

1. Environmental and Social Action Plan

The project consisting of the Bałtyk II and III Offshore Wind Farm (the "Project") has been designed to be developed in accordance with applicable national environmental and social laws and regulations, including applicable European Union law as implemented in Polish law.

The competent authorities have granted to the Project the environmental decisions (the Environmental Decisions) following Environmental Impact Assessments (EIA), prepared in accordance with the requirements of Polish laws and regulations. These Environmental Decisions contain conditions and requirements ensuring that the Project will comply with Polish laws and the *acquis communautaire* of the European Union, as transposed into Polish law during its implementation and operating phases.

In order to be considered for financing by these potential lenders, the Project was reviewed against specific, additional requirements including the benchmarks of the Equator Principles (EP IV) and the IFC Performance Standards (IFC PSs), which are additional to the requirements identified by the EIA and the competent Polish authorities' "Environmental Decisions".

TABLE 1.1 ENVIRONMENTAL AND SOCIAL ACTION PLAN

No.	ESAP Item	Deadline	Indicator
PS1 - Environmental and Social Risks and Impacts			
1	<p>Project Environmental & Social Management System (ESMS) The borrower will further refine and implement its project(s) ESMS appropriate for the scale and complexity of the projects, per the requirements of IFC PS1 and local requirements, and consistent with good international industry practice (GIIP) per relevant World Bank Group (WBG) Environmental, Health, and Safety (EHS) guidelines.</p> <p>The ESMS will include an Environmental and Social (E&S) Commitment Register, which will document all E&S commitments made by the borrower in the EIAs, E&S disclosure package, and through acceptance of all regulatory conditions of the Environmental Decisions. The register will specify which entity (borrower, specific contractor, or multiple contractors) is responsible for implementing each commitment.</p> <p>The project Company (or Polenergia and Equinor) will develop and publish a sustainability /ESG report in compliance with EU requirements (CSRD) and in line with EU requirements undertake an assurance and disclose Taxonomy alignment. The annual sustainability reports from Equinor and Polenergia will be published on JV website and submitted to Lenders.</p>	<p>Construction (onshore) ESMS finalised: Prior to Financial Close</p> <p>Construction (offshore) ESMS finalised: Q4 2025</p> <p>Decommissioning Plan: Preparation six months prior to project operations, Updates to the Decommissioning Plan every 10 years, final update five years before formal decommissioning</p> <p>ESG Reporting: First report; end of Financial Year 2025 in March 2026</p>	<p>Project E&S Management System, including:</p> <ul style="list-style-type: none"> • Waste Management Plan (including final decommissioning), • Emergency Response Plan, • Traffic Management Plan, • Environmental and Social Management and Monitoring Plan (ESMMP), • Security and Community Health and Safety Plan, • Cultural Heritage Management Plan (including chance find procedure), • Occupational Health and Safety Plan, • Decommissioning Plan. <p>Project ESMS submitted and approved by Lenders.</p> <p>Revised commitments register submitted and accepted by Lenders.</p> <p>ESG Reporting disclosed.</p>
2	<p>Operations Environment & Social Management Plan The borrower will develop and implement an Operations Environment & Social Management Plan (OESMP) consistent with IFC PSs, relevant WBG EHS Guidelines, national requirements, and E&S commitments. The borrowers will require its operations contractor to develop implementation plans aligned with the OESMP and applicable to its scope of work.</p>	<p>Prepare: 6 months prior to Operational Phase</p> <p>Implement: During Operation</p>	<p>OESMP submitted and accepted by Lenders.</p>

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3	<p>Contractual Provisions The borrower will include legally binding obligations in its construction and operations contractor contracts to require compliance of the contractors (and their subcontractors) with IFC PSs, relevant WBG EHS Guidelines, local laws, and E&S commitments defined within its E&S Commitment Register.</p>	Q4 2025	EHS and labour conditions in construction & operations contracts submitted and accepted by Lenders.
4	<p>Cumulative Impacts The borrower will use best efforts and contribute to establishing and participating in a Cumulative Impacts (CI) forum involving other WPP developers and Government entities to review and prioritise key offshore wind-related cumulative impacts in the marine spatial plan (MSP) area and establish collaborative approaches towards collective management. The borrower will, to the extent possible, recognizing commercial sensitivities, liaise and coordinate with other participating members of the CI forum to share relevant E&S monitoring data, the timing of construction activities, and mitigation measures adopted to understand and minimize key cumulative impacts, including impacts to birds, marine mammals, onshore transport and traffic, influx, and fishers' livelihoods.</p>	30 th January 2026	<p>Forum minutes shared with Lenders.</p> <p>Agreement with other wind power plants (WPPs) on priority cumulative impacts.</p> <p>Follow-up meeting on forum organisation, roles and collaboration strategy</p>
5	<p>Community Liaison Officer The borrower will engage a suitably qualified Community Liaison Officer (CLO).</p>	Written confirmation by financial close	Written confirmation shared with Lenders that suitable candidates have been appointed.
6	<p>Stakeholder Engagement The borrowers will update and implement its existing Stakeholder Engagement Plan (SEP) per IFC's PS1, and national law to include an engagement strategy tailored for each stakeholder group, clear timelines and key performance indicators (KPIs) to facilitate monitoring, and details of the community grievance mechanism roll-out.</p>	<p>SEP revised annually, with the first revision due by Q4 2025</p> <p>Website updated annually</p>	<p>Updated SEP submitted and accepted by Lenders.</p> <p>Documented evidence of engagement as per commitment.</p>
7	<p>Grievance Mechanism (External) The borrowers to implement the Project's grievance mechanism and ensure that it is communicated and accessible to all Project</p>	Implement: Prior to financial close	<p>Grievance mechanism communicated and implemented.</p> <p>Log of all grievances received, by whom, when,</p>

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	<p>stakeholders (including community members, and Project affected people).</p> <p>Keep a log of all grievances.</p> <p>Provide training for all those who may receive a grievance and equip employees with guidance relevant to their role in responding and reporting the grievances, including those of a sensitive or confidential nature.</p>	<p>Review the effectiveness of the grievance mechanism quarterly</p>	<p>and actions taken.</p> <p>Training records.</p>
PS2 - Labour and Working Conditions			
8	<p>Worker Accommodation Policy</p> <p>The borrower will develop a worker's accommodation policy establishing the basic requirements that any accommodation implemented as part of the project (including contractors' and subcontractors' facilities) should comply with, in line with national regulations and IFC PS2 requirements and align with IFC's and EBRD's Good Practice Note on Workers' Accommodation.</p> <p>The borrower will periodically review and monitor the conditions of the accommodation facilities.</p>	<p>Worker's accommodation meeting requirements before workers are mobilised</p>	<p>Worker's accommodation verified as compliant by Lenders through borrower inspection reports.</p>
9	<p>Labour Management Plan</p> <p>The borrower will further refine and implement its LMP to include project-specific human resources policies according to IFC PS2, and Polish labour codes applicable to all project workers (including contractors/sub-contractors). The LMP will define the borrower's commitments concerning labour and working conditions, maximizing local employment, equal opportunities and non-discrimination (including a gender strategy for putting in place best practice recruitment policies to encourage and support qualified women to apply for jobs), anti-sexual harassment, gender-based violence and harassment (GBVH), protections relating to migrant labour, prohibition of child and forced labour (including prison labour), whistleblower protection, freedom of association, and collective bargaining.</p>	<p>LMP prepared: Prior to financial close</p> <p>Annual reporting from contractors</p>	<p>LMP submitted and approved by Lenders.</p>

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	<p>The LMP will define requirements for labour agencies recruiting workers from overseas, including clear communication of employment conditions to workers in home country before travelling to start assignment, and prohibition of agency placement or transportation fees for workers travelling from overseas (the borrower will assess compliance with this policy as per requirement reflected in the contracts with labour agencies and contractors).</p> <p>The LMP will include a Code of Conduct applicable to all workers (including worker conduct within project worker accommodation facilities), which will include measures related to GBVH and female worker safety. All project workers will receive regular training on the project's human resources policies, including mandatory training on the Worker Code of Conduct, with disciplinary measures to be implemented in case of breaches.</p> <p>The borrower will require all contractors to report annually on the number and % of women employed, disaggregated by job function, level, and pay.</p>		
10	<p>Workers Grievance Mechanism</p> <p>The borrower will develop and implement a project-level worker's grievance mechanism (WGM) in accordance with IFC's PS2. The WGM will be available to all project workers, regardless of their employer or employment status, and include multiple entry points to raise and address allegations and options to report anonymously if preferred.</p> <p>The WGM will include specific considerations for receiving GBVH grievances via a dedicated and trained focal point, with support mechanisms also available and documented in the procedure. The borrowers will appoint an adequately trained grievance officer (with detailed knowledge of Polish labour law and GBVH) to attend to the worker grievances and coordinate the implementation of the WGM. The WGM will contain a clear policy on anti-retaliation and retribution of the grievant. The borrowers will make available</p>	<p>WGM prepared: Prior to Financial Close</p> <p>Implemented: during the entire Project lifetime (quarterly reviews)</p>	<p>Workers Grievance Mechanism submitted and approved by Lenders.</p> <p>Documentation demonstrating how the existence of the grievance mechanism is communicated to employees, contracted, and subcontracted workers as part of introductory training Grievance log.</p> <p>Implementation verified by Lenders during project supervision.</p>

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	information on its WGM and relevant communication channels in all facilities accommodating project workers.		
PS5 - Land Acquisition and Livelihoods			
11	<p>Livelihood Restoration Plan (Onshore) The borrower will monitor implementation of the existing Onshore Livelihood Restoration Plan (LRP) in alignment with IFC PS5.</p> <p>The borrower will engage a suitably qualified third-party consultant one year after the completion of LRP activities (including payment of all compensation and reinstatement of the land post-construction) to undertake a completion audit. The completion audit will include a review of the LRP mitigation measures implemented by the borrower, a comparison of implementation outcomes against agreed objectives, and a conclusion as to whether livelihoods have been restored to pre-project levels or better or supplemental action is required.</p>	Completion audit: one year after completion of LRP implementation	LRP (onshore) implemented and satisfactorily completed as confirmed by independent audit.
12	<p>Livelihood Restoration Plan (Offshore) Building off the existing Offshore Livelihood Restoration Framework (LRF), the borrower will develop and implement an Offshore LRP aligned with national law and IFC PS5.</p> <p>The LRP will include updated baseline survey data of all users (fishers, tourist operators, etc.), including an assessment of vulnerable groups.</p> <p>The LRP will include the entitlements already provided or expected for delivery to Project Affected Persons (PAPs) under the Sector Deal and other initiatives; however, should the Sector Deal not be implemented (and entitlements received by PAPs) before construction activities, the borrowers will take full responsibility to implement the Offshore LRP.</p> <p>Furthermore, the borrower will engage a suitably qualified third-party consultant one year after the completion of LRP activities (including payment of all compensation and reinstatement of the land post-construction) to undertake a completion audit. The</p>	LRP drafted: Q3 2025 Completion audit: one year after completion of LRP implementation	Offshore LRP submitted and approved by Lenders. LRP (offshore) implemented and satisfactorily completed as confirmed by independent audit.

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	<p>completion audit will include a review of the LRP mitigation measures implemented by the borrower, a comparison of implementation outcomes against agreed objectives, and a conclusion as to whether livelihoods have been restored to pre-project levels, or better or supplemental action is required.</p>		
PS6 - Biodiversity and Ecosystems			
13	<p>Pre-Construction Surveys To further strengthen its understanding of biodiversity in the projects' area, the borrower will obtain further baseline data for seabirds and wintering waterbirds, notably during the autumn/winter period (from October 2025 to March 2026), following GIIP.</p> <p>In addition, the project will augment the passive acoustic baseline for marine mammals by including marine mammal observers on boat surveys.</p>	<p>Terms of Reference (TORs) submitted: Q2 2025</p> <p>Draft Report: Q3 2026</p> <p>Final Report: Q3 2026</p>	<p>TOR for surveys.</p> <p>Draft report.</p> <p>Final report.</p>
14	<p>Biodiversity Action Plan With a consultancy that has international experience on biodiversity management on complex projects, the borrower will develop a Biodiversity Action Plan (BAP) to achieve net gains for Critical Habitat species. The BAP will also include additional conservation actions given the project's infrastructure in legally protected and internationally recognized areas. The BAP will be developed in consultation with relevant stakeholders.</p>	<p>Draft BAP prepared: Q3 2025</p> <p>Final BAP prepared: Q4 2025</p>	<p>Stakeholder consultation approach and record with the outcomes of consultation.</p> <p>Draft BAP submitted and approved the Lenders.</p> <p>Final BAP submitted and approved the Lenders.</p>
15	<p>Biodiversity Management and Monitoring Plan (BMMP) To ensure that the project will comply with No Net Loss requirements, the borrower will develop a Biodiversity Mitigation and Monitoring Plan (BMMP) to capture all biodiversity-related mitigation measures (EIA, EDs, lender requirements) and monitoring requirements necessary to monitor the effectiveness of mitigation measures for the operational lifetime of the project.</p> <p>The BMMP will be developed with a consultancy that has experience on biodiversity management on complex projects.</p>	<p>Prepare BMMP: Q3 2025</p> <p>Semi-annual reporting on the BMMP</p>	<p>Biodiversity Management and Monitoring Plan reviewed and accepted by the Lenders.</p> <p>Semi-annual reporting (during construction).</p>

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	<p>The BMMP will include semi-annual reporting as well as roles and responsibilities for each measure. It will also include an Adaptive Management Procedure (AMP) with prescribed alternative or adapted mitigation measures based on monitoring results. This is especially important as climate change could potentially impact on bird migration periods.</p> <p>The BMMP will include detail on: (i) marine mammal monitoring during construction. These data should be matched to piling schedules to give a clear indication of how animals are responding to construction activity; (ii) continued operational monitoring of avifauna as described in the ESIA and ED; (iii) details on the shutdown procedure to be implemented.</p>		