
	<b>ORGANIZATIONAL GUIDELINE</b>	<b>Reference</b>	DO002-GIT99
	INTEGRATED COMPLIANCE, ANTI-BRIBERY AND ANTI-CORRUPTION POLICY	<b>Review</b>	03

# INTEGRATED COMPLIANCE, ANTI-BRIBERY AND ANTI-CORRUPTION POLICY


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	<b>ORGANIZATIONAL GUIDELINE</b>	<b>Reference</b>	DO002-GIT99
	INTEGRATED COMPLIANCE, ANTI-BRIBERY AND ANTI-CORRUPTION POLICY	<b>Review</b>	03

## TABLE OF CONTENTS

1	PURPOSE .....	3
2	APPLICATION .....	3
3	REFERENCES .....	3
4	DEFINITIONS.....	3
5	DESCRIPTION.....	6
5.1	MISCELLANEOUS .....	6
5.2	COMPLIANCE CULTURE .....	7
5.3	ESTABLISHING CONTROLS AND PROCEDURES .....	8
5.4	BRIBERY, PAYMENT AND RECEIPT OF BRIBES .....	8
5.5	GIFTS, PRESENTS, TRAVEL AND ENTERTAINMENT .....	8
5.6	PAYMENT FACILITATORS .....	9
5.7	BUSINESS PARTNERS .....	9
5.8	PURCHASING PROCESS.....	9
5.9	DONATIONS.....	9
5.10	SPONSORSHIP .....	10
5.11	DUE DILIGENCE .....	10
5.12	ACCURATE RECORD KEEPING AND ACCOUNTING .....	11
5.13	AUDIT .....	12
5.14	AWARENESS AND TRAINING .....	12
5.15	WARNING SIGNS .....	12
5.16	APPLICABLE VIOLATIONS AND SANCTIONS.....	13
5.17	PHYSICAL DISCLOSURE OF THE POLICY .....	14
6	ANNEXES .....	14
7	RECORDS .....	14

	<b>ORGANIZATIONAL GUIDELINE</b>	<b>Reference</b>	DO002-GIT99
	INTEGRATED COMPLIANCE, ANTI-BRIBERY AND ANTI-CORRUPTION POLICY	<b>Review</b>	03

## 1 PURPOSE

This policy aims to ensure that managers, employees and business partners comply with their compliance obligations, including anti-bribery and anti-corruption laws, as well as the Aegea Group's compliance, anti-bribery and anti-corruption policies and procedures, in order to ensure that, while conducting business, the highest standards of integrity, compliance culture, good governance, legality, ethics and transparency are adopted, which is also valid for all business partners with whom the Aegea Group maintains or comes to maintain any kind of relationship.

## 2 APPLICATION


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

## 3 REFERENCES

- LAW No. 12.846, OF 2013 - BRAZILIAN ANTI-CORRUPTION LAW. LAW ON PRACTICES OF ACTS AGAINST THE GOVERNMENT, NATIONAL OR FOREIGN;
- FCPA LAW - FOREIGN CORRUPT PRACTICES ACT - CORRUPT PRACTICES ACT OF THE UNITED STATES OF AMERICA;
- UK BRIBERY ACT - UNITED KINGDOM BRIBERY ACT - UNITED KINGDOM ANTI-BRIBERY ACT;
- DECREE No. 11.129, OF JULY 11, 2022;
- ISO 37301 - COMPLIANCE MANAGEMENT SYSTEM;
- ISO 37001 - ANTI-BRIBERY MANAGEMENT SYSTEM.


## 4 DEFINITIONS

- **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;
- **CONDUCT:** behaviors and practices that impact results for customers, employees, suppliers, markets and the community;
- **PUBLIC AGENT:** pursuant to Law No. 8.429/1992, those who exercise, even if temporarily or without remuneration, by election, appointment, designation, hiring or any other form of investiture or bond, mandate, position, employment or function in any of the Powers of the Federal Government, of the States, of the Federal District, of the Municipalities, of the Territory, of a company incorporated into public assets or of an entity for whose

	<b>ORGANIZATIONAL GUIDELINE</b>	<b>Reference</b>	DO002-GIT99
	INTEGRATED COMPLIANCE, ANTI-BRIBERY AND ANTI-CORRUPTION POLICY	<b>Review</b>	03

creation or funding the treasury has concurred or concurs with more than fifty percent of the assets or annual revenue. And also candidates for public office in all instances (federal, state or municipal and in the executive, legislative or judicial branches);

- **FOREIGN PUBLIC AGENT:** according to the concept provided for in Article 337-D of Decree-Law No. 2.848/1940 (Penal Code), or in Article 5, Paragraph Three, of Law No. 12.846/13, those who, even if temporarily or without remuneration, hold a position, job or public function in bodies, state entities or in diplomatic representations of a foreign country, as well as directly controlled legal entities or indirectly, by the government of a foreign country or in public international organizations;
- **FOREIGN GOVERNMENT:** for the purposes of this procedure, follows the concept provided for in Article 5, Paragraph One, of Law No. 12.846/13, that is, state bodies and entities or diplomatic representations of a foreign country, of any level or sphere of government, as well as legal entities controlled, directly or indirectly, by the public government of a foreign country. International public organizations equate to foreign government;
- **ANTI-CORRUPTION LEGISLATION:** any and all legislation, national or foreign, that mentions anti-corruption practices and their best practices, including, without limitation, Law No. 12.846, which provides on the administrative and civil accountability of legal entities for the practice of acts against national or foreign governments, Decree nº 11.129/2022, which regulates Law 12.846/13, the FCPA (Foreign Corrupt Practices Act), North American legislation that aims to combat acts of transnational corruption by certain persons or entities related to the United States and UKBA (United Kingdom Bribery Act), British anti-corruption legislation;
- **ANTITRUST LEGISLATION:** refers to Law No. 12.529/11, which structures the Brazilian Antitrust System and provides for the prevention and repression of violations against the economic order;
- **THING OF VALUE:** it means money, gifts, travel, entertainment, job offers, meals and work. It may also include, without limitation, event sponsorship, scholarships, research support and charitable contributions, even if they are for the benefit of a legitimate charitable organization;
- **CORRUPTION:** misconduct, by a public agent, of any level or instance, or by individuals or legal entities, whose objective is to obtain undue advantage for themselves, for others or for a group of people. It can also be understood as the act or effect of degenerating, attracting or being attracted by money, gifts, entertainment or any benefit or advantage that leads someone to move away, act or fail to act in accordance with the law, morals, good customs and what is considered right in the social environment;
- **DUE DILIGENCE:** procedure for analyzing information and documents with the predetermined objective of knowing the business partner with whom the Aegea Group intends to relate and interact;
- **MANAGER:** officers, directors and committee members;

	<b>ORGANIZATIONAL GUIDELINE</b>	<b>Reference</b>	DO002-GIT99
	INTEGRATED COMPLIANCE, ANTI-BRIBERY AND ANTI-CORRUPTION POLICY	<b>Review</b>	03


- **EMPLOYEE(S):** all employees, apprentices, interns, officers, outsourced workers and other collaborators representing the Aegea Group who work in any of its organizational units;
- **BUSINESS PARTNER:** external party with which the organization has, or plans to establish, some form of business relationship;
- **ANTI-BRIBERY AND ANTI-CORRUPTION LAWS:** laws designed to establish the rules that will curb the practices of corruption and bribery. Therefore, it is important that the Anti-Bribery and Anti-Corruption Laws are observed, as well as all other anti-bribery and anti-corruption laws and regulations applicable under Brazilian law;
- **FACILITATION PAYMENT:** payment of any amount, made to secure or expedite routine actions or otherwise induce public officials, foreign public officials and business partners to perform routine functions that they are required to perform, such as issuing licenses or permits or inspections miscellaneous, excluding payment of legally applicable administrative fees;
- **BRIBE:** money or improper advantage obtained or provided in an unlawful manner and/or for illicit purposes;
- **BRIBERY:** act of inducing someone, whether public agent, foreign public agent or business partner, to perform any act or omission with illegal, undue, dishonest or unethical objectives for their own benefit or that of others, offering money, gifts, entertainment, benefits, advantages or anything of value as an inducement or reward to that person who is acting or failing to act in relation to the performance of his/her obligations;
- **SENIOR MANAGEMENT:** person or group of people who direct and control an organization at the highest level;
- **ANTI-BRIBERY COMPLIANCE FUNCTION:** person(s) with responsibility and authority for the operation of the Compliance Management System and Anti-Bribery Management System

The Compliance Function has direct access to the Board of Directors and to all levels of management and organization of the Aegea Group, and must act with independence, authority and competence in the implementation, operation, evaluation and continuous improvement of the SIG - Integrated Compliance Management System and Anti-Bribery, based on ISO 37301 and ISO 37001 standards. Among the attributions of the Compliance Function are:

I) Ensure that the SIG - Integrated Compliance and Anti-Bribery Management System complies with the requirements of ISO 37301 and ISO 37001; and

II) Report on the performance of the GIS - Integrated Compliance and Anti-Bribery Management System to the Board of Directors and Senior Management.

- **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.
- **PEP:** politically exposed persons (PEP) are those occupying relevant public positions and functions, as well as their family members (father, mother, grandfather, child, grandchild, stepchild,

	<b>ORGANIZATIONAL GUIDELINE</b>	<b>Reference</b>	DO002-GIT99
	INTEGRATED COMPLIANCE, ANTI-BRIBERY AND ANTI-CORRUPTION POLICY	<b>Review</b>	03

partner or spouse). In addition to these, close collaborators shall be considered, thus defined:

I) Individuals who are known to have partnership or joint ownership in legal entities governed by private law or in arrangements without legal personality, who appear as agents, even if by private instrument, or have any other type of close public knowledge relationship with a politically exposed person;

II) Individuals who have control of legal entities governed by private law or in unincorporated arrangements known to have been created for the benefit of a politically exposed person;

- The condition of politically exposed person lasts 05 years from the date of dismissal.
- **CONFLICT OF INTERESTS:** It is the situation generated when the position in which the employee finds himself/herself benefits, directly or indirectly, his/her personal interests that oppose those of the Aegea Group.

Potential risks of conflict of interest are not limited, but can be identified in the situations below:

I) Existence of relatives in the same reporting line;

II) Employee with some relationship, or with relatives in competing companies;

III) Employees with equity interest in the company;

IV) Relatives with decision-making power in companies with a commercial relationship with the Aegea Group.

## **5 DESCRIPTION**

### **5.1 MISCELLANEOUS**

It is part of the Aegea Group's policy to conduct its business with honesty, integrity, good governance, transparency, accountability and sustainability. It is vital for the Aegea Group to maintain this business reputation and as such, we have a zero-tolerance approach to non-compliance, bribery and other acts of corruption. Likewise, the Aegea Group encourages everyone to report, in good faith, or based on a reasonable conviction of confidence, any issues relating to indications of inappropriate conduct, whether by an administrator, employee, public agent, foreign public agent or partner of business without fear of retaliation. Queries, suspicions or suggestions should be directed to the following communication channels:


#### **ETHICS**

##### **CHANNEL 0800**

**591 0923**

**<https://www.canaldeetica.com.br/aegea/>**

#### **INTEGRITY BOARD**

	<b>ORGANIZATIONAL GUIDELINE</b>	<b>Reference</b>	DO002-GIT99
	INTEGRATED COMPLIANCE, ANTI-BRIBERY AND ANTI-CORRUPTION POLICY	<b>Review</b>	03

Av. Brigadeiro Faria Lima, 1663 – 1º andar

CEP 01452-001 – Jardim Paulistano – São Paulo/SP

Email: [integridade@aegea.com.br](mailto:integridade@aegea.com.br)

The Aegea Group complies with its compliance obligations, including anti-bribery and anti-corruption laws, as well as any legal, regulatory or contractual requirements relevant to its activities.

It is ensured that the Compliance Function is assigned to a person with competence, position, authority and independence, with direct access to the Board of Directors, Senior Management and all levels of the organization, as well as to the documented information and necessary data. The Aegea Group ensures expert guidance on laws, regulations and codes, as well as ensuring continuous improvement of its Compliance and Anti-Bribery Program.

This policy aims to provide adequate means and tools for everyone to identify compliance and bribery risk situations, possible undue payments, as well as how to act in these cases. Therefore, it is important that everyone follows the guidelines of the Aegea Group and that they cooperate with the Integrity Board to ensure compliance with this policy.

The content of this policy must be known and observed by all administrators, employees and business partners of the Aegea Group, and its non-compliance is liable to the application of legal and disciplinary measures, as described in DO-018-GIT99 - Policy of Consequences and Disciplinary Measures.

In case of doubts about the proper application of the guidelines contained in this policy, it is advisable to consult your immediate manager and/or the Integrity Board.

## 5.2 COMPLIANCE CULTURE

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


We must all demonstrate an active, visible, consistent and sustainable commitment through standard conduct and behavior that 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>ORGANIZATIONAL GUIDELINE</b>	<b>Reference</b>	DO002-GIT99
	INTEGRATED COMPLIANCE, ANTI-BRIBERY AND ANTI-CORRUPTION POLICY	<b>Review</b>	03

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.

### 5.3 ESTABLISHING CONTROLS AND PROCEDURES

The Aegea Group implements controls to manage its compliance obligations and the associated compliance risks. These controls are maintained, reviewed annually, and evaluated to ensure their continued effectiveness.

### 5.4 BRIBERY, PAYMENT AND RECEIPT OF BRIBES

A) The Aegea Group has a zero-tolerance approach towards non-compliance and bribery, as well as other acts of corruption. Accordingly, all administrators, employees and business partners who act on behalf of the Aegea Group are emphatically prohibited from negotiating, offering, promising, receiving, facilitating, paying, authorizing or providing (directly or indirectly) bribes, kickbacks, undue advantages, payments, gifts, travel, entertainment or, yet, to transfer any item of value to any person, whether public official, foreign public official or not, to influence or reward any action, omission, favorable treatment or decision of such person for the benefit of the Aegea Group.

B) No administrator, employee or business partner will be retaliated against or penalized due to delay or loss of business resulting from their refusal to practice non-compliance and/or to negotiate, offer, promise, receive, enable, pay, authorize or provide bribes.


C) The Anti-Bribery and Anti-Corruption Laws not only penalize the individual who pays a bribe, but also the individuals who acted in a way that encouraged the payment, that is, they apply to any individual who:

- Approves the payment of bribes;
- Provides or accepts fraudulently issued invoices;
- Retransmits instructions for payment of Bribes;
- Covers the payment of bribes; or
- Cooperates with the payment of bribes.

### 5.5 GIFTS, PRESENTS, TRAVEL AND ENTERTAINMENT

A) No gift, present, travel or entertainment may, under any circumstances, be given to any person, whether a public official or not, to improperly influence or compensate an act or decision, as actual or intended compensation to obtain any benefit or advantage to the Aegea Group, its managers, employees or business partners.



	<b>ORGANIZATIONAL GUIDELINE</b>	<b>Reference</b>	DO002-GIT99
	INTEGRATED COMPLIANCE, ANTI-BRIBERY AND ANTI-CORRUPTION POLICY	<b>Review</b>	03

B) Policy DO011-GIT99 - Gifts, Presents and Hospitality has specific guidelines and procedures on the subject, and all administrators, employees and business partners must comply with such rule.

## 5.6 PAYMENT FACILITATORS

The Aegea Group prohibits the negotiation, offer, promise, feasibility, payment, authorization and facilitation payments, as described in policy DO005-GIT99 - Prohibition of Extortion and Facilitation Payment Policy.

## 5.7 BUSINESS PARTNERS

A) It is the policy of the Aegea Group to do business only with business partners who have unblemished reputation and integrity and who are technically qualified;

B) The Aegea Group does not admit, under any circumstances, that any business partner exercises any type of improper influence for the benefit of the Aegea Group over any person, whether public agent, foreign public agent or not;

C) The Aegea Group does not admit the hiring of business partners who have an improper relationship, directly or indirectly, with public agents and foreign public agents;

D) It is checked prior to hiring a business partner whether he/she is involved, even indirectly, in corrupt or illegal practices, as well as whether he/she is being investigated, prosecuted or if he/she has been convicted of such practices;

E) In all contracts signed with business partners, it is mandatory to include the Anti-Corruption Clause, according to the model in DO009-GIT99 - Policy for the Elaboration and Management of Contracts, in order to ensure compliance with compliance, such as the Anti-Bribery and Anti-Corruption Laws. Any change in the wording of this clause must be approved by the Integrity Board;

F) The Aegea Group does not admit any practice related to non-compliance or corruption by business partners who act on its behalf, even if informally;


G) The Aegea Group ensures that processes, products and services provided by external parties and relevant to its Integrated Compliance and Anti-Bribery Management System are controlled.

## 5.8 PURCHASING PROCESS

a) Every procurement process is based on merit, and not through the undue use of influence over any person, whether a public official or not.

b) During the bidding process, administrators and employees may not receive or offer any type of gift, advantage, benefit, entertainment and/or privileged information, from and/or to any individual or legal entity, whether public agent or not.

## 5.9 DONATIONS

	<b>ORGANIZATIONAL GUIDELINE</b>	<b>Reference</b>	DO002-GIT99
	INTEGRATED COMPLIANCE, ANTI-BRIBERY AND ANTI-CORRUPTION	<b>Review</b>	03

A) The company's policy prohibits any donations to any individual or legal entity, public agent or not, with the aim of influencing, directly or indirectly, or being considered influential in a business decision;

B) Donations to charitable causes must be made only to institutions registered under applicable law, for legitimate philanthropic reasons to serve humanitarian interests and support cultural and educational institutions;

C) Donations to political parties, political campaigns and/or candidates for public office, with Aegea Group funds are prohibited, pursuant to current legislation;

D) DO012-GIT99 - Donations, Contributions and Sponsorships Policy has specific guidelines and procedures on the subject, and all administrators, employees and business partners must act in accordance with such standard.

### 5.10 SPONSORSHIP

A) The Aegea Group's policy prohibits any sponsorships to any natural or legal person, public agent or not, for the purpose of influencing, directly or indirectly, or being considered influential in a business decision.

B) All sponsorships must be based on contracts formalized between the Aegea Group and the business partners who will receive them.

### 5.11 DUE DILIGENCE

#### ▪ PRE-CONTRACTING:


A) Before contracting any business partner, with rare exceptions for some types of services that are released from DDI, according to AN01-DO010-GIT99 - Exempted from DDI, a Due Diligence process is carried out to assess your background, reputation, qualifications, ultimate controller, credibility and history of complying with his/her/its compliance obligations, as well as with the Anti-Bribery and Anti-Corruption Laws;

#### ▪ POST-CONTRACTING:

B) After hiring business partners, it is the duty of the manager responsible for hiring to monitor their activities, always alert to any warning signs or noncompliance with their compliance obligations, as well as with the Anti-Bribery and Anti-corruption Laws;

C) If there is news or any legitimate reason to believe that a payment prohibited by the Anti-Bribery and Anti-Corruption Laws or by this policy has been, is being or may be made or promised to a business partner or public official on behalf of the Aegea Group, directly or indirectly, this fact must be communicated immediately to the communication channels mentioned in item 5.1 above.

#### ▪ MERGERS AND ACQUISITIONS OPERATIONS:

	<b>ORGANIZATIONAL GUIDELINE</b>	<b>Reference</b>	DO002-GIT99
	INTEGRATED COMPLIANCE, ANTI-BRIBERY AND ANTI-CORRUPTION POLICY	<b>Review</b>	03

D) Every time the Aegea Group seeks new business through the acquisition, merger or incorporation of any company or asset, a careful Due Diligence process is carried out and clauses are included in the purchase and sale agreement of anti-corruption and adequate compliance obligations, in addition to considering other available options to avoid the risk of succession of any liability prior to the closing of the transaction;

E) Due Diligence is performed for the purpose of verifying compliance with compliance obligations and with the provisions of the Anti-Bribery and Anti-Corruption Laws prior to conducting the business. If any violations or suspected violations of compliance obligations and the Anti-Bribery and Anti-Corruption Laws are identified, the Company's Integrity Board must be formally communicated;

F) In any case, after the conclusion of the operation, an analysis of compliance with the obligations of compliance and with the Anti-Bribery and Anti-Corruption Laws and the Anti-Bribery and Anti-Corruption Policy of the company object of the operation must be carried out, with subsequent implementation of appropriate compliance measures, as required.

#### **5.12 ACCURATE RECORD KEEPING AND ACCOUNTING**


A) It is the obligation of the Aegea Group and its managers and employees to keep books, records and accounts reflecting, in a detailed, accurate and correct manner, all the company's transactions. To combat corruption, it is important that transactions are transparent, fully documented and classified into accounts that accurately and completely reflect their nature. Attempting to camouflage a payment can create an even worse violation than the payment itself.

B) The Aegea Group ensures that all transactions and operations are fully documented, correctly approved and with due account classification. Under no circumstances should false, inaccurate or misleading documents appear in the Aegea Group's books and records.

C) The Aegea Group maintains internal controls that provide security so that:

- All operations carried out are approved by authorized persons;
- All operations are recorded as necessary to allow the preparation of financial statements in accordance with generally accepted accounting principles or any criteria applicable to these statements, as well as to maintain correct control of assets;
- Access to assets is only allowed in accordance with the general or specific approval of the respective responsible board;
- Registered assets are compared with existing assets at reasonable intervals and that appropriate measures are taken in relation to any differences eventually found;

D) If there is knowledge or suspicion that any person is, directly or indirectly, manipulating the books and records of the Aegea Group or trying, in any other way,

	<b>ORGANIZATIONAL GUIDELINE</b>	<b>Reference</b>	DO002-GIT99
	INTEGRATED COMPLIANCE, ANTI-BRIBERY AND ANTI-CORRUPTION POLICY	<b>Review</b>	03

to hide or camouflage payments or company records, this fact must be communicated immediately through the communication channels mentioned in item 5.1 above.

### 5.13 AUDIT

The Aegea Group conducts annual audits to assess compliance with its compliance obligations, as well as its Anti-Bribery and Anti-Corruption policies and procedures.

### 5.14 AWARENESS AND TRAINING

A) The Aegea Group maintains a continuous and up-to-date awareness and training process on its compliance and anti-bribery and anti-corruption policies and procedures, emphasizing the obligation and commitment of each one with ethics, integrity, compliance culture, good governance, accountability, sustainability, transparency, honesty and exemplarity;


B) The Integrity Board annually promotes training on the Compliance Program, addressing topics such as compliance, anti-bribery and anti-corruption policies and procedures, as well as Anti-Bribery and Anti-Corruption Laws, conflict of interest, politically exposed person and the Code of Conduct, in all business units of the Aegea Group. The training may eventually be given via teleconference, videoconference, web or other means that are not face-to-face.

### 5.15 WARNING SIGNS

A) To ensure fulfillment of compliance, such as the Anti-Bribery and Anti-Corruption Laws, administrators, employees and business partners must be alert to warning signs that may indicate advantages or undue payments. Warning signs are not necessarily evidence of bribery or corruption, nor do they automatically disqualify business partners or public agents with whom the Aegea Group has a relationship. However, they raise suspicions that must be investigated until the Aegea Group is certain that these signals do not represent a real breach of compliance obligations, such as the Anti-Bribery and Anti-Corruption Laws and this policy;

B) Administrators, employees and business partners must pay special attention to the following warning signs, among others, referring to any operation in which payment or benefit may be received by any person, whether public official or not:

- The counterparty has a reputation in the market for involvement, albeit indirect, in matters related to bribery, corruption, unethical or potentially illegal acts;
- The counterparty has asked for commission or payment that is much higher than expected and must be paid in cash or otherwise irregular or unusual;
- The counterparty is controlled by a public agent, or a public agent is part of its staff, or has a close relationship with the Government;
- The counterparty is recommended by a public official;
- The counterparty provides or issues an invoice or other questionable documents;
- The counterparty refuses to include an anti-corruption clause in the contractual instrument;

	<b>ORGANIZATIONAL GUIDELINE</b>	<b>Reference</b>	DO002-GIT99
	INTEGRATED COMPLIANCE, ANTI-BRIBERY AND ANTI-CORRUPTION POLICY	<b>Review</b>	03

- The counterparty proposes a financial operation that differs from the commercial practices usually adopted for the type of operation/business to be carried out;
- Perception that donating to a charity or sponsoring a particular event at the request of a public official is an exchange for government action; and
- The counterparty does not have an office or staff, or the office appears to be a “front”.

C) The above list is not exhaustive and the indications may vary depending on the nature of the transaction, the request for payment and / or expense, as well as the geographical location;

D) Upon noticing any warning sign, report this fact immediately to the communication channels mentioned in item 5.1.

### 5.16 APPLICABLE VIOLATIONS AND SANCTIONS

A) It is the responsibility of all administrators, employees and business partners to report any violation or suspected violation of compliance obligations, such as the Anti-Bribery and Anti-Corruption Laws, as well as the policies and procedures of the Aegea Group;

B) Communications of violation and suspected violation, identified or anonymous, can be made through the communication channels mentioned in item 5.1 above;


C) The Aegea Group registers, analyzes, investigates and closes any reports on suspected or actual cases of non-compliance, bribery or corruption, implementing preventive controls to prevent their occurrence and corrective controls to avoid their recurrence;

D) Regardless of whether communications are identified or anonymous, the Aegea Group takes measures, to the extent permitted by applicable law, to protect the confidentiality and anonymity of any complaint made;

E) The Aegea Group does not allow or tolerate any type of retaliation against anyone who reports, in good faith, a violation of this policy or compliance obligations, such as the Anti-Bribery and Anti-Corruption Laws;

F) Violations of compliance obligations and the Anti-Bribery and Anti-Corruption Laws may result in civil and criminal penalties for the Aegea Group, its managers, employees and public agents and/or business partners involved;

G) It is explained to each person what the consequences are defined in their disciplinary process in case of non-compliance with compliance obligations and laws and regulations, as well as in case of non-compliance with the Aegea Group Compliance Program and the requirements set out in its anti-bribery and anti-corruption policies and procedures. This disciplinary process ensures fair and impartial decision-making;

	<b>ORGANIZATIONAL GUIDELINE</b>	<b>Reference</b>	DO002-GIT99
	INTEGRATED COMPLIANCE, ANTI-BRIBERY AND ANTI-CORRUPTION POLICY	<b>Review</b>	03

H) H) Any fines imposed on individuals for violations of compliance obligations, such as the Anti-Bribery and Anti-Corruption Laws, will not be paid by the Aegea Group;

I) In order to conduct its business with honesty, integrity, good governance and transparency, the Aegea Group is concerned with its compliance obligations, such as the Anti-Bribery and Anti-Corruption Laws, complying with ISO 37301 and ISO 37001 and with its own requirements, through practices to protect its interests, such as Due Diligence and internal/external audit processes, training programs, inclusion of contractual provisions for compliance with its compliance obligations and the Anti-Bribery Laws and Anti-corruption in contracts with business partners, as well as internal control and careful monitoring of the Aegea Group's activities;

J) Donations that have been made in accordance with the applicable laws and regulations of the local jurisdiction, including the Anti-Bribery and Anti-Corruption Laws, are not considered violations of compliance obligations or the Anti-Bribery and Anti-Corruption Laws and this policy.

### 5.17 PHYSICAL DISCLOSURE OF THE POLICY

The Aegea Group has a summarized version of its Compliance, Anti-Bribery and Anti-Corruption Policy in Annex 01, which may be used for physical disclosure on its premises.

## 6 ANNEXES

- AN01-DO002-GIT99 - Integrated Compliance, Anti-Bribery and Anti-Corruption Policy - summary version.
- AN01-DO010-GIT99 - Exempted from DDI

## 7 RECORDS

IDENTIFICATION	STORAGE		PROTECTION	RECOVERY	RETENTION	DISPOSAL
	LOCATION	METHOD				
N/A	N/A	N/A	N/A	N/A	N/A	N/A