

**TRADE AND AGRICULTURE DIRECTORATE
TRADE COMMITTEE**

Cancels & replaces the same document of 28 July 2022

Working Party on Export Credits and Credit Guarantees**INFORMATION ON CATEGORY A AND CATEGORY B PROJECTS FOR
2017–2019**

This document comprises information in respect of official export credits support for exports to Category A and Category B projects provided between 2017 and 2019 by Members of the OECD Working Party on Export Credits and Credit Guarantees (ECG).

This document cancels and replaces the previous version, with amendments made to Annex F.

Contact: Export Credits Division, Trade and Agriculture Directorate, OECD
Email: export-credits@oecd.org.

JT03500926

Table of contents

INFORMATION ON CATEGORY A AND CATEGORY B PROJECTS FOR 2017-2019.....	4
1. Introduction	4
2. Overview of reporting by ECG Members	6
2.1. Overview of Category A and Category B project reports.....	6
2.2. Category A and Category B project reports compared with overall transaction reporting.....	8
3. Category A and Category B projects.....	10
3.1. Overview of reported projects	10
3.2. Project country	14
3.3. Analysis by sector.....	15
4. Environmental and social due diligence	20
4.1. Screening	20
4.2. Classification	27
4.3. Environmental and social impact information reviewed	31
4.4. Key environmental and social factors taken into consideration.....	34
4.5. Human rights due diligence	36
4.6. Host country standards.....	37
4.7. International standards	38
4.8. Technical standards.....	47
4.9. Meeting international standards.....	51
4.10. Evaluation and monitoring.....	57
4.11. Disclosure of information (Category A projects only)	62
4.12. Estimated GHG emissions	64
5. Comments.....	67
Annex A. Summary list of Category A and Category B project reports provided between 2017 and 2019.....	68
Category A.....	68
Category B	72
Annex B. List of projects with international standards applied between 2017 and 2019	81
Annex C. Number and volume of Category A and Category B projects by Income Group between 2017 and 2019.....	105
Annex D. Number and volume of Category A and Category B projects by Sector between 2017 and 2019.....	108
Annex E. Links to the environmental and/or social impact information disclosed on the internet for Category A project reports	111
Annex F. Estimated annual GHG emissions for reports provided between 2017 and 2019.....	115

EXECUTIVE SUMMARY

This document comprises a Review of Category A and Category B projects reports relating to transactions for which a final commitment was issued between 2017 and 2019 by Members of the Working Party on Export Credits and Credit Guarantees (ECG). It is the first such Review under the provisions of the 2016 version of the *Recommendation of the Council on Common Approaches on Officially Supported Export Credits and Environmental and Social Due Diligence* [[OECD/LEGAL/0393](#)], adopted by the OECD Council on 6 April 2016.

The purpose of this document is to illustrate the types of Category A and Category B projects to which exports from Members were destined and to review how the provisions of the 2016 Recommendation were followed in the project due diligence undertaken by Members.

Between 2017 and 2019, 24 Members provided 350 Category A and Category B project reports relating to supported transactions for exports with a total volume of SDR 50.84 billion. This equates to 70% (by volume) of export credits support provided in accordance with the *Arrangement on Officially Supported Export Credits* between 2017 and 2019.

These 350 reports relate to exports to 103 Category A projects, with a total volume of SDR 38.66 billion, and to 211 Category B projects, with a total volume of SDR 12.86 billion. Between 2017 and 2019, support was particularly concentrated in a small number of large volume projects supported by Export Credit Agencies from several Members; of the 314 projects supported, 17 projects (*i.e.* 5% by number) represented 50% of the total volume supported: Section 3.1.3 provides details.

As in previous years, the majority of these projects were located in high-income countries (by volume) and upper-middle-income countries (by number) and were concentrated in the Industry and Energy Generation & Supply sectors.

This Review shows that Members are generally following the provisions of the Recommendation, albeit that exceptions remain:

- Seven Category A project were reviewed without an Environmental and Social Impact Assessment (ESIA) having been undertaken: Table 13 in Section 4.3 provides details of the replacement information used for undertaking due diligence;
- All 103 Category A projects and 207 out of 211 Category B projects were benchmarked against international standards, principally those of the World Bank Group. For three of the remaining four Category B projects, the Members concerned reported that a mix of exporting country standards and project country legislation had been applied; for the remaining Category B project, an explanation was provided: Table 15 in Section 4.7.1 provides details;
- One Category A project and three Category B projects were reported as not meeting international standards at the time that the project due diligence was undertaken: Table 24 and Table 26 respectively in Section 4.9 provide explanations; and
- One Category A project was reported as not having been subject to *ex ante* disclosure of project information and of environmental & social impact information at least 30 calendar days before final commitment: Table 37 in Section 4.11 provides an explanation.

Estimated greenhouse gas emissions were provided for 15 Category A projects and 10 Category B projects in the Energy Generation & Supply sector (fossil-fuel power plant projects), as well as for certain projects in other Sectors: Section 4.12 and Annex F provide details.

This Review and the relevant original project reports, including the reports of exceptions, are used by ECG Members and their Practitioners to help inform the body of experience on the application of the Recommendation and the on-going technical work of the ECG Practitioners.

INFORMATION ON CATEGORY A AND CATEGORY B PROJECTS FOR 2017-2019

1. Introduction

1. In accordance with paragraph 42 of the *Recommendation of the Council on Common Approaches for Officially Supported Export Credits and Environmental and Social Due Diligence* (hereafter the “Common Approaches”) [OECD/LEGAL/0393], the OECD Working Party on Export Credits and Credit Guarantees (ECG) shall “[w]ith due regard to business confidentiality, make aggregated information publicly available annually based on Adherents’ reporting in accordance with paragraph 44 of this Recommendation”. In this context, paragraph 44 of the Common Approaches provides that Members shall “report to the ECG ex post on an on-going basis or at a minimum semi-annually, in accordance with Annex III of this Recommendation, all projects classified in Category A and Category B for which a final commitment has been issued”.

2. In this context, in accordance with paragraph 11 of the Common Approaches:

- a project is classified as Category A if it has the potential to have significant adverse environmental and/or social impacts, which are diverse, irreversible and/or unprecedented. These impacts may affect an area broader than the sites or facilities subject to physical works. Category A, in principle, includes projects in sensitive sectors or located in or near sensitive areas. An illustrative list of Category A projects is set out in Annex I [of the Common Approaches].
- a project is classified as Category B if its potential environmental and/or social impacts are less adverse than those of Category A projects. Typically, these impacts are few in number, site-specific, few if any are irreversible, and mitigation measures are more readily available.

3. This document comprises such aggregated information for all official export credits support provided for exports to projects classified as Category A and Category B for which a final commitment was issued between 2017 and 2019¹. It is the first such Review following adoption of the revised Common Approaches by the OECD Council on 6 April 2016².

4. As agreed by ECG Members, this document includes some project-specific data and an Annex listing the reported Category A and Category B projects (Annex A refers); it

¹ Depending on a Member’s procedures, the final commitment for a project might be either a Board decision or the issuance of a credit, insurance policy or guarantee. As a result, the list of projects included in this Review may not correspond exactly to the list of projects Members have disclosed on their own websites for 2017-2019 in accordance with paragraph 41 of the Common Approaches.

² For previous Reviews, see <http://www.oecd.org/trade/topics/export-credits/environmental-and-social-due-diligence/>.

also contains a list of the environmental and social (E&S) information reviewed and of the international standards applied to projects (Annex B refers), which reflects the information Members should make publicly available in accordance with paragraph 41 of the Common Approaches. Further information on individual projects may be found on Members' websites and annual reports, and any questions concerning projects referred to in this document should be addressed to the Member concerned.

5. With regard to the data for this document, actual volumes of exports supported have been used in the aggregated data; however, for reasons of commercial confidentiality in line with their domestic legislation, some Members are not able to disclose publicly the volumes of individual transactions supported, including where related to Category A and/or Category B projects. Therefore, where the actual project volume of any individual project could be identified, project ranges have been used³, *i.e.* in Section 2, Section 3.2 and Section 3.3, as well as Annexes A, C and D. Some information in Annex F has also not been disclosed for confidentiality reasons.

6. This document provides both an overview of the number of project reports submitted by Members and a review of the projects to which the related exports were destined, based on both transaction data and the environmental and social due diligence information reported.

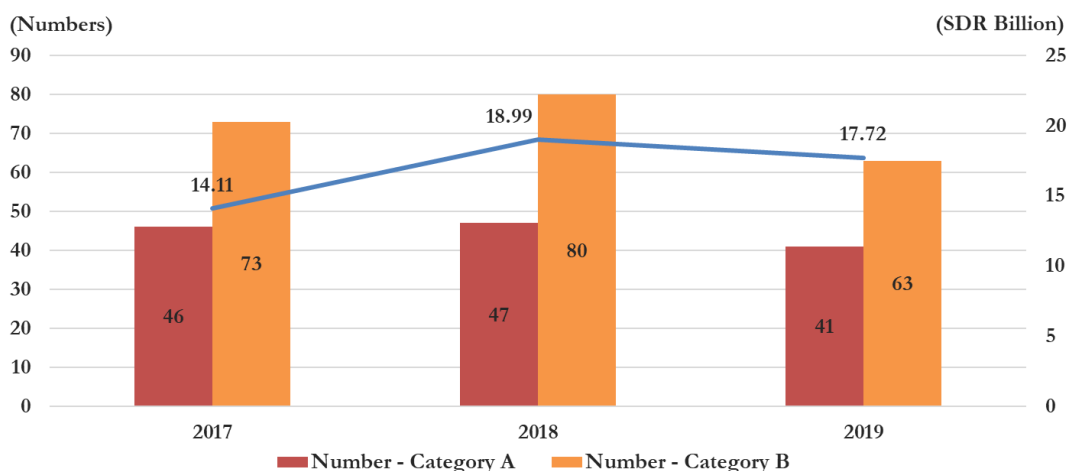
³ The project ranges used are, in SDR million: <10, 10-25, 25-50, 50-100, 100-250, 250-500, 500-1 000, 1 000-2 000, 2 000-4 000, 4 000-6 000, 6 000-8 000, 8 000-10 000 and >10 000.

2. Overview of reporting by ECG Members

2.1. Overview of Category A and Category B project reports

7. Between 2017 and 2019⁴, 24 ECG Members⁵ provided 350 Category A and Category B project reports relating to supported transactions for exports with a total volume of SDR 50.84 billion. Chart 1 shows the evolution of the support provided for such reports since the adoption of the 2016 version of the Common Approaches.

Chart 1. Members' Category A and Category B reporting by numbers and overall volume (in SDR billion) since adoption of the 2016 version of the Common Approaches



8. Between 2017 and 2019, 134 reports for a volume of SDR 37.56 billion were provided for Category A projects and 216 reports for a volume of SDR 13.26 billion were provided for Category B projects. The average volume of exports reported for Category A projects was SDR 280 million and to Category B projects was SDR 61 million.

9. Table 1 provides details of Members' reporting for the years 2017 to 2019 (cumulatively). A full list of the project reports provided is available in Annex A.

⁴ For statistical purposes, to the extent possible, where several Members have provided project reports for the same overall project but in different calendar years, the commitment year in the transaction database and consequently in this Review has been adjusted to reflect the majority position.

⁵ In 2019, there were 36 OECD Members, all of which were also ECG Members, except Chile and Iceland.

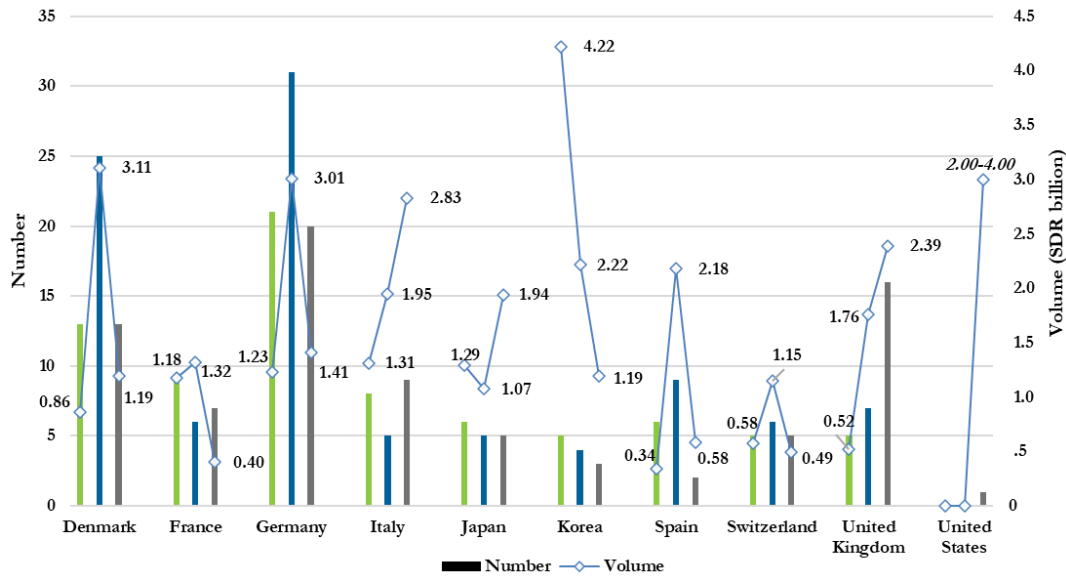
Table 1. Members' project reports for 2017-2019

Reporting Country	Category A		Category B		Total	
	Number	Volume (SDR million)	Number	Volume (SDR million)	Number	Volume (SDR million)
Australia	1	25-50			1	25-50
Austria			9	560.56	9	560.56
Belgium	3	161.88	9	217.74	12	379.62
Canada	1	50-100			1	50-100
Czech Republic	3	250-500	1	<10	4	335.93
Denmark	19	3 148.84	32	2 010.68	51	5 159.52
Finland	7	859.55	11	380.47	18	1 240.01
France	5	1 066.85	17	1 839.35	22	2 906.19
Germany	19	3 362.26	53	2 285.50	72	5 647.76
Hungary			4	91.47	4	91.47
Italy	15	5 803.68	7	286.05	22	6 089.72
Japan	14	3 952.05	2	354.60	16	4 306.65
Korea	11	6 000-8 000	1	100-250	12	7 630.35
Netherlands	9	968.79	7	311.88	16	1 280.67
Norway			3	111.31	3	111.31
Poland			6	254.92	6	254.92
Portugal	1	50-100	7	250-500	8	398.19
Slovak Republic	1	25-50			1	25-50
Spain	7	2 477.39	10	624.19	17	3 101.58
Sweden	2	222.19	5	209.87	7	432.06
Switzerland	8	1 861.97	8	353.76	16	2 215.72
Turkey			3	184.96	3	184.96
United Kingdom	7	2 008.84	21	2 659.78	28	4 668.61
United States	1	2 000-4 000			1	2 000-4 000
Total	134	37 560.74	216	13 262.52	350	50 823.26

10. Between 2017 and 2019, Germany provided the largest number of Category A and Category B project reports combined (72), followed by Denmark (51), and the United Kingdom (28). These three Members, therefore, provided 43% by number of Category A and Category B project reports between 2017 and 2019.

11. In terms of volume, Korea supported the largest volume of exports to Category A and Category B projects combined (SDR 7.63 billion), followed by Italy (SDR 6.09 billion) and Germany (SDR 5.65 billion). These three Members, therefore, supported 38%, by volume, of exports to Category A and Category B projects between 2017 and 2019. In comparison, this is a significantly lower percentage for the top three reporting Members in terms of volume than in previous years: in 2016, Korea, Germany and Italy supported 59% of exports to Category A and Category B projects; and, in 2015, Germany, Japan and Italy similarly supported 59% of exports to Category A and Category B projects.

12. Chart 2 provides information on the top ten countries (by volume) providing support for Category A and Category B projects between 2017 and 2019. As can be seen, the United States is in the top ten countries; however, it only supported one project during the three year period: the Mozambique Offshore Area 1 Project in 2019.

Chart 2. Top ten countries by support provided between 2017 and 2019

13. For Category A projects:

- Denmark and Germany provided the largest number of Category A project reports (19 each), followed by Italy (15), *i.e.* these three Members provided 40%, by number, of Category A project reports between 2017 and 2019.
- Korea supported the largest volume (SDR 6-8 billion, 97% of its total volume), followed by Italy (SDR 5.80 billion, 95% of its total volume) and Japan (SDR 3.96 billion, 91% of its total volume), *i.e.* these three Members supported 46%, by volume, of exports to Category A projects between 2017 and 2019.

14. For Category B projects:

- Germany provided the largest number of Category B project reports (53), followed by Denmark (32) and the United Kingdom (21), *i.e.* these three Members provided 49%, by number, of Category B project reports between 2017 and 2019.
- The United Kingdom supported the largest volume (SDR 2.66 billion), followed by Germany (SDR 2.28 billion) and Denmark (SDR 2.01 billion), *i.e.* these three Members supported 52%, by volume, of exports to Category B projects between 2017 and 2019.

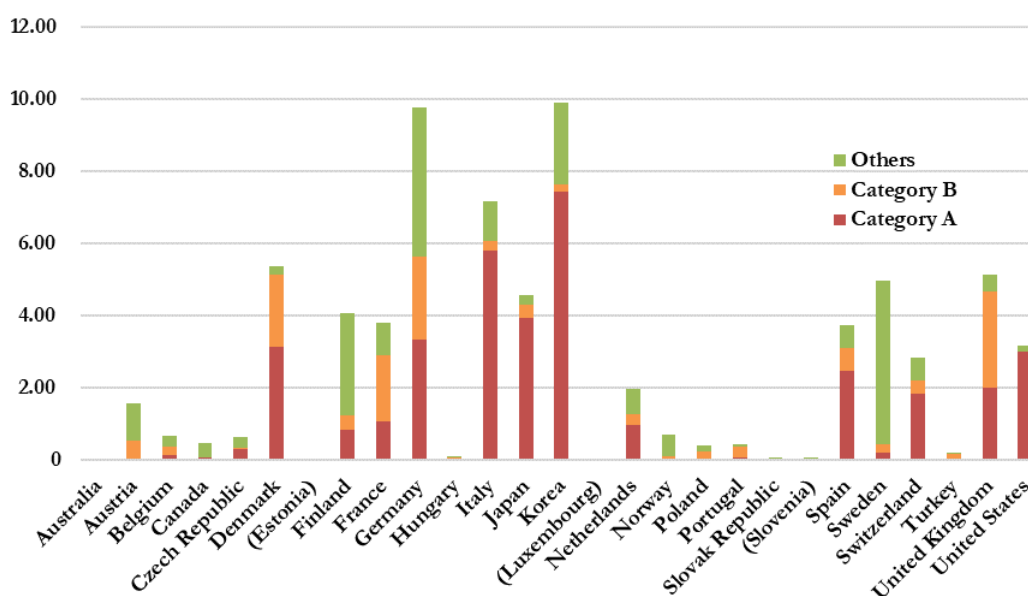
2.2. Category A and Category B project reports compared with overall transaction reporting

15. The Secretariat has compared Members' Category A and Category B reporting against their overall transaction reporting for the years 2017-2019. Chart 3 shows the volumes (in SDR million) of support provided to Category A and Category B projects in the context of Members' overall business volumes reporting during this period. For information:

- The data is drawn from Members' reporting of transactions subject to the *Arrangement on Officially Supported Export Credits* (the "Arrangement"), excluding those transactions supported under the Ships or Aircraft Sector Understandings;

- Category A and Category B volumes relate to those project reports listed in Table 1 and Annex A;
- The "Other" volumes relate to transactions that were either not classified under the Common Approaches (for example, exports of assets to non-identified locations) or were classified as Category C or as Existing Operations (as defined in the Common Approaches), *i.e.* no Category A or Category B project reports were provided;
- The three Members shown in brackets provided officially supported export credits between 2017 and 2019, but not to projects classified as Category A or Category B; and
- The remaining ECG Members⁶ did not report any official export credits support under the Arrangement between 2017 and 2019.

Chart 3. Members' Category A, Category B and "Other" reporting between 2017 and 2019 by volume (in SDR billion)



16. Overall, 70% (by volume) of export credits support provided in accordance with the Arrangement between 2017 and 2019 was to projects classified as Category A or Category B and reviewed in accordance with the provisions of the Common Approaches.

17. Due to the Arrangement-style business they were asked to provide between 2017 and 2019, some Members supported a high percentage (by volume) of exports to Category A and Category B projects, for example, Australia (100% of its Arrangement export credits), the United States (96%), Denmark (96%), Japan (94%), the United Kingdom (91%), Portugal (90%), Italy (85%), Spain (83%), the Slovak Republic and Türkiye (82% both), Switzerland (78%), Korea (77%), France (76%) and Hungary (72%).

18. In contrast, some Members either supported no exports to Category A and Category B projects (the three Members shown in brackets in Chart 3) or such exports constituted less than a quarter (by volume) of the total support provided: Sweden (9%), Norway (16%) and Canada (19%).

⁶ Greece, Ireland, Israel, Latvia, Lithuania, Mexico and New Zealand.

3. Category A and Category B projects

19. Section 3 and Section 4 of this Review concern the projects to which the officially supported exports were destined. For the purpose of this analysis, the Secretariat has:

- Cross-referenced the projects reported by several Export Credits Agencies (ECAs) in co-insurance or co-financing situations⁷ so as to consider how all the Members involved in a particular project undertook the relevant due diligence. Although this has been relatively straight-forward, for example, when two ECAs from the same ECG Member supported the same project or when ECAs provided the relevant information on the project reports, it has not always been possible to cross-match projects, for example, when no project report has been provided as an ECA's share is below the SDR 10 million threshold or when an ECA provided non-official export credit support;
- Included in this Review transaction volumes drawn from other reporting sources when these relate to projects for which another Member has provided a full Category A or Category B project report; for example, when an ECA is providing re-insurance to another ECA and only the lead ECA has provided a Category A or Category B report, the volumes of support provided by both ECAs has been included; and
- Excluded any information relating to support provided for exports to projects by Members when such support is not in the form of an official export credit and no reporting has been submitted.

20. With these caveats, these Sections of the Review address, to the extent possible, whole projects and how they were reviewed, rather than looking only at individual ECA project reports. A full list of the projects and the Members involved in each of them is available in Annex B, together with information on the international standards applied.

3.1. Overview of reported projects

3.1.1. Category A projects

21. Between 2017 and 2019, Members supported exports to 103 projects classified as Category A, with a total volume of SDR 38.66 billion. Of these, 85 projects were reported by ECAs from only one Member and 18 projects were reported by ECAs from more than one Member: Table 2 provides details.

Table 2. Multi-sourced Category A projects for 2017-2019

	Name of the project	Project country	Reporting countries
<i>2017</i>			
	ALBA Line 6 Expansion, Power Station 5	Bahrain	Canada France (classified as Category B) Germany Japan, the Netherlands ⁸ Switzerland

⁷ In re-insurance situations, only the lead ECA is expected to provide the related Category A or Category B project report, as provided for in Footnote 4 of the Common Approaches.

⁸ The Netherlands provided support for exports to this project *via* a product that is not subject to the Common Approaches; however, the Netherlands applied the disciplines of the Common Approaches and provided a Category A project report for information.

Name of the project	Project country	Reporting countries
Awash-Weldia Railway Phase II	Ethiopia	Denmark Switzerland
Kuwait Clean Fuel Project	Kuwait	Korea Netherlands Japan United Kingdom
Vinh Tan 4 Extension Thermal Power Plant	Viet Nam	Korea Japan
Vysotsk LNG	Russian Federation, (hereafter “Russia”)	France (classified as Category B) Germany
Yamal LNG	Russia	France Germany Italy Japan Sweden
2018		
Ankara – Nide Motorway	Türkiye	Denmark Switzerland
Bapco Modernisation Programme	Bahrain	Italy Korea Spain United Kingdom
Duqm Refinery	Oman	Korea Spain United Kingdom
Malkara - Canakkale Motorway	Türkiye	Denmark Korea
Mina Justa Open Pit Copper Mine	Peru	Australia Canada ⁹
MSC Ocean Cay	Bahamas	France Italy
Sumbagut 2 Peaker Power Plant	Indonesia	Italy Spain
Trans Adriatic Pipeline	Azerbaijan	France Germany Italy
2019		
Formosa 2 Offshore Wind Farm	Chinese Taipei	Belgium Denmark Korea United Kingdom (classified as Category B)
Mozambique Offshore Area	Mozambique	Italy United States
Project Marigold	Malaysia	Italy Japan Korea Spain

⁹ Canada provided support for exports to this project *via* a product that is not subject to the Common Approaches; however, Canada applied the disciplines of the Common Approaches and provided a Category A project report for information.

Name of the project	Project country	Reporting countries
Yulin Wind Farm	Chinese Taipei	Denmark Germany Netherlands

22. As can be seen, there were differences in classification for three Category A projects: ALBA Line 6 Expansion, Power Station 5 in Bahrain; Vysotsk LNG in Russia; and Formosa 2 Offshore Wind Farm in Chinese Taipei. This issue is considered in more detail in Section 4.2. For the purposes of this Review, these three projects have been considered as Category A projects. Also for the purposes of this Review, the project reports provided by the Netherlands for the ALBA Line 6 Expansion, Power Station 5 in Bahrain and by Canada for the Mina Justa Open Pit Copper Mine in Peru have been taken into account.

23. Last, the Secretariat is also aware that at least two other Category A projects also involved other ECAs; however, no project reports have been received:

- Coral South FLNG DMCC (Mozambique)¹⁰: this project was reported by France, but also involved Korea (KEXIM and K-sure) and Italy. Korea (K-sure) provided information relating to the volume of its support; however, the project was not classified under the Common Approaches, as the export concerned a moveable asset. Korea (KEXIM) and Italy did not provide any reports for this project as their support involved non-Arrangement products.
- Santo Domingo Metro Line 2 (Dominican Republic): this project was reported by Spain, but also involved France. Spain provided a full Category A report. France provided information relating to the volume of its support, but did not classify it under the Common Approaches.

3.1.2. Category B projects

24. Between 2017 and 2019, Members supported exports to 211 projects classified as Category B, with a total volume of SDR 12.86 billion. Of these, 209 projects were reported by ECAs from only one Member and two projects were reported by ECAs from more than one Member (Table 3 refers).

Table 3. Multi-sourced Category B projects for 2017-2019

Name of the project	Project country	Reporting countries
2017		
SASA Polyester	Türkiye	Germany Switzerland
2019		
Dubai Red Line Metro Extension	United Arab Emirates	France Spain

3.1.3. Project volumes

25. For the period 2017-2019, Members' reporting of Category A and Category B projects was dominated by support for several large-scale projects. For example, of the

¹⁰ This project was discussed at the 39th Practitioners' Meeting, held on 2-3 October 2019: on that occasion, it was confirmed that Practitioners from all the ECAs involved in the project had participated in the E&S due diligence, including a site visit to the shipyard constructing the Floating LNG vessel.

314 projects supported, the following 17 projects (*i.e.* 5% of the number of projects) represented 50% of the total volume supported between 2017 and 2019 (Table 4 refers).

Table 4. List of 17 largest projects for 2017-2019

Name of the project	Project country	Reporting countries
<i>Category A projects</i>		
Al-Zour LNG Import Project	Kuwait	Korea
ALBA Line 6 Expansion, Power Station 5	Bahrain	Canada France Germany Japan Netherlands Switzerland
Amur Gas Processing Plant	Russia	Italy
Bapco Modernisation Programme	Bahrain	Italy Korea Spain United Kingdom
Coral South FLNG DMCC	Mozambique	France
Duqm Refinery	Oman	Korea Spain United Kingdom
Formosa 2 Offshore Wind Farm	Chinese Taipei	Belgium Denmark Korea United Kingdom
Hornsea Project One Offshore Wind Farm	United Kingdom	Denmark
Kuwait Clean Fuel Project	Kuwait	Japan Korea Netherlands United Kingdom
Midor Refinery Expansion 2018	Egypt	Italy
Mozambique Offshore Area 1 Project	Mozambique	Italy United States
Project Marigold	Malaysia	Italy Japan Korea Spain
Talara Refinery Modernisation 2018	Peru	Spain
Trans Adriatic Pipeline	Azerbaijan	France Germany Italy
Yamal LNG	Russia	France Germany Italy Japan Sweden
Yunlin Wind Farm	Chinese Taipei	Denmark Germany Netherlands
<i>Category B projects</i>		
Dubai Red Line Metro Extension	United Arab Emirates	France Spain

26. In contrast, several exports to Category A and Category B projects were low in volume: 24 projects were classified as Category A or Category B even though the volume was below the threshold of SDR 10 million. The Members concerned were Austria, Belgium, Czech Republic, Denmark, Finland, Germany, Hungary, the Netherlands, Spain and Türkiye. Further information may be found in Section 4.1.4.

3.2. Project country

27. Overall, Members supported exports to Category A and Category B projects in 77 countries. Of these, the top ten destination countries (by volume) accounted for almost 57% of the total volume of support (Table 5 refers).

Table 5. Top 10 destination countries for 2017-2019

Project country	Number of projects	Volume (in SDR billion)
Mozambique	2	5.33
Kuwait	2	4.93
Russia	12	3.40
Malaysia	1	2.00-4.00
Bahrain	3	2.82
United Arab Emirates	12	2.32
Türkiye	35	2.04
Angola	20	1.90
Oman	3	1.88
Chinese Taipei	3	1.81

28. Category A projects between 2017 and 2019 were located in 51 countries, of which eight were OECD countries: Australia, Belgium, Chile, Israel, Mexico, Norway, Sweden and the United Kingdom. Projects were also reported in OECD Key Partners [Brazil, the People's Republic of China (hereafter "China"), India and Indonesia].

29. The main destination countries between 2017 and 2019 for Category A projects were:

- in terms of the number of projects, Türkiye (8 projects), Indonesia (6 projects), and Angola and Russia (5 projects each); and
- in terms of project volume, Mozambique (SDR 5.33 billion), Kuwait (SDR 4.93 billion), and Malaysia (SDR 2.00-4.00 billion).

30. Category B projects were located in 60 countries, of which 14 were OECD countries: Australia, Belgium, Chile, Finland, Germany, Israel, Lithuania, Mexico, Norway, Spain, Sweden, Türkiye, the United Kingdom and the United States. Projects were also reported in OECD Key Partners (Brazil, China, India and Indonesia).

31. The main destination countries between 2017 and 2019 for Category B projects were:

- in terms of the number of projects, Türkiye (27 projects), Angola (15 projects) and Argentina (13 projects); and
- in terms of project volume, the United Arab Emirates (SDR 1.87 billion), Angola (SDR 920.41 million) and Türkiye (SDR 869.68 million).

32. Charts 4 and 5 show the distribution of Category A and Category B projects by volume and number by destination country income group. A list of the number and volume of Category A and Category B projects by income group is available in Annex C.

Chart 4. Category A projects by volume (in SDR million) and number by income group between 2017 and 2019

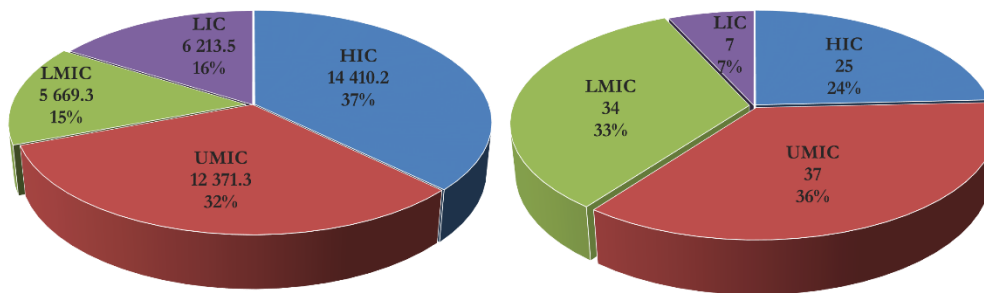
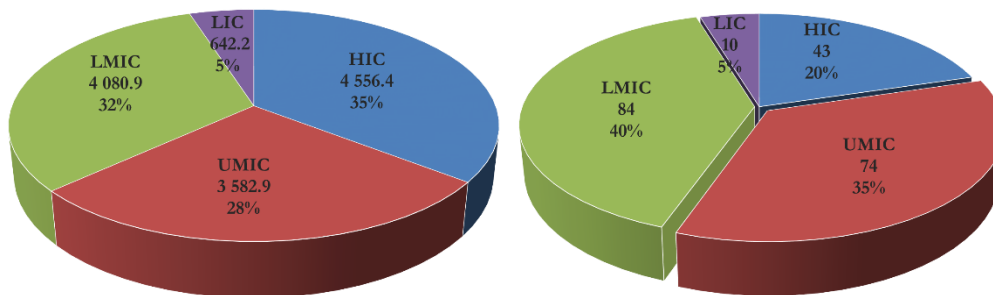


Chart 5. Category B projects by volume (in SDR million) and number by income group between 2017 and 2019

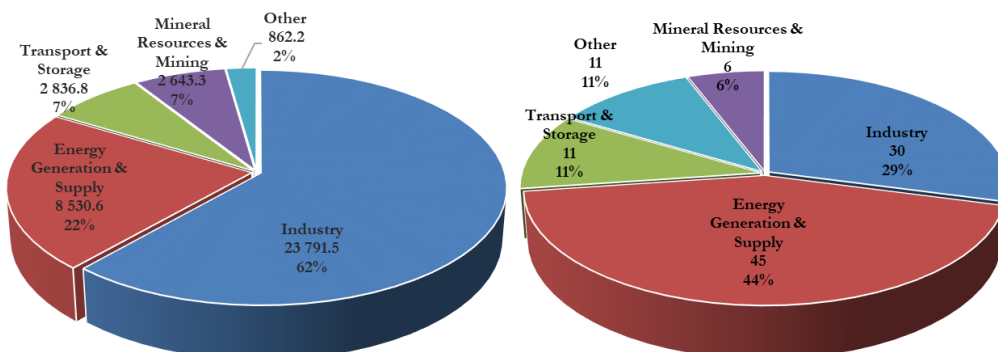


33. As can be seen, the largest income groups for both Category A and Category B projects for 2017-2019 were, by volume, high-income countries and, by number, upper-middle-income countries.

3.3. Analysis by sector

34. Between 2017 and 2019, the 103 Category A projects were concentrated, by volume, in the Industry sector and, by number, in the Energy Generation & Supply sector (Chart 6 refers).

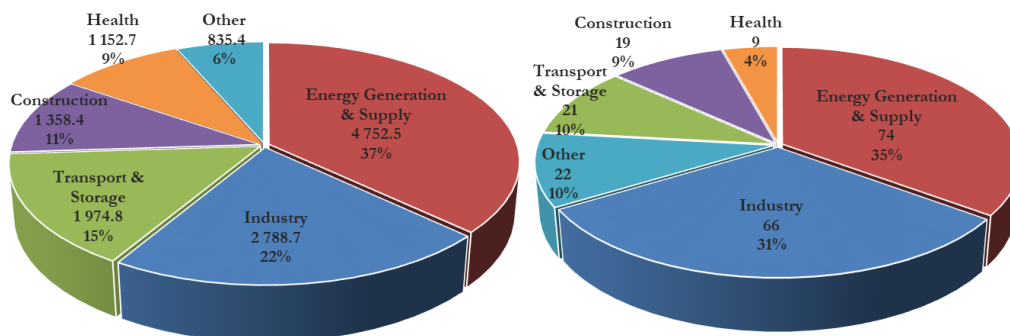
Chart 6. Category A projects by volume (in SDR million) and number by sector between 2017 and 2019



35. The largest concentrations of Category A projects were, by number, in the wind energy sub-sector (20 projects, 19%) and, by volume, in the energy manufacturing, petroleum refinery sub-sector (SDR 12.24 billion, 32%).

36. Between 2017 and 2019, the 211 Category B projects were concentrated in the Industry sector and in the Energy Generation & Supply sector, in terms of both volume and number (Chart 7 refers).

Chart 7. Category B projects by volume (in SDR million) and number by sector between 2017 and 2019

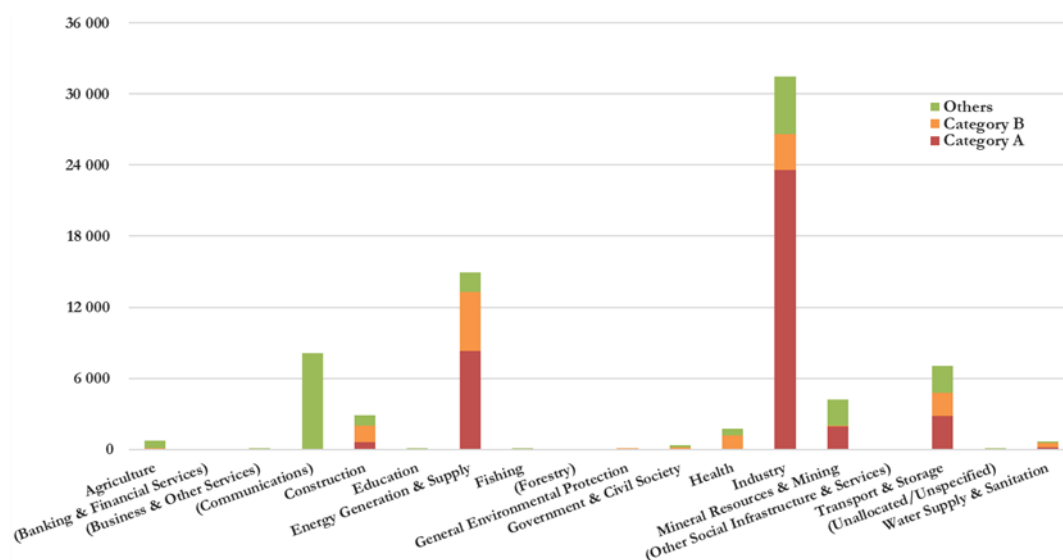


37. The largest concentrations of Category B projects were, by number and by volume, in the wind energy sub-sector (44 projects, 21%; SDR 2.56 billion, 20%).

38. A list of the number and volume of Category A and Category B projects by sector is available in Annex D.

39. Chart 8 shows the volumes (in SDR million) of support provided to Category A and Category B projects in the context of Members' overall business volumes reporting between 2017 and 2019 by sector. As in Chart 3, the data is drawn from Members' reporting of transactions subject to the Arrangement (excluding those under the Ships or Aircraft Sector Understandings) and the "Other" volumes relate to transactions that were either not classified, or were classified as Category C or as Existing Operations (as defined by the Common Approaches).

Chart 8. Members' overall reporting by volume (in SDR million) by sector between 2017 and 2019

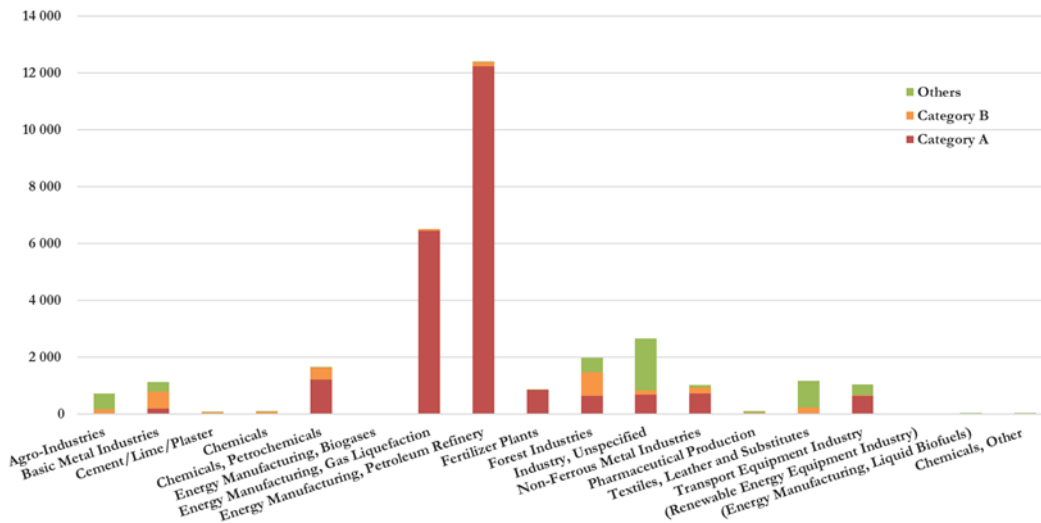


40. Looking at the nine sectors for which export credit support exceeded SDR 500 million between 2017 and 2019:

- In the Energy Generation & Supply sector, 89% by volume of support was classified as Category A or Category B and subsequently reviewed in accordance with the Common Approaches.
- Similarly, significant volumes of support in the Industry (85%), Water Supply & Generation (79%), Construction (69%), Transport & Storage (68%) and Health (65%) sectors were classified as Category A or Category B and subsequently reviewed in accordance with the Common Approaches.
- In contrast, fewer projects in the Agriculture (17%) or Mineral Resources & Mining (48%), were classified as Category A or Category B and subsequently reviewed in accordance with the Common Approaches
- Last, no projects in the Communications sector were classified as Category A or Category B.

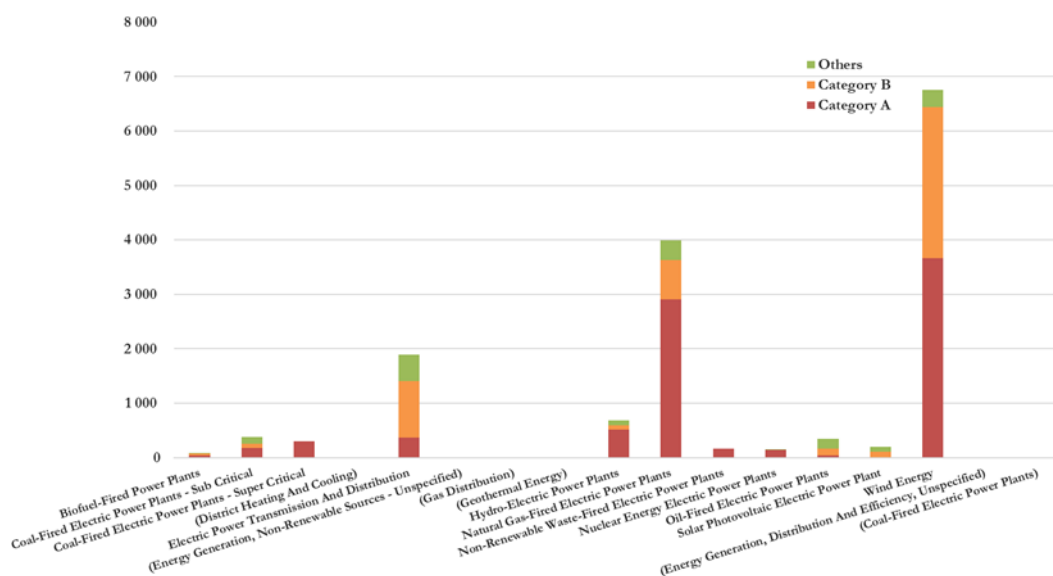
41. Charts 9 and 10 below provide a breakdown (by volume) of projects in the two principal sectors, Industry and Energy Generation & Supply.

Chart 9. Members' overall reporting by volume (in SDR million) for the Industry sector between 2017 and 2019



42. In the Industry sector, all or the majority of projects (by volume) in certain sub-sectors were classified as Category A or Category B and reviewed in accordance with the Common Approaches: for example, Energy Manufacturing, Gas Liquefaction (100%), Energy Manufacturing, Petroleum Refinery (100%), Energy Manufacturing, Biogases (100%), Chemicals, Petrochemicals (99%), Fertilizer Plants (98%), Non-ferrous Metal Industries (92%), Chemicals (75%), Forest Industries (74%), Basic Metal Industries (69%), and Cement/lime/plaster (69%). For other sub-sectors, either no projects were classified and reviewed (those shown in brackets in Chart 9) or fewer: for example, Textiles, Leather and Substitutes (20%), Agro-Industries sector (21%), Pharmaceutical Production (25%) or Industry, Unspecified (31%).

Chart 10. Members' overall reporting by volume (in SDR million) for the Energy generation & supply sector between 2017 and 2019



43. In the Energy sector, all or the majority of projects (by volume) in the majority sub-sectors were classified as Category A or Category B and reviewed in accordance with the Common Approaches: for example, Coal-fired Electric Power Plants (100%), Non-renewable Waste-fired Electric Power Plants (100%), Nuclear Energy Electric Power Plants (98%), Wind Energy (95%), Biofuel-fired Power Plants (94%), Natural Gas-fired Electric Power Plants (91%), Hydro-electric Power Plants (81%), and Electric Power Transmission and Distribution (74%). Only a few sub-sectors had no projects classified as Category A or Category B (those shown in brackets in Chart 10) or fewer: for example, Oil-fired Electric power Plants (48%) and Solar Photovoltaic Electric Power Plants (53%).

44. With regard to how projects in renewable energy and non-renewable energy sectors are considered in relation to the Common Approaches, between 2017 and 2019, Members reported providing support as follows:

- Renewable energy sectors¹¹: SDR 7.04 billion, of which, SDR 6.63 billion (*i.e.* 94%) was to projects classified as Category A or Category B and reviewed in accordance with the Common Approaches; and
- Non-renewable energy sectors: SDR 7.92 billion, of which, SDR 6.66 million (*i.e.* 84%) was to projects classified as Category A or Category B and reviewed in accordance with the Common Approaches.

¹¹ As listed in Appendix I of Annex IV of the Arrangement.

4. Environmental and social due diligence

45. This Section of the Review concerns the environmental and social due diligence, *i.e.* the screening, classification and review, undertaken on the 103 Category A projects and the 211 Category B projects reported between 2017 and 2019 in accordance with the provisions of the Common Approaches.

4.1. Screening

Screening: Paragraphs 5 - 9 of the Common Approaches

5. *Adherents should screen all applications for officially supported export credits covered by this Recommendation with the aim of identifying which applications should be classified and, where appropriate, subsequently reviewed. The parties involved in an application, including applicants (exporters and lenders) and project sponsors, should provide all information necessary to carry out the screening. The screening should take place as early as possible in the risk assessment process.*
 6. *The screening should identify applications relating to exports of capital goods and/or services according to:*
 - *whether they are related to projects or to existing operations as defined in Section I of this Recommendation;*
 - *whether or not the exports are destined to identified locations that are in or near sensitive areas;*
 - *whether or not there may be a high likelihood of severe project-related human rights impacts occurring; and*
 - *whether or not the Adherent's share is equal to or above SDR 10 million.*
 7. *Adherents shall classify, in accordance with Section IV of this Recommendation, applications relating to:*
 - *All projects in or near sensitive areas irrespective of their share.*
 - *All projects for which their share is equal to or above SDR 10 million.*
 8. *Adherents shall assess for potential environmental and/or social risks applications relating to:*
 - *All existing operations for which their share is equal to or above SDR 10 million.*
 - *All existing operations and projects, irrespective of their share, where the screening has identified that there is a high likelihood of severe project-related human rights impacts occurring.*

In undertaking this assessment, Adherents should take into account the industry sector, location and other information available relating to potential environmental and/or social impacts, before making any final commitment to provide official support. Alternatively, Adherents may classify such applications in accordance with Section IV of this Recommendation.
 9. *Beyond screening, no further action is required under the provisions of this Recommendation for applications relating either to projects for which an Adherent's share is below SDR 10 million and which are not in or near sensitive areas, or to existing operations for which an Adherent's share is below SDR 10 million, except where the screening has identified that there may be a high likelihood of severe project-related human rights impacts occurring.*
-

46. As a result of the enhancements made in the 2016 version of the Common Approaches, the reporting template for Category A and Category B has been amended to obtain additional information concerning Members' approaches to screening applications.

4.1.1. Project type

47. Members are invited to report the type of project, *i.e.* whether an application relates to a "project" or an "existing operation" as defined in Section I of the Common Approaches. In this context, Members may, in accordance with paragraph 8 of the Common Approaches, decide to undertake an assessment of the risks relating to an "existing

operation” rather than to classify, review and report such transactions. The set responses provided in the reporting template are:

- Application for a “project”: new commercial, industrial or infrastructure undertaking;
- Application for a “project”: existing undertaking undergoing material change in output or function, which may result in changes to impacts;
- Application for an “existing operation”: existing undertaking undergoing no material change in output or function.

48. In response, all 103 Category A projects were reported as “projects”, of which:

- 78 Category A projects were reported as “*new commercial, industrial or infrastructure undertakings*”; and
- 20 Category A projects were reported as “*existing undertakings undergoing material change in output or function that might result in changes to impacts*”.

49. The five remaining Category A projects were all multi-sourced and were reported both as “*new commercial, industrial or infrastructure undertakings*” and as “*existing undertakings undergoing material change in output or function that might result in changes to impacts*” by the various Members involved (Table 6 refers):

Table 6. Project type: Multi-sourced projects with differing responses (2017-2019)

Name of the project	Project country	New undertaking	Existing undertaking
2017			
ALBA Line 6 Expansion Power Station 5	Bahrain	France Japan	Canada Germany Netherlands Switzerland
Kuwait Clean Fuel project	Kuwait	United Kingdom	Japan Korea Netherlands
Yamal LNG	Russia	Germany Italy Japan Sweden	France
2018			
MSC Ocean Cay project	Bahamas	Italy	France
Trans Adriatic Pipeline	Azerbaijan	Germany Italy	France

50. With regard to Category B projects, 210 were reported as “projects”, of which:

- 134 Category B projects were reported as “*new commercial, industrial or infrastructure undertakings*”; and
- 76 Category B projects were reported as “*existing undertakings that were undergoing material change in output or function that might result in changes to impacts*”.

51. The remaining Category B project involves the sale of Cranes to Jubail Harbour supported in 2017 in Saudi Arabia, which was reported by Finland as an “*existing undertaking undergoing no material change in output or function*”. As a result, this application might not necessarily have been subject to classification and reviewed under

the Common Approaches, in particular, as the volume of support was less than SDR 10 million. At the same time, however, Finland found during screening that there might be a high likelihood of severe project-related human rights impacts occurring (see also Section 4.1.3) and, as a result, decided, in accordance with paragraph 8 of the Common Approaches, to classify and review the project. Information concerning this transaction has, therefore, been provided by Finland for inclusion in this Review.

52. Last, Members are also invited to report whether the transactions involved project finance, given the potential linkage to the choice of international standards applied for benchmarking purposes (Section 4.7.6 refers). In response, for 99 of the 103 Category A projects and all 211 Category B projects, Members reported:

- 29 Category A projects (28%) as project finance transactions; and
- 22 Category B projects (10%) as project finance transactions.

53. For the remaining four Category A projects, which were all multi-sourced projects, Members had reported as follows (Table 7 refers).

Table 7. Project finance: Multi-sourced projects with differing responses (2017-2019)

Name of the project	Project country	Project finance	Not project finance
2017			
Kuwait Clean Fuel project	Kuwait	United Kingdom	Japan Korea Netherlands
Yamal LNG	Russia	Germany France Italy Japan	Sweden
2018			
Malkara-Canakkale Motorway	Bahamas	Korea	Denmark
Trans Adriatic Pipeline	Azerbaijan	Germany Italy	France

4.1.2. Sensitive area

54. Members are invited to report whether the supported exports were destined to identified locations that were in or near sensitive areas. In response, 54 applications were reported as involving exports to identified locations that were in or near sensitive areas.

55. In accordance with paragraph 7 of the Common Approaches, all of these transactions were classified (irrespective of the Member's share) and subsequently subject to environmental and social review.

56. With regard to the actual classification of these transactions, Annex I of the Common Approaches, the illustrative list of Category A projects, contains in paragraph 29 the following example: “[p]rojects which are planned to be carried out in sensitive areas or are likely to have a perceptible impact on such areas”. In practice, however, classification is undertaken in accordance with the potential environmental and/or social impacts of each project. In this context, 36 transactions were subsequently classified as Category A projects and 18 transactions as Category B projects. In many of the corresponding reports, the fact that the project was at an identified location in or near a sensitive area was included as a reason for the transaction classification (Table 8 refers).

Table 8. Projects identified during screening that were in or near sensitive areas for 2017-2019

Name of the project	Project country	Reporting country
Category A projects		
<i>2017</i>		
ALBA Line 6 Expansion, Power Station 5	Bahrain	Japan
Awash-Weldia Railway Phase II	Ethiopia	Switzerland
Bangkanai Phase II Power Plant	Indonesia	Finland
Coral South FLNG DMCC	Mozambique	France
Hakan Peat Power Plant	Rwanda	Finland
IFA-2	United Kingdom	Italy
Kandym Gas Processing Plant Project	Uzbekistan	Korea
Kiata Wind Farm	Australia	Denmark
Kovacica Wind Park	Serbia	Germany
Reynosa III Wind Park	Mexico	Denmark
Windfarm Markbygden ETT Phase I	Sweden	Germany
Yamal LNG	Russia	France and Japan
Vysotsk LNG	Russia	France
Zadar 6 Wind Farm Expansion	Croatia	Denmark
<i>2018</i>		
Ankara - Nigde Motorway	Türkiye	Switzerland
Bapco Modernisation Programme	Bahrain	United Kingdom
Charjew District Gas Power Plant	Turkmenistan	Japan
Esenkoy-Yalova Wind Park	Türkiye	Germany
Kurekdagi Wind Park	Türkiye	Germany
Malkara-Canakkale Motorway	Türkiye	Denmark
Mina Justa Open Pit Copper Mine	Peru	Australia
MSC Ocean Cay	Bahamas	Italy
Pegasus	Sweden	Germany
Porto de Sergipe I Thermoelectric Complex	Brazil	Switzerland
Trans Adriatic Pipeline	Azerbaijan	Germany and Italy
<i>2019</i>		
Al Layyah Gas-Fired Combined Cycle Power Plant	United Arab Emirates	Japan
Dhi Qar Power Station	Iraq	United Kingdom
Energia del Pacifico	El Salvador	Finland
Formosa 2 Offshore Wind Farm	Chinese Taipei	Denmark, Korea and United Kingdom
Mozambique Offshore Area 1 Project	Mozambique	United States
Namanve Industrial Park	Uganda	United Kingdom
Project Marigold	Malaysia	Italy and Spain
Puma Project II	Brazil	Finland
Samawa Power Station	Iraq	United Kingdom
Wind Farm BAFA	Türkiye	Germany
Yunlin Wind Farm	Chinese Taipei	Germany and Netherlands
Category B projects		
<i>2017</i>		
Borregaard - Lignotech	United States	Norway
Bouchemma Central Plant	Tunisia	France

Name of the project	Project country	Reporting country
Coastal protection Works Avlekete et Djegbadji	Benin	Belgium
Deacero Rolling Mill Revamp 2017	Mexico	Italy
EETC High Voltage Substations 2017	Egypt	France
Kartaldagi Windfarm	Türkiye	Denmark
Meraas, Dubai Arena	United Arab Emirates	United Kingdom
Mersin Wind Power Plant	Türkiye	Denmark
Tehri Hydroelectric Power Station	India	France
Wood Handling Equipment to Frame Madeiras Especiais 2017	Brazil	Denmark
Zeliha, Kanije and Fatma Wind Farms	Türkiye	Denmark
Borregaard - Lignotech	United States	Norway
2018		
Camseki Wind Park Extension 2018	Türkiye	Germany
Fujian Jinjiang Technology Polyamide Production Expansion 2018	China	Germany
2019		
Kwanza Norte Rural Electrification	Angola	United Kingdom
Rural Bridges Project Phase III	Sri Lanka	Netherlands
Siafato Coastal Protection Works 2019	Benin	Belgium
Viana and Gabela Substations Upgrade	Angola	United Kingdom

4.1.3. Project-related human rights impacts

57. Members are invited to report whether, during screening, they had identified that there might be a high likelihood of severe project-related human rights impacts occurring. In responses, 19 projects were identified.

58. With regard to the subsequent classification of these transactions, Annex I of the Common Approaches, the illustrative list of Category A projects, contains in paragraph 29 the following example: “[p]rojects which may result in significant adverse social impacts to local communities or other project affected parties, including those involved in the construction and/or operation of the project”. In this context, the definition of “social impacts” in the Common Approaches encompasses “relevant adverse project-related human rights impacts”. In practice, however, classification is undertaken in accordance with the potential environmental and/or social impacts of each project. In this context, 14 transactions were subsequently classified as Category A projects and 5 transactions as Category B projects (Table 9 refers).

Table 9. Projects identified during screening where there might be a high likelihood of severe project-related human rights impacts occurring for 2017-2019

Name of the project	Project country	Reporting country
Category A projects		
2017		
Awash-Weldia Railway Phase II	Ethiopia	Switzerland
Hakan Peat Power Plant	Rwanda	Finland
Kuwait Clean Fuel Project	Kuwait	Netherlands
Vinh Tan 4 Extension Thermal Plant	Viet Nam	Japan

Name of the project	Project country	Reporting country
<i>2018</i>		
Dhi Qar Power Station	Iraq	United Kingdom
Dubai Harbour Project	United Arab Emirates	Netherlands
Duqm Refinery	Oman	Spain
<i>2019</i>		
Dangote Refinery	Nigeria	Italy
Energia del Pacifico	El Salvador	Finland
Mozambique Offshore Area	Mozambique	United States
Project Marigold	Malaysia	Spain and Italy
Puma Project	Brazil	Finland
Samawa Power Station	Iraq	United Kingdom
Shanying Huazhong Paper	China	Finland
Category B projects		
<i>2017</i>		
Cranes to Jubail Harbour	Saudi Arabia	Finland
<i>2018</i>		
Khantex Project	Uzbekistan	Switzerland
<i>2019</i>		
Jizzah Kenteks	Uzbekistan	Switzerland
Kokcha	Uzbekistan	Switzerland
Liansheng Paper Industry	China	Finland

59. A number of Members also reported some experience in respect of screening applications for potential severe project-related human rights impacts (Table 10 refers):

Table 10. Screening applications for potential severe project-related human rights impacts 2017-2019

Name of the project	Reporting country	Experience with HR screening
Category A projects		
<i>2017</i>		
ALBA Line 6 Expansion, Power Station 5 (Bahrain)	Canada	EDC requested additional assessment on potential and/or actual impacts to communities leaving nearby workers camp sites to determine the likelihood of the impacts.
<i>2019</i>		
Dangote Refinery (Nigeria)	Italy	The Lekki Free Zone is a new developed industrial area within a Master Plan that involves the development of - among others - new residential areas; host communities, governed by traditional rulers, are also in the project's area of influence. Security was deemed since the screening phase a project-related HR issue; the sponsor had already, at the time of the screening, arrangement in place to avoid jeopardizing community's safety and security.

Name of the project		Reporting country	Experience with HR screening
Category B projects			
2017			
	Borregaard – Lignotech (United States)	Norway	We had a meeting with the EPC contractor. The use of undocumented immigrants is common for construction projects in this area, and these workers have no insurance or contracts. We ensured that the EPC contractor had clauses in the contracts with the suppliers that all workers were to have contracts and insurance on site.
	Cranes to Jubail Harbour (Saudi Arabia)	Finland	Countries in which human rights violations are more frequent require more investigation.
2019			
	Early Power Ltd. Bridge Power (Ghana)	Hungary	Some of the project affected people had to be resettled due to the route of a pipeline. The conditions and technical details of the resettlement were set out in the resettlement action plan.
	Vobkent Tola Klaster Textile (Uzbekistan)	Germany	The textile sector in the country is still frequently criticised and associated with child labour in the cotton harvest. However, state control mechanisms have been significantly improved in recent years in cooperation with the ILO. A connection between the project and potential child labour could not be established.

4.1.4. Application volume

60. A number of Members reported transactions between 2017 and 2019 for which their share was below SDR 10 million. In accordance with paragraph 7 of the Common Approaches, such transactions only need to be classified and subsequently subject to environmental and social review if the underlying project is at an identified location in or near a sensitive location. Between 2017 and 2019, however, other reasons were also given for classifying these 24 transactions (Table 11 refers):

Table 11. Projects for which the Member's share was below SDR 10 million 2017-2019

Name of the project		Reporting country	Reasons for classification
Category A projects			
2017			
	Mironivsky Vinnitsa Poultry Farm Hatchery Extension (Ukraine)	Netherlands	Illustrative List of Category A projects Potential significant adverse impacts
	Oril Leader Project (Ukraine)	Netherlands	Illustrative List of Category A projects Potential significant adverse impacts
	Peremoga Nova (Ukraine)	Netherlands	Illustrative List of Category A projects Potential significant adverse impacts
Category B projects			
2017			
	Albatros Energie Mali 90mw HFO-fuelled power (Mali)	Denmark	Potential adverse impacts
	Chicken Abattoir Equipment to HKSCAN (Finland)	Denmark	Potential adverse impacts

Name of the project		Reporting country	Reasons for classification
	Cranes to Jubail Harbour (Saudi Arabia)	Finland	Potential adverse impacts High likelihood of severe project-related human rights impacts occurring
	Equipment for Kinsevere Mine (Democratic Republic of the Congo)	Belgium	Potential adverse impacts
	Pina S.A. MDP Panel Expansion (Spain)	Germany	Potential adverse impacts
	Sumgayit Chemical Industrial park Ferrosilicon Plant (Azerbaijan)	Türkiye	Potential adverse impacts
	Wind Farm Seferihisar (Türkiye)	Germany	Potential adverse impacts
	Wood Handling Equipment to Frame Madeiras (Brazil)	Denmark	Potential adverse impacts Located in or near sensitive area
2018			
	UBM Feed Romania Forage Mixer Factory (Romania)	Hungary	Potential adverse impacts
	235 Weaving Machines to Kipas Mensucat (Türkiye)	Belgium	Potential adverse impacts
	Akij Cement (Bangladesh)	Denmark	Potential adverse impacts
	Terminal Portuaria de Manta (Ecuador)	Belgium	Potential adverse impacts
	Tatmetal Steel Mill Expansion (Türkiye)	Germany	Potential adverse impacts
	Tatmetal Celik Steel Mill Extension (Türkiye)	Austria	Potential adverse impacts
	Kumasi Waste Water Treatment Plant (Ghana)	Hungary	Potential significant adverse effect
	AGT Biomass Energy for MDF HDF Fibreboard Plant (Türkiye)	Germany	Potential adverse impacts
	Fujian Jinjiang Technology Polyamide Production Expansion (China)	Germany	Located in or near sensitive area
	Trenton Biogas (United States)	Denmark	Potential adverse impacts
2019			
	Ardicli II Wind Farm (Türkiye)	Spain	Potential adverse impacts
	NAFTAN LG Purification for Mercaptans (Belarus)	Czech Republic	Potential adverse impacts
	Kisumu Concrete Products New Mine (Kenya)	Finland	Potential adverse impacts

4.2. Classification

Classification: Paragraphs 10 - 12 of the Common Approaches

- 10 *Adherents should identify the potential positive and negative environmental and social impacts relating to the applications to be classified. In this context:*
- *Potential environmental impacts may include, but are not limited to, generation of significant air emissions, including greenhouse gas emissions, effluents, waste, hazardous waste, wastewater, noise and vibrations, significant use of natural resources, and impacts on endangered species.*
 - *Potential social impacts may include, but are not limited to, labour and working conditions, community health, safety, and security, land acquisition and involuntary resettlement, indigenous peoples, cultural heritage, and project-related human rights impacts, including forced labour, child labour, and life-threatening occupational health and safety situations.*

-
11. *The three categories for classification are:*
- *Category A: a project is classified as Category A if it has the potential to have significant adverse environmental and/or social impacts, which are diverse, irreversible and/or unprecedented. These impacts may affect an area broader than the sites or facilities subject to physical works. Category A, in principle, includes projects in sensitive sectors or located in or near sensitive areas. An illustrative list of Category A projects is set out in Annex I.*
 - *Category B: a project is classified as Category B if its potential environmental and/or social impacts are less adverse than those of Category A projects. Typically, these impacts are few in number, site-specific, few if any are irreversible, and mitigation measures are more readily available.*
 - *Category C: a project is classified as Category C if it has minimal or no potentially adverse environmental and/or social impacts.*
12. *Adherents should seek to ensure a coherent approach to the classification of projects through reporting and review of such projects, pursuant to paragraph 44 of this Recommendation.*
-

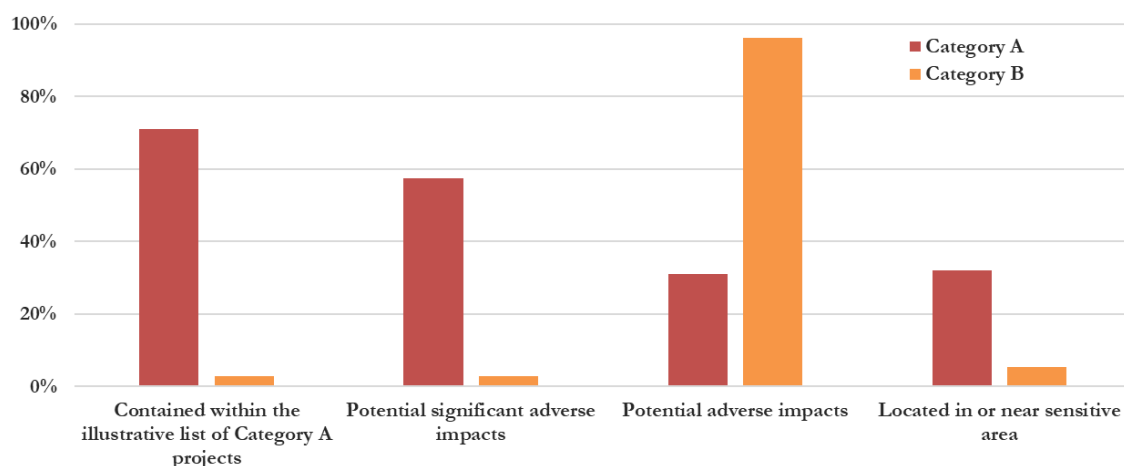
61. Members are invited to provide information concerning their reasons for classifying applications as either Category A or Category B, using the proposed responses provided in the reporting template for this purpose (multiple answers are permitted):

- Contained within the illustrative list of Category A projects (Annex I of the Common Approaches refers);
- Potential significant adverse impacts (as referenced in bullet 1 of paragraph 11 of the Common Approaches);
- Potential adverse impacts (as referenced in bullet 2 of paragraph 11 of the Common Approaches); and
- Located in or near sensitive area (as referenced in paragraph 29 of Annex I of the Common Approaches).

62. Between 2017 and 2019, classification of Category A projects was mainly based on the fact that the project was contained within the illustrative list in Annex I of the Common Approaches (73 of 103 projects) or because potential significant adverse impacts were expected (59 of 103), rather than because the project was located in or near a sensitive area (32 of 103). Classification of Category B projects was primarily based on the identification of “*potential adverse impacts*” (203 of 211 projects).

63. Chart 11 shows the percentages of Category A and Category B projects classified according to the various reasons for classification (using the proposed responses in the reporting template):

Chart 11. Reasons for classification



64. For information, 22 projects were classified as Category B, even though it was reported that the projects were either contained within the illustrative list of Category A projects, expected to lead to potential significant adverse impacts, or located in or near sensitive areas (Table 12 refers).

Table 12. Category B projects with potential Category A project characteristics in 2017-2019

Name of the project	Project country	Reporting country
<i>Contained within the illustrative list of Category A projects</i>		
2017		
Black Point Power Station Expansion	Hong Kong, China	Germany
Enviroserve Recycling Facility Project	United Arab Emirates	Switzerland
Muara Tawar CCPP Add-on	Indonesia	Korea ¹²
SASA Polyester	Türkiye	Switzerland
2018		
Togliattiazot Urea Modernization Project	Russia	Switzerland
2019		
Pusma	Azerbaijan	Germany

¹² Korea provided the following explanation: The IFC Interpretation Note on Environmental and Social Categorization (2012) regarding Categorization of Direct Investments with Defined Scope/E&S Footprint also explains that "Where the use of proceeds of IFC financing and the associated E&S footprint of the business activity are known/largely known at the time of the decision to invest (such as in traditional project finance), IFC will determine the business activity's E&S category based on its E&S risks and impacts. The proposed categorization approach for this category of investments will include the assessment of inherent risks related to the sector of operation, as well as the context of the business activity's likely geographic setting. Assessing inherent risks represents an additional consideration to the current practice of E&S categorization, which has been based largely on potential or actual impacts." Based on the OECD definition and its illustrative list, the Add-on Project classification (power increase of 650 MW) could be Category A. However, and on the basis of limited expected additional impact of the Add-on Project given the existing facility (in particular no land acquisition, no additional air emissions), the proposed classification is Category B.

Name of the project		Project country	Reporting country
<i>Expected to lead to potential significant adverse impacts</i>			
2017			
	SASA Polyester	Türkiye	Germany
	Tangshan - Continuous Galvanizing Lines	China	Austria
2018			
	Kumasi Waste Water Treatment Plant	Ghana	Hungary
2019			
	African Cup of Nations Stadiums 2021	Côte d'Ivoire	France
	Lazaro Cardenas	Mexico	Austria
	Liansheng Paper Industry	China	Finland
<i>Located in or near sensitive areas</i>			
2017			
	Borregaard – Lignotech	United States	Norway
	Bouchemma Central Plant	Tunisia	France
	EETC High Voltage Substations	Egypt	France
	Kartaldagi Windfarm	Türkiye	Denmark
	Mersin Wind Power Plant	Türkiye	Denmark
	Tehri Hydroelectric Power Station	India	France
	Wood Handling Equipment to Frame Madeiras Especiais	Brazil	Denmark
	Zeliha, Kanije and Fatma Wind Farms	Türkiye	Denmark
2018			
	Fujian Jinjiang Technology Polyamide Production Expansion	China	Germany
2019			
	Rural Bridges Project Phase III	Sri Lanka	Netherlands
	Siafato Coastal Protection Works	Benin	Belgium

65. As noted in Section 3.1.1, there were issues concerning project classification for three multi-sourced projects: the ALBA Line 6 Expansion Power Station 5 in Bahrain, the Formosa 2 project in Chinese Taipei, and the Vysotsk LNG project in Russia:

- The ALBA Line 6 Expansion, Power Station 5 in Bahrain was reported as a Category A project by Canada, Germany, Japan, the Netherlands and Switzerland, but as a Category B project by France. In this context, Canada, Germany, Japan, the Netherlands and Switzerland reported that the project was contained within the illustrative list of Category A projects at Annex I of the Common Approaches, and the Netherlands and Switzerland considered that there were potential significant adverse impacts. In contrast, France did not consider that the project was contained within the illustrative list of Category A projects or that there were potentially significant adverse impacts.
- The Formosa 2 Offshore Wind Farm was reported as a Category A project by Belgium, Denmark and Korea but as a Category B project by the United Kingdom. In this context, Denmark considered that project was contained within the illustrative list of Category A projects, located in or near sensitive area, and that there were potential significant adverse impacts. In contrast: Belgium only considered that there were potential significant adverse impacts; the United Kingdom considered that the project was located in or near sensitive area and that there were potentially significant adverse impacts; and Korea considered that there were potential adverse impacts and that the project was located in or near sensitive area.

- The Vysotsk LNG project in Russia was reported as a Category A project by Germany, but as a Category B project by France. In this context, Germany reported that the project was continued within the illustrative list of Category A projects and considered that there were potential significant adverse impacts. In contrast, France did not consider that the project was contained within the illustrative list of Category A projects or that there were potentially significant adverse impacts.

4.3. Environmental and social impact information reviewed

E&S impact information: Paragraphs 18 - 20 of the Common Approaches

18. *For a Category A project, Adherents should require an ESIA to be undertaken; the applicant is responsible for providing the resulting ESIA report, together with other studies, reports or action plans covering the relevant aspects of the project. An ESIA report and any supporting documents should address the issues set out in the international standards applied to the project in accordance with paragraphs 21-26 of this Recommendation: in this context, Annex II contains information on the typical items to be included in an ESIA report. An ESIA should not be carried out and reviewed by the same party.*
19. *The scope of a review for a Category B project may vary from project to project. Adherents should require appropriate information to be provided by the applicant that addresses the relevant environmental and social impacts of the project. Such information may be contained in an ESIA or in project-related assessment reports, planning and concept documents, environmental and social studies and plans, technical documentation of pollution control plans and criteria, applicable legal and regulatory frameworks, community engagement activities (information disclosure, dissemination, consultation and other participatory processes) and information collected during discussions with applicants.*
20. *Beyond screening and classification, no further action is required under the provisions of this Recommendation for a Category C project.*

66. In accordance with paragraph 18 of the Common Approaches, Members reported reviewing ESIA reports for 96 Category A projects (93%). For the remaining seven Category A projects, the following information was provided concerning the replacement information used for undertaking due diligence. (Table 13 refers):

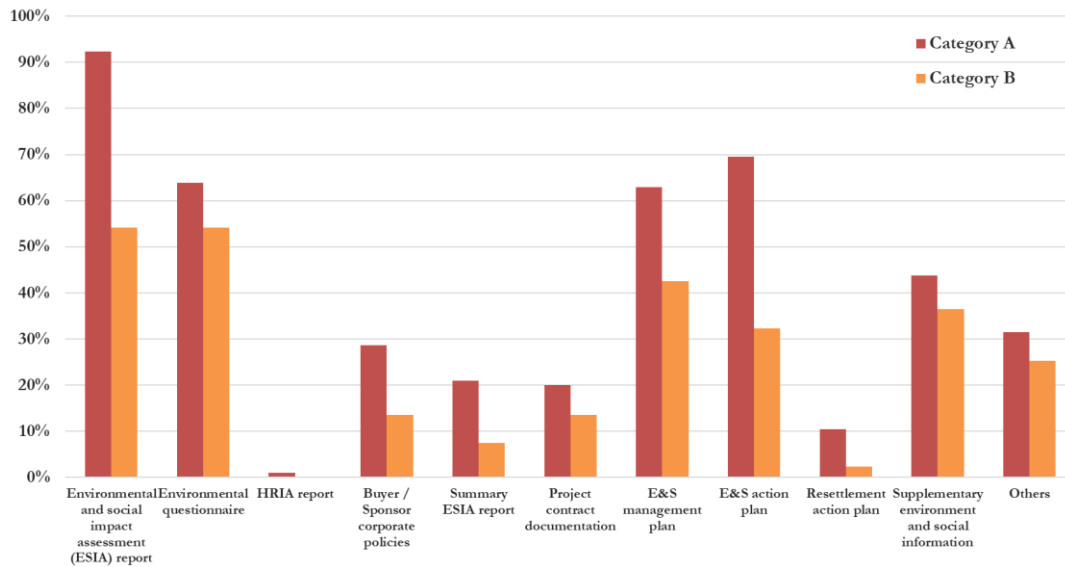
Table 13. Explanations regarding the seven Category A projects reviewed without an ESIA in 2017-2019

Name of the project	Project country	Reporting country	Explanation provided
2017			
Kiata Wind Farm	Australia	Denmark	Due diligence reports from LTA (Lenders' Technical and Environmental Advisors) with their scope including review of environmental compliance with e.g. environmental management plan (EMP) and various sub-plans and planning of the Project.
2018			
Moray East Offshore Windfarm	United Kingdom	Denmark	K2 Management are LTA on the project and carry out the environmental and social reviews.
Petrobras Line of Credit III	Brazil	United Kingdom	This is a third line of credit, equivalent to ones extended to Petrobras in 2011 and 2015. An updated review was carried out of Petrobras environmental management systems and procedures - following on the comprehensive due diligence carried out for the first and second lines of credit which included a review of 3 ESIA's, corporate management systems, and specific due diligence on emergency response. Further due diligence was undertaken once suppliers/exporters were identified of how the suppliers incorporated Petrobras environmental management requirements into their own procedures.

Name of the project		Project country	Reporting country	Explanation provided
	Taiba N'Diaye Wind Farm	Senegal	Denmark	In the ESMP there is a CESMP plan (for construction), which includes a Transport Management Plan, an Emergency Preparedness and Response Plan and a Community Health, Safety and Security Plan, and an OESMP plan (for operation). Furthermore, a Stakeholder Engagement Plan (SEP), a Security Management Plan, a Livelihood Restoration Plan (LRP), a Biodiversity Action Plan (BAP), Labour Management Plan (LMP), Waste Management Plan (WMP), HR policies and Procedures, Visual Impact Plan, and Cultural Heritage Management Plan is made.
2019				
	Golden Eagle 721 MW (Wind Portion)	Mexico	Denmark	There has been conducted due diligence and an assessment of the environmental and social conditions for the project by external consultants.
	JSW Steel Dolvi Complex Modernisation	India	Germany	Information exchange with applicant
	Volgafert	Russia	Italy	Environmental and Social Due Diligence Report, prepared by the Lenders' Environmental and Social Consultant.

67. Although undertaking an ESIA is not a requirement for Category B projects, Members reported that 55 % of such projects were reviewed with an ESIA report. The remaining Category B projects were reviewed using alternative sources of information relating to the potential environmental and social impacts of the projects.

68. The reporting template provides Members with the opportunity of reporting the impact information used for undertaking the project due diligence; it contains a list of typical impact information, based on the types of documentation reported in previous years. Between 2017 and 2019, Members reported reviewing the following impact information (multiple answers were permitted) as shown in Chart 12 (by percentage). Annex B also provides additional details on the environmental and social impact information used for each project.

Chart 12. Environmental and social impact information reviewed

69. The reporting template also provides Members with the opportunity to report additional documentation used for project due diligence in a comments box. In this context, Members reported reviewing the following types of supplementary general and project-specific impact information:

- Animal welfare ethical codes;
- Biodiversity action or management plans;
- Community and worker Health and Safety (H&S) management plans;
- Contractor workforce audit plans;
- Emergency preparedness and response plans;
- Environmental and Social Due Diligence (ESDD) reports;
- Gap analysis reports, comparing E&S information provided with national standards, international standards, and sector specific standards, such as those of the Forest Stewardship Council;
- Grievance mechanism and tracking system plans;
- Impact reports on the effect of electromagnetic fields generated from high voltage transmission lines;
- Indigenous People Development Plans (IPDP);
- Noise level reports;
- Ornithology reports;
- Project worker retrenchment plans;
- Security management plans;
- Social responsibility policies and management systems; and
- Stakeholder engagement plans.

70. In addition, for certain projects that were existing undertakings, Members commented that they reviewed reports relating to the E&S performance of the current facility, such as:

- Construction or operational phase monitoring reports;
- Emissions and waste water monitoring reports; and
- Fatality statistic and analysis reports.

71. Last, some Members included in their comments information on the sources of the additional impact information, for example:

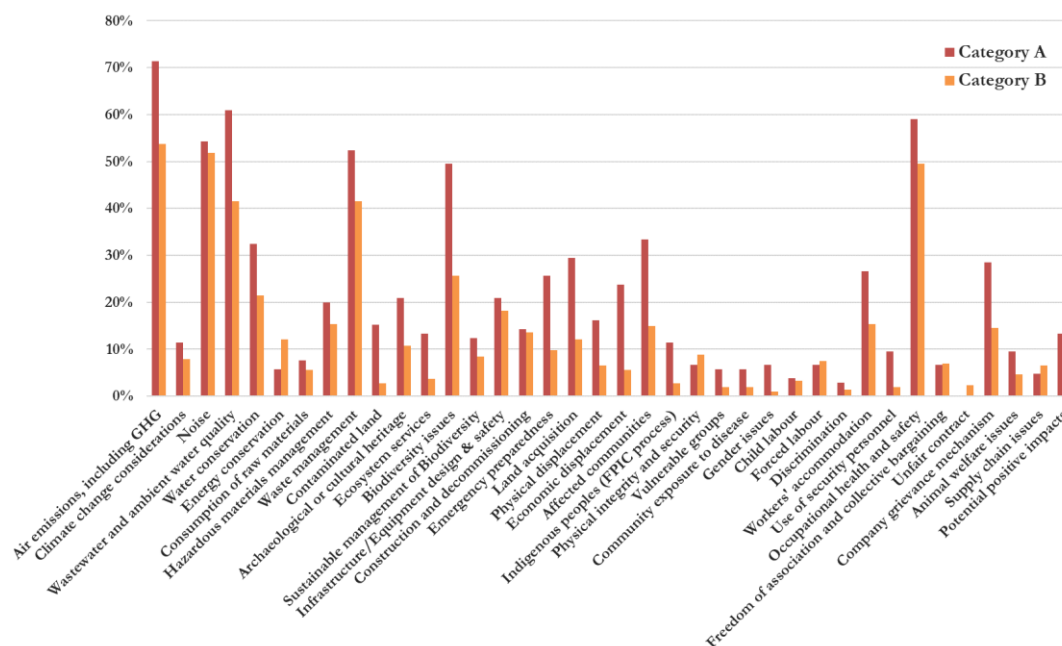
- *Ad hoc* information provided by parties involved in the transactions, such as the applicant, exporter and buyer;
- Information provided to ECAs by their Embassies or Chambers of Commerce in the project country;
- Reports and reviews provided by Independent E&S Consultants (IESC) or Lenders' Technical and Environmental Advisor's (LTA);
- Permits and expert opinions provided by relevant project country authorities; and
- Site visits.

4.4. Key environmental and social factors taken into consideration

72. The reporting template contains a question asking Members to indicate the key environmental and social factors taken into consideration during project due diligence and provides a series of set responses, drawn from frequent responses previously provided to this question.

73. For the 103 Category A projects and the 211 Category B projects reported between 2017 and 2019, Members reported a variety of key environmental and social factors that were taken into consideration (using the proposed responses in the reporting template). Chart 13 provides details (multiple answers were permitted) by percentage.

Chart 13. Key environmental and social factors



74. The most reported key factors taken into account for both Category A and Category B projects were all related to environmental issues, such as:

- Air emissions, including GHG emissions (75 Category A projects and 114 Category B projects);
- Wastewater & ambient water quality (63 Category A projects and 89 Category B projects); and
- Noise pollution (56 Category A projects and 110 Category B projects);
- Waste management (54 Category A projects and 89 Category B projects); and
- Biodiversity issues (52 Category A projects and 55 Category B projects).

75. At the same time, Members also reported taking into account certain social factors, including:

- Occupational health and safety (61 Category A projects and 106 Category B projects);
- Company grievance mechanism (29 Category A projects and 31 Category B projects); and
- Workers' accommodation (28 Category A projects and 33 Category B projects).

76. Members also reported taking into account certain factors that might have led to project-related human rights impacts, such as:

- Affected communities, including informed consultation and participation (ICP) process, grievance mechanism, etc. (34 Category A projects and 32 Category B projects);
- Indigenous peoples, including free, prior and informed consent (FPIC) process (12 Category A projects and six Category B projects);
- Forced labour (seven Category A projects and 16 Category B projects); and
- Child labour (four Category A project and seven Category B projects).

77. Last, Members reported taking into account the positive impacts of projects for 14 Category A projects and 32 Category B projects. Such positive impacts included reducing emissions (GHG and NO_x), reducing flood hazards, improving community health, supporting local schools, improving transport infrastructure, generating local employment, and increasing tourism & other economic activity.

4.5. Human rights due diligence

Human rights due diligence: Paragraph 14 of the Common Approaches

14. *Where there is a high likelihood of severe project-related human rights impacts occurring², the environmental and social review of a project may need to be complemented by specific human rights due diligence.*

² *For example, impacts that are particularly grave in nature (e.g. threats to life, child/forced labour and human trafficking), widespread in scope (e.g. large-scale resettlement and working conditions across a sector), cannot be remediated (e.g. torture, loss of health and destruction of indigenous peoples' lands) or are related to the project's operating context (e.g. conflict and post-conflict situations).*

78. In accordance with paragraph 14 of the Common Approaches, there are specific situations when project due diligence may need to be complemented by specific human rights due diligence, *i.e.* beyond any standard due diligence for potential human rights impacts undertaken in accordance with, for example, the IFC Performance Standards. As a result, Members are invited to report whether their project due diligence was complemented by specific human rights due diligence.

79. Between 2017 and 2019, six projects were reported as being subject to specific human rights due diligence (Table 14 refers). Of the six projects, only the Camseki Wind Park Extension (Türkiye) reported by Germany was not identified during screening as a project with a high likelihood of severe project-related human rights impacts occurring (Section 4.1.3 refers).

Table 14. Projects subject to specific human rights due diligence for 2017-2019

Name of the project	Project country	Reporting country	Explanation provided
Category A			
2018			
Khantex Project	Uzbekistan	Switzerland	Historically, the cotton production sector in Uzbekistan poses a high risk for child and forced labor. Since some years, child labor is no longer prevalent. Monitoring activities of ILO and NGOs however can not exclude forced labor in the cotton production. Therefore for this project, a special assessment on IFC PS 2 (labor and working conditions) including monitoring activities for the first years of cotton production (mechanization of the cotton harvest is already planned and the purchase of harvesting machines is part of the future project phases).
Category B			
2018			
Camseki Wind Park Extension	Türkiye	Germany	Due to country-specific HR risks.

Name of the project	Project country	Reporting country	Explanation provided
2019			
Jizzah Kenteks	Uzbekistan	Switzerland	Historically, the cotton production sector in Uzbekistan poses a high risk for child and forced labor. Since some years, child labor is no longer prevalent. Monitoring activities of ILO and NGOs however can not exclude forced labor in the cotton production, however ILO expect this problem to be solved in the nearer future. This was the main reason for categorization of this rather small project and the completion with a review of HR-aspects.
Kokcha	Uzbekistan	Switzerland	Historically, the cotton production sector in Uzbekistan poses a high risk for child and forced labor. Since some years, child labor is no longer prevalent. Monitoring activities of ILO and NGOs however can not exclude forced labor in the cotton production, however ILO expect this problem to be solved in the nearer future. Therefore for this project, monitoring of labor and working conditions was one of the principal ESAP items.
Liansheng Paper industry	China	Finland	A group of people were resettled from near the project site. An IESC was assigned to conduct due diligence on this specific aspect.
Shanying Huazhong Paper	China	Finland	The IESC was required especially to conduct due diligence on land acquisition and resettlement issues.

80. In addition to these projects where it was reported that specific human rights due diligence was undertaken, the Czech Republic reported that, as part of its due diligence, a Human Rights Impact Assessment (HRIA) was reviewed for the Alpaslan 2 Dam and Hydroelectric Power Plant in Türkiye.

4.6. Host country standards

Host country standards: Paragraph 28 of the Common Approaches

28. *Projects should, in all cases, comply with host country standards. Adherents should, therefore, seek assurance that the project complies with local legislation and other relevant host country regulations.*

81. All project reports relating to the 103 Category A and the 211 Category B projects stated that the projects complied with host country standards at the time of the environmental and social due diligence.

82. All the project reports also contained information on how ECAs had obtained assurance that the projects complied with local legislation and other relevant host country regulations.

83. Various methods for obtaining assurance that the projects complied with local legislation and other relevant host country regulations were reported, for example:

- Reviewing actual permits, which were sometimes obtained as a condition precedent contained in the financial support documentation;
- Confirmation provided by relevant project country authorities *via* approval of the ESIA report, issuing of relevant permits, etc.;
- Information contained in the E&S impact information, such as the ESIA report, and/or confirmation from the independent consultants used to review such information;

- Confirmation provided by applicants in application documentation that the relevant national permits had been obtained;
- Confirmation provided by project sponsors and/or relevant project country authorities during site visits; and
- Inclusion of provisions in the transaction documentation that the project would comply with local legislation and other relevant host country regulations, for example by covenanting the Environmental and Social Action Plan (ESAP) in the financial documentation.

4.7. International standards

International standards: Paragraphs 21 – 23 and 26 of the Common Approaches

21. *When undertaking a review, Adherents should benchmark:*
- *non-project finance projects, against the relevant aspects of*
 - *all ten World Bank Safeguard Policies, or*
 - *all eight IFC Performance Standards, in particular where justified and/or practicable due to the size and/or structure of the transaction such as, but not limited to, certain types of structured finance transactions that share characteristics with project finance, and/or where other financial institutions forming a significant part of the project are applying these same standards;*
 - *limited or non-recourse project finance projects, against the relevant aspects of all eight IFC Performance Standards.*
22. *Where such institutions are supporting the project, Adherents may instead benchmark projects against the relevant aspects of the standards of a Major Multilateral Financial Institution.*
23. *Where projects are benchmarked against the World Bank Safeguard Policies, Adherents may, where appropriate, also need to refer to the relevant aspects of supplementary standards and sources of guidance to ensure an adequate coverage of certain potential social impacts, such as community and gender impacts, labour and working conditions, and health, safety and security issues.*
26. *Alternatively, where appropriate, Adherents may benchmark projects against the relevant aspects of any other internationally recognised standards, such as European Union standards, that are more stringent than those standards referenced above.*
-

4.7.1. Overview

84. All 103 Category A projects were reported as having been benchmarked against international standards, principally those of the World Bank Group. In accordance with the provisions of the Common Approaches, the following international standards were applied for benchmarking purposes:

- 16 projects were benchmarked against the World Bank Safeguard Policies; all of these projects were non-project finance transactions.
- 4 projects were benchmarked against the World Bank Environmental and Social Standards, which have been introduced by the World Bank to replace the Safeguard Policies; all of these projects were non-project finance transactions.
- 84 projects were benchmarked against the IFC Performance Standards; 29 of these projects were project finance transactions, *i.e.* the remaining 55 Category A projects (65%) benchmarked against the IFC Performance Standards were not project finance transactions.

- 1 project was benchmarked against the European Bank for Reconstruction and Development (EBRD) standards¹³.

85. For information, the Kuwait Clean Fuel Project (Kuwait) was benchmarked against both the World Bank Safeguard Policies (by Japan) and the IFC Performance Standards (by Korea, the Netherlands and the United Kingdom); and the Vinh Tan 4 Extension Thermal Power Plant (Viet Nam) was also benchmarked against both the World Bank Safeguard Policies (by Japan) and the IFC Performance Standards (by Korea). These two projects were non-project finance transactions.

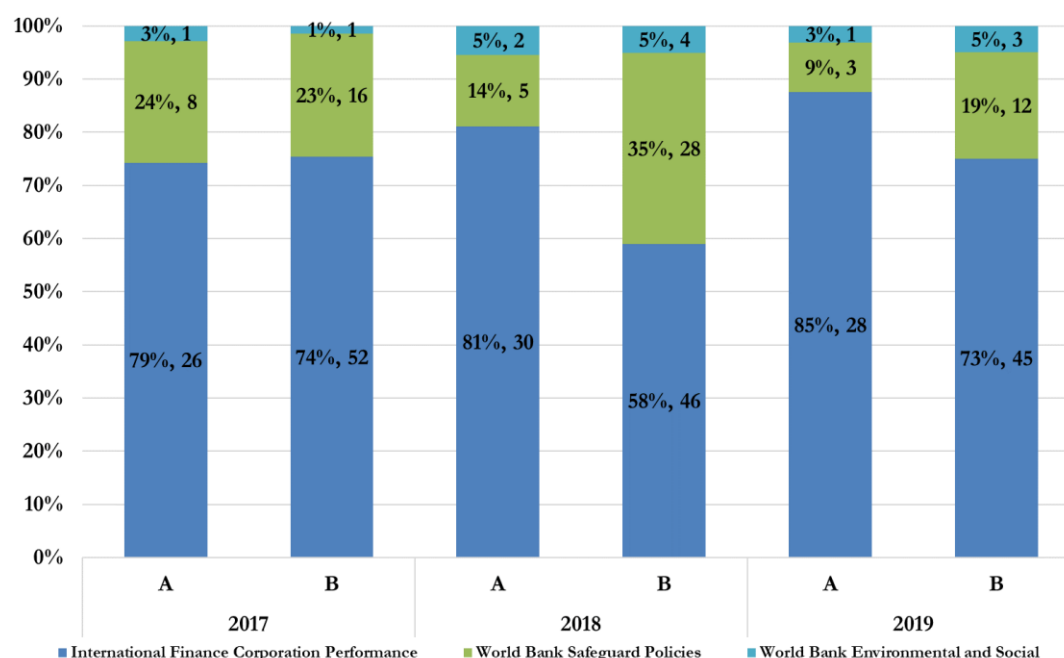
86. For Category B projects, 207 projects were reported as having been benchmarked against international standards, principally those of the World Bank Group:

- 56 projects were benchmarked against the World Bank Safeguard Policies; all of these projects were non-project finance transactions.
- 8 projects were benchmarked against the World Bank Environmental and Social Standards; they were all non-project finance transaction.
- 144 projects were benchmarked against the IFC Performance Standards; 22 of these projects were project finance transactions, *i.e.* the remaining 122 Category B projects (85%) benchmarked against the IFC Performance Standards were not project finance transactions.

87. For information, the SASA Polyester project (Türkiye) was benchmarked against both the World Bank Safeguard Policies (by Germany) and the IFC Performance Standards (by Switzerland); it was a non-project finance transaction.

88. Chart 14 shows the percentages of Category A and Category B projects benchmarked against each of the World Bank Group standards for 2017-2019.

Chart 14. World Bank Group standards applied



¹³ Alpaslan 2 Dam and Hydroelectric Power Plant – 2019 (Türkiye) reported by Czech Republic.

89. Four Category B projects were reported as not having been benchmarked against international standards (Table 15 refers). Of these, Members reported that a mix of exporting country and project country legislation had been applied for three projects. For the remaining project, Finland provided an explanation, as shown below.

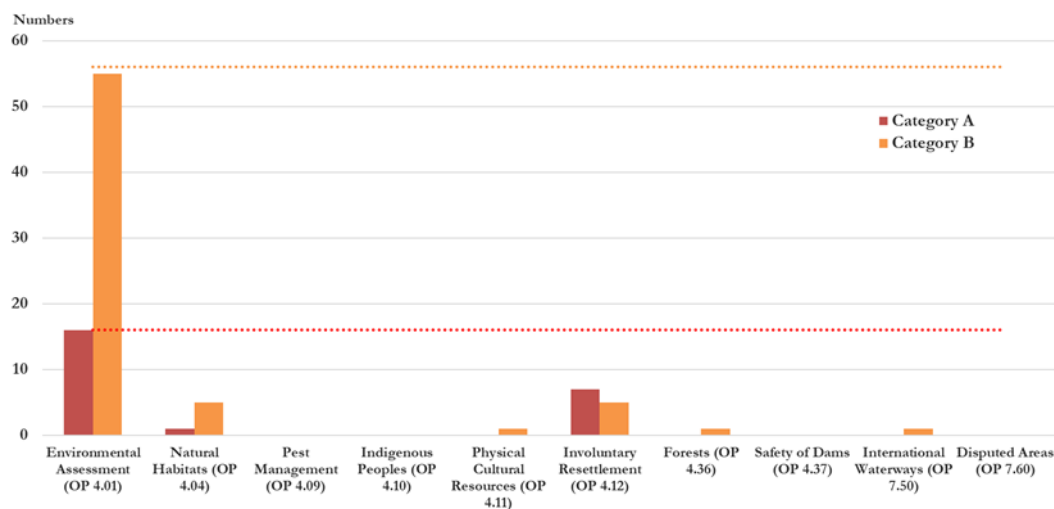
Table 15. Explanations regarding the four Category B projects not benchmarked against international standards

Name of the project	Project country	Reporting country	Explanation provided
2017			
Biokraft Skogn	Norway	Sweden	Project in accordance with Norwegian environmental legislation.
Borregaard Lignotech	United States	Norway	State law in Florida, USA federal law and Norwegian law were applied.
2018			
Cambutas and Calulo Power Line and Modernization	Angola	Portugal	The project was subject to an internal evaluation because there was the potential of adverse impacts. However, taking into account all the relevant documentation reviewed, we have concluded that the adverse impacts were minimal. An environmental management plan is soon to be available and the project will comply with the Portuguese standards for projects of overhead electrical power transmission lines.
2019			
PEMA Shipbuilding Automation	Germany	Finland	As the ship yard exists in Germany and its reputation is good we thought we will prioritize our limited resources to more risky projects.

4.7.2. World Bank Safeguard Policies

90. Between 2017 and 2019, the World Bank Safeguard Policies were applied for benchmarking purposes for 16 Category A projects and 56 Category B projects. Chart 15 provides information on the number of Category A and Category B projects for which the various World Bank Safeguard Policies were applied.

Chart 15. World Bank Safeguard Policies



91. Application of the World Bank Safeguard Policies concerned principally the Safeguard Policy for Environmental Assessment (OP4.01): it was applied to all

16 Category A projects and to 55 of 56 Category B projects¹⁴ benchmarked against the World Bank Safeguard Policies; and for 53 of the 72 projects that were benchmarked against the World Bank Safeguard Policies, OP 4.01 was the only standard applied for benchmarking.

92. Given the provision of paragraph 23 of the Common Approaches, the reporting template invites Members to report whether, when benchmarking projects against the World Bank Safeguard Policies, any supplementary standards and sources of guidance were applied to ensure an adequate coverage of certain potential social impacts, such as community and gender impacts, labour and working conditions, and health, safety and security issues. Between 2017 and 2019, the following responses were provided (Table 16 refers):

Table 16. Supplementary standards and sources of guidance applied in addition of the World Bank Safeguard Policies

Name of the project	Project country	Reporting country	Triggers for applying supplementary standards/guidance	Explanation of the choice of international standards
<i>Category A projects</i>				
2017				
New River Mbridge Bridge	Angola	Portugal	IFC PS were used in conjunction with the WBSP, but only because they were readily available.	There was no specific trigger for applying the WBSP or the IFC PS.
2018				
Dolvi Steel Mill expansion	India	Germany	ILO conventions.	Default reference standard.
Hot Rolling Mill Dolvi	India	Germany	ILO conventions.	Default reference standard.
<i>Category B projects</i>				
2017				
Kama Pulp and Paper Mill Modernisation and Expansion	Russia	Austria	Company's Social Responsibility Management System.	The relevant environmental and social aspects are covered by the World Bank Safeguard Policies.
2018				
Anton De Kom University Modernisation	Suriname	Italy	Specific questions were driven by IFC PS items.	Limited access to the Buyer did not allow full application of the IFC PS.
Boavista Infrastructure	Angola	Portugal	IFC PS were used in conjunction with the WBSP, but only because they were readily available.	There was no specific trigger for applying the WBSP or the IFC PS.
Camama Expressway Rehabilitation	Angola	Portugal	Equator Principals were also applied in the EIA.	There was no specific trigger for applying the WBSP.
National Road EN-372 Upgrade	Angola	Portugal	IFC PS were used in conjunction with the WBSP, but only because they were readily available.	There was no specific trigger for applying the WBSP or the IFC PS.

¹⁴ The only Category B project that was not benchmarked against OP 4.01 was the Kama Pulp and Paper Mill Modernisation and Expansion – 2017 (Russia) reported by Austria.

Name of the project	Project country	Reporting country	Triggers for applying supplementary standards/guidance	Explanation of the choice of international standards
Orugodawatta to Kaduwela Transmission & Distribution Mains Replacement	Sri Lanka	Austria	Occupational Health and Safety standards and procedures and accident statistics of the exporter were reviewed.	The relevant environmental and social aspects are covered by the WorldBank Safeguard Policies.
Reserva Fundiaria da Catapa Infrastructures	Angola	Portugal	IFC PS were used in conjunction with the WBSP, but only because they were readily available.	There was no specific trigger for applying the WBSP or the IFC PS.
Supply to Benguela Electric Network	Angola	Portugal	IFC PS were used in conjunction with the WBSP, but only because they were readily available.	There was no specific trigger for applying the WBSP or the IFC PS.
<i>2019</i>				
Construction and Equipment of the Tombwa Pier	Angola	Portugal	Equator Principals were also applied in the EIA.	There was no specific trigger for applying the WBSP.

4.7.3. World Bank Environmental and Social Standards

93. The World Bank Environmental and Social Standards were applied to 12 projects between 2017 and 2019, all reported by Belgium and the Czech Republic. Table 17 provides the list of those projects:

Table 17. Projects principally benchmarked against the WBESS

Name of the project	Project country	Reporting country	World Bank Environmental and Social Standards used
<i>Category A</i>			
<i>2017</i>			
Mavoko Water Supply Project	Kenya	Belgium	ESS1, ESS3, ESS4, ESS5 and ESS6
<i>2018</i>			
Mochovce Nuclear Power Plant - 3rd and 4th Reactor Blocks	Slovak Republic	Czech Republic	ESS1, ESS2 and ESS3
Transport d'Electricite de Desserte et de Bouclage de la Ville de Yaounde	Cameroon	Belgium	ESS1, ESS2, ESS3, ESS4, ESS6 and ESS8
<i>2019</i>			
NAFTAN Deferred Coke Unit	Belarus	Czech Republic	ESS1, ESS2, ESS3 and ESS6
<i>Category B</i>			
<i>2017</i>			
Siafato Coast Protection	Benin	Belgium	ESS6
Upper East Water Supply System Project	Ghana	Belgium	ESS2, ESS6
<i>2018</i>			
235 Weaving Machines to Kipas Mensucat	Türkiye	Belgium	ESS1 and ESS2
Takoradi Port Expansion Project Phase III	Ghana	Belgium	ESS1 and ESS6
Terminal Portuaria de Manta	Ecuador	Belgium	No specific standard were applied.

Name of the project	Project country	Reporting country	World Bank Environmental and Social Standards used
<i>2019</i>			
NAFTAN LG Purification for Mercaptans	Belarus	Czech Republic	ESS1, ESS2, ESS3 and ESS6
NCP Alcohol Plant Conversion	South Africa	Belgium	ESS1
Siafato Coast Protection	Benin	Belgium	ESS1 and ESS6

94. For information, the World Bank Environmental and Social Standards were also used as subsidiary standards for four projects that were principally benchmarked against the World Bank Safeguard Policies or the International Finance Corporation Performance standards (Table 18 refers).

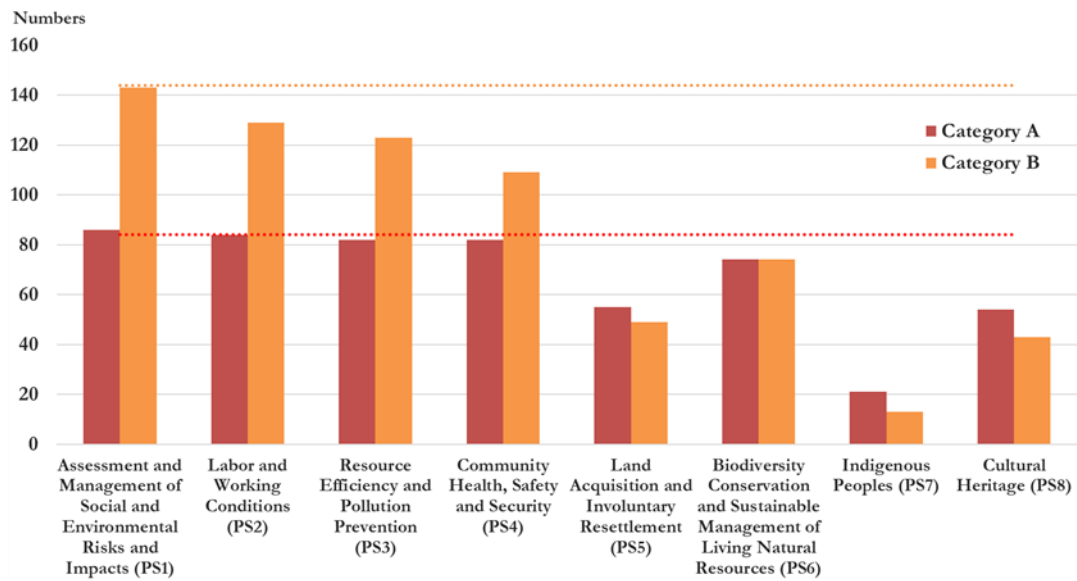
Table 18. Projects for which the WBESS were used as subsidiary standards

Name of the project	Project country	Reporting country	World Bank Environmental and Social Standards used
<i>Category A</i>			
<i>2017</i>			
Lidio Ramon Perez Power Plant Block 1 Reconstruction project	Cuba	Slovak Republic	ESS1, ESS3 and ESS4
<i>2019</i>			
Formosa 2 Offshore Wind Farm	Chinese Taipei	Korea	ESS1, ESS2, ESS3, ESS4, ESS5 and ESS6
<i>Category B</i>			
<i>2017</i>			
Coastal protection works Avlekete et Djegbadji	Benin	Benin	ESS1 and ESS6
Ittihad Paper Mill	United Arab Emirates	Finland	ESS2

4.7.4. IFC Performance Standards

95. Between 2017 and 2019, the IFC Performance Standards were applied for benchmarking purposes for 84 Category A projects and 144 Category B projects. Chart 16 provides information on the number of Category A and Category B projects for which the various IFC Performance Standards were applied.

Chart 16. IFC Performance Standards



96. Application of the IFC Performance Standards was wider than the World Bank Safeguard Policies: PS1 to PS4¹⁵ were applied for 79 of the 84 Category A projects and 104 of the 144 Category B projects that were benchmarked against the IFC Performance Standards. For information, the IFC has noted that PS1 to PS4 are likely to be relevant for all projects, whereas PS5 to PS8¹⁶: are only likely to be triggered on project-specific occasions. Even so, for 28 projects, all eight of the Performance Standards were applied.

97. For information, the IFC Performance Standards were also used as subsidiary standards for seven projects that were principally benchmarked against the World Bank Safeguard Policies (Table 19 refers).

Table 19. Projects for which the IFC Performance Standards were used as subsidiary standards

Name of the project	Project country	Reporting country	IFC Performance Standards
Category A			
<i>2017</i>			
Lidio Ramon Perez Power Plant Block 1 Reconstruction	Cuba	Slovak Republic	PS1, PS3 and PS4
New River Mbridge Bridge	Angola	Portugal	PS1
Category B			
<i>2018</i>			
Boavista Infrastructure	Angola	Portugal	PS1
Camama Expressway Rehabilitation	Angola	Portugal	PS1

¹⁵ PS1 (Assessment and Management of Social and Environmental Risks and Impacts), PS2 (Labor and Working Conditions), PS3 (Resource Efficiency and Pollution Prevention) and PS4 (Community Health, Safety and Security).

¹⁶ PS5 (Land Acquisition and Involuntary Resettlement), PS6 (Biodiversity Conservation and Sustainable Management of Living Natural Resources), PS7 (Indigenous Peoples) and PS8 (Cultural Heritage).

Name of the project		Project country	Reporting country	IFC Performance Standards
	National Road EN-372 Upgrade	Angola	Portugal	PS1
	Reserva Fundiaria da Catapa Infrastructures	Angola	Portugal	PS1 and PS2
	Supply to Benguela Electric Network	Angola	Portugal	PS1

4.7.5. Other internationally-recognised standards

98. The reporting template also allows Members to provide information on other internationally recognised standards that were applied to projects in accordance with paragraph 26 of the Common Approaches. For 2017-2019, Members reported applying the EBRD Performance Requirements and the Equator Principles to certain projects. In addition, Members also reported for this question that they applied certain technical standards, such as those of the EU (including the EU Guideline 1999/74/EG for poultry) and the BREF Best Available Techniques Reference Documents (BAT) (including for refining mineral oils and gases). More information on the use of technical standards is available in Section 4.8.

4.7.6. Choice of international standards

99. Table 20 shows the international standards chosen by Members in their Category A and Category B project reports, *i.e.* the following Table relates to Members' individual reports as presented in Table 1 and Annex A, rather than to projects.

Table 20. Choice of international standards

Reporting country	World Bank SP		World Bank ESS		IFC Performance Standards		Other ¹⁷
	PF	Non-PF	PF	Non-PF	PF	Non-PF	
Australia					1		
Austria		3				6	
Belgium		2		9	1		
Canada						1	
Czech Republic				3			1
Denmark					25	26	
Finland					1	16	1
France					2	20	
Germany		42			12	18	
Hungary		3			1		
Italy		1			7	14	
Japan		10			2	4	
Korea					6	6	
Netherlands					1	15	

¹⁷ The "Other" standards relate to the four projects listed in Table 15 and to the Alpaslan 2 Dam and Hydroelectric Power Plant project in Türkiye reported by the Czech Republic and benchmarked against the EBRD standards.

Reporting country	World Bank SP		World Bank ESS		IFC Performance Standards		Other ¹⁷
Norway					1	1	1
Poland						6	
Portugal		7					1
Slovak Republic		1					
Spain		2			4	11	
Sweden						6	1
Switzerland					2	14	
Türkiye		1				2	
United Kingdom					4	24	
United States					1		

100. In terms of explanations for their choice of international standards, the following Members reported that it was their standard practice to use the IFC Performance Standards for benchmarking all projects, regardless of the financial structure of the transactions (project finance or non-project finance): Australia, Canada, Denmark, Finland, France, Korea, the Netherlands, Switzerland, the United Kingdom and the United States.

101. Two Members also reported using the IFC Performance Standards as their default international standards for benchmarking projects, except where project country standards were applied (Table 15 refers): Norway and Sweden. In addition, Spain also reported that, by default, it tries to apply the IFC Performance Standards; however, for 2 out of 17 projects, it applied the World Bank Safeguard Policies, in one instance because the promoter's resettlement policy was based on World Bank OP4.12 concerning Involuntary Resettlement.

102. Last, the following two Members reported applying the IFC Performance Standards to all or most of their Category A and Category B projects; however, this appeared to be for transaction-specific reasons rather than for policy reasons:

- Poland, which commented that the IFC Performance Standards, together with the IFC Environmental Health and Safety (EHS) Guidelines, were chosen as the most applicable to the projects.
- Italy, which commented that its choice of international standards had been driven by factors such as the presence of an independent consultant and direct access to the buyer.

103. In contrast, four Members principally applied the World Bank Safeguard Policies or the World Bank Environmental and Social Standards for their projects: Belgium, Hungary, Portugal and the Slovak Republic.

104. Both Germany and Japan noted that their default international standards are the World Bank Safeguard Policies for non-project finance transactions. Germany reported that, in addition to project finance transactions, it used the IFC Performance Standards for transactions that shared characteristics with project finance transactions, when ESAs or ESAPs involved benchmarking against such standards, and when Equator Principles Financial Institutions were involved in the transaction. Japan reported that, in addition to project finance transactions, it used the IFC Performance Standards when other financial institutions forming a significant part of the overall projected applied such standards.

105. For the remaining Members, Austria, the Czech Republic and Türkiye reported using both the World Bank Safeguard Policies and the IFC Performance Standards for transaction-specific reasons rather than for policy reasons.

4.8. Technical standards

Technical standards: Paragraphs 24 - 25 of the Common Approaches

24. Adherents should also benchmark projects against the relevant aspects of the EHS Guidelines, which are referenced in World Bank Safeguard Policy OP 4.01 and IFC Performance Standard 3.
25. In the absence of any relevant industry sector EHS Guidelines, Adherents:
- should benchmark against the relevant aspects of any internationally recognised sector specific or issue specific standards such as, where appropriate, the Convention on Nuclear Safety, the Joint Convention on the Safety of Spent Fuel Management and on the Safety of Radioactive Waste Management, and the relevant aspects of International Atomic Energy Agency (IAEA) standards for nuclear power plants and other nuclear facilities³; and/or
 - may refer to relevant international sources of guidance such as, for example, where appropriate, the Hydropower Sustainability Assessment Protocol and the Core Values and Strategic Priorities of the World Commission on Dams (WCD) Report for hydro-power projects and the standards of the World Organisation for Animal Health (OIE) for animal welfare issues, as well as any relevant IFC publications, such as its Good Practice Notes.

³ Examples of other nuclear facilities may include, but may not be limited to, those types of projects provided for illustration purposes in Article 3 of Annex I of this Recommendation in the context of projects that may be classified as Category A.

106. The World Bank Group Environmental, Health and Safety (EHS) Guidelines, either the General EHS Guidelines or one of the sector-specific Guidelines, were reported as applied for 102 Category A projects and 198 Category B projects. Table 21 provides details of the numbers of EHS Guidelines applied (multiple responses were permitted).

Table 21. EHS Guidelines

World Bank Group EHS Guidelines	Category A	Category B
Number of projects using EHS Guidelines:	102	198
Number of projects using EHS General Guidelines only	8	42
Number of projects using EHS Sector Guidelines only	1	9
Industry Sector Guidelines:		
Agribusiness/Food Production	6	10
Annual Crop Production	0	2
Aquaculture	0	1
Breweries	0	1
Dairy Processing	0	1
Fish Processing	0	1
Food and Beverage Processing	0	1
Mammalian Livestock Production	1	1
Meat Processing	0	1
Plantation Crop Production	1	0
Poultry Processing	0	0
Poultry Production	4	0
Sugar Manufacturing	0	0
Vegetable Oil Processing	0	1

World Bank Group EHS Guidelines	Category A	Category B
Chemicals	25	10
Coal Processing	1	0
Large Volume Inorganic Compounds Manufacturing and Coal Tar Distillation	0	0
Large Volume Petroleum-based Organic Chemicals Manufacturing	3	0
Natural Gas Processing	7	2
Nitrogenous Fertilizer Manufacturing	3	2
Oleochemicals Manufacturing	0	0
Petroleum Refining	9	1
Pesticides Formulation, Manufacturing and Packaging	0	0
Pharmaceuticals and Biotechnology Manufacturing	0	1
Petroleum-based Polymers Manufacturing	2	4
Phosphate Fertilizer Manufacturing	0	0
Forestry	6	24
Board and Particle-based Products	0	10
Forest Harvesting Operations	2	2
Pulp and Paper Mills	4	9
Sawmilling and Wood-based Products	0	3
General Manufacturing	14	26
Base Metal Smelting and Refining	2	3
Ceramic Tile and Sanitary Ware Manufacturing	0	0
Cement and Lime Manufacturing	0	3
Construction Materials Extraction	7	2
Foundries	0	0
Glass Manufacturing	0	1
Integrated Steel Mills	3	8
Metal, Plastic, Rubber Products Manufacturing	2	2
Printing	0	1
Semiconductors and Electronics Manufacturing	0	0
Tanning and Leather Finishing	0	0
Textiles Manufacturing	0	6
Infrastructure	51	43
Airlines	0	1
Airports	1	4
Crude Oil and Petroleum Product Terminals	5	1
Gas Distribution Systems	2	0
Health Care Facilities	0	10
Ports, Harbors and Terminals	15	1
Railways	2	3
Retail Petroleum Networks	1	2
Shipping	3	1
Telecommunications	0	0
Toll Roads	3	3
Tourism and Hospitality Development	1	7
Waste Management Facilities	8	2
Water and Sanitation	10	8

World Bank Group EHS Guidelines	Category A	Category B
Mining	4	1
Mining	4	1
Oil & Gas	24	1
Liquefied Natural Gas (LNG) Facilities	10	1
Offshore Oil and Gas Development	7	0
Onshore Oil and Gas Development	7	0
Power	79	78
Electric Power Transmission and Distribution	28	23
Geothermal Power Generation	0	0
Thermal Power	32	16
Wind Energy	19	39

107. The 14 projects for which the EHS Guidelines were not used for benchmarking were (Table 22 refers):

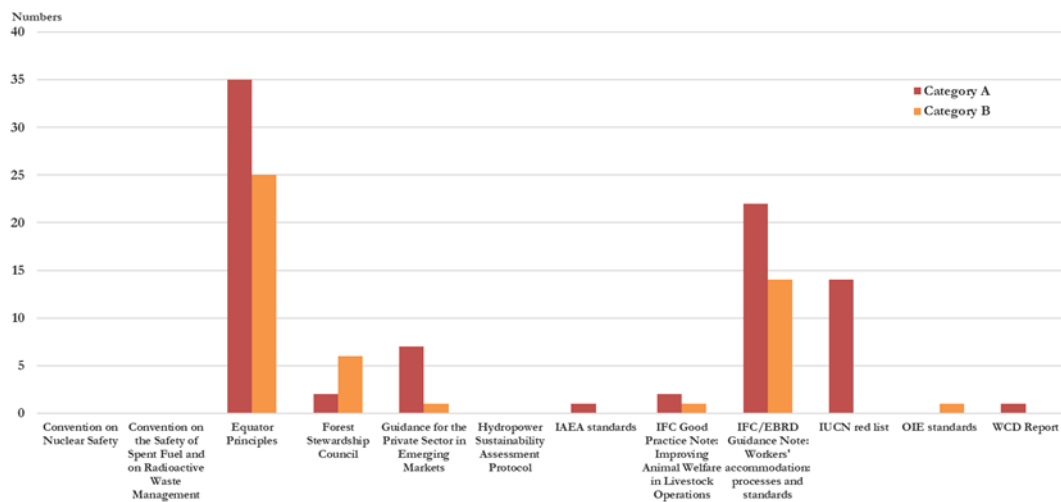
Table 22. Projects for which the EHS Guidelines were not used for benchmarking

Name of the project	Project country	Reporting country
Category A		
2017		
New River Mbridge Bridge	Angola	Portugal
Category B		
2017		
Biokraft Skogn	Norway	Sweden
Tehri Hydroelectric Power Station	India	France
2018		
235 Weaving Machines to Kipas Mensucat	Türkiye	Belgium
Boavista Infrastructure	Angola	Portugal
Camama Expressway Rehabilitation	Angola	Portugal
National Road EN-372 Upgrade Project	Angola	Portugal
Reserva Fundiaria da Catapa Infrastructures	Angola	Portugal
Takoradi Port Expansion Project Phase III	India	France
2019		
Construction and Equipment of the Tombwa Pier	Angola	Portugal
Kisumu Concrete Products New Mine	Kenya	Finland
Kolomna Meat Packing Plant	Russia	Hungary
PEMA Shipbuilding Automation	Germany	Finland
Sifato Coastal Protection Works	Benin	Belgium

108. According to the reports provided for these projects, no other internationally-recognised sector specific or issue specific standards nor any relevant international sources of guidance were applied in place of the EHS Guidelines.

109. Other Members did, however, report using other internationally-recognised sector specific or issue specific standards, as well as certain relevant international sources of guidance. The reporting template contains a list of some examples, based on typical responses from previous years. Between 2017 and 2019, Members reported applying the following (multiple answers were permitted) as shown in Chart 17.

Chart 17. Other international standards



110. Last, the following internationally-recognised sector specific or issue specific standards and relevant international sources of guidance were also reported as having been used between 2017 and 2019:

- EU guideline 1999/74/EG for poultry production;
- FAO Good Practices for biosecurity in the Pig Sector;
- FSC Principles and Criteria for Forest Stewardship. Chain of Custody Certification;
- EBRD Sub-sectoral Environmental and Social Guidelines: Bakery Products;
- Manual on the Sport and the Environment - International Olympic Committee (March 2005);
- Chance find procedure¹⁸;
- Reference Document on Best Available Techniques for Large Combustion Plants (Federal Environmental Agency, Germany); and
- US Government Human Rights Report.

¹⁸ For physical cultural resources.

4.9. Meeting international standards

Meeting international standards: Paragraphs 29 - 30 of the Common Approaches

29. Projects should also meet the international standards against which they have been benchmarked, in accordance with paragraphs 21-26 of this Recommendation, recognising that some of these standards contain margins of tolerance in how their overall objectives may be achieved.
30. In exceptional cases, however, an Adherent may decide to support a project that does not meet the relevant aspects of the international standards against which it has been benchmarked. In such cases, the reasons for the choice of international standards, the reasons for the failure to meet such international standards, the related justification for supporting the project, and any related monitoring procedures must be reported to the ECG in accordance with paragraph 44 of this Recommendation. With due regard to business confidentiality, aggregated information on such cases will be made publicly available by the ECG in accordance with paragraph 42 of this Recommendation.

4.9.1. Category A projects

111. In response to the question concerning the status of Category A projects with regard to international standards at the time of final commitment:

- 58 projects met, or were designed to meet, international standards from the outset;
- 34 projects did not meet international standards, but were expected to within a reasonable period of time (see paragraph 113 below); and
- 1 project did not, and was not expected to, meet international standards at the time due diligence was undertaken (see paragraph 114 and Table 24 below).

112. The remaining 10 Category A projects involved multiple ECAs, which provided different responses to whether the projects were expected to meet international standards at the time of final commitment, as listed in Table 23.

Table 23. Multi-sourced Category A projects with different views on the status of the projects regarding international standards at the time of final commitment

Project name & country	Reporting country	Status of project regarding international standards	Outcome of evaluation	Tools put in place	Comments
<i>2017</i>					
Alba Line 6 expansion, Power station 5 (Bahrain)	Canada	Did not meet international standards, but was expected to within a reasonable period of time	support given with conditions	ESAP	
	Netherlands	Did not meet international standards, but was expected to within a reasonable period of time	support given without conditions	ESAP/ MSP	The project did not meet international standards in the field of stakeholder consultation. This is caused by local legislation that does not include this in their EIA requirements. Because the project informs stakeholders and has a grievance mechanism and will improve their procedures for stakeholder engagement as laid down in the ESAP for the project finance. With these measures we think this deviation is acceptable.
	Switzerland	Did not meet international standards, but was expected to within a reasonable period of time	support given with conditions	ESAP/ MSP	
	Germany	Did not meet international standards, but was expected to within a reasonable period of time	support given with additional conditions		Implementation and monitoring of the Environmental and Social Action Plan secures compliance within a reasonable period of time.

Project name & country	Reporting country	Status of project regarding international standards	Outcome of evaluation	Tools put in place	Comments
	Japan	Did not meet international standards, but was expected to within a reasonable period of time	support given with conditions	MSP	
	France	Met, or was designed to meet, international standards from the outset	support given with conditions	ESAP	
Kuwait Clean Fuel Project (Kuwait)	United Kingdom	Did not meet international standards, but was expected to within a reasonable period of time	support given with conditions	ESAP/ MSP	All actions and timeframes contained within the Environmental and Social Action Plan and Remedial Action Plan to bring the project into alignment with international standards were agreed prior to draw down.
	Japan	Met, or was designed to meet, international standards from the outset	support given with conditions		
	Korea	Did not meet international standards, but was expected to within a reasonable period of time	support given with conditions	ESAP/ MSP	Lenders required the environmental and social action plan(ESAP) which was to fill the gap between ESIA and international standards; each ESAP item is required to be completed within a reasonable timeframe (e.g. before financial close, before operation)
	Netherlands	the project did not, and was not expected to, meet international standards	support given without conditions	ESAP	The project did meet all air quality demands except for SOx due to the size of the existing refinery. The decrease on SOx emissions due to closure of the old facility and the upgrade of existing facilities is large. The project takes all technical available measures to reduce the SOx. emissions. The project did not perform a consultation process on the EIA with the local population, because in that period that was not demanded by the local legislation. The company did however communicate on the project in several ways and did take into account the opinion of local stakeholders.
Yamal LNG (Russia)	Germany	Did not meet international standards, but was expected to within a reasonable period of time	support given with conditions		The project was expected to meet international standards within a reasonable period of time. Outstanding actions are described in the agreed environmental and social action plan and refer to milestones of the project (construction, commissioning, operation, and decommissioning phase).
	France	Met, or was designed to meet, international standards from the outset	support given with conditions	ESAP	
	Italy	Did not meet international standards, but was expected to within a reasonable period of time	support given with conditions	ESAP	The timeframe was agreed and included in the E&S action plan, attached to the facility agreement.
	Japan	Met, or was designed to meet, international standards from the outset	support given with conditions		
	Sweden	Met, or was designed to meet, international standards from the outset	support given with conditions	ESAP	
2018					
Ankara - Nigde Motorway (Türkiye)	Switzerland	Met, or was designed to meet, international standards from the outset	support given with conditions	ESAP/ MSP	
	Denmark	Did not meet international standards, but was expected to within a reasonable period of time	support given with conditions	ESAP	

Project name & country	Reporting country	Status of project regarding international standards	Outcome of evaluation	Tools put in place	Comments
Bapco Modernisation Programme (Bahrain)	Spain	Met, or was designed to meet, international standards from the outset	support given with conditions	ESAP/ MSP	
	United Kingdom	Did not meet international standards, but was expected to within a reasonable period of time	support given with conditions	ESAP/ MSP	Frames were agreed with the Project within an Environmental and Social Action Plan for the meeting of agreed standards.
	Italy	Did not meet international standards, but was expected to within a reasonable period of time	support given with conditions	ESAP	
	Korea	Did not meet international standards, but was expected to within a reasonable period of time	support given with conditions	ESAP/ MSP	Lenders required the environmental and social action plan(ESAP) which was to fill the gap between ESIA and international standards; each ESAP item is required to be completed within a reasonable timeframe (e.g. before financial close, before operation).
Duqm Refinery (Oman)	Spain	Met, or was designed to meet, international standards from the outset	support given with conditions	ESAP/ MSP	
	United Kingdom	Did not meet international standards, but was expected to within a reasonable period of time	support given with conditions	ESAP	Timeframes were agreed with the Project within an Environmental and Social Action Plan for the meeting of agreed standards.
	Korea	Did not meet international standards, but was expected to within a reasonable period of time	support given with conditions	ESAP/ MSP	Lenders required the environmental and social action plan(ESAP) which was to fill the gap between ESIA and international standards; each ESAP item is required to be completed within a reasonable timeframe (e.g. before financial close, before operation).
Sumbagut 2 Peaker Power Plant (Indonesia)	Italy	Met, or was designed to meet, international standards from the outset	support given with conditions	ESAP/ MSP	Compliance with ESAP and IFC Performance Standards, providing self monitoring report and allowing independent monitoring for some time.
	Spain	Did not meet international standards, but was expected to within a reasonable period of time	support given with conditions	ESAP/ MSP	There's a CTA in which is included, among others, the condition that the project shall fulfil the international standards. On the contrary, mandatory prepayment could be called.
Trans Adriatic Pipeline (Azerbaijan)	Germany	Did not meet international standards, but was expected to within a reasonable period of time	support given with conditions	ESAP	The project was expected to meet international standards within a reasonable period of time. Outstanding actions are described in the agreed environmental and social action plan and refer to milestones of the project (construction, commissioning, and operation phase).
	France	Met, or was designed to meet, international standards from the outset	support given with conditions	ESAP/ MSP	
	Italy	Did not meet international standards, but was expected to within a reasonable period of time	support given with conditions	ESAP	The project was expected to meet international standards within a reasonable period of time. Outstanding actions are described in the agreed environmental and social action plan and refer to milestones of the project (construction, commissioning, and operation phase).
2019					
Formosa 2 Offshore Wind Farm (Chinese Taipei)	Belgium	Met, or was designed to meet, international standards from the outset	support given with conditions	ESAP	
	Denmark	Did not meet international standards, but was expected to within a reasonable period of time	support given with conditions	ESAP	
	Korea	Met, or was designed to meet, international standards from the outset	support given with conditions	ESAP	
	United Kingdom	Did not meet international standards, but was expected to within a reasonable period of time	support given with conditions	ESAP	

Project name & country	Reporting country	Status of project regarding international standards	Outcome of evaluation	Tools put in place	Comments
Project Marigold (Malaysia)	Spain	Met, or was designed to meet, international standards from the outset	support given with conditions	ESAP/ MSP	
	Italy	Did not meet international standards, but was expected to within a reasonable period of time	support given with conditions	ESAP	
	Japan	Met, or was designed to meet, international standards from the outset	support given with conditions		
	Korea	Did not meet international standards, but was expected to within a reasonable period of time	support given with conditions	ESAP/ MSP	Lenders required Environmental and Social Action Plan (ESAP) which was to fill the gaps between ESIA and international standards; each ESAP item is required to be completed within a reasonable timeframe (e.g. before financial close, before operation).

113. For 33 of the 34 projects that were expected to meet international standards within a reasonable period of time, Members noted that an Environmental and Social Action Plan (ESAP) had been implemented with agreed actions to bring the project into compliance within a specific timeframe. The remaining report (for the Lidio Ramon Perez Power Plant Block 1 Reconstruction project in Cuba reported by the Slovak Republic) did not provide any details; however, the Slovak Republic noted that it had applied environmental and social conditions to its support and would be monitoring the project's environmental and social performance.

114. The Category A project that was reported as not meeting international standards was the Rumailah Combined Cycle Gas Fired Power Plant in Iraq reported by Switzerland. In this context, Switzerland applied the IFC Performance Standards to the project, in accordance with SERV's usual practice, and provided the following information concerning its support for the project (Table 24 refers).

Table 24. Explanation regarding the Category A project reported as not meeting international standards

Name of the project	Project country	Reporting country	Explanation provided	Additional information
<i>2017</i>				
Rumailah Combined Cycle Gas Fired Power Plant (Iraq)	Iraq	Switzerland	The project met national Iraqi standards. The 1.2% share of SERV did not allow for leverage to insist on an additional ESIA according to the IFC Performance Standards. For the most relevant aspects, SERV received additional documentation (noise, air emissions, labour and working conditions, project-affected people) which could show that the project could meet international standards.	Support provided without additional environmental and/or social conditions. SERV will not undertake <i>ex post</i> monitoring of the project. SERV's volume of support for the project: SDR 20.08 million.

115. In total, Members reported that 71 Category A projects had put in place the following tools in order to meet international standards:

- 34 projects had both an operator's Environmental and Social Management Plan (ESMP) and an ESAP;
- 42 projects had an ESMP; and
- 63 projects had an ESAP.

116. None of the Category A projects were reported as involving margins of tolerance in the benchmarking process; however, Finland provided the following comment for the MAPA - Modernization and Extension of Arauco Mill - 2019 project in Chile: *“The phosphorus content of the treated waste water exceeds IFC limit value and will most likely not go below. However as this project is expansion of an existing pulp mill the waste waters coming from the whole facility are treated in the same treatment plant and the treatment has been improved significantly from the situation it used to be. The nitrogen oxides emissions exceed the IFC limit value because the state-of-the-art and highly efficient combustion process of the mill which minimizes the other emissions however NOx correlates inversely with the efficiency of the combustion and it's content is therefore high. The latest version of EU Bref for pulp and paper mills acknowledges this phenomenon with modern pulp mills and the NOx emission of this project follows the EU Bref. IFC EHS Guideline for pulp and paper mills should be updated.”*

4.9.2. Category B projects

117. In response to the question concerning the status of Category B projects with regard to standards at the time of final commitment, of the 210 projects that were benchmarked against international or national standards:

- 175 projects met, or were designed to meet, international or national standards from the outset¹⁹;
- 32 projects did not meet international or national standards, but were expected to within a reasonable period of time (see paragraph 118 and Table 25 below); and
- 3 projects did not, and were not expected to, meet international standards at the time due diligence was undertaken (see paragraph 119 and Table 26 below).

118. For all except five of the 32 projects that were expected to meet international or national standards within a reasonable period of time, Members noted that either an operator’s ESMP or an ESAP had been implemented with agreed actions to bring the project into compliance within a specific timeframe. For the remaining reports, Members provided the following explanations (Table 25 refers):

Table 25. Category B projects with neither an operator’s ESMP or an ESAP with agreed actions to bring the project into compliance within a specific timeframe

Name of the project	Project country	Reporting country	Explanation provided
2017			
Parque Eolica del Sur	Argentina	Denmark	The requirements stated in PS1 and PS2 are to be implemented within a reasonable period of time.
Metalurgica Met-Mex Penoles Zinc Refinery Modernisation	Mexico	Finland	The Borrower must improve the safety and housekeeping of the construction site of the new facility. They are given certain amount of time to do it and an independent OHS expert will make an audit to the site and check if it complies with the IFC General EHS Guideline (chapter 4).
2018			
Glass Production	Angola	Germany	From the outset the project was not in compliance with all air emission guideline values. Thus conditions were imposed requiring the buyer to install a filter system before the start of operations and verify compliance with the guideline values.

¹⁹ For information, this includes one project, the Tangshan - Continuous Galvanizing Lines in China, for which Austria reported using margins of tolerance within the World Bank Safeguard Policies.

Name of the project	Project country	Reporting country	Explanation provided
Kronospan MDF HDF Expansion	United States	Germany	Buyer was not able to provide evidence that EHS guidelines regarding noise will be met at start of operations. Completion of noise measurements one year after project completion and involvement of the German ECA should noise guideline values from the IFC EHS General Guidelines not be complied with.
Cambutas and Calulo Power Line and Modernization	Angola	Portugal	The project was subject to an internal evaluation because there was the potential of adverse impacts. However, taking into account all the relevant documentation reviewed, we have concluded that the adverse impacts were minimal. An environmental management plan is soon to be available and the project will comply with the Portuguese standards for projects of overhead electrical power transmission lines.

119. All three projects that did not, and were not expected to, meet international standards at the time due diligence was undertaken, were reported by Finland. All three projects were benchmarked against the IFC Performance Standards, which is Finnvera's standard practice. Finland provided the following information concerning its support for the projects (Table 26 refers).

Table 26. Explanation regarding the three Category B projects reported as not meeting international standards

Name of the project	Project country	Reporting country	Explanation provided	Additional information
2017				
APPM	Russia	Finland	The use of water by the board making machine exceeds the IFC guideline of 0-20 m ² /t being 24,2 m ² /t. However, the replacement helps the company to reduce its prior use of water which was 27,5 m ³ /t.	Support provided without additional environmental and/or social conditions. Finnvera will undertake <i>ex post</i> monitoring of the project: Borrower shall report annually of its environmental performance (waste water, air emissions, wastes, incident statistics and FSC monitoring). Finnvera's volume of support for the project: SDR 66.60 million
Central Termica Parque Pilar	Argentina	Finland	The power plant has dual fuel engines which are able to use HFO and gas as fuel. When HFO is used the particles emissions exceed the IFC limit value 50%. Noise level at the nearest sensitive receptor is 61 dBA which clearly exceeds the IFC limit value 55 dBA (day) and 45 dBA (night). The deviations from IFC level meet the local legislation. Although the buyer made requested improvements to the sound proofing and promised to use as much gas fuel as possible, the buyer did not want to try to meet the IFC limits because those would have required significant additional investments. The buyer has promised to consider additional measures for soundproofing. Argentina has been 10 to 15 years outside of the international capital markets having had the only open capital channel in practice from China. The need for additional capacity in power sector has been substantial. This power plant was part of an emergency power bidding process.	Support provided with additional environmental and/or social conditions: the project should meet the requirements of IFC Performance Standards and IFC EHS Guideline for Thermal Power Plants except the points mentioned previously. Finnvera will not undertake <i>ex post</i> monitoring of the project. Finnvera's volume of support for the project: SDR 38.71 million.

Name of the project	Project country	Reporting country	Explanation provided	Additional information
Cranes to Jubail Harbour	Saudi Arabia	Finland	The company did not have a grievance mechanism in place to which workers can address anonymous complaints. Complaints/grievances can be addressed to HR but not anonymously. The workers can address complaints about their employer to the Labour Disputes Department of Ministry of Labor. Due to small transaction and short lifetime of the loan, our leverage to have more profound information was very little. The transaction was small and we were not able to dig deeper in our review.	Support provided without additional environmental and/or social conditions. Finnvera will not undertake <i>ex post</i> monitoring of the project. Finnvera's volume of support for the project: SDR 2.95 million

120. In total, Members reported that 98 Category B projects had put in place the following tools in order to meet international standards:

- 14 projects had both an ESMP and an ESAP;
- 90 projects had an ESMP; and
- 63 projects had an ESAP.

4.10. Evaluation and monitoring

Evaluation and monitoring: Paragraphs 31 – 34 and 36 of the Common Approaches

31. *Adherents should evaluate the information resulting from screening and review of a project, and decide whether to request further information, decline or provide official support.*
 32. *In the event that support is to be provided, Adherents should decide whether this should involve conditions to fulfil prior to, or after, the final commitment for official support, for example, measures to prevent, minimise, mitigate or remedy potential adverse environmental and social impacts, covenants, and monitoring requirements. In this context, Adherents may require a project sponsor to devise further action plans to describe and prioritise the mitigation measures, corrective actions, monitoring activities and timetable necessary to manage the project's environmental and/or social impacts in a manner consistent with international standards and good international industry practice.*
 33. *Where support for a project is provided subject to fulfilment of certain conditions whether during the construction and/or the operation phase of the project, Adherents should ensure that appropriate procedures are in place to monitor the project, regardless of its classification, in order to ensure compliance with the conditions of their official support.*
 34. *In addition, for all limited or non-recourse project finance Category A projects, Adherents should require regular ex post reports and related information to be provided during their involvement in the project to ensure that relevant potential environmental and/or social impacts are addressed according to the information provided by applicants during the environmental and social review.*
 36. *Adherents should, where appropriate, encourage project sponsors to make ex post monitoring reports and related information including concerning how environmental and/or social impacts are being addressed publicly available at regular intervals, including in forms accessible to local communities directly affected by the project and other relevant stakeholders.*
-

4.10.1. Category A projects

121. As a result of the provisions of paragraph 32 of the Common Approaches, Members are invited to report whether, following their evaluation of the projects, support was provided with or without any conditions to fulfil after a final commitment for official support. In this context, for the 103 Category A projects, Members reported:

- Support was provided without any conditions to fulfil after a final commitment for official support: 18 projects; and

- Support was provided with environmental and/or social project-specific conditions to fulfil after a final commitment for official support: 85²⁰ projects.

122. For 84 of the 85 Category A projects where support was provided subject to project-specific conditions to fulfil, the reports included (for at least one Member supporting exports to the project) a description of the environmental and/or social conditions imposed by the ECA (or other syndicate members) for the construction or operational phase of the project. In many cases, the conditions related to compliance with relevant host laws and international standards, to establishing or complying with a management or action plan, and to the implementation of specific mitigation measures.

123. The exception is the following project, for which no additional information was provided (Table 27 refers).

Table 27. Category A project subject to project-specific conditions but no information provided

Name of the project	Project country	Reporting country
2018		
Mochovce Nuclear Power Plant - 3rd and 4th Reactor Blocks	Slovak Republic	Czech Republic

124. Of the 85 Category A projects where support was provided subject to project-specific conditions to fulfil, 81 were reported as being subject to *ex post* monitoring by at least one Member concerned. The four projects that were supported with conditions to fulfil but which would not be subject to *ex post* monitoring were (Table 28 refers):

Table 28. Category A projects subject to project-specific conditions but not to *ex post* monitoring

Name of the project	Project country	Reporting country
2017		
IFA-2 project	United Kingdom	Italy
2018		
Mochovce Nuclear Power Plant - 3rd and 4th Reactor Blocks	Slovak Republic	Czech Republic
Ruiru II Dam	Kenya	France
2019		
Volgafert	Russia	Italy

²⁰ This includes the Alba Line 6 Expansion, Power Station 5 project (Bahrain) and the Kuwait Clean Fuel project (Kuwait). The Netherlands was involved in both projects and reported that support was provided for both projects without any conditions to fulfil, which was in line with Atradius DSB's policy at that time. The other Members involved in these projects (Canada, France, Germany, Japan & Switzerland and Japan, Korea & the United Kingdom respectively) reported that support was provided with environmental and/or social project-specific conditions to fulfil after a final commitment for official support.

125. In contrast, the following project was reported as being supported without any conditions to fulfil, but as being subject to *ex post* monitoring by the Member concerned (Table 29 refers):

Table 29. Category A project not subject to project-specific conditions but will be *ex post* monitored

Name of the project	Project country	Reporting country
2018		
Moray East Offshore Windfarm	United Kingdom	Denmark

126. As a result, in total, 82 Category A projects will be subject to *ex post* monitoring. In most of the reports, Members included details of the frequency of monitoring (for example, semi-annual during construction and annual during operation), information concerning the monitoring required (for example, progress in implementing the agreed ESAP), and, in some cases, information concerning the involvement of independent consultants.

127. With regard to paragraph 34 of the Common Approaches, two Category A projects reported as being project finance transactions will not be subject to *ex post* monitoring (Table 30 refers):

Table 30. Category A project finance transactions that will not be subject to *ex post* monitoring

Name of the project	Project country	Reporting country
2018		
SeaMade Offshore Windfarm	Belgium	Italy
2019		
Volgafert	Russia	Italy

128. Last, Members reported that, to their knowledge, project sponsors would be making *ex post* monitoring reports and related information available for 22 Category A projects. For the following projects, a website link was provided for additional information (Table 31 refers):

Table 31. Category A projects with a website link for additional information

Name of the project	Project country	Reporting country	Website link
2018			
Moray East Offshore Windfarm	United Kingdom	Denmark	http://www.morayoffshore.com/moray-east/the-project/ .
2019			
Formosa 2 Offshore Wind Farm	Chinese Taipei	Korea	https://formosa2windpower.com/wp-content/uploads/2020/08/1596592689-66566884.pdf

4.10.2. Category B projects

129. With regard to the 211 Category B projects, Members reported:

- Support was provided without any conditions to fulfil after a final commitment for official support: 108 projects; and
- Support was provided with environmental and/or social project-specific conditions to fulfil after a final commitment for official support: 103 projects.

130. For 102 of the 103 Category B projects where support was provided subject to project-specific conditions to fulfil, the reports included a description of the environmental and/or social project-specific conditions imposed by the ECA (or other syndicate members) for the construction or operational phase of a project. In many cases, the conditions related to compliance with relevant host laws and international standards, to establishing or complying with a management or action plan, and to the provision of periodic monitoring reports.

131. The exception is the following project, for which no additional information was provided (Table 32 refers):

Table 32. Category B project subject to project-specific conditions but no information provided

Name of the project	Project country	Reporting country
2019		
NAFTAN LG Purification for Mercaptans	Belarus	Czech Republic

132. Of the 103 projects where support was provided subject to project-specific conditions to fulfil, 83 projects will be subject to *ex post* monitoring by the Member concerned. The 20 Category B projects that were supported with conditions to fulfil but which would not be subject to *ex post* monitoring were (Table 33 refers):

Table 33. Category B projects subject to project-specific conditions but not to *ex post* monitoring

Name of the project	Project country	Reporting country
2017		
Al Nakheel Hygienic Paper Manufacturing Company	United Arab Emirates	Sweden
Central Termica Parque Pilar	Argentina	Finland
Chicken Abattoir Equipment to HKSCAN	Finland	Denmark
Domodedovo Airport Terminal 2 Moscow	Russia	Netherlands
Ittihad Paper Mill	United Arab Emirates	Finland
University of Environment and Sustainable Development Expansion	Ghana	Italy
2018		
Hemmathagama Water Supply Project	Sri Lanka	Netherlands
Pomona Wind Park	Argentina	Germany
Senelec strategic plan	Senegal	France
T A 2000 Galvanizing Line	Mexico	France
2019		
African Cup of Nations Stadiums	Côte d'Ivoire	France

Name of the project	Project country	Reporting country
2021		
Cimbria Unigran Romania	Romania	Denmark
Government Hospital Programme	Côte d'Ivoire	France
Jizzah Kenteks	Uzbekistan	Switzerland
JSW Steel	India	Italy
Meghna Noodles & Biscuits Factory Ltd Project	Bangladesh	Italy
NAFTAN LG Purification for Mercaptans	Belarus	Czech Republic
National Plan of Development: La Me river Water Treatment Plant	Côte d'Ivoire	France
Paper Machine for Satia Industries	India	France
Power Up Program Phase 3	Iraq	France

133. In contrast, the following eight Category B projects were reported as being supported without any conditions to fulfil, but as being subject to *ex post* monitoring by the Member concerned (Table 34 refers):

Table 34. Category B projects not subject to project-specific conditions but will be *ex post* monitored

Name of the project	Project country	Reporting country
2017		
Cicad Business Hotel, Cicad Expo Center and Diamniadio Multifunctional Sport Center	Senegal	Türkiye
Muara Tawar CCPP Add-on	Indonesia	Korea
The Market of National Interest and Truck Station Project	Senegal	Türkiye
2018		
Dundonnell Wind Farm	Australia	Denmark
Northwester 2 Offshore Wind Farm	Belgium	Denmark
Siafato Coastal Protection Works	Benin	Belgium
2019		
Early Power Ltd. Bridge Power	Ghana	Hungary
Naert na Gaoithe Offshore Wind Farm	United Kingdom	Denmark

134. As a result, in total 91 Category B projects will be subject to *ex post* monitoring. As with Category A projects, Members included details of the frequency of monitoring, information concerning the monitoring required, and, in some cases, information concerning the involvement of independent consultants.

135. Although paragraph 34 of the Common Approaches does not refer to Category B projects, for information, four Category B projects reported as being project finance transactions will not be subject to *ex post* monitoring (Table 35 refers):

Table 35. Category B project finance transactions that will not be subject to *ex post* monitoring

Name of the project	Project country	Reporting country
2017		
Tizimin Wind Farm	Mexico	Spain
2018		
Kosten Wind Farm	Argentina	Germany
Pomona Wind Park	Argentina	Germany
2019		
Chubut Norte 3 and 4	Argentina	Germany

136. Last, Members reported that, to their knowledge, project sponsors would be making *ex post* monitoring reports and related information available for six Category B projects. For the following project, Norway reported that monitoring reports would be posted on the website of the project owner when completed (Table 36 refers):

Table 36. Category B projects with a website link for additional information

Name of the project	Project country	Reporting country	Website link
2017			
Meyomessala, Melong and Nkongsamba Drinking Water Distribution Systems	Cameroon	Norway	https://www.camwater.cm/

4.11. Disclosure of information (Category A projects only)

Disclosure of information: Paragraphs 39 - 40 of the Common Approaches

39. Also taking into account the competitive context in which they operate and constraints of business confidentiality, for Category A projects, Adherents should⁴:
- disclose publicly project information, including project name, location, description of project and details of where additional information (e.g. ESIA report, summary thereof) may be obtained, such as a buyer and/or project sponsor contact point and/or website link, as early as possible in the review process and at least 30 calendar days before a final commitment to grant official support; and
 - require that environmental and social impact information (e.g. ESIA report, summary thereof) be made publicly available as early as possible in the review process and at least 30 calendar days before a final commitment to grant official support. Such information may be made publicly available by the Adherent or by an appropriate party involved in the project, such as the buyer and/or project sponsor.
40. The purpose of the *ex ante* disclosure provisions of paragraph 39 of this Recommendation are to allow for consideration (including possible denial of support) by the appropriate decision-making body of any comments received during the 30 calendar day disclosure period preceding final commitment. As a result where such project or environmental and social impact information has not, for exceptional reasons, been made public, Adherents should explain the circumstances and report these in accordance with paragraph 44 of this Recommendation.

⁴ Except in re-insurance situations, where Adherents may rely on the lead Adherent to undertake the disclosure provisions of this Recommendation.

137. In accordance with the provisions of paragraph 39 of the Common Approaches, *ex ante* disclosure both of project information and of environmental & social impact

information took place at least 30 calendar days before final commitment for 102 of the 103 Category A projects²¹. The exception is shown in Table 37.

Table 37. Category A project not subject to *ex ante* disclosure of either project information or environmental & social impact information

Name of the project	Project country	Reporting country	Comments
2018			
Hornsea Project One Offshore Wind Farm	United Kingdom	Denmark	In regards to OECD CA SS40 there was, exceptionally, the right to dispense the publication of the project as special competitive or business sensitive information was at stake. EKF has not published the project due to sensitive information.

138. With regard to the type of environmental and/or social impact information disclosed, and in what language and by whom, responses were provided using the proposed responses in the reporting template (multiple answers were permitted), as shown in Table 38:

Table 38. Disclosure of environmental and social information

Environmental and social information	Member				Project Sponsor / Buyer			
	English	Language accessible to affected peoples	ECA language	Others	English	Language accessible to affected peoples	ECA language	Others
Environmental and social impact assessment (ESIA) reports	59	19	3	0	14	2	1	1
Human rights impact assessment (HRIA) reports	1	0	0	0	1	0	0	0
Summary impact assessment reports	17	0	2	0	4	2	2	0
Environmental and social management plans	12	2	0	0	2	3	1	0
Environmental and social action plans	8	0	0	0	1	0	0	0
Resettlement action plans	2	0	0	1	1	1	0	0
ECA application / environmental questionnaire documentations	0	0	2	0	0	0	0	0
Buyer / project sponsor corporate policies	0	0	0	0	2	2	0	0
Project contract documentations	1	0	0	0	1	2	0	0

139. For 88 project reports, Members provided links to the environmental and/or social impact information disclosed on the internet. This list can be found as Annex E²².

²¹ This includes the Alba Line 6 Expansion, Power Station 5 project (Bahrain) and the Vysotsk LNG (Russia). Those Members that had classified these projects as Category A (Canada, Germany, Japan, the Netherlands & Switzerland and Germany respectively) reported that both the project information and the environmental & social impact information was disclosed. France, however, did not respond to this question, having classified both projects as Category B.

²² In case of problems with the website links, please refer to the reporting Member concerned.

140. There is no requirement in the Common Approaches for *ex ante* disclosure of information relating to Category B projects; therefore, such disclosure is not addressed in this Review.

4.12. Estimated GHG emissions

Greenhouse gas emissions: Paragraph 46 of the Common Approaches

46. To facilitate the building of the body of experience and to give further consideration to climate change issues, Adherents shall:

- Report the estimated annual greenhouse gas emissions from all fossil-fuel power plant projects.
- Also report the estimated annual greenhouse gas emissions from other projects, where such emissions are projected to be in excess of 25 000 tonnes CO₂-equivalent annually and where the applicant or project sponsor has provided the Adherents with the necessary information, e.g. via an ESIA report.

In this context, where relevant and feasible, Adherents shall try to obtain and to report the estimated annual direct and indirect greenhouse gas emissions (Scope I and Scope II respectively⁵) in CO₂-equivalent and/or the estimated annual direct greenhouse gas emissions (Scope 1) by carbon intensity (e.g. in g/kWh) for the six greenhouse gases⁶ to be generated during the operations phase of the project⁷ as provided during the environmental and social review.

⁵ Direct emissions of GHGs from the project and arising from within the physical boundary of the project, including Associated Facilities, where present, are referred to as Scope I emissions, while those emissions associated with off-site production of energy used by the project are referred to as Scope II emissions.

⁶ Carbon dioxide (CO₂); methane (CH₄); nitrous oxide (N₂O); hydrofluorocarbons (HFCs); perfluorocarbons (PFCs); and sulfur hexafluoride (SF₆).

⁷ When supporting expansions to existing undertakings, Adherents should try to obtain and to report the estimated greenhouse gases attributable to the expansion rather than to the existing undertaking.

141. The 2016 version of the Common Approaches includes, for the first time, provisions relating to reporting of the estimated annual greenhouse gas emissions. Such reporting is mandatory for all fossil-fuel power plant projects and for all other projects, where such emissions are projected to be in excess of 25 000 tonnes CO₂-equivalent annually and where the applicant or project sponsor has provided the Adherents with the necessary information, e.g. via an ESIA report.

142. Between 2017 and 2019, 45 Category A projects and 74 Category B projects were reported in the Energy Generation & Supply sector (see Annex D for details). Of these, 18 Category A projects and 14 Category B projects involved energy generation *via* coal, gas or oil; however, information concerning the estimated GHG emissions was provided, in accordance with paragraph 46 of the Common Approaches, for only:

- 15 Category A projects and 10 Category B projects in the Energy Generation & Supply sector (fossil-fuel power plant projects).

143. The reports relating to fossil-fuel power plant projects for which the estimated greenhouse gas emissions were not provided are shown in Table 39.

Table 39. Fossil fuel projects for which greenhouse gas emissions were not provided

Name of the project		Project country	Reporting country	Additional information
Category A				
2017				
	Bangkanai Phase II Power Plant	Indonesia	Finland	The calculation of annual GHG emissions is included in the ESAP and not available at the time of reporting.
	Lidio Ramon Perez Power Plant Block 1 Reconstruction	Cuba	Slovak Republic	The estimation is based on previous measurement in the Unit 1.
	Combined Cycle Gas Fired Power Plant	Iraq	Switzerland	Provided in a supplemental report
Category B				
2017				
	Bouchemma Central Plan	Tunisia	France	
2018				
	Chittagong 127 MW Diesel Power Plant	Bangladesh	Germany	
	Early Power Ltd. Bridge Power Project	Ghana	Hungary	
2019				
	Power Up Program Phase	Iraq	France	

144. In contrast, information concerning the estimated GHG emissions was provided for:

- Three Category A projects in the Agriculture Sector;
- One Category A and one Category B projects in the Energy Generation & Supply sector (non-fossil fuel power plant projects);
- One Category B project in the Fishing sector (Aquaculture);
- 19 Category A projects and four Category B project in the Industry Sector, which involved energy manufactory (biogases, LNG and petroleum) or the installation/replacement of power plants for industrial processes;
- Five Category A projects in the Mineral Resources & Mining sector, which related to oil & gas field developments;
- Three Category A projects in the Transport & Storage sector, which related to infrastructure; and
- One Category A project in the Water supply and Sanitation sector, which related to large systems powered by fossil fuels.

145. Annex F provides the information reported concerning estimated GHG emissions for projects between 2017 and 2019. As can be seen, where several Members reported the estimated GHG emissions for the same project, the information provided was not always identical in terms of the range of GHG included (CO₂ only or the six principal GHGs) or of the scope of emissions (Scope 1, Scopes 1&2 or Scopes 1-3).

146. For information, Charts 18 and 19 provide information on the number and percentage of Category A projects and Category B projects for which the estimated GHG emissions were provided, in certain circumstances and by sector respectively.

Chart 18. Availability of estimated GHG emissions in certain circumstances

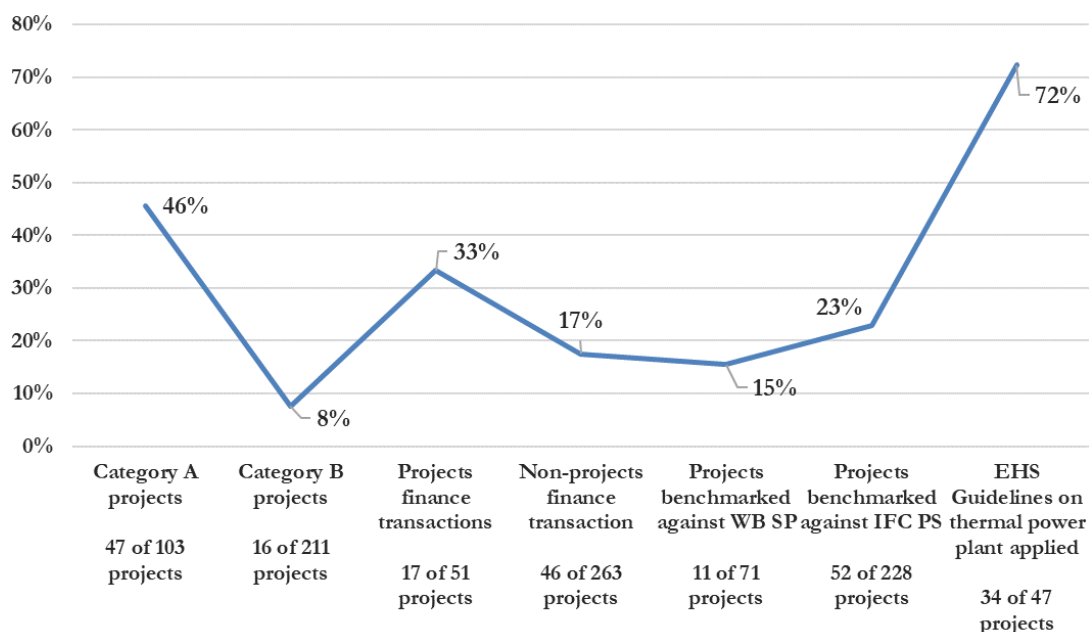
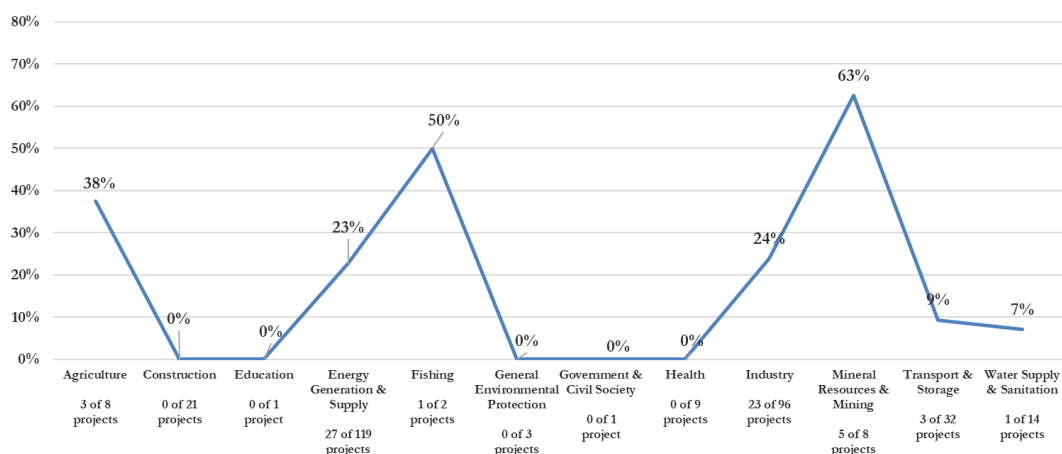


Chart 19. Availability of estimated GHG emissions by sector



Note: Members did not provide support for any Category A or Category B projects in any other sectors.

147. In addition to the information provided in accordance with paragraph 46 of the Common Approaches, the reports for the following projects stated that the estimated GHG emissions would be less than 25 000 tonnes of CO₂-equivalent per year; therefore, they did not report the estimated GHG emissions (Table 40 refers):

Table 40. Projects for which the estimated GHG emissions would be less than 25 000 tonnes of CO₂ equivalent per year

Name of the project	Project country	Reporting country
Category A		
2017		
Vysotsk LNG	Russia	Germany
2019		
Ultra Ply LLC Project	Belarus	Italy
Volgafert	Russia	Germany
Category B		
2017		
DWTC Phase III	United Arab Emirates	United Kingdom
Head office building for Bee'ah	United Arab Emirates	United Kingdom
Meraas, Dubai Arena	United Arab Emirates	United Kingdom
2019		
Meghna Noodles & Biscuits Factory Ltd Project	Bangladesh	Italy
Viana and Gabela Substations Upgrade	Angola	United Kingdom

5. Comments

148. This Review demonstrates that, overall, Members are following the provisions of the Common Approaches and that, when exceptions occur, Members are providing the relevant justifications in accordance with the Common Approaches for examination by other Members.

149. This Review and the relevant original project reports are used by ECG Members and their Practitioners to help inform the body of experience on the application of the Common Approaches and the on-going technical work of the ECG Practitioners.

150. Any comments concerning this Review should be addressed to the OECD Secretariat (export-credits@oecd.org); any questions concerning individual projects mentioned either in this Review or in the Annexes attached hereto should be addressed directly to the ECG Member concerned.

Annex A. Summary list of Category A and Category B project reports provided between 2017 and 2019

Category A

Reporting country	Commitment date	Destination country	Name of the project	Volume (SDR million)
Australia				1
	2018	Peru	Mina Justa Open Pit Copper Mine	25-50
Belgium				3
	2017	Kenya	Mavoko Water Supply Project	10-25
	2018	Cameroon	Transport d'Electricite de Desserte et de Bouclage de la Ville de Yaounde	10-25
	2019	Chinese Taipei	Formosa 2 Offshore Wind Farm	100-250
Canada				1
	2017	Bahrain	ALBA Line 6 Expansion, Power Station 5	50-100
Czech Republic				3
	2018	Slovak Republic	Mochovce Nuclear Power Plant - 3rd and 4th Reactor Blocks	100-250
	2019	Belarus	NAFTAN Deferred Coke Unit	10-25
		Türkiye	Alpaslan 2 Dam and Hydroelectric Power Plant	100-250
Denmark				19
	2017	Australia	Kiata Wind Farm	10-25
		Croatia	Zadar 6 Wind Farm Expansion	25-50
		Ethiopia	Awash-Weldia Railway Phase II	100-250
		Mexico	Reynosa III Wind Park	50-100
		United Kingdom	Walney Extension Offshore Wind Farm	250-500
	2018	Angola	Lauca Hydroelectric Power Plant Transmission Line	100-250
		Belgium	SeaMade Offshore Windfarm	50-100
		Senegal	Taiba N'Diaye Wind Farm	100-250
		Türkiye	Ankara - Niğde Motorway	250-500
			Malkara - Canakkale Motorway	25-50
		United Kingdom	Hornsea Project One Offshore Wind Farm	500-1 000
			Moray East Offshore Windfarm	100-250
	2019	Honduras	Alto Aguan River Valley Irrigation	10-25
		Italy	San Lupo Wind Farm	10-25
		Mexico	Golden Eagle 721 MW (Wind Portion)	25-50
		Norway	Magpie Wind Projects	100-250
		Chinese Taipei	Formosa 2 Offshore Wind Farm	100-250
			Yunlin Wind Farm	250-500

Reporting country	Commitment date	Destination country	Name of the project	Volume (SDR million)
		Viet Nam	Huong Linh 1 Wind Farm	10-25
Finland				7 859.55
	2017	Indonesia	Bangkanai Phase II Power Plant	50-100
		Rwanda	Hakan Peat Power Plant	25-50
	2018	Türkiye	Eti Bakir Flotation Plant	10-25
	2019	Brazil	Puma Project II	100-250
		Chile	MAPA - Modernization and Extension of Arauco Mill	250-500
		China	Shanying Huazhong Paper	25-50
		El Salvador	Energia del Pacifico	100-250
France				5 1 066.85
	2017	Mozambique	Coral South FLNG DMCC	250-500
		Russia	Yamal LNG	250-500
	2018	Azerbaijan	Trans Adriatic Pipeline	250-500
		Bahamas	MSC Ocean Cay	50-100
		Kenya	Ruiru II Dam	10-25
Germany				19 3 362.26
	2017	Bahrain	ALBA Line 6 Expansion, Power Station 5	50-100
		Russia	Vysotsk LNG	25-50
			Yamal LNG	100-250
		Serbia	Kovacica Wind Park	50-100
		Sweden	Windfarm Markbygden ETT Phase I	100-250
	2018	Azerbaijan	Trans Adriatic Pipeline	100-250
		India	Dolvi Steel Mill expansion 2018	25-50
			Hot Rolling Mill Dolvi	25-50
		Israel	Beer Tuvia Power Plant	100-250
		Russia	Nizhnekamskneftechim BOPET Production Expansion 2018	500-1 000
		Sweden	Pegasus	100-250
		Türkiye	Esenkoy-Yalova Wind Park	10-25
			Kurekdagi Wind Park	10-25
		Viet Nam	VinFast	500-1 000
	2019	Bahrain	Al Dur Independent Water and Power Project (IWPP) Phase 2	100-250
		Brazil	UTE GNA I	250-500
		India	JSW Steel Dolvi Complex Modernisation	25-50
		Chinese Taipei	Yunlin Wind Farm	250-500
		Türkiye	Wind Farm BAFA	10-25
Italy				15 5 803.68
	2017	Ethiopia	Koysa Hydro Dam	250-500
		Indonesia	Sumbagut 2 Peaker Power Plant	50-100

Reporting country	Commitment date	Destination country	Name of the project	Volume (SDR million)
		Kenya	Konza Smart City	250-500
		Russia	Yamal LNG	250-500
		United Kingdom	IFA-2	100-250
	2018	Azerbaijan	Trans Adriatic Pipeline	500-1 000
		Bahamas	MSC Ocean Cay	50-100
		Bahrain	Bapco Modernisation Programme	250-500
		Egypt	Midor Refinery Expansion	500-1 000
	2019	Belarus	Agrigo-Goryany	25-50
		Malaysia	Project Marigold	500-1 000
		Mozambique	Mozambique Offshore Area 1 Project	500-1 000
		Nigeria	Dangote Refinery	100-250
		Russia	Amur Gas Processing Plant	500-1 000
			Volgafert	100-250
Japan			14	3 952.05
	2017	Bahrain	ALBA Line 6 Expansion, Power Station 5	50-100
		Indonesia	Kalselteng 2 Coal-Fired Power Plant	100-250
			Muara Karang Gas-Fired Combined Cycle Power Plant	100-250
		Kuwait	Kuwait Clean Fuel Project	500-1 000
		Russia	Yamal LNG	100-250
		Viet Nam	Vinh Tan 4 Extension Thermal Power Plant	50-100
	2018	India	JSW Steel Hot Strip Mill	50-100
		Turkmenistan	Charjew District Gas Power Plant	100-250
		Uzbekistan	NAVOIYAZOT Fertilizer Production Plant	250-500
	2019	Angola	Namibe Port Expansion	250-500
			Sacomar Export Terminal Rehabilitation	50-100
		Indonesia	Chandra Asri Polyethylene Plant Expansion	100-250
		Malaysia	Project Marigold	1 000-2 000
		United Arab Emirates	Al Layyah Gas-Fired Combined Cycle Power Plant	250-500
Korea			11	6 000-8 000
	2017	Azerbaijan	Carbamide Plant Project	250-500
		Kuwait	Kuwait Clean Fuel Project	2 000-4 000
		Uzbekistan	Kandym Gas Processing Plant Project	250-500
		Viet Nam	Vinh Tan 4 Extension Thermal Power Plant	100-250
	2018	Bahrain	Bapco Modernisation Programme	500-1 000
		Kuwait	Al-Zour LNG Import Project	500-1 000

Reporting country	Commitment date	Destination country	Name of the project	Volume (SDR million)
		Oman	Duqm Refinery	250-500
		Türkiye	Malkara-Canakkale Motorway	250-500
	2019	Malaysia	Project Marigold	500-1 000
		Chinese Taipei	Formosa 2 Offshore Wind Farm	100-250
		Uzbekistan	Uzbekistan GTL Project	250-500
Netherlands				9 968.79
	2017	Angola	Luanda Coastal Area Development Project	250-500
		Kuwait	Kuwait Clean Fuel Project	250-500
		Singapore	Kambo Block 32 Development Project	100-250
		Ukraine	Mironivsky Vinnitsa Poultry Farm Hatchery Extension	<10
			Oril Leader Project	<10
			Peremoga Nova	<10
	2018	Ukraine	Mironivsky Vinnitsa Poultry Farm Expansion Phase 2	10-25
		United Arab Emirates	Dubai Harbour Project	100-250
	2019	Chinese Taipei	Yunlin Wind Farm	50-100
Portugal				1 50-100
	2017	Angola	New River Mbridge Bridge	50-100
Slovak Republic				1 25-50
	2017	Cuba	Lidio Ramon Perez Power Plant Block 1 Reconstruction	25-50
Spain				7 2 477.39
	2017	Dominican Republic	Santo Domingo Metro Line 2B	10-25
		Iran	Kangan Project	50-100
	2018	Bahrain	Bapco Modernisation Programme	250-500
		Indonesia	Sumbagut 2 Peaker Power Plant	25-50
		Oman	Duqm Refinery	250-500
		Peru	Talara Refinery Modernisation	500-1 000
	2019	Malaysia	Project Marigold	500-1 000
Sweden				2 222.19
	2017	Russia	Yamal LNG	100-250
	2018	Armenia	Amulsar Open Pit Gold Mine	25-50
Switzerland				8 1 861.97
	2017	Bahrain	ALBA Line 6 Expansion, Power Station 5	250-500
		Ethiopia	Awash-Weldia Railway Phase II	25-50
		Iraq	Rumailah Combined Cycle Gas Fired Power Plant	10-25
	2018	Brazil	Porto de Sergipe I Thermoelectric Complex	500-1 000

Reporting country	Commitment date	Destination country	Name of the project	Volume (SDR million)
		Indonesia	Tambak Lorok Combined Cycle Power Plant Block 3	100-250
		Türkiye	Ankara - Nigde Motorway	100-250
	2019	Bangladesh	Meghnaghat II	100-250
		Türkiye	Istanbul Waste to Energy - Combined	100-250
United Kingdom				7 2 008.84
	2017	Kuwait	Kuwait Clean Fuel Project	100-250
	2018	Bahrain	Bapco Modernisation Programme	250-500
		Brazil	Petrobras Line of Credit III	100-250
		Oman	Duqm Refinery	500-1 000
	2019	Iraq	Dhi Qar Power Station	100-250
			Samawa Power Station	100-250
		Uganda	Namanve Industrial Park	100-250
United States				1 2 000-4 000
	2019	Mozambique	Mozambique Offshore Area 1 Project	2 000-4 000

Category B

Reporting country	Commitment date	Destination country	Name of the project	Volume (SDR million)
Austria				9 560.56
	2017	Bangladesh	Mini Mill Chittagong	50-100
		China	Tangshan - Continuous Galvanizing Lines	25-50
		Russia	Kama Pulp and Paper Mill Modernisation and Expansion	50-100
	2018	Armenia	Vorotan Hydro Power Station	10-25
		Ghana	District Hospitals and Polyclinic	50-100
		Sri Lanka	Orugodawatta to Kaduwela Transmission & Distribution Mains Replacement	25-50
		Türkiye	Tatmetal Celik Steel Mill Extension	<10
		United Kingdom	Primevere Equipment	50-100
	2019	Mexico	Lazaro Cardenas	100-250
Belgium				9 217.74
	2017	Benin	Coastal protection Works Avlekete et Djegbadji	50-100
			Siafato Coast Protection Project	25-50

Reporting country	Commitment date	Destination country	Name of the project	Volume (SDR million)
		Democratic Republic of the Congo	Equipment for Kinsevere Mine	<10
	2018	Ecuador	Terminal Portuaria de Manta	<10
		Ghana	Takoradi Port Expansion Project Phase III	25-50
			Upper East Water Supply System Project	10-25
		Türkiye	235 Weaving Machines to Kipas Mensucat	<10
	2019	Benin	Siafato Coastal Protection Works 2019	10-25
		South Africa	NCP Alcohol Plant Conversion	10-25
Czech Republic			1	<10
	2019	Belarus	NAFTAN LG Purification for Mercaptans	<10
Denmark			32	2010.68
	2017	Argentina	Parque Eolica del Sur	10-25
		Brazil	Wood Handling Equipment to Frame Madeiras Especiais	<10
		Finland	Chicken Abattoir Equipment to HKSCAN	<10
		Mali	Albatros Energie Mali 90mw HFO-fueled Power Station	<10
		Mongolia	Sainshand Wind Farm	10-25
		Türkiye	Kartaldagi Windfarm	25-50
			Mersin Wind Power Plant	10-25
			Zeliha, Kanije and Fatma Wind Farms	100-250
	2018	Argentina	Bicentenario Wind Farm	50-100
			El Llano Wind Park Phase 2 & 3	50-100
			Villalonga Wind Farm	10-25
		Australia	Dundonnell Wind Farm	50-100
		Bangladesh	Akij Cement	<10
			Premier Cement	10-25
			Shah Cement	25-50
		Belgium	Northwester 2 Offshore Wind Farm	50-100
		Chile	Tierra del Fuego	10-25

Reporting country	Commitment date	Destination country	Name of the project	Volume (SDR million)
		India	GEA Process Engineering AS Tata Coffee Ltd	25-50
		Sweden	Blafa Wind Farm	100-250
			Kraktorpet Wind Park	50-100
			Overturingen Wind Farm	100-250
			Valhalla Wind	100-250
		Chinese Taipei	Formosa Offshore Wind Farm	250-500
		Türkiye	Ucpinar Wind Farm	50-100
		United Kingdom	North Power Station	50-100
		United States	Trenton Biogas	<10
	2019	Argentina	Vientos De Necochea	10-25
		Bosnia and Herzegovina	Podvezlje Wind Power Plant	25-50
		Romania	Cimbria Unigran Romania	10-25
		United Kingdom	Naert na Gaoithe Offshore Wind Farm	100-250
		United States	Atlantic Sapphire	25-50
		Viet Nam	Phuong Mai 3 Wind Farm	10-25
Finland			11	380.47
	2017	Argentina	Caimancito Power Plant	10-25
			Central Termica Parque Pilar	25-50
		Indonesia	Lombok Island Flexicycle Power Plant	50-100
		Mexico	Metalurgica Met-Mex Penoles Zinc Refinery Modernisation	50-100
		Russia	APPM	50-100
		Saudi Arabia	Cranes to Jubail Harbour	<10
		United Arab Emirates	Ittihad Paper Mill	50-100
	2018	Spain	Curtis-Teixeiro Biomass Power Plant	10-25
	2019	China	Liansheng Paper Industry	10-25
		Germany	PEMA Shipbuilding Automation	10-25
		Kenya	Kisumu Concrete Products New Mine	<10
France			17	1 839.35
	2017	Armenia	Armenian Tomato Greenhouses	10-25
		Bahrain	ALBA Line 6 Expansion, Power Station 5	100-250

Reporting country	Commitment date	Destination country	Name of the project	Volume (SDR million)
		Egypt	EETC High Voltage Substations	100-250
		India	Tehri Hydroelectric Power Station	50-100
		Russia	Vysotsk LNG	50-100
		Sri Lanka	Matale Water Treatment Plants	50-100
		Tunisia	Bouchemma Central Plant	50-100
	2018	Mexico	T A 2000 Galvanizing Line	25-50
		Senegal	Senelec Strategic Plan	100-250
		United Arab Emirates	Dubai Red Line Metro Extension	500-1 000
	2019	Argentina	RenovAr Project	50-100
		Côte d'Ivoire	African Cup of Nations Stadiums 2021	25-50
			Government Hospital Programme	50-100
			National Plan of Development: La Me river Water Treatment Plant	25-50
		India	Paper Machine for Satia Industries	10-25
		Iraq	Power Up Program Phase 3	100-250
		Nigeria	Eko Atlantic Project	10-25
Germany			53	2 285.50
	2017	Angola	Kukuxi Brewery Expansion	10-25
		Argentina	Construccion del segundo emisario del Arroyo Vega	10-25
		Belarus	Expansion of MDF Smorgon	50-100
		Brazil	Placas do Brasil MDF Plant	25-50
		Hong Kong (China)	Black Point Power Station Expansion	100-250
		India	Naroli Expansion Project	50-100
		Israel	Red Line Metro Tel Aviv	10-25
		Russia	Ivanovo PET Plant	100-250
		Spain	Pina S.A. MDP Panel Expansion	<10
		Türkiye	Amasya Windpark Expansion	10-25
			Dinar 4 Wind Farm	50-100
			Karova Wind Farm	10-25
			Killik Windpark Expansion	10-25
			SASA Polyester	10-25
			Wind Farm Seferihisar	<10
		Turkmenistan	Karakum Canal Rehabilitation	50-100
	2018	Angola	Glass Production	10-25
		Argentina	Kosten Wind Farm	10-25

Reporting country	Commitment date	Destination country	Name of the project	Volume (SDR million)
			Pomona Wind Park	50-100
		Bangladesh	Chittagong 127 MW Diesel Power Plant	25-50
			HFO Power Plant Samuda	10-25
		China	Fujian Jinjiang Technology Polyamide Production Expansion	<10
			Jiangsu Bohui Paper Industry Cardboard Box Line	50-100
		Egypt	Central Bank of Egypt Banknote Printing Plant and Cash Centre	100-250
		India	Rapid Metro Gurgaon Extension	10-25
			Raviraj Foils Rolling Mill Expansion	10-25
			Vasind Cold Rolling Mill Expansion	10-25
		Türkiye	AGT Biomass Energy for MDF HDF Fibreboard Plant	<10
			AGT MDF HDF Fibreboard Plant	25-50
			Alibey RES Wind Park	10-25
			Camseki Wind Park Extension	10-25
			Cerit Wind Park	10-25
			Eber Wind Farm	10-25
			Soke PM1	100-250
			Tatmetal Steel Mill Expansion	<10
		Ukraine	Primorskaya Wind Park Phase I	50-100
		United States	Braskem La Porte Expansion - Project Delta	100-250
			Kronospan MDF HDF Expansion	50-100
	2019	Angola	Cariango - Mussende Highway Rehabilitation Sector Cariango - Mussende	25-50
			Cariango - Mussende Highway Rehabilitation Sector Cutato - Cuchi	25-50
		Argentina	Chubut Norte 3 and 4	50-100
			Malaspina Wind Farm	25-50
		Azerbaijan	PUSMA	10-25
		Bangladesh	Orion Pharma Plant	25-50
		Brazil	Berneck Lages MDF Plant	25-50

Reporting country	Commitment date	Destination country	Name of the project	Volume (SDR million)
		Kosovo ¹	Kitka Wind Farm	10-25
		Lithuania	AB Klaipėdos Mediena Fibreboard Plant	25-50
		Türkiye	Vize Wind Park	10-25
		Ukraine	Ovidipol Wind Park Phase I	25-50
			Primorsk 2 Wind Farm	50-100
		Uzbekistan	Float Glass Project Zarafshon	25-50
			Nishon Textile Spinning Mill Plant	10-25
			Vobkent Tola Klaster Textile	10-25
Hungary			4	91.47
	2018	Ghana	Kumasi Waste Water Treatment Plant	<10
		Romania	UBM Feed Romania Forage Mixer Factory	<10
	2019	Ghana	Early Power Ltd. Bridge Power Project	50-100
		Russia	Kolonna Meat Packing Plant	10-25
Italy			7	286.05
	2017	Ghana	University of Environment and Sustainable Development Expansion	25-50
		Mexico	Deacero Rolling Mill Revamp	25-50
		Türkiye	Yildiz Entegre Cold Rolling Mill Complex Expansion	50-100
	2018	Suriname	Anton De Kom University Modernisation	10-25
	2019	Bangladesh	Meghna Noodles & Biscuits Factory Ltd Project	10-25
		Belarus	Ultra Ply LLC Project	25-50
		India	JSW Steel	50-100
Japan			2	354.60
	2018	India	JSW Steel Cold Rolling Mill 2018 Transaction 1	10-25
		Iraq	Export of Substation Facilities	250-500
Korea			1	100-250
	2017	Indonesia	Muara Tawar CCPP Add-on	100-250
Netherlands			7	311.88

¹ This designation is without prejudice to positions on status, and is in line with United Nations Security Council Resolution 1244/99 and the Advisory Opinion of the International Court of Justice on Kosovo's declaration of independence.

Reporting country	Commitment date	Destination country	Name of the project	Volume (SDR million)
	2017	Mexico	Granjas Carroll Equipment for Slaughterhouse	10-25
		Russia	Domodedovo Airport Terminal 2 Moscow	25-50
	2018	Sri Lanka	Hemmathagama Water Supply Project	50-100
		Tanzania	Design and Construction of Terminal III	100-250
	2019	Ghana	Akontombra, Elubo, Bogoso, Wassa Dunkwa en Mpohor Hospitals	10-25
		Sri Lanka	Investment In Upgrading & Improving Health Care Infrastructures In Nothern Province	25-50
			Rural Bridges Project Phase III	25-50
Norway			3	111.31
	2017	Cameroon	Meyomessala, Melong and Nkongsamba Drinking Water Distribution Systems	25-50
		United States	Borregaard - Lignotech	25-50
	2019	Ukraine	Bohuslav Energy	10-25
Poland			6	254.92
	2017	Belarus	Bremino Group Industrial-Logistics Complex	10-25
			Tennis Centre in Minsk	25-50
		Indonesia	Lombok Coal Fired Steam Power Plant FTP 2	50-100
		Russia	Avrasis Limited Apartment and Retail Project	50-100
	2018	Ukraine	Shopping, Entertainment and Business Center RETROVILL	25-50
	2019	Ukraine	Shopping and Entertainment Center NIKOLSKY	25-50
Portugal			7	250-500
	2018	Angola	Boavista Infrastructure	50-100
			Camama Expressway Rehabilitation	100-250
			Cambutas and Calulo Power Line and Modernization	25-50
			National Road EN-372 Upgrade Project	25-50
			Reserva Fundiaria da Catapa Infrastructures Project	10-25

Reporting country	Commitment date	Destination country	Name of the project	Volume (SDR million)
			Supply to Benguela Electric Network	10-25
	2019	Angola	Construction and Equipment of the Tombwa Pier	10-25
Spain				10
	2017	Mexico	Tizimin Wind Farm	50-100
		Morocco	Alhucemas Desalination Plant	10-25
		Peru	Pampilla Refinery Revamp Phase II	100-250
		Türkiye	Kangal Wind Farm Phase III	25-50
	2018	Cameroon	Reinforcement Of Electricity In The City Of Yaounde	10-25
		Türkiye	Ardicli Wind Farm	10-25
			Baglar Wind Farm	25-50
			Yamactepe Wind Farm	10-25
		United Arab Emirates	Dubai Red Line Metro Extension	250-500
	2019	Türkiye	Ardicli II Wind Farm	<10
Sweden				5
	2017	Ethiopia	Power Transmission Project In Addis Abeba	50-100
		Norway	Biokraft Skogn	10-25
		Saudi Arabia	Almarai Al Kharj Logistics Project	10-25
		United Arab Emirates	Al Nakheel Hygienic Paper Manufacturing Company	10-25
	2018	United Arab Emirates	Crown Paper Mill Expansion	50-100
Switzerland				8
	2017	Türkiye	SASA Polyester	10-25
		United Arab Emirates	Enviroserve Recycling Facility Project	10-25
	2018	Bangladesh	City Seed Crushing Industries Ltd. Unit-2	10-25
		Russia	Togliattiazot Urea Modernization Project	100-250
		Uzbekistan	Khantex Project	10-25
	2019	Uzbekistan	Jizzah Kenteks	10-25
			Kokcha	25-50
			Navoiyazot - Nitric Acid Plant	50-100
Türkiye				3
				184.96

Reporting country	Commitment date	Destination country	Name of the project	Volume (SDR million)
	2017	Azerbaijan	Sumgayit Chemical Industrial Park Ferrosilicon Plant	<10
		Senegal	Cicad Business Hotel, Cicad Expo Center and Diamniadio Multifunctional Sport Center	100-250
			The Market of National Interest and Truck Station Project	50-100
United Kingdom			21	2 659.78
	2017	Ghana	Kumasi International Airport Upgrade and Expansion 2017	50-100
		United Arab Emirates	DWTC Phase III	100-250
			Head Office building for Bee'ah	50-100
			Meraas, Dubai Arena	100-250
	2018	Angola	ASGC Angola Hospitals	250-500
		Ghana	Bekwai Hospital	10-25
			Kumasi Marketplace Rebuilding Phase II	50-100
		United Arab Emirates	DWTC Phase IV	100-250
	2019	Angola	Incatuk Farm Project	25-50
			Kwanza Norte Rural Electrification	50-100
			Viana and Gabela Substations Upgrade	50-100
		Gabon	Improvement Works of the Roadway System in the City of Libreville	25-50
		Ghana	Komfo Anokye Teaching Hospital (KATH) - Contracta	50-100
			Phase II of Tamale Airport	25-50
		Iraq	GE Substations Project	250-500
		Oman	New Build Hospital Salalah	250-500
			Suwaiq Hospital	100-250
		Sri Lanka	Ellipse - HASTC - Sri Lanka	25-50
		Chinese Taipei	Formosa 2 Offshore Wind Farm	100-250
		United Arab Emirates	Marsa Al Arab - Curve Hotel	250-500
		Zambia	NMS Health Centres	100-250

Annex B. List of projects with international standards applied between 2017 and 2019

Destination country	Name of the project	Reporting country	Cat	E&S information	World Bank Safeguard Policies										IFC Performance Standards								EHS Guidelines				
					4.01	4.04	4.09	4.10	4.11	4.12	4.36	4.37	7.50	7.60	PS1	PS2	PS3	PS4	PS5	PS6	PS7	PS8	Gen.	Sector Guidelines			
Angola	ASGC Angola Hospitals - 2018	United Kingdom	B	ESAP, ESIA, ESMP												X	X	X	X					X	X	Health Care Facilities	
	Boavista Infrastructure - 2018	Portugal	B	ESIA, ESMP, RAP, Other	X											X											Not Specified
	Camama Expressway Rehabilitation - 2018	Portugal	B	ESIA, ESMP, Other	X											X											Not Specified
	Cambutas and Calulo Power Line and Modernization - 2018	Portugal	B	Other																							Electric Power Transmission and Distribution
	Cariango - Mussende Highway Rehabilitation Sector Cariango - Mussende - 2019	Germany	B	Other												X	X	X							X		Construction Materials Extraction, Retail Petroleum Networks, Toll Roads
	Cariango - Mussende Highway Rehabilitation Sector Cutato - Cuchi - 2019	Germany	B	Other												X	X	X							X		Construction Materials Extraction, Retail Petroleum Networks, Toll Roads
	Construction and Equipment of the Tombwa Pier - 2019	Portugal	B	ESIA, ESMP, Other	X	X																					Not Specified
	Glass Production Angola - 2018	Germany	B	Other	X																				X		Not Specified
	Incatuk Farm Project - 2019	United Kingdom	B	ESAP, ESIA, ESMP, Other												X	X	X	X		X			X	X		Mammalian Livestock Production
	Kukuxi Brewery Expansion - 2017	Germany	B	Other	X																				X		Breweries
	Kwanza Norte Rural Electrification - 2019	United Kingdom	B	ESAP, ESIA, ESMP												X	X	X	X		X			X	X		Not Specified
	Lauca Hydroelectric Power Plant Transmission Line - 2018	Denmark	A	ESAP, ESIA, Other												X	X	X	X	X	X			X	X		Electric Power Transmission and Distribution
	Luanda Coastal Area Development Project - 2017	Netherlands	A	ESAP, ESIA, ESMP, Other												x	x	x	x						X		Electric Power Transmission and Distribution
Namibe Port Expansion - 2019	Japan	A	ESIA, Other												X	X	X	X	X	X	X	X	X	X		Ports, Harbors and Terminals	

Destination country	Name of the project	Reporting country	Cat	E&S information	World Bank Safeguard Policies								IFC Performance Standards								EHS Guidelines						
					4.01	4.04	4.09	4.10	4.11	4.12	4.36	4.37	7.50	7.60	PS1	PS2	PS3	PS4	PS5	PS6	PS7	PS8	Gen.	Sector Guidelines			
	Villalonga Wind Farm - 2018	Denmark	B	ESAP, Other												X	X	X	X	X	X	X	X	X	X	Wind Energy	
Armenia	Amulsar Open Pit Gold Mine - 2018	Sweden	A	ESAP, ESIA, Other												X	X	X	X	X	X				X	Pulp and Paper Mills, Mining	
	Armenian Tomato Greenhouses - 2017	France	B	ESMP, Other												X	X	X							X	Annual Crop Production	
	Vorotan Hydro Power Station - 2018	Austria	B	ESAP, ESIA, ESMP, RAP, Other												X	X	X	X						X	Not Specified	
Australia	Dundonnell Wind Farm - 2018	Denmark	B	Other												X	X	X	X	X	X	X	X	X	X	Wind Energy	
	Kiata Wind Farm - 2017	Denmark	A	ESMP, Other												X	X	X	X	X	X		X	X	X	Not Specified	
Azerbaijan	Carbamide Plant Project - 2017	Korea	A	ESAP, ESIA, ESMP, Other												X	X	X	X	X	X	X	X	X	X	Nitrogenous Fertilizer Manufacturing	
	PUSMA - 2019	Germany	B	Other	X																				X	Thermal Power	
	Sumgayit Chemical Industrial Park Ferrosilicon Plant - 2017	Türkiye	B	ESIA, Other	X																					Base Metal Smelting and Refining	
	Trans Adriatic Pipeline - 2018	France	A	ESAP, ESIA, ESMP, RAP												X	X	X	X		X				X	Gas Distribution Systems	
		Germany	A	ESAP, ESIA, ESMP, Other												X	X	X	X	X	X		X	X	X	Metal, Plastic, Rubber Products Manufacturing	
	Italy	A	ESAP, ESIA, ESMP, Other												X	X	X	X	X	X		X	X	X	Offshore Oil and Gas Development, Onshore Oil and Gas Development, Thermal Power		
Bahamas	MSC Ocean Cay - 2018	France	A	ESAP, ESIA, ESMP												X	X	X		X				X	Tourism and Hospitality Development		
		Italy	A	ESAP, ESIA, ESMP, Other												X	X	X	X		X		X	X	X	Ports, Harbors and Terminals, Tourism and Hospitality Development	
Bahrain	ALBA Line 6 Expansion, Power Station 5 - 2017	Canada	A	ESAP, ESIA, ESMP, Other												X	X	X	X						X	Base Metal Smelting and Refining, Thermal Power	
		France	B	ESAP, ESIA, ESMP, Other												X		X							X	Base Metal Smelting and Refining	
		Germany	A	ESAP, ESIA, Other													X	X	X	X						X	Electric Power Transmission and Distribution, Thermal Power
		Japan	A	ESAP, ESIA, ESMP, Other													X	X	X	X		X				X	Base Metal Smelting and Refining
		Netherlands [FI report]	A	ESAP, ESIA, ESMP, Other													X	X	X	X						X	Base Metal Smelting and Refining, Thermal Power

Destination country	Name of the project	Reporting country	Cat	E&S information	World Bank Safeguard Policies										IFC Performance Standards								EHS Guidelines							
					4.01	4.04	4.09	4.10	4.11	4.12	4.36	4.37	7.50	7.60	PS1	PS2	PS3	PS4	PS5	PS6	PS7	PS8	Gen.	Sector Guidelines						
		Switzerland	A	ESAP, ESIA, ESMP, Other																		X	X	X	X		X	Base Metal Smelting and Refining, Electric Power Transmission and Distribution, Thermal Power		
	Al Dur Independent Water and Power Project (IWPP) Phase 2 - 2019	Germany	A	ESAP, ESIA, ESMP, Other																			X	X	X	X	X	X	Water and Sanitation, Thermal Power	
	Bapco Modernisation Programme - 2018	Italy	A	ESAP, ESIA, ESMP, Other																			X	X	X	X	X	X	Petroleum Refining, Construction Materials Extraction	
		Korea	A	ESAP, ESIA, ESMP, Other																				X	X	X	X	X	X	Petroleum Refining, Crude Oil and Petroleum Product Terminals, Ports, Harbors and Terminals, Thermal Power
		Spain	A	ESAP, ESIA, ESMP, Other																				X	X	X	X	X	X	Petroleum Refining, Crude Oil and Petroleum Product Terminals, Ports, Harbors and Terminals, Thermal Power
		United Kingdom	A	ESAP, ESIA, ESMP, Other																				X	X	X	X	X	X	Petroleum Refining, Crude Oil and Petroleum Product Terminals, Ports, Harbors and Terminals, Offshore Oil and Gas Development, Onshore Oil and Gas Development
Bangladesh	Akij Cement - 2018	Denmark	B	ESAP, ESIA	X ESS 1		X ESS 3	X ESS 4	X ESS 5	X ESS 6													X	X	X	X	X	X	Cement and Lime Manufacturing	
	Chittagong 127 MW Diesel Power Plant - 2018	Germany	B	Other	X																						X	Crude Oil and Petroleum Product Terminals, Electric Power Transmission and Distribution, Thermal Power		
	City Seed Crushing Industries Ltd. Unit-2 - 2018	Switzerland	B	ESIA, ESMP, Other																			X	X	X	X	X	X	Vegetable Oil Processing, Ports, Harbors and Terminals, Shipping	
	Germany - Orion Pharma Plant - 2019	Germany	B	Other	X																						X	Pharmaceuticals and Biotechnology Manufacturing, Waste Management Facilities		
	HFO Power Plant Samuda - 2018	Germany	B	ESIA, ESMP, Other	X																						X	Thermal Power		
	Meghna Noodles & Biscuits Factory Ltd Project - 2019	Italy	B	Other																				X	X	X	X	X	Not Specified	

Destination country	Name of the project	Reporting country	Cat	E&S information	World Bank Safeguard Policies										IFC Performance Standards								EHS Guidelines	
					4.01	4.04	4.09	4.10	4.11	4.12	4.36	4.37	7.50	7.60	PS1	PS2	PS3	PS4	PS5	PS6	PS7	PS8	Gen.	Sector Guidelines
	Meghnaghat II - 2019	Switzerland	A	ESAP, ESIA, ESMP																			X	Thermal Power
	Mini Mill Chittagong - 2017	Austria	B	ESIA, ESMP, Other																			X	Integrated Steel Mills
	Premier Cement - 2018	Denmark	B	ESAP, Other																		X	X	Cement and Lime Manufacturing
	Shah Cement - 2018	Denmark	B	ESAP, ESIA																		X	X	Cement and Lime Manufacturing
Belarus	Agrigo-Goryany - 2019	Italy	A	ESIA, Other																			X	Mammalian Livestock Production
	Bremino Group Industrial-Logistics Complex - 2017	Poland	B	Other																			X	Not Specified
	Expansion of MDF Smorgon - 2017	Germany	B	ESAP, ESIA, ESMP, Other																			X	Board and Particle-based Products
	NAFTAN Deferred Coke Unit - 2019	Czech Republic	A	ESAP, ESIA, ESMP, Other																			X	Coal Processing, Petroleum Refining
	NAFTAN LG Purification for Mercaptans - 2019	Czech Republic	B	ESIA, ESMP, Other																			X	Not Specified
	Tennis Centre in Minsk - 2017	Poland	B	ESMP, Other																			X	Not Specified
	Ultra Ply LLC Project - 2019	Italy	B	ESAP, Other																			X	Board and Particle-based Products
Belgium	Northwester 2 Offshore Wind Farm - 2018	Denmark	B	ESIA, Other																			X	Wind Energy
	SeaMade Offshore Windfarm - 2018	Denmark	A	ESAP, ESIA, Other																			X	Wind Energy
Benin	Coastal protection Works Avlekete et Djegbadji - 2017	Belgium	B	ESIA, Other	X																		X	Not Specified
	Sifato Coast Protection Project - 2017	Belgium	B	ESIA, ESMP, Other																			X	Not Specified
	Sifato Coastal Protection Works - 2019	Belgium	B	ESAP, ESIA, ESMP, Other																				Not Specified
Bosnia and Herzegovina	Podvezje Wind Power Plant - 2019	Denmark	B	ESIA, ESMP, Other																			X	Wind Energy
Brazil	Berneck Lages MDF Plant - 2019	Germany	B	ESAP, Other	X																		X	Board and Particle-based Products, Sawmilling and Wood-based Products, Thermal Power

Destination country	Name of the project	Reporting country	Cat	E&S information	World Bank Safeguard Policies								IFC Performance Standards								EHS Guidelines			
					4.01	4.04	4.09	4.10	4.11	4.12	4.36	4.37	7.50	7.60	PS1	PS2	PS3	PS4	PS5	PS6	PS7	PS8	Gen.	Sector Guidelines
	Petrobras Line of Credit III - 2018	United Kingdom	A	ESMP, Other											X	X	X	X		X			X	Offshore Oil and Gas Development
	Placas do Brasil MDF Plant - 2017	Germany	B	Other	X						X												X	Board and Particle-based Products, Forest Harvesting Operations, Thermal Power
	Porto de Sergipe I Thermoelectric Complex - 2018	Switzerland	A	ESAP, ESIA, ESMP, Other											X	X	X	X	X	X	X	X	X	Liquefied Natural Gas (LNG) Facilities, Electric Power Transmission and Distribution, Thermal Power
	Puma Project II - 2019	Finland	A	ESAP, ESIA, ESMP, Other											X	X	X	X	X	X	X	X	X	Plantation Crop Production, Forest Harvesting Operations, Pulp and Paper Mills, Thermal Power
	UTE GNA I - 2019	Germany	A	ESAP, ESIA, Other											X	X	X	X	X		X	X	Natural Gas Processing, Ports, Harbors and Terminals, Thermal Power	
	Wood Handling Equipment to Frame Madeiras Especiais - 2017	Denmark	B	ESAP, ESIA, Other											X	X	X	X		X			X	Sawmilling and Wood-based Products
Cameroon	Meyomessala, Melong and Nkongsamba Drinking Water Distribution Systems - 2017	Norway	B	ESIA, ESMP, Other											X				X				X	Water and Sanitation
	Reinforcement Of Electricity In The City Of Yaounde - 2018	Spain	B	ESIA, ESMP, Other											X	X			X	X				Electric Power Transmission and Distribution
	Transport d'Electricite de Desserte et de Bouclage de la Ville de Yaounde - 2018	Belgium	A	ESIA, ESMP, Other																			X	Not Specified
Chile	MAPA - Modernization and Extension of Arauco Mill - 2019	Finland	A	ESAP, ESIA, ESMP, Other											X	X	X	X	X	X	X	X	X	Forest Harvesting Operations, Pulp and Paper Mills, Electric Power Transmission and Distribution
	Tierra del Fuego - 2018	Denmark	B	ESAP, ESIA, Other											X	X	X	X	X	X	X		X	Aquaculture
China	Shanying Huazhong Paper - 2019	Finland	A	ESAP, ESIA, ESMP, Other											X	X	X	X	X				X	Pulp and Paper Mills, Waste Management Facilities, Thermal Power
	Fujian Jinjiang Technology Polyamide Production Expansion - 2018	Germany	B	Other	X																		X	Petroleum-based Polymers Manufacturing, Textiles Manufacturing

Destination country	Name of the project	Reporting country	Cat	E&S information	World Bank Safeguard Policies										IFC Performance Standards								EHS Guidelines		
					4.01	4.04	4.09	4.10	4.11	4.12	4.36	4.37	7.50	7.60	PS1	PS2	PS3	PS4	PS5	PS6	PS7	PS8	Gen.	Sector Guidelines	
	Jiangsu Bohui Paper Industry Cardboard Box Line - 2018	Germany	B	Other	X																		X	Sawmilling and Wood-based Products	
	Liansheng Paper Industry - 2019	Finland	B	ESAP, ESIA, ESMP, Other											X	X		X	X					X	Pulp and Paper Mills
	Tangshan - Continuous Galvanizing Lines - 2017	Austria	B	ESIA, Other	X																			X	Integrated Steel Mills
Côte d'Ivoire	African Cup of Nations Stadiums 2021 - 2019	France	B	ESAP, ESIA, ESMP											X	X	X							X	Tourism and Hospitality Development
	Government Hospital Programme - 2019	France	B	ESIA, ESMP, Other											X	X	X	X						X	Health Care Facilities
	National Plan of Development: La Me river Water Treatment Plant - 2019	France	B	ESAP, ESIA, ESMP																				X	Water and Sanitation
Croatia	Zadar 6 Wind Farm Expansion - 2017	Denmark	A	ESIA, ESMP, Other											X	X	X	X	X	X			X	X	Wind Energy
Cuba	Lidio Ramon Perez Power Plant Block 1 Reconstruction - 2017	Slovak Republic	A	ESIA, Other	X										X		X	X							Thermal Power
Democratic Republic of the Congo	Equipment for Kinsevere Mine - 2017	Belgium	B	ESAP, ESIA, ESMP, Other	X																			X	Mining
Dominican Republic	Santo Domingo Metro Line 2B - 2017	Spain	A	ESIA, ESMP, Other	X						X													X	Railways
Ecuador	Terminal Portuaria de Manta - 2018	Belgium	B	ESIA, ESMP, Other																				X	Not Specified
Egypt	Central Bank of Egypt Banknote Printing Plant and Cash Centre - 2018	Germany	B	Other											X	X	X	X						X	Printing
	EETC High Voltage Substations - 2017	France	B	ESAP, ESIA, ESMP											X	X	X	X	X					X	Electric Power Transmission and Distribution
	Midor Refinery Expansion - 2018	Italy	A	ESAP, ESIA, ESMP, Other											X	X	X	X						X	Petroleum Refining, Construction Materials Extraction

Destination country	Name of the project	Reporting country	Cat	E&S information	World Bank Safeguard Policies										IFC Performance Standards								EHS Guidelines			
					4.01	4.04	4.09	4.10	4.11	4.12	4.36	4.37	7.50	7.60	PS1	PS2	PS3	PS4	PS5	PS6	PS7	PS8	Gen.	Sector Guidelines		
	Kumasi International Airport Upgrade and Expansion 2017 - 2017	United Kingdom	B	ESAP, ESIA, ESMP, Other													X	X	X	X		X		X	Airlines,Airports	
	Kumasi Marketplace Rebuilding Phase II - 2018	United Kingdom	B	ESAP, ESIA, ESMP, Other													X	X	X	X	X				X	Water and Sanitation
	Kumasi Waste Water Treatment Plant - 2018	Hungary	B	ESIA, Other	X	X																			X	Not Specified
	Phase II of Tamale Airport - 2019	United Kingdom	B	ESAP, ESIA, ESMP, Other													X	X	X	X	X	X		X	X	Airports,Water and Sanitation,Electric Power Transmission and Distribution
	Takoradi Port Expansion Project Phase III - 2018	Belgium	B	ESIA, ESMP, Other																						Not Specified
	University of Environment and Sustainable Development Expansion - 2017	Italy	B	ESAP, Other												X		X	X						X	Not Specified
	Upper East Water Supply System Project - 2018	Belgium	B	ESIA, ESMP, Other																					X	Not Specified
Honduras	Alto Aguan River Valley Irrigation - 2019	Denmark	A	ESAP, ESIA, ESMP, Other												X	X	X	X		X		X	X	X	Not Specified
Hong Kong (China)	Black Point Power Station Expansion - 2017	Germany	B	ESIA, Other												X	X	X	X						X	Not Specified
India	Dolvi Steel Mill expansion - 2018	Germany	A	ESIA, Other	X						X														X	Integrated Steel Mills,Thermal Power
	GEA Process Engineering AS Tata Coffee Ltd - 2018	Denmark	B	ESIA, Other												X	X	X	X		X				X	Food and Beverage Processing
	Hot Rolling Mill Dolvi - 2018	Germany	A	ESIA, Other	X						X														X	Integrated Steel Mills,Thermal Power
	JSW Steel 2019 - 2019	Italy	B	Other												X	X	X	X						X	Integrated Steel Mills
	JSW Steel Cold Rolling Mill 2018 - 2018	Japan	B	Other	X																				X	Not Specified
	JSW Steel Dolvi Complex Modernisation - 2019	Germany	A	ESAP, Other	X						X														X	Not Specified
	JSW Steel Hot Strip Mill - 2018	Japan	A	ESIA, ESMP, Other	X						X														X	Integrated Steel Mills,Ports, Harbors and Terminals

Destination country	Name of the project	Reporting country	Cat	E&S information	World Bank Safeguard Policies										IFC Performance Standards								EHS Guidelines	
					4.01	4.04	4.09	4.10	4.11	4.12	4.36	4.37	7.50	7.60	PS1	PS2	PS3	PS4	PS5	PS6	PS7	PS8	Gen.	Sector Guidelines
	Naroli Expansion Project - 2017	Germany	B	Other	X																	X	Board and Particle-based Products	
	Paper Machine for Satia Industries - 2019	France	B	ESIA, ESMP											X	X	X	X					X	Pulp and Paper Mills
	Rapid Metro Gurgaon Extension - 2018	Germany	B	ESIA, Other	X																		X	Railways
	Raviraj Foils Rolling Mill Expansion - 2018	Germany	B	Other	X																		X	Metal, Plastic, Rubber Products Manufacturing
	Tehri Hydroelectric Power Station - 2017	France	B	ESAP, ESMP														X	X			X		Not Specified
	Vasind Cold Rolling Mill Expansion - 2018	Germany	B	Other	X																		X	Metal, Plastic, Rubber Products Manufacturing
Indonesia	Bangkanai Phase II Power Plant - 2017	Finland	A	ESAP, ESIA, ESMP, Other										X	X	X	X	X	X	X	X	X	X	Gas Distribution Systems, Electric Power Transmission and Distribution, Thermal Power
	Chandra Asri Polyethylene Plant Expansion - 2019	Japan	A	ESIA, Other	X																		X	Not Specified
	Kalseleng 2 Coal-Fired Power Plant - 2017	Japan	A	ESIA, Other	X																		X	Thermal Power
	Lombok Coal Fired Steam Power Plant FTP 2 - 2017	Poland	B	ESMP, Other										X	X	X	X	X	X	X	X	X	X	Electric Power Transmission and Distribution
	Lombok Island Flexicycle Power Plant - 2017	Finland	B	ESIA, ESMP										X				X	X				X	Thermal Power
	Muara Karang Gas-Fired Combined Cycle Power Plant - 2017	Japan	A	ESIA, Other	X																		X	Thermal Power
	Muara Tawar CCPP Add-on - 2017	Korea	B	ESAP, ESIA, ESMP, Other										X	X	X	X						X	Electric Power Transmission and Distribution, Thermal Power
	Sumbagut 2 Peaker Power Plant - 2018	Italy	A	ESAP, ESIA, ESMP, Other										X	X	X	X	X	X				X	Electric Power Transmission and Distribution, Thermal Power
Spain		A	ESAP, ESIA, ESMP										X	X	X	X	X	X				X	Thermal Power	

Destination country	Name of the project	Reporting country	Cat	E&S information	World Bank Safeguard Policies								IFC Performance Standards								EHS Guidelines					
					4.01	4.04	4.09	4.10	4.11	4.12	4.36	4.37	7.50	7.60	PS1	PS2	PS3	PS4	PS5	PS6	PS7	PS8	Gen.	Sector Guidelines		
	Tambak Lorok Combined Cycle Power Plant Block 3 - 2018	Switzerland	A	ESAP, ESIA, ESMP, Other												X	X	X	X					X	Thermal Power	
Iran	Kangan Project - 2017	Spain	A	ESAP, ESIA	X																			X	Natural Gas Processing, Liquefied Natural Gas (LNG) Facilities	
Iraq	Dhi Qar Power Station - 2019	United Kingdom	A	ESAP, ESIA, ESMP, Other											X	X	X	X		X			X	X	Water and Sanitation, Electric Power Transmission and Distribution, Thermal Power	
	GE Substations Project - 2019	United Kingdom	B	ESAP, ESIA, ESMP, Other											X	X	X	X	X				X	X	Electric Power Transmission and Distribution	
	Japan - Export of Substation Facilities Iraq - 2018	Japan	B	ESIA, Other	X																			X	Electric Power Transmission and Distribution	
	Power Up Program Phase 3 - 2019	France	B	ESAP, ESIA, ESMP, Other												X	X		X						X	Natural Gas Processing, Electric Power Transmission and Distribution
	Rumailah Combined Cycle Gas Fired Power Plant - 2017	Switzerland	A	ESIA, ESMP, Other												X	X	X	X						X	Thermal Power
	Samawa Power Station - 2019	United Kingdom	A	ESAP, ESIA, ESMP, Other												X	X	X	X		X			X	X	Water and Sanitation, Electric Power Transmission and Distribution, Thermal Power
Israel	Beer Tuvia Power Plant - 2018	Germany	A	ESAP, ESIA, Other											X	X	X	X						X	Thermal Power	
	Red Line Metro Tel Aviv - 2017	Germany	B	Other	X						X														X	Railways
Italy	San Lupo Wind Farm - 2019	Denmark	A	ESAP, ESIA, ESMP											X	X	X	X	X	X			X	X	X	Wind Energy
Kenya	Kisumu Concrete Products New Mine - 2019	Finland	B	Other											X											Not Specified
	Konza Smart City - 2017	Italy	A	ESAP, ESIA, ESMP, Other											X	X	X	X		X			X	X	X	Construction Materials Extraction, Waste Management Facilities, Water and Sanitation
	Mavoko Water Supply Project - 2017	Belgium	A	ESAP, ESIA, ESMP																				X		Not Specified
	Ruiru II Dam - 2018	France	A	ESAP, ESIA, ESMP, RAP											X	X	X	X	X	X				X	X	Water and Sanitation
Kosovo	Kitka Wind Farm - 2019	Germany	B	Other	X																			X	Electric Power Transmission and Distribution, Wind Energy	

Destination country	Name of the project	Reporting country	Cat	E&S information	World Bank Safeguard Policies										IFC Performance Standards								EHS Guidelines				
					4.01	4.04	4.09	4.10	4.11	4.12	4.36	4.37	7.50	7.60	PS1	PS2	PS3	PS4	PS5	PS6	PS7	PS8	Gen.	Sector Guidelines			
Kuwait	Al-Zour LNG Import Project - 2018	Korea	A	ESAP, ESIA, ESMP, Other												X	X	X	X	X	X	X	X	X	X	X	Ports, Harbors and Terminals, Liquefied Natural Gas (LNG) Facilities, Onshore Oil and Gas Development
	Kuwait Clean Fuel Project - 2017	Japan	A	ESIA, Other	X																					X	Petroleum Refining
		Korea	A	ESAP, ESIA, ESMP, Other												X	X	X	X	X	X	X	X	X	X	X	Petroleum Refining
		Netherlands	A	ESAP, ESIA, ESMP, Other												X	X	X	X	X	X					X	Petroleum Refining
		United Kingdom	A	ESAP, ESIA, ESMP, Other												X	X	X	X		X			X	X	X	Petroleum Refining
Lithuania	AB Klaipėdos Mediena Fibreboard Plant - 2019	Germany	B	Other	X																				X	Board and Particle-based Products	
Malaysia	Project Marigold - 2019	Italy	A	ESAP, ESIA, ESMP, RAP, Other												X	X	X	X	X	X	X	X	X	X	Large Volume Petroleum-based Organic Chemicals Manufacturing, Petroleum Refining, Petroleum-based Polymers Manufacturing, Crude Oil and Petroleum Product Terminals, Water and Sanitation, Liquefied Natural Gas (LNG) Facilities, Thermal Power	
		Japan	A	ESIA, ESMP, RAP, Other												X	X	X	X	X	X	X	X	X	X	Large Volume Petroleum-based Organic Chemicals Manufacturing, Petroleum Refining, Petroleum-based Polymers Manufacturing, Crude Oil and Petroleum Product Terminals	
		Korea	A	ESAP, ESIA, ESMP, RAP, Other													X	X	X	X	X	X	X	X	X	X	Large Volume Petroleum-based Organic Chemicals Manufacturing, Petroleum Refining, Petroleum-based Polymers Manufacturing, Crude Oil and Petroleum Product Terminals, Water and Sanitation, Liquefied Natural Gas (LNG) Facilities, Electric Power Transmission and Distribution, Thermal Power

Destination country	Name of the project	Reporting country	Cat	E&S information	World Bank Safeguard Policies										IFC Performance Standards								EHS Guidelines										
					4.01	4.04	4.09	4.10	4.11	4.12	4.36	4.37	7.50	7.60	PS1	PS2	PS3	PS4	PS5	PS6	PS7	PS8	Gen.	Sector Guidelines									
		United States	A	ESAP, ESIA, ESMP, RAP, Other																		X	X	X	X	X	X	X	X	X	X	X	Ports, Harbors and Terminals, Shipping, Liquefied Natural Gas (LNG) Facilities, Offshore Oil and Gas Development
Nigeria	Dangote Refinery - 2019	Italy	A	ESAP, ESIA, ESMP, Other																		X	X	X	X	X	X					X	Large Volume Petroleum-based Organic Chemicals Manufacturing, Petroleum Refining, Petroleum-based Polymers Manufacturing
	Eko Atlantic Project - 2019	France	B	ESAP, ESIA, ESMP																		X	X	X								X	Tourism and Hospitality Development
Norway	Biokraft Skogn - 2017	Sweden	B	Other																													Not Specified
	Magpie Wind Projects - 2019	Denmark	A	ESAP, ESIA, ESMP, Other																		X	X		X	X	X	X	X	X	X	X	Electric Power Transmission and Distribution, Wind Energy
Oman	Duqm Refinery - 2018	Korea	A	ESAP, ESIA, ESMP, Other																		X	X	X	X	X	X	X	X	X	X	X	Petroleum Refining, Crude Oil and Petroleum Product Terminals, Ports, Harbors and Terminals, Onshore Oil and Gas Development, Thermal Power
		Spain	A	ESAP, ESIA, ESMP, Other																		X	X	X	X	X	X		X	X	X	X	Petroleum Refining, Crude Oil and Petroleum Product Terminals, Ports, Harbors and Terminals, Onshore Oil and Gas Development, Thermal Power
		United Kingdom	A	ESAP, ESIA, ESMP																		X	X	X	X		X		X	X	X	X	Petroleum Refining, Crude Oil and Petroleum Product Terminals, Ports, Harbors and Terminals, Offshore Oil and Gas Development, Thermal Power
	New Build Hospital Salalah - 2019	United Kingdom	B	ESAP, ESIA, ESMP																		X	X	X	X		X					X	Health Care Facilities, Water and Sanitation
	Suwaiq Hospital - 2019	United Kingdom	B	ESAP, ESIA, ESMP																		X	X	X	X		X					X	Health Care Facilities, Water and Sanitation
	Peru	Mina Justa Open Pit Copper Mine - 2018	Australia	A	ESAP, ESIA, ESMP, Other																		X	X	X	X		X		X	X	X	X
Canada [FI report]			A	ESAP, ESIA, ESMP, Other																		X	X	X	X		X					X	Mining
Pampilla Refinery Revamp Phase II - 2017		Spain	B	ESIA, ESMP, Other																		X	X	X								X	Petroleum Refining

Destination country	Name of the project	Reporting country	Cat	E&S information	World Bank Safeguard Policies								IFC Performance Standards								EHS Guidelines		
					4.01	4.04	4.09	4.10	4.11	4.12	4.36	4.37	7.50	7.60	PS1	PS2	PS3	PS4	PS5	PS6	PS7	PS8	Gen.
	Talara Refinery Modernisation - 2018	Spain	A	ESAP, ESIA, ESMP																		X	Petroleum Refining, Ports, Harbors and Terminals
Romania	Cimbria Unigran Romania - 2019	Denmark	B	Other																		X	Not Specified
	UBM Feed Romania Forage Mixer Factory - 2018	Hungary	B	Other	X																	X	Not Specified
Russia	APPM - 2017	Finland	B	Other																		X	Pulp and Paper Mills
	Amur Gas Processing Plant - 2019	Italy	A	ESAP, ESIA, ESMP, Other																		X	Natural Gas Processing
	Avrasis Limited Apartment and Retail Project - 2017	Poland	B	Other																	X	X	Not Specified
	Domodedovo Airport Terminal 2 Moscow - 2017	Netherlands	B	ESAP, ESIA, ESMP, Other																		X	Airports
	Ivanovo PET Plant - 2017	Germany	B	ESIA, Other																		X	Petroleum-based Polymers Manufacturing, Textiles Manufacturing
	Kama Pulp and Paper Mill Modernisation and Expansion - 2017	Austria	B	Other																		X	Pulp and Paper Mills
	Kolomna Meat Packing Plant - 2019	Hungary	B	ESIA, Other	X																		Not Specified
	Nizhnekamskneftechim BOPET Production Expansion - 2018	Germany	A	ESIA, Other																		X	Large Volume Petroleum-based Organic Chemicals Manufacturing, Waste Management Facilities, Thermal Power
	Togliattiazot Urea Modernization Project - 2018	Switzerland	B	ESAP, ESIA, ESMP, Other																		X	Nitrogenous Fertilizer Manufacturing
	Volgafert - 2019	Italy	A	ESAP, Other																		X	Nitrogenous Fertilizer Manufacturing
	Vysotsk LNG - 2017	France	B	ESAP, ESIA, ESMP, Other																		X	Natural Gas Processing, Liquefied Natural Gas (LNG) Facilities
		Germany	A	ESAP, ESIA, Other																		X	X

Destination country	Name of the project	Reporting country	Cat	E&S information	World Bank Safeguard Policies										IFC Performance Standards								EHS Guidelines			
					4.01	4.04	4.09	4.10	4.11	4.12	4.36	4.37	7.50	7.60	PS1	PS2	PS3	PS4	PS5	PS6	PS7	PS8	Gen.	Sector Guidelines		
	Yamal LNG - 2017	France	A	ESAP, ESIA, ESMP, Other												X	X	X	X	X	X	X	X	X	X	Natural Gas Processing, Airports, Ports, Harbors and Terminals, Liquefied Natural Gas (LNG) Facilities
		Germany	A	ESAP, ESIA, ESMP, Other												X	X	X	X	X	X	X	X	X	X	Airports, Crude Oil and Petroleum Product Terminals, Ports, Harbors and Terminals, Shipping, Waste Management Facilities, Water and Sanitation, Liquefied Natural Gas (LNG) Facilities, Onshore Oil and Gas Development, Thermal Power
		Italy	A	ESAP, ESIA, Other												X	X	X	X	X	X	X	X	X	X	Airports, Crude Oil and Petroleum Product Terminals, Ports, Harbors and Terminals, Shipping, Waste Management Facilities, Water and Sanitation, Liquefied Natural Gas (LNG) Facilities, Onshore Oil and Gas Development, Thermal Power
		Japan	A	ESAP, ESIA, ESMP, Other												X	X	X	X	X	X	X	X	X	X	Airports, Ports, Harbors and Terminals, Liquefied Natural Gas (LNG) Facilities, Onshore Oil and Gas Development
		Sweden	A	ESAP, ESIA, ESMP, Other												X	X	X	X	X	X	X	X	X	X	Airports, Crude Oil and Petroleum Product Terminals, Ports, Harbors and Terminals, Shipping, Waste Management Facilities, Water and Sanitation, Liquefied Natural Gas (LNG) Facilities, Onshore Oil and Gas Development, Thermal Power
Rwanda	Hakan Peat Power Plant - 2017	Finland	A	ESAP, ESIA, RAP											X	X	X	X	X	X				X	Electric Power Transmission and Distribution, Thermal Power	
Saudi Arabia	Almarai Al Kharj Logistics Project - 2017	Sweden	B	Other											X	X	X							X	Dairy Processing	
	Cranes to Jubail Harbour - 2017	Finland	B	Other												X								X	Not Specified	
Senegal	Cicad Business Hotel, Cicad Expo Center and Diamniadio Multifunctional Sport Center - 2017	Türkiye	B	ESAP, ESIA, ESMP, Other											X	X	X	X		X				X	Tourism and Hospitality Development	

Destination country	Name of the project	Reporting country	Cat	E&S information	World Bank Safeguard Policies								IFC Performance Standards								EHS Guidelines				
					4.01	4.04	4.09	4.10	4.11	4.12	4.36	4.37	7.50	7.60	PS1	PS2	PS3	PS4	PS5	PS6	PS7	PS8	Gen.	Sector Guidelines	
	Senelec strategic plan - 2018	France	B	ESIA, ESMP												X	X	X	X		X			X	Tourism and Hospitality Development
	Taiba N'Diaye Wind Farm - 2018	Denmark	A	ESAP, ESMP, Other											X	X	X	X	X	X		X		X	Wind Energy
	The Market of National Interest and Truck Station Project - 2017	Türkiye	B	ESIA, ESMP, Other											X	X	X	X						X	Tourism and Hospitality Development
Serbia	Kovacica Wind Park - 2017	Germany	A	ESAP, ESIA, Other											X	X	X	X	X	X		X		X	Electric Power Transmission and Distribution, Wind Energy
Singapore	Kambo Block 32 Development Project - 2017	Netherlands	A	ESAP, ESIA, ESMP, Other											X	X	X	X		X				X	Offshore Oil and Gas Development
Slovak Republic	Mochovce Nuclear Power Plant - 3rd and 4th Reactor Blocks - 2018	Czech Republic	A	ESIA, ESMP, Other																				X	Thermal Power
South Africa	NCP Alcohol Plant Conversion - 2019	Belgium	B	ESMP, Other																				X	Not Specified
Spain	Curtis-Teixeiro Biomass Power Plant - 2018	Finland	B	Other											X		X			X				X	Forest Harvesting Operations, Thermal Power
	Pina S.A. MDP Panel Expansion - 2017	Germany	B	Other	X																			X	Board and Particle-based Products
Sri Lanka	Ellipse - HASTC - Sri Lanka - 2019	United Kingdom	B	ESIA, ESMP, RAP											X	X	X	X	X	X		X		X	Not Specified
	Hemmathagama Water Supply Project - 2018	Netherlands	B	ESAP, ESMP, Other											X	X	X	X	X					X	Water and Sanitation
	Investment In Upgrading & Improving Health Care Infrastructures In Northern Province - 2019	Netherlands	B	ESAP, ESMP, Other											X	X	X	X						X	Health Care Facilities
	Matale Water Treatment Plants - 2017	France	B	ESIA, ESMP, Other											X		X	X	X					X	Water and Sanitation
	Orugodawatta to Kaduwela Transmission & Distribution Mains Replacement - 2018	Austria	B	Other	X																			X	Not Specified
	Rural Bridges Project Phase III - 2019	Netherlands	B	ESAP, ESMP, Other											X	X	X	X	X	X		X		X	Not Specified

Destination country	Name of the project	Reporting country	Cat	E&S information	World Bank Safeguard Policies										IFC Performance Standards								EHS Guidelines			
					4.01	4.04	4.09	4.10	4.11	4.12	4.36	4.37	7.50	7.60	PS1	PS2	PS3	PS4	PS5	PS6	PS7	PS8	Gen.	Sector Guidelines		
Suriname	Anton De Kom University Modernisation - 2018	Italy	B	Other	X																			X	Not Specified	
Sweden	Blafa Wind Farm - 2018	Denmark	B	ESAP, ESIA, Other											X	X	X	X	X	X	X	X	X	X	X	Wind Energy
	Kraktorpet Wind Park - 2018	Denmark	B	ESAP, Other											X	X	X	X	X	X	X	X	X	X	X	Wind Energy
	Overturingen Wind Farm - 2018	Denmark	B	ESAP, Other											X	X	X	X	X	X	X	X	X	X	X	Wind Energy
	Pegasus - 2018	Germany	A	ESIA, Other											X	X	X	X	X	X	X	X	X	X	X	Electric Power Transmission and Distribution, Wind Energy
	Valhalla Wind - 2018	Denmark	B	ESIA, ESMP											X	X	X	X	X	X			X	X	X	Wind Energy
	Windfarm Markbygden ETT Phase I - 2017	Germany	A	ESIA, Other											X	X	X	X	X	X	X			X	X	Electric Power Transmission and Distribution, Wind Energy
Chinese Taipei	Formosa 2 Offshore Wind Farm - 2019	Belgium	A	ESAP, ESIA, ESMP, Other											X	X	X	X		X					Not Specified	
		Denmark	A	ESAP, ESIA, Other											X	X	X	X	X	X			X	X	Wind Energy	
		Korea	A	ESAP, ESIA, ESMP, Other											X	X	X	X	X	X				X	Wind Energy	
		United Kingdom	B	ESAP, ESIA, ESMP, Other											X	X	X	X	X	X			X	X	Electric Power Transmission and Distribution, Wind Energy	
	Formosa Offshore Wind Farm - 2018	Denmark	B	ESAP, ESIA, Other											X	X	X	X	X	X			X	X	Wind Energy	
	Yunlin Wind Farm - 2019	Denmark	A	ESAP, ESIA, ESMP, RAP, Other											X	X	X	X	X	X			X	X	X	Wind Energy
		Germany	A	ESAP, ESIA, Other											X	X	X	X	X	X			X	X	X	Electric Power Transmission and Distribution, Wind Energy
Netherlands		A	ESAP, ESIA, ESMP, Other											X	X	X	X	X	X			X	X	X	Wind Energy	
Tanzania	Design and Construction of Terminal III	Netherlands	B	ESAP, ESIA, ESMP, Other										X	X	X	X	X					X	Airports		

Destination country	Name of the project	Reporting country	Cat	E&S information	World Bank Safeguard Policies								IFC Performance Standards								EHS Guidelines			
					4.01	4.04	4.09	4.10	4.11	4.12	4.36	4.37	7.50	7.60	PS1	PS2	PS3	PS4	PS5	PS6	PS7	PS8	Gen.	Sector Guidelines
Tunisia	Bouchemma Central Plant - 2017	France	B	ESAP, ESIA, ESMP																		X	Natural Gas Processing, Liquefied Natural Gas (LNG) Facilities, Thermal Power	
Türkiye	235 Weaving Machines to Kipas Mensucat - 2018	Belgium	B	Other																			Not Specified	
	AGT Biomass Energy for MDF HDF Fibreboard Plant - 2018	Germany	B	Other	X																	X	Board and Particle-based Products	
	AGT MDF HDF Fibreboard Plant - 2018	Germany	B	Other	X																	X	Board and Particle-based Products	
	Alibey RES Wind Park - 2018	Germany	B	Other	X																	X	Electric Power Transmission and Distribution, Wind Energy	
	Alpaslan 2 Dam and Hydroelectric Power Plant - 2019	Czech Republic	A	ESAP, ESIA, ESMP, HRIA, RAP, Other																		X	Electric Power Transmission and Distribution	
	Amasya Windpark Expansion - 2017	Germany	B	Other	X																	X	Wind Energy	
	Ankara - Nigde Motorway - 2018	Denmark	A	ESAP, ESIA											X	X	X	X	X	X		X	X	Construction Materials Extraction, Toll Roads
		Switzerland	A	ESAP, ESIA, ESMP, RAP, Other											X	X	X	X	X	X		X	X	Construction Materials Extraction, Toll Roads
	Ardicli II Wind Farm - 2019	Spain	B	Other											X				X	X			X	Wind Energy
	Ardicli Wind Farm - 2018	Spain	B	Other											X				X	X			X	Not Specified
	Austria - Tatmetal Celik Steel Mill Extension - 2018	Austria	B	Other											X	X	X	X					X	Integrated Steel Mills
	Baglar Wind Farm - 2018	Spain	B	Other											X				X	X			X	Not Specified
	Camseki Wind Park Extension - 2018	Germany	B	Other		X	X				X												X	Wind Energy
Cerit Wind Park - 2018	Germany	B	ESIA, Other		X	X				X												X	Electric Power Transmission and Distribution, Wind Energy	
Dinar 4 Wind Farm - 2017	Germany	B	ESIA, Other		X																	X	Pulp and Paper Mills, Thermal Power	

Destination country	Name of the project	Reporting country	Cat	E&S information	World Bank Safeguard Policies								IFC Performance Standards								EHS Guidelines		
					4.01	4.04	4.09	4.10	4.11	4.12	4.36	4.37	7.50	7.60	PS1	PS2	PS3	PS4	PS5	PS6	PS7	PS8	Gen.
	Eber Wind Farm - 2018	Germany	B	Other	X					X												X	Electric Power Transmission and Distribution, Wind Energy
	Esenkoy-Yalova Wind Park - 2018	Germany	A	ESIA, Other										X	X	X	X		X			X	Electric Power Transmission and Distribution, Wind Energy
	Eti Bakir Flotation Plant - 2018	Finland	A	ESAP, ESIA, ESMP, Other										X	X	X	X	X	X		X	X	Base Metal Smelting and Refining, Waste Management Facilities, Water and Sanitation, Mining
	Istanbul Waste to Energy - Combined - 2019	Switzerland	A	ESAP, ESIA, ESMP, Other										X	X	X	X		X			X	Electric Power Transmission and Distribution
	Kangal Wind Farm Phase III - 2017	Spain	B	Other										X				X	X				Wind Energy
	Karova Wind Farm - 2017	Germany	B	ESAP, ESIA, Other										X	X	X	X		X			X	Not Specified
	Kartaldagi Windfarm - 2017	Denmark	B	ESIA, ESMP, Other										X	X	X	X	X	X		X	X	Wind Energy
	Kilik Windpark Expansion - 2017	Germany	B	Other	X					X												X	Wind Energy
	Kurekdagi Wind Park - 2018	Germany	A	ESIA, Other										X	X	X	X		X			X	Electric Power Transmission and Distribution, Wind Energy
	Malkara-Canakkale Motorway - 2018	Denmark	A	ESAP, ESIA										X	X	X	X	X	X		X	X	Construction Materials Extraction, Ports, Harbors and Terminals, Retail Petroleum Networks, Toll Roads
		Korea	A	ESAP, ESIA, ESMP, Other										X	X	X	X	X	X				X
	Mersin Wind Power Plant - 2017	Denmark	B	ESIA, ESMP										X	X	X	X	X	X		X	X	Wind Energy
	SASA Polyester - 2017	Germany	B	ESAP, Other	X																	X	Petroleum-based Polymers Manufacturing, Textiles Manufacturing, Thermal Power
		Switzerland	B	ESIA, Other										X	X	X	X						X
	Soke PM1 - 2018	Germany	B	ESIA, Other	X																	X	Pulp and Paper Mills, Thermal Power
	Tatmetal Steel Mill Expansion - 2018	Germany	B	Other	X																	X	Integrated Steel Mills
	Ucpinar Wind Farm - 2018	Denmark	B	ESAP, Other										X	X	X	X	X	X		X	X	Wind Energy
	Vize Wind Park - 2019	Germany	B	Other	X																	X	Wind Energy

Destination country	Name of the project	Reporting country	Cat	E&S information	World Bank Safeguard Policies										IFC Performance Standards								EHS Guidelines	
					4.01	4.04	4.09	4.10	4.11	4.12	4.36	4.37	7.50	7.60	PS1	PS2	PS3	PS4	PS5	PS6	PS7	PS8	Gen.	Sector Guidelines
	Wind Farm BAFA - 2019	Germany	A	ESIA, Other	X	X				X												X	Electric Power Transmission and Distribution, Wind Energy	
	Wind Farm Seferihisar - 2017	Germany	B	Other	X	X																X	Wind Energy	
	Yamactepe Wind Farm - 2018	Spain	B	ESMP, Other											X					X		X	Wind Energy	
	Yildiz Entegre Cold Rolling Mill Complex Expansion - 2017	Italy	B	ESAP, Other											X	X	X	X				X	Integrated Steel Mills	
	Zeliha, Kaniye and Fatma Wind Farms - 2017	Denmark	B	ESAP, ESIA, ESMP											X	X	X	X	X	X		X	Wind Energy	
Turkmenistan	Charjew District Gas Power Plant - 2018	Japan	A	ESIA, Other	X																	X	Thermal Power	
	Karakum Canal Rehabilitation - 2017	Germany	B	Other											X	X	X	X					Annual Crop Production	
Uganda	Namanve Industrial Park - 2019	United Kingdom	A	ESAP, ESIA, ESMP, Other											X	X	X	X	X	X		X	Not Specified	
Ukraine	Bohuslav Energy - 2019	Norway	B	ESAP, ESIA, ESMP, RAP, Other											X	X	X		X			X	Electric Power Transmission and Distribution	
	Mironivsky Vinnitsa Poultry Farm Expansion Phase 2 - 2018	Netherlands	A	ESAP, ESIA, Other											X	X	X	X	X	X		X	Poultry Production	
	Mironivsky Vinnitsa Poultry Farm Hatchery Extension - 2017	Netherlands	A	ESAP, ESIA, Other											X	X	X	X	X	X		X	Poultry Production	
	Oril Leader Project - 2017	Netherlands	A	ESAP, ESIA, Other											X	X	X	X	X	X		X	Poultry Production	
	Ovidipol Wind Park Phase I - 2019	Germany	B	ESIA, Other	X																	X	Electric Power Transmission and Distribution, Wind Energy	
	Peremoga Nova - 2017	Netherlands	A	ESAP, ESIA, Other											X	X	X	X	X	X		X	Poultry Production	
	Primorsk 2 Wind Farm - 2019	Germany	B	ESAP, ESIA, Other											X	X	X	X		X		X	Electric Power Transmission and Distribution, Wind Energy	
	Primorskaya Wind Park Phase I - 2018	Germany	B	ESIA, Other											X	X	X	X		X		X	Electric Power Transmission and Distribution, Wind Energy	

Destination country	Name of the project	Reporting country	Cat	E&S information	World Bank Safeguard Policies										IFC Performance Standards								EHS Guidelines		
					4.01	4.04	4.09	4.10	4.11	4.12	4.36	4.37	7.50	7.60	PS1	PS2	PS3	PS4	PS5	PS6	PS7	PS8	Gen.	Sector Guidelines	
	Shopping and Entertainment Center NIKOLSKY - 2019	Poland	B	ESAP, ESIA, Other												X	X	X	X		X		X	X	Not Specified
	Shopping, Entertainment and Business Center RETROVILL - 2018	Poland	B	ESIA, Other												X	X	X	X		X		X	X	Not Specified
United Arab Emirates	Al Layyah Gas-Fired Combined Cycle Power Plant - 2019	Japan	A	ESIA, Other												X	X	X	X		X			X	Not Specified
	Al Nakheel Hygienic Paper Manufacturing Company - 2017	Sweden	B	ESIA, Other												X	X	X						X	Pulp and Paper Mills
	Crown Paper Mill Expansion - 2018	Sweden	B	Other												X	X	X						X	Pulp and Paper Mills
	DWTC Phase III - 2017	United Kingdom	B	ESIA, ESMP												X	X	X	X					X	Not Specified
	DWTC Phase IV - 2018	United Kingdom	B	ESAP, ESIA, ESMP, Other												X	X	X	X					X	Not Specified
	Dubai Harbour Project - 2018	Netherlands	A	ESIA, ESMP, Other												X	X	X	X		X			X	Ports, Harbors and Terminals
	Dubai Red Line Metro Extension - 2018	France	B	ESAP, ESIA, ESMP												X	X	X			X			X	Railways
		Spain	B	ESIA, ESMP												X	X		X		X			X	Railways
	Enviroserve Recycling Facility Project - 2017	Switzerland	B	ESIA, ESMP												X	X	X	X					X	Waste Management Facilities
	Head Office building for Bee'ah - 2017	United Kingdom	B	ESIA, ESMP, Other												X	X	X	X					X	Not Specified
	Itihad Paper Mill - 2017	Finland	B	ESMP, Other												X	X							X	Pulp and Paper Mills
Marsa Al Arab - Curve Hotel - 2019	United Kingdom	B	ESAP, ESIA, ESMP												X	X	X	X		X		X	X	Tourism and Hospitality Development	
Meraas, Dubai Arena - 2017	United Kingdom	B	ESIA, ESMP, Other												X	X	X	X				X	X	Tourism and Hospitality Development	
United Kingdom	Austria - Primevere Equipment - 2018	Austria	B	ESAP, Other												X	X	X	X		X			X	Not Specified
	Hornsea Project One Offshore Wind Farm - 2018	Denmark	A	ESIA, Other												X	X			X	X		X	X	Wind Energy
	IFA-2 - 2017	Italy	A	ESIA												X	X	X	X		X		X	X	Electric Power Transmission and Distribution

Destination country	Name of the project	Reporting country	Cat	E&S information	World Bank Safeguard Policies										IFC Performance Standards								EHS Guidelines								
					4.01	4.04	4.09	4.10	4.11	4.12	4.36	4.37	7.50	7.60	PS1	PS2	PS3	PS4	PS5	PS6	PS7	PS8	Gen.	Sector Guidelines							
	Moray East Offshore Windfarm - 2018	Denmark	A	Other																		X	X	X	X	X	X		X	X	Wind Energy
	Naert na Gaoithe Offshore Wind Farm - 2019	Denmark	B	Other																		X	X	X	X	X	X			X	Not Specified
	North Power Station - 2018	Denmark	B	ESAP, ESIA																		X	X	X	X		X		X	X	Thermal Power
	Walney Extension Offshore Wind Farm - 2017	Denmark	A	ESIA, ESMP, Other																		X	X				X			X	Wind Energy
United States	Atlantic Sapphire - 2019	Denmark	B	ESAP, ESIA, Other																		X	X	X	X	X	X				Fish Processing
	Borregaard - Lignotech - 2017	Norway	B	ESMP, Other																									X		Not Specified
	Braskem La Porte Expansion - Project Delta - 2018	Germany	B	Other																		X	X	X	X					X	Petroleum-based Polymers Manufacturing
	Kronospan MDF HDF Expansion - 2018	Germany	B	Other	X																								X		Board and Particle-based Products
	Trenton Biogas - 2018	Denmark	B	ESAP, ESIA																		X	X	X	X	X	X		X	X	Thermal Power
Uzbekistan	Float Glass Project Zarafshon - 2019	Germany	B	#VALUE!	X																								X		Glass Manufacturing
	Jizzah Kenteks - 2019	Switzerland	B	Other																			X							X	Not Specified
	Kandym Gas Processing Plant Project - 2017	Korea	A	ESAP, ESIA, ESMP, Other																		X	X	X	X	X	X		X	X	Waste Management Facilities, Onshore Oil and Gas Development, Electric Power Transmission and Distribution
	Khantex Project - 2018	Switzerland	B	ESAP, ESIA, ESMP, Other																			X							X	Textiles Manufacturing
	Kokcha - 2019	Switzerland	B	ESAP, ESIA, Other																		X	X							X	Textiles Manufacturing
	NAVOIYAZOT Fertilizer Production Plant - 2018	Japan	A	ESIA, Other	X																								X		Nitrogenous Fertilizer Manufacturing
	Navoiyazot - Nitric Acid Plant - 2019	Switzerland	B	ESAP, ESIA, ESMP, Other																		X	X	X	X		X			X	Nitrogenous Fertilizer Manufacturing
	Nishon Textile Spinning Mill Plant - 2019	Germany	B	Other	X																								X		Textiles Manufacturing
	Uzbekistan GTL Project - 2019	Korea	A	ESAP, ESIA, ESMP, Other																		X	X	X	X	X	X	X	X	X	Petroleum Refining, Toll Roads, Liquefied Natural Gas (LNG) Facilities, Onshore Oil and Gas Development, Thermal Power

Destination country	Name of the project	Reporting country	Cat	E&S information	World Bank Safeguard Policies								IFC Performance Standards								EHS Guidelines				
					4.01	4.04	4.09	4.10	4.11	4.12	4.36	4.37	7.50	7.60	PS1	PS2	PS3	PS4	PS5	PS6	PS7	PS8	Gen.	Sector Guidelines	
	Vobkent Tola Klaster Textile - 2019	Germany	B	Other	X																		X	Not Specified	
Viet Nam	Huong Linh 1 Wind Farm - 2019	Denmark	A	ESAP, ESIA, ESMP, Other										X	X	X	X	X	X	X	X	X	X	X	Wind Energy
	Phuong Mai 3 Wind Farm - 2019	Denmark	B	ESIA, Other										X	X	X	X	X	X	X	X	X	X	X	Wind Energy
	VinFast - 2018	Germany	A	ESAP, ESIA, ESMP, Other										X	X	X	X	X	X			X	X	X	Metal, Plastic, Rubber Products Manufacturing
	Vinh Tan 4 Extension Thermal Power Plant - 2017	Japan	A	ESIA, RAP, Other	X					X														X	Thermal Power
Korea		A	ESAP, ESIA, ESMP, Other											X	X	X	X	X	X				X	Thermal Power	
Zambia	NMS Health Centres - 2019	United Kingdom	B	ESAP, ESIA, ESMP, Other										X	X	X	X						X	Health Care Facilities	

Note:

Kosovo: This designation is without prejudice to positions on status, and is in line with United Nations Security Council Resolution 1244/99 and the Advisory Opinion of the International Court of Justice on Kosovo's declaration of independence.

Annex C. Number and volume of Category A and Category B projects by Income Group between 2017 and 2019¹

Project country	Category A		Category B		Total	
	No. of projects	Volume (SDR million)	No. of projects	Volume (SDR million)	No. of projects	Volume (SDR million)
HIC	25	14 410.23	43	4 556.38	68	18 966.61
Argentina	0	0	5	295.43	5	295.43
Australia	1	10-25	1	50-100	2	111.35
Bahamas	1	100-250	0	0	1	100-250
Bahrain	3	2 824.37	0	0	3	2 824.37
Belgium	1	50-100	1	50-100	2	164.72
Chile	1	250-500	1	10-25	2	468.21
Finland	0	0	1	<10	1	<10
Germany	0	0	1	10-25	1	10-25
Hong Kong (China)	0	0	1	100-250	1	100-250
Israel	1	100-250	1	10-25	2	158.13
Italy	1	10-25	0	0	1	10-25
Kuwait	2	4 934.37	0	0	2	4 934.37
Lithuania	0	0	1	25-50	1	25-50
Norway	1	100-250	1	10-25	2	143.20
Oman	1	1 000-2 000	2	250-500	3	1 882.98
Saudi Arabia	0	0	2	27.80	2	27.80
Singapore	1	100-250	0	0	1	100-250
Slovak Republic	1	100-250	0	0	1	100-250
Spain	0	0	2	23.91	2	23.91
Sweden	2	398.15	4	597.75	6	995.89
Chinese Taipei	2	1 000-2 000	1	250-500	3	1 813.33
United Arab Emirates	2	449.11	10	1 870.87	12	2 319.99
United Kingdom	4	1 450.78	3	352.84	7	1 803.62
United States	0	0	5	327.52	5	327.52
UMIC	37	12 371.30	74	3 582.92	111	15 954.21
Angola	1	250-500	0	0	1	250-500
Argentina	0	0	8	304.07	8	304.07
Azerbaijan	2	1 564.74	2	31.51	4	1 596.25
Belarus	2	38.57	5	126.05	7	164.62

¹ Countries may appear in more than one Income Group, due to changes in their World Bank classification for the period 2017-2019.

Project country	Category A		Category B		Total	
	No. of projects	Volume (SDR million)	No. of projects	Volume (SDR million)	No. of projects	Volume (SDR million)
Bosnia and Herzegovina	0	0	1	25-50	1	25-50
Brazil	4	1 365.86	3	66.18	7	1 432.04
China	1	25-50	4	100-250	5	166.09
Croatia	1	25-50	0	0	1	25-50
Cuba	1	25-50	0	0	1	25-50
Dominican Republic	1	25-50	0	0	1	25-50
Ecuador	0	0	1	<10	1	<10
Gabon	0	0	1	25-50	1	25-50
Iran	1	50-100	0	0	1	50-100
Iraq	3	465.67	3	740.73	6	1 206.40
Malaysia	1	2 000-4 000	0	0	1	2 000-4 000
Mexico	2	119.68	6	412.37	8	532.05
Peru	2	1 000-2 000	1	100-250	3	1 207.76
Romania	0	0	2	29.50	2	29.50
Russia	5	2 870.20	7	528.53	12	3 398.72
Serbia	1	50-100	0	0	1	50-100
South Africa	0	0	1	10-25	1	10-25
Suriname	0	0	1	10-25	1	10-25
Türkiye	8	1 170.32	27	869.68	35	2 040.00
Turkmenistan	1	100-250	1	50-100	2	274.4
LMIC	34	5 669.28	84	4 080.91	118	9 750.20
Angola	4	657.63	15	920.41	19	1 578.04
Armenia	1	25-50	2	10-25	3	58.46
Bangladesh	1	100-250	9	100-250	10	439.28
Cameroon	1	10-25	2	50-100	3	76.00
Côte d'Ivoire	0	0	3	168.80	3	168.80
Egypt	1	500-1 000	2	250-500	3	1 168.94
El Salvador	1	100-250	0	0	1	100-250
Ghana	0	0	12	497.16	12	497.16
Honduras	1	10-25	0	0	1	10-25
India	4	175.64	9	330.91	13	506.55
Indonesia	6	742.12	3	340.96	9	1 083.09
Kenya	3	250-500	1	<10	4	342.52
Kosovo ²	0	0	1	10-25	1	10-25
Mongolia	0	0	1	10-25	1	10-25

² This designation is without prejudice to positions on status, and is in line with United Nations Security Council Resolution 1244/99 and the Advisory Opinion of the International Court of Justice on Kosovo's declaration of independence.

Project country	Category A		Category B		Total	
	No. of projects	Volume (SDR million)	No. of projects	Volume (SDR million)	No. of projects	Volume (SDR million)
Morocco	0	0	1	10-25	1	10-25
Nigeria	1	100-250	1	10-25	2	237.63
Sri Lanka	0	0	6	310.22	6	310.22
Tunisia	0	0	1	50-100	1	50-100
Ukraine	4	19.83	6	272.25	10	292.09
Uzbekistan	3	1 348.54	7	214.83	10	1 563.37
Viet Nam	3	500-1 000	1	10-25	4	973.80
Zambia	0	0	1	100-250	1	100-250
LIC	7	6 213.54	10	642.16	17	6 855.70
Benin	0	0	3	134.80	3	134.80
Democratic Republic of the Congo	0	0	1	<10	1	<10
Ethiopia	2	500-1 000	1	50-100	3	637.15
Mali	0	0	1	<10	1	<10
Mozambique	2	5 327.16	0	0	2	5 327.16
Rwanda	1	25-50	0	0	1	25-50
Senegal	1	100-250	3	250-500	4	423.15
Tanzania	0	0	1	100-250	1	100-250
Uganda	1	100-250	0	0	1	100-250
Total	103	38 664.36	211	12 862.37	314	51 526.73

Annex D. Number and volume of Category A and Category B projects by Sector between 2017 and 2019

Sector	Category A		Category B		Total	
	No. of projects	Volume (SDR million)	No. of projects	Volume (SDR million)	No. of projects	Volume (SDR million)
Agriculture	6	65.13	2	58.41	8	123.54
agricultural water resources	1	10-25	0	0	1	10-25
agriculture, unspecified	5	25-50	2	50-100	7	100-250
Construction	2	621.35	19	1 358.36	21	1 979.71
building construction	1	250-500	17	1 000-2 000	18	1 630.62
construction equipment	0	0	1	10-25	1	10-25
construction, unspecified	1	250-500	1	10-25	2	250-500
Education	0	0	1	10-25	1	10-25
higher education	0	0	1	10-25	1	10-25
Energy Generation & Supply	45	8 530.62	74	4 752.46	119	13 283.07
biofuel-fired power plants	1	25-50	3	25-50	4	73.74
coal-fired electric power plants - sub critical	1	100-250	1	50-100	2	258.94
coal-fired electric power plants - super critical	1	250-500	0	0	1	250-500
electric power transmission and distribution	3	370.39	9	1 036.44	12	1 406.83
hydro-electric power plants	2	511.07	2	79.45	4	590.52
natural gas-fired electric power plants	14	2 903.57	9	727.46	23	3 631.03
non-renewable waste-fired electric power plants	1	100-250	0	0	1	100-250
nuclear energy electric power plants	1	100-250	0	0	1	100-250
oil-fired electric power plants	1	25-50	4	100-250	5	166.20
solar photovoltaic electric power plant	0	0	2	106.67	2	106.67
wind energy	20	3 882.57	44	2 563.13	64	6 445.71
Fishing	0	0	2	57.40	2	57.40
aquaculture	0	0	2	57.40	2	57.40
General Environmental Protection	0	0	3	134.80	3	134.80
general environmental protection, unspecified	0	0	3	134.80	3	134.80

Sector	Category A		Category B		Total	
	No. of projects	Volume (SDR million)	No. of projects	Volume (SDR million)	No. of projects	Volume (SDR million)
Government & Civil Society	0	0	1	100-250	1	100-250
government and civil society, unspecified	0	0	1	100-250	1	100-250
Health	0	0	9	1 152.72	9	1 152.72
basic health infrastructure	0	0	9	1 152.72	9	1 152.72
Industry	30	23 791.53	66	2 788.66	96	26 580.19
agro-industries	0	0	9	153.54	9	153.54
basic metal industries	5	187.06	12	577.42	17	764.48
cement/lime/plaster	0	0	3	52.17	3	52.17
chemicals	0	0	1	50-100	1	50-100
chemicals, other	0	0	1	10-25	1	10-25
chemicals, petrochemicals	4	1 212.16	3	419.88	7	1 632.04
energy manufacturing, biogases	0	0	1	10-25	1	10-25
energy manufacturing, gas liquefaction	5	6 505.30	0	0	5	6 505.30
energy manufacturing, petroleum refinery	8	12 240.36	2	147.63	10	12 387.99
fertilizer plants	2	842.62	0	0	2	842.62
forest industries	3	635.35	16	827.62	19	1 462.96
industry, unspecified	1	500-1 000	6	100-250	7	820.10
non-ferrous metal industries	1	500-1 000	2	50-100	3	938.89
pharmaceutical production	0	0	1	25-50	1	25-50
textiles, leather and substitutes	0	0	8	225.31	8	225.31
transport equipment industry	1	500-1 000	1	10-25	2	656.33
Mineral Resources & Mining	6	2 643.26	2	9.30	8	2 652.56
industrial minerals	0	0	1	<10	1	<10
nonferrous metals	1	100-250	1	<10	2	133.74
oil/gas field development	3	1 312.08	0	0	3	1 312.08
oil/gas pipeline	1	1 000-2 000	0	0	1	1 000-2 000
precious metals/materials	1	25-50	0	0	1	25-50
Transport & Storage	11	2 836.80	21	1 974.76	32	4 811.56
air transport infrastructure	0	0	4	241.24	4	241.24
heavy rail transport infrastructure	1	100-250	0	0	1	100-250

Sector	Category A		Category B		Total	
	No. of projects	Volume (SDR million)	No. of projects	Volume (SDR million)	No. of projects	Volume (SDR million)
light rail/metro transport	0	0	1	500-1 000	1	500-1 000
light rail/metro transport equipment	0	0	1	10-25	1	10-25
light rail/metro transport infrastructure	1	25-50	1	10-25	2	50.33
road transport infrastructure	4	1 028.18	8	528.07	12	1 556.25
road transport, unspecified	0	0	1	50-100	1	50-100
water transport infrastructure	4	615.31	5	137.46	9	752.77
water transport infrastructure for fossil fuels	1	500-1 000	0	0	1	500-1 000
Water Supply & Sanitation	3	175.68	11	358.83	14	534.51
basic drinking water supply	1	25-50	0	0	1	25-50
basic drinking water supply and basic sanitation	1	10-25	1	10-25	2	31.04
waste management/disposal	0	0	1	10-25	1	10-25
water and sanitation, unspecified	0	0	2	19.18	2	19.18
water supply - large systems	0	0	3	145.29	3	145.29
water supply - large systems, desalination plant powered by fossil fuels	1	100-250	0	0	1	100-250
water supply - large systems, other desalination plants	0	0	1	10-25	1	10-25
water supply and sanitation - large systems	0	0	3	150.32	3	150.32
Total	103	38 664.36	211	12 862.37	314	51 526.73

Annex E. Links to the environmental and/or social impact information disclosed on the internet for Category A project reports

Name of the project	Reporting country	Links to the information disclosed
AgriGo-Goryany - 2019 (Belarus)	Italy	https://www.sacesimest.it/en/about-us/our-commitment/our-environmental-and-social-commitment/details/environmental-and-social-impact-assessment-availability-for-the-goryany-animal-farm-project
Al Dur Independent Water and Power Project (IWPP) Phase 2 - 2019 (Bahrain)	Germany	https://www.agaportal.de/en/expoortkreditgarantien/praxis/projektinformationen
Al Layyah Gas-Fired Combined Cycle Power Plant - 2019 (United Arab Emirates)	Japan	https://www.jbic.go.jp/en/business-areas/environment/projects/page.html?ID=60826&lang=en + https://www.nexi.go.jp/en/environment/a/2018102302.html
ALBA Line 6 Expansion, Power Station 5 - 2017 (Bahrain)	Canada	https://www.albasmelter.com/About%20Alba/Pages/Line6.aspx
	Germany	https://www.agaportal.de/main-navigation/expoorte-expoortkreditgarantien/praxis-expoortkreditgarantien/projektinformationen-expoortkreditgarantien
	Japan	https://www.nexi.go.jp/en/environment/a/2018021401.html (NEXI)
	Switzerland	http://www.serv-ch.com/en/sustainability/project-information/
Alto Aguan River Valley Irrigation - 2019 (Honduras)	Denmark	https://www.ekf.dk/en/about-ekf/news/Documents/ESIA-Full-Alto-Aguan-Irrigation-Project-Honduras.pdf
Al-Zour LNG Import Project - 2018 (Kuwait)	Korea	http://kipic.com.kw/LNGproject.html https://www.koreaexim.go.kr/site/program/board/basicboard/list?menuid=002002004005&boardtypeid=18 + https://www.ksure.or.kr/en/customer/cstmr_envengInq.do
Amulsar Open Pit Gold Mine - 2018 (Armenia)	Sweden	https://www.ekn.se/globalassets/vad-vi-gor/hallbarhet/non-technical-summary.pdf
Amur Gas Processing Plant - 2019 (Russia)	Italy	https://www.sacesimest.it/en/about-us/our-commitment/our-environmental-and-social-commitment/details/environmental-and-social-impact-assessment-availability-for-the-amur-gpp-project
Ankara - Nigde Motorway - 2018 (Türkiye)	Switzerland	https://www.serv-ch.com/en/sustainability/project-information/ ; http://www.ergotoyol.com.tr/cevre-yonetimi/ ;
Awash-Weldia Railway Phase II - 2017 (Ethiopia)	Switzerland	https://www.serv-ch.com/en/sustainability/project-information/
Bangkanai Phase II Power Plant - 2017 (Indonesia)	Finland	https://www.finnvera.fi/eng/export/export-credit-guarantee-operations/export-credit-guarantee-operations#projects_in_category_a
Bapco Modernisation Programme - 2018 (Bahrain)	Italy	https://www.sacesimest.it/en/about-us/our-commitment/our-environmental-and-social-commitment/details/environmental-and-social-impact-assessment-availability-for-the-bapco-project
	Korea	http://www.bapco.net/en-us/responsibility/bapco-modernization-program https://www.koreaexim.go.kr/site/program/board/basicboard/list?menuid=002002004005&boardtypeid=18 / http://www.ksure.or.kr/en/customer/cstmr_envengInq.do http://www.bapco.net/en-us/responsibility/bapco-modernization-program
Chandra Asri Polyethylene Plant Expansion - 2019 (Indonesia)	Japan	https://www.jbic.go.jp/en/business-areas/environment/projects/page.html?ID=60664&lang=en + https://www.nexi.go.jp/en/environment/a/2018073003.html
Bapco Modernisation Programme - 2018 (Bahrain)	United Kingdom	http://www.bapco.net/en-us/responsibility/bmp-environmental-social-impact-assessment-(esia)
Beer Tuvia Power Plant - 2018 (Israel)	Germany	https://www.agaportal.de/en/expoortkreditgarantien/praxis/projektinformationen
Dolvi Steel Mill expansion - 2018 (India)	Germany	https://www.agaportal.de/main-navigation/expoorte-expoortkreditgarantien/praxis-expoortkreditgarantien/projektinformationen-expoortkreditgarantien
Carbamide Plant Project -	Korea	https://www.koreaexim.go.kr/site/program/board/basicboard/list?boardtypeid=18&menuid=0

Name of the project	Reporting country	Links to the information disclosed
2017 (Azerbaijan)		02002004005 http://socar.az/socar/en/company/organization/carbamide-plant
Dangote Refinery - 2019 (Nigeria)	Italy	https://www.sacesimest.it/en/about-us/our-commitment/our-environmental-and-social-commitment/details/environmental-and-social-impact-assessment-availability-for-the-dangote-project
Dhi Qar Power Station - 2019 (Iraq)	United Kingdom	link contained within UKEF's disclosure notice: https://www.gov.uk/government/publications/category-a-project-under-consideration-dhi-qar-power-station
Duqm Refinery - 2018 (Oman)	Korea	https://www.duqmrefinery.om/environment-safety/ https://www.koreaexim.go.kr/site/program/board/basicboard/list?menuid=001001001003005&boardtypeid=18
	United Kingdom	https://www.duqmrefinery.om/environment-safety/
Energia del Pacifico - 2019 (El Salvador)	Finland	https://www.finnvera.fi/eng/export/export-credit-guarantee-operations/export-credit-guarantee-operations#projects_in_category_a
Eti Bakir Flotation Plant - 2018 (Türkiye)	Finland	https://www.finnvera.fi/eng/export/export-credit-guarantee-operations/export-credit-guarantee-operations#projects_in_category_a
Shanying Huazhong Paper - 2019 (China)	Finland	https://www.finnvera.fi/eng/export/export-credit-guarantee-operations/export-credit-guarantee-operations#projects_in_category_a
Formosa 2 Offshore Wind Farm - 2019 (Chinese Taipei)	United Kingdom	https://formosa2windpower.com/en/download/ https://www.gov.uk/government/publications/category-a-project-under-consideration-formosa-2-offshore-windfarm/category-a-project-supported-formosa-2-offshore-windfarm
	Belgium	https://www.credendo.com/about
	Denmark	https://www.ekf.dk/media/dzqb353j/f2-per-con-f2-rp-en-00001-summary-esi.pdf
	Korea	www.ksure.or.kr/en
Hot Rolling Mill Dolvi - 2018 (India)	Germany	https://agaportal.de/main-navigation/exporte-exporkreditgarantien/praxis-exporkreditgarantien/projektinformationen-exporkreditgarantien
Golden Eagle 721 MW (Wind Portion) - 2019 (Mexico)	Denmark	Social impact assessment: https://ekf.dk/media/lxlnqlju/etm4-sener-resolucion-evaluacion-impacto-social-dec16.pdf?v=637146800474281230 Environmental impact assessment: https://ekf.dk/media/ou1f3k11/180716-aia-etm4.pdf?v=637146800474281230
JSW Steel Dolvi Complex Modernisation - 2019 (India)	Germany	https://www.agaportal.de/en/exporkreditgarantien/praxis/projektinformationen
Kalselteng 2 Coal-Fired Power Plant - 2017 (Indonesia)	Japan	https://www.jbic.go.jp/en/business-areas/environment/projects/page.html?ID=54664&lang=en http://www.nexi.go.jp/en/environment/a/2017040401.html
Huong Linh 1 Wind Farm - 2019 (Viet Nam)	Denmark	https://www.ekf.dk/da/om-ekf/CSR-i-EKF/Documents/ERM-ESIA.pdf
IFA-2 - 2017 (United Kingdom)	Italy	http://www.ifa2interconnector.com/the-project/onshore-proposals/ ; http://www.ifa2interconnector.com/the-project/offshore-proposals/ ; http://www.rte-france.com/fr/projet/interconnexion-sous-marine-et-souterraine-france-angleterre
Istanbul Waste to Energy - Combined - 2019 (Türkiye)	Switzerland	https://www.serv-ch.com/fileadmin/Files/PDF/project/Istanbul_waste_incineration_and_energy_generation_plant/EIA-Report_HZI_Waste_to_Energy_Istanbul_Turkey.pdf
Kambo Block 32 Development Project - 2017 (Singapore)	Netherlands	https://atradiusdutchstatebusiness.nl/en/article/publication-of-a-projects.html
Konza Smart City - 2017 (Kenya)	Italy	http://www.sace.it/en/about-us/environmental-impact/single-environmental-news/strategic-environmental-and-social-assessment-availability-for-the-konza-project
Kovacica Wind Park - 2017 (Serbia)	Germany	https://www.agaportal.de/main-navigation/exporte-exporkreditgarantien/praxis-exporkreditgarantien/projektinformationen-exporkreditgarantien
Koysha Hydro Dam - 2017 (Ethiopia)	Italy	https://www.sace.it/en/about-us/environmental-impact/single-environmental-news/environmental-and-social-impact-assessment-availability-for-the-koysha-project
Lidio Ramon Perez Power Plant Block 1 Reconstruction - 2017 (Cuba)	Slovak Republic	https://www.eximbanka.sk/buxus/docs/Medzinarodne_vztahy/Info_projekty_A_or_B_web_08_2017sk.pdf

Name of the project	Reporting country	Links to the information disclosed
Kuwait Clean Fuel Project - 2017 (Kuwait)	Korea	https://www.knpc.com/en/strategic-projects/clean-fuel-project-cfp https://www.koreaexim.go.kr/site/program/board/basicboard/list?menuid=001001001003005&boardtypeid=18 + https://www.ksure.or.kr/en/customer/cstmr_envenglnq.do
	United Kingdom	Location of information contained within UKEF's disclosure notice: https://www.gov.uk/government/publications/category-a-project-under-consideration-knpc-clean-fuels-project
Magpie Wind Projects - 2019 (Norway)	Denmark	https://www.nve.no/konsesjonssaker/konsesjonssak?id=221&type=A-1,A-6 and https://www.nve.no/konsesjonssaker/konsesjonssak?id=262&type=A-1,A-6
MAPA - Modernization and Extension of Arauco Mill - 2019 (Chile)	Finland	https://www.finnvera.fi/eng/export/export-credit-guarantee-operations/export-credit-guarantee-operations#guaranteed_transactions
Muara Karang Gas-Fired Combined Cycle Power Plant - 2017 (Indonesia)	Japan	https://www.jbic.go.jp/en/business-areas/environment/projects/page.html?ID=51718&lang=en
Meghnaghat II - 2019 (Bangladesh)	Switzerland	https://www.serv-ch.com/en/sustainability/project-information/
Midor Refinery Expansion - 2018 (Egypt)	Italy	http://www.sace.it/en/about-us/environmental-impact/single-environmental-news/environmental-impact-assessment-availability-for-the-midor-refinery-expansion-project
New River Mbridge Bridge - 2017 (Angola)	Portugal	http://www.cosec.pt/downloads/file208_gb.pdf This link provides the postal address that can be used to request a physical copy of the available documents
Mina Justa Open Pit Copper Mine - 2018 (Peru)	Australia	http://www.marcobre.com/wp-content/uploads/2018/05/Resumen-Ejecutivo-de-la-Modificacion-del-EIAD-del-Proyecto-Mina-Justa-Ver-Ingles.pdf
Kuwait Clean Fuel Project - 2017 (Kuwait)	Japan	https://www.jbic.go.jp/en/business-areas/environment/projects/page.html?ID=46712&lang=en http://nexi.go.jp/en/environment/a/2016051201.html
Moray East Offshore Windfarm - 2018 (United Kingdom)	Denmark	http://www.morayoffshore.com/moray-east/the-project/
Mozambique Offshore Area 1 Project - 2019 (Mozambique)	Italy	https://www.sacesimest.it/en/about-us/our-commitment/our-environmental-and-social-commitment/details/environmental-and-social-impact-assessment-availability-for-the-mozambique-Ing-project
	United States	https://www.mzlng.total.com/en/sustainability
MSC Ocean Cay - 2018 (Bahamas)	Italy	http://www.sace.it/en/about-us/environmental-impact/single-environmental-news/environmental-impact-assessment-availability-for-the-ocean-cay-project
Namanve Industrial Park - 2019 (Uganda)	United Kingdom	Location of information contained within UKEF's disclosure notice: https://www.gov.uk/government/publications/category-a-project-under-consideration-kampala-industrial-and-business-park-infrastructure-scheme
Namibe Port Expansion - 2019 (Angola)	Japan	https://www.jbic.go.jp/en/business-areas/environment/projects/page.html?ID=61051&lang=en + https://www.nexi.go.jp/en/environment/a/2019012802_2.html
Nizhnekamskneftechim BOPET Production Expansion - 2018 (Russia)	Germany	https://agaportal.de/en/main-navigation/experte-exporkreditgarantien/praxis-exporkreditgarantien/projektinformationen-exporkreditgarantien
Petrobras Line of Credit III - 2018 (Brazil)	United Kingdom	https://www.gov.uk/government/publications/category-a-project-under-consideration-petrobras-line-of-credit-phase-3/petrobras-line-of-credit-phase-3
Porto de Sergipe I Thermoelectric Complex - 2018 (Brazil)	Switzerland	https://www.serv-ch.com/en/sustainability/project-information/ , choose "Porto de Sergipe I Thermoelectric Complex"
Project Marigold - 2019 (Malaysia)	Japan	https://www.nexi.go.jp/en/environment/a/2018102601.html / https://www.jbic.go.jp/en/business-areas/environment/projects/page.html?ID=60843&lang=en
	Korea	https://www.koreaexim.go.kr/site/program/board/basicboard/list?menuid=001001001003007&boardtypeid=462 https://www.prefchem.com/

Name of the project	Reporting country	Links to the information disclosed
	Spain	Social Impact Assessment & Framework Social Impact Management Plan; Non-Technical Summary (Social Impact Assessment & Framework Social Impact Management Plan) RAPID project. https://www.prefchem.com/#environmental
Puma Project II - 2019 (Brazil)	Finland	https://www.finnvera.fi/eng/export/export-credit-guarantee-operations/export-credit-guarantee-operations#projects_in_category_a
Rumailah Combined Cycle Gas Fired Power Plant - 2017 (Iraq)	Switzerland	http://www.serv-ch.com/en/sustainability/project-information/
Sacomar Export Terminal Rehabilitation - 2019 (Angola)	Japan	https://www.jbic.go.jp/en/business-areas/environment/projects/page.html?ID=61052&lang=en + https://www.nexi.go.jp/en/environment/a/2019012802_1.html
Samawa Power Station - 2019 (Iraq)	United Kingdom	link contained within UKEF's disclosure notice: https://www.gov.uk/government/publications/category-a-project-under-consideration-samawa-power-station/category-a-project-under-consideration-samawa-power-station
San Lupo Wind Farm - 2019 (Italy)	Denmark	https://ekf.dk/media/elgfvltl/esia-san-lupo.pdf?v=637146950509360571
SeaMade Offshore Windfarm - 2018 (Belgium)	Denmark	https://odnature.naturalsciences.be/mumm/en/windfarms/project/9 and https://odnature.naturalsciences.be/mumm/en/windfarms/project/5
Sumbagut 2 Peaker Power Plant - 2017 (Indonesia)	Italy	https://www.sace.it/en/about-us/environmental-impact/single-environmental-news/environmental-and-social-impact-assessment-availability-for-the-sumbagut2-project
Tambak Lorok Combined Cycle Power Plant Block 3 - 2018 (Indonesia)	Switzerland	https://www.serv-ch.com/en/sustainability/project-information/ , choose "Tambak Lorok Combined Cycle Power Plant Block 3 Project"; https://www.indonesiapower.co.id/id/produk-dan-layanan/layanan/Documents/Addendum%20AMDAL%20Semarang%20Tambak%20Lorok.pdf
Trans Adriatic Pipeline - 2018 (Azerbaijan)	Germany	https://www.agaportal.de/en/exporkreditgarantien/praxis/projektinformationen
	Italy	https://www.tap-ag.com/our-commitment/to-the-environment ; https://www.tap-ag.com/resource-library/reference-documents/project-finance-disclosure
UTE GNA I - 2019 (Brazil)	Germany	https://www.agaportal.de/exporkreditgarantien/praxis/projektarchiv disclosed in 2018
Uzbekistan GTL Project - 2019 (Uzbekistan)	Korea	https://www.koreaexim.go.kr/site/program/board/basicboard/list?menuid=001001001003005&boardtypeid=18 http://www.oltinyolgtl.com/sherq_en/
VinFast - 2018 (Viet Nam)	Germany	https://www.agaportal.de/en/exporkreditgarantien/praxis/projektinformationen
Vinh Tan 4 Extension Thermal Power Plant - 2017 (Viet Nam)	Japan	https://www.jbic.go.jp/ja/business-areas/environment/projects/pdf/48375_4.pdf + https://www.nexi.go.jp/en/environment/a/2016102401.html
	Korea	https://www.ksure.or.kr/en/customer/cstmr_envengInq.do
Volgafert - 2019 (Russia)	Italy	http://www.sace.it/en/about-us/environmental-impact/single-environmental-news/environmental-and-social-due-diligence-report-availability-for-the-volgafert-project
Wind Farm BAFA - 2019 (Türkiye)	Germany	https://www.agaportal.de/exporkreditgarantien/praxis/projektinformationen
Yamal LNG - 2017 (Russia)	Germany	http://yamallng.ru/en/progress/disclosure-of-information/
	Italy	http://yamallng.ru/403/docs/ESIA%20ENG%20.pdf
	Sweden	http://yamallng.ru/en/progress/disclosure-of-information/
Yunlin Wind Farm - 2019 (Chinese Taipei)	Denmark	https://eiadoc.epa.gov.tw/EIAWEB/10.aspx?hcode=1060591A&srctype=0 http://www.wpdeia.tw/
Yunlin Wind Farm - 2019 (Chinese Taipei)	Germany	https://www.agaportal.de/exporkreditgarantien/praxis/projektinformationen

Annex F. Estimated annual GHG emissions for reports provided between 2017 and 2019

Name of the project	Reporting country	Sector	CO ₂ -equivalent (in tonnes per annum)	Relevant carbon intensity (e.g. in g/kWh)	CO ₂ only or 6 GHGs	Scope of emissions	Source of GHG emissions data	Additional information relating to GHG emissions
Category A projects								
Agrigo-Goryany – 2019 (Belarus)	Italy	Agriculture, unspecified	9 000	--	6 GHGs	Scopes 1 and 2	Provided in supplemental report	It is expected GHG emissions below to 25,000 tonnes CO ₂ -equivalent annually.
Al Dur Independent Water and Power Project (IWPP) Phase 2 – 2019 (Bahrain)	Germany	Water supply - large systems, desalination plant powered by fossil fuels	1 280 000	--	CO ₂ only	Scope 1	Provided in the ESIA	--
Al Layyah Gas-Fired Combined Cycle Power Plant – 2019 (United Arab Emirates)	Japan	Natural gas-fired electric power plants	4 472 155	--	CO ₂ only	Scope 1	Provided in the ESIA	--
ALBA Line 6 Expansion, Power Station 5 – 2017 (Bahrain)	Canada	Non-ferrous metal industries	6 200 000	--	--	--	Provided in supplemental ESIA	--
	France	Non-ferrous metal industries	--	--	--	--	--	--
	Germany	Non-ferrous metal industries	--	--	--	--	--	--
	Japan	Non-ferrous metal industries	17 193 000	--	CO ₂ only	Scope 1	Provided in the ESIA	--
	Netherlands	Non-ferrous metal industries	--	--	--	--	--	--
	Switzerland	Non-ferrous metal industries	6 685 000	--	--	--	Provided in the ESIA	--
Al-Zour LNG Import Project – 2018 (Kuwait)	Korea	Water transport infrastructure for fossil fuels	31 624	--	CO ₂ only	Scopes 1 and 2	Provided in supplemental report and provided in the ESIA	Lenders reflected the calculation of GHG emissions for the operation phase using internationally recognised methodologies in the ESAP. Above number of GHG emissions is provided by Lenders' Environmental Advisor's monitoring report. Detailed GHG emissions calculation report will be provided by sponsor. The LNG facility is not expected to generate any air emissions during the normal operation conditions. Emissions from flare, SCV, heaters and diesel powered generators will be required only during emergency conditions.
Amulsar Open Pit Gold Mine – 2018 (Armenia)	Sweden	Precious metals / materials	92 200	--	6 GHGs	Scopes 1 and 2	Provided in the ESIA	
Amur Gas Processing Plant – 2019 (Russia)	Italy	Chemicals, petrochemicals	1 912 000	--	--	Scopes 1 and 2	Provided in the ESIA	The estimation does not include the associated facilities
Ankara - Nigde Motorway – 2018 (Türkiye)	Denmark	Road transport infrastructure	2 000 000	--	--	--	--	--
	Switzerland	Road transport infrastructure	3 000 000	--	--	Scopes 1 and 2	Provided in the ESIA	Estimation of yearly vehicle traffic GHG - emissions during the operation phase can vary significantly over the years. A separate chapter in the ESIA elaborated the estimation of annual GHG-emissions.

Name of the project	Reporting country	Sector	CO ₂ -equivalent (in tonnes per annum)	Relevant carbon intensity (e.g. in g/kWh)	CO ₂ only or 6 GHGs	Scope of emissions	Source of GHG emissions data	Additional information relating to GHG emissions
Bapco Modernisation Programme – 2018 (Bahrain)	Spain	Energy manufacturing, petroleum refinery	4 500 000	--	6 GHGs	Scope 1	Other	Their reporting, driven by a National Oil & Gas as per International Petroleum Industry Environmental Conservation Association (IPIECA) and Intergovernmental Panel on Climate Change (IPCC) guidelines. In 2015, the direct emissions from the existing refinery were 3,1m tonnes CO ₂ e, but a formal Climate Change Alternatives Analysis has not completed as part of the BMP yet, albeit it is predicted that emissions will increase to approximately 4,5 m tonnes CO ₂ e of direct emissions due to the expansion of the refinery.
	Italy	Energy manufacturing, petroleum refinery	--	0,034 tons CO ₂ e/barrel	--	Scopes 1 and 2	Provided in the ESIA	--
	Korea	Energy manufacturing, petroleum refinery	4 496 000	--	6 GHGs	Scopes 1 and 2	Provided in the ESIA	--
	United Kingdom	Energy manufacturing, petroleum refinery	4 500 000	--	6 GHGs	Scopes 1 and 2	Provided in the ESIA	--
Beer Tuvia Power Plant – 2018 (Israel)	Germany	Natural gas-fired electric power plants	800 000	--	CO ₂ only	Scope 1	--	Calculations of Scope 2 emissions are part of the ESAP.
Charjew District Gas Power Plant – 2018 (Turkmenistan)	Japan	Gas-fired power plant	1 036 455	--	CO ₂ only	Scope 1	Provided in the ESIA	--
Coral South FLNG DMCC (Mozambique)	France	Oil/gas field development	995 000	--	--	--	--	--
Dangote Refinery – 2019 (Nigeria)	Italy	Energy manufacturing, petroleum refinery	10 384 650	--	--	--	--	The CO ₂ -eq estimate per annum is provided by the independent consultant in its due diligence report. The consultant found the estimate done by the Borrower not adequate. The ESAP contains a specific action for the Borrower to provide i) a full assessment of the GHG emissions from the construction and operation, including consideration of the implementation of cost effective pollution efficiency measures and ii) climate change adaptation and resilience measures
Dhi Qar Power Station – 2019 (Iraq)	United Kingdom	Natural gas-fired electric power plants	3 440	--	6 GHGs	Scopes 1 and 2	Provided in the ESIA	The Scope 1 and Scope 2 GHG emissions from the operations phase of the power plant were calculated using the equations and emission factors defined by the IPCC Guidelines for National Greenhouse Gas Inventories. The calculation includes not only the Project (phase 1) but also a planned future expansion (not part of the Project) to combined cycle and increase in capacity.

Name of the project	Reporting country	Sector	CO ₂ -equivalent (in tonnes per annum)	Relevant carbon intensity (e.g. in g/kWh)	CO ₂ only or 6 GHGs	Scope of emissions	Source of GHG emissions data	Additional information relating to GHG emissions
Dolvi Steel Mill expansion – 2018 (India)	Germany	Basic metal industries	14 500 000	--	--	Scope 1	Other	Answer included in questionnaire
Duqm Refinery – 2018 (Oman)	Spain	Energy manufacturing, petroleum refinery	3 877 820	--	6 GHGs	Scopes 1 and 2	Provided in supplemental report	A dedicated report on Greenhouse Gas (GHG) emissions has been produced as part of the overall Consolidated ESIA package. During operations the annual calculated emissions will be 3,188,984 Tn CO ₂ -e/year for Scope 1 emission and 688,872 Tn CO ₂ -e/year for Scope 2 emissions.
	Korea	Energy manufacturing, petroleum refinery	3 649 596	--	CO ₂ only	Scopes 1 and 2	Provided in the ESIA	--
	United Kingdom	Energy manufacturing, petroleum refinery	3 877 820	--	6 GHGs	Scopes 1 and 2	Provided in supplemental report	GHG emission calculation was received as an ESAP item
Energia del Pacifico - 2019 (El Salvador)	Finland	Natural gas-fired electric power plants	138 594 000	--	--	--	--	--
Hakan Peat Power Plant – 2017 (Rwanda)	Finland	Biofuel	700 000	--	CO ₂ only	Scope 1	--	--
Hot Rolling Mill Dolvi – 2018 (India)	Germany	Basic metal industries	14 500 000	--	--	Scope 1	Other	Answer included in questionnaire
JSW Steel Hot Strip Mill – 2018 (India)	Japan	Basic metal industries	-- ²⁶	--	--	--	Other	Environmental questionnaire documentation.
Kalselteng 2 Coal-Fired Power Plant – 2017 (Indonesia)	Japan	Coal Sub critical	-- ²⁷	--	6 GHGs	Scope 1	Other	Questionnaire
Kandym Gas Processing Plant Project (Uzbekistan)	Korea	Energy manufacturing, gas liquefaction	4 000 000	--	CO ₂ only	--	Provided in the ESIA	GHG monitoring procedure will be prepared and the borrower will report GHG level to lenders annually.
Kuwait Clean Fuel Project –2017 (Kuwait)	Japan	Energy manufacturing, petroleum refinery	11 463 888	--	--	--	Provided in the ESIA	--
	Korea	Energy manufacturing, petroleum refinery	11 463 888	--	CO ₂ only	Scope 1	Provided in the ESIA	The Borrower will provide the IESC with an estimate of GHGs for the Project's operational phase and undertake to complete annual public reporting of greenhouse gas emission levels, utilising international recognised protocols.
	Netherlands	Energy manufacturing, petroleum refinery	11 463 888	--	CO ₂ only	--	Provided in the ESIA	--

²⁶ Not disclosed for confidentiality reasons.

²⁷ Not disclosed for confidentiality reasons.

Name of the project	Reporting country	Sector	CO ₂ -equivalent (in tonnes per annum)	Relevant carbon intensity (e.g. in g/kWh)	CO ₂ only or 6 GHGs	Scope of emissions	Source of GHG emissions data	Additional information relating to GHG emissions
	United Kingdom	Energy manufacturing, petroleum refinery	8 180 000	--	6 GHGs	Scopes 1 and 2	Provided in supplemental report.	The GHG emissions for the Project are expected to be no higher than approximately 8.18m tonnes CO ₂ e, exceeding the 25,000 tonnes CO ₂ equiv per annum threshold set in IFC PS3. These estimated emissions, which include both Scope 1 and Scope 2 emissions, are based on actual emissions inventoried for MAA and MAB for 2015; post-CFP emissions are likely to be lower than these but have not been estimated by KNPC. KNPC has committed to undertaking annual public reporting of greenhouse gas emission levels for the Project, utilising international recognised protocols, for Scope 1 and 2 emissions..
Lauca Hydroelectric Power Plant Transmission Line – 2018 (Angola)	Denmark	Electric power transmission and distribution	25 000	--	CO ₂ only	--	Provided in supplemental report	--
Malkara-Canakkale Motorway – 2018 (Türkiye)	Denmark	Road transport infrastructure	80 000	--	CO ₂ only	--	Provided in the ESIA	There 80,000,00 CO ₂ equivalents during the construction of the project. This this however drop to 15,000,00 CO ₂ equivalents during the operational phase.
	Korea	Road transport infrastructure	80 000	--	--	--	--	Construction Period : 80,000t/y Operation Period : 15,000t/y
Meghnaghat II – 2019 (Bangladesh)	Switzerland	Natural gas-fired electric power plants	2 647 027	370	6 GHGs	Scopes 1 and 2	Provided in the ESIA	In order to estimate GHG emissions during the construction of the project, the IFC recommended Carbon Emission Estimation Tool (CEET model - Version February 2014)2 has been used. As the power plant is a Dual Fuel plant, using HSD as Fuel only in special circumstances, the calculations were made under specific assumptions with a considerable range of error. The provided data reflects a maximal production of CO ₂ aeq.
Midor Refinery Expansion – 2018 (Egypt)	Italy	Energy manufacturing, petroleum refinery	1 765 146	--	--	Scope 1	--	--
Mina Justa Open Pit Copper Mine – 2018 (Peru)	Australia	Nonferrous metals	320 000	--	6 GHGs	Scopes 1 and 2	Provided in supplemental report	Figures given are for operation. Construction emissions were significantly lower (estimated to be 85,000 tonnes CO ₂ eq in total). Client will disclose operating GHG emissions.
Mozambique Offshore Area 1 – 2019 (Mozambique)	Italy	Energy manufacturing, gas liquefaction	12 934 781	--	--	Scopes 1 and 2	Provided in supplemental report	--
	United Kingdom	Energy manufacturing, gas liquefaction	5 200 000	--	--	Scopes 1 and 2	Calculated by ECA	--

Name of the project	Reporting country	Sector	CO ₂ -equivalent (in tonnes per annum)	Relevant carbon intensity (e.g. in g/kWh)	CO ₂ only or 6 GHGs	Scope of emissions	Source of GHG emissions data	Additional information relating to GHG emissions
Muara Karang Gas-Fired Combined Cycle Power Plant – 2017 (Indonesia)	Japan	Natural gas	-- ²⁸	-- ²⁸	6 GHGs	Scope 1	Other	Provided in ESIA and questionnaire
Nizhnekamskneftechim BOPET Production Expansion – 2018 (Russia)	Germany	Industry, unspecified	1 190 000	--	--	Scopes 1 and 2	Provided in the ESIA	--
Oril Leader Project (Ukraine)	Netherlands	Agriculture, unspecified	56 988	--	6 GHGs	Scopes 1 and 2	Provided in the ESIA	--
Peremoga Nova (Ukraine)	Netherlands	Agriculture, unspecified	28 819	--	6 GHGs	Scopes 1 and 2	Provided in the ESIA	--
Petrobras Line of Credit III – 2018 (Brazil)	United Kingdom	Oil/gas field development	15 100 000	--	6 GHGs	Scopes 1 and 2	Provided in supplemental report	The Scope 1 and Scope 2 GHG emissions are as reported by UKEF (2015) by Petrobras for all exploration and production activities in the three basins comprising the 'Project' location. The calculation methodology is reported and certified in their annual reports.
Porto de Sergipe I Thermoelectric Complex – 2018 (Brazil)	Switzerland	Natural gas-fired electric power plants	2 768 000	374	CO ₂ only	Scopes 1 and 2	Other	IFC, Environmental & Social Review Summary -Environmental and Social Mitigation Measures - PS 3: Resource Efficiency and Pollution Prevention:GHG Emissions ; Link: https://disclosures.ifc.org/#/projectDetail/ESRS/39652
Project Marigold – 2019 (Malaysia)	Italy	Energy manufacturing, petroleum refinery	7 400 000	--	CO ₂ only	Scope 1	Other	Provided by the Lenders' consultant in the due diligence report, being sponsors' documentation the source of information; 7.4 million ton of CO ₂ -eq per year refers to the entire RAPID project operations (combustion, venting, flaring and fugitive emissions).
	Japan	Energy manufacturing, petroleum refinery	-- ²⁸	--	CO ₂ only	Scope 1	Provided in supplemental report	
	Korea	Energy manufacturing, petroleum refinery	7 667 000	--	6 GHGs	Scopes 1 and 2	Provided in the ESIA	Almost constructed Operation : 7,667,000 ton/yr
	Spain	Energy manufacturing, petroleum refinery	7 667 000	--	6 GHGs	Scopes 1 and 2	Other	Their reporting, driven by a National Oil & Gas as per International Petroleum Industry Environmental Conservation Association (IPIECA) and IPCC Guidelines for National Greenhouse Gas Inventory, and the Greenhouse Gas Protocol. The date of CO ₂ /yr (PRefChem refinery + PRefChem Petrochemical) was obtained into the ESDD Addendum report from 10/1/2019.

²⁸ Not disclosed for confidentiality reasons.

Name of the project	Reporting country	Sector	CO ₂ -equivalent (in tonnes per annum)	Relevant carbon intensity (e.g. in g/kWh)	CO ₂ only or 6 GHGs	Scope of emissions	Source of GHG emissions data	Additional information relating to GHG emissions
Samawa Power Station – 2019 (Iraq)	United Kingdom	Natural gas-fired electric power plants	3 440	--	6 GHGs	Scopes 1 and 2	Provided in the ESIA	The Scope 1 and Scope 2 GHG emissions from the operations phase of the power plant were calculated using the equations and emission factors defined by the IPCC Guidelines for National Greenhouse Gas Inventories. The calculation includes not only the Project (phase 1) but also a planned future expansion (not part of the Project) to combined cycle and increase in capacity.
Shanying Huazhong Paper – 2019 (China)	Finland	Forest industries	5 034 252	--	--	--	Provided in the ESIA	Source: Guideline for China Power Generation Greenhouse Gas Emissions Calculation Methodology and Reporting.
Sumbagut-2 Peaker Power Plant – 2018 (Indonesia)	Italy	Natural gas	203 958	456	6 GHGs	Scope 1	Provided in supplemental report	--
	Spain	Natural gas	203 958	456	--	Scope 1	--	--
Talara Refinery Modernisation – 2018 (Peru)	Spain	Energy manufacturing, petroleum refinery	3 064 057	--	--	Scopes 1 and 2	Provided in supplemental report	--
Tambak Lorok Combined Cycle Power Plant Block 3 – 2018 (Indonesia)	Switzerland	Natural gas-fired electric power plants	1 527 483	--	Other	Scope 1	--	CO ₂ -equivalent emissions for CO ₂ , CH ₄ and N ₂ O
Trans Adriatic Pipeline – 2018 (Azerbaijan)	France	--	--	--	--	--	--	--
	Germany	--	--	--	--	--	--	--
	Italy	Oil/gas pipeline	525 000	--	--	Scope 1	Provided in the ESIA	GHG emissions during operation are estimated in the local ESIA based on the primary emission sources, namely the gas compressor station.
UTE GNA 1 – 2019 (Brazil)	Germany	Natural gas-fired electric power plants	1 300 000	--	6 GHGs	Scope 1	Provided in the ESIA	GHG emissions will be updated and reported every year
Uzbekistan GTL Project – 2019 (Uzbekistan)	Korea	Energy manufacturing, gas liquefaction	1 824 678	--	6 GHGs	Scopes 1 and 2	Provided in the ESIA	--
VinFast – 2018 (Viet Nam)	Germany	Transport equipment industry	117 358	--	CO ₂ only	Scopes 1 and 2	Provided in supplemental report	Approximately 82% of the operational phase GHG emissions are caused by the external energy production for the project (Scope 2).
Vinh Tan 4 Extension Thermal Power Plant – 2017 (Viet Nam)	Japan	Coal Super critical	--	-- ²⁹	CO ₂ only	Scope 1	Calculated by ECA	We received GHG emissions data from the project proponent through questionnaires.
	Korea	Coal Super critical	3 434 009	--	CO ₂ only	Scope 1	Provided in the ESIA	--
Yamal LNG – 2017 (Russia)	France	Energy manufacturing, gas liquefaction	6 000 000	--	--	Scopes 1 and 2	--	--

²⁹ Not disclosed for confidentiality reasons.

Name of the project	Reporting country	Sector	CO ₂ -equivalent (in tonnes per annum)	Relevant carbon intensity (e.g. in g/kWh)	CO ₂ only or 6 GHGs	Scope of emissions	Source of GHG emissions data	Additional information relating to GHG emissions	
	Germany	Energy manufacturing, gas liquefaction	1 867 903	561	CO ₂ only	Scope 1	--	Main project is the gas extraction and the liquefied natural gas complex. A gas-fired power plant was constructed for the main project. Therefore the GHG emissions are provided for the main project and the fossil-fuel power plant.	
			2 440 000	--	6 GHGs	Scope 1	--		
	Italy	Energy manufacturing, gas liquefaction	5 300 000	--	6 GHGs	Scopes 1 and 2	--	--	
	Japan	Energy manufacturing, gas liquefaction	--	--	--	--	--	--	
	Sweden	Energy manufacturing, gas liquefaction	5 349 000	--	6 GHGs	Scopes 1 and 2	--	--	
Category B projects									
Albatros Energie Mali 90mw HFO-fuelled Power Station – 2017 (Mali)	Denmark	Oil	400 000	200	6 GHGs	Scope 1	--	--	
Atlantic Sapphire – 2019 (United States)	Denmark	Aquaculture	>25 000	--	--	--	--	--	
Black Point Power Station Expansion 2017 (Hong Kong, China)	Germany	Natural gas	1 450 000	360	CO ₂ only	Scope 1	Provided in supplemental report	--	
Braskem La Porte Expansion - Project Delta – 2018 (United States)	Germany	Chemicals, petrochemicals	125 000 – 175 000	--	--	--	--	TPY for additional production line only	
Caimancito Power Plant – 2017 (Argentina)	Finland	Natural gas	316 600	431	CO ₂ only	Scope 1	Other - please specify.	--	
Central Termica Parque Pilar – 2017 (Argentina)	Finland	Natural gas	430 500	633	--	--	Other - please specify.	Provided by the manufacturer.	
Dinar 4 Wind Farm – 2017 (Türkiye)	Germany	Wind energy	--	322	--	Scope 1	--	--	
HFO Power Plant Samuda – 2018 (Bangladesh)	Germany	Oil-fired electric power plants	68 800	--	CO ₂ only	Scope 1	--	--	
Lombok Coal Fired Steam Power Plant FTP 2 – 2017 (Indonesia)	Poland	Coal Sub critical	750 000	--	--	--	Calculated by ECA	No-go impacts during the construction phase regarding GHG, SO _x , NO _x emissions, total dust and noise are not expected.	
Lombok Island Flexicycle Power Plant – 2017 (Indonesia)	Finland	Natural gas	--	460	--	Scope 1	Other	Provided by the exporter in the engine specifications	
Muara Tawar CCPP Add-on – 2017 (Indonesia)	Korea	Natural gas	2 300 000	--	6 GHGs	Scope 1	--	GHG monitoring procedure will be prepared and the borrower will report GHG level annually.	
North Power Station – 2018 (United Kingdom)	Denmark	Oil-fired electric power plants	370 000	--	CO ₂ only	--	--	--	
PUSMA – 2019 (Azerbaijan)	Germany	Natural gas-fired electric power plants	700 000	226	CO ₂ only	Scope 1	--	--	

Name of the project	Reporting country	Sector	CO ₂ -equivalent (in tonnes per annum)	Relevant carbon intensity (e.g. in g/kWh)	CO ₂ only or 6 GHGs	Scope of emissions	Source of GHG emissions data	Additional information relating to GHG emissions	
SASA Polyester; including 2 coal fired steam boilers of 32 MW each (Türkiye)	Germany	Textiles, leather and substitutes	205 000	440	CO ₂ only	Scope 1	Data provided by the operator/buyer	--	
	Switzerland	Textiles, leather and substitutes	205 000	440	CO ₂ only	Scope 1	Data provided by the operator/buyer	--	
Soke PM1 - 2018 (Türkiye)	Germany	Forest industries	--	322	--	Scope 1	--	--	
Togliattiazot Urea Modernization Project – 2018 (Russia)	Switzerland	Chemicals, petrochemicals	224 000	--	CO ₂ only	Scopes 1 and 2	Provided in supplemental report	--	
Existing Operations									
Everest Power Generation 2x30MW Gas Power Plants – 2017 (Bangladesh)	Finland	Natural gas-fired electric power plants	270 000	570	CO ₂ only	Scope 1	--	--	
Al Sadder 3+4 Power Plant Refurbishment – 2019 (Iraq)	Germany	Natural gas-fired electric power plants	54 892.68	--	CO ₂ only	--	--	--	
Kirkuk 2 Power Plant Refurbishment – 2019 (Iraq)	Germany	Natural gas-fired electric power plants	23 939.5	--	CO ₂ only	--	--	--	
Rumaila 2+3 Power Plant Refurbishment 1 – 2019 (Iraq)	Germany	Natural gas-fired electric power plants	46 943.63	--	CO ₂ only	--	--	--	