
	<b>DIRETRIZ ORGANIZACIONAL</b>	<b>Reference</b>	DO012-GIT99
	POLÍTICA DE DOAÇÕES, CONTRIBUIÇÕES E PATROCÍNIO	<b>Revision</b>	05


# DONATIONS, CONTRIBUTIONS AND SPONSORSHIP 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
--	--	---

	<b>DIRETRIZ ORGANIZACIONAL</b>	<b>Reference</b>	DO012-GIT99
	POLÍTICA DE DOAÇÕES, CONTRIBUIÇÕES E PATROCÍNIO	<b>Revision</b>	05

## TABLE OF CONTENTS

1	PURPOSE.....	3
2	APPLICABILITY.....	3
3	REFERENCES .....	3
4	DEFINITIONS.....	3
5	DESCRIPTION .....	4
	5.1 COMPLIANCE CULTURE .....	4
	5.2 GENERAL PRINCIPLES AND RULES APPLICABLE TO DONATIONS, SPONSORSHIPS AND CONTRIBUTIONS.....	4
	5.2.1 PROHIBITIONS APPLICABLE TO DONATIONS, SPONSORSHIPS AND CONTRIBUTIONS.....	5
	5.3 DONATIONS - SPECIFIC PURPOSES AND CARE .....	6
	5.4 SPONSORSHIP - SPECIFIC OBJECTIVES AND CARE .....	7
	5.5 CONTRIBUTIONS OF AN ELECTORAL NATURE.....	7
	5.6 DOCUMENTATION AND RECORDS.....	7
6	ANNEXES.....	9
7	RECORDS.....	9

	<b>DIRETRIZ ORGANIZACIONAL</b>	<b>Reference</b>	DO012-GIT99
	POLÍTICA DE DOAÇÕES, CONTRIBUIÇÕES E PATROCÍNIO	<b>Revision</b>	05

## 1 PURPOSE

This procedure aims to establish guidelines for managing processes related to granting donations and sponsorships.

## 2 APPLICABILITY


This policy applies to all Administrators and Employees of the Aegea Group, including organizational units.

## 3 REFERENCES

- CODE OF CONDUCT OF THE AEGEA GROUP;
- DO010-GIT99 - RELATIONSHIP WITH BUSINESS PARTNERS POLICY;
- PO002-GIT99 - EVALUATION OF DONATIONS, CONTRIBUTIONS AND SPONSORSHIP FORM;
- ISO 37301: COMPLIANCE MANAGEMENT SYSTEM;
- ISO 37001: ANTI-BRIBERY MANAGEMENT SYSTEM.

## 4 DEFINITIONS

- TOP MANAGEMENT: A person or group of people who direct and control an organization at the highest level;
- ADMINISTRATORS: officers, directors and committee members;
- 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.
- EMPLOYEE(S): all employees, apprentices, interns, officers, outsourced workers and other Employees representing the Aegea Group who work in any of its organizational units;
- 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;
- D&P: Donations and Sponsorships;
- DONATION: Contributions to third parties made out of generosity, without any kind of compensation, such as social actions, charity, philanthropy, and others, preferably aligned with Aegea's social action strategy;
- AEGEA GROUP: Aegea Saneamento e Participações S/A, as well as its direct or indirect subsidiaries, regardless of the percentage of equity interest.
- 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;

	<b>DIRETRIZ ORGANIZACIONAL</b>	<b>Reference</b>	DO012-GIT99
	POLÍTICA DE DOAÇÕES, CONTRIBUIÇÕES E PATROCÍNIO	<b>Revision</b>	05

- **SPONSORSHIP:** Contributions (financial or otherwise) to third parties, in exchange for some type of benefit (counterpart) of a reputational or image nature, preferably aligned with Aegea's institutional positioning or brand strategy. Counterparts may include, for example, brand exposure, insertion of promotional materials in folders given to event participants, provision of space to receive clients, provision of places on courses or lectures, etc.;
- **BUSINESS PARTNER:** external party with which the organization has, or plans to establish, some form of business relationship.

## 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, 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:


- Comply with the policies, procedures, processes and compliance obligations of the Aegea Group;
- Report concerns, questions and cases of non-compliance, as well as suspected or actual violations of the Compliance Policy or the compliance obligations of the Aegea Group;
- Participate in training as required.

### 5.2 GENERAL PRINCIPLES AND RULES APPLICABLE TO DONATIONS, SPONSORSHIPS AND CONTRIBUTIONS

Sponsorships, donations and contributions must be in accordance with the principles of ethics, morality, impartiality, formality, transparency, and strictly related to their institutional function, in compliance with Aegea's internal guidelines, its Articles of Incorporation and current legislation, in particular the Anti-Corruption Law and the rules regulating conflicts of interest.

Aegea prohibits, does not condone and does not tolerate its Administrators, Employees and Third Parties from offering, promising or authorizing sponsorship, donation or contribution as a means of carrying out any form of Corruption, Money Laundering or Fraud, or as a way of unduly influencing the actions of public officials, aiming at undue advantages for themselves, the Company or others.

To ensure the transparency of initiatives and allow the maintenance of evidence that may be requested later in audits, inspections and investigations by public agencies and entities, those

	<b>DIRETRIZ ORGANIZACIONAL</b>	<b>Reference</b>	DO012-GIT99
	POLÍTICA DE DOAÇÕES, CONTRIBUIÇÕES E PATROCÍNIO	<b>Revision</b>	05

responsible for the initiatives must preserve their history, including records on their origin, motivation, approval process, execution and possible returns.

Furthermore, all Administrators and Employees responsible for Donations, Sponsorships or Contributions initiatives must observe:

- Local legislation and customs, which must be observed and respected in all cases, including any recipients' rules regulating the receipt or contracting of benefits;
- Donations, Sponsorships and Contributions must not generate a negative perception or appearance of irregularity that could affect the image of the company, its representatives or, even, the recipients of the initiatives; and
- Recipients of Donations, Sponsorships and Contributions must be organizations with an impeccable reputation that are positively recognized by local communities.

Due to the possibility of a conflict of interest and negative exposure of the Aegea Group, any interest in making Donations, Sponsorships or Contributions listed below must be subject to prior consultation with the Integrity Board, at least fifteen (15) days in advance:


- Agencies that monitor, investigate or inspect the activities and operations of the Aegea Group;
- Agencies before which the Aegea Group is in the process of obtaining or renewing licenses, permits, authorizations and permissions;
- Agencies before which Aegea is participating in a bidding process or other type of administrative contract;
- Agencies assessing or judging claims of interest to the Aegea Group.

The Legal Department is responsible for informing the Integrity Board of the existence of the situations listed in items (i) to (iv) above.

### **5.2.1 PROHIBITIONS APPLICABLE TO DONATIONS, SPONSORSHIPS AND CONTRIBUTIONS**

Sponsorships, Donations or Contributions are prohibited for:

- Individuals, especially Public Officials and Politically Exposed Persons (PEPs);
- Candidates, electoral lists and campaigns, or any other initiative of an electoral nature, including in the pre-election period;
- Political parties and movements, except in the case of sponsorship of initiatives of a supra-partisan, non-electoral nature and related to the promotion of topics of interest to the Aegea Group that do not represent a risk of conflicts of interest and/or individual favoritism towards a group or political party;

	<b>DIRETRIZ ORGANIZACIONAL</b>	<b>Reference</b>	DO012-GIT99
	POLÍTICA DE DOAÇÕES, CONTRIBUIÇÕES E PATROCÍNIO	<b>Revision</b>	05

(iv) Promotion of obscene, controversial, pejorative, offensive, discriminatory content or themes, as well as initiatives of a political, partisan nature or contrary to human rights, or which in any way violate Aegea's values or may cause risk to its image or reputation;

(v) To ensure the transparency and traceability of initiatives, donations, sponsorships and contributions in cash or any other means that make it difficult to track the transaction or identify the payer, recipient and final beneficiary, such as the use of intermediary agents, are strictly prohibited.

Exceptions to the above prohibitions (except items 'ii' and 'iv') may be considered by the Integrity Board, and the person responsible for the initiative must present, at least seven (7) days before the event, the reasons that justify the Donation and Sponsorship in these exceptional situations.

All Administrators, Employees and Third Parties are prohibited from making Donations or Personal Contributions on behalf of Aegea under any circumstances, and any request for reimbursement of this nature must be denied and communicated to the Integrity Board. Failure to comply with this rule will be considered a serious functional fault.

### 5.3 DONATIONS - SPECIFIC PURPOSES AND CARE


Donations are governed by the Brazilian Civil Code and are, by nature, acts that have a liberal and gratuitous character. At Aegea, donations must be aligned with its social action strategy and made through initiatives that contribute to meeting specific needs of society in the locations where it operates, such as:

- humanitarian or emergency actions;
- traditional events and local festivities;
- improvements to historical heritage and public facilities in cities;
- educational actions and
- other demands that benefit the local community.

Donations to public or private entities must strictly comply with the applicable legal regime, observing national, local and specific rules for carrying out the initiative and will always be of a liberal and gratuitous nature, not admitting the expectation of compensation of any nature or advertising advantages as a result.

Regarding form, Donations must be made through financial support (except cash) or transfer of assets, with the person responsible for the initiative being responsible for evaluating the model that best meets the specific situation and represents the lowest risk of exposure to Aegea. In case of doubts, the Integrity Board should be consulted.

The Legal Department must ensure that Donations are duly formalized, and the instruments (Donation Terms or Contracts) must provide for charges that ensure the correct destination

	<b>DIRETRIZ ORGANIZACIONAL</b>	<b>Reference</b>	DO012-GIT99
	POLÍTICA DE DOAÇÕES, CONTRIBUIÇÕES E PATROCÍNIO	<b>Revision</b>	05

of the donated goods or resources and the liberal nature of the initiative. The area responsible for the Donation contract will monitor the donation and its charges and determine the results of the supported social initiative.

#### **5.4 SPONSORSHIP - SPECIFIC OBJECTIVES AND CARE**

Sponsorships are acts of institutional communication with an investment nature. Therefore, they must be planned to advertise, promote or strengthen the image and brand of the Aegea Group and promote returns as reputational or commercial dividends, or even in terms of improving Aegea's relationship with its stakeholders.

Therefore, they must always be contractually linked to measurable counterparts consistent with the desired goals, which must be fulfilled by the sponsored third party under penalty of contract execution.

Payments arising from Sponsorship contracts will be made directly to the contracted legal entities via deposit into a bank account in their name and are subject to a compliance assessment with the counterparties established in the contract.

#### **5.5 CONTRIBUTIONS OF AN ELECTORAL NATURE**

Contributions or donations of an electoral nature to political parties, political campaigns and candidates for public office on behalf of the Aegea Group are prohibited, in accordance with current legislation.


With regard to electoral donations made by individuals, Administrators and Employees with a notable professional relationship with the Company must verify the possibility of a conflict of interest before making their donations or electoral contributions to candidates, electoral campaigns and political parties, and inform the Integrity Board of the fact.

- (i) Employees who hold executive, board, executive management and other leadership positions in the Aegea Group, as well as those holding positions responsible for relations with the Public Authorities, hold a prominent professional link;
- (ii) The above condition applies to the spouses and dependents of said professionals.

In contributions or donations of an electoral nature made by Employees who do not meet the conditions of the previous item, under no circumstances should the contribution or donation be associated with the Company. The Integrity Board should be contacted in case of doubts.

Support or contributions of a non-financial nature to candidacies and electoral campaigns are also strictly prohibited, such transferring or authorizing the use of Aegea's assets and equipment, its private spaces and institutional assets in general and the internal distribution of campaign material by physical or virtual means (such as the distribution of leaflets, stickers, emails, message groups, etc.).

#### **5.6 DOCUMENTATION AND RECORDS**

	<b>DIRETRIZ ORGANIZACIONAL</b>	<b>Reference</b>	DO012-GIT99
	POLÍTICA DE DOAÇÕES, CONTRIBUIÇÕES E PATROCÍNIO	<b>Revision</b>	05

All donation and sponsorship processes must have the Donation and Sponsorship Control form completed, which is in the system, and must be part of the supporting documentation, which will be submitted to the Integrity Board. For guidance on completing the form, consult PO002-GIT99 - Evaluation of the Donations, Contributions and Sponsorships Form.

Before the request, it is recommended:

- In the case of donations, confirm whether the beneficiary entity is, in fact, non-profit;
- Whether the transaction may give rise to negative appearance or risk of conflict of interest;
- If there is involvement of public officials or related parties;
- Whether there is any political party affiliation or government connection;

Sponsorship processes must be previously approved by the Legal Department that serves the area or unit, before signing the contract, when applicable. The contract must be verified in such a way as to contain at least:

- Bank account, name of the bank and name of the beneficiary;
- Clauses relating to ethics, compliance with legislation and protection of the company's image.

Additionally, in the case of sponsorships, the contract must specify its purpose, the respective counterparts, forms and conditions of payment, the materiality of the counterpart, and the person responsible for monitoring compliance with the counterparts.


The appropriate records must be kept by the respective D&P managers, for possible consultation or later control, and they will be responsible for monitoring compliance with the counterparts and charges.

Those involved in granting Donations, Contributions and Sponsorships must keep all documents, as applicable:

- Invoices;
- Record of your analysis on compliance with the rules and principles;
- Contract signed (if any);
- Materiality;
- Negotiations.

Other documents that have been used for analysis and/or decision-making. The Integrity Board must keep a record of its analysis:



	<b>DIRETRIZ ORGANIZACIONAL</b>	<b>Reference</b>	DO012-GIT99
	POLÍTICA DE DOAÇÕES, CONTRIBUIÇÕES E PATROCÍNIO	<b>Revision</b>	05

- Documents and arguments received;
- Internet searches and records of their findings;
- Treatments, especially if they involve recommendations for warning signs.
- Evidence of compliance with counterparties and obligations.

Donations, Sponsorships and Contributions must be properly accounted for and faithfully represent reality.

## 6 ANNEXES

- AN01-DO012-GIT99 - Registration of Donations and Sponsorships;
- AN02-DO012-GIT99 - Letter of Refusal and Acknowledgement of Donations, Contributions and Sponsorships.

## 7 RECORDS

IDENTIFICATION	STORAGE		PROTECTION	RETRIEVAL	RETENTION	DISPOSAL
	LOCATION	MEDIUM				
Supporting documentation for each transaction	Area involved and/or Integrity Board	Hard/Digital Copy	Area involved and/or the Integrity Board	Backup	5 years	File