
	<b>ORGANIZATIONAL GUIDELINE</b>	<b>Reference</b>	DO016-GIT99
	ETHICS CHANNEL USE POLICY	<b>Review</b>	04

## ETHICS CHANNEL USE POLICY

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## 1 PURPOSE

This policy aims to establish guidelines for the Ethics Channel of the Aegea Group and the handling of reports.

It is up to managers, employees and business partners to report, through the Ethics Channel, whenever they become aware of a possible violation of current legislation, the Code of Conduct and the policies and procedures of the Aegea Group.

Any and all reports of violations of current legislation, the Code of Conduct and the policies and procedures of the Aegea Group will be treated confidentially, with the exception of those that must be reported to the authorities due to legal obligation.

In any case, the anonymity of the individual who reports possible violations will be ensured, as well as protection against any form of retaliation or reprisal.

## 2 APPLICATION

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

## 3 REFERENCES


- CODE OF CONDUCT OF AEGEA GROUP;
- CODE OF CONDUCT OF BUSINESS PARTNER;
- DO018-GIT99 - CONSEQUENCE AND DISCIPLINARY MEASURES POLICY;
- 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:** 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;
- **BUSINESS PARTNER:** external party with which the organization has, or plans to establish, some form of business relationship;

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

## 5 DESCRIPTION

### 5.1 MISCELLANEOUS

The Ethics Channel is the most important tool for identifying misconduct and good governance practice. Procedures must be effective in order to comply with current legislation, the Code of Conduct and the policies and procedures of the Aegea Group.

All administrators, employees who work directly or indirectly in the Aegea Group, business partners and customers must use the Ethics Channel whenever they suspect or become aware of something contrary to current legislation, the Code of Conduct and the Group's policies and procedures Aegea.

The Aegea Group must carry out communications and training to ensure that everyone is aware of the importance and means of accessing the Ethics Channel.


The Ethics Channel must be used in accordance with the principle of good faith, that is, its use for intrigue, slander, deliberately reporting lies or for retaliation of any nature is not tolerated.

Anyone who communicates, in good faith, any violation of the Code of Ethics and/or current legislation is guaranteed protection against any and all types of internal retaliation.

At the Aegea Group, complaints are received and consolidated by an independent outsourced company and are subsequently forwarded automatically and simultaneously to the Aegea Group's Internal Investigation Team to carry out due diligence.

All reports received are factually verified, and it is important that reports contain sufficient information and evidence. Thus, it is essential that the whistleblower express all his knowledge about the situation, because the more details, the greater the chance of clarifying the case and the faster this process will be.

After verification, if necessary, disciplinary measures will be applied in accordance with DO018-GIT99 - Policy on Consequences and Disciplinary Measures.

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## 5.2 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;
- B) Report concerns, issues and cases of non-compliance, as well as suspected or actual violations of the Compliance Policy or compliance obligations;
- C) Attend training as required.

## 5.3 PRINCIPLES

### 5.3.1 INDEPENDENCE

At the Aegea Group, complaints are received by an external company in order to preserve people's independence, confidentiality and anonymity.

The Ethics Channel provider must fully comply with the guidelines of this policy and demonstrate compliance when acquiring this service by the contracting party.


The Integrity Board, in turn, must monitor all aspects that are contemplated in this procedure and that must be complied with by the person responsible for the Ethics Channel, as well as request clarification whenever there is suspicion of non-compliance with any topic.

### 5.3.2 ANONYMITY

The Aegea Group must ensure that the complainant has the right to remain anonymous. Thus, the entire investigation process will be conducted in such a way as to preserve the identity of the complainant.

During the investigation process, the complainant may be asked to provide additional elements regarding the complaint. The request for additional data aims to obtain all the information necessary for the investigation and obtaining factual results.

### 5.3.3 CONFIDENTIALITY

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The content of the complaints and the identity of the complainant are confidential. The Aegea Group adopts the principle of the importance of the content, not the importance of the source; therefore, only people who definitely need to know the information will receive it.

All complaints received are forwarded to the Internal Investigation Team, except when related to one of its members, in which case they will be forwarded to the Board of Directors of the Aegea Group and the CEO. The name of those involved must be preserved, as if the suitability of the accused party is proven at the end of the investigation, the Aegea Group's obligation is not to allow his/her image to be put at risk.

Determining who should receive the information is on a case-by-case basis, but as a general rule, the following people and roles should have the knowledge of their part:

- A) Independent company that receives the complaints; and
- B) Internal Investigation Team that will address the issue.

The platform responsible for the Ethics Channel must ensure the proper reliability of the system against intrusion by hackers, information security, impossibility of access by unauthorized persons, impossibility of erasing any denouncement log and/or records, data encryption, among others.

In addition, all records must be kept in reliable and tamper-proof files, whether physical or electronic.

#### 5.4 ACCESS TO THE CHANNEL

The Ethics Channel must be accessible to administrators and employees who work directly or indirectly in the Aegea Group, as well as business partners, customers and third parties (e.g.: relatives). It must also be available in the language of managers and employees who work directly or indirectly in the Aegea Group, and it must be available to everyone 24 hours a day, 7 days a week.

Reporting violations can be done through the Ethics Channel: Call

Center: **0800 591 0923**


Website: [www.canaldeetica.com.br/Aegea/](http://www.canaldeetica.com.br/Aegea/)

#### 6 ANNEXES

- Not applicable.

#### 7 RECORDS

IDENTIFICATION	STORAGE		PROTECTION	RECOVERY	RETENTION	DISPOSAL
	LOCATION	METHOD				

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R1 - Record of the content of each complaint.	Independent Company and Integrity Board	Digital	Independent Company and Internal Investigation Team	Backup	5 years	File
R2 - List of all complaints, identified according to their respective established numbering criteria.	Integrity Board	Digital	Internal Investigation Team	Backup	5 years	File
R3 - Management records (statistics, reports, indicators, etc.).	Integrity Board	Digital	Integrity Analyst	Backup	5 years	File