
	<b>DIRETRIZ ORGANIZACIONAL</b>	<b>Reference</b>	DO011-GIT99
	POLÍTICA DE BRINDES, PRESENTES E HOSPITALIDADES	<b>Revision</b>	05


# GIFTS, PRESENTS, AND HOSPITALITY POLICY

<b>Prepared by:</b> Mauricio Stella Mussi 17/01/2024	<b>Verified by:</b> Ana Paula de Medeiros Carracedo 17/01/2024	<b>Approved by:</b> Radames Andrade Casseb 23/01/2024
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## 1 PURPOSE

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

## 2 APPLICABILITY


This policy applies to all Administrators and 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

- ADMINISTRATORS: officers, directors and committee members;
- TOP MANAGEMENT: A person or group of people who direct and control an organization at the highest level;
- GIFTS: 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;
- EMPLOYEE(S): all employees, apprentices, interns, officers, outsourced workers and other Employees representing the Aegea Group who work in any of its organizational units;
- CODE OF CONDUCT: A 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 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;
- ENTERTAINMENT: Tickets or invitations to seminars, congresses, workshops, lectures, presentations, parties, concerts, events, and other activities;
- G&H: presents and hospitality;
- AEGEA GROUP: Aegea Saneamento e Participações S/A, as well as its direct or indirect subsidiaries, regardless of the percentage of equity interest.
- HOSPITALITY: Benefits offered or received with the aim of strengthening relationships with business partners, for example, accommodation, travel expenses and/or tickets

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or invitations to seminars, congresses, workshops, lectures, presentations, parties, shows, lunches, dinners, cocktail parties, events, among other activities;

- **NON-COMPLIANCE:** non-compliance with compliance obligations;
- **COMPLIANCE OBLIGATIONS:** Requirements that an organization is required to meet, as well as those that an organization voluntarily chooses to meet;
- **ORGANIZATION:** person or group of people who have their own roles with responsibilities, authorities and relationships to achieve their goals;
- **PRESENT:** Any item, 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;
- **BUSINESS PARTNER:** external party with which the organization has, or plans to establish, some form of business relationship.

## 5 DESCRIPTION

### 5.1 DESCRIPTION OF ACTIVITIES

The principles and rules that must be observed for each type of transaction will be described below. Exceptions must be addressed in the item relating to the Integrity Board's pre-approval process.

### 5.2 COMPLIANCE CULTURE

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

The Board of Directors, Top Management and managers must demonstrate and adopt an active, visible, consistent and sustainable commitment, through standard conduct and behavior required by the entire organization.


Top Management encourages the type of behavior that fosters and supports compliance by 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 the compliance obligations;
- C) Participate in training, as required.

### 5.3 PRINCIPLES FOR GIFTS, PRESENTS, ENTERTAINMENT, AND HOSPITALITY

Aegea prohibits, does not condone and does not tolerate the direct or indirect offer, promise or authorization, by its Administrators, Employees and Third Parties, of the delivery of gifts, presents, entertainment and hospitality as an instrument for any form of Corruption or Fraud or to obtain Undue Advantages.

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Likewise, Aegea prohibits, does not condone and does not tolerate the direct or indirect offer, promise or authorization, by its Administrators, Employees and Third Parties due to their duties in the Aegea Group's business, or simply due to their status as Administrator, Employee or Third Party, of the receipt of gifts, presents, entertainment and hospitality outside the conditions permitted in this Policy and in the Anti-Corruption Policy.

The offering of gifts, presents, entertainment and hospitality is a resource that can be used as an act of courtesy, for institutional purposes, or as a way of creating or strengthening commercial relationships and promoting the Aegea brand and services, as long as the following criteria are respected:

- (i) proportionality and reasonableness, considering the quantities involved, frequency, recipients, and the circumstances of the situation;
- (ii) it does not cost or appear to cost more than two hundred and fifty reais (BRL 250.00) and is not paid in cash;
- (iii) it does not contain elements that may indicate improper conduct, such as the practice of Corruption or Fraud or the attempt to obtain undue advantage;
- (iv) it does not contain elements that may generate negative and undesirable effects, legal or otherwise, or risks to the image and reputation of the Aegea Group;
- (v) it does not involve products or materials that may generate negative social or environmental externalities, such as alcoholic beverages, tobacco items, ultra-processed food items, disposable or non-recyclable items;
- (vi) it does not violate policies and rules related to the receipt of gifts, presents, entertainment and hospitality applicable to the recipient.


Offering presents, entertainment and hospitality is prohibited in the following situations:

- (i) to Public Officials of agencies or entities performing monitoring, investigation or inspection functions in the activities of the Aegea Group.
- (ii) to Public Officials of agencies or entities before which the Aegea Group is in the process of obtaining licenses, permits, authorizations and permissions.
- (iii) to Public Officials of agencies or entities in which the Aegea Group is participating in a bidding process or other type of public contract.

Exceptionally, the Integrity Board may authorize the offering of presents, entertainment and hospitality to the Public Officials mentioned in the item above, provided that the granting is duly justified, the reasonableness and coherence criteria are respected, and it does not generate risks to the image and reputation of Aegea.

## 5.4 SPECIFIC RULES

### 5.4.1 RECEIVING AND GIVING PRESENTS

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Receiving presents is prohibited in any context. If returning the present to the sender is impossible, it must be donated through the Communication, Sustainability or Social Responsibility areas.

The offering of presents must be submitted for prior approval by the Integrity Board and preferably involve items produced or sold by non-profit institutions dedicated to social and environmental causes, or items the producers of which have one or more social and environmental certifications, and meet the limit of BRL 250.00.

The benefit must be properly accounted for and faithfully represent reality.

If you have any doubt on the subject, the Integrity Board should be consulted.

#### **5.4.2 RULES FOR MEALS**

The offering or receiving of meals is permitted when related to Company business, during meetings, events, agendas or professional meetings, and provided that the value is equivalent to a normal business meal, does not include alcoholic beverages, and is in accordance with local standards. The choice of the location for the meal must respect criteria of reasonableness and coherence, as well as safeguard Aegea's image and reputation. Please note:


- It is forbidden to pay or accept meals above two hundred and fifty reais (BRL 250.00) per person;
- In business situations, it is forbidden to offer invitations to people related to business partners (spouses, family members, friends);
- Meals with alcoholic beverages are prohibited during business hours;
- In relation to public officials, the provisions of the Policy for Relationship with Public Authorities must be followed.

#### **5.4.3 RULES FOR GIVING OR RECEIVING GIFTS**

Gifts such as diaries, notebooks, water glasses, pens, pencils or calendars must always be given on an institutional basis, without commercial value and with the aim of presenting the Aegea brand and services. Furthermore, whenever possible, they must be linked to the Aegea Group's Commercial, Communication or Marketing strategy. Please note:

- It is prohibited to grant or receive gifts that are not institutional in nature. If received, such items must be returned. If returning them is not possible, they must be donated by the Social Responsibility area;
- It is prohibited to grant or receive gifts 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.

#### **5.4.4 TRAVEL AND HOSPITALITY**

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The granting or receipt of travel and hospitality is permitted when strictly necessary for the performance of business and to protect Aegea's institutional interests.

If someone receives hospitality related to a stay, the duration of the trip must be compatible with the duration of the event or professional commitment. Furthermore, the choice of accommodation location must respect criteria of reasonableness and coherence and safeguard Aegea's image and reputation.

Furthermore, please note:

- It is forbidden to receive paid or subsidized trips from business partners;
- It is forbidden to receive or offer trips without a commercial purpose;
- Travels can only be paid in economy class and in a 4-star hotel at most;
- It is forbidden to offer trips to spouses and any other types of companion;
- 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.
- It is strictly forbidden to grant air travel to Public Officials, including on Aegea's aircraft, except in professional contexts that justify the measure, which must be previously presented to the Integrity Board, such as the need for technical visits to distant operations, where travel by land is unfeasible.

#### **5.4.5 GIVING AND RECEIVING ENTERTAINMENT**

The granting of entertainment such as tickets for cultural events, festivities and celebrations will only be permitted within the scope of events sponsored by the Aegea Group, and the granting of entertainment to Public Officials and Politically Exposed Persons is prohibited, except with prior approval by the Integrity Board, as per item 5.3.


Administrators and Employees are prohibited from receiving entertainment from potential business partners with whom Aegea has ongoing business negotiations.

#### **5.5 PRE-APPROVALS OF THE INTEGRITY BOARD**

When there is a need to observe any exception to the rules of this policy, or when a rule needs to be relaxed in a special situation to meet some need, the Integrity Board must be informed in advance to verify the request for exception. -

All requests for exceptions must be made in writing, via letter, email or system, and must contain a justification.

## **6 ANNEXES**

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

## 7 RECORDS

IDENTIFICATION	STORAGE		PROTECTION	RETRIEVAL	RETENTION	DISPOSAL
	LOCATION	MEDIUM				
N/A	N/A	N/A	N/A	N/A	N/A	N/A