

BNG Bank N.V.
SUSTAINABILITY BOND FRAMEWORK

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1. Introduction

BNG Bank launches a Sustainability Bond programme to finance the environmental and social activities of Dutch municipalities. The programme follows the ICMA Sustainability Bond Guidelines 2018 (SBG)¹. This Framework is applicable for the issuance of Sustainability Bonds where the proceeds will be exclusively applied to finance or re-finance, in part or in full, new and/or existing eligible sustainability projects with clear environmental or social benefits of Dutch municipalities. The Framework has been verified by ISS-ESG.

2. About BNG Bank

2.1. Bank overview

BNG Bank is a Dutch agency specializing in providing financing for (semi-)publicly owned organizations, acting as an intermediary between the international money and capital markets and the Dutch public sector. BNG Bank has provided financing to the public sector since 1914, at competitive terms and conditions and for all maturities, irrespective of the situation on the financial markets. Its clients are local authorities and are also in the social housing, healthcare, education, energy and infrastructure sectors. The majority of the loans it provides (more than 90%) are loans that are guaranteed by government bodies. BNG Bank is a statutory two-tier company under Dutch law (“structuurvennootschap”). Half of the bank's share capital is held by the State of the Netherlands and the other half by municipal authorities, provincial authorities and a water board. BNG Bank is one of the largest issuers of bonds in the Netherlands. BNG Bank seen as a safe bank thanks to the shareholding of Dutch public authorities and largely solvency-free lending. It is currently rated as C+ prime by ISS-ESG.

2.2. Sustainability strategy

Everything BNG Bank does, revolves around making social impact. Instead of maximising profits, its priority is to maximise the social impact of its activities. BNG Bank is a committed partner for a more sustainable Netherlands. It enables the public sector to achieve its social objectives. In recent years, it has provided a wide range of products and services to its clients, which has resulted in fragmentation of its activities. Through its “Road to Impact” strategy, the bank is redefining its focus, by defining:

- **purpose** – maximum social impact;
- **who it serves** – the public sector;
- **how it acts** – in a sustainable, reliable and professional way.

BNG Bank is convinced that these conscious choices will enable it to achieve its ambitions: to be the promotional lender that delivers social impact and that is considered by clients and other stakeholders as their natural partner for addressing the social challenges they have to cope with.

The bank's core values are *sustainability*, *reliability* and *professionalism*:

¹<https://www.icmagroup.org/assets/documents/Regulatory/Green-Bonds/Sustainability-Bonds-Guidelines-June-2018-270520.pdf>

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- Sustainability indicates that its actions are focused on making an impact, both now and in the long term. The bank knows what is happening in society, and is focused on solutions and on the relationship with clients;
- Reliability is manifested in transparency in its actions and communications. BNG Bank is clear and honest about what it can do and it delivers on commitments;
- Professionalism defines how BNG Bank works, how it develops and how it engages in a professional context: the bank works effectively and improves on an ongoing basis. It shows respect for others, listens carefully and addresses issues using its experience.

The essence of BNG Bank’s sustainability strategy is characterized as the ‘triple P’ (People, Profit and Planet) approach, which integrates these three elements in all initiatives on the territory of a municipality or nation by generating ‘inclusive green growth’ (OECD, 2017). Although the emphasis is still on activities that affect BNG Bank’s climate and environment, cities are gradually moving to investment projects and policy initiatives where reducing environmental pressure is coupled with improving long-term economic profitability and social performance. In a Sustainable City, all three P’s of people, planet and profit are in balance and benefit of initiatives at the same time.

BNG Bank deliberately focuses on the public sector in the Netherlands; this is what makes it unique and is where its heritage is rooted. BNG Bank uses its knowledge and expertise in a targeted way. This enables it to increase its social impact. BNG Bank will measure and report on its impact, so it can work on continuously improving its social impact. For this, BNG Bank will use the Sustainable Development Goals (SDGs). BNG Bank mainly targets four SDGs on which it can maximise its impact by helping its clients:

Sustainable cities and communities (SDG 11)

- As a partner of social housing associations, BNG Bank contributes to better and liveable communities;
- As a partner of municipalities, BNG Bank contributes to affordable and better social provisions



Good health and well-being (SDG 3)

- BNG Bank contributes to affordable health care for everyone;
- BNG Bank is a partner in improving sustainability of hospitals and other health care facilities



Quality education (SDG 4)

- BNG Bank contributes to affordable and high quality school buildings
- BNG Bank is a partner in improving sustainability of schools and other educational buildings



Affordable and clean energy (SDG 7)

- BNG Bank contributes to a larger share of renewable energy in our energy mix
- BNG Bank contributes to energy savings and more energy efficiency



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3. Sustainability Bond Framework

The Sustainability Bond programme follows the four key pillars of the SBG: Use of Proceeds, Process for Project Evaluation and Selection, Management of Proceeds and Reporting. The eligible projects in line with the eligible project categories defined in the SBG.

3.1. Use of Proceeds

Identification of Use of Proceeds

BNG Bank finances the total Dutch municipal budget. This budget is drawn up using 53 Classification of Functions of Government (“COFOG”) tasks to display the municipal expense categories. In this classification system, municipal budgets are clustered in 9 divisions (first level) and divided into 53 tasks (second level). The tasks classify government expenditure data using the purpose for which the funds are used. The COFOG classification was developed by the Organization for Economic Cooperation and Development (OECD) and is published by the United Nations Statistical Division (UNSD)². In the Netherlands, Statistics Netherlands (CBS) produces these COFOG statistics. All tasks are described on the website of the national government³, an overview can be found in the Annex.

BNG Bank developed a methodology in which the 53 municipal tasks have been linked to the 17 Sustainable Development Goals (“SDGs”) and the underlying 169 sub-targets:

- Linking of COFOG tasks to SDGs was executed using the following documents: “High-Level Mapping to the Sustainable Development Goals” by the ICMA⁴ and the “Global indicator framework for the Sustainable Development Goals and targets of the 2030 Agenda for Sustainable Development” by the UN⁵;
- All COFOG tasks that are SDG-linked, have been categorised using the Green Bond Principles⁶ (“GBP”) and Social Bond Principles⁷ (“SBP”) Use of Proceeds categories;
- All SDGs have been addressed.

This approach has made it possible to distinguish between an SDG-linked and a non-SDG linked part of the overall Dutch municipal budget. Thus, all SDG-linked expenditures of all municipalities are deemed eligible, and all non-SDG-linked expenditures non-eligible. Please refer to Table below for a full overview of all tasks that have been linked to SDGs.

²<https://ec.europa.eu/eurostat/documents/3859598/10142242/KS-GQ-19-010-EN-N.pdf/ed64a194-81db-112b-074b-b7a9eb946c32>

³<https://vraagbaakiv3gemeenten.nl/taakvelden>

⁴<https://www.icmagroup.org/assets/documents/Regulatory/Green-Bonds/June-2019/Mapping-SDGs-to-Green-Social-and-Sustainability-Bonds06-2019-100619.pdf>

⁵https://unstats.un.org/sdgs/indicators/Global%20Indicator%20Framework%20after%202019%20refinement_Eng.pdf

⁶<https://www.icmagroup.org/assets/documents/Regulatory/Green-Bonds/Green-Bonds-Principles-June-2018-270520.pdf>

⁷<https://www.icmagroup.org/assets/documents/Regulatory/Green-Bonds/June-2020/Social-Bond-PrinciplesJune-2020-090620.pdf>

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SBP or GBP UoP category	Eligible COFOG tasks	SDG alignment
Access to essential services	<ul style="list-style-type: none"> • 1.1 Crisis management and fire brigade • 1.2 Public order and safety • 4.1 Public primary education • 4.2 Educational housing • 4.3 Education policy and student affairs • 5.2 Sports accommodations • 5.4 Museums • 5.5 Cultural heritage • 6.7.2 Customized services 18- • 7.1 Public health • 8.1 Spatial planning 	
Socioeconomic advancement	<ul style="list-style-type: none"> • 0.2 Civil affairs • 6.1 Cooperation and citizen participation • 6.2 Neighborhood teams • 6.3 Income plans • 6.6 Customized facilities (WMO) • 6.7.1 Customized services 18+ • 6.8.1 Escalated care 18+ • 6.8.2 Escalated care 18- 	
Employment generation	<ul style="list-style-type: none"> • 3.1 Economic development • 3.3 Business counter and business schemes • 3.4 Economic promotion • 6.4 Guided participation • 6.5 Labor participation 	
Clean transportation	<ul style="list-style-type: none"> • 2.5 Public transport 	
Green buildings	<ul style="list-style-type: none"> • 0.3 Management of other buildings and grounds • 3.2 Physical business infrastructure • 8.3 Living and building 	
Environmentally sustainable management of living natural resources and land use	<ul style="list-style-type: none"> • 5.7 Public green areas and (outdoor) recreation • 7.4 Environmental management 	
Pollution prevention and control	<ul style="list-style-type: none"> • 7.3 Waste 	
Sustainable water and wastewater management	<ul style="list-style-type: none"> • 7.2 Sewerage 	

3.2. Evaluation and Selection Process

BNG Bank is responsible for the evaluation and selection of the SDG-linked, eligible part of the municipal budget. BNG Bank identifies this eligible part in line with abovementioned Use of Proceeds methodology. The selection of eligible expenditures is done on an annual basis until full allocation of the proceeds and is done on municipal level.

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Do No Significant Harm

All BNG Bank's operations are guided by its sustainability policy⁸. This document sets out how BNG Bank gives shape to its core value of 'sustainability'. The sustainability policy was discussed by the Sustainability Committee and approved by the Executive Board. The external KPIs relating to sustainability that are included in the bank's management report are audited by the external auditor, and a report is provided to the Supervisory Board. Achievement of the internal KPIs is discussed in the quarterly meetings between the Executive Board and the relevant managers.

BNG Bank has excluded a number of activities and business practices from lending, even if such financing is permitted by BNG Bank's articles of association. Any relevant scenarios in which the government has set specific policies or provides explicit guarantees will be independently reviewed by the bank (on a case-by-case basis). If a customer falls under the specified exclusion criteria at any time during the course of an agreement, the bank will in the first instance consult with the customer in question to try to find a solution to ensure the customer returns to a situation of compliance. In the event of repeated breaches of the criteria, the bank will examine ways to terminate the relationship with the customer concerned. BNG Bank also reserves the right to reject a loan application on the grounds of sustainability considerations.

BNG Bank expects its customers to comply with the laws and regulations applicable to them and to be able to show proof of such compliance on request. BNG Bank expects them to assess the business partners that they work with in order to carry out their own activities for compliance with laws and regulations and with sustainability criteria (supply chain responsibility), and be able to show proof of such an assessment on request. BNG Bank reserves the right to refuse a loan to a customer if that customer's suppliers do not meet the sustainability criteria.

BNG Bank largely procures its supplies from Dutch suppliers who are subject to Dutch laws and regulations. In the procurement policy, procurement is tailored to actual use and there must be a good balance between environmental, people-related and economic interests. Suppliers are required to meet sustainability performance standards in the areas of working conditions, remuneration and working hours, either through external certification (ISO or EMAS) or through an assessment. The bank's exclusionary provisions apply to suppliers. At regular intervals, BNG Bank discusses with suppliers their commitments to sustainable behaviour. If BNG Bank notices that the bank's sustainability principles have been breached, BNG Bank will consult the supplier and attempt to find a satisfactory solution. If BNG Bank cannot find a solution, BNG Bank will stop using that supplier. Given the size of the bank's organisation, the amount of expenditure on procurement activities is limited in absolute terms. The bank's procurement policy is published at bngbank.nl.

Minimum Social Safeguards

As set out in its Human Rights Policy⁹, conventions relating to human rights, the rights of minorities and workers' rights provide a framework for the bank's activities. BNG Bank is committed to respect human rights at all levels.

- Article 2 of BNG Bank's articles of association provides a framework for the institutions that are eligible for financing. There must always be a material financial involvement on the part of a

⁸ [https://www.bngbank.com/Documents/Investors/BNG Bank%20Bank%202020%20Sustainability%20policy.pdf](https://www.bngbank.com/Documents/Investors/BNG%20Bank%202020%20Sustainability%20policy.pdf)

⁹ [https://www.bngbank.com/Documents/Investors/BNG Bank Bank Human Rights Policy.pdf](https://www.bngbank.com/Documents/Investors/BNG%20Bank%20Human%20Rights%20Policy.pdf)

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government body. Customers outside of this framework will not be eligible for financing by BNG Bank. The bank encourages customers to become more sustainable and is actively involved in the transition toward the use of energy from renewable sources.

- BNG Bank's clients are subject to the Customer Due Diligence (CDD) policy, which covers integrity risks and human rights aspects. A High Risk assessment in the field of human rights (countries and sectors) is part of the lending process.
- The Equator Principles framework applies to project financing. This means that customers must report annually on their projects' compliance with the principles. The lending proposals include a section on sustainability, which focuses on the results of the environmental and social risk assessments required under the Equator Principles.
- For the refinancing of export credits covered by a Dutch government guarantee, the Corporate Social Responsibility (CSR) analysis by Atradius must be taken into consideration. This assessment is done using OECD guidelines, labour standards from the International Labour Organisation (ILO) and the principles of UN Global Compact. Even if the outcome of this analysis is positive, the bank may still decide not to refinance these loans. When BNG Bank however is acting in its capacity as a funder designated by the Ministry of Finance for fixed rate export credit refinancing (CIRR), BNG Bank will provide refinancing in case the analysis of Atradius is positive.
- The Dutch duty of care, acting in the customer's interests, has priority in the bank's services. Accordingly, BNG Bank aims to provide straightforward and transparent products that meet the needs of BNG Bank's customers and have manageable risks attached. Considerable attention is given to providing customers with clear and concise information and warning them of the risks attached to certain products. BNG Bank's lending conditions are set out in fair, extensive and accurate terms and do not contain any hidden onerous conditions (small print). All costs and terms are outlined clearly and unambiguously.
- The development of new products is subject to a product approval process (PARP) at BNG Bank, which is also used to evaluate existing products periodically. The PARP process ensures that the duty of care in respect of the customer is given a more prominent role within product approval. This is achieved by defining the target group (positive and negative) and identifying the needs and the risk profile to ensure that the design of the financial instrument, including its properties, does not have an adverse impact on end customers or lead to problems in relation to market integrity.
- Customers must comply with laws and regulations intended to guarantee a healthy financial position. Policy papers apply to the energy and healthcare sectors, which set out the minimum requirements customers must meet in order to be eligible for financing. Where appropriate, more stringent requirements are imposed. Each year, customers are subjected to a review, which determines whether the covenants agreed upon for financing have been complied with. In the event of a covenant breach, a solution will be sought in consultation with the customer to return to the desired levels. If necessary, the review frequency will be increased and the assessment intensified. In extreme cases, a decision can be made to terminate the relationship with the customer.
- The Executive Board and senior management are responsible for achieving targets in relation to lending. The Supervisory Board assesses actual performance each year based on a report by the independent auditor. Controlling long-term lending is the responsibility of the Head of Public Finance who reports to the chairman of the Executive Board.
- Expert and engaged employees are crucially important for the organisation's performance. Long-term employability, mobility, diversity, flexibility, responsible remuneration and

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employee development are key aspects of the BNG Bank HR policy. BNG Bank's policy sets out how BNG Bank intends to ensure everyone is offered equal opportunities. BNG Bank complies with Dutch laws and regulations in relation to employee rights and working conditions, regardless of religion, gender, origin, sexual orientation or nationality. BNG Bank applies a zero-tolerance policy to cases of actual or attempted bribery and corruption, regardless of the target. BNG Bank's employees must act ethically and with integrity. On commencing employment, particular attention is paid to employee and executive integrity. BNG Bank pursues a pre-employment screening policy. New employees receive the BNG Bank Company Code when joining the bank and take the oath or affirmation for the financial sector. The bank has procedures in place to prevent, discourage and detect bribery and corruption. Internal rules of conduct to avoid conflicts of interest include rules for accepting and giving business gifts and rules for entering into private transactions with suppliers.

- Responsibility for implementing the human resources policy rests with management and the Human Resources department.

3.3. Management of Proceeds

The proceeds will be allocated and managed on a portfolio basis. BNG Bank will monitor and track an amount equal to the net proceeds through its internal accounting system and will seek to allocate 100% of this amount to its eligible portfolio. Pending the full allocation to the eligible portfolio (with allocation taking place each calendar year), BNG Bank will hold and / or invest the balance of net proceeds not yet allocated, at its own discretion, in its treasury liquidity portfolio. If a designated part in the applicable eligible portfolio ceases to be eligible in the applicable eligible portfolio, the proceeds will be re-allocated to different eligible parts, as soon as reasonably practicable.

3.4. Reporting

Reporting will be available to investors within one year from the date of the Sustainability Bond issuance and annually thereafter until the proceeds have been fully allocated. The annual Sustainability Bond report with updates on the allocation of proceeds and an impact evaluation of the funded municipalities will be published on BNG Bank's website, along with assertions by BNG Bank's internal audit department that the net proceeds were allocated according to the aforementioned eligible Use of Proceeds methodology.

Allocation reporting

Allocation reporting will be available to investors within one year from the date of a Financial Instrument issuance and annually thereafter, until the proceeds have been fully allocated. BNG Bank will track the allocation of proceeds and will report on the percentage of proceeds allocated, as well as on the outstanding volume of the Financial Instrument portfolio. The report will provide insights into the total amount of Sustainability Bonds outstanding, the number of environmental or social projects and their geographical location on municipality level. In addition, information is disclosed on the nature of the projects (capital expenditures) and the share of new projects versus refinanced projects.

Impact reporting

In order to track the impact of the Sustainability Bond, annual impact reports will be prepared by Het PON & Telos and made available until the proceeds have been fully allocated and until the maturity

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date of the bond. Het PON & Telos is a research institute from Tilburg, and an official partner of Tilburg University. The annual impact reports will describe the sustainable development of municipalities financed by the Sustainability Bond, and their performance on several key indicators per SDG.

The Netherlands has a long tradition of national policy planning that values environmental improvement, while simultaneously building long-term economic strength and improving socio-cultural conditions. This is reflected in its national agencies for Economic Planning (CPB), Social-Cultural Planning (SCP) and Planning of the Living Environment (PBL). The Dutch government thus gives high priority to sustainability and green growth (Regeerakkoord, 2017).

Following the recognition that many environmental and social issues are better addressed by local authorities than at the national level, the Dutch government has started decentralizing many of its activities to promote sustainability at the municipal level. Furthermore, it has established covenants with societal actors to forge major transformations in the national governance structures that have an impact on sustainable development.

Het PON & Telos is very experienced in measuring and monitoring sustainable development for municipalities. On an annual basis, Het PON & Telos publishes the National Monitor Sustainable Municipalities, providing Dutch municipalities with (scientific) insights in their sustainable performance. The knowledge and experience gained with these publications will be used to provide impact indicators for BNG Bank's annual impact reports.

Given the nature of this Sustainability Bond, and the recent developments in sustainability and climate in the Netherlands, the indicators used to measure the municipal development on the SDGs will be chosen based on three basic principles:

- The indicator must be linked to an SDG financed by the corresponding Sustainability Bond
- The indicator must be closely linked to the municipal tasks or sphere of influence
- The data used must be of high quality, and from a reliable source

In the next table, a few examples are given for the impact monitoring per SDG. The definite set of indicators will be presented in the first annual impact report, published one year after the issuance date of the Sustainability Bond.

SDG	Impact indicators
1. No Poverty	Poor households; Social welfare benefits; Risk contour; Floods; Earthquakes; Incapacity for work.
2. Zero Hunger	Assessment of own health; Chronicle illness; Distance to general practitioner; Distance to public hospital; Road safety; Concentration of ozone (O3); Concentration of particulate matter (PM2.5); Obesity; Alcohol; Drugs; Smoking behavior; Mental health costs; Regular health costs
3. Good Health and Well-being	Physical health; Mental health; Air quality
4. Quality Education	Distance to primary school; Distance to secondary school; School dropouts; Youth unemployment; Education level population

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5. Gender Equality	Labor participation
6. Clean Water and Sanitation	Clean ground- and surface water: Water quality: Fish population; Water quality: Macro-fauna; Water quality: Flora; Physical-chemical water quality: Water quality: Other substances; Water quality: Priority substances
7. Affordable and Clean Energy	Wind energy; Solar energy; Natural gas use households; Electricity use households; Energy label houses; Natural gas use companies; Energy use companies; Energy poverty
8. Decent Work and Economic Growth	Cultural employment; Gross regional product per capita; Employment function; Human resources exploitation; Unemployment; High- and medium-tech employment Employment in the creative industry; School dropouts; Youth unemployment
9. Industry, Innovation and Infrastructure	Emission of carbon-dioxide (CO ₂); Glass-fiber internet connections; Share of knowledge workers; Access to main roads and highways; Recharging stations for electric vehicles; High- and medium-tech employment
10. Reduced Inequalities	Loneliness; Political engagement; Financial assets households; Migration; Social welfare benefits; Poor households
11. Sustainable Cities and Communities	National monuments; Affordable housing; Affordable rental housing; Natural landscapes; Access to train station; Access to public busses; Risk contour; Concentration of particulate matter (PM _{2.5}); Tendency to move; Household general micro waste; Household general macro waste; Cycling climate
12. Responsible Consumption and Production	Household general micro waste; Household general macro waste Separation general macro waste; Separation general micro waste
13. Climate Action	Flooding; Urban heat islands
15. Life on Land	Nitrogen deposition; Natural landscapes; Biodiversity
16. Peace, Justice and Strong Institutions	Turnout local elections; Turnout national elections; Turnout European elections; Turnout provincial elections; Violent crimes; Property crimes; Vandalism; Child protection; Feelings of unsafety

Additional (example) impact metrics (aligned with the “Harmonized Framework for Impact Reporting”¹⁰ and “Working Towards a Harmonized Framework for Impact Reporting for Social Bonds”¹¹ by ICMA are:

¹⁰ <https://www.icmagroup.org/assets/documents/Regulatory/Green-Bonds/Handbook-Harmonized-Framework-for-Impact-Reporting-220520.pdf>

¹¹ <https://www.icmagroup.org/assets/documents/Regulatory/Green-Bonds/June-2020/Harmonized-Framework-for-Impact-Reporting-for-Social-BondsJune-2020-090620.pdf>

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- Access to essential services (SBP):
 - Number of hospitals and other healthcare facilities built/upgrade
 - Number of residents benefitting from healthcare
 - Number of vulnerable students
 - Change in rate of early school leavers /School dropout rate
 - Percentage of students with special educational needs in regular classrooms
 - Number of education facilities and/or initiatives
 - Percentage of population 25-64 who have completed their tertiary education
- Socioeconomic advancement (SBP):
 - Beneficiaries of minimum benefits
 - Income wealth ratio
- Employment generation (SBP):
 - Number of disabled people employed
 - Jobs created and/or retained
- Affordable basic infrastructure (SBP):
 - Share of people with access to public transport
- Green buildings (GBP):
 - Annual GHG emissions reduced/avoided in tonnes of CO2 equiv. vs local baseline/baseline certification level; and/or
 - % of water reduced/avoided vs local baseline/baseline certification level/IGCC /International Plumbing Code
 - Amount p.a. of waste minimised, reused or recycled in % of total waste and/or in absolute (gross) amount in tonnes p.a.
- Pollution prevention and control (GBP):
 - Waste that is prevented, minimised, reused or recycled before and after the project in % of total waste and/ or in absolute amount in tonnes p.a.
 - Area with improved regular (daily, weekly or bi-weekly) waste collection service
 - Km of street with regular (daily, weekly or bi-weekly) street sweeping service coverage
- Sustainable water and wastewater management (GBP):
 - Annual absolute (gross) amount of wastewater treated, reused or avoided before and after the project in m³/a and p.e./a and as %

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4. Annex: 53 COFOG tasks (in bold SDG-linked tasks)

COFOG task (Dutch)	COFOG task (English)	Description
0.1 Bestuur	0.1 Governance	This task area includes the facilitation of the administrative bodies: <ul style="list-style-type: none"> • council of mayor and aldermen (wage costs, travel costs and accommodation costs, etc.); • council and council committees (fees, excursions, etc.); • the support of the council, the registry; • regional, national and international administrative cooperation; • local audit office, local ombudsman function, auditing.
0.2 Burgerzaken	0.2 Civil affairs	This task field includes the following civil matters: <ul style="list-style-type: none"> • passports and driving licenses; • population register; • street naming and cadastral information; • citizenship; • elections, referendums; • Civil affairs fees revenues (economic category benefits: 3.7).
0.3 Beheer overige gebouwen en gronden	0.3 Management of other buildings and grounds	This task field includes tasks related to real estate that is not in operation and cannot be assigned to a specific policy field: <ul style="list-style-type: none"> • management, rental, maintenance of buildings, land and lands that the municipality (whether or not temporarily) owns and does not operate.
0.4 Overhead	0.4 Overhead	This task field includes the costs of overhead, i.e. all costs associated with the management and support of employees in the primary process: <ul style="list-style-type: none"> • finances, supervision and control focused on the own organization; • staff and organization; • the town clerk; • purchasing (incl. tendering and contract management); • Legal Affairs; • administrative affairs and administrative support; • information provision and automation of PLOFACH systems; • facility affairs and accommodation (including security); • documentary information provision (DIV); • management support primary process.
0.5 Treasury	0.5 Treasury	This task area includes the activities of the municipality with regard to the treasury function: <ul style="list-style-type: none"> • Financing, investments, dividends etc. including dividend utilities; • Donations and bequests.
0.61 OZB woningen	0.61 Property tax residential real estate	This task field includes real estate tax on the home: <ul style="list-style-type: none"> • property taxes; • valuation of immovable property (houses); • levy and recovery; • implementation of property tax (homes); • objection and appeal.
0.62 OZB niet-woningen	0.62 Property tax non-residential real estate	This task field includes real estate tax on non-residential properties: <ul style="list-style-type: none"> • tax on ownership and use non-residential, • valuation of immovable property (non-residential); • levy and recovery; • implementation of property tax (non-residential); • objection and appeal.

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0.63 Parkeerbelasting	0.63 Parking tax	The parking tax belongs to this task field: <ul style="list-style-type: none"> levy and recovery; revenues from parking facilities; proceeds fines.
0.64 Belastingen overig	0.64 Taxes other	This task field includes other municipal taxes, such as: <ul style="list-style-type: none"> dog tax; precariousness; advertising tax; levy and recovery; objection and appeal.
0.7 Algemene uitkering en overige uitkeringen gemeentefonds	0.7 General and other payments from municipal fund	This task area includes benefits from the municipal fund: <ul style="list-style-type: none"> general allowance; integration benefits; decentralization benefits; Article 12 benefit.
0.8 Overige baten en lasten	0.8 Other income and expenses	This task field includes: <ul style="list-style-type: none"> provisional amounts, target cutbacks, budget space, etc. (estimate) unforeseen expenses.
0.9 Venootschapsbelasting (VpB)	0.9 Corporation tax (VpB)	In this task field, (the estimate of) the amount payable for corporate tax is posted as an expense. This concerns the (estimated) amount of the corporate tax assessment for the relevant financial year / accounting year. This amount is due on account of fiscal profit realized on balance on business activities in the relevant financial year after any settlement of fiscal losses from previous budget years. In the annual accounts, too, it will often still concern an estimate of the amount of the assessment, because the final assessment has not yet been received. That is why any difference that may arise between the amount of the final corporate tax assessment received in the budget year for an older budget year and the amount included as an estimate in the annual accounts for that older year is also entered in this task field.
0.10 Mutaties reserve	0.10 Changes in reserve	This task field is used to post all additions and withdrawals from the reserves that are related to task fields 0. to 8. (with the exception of task field 0.11).
0.11 Resultaat van de rekening van baten en lasten	0.11 Result of the income and expenditure account	This task field is the balance of the income and expense account of all other task fields, including the additions to and withdrawals from reserves on those task fields.
1.1 Crisisbeheersing en brandweer	1.1 Crisis management and fire brigade	This task area includes all regular tasks of the fire service and tasks related to limiting and combating disasters and major accidents: <ul style="list-style-type: none"> firefighting; preventive measures for physical safety; disaster relief.
1.2 Openbare orde en veiligheid	1.2 Public order and safety	This task area includes all municipal tasks in the field of public order and safety: <ul style="list-style-type: none"> supervision and enforcement of public order, BOAs; Bibob Act and (administrative) approach to organized crime; bureau Halt; crime prevention; drafting and maintaining APV; charge for drinks & catering; Weapons and Ammunition Act (formerly Firearms Act); policy, supervision and disposal of conventional explosives; safe living and living environment; anti-discrimination policy; death inspection (investigation ordered by the public prosecutor in connection with the possible non-natural cause of death);

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		<ul style="list-style-type: none"> • Countering radicalization; • animal protection. <p>The following charges of corona measures must be posted to this task field:</p> <ul style="list-style-type: none"> • use of BOAs to monitor compliance with anti-corona measures. BOAs must always be booked on this task field, even if they enforce on task fields other than public order.
2.1 Verkeer en vervoer	2.1 Traffic and transportation	<p>This task area includes tasks in the field of land traffic (including pedestrians) and associated dry infrastructure:</p> <ul style="list-style-type: none"> • traffic policy; • traffic measures: traffic signs, traffic control installations, signage and street furniture for. traffic regulation; • influencing traffic behavior with a view to road safety; • construction, reconstruction and maintenance of the paved public space: roads, squares, cycle paths, footpaths and other surfacing; • civil engineering structures: inspection, management and maintenance of bridges, tunnels, railway crossings and the like, including infrastructure for airports; • lighting roads: construction, management and maintenance; • anti-icing conditions: clearing snow and spreading; • street cleaning: cleaning and (supervising) keeping the public space clean from sweeping and litter; • regulating the public space: permits for driveways, laying cables, renting out pitches (land, petrol stations); • remove traffic obstacles and permits for the temporary placement of objects on public roads.
2.2 Parkeren	2.2 Parking	<p>This task area includes the development and management of (individual) parking facilities:</p> <ul style="list-style-type: none"> • parking policy: parking zone, exemptions and permits; • layout and maintenance of open and closed parking facilities; • income and expenses related to parking facilities (excluding the proceeds from parking tax, see task field 0.63) • parking meters; • bicycle storage. • general parking facilities that can be used by the disabled.
2.3 Recreatieve havens	2.3 Recreational ports	<p>This task area includes ports for recreational shipping:</p> <ul style="list-style-type: none"> • marina; • bridge fees and lock fees; • mooring and harbor dues.
2.4 Economische havens en waterwegen	2.4 Economic ports and waterways	<p>This task area includes tasks for the benefit of (professional) shipping and the associated infrastructure:</p> <ul style="list-style-type: none"> • dredging work; • sea ports: guiding shipping to and from the port, managing and developing the wet and dry infrastructure; • inland ports: managing the port area (dry and wet part), carrying out operational tasks; • through waterways: beaconing, ice prevention, layout and use of the banks through inspection, management, maintenance and replacement of the quayside; • berths and permits for commercial vessels, berths and berths for commercial shipping;

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		<ul style="list-style-type: none"> • flood defense and drainage: management of surface water and prevention of flooding by maintaining the banks of waterways behind dikes to guarantee the stability of the flood defense and pumping excess water from lower areas (under-drainage); • bridge fees and lock fees.
2.5 Openbaar vervoer	2.5 Public transport	<p>This task area includes tasks in the field of public transport and associated (extensive) infrastructural facilities:</p> <ul style="list-style-type: none"> • bus, tram and metro; • taxi transport; • ferry services; • facilities and information to support public transport; • bus station, metro station, multimodal hub; • ov experiments.
3.1 Economische ontwikkeling	3.1 Economic development	<p>This task area includes general policy to strengthen economic activity:</p> <ul style="list-style-type: none"> • cluster development and strengthening of sectors, stimulation of (collaborative) projects of research institutions and companies; • local, regional, supranational, international partnerships aimed at strengthening the economic structure and innovation; • collaboration with industry and knowledge and research institutions; • developing urban and neighborhood-oriented economic programs.
3.2 Fysieke bedrijfsinfrastructuur	3.2 Physical business infrastructure	<p>This task field includes activities aimed at creating physical conditions for all forms of activity:</p> <ul style="list-style-type: none"> • land development business parks; • development and maintenance of business locations and (re) development of business premises; • restructuring and making business locations more sustainable; • investments in shopping areas and shopping strips; • activities for agricultural and horticultural land.
3.3 Bedrijfsloket en bedrijfsregelingen	3.3 Business counter and business schemes	<p>This task area includes support and services from the municipality aimed at companies and entrepreneurs (including companies and entrepreneurs in agriculture, horticulture and livestock):</p> <ul style="list-style-type: none"> • business counter, business counter; • stimulating and educating starting entrepreneurs; • attracting and facilitating new companies; • financial support schemes for businesses including agriculture, horticulture, livestock and fishing; • arrange street trade, markets as well as livestock markets; • the BIZ contribution (via benefits category 2.2.1); • market money and standing money markets (via income category 3.7); • costs and other income from utilities;
3.4 Economische promotie	3.4 Economic promotion	<p>This task area includes activities aimed at "putting the municipality on the map":</p> <ul style="list-style-type: none"> • promotional activities aimed at attracting new businesses and new workers; • attracting other institutions to strengthen the profile of the municipality; • invest in supra-local, regional, national and international knowledge and economic relations networks; • promotion tourism; • fairs and fairs; • commuter tax;

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		<ul style="list-style-type: none"> • tourist tax; • entertainment perks.
4.1 Openbaar basisonderwijs	4.1 Public primary education	<p>This task field includes the municipal tasks with regard to public primary education:</p> <ul style="list-style-type: none"> • administrative costs for municipalities that are themselves administrators; • primary public primary education, physical education (including school swimming); • the rental of, for example, a gym; • Suitable education.
4.2 Onderwijshuisvesting	4.2 Educational housing	<p>This task area includes the municipal tasks in the field of educational housing for public and special education:</p> <ul style="list-style-type: none"> • new construction, adaptation and extension of existing school buildings; • the rental of (for example a gym); • drawing up educational housing program; • anti-vandalism.
4.3 Onderwijsbeleid en leerlingzaken	4.3 Education policy and student affairs	<p>This task area includes local educational policy and student facilities:</p> <ul style="list-style-type: none"> • educational support: support teachers and management; • expenditure on special education (including physical education and school swimming for special education students); • arrears policy; • coordination to school together, appropriate education; • adult education; • playgroups; • student care and student guidance; • student transport (including student transport for public education students); • stimulating school participation: compulsory education and preventing early school leaving.
5.1 Sportbeleid en activering	5.1 Sports policy and activation	<p>This task area includes non-physical measures to stimulate professional and amateur sports:</p> <ul style="list-style-type: none"> • stimulating (amateur and professional) top sport; • support and encourage recreational sports; • supporting organizations involved in sports; • sports in the neighborhood and combination functions.
5.2 Sportaccommodaties	5.2 Sports accommodations	<p>All accommodations for sports activities belong to this task field:</p> <ul style="list-style-type: none"> • sports halls, swimming pools, skating halls, etc. ; • (green and artificial) fields, sites and buildings, including facilities and technical provisions; • playgrounds in the neighborhood. <p>The following charges of corona measures must be posted to this task field:</p> <ul style="list-style-type: none"> • Charges for extra subsidy for sports accommodations that have lost income due to the measures against corona. These expenses must be recognized in the usual category. This usually means reporting on expense category 4.3.6 Income transfers - other governments or expense category 4.3.8 Income transfers - other institutions and persons. • Remission of rent for sports facilities that have lost income must be accounted for as negative income in category 3.6 Renting.
5.3 Cultuurpresentatie, cultuurproductie en cultuurparticipatie	5.3 Culture presentation, culture production and cultural participation	<p>This task area includes activities to promote visual arts, music, dance and theater:</p> <ul style="list-style-type: none"> • subsidizing stages for music, dance and theater;

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		<ul style="list-style-type: none"> • subsidize companies for music, dance and theater; • accommodations for visual art; • grants for visual artists and projects; • art purchases, including works of art in public space; • subsidizing cultural expressions in the field of film and video; • artistic and cultural education, promotion of an educational offer; • cultural events including commemorations; • umbrella bodies for the practice of art. <p>The following burdens of corona measures belong to this task field:</p> <ul style="list-style-type: none"> • Charges for additional subsidies for cultural venues that have lost income due to the measures against corona. These expenses must be recognized in the usual category. This usually means reporting on expense category 4.3.6 Income transfers - other governments or expense category 4.3.8 Income transfers - other institutions and persons. • Remission of rent for cultural venues that have lost income must be accounted for as negative benefit in category 3.6 Rent.
5.4 Musea	5.4 Museums	<p>This task field includes activities aimed at the acquisition, preservation, scientific research and presentation of art and culture:</p> <ul style="list-style-type: none"> • museums, exhibitions; • archeology, local history; • historical archives. <p>The following burdens of corona measures belong to this task field:</p> <ul style="list-style-type: none"> • Charges for extra subsidy for museums that have lost income due to the measures against corona. These expenses must be recognized in the usual category. This usually means reporting on expense category 4.3.6 Income transfers - other governments or expense category 4.3.8 Income transfers - other institutions and persons. • Remission of rent for museums that have lost income must be accounted for as negative income on category 3.6 Renting.
5.5 Cultureel erfgoed	5.5 Cultural heritage	<p>This task area includes tasks aimed at preserving and making cultural heritage accessible to the public:</p> <ul style="list-style-type: none"> • historical buildings, protected city and village views and other objects with historical value in the public space; • subsidy, management, maintenance, supervision and maintenance of cultural heritage; • making cultural-historical values visible (digitally).
5.6 Media	5.6 Media	<p>This task area includes the care for physical and electronic culture carriers:</p> <ul style="list-style-type: none"> • libraries, art library, video library; • local press, local broadcaster; • local information provision (for example by means of ICT); • umbrella bodies.
5.7 Openbaar groen en (openlucht) recreatie	5.7 Public green areas and (outdoor) recreation	<p>This task area includes public green, nature and recreation:</p> <ul style="list-style-type: none"> • nature protection, maintenance of forest, heathland and other nature areas;

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		<ul style="list-style-type: none"> • construction and maintenance of public green spaces, including the installation and maintenance of works of art in the public space; • construction and maintenance of public water: ponds and small waterways, including cleaning ditches, maintenance of embankments and paving; • construction and maintenance of play facilities, recreational facilities; • hobby clubs and allotment associations.
6.1 Samenkracht en burgerparticipatie	6.1 Cooperation and citizen participation	<p>This task area includes general facilities (for which no individual decision from the municipality is required) aimed at participation:</p> <ul style="list-style-type: none"> • support participatory citizen initiatives, support volunteers and informal care; • social and cultural work, General Social Work (AMW), neighborhood development; • prevention (eg combating loneliness, prevention in the field of mental health care); • neighborhood and club houses; • LGBT policy; • collective additional transport; • accessibility of facilities (inclusion); • childcare: supervision and enforcement of the quality of childcare and playgroups; • emergency shelter for refugees; • aliens. <p>The following costs of corona measures must be booked in this task field:</p> <ul style="list-style-type: none"> • Charges for extra subsidy for neighborhood and club houses that have lost income due to the measures against corona. These expenses must be recognized in the usual category. This usually means reporting on expense category 4.3.6 Income transfers - other governments or expense category 4.3.8 Income transfers - other institutions and persons. • Remission of rent for neighborhood and club houses that have lost income must be recognized as negative income on category 3.6 Rent. • Charges in the event of extra childcare for vital professions or extra use of the childcare and out-of-school care scheme for single parents.
6.2 Wijkteams	6.2 Neighborhood teams	<ul style="list-style-type: none"> • This task area includes all counter facilities aimed at identifying their own strength and guiding them to the correct form of individual support (customized facilities and services): • information; • advice; • client support; • access to 1st and 2nd line facilities; • prevention; • early detection. <p>The following charges of corona measures must be entered in this task field:</p> <ul style="list-style-type: none"> • burdens in case of extra deployment of crisis situations at home, mental health problems; extra costs for ehealth at home, such as realizing video calling
6.3 Inkomensregelingen	6.3 Income plans	<p>This task field includes all income and social assistance provisions: income provisions and wage cost subsidies under the Participation Act;</p> <ul style="list-style-type: none"> • medical and other advice in connection with assistance;

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		<ul style="list-style-type: none"> • IOAW (Income Provisions Act for Older and Partially Disabled Unemployed Employees); • IOAZ (Income Provisions Act for Older and Partially Disabled Former Self-employed Persons); • living costs from the Self-Employed Assistance Decree (Bbz 2004); • living costs for starting entrepreneurs from Bbz 2004; • government social security schemes such as one-off benefits for minima; • municipal poverty policy: special assistance, remission of municipal taxes and levies, discounts on museums, sports clubs, etc., additional costs for work in the event of a disability or chronic illness, etc. <p>The following charges of corona measures must be posted to this task field:</p> <ul style="list-style-type: none"> • Additional benefits due to government contribution, by benefit category 4.3.1 Income transfers - Central government • Extra charges for (special) assistance due to COVID 19, including for Temporary Bridging Independent Entrepreneurs (TOZO). Maintenance benefits and working capital loans fall into expense category 4.1.1 Social benefits in cash. Recovery of subsistence benefits falls into benefit category 4.1.2 Recovery of social benefits in cash. • Additional benefits in the form of interest on loans granted under TOZO, in benefit category 4.1.2 Recovery of social benefits in cash • Remission of municipal taxes, by expense category 4.4.8 Capital transfers - other institutions and persons
6.4 Begeleide participatie	6.4 Guided participation	<p>This task area includes provisions to promote social participation that are not aimed at advancement to employment:</p> <ul style="list-style-type: none"> • work sheltered; • existing work relationships sheltered employment, existing Wsw and supervised employment employment relationships. • daytime activities
6.5 Arbeidsparticipatie	6.5 Labor participation	<p>This task area includes all labor-oriented participation and reintegration facilities:</p> <ul style="list-style-type: none"> • reintegration tools, including Work First, trial placement, participation placements, volunteer work / social activation, secondment jobs, training, dual pathways; • Recognition of Acquired Competences (EVC), support in starting your own business, certain forms of temporary wage cost subsidies (insofar as used as a reintegration tool); • incentives, including Income Release, Incentive Premiums, Volunteer Allowance Release, Expense Allowances, No-Risk Policy; • facilities, including Job coach, guidance. Work facilities such as: workplace adjustments, transport facilities, sign language interpreter, Braille rules, adapted wheelchair, etc. ; • wage valuation; • civic integration (WI) Dutch course; • provisions for the preparation of an independent existence as a starting entrepreneur and for guiding starting entrepreneurs from the Decree on assistance for the self-employed (Bbz).

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<p>6.6 Maatwerkvoorzieningen (WMO)</p>	<p>6.6 Customized facilities (WMO)</p>	<p>This task field includes material facilities for independent functioning (WMO) for people with physical disabilities that are provided on the basis of a decision:</p> <ul style="list-style-type: none"> • home automation (home automation); • home modifications; • tools; • other facilities for the disabled; • Disabled parking card (incl. Fees); • own contributions.
<p>6.71 Maatwerkdienstverlening (18+)</p>	<p>6.71 Customized services (18+)</p>	<p>This task field includes services to individual clients with disabilities (physical / psychological) who live independently and who require support in the form of available hours on the basis of an allocation decision:</p> <ul style="list-style-type: none"> • Individual guidance; • household care; • respite care for informal carers; • individual transport; • financial compensation for persons with a physical disability, a psychological or psychosocial disability for related extra costs; • debt counseling; • PGB WMO; • own contributions. <p>The following charges of corona measures must be posted to this task field:</p> <ul style="list-style-type: none"> • costs in the event of extra individual support in crisis situations at home and mental health problems, extra use of respite care for informal carers and debt counseling
<p>6.72 Maatwerkdienstverlening (18-)</p>	<p>6.72 Customized services (18-)</p>	<p>This task area includes forms of youth assistance that are designated by the municipality as individual (not freely accessible) facilities, including:</p> <ul style="list-style-type: none"> • counseling, youth and parenting assistance; • youth mental health care; • youth care for the mentally disabled; • transport (18-); • PGB Youth; • personal care and short-term stay for the target group 18-; • youth care plus (closed youth care).
<p>6.81 Geëscaleerde zorg (18+)</p>	<p>6.81 Escalated care (18+)</p>	<p>6.81 - Escalated care 18 +</p> <p>This task area includes all reception and sheltered housing facilities, including any custom-made services and custom-made facilities for persons staying in the relevant reception facilities:</p> <ul style="list-style-type: none"> • women's shelters, tackling domestic violence (Safe at home); • sheltered housing for persons with mental or psychosocial problems; • walk-in function GGZ; • social relief for clients with multiple problems, including addiction; • WMO tailor-made services and tailor-made facilities for childcare; • care provided in the context of the Mental Healthcare Act and the Care and Compulsion Act. <p>The following loads of corona measures should be included in this task field:</p> <ul style="list-style-type: none"> • costs in the event of extra social care for clients with multiple problems, extra WMO tailor-made services

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		and - tailor-made facilities for care; extra effort in tackling domestic violence (Safe at home).
6.82 Geëscaleerde zorg (18-)	6.82 Escalated care (18-)	<p>This task area includes measures aimed at the reception and improvement of the safety of children and young people 18, including tailor-made service measures for young people who stay in the relevant reception facilities:</p> <ul style="list-style-type: none"> • child protection measures, tackling child abuse; • juvenile rehabilitation; • daycare (18-); • women's shelters / domestic violence (Safe at Home) (18-); • sheltered housing (18-); • addiction programs (18-); • PGB youth; • individual tailor-made services for young people aged 18 in shelter; • care provided within the framework of the Mental Healthcare Act and the Care and Compulsion Act; • parental contributions. <p>The following charges of corona measures must be posted to this task field:</p> <ul style="list-style-type: none"> • burdens in case of extra child protection measures, extra effort in tackling child abuse; extra shelter in case of domestic violence (Safe at Home) 18, extra individual customized services for young people 18 in shelter facilities.
7.1 Volksgezondheid	7.1 Public health	<p>This task area includes measures to protect the health of the population as a whole, of specific risk groups, of the young and of the elderly:</p> <ul style="list-style-type: none"> • monitoring the health situation; • implementation of prevention programs, early identification of specific disorders and health-threatening factors; • implementation of health promotion programs and measures against health threats; • combating infectious diseases and offering vaccinations; • providing information, advice and guidance; • providing prenatal education to expectant parents; • monitoring health aspects in administrative decisions; • promoting medical environmental care; • promoting technical hygiene care; • promoting psychosocial assistance during disasters; • Centers for Youth and Family; • ambulance and patient transport. <p>The following burdens of corona measures must be justified in this task field:</p> <ul style="list-style-type: none"> • burdens of (preventive) medical measures, such as the (additional) burdens of the GGD, which primarily focus on combating the consequences of the corona crisis in the interest of protecting the health of the population as a whole, of specific risk groups, of youth and of the elderly. These expenses must be entered under task field 7.1 Public health.
7.2 Riolering	7.2 Sewerage	<p>This task area includes the municipal tasks with regard to waste water and water management:</p> <ul style="list-style-type: none"> • collection and processing of waste and rain water; • collection and transport of household and industrial wastewater;

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		<ul style="list-style-type: none"> • prevention of groundwater problems, including through discharge of excess groundwater; • sewage treatment; • combating pollution of surface water; • benefits of sewerage charges via categories 2.2.1 (for non-residential) and 2.2.2 (for residential); • costs of the levy and collection of the sewerage levy.
7.3 Afval	7.3 Waste	<p>This task area includes the collection and processing of industrial and household waste:</p> <ul style="list-style-type: none"> • waste separation and recycling; • garbage disposal and disposal; • landfill and processing; • income from waste tax and cleaning rights (via category 3.7); • costs of levying and collecting the waste tax; • costs of maintaining the correct disposal of waste.
7.4 Milieubeheer	7.4 Environmental management	<p>This task area includes municipal tasks to protect the environment, including:</p> <ul style="list-style-type: none"> • the protection and remediation of the quality of the soil and the atmosphere; • the control of noise nuisance; • protection against radiation and the like; • relocation of environmentally harmful companies; • pest control (e.g. oak processionary caterpillar) • RUD, Regional Implementation Services.
7.5 Begraafplaatsen en crematoria	7.5 Cemeteries and crematoriums	<p>This task area includes municipal tasks in the field of funeral services:</p> <ul style="list-style-type: none"> • cemeteries and crematoriums; • autopsy (establishing that the person concerned has died); • benefits from cemetery rights (via economic category 3.7); • income from lump sum burial rights (via economic category 4.4.8). <p>The following charges of corona measures must be recorded under this task field:</p> <ul style="list-style-type: none"> • extra burdens for funerals due to COVID-19, for example for the provision of streaming services or because of extra hygiene measures.
8.1 Ruimtelijke ordening	8.1 Spatial planning	<p>This task area includes tasks under the Spatial Planning Act:</p> <ul style="list-style-type: none"> • preparing to establish structure plans and visions; • BGT (Key Register Large-Scale Topography); • CAI, broadband and fiber optic installation; • preparing and establishing zoning plans; • facilitating land policy (passive land policy). The municipality itself does not pursue an active land policy, it leaves this to private developers. Costs incurred by the municipality in the context of this facilitating land policy must be recovered from the private developers. This concerns costs for, among other things: drawing up a zoning plan, facilities in the public space and the construction of utilities. • When such costs are incurred in the context of facilitating land policy, these costs are booked to 8.1 and transferred to the balance sheet via a contra entry (see the memorandum Facilitating land policy of the BBV Committee).
8.2 Grondexploitatie (niet-bedrijventerrein)	8.2 Land development (non-industrial estate)	<p>This task area includes activities in the field of municipal building land development:</p> <ul style="list-style-type: none"> • land acquisition, preparation for building and housing;

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		<ul style="list-style-type: none"> • above-urban facilities for the building ground complexes; • sale of ready-to-build land; • where appropriate, rendering harmless and disposing of explosives.
8.3 Wonen en bouwen	8.3 Living and building	<p>This task area includes area development, housing stock and housing facilities:</p> <ul style="list-style-type: none"> • (fees) environmental permit; • building supervision; • basic registration of addresses and buildings (BAG); • housing construction and home improvement, renovation; • living space distribution, dwelling division permit, residence permit; • urban renewal: area-oriented approach to housing stock, living environment and facilities.

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