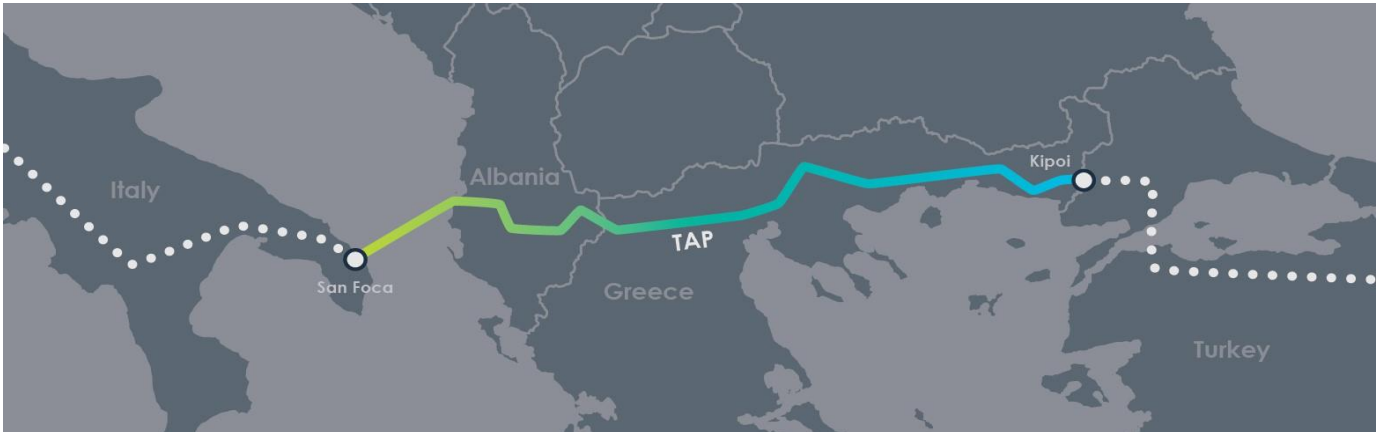




Trans Adriatic
Pipeline



Greece Livelihood Restoration Procedure

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1. Introduction

This Livelihood Restoration Procedure describes the up to date approach to land management during operations land reinstatement, and TAP AGs Livelihood Restoration and Transitional Support (LATS) Program. This procedure details compensation entitlements and additional mitigation measures intended to address any economic disruptions and/or displacement during the operation of the TAP pipeline, consistent with Greek law listed in Section 3.1 and standards of financial institutions listed in Section 3.2.

This procedure is subordinate to and shall be read in conjunction with TAP AG Environmental and Social Management Manual (Ref. 1) which provides an overview of all TAP AG environmental, socio-economic and cultural heritage aspects and how impacts are identified, avoided, mitigated or managed in accordance with TAP AG commitments.

This document contains requirements in addition to any legal requirements applicable to TAP AG (arising from national and/or EU legislation and the ESIA approvals in place), and therefore no such provision has any effect whatsoever on the fulfilment of these legal obligations by TAP AG. This document includes additional requirements formulated by, and incumbent on, TAP AG and, therefore, does not give any right to third parties and are not enforceable by any third party beyond any legal rights they may have in accordance with applicable laws.

1.1 Scope

This procedure is applicable to TAP AG owned and operated facilities in Greece, i.e. pipeline right of way (550 km) from the border between Greece and Turkey in Kipoi up to the border between Greece and Albania, including the compressor station at Kipoi and 23 block valve stations.

This document supplements the Livelihood Restoration Plan (LRP) Greece (Ref. 2) issued in March 2016, which in turn built on the Livelihoods Restoration Framework (Ref. 3) dated January 2015. By the end of Q1 2021 TAP will issue an update on the status of the construction phase Livelihood Restoration Plan (LRP) Greece (Ref. 2) as part of the Construction phase ESCH Close out Report published on TAG AG website.

An updated Livelihood Restoration Procedure shall be developed following completion of all Livelihood Assistance and Transitional Support (LATS) Program assistance, which is anticipated to be in Q1 or Q2 2022.

1.2 Purpose

The purpose of this Greece Livelihood Restoration Procedure is to:

- summarise livelihood impact prevention, restoration activities and management processes relevant to the TAP operations phase during the implementation of the LATS program (Ref. 4).
- to meet TAP AG obligations under the livelihood restoration and stakeholder engagement commitments of the approved TAP Environmental and Social Impact Assessments (ESIA) for Greece (Ref. 5) including subsequent approved amendments.

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1.3 Abbreviations and Definitions

Abbreviation	Definition
AGI	Above Ground Installation
APRC	Agricultural Productivity Restoration Completion
BVS	Block valve station
CTA	Common Terms Agreement
EBRD	European Bank for Reconstruction and Development
EIB	European Investment Bank
EPC	Engineering, Procurement and Construction
ESIA	Environmental and Social Impact Assessment
E&S	Environmental & Social
EU	European Union
Ha	Hectares
HGA	Host Government Agreement
IEMG	Independent External Monitoring Group
IESC	Independent Environmental & Social Consultants
IFC	International Finance Corporation
LATS	Livelihood Assistance & Transitional Support
LEA	Land Easement and Acquisition
LM	Land Management
LRP	Livelihood Restoration Plan
O&M	Operations and Maintenance
PAH	Project-affected Household
PAP	Project-affected Person(s)
RFA	Rapid Field Assessment

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Abbreviation	Definition
PR	Performance Requirement
PRAP	Productivity Restoration Action Plan
PTR	Perennial Tree Restoration Form
RSIP	Route Social Impact Plan
RSIR	Route Social Impact Register
RoW	Right of Way
SGMT	Stakeholder and Grievance Management Tool
SMU	Soil Mapping Unit
TAP	Trans Adriatic Pipeline
TAP AG	Trans Adriatic Pipeline AG

Term	Definition
stremma	Greek unit of land area equal to 1,000 square meters
Stakeholder	Any person, group or organization who may be affected by or may affect TAP operations.
Vulnerable Person(s)	People who may be functionally limited in their ability to participate in consultation and decision-making about the project, in their physical capacity to adapt to new circumstances, their ability to restore their livelihoods. Vulnerability is characterised by higher risk and reduced ability to cope with shock or negative impacts. It may be based on socio-economic condition, gender, age, disability, ethnicity, or other criteria that influence people's ability to access resources and development opportunities.
Zone A	8 metres strip with the pipeline at its centre (4 metres from the centre line either side)
Zone B	40 metres strip with the pipeline at its centre (20 metres from the centre line either side)

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1.4 Roles and Responsibilities

TAP AG leadership team with headquarters in Switzerland includes roles such as the Operations Director, who shall support the roles and responsibilities presented below.

1.4.1 TAP Operations and Maintenance Country Manager

Land Management (LM) following hot commissioning activities, the introduction of hydrocarbons, and during operation and maintenance of TAP pipeline systems in each host country has been delegated to TAP Operations and Maintenance Country Manager(s), who, inter alia, shall be responsible for:

- Ensuring compliance with applicable urban and land planning legislation, Lenders and ESIA requirements
- Land Management and management of Right of Way, including coordination of lease, acquisition and management of required land, acquisition and management of relevant rights on land, their preservation, extension, renewal and termination.
- Ensure implementation of livelihood restoration procedure outlined in Section 3 of this document.

1.4.2 TAP Country Operations and Maintenance Engineer(s)

TAP Country Operations and Maintenance Engineer(s) shall be responsible for fulfilment of his/her deliverables under Land Entry procedure (Ref. 7) and Infringement Management Procedure (Ref. 8).

1.4.3 TAP Land Management Lead

TAP Land Management Lead shall be responsible for;

- Completion of the livelihood restoration program including LATS monitoring, evaluation and close out for all project affected land
- Leading LATS related engagement with landowners and users
- Implementing LATS Program, managing LATS contractor/s and reporting LATS progress to TAP E&S Compliance and Assurance Manager.
- Development and implementation of Land Productivity and Restoration Action Plans (where applicable) or any other required special assessment per case
- Implementation of TAP Grievance Management Procedure (Ref. 6), including Reporting and leading of resolution of land related grievances and facilitating the coordination and closure of all the other non-land related ones
- Coordination, Monitoring and Completion of all the related with their scope activities by Independent External Monitoring Group (IEMG)
- Integrating stakeholder engagement initiatives from the landowner/user both in standalone or community level engagement, grievance management and livelihood restoration programs
- Land management activities to support land entry (Ref. 7) and infringement resolution (Ref. 8), including leading land entry and exit related engagement (Ref. 7) and managing land entry refusal in collaboration with TAP Management and TAP Legal Teams.

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- Leading the completion of the route social impact assessment process
- Conducting review of compensation payment rates on annual basis

1.4.4 TAP Country Grievance Advisor(s)

The TAP Country Grievance Advisor(s) shall be responsible for:

- Acting as the primary point of contact with the complainant(s)
- Ensuring effective operation of grievance management process including registration and investigation of grievances
- Undertaking grievance reporting
- Submitting proposals for review of grievances by external specialists when necessary
- In-country coordination of the of the grievance management process
- Assigning a work stream single point of contact, contacting them by email with a copy of the grievance and requesting them to assess the factual accuracy
- Uploading the grievance into Stakeholder and Grievance Management Tool (SGMT) upon receipt of the response from the work stream single point of contact and agreeing the proposed measures with the work stream single point of contact.

1.4.5 TAP Stakeholder Manager

The TAP Stakeholder Manager shall be responsible for:

- Ensuring effective operation of stakeholder engagement process
- Coordinating and supporting the Operation & Maintenance Country Manager in the interface with municipality representatives and institutional stakeholders
- Supporting local management with TAP representation in key stakeholder engagement meetings in host countries as well as with identification, monitoring, communication and management of emerging stakeholder issues and risks, including potential mitigation plans where required.
- Coordinating the maintenance of stakeholder engagement records (dashboard) with the input by the O& M (Operation & Maintenance) team, regarding Right of Way issues
- Interfacing with the TAP communications team to inform them of feedback from stakeholder engagement programs.

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2. References

Ref No	Document Title	Document Number
1	Environmental and Social Management Manual	CAL00-TAP-QHSE-Y-TMT-0001
2	Livelihood Restoration Plan Greece	GAL00-PMT-660-X-TTA-0001
3	Livelihood Restoration Framework Greece	TAP-LEA-PL-0001
4	Livelihood Assistance and Transitional Support (LATS) Implementation Plan	CAL00-PMT-660-X-TTA-0001
5	Environmental and Social Impact Assessment Greece	GAL00-ENT-642-Y-TAE-0001
6	Grievance Management Procedure	CAL00-TAP-QHSE-Y-TPA-0002
7	Land Entry Procedure	CAL00-TAP-AMA-X-TPA-0075
8	Infringement Management Procedure	CAL00-TAP-AMA-X-TPA-0074
9	Stakeholder Engagement Procedure	CAL00-TAP-SKE-X-TPA-0001
10	Record Retention Guidelines	CAL00-TAP-LEG-X-TPA-0001

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3. Greece Livelihood Restoration Procedure

3.1 Legal Framework

This section provides a summary of those provisions in Greek law that pertain to land easement and acquisition and generally relevant to projects such as TAP. It is not a comprehensive list of all Greek land legislation.

Table 1: Key Greek Legislation Pertaining to Land Easement Acquisition

Title in English	Key Issues Addressed
Civil Code	<p><u>Art. 166</u>: Preliminary agreements have the same form as final agreements.</p> <p><u>Art. 1033</u>: Ownership is transferred following agreement of owner and acquirer, by notarial deed only.</p> <p><u>Art. 1041-1045</u>: Periods on uninterrupted possession leading to usucaption: 10 years, if there is a title and good faith (articles 1041-1043), otherwise 20 years (article 1045).</p> <p><u>Art. 1054</u>: Ownership by usucaption cannot be acquired on properties that are not subject to trade/transactions.</p> <p><u>Art. 1113 and 793</u>: In cases of co-ownership, the consent of all co-owners is required for transfer of the common asset.</p> <p><u>Article 1118</u>: "On a real property, an easement right in favour of each time owner of another property which provides a benefit can be acquired."</p> <p><u>Art. 1121</u>: Real easements are established by transaction or usucaption.</p> <p><u>Art. 1192</u>: All notarial deeds transferring property rights must be registered in the local land registry [<i>or cadastre office</i>].</p>
Code of Civil Procedure	<p><u>Article 220</u>. All lawsuits on properties are registered in the "Claims Book" of the local land registry. Failure of such registration within 30 days from the filing of the relevant lawsuit will lead to its rejection.</p>
Illegal structure provisions	<p>According to Schedule 1 of the HGA, <u>Article 23</u> of Law 4014/2011, which has been replaced by <u>Article 82</u> of Law 4495/2017 shall not apply for all purposes in connection with Project Investor's acquisition of relevant rights in accordance with this Schedule, including through notarial deed.</p>

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Title in English	Key Issues Addressed
On protection of forest and in general of forest land of the country	According to Schedule 1 of the HGA, articles 35 and 72 of Law 998/1979 (regarding acquisition of private forest) shall not apply for all purposes in connection with Project Investor's acquisition of relevant rights in accordance with this Schedule, including through notarial deed.
Forestry Code	According to Schedule 1 of the HGA, article 60 of Legislative Decree 86/1969 (regarding transfer or private forest) shall not apply for all purposes in connection with Project Investor's acquisition of relevant rights in accordance with this Schedule, including through notarial deed.
Cadastral survey for the creation of National Cadastre. Procedure up to the first registration in the cadastral books and other provisions	<p>Law 2308/1995 as modified (Important modifications: Laws 2308/1995, 2508/1997, 2664/1998, 3127/2003, 3481/2006, 3882/2010, 3983/2011 and 4164/2013, 4617/2019).</p> <p><u>Art. 1:</u> Local cadastre areas are set by joint ministerial decision.</p> <p><u>Art. 2:</u> Procedure for registration of rights in the cadastre.</p> <p><u>Arts 4, 6 and 7:</u> Registration, correction or objection procedures for cadastral registrations.</p>
Provisions on direct and indirect taxation, salaries and other provisions.	<p>Law 1249/1982 (as modified, with the most important ones including Law 4110/2013 and Law 3842/2010)</p> <p><u>Articles 41 and 41A</u> of Law 1249/1982. System of estimating land value for the purposes of calculating property transfer tax. Taxable value is estimated in accordance with law 1587/1950 (see below).</p>
On ratifying, modifying and completing law 1521/1950 "on property transfer tax".	<p>Law 1587/1950, Paragraph 2 of article 3. The tax authorities estimate the taxable value of the transferred property on the basis of value of similar transactions or any other data available to them.</p> <p>Paragraph 4 of article 3. For the determination of the value of the bare ownership, usufruct and easement the provisions of Articles 15, 16 and 40 par.1 (d) of the Tax Code for Inheritance, Donation and Parental Benefit (Law 2961/2001) apply.</p>
On modernisation and development and other provisions.	Law 1892/1990, Articles 25 & 26 (as modified by Laws 2919/2001 and 3978/2011) in conjunction with article 174 of Law 4001/2011 and <u>Article 45</u> of Law 4277/2014: For the purposes of TAP project, TAP AG is not subject to the prohibitions of Property transfers in border areas.

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Title in English	Key Issues Addressed
On Administration of Public Land	Decree 11-12 November 1929 <u>Articles 65 and 95</u> : Transfer of public land is allowed only following a public auction. Direct transfers are allowed in certain cases, for example to municipalities, communities, public law entities or utility undertakings.
Operation of energy markets of electricity and natural gas, research, production and transmission of Hydrocarbons and other provisions.	Law 4001/2011 <u>Articles 165-172, 173 par. 1, 174, 175 and 176</u> , subject to the adjustments provided under Schedule 1 of the HGA.
Expropriations code	Law 2882/2001 (as amended by Laws 4070/2012 and 4113/2014)
Acceleration and Transparency of Implementation of Strategic Investments	Law 3894/2010 (as amended by Laws 4072/2012 and 4242/2014) <u>Article 11</u> Judicial remedies regarding expropriation <u>Article 12</u> Evaluation of expropriation property value <u>Article 13</u> Cadastral data – Identification of beneficiaries

3.1.1 Key Principles of Greek Legislation Pertaining to Land Acquisition

The Greek Constitution and the Expropriation Law are generally in line with Human Rights Protection Principles as contained in the Universal Declaration of Human Rights, and private property is guaranteed by the Constitution.

Rights in property, whatever their nature (ownership, usufruct), are required to be registered in the Greek National Cadastre System (operated in Greece by Ktimatologio S.A.), or, in the areas where the cadastre office is not yet in operation, in the competent land registries.

The right to private property is guaranteed. Property may be acquired by donation, inheritance, purchase, or any other usual means provided by the Civil Code. The law may provide for expropriations or limitations in the exercise of a property right only for public interest.

Expropriation or limitations to a property right that are equivalent to expropriation are permitted only against fair compensation. For disagreements related to the amount of the compensation, a complaint may be filed in court.

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3.1.2 Rights, Transactions and Registration

Registration

The transfer of ownership, easement or other land right is completed only after the registration of such land right in the land registry (or Greek National Cadastre, where there is an operating Cadastre Office, Articles 1192 and 1198 of the Greek Civil Code).

In case of two transactions competing for the same right, due to omission or deliberate act, the right belongs to the person who first registered the deed at the registration office regardless of the date on the deed. Only final deeds are registered in the land registry, while option deeds are not.

Prior to any transfer the buyer needs to verify for each plot in question whether a) there are deeds specifying ownership, rights etc., b) these deeds are up-to-date, c) these deeds are subject to a third party land rights that would conflict with the transfer and/or the desired land use and/or d) there are any lawsuits pending that dispute ownership or claiming rights on the relevant plot. Lawsuits are registered in the "Claims Book" kept in every local land registry and are mostly up to date as failure to register claims within 30 days from the filing of the relevant lawsuit will lead to its rejection.

Mortgages and legal seizures are also registered in special land registry books and will continue to exist even after the land is sold to a third party if not settled prior to the transfer of title deeds. Similarly, in cases of negotiated acquisitions, land leases - depending on their duration and terms - are transferred to the buyer. Thus, if not addressed prior to the transfer of title deeds, the new owner might need to obtain the consent of the leaser to the desired land use.

Prior to the final transfer of ownership or of rights on a specific plot, the associated deed therefore needs to be updated, completed and made conflict-free. Land rights (ownership and easements) are conveyed through notarial deeds (Articles 1033, 1121 and 1191 of the Greek Civil Code). To issue a final deal, the land survey must be completed, the ownership titles validated and a number of documents produced by the seller including but not limited to certificates showing that: a) irrigation rights have been paid for irrigated agricultural land (Article 65 of law 2538/1997), b) all municipal duties have been paid for buildings etc. (Paragraph 18 of article 24 of law 2130/1993, as reinstated by Paragraph 1 of article 59 of law 4483/2017), c) all tax has been paid (tax clearance certificate) etc.

Usufruct

Usufruct is a subordinate property right of limited duration, usually for a person's lifetime, consisting of enjoying the use and fruits (profit) derived out of a third-party property, keeping however its essence intact. The relevant usufruct rights to a Project are those where usufructuaries' must give their consent for the transfer or creation of land rights on the land on which they have a usufruct right and where they are entitled to be compensated for loss of use and/or profits of such land, such as rent, crops etc.

Easement Rights

As real easements might conflict with the rights of a lessee (or other usufruct rights holder) on the same piece of land, in most cases the lessee needs to consent to the establishment of easements. It is common practice that the buyer settles these claims prior to the transfer of title deeds and takes care of the associated costs and compensations. In turn, personal easement, unless agreed otherwise, is not transferrable to other parties and expires when the beneficiary dies or, in the case of legal persons, ceases to exist (Article 1190 of the Greek Civil Code).

Easements can consist of positive rights (affirmative easements), for example a pathway across two or more properties, which allows the beneficiary to carry out works on the property to which the easement refers. Such rights of way can be agreed to be floating in the sense that there does not necessarily need to be a fixed location, route or method to exercise the right of way. For example, a right of way may allow crossing a field without any visible path at any desired location within a given plot.

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Easements can also consist of negative rights (negative easement), for example building restrictions to ensure view, light etc. or tolerance obligations for dust, emissions etc. resulting from a neighbouring estate. In TAP's case, rights to carry out works, cross lands or build structures on parts of an estate would be affirmative easements, while building and other land use restrictions would be negative easements.

Previous experience of large scale Projects in Greece, including Projects of the Public Power Corporation, the National Gas Pipeline Company etc. suggests that easements granted for the implementation of such Projects are both affirmative and negative and granted in favour of the beneficiary companies, i.e. are personal, and therefore in principle expire upon dissolution of the company to whom they are granted, while in case of merger personal easements are automatically transferred to the absorbing company.

Option to Purchase

Option agreements, i.e. the agreement to transfer land or right over land within a given timeframe for a given amount, must be in the form of notarial option deed to be enforceable (Article 166 of the Greek Civil Code: Preliminary (option) agreements have the same form as the final agreement). The option deed can grant rights of access to the relevant plot including soil investigations, test excavations etc. before the execution of the final deed. Option deeds can also specify that the final deed may cover a smaller parcel than the option deed; thus, once the final Pipeline route has been determined, the final deed can accommodate this reduced footprint, while the subdivision of land is normally not permitted (see below). Finally, the option deeds should specify the procedure to accommodate changes in the land use status of the parcel in question.

Option deeds can also be agreed when a) the property is not registered yet, b) transfer prohibitions have not been resolved (illegal structures etc.) and c) legal actions are pending. In these cases, it is imperative that the option deeds contain terms relating to the settlement of pending obligations etc. before execution of the final deed. The amount for an option agreement and/or the final deed can be freely negotiated, and the option agreement often represents a portion of the final price. All costs related to the land acquisition process are payable in their entirety by the buyer.

Expropriation in the Case of the TAP Project

It is important to note that at any point while the expropriation process is on-going the owner has the possibility to continue negotiation and reach agreement with the expropriating agency.

The details of the expropriation process, the legal framework guiding forced easement/temporary use, and the asset valuation prepared by independent valuers, was attached as Appendices to Livelihood Restoration Plan Greece (Ref. 2), which is available via the TAP AG website.

Claims and Grievances

There is no formal grievance mechanism, though court appeal procedures exist. All people, who have rights or claims on land covered by the cadastre, benefit from rights set forth in legislation on cadastre creation/completion, including the right to object to registrations of others in the cadastre. This means that in case they are of the view that land acquisition conflicts with their rights, they have the opportunity to raise a complaint a) at the stage of cadastre preparation and b) at a special Complaints Committee (Articles 6 and 7 of Law 2308/1995).

TAP AG has operationalized a grievance mechanism, which is outlined in Section 3.8.

3.2 Operations Standards

The TAP pipeline is a critical component of Europe's strategy for energy security and diversity. Gas supply reduces reliance on coal for energy and is considered a transitional step towards a low-carbon

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economy. The TAP pipeline has implemented good international practices throughout and the project has aligned with the standards of international financial institutions such as:

- The European Bank of Reconstruction and Development (EBRD), specifically performance requirements 1 to 6, 8 and 10
- European Investment Bank (EIB) Environmental and Social Standards
- International Finance Corporation (IFC) Standards 1 to 6 and 8 including onshore and offshore specific environmental, health and safety guidelines
- The Equator Principles 3
- The Organisation for Economic Co-operation and Development (OECD) Common Approaches.

These standards aim to ensure that adverse impacts on people, their rights, livelihoods, culture and environment are avoided or, where avoidance is not possible, minimized, offset and/or compensated. This includes providing targeted assistance and opportunities to restore and, where possible, improve the production levels and the income earning capacity for those experiencing temporary or permanent loss of income as a result of project land acquisition and/or land use restrictions. The provision of short-term transitional support is also recommended, as necessary.

3.3 Construction Phase Summary

3.3.1 Land Reinstatement

The TAP Project construction phase defined objectives and procedures for reinstatement of the land following completion of construction. The overall objective is to return the land to pre-project conditions, return the land to the landowner and support the restoration, if not improvement, of production and livelihoods as soon as possible.

Following completion of construction, the EPC Contractors were required to reinstate the pipeline construction corridor. This involved the following activities:

- Restoration of the original contours
- Topsoil that had been removed and stored separately was placed back on the (former) construction corridor
- Land irrigation and drainage infrastructure, damaged roads and/or other networks and facilities, which were disturbed or moved during construction, were reconstructed.

Photographic records of the route were made, where necessary, before and after the works, as well as the infrastructure and roads used for the Project, and any associated infrastructure which was damaged. All pipeline marker posts were located in a way that interference with agricultural activities was minimised.

3.3.2 Construction Phase Impacts

A total of 1,974.6 hectares of land was leased on a temporary basis during construction, and a total of 58 hectares permanently acquired. Restrictions during operations shall apply to 2,192.1 hectares of land.

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Table 2 summarizes the type and area of land impacted by the TAP pipeline, and the nature of the impact.¹

Table 2: Land Impacts

Type of Impact	Sub Urban	Development potential	Irrigated Agriculture	None-Irrigated Agriculture	Forest/Public
Leased Land (Total = 2035.76ha)					
Construction corridor (38m)	81.51	322.65	845.33	344.88	357.44
Work camps	0	10.63	21.1	1.79	
Pipe Yard Areas	4.84	11.66	33.06	0.87	0
Total leased land	86.35	344.94	899.49	347.54	357.44
Ownership Restrictions on Land (Total = 2182.79 ha)					
Safety Zone A (ownership restriction zone-8 m)	18.19	68.76	181.25	77.24	91.09
Safety zone B (building prohibition zone - 40 m)	69.64	264.45	701.95	308.38	401.84
Total land area with ownership restrictions	87.83	333.21	883.2	385.62	492.93
Permanently Acquired Land (Total = 64 ha):		57.65			
Compressor stations	0	0	14.89	21.53	
Block valve stations	0	5.53	12.97	2.73	
Total amount of permanently acquired land	0	5.53	27.86	24.26	0

For the elaboration of Urban Plans (issue of new or modification of existing ones) in area of land which falls within consultation zone, all High-Pressure Natural Gas System safety standards have to be taken into consideration.

Extent of Impact on Land Parcels

Most land parcels were only partially impacted by construction. The greatest majority (74%) had less than 40% of their land parcel affected by the construction corridor. Table 3 groups the number of land parcels, according to the extent to which each parcel was impacted by construction.

Table 3: Extent of Project Impact on Land Parcels

¹ Areas are listed in hectares, there are 10 stremmas per hectare



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Percentage of Land Parcel Affected	Number of Parcels	Number of Households	Percentage of the Total No of Parcels	Percentage of the Total No of Households
0-20% land parcel	4065	4539	42%	40%
21-40% land parcel	3062	3669	32%	33%
41-50% of land parcel	811	1032	8%	9%
51-70% of land parcel	930	1044	10%	9%
71-90% of land parcel	457	548	5%	5%
More than 90%	268	431	3%	4%
Total	9593	11263*	100%	100%

As illustrated in Table 4, 90 % of affected parcels were cultivated with annual crops.

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Table 4: Project Impacts on Cultivated Parcels

Percentage of Land Parcel Affected	Total		Annual Crops		Perennial Crops		Annual and Perennial Crops		Not Cultivated	
	Parcels	Households	Parcels	Households	Parcels	Households	Parcels	Households	Parcels	Households
0-20% land parcel	3871	4539	2702	3462	581	695	136	249	430	290
21-40% land parcel	3066	3669	2209	2894	450	549	161	236	232	93
41-50% of land parcel	816	1032	559	746	108	137	61	132	85	31
51-70% of land parcel	934	1044	660	816	119	141	55	82	99	23
71-90% of land parcel	474	548	344	437	63	67	37	44	28	9
More than 90%	280	431	164	220	40	40	22	36	96	136
Total	9441	11263*	6638	8575**	1361	1629**	472	779**	970	582**

*The total number of households of the affected parcels is 9382. Since a household may be involved in parcels that belong to more than one categories, the total number of households as summed in table 5 is higher than 9382.

**Each household may be involved in more than one categories

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Impacts on Annual and Perennial Crop Cultivation

The asset verification process undertaken in 2015 (that was used as the basis for construction phase LRP cut-off date) indicated that of the affected area entitled to compensation 1,520 ha of land was under cultivation.

Impacts to Structures/Attachments

Within the construction-affected land area, there were 490 structures (i.e. fences, storage buildings) which could potentially be impacted, and 5,550 land parcels with irrigation works. Assets on the land that were impacted by construction were either fully reinstated or compensated at full replacement value. TAP AG's EPC Contractors were responsible for ensuring irrigation systems continue supplying water to the unaffected portions of the land parcel. As part of the land reinstatement process, EPC Contractors reconnected any affected irrigation systems in the Zone B (building restriction zone) area, and ensured they are fully functional as part of land exit and land return.

3.4 Operations Phase Livelihood Restoration Management

3.4.1 Operations Phase Land Use Restrictions

Table 5 below sets out the long-term operations phase land use restrictions associated with zones A and B of the pipeline corridor and consistent with Greek legislation and the easement and compensation agreements (where applicable).

Table 5: Operations Phase Land Use Restriction Zones

Zone	Description	Nature of Restriction Greece
Zone A (or ownership restriction zone)	8 metres strip with the pipeline at its centre (4 metres from the centre line either side)	It is prohibited: <ul style="list-style-type: none"> to create any types of underground and above ground installations to place parallel to, perpendicular to, or at a diagonal any type of pipes, which would require digging deeper than 0.50 meters, to drill wells or trenches, to create new rural roads to plant trees whose root system would penetrate deeper than 0.60 meters, or to alter the morphology of the ground surface in any way.
Zone B (or building prohibition zone)	40 metres strip with the pipeline at its centre (20 metres from the centre line either side)	No buildings of any kind

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3.4.2 Land Entry and Exit

A detailed Land Entry Procedure (Ref. 7) has been developed which guides the key steps in land entry and exit. During Operations Phase, land entry may be classified according to three scenarios, reflecting the nature of activities to be undertaken:

- Scenario 1 - Patrolling and non-intrusive inspection
 - In this scenario, there are no impact on assets, crop productivity or soil/ground profile and drainage, and access is either by foot only, or driving is on established tracks that are not cultivated or existing roads. All landowners are notified in advance regarding the planned patrolling schedule and the need to undertake non-routine patrols
- Scenario 2 - Entry with disturbance
 - In this scenario, entry to and adjacent to the established ownership restriction zone for maintenance or other works may result in excavations and impacts to crops and productivity. In such case, reinstatement works may also be required. Notification is provided at least 7 days in advance to both the landowner and land user
- Scenario 3 - Emergency Response Entry
 - In this scenario, no advance notification is possible. Depending on the extent of works required, there may be disturbance to assets, including cultivated land.

In the case of Scenario 2 and 3, the steps to be followed are outlined in detail in the Land Entry Procedure (Ref. 7).

The key principles in relation to land entry, reinstatement and exit related compensation are summarized in Section 3.5.5.

Every effort shall be made to avoid impacts to land or to fixed assets that have not been compensated in advance. In the case of any unplanned impacts on land or damage to assets and standing crops that may occur under any of the scenarios, the landowner/user shall be identified, followed by reinstatement and compensation, if applicable.

Reinstatement activities are not required as part of routine inspections / foot patrols, and the patrolling personnel shall satisfy themselves on exiting the land parcel that no assets have been impacted. Should unplanned damage or impact occur during Scenario 1, the patrolling personnel shall follow the procedures as described in Land Entry above and detailed in the Land Entry Procedure (Ref. 7).

Following completion of required works under Scenarios 2 and 3, the site personnel, subject to any applicable legal restrictions, shall reinstate impacted lands to the condition prior to entry, including any specific measures documented in the Land Entry Protocol. Following reinstatement of the parcel, a Land Exit Protocol shall be signed with the landowner.

Any PAP with an unresolved reinstatement issue, and/or who refuses to sign the Land Exit Protocol, may lodge an official complaint through TAP AG grievance mechanism under Grievance Management Procedure (Ref. 6) and ultimately file an official complaint through the local courts. The Land Management Team shall be the point of contact for any post land exit reinstatement related grievances.

All parcels entered under Scenarios 2 and 3, and parcels that had been subject to unplanned damage or impact under Scenario 1, shall be monitored as “high-risk”. In accordance with the LATS Program, Land Productivity Restoration Action Plans shall be developed and implemented for such high-risk parcels of cultivated land. A site visit shall be completed at the end of the cropping session for a period of up to 3 years as of /starting from land exit or until the productivity has been fully restored.

The key principles in relation to land entry related engagement are summarised in Section 3.7.2.

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3.5 Compensation Entitlements

3.5.1 Compensation Principles

Key principles of the TAP AG land and easement acquisition and access strategy include the following:

- Compliance with Greek law and international standards listed in Section 3.2
- Avoidance of physical displacement and minimisation of economic displacement
- Compensation for land and crops based on full replacement value and paid in advance of construction. Full replacement value shall include related transaction costs
- TAP AG shall attempt to purchase any land required on a permanent basis for above ground installations from its current owners. Impacts on land ownership and livelihoods shall be compensated
- TAP AG, wherever possible shall attempt to lease land required on temporary basis from its owners and shall hand it back after operations and maintenance activities and reinstatement are completed. Temporary use of land shall be compensated, where possible, through land rental agreements
- Owners of land that are subject to additional easement and/or restrictions (other than the presented on the As-built drawings as published through the relevant Installation Acts) during operations shall be compensated
- Users of Land that are affected due to the TAP Project shall be compensated for lost farm income (full replacement value) of any standing crops, and possible reinstatement costs that are impacted by Project installations
- Orphan land, i.e. land that is severed or bisected by TAP Project, and the portion of the plot that is not directly impacted (acquired or rented by TAP AG) but rendered uneconomic; unviable; and/or inaccessible (either permanently or temporarily), shall be compensated
- TAP AG shall endeavour to enter into agreements with affected landowners and land users wherever possible
- Only where no agreement is reached with affected landowners, shall TAP AG resort to forced easement or acquisition of relevant rights, according to the process described in Greek Law
- All affected people shall have access to TAP AG's grievance mechanism
- Vulnerable people shall be identified and if required shall be provided with all necessary assistance in relation to Land Easement & Acquisition and Livelihood Restoration activities
- Landowners shall be entitled to a minimum compensation payment
- The date of the census and asset verification survey establishes the cut-off date for the determination of assets eligible for compensation.

3.5.2 Eligibility

Those eligible for compensation, i.e. due to operational and maintenance activities creating disturbance and associated livelihood impacts and not provisionally compensated during the construction state, include the legitimate owners and users/tenants of land required by the Project on a permanent, temporary and/or restricted use basis at the cut-off date, i.e. on the date of the census and asset verification survey.

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3.5.3 Entitlements

Permanently Acquired Land

Compensation for permanently acquired land shall include the following three elements, as applicable:

- Purchase of land at Replacement Value
- Compensation for any standing annual or perennial crops at full replacement value
- Compensation at replacement cost to be paid to the Owner for impacts to any improvements and/or enhancements on the land (irrigation and/or drainage structures, sheds, wells, etc.).

Easements

Zone A (Ownership Restriction Zone)

Zone A (ownership restriction zone) is not purchased by TAP AG but is subject to a long-term easement and /or ownership restrictions (as the case may be). Restrictions associated with this Zone A shall be compensated as below:

- In land deemed to be potentially constructible: the prohibition to build any structure entails a loss in value and is compensated at 90% of the land value
- In land deemed to be agricultural and non-constructible: the prohibition to build any structure does not entail any loss as such land is deemed non constructible. However, the restriction not to plant any trees or to plough the land deeply does entail a loss in value and is compensated at 50% of the land value
- In land deemed to be non-arable (including pasture land), there is no relevant restriction to further usage of Restriction Zone A (ownership restriction zone), so despite there being no compensation payable in principle, in order to comply with Greek law, it is compensated at 25% of the land value.

Zone B (Building Prohibition Zone)

Similarly, Zone B (building prohibition zone) is not purchased by TAP AG is subject to long term restrictions. Associated restrictions shall be compensated accordingly:

- In land deemed to be constructible, the prohibition to build any structure entails a loss in value and is compensated at 90% of the land value
- In land deemed to be agricultural and non-constructible: the prohibition to build any structure does not entail any loss as such land is deemed non constructible. There is no restriction upon agricultural activities in Zone B (building prohibition zone), and therefore the restriction associated to Zone B (building prohibition zone) in agricultural land is not compensated
- In land deemed to be non-arable, there is no relevant restriction to further usage of Restriction Zone B (building prohibition zone), hence no compensation.

Zone C (Consultation Zone)

For the elaboration of Urban Plans (issue of new or modification of existing ones) in area of land which falls within consultation zone, all High-Pressure Natural Gas System safety standards have to be taken into consideration.

Temporary Additional Land Take

Temporary land take includes land occupied on a temporary basis for operational and maintenance purposes and then reinstated to pre-take condition and handed back to the owner. TAP AG shall not

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purchase land required temporarily for operations but if needed, e.g. in case TAP AG does not have already Relevant Rights over such Land, TAP will seek to enter into lease agreements with current landowners.

TAP AG, subject to any applicable legal restrictions, will reinstate land required temporarily for operations / maintenance works to its previous condition. Where such land is agricultural, reinstatement will seek to restore it to its pre-take agricultural productivity.

Compensation shall include the following elements, as applicable:

- Disruption/Disturbance Allowance – a nominal rate shall be paid in recognition of the disturbance of normal agricultural livelihood activities caused by the entry. The nature of the disturbance varies by the stage of the cropping season but could include disruption of access and/or ploughing across the parcel, loss of seed, fertiliser, pesticide, etc. applied to the affected land.
- Lease of Land – entry and associated works shall be treated as a temporary lease of land covering the period from entry to completion of reinstatement. The duration of the lease shall be calculated on a monthly basis and as such, shall be not less than one (1) month. In calculating the lease period, the duration of access, works and disturbance shall be rounded up to the next whole month. Lease rates shall be based on those used during construction (i.e., 12.5% of land value per annum).
- Compensation for assets – crop compensation shall be paid, as per the inventory of affected assets, irrespective of the stage of development. A minimum compensation payment shall apply.

Orphan Land

Temporary occupation of land by TAP operations and maintenance may leave sections of land on either side where agricultural activities can normally be continued. There will be cases, however, where the remaining part becomes too small to make cultivation economically viable. Similarly, access to the remaining land may be restricted, making cultivation during maintenance works impractical or uneconomic.

Where small remaining plot parts become uneconomic as a result of either purchase or temporary occupation, such land plots shall be eligible for compensation as “orphan land” subject to conditions.

Whether a parcel qualifies as “orphan land” shall be reviewed by TAP AG on a case-by-case basis, based on a request lodged by the landowner and/or land user. The following criteria shall be considered in this review:

- Size, dimensions and shape of the orphaned part of the plot
- Nature of any access restrictions
- Size and nature of mechanical equipment typically used for cultivation on this plot and whether such equipment reasonably can be used given the size, shape and dimensions of the orphaned part of the plot
- Potential restrictions to irrigation or drainage during the period of maintenance works.

Compensation for Orphan Land, once recognised as such, shall be based on the same entitlements as the main affected piece of land.

Entitlement Matrix

An Entitlement Matrix, summarizing all compensation eligibility and entitlements relevant to the Operations Phase, is shown below as Table 6.

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Table 6: Entitlement Matrix

Type of Impact	Type of Compensation
Permanent Acquisition	<p>Landowner: Monetary compensation for land at Project Land Acquisition Rate (Full Replacement Value = Current Market Value & Transaction Costs).</p> <p>Land User: Monetary compensation for any standing annual crop at the Project Crop Rate (full replacement value) plus loss of crops for one year at full replacement value</p> <p>Other Immovable Assets (i.e. perennial trees, irrigation and/or drainage structures, sheds, wells): Monetary compensation at full replacement value to the owner of the asset.</p>
Temporary use of land	<p>Landowner: Lease of Land – entry and associated works shall be treated as a temporary lease of land covering the period from entry to completion of reinstatement. The duration of the lease shall be calculated on a monthly basis and as such, shall be not less than one (1) month. In calculating the lease period, the duration of access, works and disturbance shall be rounded up to the next whole month. Lease rates shall be based on those used during construction (i.e., 12.5% of land value per annum).</p> <p>Land User: Disruption/Disturbance Allowance – a nominal rate shall be paid in recognition of the disturbance of normal agricultural livelihood activities caused by the entry Compensation for Assets – crop compensation shall be paid, as per the Inventory of Affected Assets, irrespective of the stage of development. A minimum compensation payment shall apply.</p> <p>Other Immovable Assets (i.e. perennial trees, irrigation and/or drainage structures, sheds, wells): If damaged, monetary compensation at full replacement value to the owner of the asset.</p>
Orphan land	<p>Subject to case by case review, land that is severed or bisected by TAP, and the portion of the plot that is not directly impacted (acquired or rented by TAP) but rendered uneconomic; unviable; and/or inaccessible (either permanently or temporarily), shall be declared 'orphan' and shall be eligible for compensation.</p>

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Type of Impact	Type of Compensation
Long term Easement & Restrictions in Zone A or ownership restriction zone (pipeline corridor)	In land deemed constructible: 90% of the land value In land deemed agricultural: 50% of the land value In pasture or non-usable land: 25% of the land value
Restrictions in Zone B or building prohibition zone (access corridor)	In land deemed constructible: 90% of the land value In land deemed agricultural: 0% of the land value In pasture or non-usable land: 0% of the land value
Zone C (consultation)	Case by case review where and when the need arises.
Minimum compensation	Each parcel of affected land shall be eligible for a minimum compensation payment of EURO 300.
Impacts to public forests and woodlands	As per applicable law

3.5.4 Compensation Values

TAP crop compensation values are provided in Appendix 1.

Compensation Values Study

TAP AG engaged the services of an independent valuer to undertake a study of market values and replacement costs along the pipeline route. The methodology that was utilised is described in the following sub-sections. The study area included all areas affected by the pipeline restriction zone within a 100m buffer zone (50m on either side of the central pipeline route).

The consultant reviewed the in-country methodologies employed in Greece for valuation purposes and identified all applicable rates used by the State and its Authorities involved in negotiated or compulsory land acquisition activities. This included state decisions applicable to expropriation for various development projects carried out in the same Regional Districts relevant to TAP pipeline.

Values according to State Decisions and the methodology used to establish them, were further reviewed by the consultants against the following criteria:

- Methodology of Calculation, and whether it can reflect current market conditions
- Collection of applicable data
- Categorisation of Land affected by the pipeline corridor per sections having similar qualities
- Consolidation of Replacement Values per section for land, attachments and crops

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- Establishment of applicable replacement values (Acquisition, Easement and Rental) for the consolidated sections
- Information about official Inflation Rates in Greece for previous five years
- Information about factors that influence affected asset values throughout time.

Additional activities related to the values study included:

- Development of a Replacement Values calculation formula
- Development of an adjustment formula for specific categories of lands, assets and crops within sections to fine – tune Compensation Values for individual cases within Sections according to their specific qualities
- Development of an update formula for all replacement values for the adjustment of proposed values after the end of the study for the construction and operation period
- Development of a Geodatabase incorporating the above information.

Land Values

Land Valuations, in accordance with the international standards listed in Section 3.2, have been based on the collection of comparable valuations, derived from past transactions or prices offered, and have been fine-tuned according to their individual characteristics in order to support the benchmark process for the establishment of Compensation Values.

With respect to replacement values for land, the TAP AG established the following:

- Criteria for categorisation of affected Land into five (5) Categories by prevailing use: two (2) agricultural and three (3) non-agricultural. Individual parcels within each Category can be further fine-tuned using criteria such as constructability, irrigation, slope, accessibility, façade along a major road, accessibility to Public Utility Grids, size, distance for nearest locality, soil constitution
- Reference Comparable Data in the different cadastral or geographic zones and the cost of transaction (cost of registration and any taxes, fees, rights, etc. payable on top of the land value)
- A calculation of current replacement values for the different types of Rights transferred based on official Transaction Costs.

Annual Farm Income

An inventory of standing Annual and Perennial Crops was established, and a survey carried out regarding current yields, producers' prices and production costs for each of the identified crops in each reference area (generally Local Community level). Based on the results of this survey, the Annual Farm Income of each affected Crop in each Local Community in € / stremma was generated. For perennial crops, additional information was collected, such as typical growth periods and evolution of yields within their growth period. These factors additionally influenced the perennial crops farm income value characteristics in order to support the benchmark process.

Crop Valuation

Replacement Values of Crops has been based on collected Yields, Producers Prices and Construction Costs gathered for all crops in all Local Communities intersected by the TAP Project. Specifically, the Replacement Value for Perennial Crops has been based on Farm Income lost during the period required to re-establish the farm to its previous Yield level, and to eternity, for trees that will need to be permanently uprooted.

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The rate of compensation for lost assets is calculated at full replacement cost, which is the market value of the assets plus any transaction related costs.

Reviews of Compensation Methodologies & Values

In 2018 and 2019, TAP commissioned an independent review of crop methodologies and valuations in all three countries of operation, in order to review the appropriateness of the original valuation process and determine if the rates offered were still adequate. In all cases the review findings were that TAP AG compensation values were appropriate, and in virtually all cases exceeded market rates and at least met replacement value, in accordance with national laws and international standards.

TAP AG shall review crop compensation rates on a regular basis (indicatively every 5 years), in order to ensure values remain appropriate, taking into account inflation and other market factors. Land compensation values will be reviewed on case-by-case basis, when necessary, as acquisition of additional land during operations and maintenance phase is not foreseen.

3.5.5 Land Entry / Exit related Compensation

All compensation payments adhere to the principles and approach defined in Section 3.5.1, accounting for the nature of required access (i.e. duration) and anticipated impacts. In general, compensation shall be provided for:

- Disruption/Disturbance Allowance – a nominal rate shall be paid in recognition of the disturbance of normal agricultural livelihood activities caused by the entry. The nature of the disturbance varies by the stage of the cropping season but could include disruption of access and/or ploughing across the parcel, loss of seed, fertiliser, pesticide, etc. applied to the affected land.
- Lease of Land – entry and associated works shall be treated as a temporary lease of land covering the period from entry to completion of reinstatement. The duration of the lease shall be calculated on a monthly basis and as such, shall be not less than one (1) month. In calculating the lease period, the duration of access, works and disturbance shall be rounded up to the next whole month. Lease rates shall be based on those used during construction (i.e. 12.5% of land value per annum).
- Compensation for assets recorded by TAP during the pre-land entry asset inventory in the relevant asset verification form crop compensation shall be paid, as per the inventory of affected assets listed in the relevant asset verification form, irrespective of the stage of development. A minimum compensation payment shall apply.

If the landowner/user agrees to the compensation offered, a Land Entry Protocol shall be signed with the affected landowner/user. For Scenario 3 (Emergency Response Entry), the Land Entry Protocol shall be necessarily signed retrospectively. The Land Entry Protocol shall refer to a Land Entry inventory of affected assets of the parcel that is disturbed by the entry.

If the landowner/user disagrees with the compensation offered, the TAP grievance process will be utilised to support a resolution. Grievances submitted by the landowner/user for instances where agreement is not reached shall be recorded in the SGMT. Any compensation not claimed by the landowner/user shall be held in escrow.

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3.6 Livelihood Assistance & Transitional Support (LATS)

3.6.1 LATS Objectives

TAP AG recognizes that compensation provided in accordance with applicable legislation for acquisition of land rights may not always guarantee complete restoration of production and/or livelihoods.

Accordingly, in addition to the compensation to PAPs due on the basis of applicable legal provisions, TAP AG has developed the Livelihood Assistance and Transitional Support (LATS) strategy and program, targeted at all landowners, co-owners and users whose land has been acquired permanently, temporarily leased and/or affected by easement restrictions for construction, and operations and maintenance phases.

LATS has two main aspects:

- A **Livelihood Assistance** aspect aimed at restoring if not improving the agricultural-based livelihood activities affected by TAP
- A **Transitional Support** aspect aimed at providing support to households who may be more adversely affected by project impacts than others and/or who may be limited in their ability to claim or take advantage of LATS components.

The overall **goal** therefore is to support Project-Affected Households (PAH), and particularly those at an elevated risk of experiencing adverse livelihood impacts, to fully restore, if not improve, their production, income and livelihoods.

To achieve the overall goal, the LATS program in Greece has the following key **objectives**:

- A. Facilitate a return to farming on parcels affected by temporary land access as soon as possible
- B. Promote the restoration and improvement of agricultural productivity of affected parcels
- C. Ensure that those households who have been affected by permanent land acquisition can source and acquire replacement land should they wish to do so and are no worse off than pre-project situation
- D. Ensure that growers of deep-rooted perennial crops substantially impacted by easement restrictions are no worse off than pre-project situation
- E. Identify, monitor and, where appropriate, provide transitional support to vulnerable (both pre-existing and project-induced) households in livelihood and income restoration
- F. Promote livelihood diversification by supporting an innovation, enterprise and market linkages program targeting Project-Affected Households, particularly those substantially impacted by permanent land acquisition and/or easement restrictions.

3.6.2 LATS Livelihood Assistance

The Livelihood Assistance aspect targets two key categories of Project-Affected Households, specifically (i) households cultivating annual crops on the affected parcel, and; (ii) households cultivating perennial crops on the affected parcel.

The objective is to ensure that all previously cultivated parcels are properly reinstated and returned to the landowner/user with potential productivity restored to at least their pre-Project level. This component is directly linked to successful land reinstatement and return of the land to the landowner/user. Where

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households lose significant amounts of land permanently, or where perennial tree growers are significantly affected by easement restrictions, additional interventions are included.

The key components are discussed below, in relation to the various program objectives.

Objective A: Facilitate a return to farming on parcels affected by temporary land access as soon as possible

A1. Restoration of Parcel

This occurs as part of the land exit protocol, whereby O&M Contractor restore the topsoil, surface features and topography, and working infrastructure on the affected parcel to pre-Project conditions.

A2. Parcel and Easement Demarcation

Construction activities may have been associated with the loss of established (traditional) means of identifying farm boundaries (e.g., trees, rocks, etc.). Therefore, depending on context, namely where boundary infringements occur, the Project assisted farmers to re-establish markers to delineate farm boundaries.

A3. Soil Analysis

Independent soil scientists undertook a mapping exercise of the soil types along the pipeline route and used the results to group land parcels into a number of Soil Mapping Units (SMUs) that share basic soil characteristics.

Soil samples taken from outside the pipeline RoW are used to create a baseline profile of the soil and its organic and chemical fertility. Following land reinstatement, soil samples are taken from within the RoW for analysis. Together the analyses of these samples inform what, if any, differences exist between the undisturbed soils outside the RoW and the re-instated soil, as well as providing more general information regarding crop suitability, irrigation practices, soil protection and fertiliser requirements for the specific soil type.

The results of the soil sample analysis are documented in a Soil Analysis Report prepared for each mapping unit and corresponding segment of the pipeline route.

The Soil Analysis Reports are used to inform improvements in the productivity of affected lands. The results are shared with farmers (see Component B2 below), and are an input into agricultural consultations, specifically in terms of matching soil type, crop suitability and fertiliser requirements. By promoting greater awareness and understanding of crop suitability, crop rotations and fertiliser requirements, the reports may contribute to farm-level increases in productivity as well as more sustainable land use. The reports can also act as basis for recommendations as to what specific actions farmers can take to enhance the productivity of the soil. They can also inform the development of any required Productivity Restoration Action Plans (PRAPs) which may be required if more extensive interventions are deemed necessary to restore parcel productivity to pre-project levels.

A4. Land Reinstatement Verification

Once the Land Exit protocol is signed for a parcel, the Land Management Team, through the LATS Contractor undertaking Farm Consultation & Productivity Monitoring, undertake a Reinstatement Verification visit, which examines the reinstatement of each parcel from an agricultural perspective, including checking the surface area and topsoil, noting concerns which may affect agricultural productivity. The Land Reinstatement Verification Team includes an agronomist and an engineer at a minimum.

Results of the inspection are included in the Farm Consultation & Productivity Monitoring Forms, including photographic evidence. All findings are recorded in the LATS Parcel Tracker. The Parcel Tracker notes reinstatement issues per parcel, including severity level, and recommendations for resolution. Remedial actions are confirmed and reflected in Productivity Restoration Action Plans for

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these parcels, which are agreed with the Farmer, and may include activities by the LATS Contractor, and/or farmer.

Any PAP with an unresolved reinstatement issue, and/or who refuses to sign the Land Exit Protocol, may, if desired, lodge an official complaint through TAP AG grievance mechanism as per Grievance Management Procedure (Ref. 6), and can also decide to ultimately file relevant action/claim in the competent courts. The LM Team shall be the point of contact for any post land exit reinstatement related grievances.

During the operations phase any ongoing or emerging issues with land reinstatement shall be continually monitored through the LATS Program as part of Productivity Monitoring. Where reinstatement issues are identified by the LATS team, a joint task force of LM Team and E&S Team shall determine the most appropriate actions to address the issue. Any interventions shall be recorded and monitored as part of Productivity Restoration Action Plans.

Objective B. Promote the restoration and improvement of agricultural productivity of affected parcels

B1. Engagement & Information

In tandem with the engagement with the PAH during land reinstatement verification and land exit, the LATS program is outlined to the PAH, including the timetable for consultations and interventions per plot. The aim is to establish a LATS-focused working relationship with PAH emphasizing:

- TAP AG commitment to ensuring land reinstatement and achieving livelihood restoration and potentially improvement
- The role and responsibilities of farmers and TAP AG in this process.

B2. Agricultural Consultations

All PAHs receive a copy of their soil analysis during the consultation phase or by post. In addition, individual consultation meetings for perennial crops growers, and group consultation meetings for annual crop growers, are arranged to present the results of the soil analyses and associated recommendations for those PAHs who intend to resume cultivation on their parcel following reinstatement and return of their affected landholdings. The contents of the consultations may include recommendations regarding crop suitability, cropping patterns and mixes (e.g., crop rotation, intercropping), fertiliser requirements, and, where applicable, on strategies for improved irrigation.

PAH are contacted by telephone and invited to participate in a consultation session to be organized close to where they reside. Efforts are made to schedule the consultations on a day and at a time and place most convenient for the PAHs. Those who are interested but unable to attend the consultation meetings are scheduled for a face-to-face meeting at a time that suits their schedule.

Farm households deemed potentially vulnerable by virtue of the proportion of their parcel/total landholding affected by the pipeline corridor shall be particularly targeted for one-on-one agricultural consultations, including general advice on farming practices. One-on-one consultations shall also be used to address specific issues associated with post-exit land restoration and/or productivity.

As well as discussions of soil analysis and implications for farming practice, consultations shall include agronomic recommendations for accelerating restoration as well as general agricultural extension applicable to the whole farm that may result in improved productivity.

B3. Agricultural Inputs

The provision of agricultural inputs to promote a return to farming and restoration of productivity includes:

- Provision of fertiliser to affected farmers in proportion to the area of lands affected

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- Replacement tree seedlings for all trees affected (i.e. felled and removed) in the 38-metre Project Working Strip
- Assistance with timber harvesting during construction.

B4. Farm Consultations & Productivity Monitoring

The productivity monitoring program shall be implemented over a 2-3-year period, starting from signing of a Land Exit Protocol for any given parcel. Accordingly, in Year 1 following return of the land, the Project shall implement Farm Consultation & Productivity Monitoring Program to identify and address physical issues with the land, ascertain the nature of crop growth, occurrence, if any, of reduced productivity, provide initial agronomic advice to the farmer, and agree any further actions.

The Farm Consultation & Productivity Monitoring requires 1-3 farm visits within a cropping season to assess:

- The occurrence of any post-reinstatement physical land issues with restoration, e.g., subsidence, levelling/ponding, compaction, soil mixing, etc.
- Crop growth, with a view to comparing growth of crops located in and outside the RoW.

Year 1 Farm Consultation & Productivity Monitoring allows the program to:

- Facilitate, where required, demarcation of parcel boundaries (where these have been disturbed) as well as location of the pipeline and 8m easement
- Reiterate the land use restrictions in the 8m easement and implement corrective measures where required
- provide agricultural extension targeting both restoration of productivity as well as improved agronomic practices with the potential to improve productivity of the affected parcel and more generally across the farmer's total landholding
- Assess the extent of post-reinstatement land restoration issues and the need for corrective actions (which may include development of Productivity Restoration Action Plans)
- Assess the nature and extent of productivity issues and thereby inform the design of interventions (which may include development of Productivity Restoration Action Plans)
- Assess farmer awareness, understanding and perception of reinstatement and production impacts and their relationship to restoration of livelihoods.

The following shall be considered during the process of assessing parcel productivity:

- Productivity on a comparable control site (i.e. an unaffected portion of the same land parcel or neighbouring land parcel within the same soil mapping unit)
- External factors with the potential to affect productivity (i.e. climate conditions, farming techniques employed, agronomic practices, plant diseases, etc.)
- During harvest, comparison of crop yields with available agricultural data on typical yields for the crop type and area, as well as direct comparisons of the yield from areas both affected and unaffected from the same parcel
- Feedback from the PAH on noticeable differences in crop viability and growth rate
- Expert opinion of the agronomist conducting the monitoring.

Based on the results of Farm Consultation & Productivity Monitoring, LATS defines specific corrective actions and/or livelihood restoration measures to be agreed with PAP, which may include:

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- Corrective measures for post-reinstatement issues with land restoration (subsidence, levelling, etc.)
- Targeted restoration measures according to nature of problems affecting productivity (agronomic advice, provision of inputs etc.)
- Compensation for lost productivity post-reinstatement.

All corrective actions shall be developed in Productivity Restoration Action Plans (PRAPs), agreed with the farmer, and tracked in the dedicated LATS Parcel Tracker.

Objective C. Ensure that those households who have been affected by permanent land acquisition can source and acquire replacement land should they wish to do so and are no worse off than pre-project situation

C1. Permanent Land Acquisition Impact Assessment

The TAP pipeline requirement to develop compressor and block valve stations necessitated limited permanent land acquisition. While the Livelihood Restoration Plan (Ref. 2) sets out compensation principles for permanent land acquisition, it was recognised that compensation only will not necessarily support livelihood restoration. Further, best practice in land acquisition and resettlement suggest that where permanent land acquisition occurs, securing replacement land is the preferred strategy for promoting livelihood restoration. Finally, it is also recognised that farmers renting land subject to permanent land acquisition may experience difficulty in securing access to alternative land.

LATS implemented a survey of households affected by Project permanent land take to assess impacts on total landholding and farming system, household use of compensation (e.g. acquisition of replacement land) and potential residual impacts on household livelihoods and incomes.

C2. Replacement Land Acquisition and Preparation

Based on the results of the survey, LATS prepared an assistance program to affected households in the identification and acquisition of replacement land. The program applied to:

- Owners who have lost all or a significant portion of their productive land due to TAP AG required permanent land-take and
- Users who may have lost land they were renting.

Owners and users assisted in acquiring replacement land also benefit from all of the agricultural consultations and inputs as outlined under Objective B.

However, the conclusion of the impact assessment undertaken under Objective C1 above was that no households affected by permanent land take wished to replace the affected landholding.

C3. Additional Inputs

In cases where households' permanent land loss may not be fully replaced by replacement land and agricultural inputs, they are fast-tracked for alternative income generating activities, including support, as part of LATS Innovation, Enterprise & Market Linkages Program, outlined below under Objective F. This may include assistance in enhancing the production and/or market value of remaining land parcels; introducing new or enhancing existing cultivation on landholdings owned by PAH outside the Project area; exploring alternative income generating activities, and providing the support required (i.e. training,) to transition to these new activities.

Objective D. Ensure that growers of deep-rooted perennial crops substantially impacted by easement restrictions are no worse off than pre-project situation

D1. Agricultural Consultations

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One-on-one agricultural consultations targeted to growers of deep-rooted perennials substantially impacted by easement restrictions focused on viable alternative crops and planting options within Zone A (ownership restriction zone) and/or how to enhance the productive value of crops/trees on other portions of their land parcel.

On-going agricultural extension promotes improved practices and monitors growth/mortality. The agricultural extension and productivity program for perennial trees is implemented for up to three years following distribution and planting of perennial tree seedlings. In this sense the emphasis of the program is on promoting better management through agricultural extension which will, in turn, lead to better productivity. While it will not be possible to monitor productivity, the program shall monitor mortality (and provide replacement trees where appropriate).

D2. Agricultural Inputs

This shall include:

- Replacement tree seedlings for all trees affected (i.e. felled and removed) in the Project Working Strip and
- Fertilizer for the affected area of the parcel.

The Project provides mature replacement seedlings (i.e. 1 year old or more depending on the type of the tree). A form signed by the PAH confirms the number and type of tree-seedlings provided by TAP AG. The form clarifies that the PAH is responsible for planting, maintaining, and caring for the tree seedlings on land outside Zone A (ownership restriction zone). It also specifies the type, place and time of delivery of the seedlings.

In addition, growers of deep-rooted perennials substantially impacted by easement restrictions may be fast-tracked for alternative income generating activities, including support required, as part of LATS Innovation, Enterprise & Market Linkages Program, outlined below under Objective F. This may include assistance in enhancing the production and/or market value of remaining perennial trees on their affected land parcel; introducing new or enhancing existing cultivation on landholdings owned by PAH outside the Project area; exploring alternative income generating activities, and providing the support required (i.e. training, start-up capital) to transition to these new activities.

3.6.3 LATS Transitional Assistance

TAP AG identified the existence of pre-project vulnerability associated with socio-economic indicators, as part of engagements from the earliest stages of the Project. Throughout the LEA process support has been provided to these vulnerable households through various means including:

- Organization of information meetings and contract signing, where necessary for land acquisition related agreements, with vulnerable PAPs in their homes and in the presence of family members or others within the PAHs support network
- Provide assistance to PAPs, who have been willing to sign agreements but were unable to do so because e.g. they lack the necessary documentation (e.g. assistance could consist in expediting procedures for recognition of compensation beneficiaries)
- Facilitating meetings with banking representatives to assist PAHs who lack bank accounts to establish them
- Transportation facilitation when necessary e.g. to meet with notaries so as to process compensation payments
- Accompanying and monitoring TAP AG O&M Contractors land entry to:

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- reinforce messages delivered to PAHs during the Land Acquisition Process
- provide support and information as required
- continue to nurture the good relationships established with affected PAHs and communities.

Beyond the preceding, this component of the LATS program is aimed at assessing to what extent there are on-going project-related impacts affecting households with pre-existing vulnerabilities, specifically their ability to re-establish their farming system, livelihoods and income. Where impacts have been identified, appropriate mitigation measures (for example, acceleration in the delivery of LATS component programs, or other support) are implemented.

Objective E. Identify, monitor and, where appropriate, provide transitional support to vulnerable (both pre-existing and project-induced) households in livelihood and income restoration

E1. Identification of Vulnerable Farming Households

Various categories of potentially vulnerable households have been identified including:

- Project-Affected households identified as vulnerable and who may be more adversely affected by project impacts than others and/or may be limited in their ability to claim or take advantage of project benefits and for whom livelihood restoration following completion of project activities may be more challenging
- Project-Affected Households cultivating annual crops and for whom % of parcel affected and/or % of total landholding affected indicate potential vulnerability in re-establishing pre-project farming activities
- Project-Affected Households cultivating perennial crops and for whom % of parcel affected by permanent easement and restriction on tree cultivation and/or % of total landholding affected indicate potential vulnerability in re-establishing pre-project farming activities
- Project-Affected Households without land documentation and who, as a consequence, may experience delays in receiving land-related compensation where entitled to such compensation
- Project-Affected Households affected by permanent land acquisition.

The Transitional Support Program focuses on identification and monitoring of households categorised as at an elevated risk of being disproportionately affected by Project Land Easement and Acquisition, and where appropriate providing accelerated and/or enhanced individualized, time-bound support.

This component is being implemented as follows:

- **Identification:** A vulnerability risk assessment tool is applied so as to guide identification of potentially vulnerable households that are included on a 'vulnerability watchlist'. The tool considers sensitivity to risk (i.e. pre-existing vulnerability), level of exposure to risk/adverse impacts (i.e. the portion of their parcel effected and the type of crops they cultivate), and capacity to adapt to change or deal with economic stress (i.e. other income sources or assets). In addition to the risk assessment tool, potentially vulnerable households are identified in the field by social field monitors and farm monitoring teams and incorporated into the vulnerability watchlist.
- **Screening and Home Visit Assessment:** The Project undertakes home visits to households on the 'Vulnerable Watchlist' (i.e., those Identified as 'at risk') to collect

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information to assist in assessing the extent to which the Project has affected them and to make recommendations regarding appropriate forms of transitional support.

Initial home visits have been organized to accomplish the following:

- confirm the validity of the information used to determine that a household is considered Vulnerable Person (i.e. degree of household reliance on affected parcel for livelihood/income)
- explore whether the household faces specific challenges in re-starting agricultural activities
- explore the PAH's perception of how the Project has affected them
- define any additional support the household requires in order to access fully the benefits of LATS (i.e. individualized agricultural consultation at their home; assistance with distribution of fertilizer or planting of tree seedlings)
- identify exceptional cases where the level of pre-existing vulnerability together with project-induced vulnerability requires additional short-term assistance, or precludes the household taking full advantage of the LATS program. In this case, tailored additional supports shall be developed per household (e.g. income support until the next growing season; medical assistance).

E2. Tailored Additional Supports

Based on home visits and assessment, LATS determines what, if any, assistance is to be provided to Vulnerable Households.

Any additional assistance needs to be tied to vulnerability and project impacts, target specific outcomes that can be measured and be associated with a clear exit plan.

For the majority of households, the main project impact is the loss of annual crop cultivation associated with temporary construction-phase land take. While the Livelihood Assistance program aims to support a return to annual crop cultivation through re-instatement, soil analyses, agricultural extension and provision of inputs, it is recognised that certain farmers may be more significantly impacted and as a consequence require fast-tracking on to the LATS program, and more intensive and/or longer periods of support and/or monitoring to confirm a return to pre-disturbance yields.

For households cultivating annual crops, the Project has established defined 'potential vulnerability' on the basis of the % of total landholding affected. Using this criterion, the TAP AG shall identify the landholders cultivating annual crops who require monitoring, and based on the results thereof, further support.

Households cultivating perennial tree crops may be affected by the Project's temporary, construction-phase land access requirements during which perennial trees in the ROW were felled and/or through the Zone A (ownership restriction zone) land use restrictions (easement) associated with operations. While Affected Households are compensated for the loss of trees and productivity and provided with replacement trees under the Livelihood Assistance program, it is recognised that:

- The planting and re-establishment of trees may take many years before pre-project production levels are reached
- Where the easement occupies a significant % of the parcel and the household's total landholding is limited, it may in fact not be possible to restore perennial tree-based production and income streams to pre-project levels.

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Accordingly, where the scale of impact on the area planted to perennials and the productivity of trees felled to make way for construction is above a threshold area/number (i.e., % of total landholding affected) and/or where the easement represents a significant % of the total landholding, perennial tree farmers shall be identified as 'potentially vulnerable' and subject to monitoring.

For the majority of identified vulnerable households fast-tracking onto LATS program, combined with more intensive inputs, advice and monitoring, shall be appropriate.

E3. Land Titling & Registration Support

In some cases, where PAPs, who were willing to enter into bilateral agreements with TAP in the process of land acquisition (e.g. for easement agreements) and lacked the necessary requirements for this (e.g. relevant land title documentation), TAP offered the opportunity to expedite relevant procedures for recognition of beneficiaries of compensation for such PAPs before competent authorities/courts.

3.6.4 Business Support

The LATS program includes a further complementary component, concerning business innovation and market linkages.

Objective F. Promote agricultural livelihood diversification by supporting an innovation, enterprise and market linkages program targeting Project-Affected Households, particularly those substantially impacted by permanent land acquisition and/or easement restrictions

F1. Financial Management Training

Established resettlement practice recommends the provision of financial training to recipients of compensation so as to provide advice for alternatives / best / appropriate use and investment of compensation .

LATS has provided recipients of land compensation (where the compensation is over a threshold minimum value) with an opportunity to participate in financial management training.

The financial management training took the form of a series of workshops designed and facilitated by a contracted implementing partner. Subjects include:

- Basic principles of household financial management
- Management of assets and liabilities
- Cash flow principles
- Tax considerations for farmers
- Social Security rules for farmers
- Estate planning
- Establishing financial goals - savings, investments and other financial instruments
- Basic investment techniques.

F2. Innovation Advice, F3. Business Development Support and F4. Market Linkages

As part of TAP AG's ongoing engagement on livelihood issues, several rounds of consultations have been held with households to ascertain their interest in support for business development, innovation and strengthening of market linkages.

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The purpose of the Business Support, Innovation and Market Linkages Programs is to assist interested PAPs in enhancement and diversification of agriculture-based livelihoods, as a means to restore and/or improve the livelihoods of Project-Affected Households.

The program objectives include:

- Identifying households with an interest in developing agriculture livelihood-based innovations, enterprise development and/or market linkages interventions
- Assessing proposed interventions to ensure they are adapted to the context of PAH and that they have the potential for success and will contribute to livelihood restoration and/or improvement
- Designing, planning and delivering component packages responding to agreed PAP proposals.

In 2Q 2020 24 households have submitted proposal for assistance of indicated interest in the program.

Business proposals to date can be grouped into the following categories:

- Food crop Packaging
- Dairy business (development and/or expansion)
- Nut production & packaging
- Oregano production
- Pasta production
- Olive oil production & packaging
- Juice / oil production
- Agricultural Equipment / storage facilities requests
- Winery.

A Follow-Up Study is being completed in 2020 by a dedicated LATS implementing partner, including follow up visits with households to reconfirm interest in the program and gather additional data and information, including:

- Reconfirmation of interest
- Nature of existing business activities and performance, accounts, debts
- Nature of any investments in business development to date, including funding sources
- Details on business proposals and any supporting data

Proposals shall be assessed taking into account:

- Type of project and market opportunities
- Potential contribution to livelihood
- Capacity of potential beneficiary
- Requirements for successful project delivery
- Schedule / minimum time to deliver results
- Budget.

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Following agreement with TAP AG, the Contractor shall work with PAPs to implement final agreed business proposals.

3.6.5 LATS Monitoring and Evaluation

LATS has developed a comprehensive set of indicators to monitor all the interventions outlined above. LATS key performance indicators shall be reported in accordance with LATS Implementation Plan (Ref. 4).

In addition to productivity monitoring, discussed in detail above, indicators shall be assessed against targets on a quarterly basis. Targets shall be developed and detailed in bi-annual Country LATS reports. Indicators concerning reinstatement and productivity shall be recorded per parcel, with corrective actions noted and tracked.

When agricultural extension and productivity monitoring confirm that productivity has been restored, if not improved, an Agriculture Productivity Restoration Completion (APRC) form shall be completed.

If the PAH remains unsatisfied and refuses to sign the Agriculture Productivity Restoration Completion Form, despite members of the TAP AG Team and supporting technical service company agreeing that productivity has indeed been restored to at least pre-construction levels, an unsigned copy of the APRC Form shall be sent to the PAH by registered mail as evidence of TAP AG's effort to engage the PAH in the Agriculture Productivity Verification Process. The completion/filling out of the APRC form shall represent the end of LATS agricultural productivity program for the farmer.

With regard to perennial tree cultivation, at the end of the monitoring period, farmers shall be requested to sign a Perennial Tree Restoration (PTR) Form.

The Completion Audit (see Section 3.9.4) by an independent consultant shall be supported by an end of program sample socio-economic survey. The sample survey shall select a proportion of cases which have been previously assigned as Level 1-3 in terms of severity and the level of further actions needed to restore productivity. Socio-economic factors shall be compared against baseline data to determine whether livelihoods and economic situations have been restored or improved.

In relation to LATS program, the Completion Audit shall have the following objectives:

- To establish the extent to which LATS implementation has facilitated the restoration and/or improvement of the livelihoods of households experiencing economic displacement as a result of the Project construction and operational phase land access requirements
- Based on the above define the need for further interventions to achieve the livelihood restoration and/or improvement objective or confirm that livelihood restoration and/or improvement has been achieved and allow the LATS program to be closed.

Monitoring and evaluation of this procedure as a whole is discussed further in Section 3.9.

3.6.6 Route Social Impact Plan

Every effort during construction, operations and maintenance works is made to minimize impacts to assets and businesses outside the Right of Way, including through extensive mitigation measures during these works. However, some residual impacts may affect certain structures and business operations outside the RoW given their proximity to construction works, access roads, and other Project Infrastructure. Given the potential for such social impacts outside the Project RoW, the Route Social Impact Plan (RSIP) seeks to proactively:

- **Identify** all assets and businesses in the Project's Social Area of Influence potentially impacted by construction activities

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- **Prioritize** sites for further assessment, engagement and mitigation as appropriate
- **Assess** all aspects of prioritized sites, including an assessment of risk to the asset/stakeholder
- **Plan** appropriate assessment & mitigation as required, including site-specific plans (containing the site assessment, technical surveys, stakeholder engagement, communication plan and mitigation measures)
- **Engage** with potentially affected owners and users of identified assets, as appropriate, in order to take a proactive approach to managing impacts
- **Manage** the mitigation of identified impacts during construction and ensure the maintenance and/or restoration of affected livelihoods as applicable
- **Monitor** planned and implemented mitigation measures to ensure positive outcomes for affected stakeholders and the Project.

A key aspect of the RSIP is the Route Social Impact Register (RSIR), which is a simple database used to identify potentially affected assets, gather information, and prioritize further assessment. The Register consists of 3 levels:

- Level 1 – sites within the Project's Area of Influence with no likely impact
- Level 2 – sites within the Project's Area of Influence with potential impact
- Level 3 – sites within the Project's Area of Influence with confirmed impact.

Following the identification of sites, discreet site visits are undertaken to medium/high risk sites to prepare Rapid Field Assessments (RFA) to assess the potential severity and likelihood of impacts, and further populate the Register. Upon identification of a confirmed impact through an RFA, sites are elevated to Level 3. Where a site is elevated to Level 3 status, the Rapid Field Assessment findings are reviewed, and an individual Site File prepared for the site. The Site File includes the following:

- Assessment, including Rapid Field Assessment key findings, and additional data gathered
- Communication Plan, for engagement with potentially impacted parties and other stakeholders
- Additional investigations (e.g. expert assessments, including veterinary, noise, dust etc.)
- Final agreed mitigations, schedule, budget and responsibilities.

Rapid Field Assessments shall be undertaken where maintenance works may be undertaken during operations and managed through the Route Social Impact Register.

3.7 Stakeholder Engagement

TAP AG has disclosed its Stakeholder Engagement Procedure (Ref. 9) and Grievance Management Procedure (Ref. 6) on its website. This section summarises the engagement associated with TAP AG's Livelihood Assistance and Transitional Support (LATS) program and engagement associated with TAP AG Operations that require access to undertake planned maintenance activities or respond to an emergency.

TAP AG will undertake communications and awareness campaigns for landowners/user within its vicinity to raise awareness of the TAP pipeline location and associated precautions to maintain its safe operation.

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3.7.1 LATS-related Stakeholder Engagement

The LATS program has been designed to address livelihood impacts resulting from construction of TAP. As such, it is a key social and stakeholder management tool for the post-construction and early operational phases. It shall be the main engagement with project-affected persons and households in the early operational phase, and a means to comprehensively address social and livelihood impacts and risks.

Several tools have been developed by TAP AG to support the implementation of LATS and related stakeholder engagements. These include:

- Community Livelihood Indicator
- Vulnerable Household Watch List
- Vulnerable Household Assessment Tracker
- Parcel Tracker
- Route Social Impact Register (RSIR).

The Community Livelihood Indicator was developed to help TAP AG better understand the communities along the pipeline RoW and identify priority areas for engagement and implementation of the LATS program.

The Vulnerable Household Watch List identified and helped TAP AG monitor those PAHs considered to be 'vulnerable'. Special measures taken by TAP AG for this category of stakeholders, in relation to land access process before and during the first phase of construction, included home visits to review contracts and agreements, support with transportation to notaries/banks and meetings with extended family members to ensure there is a thorough understanding of the land access process. TAP AG Social Advisors also used this list to keep construction contractors informed of vulnerable PAPs who may require extra support through the land entry and exit process.

A Vulnerable Household Assessment Tool was also developed to help TAP AG identify PAPs who were at a higher risk of experiencing negative project impacts.

The Parcel Tracker has been developed to manage implementation of LATS agricultural assistance and monitoring programs. The Parcel Tracker records every affected parcel, and tracks provision of advice, inputs and monitoring of reinstatement and productivity issues. Where Productivity Restoration Action Plans (PRAPs) are required to address reinstatement or productivity issues, these are detailed in the Parcel Tracker.

The Route Social Impact Register (RSIR) manages effective responses to potential residual social impacts outside the RoW. The Register identifies assets and businesses in proximity to the Right of Way and other project infrastructure potentially impacted by operations and maintenance activities, assesses risks associated with those sites, and identifies cases for further assessment, engagement and mitigation as appropriate.

Stakeholder engagement as part of the LATS program occurs on a regular basis as part of the execution of various LATS initiatives by TAP and its LATS implementing partners:

- During post-construction phase visits to the household / land parcel to discuss the LATS program, and ascertain interest in agricultural or business development programs
- During visits to the land parcel by the LATS implementing partner to provide agricultural advice, inputs, or review reinstatement and productivity
- During assessment of vulnerable households, ongoing monitoring of vulnerable households, and during delivery of transitional supports

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- Engaging with households and businesses affected by residual impacts outside the RoW as part of the RSIR process
- During provision of business assistance through the business innovation and market linkages program.
- Engagement with households affected by permanent land-take will continue until the completion audit.

The LATS Program is discussed in detail at Section 3.6.

3.7.2 Land Entry / Exit related Engagement

Requirements for engagement with landowners and users during operations phase of TAP Pipeline is detailed within Land Entry Procedure (Ref. 7) which describes the processes TAP AG shall implement after Land Exit Protocol has been signed between the construction contractors and the landowner/user and in case entry to the Pipeline RoW is required for:

- Patrolling and routine non-intrusive inspection
- Testing, maintenance and/or repairs of the pipeline
- Emergency response.

The Land Entry Procedure incorporates the principles of TAP AG policies and processes associated with the livelihood restoration, biodiversity and cultural heritage management. Land Entry Procedure is discussed in detail in Section 3.4.2. The procedure details the requirements for notification to affected landowners and users as part of land entry planning for each of the above scenarios as well as implementation of the Land Entry and Land Exit protocols similar to project construction phase.

For scenario 1 no notification will be provided; for scenario 2 notification will be provided by TAP AG; for scenario 3 the responsibility for notification will dependent on the nature of the emergency. For emergency response entries, where the public and private landowner / user cannot be notified in advance, they shall be notified as soon as reasonably practicable and not later than 24 hours after the emergency response entry. A record of all activities undertaken to notify the landowner /user of entry and details of activities performed shall be documented.

To support engagement with landowners and users whose assets are crossed by the TAP pipeline, TAP AG will:

- Maintain a GIS system which identifies and document parcels, asset owners/operators, competent authorities and local municipalities relevant to the TAP RoW with their contact details linked to the Stakeholder and Grievance Database (SGMT) that records engagement history with the stakeholder
- Seek to perform awareness briefing sessions/presentation, inviting the relevant stakeholder and interested parties
- Maintain accessibility of GIS information to TAP AG operations and maintenance teams and train field workers in its use

Information on landowners and users shall be kept up to date at all times. Data shall be maintained in accordance with the European and TAP host country personal data protection, confidentiality and security legislation.

Similarly, to land entry, TAP AG has developed an Infringement Management Procedure (Ref. 8) that outlines the process of formal notification and engagement with landowners and/or users in the event of infringement of land use restrictions detailed in Section 3.4.1 of this document.

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3.8 Grievance Mechanism

TAP AG's Grievance Management procedure (Ref. 6) is designed to manage any public and community concerns, complaints and requests related to TAP operations. The grievance mechanism is available at no cost and does not impede access to remedy through the judicial system.

TAP AG third party grievance mechanism aims to:

- Establish a quick, fair and consistent mechanism for receiving, investigating and responding to grievances from third parties
- Ensure the Grievance Management process is accessible to all TAP AG stakeholders, who can submit grievances at any time without fear of retribution and at no financial cost
- Respect the confidentiality of complainants
- Ensure the proper documentation of grievances and any further actions taken and
- Contribute to continuous improvement in social performance through the analysis of trends and the preparation and dissemination of lessons learned.

Complainants may submit a grievance in the following ways:

- By speaking to a TAP AG or contractor employee
- By submitting the online grievance form on TAP AG's grievance website page
- By submitting a completed grievance form in one of the grievance boxes in TAP AG's regional offices and/or facilities (complainant can opt out from signing the carbon copy, which shall not affect grievance registration and processing)
- By sending an e-mail, letter and/or fax to TAP AG.

TAP AG Grievance Management Procedure (Ref. 6) is available on TAP AG website.

3.9 Monitoring and Evaluation

3.9.1 Overview

Monitoring and Evaluation are typically divided into three components, defined below:

- Input monitoring
- Output monitoring
- Outcome evaluation.

Input (or progress) monitoring: Measures whether inputs are delivered on schedule and as defined in the Livelihood Restoration Plan and supporting documents. Inputs are the services, resources or goods that contribute to achieving outputs and, ultimately, desired outcomes. Input monitoring is done internally on an on-going basis, often as part of the Project general management system or quality assurance system.

Output (or performance) Monitoring: Measures the direct measurable results of the inputs, for example the number of people receiving compensation or completing livelihood restoration training course. Input and output monitoring together keep track of Project implementation efficiency and indicate whether changes need to be made to make the program operate more efficiently. Output monitoring is done internally.

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Outcome (or impact) Evaluation: Defines the extent to which the Project inputs and outputs are achieving or are likely to achieve the objectives of a program. Examples of outcomes include the effectiveness of land reinstatement and / or livelihood restoration. Outcome evaluation, coupled with output monitoring results, indicate whether the program is genuinely working and should continue to be implemented as is, or whether fundamental changes have to be made. Outcome evaluation is usually carried out by an external monitor/evaluator.

Outcome evaluation often uses proxy (or indirect) indicators. Many people, for example, are reluctant to divulge their actual income. Proxy indicators can be used to help determine whether affected people are re-establishing (or improving) their livelihoods and standard of living. These kinds of indirect indicators may include nutritional status, school attendance, vacations taken or the purchase of certain items such as vehicles or household appliances.

3.9.2 Key Indicators

Livelihood restoration management compliance indicators listed in Appendix 2 shall be reported in accordance with Section 3.4.4 the ESMM (Ref. 1).

Further detailed indicators have been developed for the individual LATS program components (Ref. 4).

3.9.3 Monitoring and Completion Audit

IEMG Monitoring

TAP AG has established an Independent External Monitoring Group (IEMG) to provide advice, external accountability and assurance of the TAP AG social and environmental management in Greece.

The IEMG consists of social and environmental expertise. The IEMG social component shall be made up of a Social/livelihood Lead covering all three countries of operation, and a Social/Livelihood Greece national expert.

To support the monitoring and evaluation process, TAP AG shall provide background briefings to ensure all IEMG members are familiar with:

- TAP Project ESIA commitments and approval conditions
- TAP AG operations standards
- TAP AG social, environmental, cultural heritage, health, safety and workforce management plans and procedures
- The specific legislative/ regulatory frameworks within which TAP operates
- TAP internal monitoring and assurance data and IESC reports
- Project construction and operations.

The IEMG evaluation shall focus on the following key areas related to this procedure:

- Social impact management, stakeholder engagement and grievance management
- Compensation and livelihoods restoration, where applicable.

The IEMG geographical scope shall include:

- All TAP pipeline above ground facilities (compressor stations, etc.)
- All Project Right of Way lands
- All Project access roads

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- Project-affected people, businesses and communities in the vicinity of the Project Right of Way
- Project-affected people who have raised grievances.

Completion Audit

TAP AG shall organise a completion audit in agreement with the Lenders. The overall goal of the completion audit shall be to verify that this Livelihood Restoration Procedure as implemented has been effective in restoring Project affected peoples' standards of living and livelihoods. Accordingly, the completion audit has the following objectives:

- Assess the effectiveness of measures to avoid and minimize displacement impacts by comparing Project actual impacts on land and people versus those documented in the LRP
- Verify that all entitlements and commitments described in the LRP have been delivered
- Determine whether LRP measures have been effective in restoring or enhancing affected peoples' living standards and livelihood
- Check on any systemic grievances that may have been left outstanding
- Identify any corrective actions necessary to achieve completion of LRP commitments.

The completion audit shall focus on livelihood restoration. Methods to assess whether livelihoods are restored shall be carefully devised. They shall mainly include quantitative surveys, resulting in a comparison with the baseline data. This shall be done over a statistically significant sample of affected households chosen from all interested components of the Project. Macro-economic factors shall be taken into consideration when interpreting the results of the comparison (for example inflation, real estate cost, general growth of the economy or recession).

In addition, the completion audit shall utilize qualitative approaches to gather data and assess household standards of living. Particular attention shall be paid to assessing the impact of land acquisition on the circumstances of vulnerable households.

The completion audit report shall present conclusions on the effectiveness of livelihood restoration and identify any corrective measures that would be necessary to complete rehabilitation of PAPs.

The completion audit may be undertaken on a rolling basis as various program components (compensation payment, LATS Programs) are completed at various geographical locations.



Trans Adriatic
Pipeline

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4. Risk Assessment

N/A

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5. Records

Record	Document Code/Number	Generated By	Resp To Store	Storage Method	Location	Storage Period Prior to Disposition
LATS Parcel Tracker	As assigned in line with TAP Corporate Procedures	Land Management Team	Land Manager	Electronic	Digital Storage	In line with TAP Record Retention Guidelines (Ref. 10)
Farm Consultation & Productivity Monitoring Form	As assigned in line with TAP Corporate Procedures	Land Management Team	Land Manager	Paper / Electronic	Digital Storage	In line with TAP Record Retention Guidelines (Ref. 10)
Productivity Restoration Action Plans	As assigned in line with TAP Corporate Procedures	Land Management Team	Land Manager	Electronic	Digital Storage	In line with TAP Record Retention Guidelines (Ref. 10)
Agricultural Productivity Restoration Completion (APRC) form	As assigned in line with TAP Corporate Procedures	Land Management Team	Land Manager	Paper / Electronic	Digital Storage	In line with TAP Record Retention Guidelines (Ref. 10)
Perennial Tree Restoration (PTR) form	As assigned in line with TAP Corporate Procedures	Land Management Team	Land Manager	Paper / Electronic	Digital Storage	In line with TAP Record Retention Guidelines (Ref. 10)
Third Party grievance related records (Ref. 6)	As generated by SGTM	Grievance Advisor	Grievance Advisor	Paper Electronic	SGMT	In line with TAP Record Retention Guidelines (Ref. 10)
Land Entry / Exit related records (Ref. 7)	As assigned in line with TAP Corporate procedures	Land Management Team	Land Manager	Paper / Electronic	SGMT	In line with TAP Record Retention Guidelines (Ref. 10)



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Record	Document Code/Number	Generated By	Resp To Store	Storage Method	Location	Storage Period Prior to Disposition
LATS KPIs	As assigned in line with TAP Corporate procedures	Land Management Team	Land Manager	Electronic	Digital Storage	In line with TAP Record Retention Guidelines (Ref. 10)



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7. List of Appendices

Appendix 1 – Crop Compensation Values

Appendix 2 – Livelihood Restoration Management Compliance Indicators

Appendix 1 Crop Compensation Values

TABLE 1: Perennial Crop Compensation Values

Regional District	Annual Farm Income /str (€)
DRAMA	
Clover	257,00
Lotus	1.100,00
Poplar / Aspen	350,00
EVROS	
Acacias	90,00
Almond	394,50
Apple (regular formation)	966,00
Apricot	1.020,50
Berry	5,00
Cherries	1.848,50
Chestnut	246,50
Clover	167,75
Common fig	620,00
Grape (Edible)	869,50
Grape (Wine)	277,00
Nut	464,15
Olive	362,00
Peach (edible in regular formation)	753,00
Pear	1.461,25
Plum	1.067,00
Pomegranate	525,00
FLORINA	
Almond	589,00
Apple (regular formation)	1.382,00
Cherries	1.848,50
Clover	167,75
Peach (industrial)	840,00

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Regional District	Annual Farm Income /str (€)
IMATHIA	
Apple (dense formation)	1.229,00
Apricot	1.300,00
Cherries	2.230,00
Grape (Edible)	869,50
Grape (Wine)	243,00
Kiwi	1.371,00
Lotus	1.100,00
Nut	464,15
Olive	482,00
Peach (edible early)	880,00
Peach (edible late)	1.300,00
Peach (industrial)	900,00
Plum	1.067,00
Pomegranate	700,00
Quince	765,00
KASTORIA	
Apple (dense formation)	1.229,00
Apple (regular formation)	966,00
Cherries	1.848,50
Clover	167,75
Grape (Edible)	869,50
Nut	464,15
Pear	1.887,50
KAVALA	
Acacias	90,00
Almond	394,50
Apple (regular formation)	1.382,00
Apricot	1.300,00
Berry	5,00



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Regional District	Annual Farm Income /str (€)
Cherries	2.230,00
Clover	257,00
Common fig	620,00
Grape (Edible)	1.292,00
Grape (Wine)	277,00
Kiwi	1.371,00
Loquat	490,00
Nectarine	991,00
Nut	775,50
Olive	362,00
Olive (Chalkidiki type)	1.350,00
Peach (edible in dense formation)	965,00
Peach (edible in regular formation)	753,00
Pear	1.461,25
Plum	1.067,00
Pomegranate	700,00
Poplar / Aspen	350,00
Quince	765,00
KILKIS	
Grape (Edible)	869,50
Poplar / Aspen	350,00
KOZANI	
Apple (extra dense formation)	1.860,00
Apple (regular formation)	1.382,00
Apple (suspension and dense formation)	1.800,00
Clover	167,75
Grape (Edible)	869,50
Grape (Wine)	277,00
Nut	464,15



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Regional District	Annual Farm Income /str (€)
Pear	1.461,25
PELLA	
Almond	394,50
Apple (dense formation)	1.139,50
Apple (regular formation)	1.382,00
Apricot	1.300,00
Apricot (Bebeko)	950,00
Cherries	2.230,00
Clover	257,00
Grape (Edible)	869,50
Grape (Wine)	277,00
Lotus	1.450,00
Nectarine	1.040,00
Nut	464,15
Olive	482,00
Peach (edible early)	870,00
Peach (edible late)	1.040,00
Peach (edible mid early)	750,00
Peach (industrial)	840,00
Pear	1.887,50
Plum	1.067,00
Poplar / Aspen	350,00
RODOPI	
Acacias	90,00
Almond	394,50
Apple (regular formation)	966,00
Apricot	1.020,50
Berry	5,00
Cherries	1.848,50
Clover	167,75

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Regional District	Annual Farm Income /str (€)
Common fig	620,00
Grape (Edible)	869,50
Grape (Wine)	277,00
Hazelnut	166,55
Loquat	490,00
Nut	464,15
Olive	482,00
Olive	362,00
Peach (edible in regular formation)	753,00
Pear	1.461,25
Plum	666,00
Pomegranate	525,00
Poplar / Aspen	350,00
Quince	680,00
SERRES	
Acacias	90,00
Almond	589,00
Apple (regular formation)	966,00
Berry	5,00
Cherries	2.230,00
Cherries	1.848,50
Clover	257,00
Common fig	620,00
Grape (Edible)	1.292,00
Grape (Edible)	869,50
Hazelnut	192,50
Nut	775,50
Olive	482,00
Peach (edible in regular formation)	753,00
Pear	1.887,50



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Regional District	Annual Farm Income /str (€)
Pear	1.461,25
Pomegranate	525,00
Poplar / Aspen	350,00
Quince	680,00
THESSALONIKI	
Almond	394,50
Apple (regular formation)	966,00
Apple (suspension and dense formation)	1.702,50
Apricot	1.020,50
Cherries	2.230,00
Cherry (Sour)	1.730,00
Chestnut	340,00
Clover	257,00
Clover	167,75
Common fig	620,00
Grape (Edible)	869,50
Grape (Wine)	277,00
Hazelnut	192,50
Nut	464,15
Olive	362,00
Peach (edible in dense formation)	1.100,00
	965,00
Peach (edible in regular formation)	950,00
	753,00
Peach (industrial)	620,00
	588,00
Pear	1.887,50
	1.461,25
Plum	1.067,00
Pomegranate	700,00



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Regional District	Annual Farm Income /str (€)
Quince	680,00
XANTHI	
Acacias	90,00
Almond	394,50
Apple (regular formation)	1.382,00
Apricot	1.020,50
Berry	5,00
Cherries	1.848,50
Cherry (Sour)	1.725,00
Chestnut	246,50
Clover	167,75
Common fig	620,00
Grape (Edible)	869,50
Grape (Wine)	277,00
Kiwi	1.185,50
Loquat	490,00
Nut	775,50
Olive	362,00
Peach (edible in regular formation)	753,00
Pear	1.461,25
Plum	666,00
Pomegranate	525,00
Poplar / Aspen	350,00

TABLE 2: Annual Crop Compensation Values

Regional District	Annual Farm Income /str (€)
DRAMA	
Cotton	110,00
Cotton	65,25
Maize	170,00
Sunflower	128,00
Wheat	59,50
EVROS	
Barley	32,00
Cotton	65,25
Maize	110,00
Melons	730,00
Peas	504,00
Sunflower	80,10
Watermelon	831,50
Wheat	39,20
Wheat Durum	31,30
FLORINA	
Barley	42,00
Beans	1.257,00
Chickpeas	238,95
Dry Bean	603,00
Maize	110,00
Potatos (Spring)	870,00
Wheat	39,20
Wheat Durum	31,30
IMATHIA	
Wheat	39,20
KASTORIA	
Beans	1.257,00



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Regional District	Annual Farm Income /str (€)
Dry Bean	781,00
Lentils	128,00
Lettuce	604,00
Maize	110,00
Potatoes (Spring)	870,00
Potatoes (Summer)	566,00
Rye	17,20
Tobacco (Non-Irrigated)	337,00
Tomato Open Field	2.585,00
Wheat	39,20
Wheat Durum	31,30
KAVALA	
Asparagus	620,00
Cabbage	688,00
Maize	170,00
Maize	110,00
Melons	780,00
Peas	504,00
Rice (Short Seed)	80,00
Snails	
Sunflower	128,00
Watermelon	960,00
Wheat	59,50
KILKIS	
Beans	1.257,00
Fodder Peas	21,50
Rye	17,20
Rye (Eco Product)	11,00
Tobacco (Non-Irrigated)	249,50
Vetch (beast feed)	14,00
Vetch (edible)	37,25



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Regional District	Annual Farm Income /str (€)
Wheat	39,20
Wheat (Eco product)	13,20
Wheat Durum	31,30
Wheat Durum (Eco Product)	15,00
KOZANI	
Barley	42,00
Maize	170,00
Potatoes (Spring)	870,00
Rye	20,40
Sunflower	80,10
Wheat	39,20
Wheat Durum	31,30
PELLA	
Barley	32,00
Cabbage	692,00
Cotton	65,25
Lettuce	693,00
Maize	170,00
Maize	110,00
Potatoes (Spring)	870,00
Spinach (Edible)	460,00
Spinach (Industrial)	340,00
Sunflower	128,00
Wheat	59,50
Wheat Durum	31,30
Wheat Durum (Irrigated)	45,00
RODOPI	
Barley	32,00
Cotton	110,00
Cotton	65,25
Dry Bean	603,00



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Regional District	Annual Farm Income /str (€)
Maize	110,00
Okra	635,00
Sunflower	80,10
Tobacco (Irrigated)	532,50
Tobacco (Non-Irrigated)	337,00
Tobacco (Non-Irrigated)	249,50
Tobacco (Virginia)	175,00
Watermelon	831,50
Wheat	39,20
SERRES	
Barley	42,00
Barley	32,00
Beans	1.569,00
Chickpeas	328,40
Cotton	65,25
Maize	110,00
Peas	647,00
Rapeseed	77,50
Rice (Short Seed)	72,50
Rice Carolina (Medium Seed)	130,00
Rye	17,20
Sugarbeets	125,00
Sunflower	128,00
Sunflower	80,10
Tobacco (Non-Irrigated)	337,00
Tobacco (Non-Irrigated)	249,50
Vetch (edible)	52,50
Wheat	39,20
Wheat Durum	27,45
Zucchini	1.227,00
THESSALONIKI	

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Regional District	Annual Farm Income /str (€)
Eggplant	1.407,00
Barley	32,00
Cabbage	692,00
Cotton	65,25
Maize	170,00
Maize	110,00
Potatoes (Spring)	1.090,00
Rapeseed	63,25
Rice (Short Seed)	80,00
Rye	17,20
Sunflower	128,00
Tobacco (Non-Irrigated)	337,00
Tomato Open Field	2.250,00
Watermelon	831,50
Wheat	59,50
Wheat	39,20
Wheat Durum	31,30
Wheat Durum	27,45
XANTHI	
Cotton	65,25
Maize	170,00
Maize	110,00
Sunflower	80,10
Tobacco (Non-Irrigated)	337,00
Watermelon	960,00
Wheat	59,50
Wheat	39,20

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Appendix 2 Livelihood Restoration Management Compliance Indicators

Compliance Task		Compliance Indicator		Reporting Frequency	Target and successful implementation criteria
Task ID	Task Description	Indicator ID	Indicator Description		
LRP-CT-01	Monitor implementation of compensation process	LRP-CI-01	Number of people having received compensation in the period with distribution by compensation type and by classes of amounts	Monthly	Trending indicator
LRP-CT-02	Monitor participation in Livelihood Assistance Programs	LRP-CI-02	Number of PAPs participating in Livelihoods Assistance programs	Monthly	Trending indicator
LRP-CT-03	Monitoring participation of vulnerable PAH/PAP	LRP-CI-03	- Number of vulnerable Project-affected people/households identified and screened for transitional support - % of identified vulnerable PAPs graduating from the transitional support program	Monthly	Trending indicator
LRP-CT-04	Monitor grievance resolution effectiveness	LRP-CI-04	- % of closed grievances where PAPs indicate satisfaction with grievance process - % of closed grievances where	Quarterly	Trending indicator

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Compliance Task		Compliance Indicator		Reporting Frequency	Target and successful implementation criteria
Task ID	Task Description	Indicator ID	Indicator Description		
			PAPs indicate satisfaction with solution		
LRP-CT-05	Monitor livelihood restoration progress	LRP-CI-05	- % of reinstated land parcels successfully re-cultivated - % of PAPs reporting a similar or improved household economic situation	Annually and at completion audit	Trending indicator
LRP-CT-06	Facilitate Livelihood Restoration Completion Audit in agreement with Lenders	LRP-CI-06	Livelihood Restoration Completion Audit conducted as planned (100% yes, 0% no)	Once	Livelihood Restoration Completion Audit conducted as planned