
	<b>ORGANIZATIONAL GUIDELINE</b>	<b>Reference</b>	DO012-GIT99
	DONATIONS, CONTRIBUTIONS AND SPONSORSHIP POLICY	<b>Review</b>	04

# DONATIONS, CONTRIBUTIONS AND SPONSORSHIP POLICY

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## 1 PURPOSE

This procedure aims to establish guidelines for the management of processes related to the granting of donations and sponsorships.

## 2 APPLICATION

This policy applies to all administrators, employees, business partners of the Aegea Group and its organizational units.

## 3 REFERENCES


- CODE OF CONDUCT OF AEGEA GROUP;
- DO010-GIT99 - RELATIONSHIP WITH BUSINESS PARTNERS POLICY;
- PO002-GIT99 - EVALUATION OF DONATIONS, CONTRIBUTIONS AND SPONSORSHIP FORM;
- ISO 37301: COMPLIANCE MANAGEMENT SYSTEM;
- ISO 37001: ANTI-BRIBERY MANAGEMENT SYSTEM.

## 4 DEFINITIONS

- **CODE OF CONDUCT:** set of rules, guidelines and principles to guide and discipline the conduct of a certain group of people in accordance with their values;
- **CONDUCT (ISO 37301):** behaviors and practices that impact results for customers, employees, suppliers, markets and the community;
- **COMPLIANCE:** fulfillment of all compliance obligations of the organization;

Note 1: the term "compliance" originates from the verb, in English, "to comply", which means to comply, execute, satisfy and carry out what was imposed by the legislation and regulations applicable to the Aegea Group and its activities, in accordance with the Code of Conduct and organizational guidelines and procedures.

- **COMPLIANCE OBLIGATIONS:** requirements that an organization is mandated to meet, as well as those that an organization voluntarily chooses to meet;
- **NON-COMPLIANCE:** non-compliance with compliance obligations;
- **COMPLIANCE CULTURE:** values, ethics, beliefs and conduct that exist throughout the organization and interact with its structures and control systems to produce behavioral norms that contribute to compliance;
- **D&P:** Donations and Sponsorships;
- **SPONSORSHIP:** any contribution (financial or otherwise) to third parties in exchange for some kind of benefit (consideration). Counterparts can be, for example, brand exposure, insertion of promotional material in the folder of participants of an event, assignment of a space to receive customers, among others;
- **DONATION:** any contribution to third parties, when there is not in return a benefit (consideration), for example, social actions, charity, philanthropy, among others;
- **BUSINESS PARTNER:** external party with which the organization has, or plans to establish, some form of business relationship;

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- **ORGANIZATION:** person or group of people who have their own roles with responsibilities, authorities and relationships to achieve their goals;
- **SENIOR MANAGEMENT:** person or group of people who direct and control an organization at the highest level;
- **ADMINISTRATORS:** officers, directors and committee members;
- **AEGEA GROUP:** Aegea Saneamento e Participações S/A, as well as its direct or indirect subsidiaries, regardless of the percentage of equity interest.
- **EMPLOYEE(S):** all employees, apprentices, interns, officers, outsourced workers and other collaborators representing the Aegea Group who work in any of its organizational units;

## 5 DESCRIPTION

### 5.1 COMPLIANCE CULTURE

The Aegea Group develops, maintains and promotes a compliance culture at all levels within the organization.

The Board of Directors, Senior Management and managers must demonstrate and adopt an active, visible, consistent and sustainable commitment, through standard conduct and behavior, which is required of the entire organization.

Senior Management encourages behavior that creates and supports compliance, preventing and not tolerating behaviors that compromise compliance.


Administrators, employees, including organizational units, and business partners of the Aegea Group must:

- A) Comply with the policies, procedures, processes and compliance obligations of the Aegea Group;
- B) Report concerns, issues and cases of non-compliance, as well as suspected or actual violations of the Compliance Policy or the compliance obligations of the Aegea Group;
- C) Attend training as required.

### 5.2 BASIC PRINCIPLES FOR DONATIONS, CONTRIBUTIONS AND SPONSORSHIPS

It is everyone's duty to comply with the basic principles in the Donations, Contributions and Sponsorships approach. They are:

- No benefit may be granted to obtain an undue advantage;
- The current legislation needs to be fully complied with;
- The donation of resources to political parties, political campaigns and/or candidates for political office, with company resources, is prohibited, according to current legislation;

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- It cannot generate any negative perception that may affect the image of the company or of administrators and employees;
- D&P must be properly accounted for and faithfully represent reality;
- No type of money donation is allowed (either via transfer, check, deposit, in cash, among others).

### 5.3 PURPOSES OF DONATIONS AND SPONSORSHIPS

**Donations:** donations aim to demonstrate the Aegea Group's social responsibility through specific actions that contribute to meeting specific needs of the company without the expectation or acceptance of a competitive advantage in return.

**Sponsorships:** Investments in sponsorships aim to improve the Aegea Group's relationship with its stakeholders, add value to the brand, contribute to the company's reputation and/or contribute to the development of the communities in which the Aegea Group operates, always in an aligned manner to the Private Social Investment Policy.

All donation and sponsorship processes must have the Donation and Sponsorship Control form completed, which is found in SE SUITE, in the Workflows tab of the Compliance menu, and must compose the supporting documentation, which will be submitted to the Integrity Board. For guidance on completing the form, consult PO002-GIT99 - Evaluation of the Donations, Contributions and Sponsorships Form.


Before the request, it is recommended:

- Check if the entity is, in fact, "non-profit";
- If the transaction can cause negative appearance;
- If there is involvement of public agents;
- Whether there is any political party affiliation or government connection;
- If there is any connection with churches, sects or ethnic groups.

In the case of Sponsorships, integrity Due Diligence is carried out in accordance with DO010-GIT99 - Business Partner Relations Policy.

Sponsorship processes must be previously approved by the Legal Department that serves the area or unit, before signing the contract, when applicable. The contract must be verified in such a way as to contain at least:

- Bank account, name of the bank and name of the beneficiary;
- Clauses relating to ethics, compliance with legislation and protection of the company's image.

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Additionally, in the case of sponsorships, the sponsorship purpose, consideration, means and payment conditions and materiality of the consideration.

#### **5.4 SPECIFIC RULES FOR DONATIONS, CONTRIBUTIONS AND SPONSORSHIPS**

Donations and Sponsorships will only be allowed if they are transparent and justifiable, at any time, as to their reason and destination.

- Prohibited D&P for political parties, candidates for public office or political campaigns;
- D&P prohibited for any public agency;
- Prohibited D&P for religious institutions, sects or ethnic groups;
- D&P prohibited for any other institution that poses any risk to the reputation of the Aegea Group;
- Any type of donation of money is prohibited (either via transfer, check, deposit, in cash, among others);
- Donations to any public office may be approved, as an exception, in pandemic periods.

#### **5.5 DOCUMENTATION AND RECORDS**


The proper records must be kept by the respective D&P managers, for possible consultation or subsequent control.

Those involved in granting Donations, Contributions and Sponsorships must keep all documents, as applicable:

- Invoices;
- Record of your analysis on compliance with the rules and principles;
- Contract signed (if any);
- Materiality;
- Negotiations;
- Other documents that have been used for analysis and/or decision-making. The

Integrity Board must keep a record of its analysis:

- Documents and arguments received;
- Internet searches and records of their findings;
- Treatments, especially if they involve recommendations for warning signs.

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## 6 ANNEXES

- AN01-DO012-GIT99 - Registration of Donations and Sponsorships;
- AN02-DO012-GIT99 - Letter of Refusal and Acknowledgment of Donations, Contributions and Sponsorships.

## 7 RECORDS

IDENTIFICATION	STORAGE		PROTECTION	RECOVERY	RETENTION	DISPOSAL
	LOCATION	METHOD				
Documentation proving each transaction (see item 5.1.4)	Area involved and/or Integrity Board	Physical/Digital	Area involved and/or Integrity Board	Backup	5 years	File