

ANNEX J

E&S ACTION PLAN

Item	Title	Description	Evidence of completion	Anticipated Completion Date
1	Risk assessment	PCR will undertake a supplemental risk assessment focusing on social aspects of the project and develop relevant mitigation measures to align with PS1	Social Risk Assessment acceptable to FinDev Canada	5/31/2026
2	ESMP	PCR will develop a project environmental and social management plan (ESMP), where it will gather the relevant mitigation measures identified on the EIAs, supplemental assessment (noted on ESAP #1) and additional requirements, as relevant, so that the project construction and operation activities comply with IFC PS requirements and WBG EHS Guidelines.	ESMP acceptable to FinDev Canada	5/31/2026
3	Contractor management	PCR will develop a Contractor Management Plan (CMP) that will be included on EPC Contracts that is aligned with IFC PSs and WBG EHS Guidelines and IFC's Good Practice Note on Managing Contractor E&S Performance, requiring to contractors the implementation of an ESMS to address project E&S risks impact and to implement the project ESMP. The CMP will include a budget and resources, a detailed plan for implementation explaining the process of how ESHS requirements from the company will be embedded in the various phases of procuring, bidding and contracting of contractors and subcontractors.	Contractor Management Plan (CMP) acceptable to FinDev Canada	5/31/2026
4	Human Resources Policies	PCR will develop and implement the necessary site-specific HR related procedures appropriate to its size and workforce. The procedures will provide a description of working conditions and requirements for Project staff and contractors, ensuring compliance with IFC PS2, local labor regulations and PCR's policies regarding freedom of association and collective bargaining, prohibition of child and forced labor, working conditions, terms and duration of the employment relationship, wages and benefits, wage calculation and pay slips, working hours, overtime, rest days, breaks, deductions, termination procedures,	PCR HR related procedures, accepted by FinDev Canada	5/31/2026

		health insurance and pension. These procedures will be written in such a way as to be easily understood by workers. HR policies will be applicable to and widely disclosed among all direct and indirect workers.		
5	Grievance Management	PCR will update its grievance management procedure (included in the Code of Ethics and Conduct) to (i) document precise detail on the receipt and handling of grievances, outlining the step-by-step pathway and timeframes for the receipt, investigation, response and closeout of grievances; and (ii) ensure gender-based violence and harassment (GBVH) grievances are adequately addressed with a survivor-centered approach, managed by a designated team that has received specific GBVH training.	PCR updated Grievance Mechanism, accepted by FinDev Canada	5/31/2026
6	Contractor Monitoring	PCR will include on its contractor management program procedures to monitor OHS performance with relevant KPIs and periodic reviews.	Contractor monitoring procedure and schedule	5/31/2026
7	Supply chain management	PCR will develop a supply chain management system aligned with PS2 supply chain requirements and acceptable to IFC that includes: i) a supplier code of conduct with prohibition of Forced labor, child labor and significant safety issues; ii) contractual clauses in supplier agreements requiring compliance against the supplier code of conduct; iii) Update existing supply chain procedures to add qualification of supplier's compliance against the Supplier Code of Conduct before selection.	Supply Chain Management procedure acceptable to FinDev Canada	5/31/2026
8	Emissions control	The project will implement mitigation measures to reduce noise impacts (e.g. barriers, turbine siting) and will monitor effectiveness as part of regular monitoring	Evidence of implementation and monitoring plan acceptable to FinDev Canada	5/31/2026
9	Visual impacts	PCR will implement mitigation measures to reduce shadow flicker impacts to meet WBG EHS Guidelines for Wind development recommendations.	Evidence of implementation and monitoring plan acceptable to FinDev Canada	5/31/2026
10	Hazardous Waste Management	Develop a hazardous waste management plan, to ensure adequate designated storage area, labeling and disposal, in line with GIIP.	Hazardous waste management plan acceptable to FinDev Canada	5/31/2026

11	Traffic Management Plan	Develop a traffic Management Plan to ensures safe transport routes, safe truck loading practices, identification of high-risk areas requiring improvements or additional safety measures, relevant signage on public roads, enforcement of driver codes of conduct and transport schedule that minimizes impacts to the community, among others.	Traffic management plan acceptable to FinDev Canada	5/31/2026
12	Land Access	PCR will develop a land access procedure for evaluating land use and implementing land acquisition, resettlement action plan (RAP), and livelihood restoration plan (LRP) in alignment with IFC PS5, with the support of the required additional resources (e.g expert consultant) to mitigate any impacts of planned land acquisition on affected people in the Project. The procedure will include (i) gap analysis between local regulations (applicable to land acquisition and establishing usufructo with the landowner) and PS5; (ii) implementation, when necessary, of economic surveys of landowners and users with and without legal rights; (iii) considerations on vulnerable groups (impacts and mitigations); (iv) provisions to identify and address potential impacts of physical and/or economic displacement, restrictions on land use, or exercise of expropriation in alignment with PS5, through the development of RAP, LRP and other applicable plans; and (v) means to ensure stakeholder engagement and an external grievance mechanism to address complaints associated with land acquisition and involuntary resettlement.	PCR operative land acquisition instructions, CV and ToR of the qualified consultant, and land access procedure acceptable to FinDev Canada	5/31/2026
13	Baseline	The Company will conduct a supplemental bird and bat baseline study covering the austral summer season, which was the one season from their previous baseline study that did not align with GIIP	Supplemental baseline, (i) TOR and (ii) final report acceptable to FinDev Canada	6/30/2026
14	PCFM	PCR will employ a qualified, independent contractor to develop and implement a Biodiversity Management Plan, consisting of i) a bird/bat post-construction fatality monitoring (PCFM) protocol, to be implemented for a minimum of 3 years starting at the beginning of Project operations; and ii) an adaptive management framework (AMF), elaborating a set of science-based, Project- and receptor-specific fatality thresholds which, if exceeded, will trigger a requirement for the Project to implement additional collision impact mitigation measures. Both the PCFM protocol and the AMF will conform to the guidance presented in IFC-EBRD-KfW's (2023) Good Practice Handbook (GPH) for post-construction bird/bat fatality monitoring.	Biodiversity Management Plan, acceptable to FinDev Canada	6/30/2027

15	Setbacks	PCR will establish a 250 m minimum setback of all wind turbines from wetlands that are likely to attract substantial waterbird concentrations, to be delineated and mapped by a qualified expert.	Wetlands map and Updated turbine layout design	5/31/2026
16	Biodiversity Risk Management	Risk of waterbird collisions with the Project's OHTL segment will be mitigated by installation of bird flight diverters (BFD) on the overhead wires of the OHTL over a roughly 1500m section of the OHTL that includes the entire portion of the OHTL that comes within 500m of a large marshy pond near the southern end of the OHTL, with the type and spacing of BFD to be aligned with GIIP. This measure will be subject to Transba's approval.	Evidence of implementation	5/31/2026