	ORGANIZATIONAL GUIDELINE	Reference	DO011-GIT99
	GIFTS, PRESENTS AND HOSPITALITY POLICY	Review	04

GIFTS, PRESENTS AND HOSPITALITY POLICY

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1 PURPOSE

This policy aims to establish guidelines for the management of processes related to offers and/or receipts of gifts, presents and hospitality

2 APPLICATION

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

3 REFERENCES


- LAW No. 12.846/2013;
- LAW No. 14.133/2021;
- DECREE No. 11.129/2022;
- 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;
- G&H: gifts and hospitality;
- GIFT: any benefit or advantage that may or may not have a monetary value and that is given or received as a result of a commercial or institutional relationship and for which the recipient does not have to pay its respective market value;
- HOSPITALITY: benefits offered or received with the aim of strengthening relationships with business partners, for example, accommodation, travel expenses and/or tickets or invitations to seminars, congresses, workshops, lectures, presentations, parties, shows, lunches, dinners, cocktail parties, events, among other activities;

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- **ENTERTAINMENT:** tickets or invitations to seminars, congresses, workshops, lectures, presentations, parties, concerts, events, among other activities;
- **GIFT:** institutional item, distributed as a courtesy, advertising or publicity with a market value below two hundred and fifty Reais (BRL 250.00) and that contains the company's logo, such as diaries, notebooks, calendars, key chains, pens, etc. Its distribution must be carried out in a generalized and impersonal manner;
- **BUSINESS PARTNER:** external party with which the organization has, or plans to establish, some form of business relationship;
- **ADMINISTRATORS:** officers, directors and committee members;
- **EMPLOYEE(S):** all employees, apprentices, interns, officers, outsourced workers and other collaborators representing 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 DESCRIPTION OF ACTIVITIES

Below, the basic principles and specific rules that must be met for each type of transaction will be described, thus constituting a "general rule". Exceptions must be dealt with in the item relating to the pre-approval process by the Integrity Board.

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;

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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 BASIC PRINCIPLES FOR BENEFITS, GIFTS, PRESENTS AND HOSPITALITY

It is everyone's duty to comply with the basic principles in the treatment of Benefits, Gifts and Hospitality. They are:

- It is not allowed to accept or offer any kind of gift;
- No benefit, gift or hospitality may be given or received to obtain any undue advantage;
- No benefit, gift or hospitality can be granted to someone who is about to make a business decision involving the Aegea Group, for example, the signing of a contract;
- For the offer of benefit, gift or hospitality, the legislation in force must be fully complied with, as well as the policies and procedures of the Aegea Group;
- The offer of benefits, gifts or hospitality cannot generate any negative perception that could affect the image or reputation of the Aegea Group or its managers and employees;
- The benefit must be properly accounted for and faithfully represent reality.


If there is any doubt on the subject, the Integrity Board should be consulted by email at integridade@aegea.com.br.

5.4 SPECIFIC RULES FOR BENEFITS, GIFTS AND HOSPITALITY

No granting or receiving of undue advantages, directly or indirectly, from any person or organization is permitted. Whether through administrators, employees or business partners.

5.4.1 RULES FOR MEALS

- It is forbidden to pay or accept meals above BRL 250.00 (two hundred and fifty Brazilian Reais) per person;
- Invitations to business partners and/or persons related to them (wife, family, friends) are prohibited;
- Meals with alcoholic beverages are prohibited;
- In relation to public agents, comply with the provisions of the Policy for Relationship with Public Authorities

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5.4.2 RULES FOR GRANTING OR RECEIVING GIFTS

- Promotional gifts (e.g.: pens and notebooks) must have the company logo;
- Gifts can only be given or received in connection with business and/or marketing events (this means that Christmas, secretary's day and birthday, for example, cannot be used as a reason for such an act);
- It is forbidden to grant or receive gifts to public agents;
- It is prohibited to grant or receive gifts that are not promotional in nature. If received, such items must be returned;
- Prohibited to grant gifts or giveaways, before business closing decisions, to a person who has the power to influence that decision;
- It is prohibited to grant or receive gifts or giveaways from business partners, directly or indirectly, of a personal nature, or illegal advantages that may influence decisions, facilitate business or benefit business partners and/or the company itself.

5.4.3 TRAVEL


- It is prohibited to have travel paid for by business partners
- ☒ It is prohibited to pay for travel without commercial purposes;
- Travels can only be paid in economy class and in a 4-star hotel at most;
- It is prohibited to pay for travel to spouses and any other type of companion;
- It is prohibited to pay for travel to public agents;
- It is prohibited to pay for travel, during contract negotiations or on the eve of important decisions, to a person who has the power to influence that decision;
- In the case of technical visits, inspections and situations of this nature, travels can only be paid if expressly established in the agreement.

5.4.4 ENTERTAINMENT

- It is prohibited to receive or offer entertainment invitation of which the Aegea Group is not a sponsor;
- It is forbidden to receive or offer entertainment invitation if there is ongoing negotiation.

5.5 PRE-APPROVALS OF THE INTEGRITY BOARD

The pre-approval process must be carried out in the following situation:

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- Whenever there is an exception to the rules of this policy, that is, if the established rule needs to be relaxed in a special situation, in order to meet some need.

The Integrity Board must be notified and verify that the conditions established in this procedure are being met, having documented and justified the entire process of exception to the rules. Due Diligence Surveys may be carried out by the Integrity Board.

6 ANNEXES

- AN01-DO011 - Letter of Refusal and Thanks for Gifts, Presents and Hospitality.

7 RECORDS

IDENTIFICATION	STORAGE		PROTECTION	RECOVERY	RETENTION	DISPOSAL
	LOCAT ION	METHO D				
N/A	N/A	N/A	N/A	N/A	N/A	N/A