

**SABESP – 15847-01 – SABESP: Accelerating Universal Sanitation In São Paulo With Brazil's First Blue A/B Structure  
Environmental and Social Action Plan (ESAP)**

No.	Aspect	Action	Deliverable	Delivery date
<b>PS 1: Environmental and Social Risk and Impact Assessment and Management</b>				
1.1	Environmental and Social Management System	1. Develop a management manual for social aspects	1. Submit manual.	1. Within 6 months after initial disbursement.
		2. Develop a manual to integrate social and health, safety, and security aspects into the environmental management system	2. Submit updated manual.	2. Within 12 months after initial disbursement.
		3. Continue implementing the environmental, social, and health, safety, and security management system at existing and new operating units, and continuously update risk and impact matrices, management programs, and emergency response programs.	3. Evidence of implementation.	3. As part of the Environmental and Social Compliance Report (ESCR).
		4. Include clauses in contracts with Sabesp contractors and subcontractors pertaining to compliance in environmental, social, and health, safety, and security matters.	4. Evidence of implementation.	4. Prior to the start of each new construction project.
1.2	Emergency Preparedness and Response	1. Develop a Climate Change Risk and Impact Management Program focused on forecasting, ranking, and sanitation infrastructure adaptation actions.	1. Submit Climate Change Risk and Impact Management Program.	1. Within 12 months after initial disbursement.
		2. Implement the Climate Change Risk and Impact Management Program.	2. Evidence of implementation.	2. In ESCR.
1.3	Unexpected Finds	1. Submit the current procedure for unexpected finds.	1. Procedure for unexpected finds.	1. Prior to initial disbursement.
		2. Update a procedure for unexpected finds in line with the Performance Standards	2. Updated procedure for unexpected finds.	2. Two months after initial disbursement.
1.4	Impact and Risk Assessment	1. Submit a list of projects to be implemented during each year with a preliminary environmental and social assessment for each, <u>in order to ensure that best efforts are made in prevention, mitigation, remediation, and/or compensation actions, as approved by IDB Invest, with respect to potential negatively material impacts</u> : i) in: (a) protected areas; (b) ecologically sensitive areas; (c) areas belonging to indigenous peoples; (d) ancestral or traditional use areas; (e) archaeological or cultural heritage areas; ii) areas related to material physical or economic displacement of populations; iii) areas in public spaces (for example, loss of leisure areas) and permanent access restrictions.	1. List of projects.	1. 6 months after initial disbursement (or prior to start of construction during the first year) and subsequently before the beginning of each year.
		2. For every new project, conduct an expedited assessment of cumulative impacts.	2. Cumulative impact assessment	2. Before construction begins.
<b>PS 2: Labor and Working Conditions</b>				
2.1	Occupational Health, Safety and Security	1. Evaluate the health, safety, and security system's performance, considering indicators for direct employees and subcontractors, and identifying: i) accidents with leave; ii) number of lost days; iii) frequency rate of accidents with leave; iv) severity level of accidents with leave; v) fatalities; vi) vehicular accidents; and vii) in the case of serious accidents involving work capacity loss and fatalities, causes and corrective measures to be taken.	1. Spreadsheet with health, safety, and security indicators and reports on serious cases.	1. During the 12-month period after initial disbursement.
2.2	Internal Complaint Mechanism	2. Develop and maintain a record of grievances and complaints from direct employees and contractors, including, among other information: i) number of grievances received; ii) types; iii) resolution timeframes; iv) any recurring themes; and v) corrective measures adopted.	2. Record of grievances and complaints received from direct employees and third-parties.	2. As part of the ESCR.
<b>PS 3: Resource Efficiency and Pollution Prevention</b>				
3.1	Greenhouse Gases	1. Submit greenhouse gas inventories considering all assets covered by this transaction.	1. Report on greenhouse gas emissions under the Brazilian GHG Protocol Program.	1. As part of ESCR and the Brazilian GHG Protocol Program's Public Record of Emissions.
3.2	Pollution Control	1. Submit: i) evidence demonstrating that the effluent treated by all assets covered by this transaction is in compliance with Federal CONAMA Resolution 430/11; and ii) sewage treatment plant efficiency indicators.	1. Treated effluent analysis and efficiency assessment reports.	1. As part of the ESCR.
		2. Submit a report with information on the disposal of sludge from STPs, indicating any reuse and circular economy actions, when applicable.	2. Report with information on the disposal of sludge from STPs.	2. As part of the ESCR.

No.	Aspect	Action	Deliverable	Delivery date
<b>PS 4: Community Health, Safety, and Security</b>				
4.1	Community Health, Safety, and Security	<ol style="list-style-type: none"> <li>1. Submit reports (that include environmental, social, and health, safety, and security management indicators) evidencing how construction subcontractors meet environmental, health, safety, and security, and community relations obligations, including measures to correct identified gaps.</li> <li>2. Expand the Stakeholder Engagement Plan to include communities potentially affected by activities, construction work, and operations at effluent treatment plants (noise, odors, and traffic).</li> <li>3. Develop and maintain a record of grievances and complaints from outside communities, including, among other information: i) number of grievances received; ii) types; iii) resolution timeframes; iv) any recurring themes; and v) corrective measures adopted.</li> <li>4. Update gender-based violence (GBV) risk management procedures for the communities in order to: i) strengthen existing complaint mechanisms; ii) ensure the existence and maintenance of adequate channels to capture GBV complaints from neighbors and community members; iii) provide adequate training, communication, and dissemination means at the subproject level; iii) allow management of any GBV complaint with a victim-centered approach.</li> </ol>	<ol style="list-style-type: none"> <li>1. Report on contractors' performance in managing environmental, social, and health, safety, and security risks and impacts.</li> <li>2. Submit the Stakeholder Engagement Plan</li> <li>3. Report on grievances and complaints received from outside communities.</li> <li>4. Report on updated procedures.</li> </ol>	<ol style="list-style-type: none"> <li>1. As part of the ESCR.</li> <li>2. Within 12 months after initial disbursement, and before construction starts.</li> <li>3. As part of the ESCR.</li> <li>4. Three months after initial disbursement.</li> </ol>