in Independent Countries (ILO Convention No. 169), the Study on the Problem of Discrimination against Indigenous Populations (the "Martinez Cobo Study"), and the Working Paper on the Concept of "Indigenous People" prepared by the Working Group on Indigenous Populations.

- The project developer will respect, protect, preserve and not take the cultural, intellectual, religious and spiritual property of indigenous peoples without their free, prior and informed consent (FPIC).
- The project sponsor will ensure that indigenous peoples receive an equitable distribution of the benefits arising from the use and/or commercial development of natural resources on the lands and territories or from the use of their traditional knowledge and practices by the draft. This will be done in a way that is culturally appropriate and inclusive and does not impede land rights or equal access to basic services, including health services, clean water, energy, education, safe and decent working conditions. and housing.
- The opinions and recommendations of an expert Stakeholder(s) will be solicited and demonstrated as part of the project design.

XVIII. APPENDIX XVI ENVIRONMENTAL AND SOCIAL IMPACT ASSESSMENT - GENERAL TABLE OF CONTENT

- I. Introduction
 - a. Project's context
 - b. Project justification
 - c. Presentation of Project's implementer
 - d. ESIA objectives
- II. Policy, legal and institutional framework
 - a. National legislative framework
 - b. Government Organisation
 - c. National Government
 - d. Local Government
 - e. National Environmental Administrative framework
 - f. National Environmental Impact assessment process
 - g. National Environmental quality standards
 - h. Ratified multilateral environmental and social agreements applicable to the project
- III. International best practices and standards applicable to the Project
- IV. Corporate applicable policies
- V. Project description
- VI. Project alternatives
- VII. Stakeholder mapping and consultation framework
- VIII. Environmental and social baseline
 - a. Physical environment
 - b. Biological environment
 - c. Socio-economic baseline
- IX. Assessment of Project impacts and risks
- X. Environmental and social mitigation measures
- XI. Environmental and social management plan

XIX. APPENDIX XVII ENVIRONMENTAL AND SOCIAL AUDIT REPORT - GENERAL TABLE OF CONTENT

- I. Introduction
 - a. Project's context
 - b. Presentation of Project's implementer
 - c. E&S audit objectives
 - d. E&S audit's reference framework
- II. Environmental and social baseline information
- III. Policy, legal and institutional framework
- IV. Stakeholder mapping and consultation framework
- V. Audit findings
- VI. Audit recommendations