

Appendix 7 – Gap Analysis

Table 1 – Compliance Analysis Table

ESS Requirement	Relevant Provisions of Polish Law	Compliance Status	Comment	Corrective measures	Implementing document
ESS1: Environmental and Social Risk Assessment and Management					
Conducting an environmental and social assessment	Art. 1, Art. 3(1)(8) of the Environmental Impact Assessment Act (scope of the Act - environmental impact assessment; definition of an environmental impact assessment of a project)	Partial compliance	The Polish legal system focuses primarily on environmental assessment, while social aspects are given less consideration than required by ESS1. There is a lack of a systematic and comprehensive social impact assessment as an element equivalent to the environmental assessment.	Conduct a Social Impact Assessment (SIA) covering all project-affected communities and groups, including an analysis of social risks and impacts not captured by the Polish EIA procedure. The SIA is prepared prior to project appraisal and updated as necessary throughout project implementation.	ESIA
Identification and assessment of social risks and impacts	Art. 3(1)(8) and (14), Art. 3(2) of the Environmental Impact Assessment Act (ensuring public participation in the EIA procedure; environmental impact also includes impacts on human health)	Partial compliance	Polish law lacks an explicit requirement to identify and assess specifically social risks and impacts. The emphasis is placed on health aspects rather than on broader social, economic, or cultural consequences.	Identify and systematically assess social risks and impacts beyond health impacts, including economic, cultural, and community-level consequences. Assessment to be conducted through field surveys, stakeholder interviews, and review of baseline socioeconomic data. Results to be documented and reflected in project design and mitigation measures.	ESIA
Inclusion of Ecosystem Services in the EIA	Article 66(1) of the Environmental Impact Assessment Act	Partial compliance	Polish law requires an assessment of impacts on natural elements—flora, fauna, habitats, water, and soil—which indirectly covers some ecosystem services. However, there is no explicit requirement to systematically assess ecosystem services as a separate category or to analyze local communities' dependence on living natural resources and the project's effects on their availability.	Conduct a dedicated assessment of ecosystem services as part of the ESIA. The assessment shall include an analysis of local communities' dependence on living natural resources and the projected effects of the project on their availability.	ESIA

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Hierarchy of Mitigation Measures (avoidance, minimization, mitigation, compensation)	Article 66(1)(9) of the Environmental Impact Assessment Act (hierarchy of mitigation measures)	Partial compliance	The EIA report must describe measures aimed at avoiding, preventing, reducing, or compensating for negative environmental impacts, particularly on forms of nature conservation. There is no explicit requirement to apply the hierarchy with respect to social impacts other than those explicitly indicated in Article 66(1)(6a) of the Environmental Impact Assessment Act (impacts related to environmental quality standards, impacts on material assets, historical monuments, and the cultural landscape).	Apply the mitigation hierarchy explicitly to all identified environmental and social risks and impacts throughout the project life cycle. Document design decisions made to avoid or minimize adverse impacts prior to considering mitigation or compensation measures. Application of the hierarchy to be reflected in project design documentation and verified at each project stage.	ESIA; ESMP; C-ESMP; Design; Feasibility Study
Implementation of proportionate environmental and social management tools throughout the project life cycle (ESS1) — including, as appropriate: ESMPs, frameworks, operational policies, operational manuals, management systems, and procedures; all tools must apply the mitigation hierarchy and ensure compliance with applicable national law and ESSs in accordance with the ESC	Article 82(1)(2)(c) of the Environmental Impact Assessment Act (obligation to monitor environmental impacts).	Partial compliance	Polish law does not provide for an instrument equivalent to the ESMP. However, if the EIA indicates a need to monitor the project's environmental impact, the Environmental Impact Monitoring Plan – Environmental Conditions Decision (DŚU) imposes a monitoring obligation, specifying its scope, timeline, and requirements for submitting information on its results to the Regional Directorate for Environmental Protection (RDOŚ), the authority issuing the environmental conditions decision, and, where justified, other authorities. However, a Decision on Environmental Conditions (DEC) does not systematically cover social management, does not require application of the full mitigation hierarchy across all impact categories, and does not constitute a living management document updated throughout project implementation.	Prepare an ESMP covering all identified environmental and social risks and impacts across all project phases, applying the mitigation hierarchy, assigning responsibilities, setting timelines, and defining monitoring indicators. The ESMP shall incorporate, as applicable: a Biodiversity Management Plan (BMP), a Chance Find Procedure, and — where the project involves existing or new dams — an Emergency Preparedness Plan (EPP). The ESMP is disclosed and consulted with affected stakeholders prior to finalization and updated as necessary. Contractors are required to prepare C-ESMPs consistent with the ESMP.	ESMP (incl. BMP; Chance Find Procedure; EPP); C-ESMP

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ESS2 - Labor and Working Conditions					
Regular payment of wages—in accordance with national law and the Labor Code.	Art. 2 of the Labor Code, Art. 85 of the Labor Code, the Act of October 10, 2002, on the Minimum Wage, Art. 300 of the Labor Code, Art. 481 of the Civil Code	Partial compliance	An employee (under an employment contract) is paid at least once a month, on a fixed, predetermined date (no later than the 10th day of the following month). Contract workers are entitled to the minimum hourly wage under the Act on the Minimum Wage. Statutory interest for late payment is due pursuant to Article 481 of the Civil Code. This gap applies to subcontractors and individuals working under civil law contracts (B2B/Service Agreements): civil law does not impose monthly payment periods, and payment terms may be significantly extended by contractual provisions, potentially leading to multi-week delays. This gap applies to contracted workers (Contractors and Subcontractors) engaged under civil law and B2B agreements to carry out civil and hydraulic works). However, Polish law provides an additional safeguard: where the actual conditions of work under a civil law or B2B contract meet the criteria of an employment relationship — in particular personal performance of work, under the direction of the employer, at a place and time designated by the employer — the contract is treated as an employment contract by operation of law (Article 22 § 1¹ of the Labor Code), regardless of its name. In such cases, the worker is entitled to the full protection of the Labor Code, including criminal law sanctions. This reclassification may be initiated by the worker, a court, or the State Labor Inspectorate (PIP).	The LMP shall require that all project workers, regardless of the form of engagement, receive payment of wages at least once per month on a fixed, predetermined date. This requirement shall be incorporated into all contracts with Contractors and Subcontractors and verified through regular LMP monitoring.	LMP
Workers must receive documented information on their terms and conditions of employment prior to commencement of work, covering at minimum: type of work, location, duration, remuneration, working hours, and conditions of termination (ESS2 paragraph 10).	Art. 29 of the Labor Code; Art. 734 and Art. 750 of the Civil Code	Compliance	Employees under employment contracts must receive written information on all terms of employment prior to commencement of work (Article 29 of the Labor Code). For persons working under civil law and B2B contracts, the essential terms of engagement — including type of service, remuneration, duration, and conditions of termination — constitute the mandatory content of any valid civil law contract under Polish law. No contract can be concluded without such documented information being provided to the worker prior to commencement of work.	N/A	N/A

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Deductions from wages may be made only under conditions permitted by national law or specified in the Collective Bargaining Agreement (CBA). Employees must be informed of the conditions for such deductions.	Art. 87 § 1 of the Labor Code, Art. 87 ¹ § 1 of the Labor Code, Art. 91 § 1 of the Labor Code Art. 58 § 2 of the Civil Code, Art. 353 ¹ of the Civil Code, Art. 484 § 2 of the Civil Code	Partial compliance	The Labor Code strictly protects regular wages. Without the employee's consent, only alimony, debts subject to enforcement by a bailiff, advance payments, and disciplinary fines may be deducted. A deduction-exempt amount (e.g., equal to the minimum wage) applies. Other deductions require the employee's written consent. For contractors, the Civil Code limits the freedom to establish set-offs and contractual penalties by: prohibiting provisions that are contrary to the principles of social coexistence (Article 58 § 2 of the Civil Code), allowing the court to moderate a grossly excessive contractual penalty (Article 484 § 2 of the Civil Code), and setting general limits on contractual freedom (Article 353 ¹ of the Civil Code). The protection provided by the Civil Code is of a subsequent nature and requires claims to be pursued in court. However, Polish law provides an additional safeguard: where the actual conditions of work under a civil law or B2B contract meet the criteria of an employment relationship — in particular personal performance of work, under the direction of the employer, at a place and time designated by the employer — the contract is treated as an employment contract by operation of law (Article 22 § 1 ¹ of the Labor Code), regardless of its name. In such cases, the worker is entitled to the full protection of the Labor Code, including criminal law sanctions. This reclassification may be initiated by the worker, a court, or the State Labor Inspectorate (PIP).	The LMP shall specify the conditions under which deductions from wages of contracted and B2B workers are permitted, prohibit deductions not authorized by the worker in writing, and establish a mechanism for workers to report unauthorized deductions through the Workers GRM without risk of retaliation. These requirements shall be incorporated into all contracts with Contractors and Subcontractors.	LMP, Workers GRM
Adequate weekly rest periods must be provided. If national law does not mandate rest periods for specific types of employment, the employer must ensure them through the LMP	Articles 131, 132, 133, 135, and Article 2 of the Labor Code	Partial compliance	Under the Labor Code, employees are entitled to 11 hours of uninterrupted daily rest and 35 hours of weekly rest. The maximum working time, including overtime, averages 48 hours per week. In compensatory time systems, daily work shifts may last up to 12 hours, which must be compensated with time off. Polish law does not impose working time standards or guarantee daily/weekly rest periods for persons employed under contracts other than employment contracts. However, Polish law provides an additional safeguard: where the actual conditions of work under a civil law or B2B contract meet the criteria of an employment relationship — in particular personal performance of work, under the direction of the employer, at a place and time designated by the employer — the contract is treated as an employment contract by operation of law (Article 22 § 1 ¹ of the Labor Code), regardless of its name. In such cases, the worker is entitled to the full protection of the Labor Code, including criminal law sanctions. This reclassification may be initiated by the worker, a court, or the State Labor Inspectorate (PIP).	The LMP shall establish minimum working time and rest period standards applicable to all project workers regardless of the form of engagement, including: a maximum average working week of 48 hours, a minimum of 11 hours of uninterrupted daily rest, and a minimum of 35 hours of weekly rest. These standards shall be incorporated into all contracts with Contractors and Subcontractors and monitored through regular LMP reporting.	LMP; W-GRM

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Paid vacation leave—gaps in national law for specific groups must be addressed through LMP procedures.	Articles 152, 154, and 2 of the Labor Code	Partial compliance	An employee under an employment contract has an inalienable right to 20 or 26 days (depending on length of service) of paid vacation per year. There are no provisions regarding the right to vacation leave or compensation for days off from work for individuals employed under contracts other than employment contracts.. However, Polish law provides an additional safeguard: where the actual conditions of work under a civil law or B2B contract meet the criteria of an employment relationship — in particular personal performance of work, under the direction of the employer, at a place and time designated by the employer — the contract is treated as an employment contract by operation of law (Article 22 § 1 ¹ of the Labor Code), regardless of its name. In such cases, the worker is entitled to the full protection of the Labor Code, including criminal law sanctions. This reclassification may be initiated by the worker, a court, or the State Labor Inspectorate (PIP).	The LMP shall establish paid leave entitlements for contracted and B2B workers equivalent to those applicable under the Labor Code, or shall provide for equivalent financial compensation. These requirements shall be incorporated into all contracts with Contractors and Subcontractors.	LMP
Providing sick leave. Reference to GN11.1 for groups excluded from protection under national law.	Art. 92 of the Labor Code, the Act of October 13, 1998, on the Social Insurance System, and the Act of June 25, 1999, on Cash Benefits from Social Insurance in the Event of Illness and Maternity	Partial compliance	A full-time worker receives sick pay funded by the employer (up to 33 days), followed by a benefit from the Social Insurance Agency (ZUS). Contractors and B2B workers may enroll in voluntary sickness insurance with ZUS, under which ZUS pays a sickness benefit starting from the first day of a documented illness.. Sickness insurance is voluntary for contractors and B2B workers. Failure to pay active sickness insurance premiums means no entitlement to sickness benefits from ZUS during the period of illness. It should be noted, that Polish law provides an additional safeguard: where the actual conditions of work under a civil law or B2B contract meet the criteria of an employment relationship — in particular personal performance of work, under the direction of the employer, at a place and time designated by the employer — the contract is treated as an employment contract by operation of law (Article 22 § 1 ¹ of the Labor Code), regardless of its name. In such cases, the worker is entitled to the full protection of the Labor Code, including criminal law sanctions. This reclassification may be initiated by the worker, a court, or the State Labor Inspectorate (PIP).	The LMP shall require Contractors and Subcontractors to inform all contracted and B2B workers of the availability and benefits of voluntary sickness insurance and to actively encourage enrollment prior to commencement of work. Where a contracted or B2B worker is not covered by voluntary sickness insurance and is unable to work due to illness, the LMP shall specify the applicable arrangements, including minimum income protection during the period of illness.	LMP
The standard provides for maternity and family leave in accordance with national law or the provisions of the LMP.	Articles 177–190 of the Labor Code, the Act of June 25, 1999, on Cash Benefits from Social Insurance in the Event of Illness and Maternity, the Act of	Partial compliance	Full-time employees are entitled to maternity leave (20 weeks), parental leave, and paternity leave, as well as protection against dismissal and the right to return to their position. Contract workers and B2B contractors covered by voluntary sickness insurance with ZUS are entitled to maternity benefits paid by ZUS—however, they are not entitled to maternity leave as a labor law entitlement, but only to a cash benefit for the period following the birth of a child.	The LMP shall prohibit the termination of contracts with female contracted and B2B workers on grounds of pregnancy or childbirth and shall require that such workers be informed of their entitlement to ZUS maternity benefits conditional on enrollment	LMP

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	October 13, 1998, on the Social Insurance System, and the Act of April 23, 1964—Civil Code		Contract workers and B2B contractors are not protected against the termination of a civil law contract due to pregnancy or childbirth—the Civil Code does not provide for such protection. However, Polish law provides an additional safeguard: where the actual conditions of work under a civil law or B2B contract meet the criteria of an employment relationship — in particular personal performance of work, under the direction of the employer, at a place and time designated by the employer — the contract is treated as an employment contract by operation of law (Article 22 § 1 ¹ of the Labor Code), regardless of its name. In such cases, the worker is entitled to the full protection of the Labor Code, including criminal law sanctions. This reclassification may be initiated by the worker, a court, or the State Labor Inspectorate (PIP).	in voluntary sickness insurance. Contractors and Subcontractors shall be required to include equivalent protections in their contracts with female workers.	
Occupational Health & Safety					
Occupational Health & Safety planning, hazard identification, and application of the hierarchy of preventive measures by all parties involved in the Project.	Articles 266 and 304 of the Labor Code; Regulation of the Minister of Labor and Social Policy on General Occupational Health and Safety Provisions; Article 21a of the Construction Law; Regulation of the Minister of Infrastructure on Information Concerning Occupational Health and Safety and the Occupational Health and Safety Plan	Compliance	The employer assesses and documents occupational risks and implements the necessary preventive measures to reduce those risks. The employer must eliminate hazards at their source and prioritize collective protection measures over individual ones. Before construction begins, a Health and Safety Plan (BIOZ) is drawn up, specifying the extent of the hazards and the measures to prevent them. These obligations apply to all workers, regardless of their form of employment.	N/A	N/A

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Ensuring a safe work environment, free PPE, training, and medical examinations. Consulting with workers on Occupational Health & Safety matters.	Art. 237 ³ et seq. of the Labor Code; Art. 207 of the Labor Code; Art. 229 of the Labor Code.	Compliance	Training takes place during working hours and at the employer's expense. The employer provides clothing and PPE free of charge, and the costs of Occupational Health and Safety measures may not be borne by employees in any way. The employer consults with employees or their representatives on all measures related to Occupational Health and Safety. Medical examinations are conducted at the employer's expense.	N/A	N/A
Prevention of, preparation for, and response to emergency situations.	Article 209 ² of the Labor Code Regulation of the Minister of Infrastructure on Occupational Health and Safety During the Performance of Construction Work Section 9(2) of the Regulation of the Minister of Labor and Social Policy on General Occupational Health and Safety Provisions	Compliance	In the event of a threat to health or life, the employer is required to immediately inform employees of the situation and provide them with instructions on how to proceed. The construction site must be equipped with the necessary firefighting equipment. Evacuation routes must comply with technical and construction regulations.	N/A	N/A
The right to leave a workplace that poses a direct threat to life or health without risk of retaliation. The obligation to report hazardous situations.	Article 210 of the Labor Code in conjunction with Article 304 of the Labor Code	Compliance	Every person working on a construction site has the right to refrain from working due to a threat to life or health without negative consequences	N/A	N/A
Access to adequate sanitary and hygiene facilities on-site. Conditions of workers	Sections 8, 30, and 37 of the Regulation of the Minister of Infrastructure on	Compliance	Construction site planning includes the provision of sanitary, hygiene, and social facilities for all workers. Detailed standards specify the floor areas for dining rooms, changing rooms, washrooms, and restrooms. In the event that workers are provided with housing, specific provisions of construction law	N/A	N/A

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accommodation (procedures for management and quality of accommodation to protect and promote the health, safety, and well-being of the project workers, and to provide access to or provision of services that accommodate their physical, social, and cultural needs).	Occupational Health and Safety during the Performance of Construction Work § 111 and Annex No. 3 of the Regulation of the Minister of Labor and Social Policy on General Occupational Health and Safety Provisions		and implementing regulations apply, which are stricter than World Bank standards. The provision referenced in ESS2 paragraph 28 regarding accommodation policies for worker camps is not applicable in the Polish cultural and regulatory context. Large-scale temporary worker accommodation facilities (worker camps) are not a practice in the Polish construction sector. The majority of physical workers employed on construction projects in Poland are sourced from local and regional labor markets and commute daily to the construction site. Where workers are engaged from other regions or from abroad, they typically arrange private rental accommodation independently, or the Contractor arranges rental of standard residential apartments on their behalf. In either case, the accommodation must comply with Polish technical and sanitary standards applicable to residential premises, as set out in the Regulation of the Minister of Infrastructure on Technical Conditions for Buildings and Their Location. These standards are comprehensive and no less stringent than World Bank requirements for worker accommodation. Given the above, the preparation of a dedicated Workers' Accommodation Policy as envisaged by ESS2 paragraph 28 for worker camp settings is not warranted for this project.		
Systematic recording and reporting of accidents and incidents. Provision of compensation and benefits for work-related accidents.	Article 236 of the Labor Code, Act of October 30, 2002, on Social Insurance for Work-Related Accidents and Occupational Diseases	Compliance	The employer systematically analyzes the causes of accidents and occupational diseases (Article 234 of the Labor Code). Full-time employees, contractors, and B2B workers are covered by accident insurance. In the case of B2B workers, the Social Insurance Institution (ZUS) determines the circumstances of the accident, not the employer. In the event of an accident involving a B2B contractor, the investigation is conducted by ZUS, which means the contractor may not receive the full accident documentation, potentially hindering data consolidation	N/A	N/A
ESS3 Effective Resource Management and Pollution Prevention and Control					
ESS3 §4 – Application of the hierarchy of mitigation measures and implementation of technically and financially feasible measures regarding	Articles 3 and 6 of the Environmental Protection Act (POŚ), Article 66 of the Environmental Impact Assessment Act (UOOŚ), Articles	Compliance	The concepts of the mitigation hierarchy, the implementation of technically and financially feasible measures, pollution prevention, and the application of best industry practices have direct counterparts in Polish environmental law.	N/A	N/A

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resource management and pollution prevention, in accordance with Good International Industry Practices (GIIP) and EHS Guidelines (EHSGs)	17 and 18 of the Waste Management Act (U.odp.), Art. 143, Art. 204, Art. 207 of the Environmental Protection Act				
ESS3 §5 – Implementation of measures to improve resource efficiency and integration of cleaner production principles into design and processes to conserve raw materials, energy, and water	Art. 143 of the Environmental Protection Act Art. 1, 18–19 of the Act on Environmental Protection Article 5 of the Construction Act Art. 9 and 29 of the Water Act	Compliance	The principles of improving resource efficiency (energy, water, raw materials) and integrating “cleaner production” at the design stage of processes and installations are implemented in the Polish legal system through a series of stringent provisions in laws governing environmental protection, waste management, construction law, and water law.	N/A	N/A
ESS3 §6 – Optimization of Energy Consumption	Art. 5 of the Construction Law Article 29 of the Water Law Article 143(2) of the Environmental Protection Act Article 159(7) of the Waste Management Act	Compliance	The Construction Law requires that facilities be designed and constructed in a manner that ensures energy efficiency, thermal insulation, and the efficient use of supplied electricity and heat. The Environmental Protection Law requires that technologies used in new or substantially modified installations ensure the efficient generation and use of energy. Water Law explicitly prohibits the use of water in a manner that would result in the waste of water energy.	N/A	N/A
ESS3 §12 – Assessment of health and safety risks in the event of historical contamination at the project site; implementation of remedial measures in accordance with national regulations or	Article 3(5a), (31b), Article 101 et seq. of the Environmental Protection Act	Compliance	The Environmental Protection Law defines historical land contamination and imposes an obligation to conduct remediation on the landowner or the party responsible for the contamination. The process must be based on detailed laboratory soil tests and a remediation plan established by administrative decision. A mandatory element of this plan is a risk assessment to determine whether there is a significant threat to human health or the state of the environment. Permissible remediation methods are strictly regulated, with priority given to the complete removal of contamination from the soil and land, which guarantees the elimination of risk.	N/A	N/A

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the GIIP (whichever is more stringent)					
ESS3 §13 – Consideration of the following environmental conditions in the project: (a) existing environmental conditions, (b) the environment's assimilation capacity, (c) current and future land use, (d) proximity to areas significant for biodiversity, (e) cumulative effects with uncertain consequences, (f) the impact of climate change	Article 62(1)(1)(a), (1)(b), and (2), Article 63, and Article 66 of the Environmental Impact Assessment Act Article 72(1) and (2), Article 73(1)(1) of the Environmental Protection Act	Compliance	As part of the EIA, the project's impact on climate and biodiversity is assessed, and the environment's self-purification capacity - that is, its assimilation capacity—is examined. The regulations require a detailed analysis of the connections between the proposed project and other projects in terms of cumulative impacts, as well as consideration of areas important for biodiversity (e.g., Natura 2000). The law requires a direct assessment of the project's vulnerability to ongoing climate change and the resulting risks of disasters and accidents.	N/A	N/A
ESS3 §2 (Objectives) – Avoiding or minimizing the generation of hazardous and non-hazardous waste	Article 1, Article 17(1)(1), Article 18(1), Article 19a(1) of the Waste Management Act	Compliance	The Waste Act defines waste prevention and reduction as its primary objective for the protection of the environment and human health. It also establishes a hierarchy of waste management methods, in which waste prevention is the top priority.	N/A	N/A
ESS3 §18 – Hazardous Waste Management: using only reputable, licensed entities for waste disposal; maintaining chain-of-custody documentation through to the final disposal site; complying with international	Art. 27, paras. 2 and 3b; Art. 66, para. 1; Art. 67, para. 1, item 1, subitem A; Art. 69, paras. 1 and 1a of the Waste Act Article 2(1)(9) of the Environmental Protection Inspection Act	Compliance	The Waste Act requires that waste management be entrusted exclusively to entities holding the appropriate permits, integrated permits, or relevant entries in the register. The law imposes an obligation to maintain waste records in the BDO information system (via Waste Transfer Forms), which ensures full documentation of the supply chain, and the generator is released from liability only upon documented transfer of the waste to the final disposal process. Oversight of compliance with conventions and regulations on the international shipment of waste falls under the responsibilities of the Environmental Protection Inspectorate.	N/A	N/A

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conventions on the transboundary movement of waste					
EHSGs – Wastewater: Segregation Mandatory segregation of wastewater types (industrial, sanitary, stormwater) to reduce the volume of water requiring specialized treatment	Art. 16, Art. 75a, Art. 79, Art. 86(2) of the Water Act, Art. 5(1)(2)(b) of the Construction Act	Compliance	The Water Law distinguishes between industrial, domestic, and municipal wastewater, as well as stormwater, assigning separate requirements and procedural standards to each. The regulations prohibit the discharge of stormwater from storm sewer systems directly into groundwater. These rules are supplemented and enforced from the very beginning of the investment process by the Construction Law, which requires that facilities be designed in a manner that ensures compliance with operational conditions regarding the safe disposal of wastewater and, separately, stormwater.	N/A	N/A
EHSGs – Wastewater: Stormwater Stormwater drainage systems for parking lots and gas stations must be equipped with oil and grease separators	Art. 75a(2), Art. 99(1)(4) of the Water Law	Compliance	The Water Law expressly prohibits the discharge of stormwater or meltwater from stormwater drainage systems into water bodies if such water contains harmful substances in quantities that exceed regulatory limits. The maximum permissible concentrations of pollutants in stormwater are regulated in implementing regulations issued pursuant to statutory delegation.	N/A	N/A
EHSGs – Noise and Vibrations Control and mitigation of noise extending beyond the boundaries of the project site; compliance with EHSG standards for specific zones (industrial, residential); design of equipment and processes to minimize vibrations and noise emissions	Art. 112, Art. 113, Art. 114, Art. 115a of the Environmental Protection Act Article 5(1)(1)(e) of the Construction Law	Compliance	The Environmental Protection Law prohibits exceeding permissible environmental quality standards for noise beyond the boundaries of the land to which the investor holds legal title. Polish law establishes varying noise standards assigned to specific zones (e.g., residential areas, hospitals, recreational areas) to protect them from noise nuisance originating from other areas. If exceedances are detected, the environmental protection authority issues a decision specifying the permissible noise level and requiring its reduction.	N/A	N/A

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EHSGs – Waste: Hierarchy Mandatory application of the waste management hierarchy: avoidance/prevention → reduction → reuse → recovery → recycling → disposal (as a last resort)	Art. 17(1), Art. 18 of the Waste Act	Compliance	The Waste Act establishes a waste management hierarchy in which the priority is to prevent waste generation and reduce waste volumes as early as the planning and design stages. If waste generation could not be prevented, the waste holder is required first to prepare the waste for reuse, and then to recycle it or subject it to other recovery processes. Waste disposal is considered a last resort and may be used only for waste for which recovery was impossible for justified technological, environmental, or economic reasons. Only waste that cannot be disposed of in any other way should be landfilled	N/A	N/A
EHSGs – Waste: Storage and Segregation Safe storage to prevent the mixing of incompatible wastes	Art. 21(1), Art. 23(1), Art. 25(1) of the Waste Act	Compliance	The Waste Act requires that waste be stored in a manner that is safe for the environment and human health, with particular regard to its chemical and physical properties and the hazards it poses. The regulations establish the principle of selective waste collection, which facilitates its subsequent safe treatment. The law prohibits mixing different types of hazardous waste with one another, as well as mixing them with non-hazardous waste or any other substances.	N/A	N/A
EHSGs – Waste: Waste Disposal Entities Use only reputable, state-owned or commercial entities that hold the appropriate licenses for waste disposal	Art. 27(2), Art. 41(1), Art. 50(1) of the Waste Act	Compliance	The Waste Act requires the waste generator to entrust waste management to entities that hold the appropriate permits for waste collection or treatment. Conducting activities related to waste treatment (including disposal) is strictly regulated in Poland and requires obtaining a special administrative decision. In addition, waste management entities must be listed in the national BDO register. Transferring waste to an entity without the appropriate licenses does not relieve the original generator of liability and is subject to severe administrative penalties.	N/A	N/A
EHSGs – Waste: Record-keeping Continuous tracking and recording of generated waste; maintaining waste records (chain of custody)	Art. 66(1), Art. 67(1) and (6), Art. 69(1) and (3), Art. 79(6) of the Waste Act	Compliance	The Waste Act requires waste holders to maintain up-to-date quantitative and qualitative records of waste. Supply chain tracking is carried out using electronic waste transfer forms and waste record forms. All records are maintained in real time through the BDO central ICT system. The requirement for digital confirmation of waste acceptance by successive subcontractors ensures transparent tracking of each waste stream from its original generator to the final treatment facility.	N/A	N/A
EHSGs – Hazardous Substances: Elimination	Article 143(1), Article 160(1) and (2), Article 162(1) of the	Compliance	The Environmental Protection Act prohibits the placing on the market and the reuse of substances posing a particular threat to the environment, specifically listing asbestos and PCBs, and mandates their absolute and gradual elimination. The Waste Act imposes a total ban on the recovery of	N/A	N/A

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Complete replacement of hazardous substances with safer alternatives; mandatory elimination of: asbestos in building materials, equipment containing PCBs, Persistent Organic Pollutants (POPs), and ozone-depleting substances (ODS, e.g., in cooling systems)	Environmental Protection Act Article 85, Article 86(1) of the Waste Management Act Article 2(1)(1)(g) of the Environmental Protection Act		PCBs and requires their prior removal from waste undergoing processing. Inspections in this area fall under the statutory authority of the Environmental Protection Inspectorate.		
EHSs – Historically Contaminated Sites Mandatory risk assessment upon encountering contaminated sites, taking into account three elements: (1) the source of contamination, (2) the sensitivity of the receptor (people, groundwater), (3) the exposure pathway; selection of remedial measures: removal, bioremediation, or encapsulation	Article 3(31b), Article 101l of the Environmental Protection Law Article 17b(1) of the Act on the Protection of the Environment	Compliance	The law requires a risk assessment to be conducted through a detailed examination of the presence of a significant threat to human health or the state of the environment at the contaminated site. This assessment must take into account the chemical nature of the contamination (source), potential routes of exposure (exposure pathway), and the environment and people who may be harmed as a result of this exposure (receptor sensitivity). The regulations also define acceptable remediation methods, prioritizing the complete removal of the contamination. In situations where complete removal is impossible or disproportionately costly, alternative methods are permitted, including limiting the spread of contaminants (containment) and self-purification involving microorganisms (bioremediation).	N/A	N/A

ESS Requirement	Relevant Provisions of Polish Law	Compliance Status	Comment	Corrective measures	Implementing document
EHSs – Construction Phase: Erosion and Sedimentation Prevention of watercourse contamination by sediment runoff from material extraction sites and earthworks	Article 75(1), Article 101(4)(a) and (7)(a), Article 126(2) of the Environmental Protection Law Article 77(1)(1), Article 230, Article 234(1)(1) of the Water Law	Compliance	The Environmental Protection Law imposes on the investor the obligation to protect the soil, the natural topography of the terrain, and the surrounding water conditions. In the case of material extraction sites, the entity operating the deposits is legally required to take all necessary measures to protect surface and groundwater from pollution. The regulations also require the systematic maintenance of good soil condition by preventing water erosion and mitigating the effects of earth and rock movement. The above principles are supplemented by the Water Law, which prohibits the discharge of waste into water bodies, the artificial alteration of natural stormwater runoff to the detriment of adjacent land, and the destruction of watercourse banks	N/A	N/A
EHSs – Construction Phase: Fugitive Dust Strict control of dust emissions from vehicle traffic on unpaved roads, clearing operations, and material storage	Article 75(1), Article 137, Article 141(2), and Article 144(1) and (2) of the Environmental Protection Law Article 22, points 1 and 3 of the Construction Law	Compliance	The Environmental Protection Law requires the investor to take environmental protection into account when conducting construction work. Furthermore, general provisions require the prevention or reduction of the release of pollutants (including airborne dust) into the air as a result of the activities carried out. In turn, the operation of equipment, including construction machinery and vehicles, must not result in the exceeding of environmental quality standards or pose a threat to human health. At the level of construction project organization, the Construction Law makes the construction manager directly responsible for adequately securing the construction site, including the active protection of elements of the natural environment.	N/A	N/A
EHSs – Monitoring: QA/QC The obligation to prepare and implement Quality Assurance and Quality Control (QA/QC) plans for sampling and analysis; to commission tests exclusively to certified laboratories; and to use accredited specialists for pollution modeling and the design of control systems	Article 88(7), Article 147a(1) and (1a) of the Environmental Protection Act Article 2(1)(2a)(b), Article 28f(3) and (4), Article 28g(3)(2) of the Environmental Protection Act Article 286(2), Article 288(2) of the Water Law	Compliance	The Environmental Protection Law and the Water Law require entities using the environment to commission sampling and the measurement of emission levels exclusively to accredited laboratories or certified testing bodies. Conducting tests in-house by the investor is permitted only if such a laboratory is covered by a functioning quality management system. At the national level, supervision of quality assurance and quality control (QA/QC) systems for testing in monitoring networks is carried out by the reference laboratories of the Environmental Protection Inspectorate, which themselves must also hold official accreditation based on the PN-EN-ISO/IEC 17025 standard. In turn, advanced tasks related to mathematical modeling of the transport and transformation of pollutants in the environment are statutorily entrusted to specialized entities and experts, including the Institute of Environmental Protection.	N/A	N/A

ESS Requirement	Relevant Provisions of Polish Law	Compliance Status	Comment	Corrective measures	Implementing document
ESS4 Community Health and Safety					
ESS4 §5 – Assessment of the project's risks and impacts on community health and safety (including vulnerable groups) throughout the project's life cycle; proposal of mitigation measures in accordance with the hierarchy of mitigation	Article 59, paragraphs 1 and 2; Article 62, paragraph 1; Article 66, paragraph 1 of the Environmental Impact Assessment Act Article 6, paragraphs 1 and 2, of the Environmental Protection Act Article 5(1) of the Construction Law	Compliance	As part of the EIA, the direct and indirect impacts of a project on the population—including on people's health and living conditions—are analyzed and assessed. The requirements for preparing an EIA report also impose an obligation to present measures aimed at avoiding, preventing, reducing, or offsetting negative impacts, which is consistent with the principles of the hierarchy of mitigation. Although environmental regulations rarely use the term “vulnerable groups,” the Construction Law explicitly requires that facilities be designed and constructed in a manner that ensures, among other things, hygiene, health, and accessibility for people with disabilities and the elderly. Furthermore, the principles of prevention and precaution require entities planning activities to prevent negative impacts on the environment.	N/A	N/A
ESS4 §6 – Design, construction, operation, and decommissioning of infrastructure elements in accordance with national law, GIIP, and taking climate change into account; supervision and certification of work by competent specialists	Art. 1, Art. 5, Art. 12, Art. 17, Art. 18, Art. 20, Art. 22, Art. 25, Art. 30b, Art. 61 of the Construction Law Article 62(1), Article 66 of the Environmental Impact Assessment Act	Compliance	Polish regulations are consistent with the ESS4 requirements and EHS guidelines regarding the design, construction, operation, and decommissioning of infrastructure. The Construction Law imposes an obligation to design, construct, and maintain structures in accordance with applicable law and the principles of technical knowledge, which constitutes the statutory equivalent of GIIP. Work throughout the entire project lifecycle must be performed and supervised by participants in the construction process who hold state-issued construction licenses. Environmental regulations also require an assessment of the project's environmental impact throughout its entire lifecycle—including the demolition phase - ,as well as an analysis of climate risks and the infrastructure's vulnerability to climate change.	N/A	N/A
ESS4 §7 – For new buildings and structures open to the public: consideration of the risk of public exposure to accidents or natural hazards (including extreme weather events) and the application—	Art. 5, Art. 7, Art. 34(2), Art. 61(2) of the Building Code Article 166(1) and (2) of the Water Law Article 110a(1) of the Environmental Protection Act	Compliance	The Building Code imposes an obligation to design, construct, and maintain buildings in a manner that ensures safe use, including resistance to extreme weather events and forces of nature—such as strong winds, heavy rainfall, floods, or earthquakes. Water and environmental regulations, on the other hand, limit the risk of exposing the population to natural hazards as early as the project siting stage by regulating the construction of structures in areas at risk of flooding or landslides. With regard to accessibility, Polish law requires that public buildings be designed with accessibility for people with disabilities and the elderly in mind.	N/A	N/A

ESS Requirement	Relevant Provisions of Polish Law	Compliance Status	Comment	Corrective measures	Implementing document
where feasible—of the concept of universal access					
ESS4 §8 – If project components are located in high-risk areas (prone to extreme weather events) and their failure would threaten the community: mandatory involvement of independent experts (separate from designers and contractors) to review the project at all stages	Art. 19(1), Art. 20(2), Art. 24(1), Art. 81c(2) of the Construction Law Article 377(1)(1) of the Water Act Article 4, point 29; Article 24j(1) of the Urban Planning Act (UDP) ¹	Partial Compliance	In accordance with the Construction Law, the architectural-construction and technical design must be verified for compliance with regulations by a reviewing designer. In the case of highly complex structures, the authority requires the appointment of an investor's supervision inspector, whose role must not be combined with that of the construction manager. Building supervision authorities may also require the investor to commission independent technical expert opinions if the technical condition of the structure raises concerns. With regard to critical infrastructure, additional control mechanisms are provided for—safety audits for public roads and supervision by the state service for the safety of structures damming water bodies of the highest class. However, none of these mechanisms constitutes a mandatory, project-specific independent expert review of the kind required by ESS4 §8: the reviewing designer and the investor's supervision inspector are engaged within the standard building permit and construction supervision process rather than as experts independent of the project's design. Hence, implementation, and the commissioning of independent technical expert opinions is discretionary and contingent on supervisory authorities raising concerns, rather than a systematic requirement applied from the outset.	Engage an Independent Dam Safety Panel of Experts (IDSPoE) composed of specialists with relevant expertise (structural, hydrological, and environmental, as appropriate to the project components at risk) who are independent of the project's designers and contractors. The IDSPoE shall review the project at all stages - design, construction, and operation — and issue formal reports documenting its findings and recommendations. The IDSPoE's terms of reference, composition, and reporting schedule shall be agreed with the World Bank prior to commencement of design works. Where project components include dams or water-retaining structures of the highest class, the IDSPoE shall also fulfil the requirements of ESS4 Annex 1 §6–7 regarding dam safety review.	IDSPoE Reports; Dam Safety Assessment / Dam Safety Review Report; Consequence Assessment (Population at Risk / Potential Loss of Life); Emergency Preparedness Plan
ESS4 §10 – Identification, assessment, and monitoring of road risks to workers, communities, and road users throughout the project's life cycle	Art. 4, points 28 and 29; Art. 20 et seq. of the UDP	Compliance	The Public Roads Act introduces a road safety management system that includes an assessment of the impact of a planned project on traffic safety, as well as independent safety audits conducted at various stages of a project's life cycle—from planning and design through acceptance and operation. Road administrators have a statutory obligation to conduct accident risk assessments and safety inspections on roads already in use, as well as periodic inspections of the condition of the infrastructure and assessments of the impact of roadwork on traffic safety. All these measures	N/A	N/A

¹ Public Roads Act

ESS Requirement	Relevant Provisions of Polish Law	Compliance Status	Comment	Corrective measures	Implementing document
			take into account the safety of road users, including the needs of vulnerable groups.		
ESS4 §12 – When using vehicles for project purposes: implement processes to improve safety (driver training, monitoring systems); consider vehicle safety assessments when purchasing or leasing; ensure regular vehicle maintenance	Article 15(1), Article 75(1)(1), Article 82(1)(1)(A), Article 94(1) and (3), Article 102(1)(7) of the Act on Vehicle Drivers	Compliance	The Act on Vehicle Drivers imposes training obligations, including initial qualifications, periodic training, courses on road traffic hazards, and regular medical and psychological examinations of drivers. The regulations also require monitoring of truck drivers' working hours using tachographs that record speed and activity, and the absence or tampering with such devices is subject to penalties. The technical condition of vehicles is enforced through a separate system of mandatory technical inspections. Taking specific vehicle safety assessments—such as safety rankings—into account when purchasing or leasing vehicles for a project goes beyond generally applicable regulations and should be governed by internal procurement policies.	N/A	N/A
ESS4 §13 – When operating construction equipment on public roads : the obligation to take appropriate safety measures to prevent incidents and injuries to bystanders	Articles 39 and 40 of the Road Traffic Act Article 3(1)(1), Article 6(1)(11)(a) of the Act on Vehicle Drivers	Compliance	The Public Roads Act prohibits the use of vehicles that damage the road surface and the movement of non-standard vehicles—including heavy construction equipment—without the required permit and compliance with safety requirements. An entity conducting work that requires the occupation of a traffic lane is required to ensure safe traffic conditions and to restore the lane to a usable condition upon completion of the work. These requirements are supplemented by the Act on Vehicle Operators, which mandates that persons operating construction equipment classified as slow-moving vehicles must hold the appropriate licenses—including a Category T driver's license. Together, these mechanisms reduce the risk of incidents and injuries to third parties.	N/A	N/A
ESS4 §19 – Identification and implementation of measures enabling a coordinated and rapid response to unforeseen emergency events (fires, explosions, spills, extreme weather events) to protect the health and safety of the community	Art. 2, Art. 5 of the Crisis Management Act Article 163(5) and (6), Article 172(1) and (2) of the Water Law Article 22(2)(11), Article 24a(3)(4) of the Water Management Act § 13(4), § 24(3) of the Regulation of the Minister of the	Compliance	Polish regulations are consistent with the ESS4 requirements regarding preparedness and response to emergency events. The Crisis Management Act mandates the development of crisis management plans covering response procedures, the organization of rescue operations, evacuation, and public warning systems. With regard to natural hazards, the Water Law establishes flood risk management plans to protect people and property. Detailed requirements regarding evacuation plans, warning systems, and rescue plans also apply to special infrastructure, including public roads, tunnels, and hydrotechnical structures.	N/A	N/A

ESS Requirement	Relevant Provisions of Polish Law	Compliance Status	Comment	Corrective measures	Implementing document
	Environment on the technical conditions to be met by hydrotechnical structures and their location				
ESS4 §21 – Development of an Emergency Response Plan (ERP) containing: various media channels for notifying the public, evacuation procedures, a designated response coordinator, and measures for environmental restoration and cleanup following an accident	Article 3(8), Article 5 of the Crisis Management Act	Compliance	The Crisis Management Act requires the development of crisis management plans at various levels of administration that specify, among other things, the organization of the warning system, rules for informing the public about threats via various communication channels, and procedures for evacuating from threatened areas. The crisis management system also formalizes the division of roles through safety nets that identify the lead and cooperating entities responsible for addressing specific threats.	N/A	N/A
ESS4 §22 – Documentation of the Emergency Response Plan (ERP); cooperation with communities and government agencies in preparing for emergency response; disclosure of relevant information to communities and agencies	Art. 5, Art. 21a, Art. 21b of the Crisis Management Act	Compliance	The Crisis Management Act systematically regulates the flow of information on hazards between the administration and infrastructure operators and establishes procedures for promptly warning and notifying the public.	N/A	N/A
ESS4 Annex 1 §1 – For new dams: involvement of experienced	Art. 12, Art. 14, Art. 15a, para. 15, Art. 18, para. 1 of the Construction Law	Compliance	Under Polish law, dams are classified as hydrotechnical structures for which independent technical functions—such as design and construction supervision—may be performed only by persons with appropriate education, documented professional experience, and state-issued construction licenses. The design and construction of dams require the involvement of	N/A	N/A

ESS Requirement	Relevant Provisions of Polish Law	Compliance Status	Comment	Corrective measures	Implementing document
specialists in design and construction	§ 3(1) of the Regulation of the Minister of the Environment on the technical requirements to be met by hydrotechnical structures and their location		experts licensed in the field of hydrotechnical engineering. The project owner has a statutory obligation to organize the construction process in such a way that the design, management of construction work, and supervision of its execution are entrusted to individuals with the required professional qualifications.		
ESS4 Annex 1 §2–3 – For large dams: mandatory preparation of 4 plans: (1) construction supervision plan, (2) measurement instrumentation plan, (3) operations and maintenance (O&M) plan, (4) emergency response plan; conducting the bidder prequalification phase; ensuring regular inspections	Art. 12, Art. 14, Art. 15a(15), Art. 18(1) of the Construction Law § 3(1) of the Regulation of the Minister of the Environment on the technical conditions to be met by hydrotechnical structures and their location	Compliance	The project implementation process requires maintaining official construction documentation and establishing investor supervision (equivalent to a supervision plan), designing a system of control and measurement devices along with measurement instructions (equivalent to an instrumentation plan), as well as preparing operating instructions for the structure and water management instructions (equivalent to an O&M plan). For hydrotechnical structures of the highest classes, it is also required to develop an evacuation plan for people and property in the event of a disaster (equivalent to a crisis response plan). The statutory obligation to conduct periodic technical inspections ensures the regularity of inspections, and large dams are additionally subject to institutionalized supervision by the state service responsible for the safety of impoundment structures. The regulations do not set forth direct requirements regarding the prequalification stage for bidders, as contractor selection is governed by the Public Procurement Law. Despite differences in the terminology used in individual documents, the national legal framework ensures a comparable level of management and safety.	N/A	N/A
ESS4 Annex 1, Sections 6–7 – For large dams or high-risk dams: appointment of an independent Safety Expert Panel composed of at least 3 experts; provision of administrative support	Article 189(4) and (5), Article 360(3), Article 368(1), Article 370, Article 377(1)(1) and (2) of the Water Law Article 14(1)(3)(c), Article 20(2), Article 25, Article 62(1)(1) and (2), Article 62(4),	Partial Compliance	Polish regulations are functionally consistent with the objectives of ESS4; however, they achieve these objectives through systemic state oversight and the building permit regime, rather than through a direct requirement for the investor to appoint a Panel of Experts (comprising at least three members). Ongoing verification of the safety and technical condition of high-risk impoundment structures (Classes I and II of importance, owned by the State Treasury) has been entrusted to a specialized state service for the safety of impoundment structures, a function performed by the Institute of Meteorology and Water Management – National Research Institute. During	Appoint an Independent Dam Safety Panel of Experts (IDSPoE) composed of at least three specialists with relevant expertise in dam safety, structural engineering, and hydrology, who are independent of the project's designers and contractors. The IDSPoE shall be established prior to	IDSPoE Reports; Dam Safety Assessment / Dam Safety Review Report; Consequence Assessment (Population at

ESS Requirement	Relevant Provisions of Polish Law	Compliance Status	Comment	Corrective measures	Implementing document
for the panel and organization of regular meetings	Article 62(6a) of the Construction Law		the design and construction phases, the ESS4 objectives are achieved through the requirement to involve qualified and independent participants in the construction process, including a design reviewer and a client supervision inspector. The law also mandates regular inspections of the technical condition and safety of dams during the operational phase, conducted by individuals with construction licenses in the field of hydrotechnical engineering or by employees of the state supervisory service.	commencement of design works and shall conduct reviews at all project stages — design, construction, and operation. The Borrower shall provide the IDSPoE with adequate administrative support and organize regular meetings in accordance with a schedule agreed with the World Bank. The IDSPoE 's terms of reference, composition, and reporting schedule shall be submitted to the World Bank for approval. Where the project involves dams classified as Class I or Class II under Polish law, the IDSPoE shall operate in coordination with the state supervisory service (Institute of Meteorology and Water Management – National Research Institute), without substituting for it.	Risk / Potential Loss of Life); Emergency Preparedness Plan (EPP)
ESS5: Land Acquisition, Land-Use Restrictions, and Involuntary ResettlementInvoluntary Resettlement					
Avoidance of Involuntary Resettlement	Art. 112 of the Act on Real Estate Management (expropriation as a last resort); Art. 66(5) of the EIA ACT (description of alternative project options)	Partial compliance	Polish law treats expropriation as a last resort but does not explicitly require the active avoidance of resettlement as a priority principle. During the EIA process, alternative project options must be considered; however, avoidance of resettlement is not a criterion for selecting among those options.	Prioritizing the avoidance of resettlement. Design decisions made to minimize resettlement are documented during the design phase, based on consultations conducted with PAPs at this stage.	Design, SEP, LARAP, GRM register
Consideration of Alternative Project Designs to Avoid or Minimize Resettlement	Art. 66(5) of the EIA Act (analysis of alternative options); Art. 6(1)(3) of the Special Flood Act	Partial compliance	The regulations require certain analyses but do not explicitly require consideration of alternatives with a view to minimizing resettlement. The approach is environmental and technical rather than social.	During the technical design phase, a justification for the selected project option is prepared, including an assessment of the impact of each	Design, Feasibility Study

ESS Requirement	Relevant Provisions of Polish Law	Compliance Status	Comment	Corrective measures	Implementing document
				analyzed option on the extent of resettlement.	
Census of Project-Affected Population	Art. 6(1) of the Special Flood Act (elements of the application for an IPIP)	Partial compliance	Identification of owners, perpetual usufructuaries, holders of limited property rights, leaseholders, and tenants is required, covering land acquired for both permanent and temporary occupation as well as permanent restrictions. Polish law does not provide for comprehensive identification of all PAPs, particularly those without formal title.	Conduct a census of PAPs, including: analysis of land and mortgage registers and cadastral records to identify owners and perpetual usufructuaries; interviews with PAPs in the project AoF; field observations and interviews to identify informal users; a socioeconomic survey using measurable indicators to assess the situation of PAPs before and after resettlement. The inventory is updated prior to submission of the IPIP application and following issuance of the IPIP decision to reflect changes in the legal and factual status of the land.	LARAP; Land Inventory
Socioeconomic assessment	No applicable regulations	Non-compliance	Polish law does not require a socioeconomic survey in accordance with ESS5 requirements.	Conduct a census of PAPs, including: analysis of land and mortgage registers and cadastral records to identify owners and perpetual usufructuaries; interviews with PAPs in the project AoF; field observations and interviews to identify informal users; a socioeconomic survey using measurable indicators to assess the situation of PAPs before and after resettlement. The inventory is updated prior to submission of the IPIP application and following issuance of the IPIP decision to reflect changes in the legal and factual status of the land.	Socio-economic survey; LARAP

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Establishment of a Cut-off Date	Arts. 9, 10, and 10a; Arts. 19 and 21 of the Special Flood Act; Art. 10 of the KPA	Compliance	Polish law establishes the date of issuance of the IPIP decision as the cut-off date for eligibility. This date is binding and cannot be changed after the decision is issued. National law ensures multi-channel disclosure of the cut-off date: PAPs are notified of all proceedings by mail, and information is additionally published through public notices at the Voivodship (provincial) and municipal offices, on municipal websites, and in the local press. Proceedings are conducted with the active participation of PAPs, who may review case files and submit comments and motions prior to the decision being issued, and the authority is required to respond to every comment submitted. The cut-off date is therefore known to PAPs before the decision is issued and results from a transparent process with guaranteed public participation.	N/A	N/A
Development of a Resettlement Plan	No applicable regulations	Non-compliance	Polish law does not require the development of a e resettlement plan in accordance with ESS5 requirements.	Preparation of a Resettlement Plan; A detailed LARAP is prepared in accordance with ESS5 requirements. Prior to finalization, the draft is disclosed and consulted with PAPs. The LARAP is updated prior to submission of the IPIP application and in the event of significant changes affecting PAPs or applicable legal regulations. LARAP implementation is monitored by the PIU and reported to the World Bank.	LARAP
Consultations with PAPs	Art. 10 of the KPA The Act of 19 July 2019 on Ensuring Accessibility to Persons with Special Needs	Compliance	Polish administrative law ensures PAP participation in proceedings at every stage. The authority is required to fully inform PAPs of the factual and legal circumstances affecting their rights and obligations. PAPs are notified of all procedural steps and have the right to actively participate at every stage. This is an active duty of the authority, not merely a passive entitlement of the party: the authority must take the steps necessary to enable each PAP's genuine participation, rather than simply allowing formal presence in the proceedings. Prior to a decision being issued, PAPs may comment on the evidence and materials gathered and on any requests submitted. The authority is required to respond to each comment submitted. All comments submitted by a PAP must be taken into account when the decision is issued; where the authority does not follow a comment, it must provide a convincing justification for its position.	N/A	N/A

ESS Requirement	Relevant Provisions of Polish Law	Compliance Status	Comment	Corrective measures	Implementing document
			Where a PAP has special needs, the authority conducting the proceedings is obliged to ensure architectural, digital, and information-communication accessibility, including barrier-free access to its premises and communication channels such as sign-language video interpretation. Where the authority is unable to remove a given barrier, it is obliged to provide alternative access — for example, assistance from another person or an adjusted way of handling the matter — sufficient to enable the PAP to participate. A PAP or their legal representative may submit a request for accessibility to the authority, which must remove the barrier within 14 days.		
Compensation at Replacement Cost	Arts. 128, 134, and 135 of the REMA; Art. 30 of the Special Flood Act	Partial compliance	The regulations provide for compensation based on the market value or replacement cost of land. Poland has a well-developed real estate market, which allows replacement cost to be determined on the basis of market value as established by independent licensed real estate appraisers operating under the REMA. Compensation also covers documented transaction costs incurred by the Affected Person, including notary fees and charges related to the acquisition of replacement land. The principle of benefit is applied — the use of the land most advantageous to the Affected Person is taken into account in determining compensation. However, in some cases land may be valued at replacement cost with depreciation, which may result in compensation falling short of the full replacement cost standard required by ESS5.	Compensation at full replacement cost. Where an appraisal report prepared for administrative proceedings does not yield compensation at full replacement cost, additional measures are introduced to ensure that PAPs receive benefits corresponding to the replacement cost standard.	LARAP; Appraisal Report; Entitlement Matrix
Transparency and Consistency of Compensation Standards	Art. 130 of the REMA; Art. 21 of the Special Flood Act	Compliance	The regulations establish transparent and uniform rules for determining compensation. Compensation is determined based on an appraisal report prepared by an independent licensed real estate appraiser in accordance with the REMA and its implementing regulations, which establish uniform valuation standards applicable throughout the country. Prior to preparing the appraisal report, the appraiser is required to carry out an on-site inspection of the property, the date of which is set so as to enable the owner to participate. Professional standards for real estate appraisers require that appraisal reports present the assumptions made, the methodology applied, the calculation process, and the method for determining the final value in a manner that ensures transparency and verifiability. Once the appraisal report has been prepared, it is made available to the PAP, who may review it and raise objections within a deadline set by the case officer, typically 7 or 14 days; the authority forwards to the appraiser together with a respond deadline, set by the authority,. Where the PAP remains dissatisfied with the valuation, this may also be raised as a ground of appeal against the resulting compensation decision	N/A	N/A

ESS Requirement	Relevant Provisions of Polish Law	Compliance Status	Comment	Corrective measures	Implementing document
Payment of Compensation Prior to Physical Impact on Land	Arts. 19, 24, and 25 of the Special Flood Act	Partial compliance	The Special Act on Flood Protection permits the IPIP decision to be declared immediately enforceable, allowing the PIU to enter the land and commence construction works before compensation has been determined or paid. Compensation is paid within 14 days of the final decision determining its amount, which may be issued after the IPIP decision. In practice, a PAP may lose actual control over their land before receiving any payment.	The PIU will offer the eligible PAP an advance payment equal to 70% of the compensation amount proposed on the basis of the appraisal report presented during negotiations, constituting the greater part of the compensation ultimately due. The advance payment is made on the basis of a written agreement; in the case of co-ownership, the agreement must be signed by all co-owners or their authorized representatives. The advance payment remains available for the PAP to accept at any time, and its receipt depends solely on the PAP's own decision to do so; it does not lapse or become unavailable if the PAP does not accept it immediately. It is this continued availability of the advance payment to the PAP — rather than its actual receipt — that entitles the PIU to take possession of the land in accordance with ESS5. Acceptance of the advance payment does not constitute agreement to the proposed compensation amount and may not be used as evidence of such agreement in ongoing proceedings.	LARAP; Compensation proposal; Compensation Agreement;
Rights of Persons Without Formal Title	Arts. 124a and 133 of the REMA	Partial compliance	The provisions address land with unresolved legal status but do not grant full rights to persons without formal title in accordance with ESS5. In Poland, the category of persons without formal title is narrow — Polish law does not recognize customary land rights. Two categories are distinguished. An independent possessor who acquired ownership through adverse possession prior to expropriation is entitled to compensation, which is deposited with the court pending conclusion of adverse possession proceedings. This mechanism only partially meets ESS5 requirements, as it	Identification of actual users without formal legal title through PAP interviews and field observations; verification of eligibility on the basis of evidence of actual use; inclusion of identified individuals in the Entitlement Matrix	Land Inventory; Socio-economic survey; LARAP; Entitlement Matrix

ESS Requirement	Relevant Provisions of Polish Law	Compliance Status	Comment	Corrective measures	Implementing document
			does not guarantee timely payment. A possessor for whom the adverse possession period has not yet expired is not entitled to compensation at all. Allotment garden users are entitled to compensation under the Act on Family Allotment Gardens directly for assets they own and for their rights to the plot (Art. 22); compensation for the allotment garden association is determined separately and covers association-owned assets. However, plot users without a formal agreement with the allotment garden association are not covered.	with assignment of the appropriate compensation category.	
Assistance in Restoring/Improving Living Standards	Restoring or Improving Living Standards Art. 21(7)–(8) of the Special Flood Act	Partial compliance	The provisions provide for additional compensation (10,000 PLN in the case of physical displacement), but lack a comprehensive approach to restoring living conditions.	Establishing eligibility criteria for livelihood restoration and improvement programs; developing support programs for the restoration or reestablishment of income sources; allocation of replacement land or support in the process of acquiring such land; support for vocational retraining for farmers who cease agricultural activities.	LARAP; Entitlement Matrix
Choice Between Replacement Land and Cash Compensation	Art. 131 of the REMA	Compliance	The regulations permit the allocation of replacement land with the owner's consent.	N/A	N/A
Adequate Housing with Security of Tenure	Art. 131(5) of the REMA; Art. 25(3) of the Special Flood Act	Partial compliance	Compensation in the form of replacement land (including house or apartment) may be granted where suitable replacement land is available and the PAP consents. In such cases, the PAP acquires ownership, which is recorded in the land and mortgage register. Where no replacement land is available, compensation is paid in cash. The regulations require the designation of replacement housing in the event of expropriation of a residential property, but do not specify detailed quality standards or security of tenure safeguards. Replacement housing is not compensation within the meaning of the Act; it is a temporary protective measure intended to safeguard the interests of Affected Persons where a residential property is acquired within the timeframe specified in the IPIP, and applies only until the Affected Person secures alternative housing independently.	Replacement housing is provided in every case where the PAP must undergo physical displacement before acquiring a new home or residential unit, including where the property is vacated after the deadline specified in the IPIP decision, provided the PAP does not own any other residential unit. Replacement housing is made available for the period until the PAP acquires legal title to the target property — whether purchased	LARAP; Entitlement Matrix

ESS Requirement	Relevant Provisions of Polish Law	Compliance Status	Comment	Corrective measures	Implementing document
				using compensation funds or allocated as replacement property. The PIU assists the PAP in the process of acquiring legal title to the target property and covers documented transaction costs associated with its acquisition.	
Particular Attention to Vulnerable Groups	No applicable regulations	Non-compliance	Polish law does not require the planning of specific measures to provide additional support to particularly vulnerable social groups (the elderly, people with disabilities, the poor, and others who may have special needs).	Identification of PAPs belonging to particularly vulnerable groups during the socioeconomic survey phase. Development of additional tailored support measures for each identified individual or household. The effectiveness of these measures is documented in the LARAP implementation report.	Socio-economic survey; LARAP; LARAP Monitoring and Evaluation Report
Protection against forced eviction	Art. 25(6)–(7) of the Special Flood Act; Act on Administrative Enforcement Proceedings	Compliance	The provisions regulate the enforcement procedure and include safeguards consistent with ESS5	N/A	N/A
Compensation for loss of livelihood	Art. 128 of the REMA; Art. 20 of the Special Flood Act; Act of 20 March 2025 on the Labor Market and Employment Services (Journal of Laws 2025, Item 620)	Partial compliance	Polish law does not provide for compensation for economic losses other than the loss of land—in particular, for lost profits, the costs of relocating a business, or disruptions to its operations. This applies to both formally and informally operating businesses. However, a range of rights for employees related to job loss is provided for. Individuals who have lost their jobs after registering with the Employment Office receive health insurance and unemployment benefits, assistance in finding work, and access to training to improve their professional qualifications.	Establishing eligibility criteria for livelihood restoration and improvement programs; developing support programs for the restoration or reestablishment of income sources; allocation of replacement land or support in the process of acquiring such land; support for vocational retraining for farmers who cease agricultural activities. Payment of compensation to PAPs affected by disruption to business operations; the type and conditions of support are specified in the Entitlement Matrix; the amount of compensation is determined on a case-by-case basis on the basis of a	LARAP; Livelihood Restoration Plan; Entitlement Matrix; Compensation Agreements

ESS Requirement	Relevant Provisions of Polish Law	Compliance Status	Comment	Corrective measures	Implementing document
				licensed real estate appraiser's opinion; compensation is paid pursuant to a written agreement.	
Support for Persons with Land-Based Livelihoods	Art. 131 of the REMA (replacement land); Art. 135(5)–(7) of the REMA (compensation for plantings, crops, harvests, and tree stands); Art. 21(10) of the Special Flood Act (allotment gardens)	Partial compliance	The regulations take into account the value of crops and plantings, but there is no comprehensive framework for restoring land-based livelihoods. No provisions address compensation for losses other than land, plantings, and crops. Agricultural subsidies tied to cultivated land may be transferred to replacement land obtained as compensation for expropriation.	Establishing eligibility criteria for livelihood restoration and improvement programs; developing support programs for the restoration or reestablishment of income sources; allocation of replacement land or support in the process of acquiring such land; support for vocational retraining for farmers who cease agricultural activities.	LARAP; Livelihood Restoration Plan; Entitlement Matrix; Compensation Agreements
Access to Alternative Resources Upon Loss of Access to Natural Resources	Art. 21(10) of the Special Flood Act (allotment gardens); Art. 131 of the REMA (replacement land)	Partial compliance	Provisions exist regarding replacement land and the protection of allotment gardens, but there is no broader regulatory framework addressing access to alternative natural resources.	Preliminary identification of natural resources used by PAPs, conducted as part of a social assessment; valuation of lost access to resources by a licensed real estate appraiser in the form of an appraisal report; compensation for loss of access to natural resources and measures to ensure alternative access, as specified in the Entitlement Matrix. Compensation is paid on the basis of a written agreement.	LARAP; Livelihood Restoration Plan; Entitlement Matrix; Compensation Agreements
Transitional support	Art. 21(7)–(8) of the Special Flood Act	Partial compliance	The provisions offer limited transitional support, a lump-sum benefit of PLN 10,000 for vacation of a residential property. However, there are no comprehensive provisions addressing transitional support in the event of economic displacement. The regulations require the designation of replacement housing in the event of expropriation of a residential property, but do not include detailed quality standards or security of tenure safeguards. Replacement housing is not compensation within the meaning of the Act and is available only where the residential property is acquired within the timeframe specified in the IPIP; where the property is acquired after that deadline, the PIU is no longer required to provide replacement housing.	Payment of transitional support to PAPs affected by physical or economic displacement. Payment of transitional support to PAPs affected by economic displacement for the period from the date of loss of access to assets until the documented resumption of activities; the type and conditions of support are specified in the Entitlement Matrix; the amount of	LARAP; Livelihood Restoration Plan; Entitlement Matrix; Compensation Agreements

ESS Requirement	Relevant Provisions of Polish Law	Compliance Status	Comment	Corrective measures	Implementing document
				support is determined on a case-by-case basis on the basis of a licensed real estate appraiser's opinion; support is paid pursuant to a written agreement.	
ESS6: Biodiversity conservation and sustainable management of living natural resources					
ESS6 §8 – Assessment of the direct, indirect, and cumulative impacts of the project on habitats and biodiversity, including, among others: habitat loss, degradation, and fragmentation; invasive species; pollution; and the impact of climate change	Article 62, Article 63(1)(1)(b), (c, and Article 66(1) of the Environmental Impact Assessment Act (UOOS) Article 2, paragraphs 1 and 2; Article 5, items 1c, 1f, and 1g; Article 33, paragraph 1 of the UOP	Compliance	Polish regulations comply with the requirements of ESS6 §8 regarding environmental impact assessment. For planned projects, an environmental impact assessment must be conducted to identify, analyze, and evaluate direct, indirect, secondary, and cumulative impacts on the environment. The environmental impact report must take into account the impact on plants, animals, fungi, natural habitats, and biodiversity, and must also include an analysis of pollutant emissions and the project's climate-related aspects, including its vulnerability to climate change. Issues related to habitat degradation and loss, as well as measures to counter threats posed by invasive alien species, are further regulated by nature conservation laws.	N/A	N/A
ESS6 §9 – Implementation of the mitigation hierarchy with a priority on avoiding negative impacts; in cases of significant risk: development and implementation of a Biodiversity Management Plan with the participation of competent experts	Article 62(1)(2), Article 66(1)(9), Article 74a(1) and (2), Article 82(1)(1)(b) and (2) of the Environmental Impact Assessment Act (UOOS) Art. 6, paras. 1 and 2; Art. 75, paras. 1, 2, and 3 of the Environmental Protection Act (POŚ)	Partial compliance	National regulations require the application of a hierarchy of mitigation measures—mandating, first and foremost, the prevention and avoidance of harm, followed by its reduction, and, as a last resort, ecological compensation. Although Polish law does not use the term “Biodiversity Management Plan” the decision on environmental conditions serves a similar function, imposing binding obligations, implementation conditions, and monitoring requirements on the investor. The regulations also ensure the involvement of qualified specialists—environmental reports and forecasts may be prepared only by individuals with specific relevant education and professional experience.	Prepare a Biodiversity Management Plan (BMP) developed with the participation of competent experts in ecology and nature conservation, covering all project phases. The BMP shall explicitly apply the mitigation hierarchy to all identified biodiversity risks and impacts, including those arising from habitat loss, fragmentation, and degradation. Where the Decision on Environmental Conditions (DEC) imposes biodiversity-related conditions, these shall be incorporated into the BMP as minimum requirements, with the BMP providing additional measures where necessary to achieve full compliance with ESS6. The BMP	ESMP (incl. BMP); ESIA

ESS Requirement	Relevant Provisions of Polish Law	Compliance Status	Comment	Corrective measures	Implementing document
				shall set out monitoring indicators, responsibilities, timelines, and reporting requirements, and shall be updated in response to monitoring findings in accordance with the adaptive management approach required by ESS6 §12. The BMP is disclosed and consulted with affected stakeholders prior to finalization.	
ESS6 §10–11 – Conducting a risk assessment without assuming compensation as a mitigation measure; classifying initial conditions; conducting additional studies and monitoring before making irreversible project decisions	Article 66(1)(2), (2a), and (9); Article 72(1); Article 82(1)(2)(c) and (5) of the Environmental Impact Assessment Act (UOOŚ) Article 75(1), (2), and (3) of the Environmental Protection Act Article 34(1) of the Act on Public Administration (UOP)	Compliance	Polish regulations are consistent with the ESS6 requirements regarding risk assessment, verification of the baseline condition, and compensation planning. The national EIA procedure requires the conduct of a natural resource inventory to determine the baseline condition prior to the issuance of key decisions, such as a building permit. Environmental compensation is treated as a last resort, to be implemented only after it has been demonstrated that avoiding or minimizing damage is impossible. The regulations also allow for requiring the investor to conduct environmental monitoring and to carry out post-implementation studies and analyses.	N/A	N/A
SS6 §12 – Application of the precautionary approach and adaptive management practices that respond to changing conditions identified during monitoring	Article 6(2) of the Environmental Protection Act Article 82(1)(2)(C), Article 82(1)(5), Article 82(1c), and Article 83(1) of the Environmental Impact Assessment Act Article 31, Article 37(1), Article 37b, Article 112(1) and (2)	Compliance	Polish regulations are consistent with the precautionary approach and the requirements for adaptive management set forth in ESS6. The precautionary principle is explicitly enshrined in law and requires the adoption of preventive measures even when the negative environmental impact has not yet been fully identified. Adaptive management is implemented through the obligation to conduct post-implementation analyses, environmental monitoring, and assessments of the effectiveness of the conservation measures taken. If monitoring results indicate a threat to the established environmental objectives, the competent authorities take corrective actions - suspending work, implementing remedial measures, or introducing supplementary actions.		

ESS Requirement	Relevant Provisions of Polish Law	Compliance Status	Comment	Corrective measures	Implementing document
	of the Environmental Protection Act Article 325(1) and (3) of the Water Law				
ESS6 §13–14 – Mandatory classification of habitats as “modified,” “natural,” or “critical” as the basis for a differentiated approach to risk management; the classification must precede the environmental assessment	Article 5, points 17, 17a, 17b, and 18 of the UOP Article 3(4a), Article 62a(1)(2) and (9), Article 63(1)(2)(E), Article 66(1)(2) and (2a) of the Environmental Impact Assessment Act (UOŚ)	Partial compliance	Polish regulations are not fully consistent with the requirements of ESS6 §§ 13–14. National law does not use the World Bank’s three-tier classification of “modified” “natural” and “critical” habitats, relying instead on its own terminology—including “natural habitats” and “priority habitats”. Although a biodiversity survey is required in Poland, it is most often an integral part of the environmental impact report rather than a separate early-stage classification step that is a prerequisite for initiating the assessment. At the preliminary stage, the project information sheet requires only general data on vegetation and protected areas, and the results of the inventory are attached only “if it has been conducted”. An investor implementing a World Bank project must therefore conduct an additional site classification in accordance with ESS6 requirements before proceeding with the actual environmental assessment—something that Polish law does not require.	Conduct a habitat classification in accordance with ESS6 requirements — categorizing all habitats within the project’s area of influence (AoF) as “modified,” “natural,” or “critical” — prior to and as a prerequisite for the environmental and social assessment. The classification shall be carried out by competent experts in ecology and nature conservation, on the basis of dedicated field surveys conducted before any irreversible project decisions are taken. Where habitats meet the criteria for “critical habitat” as defined in ESS6 §23, a Critical Habitat Assessment shall be prepared as part of the ESIA. The results of the habitat classification shall determine the scope and depth of the environmental and social assessment and the applicable mitigation requirements under ESS6 §§20–25. The classification methodology and results shall be documented and disclosed prior to finalization of the ESIA.	ESIA (incl. Critical Habitat Assessment); BMP
ESS6 §15–16 – Ecological compensation (only as a last resort; compensation must	Article 3(8), Article 75(2), (3), and (5) of the Environmental Protection Law	Compliance	National law requires compensatory measures to be taken only when the prior implementation of protective measures is objectively impossible. Although the laws do not use terms such as “no net loss” or “net gain” the definition of compensation requires “restoring ecological balance” and “compensating for damage” which functionally corresponds to these	N/A	N/A

ESS Requirement	Relevant Provisions of Polish Law	Compliance Status	Comment	Corrective measures	Implementing document
be based on the “like for like or better” principle and result in a “no net loss” or “net gain” in biodiversity	Article 15(3)(2) and (4)(2), Article 34(1), and Article 35(1) of the Environmental Protection Act (UOP) Article 82(1)(2)(a) of the Environmental Impact Assessment Act		principles. In the case of projects in areas of the highest ecological value—such as Natura 2000 sites—compensation must ensure the coherence and proper functioning of the entire network, which reflects the “like for like or better” principle. This obligation is imposed on the investor in a binding manner, among other things, in the environmental decision.		
ESS6 §17 – Involvement of experts and stakeholders in the design and implementation of compensation; for compensation of losses in critical habitats: involvement of at least one independent, internationally recognized expert to assess the feasibility of compensation	Art. 5, Art. 29, Art. 74a(1) and (2), Art. 79(1), Art. 82(1)(2)(a) of the Environmental Impact Assessment Act (UOOS)	Partial compliance	Polish regulations are only partially compliant with the ESS6 requirements in this regard. On the one hand, national law ensures the involvement of experts in the design of compensation—by requiring environmental reports to be prepared by qualified specialists—as well as broad public and stakeholder participation in the EIA procedure. On the other hand, the law does not require the involvement of at least one independent expert of recognized international standing to assess the feasibility of compensation measures in critical habitats. In Poland, the verification of compensation measures relies on the expertise of national environmental protection authorities (including the Regional Directorate for Environmental Protection [RDOŚ]) and the Environmental Impact Assessment Commission. Therefore, when implementing World Bank projects that affect critical habitats, the investor will have to engage foreign experts, going beyond the standard requirements of Polish law.	Where biodiversity offsets are required, engage qualified experts and affected stakeholders in the design and implementation of compensation measures. Where compensation involves critical habitats, engage at least one independent, internationally recognized expert in biodiversity and nature conservation — independent of the project's designers and contractors — to assess the feasibility of the proposed compensation measures prior to their finalization. The findings and recommendations of the independent expert shall be documented and reflected in the BMP.	ESIA (incl. Critical Habitat Assessment); BMP; Independent E&S Expert Review Report
ESS6 §18 – If an area is unique and irreplaceable, and compensation is impossible: the obligation to redesign the project to avoid causing harm	Article 66(1)(5), Article 81(1) and (2) of the Environmental Impact Assessment Act Article 33(1), Article 34(1) of the Environmental Protection Act (UOP)	Compliant	Polish regulations comply with the ESS6 requirement by implementing it through procedures for evaluating alternative options. The EIA report must present and analyze reasonable alternative options for the planned project. If the assessment shows that implementing the project in its proposed form is unacceptable—e.g., due to a significant adverse impact on a Natura 2000 site for which effective compensation cannot be implemented—the authority refuses to grant approval for implementation. However, with the applicant's consent, the authority may specify an alternative option in the environmental decision, which in practice means that the project must be redesigned to avoid irreversible damage.	N/A	N/A

ESS Requirement	Relevant Provisions of Polish Law	Compliance Status	Comment	Corrective measures	Implementing document
ESS6 §20 – In modified habitats of significant value for biodiversity: the obligation to avoid and minimize damage and to apply appropriate mitigation measures	Article 6(1), Article 75(1) and (2) of the Environmental Protection Law Article 2(1)(8) and (9), Article 42, Article 78(1), (2), and (3), and Article 83(1) of the Nature Conservation Act Article 66(1)(9), Article 82(1)(2)(B) of the Environmental Impact Assessment Act Article 3(1) and (2) of the Act on the Protection of Agricultural and Forest Land (u.o.g.r.l.)	Compliant	Polish regulations are consistent with the ESS6 requirements regarding the protection of valuable modified habitats, although they do not use that term. A wide variety of areas of high natural value—often transformed by human activity—are subject to legal protection, including green spaces in cities and villages, field hedgerows, ecological land, as well as agricultural and forest land. Environmental law imposes an obligation on developers to prevent negative impacts and requires that natural elements be used and altered only to the extent necessary. The Act on Environmental Impact Assessment further requires the implementation of a hierarchy of mitigation measures, including actions to prevent and limit negative environmental impacts. Nature conservation regulations impose an obligation to maintain green spaces and minimize their destruction, and require that the removal of trees or shrubs be subject to obtaining the appropriate permit.	N/A	N/A
ESS6 §22 – A project in natural habitats may be carried out only if: there are no other technical or financial alternatives, and the planned mitigation measures ensure “no net loss” and, ultimately, a “net gain” in biodiversity	Article 66(1)(5), Article 81(1), Article 82(1)(2)(A) of the Environmental Impact Assessment Act Article 3(8) of the Environmental Protection Act Article 34(1) of the UOP	Partial compliance	Polish regulations are only partially compliant with ESS6 requirements regarding investments in natural habitats. National procedures require an analysis of reasonable alternatives and allow authorities to deny approval if a more environmentally sound location option exists. The law also imposes an obligation to provide ecological compensation aimed at offsetting damage and restoring ecological balance, which functionally corresponds to the “no net loss” principle. The requirement to demonstrate the absence of alternatives and to provide compensation is applied with the utmost rigor primarily to Natura 2000 sites and national parks, rather than to every natural habitat.	Where the project affects natural habitats, demonstrate through the ESIA that no technically or financially feasible alternative exists that would avoid or reduce the impact on those habitats. The analysis of alternatives shall explicitly address the avoidance of natural habitats as a selection criterion and shall be documented prior to any irreversible project decisions. Where impacts on natural habitats are unavoidable, prepare and implement mitigation measures demonstrating achievement of "no net loss" and, ultimately, "net gain" in biodiversity,	ESIA (incl. Critical Habitat Assessment); BMP

ESS Requirement	Relevant Provisions of Polish Law	Compliance Status	Comment	Corrective measures	Implementing document
				in accordance with ESS6 §§15–16. The "no net loss" / "net gain" outcome shall be quantified using a methodology agreed with the World Bank and documented in the BMP. Where the affected natural habitats are not covered by the rigorous compensation requirements applicable under Polish law to Natura 2000 sites and national parks, the Borrower shall apply ESS6 standards as the more stringent requirement. All findings, alternative analyses, and compensation measures shall be reviewed by the project's independent E&S experts prior to submission to the World Bank.	
ESS6 §24 – Prohibition on implementing projects with negative impacts in critical habitats, unless all of the following conditions are met: (a) no other viable alternatives exist in the region on areas of lesser value, (b) compliance with international obligations and national law, (c) no measurable reduction in the value of the critical habitat, (d) no anticipated decline in the population of threatened or endemic	Article 33(1), Article 34(1) and (2), Article 35(1) and (2a), Article 51(1) and (2), Article 52(1) and (2), Article 56(4), Article 6, Section 1, Article 15(1), (3), and (4), Article 17(2)(4), Article 24(2)(3), Article 44(4), Article 45(2)(2) of the UOP Article 66(1)(5), Article 81(2), Article 82(1)(2)(a) and (C) of the Environmental Impact Assessment Act (UOOŚ) Article 3(8) of the Environmental Protection Act (POŚ)	Compliance	Polish regulations are consistent with the ESS6 requirements concerning projects in critical habitats. The closest equivalent in national law is the protection of Natura 2000 sites and national parks, where activities that could have a significant adverse effect on conservation objectives are prohibited, unless it has been demonstrated that there are no alternative solutions and that the implementation of an overriding public interest is necessary. In such cases, the law requires the provision of ecological compensation and appropriate monitoring.	N/A	N/A

ESS Requirement	Relevant Provisions of Polish Law	Compliance Status	Comment	Corrective measures	Implementing document
species, (e) prohibition on significant alteration or degradation of habitats for new facilities, (f) the mitigation strategy must result in net gains in biodiversity, (g) integration of a long-term program for monitoring and evaluating the condition of the habitat					
ESS6 S25 – Preparation of a Biodiversity Management Plan	Art. 66(1)(5), (8), (9), and (16); Art. 82(1)(1)(b) and (2); Art. 97 of the Environmental Impact Assessment Act (UOOŚ) Article 34(1), Article 35(1) of the Environmental Protection Act (UOP)	Partial compliance	Polish regulations are only partially compliant with ESS6's requirement to prepare a separate Biodiversity Management Plan. National law does not require the investor to create a document with that name. Detailed requirements regarding the analysis of alternatives, mitigation measures, ecological compensation, and monitoring are documented in the Environmental Impact Assessment report or in the Natura 2000 Impact Assessment report, and compliance with these requirements is binding on the investor as stipulated in the environmental decision. To meet the World Bank's requirements, the investor must prepare a separate Biodiversity Management Plan.	Prepare a standalone Biodiversity Management Plan (BMP) in accordance with ESS6 requirements, covering all project phases. Where the Environmental Conditions Decision (DŚU) or the Natura 2000 Impact Assessment imposes biodiversity-related conditions, these shall be incorporated into the BMP as minimum requirements, with the BMP providing additional measures where necessary to ensure full compliance with ESS6. The BMP shall set out baseline conditions, identified biodiversity risks and impacts, mitigation measures applying the full mitigation hierarchy, monitoring indicators, responsibilities, timelines, and reporting requirements. The BMP shall be updated in response to monitoring findings in accordance with the adaptive management	ESMP (incl. BMP)

ESS Requirement	Relevant Provisions of Polish Law	Compliance Status	Comment	Corrective measures	Implementing document
				approach required by ESS6 §12. The BMP is disclosed and consulted with affected stakeholders prior to finalization.	
ESS6 §28 – Identification of threats posed by alien species of flora and fauna as a significant risk to biodiversity; conducting a rigorous risk assessment of their introduction	Article 3(1)(5), Article 8(5)(3), Article 30(3) of the Act on Alien Species (UGO) Article 15(1)(25) of the UOP	Compliance	Polish regulations are consistent with the requirements of ESS6 regarding the identification and risk assessment of alien species. This issue is primarily regulated by the Act on Alien Species, which implements EU standards for preventing the introduction and spread of invasive alien species (IAS) that threaten biodiversity. National law requires a science-based risk assessment to be conducted for species that may meet the criteria for being considered a threat to the environment. Exemptions from the prohibitions on the introduction and movement of IAS require permits, which the competent authorities issue based on a prior risk assessment. Protection against the introduction of alien species without proper authorization is also included in the prohibitions in effect within national parks and nature reserves.	N/A	N/A
ESS6 §29 – Prohibition on the intentional introduction of new alien species except in compliance with applicable regulations; absolute prohibition on the introduction of species with a high risk of invasiveness; implementation of preventive procedures to minimize the risk of unintentional introduction of invasive species (including through the transport of soil and equipment)	Article 3(1)(5), Article 4(1), Article 7(1) and (2), Article 33(1), and Article 34(1) of the UGO	Compliance	Polish regulations comply with the ESS6 requirements regarding the prevention of the introduction of alien and invasive species. The Act on Alien Species establishes a general ban on the intentional introduction of alien species into the environment and their movement within it. Furthermore, high-risk invasive alien species (IAS) are subject to a ban on their import, transport, breeding, and placing on the market. Prevention and minimization of the risk of unintentional introduction of species are regulated by the requirement that the General Director for Environmental Protection develop action plans for priority pathways of introduction and conduct analyses of pathways of unintentional spread. Violation of these prohibitions is subject to administrative fines or imprisonment.	N/A	N/A

ESS Requirement	Relevant Provisions of Polish Law	Compliance Status	Comment	Corrective measures	Implementing document
ESS6 §30 – In the event of the presence of alien species within the project area: the obligation to prevent their spread; on land managed by the Borrower—efforts to achieve their complete eradication	Article 7(1), Article 15(1), Article 18(1) and (2), Article 19(2), Article 21(2)(2)(b), and Article 21(9) of the UGO	Partial Compliance	Polish regulations are largely consistent with this requirement, although regarding the eradication obligation, they focus on documented invasive alien species (IAS). The Act on Alien Species introduces a general prohibition on the movement and spread of alien species in the environment. If IAS subject to rapid eradication appear on the project site, the property owner is required to notify the authorities and make the site available for the eradication of the threat. With regard to IAS that have spread on a large scale, the property owner is responsible for carrying out remedial measures, including eradication from the environment.	Conduct a survey of alien and invasive species present within the project area prior to commencement of works and document the results as part of the ESIA baseline. Where alien species are identified, implement measures to prevent their spread during construction and operation, including through the movement of soil, spoil, and equipment. Where invasive alien species (IAS) are present on land managed by the PIU, develop and implement an eradication program in accordance with applicable Polish law and GIIP, with clearly defined targets, timelines, responsibilities, and monitoring indicators. Eradication measures shall be incorporated into the BMP and progress reported regularly.	ESMP (incl. BMP); C-ESMP
ESS6 §31–32 – Sustainable management of living natural resources (timber, water, agricultural crops) in accordance with the GIIP or recognized regional/global standards	Art. 6(1)(1a), Art. 7(1), Art. 8, Art. 13(1), Art. 13a(1) of the UL Art. 52a, Art. 52b UOP Article 9, Article 102(1), Article 103(1) and (2), Article 104(1) and (2), Article 104a(1) and (2) of the Water Act Article 3(1) and (2), Article 15(1) of the Act on Local Government and Local Administration	Compliance	Polish regulations are consistent with the requirements of ESS6 regarding the sustainable management of living natural resources. National legislation is based on the legally binding principle of sustainable forest management, imposing an obligation to preserve biological diversity and ecosystem potential based on approved forest management plans. Polish law also requires forest owners and entities engaged in fisheries management to apply “good practice” requirements in the areas of forest and fisheries management, which are consistent with international standards and GIIP guidelines. With regard to agriculture and water management, there are mandatory action programs and sets of recommendations for good agricultural practices, covering, among other things, the prevention of nitrate pollution in water and rational fertilization. The legal system also mandates the sustainable and rational use of water resources and the prevention of agricultural soil degradation, thereby ensuring the sustainable exploitation of living resources.	N/A	N/A

ESS Requirement	Relevant Provisions of Polish Law	Compliance Status	Comment	Corrective measures	Implementing document
ESS6 §36 – Emergency logging (e.g., from areas designated for flooding): limited to the absolute minimum required for technical reasons; compliance with national law	Article 74(1), Article 75(1) and (2) of the Environmental Protection Act Article 3(2)(1), Article 6(1), Article 7(1) and (2), and Article 11(1) of the Act on Spatial Planning and Land Use	Compliance	Polish regulations comply with ESS6's requirement to limit tree removal associated with land-use changes to the necessary minimum. Environmental law imposes on the investor an obligation to use land sparingly during the preparation and implementation of an investment project, permitting the use and transformation of natural elements—including the clearing of vegetation—only to the extent necessary for the project's implementation. Furthermore, the Act on the Protection of Agricultural and Forest Lands mandates the limitation of the conversion of forests to non-forest uses, making their exclusion from production contingent upon obtaining the relevant administrative decisions, which legally and financially restricts the removal of tree stands.	N/A	N/A
ESS6 §40 – The effectiveness of risk management by primary suppliers depends on the level of market control the Borrower exercises over those suppliers; assessment of this level is a prerequisite for evaluating the feasibility of corrective actions	Article 1a(1) and (2), Article 66c, Article 66d, Article 66e(1) of the UL Articles 4–6 of Regulation (EU) No. 995/2010 (EUTR) Articles 4 and 5 of Regulation (EC) No. 2173/2005 (FLEGT):	Partial compliance	National environmental law focuses on assessing the direct impact of projects, without introducing a horizontal mechanism for verifying the supply chain in terms of its impact on biodiversity. An exception to this are forestry regulations implementing EU regulations on timber trade (FLEGT and EUTR), which require entities placing timber on the market to implement due diligence systems—including the identification of suppliers and the assessment and mitigation of risks associated with sourcing raw materials from illegal sources. Given the lack of analogous mechanisms for other materials, including construction materials for flood protection projects, the Borrower must implement its own supplier assessment procedures that go beyond the requirements of Polish law.	Assess the level of market control the PIU exercises over primary suppliers of natural materials used in the project (including aggregates, stone, timber, and other living natural resources) as a prerequisite for determining the feasibility and scope of supply chain risk management measures. Where the PIU exercises sufficient market control, implement supplier verification procedures requiring primary suppliers to demonstrate that sourced materials do not originate from areas of significant biodiversity value or contribute to habitat degradation or conversion. These procedures shall build on existing due diligence requirements under EU timber trade regulations (EUTR/FLEGT) where applicable, and extend equivalent requirements to other natural materials not covered by those regulations. Supplier assessment results shall be documented and updated throughout project implementation. Where a supplier is found to be non-	ESMP; C-ESMP

ESS Requirement	Relevant Provisions of Polish Law	Compliance Status	Comment	Corrective measures	Implementing document
				compliant and the PIU exercises sufficient market control, the PIU shall require corrective action within a reasonable timeframe or, where corrective action is not feasible, replace the supplier.	
ESS8: Cultural Heritage					
ESS8 §5 – Verification of the Scope of Application of ESS8: The standard applies to projects involving excavation, demolition, earthmoving, or flooding; located in legally protected areas or their buffer zones; located near recognized cultural heritage sites; and projects designed specifically to protect heritage	Article 31(1a), Article 32(1), Article 36(1)(1), (2), and (5) of the Act on the Protection and Care of Monuments (UOZ) Article 62(1)(1)(c) and (ca), Article 66(1)(3), Article 66(1)(10)(b) of the Environmental Impact Assessment Act (UOOŚ) Article 6(1)(7)(e), Article 9(2), Article 27a(1)(2) of the Special Act on Flood Protection	Compliance	Polish law requires that the protection of cultural heritage be taken into account during the implementation of projects involving earthworks, construction, or land transformation, including obtaining opinions and permits from conservation authorities for work on or in the vicinity of historic monuments. EIA procedures require an analysis of the impact of planned projects on tangible cultural assets, historic monuments, and the cultural landscape in their vicinity or impact zone. In the case of projects that interfere with the physical environment, the regulations also require that work be suspended immediately upon the discovery of an object that may be an archaeological monument.	N/A	N/A
ESS8 §6 – Obligation to apply the requirements of ESS8 regardless of whether the cultural heritage is legally protected or has been previously identified	Art. 6(1), Art. 32(1), Art. 33(1) of the UOZ Article 62(1)(1)(c) and (ca) of the Environmental Impact Assessment Act	Compliance	The fundamental mechanism is the obligation to immediately suspend construction or earthwork activities and secure the site upon the discovery of an object suspected of being a historic monument. Polish law defines the list of protected sites broadly and by statute, regardless of their state of preservation or inclusion in inventories and registers. During the planning stage, the EIA procedure also requires an assessment of the project's impact on historic monuments and the cultural landscape, which facilitates the identification of previously unrecognized areas. The system thus ensures the protection of cultural assets from the moment of their physical discovery—even if they did not previously have a defined legal status.	N/A	N/A

ESS Requirement	Relevant Provisions of Polish Law	Compliance Status	Comment	Corrective measures	Implementing document
ESS8 §7 – The requirements of ESS8 apply to intangible cultural heritage in only two cases: (1) when a physical element of the project will have a significant impact on such heritage, or (2) when the project involves its commercial use	Article 3(1), Article 6(2) of the Environmental Protection Act Article 62(1)(1)(c) and (ca), Article 66(1)(3) and (3a) of the Environmental Impact Assessment Act	Partial compliance	Polish regulations are not fully compliant with ESS8 in this area, as they focus on tangible cultural heritage. The Act on the Protection of Monuments defines a monument as a movable object or real property, and among intangible elements, it permits only optional protection of traditional or historical names. EIA procedures require an analysis of a project's impact on "monuments" and the "cultural landscape" which allows for the protection of intangible heritage only indirectly—provided it is inextricably linked to the physical space being transformed. Polish law lacks instruments requiring an assessment of a project's impact on intangible cultural heritage, as well as mechanisms regulating its commercial use. The ESS8 requirements therefore go beyond the scope of Polish legislation.	As part of the ESIA, assess whether any physical element of the project will have a significant impact on intangible cultural heritage present in the project AoF, including oral traditions, performing arts, rituals, festive events, traditional knowledge, and practices associated with nature. All findings relating to intangible cultural heritage shall be documented in the Cultural Heritage Management Plan (CHMP).	ESIA; CHMP
ESS8 §8 – Consideration in the environmental and social assessment (ESS1) of the direct, indirect, and cumulative risks and impacts of the project on cultural heritage	Article 62(1)(1)(c) and (ca), Article 66(1)(6a)(d), and Article 66(1)(8) of the Environmental Impact Assessment Act	Compliance	Polish regulations are consistent with the requirements of ESS8 in this regard. As part of the EIA procedure, it is required to identify, analyze, and assess the direct and indirect impacts of the planned project on cultural monuments and the cultural landscape. The environmental impact report must describe cumulative, secondary, short- and long-term, as well as permanent and temporary impacts, and must include a comparison of the impacts of the considered investment alternatives on historic monuments and the cultural landscape covered by existing documentation.	N/A	N/A
ESS8 §9 – Avoiding adverse impacts on cultural heritage; when complete avoidance is not possible: identification and implementation of mitigation measures in accordance with the mitigation hierarchy; development of a Cultural Heritage Management Plan (CHMP)	Article 66(1)(5), Article 66(1)(6a)(d), Article 66(1)(9), Article 66(1)(10)(a) and (b), Article 82(1)(1)(b), Article 82(1)(2)(b) and (c) of the Environmental Impact Assessment Act (UOOS) Article 4, points 2 and 6; Article 25(1), points 2 and 3; Article 36(1) of the UOZ	Partial compliance	Polish regulations are consistent with the requirements of ESS8, incorporating the hierarchy of mitigation measures—avoidance, prevention, reduction, and compensation—into the EIA procedure. The environmental impact report must analyze investment alternatives and propose measures to prevent and mitigate negative impacts on historic monuments and the cultural landscape. However, Polish law does not require the preparation of a separate document in the form of a Cultural Heritage Management Plan (CHMP) covering financial and procurement issues. A similar function is fulfilled by the legally required conservation and development programs for historic sites and—in the case of major road projects—programs for the protection of historic sites and plans for rescue archaeological surveys. The monitoring framework, division of responsibilities, and mitigation measures are set forth in the binding decision on environmental conditions and in conservation permits.	Prepare a standalone Cultural Heritage Management Plan (CHMP) in accordance with ESS8 §9, covering all project phases. Where the Decision on Environmental Conditions (DEC), conservation permits, or legally required conservation and development programs impose cultural heritage-related conditions, these shall be incorporated into the CHMP as minimum requirements, with the CHMP providing additional measures where necessary to ensure full compliance with ESS8. The CHMP shall include: a review of the applicable legal and	CHMP; ESMP (incl. Chance Find Procedure)

ESS Requirement	Relevant Provisions of Polish Law	Compliance Status	Comment	Corrective measures	Implementing document
				institutional framework; the division of roles and responsibilities among the PIU, contractors, and competent heritage protection authorities; identified cultural heritage risks and impacts; mitigation measures applying the full mitigation hierarchy; the Chance Find Procedure to be incorporated into all construction contracts; a monitoring framework with indicators, timelines, and reporting requirements; and a budget for implementation. The CHMP shall be disclosed and consulted with affected stakeholders prior to finalization and updated as necessary throughout project implementation.	
ESS8 §10 – Application of internationally recognized practices regarding field research, documentation, and protection of cultural heritage during the project phase; this obligation applies to the Borrower, contractors, and any third parties	Article 31(1a), Article 36(1)(1), (3), (4), and (5), Article 36a(1) and (2), Article 37a, Article 37c, Article 37d, and Article 37e of the UOZ	Compliance	Polish law does not use the term “internationally recognized practices”; it achieves this objective by imposing qualification requirements—appropriate education and experience—on experts conducting and supervising archaeological and architectural surveys and conservation work. Any entity conducting construction or earthworks that pose a threat to historic monuments is required to finance the necessary research and prepare the relevant documentation. Conducting such research requires obtaining a permit from the historic preservation officer, and the entity implementing the project must ensure supervision by certified personnel. The national system of permits, qualifications, and supervision thus requires the Borrower and contractors to adhere to professional standards for research and documentation.	N/A	N/A
ESS8 §11 – Inclusion in all contracts for construction work (excavation, demolition, site modifications) of a chance finds	Article 32(1), Article 32(2), Article 32(3), Article 32(5) of the UOZ	Partial compliance	Polish regulations are only partially compliant with the ESS8 requirements regarding the procedure for accidental finds. National law imposes a general obligation to immediately suspend work, secure the site, and notify the historic preservation authority upon the discovery of a potential historic artifact, resulting in an expert assessment of the find. Since this obligation stems from the Act and applies to all contractors, the regulations do not require it to be repeated in construction contracts. Polish law, however, does	Incorporate a project-specific Chance Find Procedure into all contracts for construction works involving excavation, demolition, or site modification. The procedure shall supplement the obligations arising directly from Polish law and	CHMP; C-ESMP (incl. Chance Find Procedure; Contractor Code of Conduct)

ESS Requirement	Relevant Provisions of Polish Law	Compliance Status	Comment	Corrective measures	Implementing document
procedure that includes: a requirement to notify the relevant authorities of finds, cordoning off the site to prevent damage, expert assessment, staff training, and actions in accordance with national law; the procedure should be supplemented by a contractor code of conduct			not impose an obligation on project owners to provide staff training on accidental finds or to develop a separate code of conduct for contractors. To meet the requirements of ESS8, the PIU must therefore supplement the standard obligations under Polish law with the contractual provisions, training, and internal procedures required by the Bank.	shall additionally specify: requirements for staff training on the identification and reporting of accidental finds prior to commencement of works; a contractor code of conduct setting out rules for the handling of finds, including the prohibition on removal or disturbance of discovered objects prior to expert assessment; documentation requirements for each find, including photographs, location records, and a description of circumstances of discovery; and a reporting chain from site workers through the construction manager to the PIU and the competent heritage protection authority. The Chance Find Procedure shall be reviewed and approved by the PIU prior to inclusion in construction contracts and shall be incorporated into the C-ESMP.	
ESS8 §12 – In the event of high and substantial potential risks to cultural heritage: engagement of heritage experts to assist in the identification, valuation, and protection of such heritage	Article 31(1a), Article 36a(1), Article 37a, Article 37d, and Article 37e of the Environmental Protection Act Article 66(1)(3) and (10), Article 74a(1) and (2) of the Environmental Impact Assessment Act	Partial compliance	Polish regulations comply with the ESS8 requirements regarding the involvement of experts. An environmental impact report identifying the project's impact on cultural heritage sites must be prepared by appropriately qualified specialists. In the event of a risk of damage to or destruction of cultural heritage, the investor is required to finance and ensure the conduct of appropriate studies, including archaeological ones. The Law on the Protection of Historic Monuments also imposes qualification requirements—relevant specialized education and professional experience—for individuals directing or conducting architectural and archaeological studies and conservation work. Polish law does not provide for an instrument directly equivalent to a Cultural Heritage Management Plan (CHMP) as required by ESS8 §9. However, certain sectoral instruments partially fulfil this function: (1) the Decision on Environmental Conditions (DEC) may impose project-specific conditions relating to the protection of cultural heritage, including requirements for archaeological supervision during construction works; (2) the Act on the Protection of Historic Monuments and Care over Monuments	Where the ESIA identifies significant or substantial potential risks to cultural heritage, engage qualified heritage experts — including archaeologists, architectural conservators, and, where relevant, specialists in intangible cultural heritage — to assist the PIU in the identification, valuation, and protection of affected heritage throughout the project life cycle. Heritage experts shall be engaged prior to finalization of the ESIA and shall contribute to the preparation and updating of the CHMP. Where risks relate to archaeological	ESIA; CHMP

ESS Requirement	Relevant Provisions of Polish Law	Compliance Status	Comment	Corrective measures	Implementing document
			(Act of 23 July 2003) requires preparation of a conservation programme for registered monuments subject to intervention; and (3) where archaeological research is required, a research program must be approved by the competent heritage protection authority. These instruments are, however, fragmented, site-specific, and do not constitute an integrated management document covering all cultural heritage risks across the full project life cycle.	heritage, experts shall supervise construction works in accordance with the requirements of the competent heritage protection authority and the conditions set out in the Decision on Environmental Conditions (DEC). The findings and recommendations of heritage experts shall be documented and reflected in the CHMP and reported to the PIU and PCU.	
ESS8 §13 – Proper identification of stakeholders related to heritage: parties directly affected by the project (individuals and communities that use heritage) and other entities (local heritage protection authorities, experts)	Art. 29, Art. 33(1), Art. 44(1), Art. 74(3a) of the Environmental Impact Assessment Act Art. 89, Art. 97(1) and (3), Art. 98(1) and (3), Art. 99(1) and (2), Art. 102(1) and (2) of the UOZ	Compliance	Polish regulations comply with the ESS8 requirements regarding the identification of stakeholders associated with heritage. EIA procedures ensure public participation—including that of local communities benefiting from the heritage—during the investment planning stage, and the regulations precisely define the group of parties directly affected by the project as well as the rights of civil society organizations in the proceedings. The Act on the Protection of Historic Monuments involves the relevant conservation authorities (monument conservators) and expert bodies, such as conservation councils and commissions, in decision-making processes. The institution of community monument guardians further strengthens the local public voice.	N/A	N/A
ESS8 §14 – Conducting meaningful consultations with stakeholders to: identify heritage, assess its importance and the significance attributed to it, evaluate potential risks, and explore options for avoiding and mitigating impacts	Art. 29, Art. 30, Art. 33(1), Art. 34, Art. 37(1) and (2), Art. 62(1)(1)(c) and (ca), Art. 66(1)(5) and (9) of the Environmental Impact Assessment Act	Compliance	Polish regulations comply with the requirements of ESS8, fulfilling this obligation through an integrated framework for public participation in the EIA procedure. Everyone has the right to participate in the investment process, review the documentation, and submit comments and proposals regarding the planned project. The environmental impact report subject to consultation describes the project's impact on historic monuments and the cultural landscape, and proposes alternative options and mitigation measures. The regulations require administrative authorities to conduct a substantive review of the submitted proposals and to explain in their decision how these proposals were taken into account. Although Polish law does not require separate consultations devoted exclusively to cultural heritage, the public participation procedure conducted as part of the Environmental Impact Assessment — comprising the right of all parties to review project documentation, submit comments and proposals, and receive a substantive response from the competent authority explaining how those submissions were taken into account — ensures the fulfilment of the ESS8 §14 objectives in relation to cultural heritage.	N/A	N/A

ESS Requirement	Relevant Provisions of Polish Law	Compliance Status	Comment	Corrective measures	Implementing document
ESS8 §16 – If a project blocks existing access to sites of cultural significance: ensure continued access or provide an alternative route based on consultation with users, unless overriding health, safety, or security considerations dictate otherwise	Article 9 of the Special Act on Flood Protection Art. 29, Art. 33(1), Art. 66(1)(15), Art. 79(1), Art. 85(2)(1)(A) of the Environmental Impact Assessment Act	Compliance	The decision granting a permit for the implementation of an investment (IPIP) must take into account the protection of the legitimate interests of third parties—which constitutes a direct basis for preventing the disruption of communication and access—and must also specify the conditions for the protection of historical monuments and cultural assets. The authority issuing the decision therefore has a legal obligation to ensure not only the physical preservation of the historic monument but also the preservation of its connection to its surroundings and its socio-cultural function. These conditions are not determined arbitrarily: before the IPIP is issued, the investor must obtain a decision on environmental conditions and, as part of that process, conduct public consultations. Everyone—including traditional users of cultural sites who do not hold legal title to the land—has the right to submit comments and proposals, and the mandatory EIA report must analyze potential social conflicts. The authority is required to address the submitted proposals in the justification for its decision, which means that the requirements to protect access to cultural heritage are a direct result of a formalized consultation process with its users.	N/A	N/A
ESS8 §17 – Identification of legally protected cultural heritage areas that may be affected by the project; for projects located within such an area or its buffer zone: (a) compliance with applicable regulations and management plans for the protected area, (b) consultations with area managers, affected parties, and stakeholders, (c) implementation of additional programs promoting and reinforcing the area's conservation objectives	Article 7(2) and (3), Article 15(1), Article 16(1), Article 17(1), Article 20 of the UOZ Article 29, Article 33(1), Article 66(1)(6a)(d), Article 66(1)(9) of the Environmental Impact Assessment Act	Partial compliance	Polish regulations are partially compliant with the ESS8 requirements in this regard—they provide legal protection for designated historic areas, such as cultural parks and historical monuments, as well as extensive mechanisms for public and institutional consultation. The EIA procedure and heritage protection law require the developer to conduct an impact assessment, comply with protective restrictions, coordinate activities with the heritage conservation officer, and minimize damage. However, Polish law does not require the implementation of additional programs to promote and strengthen the conservation objectives of the area—the national system focuses on prevention and mitigation of impacts, not on proactively supporting heritage. To meet the World Bank's standard, the Borrower must, if necessary, expand its obligations to include programs that support the conservation objectives of the historic area in question.	As part of the ESIA, identify all legally protected cultural heritage areas — including cultural parks, historical monuments, and their buffer zones — that may be affected by the project. Where the project is located within such an area or its buffer zone, ensure compliance with all applicable legal requirements and approved management plans for the protected area. Conduct consultations with the managers of the protected area (in particular the competent heritage protection authority), affected communities, and other relevant stakeholders in accordance with ESS8 §14 and the SEP. Where the project affects a legally protected cultural heritage area, develop and implement additional programs to promote and	ESIA; CHMP; SEP

ESS Requirement	Relevant Provisions of Polish Law	Compliance Status	Comment	Corrective measures	Implementing document
				reinforce the conservation objectives of that area, going beyond the prevention and mitigation measures required under Polish law. Such programs may include heritage documentation and dissemination initiatives, support for the management capacity of the responsible heritage authority, or community engagement activities linked to heritage conservation. These programs shall be documented in the CHMP and their implementation monitored and reported to the PIU and the PCU.	
ESS8 §19–20 – In the presence of evidence or a high probability of traces of past human activity: conducting laboratory and field studies; document, map, and examine the finds; provide copies of the documentation to state authorities; decide, in consultation with experts, on documentation, excavations, or in situ preservation; determine responsibility for the finds and ensure their conservation, inventory, and secure storage	Article 31(1a), Article 31(2), Article 35(1), Article 35(3), Article 35(4), Article 36(1)(5), Article 37(4) of the UOZ Article 66(1)(10)(a), Article 66(1)(10)(b) of the Environmental Impact Assessment Act	Compliance	Polish regulations are consistent with the requirements of ESS8 regarding the handling of archaeological heritage. Entities conducting earthworks in areas where archaeological artifacts may be present are required to finance and carry out preliminary investigations and prepare documentation. The form and scope of this work—including documentation, excavations, or the preservation of finds in situ—are determined by an administrative decision of the competent provincial conservator of monuments. All discovered archaeological artifacts are, by law, the property of the State Treasury. The conservator designates their storage location, and the entity taking possession of the finds is obligated to permanently secure, inventory, conserve, and make them available for scientific purposes.	N/A	N/A

ESS Requirement	Relevant Provisions of Polish Law	Compliance Status	Comment	Corrective measures	Implementing document
ESS8 §22 – For built heritage: identification of mitigation measures; during the renovation or rehabilitation of structures: preservation of the authenticity of form, construction materials, and original techniques	Art. 3, points 6 and 7; Art. 25(1)(2); Art. 36(1)(1); Art. 36(3) of the UOZ Article 66(1)(3), Article 66(1)(9), Article 66(1)(10)(a), Article 82(1)(1)(b) and (c) of the Environmental Impact Assessment Act	Compliance	Polish regulations are consistent with the ESS8 requirements regarding the protection and restoration of built heritage. The Law on the Protection of Historic Monuments requires that construction work on a historic monument be carried out based on an approved conservation work plan specifying the required materials and technologies, which safeguards the authenticity of the structure. The statutory definitions of conservation and restoration work are aimed at preserving the original substance of the historic monument and appropriately highlighting its value. As part of the EIA procedure, the developer is required to describe the impact on historic structures and propose measures to prevent and mitigate that impact. The system of conservation permits and environmental decisions ensures protection against the loss of a building's form and original construction techniques.	N/A	N/A
ESS8 §23 – Preservation of the physical and visual context of individual structures or groups of historic buildings; consideration of the impact of new infrastructure visible from the heritage area	Art. 3(15), Art. 9(2), Art. 19(1)(1) and (1a)(1), Art. 36(1)(2) of the UOZ Article 62(1)(1)(c), Article 66(1)(6a)(d) of the Environmental Impact Assessment Act	Compliance	Polish regulations comply with the requirements of ESS8 regarding the preservation of the physical and visual context of historic monuments. The law defines the “surroundings” of a historic monument as an area designated to protect its scenic value and safeguard it against harmful external impacts. Conducting construction work within such designated surroundings requires obtaining a permit from the provincial conservator of monuments. The protection of historic monuments and their surroundings must be taken into account in land-use plans as well as in location and building permits. The impact of planned infrastructure on the visual context of cultural heritage is also analyzed as part of the EIA procedure, which requires an assessment of the project's impact on the cultural landscape.	N/A	N/A
ESS8 §25 – For natural sites of cultural significance: identifying these sites through research and consultations; identifying the communities for whom they hold value; locating individuals or groups authorized to make decisions regarding the fate of these sites	Article 40(1) of the UOP Art. 29, Art. 30, Art. 33(1), Art. 66(1)(6a)(d)Art. 66(1)(15) of the Environmental Impact Assessment Act	Compliance	ESS8 calls for identifying communities for whom natural sites hold cultural value and locating the persons authorized to make decisions regarding their fate—which, in practice, primarily refers to indigenous peoples and traditional local communities as defined by ESS7. There are no indigenous peoples in Poland, and natural features of cultural and historical significance are legally protected as natural monuments or elements of the cultural landscape. Their identification takes place as part of the EIA procedure, which requires an analysis of the project's impact on the cultural landscape and the identification of social conflicts. The participation of affected communities is ensured by a universal public consultation mechanism that is available to everyone.	N/A	N/A

ESS Requirement	Relevant Provisions of Polish Law	Compliance Status	Comment	Corrective measures	Implementing document
ESS8 §26 – Priority of in situ conservation for natural features of cultural significance;	Art. 5(7), Art. 40(1), Art. 44(3) of the UOP Article 36(1)(6) of the UOZ	Compliance	National law emphasizes in situ protection and allows for the legal protection of natural features of special cultural or historical value, including in the form of natural monuments. The relocation of an immovable historic monument requires a permit from the conservation authority, while the removal of protection for a natural monument () is carried out by a resolution of the municipal council, which ensures the participation of the local community in this process.	N/A	N/A
ESS10: Stakeholder Engagement and Disclosure					
Identification of all stakeholders, including vulnerable groups	Art. 5, Art. 7 of the Special Act on Flood Protection in conjunction with Art. 28 of the Code of Administrative Procedure (right to participate in proceedings), Art. 33 of the Environmental Impact Assessment Act (public disclosure of information regarding EIA proceedings)	Partial compliance	No explicit requirement to identify all stakeholders, particularly vulnerable groups. The law guarantees a general right to participate for persons subject to expropriation, but does not include mechanisms for actively identifying stakeholders other than owners, lessees, tenants, and perpetual usufructuaries of real property.	Conduct comprehensive stakeholder mapping and identification, explicitly including vulnerable and disadvantaged groups (e.g. elderly, low-income households, persons with disabilities, women-headed households, informal land users) beyond the formally recognized parties to administrative proceedings, and ensure their access to information and participation channels throughout project implementation.	Stakeholder Engagement Plan (SEP)
Preparation and Implementation of the Stakeholder Engagement Plan (SEP)	Lack of regulations	Non-compliance	There is no requirement to prepare or implement a Stakeholder Engagement Plan (SEP).	Prepare and implement a Stakeholder Engagement Plan (SEP) in accordance with ESS10, defining stakeholder identification methodology, engagement methods and schedule tailored to different stakeholder groups (including vulnerable groups), disclosure procedures, and a project-level grievance mechanism.	SEP
Timely and accessible disclosure of information	Art. 4, Art. 8–9, Art. 12–15, Art. 33, Art. 33a of the Environmental	Compliance	The regulations govern access to environmental information and the disclosure of information in a timely and accessible manner; they specify the deadlines and methods for making environmental information and information regarding proceedings for the issuance of a IPIP decision	N/A	N/A

ESS Requirement	Relevant Provisions of Polish Law	Compliance Status	Comment	Corrective measures	Implementing document
	Impact Assessment Act Article 7 of the Special Act on Flood Protection;		available. The obligation to disclose information applies to both the parties to the proceedings and the general public.		
Conducting consultations in a meaningful and inclusive manner	Articles 33–37, Article 79 of the Environmental Impact Assessment Act (UOOŚ); Articles 5 and 7 of the Special Act on Flood Protection in conjunction with Article 28 of the Code of Administrative Procedure (KPA); (right to participate in proceedings),	Compliance	The provisions ensure the public's ability to participate, submit comments, and make requests, and define consultation procedures.	N/A	N/A
Special attention to women's perspectives and other vulnerable or disadvantaged groups in ensuring meaningful consultation	Article 33 of the Constitution of the Republic of Poland Act of December 3, 2010, on the Implementation of Certain European Union Provisions Regarding Equal Treatment (consolidated text: Journal of Laws 2025, item 1452)	Partial compliance	Equality of rights for women and men in family, political, social, and economic life. Prohibition of discrimination on the grounds of sex, race, ethnic origin, nationality, religion, denomination, worldview, disability, age, or sexual orientation. No explicit provisions requiring that consultation processes be designed or conducted in a manner that ensures meaningful participation by women or other vulnerable or disadvantaged groups (e.g., persons with disabilities, the elderly, low-income households, or other groups facing barriers to participation)—the equal treatment framework prohibits discrimination but does not impose an affirmative obligation to tailor consultation methods to reach or meaningfully engage such groups.	Design and implement differentiated consultation methods to ensure meaningful participation of women and other vulnerable or disadvantaged groups — e.g. consultation sessions scheduled to accommodate women's typical care and household responsibilities (e.g. avoiding hours that conflict with school pick-up times), venues that are physically accessible and located within local communities, engagement through existing local structures, accessible formats and venues for persons with disabilities and the elderly (including door-to-door or home-visit options where mobility is limited), and targeted	SEP

ESS Requirement	Relevant Provisions of Polish Law	Compliance Status	Comment	Corrective measures	Implementing document
				outreach to low-income households and farmers whose livelihoods depend on affected land. Monitor and report on the level and quality of participation of these groups throughout project implementation.	
Establishment and maintenance of a complaints mechanism	Section VIII of the Code of Administrative Procedure – Complaints and Petitions Article 11 of the Special Act on Flood Protection,	Compliance	The provisions provide for standard administrative mechanisms - the right to file complaints and petitions, the procedure for their consideration and registration, and the protection of complainants, as well as provisions for parties regarding the filing of appeals and bringing complaints before an administrative court.	N/A	N/A
Availability of the mechanism to all stakeholders	Article 221 of the Code of Administrative Procedure (right to file complaints and petitions) Article 11 of the Special Act on Flood Prevention,	Compliance	Appeal mechanisms are available primarily to parties to the proceedings. The right to file complaints and petitions in accordance with Section VIII of the Code of Administrative Procedure is guaranteed by the Constitution of the Republic of Poland and is available to all citizens.	N/A	N/A