
	<b>ORGANIZATIONAL GUIDELINE</b>	<b>Reference</b>	DO005-GIT99
	PROHIBITION OF EXTORTION AND FACILITATION PAYMENT POLICY	<b>Review</b>	03

# PROHIBITION OF EXTORTION AND FACILITATION POLICY


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## 1 PURPOSE

This policy aims to establish guidelines for the prevention and prohibition of facilitation and extortion payments.

## 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;
- 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;
- **EXTORTION PAYMENTS:** the extortion payment occurs when money is forcibly extracted from people through threats, perceived to health, safety or freedom;
- **FACILITATION PAYMENT:** it is the expression sometimes attributed to an illegal or unofficial payment made in exchange for services for which the payer would be legally entitled to receive without making the payment. Usually comprises small amounts offered to a public authority or person with an approval function, in order to ensure or accelerate the performance of a routine or necessary action, such as the release of documentation, approval in inspection or the issuance of permits;
- **BUSINESS PARTNER:** external party with which the organization has, or plans to establish, some form of business relationship;
- **ADMINISTRATORS:** officers, directors and committee members;

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- **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 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 GENERAL RULE

Facilitation payments are considered illegal and are treated as a bribe for the purposes hereof and are therefore prohibited.

The administrator, employee and/or business partner must not make any payment of this nature, even if this could create possible setbacks, such as, but not limited to: (i) issuance of a license of any nature; (ii) issuance of documents of any nature.

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Facilitation payments are prohibited in any event. If there is no legal basis, the administrator, employee and/or business partner cannot make any payment of this nature.

At Aegea Group, it is everyone's duty to avoid situations of vulnerability, in order to reduce the probability of requests for facilitation payments by a public authority or a business partner. This means that everyone must strictly comply with applicable laws and engage with appropriate advance notice in the processes that may lead to such situations.

### 5.3 HOW TO ACT IF THERE IS A REQUEST FOR FACILITATION PAYMENT

The manager, employee and/or business partner must assess the risks and, in the circumstances:

- Avoid confrontation so as not to appear provocative and prevent the situation from getting worse;
- Demonstrate knowledge of his/her legal obligations and demonstrate perplexity in the face of the unjustifiable request;
- Affirm that it is not possible to make a refund without a document, receipt or payment slip;
- In another country, you can pretend not to understand and ask to speak with a higher authority (superior to the person requesting the payment in question);
- Putting the situation under the "spotlight", but with caution (e.g.: for playing dumb, calling someone in line as if to ask for help).


Upon arriving at the Aegea Group, the administrator, employee and/or business partner must immediately report precisely what happened to the Integrity Board. This report must be documented, dated and signed by the employee and his immediate superior using the Facilitation and Extortion Payment Case Report Form, as attached.

The evaluation of the information must be carried out by a group with the following training and respective attributions:

- Integrity Board: ensure compliance with the Compliance rules;
- Legal Management: ensure legal compliance and assess the need to inform the authorities;
- Accounting Management: ensure proper accounting allocation if payment has been made.

The group should also assess whether or not reimbursement will be granted to the payer. If the payment has been made improperly, it will be up to the group to evaluate the appropriate measures.

The transparency of the administrator, employee and/or business partner must be considered, which will normally result in non-compliance, followed by guidance as a corrective measure. However, if negligence or bad faith is identified,

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disciplinary measures may be applied. Whatever the result, it is mandatory to write minutes of meeting, containing the arguments used, the decisions and the conclusions.

#### 5.4 HOW TO ACT IF THERE IS A REQUEST FOR EXTORTION PAYMENT

If the person is confronted with the request for payment through extortion, he/she must take the following steps:

- Make the payment if his/her health, safety or freedom, or that of others, is threatened;
- Specify the action to be taken by the person who made the extortion payments;
- Record the event;
- Report the event to the Integrity Board and the Legal Board; When an extortion payment occurs, the Aegea Group must:
  - Through the Integrity Board, investigate the event;
  - Correctly record payments in the Aegea Group's accounting;
  - If appropriate, or if required by law, report the payment to the relevant authorities.

#### 6 ANNEXES

- AN01-DO005-GIT99 - Facilitation and Extortion Payments Case Report Form.

#### 7 RECORDS

IDENTIFICATION	STORAGE		PROTECTION	RECOVERY	RETENTION	DISPOSAL
	LOCATION	METHOD				
Occurrence of request and/or payment of facilitation or extortion.	Integrity Board	Physical Digital	Item 5.2	Network Folder	5 years	File