

SPI PROCESS nº 021.00000891/2024-87
INTERNATIONAL COMPETITION No. 02/2024
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**EXHIBIT II.E – TECHNICAL SUPPORT, INDEPENDENT AUDITOR, IMPLEMENTATION CERTIFIER AND
INDEPENDENT VERIFIER**

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1. GENERAL CONSIDERATIONS

1.1 This EXHIBIT establishes the procedures related to the hiring of the TECHNICAL SUPPORT, THE INDEPENDENT AUDITOR, the IMPLEMENTATION CERTIFIER and the INDEPENDENT VERIFIER, as well as complements the discipline of the AGREEMENT on the attributions, obligations and prerogatives applicable to these inspection agents of the CONCESSION.

1.1.1 The defined terms used in this EXHIBIT shall have the same meaning as those ascribed to them in EXHIBIT VII, when defined therein.

1.1.2 ARTESP will monitor the performance of the INDEPENDENT AUDITOR, IMPLEMENTATION CERTIFIER and INDEPENDENT VERIFIER, making the final decision, in the administrative scope, on the respective matters, being certain that the performance of the agents will be intended to support the inspection of ARTESP.

1.2 ARTESP will have the assistance of 4 (four) inspection agents, whose activities and competencies will be delimited in this EXHIBIT:

1.2.1 TECHNICAL SUPPORT (i) will act as a technical and technological agent to support ARTESP's monitoring and inspection action; and (ii) will support ARTESP, through the issuance of reports and technical reports, in the monitoring of the fulfillment of the CONCESSIONAIRE's obligations, including the activities of preparation and execution of projects, studies, works, systems and other activities.

1.2.1.1 Any exemption from ARTESP regarding the use of TECHNICAL SUPPORT, either due to the contracting of its own support or the use of another instrument that fulfills the purpose, shall cause the termination of the contracts entered into by the CONCESSIONAIRE to obtain TECHNICAL SUPPORT, without any burden to the GRANTING AUTHORITY or ARTESP.

1.2.1.2 In the event referred to in clause 12.5, the PERFORMANCE DISCOUNT shall be increased, taking into account the annual amount of R\$ 2,000,000.00 (two million reais), on the BASE DATE.

1.2.2 The INDEPENDENT AUDITOR will act, without prejudice to the competences of ARTESP, as a technical and technological agent responsible for the APPROVAL of the fulfillment of the AGREEMENT, equidistant from the PARTIES, acting especially in the process of OPERATIONAL TRANSITION, transfer of the EXISTING INFRASTRUCTURE to the CONCESSIONAIRE, in the monitoring of the implementation of the SYSTEM AND ROLLING STOCK VENTURES, issuing the corresponding INSPECTION TERM, to attest to the SUBSTANTIAL CONCLUSION, the FULL CONCLUSION, or the UNSATISFACTORY CONCLUSION of the APPROVAL of the INVESTMENT PACKAGES related to SYSTEMS AND ROLLING STOCK VENTURES, as well as the assessment of compliance with the environmental and social requirements provided for in the AGREEMENT and EXHIBIT

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IV;

- 1.2.3 The IMPLEMENTATION CERTIFIER will act, without prejudice to the competences of ARTESP, in the CERTIFICATION of BASIC PROJECTS and EXECUTIVE PROJECTS, in the monitoring of the implementation of the WORK-VENTURES, issuing the corresponding INSPECTION TERM, to attest to the SUBSTANTIAL CONCLUSION, FULL CONCLUSION or UNSATISFACTORY CONCLUSION and CERTIFICATION of the INVESTMENT PACKAGES referring to WORK-VENTURES; and
- 1.2.4 The INDEPENDENT VERIFIER will act, without prejudice to ARTESP's own competences, as an independent evaluator of the achievement of the PERFORMANCE INDICATORS.
- 1.3 The deadlines for the execution of the activities assigned to the agents will be those established in the AGREEMENT or in the EXHIBITS.
 - 1.3.1 If there is no contractual provision, the period will be 30 (days) for the execution of the activity by the competent agent and 15 (fifteen) days for non-objection or manifestation by ARTESP, as the case may be.
 - 1.3.2 In the absence of a contractual provision and in cases of proven urgency, ARTESP may demand the execution of activities within 10 (ten) days.

2. OBLIGATIONS OF THE CONCESSIONAIRE BEFORE THE INDEPENDENT AUDITOR, THE INDEPENDENT VERIFIER, THE IMPLEMENTATION CERTIFIER AND TECHNICAL SUPPORT

- 2.1 The CONCESSIONAIRE shall grant direct and unrestricted access to the INDEPENDENT AUDITOR, the INDEPENDENT VERIFIER, the IMPLEMENTATION CERTIFIER and the TECHNICAL SUPPORT, when performing the functions assigned to it in the AGREEMENT and in this EXHIBIT, by physical means or through a computerized system in a web environment, at any time, to the areas, facilities and locations of the EXISTING INFRASTRUCTURE, INFRASTRUCTURE TO BE BUILT and the CONCESSION AREA, as well as books, notes, meeting and work notes, documents produced by internal and external auditors, databases, computerized systems for monitoring and management in real time, records and documents related to the activities and services covered by the CONCESSION, including statistics and administrative and accounting records, and shall provide such clarifications on them, within the period established for him, as may be formally requested.
 - 2.1.1 Under any circumstances, the safety procedures for access to the road and other facilities of the CONCESSIONAIRE shall be observed in the access to be granted under the terms of item 2.1 of this EXHIBIT.
 - 2.1.2 The concessionaire must comply with Federal Law No. 13,460/2017, Federal Law No. 12,527/2011 (Access to Information Law) and Federal Law No. 13,709/2018 (General Data Protection Law) throughout the CONCESSION TERM.

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- 2.1.3 All documentation will be made available by the CONCESSIONAIRE through software that does not require any cost or obtaining an additional license by the GRANTING AUTHORITY and other inspection agents.
- 2.2 The remuneration of the INDEPENDENT AUDITOR, THE INDEPENDENT VERIFIER, the IMPLEMENTATION CERTIFIER and the TECHNICAL SUPPORT will be paid directly by the CONCESSIONAIRE.
- 2.3 It shall be expressly stated in the contracts to be signed between the CONCESSIONAIRE and the INDEPENDENT AUDITOR, between the CONCESSIONAIRE and the INDEPENDENT VERIFIER, between the CONCESSIONAIRE and the IMPLEMENTATION CERTIFIER and between the CONCESSIONAIRE and the TECHNICAL SUPPORT, that any disagreements regarding the content of its work will not give rise to the application of any penalties, delays or discounts on its remuneration.
- 2.3.1 The provisions of item 2.3 does not remove the duty of the CONCESSIONAIRE to provide, in the contracts with the INDEPENDENT AUDITOR, the INDEPENDENT VERIFIER, the IMPLEMENTATION CERTIFIER and the TECHNICAL SUPPORT, penalties for the event of non-compliance with the deadlines established for the execution of the works for which they were contracted, under the terms of the AGREEMENT and its EXHIBITS.
- 2.4 The activities of the INDEPENDENT AUDITOR, the IMPLEMENTATION CERTIFIER and the INDEPENDENT VERIFIER must be carried out equidistant from the PARTIES, and the delivery of opinions, technical reports and analyses must take place directly and at the same time to both PARTIES, and prior knowledge or approval of their content by ARTESP or the CONCESSIONAIRE cannot be required.
- 2.4.1 The PARTIES shall be assured full transparency to the opinions and reports issued by the INDEPENDENT AUDITOR, the IMPLEMENTATION CERTIFIER and the INDEPENDENT VERIFIER.
- 2.5 The accommodation of the teams of the INDEPENDENT AUDITOR, the IMPLEMENTATION CERTIFIER, THE INDEPENDENT VERIFIER and the TECHNICAL SUPPORT will be their own responsibility, and the CONCESSIONAIRE is not obliged to provide space on its premises with infrastructure (furniture, internet access, energy, etc.), nor to provide any type of PPE or instruments/equipment necessary to carry out the activities of the INDEPENDENT AUDITOR, the IMPLEMENTATION CERTIFIER, THE INDEPENDENT VERIFIER and the TECHNICAL SUPPORT, who will be responsible for the supply of such PPE and instruments/equipment to their own team.

3. DUTIES, PERFORMANCE AND OBLIGATIONS OF THE INDEPENDENT AUDITOR

- 3.1 Without prejudice to other activities assigned to it in the AGREEMENT and in the other EXHIBITS,

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it is incumbent upon the INDEPENDENT AUDITOR to perform the following duties:

- 3.1.1 Analyze and issue the APPROVAL of the PLANS, under the terms of Clause 7.2 of the AGREEMENT;
- 3.1.2 Assess the need to extend the PRE-OPERATIONAL PHASE, according to the provisions of clause 9.3 of the AGREEMENT;
- 3.1.3 To check the conditions for receiving the EXISTING INFRASTRUCTURE and to produce the TRANSITION REPORT, by performing the technical tests and procedures described in EXHIBIT III.F;
- 3.1.4 Issue the APPROVAL of compliance with the obligations of the PRE-OPERATIONAL PHASE, for the purpose of starting the COMMERCIAL OPERATION PHASE, after request from the CONCESSIONAIRE;
- 3.1.5 Evaluate the technical documentation submitted by the CONCESSIONAIRE and issue APPROVAL of the fulfillment of the CONCESSIONAIRE's obligations for the period of the ASSISTED OPERATION STAGE;
- 3.1.6 Act in the process of monitoring the execution and APPROVAL of the completion of the INFRASTRUCTURE TO BE BUILT, specifically with regard to the SYSTEMS AND ROLLING STOCK VENTURES, performing, in particular, the following activities, among others provided for in the AGREEMENT and its other EXHIBITS, especially in EXHIBIT II.F:
 - 3.1.6.1 To assess the compliance, by the CONCESSIONAIRE, of the stages of execution of the SYSTEMS AND ROLLING STOCK VENTURES, in view of the technical specifications contained in the AGREEMENT and its EXHIBITS, to national and international standards, as well as to the applicable techniques and methods, and, by means of technical reports: (a) to attest to the compliance of the SYSTEMS AND ROLLING STOCK VENTURES and to issue the corresponding APPROVAL, taking into account any notes made by the PARTIES; or (b) in case of non-compliance, describe the non-conformities and non-binding alternatives for remediation, and must also evaluate the corrective measures implemented;
 - 3.1.6.2 Monitor the progress of the SYSTEMS AND ROLLING STOCK VENTURES, indicate any corrections to be made by the CONCESSIONAIRE and issue technical APPROVAL reports, as well as intermediate reports, when requested by ARTESP or in the preliminary delivery of equipment, pointing out any liabilities and/or non-conformities, as well as suggesting, as the case may be, the recommendations for measures that would be necessary for its remediation; and

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- 3.1.6.3 Evaluate the fulfillment of the INVESTMENT PACKAGES, when referring to the implementation of the SYSTEMS AND ROLLING STOCK VENTURES, issuing the corresponding INSPECTION TERM, to attest to the SUBSTANTIAL CONCLUSION, the FULL CONCLUSION, or the UNSATISFACTORY CONCLUSION, necessary for the payment of the FIXED PECUNIARY CONSIDERATION and the CONTRIBUTION, as the case may be, and analyze the measurement documents, in proportion to the steps effectively executed, sent by the CONCESSIONAIRE.
- 3.1.7 In cases of identification of liabilities and/or non-conformities, the alternatives and recommendations for remediation proposals by the INDEPENDENT AUDITOR will not be mandatory for the CONCESSIONAIRE, which will have the prerogative to choose the way it deems most efficient to overcome the non-conformities pointed out, which must also be subject to APPROVAL;
- 3.1.7.1 The reports and technical reports issued for the purpose of attesting to the SUBSTANTIAL CONCLUSION, including for the purpose of attesting to the conclusion of INVESTMENT PACKAGES, must also attest, by the technical responsible, that the non-compliance observed does not compromise the safety of the operation and the USERS.
- 3.1.8 APPROVE the fulfillment of the obligations provided for in the AGREEMENT;
- 3.1.9 To assess whether the CONCESSIONAIRE has complied with all the stages of the absorption of the technical knowledge necessary for the operation, being able to operate without any technical supervision of the SUBCONTRACTED OPERATOR, as provided for in Clause 40.3.2 of the AGREEMENT;
- 3.1.10 Act in processes of addition of INTERVENTIONS to the object of the CONCESSION, specifically when such addition involves the implementation of SYSTEMS by the GRANTING AUTHORITY, performing, in particular, the following activities, among others provided for in the AGREEMENT:
- i. Inspect the implemented SYSTEMS, after their completion, and identify any defects, vices or non-conformities in the works in relation to the approved projects; and
 - ii. Issue the PROVISIONAL ACCEPTANCE TERM OF THE INTERVENTION, when applicable, and the FINAL ACCEPTANCE TERM OF THE INTERVENTION.
- 3.1.11 Analyze and express its opinion on the GENERAL PLAN FOR EXPROPRIATION, TEMPORARY OCCUPATION, AND EASEMENT AND RESETTLEMENT, the CONCESSIONAIRE forwarded by the CONCESSIONAIRE and the SPECIFIC PLAN FOR EXPROPRIATION, TEMPORARY OCCUPATION, AND EASEMENT AND RESETTLEMENT, to

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the CONCESSIONAIRE forwarded by the CONCESSIONAIRE, as well as evaluate any new cost estimate for the promotion of resettlement actions after the registration of the families to be resettled, pursuant to Clause 44.3 of the AGREEMENT;

- 3.1.12 Monitor the execution of resettlement actions by the CONCESSIONAIRE, as well as issue the APPROVAL and monitor any resettlement plan presented by the GRANTING AUTHORITY, under the terms of Clause 48.16.1 of the AGREEMENT;
- 3.1.13 Establish a program for monitoring and auditing the provision of SERVICES, based on the INVESTMENT PLAN and EXHIBIT IV.A;
- 3.1.14 Establish, in the provision of the SERVICES, a program to verify the initial implementation of the measures provided for in the MONITORING, PREVENTION AND CONTAINMENT REVENUE EVASION PLAN, with the monitoring of the maintenance of the plan, after the initial implementation, being the responsibility of the INDEPENDENT VERIFIER, under the terms of item 4.5.3.
- 3.1.15 Monitor the OPERATIONAL TRANSITION, evaluate the compliance, by the CONCESSIONAIRE, with the conditions for issuing the TERM OF DELIVERY OF THE EXISTING INFRASTRUCTURE;
- 3.1.16 Issue compliance reports regarding compliance with applicable regulations, to support the APPROVALS, technical reports and other requirements contained in the AGREEMENT;
- 3.1.17 To evaluate, within fifteen (15) days, the documentation presented by the CONCESSIONAIRE regarding the occurrence of shared risk events, pursuant to Clause 22 of the AGREEMENT, and to analyze any notes made by the PARTIES on the subject;
- 3.1.18 Monitor the physical, legal and administrative situation of historical, archaeological or paleontological findings and INTERFERENCES during the execution of the VENTURES, and must analyze any notes made by the CONCESSIONAIRE and ARTESP on the subject;
- 3.1.19 To evaluate compliance with the training prerequisites of the CONCESSIONAIRE's professionals, under the terms of EXHIBIT III.B;
- 3.1.20 To evaluate the CONCESSIONAIRE's compliance with the environmental and social requirements set forth in the AGREEMENT and in EXHIBIT IV.A and IV.B, to indicate corrective actions – when applicable – as well as to monitor and review the execution of these actions, by the CONCESSIONAIRE, until complete compliance;
- 3.1.21 Receive and evaluate the reports related to EXHIBIT IV.A, under the terms of Clause 44 of the AGREEMENT;

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- 3.1.22 Evaluate SGASSAS; and
- 3.1.23 Approve the ESIA.
- 3.2 The INDEPENDENT AUDITOR will act by scope, at different times and periods, and shall:
 - 3.2.1 Begin concomitantly with the beginning of the PRE-OPERATIONAL PHASE, and last until the work related to the last VENTURE and the last INTERVENTION is completed, observing item 5.10.1;
 - 3.2.2 To be resumed in specific and occasional cases of inclusion of ADDITIONAL INVESTMENTS, CONTINGENT INVESTMENTS or INTERVENTIONS – if they involve the implementation of SYSTEMS – as well as the performance of the attribution referred to in item 3.1.16, if and when applicable; and
 - 3.2.3 To be resumed in the demobilization activities, for the reversal of the CONCESSION to the GRANTING AUTHORITY, lasting until this stage is completed.
 - 3.2.4 The times and periods indicated in the item 3.2 represent the minimum that must be observed by the CONCESSIONAIRE in the hiring of the INDEPENDENT AUDITOR, and the CONCESSIONAIRE may, at its discretion, maintain the hiring of the INDEPENDENT AUDITOR for longer periods, or even on a permanent basis.
 - 3.2.5 The CONCESSIONAIRE will be responsible for any delay in the procedure for APPROVAL of ADDITIONAL INVESTMENTS, CONTINGENT INVESTMENTS or INTERVENTIONS – if they involve the implementation of SYSTEMS – or any procedure that requires the performance of the INDEPENDENT AUDITOR, if caused by the inability to contract it in a timely manner, if it has been carried out by scope.
- 3.3 The INDEPENDENT AUDITOR shall:
 - 3.3.1 To fulfill its obligations described in the AGREEMENT and the EXHIBITS;
 - 3.3.2 Have a computerized system in full operation within 30 (thirty) days from the beginning of the activities under its responsibility, with the monitoring and inspection of the implementation of the SYSTEMS AND ROLLING STOCK VENTURES, for executive support to the management of the related services that represents, at all times and in an understandable and effective manner, the real state of the progress of the SYSTEMS AND ROLLING STOCK VENTURES and the INTERVENTIONS, including manufacturing, installation and testing services of equipment, systems and acquisition and remobilization of ROLLING STOCK. This system must meet the web environment to be operated by the INDEPENDENT AUDITOR and unrestrictedly accessed for consultation by ARTESP, THE GRANTING AUTHORITY and the CONCESSIONAIRE; and

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- 3.3.3 Follow the best practices of the *Project Management Institute - PMI®* in the development of its activities. To this end, it must present all models and methodologies for monitoring the implementation of SYSTEMS and acquisition of ROLLING STOCK, having as reference the PMBook, with valid and adequate certification, or a professional qualified in project management (postgraduate/master's/doctorate) in a recognized institution and with valid and adequate certification. All technological monitoring of the VENTURES, SYSTEMS AND ROLLING STOCK and the INTERVENTIONS, must be monitored and controlled by a professional with the above characteristics, without prejudice to the regular exercise of ARTESP in the broad and complete inspection of the AGREEMENT.

4. DUTIES, PERFORMANCE AND OBLIGATIONS OF THE INDEPENDENT VERIFIER

- 4.1 It is incumbent upon the INDEPENDENT VERIFIER to evaluate the performance of the CONCESSIONAIRE in the provision of the SERVICES and compliance with the IFC Performance Standards, verifying the degree of achievement of the PERFORMANCE INDICATORS, as provided for in the AGREEMENT and its EXHIBIT III.D and, where applicable, in EXHIBIT III.A, as well as EXHIBIT IV.A and its appendices.
- 4.2 The performance of the INDEPENDENT VERIFIER must begin concomitantly with the beginning of the PRE-OPERATIONAL PHASE.
- 4.3 In order to perform its duties, the INDEPENDENT VERIFIER must collect the information necessary to determine the PERFORMANCE INDICATORS, including through field measurements and inspections *in loco*, in order to, based on this information, prepare reports and technical reports with the calculation of the PERFORMANCE INDICATORS, and must have access to the entire database and information necessary about the CONCESSION, as per item 2.1, promoting the integration of the PARTIES' teams and alignment in relation to the best practices to be adopted in the monitoring and checking of PERFORMANCE INDICATORS.
- 4.4 It will be incumbent upon the INDEPENDENT VERIFIER:
- 4.4.1 Proceed with the monthly measurement of peak periods based on the load of the previous month, or in another periodicity agreed between the CONCESSIONAIRE and ARTESP, highlighting them in graphic form, observing EXHIBIT III.A of the AGREEMENT, and presenting the results;
- 4.4.2 The INDEPENDENT VERIFIER may also, when applicable, require the CONCESSIONAIRE to send information, as provided for in the AGREEMENT.
- 4.5 The INDEPENDENT VERIFIER shall approve: (a) the Computerized Management and Operation System (SIGO) referred to in EXHIBIT III.A of the AGREEMENT; (b) the Computerized Maintenance Management System – CMMS, referred to in EXHIBIT III.A of the AGREEMENT; and (c) when requested by ARTESP: (i) to carry out audits on the data from the SERVICES collection

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system, with regard to the movement of passengers at the stations and transfers, without carrying out activities expressly allocated to the INDEPENDENT AUDITOR; and (ii) audit, at any time, the execution of the OPERATION AND MAINTENANCE PLAN, as indicated in EXHIBIT III.A of the AGREEMENT.

4.5.1 The CONCESSIONAIRE and the INDEPENDENT VERIFIER shall concatenate the preparation, approval and implementation of the SIGO and CMMS systems so that they meet their implementation at the beginning of the COMMERCIAL OPERATION PHASE as provided for in EXHIBITS III.A and III.D of the AGREEMENT;

4.5.1.1 In the logical sequence of preparation, approval and implementation, the INDEPENDENT VERIFIER must have at least 30 (thirty) days for the approval process so that its implementation occurs by the end of the PRE-OPERATIONAL PHASE.

4.5.2 The INDEPENDENT VERIFIER shall also establish, in the provision of the SERVICES, the follow-up and monitoring of the effectiveness of the MONITORING, PREVENTION AND CONTAINMENT REVENUE EVASION PLAN, without prejudice to the attribution of the INDEPENDENT AUDITOR as set forth in item 3.1.14 of this EXHIBIT;

4.5.3 It shall also be incumbent upon the INDEPENDENT VERIFIER to monitor and evaluate the goals and results obtained by the CONCESSIONAIRE in the execution of the PLAN FOR MONITORING, PREVENTION AND CONTAINMENT OF REVENUE EVASION, in addition to the audit and inspection of its compliance by ARTESP, pursuant to EXHIBIT III.A.

4.6 ARTESP will monitor the performance measurement procedure carried out by the INDEPENDENT VERIFIER, through audits and/or TECHNICAL SUPPORT, and may carry out technical visits or requests for any information regarding the measurement procedure.

4.7 During the PRE-OPERATIONAL PHASE, the INDEPENDENT VERIFIER will monthly assess the PERFORMANCE INDICATORS of CPTM's operation, as if it were a CONCESSIONAIRE, with the objective of providing the INDEPENDENT AUDITOR and ARTESP with an objective parameter of the level of provision of SERVICES by the STATE.

4.7.1 As indicated in EXHIBIT III.B, the INDEPENDENT VERIFIER must use the data collected during this period to perform the parameterization of the REFERENTIAL PERFORMANCE INDICATORS, as defined and specified in EXHIBIT III.B.

4.7.2 At the end of the PRE-OPERATIONAL PHASE, the INDEPENDENT VERIFIER shall issue a detailed report on (i) CPTM's performance in the period; and (ii) the methodology for parameterization of the BENCHMARK PERFORMANCE INDICATORS.

4.7.2.1 In the report of the item above, the INDEPENDENT VERIFIER shall present the

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average service level of CPTM, during the period analyzed, for each PERFORMANCE INDICATOR and general so that the minimum service level to be achieved by the CONCESSIONAIRE in the ASSISTED OPERATION STAGE and methodology used for the parameterization of the PERFORMANCE INDICATORS are considered, justifying its methodological options and making any observations it deems necessary.

4.7.3 During the ASSISTED OPERATION STAGE, the INDEPENDENT VERIFIER will assess the PERFORMANCE INDICATORS of the SERVICES, now operated by the CONCESSIONAIRE, in order to verify the level of service provided by the CONCESSIONAIRE.

4.7.3.1 Within fifteen (15) days of the INDEPENDENT AUDITOR's request, the INDEPENDENT VERIFIER must submit a report on the period analyzed.

4.7.3.2 In the report of the item above, the INDEPENDENT VERIFIER shall present the average service level of the CONCESSIONAIRE, for each PERFORMANCE INDICATOR and general, with the comparison of the values measured by CPTM and the PERFORMANCE INDICATORS, including relevant technical observations that must be considered for evaluation and comparison purposes.

4.8 On a quarterly basis, the INDEPENDENT VERIFIER shall issue a Social and Environmental Report on compliance with IFC's PERFORMANCE STANDARDS, attesting to compliance with all IFC PERFORMANCE STANDARDS, including measures that are not expressly required by environmental legislation, and shall submit them to the INDEPENDENT AUDITOR.

4.8.1 In cases of identification of liabilities and/or non-conformities, the alternatives and recommendations for remediation proposals by the INDEPENDENT AUDITOR shall be resolved in accordance with the risk allocation provided for in the AGREEMENT.

4.8.2 If the INDEPENDENT AUDITOR verifies the maintenance of liabilities or non-conformities or the non-compliance or extemporaneous compliance with the PERFORMANCE STANDARDS, duly attested by the INDEPENDENT VERIFIER, he must issue a recommendation to ARTESP for the application of a fine or economic and financial rebalancing, as the case may be.

5. ATTRIBUTIONS, PERFORMANCE AND OBLIGATIONS OF THE IMPLEMENTATION CERTIFIER

5.1 Without prejudice to other activities to it assigned in the AGREEMENT and in the other EXHIBITS, it is incumbent upon the IMPLEMENTATION CERTIFIER to perform the following duties:

5.1.1 Act in the process of monitoring the execution and CERTIFICATION of the completion of the INFRASTRUCTURE TO BE BUILT, performing, in particular, the following activities, among others provided for in the AGREEMENT and its other EXHIBITS,

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especially in EXHIBIT II.A:

- 5.1.1.1 Evaluate the PHYSICAL-EXECUTIVE SCHEDULES prepared by the CONCESSIONAIRE for the WORK-VENTURE and issue an inspection certificate or technical report of CERTIFICATION on the subject and analyze any notes made by the PARTIES about the PHYSICAL-EXECUTIVE SCHEDULES;
- 5.1.1.2 Evaluate the documents contained in EXHIBIT XI, as well as evaluate the BASIC PROJECTS and the EXECUTIVE PROJECTS prepared by the CONCESSIONAIRE for the WORK-VENTURE and, by means of inspection certificates or technical reports: (a) attest to the conformity of the projects, and issue CERTIFICATION; or (b) in case of non-conformity, describe the non-conformities and alternatives for remediation, and must also reassess the adjusted projects and analyze any notes made by the PARTIES about the BASIC PROJECTS and EXECUTIVE PROJECTS;
- 5.1.1.3 To assess the compliance, by the CONCESSIONAIRE, of the stages of execution of the WORK-VENTURES and the technical specifications contained in the AGREEMENT and its EXHIBITS, of the national and international standards, as well as of the applicable techniques and methods, and, by means of technical reports: (a) to attest to the conformity of the WORKS PROJECTS and to issue the corresponding CERTIFICATION, taking into account any notes made by the CONCESSIONAIRE and ARTESP; or (b) in case of non-compliance, describe the non-conformities and alternatives for sanitation, and must also reassess the redone works. In this case, the alternatives proposed by the IMPLEMENTATION CERTIFIER aiming at the solution of the identified non-conformities will not be mandatory by the CONCESSIONAIRE, which will be responsible for choosing the way it deems most efficient to overcome the non-conformities pointed out;
- 5.1.1.4 Monitor the progress of the WORK-VENTURES, inspect the works, indicate any corrections to be made by the CONCESSIONAIRE and issue technical CERTIFICATION reports, as well as intermediate reports, when requested by ARTESP or in the preliminary delivery of equipment and/or works, pointing out any liabilities and/or non-conformities, as well as suggesting, as the case may be, the measures that would be necessary for their remediation. The alternatives proposed by the IMPLEMENTATION CERTIFIER aiming at the remediation of the aforementioned topics will not be mandatory by the CONCESSIONAIRE, which will have the prerogative to choose the way it deems most efficient to carry out the necessary remediation;
- 5.1.1.5 Monitor the geotechnological situation of the CONCESSION AREA during the execution of the VENTURES, and must analyze any notes made by the CONCESSIONAIRE and ARTESP on the subject;

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5.1.1.6 Evaluate whether the BASIC PROJECTS comply with the mandatory obligations and guidelines contained in EXHIBITS II, and whether the EXECUTIVE PROJECTS meet the BASIC PROJECTS; whereas:

- i. The CONCESSIONAIRE may submit the EXECUTIVE PROJECTS with changes in relation to the guidelines of the BASIC PROJECTS, for which purpose, it must (i) highlight these changes in a specific section of the VENTURE submitted for CERTIFICATION; (ii) justify the need for changes; and (iii) observe the guidelines of the CERTIFICATION procedure of the CONCESSIONAIRE's proposed changes under the terms of EXHIBIT VIII.
- ii. The IMPLEMENTATION CERTIFIER will evaluate the CONCESSIONAIRE's proposal and certify the VENTURE with the changes if it considers that it meets the technical and contractual requirements, including those of the item above, and must forward it to ARTESP for non-objection according to the procedure of EXHIBIT VIII.
- iii. If the VENTURE with the proposed changes by the CONCESSIONAIRE does not obtain the CERTIFICATION or is totally rejected, it must present a new project for CERTIFICATION following the guidelines of the respective BASIC PROJECT, which has been certified, within fifteen (15) days.

5.1.2 Evaluate the compliance with the INVESTMENT PACKAGES, when referring to WORK-VENTURES, issuing the corresponding INSPECTION TERM, to attest to the SUBSTANTIAL CONCLUSION, the FULL CONCLUSION, or the UNSATISFACTORY CONCLUSION, necessary for the payment of the FIXED PECUNIARY CONSIDERATION and the CONTRIBUTION, as the case may be, as well as to analyze the measurement documents, in proportion to the steps effectively executed, sent by the CONCESSIONAIRE.

5.1.2.1 The reports and technical reports issued for the purpose of attesting to the FULL CONCLUSION, SUBSTANTIAL CONCLUSION or UNSATISFACTORY CONCLUSION, including for the purpose of attesting to the conclusion of INVESTMENT PACKAGES, must also attest, by the technical responsible, that the non-compliance observed does not compromise the safety of the operation and the USERS.

5.1.3 To act in processes of adding INTERVENTIONS to the object of the CONCESSION, performing, in particular, the following activities, among others provided for in the AGREEMENT:

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- i. Evaluate projects and technical documentation forwarded by the GRANTING AUTHORITY;
 - ii. Monitor the execution of works related to INTERVENTIONS, inspecting them after their completion in order to identify any defects, vices or non-conformities that impact the AGREEMENT;
 - iii. Issue PROVISIONAL ACCEPTANCE TERM OF THE INTERVENTION, when applicable, and FINAL ACCEPTANCE TERM OF THE INTERVENTION.
- 5.1.3.1 The activities described in items ii and iii of item 5.1.3 do not contemplate the monitoring and inspection of the implementation of SYSTEMS, since it is the responsibility of the INDEPENDENT AUDITOR, under the terms of item 3.1.10.
- 5.1.4 Analyze and express its opinion on the GENERAL PLAN FOR EXPROPRIATION, TEMPORARY OCCUPATION, EASEMENT AND RESETTLEMENT and SPECIFIC PLAN FOR EXPROPRIATION, TEMPORARY OCCUPATION, EASEMENT AND RESETTLEMENT, as applicable;
- 5.1.5 Issue compliance reports regarding compliance with applicable regulations, to support the CERTIFICATIONS, technical reports and other requirements contained in the AGREEMENT, as well as the admissions of CONTINGENT INVESTMENTS and ADDITIONAL INVESTMENTS and the applicable acts of delegation;
- 5.1.6 Analyze the proposal for ADDITIONAL INVESTMENTS presented by the CONCESSIONAIRE, under the terms of the AGREEMENT, and issue CERTIFICATION on the subject; and
- 5.1.7 Certify that the VENTURES executed by the CONCESSIONAIRE meet the accessibility requirements set forth in EXHIBIT II.A.
- 5.2 The performance of the IMPLEMENTATION CERTIFIER will occur by scope, at different times and periods, and must:
- 5.2.1 Begin concomitantly with the beginning of the PRE-OPERATIONAL PHASE, and last until the work related to the last VENTURE and the last INTERVENTION is completed; and
 - 5.2.2 Be resumed in specific and occasional cases of inclusion of ADDITIONAL INVESTMENTS, CONTINGENT INVESTMENTS or INTERVENTIONS.
 - 5.2.3 The times and periods indicated in the item 5.2 represent the minimum that must be observed by the CONCESSIONAIRE in the contracting of the IMPLEMENTATION

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CERTIFIER, and the CONCESSIONAIRE, at its discretion, may maintain the contracting of the IMPLEMENTATION CERTIFIER for longer periods, or even on a permanent basis.

5.3 The IMPLEMENTATION CERTIFIER shall:

- 5.3.1 Fulfill its obligations described in the AGREEMENT and the EXHIBITS;
- 5.3.2 Have a computerized system in full operation within 30 (thirty) days from the beginning of the activities under its responsibility, with the monitoring and inspection of the implementation of the WORK-VENTURES and INTERVENTIONS, for executive support to the management of the related services that represents, at all times and in an understandable and effective manner, the real state of the progress of the VENTURES and INTERVENTIONS, including construction services, design, fabrication, installation and testing of equipment. This system must meet the web environment to be operated by the IMPLEMENTATION CERTIFIER and unrestricted access for consultation by ARTESP, THE GRANTING AUTHORITY and the CONCESSIONAIRE; and
- 5.3.3 Follow the best practices of the *Project Management Institute - PMI®* in the development of its activities. To this end, it must present all the models and methodologies for monitoring the VENTURES and INTERVENTIONS, having as a reference the PMBook, with valid and adequate certification, or a professional qualified in project management (postgraduate/master's/doctorate) in a recognized institution and with valid and adequate certification. All technological monitoring of the VENTURES and INTERVENTIONS must be monitored and controlled by a professional with the above characteristics, without prejudice to the regular exercise of ARTESP in the broad and complete inspection of the AGREEMENT.

6. ATTRIBUTIONS, PERFORMANCE AND OBLIGATIONS OF TECHNICAL SUPPORT

- 6.1 TECHNICAL SUPPORT will act in the CONCESSION as a technical and technological support agent to ARTESP, supporting it in the decision-making process and in monitoring and inspecting the CONCESSIONAIRE's compliance with the regulatory framework, normative acts and contractual specifications that are applicable to it.
- 6.2 Without prejudice to other activities assigned to it in the AGREEMENT and in the other EXHIBITS, it is incumbent upon the TECHNICAL SUPPORT to perform the following duties:
 - 6.2.1 Prepare technical reports to support ARTESP's decision-making process, as requested, including in the statements of non-objection provided for in the AGREEMENT, in its EXHIBITS and in the analysis of statements by the INDEPENDENT AUDITOR, the IMPLEMENTATION CERTIFIER and the INDEPENDENT VERIFIER, even if there is no express mention of TECHNICAL SUPPORT in the provisions on ARTESP's performance in the AGREEMENT and its EXHIBITS;

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- 6.2.2 Support ARTESP, THE GRANTING AUTHORITY and the COEXISTENCE COMMITTEE in their decision-making processes;
- 6.2.3 Evaluate PHYSICAL-EXECUTIVE SCHEDULES, BASIC PROJECTS and EXECUTIVE PROJECTS, monitor the INVENTORY, VENTURES, INTERVENTIONS, ADDITIONAL INVESTMENTS and CONTINGENT INVESTMENTS, with the issuance of reports and compliance reports, supporting ARTESP in the decision-making processes;
- 6.2.4 Support ARTESP, with technical reports, in the analysis of alternative proposals of the VENTURES, and such proposals must also be accompanied by a report from the IMPLEMENTATION CERTIFIER;
- 6.2.5 Prepare compliance reports regarding adherence with regulations, contractual rules, any acts of delegation and admission of ADDITIONAL INVESTMENTS and CONTINGENT INVESTMENTS, to support the decision-making process of the GRANTING AUTHORITY and ARTESP, as the case may be;
- 6.2.6 Prepare reports of accounting analysis, tax regularity and compliance of income statements, among other tax and accounting analyses; and
- 6.2.7 Monitor the replacement, by the CONCESSIONAIRE, of INTEGRATED ASSETS sold or replaced, issuing a report as to the conformity of the replacement, when necessary under the terms of the AGREEMENT and the EXHIBITS.
- 6.3 To perform these duties, the CONCESSIONAIRE shall hire a team consisting of one (1) senior engineer to coordinate the work, four (4) engineers, four (4) railroad system technologists, four (4) designers/draftsmen and two (2) financial analysts.
- 6.4 The delay on the part of the TECHNICAL SUPPORT in the delivery of reports, reports, opinions and any subsidies requested by ARTESP to make a decision on one or more issues does not exempt it from complying with its applicable approval, non-objection or deliberation deadlines, and the GRANTING AUTHORITY and ARTESP itself assume any consequences applicable to the non-manifestation within the respective deadline.
- 6.5 The performance of the TECHNICAL SUPPORT will occur throughout the CONCESSION TERM, starting concomitantly with the beginning of the PRE-OPERATIONAL PHASE.
- 7. GENERAL PROVISIONS FOR HIRING THE INDEPENDENT AUDITOR, THE INDEPENDENT VERIFIER, THE IMPLEMENTATION CERTIFIER AND TECHNICAL SUPPORT**
- 7.1 The CONCESSIONAIRE shall submit, for prior approval by ARTESP, within fifteen (15) calendar days from the SIGNATURE DATE, in separate documents, a list containing at least three (3) companies or consortia of companies for the functions of INDEPENDENT AUDITOR, INDEPENDENT VERIFIER, IMPLEMENTATION CERTIFIER and TECHNICAL SUPPORT, which shall

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meet the minimum conditions set forth in item 8 of this EXHIBIT.

- 7.1.1 The hiring of the TECHNICAL SUPPORT, THE INDEPENDENT AUDITOR, THE CERTIFIER and the INDEPENDENT VERIFIER must be completed under the terms of the AGREEMENT.
- 7.2 The CONCESSIONAIRE may appoint the same company or consortium of companies to compose, simultaneously, the lists of those destined to perform the functions of INDEPENDENT AUDITOR, IMPLEMENTATION CERTIFIER and INDEPENDENT VERIFIER. TECHNICAL SUPPORT must necessarily be provided by a company or consortium of companies that has not been included in the lists forwarded to exercise the duties of INDEPENDENT AUDITOR, IMPLEMENTATION CERTIFIER and INDEPENDENT VERIFIER.
- 7.3 To prove compliance with the requirements of the item 8 of this EXHIBIT to the INDEPENDENT AUDITOR, the INDEPENDENT VERIFIER, the IMPLEMENTATION CERTIFIER and the TECHNICAL SUPPORT related to the technical team, the CONCESSIONAIRE shall submit, together with the lists, a document demonstrating that the indicated companies have, in their technical staff, professionals who meet the minimum parameters established in item 8 of this EXHIBIT.
 - 7.3.1 ARTESP will evaluate the qualification documentation and resumes of the members appointed to participate in the technical staff, and will present within five (5) business days its judgment as to the non-objection to which they appear on the lists.
- 7.4 ARTESP shall, within a maximum period of ten (10) days from the presentation of the list by the CONCESSIONAIRE, pursuant to items 7.1 and 7.2 of this EXHIBIT, to approve the companies and/or consortium of companies indicated that meet the requirements contained in item 8 of this EXHIBIT.
 - 7.4.1 ARTESP may, in a justified manner, exclude from the selection companies and/or consortium of companies that possibly have conflicts of interest with the provision of the SERVICES, which may compromise its independence and impartiality.
 - 7.4.2 If ARTESP rejects, in its entirety, any or all of the lists of companies or consortium of companies presented by the CONCESSIONAIRE, or even approves less than three (3) companies or consortium of companies in each list, the CONCESSIONAIRE shall present another list(s) with complementary indications, and so on, until ARTESP approves a minimum number of three (3) companies or consortium of companies in each list indicated by the CONCESSIONAIRE, to perform the functions of INDEPENDENT AUDITOR, INDEPENDENT VERIFIER and TECHNICAL SUPPORT, recounting the deadlines initially established in this item 7 from the rejection of ARTESP.
 - 7.4.3 Regarding the function of IMPLEMENTATION CERTIFIER, ARTESP must approve at least 01 (one) company or consortium of companies, recounting the deadlines initially established in this item 7 from the rejection of ARTESP.

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- 7.4.4 The rejection by ARTESP of the company(ies)/consortium(s) included in the list(s) presented by the CONCESSIONAIRE shall always occur in a motivated and reasoned manner, by indicating the requirement provided for in item 8 of this EXHIBIT that has not been served by the company(ies)/consortium(s) indicated by the CONCESSIONAIRE.
- 7.4.5 If at least 03 (three) companies or consortium of companies are approved in each of the lists, or at least 01 (one) in the case of the IMPLEMENTATION CERTIFIER, considering, inclusively, any complementary indications that may be necessary, ARTESP shall, within a maximum period of 15 (fifteen) days from the minimum approval required, elect, in each list, one of the companies or consortium of companies approved to be hired by the CONCESSIONAIRE in the respective functions of INDEPENDENT VERIFIER, INDEPENDENT AUDITOR, IMPLEMENTATION CERTIFIER or TECHNICAL SUPPORT, even if the contract provides for the beginning of its effectiveness only from the time frames established in the items 3.2.1, 4.7, 5.2.1 and 6.5 of this EXHIBIT.
- 7.4.6 If ARTESP does not respond within the period stipulated in item 7.4.5 of this EXHIBIT, the CONCESSIONAIRE is authorized to select and contract one of the companies or consortium of companies that have been approved by ARTESP, within five (5) days from the expiration of the period provided for in item 7.4.5 of this EXHIBIT, with ARTESP having the prerogative to exercise the right provided for in item 7.10 of this EXHIBIT.
- 7.5 The CONCESSIONAIRE will not be subject to the penalties arising from the failure to hire the INDEPENDENT AUDITOR, the INDEPENDENT VERIFIER and/or the TECHNICAL SUPPORT until the manifestation of ARTESP, referred to in item 7.4.5 of this EXHIBIT, except for the provisions of item 7.4.6 of this EXHIBIT.
- 7.6 A penalty may be applied to the CONCESSIONAIRE when it is demonstrated that the need for repeated complementary indications, motivated by successive indications that do not meet the requirements set forth in the items 7.4.5 and 8 of this EXHIBIT, and which, therefore, make it impossible to meet the minimum required number of companies or consortium of approved companies, has resulted from conduct of bad faith, willful misconduct or fault of the CONCESSIONAIRE, determined after a regular administrative procedure, seeking to postpone the beginning of the period that is incumbent upon it to contract each function referred to in this EXHIBIT.
- 7.7 The contracts will have a Clause regulating the application of a fine in an amount equivalent to that of category III, level F, of EXHIBIT 5, if the INDEPENDENT AUDITOR, the IMPLEMENTATION CERTIFIER, the INDEPENDENT VERIFIER or the TECHNICAL SUPPORT fail to comply with the deadlines and obligations stipulated in the AGREEMENT or the determinations of ARTESP.

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- 7.7.1 If any of the infractions mentioned above are identified, the CONCESSIONAIRE shall notify ARTESP and the respective offending agent in order to warn the conduct and avoid default or demand the correction of the conduct.
- 7.7.1.1 If the conduct is not corrected or the default is made, the CONCESSIONAIRE may send the fine notice mentioned in item 7.7 to the offending agent and to ARTESP, giving rise to the disallowance of payments due to the agents by the CONCESSIONAIRE.
- 7.7.1.2 ARTESP may require the CONCESSIONAIRE to apply a warning or fine if it identifies any contractual violation by the aforementioned agents.
- 7.7.1.3 In case of default in the payment of fines imposed, the CONCESSIONAIRE shall adopt all legal measures admitted by law for the execution of the amounts, without prejudice to initiating proceedings for eventual termination/rescission, if applicable, with the replacement of the defaulting party through a new contracting procedure.
- 7.8 After evaluating the contracts of the INDEPENDENT AUDITOR, the IMPLEMENTATION CERTIFIER, the INDEPENDENT VERIFIER and the TECHNICAL SUPPORT, to be signed in view of the compliance with the requirements set forth in this EXHIBIT and in the AGREEMENT, ARTESP will issue, within five (5) business days, the corresponding non-objection.
- 7.9 Within ten (10) days from the signing of the respective contracts, the INDEPENDENT AUDITOR, the INDEPENDENT VERIFIER, the IMPLEMENTATION CERTIFIER and the TECHNICAL SUPPORT shall present a work plan, which shall be analyzed by ARTESP within five (5) business days, to verify its compatibility with the guidelines set forth in the AGREEMENT and in the EXHIBITS.
- 7.9.1 The work plan to be presented by the INDEPENDENT AUDITOR shall include the methodology to be applied in the conduct of the APPROVAL work and other duties referred to in the AGREEMENT and its EXHIBITS.
- 7.9.2 The work plan to be presented by the IMPLEMENTATION CERTIFIER must contemplate the methodology to be applied in the conduct of the CERTIFICATION work and other attributions referred to in the AGREEMENT and its EXHIBITS.
- 7.9.3 The work plan to be presented by the INDEPENDENT VERIFIER shall include the methodology to be applied in the measurement of the CONCESSIONAIRE's performance in complying with the PERFORMANCE INDICATORS, with reference to EXHIBIT III.D of the AGREEMENT.
- 7.9.4 The work plan to be presented by the TECHNICAL SUPPORT must contemplate the methodology to be applied for the technical and technological assistance to ARTESP.

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- 7.10 ARTESP shall have the prerogative to request the CONCESSIONAIRE to terminate any of the contracts entered into with the INDEPENDENT AUDITOR, the IMPLEMENTATION CERTIFIER, the INDEPENDENT VERIFIER or with the TECHNICAL SUPPORT, upon technical and substantiated justification, which may involve, among other reasons: (i) the verification of the issuance of unreliable information or of dubious quality by those who perform any of those functions; or (ii) the option of ARTESP for the direct hiring of these agents.
- 7.10.1 The issuance of unreliable information or information of dubious quality will be verified, among other hypotheses, when the APPROVALS, CERTIFICATIONS, reports and opinions produced by the INDEPENDENT AUDITOR, the IMPLEMENTATION CERTIFIER, THE INDEPENDENT VERIFIER or the TECHNICAL SUPPORT require, on average, 2 (two) or more reviews per document, considering the documents issued by each of the agents within a period of 3 (three) consecutive months.
- 7.10.2 In the event of direct contracting by ARTESP, pursuant to the item above, it shall be incumbent upon: (i) notification to the CONCESSIONAIRE, at least one hundred and twenty (120) days in advance, and such prerogative shall be included in the contracts to be signed by the CONCESSIONAIRE with the INDEPENDENT AUDITOR, with the INDEPENDENT VERIFIER, with the IMPLEMENTATION CERTIFIER AND WITH THE TECHNICAL SUPPORT, as a termination clause; (ii) economic and financial rebalancing in favor of the GRANTING AUTHORITY, with the purpose of relieving the CONCESSIONAIRE in relation to the costs that will be assumed by ARTESP with direct contracting, observing the rebalancing discipline provided for in the AGREEMENT.
- 7.10.3 Likewise, the CONCESSIONAIRE may only replace the INDEPENDENT AUDITOR, the IMPLEMENTATION CERTIFIER and the INDEPENDENT VERIFIER contracted, before the end of the term of the contracts, with technical and substantiated justification to ARTESP and with its prior consent.
- 7.10.4 The CONCESSIONAIRE may only replace professionals who are members of the TECHNICAL SUPPORT upon a motivated request from ARTESP, which, once formalized to the CONCESSIONAIRE, must be accepted without reservations.
- 7.10.5 In the hypotheses of item 7.10 of this EXHIBIT, ARTESP shall indicate a new company or consortium of companies, among the options already approved, provided that they still comply with the requirements set forth herein, ensuring the right of the CONCESSIONAIRE, at its discretion, to choose to replace the list of companies, as provided for in item 7.1 of this EXHIBIT, counting the deadlines from the determination of ARTESP to initiate a new process.
- 7.10.6 If the other companies or consortia of companies indicated in the approved list in question no longer comply with the requirements demanded in this EXHIBIT, the process mentioned in item 7.1 of this EXHIBIT shall be restarted, with presentation of a new list to ARTESP.

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- 7.10.7 Any costs arising from the termination of any of the contracts regulated by this EXHIBIT shall be borne by the CONCESSIONAIRE, except in the case where the termination results from ARTESP's option for the direct hiring of these agents.
- 7.10.8 The replacement of the INDEPENDENT AUDITOR, INDEPENDENT VERIFIER, IMPLEMENTATION CERTIFIER or TECHNICAL SUPPORT does not exempt them from the responsibility(s) they have assumed until then.
- 7.11 The contracts signed with the INDEPENDENT AUDITOR, the INDEPENDENT VERIFIER, the IMPLEMENTATION CERTIFIER and the TECHNICAL SUPPORT will have a term of five (5) years, extendable by mutual agreement by the PARTIES. After the termination of these contracts, if there is no extension, the CONCESSIONAIRE must hire new companies or consortia of companies to perform such functions, as the case may be, and the teams of the new contracted companies must be integrated by professionals other than those who were part of the teams of the INDEPENDENT AUDITOR, the INDEPENDENT VERIFIER, the IMPLEMENTATION CERTIFIER and the TECHNICAL SUPPORT previously in charge.
- 7.11.1 Without prejudice to the rules provided for in the previous item, the term of validity of the contract with the INDEPENDENT AUDITOR and the IMPLEMENTATION CERTIFIER shall be sufficient to ensure performance at the times indicated in the items 3.2 and 5.2, considering that its performance will occur by scope at different times and periods, and it is not necessary to maintain the contract in force throughout the term of the AGREEMENT, except for the duty of the CONCESSIONAIRE to hire the INDEPENDENT AUDITOR and IMPLEMENTATION CERTIFIER whenever it is necessary for its performance, under the terms of the AGREEMENT and this EXHIBIT.
- 7.12 Up to three (3) months before the end of the contracts entered into as a result of this EXHIBIT, the CONCESSIONAIRE shall initiate a selection procedure for the INDEPENDENT AUDITOR, THE INDEPENDENT VERIFIER, the IMPLEMENTATION CERTIFIER and the TECHNICAL SUPPORT, upon submission of the selected companies to ARTESP:
- 7.12.1 new INDEPENDENT AUDITOR and IMPLEMENTATION CERTIFIER, if there has not been until that date the completion of the VENTURES and INTERVENTIONS, and the respective termination of the defined scope of work, under the terms of this EXHIBIT;
- 7.12.2 new INDEPENDENT VERIFIER, if the SERVICES are still being provided until that date; and
- 7.12.3 new TECHNICAL SUPPORT, if the SERVICES are still being provided by that date.
- 7.12.3.1 The CONCESSIONAIRE shall also comply with the provisions of the DEMOBILIZATION PLAN approved by ARTESP regarding the hiring of a new INDEPENDENT AUDITOR to monitor the reversion of the ASSETS to the

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GRANTING AUTHORITY, providing for the hiring of an INDEPENDENT AUDITOR under the terms of this EXHIBIT and EXHIBIT III.G.

- 7.13 If the CONCESSIONAIRE does not meet the deadlines established in this EXHIBIT, it will be subject to the penalties provided for in the AGREEMENT and its EXHIBIT V.
- 7.14 ARTESP and the CONCESSIONAIRE may request, at any time, information or clarifications directly from the INDEPENDENT AUDITOR, the IMPLEMENTATION CERTIFIER and the INDEPENDENT VERIFIER, in which case they must forward any reports, inspection certificate, information or clarifications, simultaneously, to both PARTIES, without prior knowledge or consent of either of them, including the requester of the report, inspection certificate, information or clarification.
- 7.15 Any interest of the CONCESSIONAIRE in terminating the contract with the INDEPENDENT AUDITOR, the IMPLEMENTATION CERTIFIER, the INDEPENDENT VERIFIER or the TECHNICAL SUPPORT must be submitted prior to ARTESP's manifestation, with presentation of the respective grounds.
- 7.16 If, through the respective administrative proceeding, there is proof of the involvement, in collusion, of the CONCESSIONAIRE, its representatives, its agents and/or its employees with the INDEPENDENT AUDITOR, the IMPLEMENTATION CERTIFIER, the INDEPENDENT VERIFIER and/or the TECHNICAL SUPPORT, aiming at the fraudulent performance of its functions and obligations, according to the provisions of the AGREEMENT and its EXHIBITS, civil and criminal penalties will be adopted in the judicial sphere and mandatory communication to the accrediting entity in relation to all those involved, including, when involved, the INDEPENDENT AUDITOR, the IMPLEMENTATION CERTIFIER, the INDEPENDENT VERIFIER and/or the TECHNICAL SUPPORT, without prejudice to the administrative sanctions imposed on the CONCESSIONAIRE, under the terms of the AGREEMENT and its EXHIBIT V.
- 7.17 The performance of the INDEPENDENT AUDITOR, the IMPLEMENTATION CERTIFIER and/or the INDEPENDENT VERIFIER does not exempt the CONCESSIONAIRE, in whole or in part, from its obligations, nor does it interfere with the risks assumed by it, under the terms of the AGREEMENT and its EXHIBITS.

8. MINIMUM REQUIREMENTS FOR HIRING THE INDEPENDENT AUDITOR, THE IMPLEMENTATION CERTIFIER, THE INDEPENDENT VERIFIER AND TECHNICAL SUPPORT

- 8.1 They may only be approved, under the terms of item 7.4 of this EXHIBIT, and contracted, when elected by ARTESP to perform the functions of INDEPENDENT AUDITOR, IMPLEMENTATION CERTIFIER, INDEPENDENT VERIFIER and TECHNICAL SUPPORT, companies and/or consortia of companies that meet the following minimum requirements:
- 8.1.1 Not being subject to a penalty of temporary suspension of participation in bidding and impediment to contract with the direct or indirect PUBLIC ADMINISTRATION of the STATE, resulting from article 156, item III of Federal Law No. 14,133/2021, article 7 of

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Federal Law No. 10,520/2002, or even article 47 of Federal Law No. 12,462/2011;

- 8.1.2 Not being declared unfit to bid or contract with the PUBLIC ADMINISTRATION of any federative entity, as provided for in article 156, item IV, of the BIDDING AND ADMINISTRATIVE AGREEMENTS LAW;
- 8.1.3 Not being sentenced, by a final and unappealable judgment, to the penalty of interdiction of rights due to the practice of environmental crimes, as disciplined in article 10 of Federal Law No. 9,605/1998;
- 8.1.4 Not having a record of a sanction, with an impeding effect on participation in bidding or contracting, in the records referred to in article 22 of Federal Law No. 12,846/2013 and article 37 of State Decree No. 67,301/2022;
- 8.1.5 Not having been prohibited by CADE's Plenary from participating in bids promoted by the PUBLIC ADMINISTRATION, due to the practice of violation of the economic order, under the terms of article 38, item II, of Federal Law No. 12,529/2011;
- 8.1.6 Not being prohibited from contracting with the PUBLIC ADMINISTRATION due to a restrictive sanction resulting from an environmental administrative infraction, pursuant to article 72, paragraph 8, item V, of Federal Law No. 9,605/1998;
- 8.1.7 Not having been prohibited from contracting with the Government due to a conviction for an act of administrative improbity, under the terms of article 12 of Federal Law No. 8,429/1992;
- 8.1.8 Not having been declared unsuitable to contract with the PUBLIC ADMINISTRATION by the Plenary of the Court of Auditors of the State of São Paulo, under the terms of article 108 of State Complementary Law No. 709/1993;
- 8.1.9 Not have been temporarily suspended, prevented or declared unfit to bid or contract with the PUBLIC ADMINISTRATION, for disobedience to the Access to Information Law, pursuant to article 33, items IV and V, of Federal Law No. 12,527/2011, and article 74, items IV and V, of State Decree No. 58,052/2012;
- 8.1.10 Not being a cooperative society, in view of the prohibition contained in paragraph 1 of article 1 of State Decree No. 55,938/2010, as amended by State Decree No. 57,159/2011;
- 8.1.11 Not being in a situation of insolvency, liquidation, temporary special administration regime or intervention, or even have bankruptcy decreed by court decision;
- 8.1.12 Not being a controlled company, parent company, and/or companies under common control, directly or indirectly, as defined in Federal Law No. 6,404/1976, and of a

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foreign parent company of a Brazilian branch of the CONCESSIONAIRE, or of its shareholders, as well as not having participated in the engineering projects and supplies of equipment or systems, as a company, consortium or member of a consortium, nor have participated in the bidding process of the CONCESSION;

- 8.1.13 Not having partners who have direct or indirect participation in the management or corporate structure of the CONCESSIONAIRE;
- 8.1.14 Not having, observing the item 8.1.16, among the members of the technical team linked to the INDEPENDENT VERIFIER, IMPLEMENTATION CERTIFIER and the INDEPENDENT AUDITOR: (a) employee or director of the body/entity responsible for the management or monitoring of the AGREEMENT; (b) person who has been, in the period between the last six (6) months from the date of publication of the PUBLIC NOTICE, until the moment of performance in the referred technical team, a servant or director of the contracting body/entity/responsible for the BIDDING; (c) person who has acted in the formulation of the BIDDING documents in the last 6 months from the publication of the PUBLIC NOTICE; and (d) a person who is or has been, in the period between the last six (6) months from the date of publication of the PUBLIC NOTICE until the moment of performance, an officer, manager, employee, outsourced contractor or partner of the shareholders of the CONCESSIONAIRE;
- 8.1.15 The requirements of the items 8.1.12, 8.1.13, 8.1.14 of this EXHIBIT shall be attended, inclusively, by any subcontractors of the companies or consortium of companies hired by the CONCESSIONAIRE to perform the functions dealt with in this EXHIBIT, and ARTESP may, in the event of non-compliance, exercise the prerogative referred to in item 7.10 of this EXHIBIT.
- 8.1.16 The restrictions provided for in the items 8.1.14 shall last exclusively:
- i. for item (a) 8.1.14, within six (6) months from the end of any management or monitoring activity of the AGREEMENT;
 - ii. for items (b) and (c) of the item 8.1.14, within a period of six (6) months from the date of publication of the PUBLIC NOTICE; and
 - iii. for item (d) 8.1.14, within six (6) months from the termination of the relationship with the CONCESSIONAIRE.

- 8.2 The INDEPENDENT AUDITOR, the INDEPENDENT VERIFIER and the TECHNICAL SUPPORT must have proven to have performed services, with a minimum experience of 2 (two) years, which may be proven by any suitable document, admitting self-declaration of experience only if accompanied by documents capable of demonstrating the veracity of the information, with characteristics similar to the following:

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8.2.1 In the case of the INDEPENDENT AUDITOR:

- 8.2.1.1 Certification/verification/examination and validation processes of SYSTEMS and ROLLING STOCK;
- 8.2.1.2 Management;
- 8.2.1.3 Supervision; and
- 8.2.1.4 Inspection and control.

8.2.2 In the case of the INDEPENDENT VERIFIER:

- 8.2.2.1 Independent inspection or verification of qualifying projects, under the terms of article 1, paragraph 2, of State Law No. 16,933/2019, as a partnership contract;
- 8.2.2.2 Evaluation of performance indicators; and
- 8.2.2.3 Inspection and control.

8.2.3 In the case of TECHNICAL SUPPORT:

- 8.2.3.1 Monitoring and follow-up of common, administrative or sponsored concession contracts;
- 8.2.3.2 Monitoring of works;
- 8.2.3.3 Issuance of reports; and
- 8.2.3.4 Inspection and control.

8.3 The experience required in the items 8.2.1 the 8.2.3 of this EXHIBIT may be proven by the company or consortium of companies, or by a specialized technical professional.

- 8.3.1 The services provided for in the items 8.2.1 the 8.2.3 of this EXHIBIT must be proven in projects that together cover all the requirements described in the aforementioned items and total at least the amount of R\$ 120,000,000.00 (one hundred and twenty million reais), on the BASE DATE. This amount will be adjusted annually by the variation of the IPCA that occurred between the month prior to the BASE DATE and the month prior to the adjustment.

8.4 The IMPLEMENTATION CERTIFIER must be an accredited body by INMETRO for the inspection of infrastructure projects, under the terms of INMETRO Ordinance No. 367/2017.