



Code of ethics and conduct for *employees*

Message from the Board of Directors

We work with the purpose of bringing dignity to the lives of thousands of Brazilians, offering services across the entire water cycle – supply, collection and sewage treatment. We know that our work goes far beyond sanitation, and that is why we are always striving for excellence.

We understand the relevance of our role, and, with courage and determination, we continually offer the best basic sanitation solutions for society, providing more dignity and full citizenship to thousands of Brazilian families.

We are aware of our purpose and the impact we generate on people's lives, and we work focused on the longevity and sustainability of our business.

To do this, we do what is right. We respect people, the environment, society, local cultures, and laws and regulations. We interact with society, public authorities and other stakeholders with honesty, ethics and transparency.

This Code of Conduct was prepared to guide our Employees and Administrators on the principles and values that guide our business. After all, beyond providing our services, we want to leave a positive impact on society for this generation and all future generations to come.



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DEFINITIONS

Aegea Group; Administrator, Top Management and Employees; Stakeholders; Undue advantages; Conflict of interest; Social license to operate.

Aegea Group

Aegea Saneamento e Participações S/A, as well as its direct or indirect subsidiaries and other companies in which it holds equity interest;

Top Management

Person or group of people who direct and control an organization at the highest level;

Administrators

Members of the Board of Directors, Advisory Committees and Executive Board;

Employees

Employees of the Aegea Group at any level or hierarchical position, including Administrators, Presidents, Vice-Presidents, Officers, Managers, Supervisors, Analysts, Interns, Third-Party Employees and other professionals of the Aegea Group working in any of its units;

Stakeholders

All parties that may be affected by or influence the activities, decisions and results of an organization or project;

Undue advantages;

Benefits or privileges received illegally or immorally, usually in exchange for favors, information, or influence in a way that violates ethical, legal or regulatory standards or compromises the integrity and fairness of processes and decisions;

Conflict of interest

A situation that arises when an employee finds themselves in a position that directly or indirectly benefits or may benefit personal interests or those of third parties to the detriment of the interests of the Aegea Group;

Social license to operate

It is the ongoing acceptance and approval of a company or project by the local community and other stakeholders, consisting of public perception and social support and reflecting the social legitimacy of the company in its operations.

Introduction

How this code is organized and who it is for

Our commitment to integrity guides the activities of everyone who acts on behalf of the Aegea Group in operational units, in corporate offices, and in the provision of services on public roads and communities.

The same behavior is expected in all external instances in which we operate, such as in relationships with Suppliers and Business Partners, Public Bodies and Agents, Public Companies, Regulatory Agencies, Competitors, Customers, Investors and other *stakeholders* of the Aegea Group.

We believe that every individual within our organization is a fundamental agent of our corporate culture regardless of job title, hierarchical position or time with the company. This is why it is vital that everyone is familiar with and enforces the provisions of this Code.

We continually work to build an integral and healthy corporate culture. Therefore, we reject and do not tolerate:

- Acts of bribery, corruption and fraud, including in the context of bidding processes and public contracts;
- Illegal conduct or conduct that puts Aegea's image and reputation at risk;
- Conduct that puts people's physical integrity at risk;
- Irregular behavior that harms the environment;
- Any form of violence, prejudice, discrimination, moral harassment, sexual harassment or sexual abuse;
- Any form of disrespect for Human Rights.

Therefore, the content presented herein must be observed by all Administrators, members of Top Management and internal and outsourced employees, who must formally commit to all the provisions of this Code.

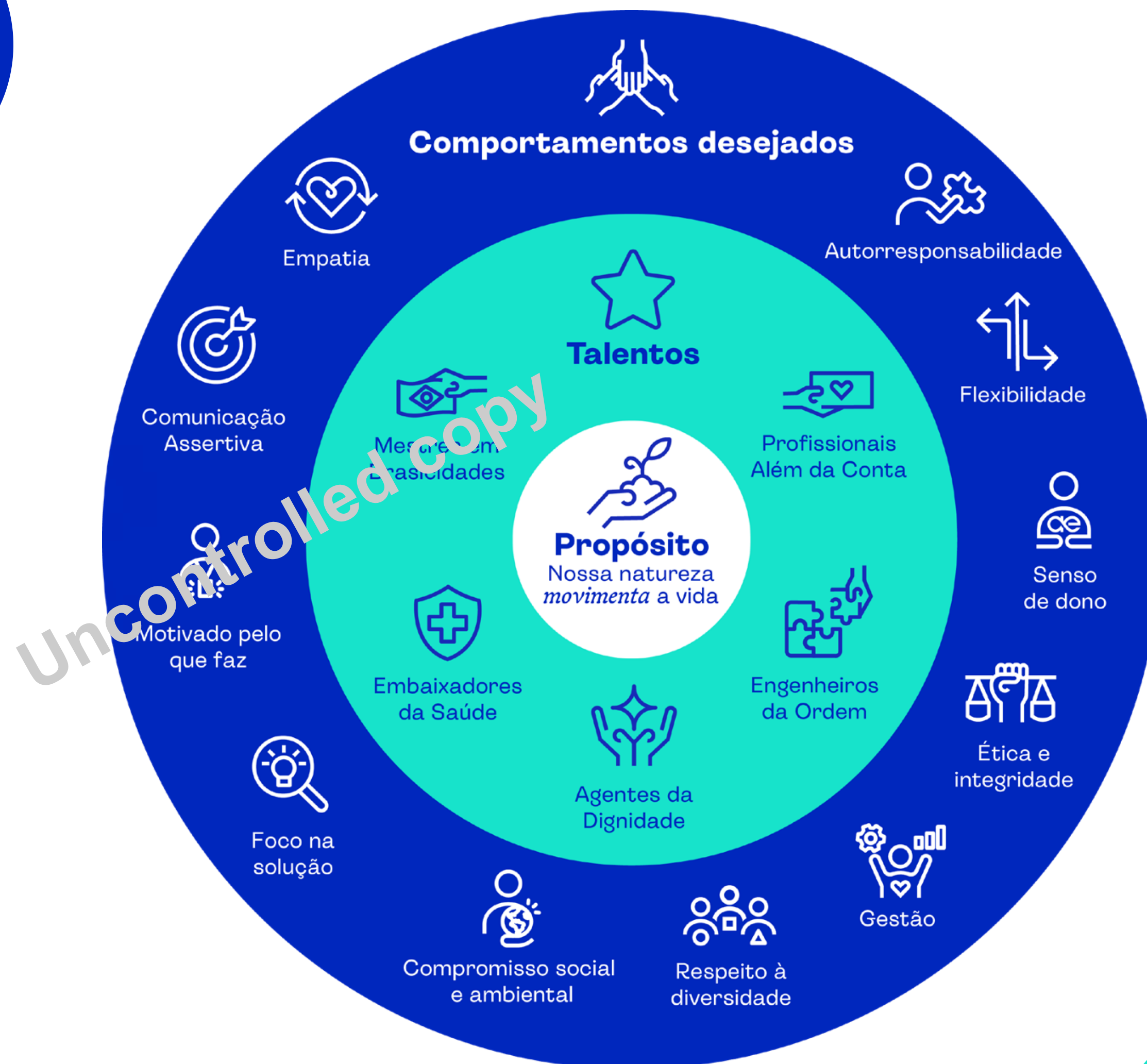


Introduction

How this code is organized and who it is for

Our values

- Accessibility
- Austerity
- Collaboration
- Continuous evolution
- Social responsibility
- Transparency



Introduction

How this code is organized and who it is for

This code is organized into topics to elucidate our values and principles:

1. **Business protection**
 - A. RISK AWARENESS AND PREVENTIVE ACTION
 - B. CARE FOR OUR REPUTATION
 - C. PROTECTION OF OUR ASSETS
 - D. INTEGRITY IN CONDUCTING BUSINESS
2. **Protection of people and our stakeholders**
 - A. INTERNAL RELATIONSHIPS
 - B. EXTERNAL RELATIONSHIPS
3. **Social transformation**
 - A. SOCIAL AND ENVIRONMENTAL COMMITMENT
 - B. INTEGRITY BEYOND OUR OPERATIONS
4. **Violations of the Code of Ethics and Conduct**
 - A. ETHICS CHANNEL
 - B. SUPPORT CHANNEL
 - C. DIRECTLY TO THE INTEGRITY BOARD
5. **Instrument of Acknowledgment and Commitment**

Annex

Integrated Compliance, Anti-Bribery and Anti-Corruption Policy.

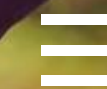
The content of this Code is principle-based, which means we do not intend to address all the rules, conduct, situations and risks that may arise in our activities. Therefore, you must interpret this Code in the scope of the other Aegea Policies, available at the [Aegea website](#).



1. Business protection

We want our business to be long-lasting and recognized for its good reputation.

Therefore, Aegea expects that all Administrators and Employees act responsibly by incorporating ethics and integrity values in all actions and activities to ensure the sustainability of our business and compliance with our legal, contractual and social and environmental obligations.





1.Business protection

A. RISK AWARENESS AND PREVENTIVE ACTION

We must know and identify all the risks that permeate our business, so that we can **act consciously and preventively**. We must also avoid taking uncalculated or unnecessary risks.

In this sense, all decision-making must be well-informed and the exercise of anticipating scenarios is of utmost importance. Furthermore, decisions should not be made if they are outside the scope established by the company.

We remind you that **all decisions made by the Aegea Group must be based on what is right**, what is in accordance with ethics and the law, even if the path is longer or laborious.

B. CARE FOR OUR REPUTATION

The Aegea Group's business model is the result of the trust that society and our customers, investors and shareholders place in the Company and in our honest way of conducting business.

The individual commitments of each Administrator and Employee to act correctly and **our commitment to ethics and integrity are essential elements for the solidity of our reputation**, which needs to be preserved and strengthened daily.

Our choices and decisions must always be guided by the best interests of promoting our purposes, and never by personal interests or those of third parties. We are committed to society and our stakeholders, so that **no personal or third-party interest can override the interests of our business**.

Therefore, we must be careful when choosing business partners, suppliers and service providers and always focus on reputable partners with notable technical aptitude.

We must also have zero tolerance for fraud and acts of bribery and corruption, and we need to engage our coworkers and third parties to do the same. The promise, offer or receipt of any type of undue advantage, in cash or in any other form, by Employees, Administrators and Third Parties acting on behalf of Aegea is prohibited.

Our stance is based on respect for Aegea's standards, procedures and Policies, and we do not tolerate conduct that is not in line with the Company's guidelines or that may harm our reputation in any way.





1.Business protection

C. PROTECTING OUR ASSETS

Administrators and Employees are responsible for the proper use and preservation of the Aegea Group's assets, including tangible assets (such as: facilities, tools and equipment), intangible (our technologies, intellectual property, information, brand, business strategies), financial and human.

We must always protect and respect the confidentiality of Aegea's information, technologies and intellectual property and never allow third parties to misuse our facilities and equipment or have access to non-public information.

Remember that Aegea's assets (teams, financial resources, facilities and equipment) are intended exclusively for the performance of our professional activities, and never for our own benefit or that of third parties.

D. INTEGRITY IN CONDUCTING BUSINESS

Aegea is committed to respecting and strictly complying with current legislation and applicable regulations, including the standards and customs of the locations in which we operate. This stance is a fundamental element in legitimizing our actions and gives us the social license to continue operating within the enormous diversity of cultures in Brazilian cities.

Third parties who act on our behalf must follow the same standard of integrity; after all, they are also part of our production chain and also have social and environmental responsibilities. We must always demand that our business partners act in line with Aegea's values.

If, in the conduct of business, any situation of conflict of interest arises, that is, when a private interest may override the interest of Aegea, we must immediately notify the Integrity Board, as we do not tolerate actions or decisions based on conflict situations.

We treat our competitors with respect, transparency, professionalism and ethics, and pay attention to the limits that need to be observed in this type of relationship. We do not tolerate any type of agreement being made with them, and the exchange of strategic information is prohibited.

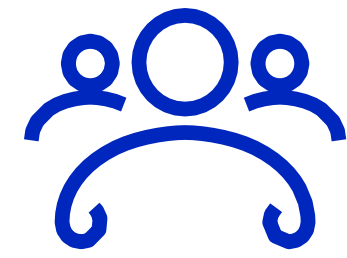
We know the importance of maintaining reliable accounting records, and thus ensure that they are accurate and timely, preserving the reliability and transparency of our operations, transactions and economic and financial information.



*“We preserve
our business with
transparency, respect
to laws, and
commitment
with excellence.”*

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2. Protection of people and our *stakeholders**

Aegea's commitment to ethics and integrity must be observed at all levels of our activities.

Our stakeholders must always be treated with professionalism, transparency and respect, observing the relationship rules applicable in each case.

**Stakeholders.*





2. Protection of people and our stakeholders

For example, our stakeholders are:

- Employees, third parties and business partners;
- Shareholders and investors;
- Regulatory agencies;
- Control, inspection and regulatory bodies for our activities;
- Representatives of the three powers (Legislative, Executive and Judiciary) in all spheres of the federation (municipal, state and federal);
- Communities, customers and citizens of the locations where we operate;
- Environmental agencies;
- The press;
- Entities representing the sanitation sector, NGOs, foundations and associations;
- Certifying bodies;
- Representatives of the granting authority and public companies;
- Competitors.

A. INTERNAL RELATIONSHIPS

Aegea values a work environment based on respect, collaboration and cordiality, which provides dignity to Administrators and Employees and encourages teamwork. **Our employees' diversity of profiles is our greatest asset, allowing us to face the complex challenges of our activities more effectively.**

Therefore, we do not tolerate any form of discrimination, prejudice, violence, moral harassment, sexual harassment or sexual abuse, in any of its forms.

We lead our teams based on respect, tolerance and professionalism by remembering our role in the individual development of our employees. We encourage and strengthen the diversification of profiles in areas, teams and departments, recognizing diversity as a strategy to achieve better results.

We respect and exercise meritocracy, and we do not promote favoritism or protectionism between leaders and those led.

We do not act in conflicts of interest, preventing personal interests or those of third parties from overriding Aegea's principles and interests.

We interact with Administrators, Shareholders and Investors with professionalism and cordiality and within the Company's governance rules.

B. EXTERNAL RELATIONSHIPS

The Aegea Group's business model is the result of the trust that society and our customers, investors and shareholders place in the Company and in our honest way of conducting business.

The individual commitments of each Administrator and Employee to act correctly and our commitment to ethics and integrity are essential elements for the solidity of our reputation, which needs to be preserved and strengthened daily.

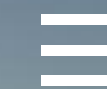
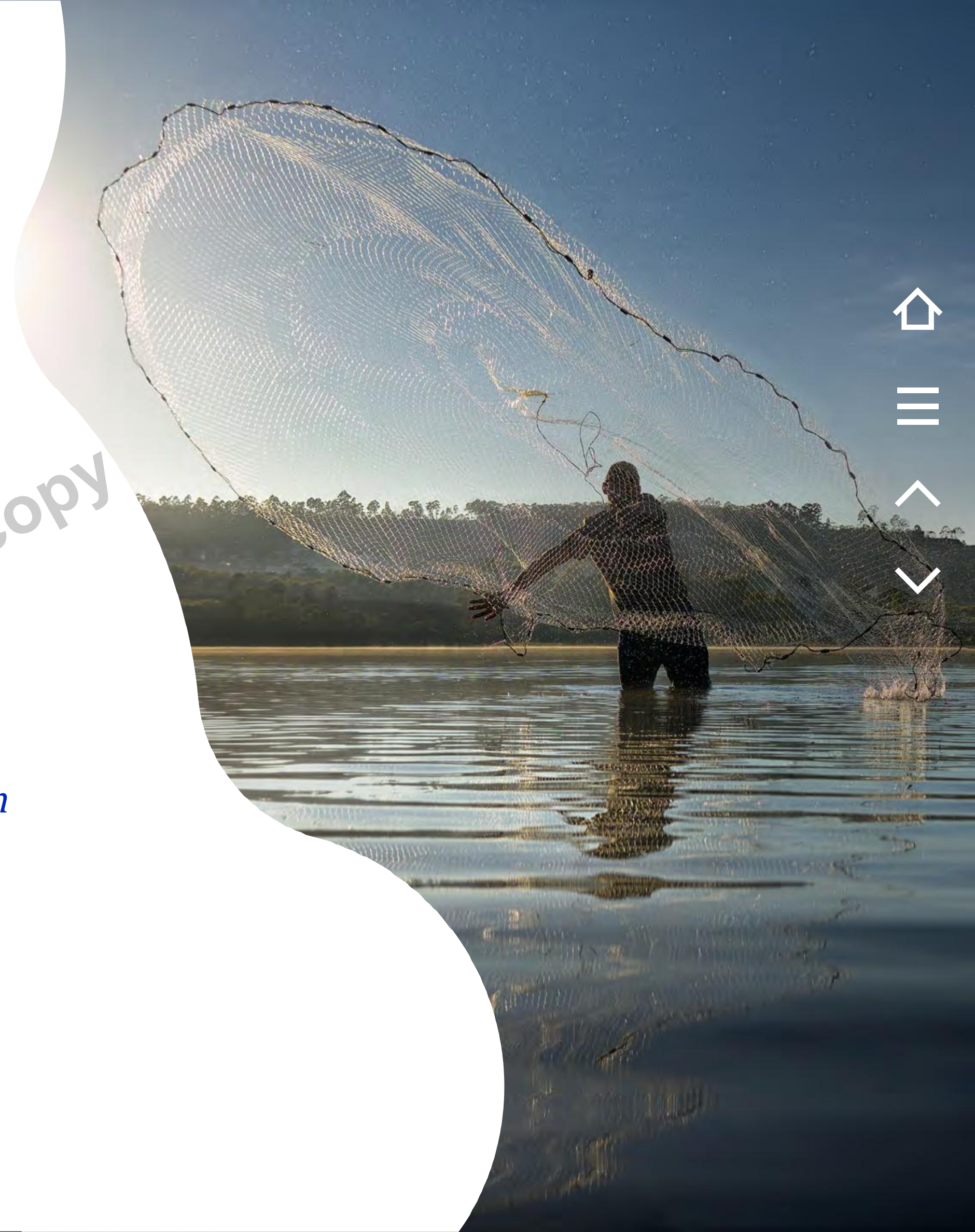




3. Social Transformation

Generating shared prosperity in each location where we operate, by expanding people's access to basic sanitation services, is part of Aegea's DNA.

The services provided by the company are key for people's well-being and for protecting the environment, and working towards the universalization of these services is what drives us.





3. Social transformation

A. SOCIAL COMMITMENTS

Guided by the Social License to Operate strategy, we have created a cycle of prosperity together with local society, and the positive results of this way of operating by Aegea have inspired investors, shareholders, stakeholders and employees to work together with the company for the sustainable growth of municipalities, states and the country.

Our work in municipalities and communities is guided by the generation of shared value, and we must always leave a positive legacy wherever we operate.

We encourage the hiring of local labor and suppliers whenever possible and adopting actions to foster local culture and economy and strengthen Aegea's positioning as a vector for development.

We value the establishment of business relationships with partners who act with respect for human rights and the environment.

B. COMMITMENTS TO THE ENVIRONMENT AND SUSTAINABILITY

The responsibility of bringing clean water to millions of people, while acting to protect river basins and the water resilience of these water bodies, is fundamental for Aegea. Therefore, the company remains committed to actions aimed at preserving ecosystems and springs, recovering and decontaminating springs, rivers, lakes, lagoons and the ocean, and we demand the same conduct from all those who interact with us and act on behalf of the Aegea Group.

It is vital to comply with technical and legal standards regarding the environment, by obtaining all necessary licenses, grants and authorizations, both by the Aegea Group and by third parties and business partners.

Aegea, in fact, has no interest in maintaining commercial relationships with partners that fail to comply with environmental legislation.

We also promote the conscious use of fundamental resources, such as water and electricity, encouraging the correct treatment and disposal of waste, as well as the use of sustainable, recyclable or reusable materials, avoiding disposables and unauthorized toxic products.





4. Violations of the Code of Ethics and Conduct



Aegea is committed to promoting an honest, ethical, healthy and collaborative professional environment.

All Employees and Administrators have the duty to follow the laws, regulations, Aegea's Code of Ethics and Conduct and its internal policies and, if they identify attitudes contrary to such guidelines, they have the duty to report them to the Integrity Board via the channels indicated below.



4. Violations of the Code of Ethics and Conduct

A. ETHICS CHANNEL

Aegea has an Ethics Channel that is operated by an independent company, with security parameters that aim to ensure the confidentiality of reports and avoid situations of conflict of interest in the receipt and investigation of complaints, thus guaranteeing the security and integrity of the investigative process.

Reports can be made anonymously or not, and all reports are treated with respect and confidentiality so as not to expose whistleblowers or subject them to retaliation.

When preparing a complaint, the whistleblower must include as much information as possible, identifying, whenever possible, the person being reported, any witnesses, the date of the incident, and the context and location of the incident, as well as attach all documents that can prove the incident.

The Ethics Channel operates 24 hours a day, 7 days a week, and can be accessed through the following means:

Website: www.canaldeetica.com.br/aegea
Phone Number: 0800 591 0923

B. SUPPORT CHANNEL

The Aegea Support Channel was implemented in 2023 to exclusively respond to reports of moral harassment, sexual harassment, sexual abuse, discrimination and other psychological violence through humanized assistance to the victim provided by specialized professionals.

The purpose of the Support Channel is to provide a humanized and supportive listening service to victims of such behavior and allow their reports to be addressed as appropriate.

Employees can access the channel via phone at 0800 300 4577. The service is available from 8:00 am to 8:00 pm, Monday to Friday.



4. Violations of the Code of Ethics and Conduct

C. DIRECTLY TO THE INTEGRITY BOARD

Administrators and Employees may, at any time, contact the Integrity team (integridade@aegea.com.br) to report facts that they believe to be contrary to the Aegea guidelines, or even to request guidance when they are uncertain or unclear as to how to act when facing certain situations or ethical dilemmas.

MANAGEMENT OF CONSEQUENCES AND DISCIPLINARY MEASURES

After the internal and/or external investigation process, if a misconduct is confirmed, the reported person will be subject to the penalties provided for in the Consolidation of Labor Laws (CLT) and the disciplinary measures provided in Aegea's Consequence and Disciplinary Measures Policy and Rules. If an infraction is committed by a third party, i.e., a person not on the staff, their contract may be terminated for cause without prejudice to the applicable legal measures.

Furthermore, in order to guarantee the suitability of the entire investigation process carried out by the internal or external Investigation Team, Aegea has an Executive Committee of Ethics and Conduct that assesses the disciplinary measures recommended in more complex cases.

The Integrity Board is here to support and listen to you. You can count on us!

PROTECTION AGAINST RETALIATION

Aegea does not tolerate any act by Administrators or Employees that aims to harm or hinder investigation activities, as well as any form of retaliation or harm to whistleblowers and witnesses. Therefore, the conduct below constitute serious functional fault:

Any act of retaliation against whistleblowers and witnesses (threats, attempted unfounded dismissal, excessive and unfair rigor in performance evaluations, request for sudden and unfounded reassignment or transfer of an employee, among others).

Any act intended to hinder or harm investigation activities (collusion between witnesses, providing false information in investigative interviews, pressuring victims or witnesses not to cooperate with investigations, etc.).





5.

Instrument of Acknowledgment and Commitment

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5. Instrument of Acknowledgment and Commitment

I declare that I have accessed, read, understood and will comply with the provisions contained in the Aegea Group Code of Conduct.

I further declare that I'm committed to respect and comply with the laws and regulations relevant to my activities, as well as with the policies and procedures established by the Company.

I am aware of the importance of Aegea's Integrity Program training and represent that I'm committed to participate whenever requested.

Finally, I declare that I am aware and understand that I must immediately report to the Ethics Channel any possible violation of the Code of Conduct, current legislation and the policies and procedures of the Aegea Group whenever I become aware of such situation.

I am aware and agree.

Full name: CPF: _____

Registration _____

: Position: _____

Date: ____/____/____

Signature: _____



Annex

Integrated Compliance, Anti-Bribery and Anti-Corruption Policy

The Aegea Group, through its Integrated Compliance, Anti-Bribery and Anti-Corruption Policy, seeks to:

- Ensure that administrators, employees and business partners comply with the Aegea Group's **compliance obligations** and observe the requirements of the Anti-Bribery and Anti-Corruption Laws, as well as compliance, anti-bribery and anti-corruption policies and procedures, to ensure that, during the conduct of business, the highest standards of integrity, fairness, accountability, legality, ethics and transparency are adopted;
- Ensure compliance governance principles and require compliance with anti-bribery and anti-corruption laws, as well as any compliance obligations, whether legal, regulatory or contractual requirements, relevant to its activities;
- Have a zero tolerance approach to bribery and other acts of corruption, emphatically prohibiting its administrators, employees and business partners from paying or receiving bribes;
- Ensure that the Compliance Function is performed by a person with competence, position, authority and independence, with direct access to the Board of Directors, the Audit, Risk and Integrity Committee and Top Management;
- Ensure that no administrator, employee or business partner is retaliated against or penalized due to delay or loss of business resulting from their refusal to negotiate, offer, promise, receive, facilitate, pay, authorize or provide kickbacks, bribes and undue advantage;
- Encourage people to report, in good faith, or based on a reasonable belief in trust, through the relevant communication channels, any issues relating to indications of inappropriate conduct, whether by an administrator, employee, public agent or business partner, without fear of reprisal, including violations of the Integrated Compliance, Anti-Bribery and Anti-Corruption Policy and the compliance obligations of the Aegea Group;
- Record, analyze and investigate any reports regarding cases of non-compliance, bribery or corruption by adopting preventive controls to avoid their occurrence and corrective controls to avoid their re-occurrence with secrecy and confidentiality;
- Ensure a continuous and updated awareness and training process on its compliance, anti-bribery and anti-corruption policies and procedures, emphasizing each person's obligation and commitment to ethics, integrity, transparency, good governance, accountability, sustainability, honesty and exemplarity;
- Continuously improve the SIG – Integrated Compliance and Anti-bribery Management System.

Board of Directors

aegea

Our nature
moves life

If you have any questions about this content, please contact the
Integrity Board (integridade@aegea.com.br).

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