



**BASA SANEAMIENTO AMBIENTAL, S.A. (BASA)
SECOND PARTY OPINION: BASA**

BLUE DOUBLE IMPACT FINANCING FRAMEWORK, APRIL 2026.

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Disclaimer

Our assessment relies on the premise that the data and information provided by the client to us as part of our review procedures are provided in good faith. Because of the selected nature (sampling) and other inherent limitation of both procedures and systems of internal control, there remains the unavoidable risk that errors or irregularities, possibly significant, may not be detected. Limited depth of evidence gathering including inquiry and analytical procedures and limited sampling at lower levels in the organization were applied as per scope of work. DNV expressly disclaims any liability or co-responsibility for any decision a person or an entity may make based on this Statement.

Statement of Competence and Independence

DNV applies its own management standards and compliance policies for quality control, in accordance with ISO/IEC 17029:2019 - Conformity Assessment – General principles and requirements for validation and verification bodies, and accordingly maintains a comprehensive system of quality control, including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements. We have complied with the DNV Code of Conduct during the assessment and maintain independence where required by relevant ethical requirements.

DNV'S INDEPENDENT ASSESSMENT

Scope and Objectives

Basa Saneamiento Ambiental, S.A. (hereafter referred to as “BASA”) has been awarded a 35-year concession (hereinafter referred to as “the Pernambuco Project”) for the production, treatment, and distribution of water and sanitary sewage in the water and sewage across 151 municipalities in the State of Pernambuco, Brazil. The concession forms part of Brazil’s new framework for sanitation, which aims to universalize access to safe water (99%) and sewage services (90%) by 2033. Under the contractual structure, the concessionaire will be responsible for distribution, wastewater collection and treatment, network expansion, operational efficiency and progressive reduction of water losses, while the state utility will continue to manage bulk water production.

BASA shareholders are ACCIONA and BRK Ambiental. ACCIONA is a global leader in sustainable infrastructure that embeds EU Taxonomy alignment across the entire project lifecycle. Drawing on its experience in operationalizing its Sustainable Finance Impact Framework, Acciona will ensure the application of the Taxonomy screening criteria for substantial contribution, do not significant harm (“DNSH”), minimum safeguards and alignment with evolving regulatory expectations.

BASA has developed a Blue Double Impact Financing Framework (hereinafter referred to as “the Framework”). The Framework enables issuance of Blue and Green Finance Use of Proceeds Instruments (“BGFIs”) with the only purpose of the financing and refinancing over lifetime of the Pernambuco Project. This Framework has been established in accordance with the International Capital Market Association (ICMA) Green Bond Principles (GBP), Bonds to Finance the Sustainable Blue Economy (A Practitioner’s Guide) (SBEG), the Loan Market Association (LMA) Green Loan Principles (GLP), the International Finance Corporation (IFC) Guidelines for Blue Finance Version 2.0 (BFG), the European Union (EU) Taxonomy and Brazilian Sustainable Taxonomy (TSB).

The Framework represents a large-scale investment in water security, public health and marine ecosystem protection. By expanding wastewater treatment coverage and reducing untreated discharges into rivers and coastal areas, the concession contributes directly to improved watershed management and reduced pressure on Atlantic coastal ecosystems. It strengthens climate resilience, enhances service reliability in a region exposed to water stress, and supports long-term socio-economic development.

DNV Business Assurance Spain S.L.U. (“DNV”) has been commissioned by BASA to review and provide a Second Party Opinion on the Framework with the Green Bond Principles (GBP) and Bonds to Finance the Sustainable Blue Economy (A Practitioner’s Guide) (SBEG) issued by ICMA, and the Green Loan Principles (GLP) issued by LMA, Guidelines for Blue Finance Version 2.0 (BFG), issued by IFC and the Brazilian Sustainable Taxonomy (TSB). Our methodology to achieve this is described under ‘Work Undertaken’ below. We were not commissioned to provide independent assurance or other audit activities.

This Second Party Opinion is on the alignment of the Framework against the following principles (“Principles”):

- Green Loan Principles, March 2025 (GLP) issued by the Asian Pacific Loan Market Association (APLMA), Loan Markets Association (LMA) and Loan Syndications & Trading Association (“LSTA”).
- Green Bond Principles, June 2025, (GBP) issued by the International Capital Market Association (“ICMA”).
- Bonds to Finance the Sustainable Blue Economy (A Practitioner’s Guide) (SBEG) September 2023, issued by the International Capital Market Association (“ICMA”).
- Guidelines for Blue Finance Version 2.0 (BFG), September 2025 issued by the International Finance Corporation (“IFC”).

- Brazilian Sustainable Taxonomy (TSB) – First edition

No assurance is provided regarding other set of criteria, the financial performance of any financial instrument, the value of any investments in a financial instrument, or the long-term environmental benefits of any transaction. Our objective has been to provide an assessment that the Framework has met the criteria established on the basis set out below.

Responsibilities of the Management of Client and DNV

The management of BASA has provided the information and data used by DNV during the delivery of this review. Our statement represents an independent opinion and is intended to inform BASA's management and other interested stakeholders in the Framework as to whether the established criteria have been met, based on the information provided to us. In our work we have relied on the information and the facts presented to us by BASA. DNV is not responsible for any aspect of the nominated assets referred to in this opinion and cannot be held liable if estimates, findings, opinions, or conclusions are incorrect. Thus, DNV shall not be held liable if any of the information or data provided by BASA management and used as a basis for this assessment were not correct or complete.

Basis of DNV's opinion

We have adapted our eligibility assessment protocol, which incorporates the requirements of the GBP, GLP, SBEG, BFG and TSB to create an BASA-specific Sustainable Impact Framework Eligibility Assessment Protocol (henceforth referred to as "Protocol"). Our Protocol includes a set of suitable criteria that can be used to underpin DNV's opinion.

As per our Protocol, the criteria against which the Framework has been reviewed are grouped under the following five Principles:

- **Principle One: Use of Proceeds.** The "Use of Proceeds" criteria are guided by the requirement that an issuer of a BGFI must use the funds raised to finance or refinance eligible activities. The eligible activities should produce clear environmental benefits and comply with the TSB screening criteria.
- **Principle Two: Process for Project Evaluation and Selection.** The Project Evaluation and Selection criteria are guided by the requirements that an issuer of a BGFI, should outline the process it follows when determining the eligibility of an investment using the proceeds and outline any impact objectives it will consider.
- **Principle Three: Management of Proceeds.** The Management of Proceeds criteria is guided by the requirements that a BGFI should be tracked within the issuing organisation, that separate portfolios should be created when necessary and that a declaration of how unallocated funds will be handled should be made.
- **Principle Four: Reporting.** The Reporting criteria are guided by the recommendation that at least annual reporting to the instrument investors should be made of the use of BGFI proceeds, and that quantitative and/or qualitative performance indicators should be used, where feasible.
- **Principle Five: Brazilian Sustainable Taxonomy TSB.** Screening criteria require a substantial contribution to at least one environmental objective, while also complying with the applicable DNSH screening criteria and minimum safeguards.

Work undertaken

Our work constituted a high-level review of the available information, based on the understanding that this information was provided to us by BASA in good faith. We have not performed an audit or other tests to check the veracity of the information provided to us. The work undertaken to form our opinion included:

- Creation of an BASA-specific Protocol, adapted to the purpose of the Framework, as described above and in Schedule 1 and 2 to this Assessment;
- Assessment of documentary evidence provided by BASA on the Framework and supplemented by a high-level desktop research. These checks refer to current assessment best practices and standards methodology;
- Discussions with BASA management, as well as review of relevant documentation and evidence related to the criteria of the Protocol; and
- Documentation of findings against each element of the criteria.

Our opinion as detailed below is a summary of these findings.

Findings and DNV's opinion

DNV's summary findings are listed below, with further details provided in Schedule 2

1. Principle One: Use of Proceeds.

BASA will allocate an amount equal to the net proceeds of the Green Use of Proceeds Instruments issued under this Framework, to finance or refinance, in part or in full, projects of the Pernambuco concession falling within the eligible Green Category of Water and Wastewater Management, that also meets the Technical Screening Criteria (TSC) of the TSB and the eligibility criteria as Blue Categories as defined in the BFG and the SBEG, as indicated in Schedule 1.

BASA will ensure that Blue-eligible activities aligned with TSB criteria are also fully aligned with IFC Blue Finance criteria as stated in IFC's Blue Guidance Framework including specific reference to the following:

- The activity makes a substantial contribution to the regeneration, protection, or sustainable use of marine and/or freshwater resources, aligned with SDG 6 and/or SDG 14.
- The activity does not introduce risks that may affect progress on other social and environmental aspects.
- Environmental and social (E&S) safeguards are applied to anticipate, avoid, minimise, compensate or offset E&S risks and potential impacts associated with implementing the activity.

BASA is committed to applying the TSC of the TSB as an eligibility criterion. This framework is primarily intended to fund the Pernambuco project, and refinancing is not expected to represent a significant proportion of funding. However, in line with market practice, BASA has set a forward-looking period of up to 36 months for operating expenses and a backward-looking period of no more than 36 months for capital expenditure.

DNV concludes that the Eligible Categories as outlined in the Framework are consistent with those listed in the TSB, GBP, GLP, BFG and SBEG and that they will provide clear environmental benefits.

2. Principle Two: Process for Project Evaluation and Selection.

BASA will allocate 100% of the funds raised under the Blue Double Impact financing instruments to the design, construction, commissioning, operation, maintenance and rehabilitation of the Pernambuco Project. The Project has been designed with the objective of achieving alignment with both the Taxonomia Sustentável Brasileira –

TSB and the Green and Blue Project categories. BASA commit to ensuring that the Project meets the applicable technical screening criteria for substantial contribution to the environmental objective of Climate Change Mitigation, DNSH and Minimum Safeguards, in line with the relevant economic activities related to water supply and wastewater management. BASA also commit to ensuring that the Project meets the eligibility criteria for Blue activities.

DNV has reviewed BASA's Framework and its governance approach and can confirm that BASA has appropriately described the process used to evaluate, select, and track all eligible projects to be financed, and that this is in line with the requirements of the TSB, GBP, GLP, BFG and SBEG.

3. Principle Three: Management of Proceeds.

BASA will use all proceeds from Blue Double Impact financing instruments issued under this Framework exclusively to finance the permitted purposes related to the Pernambuco Project.

Proceeds from any Blue Double Impact financing instruments executed under this Framework will be held in a dedicated account or tracked through appropriate internal accounting systems specifically for the Project. This approach will ensure transparent tracking of funds and enable the Borrower to attest to the proper management and allocation of proceeds.

BASA intends for funds to be fully allocated at financial close or within a defined allocation period and subsequently distributed over the life of the facility in accordance with the Project's financing needs.

DNV has reviewed evidence and can confirm that BASA has committed to appropriately managing the proceeds arising from future Sustainable Financing Instrument Issuances, and this is in line with the requirements of the GBP, GLP, BFG and SBEG.

4. Principle Four: Reporting.

BASA will provide lenders with an Annual Green and Blue Finance and Impact Report. This report will include detailed tracking of investments in the Project and external verification that 100% of drawdowns under the Blue Double Impact financing instruments have been applied to eligible expenditure related to the Pernambuco Project. It will also confirm that the aggregate amount of Blue Double Impact financing instruments issued under this Framework does not exceed the total eligible investment value of the Project.

Relevant metrics will be included to report green benefits impacts of the Project.

DNV concludes that BASA has made appropriate plans to produce reporting on the allocation and the environmental impacts of the issuances and that this is in line with the requirements of the GBP, GLP, BFG and SBEG.

5. Principle Five: Brazilian Sustainable Taxonomy TSB.

BASA has committed to applying the TSB selection criteria to the Pernambuco project, considering the substantial contribution to the objective Climate Change Mitigation, do not significant harm and the minimum safeguards for the sector-specific eligible activities described in Schedule 1. A dedicated assessment of the allocated eligible activities aligned with the TSB will be performed within the annual green and blue finance and impact report.

DNV has assessed BASA's commitment to aligning the Pernambuco project with the Brazilian Sustainable Taxonomy, making a substantial positive contribution to Climate Change Mitigation objective, do not significant harm to any of the other defined objectives and complying with the minimum safeguards.

DNV's opinion

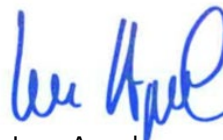
On the basis of the information provided and the limited assurance procedures conducted, nothing has come to our attention that causes us to believe that BASA's Blue Double Impact Finance Framework is not, in all material respects, in accordance with the Pre-Issuance requirements of the associated green and blue project categories, within the GBP, GLP, BFG, SBEG and the TSB screening criteria for substantial contribution to E2, E3 and E4 category and the related DNSH screening criteria an associated minimum safeguards.

For DNV Business Assurance Spain, S.L.U.

Madrid, Spain, 23 April 2026.



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About DNV

Driven by our purpose of safeguarding life, property and the environment, DNV enables organisations to advance the safety and sustainability of their business. Combining leading technical and operational expertise, risk methodology and in-depth industry knowledge, we empower our customers' decisions and actions with trust and confidence. We continuously invest in research and collaborative innovation to provide customers and society with operational and technological foresight.

With our origins stretching back to 1864, our reach today is global. Operating in more than 100 countries, our 15,380 professionals are dedicated to helping customers make the world safer, smarter and greener.

SCHEDULE 1: DESCRIPTION OF BLUE/GREEN ACTIVITIES TO BE FINANCED UNDER BASA’S FRAMEWORK

Green Category	Blue Finance Activity	Brazilian Sustainable Taxonomy description (BASA’s projects) – Sector specific eligible activities	UN SDG	NACE Level (Code)
<p>Water, sewerage, waste and remediation</p>	<p>Sustainable Water and Wastewater Management</p>	<p>E2: Construction, extension, and operation of treated water distribution and reservoir networks (new and existing systems)</p> <p>E3: Construction, expansion, and operation of sanitary sewage treatment systems (new and existing systems)</p> <p>E4: Construction, extension, and operation of sanitary sewage collection systems (new and existing systems)</p>		<p>E36.00, F42.2 E37.00, F42.2 E37.00, F42.2</p>

SCHEDULE 2: BASA BLUE/GREEN USE OF PROCEEDS BOND/LOAN ELIGIBILITY ASSESSMENT PROTOCOL

• USE OF PROCEEDS

Ref	Criteria	Requirements	DNV Findings
1a	Types of Financing under the Framework	<p>The Blue or Green financial instrument must fall in one of the following categories, as defined by the Principles:</p> <ul style="list-style-type: none"> • Use of Proceeds Bond/Loan • Use of Proceeds Revenue Bond/Loan • Project Bond/Loan • Securitized Bond/Loan. <p>Blue or Green instruments are defined as any type of instrument made available, exclusively to finance or re-finance, in whole or in part, new and/or existing Eligible Projects.</p>	<p>The Framework outlines the type of financial instruments expected to be issued under the Framework: 'Use of Proceeds Bond/Loan' for BGFIs.</p> <p>DNV confirms that the specific type of instrument to be financed or refinanced align with the GBP, GLP, BFG and SBEG.</p>
1b	Blue/Green Project Categories	<p>The cornerstone of a Blue/Green instrument is the utilisation of the proceeds, which should be appropriately described in the legal documentation for the instrument.</p>	<p>BASA will allocate an amount equal to the net proceeds of the Green Use of Proceeds Instruments issued under this Framework, to finance or refinance, in part or in full, projects of the Pernambuco concession falling within the eligible Green Category of Water and Wastewater Management, that also meets the Technical Screening Criteria (TSC) of the TSB and the eligibility criteria as Blue Categories as defined in the BFG and the SBEG, as indicated in Schedule 1.</p> <p>DNV concludes that the Eligible Categories as outlined in the Framework are consistent with those listed in the TSB, GBP, GLP, BFG and SBEG.</p>
1c	Green benefits	<p>All designated Blue/Green Project categories should provide clear environmentally sustainable or social benefits which, where feasible, will be quantified or assessed by the issuer.</p>	<p>BASA has defined Green and Blue benefits as water supplied, wastewater collected and treated, population served and reduction in water losses.</p> <p>DNV concludes that the Eligible Categories as outlined in the Framework are consistent with those listed in the TSB, GBP, GLP, BFG and SBEG and that they will provide clear environmental benefits.</p>
1d	Refinancing share	<p>In the event that a proportion of the proceeds may be used for refinancing, it is recommended</p>	<p>BASA will use the proceeds from BGFIs exclusively in relation to the Pernambuco Programme (the "Project") for a large-scale investment in sustainable water</p>

Ref	Criteria	Requirements	DNV Findings
		that issuers provide an estimate of the share of financing vs. re-financing, and where appropriate, also clarify which investments or project portfolios may be refinanced.	<p>infrastructure, aimed at expanding, modernizing, and operating water distribution and wastewater collection and treatment systems across 155 municipalities in the State of Pernambuco, Brazil.</p> <p>DNV concludes that the use of proceeds is consistent with those listed in the TSB, GBP, GLP, BFG and SBEG.</p>

• **PROCESS FOR PROJECT EVALUATION AND SELECTION.**

Ref	Criteria	Requirements	DNV Findings
2a	Investment-decision process	The issuer of a Blue/Green instrument should outline the decision-making process it follows to determine the eligibility of projects using instrument proceeds.	<p>BASA will allocate 100% of the funds from its Blue Double Impact instruments to the full lifecycle of the Pernambuco Project, including construction and operation. This framework commits to aligning the project with the Brazilian Sustainable Taxonomy (TSB) and both Green and Blue project categories. Specifically, BASA ensures the project will meet technical criteria for Climate Change Mitigation, adhere to "Do No Significant Harm" (DNSH) principles, and implement minimum social and environmental safeguards within the water and wastewater sectors.</p> <p>DNV has reviewed BASA's Framework and its governance approach and can confirm that BASA has appropriately described the process used to evaluate, select, and track all eligible projects to be financed, and that this is in line with the requirements of the TSB, GBP, GLP, BFG and SBEG.</p>

Ref	Criteria	Requirements	DNV Findings
2b	Issuer's governance framework	In addition to the information disclosed by an issuer on its Green Instrument process, criteria and assurances, investors may also take into consideration the quality of the issuer's overall framework and performance regarding environmental sustainability.	<p>BASA applies ESG standards across its activities, supported by the corporate policies, sustainability frameworks, and management systems of its shareholders, ACCIONA and BRK Ambiental, ensuring alignment with applicable Brazilian legislation and relevant international environmental and social standards.</p> <p>In addition, the Project is governed by the financial and contractual documentation agreed with lenders and counterparties that define the scope and characteristics of the Project.</p> <p>DNV has reviewed BASA's Framework and its governance approach and can confirm that BASA has appropriately described the process used to evaluate, select, and track all eligible projects to be financed, and that this is in line with the requirements of the TSB, GBP, GLP, BFG and SBEG.</p>

• **MANAGEMENT OF PROCEEDS.**

Ref	Criteria	Requirements	DNV Findings
3a	Tracking procedure	<p>The net proceeds of a BGFI should be credited to a sub-account, moved to a sub-portfolio or otherwise tracked by the issuer in an appropriate manner, and attested to by a formal internal process that will be linked to the issuer's lending and investment operations for Green Projects.</p> <p>So long as the Green Instrument are outstanding, the balance of the tracked proceeds should be periodically reduced by amounts matching eligible Green investments or loan disbursements made during that period.</p>	<p>DNV concludes that BASA has an appropriate procedure in place to track, manage and allocate the proceeds from the Sustainable Finance Instrument issuances, and this is in line with the requirements of the GBP, GLP, BFG and SBEG.</p>
3b	Temporary holdings	<p>Pending such investments or disbursements to Eligible Projects, the issuer should make known to investors the intended types of temporary investment instruments for the balance of unallocated proceeds.</p>	<p>DNV can confirm that BASA has appropriately disclosed how it will manage any unallocated proceeds within its portfolio. We can also confirm that this is in line with the Framework and the requirements set out under GBP, GLP, BFG and SBEG.</p>

• **REPORTING.**

Ref	Criteria	Requirements	DNV Findings
4a	Periodical reporting	<p>In addition to reporting on the use of proceeds, and the temporary investment of unallocated proceeds, issuers should provide at least annually a list of projects to which BGFI proceeds, have been allocated including - when possible, with regards to confidentiality and/or competitive considerations - a</p>	<p>BASA will provide lenders with an Annual Green and Blue Finance and Impact Report. This report will include detailed tracking of investments in the Project and external verification that 100% of drawdowns under the Blue Double Impact financing instruments have been applied to eligible expenditures related to the Pernambuco Project. It will also confirm that the aggregate amount of Blue Double</p>

Ref	Criteria	Requirements	DNV Findings
		<p>brief description of the projects and the amounts disbursed, as well as the expected environmentally sustainable impact.</p>	<p>Impact financing instruments issued under this Framework does not exceed the total eligible investment value of the Project.</p> <p>Relevant metrics will be included to report green benefits impacts of the Project.</p> <p>DNV concludes that BASA has made appropriate plans to produce reporting on the allocation and the environmental impacts of the issuances and that this is in line with the requirements of the GBP, GLP, BFG and SBEG.</p>

• **BRAZILIAN SUSTAINABLE TAXONOMY (TSB) CRITERIA**

Objective 1 – Climate Change Mitigation – Substantial Contribution (New systems – distribution networks)

Ref	Criteria	Requirements	DNV Findings
5a	E2: Construction, extension, and operation of treated water distribution and reservoir networks (new systems)	<p>To qualify as a substantial contribution, new water distribution systems must meet at least one of the following criteria:</p> <p>A. The water losses in the water distribution system must be managed, with a leakage limit equal to or less than 2.0, as measured by the Infrastructure Leakage Index (ILI), designed in compliance with the current technical standards; long-term sustainability must be ensured.</p> <p>B. The distribution water loss index must have values less than or equal to:</p> <ul style="list-style-type: none"> • 35% and 303.0 litres/connection/day by 2025; • 30% and 263.0 litres/connection/day for the years 2026 to 2032; and • 25% and 216.0 litres/connection/day as of 2033 <p>C. The new systems must expand the provision of treated water to the population served, when they serve the region with coverage and service of less than 99%, whether through centralized, decentralized, or individualized solutions, aiming at inclusion and adequate service even in areas of difficult access.</p>	<p>BASA declares that it will align with the criteria for substantial contribution to new systems within the specific E2 sector. The degree to which the project aligns with these criteria will be assessed throughout its lifespan.</p> <p>BASA also declares that the concession contributes to Brazil's national initiative to universalize access to safe water (99%) by 2033. This alignment is reflected in the contract, which establishes specific targets for the universalization of services and efficiency improvements to be achieved through the Master Plan, including water coverage of 99% and total losses of 25%</p> <p>DNV concludes that BASA has a good understanding of the applicable substantial contribution criteria for E2, as well as a satisfactory commitment to implementing this alignment with TSB throughout the project's lifespan.</p>
5b	E3: Construction, expansion, and operation of sanitary sewage and sludge treatment systems (new systems).	<p>To qualify as a substantial contribution, new sewage treatment systems must meet at least one of the following criteria:</p> <p>A. Evidence must be provided that the new treatment system or ETE can reduce GHG emissions compared to the existing system, if any.</p> <p>B. The new sanitary sewage treatment system must replace systems with high GHG emissions or replace the inadequate discharge of raw sewage into the environment.</p>	<p>BASA declares that it will align with the criteria for substantial contribution to new systems within the specific E3 sector. The degree to which the project aligns with these criteria will be assessed throughout its lifespan.</p> <p>BASA also declares that the concession contributes to Brazil's national initiative to universalize sewage services (90%) by 2033. From a regulatory perspective, the project is aligned with Brazil's National Basic Sanitation Plan (PLANSAB), established under Law No. 11,445/2007 and updated by Law No. 14,026/2020. This alignment is reflected in the contract, which establishes specific</p>

Ref	Criteria	Requirements	DNV Findings
		<p>C. The new systems must expand the provision of sewage disposal treatment for the population served, when they serve a region with less than 90% of the population coverage with sewage collection and treatment, either through centralized, decentralized, or individualized solutions, aiming at inclusion and adequate service even in areas that are difficult to access.</p>	<p>targets for the universalization of services and efficiency improvements to be achieved through the Master Plan, including sanitation coverage of 90%.</p> <p>DNV concludes that BASA has a good understanding of the applicable substantial contribution criteria for E3, as well as a satisfactory commitment to implementing this alignment with TSB throughout the project's lifespan.</p>
5c	E4: Construction, extension, and operation of sanitary sewage collection systems (new and existing systems)	<p>To qualify as a substantial contribution, sewage disposal collection systems must meet at least one of the following criteria:</p> <p>A. The systems must provide adequate collection and transportation of sanitary sewage without leakage, overflows, and the discharge of untreated sewage into bodies of water or underground, or irregular connections.</p> <p>B. The systems must promote the separation of domestic and industrial wastewater from rainwater for proper treatment through an absolute separator system (minimal presence of rainwater), allowing for efficient treatment.</p> <p>C. The new systems must expand the provision of sewage disposal collection for the population served, when they serve a region with less than 90% of coverage of the population with sanitary sewage collection and treatment, either through centralized, decentralized, or individualized solutions, aiming at inclusion and adequate service even in areas that are difficult to access.</p>	<p>BASA declares that it will align with the criteria for substantial contribution to new systems within the specific E4 sector. The degree to which the project aligns with these criteria will be assessed throughout its lifespan.</p> <p>BASA also declares that the concession contributes to Brazil's national initiative to universalize sewage services (90%) by 2033. From a regulatory perspective, the project is aligned with Brazil's National Basic Sanitation Plan (PLANSAB), established under Law No. 11,445/2007 and updated by Law No. 14,026/2020. This alignment is reflected in the contract, which establishes specific targets for the universalization of services and efficiency improvements to be achieved through the Master Plan, including sanitation coverage of 90%.</p> <p>DNV concludes that BASA has a good understanding of the applicable substantial contribution criteria for E4, as well as a satisfactory commitment to implementing this alignment with TSB throughout the project's lifespan.</p>

Objective 1 – Climate Change Mitigation – Do No Significant Harm – DNSH

Ref	Criteria	Requirements	DNV Findings
5d	Climate change adaptation	<p><i>Applicable to E2, E3 and E4</i></p> <p>Resilience of drinking water and sewage infrastructure (BRASIL. MMA, 2016).</p>	<p>BASA declares that Pernambuco Project will be aligned with Resilience of drinking water and sewage infrastructure (BRASIL. MMA, 2016) considering the project implementation.</p> <p>DNV concludes that BASA has a good understanding of the applicable DNSH criteria and has made a satisfactory commitment to aligning with them.</p>
5e	Protection and restoration of biodiversity and ecosystems	<p><i>Applicable to E2 (N.A. to E3 and E4)</i></p> <p>Collection activities for raw water, whether surface or underground, must guarantee ecological and/or environmental flow, in order to meet the minimum criteria for aquatic ecosystems and the multiple uses of the watershed areas. This includes compliance with current environmental legislation and the right of use permit for water resources, avoiding over-extraction or ecological damage</p>	<p>BASA declares that Pernambuco Project will be aligned with applicable standard local regulation considering the project implementation.</p> <p>DNV concludes that BASA has a good understanding of the applicable DNSH criteria and has made a satisfactory commitment to aligning with them.</p>
5f	Conservation and sustainable management and use of soil and forests	<p><i>Applicable to E2, E3 and E4</i></p> <p>Only projects whose implementation is appropriate to the uses permitted in Conservation Units, PPA, or other legally protected areas will be allowed, provided that the use of alternatives that minimize environmental impacts is proven.</p>	<p>BASA declares that Pernambuco Project will be aligned with applicable standard local regulation considering the project implementation.</p> <p>DNV concludes that BASA has a good understanding of the applicable DNSH criteria and has made a satisfactory commitment to aligning with them.</p>
5g	Sustainable use and protection of water and marine resources	<p><i>Applicable to E2</i></p> <p>The activities must be in line with the principles and guidelines of the National Water Resources Policy (Law No. 9433/1997), in order to guarantee the rational and integrated use of water resources, and to ensure that current and future generations have the necessary availability of water, at quality standards appropriate to</p>	<p>BASA declares that Pernambuco Project will be aligned with Guidelines of the National Water Resources Policy (Law No. 9433/1997), PNMA (Law No. 6938/1981) and CONAMA Resolutions 357/2005, 274/2000, and 430/2011, considering the project implementation.</p>

Ref	Criteria	Requirements	DNV Findings
		<p>the respective uses of the water (BRASIL, 1997). PNMA (Law No. 6938/1981), CONAMA Resolutions 357/2005, 274/2000, and 430/2011.</p> <p><i>Applicable to E3</i></p> <p>The characteristics of the treated sewage must comply with the following regulations:</p> <ul style="list-style-type: none"> • CONAMA Resolution 357/2005 (CONAMA, 2005) supplemented by CONAMA Resolutions 274/2000 (CONAMA, 2011) and 498/2020 (CONAMA, 2020), or more restrictive environmental legislation. • PNMA (Law No. 6938/1981). • ABNT NBR 9800:1987 (ABNT, 1987). <p><i>Applicable to E4</i></p> <p><i>The characteristics of the treated sewage must comply with the following regulations:</i></p> <ul style="list-style-type: none"> • CONAMA Resolution 430/2011 (CONAMA, 2011). • ABNT NBR 9800:1987 (ABNT, 1987). • ABNT NBR 17076:2024 (ABNT, 2024). <p><i>Where possible, increase the reuse of treated sewage in accordance with current legislation.</i></p>	<p>DNV concludes that BASA has a good understanding of the applicable DNSH criteria and has made a satisfactory commitment to aligning with them.</p> <p>BASA declares that Pernambuco Project will be aligned with CONAMA Resolution 357/2005 (CONAMA, 2005) // supplemented by CONAMA Resolutions 274/2000 (CONAMA, 2011) and 498/2020 (CONAMA, 2020), or more restrictive environmental legislation, PNMA (Law No. 6938/1981) and ABNT NBR 9800:1987 (ABNT, 1987), considering the project implementation.</p> <p>DNV concludes that BASA has a good understanding of the applicable DNSH criteria and has made a satisfactory commitment to aligning with them.</p> <p>BASA declares that Pernambuco Project will be aligned with CONAMA Resolution 430/2011 (CONAMA, 2011), or more restrictive environmental legislation, ABNT NBR 9800:1987 (ABNT, 1987) and ABNT NBR 17076:2024 (ABNT, 2024), considering the project implementation.</p> <p>DNV concludes that BASA has a good understanding of the applicable DNSH criteria and has made a satisfactory commitment to aligning with them.</p>
5h	Transition to a circular economy	<p><i>Applicable to E2, E3 and E4</i></p> <p>All activities must be aligned with the guidelines and objectives of the National Circular Economy Strategy, according to Decree No. 12082/2024 (BRASIL, 2024).</p>	<p>BASA declares that Pernambuco Project will be aligned with National Circular Economy Strategy, according to Decree No. 12082/2024 (BRASIL, 2024), considering the project implementation.</p> <p>DNV concludes that BASA has a good understanding of the applicable DNSH criteria and has made a satisfactory commitment to aligning with them.</p>

Ref	Criteria	Requirements	DNV Findings
5i	Pollution prevention and control	<p><i>Applicable to E2</i></p> <p>Activities must be aligned with the National Solid Waste Policy (Law No. 12.305/2010), so that the management of waste generated follows the following order of priority: non-generation, reduction, reuse, recycling, treatment of solid waste, and environmentally appropriate final disposal of waste.</p> <p>All systems must meet the minimum criteria of the technical standards for the design and construction of water supply systems, and water treatment activities must meet the drinking water standards for human consumption (Ordinance GM/MS No. 888/2021) or the applicable regulations in force.</p>	<p>BASA declares that Pernambuco Project will be aligned with National Solid Waste Policy (12305/2010) and other applicable regulation in force, considering the project implementation.</p> <p>DNV concludes that BASA has a good understanding of the applicable DNSH criteria and has made a satisfactory commitment to aligning with them.</p>
		<p><i>Applicable to E3 and E4</i></p> <p>Reduce contaminants and pathogens to acceptable levels, in accordance with:</p> <ul style="list-style-type: none"> • CONAMA Resolution 357/2005 (CONAMA, 2005) CONAMA supplemented by Resolution 430/2011 (CONAMA, 2011), or more restrictive environmental legislation. • ABNT NBR 9800:1987 (ABNT, 1987) • ABNT NBR 17076:2024 (ABNT, 2024). <p>Activities must be aligned with the National Solid Waste Policy (12305/2010), so that the management of waste generated follows the following order of priority: non-generation, reduction, reuse, recycling, treatment of solid waste, and environmentally appropriate final disposal of waste.</p> <p>Respect pollutant emission limits as determined by legislation or the competent environmental body.</p>	<p>BASA declares that Pernambuco Project will be aligned with CONAMA Resolution 357/2005 (CONAMA, 2005) supplemented by Resolution 430/2011 (CONAMA, 2011), or more restrictive environmental legislation, ABNT NBR 9800:1987 (ABNT, 1987) ABNT NBR 17076:2024 (ABNT, 2024) and National Solid Waste Policy (12305/2010) and other applicable regulation in force, considering the project implementation.</p> <p>DNV concludes that BASA has a good understanding of the applicable DNSH criteria and has made a satisfactory commitment to aligning with them.</p>

Objective 9 – Reduction of socio-economic inequalities, considering racial and gender aspects – Do No Significant Harm – DNSH

Ref	Criteria	Requirements	DNV Findings
DNSH. 1	Governance / Policy / General	Does the organization have a publicly available policy that repudiates all forms of gender and racial discrimination in all its practices?	<p>BASA is committed to implement the same standards as their main shareholders. Both BASA shareholders publicly disclose policies explicitly rejecting discrimination based on gender, race, ethnicity and other protected characteristics.</p> <ul style="list-style-type: none"> • ACCIONA’s Diversity, Equity and Inclusion Policy states zero tolerance for harassment or any discriminatory practice and explicitly prohibits discrimination based on age, race, ethnicity, colour, gender, sexual orientation and other conditions. • ACCIONA’s Human Rights Policy also rejects all forms of discrimination for reasons including race, ethnicity, colour, gender and social origin. • BRK’s Positive Work Environment Policy and Code of Professional Ethical Conduct prohibit discrimination, violence and harassment in the workplace. <p>DNV concludes that, through the commitment and ESG positioning of its shareholders, BASA is in a position to meet this requirement.</p>
DNSH. 2	Relations with Workers / Processes / Recruitment and Selection	Does the organization have recruitment and selection procedures free from discrimination and bias based on gender and ethnic-racial aspects?	<p>BASA is committed to implement the same standards as their main shareholders. Both BASA shareholders have recruitment and selection procedures free from discrimination and bias based on gender and ethnic-racial aspects.</p> <ul style="list-style-type: none"> • BRK’s Recruitment and Selection Standard explicitly promotes diversity and inclusion, incorporating non-discrimination principles and affirmative action to support racial and gender diversity in hiring processes. • ACCIONA promotes equal opportunities and an inclusive culture throughout its people management processes. This ensures that candidates are valued regardless of their personal circumstances, including their race and gender. <p>DNV concludes that, through the commitment and ESG positioning of its shareholders, BASA is in a position to meet this requirement.</p>

Ref	Criteria	Requirements	DNV Findings
DNSH. 3	Relations with Workers / Processes / Performance evaluation and promotion	Does the organization have promotion procedures free from discrimination and bias based on gender and ethnics-racial aspects?	<p>BASA is committed to implement the same standards as their main shareholders. Both BASA shareholders have promotion procedures free from discrimination and bias based on gender and ethnics-racial aspects.</p> <ul style="list-style-type: none"> • ACCIONA is committed to diversity and inclusion, emphasising equal treatment and equal opportunities for all employees, regardless of their career stage. • BRK applies an annual performance cycle involving competency-based assessments and promotion decisions that are aligned with diversity and inclusion goals, including specific targets for professionals from diverse backgrounds. <p>DNV concludes that, through the commitment and ESG positioning of its shareholders, BASA is in a position to meet this requirement.</p>
DNSH. 4	Relations with workers, outsourced workers and suppliers, customers and consumers and community / Processes / Violence, discrimination and harassment	<p>Does the organization have a reporting or grievance channel for issues related to discrimination, bias, harassment and/or gender and ethnic-racial violence, guaranteeing the confidentiality and/or anonymity of the person making the complaint?</p> <ul style="list-style-type: none"> - In relations with workers - In relations with outsourced workers and suppliers - In relations with customers and consumers - In relations with the community 	<p>BASA is committed to implement the same standards as their main shareholders. Both BASA shareholders have a reporting or grievance channels for issues related to discrimination.</p> <ul style="list-style-type: none"> • BRK maintains a Positive Work Environment Policy and internal reporting mechanisms that address harassment, discrimination and violence. These mechanisms are applicable to employees, suppliers and customers alike. • ACCIONA provides an Ethical Channel as part of its Code of Conduct, enabling the secure reporting of ethical breaches, including discrimination and harassment. [mediacd.n.acciona.com] <p>DNV concludes that, through the commitment and ESG positioning of its shareholders, BASA is in a position to meet this requirement.</p>
DNSH. 5	Relations with workers / Processes / Violence, discrimination and harassment	Does the organization have formal procedures for resolving and addressing incidents of discrimination, prejudice, harassment and/or violence based on gender	<p>BASA is committed to implement the same standards as their main shareholders. Both BASA shareholders have formal procedures for resolving and addressing incidents of discrimination.</p>

Ref	Criteria	Requirements	DNV Findings
		and ethnic-racial group, guaranteeing confidentiality, anonymity and non-retaliation? <ul style="list-style-type: none"> • In relations with workers • In relations with outsourced workers and suppliers • In relations with customers and consumers • In relations with the community 	<ul style="list-style-type: none"> • ACCIONA's Code of Conduct sets out the mandatory procedures for investigating and disciplining behaviour that is inconsistent with its non-discrimination commitments. • BRK's Positive Work Environment Policy provides detailed guidance on recognising, reporting and addressing workplace discrimination and harassment. The policy has a zero-tolerance approach and clear remediation processes. <p>DNV concludes that, through the commitment and ESG positioning of its shareholders, BASA is in a position to meet this requirement.</p>
DNSH. 6	Relations with Customers and Consumers / Processes / Advertising and marketing	Does the organization assess its communications, advertising and other publicity materials for compliance with its non-discrimination and gender and ethnic-racial equity policy?	<p>BASA is committed to implement the same standards as their main shareholders. Both BASA shareholders assess its communications, advertising and other publicly materials for compliance with its non-discrimination and gender and ethnic-racial equity policy.</p> <ul style="list-style-type: none"> • BRK's public-facing materials and ESG reporting explicitly reflect diversity, inclusion, and non-discriminatory communication standards. However, no standalone policy on marketing review procedures is published. • ACCIONA's Corporate Policy Book sets out the requirements for governance of communications, ensuring that company communications align with the principles of social responsibility, human rights and diversity. <p>DNV concludes that, through the commitment and ESG positioning of its shareholders, BASA is in a position to meet this requirement.</p>
DNSH. 7	Relations with Workers / Processes / Representation	Does the organization publicly disclose the percentage of its workforce disaggregated by gender and ethnic racial group?	<p>BASA is committed to implement the same standards as their main shareholders. BASA commits to publicly disclose the percentage of its workforce disaggregated by gender and ethnic-racial group.</p> <p>Existing initiatives of BASA shareholders:</p>

Ref	Criteria	Requirements	DNV Findings
			<ul style="list-style-type: none"> • ACCIONA publicly discloses its workforce's gender distribution through diversity reporting and materials from the Sustainable 50:50 programme. • BRK also publicly discloses gender metrics (e.g. a target of 40% women in leadership roles) and reports on initiatives to promote racial inclusion. <p>DNV concludes that, through the commitment and ESG positioning of its shareholders, BASA is in a position to meet this requirement.</p>
DNSH. 8	Relations with Workers / Processes / Representation	Does the organization publicly disclose the percentage of employees in supervisory, management, coordination and executive positions, disaggregated by gender and ethnic-racial group?	<p>BASA is committed to implement the same standards as their main shareholders. BASA commits to publicly disclose the percentage of employees in managerial positions disaggregated by gender and ethnic-racial group.</p> <p>Existing initiatives of BASA shareholders:</p> <ul style="list-style-type: none"> • BRK discloses its targets and progress for women in leadership positions, as well as reporting on initiatives that support racial inclusion. • ACCIONA discloses the representation of women in leadership positions through its Sustainable 50:50 initiative. <p>DNV concludes that, through the commitment and ESG positioning of its shareholders, BASA is in a position to meet this requirement.</p>

Minimum Safeguards

Code	Thematic Area	Indicator	DNV Findings
Cross-Sectoral Compliance Indicators			
SMT.1	Human Rights	Absence from the Register of Employers found to have subjected workers to conditions analogous to slavery	<p>BASA is committed to implement the same standards as their main shareholders. Both BASA shareholders have a zero-tolerance policy towards forced labour and regularly check subcontractors.</p> <p>DNV concludes that, through the commitment and ESG positioning of its shareholders, BASA is in a position to meet this indicator.</p>
SMT.2	Labor Rights	Labor Debt Clearance Certificate (CNDT)	<p>BASA is committed to presenting the CNDT, which is issued by Brazil's Superior Labour Court (TST) and proves the absence of outstanding labour debts in final judicial decisions.</p> <p>DNV concludes that BASA has a good understanding of this indicator and has made a satisfactory commitment to aligning with it.</p>
SMT.3	Labor Rights	Labor Debt Clearance Certificate due to notices of violation issued by a Labor Auditor (CDT)	<p>BASA is committed to presenting a negative CDT, attesting to the absence of any definitively constituted debt arising from labour and occupational health and safety violations.</p> <p>DNV concludes that BASA has a good understanding of this indicator and has made a satisfactory commitment to aligning with it.</p>
SMT.4	Anti- Discrimination and Racial and Gender Equality (Labor Rights)	Certificate of Good Standing for Hiring People with Disabilities and Social Security Rehabilitated Persons	<p>BASA is committed to presenting the Certificate issued by the SIT/MTE, providing evidence of compliance with the legislation on inclusion quotas (Law no. 8.213/91), or equivalent documentation demonstrating compliance.</p>

Code	Thematic Area	Indicator	DNV Findings
Cross-Sectoral Compliance Indicators			
			DNV concludes that BASA has a good understanding of this indicator and has made a satisfactory commitment to aligning with it.
SMT.5	Labor Rights	Occupational Risk Management (GRO), as applicable under current legislation	<p>These are standard mandatory controls in Brazil, directly aligned with BRK's regulatory compliance commitments and ACCIONA's Occupational Health & Safety (OHS) policies</p> <p>DNV concludes that, through the commitment and ESG positioning of its shareholders, BASA is in a position to meet this indicator.</p>
SMT.6	Labor Rights	Specialized Services in Safety and Occupational Medicine (SESMT), if applicable under current legislation	<p>These are standard mandatory controls in Brazil, directly aligned with BRK's regulatory compliance commitments and ACCIONA's Occupational Health & Safety (OHS) policies</p> <p>DNV concludes that, through the commitment and ESG positioning of its shareholders, BASA is in a position to meet this indicator.</p>
SMT.7	Labor Rights	Evidence of the Internal Accident Prevention Committee (CIPA), if applicable under current legislation	<p>These are standard mandatory controls in Brazil, directly aligned with BRK's regulatory compliance commitments and ACCIONA's Occupational Health & Safety (OHS) policies</p> <p>DNV concludes that, through the commitment and ESG positioning of its shareholders, BASA is in a position to meet this indicator.</p>
SMT.8	Tax Compliance	Joint Debt Clearance Certificate for Federal Taxes and Liability	BASA is committed to presenting the Certificate issued by the Federal Revenue Service and the Office of the Attorney General of the National Treasury (Procuradoria-Geral da Fazenda Nacional (PGFN)), this certificate proves federal tax compliance.

Code	Thematic Area	Indicator	DNV Findings
Cross-Sectoral Compliance Indicators			
			DNV concludes that BASA has a good understanding of this indicator and has made a satisfactory commitment to aligning with it.
SMT.9	Tax Compliance	State Tax Debt Clearance Certificates	<p>BASA is committed to presenting the State Tax Debt Certificate.</p> <p>DNV concludes that BASA has a good understanding of this indicator and has made a satisfactory commitment to aligning with it.</p>
SMT.10	Integrity	Correctional Clearance Certificate (Electronic System for Disciplinary Administrative Proceedings (<i>Sistema Eletrônico de Processo Administrativo Disciplinar</i> (ePAD)), Register of Punished Companies and Legal Entities (<i>Cadastro de Empresas e Pessoas Jurídicas Punidas</i> (CGU-PJ)), National Register of Disreputable and Suspended Companies (<i>Cadastro Nacional de Empresas Inidôneas e Suspensas</i> (CEIS)), National Register of Punished Entities (<i>Cadastro Nacional de Entidades Punidas</i> (CNEP)), and Register of Barred Private Entities (<i>Cadastro de Entidades Privadas Impedidas</i> (CEPIM)))	<p>BASA is committed to presenting the Correctional Clearance Certificate.</p> <p>DNV concludes that BASA has a good understanding of this indicator and has made a satisfactory commitment to aligning with it.</p>
SMT.11	Ecosystems and Biodiversity (Pollution, Waste and Water Resources)	Valid Environmental License, if required	<p>These are material indicators for water, sanitation, and engineering operations. BASA will present, at each licensing phase, the appropriate and valid environmental licences in accordance with the applicable law.</p> <p>DNV concludes that BASA has a good understanding of this indicator and has made a satisfactory commitment to aligning with it.</p>

Code	Thematic Area	Indicator	DNV Findings
Cross-Sectoral Compliance Indicators			
SMT.12	Ecosystems and Biodiversity (Pollution, Waste and Water Resources)	Absence of Environmental Embargoes from federal and state environmental agencies	<p>BASA is committed to implement the same standards as their main shareholders. Both BASA shareholders maintain environmental management systems to prevent embargoes from federal and state environmental agencies.</p> <p>DNV concludes that, through the commitment and ESG positioning of its shareholders, BASA is in a position to meet this indicator.</p>
SMT.13	Ecosystems and Biodiversity (Pollution, Waste and Water Resources)	No Relevant Notices of Environmental Violations in the last five years from federal and state environmental agencies	<p>BASA is committed to implement the same standards as their main shareholders. Both BASA shareholders maintain environmental management systems to prevent environmental violations.</p> <p>DNV concludes that, through the commitment and ESG positioning of its shareholders, BASA is in a position to meet this indicator.</p>
SMT.14	Integrity	Absence from Public Prosecutor's Office Databases of Civil Investigations, Conduct Adjustment Agreement (TACs), Criminal Investigations, and Civil Actions for Collective Rights Violations in the last five years	<p>Both companies have corporate integrity systems and ethics programs.</p> <p>DNV concludes that, through the commitment and ESG positioning of its shareholders, BASA is in a position to meet this indicator.</p>
SMT.15	Pollution, Waste, and Water resources	Certificate of Regularity in the Federal Technical Registration of Potentially Polluting Activities and/or Users Environmental Resources (<i>Cadastro Técnico Federal de Atividades Potencialmente Poluidoras e/ou Utilizadoras de Recursos Ambientais</i> (CTF/APP)), if applicable	<p>Where applicable, BASA is committed to meeting the registration requirements set out in the Federal Technical Registration of Potentially Polluting Activities and/or Users of Environmental Resources (CTF/APP), under the current environmental legislation.</p> <p>DNV concludes that BASA has a good understanding of this indicator and has made a satisfactory commitment to aligning with it.</p>

Code	Thematic Area	Indicator	DNV Findings
Cross-Sectoral Compliance Indicators			
SMT.16	Ecosystems and Biodiversity	Authorization for Vegetation Suppression (ASV), if recent deforestation in native vegetation areas has been identified	<p>If deforestation is identified, BASA will present an Authorization for Vegetation Suppression (ASV) issued by the competent environmental authority, regularizing the removal of native vegetation in urban or rural areas, in accordance with the Forest Code (Law No. 12.651/2012).</p> <p>DNV concludes that BASA has a good understanding of this indicator and has made a satisfactory commitment to aligning with it.</p>

Code	Thematic Area	Indicator	DNV Findings
Sector-specific indicators – CNAE E: Water, Sewage, Waste, and Decontamination			
SME.1	Pollution, Waste, and Water Resources	Right of Use Permit for Water Resources, if applicable based on the relevant legislation	<p>If applicable, BASA will submit permits authorizing the collection and release of water.</p> <p>DNV concludes that BASA has a good understanding of this indicator and has made a satisfactory commitment to aligning with it.</p>
SME.2	Ecosystems and Biodiversity	Alternative Land Use Authorization (UAS), if applicable	<p>If applicable, BASA will present an Alternative Land Use Authorization (UAS) issued by the competent environmental agency that allows land use to be changed in areas of native vegetation for other purposes, such as agriculture, livestock, or civil construction.</p>

Code	Thematic Area	Indicator	DNV Findings
Sector-specific indicators – CNAE E: Water, Sewage, Waste, and Decontamination			
			<p>DNV concludes that BASA has a good understanding of this indicator and has made a satisfactory commitment to aligning with it.</p>
SME.3	Integrity	Self-declaration of Compliance with the Basic Sanitation Plans (municipal, state, or regional) and the ANA Reference Standards	<p>BASA will submit a declaration of their compliance with the Basic Sanitation Plans at different management levels as applicable: municipal, state, or regional; as well as compliance with the Reference Standards published by the National Water Agency (ANA).</p> <p>DNV concludes that BASA has a good understanding of this indicator and has made a satisfactory commitment to aligning with it.</p>
SME.4	Integrity	Self-Declaration of Compliance with Solid Waste Management Plans (municipal, state, or regional) and the ANA Reference Standards	<p>BASA will submit a declaration of their compliance with the Solid Waste Management Plans at different management levels: municipal, state, or regional, and the Reference Standards of the National Water Agency (ANA).</p> <p>DNV concludes that BASA has a good understanding of this indicator and has made a satisfactory commitment to aligning with it.</p>



About DNV

Driven by our purpose of safeguarding life, property and the environment, DNV enables organisations to advance the safety and sustainability of their business. Combining leading technical and operational expertise, risk methodology and in-depth industry knowledge, we empower our customers' decisions and actions with trust and confidence. We continuously invest in research and collaborative innovation to provide customers and society with operational and technological foresight. With our origins stretching back to 1864, our reach today is global. Operating in more than 100 countries, our 16,000 professionals are dedicated to helping customers make the world safer, smarter and greener group. All rights reserved.