



INTEGRATED POLICY

Quality, Environment, Occupational Health and Safety and Compliance

Iguá Saneamento, a company that operates in the management and operation of water supply and sewage systems through concessions and public-private partnerships, considers it the responsibility of all its employees and partners to commit to the quality of the services provided, the ethical principles and values, the **Iguá** Group Integrity Program, environmental conservation, employee safety and health, and socio-environmental development in the communities where it operates. It adopts and establishes the following commitments and responsibilities as guiding points for conducting its business at all stages:

Customer satisfaction

- Ensure customer satisfaction by providing services that contribute to the socio-environmental development of the community and social well-being.

Environmental preservation

- Prevent, monitor, avoid, and minimize the environmental risks and impacts of our processes, seeking to protect ecosystems and maintain biodiversity, respecting regional cultural matters, proposing proper mitigation and compensation actions when negative impacts and interferences are inevitable; also developing and supporting socio-environmental education and awareness programs internally and externally.

Legal Compliance

- Identify, comply with, and record the applicable legislation in all stages of our processes and projects, at the federal, state, and municipal levels, adopting excellence standards and best practices, in addition to complying with other requirements related to the company's business. Always maintaining the legal compliance of the IMS (Integrated Management System) in its processes.

Prevention of diseases and accidents

- Ensure a healthy and safe work environment to prevent injuries and work-related health issues and ensure the satisfaction of our employees and partners by identifying and eliminating hazards, as well as monitoring and reducing risks through improvement opportunities in the work environment to preserve physical integrity and prevent occupational diseases, avoiding work-related accidents and diseases. This includes providing the necessary conditions for the safe and healthy execution of activities, involving consultation and participation from workers to promote safe and healthy behavior, applying safer practices in processes, and mitigating occupational risks related to their activities, as the basis for better quality of life, as well as the necessary structure for setting up OHS (Occupational Health and Safety) objectives.

Climate change

- Promote and support initiatives aimed at monitoring and controlling greenhouse gas emissions from operations, identifying opportunities to use new low-emission GHG technologies, and influencing the sector and value chain in the transition to a low-carbon economy.

Resource Consumption Efficiency

- Develop actions in our operations aimed at achieving higher efficiency in the consumption of energy, water, and inputs, ensuring the sustainable use of natural resources.

Compliance and Anti-corruption

- Ensure the governance principles of Compliance and adherence to Anti-bribery and Anti-corruption Laws, and that the Board of Directors, Audit Committee, Top Management, employees, suppliers, and business partners comply with their compliance obligations.
- Ensure that the compliance function is performed by someone with competence, position, authority, and independence, with direct access to the Board of Directors, Audit Committee, and Top Management.
- Adopt a zero-tolerance approach to corruption, bribery, and other corrupt acts, prohibiting administrators, employees, suppliers, and business partners from making or receiving bribes, and with regard to harassment and discrimination.
- Encourage individuals to report, in good faith or based on a reasonable conviction of trust, through relevant communication channels, any issues relating to improper conduct, whether by administrators, employees, public agents, suppliers, or business partners, without fear of retaliation, including violations of the Integrated Policy and the Group Iguá's compliance obligations, ensuring that no retaliation or penalties occur due to reports of non-compliant practices.
- Raise awareness and train employees on disciplinary measures for non-compliance with compliance premises according to laws and ISO 37.301 and ISO 37.001 standards, and with the Group Iguá's own requirements as set forth in their Compliance, Anti-bribery, and Anti-corruption policies, emphasizing each person's obligation and commitment to honesty, integrity, ethics, transparency, fairness, corporate responsibility, respect and excellence.

Continuous improvement

- Encourage innovation, improvement, the development of technologies and processes, the fight against fraud, corruption, and anti-bribery, meeting legal and voluntary standards, providing ethical, integral, transparent, and sustainable economic-financial results, respecting the relationship with our clients, partners, employees, investors, community, and environment, avoiding occupational risk situations for employees and stakeholders, and providing the continuous development of the Integrated Management System.