
	<b>DIRETRIZ ORGANIZACIONAL</b>	<b>Reference</b>	DO018-GIT99
	POLÍTICA DE CONSEQUÊNCIAS E MEDIDAS DISCIPLINARES	<b>Revision</b>	05


# CONSEQUENCE AND DISCIPLINARY MEASURES POLICY

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## 1 PURPOSE

This policy aims to establish general requirements for decision-making in the application of disciplinary measures, which will take place after the investigation of the facts, in accordance with the Bylaws of the Executive Committee of Ethics and Conduct. It aims to strengthen the integrity values of the Aegea Group and its Organizational Units that conduct their business in strict compliance with applicable national and foreign legislation.

## 2 APPLICABILITY

This policy applies to all Employees of the Aegea Group and its Organizational Units, regardless of the position they hold, as well as to its business partners.

## 3 REFERENCES


- CODE OF CONDUCT OF THE AEGEA GROUP;
- CODE OF CONDUCT OF BUSINESS PARTNER;
- DO002-DIT99 - INTEGRATED COMPLIANCE, ANTI-BRIBERY AND ANTI-CORRUPTION POLICY
- PO003-DIT99 - WHISTLEBLOWING INVESTIGATIONS
- NORMATIVE INSTRUCTION OF DISCIPLINARY MEASURES - HR;
- DECREE-LAW 5.452/1943 (CLT);
- LAW 6.404/76 - CORPORATIONS LAW;
- LAW No. 12.529/2011 - ANTITRUST LAW;
- LAW No. 12.846/2013 - ANTI-CORRUPTION LAW;
- LAW No. 14.133/2021 - BIDDING LAW;
- DECREE No. 11.129/2022;
- ISO 37301: COMPLIANCE MANAGEMENT SYSTEM;
- ISO 37001: ANTI-BRIBERY MANAGEMENT SYSTEM;
- Bylaws of the Executive Committee of Ethics and Conduct.

## 4 DEFINITIONS


- TOP MANAGEMENT: A person or group of people who direct and control an organization at the highest level;
- UNINTENTIONAL ACT: any action or omission committed with recklessness, negligence or malpractice;
- WILLFUL ACT: all actions or omissions performed through free and conscious will, to achieve a certain harmful result, with the intention or purpose of violating another person's right or assuming the risk of producing it;
- CONFLICT OF INTERESTS: A situation that arises when an employee finds themselves in a position that directly or indirectly benefits personal interests that go against the interests of the Aegea Group.

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

- Existence of relatives in the same reporting line;
- Employee with some relationship, or with relatives in competing companies;
- Employees with equity interest in the company;
- Relatives with decision-making power in companies with a commercial relationship with the Aegea Group.

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- **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:** 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.
- **EXECUTIVE COMMITTEE OF ETHICS AND CONDUCT:** A multidisciplinary collegiate body advising the Executive Board of the Aegea Group, responsible for deliberating on disciplinary measures and managing consequences in cases arising from the Ethics Channel, ensuring the dissemination of conduct required by the Code of Conduct and other internal guidelines of the Aegea Group;
- **COMPLIANCE CULTURE:** values, ethics, beliefs and conduct that exist throughout the organization and interact with its structures and control systems;
- **COMPLAINT:** reporting violations to the Code of Conduct, the Compliance Program, the laws and the policies and procedures of the Aegea Group;
- **NON-COMPLIANCE:** non-compliance with compliance obligations;
- **AEGEA GROUP:** Aegea Saneamento e Participações S/A, as well as its direct or indirect subsidiaries, regardless of the percentage of equity interest.
- **INFRACTION:** any action or omission that is in disagreement with the company's Code of Conduct, Compliance Program, laws and policies and procedures of the Aegea Group;
- **CAUSE:** serious misconduct committed by the employee or the reiteration of minor misconduct that causes the trust and good faith existing between the Aegea Group and the Employee to disappear, making the continuation of the employment relationship undesirable and which legitimizes the Aegea Group to terminate the contract without the payment of certain sums, under the terms of the law. Dismissal for cause is the most severe measure for terminating an employment relationship, which is why it should be used as a last resort and with due caution;
- **ADMINISTRATIVE MEASURE:** administrative consequence to which an individual or legal entity is subject for violating ethical principles, commitments of conduct, the integrity mechanism, the laws and the policies and procedures of the Aegea Group;
- **DISCIPLINARY MEASURE:** A measure arising from deviation from the Code of Conduct and non-compliance with laws, decrees and policies and procedures of the Aegea Group, applicable to Employees of the Aegea Group and business partners;
- **COMPLIANCE OBLIGATIONS:** Requirements that an organization is required to meet, as well as those that an organization voluntarily chooses to meet;

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- **ORGANIZATION:** A person or group of people having their own roles with responsibilities, authorities and relationships to achieve their goals.

## 5 DESCRIPTION

### 5.1 COMPLAINTS AND INTERNAL INVESTIGATION

#### 5.1.1 HANDLING OF COMPLAINTS AND INFRACTIONS

The Aegea Group must maintain a system for managing and handling complaints, allegations and suspicions, as provided for in DO016-DIT99 - Policy for the Use of the Ethics Channel, in order to ensure that all known situations (actual or potential) in violation of the Aegea Group's Code of Conduct, the Compliance Program, the laws and the Aegea Group's policies and procedures are promptly investigated.

Complaints involving more complex cases received through the Ethics Channel will be handled by the Executive Committee of Ethics and Conduct, in accordance with its Bylaws. The Committee is responsible for deliberating on the appropriate consequential measures, ensuring equity in similar cases, and maintaining a record and history of its actions. In cases involving officers and vice-presidents of the Aegea Group, the Committee will formally recommend disciplinary measures or applicable action plans to the CEO.

Complaints relating to cases of lesser complexity or impact are received and handled by the Integrity Board, which is responsible for investigating the facts and recommending the respective disciplinary measures, when applicable. Investigations carried out by the Integrity Board may be conducted internally or with the support of independent external advisors specialized in the subject. In both cases, the secrecy and confidentiality of the information and the identity of those involved are ensured, as well as the protection of whistleblowers.


#### 5.1.2 PRINCIPLES OF INTERNAL INVESTIGATION

The decision to apply disciplinary measures is a consequence of the analysis of an act, whether it is configured as a deviation from the Code of Conduct or as a violation of the laws and policies and procedures of the Aegea Group after an internal investigation process, which is the responsibility of the Integrity Board.

### 5.2 PRINCIPLES FOR THE APPLICATION OF DISCIPLINARY MEASURES

**Immediacy:** the application of any disciplinary measure must be done immediately, not allowing excessive and unreasonable time to pass between knowledge of the punishable fact, the conclusion of the investigation and the moment of application of the disciplinary measure, in order to meet the pedagogical purpose of the action and correct unwanted conduct as soon as it occurs.

**Proportionality:** A disciplinary measure must be proportionate to the type of violation and the responsibility of the individual, such as: The conduct practiced is or involves a crime, the practice of the violation occurred occasionally or with recurrence, with the participation of other agents, aiming at its own benefit or that of third parties, effective obtaining of its own benefit or that of third parties, level of exposure of the Aegea Group to the risk, actual damage caused to the Aegea Group, materiality or immateriality of the violation, the reputational

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exposure to which the violation submits to the Aegea Group, the intention of the violator, the seniority of the person involved, recurrence, cooperation or not with the internal investigation, history of commitment of the person with the integrity mechanism, among others.

Non discrimination: The Aegea Group cannot punish Employees differently if they commit the same offense and find themselves in the same conditions.

### 5.3 ASSUMPTIONS FOR THE APPLICATION OF DISCIPLINARY MEASURES

Disciplinary measures will only be applied to individuals proven to have acted contrary to the provisions of the Code of Conduct, violated the laws, the Integrity Program or the policies and procedures of the Aegea Group. Proof of misconduct will be provided through internal investigation, conducted by the Integrity Board, as provided in PO003-DIT99 - Investigation of Complaints.

Regardless of the administrative and disciplinary measures to be taken, in the event that the fact constitutes any type of legal infraction, it will be up to the Executive Committee of Ethics and Conduct to determine the liability of the offenders in the criminal, criminal and/or civil spheres (e.g., whether or not to involve the authorities, whether or not to open criminal proceedings, etc.).

Whatever the situation, however, the objective of the actions must be to treat the risk and avoid the repetition of the verified deviation or irregularity.


### 5.4 POSSIBILITY OF APPLICATION OF DISCIPLINARY MEASURE TO THE HIERARCHICAL SUPERIOR OF THE OFFENDER

Disciplinary measures will also apply to the hierarchical superior of the employee who commits the misconduct, when the employee, even aware of the violation of the compliance rule by his/her subordinate, fails to report the non-compliance and/or stops the deviation. Likewise, omission or failure to adequately supervise will result in the application of disciplinary measures to the hierarchical superior of the employee who commits the deviation.

In the two cases described above, the disciplinary measure applied to the hierarchical superior will be the same as that applied to the offending employee, except when the particularities of the situation authorize the application of less severe measures, which the Executive Committee of Ethics and Conduct will assess.

If it is found that the hierarchical superior created an environment that enabled and/or encouraged the violation of rules by the employee, or even failed to act in the face of clear signs of misconduct by subordinates (failure to exercise due diligence), the disciplinary measure applied to the hierarchical superior may be more severe than that applied to the employee who committed the infraction.

### 5.5 EXCLUSION OF DISCIPLINARY MEASURES

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Disciplinary measures will not be applied if, even before the initiation of the internal investigation or during the conduct of the investigation, it is proven that the conduct, in these cases, characterizing a violation of compliance, have been practiced in a situation of extreme urgency and emergency for the preservation of life and human health. The exception situation will only apply to those who communicate the aggravated situation to the Integrity Board or through the Ethics Channel soon after the occurrence of the fact.

## 5.6 PROCEDURE FOR THE APPLICATION OF DISCIPLINARY MEASURES

In cases of lesser complexity, once the factual investigation is completed and the practice of misconduct is confirmed, the Integrity Board will be responsible for preparing an opinion recommending that the immediate manager and the Human Resources area apply disciplinary measures.

The Executive Committee of Ethics and Conduct will be responsible for analyzing and applying disciplinary measures in more complex cases, and in situations involving members of the Executive Board and/or Vice-Presidents, the Executive Committee of Ethics and Conduct will issue a formal recommendation to the CEO regarding the applicable disciplinary measures or action plans.

If the CEO agrees with the DIT's recommendation, they may ratify it in a single decision.

## 5.7 PRECAUTIONARY MEASURES


Whenever there is a risk to the quality, effectiveness or results of the investigation (such as attempts to eliminate evidence, conceal facts, attempts to influence colleagues or subordinates not to reveal information, or the provision of false information), precautionary measures may be adopted, such as removing an employee from his/her duties or suspending him/her, to ensure that internal investigations take place without the risk of interference. Any act carried out by Employees or Administrators to interfere with or hinder the investigation process must be treated as a severe functional failure.

In assessing the need to apply provisional and precautionary measures, the circumstances of the facts under investigation and the seriousness of the conduct will be taken into account.

KIND OF DISCIPLINARY MEASURES (ACCORDING TO THE CONSOLIDATION OF LABOR LAWS - CLT)

If the offending employee is an employee of the company, the following measures may be adopted:

- Verbal warning; Employee must be verbally warned by the responsible manager, in a respectful manner and in an appropriate place, without suffering any type of exposure, and it must be clear why they are being warned;
- Written warning: Employees must be formally warned by the manager in charge, respectfully and in an appropriate place, without suffering any type of exposure, and must sign the specific form to be issued by the Human Resources Department, containing an explanation of the reasons for applying this measure and the applicable guidance;

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- Suspension: disciplinary suspension, from 1 to 29 days, without the right to remuneration, according to the term established by article 474 of the CLT;
- Dismissals without cause; termination of the employment contract on the initiative of the employer, without the employee having committed serious misconduct, with the payment of all the rights of the employee. This solution must be adopted if there are no elements that justify "fair dismissal";
- Dismissal with cause: If there are sufficient elements for the dismissal to be for "cause," then it may occur. Employees must be notified by the manager responsible for the fair dismissal, in a respectful manner and in an appropriate place, or in the Human Resources area, without suffering any type of exposure, by means of a separate letter, which will contain the reason for applying this measure. It is worth noting that, regardless of the degree of the offense committed, fair dismissal can only be adopted if all legal provisions provided for in current labor legislation are met.

## 5.8 DISCIPLINARY MEASURES APPLICABLE TO ADMINISTRATORS

If the offending employee is an administrator of the Aegea Group (member of the Executive Board or Board of Directors), in addition to the measures provided in item 5.7, if the individual maintains an employment relationship with the company, the measures may also be applied, individually or cumulatively, following measures:


- A) Prohibition of participating in the succession process for a period;
- B) Prohibition of receiving certain benefits;
- C) Suspension of increases, promotions, job rotations;
- D) Cancellation of powers of attorney;
- E) Withdrawal of the company's approvals and representation to third parties (e.g., sign balance sheets, approve purchases, sales and contracts);
- F) Prohibition of external participation on behalf of the company (e.g., in committees, symposia, class associations and negotiations).

## 5.9 SUPPLEMENTARY MEASURES RELATED TO IMPROVING CORPORATE GOVERNANCE AND INTERNAL CONTROLS

If, during the investigation of misconduct, failures or areas for improvement in corporate governance are detected, the Integrity Board may recommend to the Management measures to review processes, procedures and controls, such as:

- A) Training;
- B) Change in the process;
- C) Change of computer system or tool;
- D) Establishment of additional controls;



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E) Termination of a contract with a specific business partner, etc. The measures mentioned in this item are not disciplinary in nature.

## 5.10 IMPLEMENTATION OF DISCIPLINARY AND OTHER MEASURES

Responsibility for ensuring that disciplinary measures are implemented immediately lies with the Human Resources Department, with support from the Legal Department.

The implementation of the recommended measures will be monitored by the Integrity Board, which may request periodic reports from the person in charge.

## 5.11 BUSINESS PARTNERS

In the event of misconduct or illegalities committed by business partners, in addition to the termination of current contracts entered into with the Aegea Group, other disciplinary measures may be taken depending on the severity of the infraction and the impact caused to the Aegea Group.

Once the misconduct, irregularity, illegality or attitude contrary to the principles of ethics and integrity of the Aegea Group has been confirmed, the business partner will be prohibited, for five (5) years, from providing any service or supplying any product to the units of the Aegea Group.

Management must create a registry of punished and rehabilitated business partners, which will be managed by the same area responsible for registering suppliers.


## 5.12 CONFIDENTIALITY AND WARRANTY

The Aegea Group must ensure complete secrecy, confidentiality and institutional protection against possible retaliation attempts against whistleblowers, in accordance with its Code of Conduct. Retaliation against whistleblowers, witnesses or anyone within the company should be treated as a serious offense.

The Aegea Group must ensure that the Employees participating in the investigation committees have their functional rights respected throughout the investigation period, as well as guarantee institutional protection to the Employees involved in all stages of management and processing of complaints and violations, in order to preserve their institutional independence and the neutrality of decisions.

Throughout the investigation process, the Aegea Group must ensure complete secrecy, confidentiality and institutional protection for Employees reported or involved in reports. Please note, however, that disciplinary measures applied to them, resulting from a proper investigation process and recommended by the Integrity Board, the Executive Committee of Ethics and Conduct or the CEO and/or Board of Directors, are not considered retaliation.

As a general rule, the company must adopt the principle that it "only provides information to those who actually need it," without causing harm to the company, people or the process itself, in line with the principles of ethics and integrity.

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### 5.13 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 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 Aegea Group's 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 compliance obligations;
- C) Attend training as required.

## 6 ANNEXES

- Consequence Management and Disciplinary Measures Rulebook (*Confidential document filed in the Integrity Board directory*)

## 7 RECORDS

IDENTIFICATION	STORAGE		PROTECTION	RETRIEVAL	RETENTION	DISPOSAL
	LOCATION	MEDIUM				
Minutes of meeting and other documents, if any, containing the decision taken and the arguments used	Network - Integrity Board	Digital Copy	Integrity Board	Backup	5 years	Digital file
Evidence of the implementation of disciplinary measures (*)	Network - Integrity Board	Digital Copy	Integrity Board	Backup	5 years	Digital file