

ATTACHMENT 9
INDEPENDENT CERTIFIER GUIDELINES

ANEXO 9

PREÂMBULO

A versão em língua inglesa deste Anexo é meramente referencial, não vinculante. A única versão oficial do documento está redigida em língua portuguesa, cujo conteúdo é vinculante para todos os interessados. Em caso de dúvidas de interpretação entre a versão traduzida do Anexo 1.8, em inglês, e a versão oficial, redigida em língua portuguesa, prevalecerá a versão em língua portuguesa, documento oficial da licitação.

ATTACHMENT 9

PREAMBLE

The English version of this Attachment is not binding to the parties. The Portuguese version of the document is the only official version of the public bidding, and it is binding to all stakeholders. In case any questions regarding interpretation arise between this English version and the Portuguese version of this Attachment 9, the Portuguese version shall prevail, as the only official document for public bidding.

1. INTRODUCTION

1.1. This ATTACHMENT sets out the rules for selecting and hiring the INDEPENDENT CERTIFIER, also regulating the limits and conditions for following up the performance measurement procedure by the GRANTING AUTHORITY and the CONCESSIONAIRE.

2. JUSTIFICATION

2.1. The GRANTING AUTHORITY shall use an independent technical verification service to assist in following up the performance of the CONTRACT AGREEMENT.

2.2. The INDEPENDENT CERTIFIER shall have total technical independence to carry out the contracted services, especially in relation to the competent supervisory body of the GRANTING AUTHORITY.

2.3. Without prejudice to the items above, the INDEPENDENT CERTIFIER does not replace or remove the exercise of the GRANTING AUTHORITY's supervisory power within the scope of the CONCESSION.

3. CONDITIONS FOR ACTING AS INDEPENDENT CERTIFIER

3.1. Legal entities or CONSORTIUMS of legal entities interested in acting as an INDEPENDENT CERTIFIER shall prove that they have a technical team of professionals, hired directly or indirectly, capable of meeting all the qualifications described below:

- i. having acted directly:
 - a. in the provision of INDEPENDENT CERTIFIER services, for at least 2 (two) years, in Public-Private Partnership projects and Common Concessions; or
 - b. in the last 10 (ten) years, in the preparation of economic-financial modeling of Public-Private Partnership projects or Common Concessions, provided that these projects have been subject to bidding and their contracts signed, with the value of these contract agreements being equal to or greater than 50% (fifty percent) to the ESTIMATED VALUE OF THE CONTRACT AGREEMENT;
- ii. having carried out engineering project preparation, inspection or management services (reference project, preliminary project, basic project or executive project) for modernization or streamlining of the public lighting network with a minimum amount corresponding to 20.148 (Twenty thousand one hundred and forty-eight) of STREET LIGHTING POINTS.

3.1.1. The sum of certificates to prove the experience provided for in item 3.1.ii is allowed, provided that at least one of the certificates presents 50% (fifty percent), with two decimal places, rounded down, of the required quantity.

3.2. The relationship between professionals with the technical profile described above and legal entities or consortia shall be proven:

i. in the case of being a shareholder, associate or owner of the company, by means of the presentation of the Articles of Organization, Articles of Incorporation or other equivalent legal document, duly registered with the competent bodies;

ii. in the case of company employees, by presenting the Work and Social Security Card – CTPS, the Employee Registration Form or other equivalent official document, proving the professional's employment relationship with legal entities; or

iii. in the case of professionals who have a relationship through a Service Contract Agreement, proof of the relationship shall occur by presenting the said signed document, with a qualified electronic signature being allowed (ICP – Brazil).

3.3. The technical capacity certificates shall be signed by the issuer's legal representative, and shall contain:

i. the corporate name and identification data of the issuing institution (CNPJ, address, telephone, email);

ii. description of services provided;

iii. duration of the respective contractings;

iv. statement that the legal entity satisfactorily provided the services; and

v. place and date of issue, name, position, telephone, email, and the signature of the person responsible for the veracity of the information.

3.4. For technical qualification purposes, legal entities or consortia shall also:

i. demonstrate to be a legal entity governed by private law that proves total independence and impartiality in relation to the CONCESSIONAIRE and the GRANTING AUTHORITY; and

ii. forward its work plan, by presenting the methodology to be applied, verification of the activities of the CONCESSIONAIRE and its contractors, containing at least:

a. the description of the work staff and the assignments of each professional, which shall include top-level specialists in all areas of knowledge relevant to the performance of their duties, duly professionally qualified to provide certifications, issue reports and technical opinions of the compliance with the obligations of the CONTRACT AGREEMENT;

b. the statement of the reports and other products to be delivered and the respective deadlines, with a description of the methodology to be applied for their preparation, abiding by the obligations of the INDEPENDENT CERTIFIER set out in the CONTRACT AGREEMENT;

c. any other information or proposal that it deems capital for the smooth performance of the services.

3.5. The replacement of professionals in the technical staff can only be performed by professionals who have a collection equivalent to or greater than those intended to be replaced.

3.6. In the case of consortiums, a commitment of joint and several liability for the performance of the object of the contract shall also be presented.

3.7. The following legal entities or consortia may not be hired as an INDEPENDENT CERTIFIER, without prejudice to other hypotheses provided for in municipal legislation:

i. which are prevented or suspended from contracting with the Public Administration;

ii. which are subject to liquidation, intervention or the Temporary Special Administration Regime – RAET, bankruptcy or court-supervised reorganization;

iii. which are serving a sentence of temporary suspension of participation in a bidding process or impediment from contracting with the Public Administration;

iv. which have been declared unsuitable for bidding or contracting with the Public Administration;

v. which have been condemned, by final judgment, to the penalty of interdiction of rights due to the practice of environmental offenses, as provided for in Article 10 of the ENVIRONMENTAL CRIMES LAW;

- vi. which appear in the registries referred to in Articles 22 and 23 of the ANTI-CORRUPTION LAW;
- vii. which provide an independent audit service in the CONTRACT AGREEMENT or provide any type of service to the CONCESSIONAIRE or its shareholders;
- viii. whose partners have direct or indirect participation in the CONCESSIONAIRE's management or corporate structure;
- ix. which are RELATED PARTIES with the CONCESSIONAIRE or its direct or indirect shareholders; and
- x. which, in some way, may have their independence and impartiality compromised due to the existence of a corporate, commercial, service provision, among others, relationship with the CONCESSIONAIRE, its shareholders or its RELATED PARTIES.

4. PROCEDURE FOR SELECTING THE INDEPENDENT CERTIFIER

4.1. Within 30 (thirty) days of publication of the CONTRACT AGREEMENT extract in the Official Gazette, the CONCESSIONAIRE shall submit, for prior assessment by the GRANTING AUTHORITY, 3 (three) companies or consortia that meet the minimum qualification conditions set out in item 3 to act as an INDEPENDENT CERTIFIER.

4.1.1. At the GRANTING AUTHORITY's discretion, less than 3 (three) companies or consortia may be indicated for the position of INDEPENDENT CERTIFIER, especially if the absence of interested parties is demonstrated, or else the insufficient number of legal entities with the qualification indicated in this ATTACHMENT.

4.2. The GRANTING AUTHORITY shall make its statement, within a maximum period of 10 (ten) calendar days from the receipt of the appointments referred to in the previous item, about the suitability of the companies or consortia of companies presented by the CONCESSIONAIRE.

4.2.1. If companies or consortia of companies meet the requirements set out in this ATTACHMENT, the GRANTING AUTHORITY shall appoint, at its own discretion and within the same period referred to in item 4.2, that which shall be hired by the CONCESSIONAIRE as an INDEPENDENT CERTIFIER.

4.2.2. The GRANTING AUTHORITY may only formally and in a reasoned manner refuse appointments when legal entities do not meet the conditions established in this ATTACHMENT

regarding any of the qualification requirements described in item 3.1 or if any of the impediments listed in item 3.7 are found.

4.2.3. In the event of reasoned refusal by the GRANTING AUTHORITY, the CONCESSIONAIRE shall submit, within a maximum period of 10 (ten) calendar days from the acknowledgment of the refusal, a new list, stating the replacement of the companies or consortiums of companies that have been refused, and the GRANTING AUTHORITY shall take the same procedures and deadline defined in items 4.2 and 4.2.1 for analysis of the qualification of those appointed and choice of the future INDEPENDENT CERTIFIER.

4.2.4. The process referred to in the previous item shall be repeated whenever the reasoned decision of the GRANTING AUTHORITY proves that the appointments presented do not meet the minimum qualification conditions to act as an INDEPENDENT CERTIFIER.

4.2.5. If the GRANTING AUTHORITY does not make its statement within the period set forth in item 4.2, the companies or consortia of companies presented shall be considered approved and the CONCESSIONAIRE shall be able to freely select, among those listed, the one that will act as INDEPENDENT CERTIFIER.

4.3. In the process of analyzing I item 4.2, the GRANTING AUTHORITY may, at its discretion, request additional information from the selection participants regarding the minimum conditions for participation and clarification of any conflicts of interest that may be found.

4.4. The selected INDEPENDENT CERTIFIER shall be hired by the CONCESSIONAIRE, which shall fully bear the respective costs of hiring the INDEPENDENT CERTIFIER, under the terms of the applicable legislation and the guidelines set forth in this ATTACHMENT.

5. CONTRACT AGREEMENT WITH THE INDEPENDENT CERTIFIER

5.1. The contract agreement signed with the INDEPENDENT CERTIFIER shall have a private law legal nature, but its performance shall be subject to the parameters established in the CONTRACT AGREEMENT, which shall be followed up by the GRANTING AUTHORITY and CONCESSIONAIRE, subject to the limits defined in this ATTACHMENT.

5.2. The contract agreement to be entered into between the CONCESSIONAIRE and the INDEPENDENT CERTIFIER shall have a maximum term of 5 (five) years.

5.3. Within 6 (six) months before the termination of the contract agreement entered into with the INDEPENDENT CERTIFIER, the CONCESSIONAIRE shall carry out a new selection procedure, following the same selection procedure provided for in item 4.

5.3.1. In the event of termination of the contract agreement with the INDEPENDENT CERTIFIER, its replacement shall be arranged, under the terms of this ATTACHMENT.

5.4. The rotation of the companies to be hired shall be performed, so that a legal entity, alone or in a consortium, can only act again as an INDEPENDENT CERTIFIER after a period of 3 (three) years from the termination of its previous contract agreement.

5.4.1. The term referred to in the head provision shall be counted from the expiry of the original term of the contract agreement signed for the operation of an INDEPENDENT CERTIFIER.

5.4.2. The rule referred to in item 5.4 also applies to a legal entity that has worked as a subcontractor or that is qualified as an AFFILIATE or RELATED PARTY of the legal entity that has acted as an INDEPENDENT CERTIFIER.

5.5. When hiring the INDEPENDENT CERTIFIER, the CONCESSIONAIRE shall include the following minimum content in the contract agreement:

- i. the purpose of the contract agreement;
- ii. its effectiveness;
- iii. the detailed description of the activities to be carried out by the INDEPENDENT CERTIFIER, with an express statement of the reports to be delivered and the respective deadlines;
- iv. the conditions for subcontracting the services;
- v. the conditions of secrecy, data protection, and ownership of information;
- vi. if necessary, the rules on data protection, consistent with the provisions of Federal Law 13709/2018, and with the nature of the measurement services provided;
- vii. the rules on the continuous and real-time transfer of documents, information, and use of data by the GRANTING AUTHORITY and the CONCESSIONAIRE for purposes of following up and supervising the contract agreement;

- viii. the sanctions and cases of termination that expressly include:
 - a. noncompliance with deadlines in providing information requested by the CONCESSIONAIRE or by the GRANTING AUTHORITY;
 - b. noncompliance with deadlines for delivering performance measurement reports and other products;
 - c. occurrence of collusion, among other hypotheses of noncompliance with the duty of honesty by the INDEPENDENT CERTIFIER and the preservation of its condition of autonomy and independence during the provision of services to assess the CONCESSIONAIRE's performance.
- ix. anticorruption and integrity clause, containing specific representations and warranties of compliance with applicable anti-corruption legislation and rules and reputational integrity to be abided by the INDEPENDENT CERTIFIER; and
- x. statement that the INDEPENDENT CERTIFIER is aware of the entire content of the CONTRACT AGREEMENT and that it undertakes the obligation to fully comply with the provisions therein.

5.6. The conclusion of the contract agreement between the CONCESSIONAIRE and the INDEPENDENT CERTIFIER and any amendments shall depend on the prior approval of the GRANTING AUTHORITY.

5.6.1. Within 10 (ten) days from the receipt of the statement provided for in item 4.2.1 or if the period provided for in item 4.2 has elapsed without a statement by the GRANTING AUTHORITY, the CONCESSIONAIRE shall forward a draft contract agreement to the GRANTING AUTHORITY.

5.6.2. Within a maximum period of 10 (ten) days from receipt of the draft contract agreement or amendments, the GRANTING AUTHORITY shall issue its agreement or request adjustments that it deems appropriate to ensure its compatibility with the provisions of the CONTRACT AGREEMENT and this ATTACHMENT.

5.6.3. The absence of a response from the GRANTING AUTHORITY within the period referred to in the previous item shall be equivalent to agreement with the terms of the contract agreement or the amendment to be entered into with the INDEPENDENT CERTIFIER.

5.6.4. Within a maximum period of 10 (ten) days from receipt of the GRANTING AUTHORITY's consent regarding the draft forwarded, or if the period provided for in item 5.6.2 has elapsed without statement by the GRANTING AUTHORITY, the contract agreement shall be signed by CONCESSIONAIRE and the INDEPENDENT CERTIFIER.

5.7. The GRANTING AUTHORITY may not interfere with the economic conditions for hiring the INDEPENDENT CERTIFIER or make demands that are inconsistent with the provisions of the CONTRACT AGREEMENT and this ATTACHMENT.

5.8. The possible effects of the absence of the INDEPENDENT CERTIFIER in the calculation of the CONCESSIONAIRE's remuneration shall consider the rules established in the PAYMENT MECHANISM.

5.9. The assessment of the services provided by the INDEPENDENT CERTIFIER, by the CONCESSIONAIRE, shall be restricted to the consideration of its formal aspects, such as presentation in an appropriate format, within the agreed period, signed by a competent person, among others.

6. ASSIGNMENTS OF THE INDEPENDENT CERTIFIER

6.1. Following up compliance with the CONCESSIONAIRE's obligations during the CONTRACT AGREEMENT term shall be carried out with the support of the INDEPENDENT CERTIFIER, which shall be responsible for, among other obligations arising from the CONTRACT AGREEMENT to be indicated by the GRANTING AUTHORITY upon its hiring, the following assignments:

- i. to review and assess compliance with the conditions set forth in the SERVICES AND INVESTMENTS SPECIFICATIONS for the issuance of all the ACCEPTANCE TERMS provided, according to the stage in which the CONCESSION at the time;
- ii. to follow up the CONCESSIONAIRE's remuneration process, checking the calculation of the EFFECTIVE MONTHLY PAYMENT, BONUS ON THE ELECTRICITY BILL, and CAPEX EXPANSION PAYMENT; as provided for in the KEY PERFORMANCE STANDARDS;
- iii. to inform the TRUSTEE BANK and the GRANTING AUTHORITY of any changes in the value of the EFFECTIVE MONTHLY PAYMENT resulting from adjustment or recomposition of the rebalancing;

- iv. to inform the TRUSTEE BANK of the updated value of the MINIMUM BALANCE OF THE RESERVE ACCOUNT and the MINIMUM BALANCE OF THE EXPANSION ACCOUNT;
- v. to prepare a report containing the outline of the processes necessary for measuring the performance of the indicators of the KEY PERFORMANCE STANDARDS;
- vi. to assess and calculate the GENERAL PERFORMANCE INDEX and PERFORMANCE FACTOR of the performance of the CONTRACT AGREEMENT, validating the data obtained and preparing the QUARTERLY KPI REPORT;
- vii. to carry out the necessary steps to fulfill its assignments, performing surveys, field inspections, and on-site measurements, when provided for in the SERVICES AND INVESTMENTS SPECIFICATIONS; and collecting information from the CONCESSIONAIRE and the GRANTING AUTHORITY, having, for this purpose, access to the entire CONCESSION database;
- viii. as concerns the RELATED ACTIVITIES:
 - a. to support the GRANTING AUTHORITY in assessing the business plans delivered by the CONCESSIONAIRE;
 - b. when necessary, to support in defining the amounts due to the CONCESSIONAIRE for the use of STREET LIGHTING assets by third parties acting on behalf of the GRANTING AUTHORITY;
 - c. to follow up and report to the GRANTING AUTHORITY regarding the sharing of ACCESSORY REVENUE;
- ix. to support the inspection of the economic and financial aspects of the CONCESSION and the CONCESSIONAIRE, especially with regard to the processes of economic-financial rebalancing, procedures for resolving disputes and, if any, calculations pertaining to indemnity for early termination;
- x. to assess the ENVIRONMENTAL AND SOCIAL PROGRAMS and the ENVIRONMENTAL AND SOCIAL MANAGEMENT SYSTEM, in order to check their compatibility and sufficiency with the provisions of the SOCIOENVIRONMENTAL SPECIFICATIONS;

- xi. to check, by sampling, compliance with the socioenvironmental requirements provided for in the plans provided for in the SOCIOENVIRONMENTAL SPECIFICATIONS;
- xii. to inform the GRANTING AUTHORITY of noncompliance with the SERVICES AND INVESTMENTS SPECIFICATIONS and the SOCIOENVIRONMENTAL SPECIFICATIONS and, when applicable, submit to the GRANTING AUTHORITY suggestions for corrective actions and regularization of the failures, defects or flaws found, as well as suggesting the deadlines for their implementation;
- xiii. to conduct the GRANTING AUTHORITY's TRAINING program, under the terms of this ATTACHMENT;
- xiv. to ensure that the GRANTING AUTHORITY is duly covered and with all insurance policies in force as required by the CONTRACT AGREEMENT;
- xv. to prepare a matrix of responsibilities of the INDEPENDENT CERTIFIER, GRANTING AUTHORITY and CONCESSIONAIRE, prepared based on the obligations contained in the CONTRACT AGREEMENT;
- xvi. to support in the calculation of the collection of CIP values, the amount established in the electricity consumption invoice presented by the ENERGY DISTRIBUTION COMPANY, and any amount charged for the collection of the tax;
- xvii. to issue other opinions and reports, according to the needs provided for in the CONTRACT AGREEMENT, requested by the PARTIES and public authorities; and
- xviii. other assignments provided for in the CONTRACT AGREEMENT and in its ATTACHMENTS.

6.2. The documents produced by the INDEPENDENT CERTIFIER, whenever applicable, shall abide by the following guidelines:

- i. state the sources of information and data used;
- ii. state criteria and methodologies adopted;
- iii. present the formulas and calculation logs of the presented results;
- iv. state any faults committed by the CONCESSIONAIRE;

- v. state the name of the company and technical staff responsible for preparing the report, evaluation or opinion;
- vi. present express and coherent technical reasoning with the conclusions presented on the CONCESSIONAIRE's performance, ensuring fulfillment of the duty to motivate decisions that affect the scope of rights of individuals who are related to the public administration;
- vii. abide by the applicable technical standards and ensure that conclusions are issued by professionals endowed with competence consistent with the nature of each work or activity;
- viii. other information deemed relevant.

6.3. The INDEPENDENT CERTIFIER shall ensure the completeness, quality, and veracity of the data, spreadsheets and information to be used in the reports and products under its responsibility, as well as shall promote the transparent and efficient management of these documents, ensuring their filing in a computer system, available for the GRANTING AUTHORITY and CONCESSIONAIRE.

6.4. The INDEPENDENT CERTIFIER may suggest to the PARTIES, whenever necessary, improvements in the CONCESSIONAIRE's performance checking procedure.

6.5. In the event of termination of the contract agreement with the INDEPENDENT CERTIFIER, the latter shall ensure the full transfer of the material referred to in item 6.3 to the PARTIES and to the new INDEPENDENT CERTIFIER, so that the latter can understand the measurement history of performance and the respective technical principles adopted.

7. TRAINING OF THE STAFF OF THE GRANTING AUTHORITY

7.1. The INDEPENDENT CERTIFIER shall carry out courses and workshops, referred to as TRAINING, which contain at least the subjects below:

- i. introduction to the topic of public-private partnerships in the STREET LIGHTING sector:
 - a. main differences between the traditional procurement models (governed by the BIDDING FEDERAL LAW) and through PPP (PPP FEDERAL LAW);
 - b. main aspects for managing a PPP contract agreement;
- ii. phasing:
 - a. addressing the expected results in PHASES 0, I, II and III;

- b. addressing the role of each PARTY in each PHASE;
 - c. addressing the necessary conditions for the fulfillment of the CONCESSION MILESTONES; KEY PERFORMANCE STANDARDS, and PAYMENT MECHANISM including: 1. calculation of the GENERAL PERFORMANCE INDEX; 2. impact of the PERFORMANCE FACTOR on the value of the EFFECTIVE MONTHLY PAYMENT; 3. calculation of the payment of CAPEX EXPANSION PAYMENT; 4. calculation of the BONUS ON THE ELECTRICITY BILL;
 - d. addressing the rules provided for in the CONTRACT AGREEMENT WITH THE TRUSTEE BANK;
- iii. addressing the MUNICIPAL STREET LIGHTING NETWORK:
- a. addressing the rules provided for in the CONTRACT AGREEMENT for the request, by the GRANTING AUTHORITY, of the EXPANSION OF THE MUNICIPAL STREET LIGHTING NETWORK;
 - b. implication of each request in the PAYMENT MECHANISM;
- iv. related activities:
- a. addressing the procedures for inclusion of RELATED ACTIVITIES requested by the GRANTING AUTHORITY;
 - b. addressing the procedures for inclusion of RELATED ACTIVITIES requested by the CONCESSIONAIRE;
 - c. revenue sharing calculation and procedure;
- v. rights and obligations of the GRANTING AUTHORITY and CONCESSIONAIRE:
- a. role of the GOVERNANCE COMMITTEE;
 - b. responsibility of each PARTY regarding the applicable licenses, permissions, and authorizations, the relationship with the ENERGY DISTRIBUTION COMPANY and any expropriations, servitudes, and administrative limitations;
 - c. allocation of risks;
 - d. ORDINARY REVIEWS of the CONCESSION parameters;

- vi. economic-financial rebalancing:
 - a. addressing the rules provided for in the CONTRACT AGREEMENT;
 - b. methodology for calculating the MARGINAL CASH FLOW;
 - c. practical exercise of calculating the MARGINAL CASH FLOW and training in the available tool;
- vii. reversal of assets:
 - a. addressing the definition of REVERSIBLE ASSETS, CONCESSION ASSETS and private goods;
 - b. addressing the OPERATIONAL DEMOBILIZATION PLAN.

7.1.1. The GRANTING AUTHORITY shall indicate additional subjects to be covered in the TRAINING, being able to use recommendations from the INDEPENDENT CERTIFIER.

7.2. The INDEPENDENT CERTIFIER shall provide all the physical infrastructure, furniture, equipment, and materials necessary for carrying out the TRAINING, which shall be carried out in a location defined by the GRANTING AUTHORITY.

7.3. The INDEPENDENT CERTIFIER shall be responsible for providing the TRAINING and prepare all the content and teaching materials, in accordance with best market practices.

7.3.1. The content presented in the TRAINING and additional materials shall be delivered in a digital version by the INDEPENDENT CERTIFIER to each TRAINING participant. The INDEPENDENT CERTIFIER may consult the GRANTING AUTHORITY to assess the need for a hard copy.

7.4. Every 12 (twelve) months, TRAINING shall be offered by the INDEPENDENT CERTIFIER, totaling a workload of 80 (eighty) hours.

7.4.1. The workload may be divided into more than one TRAINING, within a period of 12 (twelve) months, at the discretion of the GRANTING AUTHORITY. The first TRAINING shall occur within 90 (ninety) days of the ASSUMPTION DATE.

7.5. The cost of the training shall keep a minimum consistency with values practiced in the market, having as reference the value of R\$ 100,000.00 (one-hundred thousand Brazilian reais) per year, on the BASE DATE, adjusted annually by IPCA, providing that the CONCESSIONAIRE is responsible for paying any additional costs that are necessary to achieve the purposes set forth in this ATTACHMENT.

7.6. The GRANTING AUTHORITY shall designate the staff that will receive the TRAINING, being limited to 20 (twenty) people.

7.7. By the end of each TRAINING, the INDEPENDENT CERTIFIER shall carry out a satisfaction survey with all participants.

7.7.1. If the result of the survey indicates that the TRAINING was not considered satisfactory by the participants, the GRANTING AUTHORITY shall have the right to request a new TRAINING for the number of hours used.

8. RELATIONSHIP WITH THE PARTIES

8.1. In order to ensure technical independence of the analyses and content produced by the INDEPENDENT CERTIFIER:

i. all documents, reports, manuals, analyses, and studies produced by the INDEPENDENT CERTIFIER, even in preliminary versions, shall be produced and delivered in digital format concomitantly to the CONCESSIONAIRE and the GRANTING AUTHORITY;

ii. for those services in which the INDEPENDENT CERTIFIER acts upon demand, both the CONCESSIONAIRE and the GRANTING AUTHORITY may formally request its provision, and the INDEPENDENT CERTIFIER shall formally notify the other PARTY, immediately.

8.2. The work of the INDEPENDENT CERTIFIER shall be developed in partnership with the GRANTING AUTHORITY and the CONCESSIONAIRE, ensuring the integration of the staffs and the alignment in relation to the best practices to be adopted.

8.2.1. The professionals of the INDEPENDENT CERTIFIER's technical staff shall be available for interactions with the contractually foreseen PARTIES, throughout the duration of the contract agreement.

8.3. The contract agreement with the INDEPENDENT CERTIFIER shall expressly provide for the prerogative of directly requesting information and clarifications from the INDEPENDENT CERTIFIER by the PARTIES, which shall be fulfilled within a maximum period of 15 (fifteen) days, if another period is not agreed between the interested parties.

8.4. The CONCESSIONAIRE shall guarantee the INDEPENDENT CERTIFIER, the GRANTING AUTHORITY and other municipal bodies authorized by it, full, uninterrupted and real-time access to

the SERVICES follow-up and monitoring systems and to the CCO data, through access to the system and the issuance of dynamic reports and thematic maps, for monitoring and control of the SERVICES performed, as well as the information required for the measurement of the indicators that are part of the KEY PERFORMANCE STANDARDS, including those pertaining to the administration, accounting, and technical, economic and financial resources of the CONCESSIONAIRE.

9. MONITORING MEETINGS AND FORUMS

9.1. The INDEPENDENT CERTIFIER shall hold periodic follow-up and control meetings with the CONCESSIONAIRE and the GRANTING AUTHORITY, recording, in minutes, the measures to be adopted in order to ensure compliance with the requirements and deadlines of the CONTRACT AGREEMENT, providing that the GRANTING AUTHORITY and the CONCESSIONAIRE shall be informed of the scheduled agenda for such meetings and receive a copy of their minutes.

9.2. In addition, forums may be held, when requested by the PARTIES, so that any doubts that may arise during the measurement process are resolved and proposals for improvements are discussed.

10. CORPORATE GOVERNANCE

10.1. The INDEPENDENT CERTIFIER shall comply with good corporate governance practices, pursuant to the guidelines of the Brazilian Institute of Corporate Governance – IBGC, with the presentation of standardized accounts and financial statements, in accordance with the accounting standards and practices adopted in Brazil.

11. REVIEW OF THE GUIDELINES TO HIRE INDEPENDENT CERTIFIER

11.1. In the ORDINARY REVIEW process of the CONCESSION, the PARTIES, by mutual agreement, may review the guidelines provided for in this ATTACHMENT.

12. PROCEDURE FOR EARLY TERMINATION OF THE CONTRACT AGREEMENT WITH AN INDEPENDENT CERTIFIER THAT IS IN DEFAULT OR COMMITS AN UNLAWFUL ACT

12.1. The following hypotheses may give rise to the early termination of the contract agreement with the INDEPENDENT CERTIFIER and its consequent replacement, without prejudice to the applicable civil and criminal penalties:

- i. repeated noncompliance with any of its assignments, provided that the CONCESSIONAIRE or the GRANTING AUTHORITY were not at fault in the occurrence of delays or defaults by the INDEPENDENT CERTIFIER;

- ii. errors in the collection and processing of data and information or in its checking, provided that the CONCESSIONAIRE or the GRANTING AUTHORITY were not at fault in the occurrence of delays or defaults by the INDEPENDENT CERTIFIER;
- iii. any form of undue favoring to the PARTIES that may compromise the quality and independence of the checking activity, such as, for instance, sharing confidential information or whose disclosure causes damage to the measurement process;
- iv. omission, manipulation of information or data, as well as the use of false information or data;
- v. occurrence of conflict of interests that could compromise the independence, unbiasedness, and autonomy of the analyses;
- vi. finding of collusion with any PARTIES to change the result of the KEY PERFORMANCE STANDARDS reports or the value of the EFFECTIVE MONTHLY PAYMENT, BONUS ON THE ELECTRICITY BILL, and CAPEX EXPANSION PAYMENT.

12.2. Once the occurrence of some of the hypotheses established in item 12.1 has been found, the GRANTING AUTHORITY, on its own initiative or at the request of the CONCESSIONAIRE, shall initiate an administrative process to ascertain the facts, and adversary proceeding and opportunity to be heard to the INDEPENDENT CERTIFIER shall be ensured, as well as to any other involved (interested parties), including the CONCESSIONAIRE, accordingly.

12.2.1. The interested party shall be notified to present a defense within 15 (fifteen) days.

12.2.2. The notification shall clearly and objectively describe the facts imputed to the interested party and the possible consequences of its conduct.

12.2.3. It shall be up to the interested party to prove what is alleged in its defense, and may, before the decision is taken by the GRANTING AUTHORITY, gather documents and opinions, request due diligence and expertise, as well as raise allegations pertaining to the matter of the proceeding.

12.2.4. Proofs proposed by the interested party may only be refused, by reasoned decision, when they are unlawful, inappropriate, unnecessary, or dilatory.

12.2.5. When the interested party declares that facts and data are registered in existing documents in the Administration itself, the GRANTING AUTHORITY shall arrange, on its own initiative, the documents or the respective copies.

12.2.6. The evidentiary elements shall be considered in the reasoning of the report and the final decision of the GRANTING AUTHORITY on the matter.

12.2.7. The GRANTING AUTHORITY shall issue its decision within 30 (thirty) calendar days from receipt of the defense, which may be extended for an equal period, and its decision may be appealed within 15 (fifteen) days.

12.2.8. The higher authority shall issue its decision within 30 (thirty) days of receiving the appeal, which may be extended for an equal period.

12.3. During the checking period referred to in the previous item, the GRANTING AUTHORITY may determine the temporary removal of the INDEPENDENT CERTIFIER by means of a reasoned decision.

12.3.1. During the temporary removal of the INDEPENDENT CERTIFIER or until the new INDEPENDENT CERTIFIER is hired in the event of a final decision to dismiss the previous provider, the calculation of the EFFECTIVE MONTHLY PAYMENT, BONUS ON THE ELECTRICITY BILL and CAPEX EXPANSION PAYMENT shall follow the calculation mechanism stated in the PAYMENT MECHANISM.

12.4. In the event of a final administrative decision by the GRANTING AUTHORITY to dismiss the INDEPENDENT CERTIFIER, the CONCESSIONAIRE shall arrange for the termination of the respective contract agreement and initiate a new hiring process for the INDEPENDENT CERTIFIER in accordance with the guidelines of this ATTACHMENT.

12.4.1. The CONCESSIONAIRE may trigger the dispute resolution mechanisms of the CONTRACT AGREEMENT if it disagrees with the GRANTING AUTHORITY's decision on the removal of the INDEPENDENT CERTIFIER.

13. INTERPRETATION DIFFERENCES REGARDING THE KEY PERFORMANCE STANDARDS OR THE POSITIONS ISSUED BY THE INDEPENDENT CERTIFIER

13.1. Any disagreements by the CONCESSIONAIRE or the GRANTING AUTHORITY in relation to the application of the rules of the KEY PERFORMANCE STANDARDS or the technical interpretation adopted by the INDEPENDENT CERTIFIER regarding the topics submitted for its appreciation shall not give rise to the application of penalties to the INDEPENDENT CERTIFIER, nor the withholding of its payments or the imposition of deductions from their remuneration.